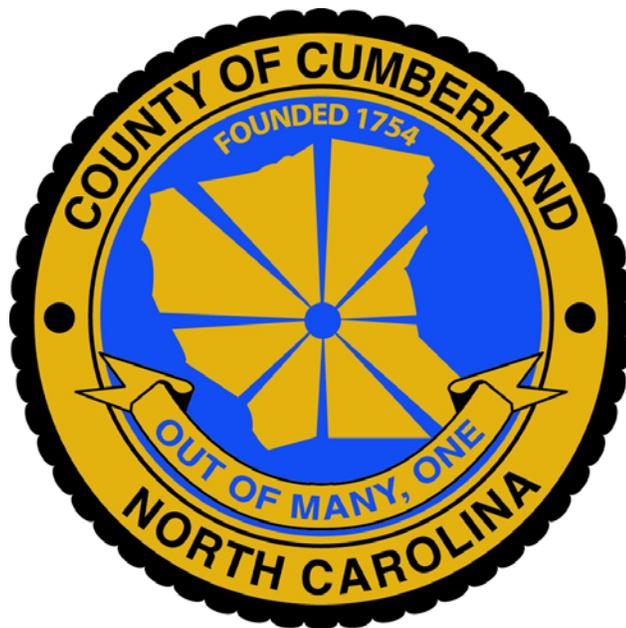


COUNTY OF CUMBERLAND



ADOPTED BUDGET

FISCAL YEAR 2007

**CUMBERLAND COUNTY
NORTH CAROLINA**

FY2007 ADOPTED BUDGET

BOARD OF COUNTY COMMISSIONERS

Billy R. King, Chairman
Kenneth S. Edge, Vice Chairman
Talmage S. Baggett, Jr.
J. Breeden Blackwell
Jeannette M. Council
Dr. John T. Henley, Jr.
Diane Wheatley

COUNTY MANAGER
James E. Martin

Juanita Pilgrim Deputy County Manager
Cliff Spiller Assistant County Manager
Amy Cannon Assistant County Manager

BUDGET STAFF

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

TABLE OF CONTENTS

	PAGE
Budget Presentation & Ordinance	
Budget Presentation - PowerPoint Slides	1
Budget Ordinance	33
Adjustments to the Recommended Budget.....	35
Miscellaneous	
County Organizational Chart	39
Brief History of Cumberland County and County Government.....	40
Miscellaneous Statistics.....	42
Budget Process.....	45
Fund Structure.....	46
General	
Summary of Positions by Department	49
Reclassifications	51
New Positions	56
New Vehicles	59
Capital Outlay	60
Multi-year Capital Projects.....	62
Fund Balance Projections	63
Outside Agencies	64
Debt	
Debt Service.....	65
Summary of Current Debt	66
General Fund Debt Service Projections.....	68
General Fund Debt Service Projections Graph.....	69
Separate Funds Debt Service Projections	70
Separate Funds Debt Service Projections Graph	71
Revenue	
General Fund Revenue Graphs	73
General Fund 5-Year Summary of Revenue.....	74
Revenue by Source	75
Expenditures	
General Fund Expenditure Graphs	83
General Fund 5-Year Summary of Expenditure	84
Expenditures by Organization - All Funds	85

Cumberland County FY2007 Adopted Budget

James E. Martin
County Manager

Budget Approach

- Target budget
 - FY2006 adopted less one-time expenditures
 - Departments can reallocate dollars based on current needs
- Supplemental requests
 - Provides opportunity to request dollars for needs that are not addressed in target budget
 - One-time
 - Recurring
 - New positions

Budget Policy

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

Budget Policy

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

Budget Highlights

- General Fund budget \$261,180,295
 - \$5,740,980 (2.25%) increase
- County-wide budget \$559,754,199
 - \$10,052,407 (1.83%) increase

County-Wide Budget

• General Fund	\$261,180,295	46.66%
• Special Revenue	\$ 78,025,558	13.94%
• Capital Projects	\$184,911,653	33.03%
• Enterprise	\$ 19,822,196	3.54%
• Internal Service	<u>\$ 15,814,497</u>	<u>2.83%</u>
Total	\$559,754,199	100.00%

Budget Highlights

- No property tax increase
 - Tax rate remains at 88 cents
- Fire Districts remain at 10 cents
 - Special Fire District remains at ½ cent
- Recreation tax remains at 5 cents
- General Fund fund balance appropriation = 3.0% of **recurring** expenditures per County's fund balance policy

Budget Highlights

- 3.5% COLA for permanent employees with \$1,000 minimum; pro rated for part-time
- Continuation of 1% county contribution to employee 401K plan (requires no employee contribution)
- \$2,657,835 increase for county school current expense per funding agreement (4.2396%)
 - \$548,686 to mitigate sales tax loss due to annexations

Budget Highlights

- \$373,440 increase in current expense for FTCC (5.10%)
 - \$944,633 for debt service on \$4.3 million loan (replaces previous \$1.0 million for capital)
- 46 full time positions and 6 part time positions requested countywide
 - 37 full time positions and 2 part time positions are adopted
- 53 County positions and 316 State classified positions are adopted for reclassification

Budget Highlights

- 65 vehicles were requested and 51 are adopted
 - Cost \$1,396,638
- Adopted capital outlay
 - General Fund \$545,152
 - Separate Funds \$1,714,500

General Fund - Fund Balance

Total available funds - July 1, 2005 (per audit)	\$ 74,347,425
Projected revenues - June 30, 2006	259,071,350
Projected expenditures - June 30, 2006	(253,660,463)
FY2006 projected current operating gain	\$ 5,410,887
One-time obligations	(13,028,328)
FY2006 net gain (deficit)	\$ (7,617,441)
Projected total funds available	66,729,984
Less: Reserved for inventories & Register of Deeds	(403,036)
Less: Reserved by state statute	(22,065,483)
Projected fund balance-June 30, 2006	\$ 44,261,465
Designated reserves (not in budget)	
Less: Designated for revaluation	(150,000)
Less: Designated for tax office software	(1,161,950)
Less: Designated for Courthouse projects	(2,265,101)
Less: Designated for Courthouse cooling towers	(413,702)
Less: Designated for Health Department	(604,200)
Less: Designated for Health Department	(1,561,950)
Less: Designated for renovation & maintenance	(483,664)
Total designated reserves (not in budget)	(6,640,567)
Projected undesignated fund balance-FY2006	\$ 37,620,898
Less: Projected fund balance appropriated for FY2007	(11,502,899)
Projected FY2006 net undesignated fund balance	26,117,999
FY2007 adopted budget	261,180,295
Less: one-time supplemental additions	(3,780,917)
FY2007 recurring budget	\$ 257,399,378
Fund balance appropriated	
Fund balance appropriated at 3% of budgeted recurring expenditures	7,721,982
Fund balance appropriated for one-time expenditures	3,780,917
Total fund balance appropriated	\$ 11,502,899
% reserve remaining	10.00%

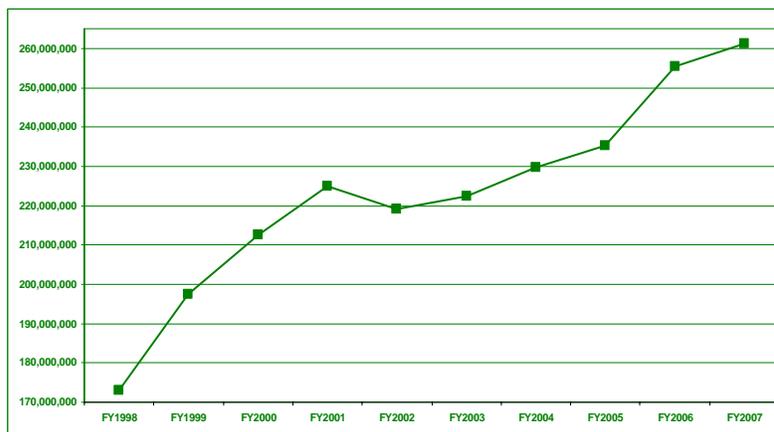
General Fund Expenditures

● Personnel	\$ 91,226,728
● Basic operating	\$ 21,102,122
● Capital outlay	<u>\$ 1,582,440</u>
Department total(43.6%)	\$113,911,290
● Capital outlay (non department)	\$ 575,000
● Social Service programs	\$ 36,608,907
● Debt service	\$ 24,491,222

General Fund Expenditures

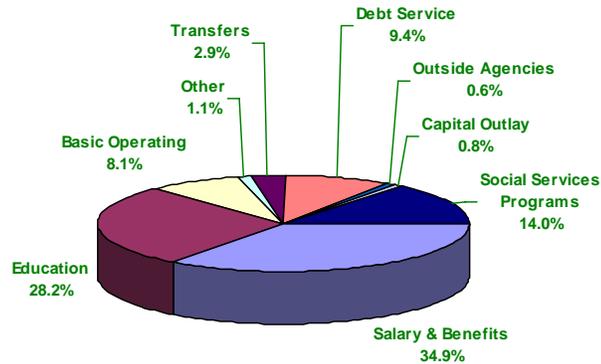
● Outside agencies	\$ 1,503,616
● Transfers	\$ 7,663,664
● Education	
● County schools	\$ 65,897,226
● FTCC	\$ 7,690,263
● Miscellaneous	<u>\$ 2,839,107</u>
General Fund total	\$261,180,295

General Fund Total Budget



FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
\$173.1 M	\$197.6M	\$212.7M	\$224.9M	\$219.1M	\$222.5M	\$229.7M	\$235.3M	\$255.4M	\$261.2M

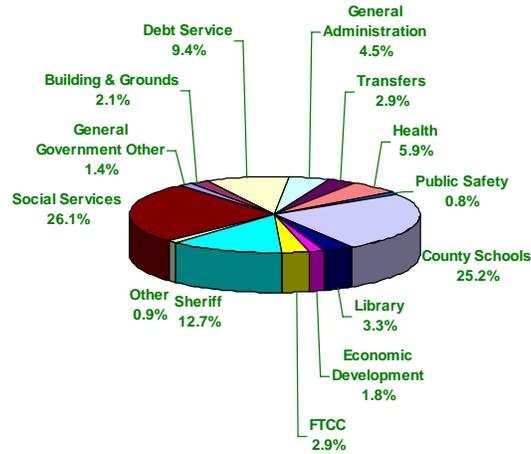
GF Expenditures by Category



GF Expenditures by Category

	FY 2003 Final Budget	FY 2004 Final Budget	FY 2005 Final Budget	FY 2006 Final Budget	FY 2007 Adopted Budget
Expenditures by Category					
Salary & Benefits	\$70,162,816	\$72,592,823	\$76,490,601	\$84,507,861	\$91,226,728
Basic Operating	24,234,770	22,865,900	24,618,671	22,129,780	21,102,122
Capital Outlay	1,437,931	2,871,175	8,343,533	9,066,996	2,157,440
Debt Service	23,949,349	23,877,113	23,741,551	23,865,839	24,491,222
Transfers	8,862,370	8,438,001	12,199,640	13,609,680	7,663,664
Outside Agencies	1,430,031	1,483,205	1,485,906	1,526,742	1,503,616
Social Services Programs	37,328,711	36,166,513	37,230,086	37,961,735	36,608,907
Education	64,190,371	66,373,404	69,840,674	76,453,126	73,587,489
Other	5,055,702	5,177,724	3,918,799	6,679,828	2,839,107
Total Expenditures	\$236,652,051	\$239,845,858	\$257,869,461	\$275,801,587	\$261,180,295

GF Expenditures by Function



GF Expenditures by Function

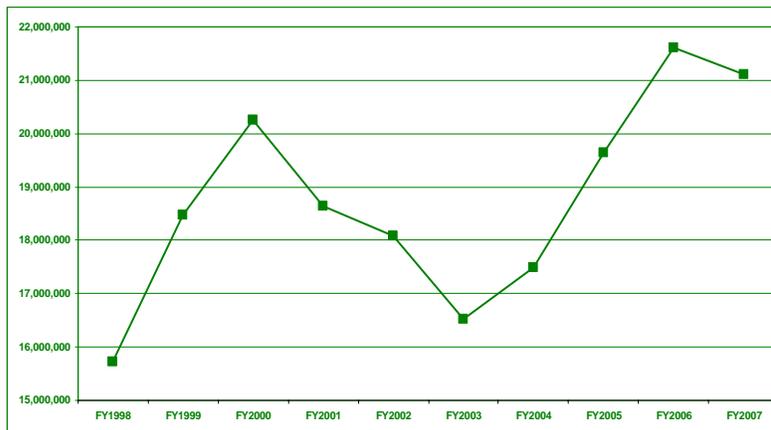
	FY 2003 Final Budget	FY 2004 Final Budget	FY 2005 Final Budget	FY 2006 Final Budget	FY 2007 Adopted Budget
Expenditures by Function					
General Government Other	\$10,650,908	\$5,726,552	\$11,240,441	\$9,563,254	\$3,533,070
Building & Grounds	4,896,547	4,914,207	5,106,635	5,137,198	5,527,008
Debt Service	23,949,349	23,877,113	23,741,551	23,865,839	24,491,222
General Administration	8,791,956	9,505,438	10,232,198	11,422,303	11,653,466
Transfers	8,847,283	8,422,790	12,199,640	13,391,071	7,663,664
Public Health	12,249,957	13,460,362	13,871,030	14,375,079	15,513,429
Public Safety & Protective Service	3,128,209	4,518,914	5,230,845	3,408,775	2,155,896
County Schools	57,150,000	58,775,000	60,992,358	62,825,539	65,897,226
Library	6,043,385	6,756,556	7,653,707	8,039,776	8,533,755
Economic Development	3,294,689	3,832,696	4,052,819	4,551,220	4,575,293
FTCC	7,040,371	7,598,404	8,848,316	13,627,587	7,690,263
Sheriff	25,265,347	27,774,575	28,698,787	31,389,595	33,285,663
Social Services	64,450,642	64,009,560	65,176,729	64,781,507	68,180,090
Other	893,408	673,691	824,405	9,422,844	2,480,250
Total Expenditures	\$236,652,051	\$239,845,858	\$257,869,461	\$275,801,587	\$261,180,295

General Fund Personnel Costs



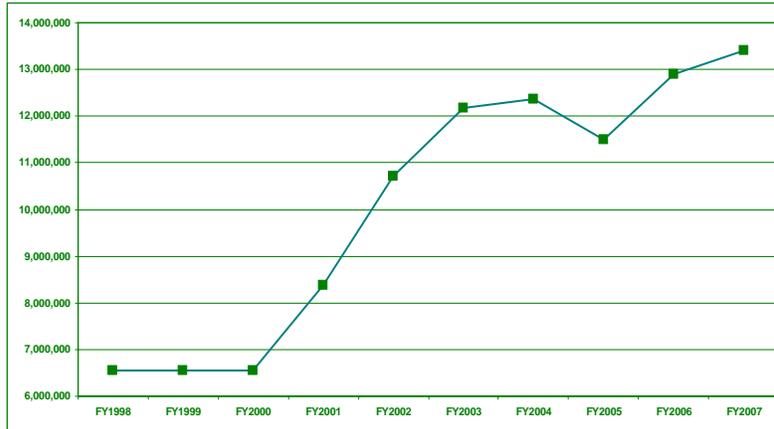
FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
\$63.9M	\$197.6M	\$74.0M	\$74.7M	\$70.0M	\$70.1M	\$73.6M	\$76.5M	\$84.6M	\$91.2M

General Fund Basic Operating



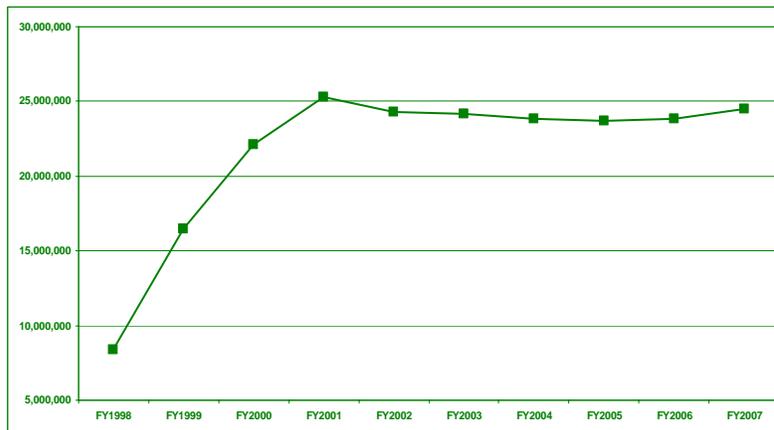
FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
\$15.7M	\$18.5M	\$20.2M	\$18.6M	\$18.0M	\$16.5M	\$17.5M	\$19.6M	\$21.6M	\$21.1M

Medicaid Expenditures



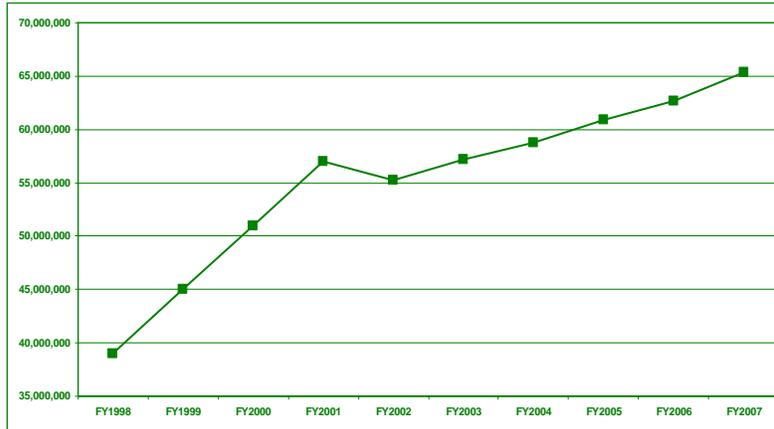
FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
\$6.5M	\$6.5M	\$6.5M	\$8.4M	\$10.7M	\$12.2M	\$12.4M	\$11.5M	\$12.9M	\$13.4M

General Fund Debt Service



FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
\$8.4 M	\$16.5M	\$22.1M	\$25.3M	\$24.3M	\$24.2M	\$23.8M	\$23.7M	\$23.9M	\$24.5M

County Schools Current Expense



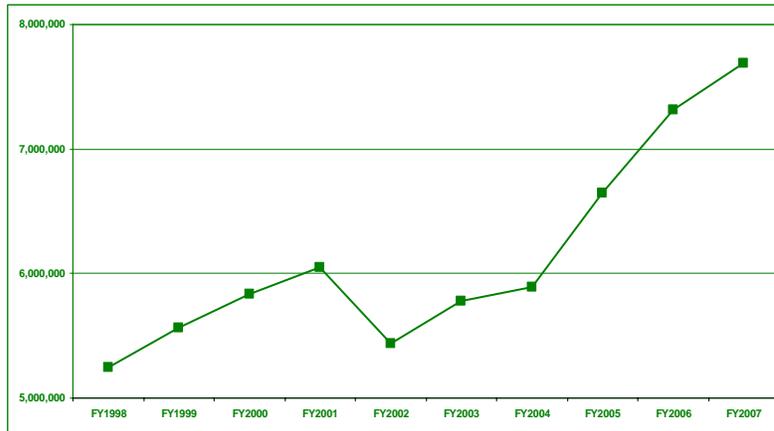
FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
\$39.0M	\$45.0M	\$51.0M	\$57.0M	\$55.2M	\$57.1M	\$58.8M	\$60.9M	\$63.2M	\$65.3M

County Schools Current Enrollment



FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
50,043	50,317	50,828	50,979	51,725	52,223	53,089	53,326	53,403
\$779	\$894	\$1,003	\$1,118	\$1,068	\$1,094	\$1,107	\$1,141	\$1,174

FTCC Current Expense



FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
\$5.2M	\$5.6M	\$5.8M	\$6.0M	\$5.4M	\$5.8M	\$5.9M	\$6.6M	\$7.3M	\$7.7M

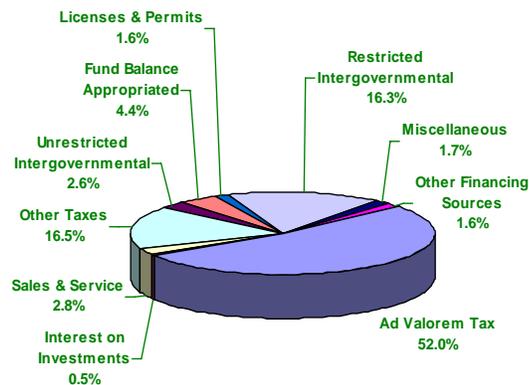
General Fund Revenue

- Ad valorem taxes
 - Real & personal property \$116,974,167
 - Motor vehicle \$11,857,033
 - Other 6,991,024
- Other taxes
 - Sales \$41,261,890
 - Other \$1,918,808
- Unrestricted intergovernmental \$6,716,885
- Restricted intergovernmental \$42,453,771

General Fund Revenue

● Licenses & permits	\$4,114,051
● Sales & services	\$7,301,098
● Investment interest	\$1,362,585
● Miscellaneous	\$4,505,022
● Other financing sources	\$4,221,062
● Fund balance one-time	\$3,780,917
● Fund balance recurring	<u>\$7,721,982</u>
General Fund total	\$261,180,295

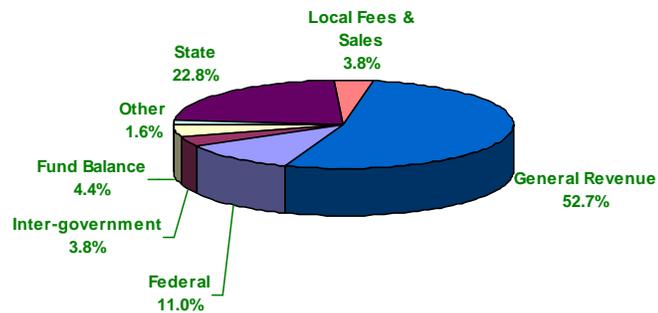
General Fund Revenue by Category



General Fund Revenue by Category

Revenue Categories	FY 2003 Final Budget	FY 2004 Final Budget	FY 2005 Final Budget	FY 2006 Final Budget	FY2007 Final Adopted Budget
Ad Valorem Taxes	\$117,703,666	\$119,995,201	\$124,675,577	\$129,091,374	\$135,822,224
Other Taxes	31,895,792	35,902,583	39,914,402	47,679,301	43,180,698
Unrestricted Intergovernmental	3,790,952	3,715,579	4,119,019	4,833,294	6,716,885
Restricted Intergovernmental	43,627,785	44,087,253	45,301,469	45,903,421	42,453,771
Licenses & Permits	2,921,246	3,849,913	3,654,962	4,110,783	4,114,051
Sales & Service	6,626,682	6,428,404	6,726,377	6,889,669	7,301,098
Interest on Investments	1,638,841	815,136	671,267	757,409	1,362,585
Miscellaneous	5,194,532	5,111,805	4,715,150	4,503,140	4,505,022
Fund Balance Appropriated	10,591,570	15,490,946	18,145,381	22,863,829	11,502,899
Other Financing Sources	12,660,985	4,449,038	9,945,857	9,169,367	4,221,062
Total Revenue	\$236,652,051	\$239,845,858	\$257,869,461	\$275,801,587	\$261,180,295

General Fund Revenue by Source



General Fund Revenue by Source

Revenue Sources	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
	Adopted Budget				
Federal	\$28,802,019	\$28,154,293	\$26,518,017	\$27,625,985	\$28,671,771
Intergovernmental	6,276,019	7,553,960	9,810,443	10,226,144	9,823,403
State	39,274,053	41,115,083	51,893,050	59,416,975	59,538,763
Other	3,401,311	3,717,521	4,049,372	4,500,869	4,100,083
Local Fees & Sales	6,970,721	8,431,660	7,928,617	8,968,227	9,875,130
Fund Balance	6,492,927	8,572,437	9,121,540	14,409,035	11,502,899
County	131,260,559	132,191,531	125,981,864	130,292,080	137,668,246
Total Revenue	\$222,477,609	\$229,736,485	\$235,302,903	\$255,439,315	\$261,180,295

Capital Projects

Project	Budget		FY2007 Financing					
	FY2006	FY2007	Federal	State	GO Bonds	COPS	Other	County
F004 1998 School Bond Projects	108,222,941	108,222,941			98,000,000		10,222,941	
F006 Animal Control Shelter	4,399,708	5,173,753				4,199,708		974,045
F007 Landfill Construction	4,789,273	4,789,273					4,789,273	
F009 NORCRESS Sewer Project	9,634,628	9,734,628	4,140,000	2,688,781			2,905,847	
F010 Kelly Hills Sewer Project	3,583,400	3,583,400	500,000	2,823,400			260,000	
F011 Law Enforcement Training Ctr	2,180,000	4,099,147	4,099,147					
F012 Eastover Sanitary District-Sewer	2,859,786	2,859,786		2,325,286			534,500	
F013 School Bond Project 2004	45,871,108	45,871,108		2,194,400	40,580,000		3,096,708	
F014 Aversboro Battlefield	577,617	577,617		450,093			127,524	
	182,118,461	184,911,653	8,739,147	10,481,960	138,580,000	4,199,708	21,936,793	974,045

Separate Funds

- Workers Compensation \$1,700,615
 - \$234,181 (16.0%) increase
 - County contribution \$0
- Workforce Development \$4,703,904
 - \$957,168 (25.8%) increase
 - County contribution \$15,000
- Industrial Development \$3,407,641
 - \$62,663 (1.9%) increase
 - County Contribution \$526,104

Separate Funds

- Water & Sewer Fund \$2,000,000
 - \$1,494,373 (33.5%) decrease
 - County contribution \$500,000
- Eastover Sanitary District \$248,912
 - \$11,088 (4.3%) decrease
 - County contribution \$0
- Transportation & Planning Grants \$823,823
 - \$146,579 (15.1%) increase
 - County Contribution \$24,672

Separate Funds

- Property Revaluation \$555,619
 - \$48,367 (9.5%) increase
 - County contribution \$553,119
- Recreation \$2,606,755
 - \$666,750 (20.4%) decrease
 - County contribution \$0
- Juvenile Crime Prevention \$1,547,786
 - \$65,813 (4.1%) decrease
 - County Contribution \$325,169

Separate Funds

- Community Development \$2,554,215
 - \$292,639 (10.3%) decrease
 - County contribution \$161,642
- Volunteer Fire Departments \$5,263,327
 - \$1,055,105 (16.7%) decrease
 - **Tax rate remains at \$.105 per \$100**
 - County contribution \$0

Separate Funds

- Civic Center Complex \$5,442,898
 - \$456,380 (9.2%) increase
 - County Contribution \$758,000
- Solid Waste Management \$8,729,236
 - \$184,312 (2.2%) increase
 - Household fee remains at \$48
 - County contribution \$0

Separate Funds

- General Litigation Fund \$218,905
 - No change
 - County Contribution \$218,905
- Federal Drug Forfeiture Fund \$264,684
 - \$30,756 (13.1%) increase
 - County Contribution \$0
- Tourism Development Authority \$3,200,000
 - County Contribution \$0

New Positions

Department	Position Title	FT/		Salary	Fringe	Other	Total	FTE	County	Adopted	Other
		FTE	PT			Cost					
S=Supplemental Request											
General Fund:											
101-410-4135	Legal										
	Office Support III	S	1 FT	20,941	7,007		27,948	1	27,948		
101-410-4145	Register of Deeds										
	Deputy Register of Deeds II	S	1 FT	25,090	7,582		32,672	1	32,672		
101-410-4152	Tax Administration										
	Tax Assistant II	S	1 FT	25,090	7,582		32,672	1	32,672		
101-411-4117	Public Buildings Equipment Maintenance										
	Maintenance Systems Specialist	S	1 FT	27,518	9,133		36,651	1	36,651		
101-411-4510	Landscaping & Grounds										
	Maintenance Tech I	S	1 FT	23,951	8,483		32,434	1	32,434		
	Maintenance Tech II	S	1 FT	26,283	8,909		35,192	1	35,192		
	Total Landscaping & Grounds		2				67,626	2	67,626		

New Positions

Department	Position Title	FT/		Salary	Fringe	Other	Total	FTE	County	Adopted	Other
		FTE	PT			Cost					
S=Supplemental Request											
General Fund:											
101-420-4210	Emergency Services										
	Telecommunicator I	S	2 FT	26,283	7,747		68,060	2	68,060		
Law Enforcement											
101-422-4200	Sheriff Office										
	Booking/Intake Technician	S	1 FT	21,893	7,743		29,636	1	29,636		
	Deputy III	S	1 FT	31,576	10,892		42,468				
	Lieutenant Specialist	S	1 FT	37,874	12,244		50,118				
	Total Sheriff Office		3				122,222	1	29,636		
101-422-4203	Jail										
	Booking/Intake Technician	S	1 FT	21,893	7,743		29,636	1	29,636		
	Fingerprint Technician	S	1 FT	21,893	7,743		29,636				
	Total Jail		2				59,272	1	29,636		
101-422-422F	School Law Enforcement										
	School Crossing Guard	S	0.32 PT	9,069	971		10,040	0.32	10,040		
	Total Law Enforcement		5.32				69,312	2.32	69,312		

New Positions

Department	Position Title		FT/		Salary	Fringe	Other Cost	Total	Adopted		
			FTE	PT					FTE	County	Other
S=Supplemental Request											
General Fund:											
101-424-4250	Animal Control										
	Office Support II (6 months)	S	2	FT	9,160	5,378	29,076	2	29,076		
	Shelter Attendant (6 months)	S	2	FT	9,573	5,573	30,292	2	30,292		
	Volunteer Coordinator (7 months)	S	1	FT	12,146	5,789	17,935				
	Total Animal Control		5			77,303	77,303	4	59,368		
Health											
101-431-4311	Immunization Clinic										
	Public Health Nurse I	S	0.5	FT	18,937	5,210	24,147	0.5	24,147		
101-431-4319	Maternal Health Clinic										
	Community Health Assistant	S	0.7	FT	12,824	4,659	17,483	0.7	17,483		
101-431-432B	Preparedness & Response Bioterrorism										
	Emergency Management Planner		1	FT	37,874	9,377	47,251	1.0		47,251	
101-431-432N	Child Service Coordination										
	Foreign Language Interpreter	S	0.5	FT	11,976	3,722	15,698	0.5		15,698	
101-431-432P	Maternal Care Coordination										
	Foreign Language Interpreter	S	0.5	FT	11,976	3,722	15,698	0.5		15,698	
	Social Worker II	S	2	FT	33,074	10,014	86,176	2.0		86,176	
	Total Maternal Care Coordination		2.5				101,874	3		101,874	

New Positions

Department	Position Title		FT/		Salary	Fringe	Other Cost	Total	Adopted		
			FTE	PT					FTE	County	Other
S=Supplemental Request											
General Fund:											
101-431-4323	Family Planning Clinic										
	Community Health Assistant	S	0.3	FT	5,496	1,998	7,494	0.3	7,494		
	Total Health		6				238,094	6	73,271	164,823	
101-437-4365	Social Services										
	Attorney I	S	1	FT	72,932	14,182	87,114	1	87,114		
	Income Maintenance Caseworker I		1	FT	25,090	7,582	32,672	1	32,672		
	Income Maintenance Caseworker II		2	FT	27,518	7,917	70,870	2	70,870		
	Social Worker III	S	1	FT	36,199	10,571	46,770	1	46,770		
	Paralegal I	S	1	FT	33,074	8,688	41,762	1	41,762		
	Total Social Services		6				279,188	6	279,188		
101-440-4402	Library										
	Bordeaux Branch Library										
	Librarian I	S	1	FT	30,152	8,281	38,433				
	Library Technician	S	1	FT	19,146	6,759	25,905				
	Library Technician (part-time)	S	0.40	PT	7,658	608	8,266				
	Sub-Total Bordeaux Branch		2.4				72,604				
	East Regional Branch Library										
	Librarian I	S	2	FT	30,152	8,281	76,866				
	Library Technician	S	1	FT	19,146	6,759	25,905				
	Library Page (part-time)	S	0.48	PT	7,378	585	7,963				
	Sub-Total East Regional		3.48				110,734				

New Positions

Department	Position Title	FT/		Salary	Fringe	Other Cost	Total	Adopted		
		FTE	PT					FTE	County	Other
S=Supplemental Request										
General Fund:										
Hope Mills Branch Library										
	Librarian I	S	1 FT	30,152	8,281		38,433	1	38,433	
	Library Technician	S	1 FT	19,146	6,759		25,905	1	25,905	
	Library Page (part-time)	S	0.40 PT	6,148	488		<u>6,636</u>	0.4	<u>6,636</u>	
	Sub-Total Hope Mills		2.4				70,974	2.4	70,974	
North Regional Branch Library										
	Librarian I	S	1 FT	30,152	8,281		38,433	1	38,433	
	Library Technician	S	1 FT	19,146	6,759		25,905	1	25,905	
	Library Associate II	S	1 FT	27,518	7,917		<u>35,435</u>	1	<u>35,435</u>	
	Sub-Total North Regional		3				99,773	3	99,773	
Spring Lake Branch Library										
	Library Technician (part-time)	S	0.96 PT	9,190	730		19,840			
	Library Associate II	S	0.48 PT	13,209	1,049		<u>14,258</u>			
	Sub-Total Spring Lake		1.44				<u>34,098</u>			
	Total Library		12.72				388,183	5.4	170,747	
101-450-4506 Cooperative Extension										
	4-H Program Assistant	S	1 FT	21,569	7,959		29,528	1	29,528	
Total General Fund			44.04				1,347,237	32.72	947,043	164,823

New Positions

Department	Position Title	FT/		Salary	Fringe	Other Cost	Total	Adopted		
		FTE	PT					FTE	County	Other
S=Supplemental Request										
Separate Funds:										
Mental Health										
112-434-436B Tiffany Group Home										
	Social Worker II		1 FT	43,823	11,930		55,753	1		55,753
	Social Work Supervisor II		1 FT	50,183	11,055		<u>61,238</u>	1		<u>61,238</u>
	Total Mental Health		2				116,991	2		116,991
Workforce Development										
130-450-4530 Administration										
	Accounting Technician I		1 FT	22,889	7,277		30,166	1		30,166
620-444-4442 Civic Center										
	Office Support II		1 FT	18,320	6,595		24,915	1		24,915
	Sales Manager		1 FT	36,199	9,021		<u>45,220</u>	1		<u>45,220</u>
	Total Civic Center		2				70,135	2		70,135
Total Separate Funds			5.00				217,292	5.00		217,292
Total All Fund			49.04				1,564,529	37.7	947,043	382,115

New Vehicles

Depart	Vehicle Type	Qty Req	Unit Cost	Qty	Requested County	Other	Qty	Adopted County	Other
S=Supplemental									
General Fund:									
101-411-4510 Landscaping and Grounds									
3603	Pickup Truck, 1 ton, crew cab	S 1	21,860	1	21,860		1	21,860	
3603	Dump Truck	S 1	38,565	1	<u>38,565</u>				
	Total Landscaping and Grounds	2		2	60,425		1	21,860	
101-420-4210 Emergency Services									
3603	Mid-size	S 2	14,200	2	28,400		2	28,400	
Law Enforcement:									
101-422-4200 Sheriff									
3603	Vehicles-law enforcement	S 40	25,000	40	1,000,000		37	925,000	
3603	Mid-size vehicle	S 2	16,000	2	32,000				
3603	Mid-size vehicle	S 1	24,350	1	24,350				
3603	Mid-size SUV(trailblazer)	S 1	23,100	1	23,100				
3603	Vehicles-SUV(expedition)	S 4	26,000	4	<u>104,000</u>				
	Total Sheriff	48		48	1,183,450		37	925,000	

New Vehicles

Depart	Vehicle Type	Qty Req	Unit Cost	Qty	Requested County	Other	Qty	Adopted County	Other
S=Supplemental									
General Fund:									
101-422-4203 Jail									
3603	Vehicle-law enforcement	S 1	25,000	1	25,000				
3603	Cargo van (converted)	S 2	22,050	2	<u>44,100</u>		2	37,528	
	Total Jail	3		3	69,100		2	37,528	
	Total Law Enforcement	51		51	1,252,550		39	962,528	
101-437-4365 Social Services									
3603	Van (15 passenger)	2	21,000	2	42,000		2	42,000	
3603	Mini Van	3	17,500	3	<u>52,500</u>		3	52,500	
	Total Social Services	5		5	94,500		5	94,500	
Total General Fund		60		60	1,435,875		47	1,107,288	

New Vehicles

Depart	Vehicle Type	Qty Req	Unit Cost	Qty	Requested County	Other	Qty	Adopted County	Other
S=Supplemental									
Separate Funds:									
410-412-4153 Property Revaluation									
3603	Mid-size 4WD	S	1	24,350	1	24,350	1	24,350	
620-444-4442 Civic Center									
3603	Tractor	S	1	20,000	1	20,000			
3603	Pickup Truck, crew cab		1	20,000	1		1		20,000
	Total Civic Center		2		2	20,000	1		20,000
Solid Waste:									
625-460-4609 Transportation									
3603	Roll-off container truck		1	125,000	1		1		125,000
625-460-4615 Recycling									
3603	Truck		1	120,000	1		1		120,000
	Total Solid Waste		2		2	245,000	2		245,000
Total Separate Funds			5		5	24,350	4	24,350	265,000
Total All Funds			65		65	1,460,225	51	1,131,638	265,000

Capital Outlay

Department	Item	Qty	Unit Cost	Total	Qty	Adopted County	Other	
S=Supplemental Request								
General Fund:								
101-410-4120 Information Services								
3610	Cisco switches	S	R	4	28,242	112,967	4	112,967
101-411-4112 Public Buildings Other								
3610	Emergency equipment		R		50,000			50,000
101-411-4114 Print Shop								
3610	Digital platemaking system	S	A	1	38,000	38,000	1	38,000
101-412-4195 General Government Other								
3650	Legal Aid Building Renovations	S	A	1	75,000	75,000	1	75,000
101-420-4210 Emergency Services								
3610	Workstations with controls	S	R	4	10,000	40,000		
3610	Zetron paging system	S	R	1	6,000	6,000		
3610	Motorola XTL 5000	S		3	6,068	18,204		
	Total Emergency Services					64,204		

Capital Outlay

Department	Item	Qty	Unit Cost	Total	Qty	Adopted County	Other
S-Supplemental Request							
General Fund:							
Law Enforcement							
101-422-4200 Sheriff							
3610	Fingerprint machine	S	A 1	45,000	45,000		
3610	Simulator training	S	1	140,000	140,000		
3610	Undercover eavesdrop system	S	1	8,300	8,300		
3650	Radio amplifier system for courthouse	S	1	140,000	140,000	1	140,000
3650	Duress notification system for judges	S	1	9,000	9,000	1	9,000
	Total Sheriff			342,300			149,000
101-422-4203 Jail							
3610	Camera security system	S	1	13,560	13,560	1	13,560
	Total Law Enforcement			355,860			162,560
101-437-4365 Social Services							
3610	Web server		1	5,000	5,000	1	5,000
3610	CSA Server		R 1	5,000	5,000	1	5,000
	Total Social Services			10,000			10,000

Capital Outlay

Department	Item	Qty	Unit Cost	Total	Qty	Adopted County	Other
S-Supplemental Request							
General Fund:							
101-440-4402 Library							
3610	Heat deflecting glass for Headquarters Library	S	R 1	9,400	9,400	1	9,400
3610	Automataic doors for Bordeaux Library	S	R 1	11,900	11,900	1	11,900
3610	Emergency door for storyroom	S	R 1	6,100	6,100	1	6,100
3610	Carpet for Cliffdale Library	S	R 1	53,000	53,000	1	53,000
	Total Library			80,400			80,400
101-450-4509 Soil Conservation District							
3610	7 ft. No-till grain drill	S	R 1	16,225	16,225		16,225
Total General Fund				727,656		545,152	

Capital Outlay

Department	Item	Qty	Unit Cost	Total	Qty	Adopted County	Other	
S-Supplemental Request								
Separate Funds:								
107-450-4575 Emergency 911								
3610	Copier-scanner	R	1	18,000	18,000	1	18,000	
620-444-4442 Civic Center								
3610	Box Office window speakers	R	1	10,000	10,000	1	10,000	
3610	Net rigging	R	1	70,000	70,000	1	70,000	
3610	Portable sound system	R	1	32,000	32,000	1	32,000	
3610	Stage	R	1	37,000	37,000	1	37,000	
3610	Matrix Computer	R	1	7,500	7,500	1	7,500	
3610	Time Clocks	R	1	15,000	15,000	1	15,000	
3610	Desktop projector	A	1	5,000	5,000	1	5,000	
3610	Printer		1	15,000	15,000	1	15,000	
3610	Dasher system upgrade	S	R	1	40,000	40,000	1	
3650	Awings/canopies	S	R	1	100,000	100,000	1	
3650	Marquee	S		1	300,000	300,000	1	
3650	HVAC for office	S	A	1	75,000	75,000	1	75,000
3650	Flooring	S	R	1	20,500	20,500		
3650	Carpeting	R	1	50,000	50,000	1	50,000	
Total Civic Center					777,000		75,000	241,500

Capital Outlay

Department	Item	Qty	Unit Cost	Total	Qty	Adopted County	Other	
S-Supplemental Request								
Separate Funds:								
Solid Waste:								
625-460-4606 Ann Street								
3610	Trash compactor		1	535,000	535,000	1	535,000	
3650	Methane gas system	A	1	350,000	350,000	1	350,000	
Total Ann Street					885,000		885,000	
625-460-4608 Container Site								
3610	Compactor with box		1	35,000	35,000	1	35,000	
3610	Riding mower		1	11,000	11,000	1	11,000	
3610	30 yard container box		4	5,500	22,000	4	22,000	
3610	40 yard container box		4	8,000	32,000	4	32,000	
Total Container Site					100,000		100,000	
625-460-4613 White Goods								
3610	Bobcat		1	35,000	35,000	1	35,000	
625-460-4615 Recycling								
3650	Sprinkler system for building		1	350,000	350,000	1	350,000	
Total Solid Waste					1,370,000		1,370,000	
630-412-4135 General Litigation								
3610	Server		1	10,000	10,000	1	10,000	
Total Separate Funds					2,175,000		75,000	1,639,500
Total All Funds					2,902,656		620,152	1,639,500

Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Balance 6/30/06
General Fund				
School Refunding 1998 (for 1993 Series)	G.O. Bonds	Schools	03/01/98	13,825,000
School Series 1998	G.O. Bonds	Schools	03/01/98	34,780,000
School Series 2000 (partially refunded FY05)	G.O. Bonds	Schools	03/01/00	4,700,000
School Series 2002	G.O. Bonds	Schools	07/30/02	13,375,000
School Series 2004	G.O. Bonds	Schools	11/09/04	4,875,000
Schools - Refunding Series 2004	G.O. Bonds	Schools	11/23/04	<u>25,595,000</u>
Total School Bonds				97,150,000
Community College - Refunding Series 2004	G.O. Bonds	Community College		2,480,000
Library - Refunding Series 2004	G.O. Bonds	Library Facilities		5,935,000
Library Bonds (partially refunded FY05)	G.O. Bonds	Library Facilities	09/01/97	<u>600,000</u>
Total General Obligation (G.O.) Bonds				<u>106,165,000</u>

Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Balance 6/30/06
General Fund				
Public Buildings Series 1998:				
DSS Building	COPS	DSS Building	01/01/98	23,463,030
Equipment	COPS	Equipment	01/01/98	1,672,440
Community Corrections Center	COPS	Corrections Ctr	01/01/98	<u>2,014,530</u>
				27,150,000
COPS Series 2000:				
Detention Facility	COPS	Detention Facility	12/13/01	38,385,000
Total Certificates of Participation (COPs)				<u>65,535,000</u>
SunTrust Energy Savings	Capital Lease	Energy Conservation	12/09/04	4,562,231
FTCC State Bond Match (portion financed)	Note Payable	FTCC Capital Outlay	05/24/06	4,300,000
Industrial Park (Healy Land)	Note Payable	New Industrial Park	11/14/02	550,661
Advance Auto Land (Yarborough)	Note Payable	Parking Lot	12/01/04	<u>180,641</u>
Total Notes Payable				<u>5,031,302</u>
Total General Fund				<u>181,293,533</u>

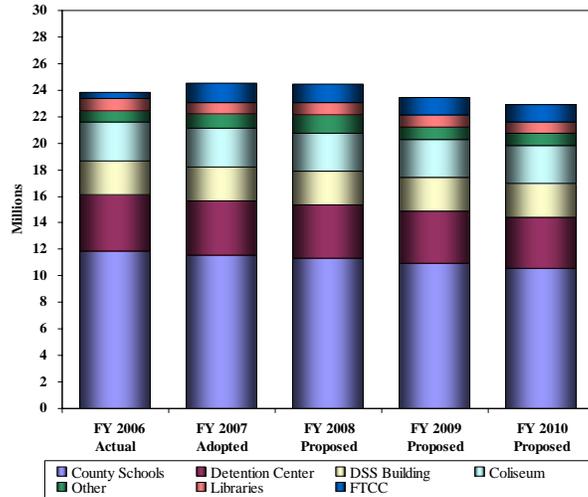
Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Balance 6/30/06
Mental Health:				
COPS Series 2000				
Mental Health Facility (Winding Creek)	COPS	WC Renovations	12/13/01	940,000
Mental Health (Detox)	Note Payable	MH's portion of	05/13/93	827,735
Mental Health (Crisis Stabilization)	Note Payable	CFVH 1993 Bonds	05/13/93	407,690
Total Notes Payable				1,235,425
Total Mental Health				2,175,425
Crown Coliseum Complex				
1995 Series A (Partially Refunded 1998)	COPS	Coliseum	01/01/95	1,428,781
1998 Refunding Series	COPS	Refinancing	07/01/98	47,265,000
Total Crown Coliseum Complex				48,693,781
County Community Development				
Section 108 Loan	Note Payable	Comm Development	08/01/99	600,000
Total Separate Funds				51,469,206
Total All Funds				232,762,739

General Fund Debt Service Projections

Debt	FY2006 Actual	FY2007 Adopted	FY2008 Proposed	FY2009 Proposed	FY2010 Proposed
School Refunding Series 1998	2,965,320	2,843,660	2,722,920	2,598,100	2,474,430
School Series 1998 (\$53,180M)	4,126,400	4,016,000	3,905,600	3,795,200	3,684,800
School Series 2000 (\$29,945M) (partially refunded in FY05)	1,419,000	1,358,500	1,398,000	1,332,000	1,266,000
School Series 2002 (\$14,875M)	1,111,500	1,091,500	1,071,500	1,051,500	1,031,500
School Series 2004 (\$5,075M)	395,938	388,938	381,938	374,938	367,938
Refunding Series 2004 - Schools (\$26,360M)	1,859,163	1,859,513	1,829,263	1,794,313	1,759,813
Total Schools	11,877,321	11,558,111	11,309,221	10,946,051	10,584,481
Refunding Series 2004 - Community College (\$3,185M)	506,850	455,000	434,350	414,000	398,950
FTCC State Bond Match (portion financed)		944,633	944,633	944,633	944,633
Total Community College	506,850	1,399,633	1,378,983	1,358,633	1,343,583
Library Bonds Series 1997 (partially refunded in FY05)	658,800	629,400			
Refunding Series 2004 - Libraries (\$5,960M)	281,400	280,950	880,500	857,050	828,750
Total Libraries	940,200	910,350	880,500	857,050	828,750
COPS Series 1998:					
DSS Building	2,553,785	2,553,512	2,554,204	2,554,824	2,550,825
Equipment	182,033	182,014	182,063	182,107	181,822
Community Corrections Center	219,267	219,244	219,303	219,357	219,013
Total COPS Series 1998	2,955,085	2,954,770	2,955,570	2,956,288	2,951,660
COPS Series 2000					
Detention Center	4,208,130	4,108,815	4,012,560	3,906,620	3,806,420
Energy Savings (SunTrust)	248,661	497,322	497,323	497,323	497,322
Industrial Park (Healy Land)	127,502	124,270	454,452		
Advance Auto Bldg (Yarborough)	56,465	56,466	56,465	56,465	27,744
Coliseum Debt Service	2,945,623	2,881,485	2,881,485	2,881,485	2,881,485
Total General Fund Debt Service	23,865,837	24,491,222	24,426,559	23,459,915	22,921,445

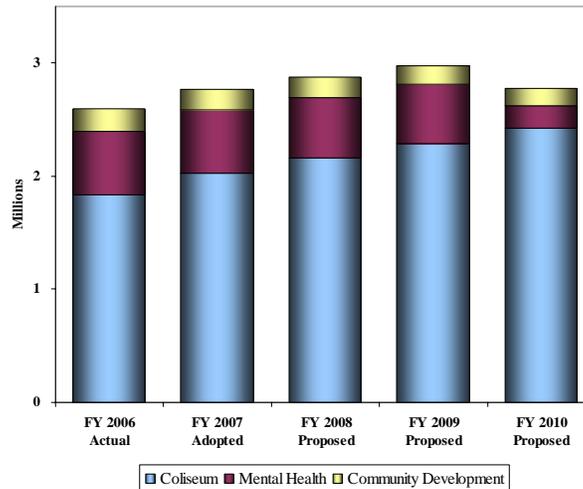
General Fund Debt Service Projections



Separate Funds Debt Service Projections

Debt	FY2006 Actual	FY2007 Adopted	FY2008 Proposed	FY2009 Proposed	FY2010 Proposed
Mental Health					
Winding Creek Building (COPS Series 2000)	375,860	361,055	345,935	325,500	
Detoxification	121,599	128,961	128,980	131,441	131,442
Crisis Stabilization	62,892	63,518	63,527	64,740	64,739
Total Mental Health	560,351	553,534	538,442	521,681	196,181
Coliseum					
COPS - 1995 Series A					
COPS - 1998 Refunding	4,786,050	4,911,550	5,039,175	5,168,175	5,307,550
Total Coliseum before GF Contribution	4,786,050	4,911,550	5,039,175	5,168,175	5,307,550
Less General Fund Contribution	(2,945,623)	(2,881,485)	(2,881,485)	(2,881,485)	(2,881,485)
Total Coliseum Paid from Separate Funds	1,840,427	2,030,065	2,157,690	2,286,690	2,426,065
County Community Development					
Section 108 Loan	198,504	187,802	177,039	166,211	155,399
Separate Funds Debt Service	2,599,282	2,771,401	2,873,171	2,974,582	2,777,645

Separate Funds Debt Service Projections



Outside Agencies

Agency Name	FY 2006 Adopted	FY 2007 Requested	FY 2007 Recommended	FY 2007 Adopted
Airborne Special Operations Museum	164,000	164,000	164,000	164,000
Arts Council	100,000	100,000	100,000	100,000
Cape Fear Botanical Garden	8,200	8,200	8,200	8,200
Cape Fear Regional Bureau for Community Action	15,000	64,300	15,000	15,000
CC Coordinating Council on Older Adults/RSVP	93,357	96,158	96,158	96,158
Child Advocacy Center	50,000	50,000	50,000	50,000
Communicare	40,000	45,000	40,000	40,000
Contact	8,487	10,000	8,487	8,487
Cumberland County Business Council	420,625	709,625	420,625	420,625
Cumberland County Family Court		30,000	0	0
Dogwood Festival	4,100	18,500	4,100	4,100
Employment Source	80,360	88,547	80,360	80,360
Fayetteville Area Sentencing Center	14,760	14,760	14,760	14,760
HIV Task Force	7,380	7,618	7,380	7,380
Homeless Coalition	7,380	21,240	7,380	7,380
Mid Carolina Council of Governments	184,693	185,168	185,168	185,168
N.C. Division of Vocational Rehabilitation	52,732	54,019	54,019	54,019
N.C. Forest Service	115,388	126,299	126,299	126,299
Orange Street Restoration	14,760	14,760	14,760	14,760
Salvation Army	36,900	36,900	36,900	36,900
Salvation Army Christmas Outreach	7,749	7,749	7,749	7,749
SE NC Radio Reading	7,591	9,000	7,591	7,591
Second Harvest Food Bank of Southeast NC	35,000	69,500	35,000	35,000
Sycamore Tree Senior Center	12,300	12,300	12,300	12,300
Teen Involvement Program	7,380	7,380	7,380	7,380
Total	1,488,142	1,951,023	1,503,616	1,503,616

BUDGET ORDINANCE ADOPTION

June 5, 2006

The Board of County Commissioners hereby adopts and enacts the proposed 2006-2007 fiscal year budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2006-2007 under the following terms and conditions:

1. The Budget Ordinance shall govern only total dollar departmental appropriations, including multiple organizations within a department, as shown subject to the resolution of September 7, 1982, after any additional personnel costs are factored into each department's appropriation.
2. The amendments to the County Manager's recommended budget as approved by the Board of Commissioners (see Attachment A). Attachment A includes all adjustments approved by the Board of Commissioners from May 22, 2006 through adoption of the budget on June 5, 2006 and any subsequent adjustments approved through June 30, 2006 by the Board.
3. The County-Wide Ad Valorem Tax Rate and levy of 88.0 cents per \$100 valuation is hereby adopted.
4. The Special Recreation Tax Rate and levy of 5 cents per \$100 valuation is hereby adopted.
5. The Fire Tax District Rates as shown below are hereby adopted and taxes levied:

	<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

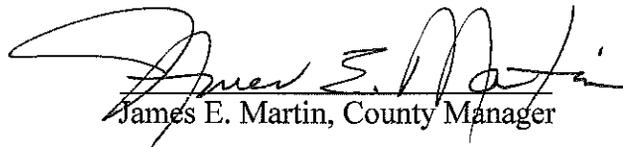
Westarea Fire District	10 cents
Special Fire Service Fire District	½ cent

6. The Cumberland County Board of Education's current expense appropriation is hereby adopted at \$65,897,226.
7. The County Pay Plan for FY2006-2007 includes a 3.5 % (minimum of \$1,000) cost of living increase for all permanent employees effective July 9 and a 1% employer contribution to a 401K retirement plan.
8. The Pay and Classification Plan previously adopted by the Board of Commissioners is automatically deemed amended and revised to reflect any additional or revised positions and/or classifications specifically approved by this budget.
9. Encumbrances outstanding in the prior fiscal year will be included in the coming year (FY2007) budget.
10. 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 2006-2007 fiscal year budget of the County of Cumberland is balanced pursuant to Chapter 159 of the NC General Statutes.
11. Storm Water Utility Fee:

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

This ordinance is adopted the 5th day of June 2006.


Billy R. King, Chairman


James E. Martin, County Manager

ATTACHMENT "A" ADJUSTMENTS TO THE FY2007 RECOMMENDED BUDGET

Department	Explanation of Change	Expenditure Changes	Revenue Changes
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General Fund

Recommended Budget		260,005,031	260,005,031
Personnel	Increase COLA from 3.0% to 3.5%	273,118	
	Increase COLA floor from \$750 to \$1,000	259,930	
	Sheriff's hiring plan	1,306,141	
	Correction of 5 deputies due to annexation	(203,365)	
	Manager's initial allowance for Sheriff's hiring plan	(750,000)	
	Unfund five deputy positions for FY2007	(203,365)	
	Crossing guard for Jack Britt/Stoney Point schools	10,320	
	Library - Hope Mills		
	Librarian I	38,433	
	Library Technician	25,905	
	Library Pages (part-time)	6,636	
	Delete deputy position CSO0463	(44,110)	
	General personnel changes	(227,947)	
Recurring Other	Transfer to Revaluation for COLA	2,687	
	Transfer to CDBG	(225)	
	Miscellaneous operating	(59,580)	
	Reduction of Sheriff's operating	(20,000)	
	Transfer to elderly & Disabled Transportation	15,000	
One-Time	Contingency special	223,502	
	Elimination of three Sheriff's vehicles	(75,000)	
	Board of Elections operating	23,600	
	Transfer to Water & Sewer Fund	500,000	
	Library database	20,000	
	Freedom Memorial Park	5,000	
	Police Information Network	103,584	
	Animal Control Cages	(55,000)	
Revenue	Social Services		50,873
	Interest income		414,893
	Health Department		43
	Transfer from Fund 114		189
	Elimination of fees from Health to Sheriff		(49,308)
	Fund balance appropriated one-time		745,686
	Fund balance appropriated recurring		12,888
	Total Amended General Fund Budget	261,180,295	261,180,295

Animal Control Capital Project Fund

Recommended Budget		5,118,753	5,118,753
	Construction	55,000	
	Transfer from General Fund		55,000
	Total Amended Animal Control Project Budget	5,173,753	5,173,753

Mental Health Fund

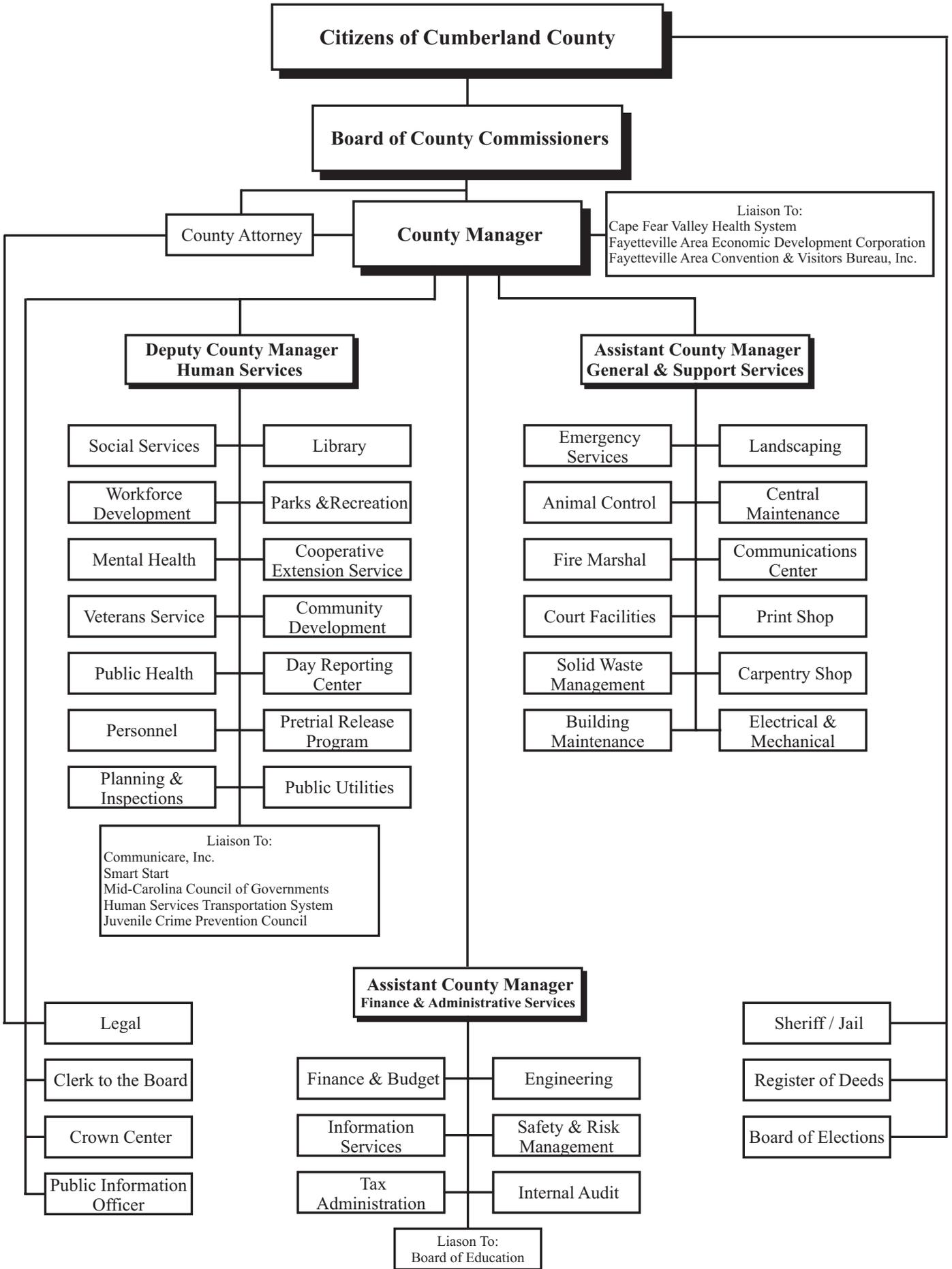
Recommended Budget		36,091,298	36,091,298
	Personnel	(920,409)	
	Operating	920,409	

Department	Explanation of Change	Expenditure Changes	Revenue Changes
	Debt service	(192,478)	
	Fund Balance Appropriated		(192,478)
	Total Amended Mental Health Budget	35,898,820	35,898,820
Vehicle Insurance Fund			
	Recommended Budget	0	0
	Insurance	445,000	
	Insurance payments		445,000
	Total Amended Vehicle Insurance Budget	445,000	445,000
Workers Compensation Fund			
	Recommended Budget	1,699,501	1,699,501
	Personnel	1,114	
	Interest income		1,114
	Total Amended Workers Compensation Budget	1,700,615	1,700,615
Industrial Development Fund			
	Recommended Budget	3,398,108	3,398,108
	McCormick Farms Inducement	9,533	
	Interest income		9,533
	Total Amended Industrial Development Budget	3,407,641	3,407,641
Federal Forfeiture Fund			
	Recommended Budget	244,032	244,032
	Personnel	20,652	
	Fund Balance Appropriated		20,652
	Total Amended Federal Foreiture Budget	264,684	264,684
Water & Sewer Fund			
	Recommended Budget	1,500,000	1,500,000
	Water & sewer projects	500,000	
	Transfer from General Fund		500,000
	Total Amended Water & Sewer Budget	2,000,000	2,000,000
Property Revaluation Fund			
	Recommended Budget	552,932	552,932
	Personnel	2,687	
	Transfer from General Fund		2,687
	Total Amended Property Revaluation Budget	555,619	555,619

Department	Explanation of Change	Expenditure Changes	Revenue Changes
Community Development Fund			
	Recommended Budget	1,542,953	1,542,953
	Personnel	(4,024)	
	Operating	(152,637)	
	Other charges & services	156,436	
	Transfer from General Fund		(225)
	Total Amended Community Development Budget	1,542,728	1,542,728
Transit Planning			
	Recommended Budget	57,770	57,770
	Operating	10,190	
	Planning grants		9,814
	In-kind		376
	Total Amended Transit Planning Budget	67,960	67,960
NC Elderly & Handicapped Transportation			
	Recommended Budget	361,213	361,213
	Operating	15,000	
	Transfer from General Fund		15,000
	Total Amended Elderly & Handicapped Budget	376,213	376,213

Notes:

1. Changes are only shown for funds that had a total dollar change from the Recommended Budget to the Adopted Budget
2. The Adopted Budget includes a 3.5 % increase in the minimum salary for a grade



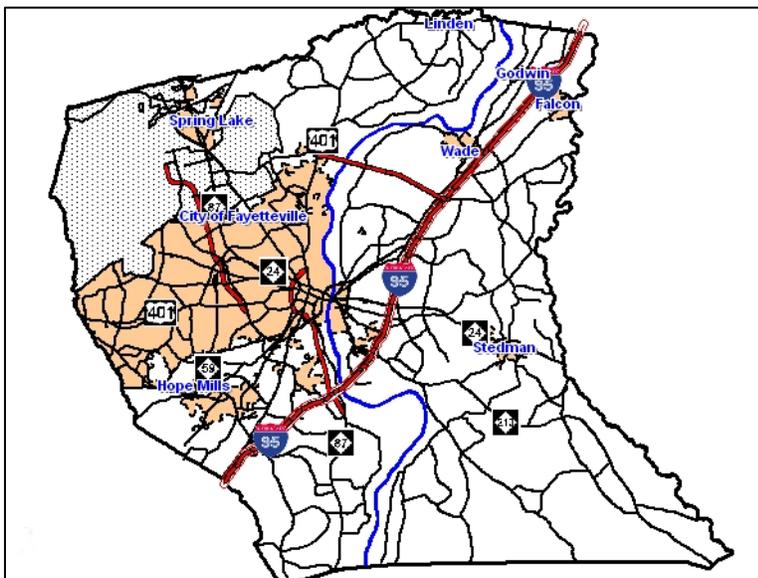
BRIEF HISTORY OF THE COUNTY OF CUMBERLAND

HISTORY

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

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

Presently, Cumberland County has a population of 310,850 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 7:00 p.m. The first 15 minutes, of the third Monday meeting, is set aside as an open forum for citizens to address the Commissioners on any topic. The meetings are broadcast live on Fayetteville cable channel 7. When necessary, the Board holds special called meetings which are always advertised in advance. The Board of Commissioners meetings, open to the public, are held in the Commissioners' meeting room on the first floor of the County Courthouse located on Dick Street.

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

MISCELLANEOUS STATISTICS

Date of Incorporation	1754
Form of Government	Commission/Manager
Population	
Cumberland County	310,850
Falcon	326
Fayetteville	173,658
Godwin	117
Hope Mills	12,355
Linden	136
Spring Lake	8,208
Stedman	673
Wade	525
Area in Square Miles	664
Miles of Streets	
Paved	1,251
Unpaved	32
Parks and Recreation (Municipalities Excluded)	
Park sites (3 are undeveloped)	5
Park acreage	204
School parks	24
School program sites	9
School park acreage	361
Baseball stadiums	1
Recreation centers	5
Youth baseball/softball fields	59
Tennis courts (includes school courts)	40
Sand volleyball courts	4
Regulation baseball fields	8
Multipurpose fields (includes football/soccer fields at schools)	23
Picnic shelters	10
Concession stands w/restrooms (includes community and school parks)	16
Contracted community parks	3
Disc golf course	1
Fire Protection (Municipalities Excluded)	
Number of stations	17
Number of fire personnel	610
Number of calls answered	7,562
Number of inspections conducted	705
Permits issued	266
Complaints investigated	7

MISCELLANEOUS STATISTICS

Civic Center		
Number of event days		328
Attendance		545,409
Hospitals		
Cape Fear Valley Medical Center		1
Number of beds		426
Highsmith-Rainey Memorial Hospital		1
Number of beds for continuing acute-care and emergency care		112
Number of pallative care unit beds		8
Sheriff Protection (Municipalities Excluded)		
Number of sub-stations		4
Number of personnel and deputies		639
Area in square miles patrolled by deputies		479
Miles driven		4,292,459
Number of calls answered		144,381
Number of inmates processed in & out at Detention Center		19,450
Number of detective cases worked		5,529
Number of civil court papers handled		38,237
Number of warrants handled		20,706
Number of weapons confiscated at the Courthouse		12,549
Number of K-9 team actions		3,590
Number of search & rescue team actions		26
Number of bomb team actions		74
Number of school resource officers		34
Number of school crossing guard sites		70
Number of Latent Print Comparisons		12,350
Number of Ballistics Comparisons		675
Numbr of Crime Scene Investigation calls		2,286
Number of Polygraph Exams		144
Library		
Main Library		1
Branches		6
Bookmobiles		1
Law Library		1
Number of books		595,462
Facilities and Services not Included in the Reporting Entity		
Education		
Number of elementary schools		53
Number of middle schools		15
Number of senior high schools		12
Number of special schools (alternative schools)		4
Number of evening academies		1

MISCELLANEOUS STATISTICS

Number of year-round classical (6-12)	1
Number of web academies	1
Number of community colleges	1
Number of private colleges	1
Number of universities	1
Hospitals not Operated by County	2
Cape Fear Valley Medical Center	1
Number of beds	426
Highsmith-Rainey Memorial Hospital	1
Number of beds for continuing acute-care and emergency care	112
Number of pallative care unit beds	8
Veteran's Affairs Medical Center	
Number of beds	164
Womack Army Community Hospital	
Number of beds	287

BUDGET PROCESS

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

1. 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. 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. 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, and the property tax rate.
7. Budget Amendment Process:

The Board of County Commissioners adopts the budget for each year at the organizational level. The Budget Ordinance gives the County Manager, in the new fiscal year, the authority to include all outstanding encumbrances from the prior fiscal year.

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. All other revisions are approved by the County Manager.

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
 - ◆ Wireless 911 Fund
 - ◆ County School Fund
 - ◆ 911 Emergency Fund
 - ◆ Mental Health Fund
 - ◆ Prepared Food and Beverage Tax Fund
 - ◆ Workforce Development Funds
 - ◆ Industrial Development Fund
 - ◆ Drug Forfeiture Funds
 - ◆ Injured Animal Fund
 - ◆ County Water & Sewer Fund
 - ◆ Eastover Sanitary District Fund
 - ◆ Property Revaluation Fund
 - ◆ Recreation Fund
 - ◆ Juvenile Crime Prevention Fund
 - ◆ Community Development Funds
 - ◆ Transportation Funds
 - ◆ Fire Protection Funds
 - ◆ Inmate Welfare Fund
 - ◆ Tourism Development Authority Fund

 - 2. Capital Project Funds
 - ◆ 1998 School Bond Fund
 - ◆ Animal Control Shelter Fund
 - ◆ Landfill Construction Fund
 - ◆ Law Enforcement Training Center Fund
 - ◆ 2004 School Bond Projects
 - ◆ Averagesboro Battlefield Fund

 - 3. Proprietary Funds

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

4. Fiduciary Funds

- ◆ Trust Fund- Special Separation Allowance Fund
- ◆ Agency Funds
- ◆ Payee Account Fund
- ◆ City Tax Funds
- ◆ Intergovernmental Custodial Fund
- ◆ Stormwater Utility Fund
- ◆ Vehicle Insurance Fund
- ◆ Inmate Payee Fund

5. Permanent Fund

- ◆ Cemetery Fund

SUMMARY OF POSITIONS BY DEPARTMENT

Department	FY 2004			FY 2005			FY 2006			FY 2007		
	FT	PT	FTEs									
General Fund												
Governing Body	2	7	9.00	2	7	9.00	2	7	9.00	2	7	9.00
Administration/Personnel	15	1	15.40	15	1	15.40	16	1	16.40	16	1	16.40
Information Services	12	0	12.00	13	0	13.00	15	0	15.00	15	0	15.00
Elections	8	4	9.95	8	1	8.38	8	1	8.38	8	1	8.38
Finance	16	0	16.00	16	0	16.00	16	0	16.00	16	0	16.00
Legal	6	0	6.00	6	0	6.00	6	0	6.00	7	0	7.00
Register of Deeds	20	0	20.00	22	0	22.00	22	0	22.00	24	0	24.00
Tax Collector/Assessor/Mapping	65	0	65.00	64	0	64.00	65	0	65.00	66	0	66.00
Print Shop	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
Mail Management	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
Carpenter Shop	4	0	4.00	4	0	4.00	4	0	4.00	4	0	4.00
Public Buildings Equipment Maint	15	0	15.00	15	0	15.00	15	0	15.00	16	0	16.00
Public Buildings Janitorial	18	0	18.00	18	0	18.00	10	0	10.00	10	0	10.00
Central Maintenance	16	0	16.00	16	0	16.00	16	0	16.00	15	0	15.00
Landscaping & Grounds	10	0	10.00	10	0	10.00	11	0	11.00	13	0	13.00
Emergency Services	19	0	19.00	19	0	19.00	19	0	19.00	21	0	21.00
Sheriff	531	84	547.67	532	86	549.67	552	82	565.82	543	88	561.86
Animal Control	19	0	19.00	19	0	19.00	20	0	20.00	24	0	24.00
Day Reporting	3	1	3.63	4	0	4.00	4	0	4.00	3	1	3.80
Criminal Justice Unit	5	0	5.00	5	0	5.00	5	0	5.00	5	0	5.00
C-5 Facility	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
Public Health	208	24	224.09	210	23	226.12	215	26	232.89	220	29	239.48
Social Services	604	12	608.55	601	1	601.50	607	1	607.50	616	1	615.50
Veterans Services	5	0	5.00	6	0	6.00	7	0	7.00	7	0	7.00
Senior Aides Local Support	1	0	1.00	1	0	1.00	1	0	1.00	1	0	1.00
Spring Lake Resource Center Admin	1	0	1.00	1	0	1.00	1	0	1.00	1	0	1.00
Library	127	64	153.88	132	68	161.82	137	72	168.52	144	72	175.84
Stadium Maintenance				1	0	1.00						
Planning & Inspections	40	0	40.00	46	1	46.00	46	0	46.00	46	1	46.00
Engineering	4	0	4.00	3	0	3.00	3	0	3.00	3	0	3.00
NC Cooperative Extension Service	14	0	14.00	14	0	14.00	12	0	12.00	13	0	13.00
Soil Conservation/Cost Share	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
Fort Bragg Soil Erosion	2	0	2.00									
Public Utilities	2	0	2.00	3	0	3.00	3	0	3.00	3	0	3.00
Total General Fund	1,802	197	1,876.17	1,816	188	1,887.89	1,848	190	1,919.51	1,872	201	1,950.26

SUMMARY OF POSITIONS BY DEPARTMENT

Department	FY 2004			FY 2005			FY 2006			FY 2007		
	FT	PT	FTEs									
Separate Fund												
Emergency 911	8	0	8.00	7	0	7.00	7	0	7.00	7	0	7.00
Mental Health	453	10	455.00	462	13	469.00	406	1	406.50	372	2	373.00
Workers' Compensation	3	0	3.00	4	0	4.00	4	0	4.00	4	0	4.00
Workforce Development	13	0	13.00	20	0	20.00	21	0	21.00	28	0	28.00
Federal Drug Forfeiture - Justice				0	12	6.00	0	12	6.00	0	12	6.00
Property Revaluation	9	0	9.00	9	0	9.00	10	0	10.00	10	0	10.00
Parks and Recreation	50	0	50.00									
Juvenile Crime Prevention	14	7	14.60	14	0	14.00	14	0	14.00	13	0	13.00
Transportation Planning	5	1	5.50	1	1	1.50	1	1	1.50	1	1	1.50
Community Development	13	0	13.00	13	0	13.00	12	0	12.00	12	0	12.00
Civic Center	40	0	40.00	41	0	41.00	39	0	39.00	41	0	41.00
Solid Waste Management	54	0	54.00	52	0	52.00	64	0	64.00	64	0	64.00
Inmate Canteen				2	0	2.00	3	0	3.00	3	0	3.00
Total Separate Funds	662	18	665.1	625	26	638.5	581	14	588	555	15	562.5
Total All Funds	2,464	215	2,541.27	2,441	214	2,526.39	2,429	204	2,507.51	2,427	216	2,512.76

FY2004: Fifty-one new positions were added during the budget process. Thirty-four full-time positions and five part-time positions were added to the General Fund and twelve full-time positions were added to other funds. See the New Position spreadsheet for details on these new positions. A total of eighty-seven positions were reclassified, including seventy-three in the General Fund and fourteen in other funds. Twenty-seven of the reclassifications were information systems related positions throughout the County.

FY2005: For FY05, the county added 61 new positions. Twelve full-time positions and seven part-time positions were added to the General Fund and thirty-seven full-time positions and nineteen part-time positions were added to other funds. See the New Position spreadsheet for details on these new positions. A total of 113 positions were reclassified, including 102 in the General Fund and 11 in other funds. Seventy-four of the reclassifications were Child Protective Services in the Department of Social Services. As of July 1, 2004, per a consolidation agreement between Cumberland County and the City of Fayetteville, the forty-nine positions in the Parks and Recreation Department were transferred to the City.

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

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

COUNTY RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Recommended Classification	Grade	Salary	Difference
General Fund:							
101-410-4100 Governing Body							
GOV0101	Clerk to the Board	69	59,051	Clerk to the Board	71	62,004	2,953
101-410-4135 Legal							
LEG0007	Office Support V	61	29,989	Paralegal I	67	33,074	3,085
101-410-4152 Tax Administration							
TAX0018	Stormwater Billing Coordinator	67	37,458	Fees & Assessment Specialist	69	39,331	1,873
TAX0044	Tax Analyst	64	30,486	Financial Tax Coordinator	65	32,010	1,524
TAX0060	Tax Analyst	64	34,988	Financial Tax Analyst	64	34,988	0
TAX0065	Tax Assistant II	61	26,473	Financial Tax Assistant	61	26,473	0
Total Tax Administration							3,397
101-411-4117 Public Buildings Equipment Maintenance							
PBJ0006	Office Support V	61	31,595	Administrative Support I	63	33,175	1,580
PBJ0014	Maintenance Technician II	62	27,732	Maintenance Technician III	63	29,119	1,387
Total Equipment Maintenance							2,967
101-422 Law Enforcement							
CSO0028	Dispatch Supervisor	64	31,977	Dispatch Supervisor	65	33,576	1,599
CSO0077	ID Technician	58	29,679	Fingerprint Technician	58	29,679	0
CSO0079	Office Support III	57	20,941	Fingerprint Technician	58	21,988	1,047
CSO0085	Office Support III	57	23,576	Office Support IV	59	24,755	1,179
CSO0095	Office Support III	57	21,452	Fingerprint Technician	58	22,525	1,073
CSO0203	Sergeant Specialist	68	43,576	Lieutenant	69	45,755	2,179
CSO0220	Sergeant Specialist	68	47,847	Lieutenant Specialist	70	50,239	2,392
CSO0266	Sergeant	67	37,867	Sergeant Specialist	68	39,760	1,893
CSO0381	Deputy III	66	33,508	Sergeant	67	35,183	1,675
CSO0908	Food Service Manager	65	34,334	Food Service Manager	66	36,051	1,717
Total Law Enforcement							14,754
101-424-4250 Animal Control							
ANC0002	Animal Control Field Supervisor	62	26,283	Animal Control Supervisor	63	27,518	1,235
ANC0007	Office Support V	62	26,473	Administrative Support I	63	27,797	1,324
Total Animal Control							2,559
101-431 Health							
PHD0411	Administrative Officer III	72	57,542	Public Health Nursing Supv I	74	60,419	2,877
PHD0606	Community Disease Control Spec II	65	30,152	Community Health Assistant	54	18,320	(11,832)
PHD0407	Community Health Assistant	54	20,848	Medical Office Assistant	57	21,890	1,042
PHD505	Environmental Health Supervisor I	70	37,874	Environmental Health Director II	79	65,000	27,126
PHD0501	Local Public Health Administrator I	76	56,954	Public Health Nursing Director III	81	62,346	5,392
PHD1901	Processing Assistant III	57	20,941	Medical Assistant III	57	20,941	0
PHD1902	Processing Assistant III	57	22,095	Medical Assistant III	57	22,095	0
PHD1904	Processing Assistant III	57	23,188	Medical Assistant III	57	23,188	0
PHD2423	Processing Assistant IV	59	28,205	Administrative Assistant I	63	29,615	1,410
PHD1003	Processing Assistant IV	59	26,610	Patient Relations Rep V	61	27,941	1,331
PHD1704	Public Health Nurse I	70	37,874	Public Health Nurse III	73	43,359	5,485

COUNTY RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Recommended Classification	Grade	Salary	Difference
PHD2503	Public Health Nurse I	70	29,589	Public Health Nurse II	72	31,068	1,479
PHD2504	Public Health Nurse I	70	30,310	Public Health Nurse II	72	31,826	1,516
PHD2505	Public Health Nurse I	70	30,639	Public Health Nurse II	72	32,171	1,532
PHD2509	Public Health Nurse I	70	26,898	Public Health Nurse II	72	28,243	1,345
PHD0601	Public Health Nurse II	72	44,525	Public Health Nurse III	73	49,089	4,564
PHD0702	Public Health Nurse II	72	46,155	Public Health Nurse III	73	48,463	2,308
PHD0703	Public Health Nurse II	72	41,443	Public Health Nurse III	73	43,359	1,916
PHD0704	Public Health Nurse II	72	46,155	Public Health Nurse III	73	48,463	2,308
PHD1701	Public Health Nurse II	72	47,300	Public Health Nurse III	73	49,665	2,365
PHD1703	Public Health Nurse II	72	49,147	Public Health Nurse III	73	51,603	2,456
PHD1301	Public Health Nurse III	71	39,620	Public Health Nursing Supervisor I	74	45,386	<u>5,766</u>
Total Health							60,386
101-437-4365 Social Services							
S040278	Processing Assistant III	57	20,941	Income Maintenance Caseworker I	61	25,090	4,149
S040608	Personnel Assistant IV	59	31,999	Personnel Assistant V	61	33,599	1,600
S040619	Personnel Assistant IV	59	24,151	Personnel Assistant V	61	25,359	1,208
S400406	Social Worker II	66	31,576	Social Worker III	68	33,155	1,579
S400514	Social Worker II	66	33,316	Social Worker III	68	34,982	<u>1,666</u>
Total Social Services							10,202
Total General Fund							100,303

COUNTY RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Recommended Classification	Grade	Salary	Difference
Separate Funds:							
Mental Health							
M010301	Accounting Technician IV	65	31,814	Accounting Specialist I	67	33,405	1,591
M160101	Administrative Assistant III	67	36,867	Administrative Officer II	70	38,710	<u>1,843</u>
Total Mental Health							3,434
Civic Center							
CCC0002	Administrative/Finance Officer	75	50,124	Finance Director	75	50,124	0
CCC0016	Office Support II	54	18,320	Office Support IV	59	22,889	4,569
CCC0019	Director of Sales	71	39,620	Director of Marketing & Sales	73	43,359	3,739
CCC0052	Assistant General Manager Operation	76	57,925	Assist. GM/Chief Operations Officer	77	57,925	0
CCC0005	Director of Ticketing	71	40,587	Director of Ticketing	73	not recommended	
CCC0012	Administrative Coordinator	68	36,331	Director of Administration	73	not recommended	
CCC0038	Director of Operations	71	45,845	Director of Operations	73	not recommended	
Total Civic Center							8,308
Total Separate Funds							11,742
Total All Funds							112,045

STATE RECLASSIFICATIONS

M - Mandated by the State

I - Impacted

Department Position #	Current Classification	Grade	Salary	Recommended Classification	Grade	Salary	Difference
General Fund:							
101-410-4105 Administration							
I ADM0007	Public Information Director	69	45,392	Public Information Director	70	47,661	2,269
101-410-4135 Legal							
I LEG0006	Paralegal I	65	31,814	Paralegal I	67	33,405	1,591
101-422 Sheriff							
I CSO0053	Paralegal I	65	35,022	Paralegal I	67	36,773	1,751
I CSO0449	Public Information Officer	65	33,997	Public Information Officer	66	35,697	<u>1,700</u>
Total Sheriff							3,451
101-431 Health							
M PHD0014	Facilities Maintenance Coord. I	62	27,597	Facilities Maintenance Coord. I	63	28,977	1,380
M PHD3103	PH Nursing Consultant II	75	47,506	PH Nursing Consultant II	77	52,006	4,500
M PHD0301	Pharmacist I	80	58,599	Pharmacist I	82	61,529	2,930
M 2 positions	Physician Extender II	77	137,239	Physician Extender II	81	144,101	6,862
M 6 positions	Practical Nurse II	60	183,494	Practical Nurse II	62	193,413	9,919
M 12 positions	Public Health Nurse I	68	374,581	Public Health Nurse I	70	408,166	33,585
M 19 positions	Public Health Nurse II	70	793,862	Public Health Nurse II	72	860,006	66,144
M 3 positions	Public Health Nurse III	71	138,041	Public Health Nurse III	73	144,945	6,904
M 5 positions	Public Health Nursing Supv I	72	233,924	Public Health Nursing Supv I	74	249,362	15,438
M 2 positions	Public Health Nursing Supv II	74	116,309	Public Health Nursing Supv II	76	122,125	5,816
M 5 positions	School Public Health Nurse I	68	156,825	School Public Health Nurse I	70	166,865	10,040
M 14 positions	School Public Health Nurse II	70	501,254	School Public Health Nurse II	72	531,340	30,086
M PHD3103	Public Health Nursing Conslt II	75	47,506	Public Health Nursing Conslt II	77	52,006	4,500
M PHD2105	Social Work Supervisor II	69	40,790	Social Work Supervisor II	70	42,830	2,040
M 7 positions	Social Worker II	66	234,622	Social Worker II	67	247,967	13,345
I 3 positions	Practical Nurse I	58	71,385	Practical Nurse I	60	75,918	<u>4,533</u>
83 positions	Total Health						218,022
101-437-4365 Social Services							
M S740001	Facilities Maintenance Coord I	62	31,151	Facilities Maintenance Coord I	63	32,709	1,558
M 2 positions	Paralegal I	65	63,628	Paralegal I	67	66,810	3,182
M 2 positions	Social Work Supervisor I	66	69,482	Social Work Supervisor I	67	72,956	3,474
M 8 positions	Social Work Supervisor II	69	319,588	Social Work Supervisor II	70	335,433	15,845
M 26 positions	Social Work Supervisor III	72	1,208,306	Social Work Supervisor III	73	1,268,564	60,258
M 55 positions	Social Worker II	66	1,890,815	Social Worker II	67	1,985,278	94,463
M 53 positions	Social Worker III	68	1,966,704	Social Worker III	69	2,067,551	100,847
M 4 positions	SW Program Administrator II	76	224,601	SW Program Administrator II	77	235,472	10,871
M 5 positions	SW Program Manager	73	254,759	SW Program Manager	74	267,497	12,738
I 4 positions	Human Services Clin Coun II	68	152,233	Human Services Clin Coun II	69	159,845	7,612
I 3 positions	Human Services Coord II	66	117,323	Human Services Coord II	67	123,189	<u>5,866</u>
163 positions	Total Social Services						316,714
101-440-4402 Library							
I LIB0009	Public Information Coordinator	67	34,897	Public Information Coordinator	68	36,642	1,745
251 positions	Total General Fund						543,792

NEW POSITIONS

Department	Position Title		FT/		Salary	Fringe	Other Cost	Total	Adopted	
			FTE	PT					FTE	County
S=Supplemental Request										
General Fund:										
101-410-4135	Legal									
	Office Support III	S	1	FT	20,941	7,007	27,948	1	27,948	
101-410-4145	Register of Deeds									
	Deputy Register of Deeds II	S	1	FT	25,090	7,582	32,672	1	32,672	
101-410-4152	Tax Administration									
	Tax Assistant II	S	1	FT	25,090	7,582	32,672	1	32,672	
101-411-4117	Public Buildings Equipment Maintenance									
	Maintenance Systems Specialist	S	1	FT	27,518	9,133	36,651	1	36,651	
101-411-4510	Landscaping & Grounds									
	Maintenance Tech I	S	1	FT	23,951	8,483	32,434	1	32,434	
	Maintenance Tech II	S	1	FT	26,283	8,909	35,192	1	35,192	
	Total Landscaping & Grounds		2				67,626	2	67,626	
101-420-4210	Emergency Services									
	Telecommunicator I	S	2	FT	26,283	7,747	68,060	2	68,060	
Law Enforcement										
101-422-4200	Sheriff Office									
	Booking/Intake Technician	S	1	FT	21,893	7,743	29,636	1	29,636	
	Deputy III	S	1	FT	31,576	10,892	42,468			
	Lieutenant Specialist	S	1	FT	37,874	12,244	50,118			
	Total Sheriff Office		3				122,222	1	29,636	
101-422-4203	Jail									
	Booking/Intake Technician	S	1	FT	21,893	7,743	29,636	1	29,636	
	Fingerprint Technician	S	1	FT	21,893	7,743	29,636			
	Total Jail		2				59,272	1	29,636	
101-422-422F	School Law Enforcement									
	School Crossing Guard	S	0.32	PT	9,069	971	10,040	0.32	10,040	
	Total Law Enforcement		5.32				69,312	2.32	69,312	
101-424-4250	Animal Control									
	Office Support II (6 months)	S	2	FT	9,160	5,378	29,076	2	29,076	
	Shelter Attendant (6 months)	S	2	FT	9,573	5,573	30,292	2	30,292	
	Volunteer Coordinator (7 months)	S	1	FT	12,146	5,789	17,935			
	Total Animal Control		5			77,303	77,303	4	59,368	

NEW POSITIONS

Department	Position Title		FT/		Salary	Fringe	Other Cost	Total	Adopted	
			FTE	PT					FTE	County Other
Health										
101-431-4311	Immunization Clinic									
	Public Health Nurse I	S	0.5	FT	18,937	5,210	24,147	0.5	24,147	
101-431-4319	Maternal Health Clinic									
	Community Health Assistant	S	0.7	FT	12,824	4,659	17,483	0.7	17,483	
101-431-432B	Preparedness & Response Bioterrorism									
	Emergency Management Planner		1	FT	37,874	9,377	47,251	1.0		47,251
101-431-432N	Child Service Coordination									
	Foreign Language Interpreter	S	0.5	FT	11,976	3,722	15,698	0.5		15,698
101-431-432P	Maternal Care Coordination									
	Foreign Language Interpreter	S	0.5	FT	11,976	3,722	15,698	0.5		15,698
	Social Worker II	S	<u>2</u>	FT	33,074	10,014	<u>86,176</u>	<u>2.0</u>		<u>86,176</u>
	Total Maternal Care Coordination		2.5				101,874	3		101,874
101-431-4321	Chest Tuberculosis Clinic									
	Public Health Nurse I	S	0.5	FT	18,937	5,210	24,147	0.5	24,147	
101-431-4323	Family Planning Clinic									
	Community Health Assistant	S	<u>0.3</u>	FT	5,496	1,998	<u>7,494</u>	0.3	7,494	
	Total Health		6				238,094	6	73,271	164,823
<hr/>										
101-437-4365	Social Services									
	Attorney I	S	1	FT	72,932	14,182	87,114	1	87,114	
	Income Maintenance Caseworker I		1	FT	25,090	7,582	32,672	1	32,672	
	Income Maintenance Caseworker II		2	FT	27,518	7,917	70,870	2	70,870	
	Social Worker III	S	1	FT	36,199	10,571	46,770	1	46,770	
	Paralegal I	S	<u>1</u>	FT	33,074	8,688	<u>41,762</u>	<u>1</u>	<u>41,762</u>	
	Total Social Services		6				279,188	6	279,188	
<hr/>										
101-440-4402	Library									
Bordeaux Branch Library										
	Librarian I	S	1	FT	30,152	8,281	38,433			
	Library Technician	S	1	FT	19,146	6,759	25,905			
	Library Technician (part-time)	S	<u>0.40</u>	PT	7,658	608	<u>8,266</u>			
	Sub-Total Bordeaux Branch		2.4				72,604			
East Regional Branch Library										
	Librarian I	S	2	FT	30,152	8,281	76,866			
	Library Technician	S	1	FT	19,146	6,759	25,905			
	Library Page (part-time)	S	<u>0.48</u>	PT	7,378	585	<u>7,963</u>			
	Sub-Total East Regional		3.48				110,734			
Hope Mills Branch Library										
	Librarian I	S	1	FT	30,152	8,281	38,433	1	38,433	
	Library Technician	S	1	FT	19,146	6,759	25,905	1	25,905	
	Library Page (part-time)	S	<u>0.40</u>	PT	6,148	488	<u>6,636</u>	<u>0.4</u>	<u>6,636</u>	
	Sub-Total Hope Mills		2.4				70,974	2.4	70,974	

NEW POSITIONS

Department	Position Title	S	FT/		Salary	Fringe	Other Cost	Total	FTE	Adopted		
			FTE	PT						County	Other	
North Regional Branch Library												
	Librarian I	S	1	FT	30,152	8,281		38,433	1		38,433	
	Library Technician	S	1	FT	19,146	6,759		25,905	1		25,905	
	Library Associate II	S	<u>1</u>	FT	27,518	7,917		<u>35,435</u>	<u>1</u>		<u>35,435</u>	
	Sub-Total North Regional		3					99,773	3		99,773	
Spring Lake Branch Library												
	Library Technician (part-time)	S	0.96	PT	9,190	730		19,840				
	Library Associate II	S	<u>0.48</u>	PT	13,209	1,049		<u>14,258</u>				
	Sub-Total Spring Lake		1.44					<u>34,098</u>				
	Total Library		12.72					388,183	5.4		170,747	
101-450-4506 Cooperative Extension												
	4-H Program Assistant	S	1	FT	21,569	7,959		29,528	1		29,528	
Total General Fund			44.04					1,347,237	32.72		947,043	164,823
Separate Funds:												
Mental Health												
112-434-436B Tiffany Group Home												
	Social Worker II		1	FT	43,823	11,930		55,753	1		55,753	
	Social Work Supervisor II		<u>1</u>	FT	50,183	11,055		<u>61,238</u>	<u>1</u>		<u>61,238</u>	
	Total Mental Health		2					116,991	2		116,991	
Workforce Development												
130-450-4530 Administration												
	Accounting Technician I		1	FT	22,889	7,277		30,166	1		30,166	
620-444-4442 Civic Center												
	Office Support II		1	FT	18,320	6,595		24,915	1		24,915	
	Sales Manager		<u>1</u>	FT	36,199	9,021		<u>45,220</u>	<u>1</u>		<u>45,220</u>	
	Total Civic Center		2					70,135	2		70,135	
Total Separate Funds			5.00					217,292	5.00		217,292	
Total All Fund			49.04					1,564,529	37.7		947,043	382,115

NEW VEHICLES

S = Supplemental Request

Depart	Vehicle Type		Qty Req	Unit Cost	Qty	Requested County	Other	Qty	Adopted County	Other
General Fund:										
101-411-4510 Landscaping and Grounds										
3603	Pickup Truck, 1 ton, crew cab	S	1	21,860	1	21,860		1	21,860	
3603	Dump Truck	S	<u>1</u>	38,565	<u>1</u>	<u>38,565</u>		<u>1</u>	<u>21,860</u>	
	Total Landscaping and Grounds		2		2	60,425		1	21,860	
101-420-4210 Emergency Services										
3603	Mid-size	S	2	14,200	2	28,400		2	28,400	
Law Enforcement:										
101-422-4200 Sheriff										
3603	Vehicles-law enforcement	S	40	25,000	40	1,000,000		37	925,000	
3603	Mid-size vehicle	S	2	16,000	2	32,000				
3603	Mid-size vehicle	S	1	24,350	1	24,350				
3603	Mid-size SUV(trailblazer)	S	1	23,100	1	23,100				
3603	Vehicles-SUV(expedition)	S	<u>4</u>	26,000	<u>4</u>	<u>104,000</u>		<u>1</u>	<u>21,860</u>	
	Total Sheriff		48		48	1,183,450		37	925,000	
101-422-4203 Jail										
3603	Vehicle-law enforcement	S	1	25,000	1	25,000				
3603	Cargo van (converted)	S	<u>2</u>	22,050	<u>2</u>	<u>44,100</u>		<u>2</u>	<u>37,528</u>	
	Total Jail		3		3	69,100		2	37,528	
	Total Law Enforcement		51		51	1,252,550		39	962,528	
101-437-4365 Social Services										
3603	Van (15 passenger)		2	21,000	2	42,000		2	42,000	
3603	Mini Van		<u>3</u>	17,500	<u>3</u>	<u>52,500</u>		<u>3</u>	<u>52,500</u>	
	Total Social Services		5		5	94,500		5	94,500	
Total General Fund			60		60	1,435,875		47	1,107,288	
Separate Funds:										
410-412-4153 Property Revaluation										
3603	Mid-size 4WD	S	1	24,350	1	24,350		1	24,350	
620-444-4442 Civic Center										
3603	Tractor	S	1	20,000	1	20,000				
3603	Pickup Truck, crew cab		<u>1</u>	20,000	<u>1</u>	<u>20,000</u>	<u>20,000</u>	<u>1</u>	<u>20,000</u>	<u>20,000</u>
	Total Civic Center		2		2	20,000	20,000	1	20,000	20,000
Solid Waste:										
625-460-4609 Transportation										
3603	Roll-off container truck		1	125,000	1		125,000	1		125,000
625-460-4615 Recycling										
3603	Truck		<u>1</u>	120,000	<u>1</u>		<u>120,000</u>	<u>1</u>		<u>120,000</u>
	Total Solid Waste		2		2		245,000	2		245,000
Total Separate Funds			5		5	24,350	265,000	4	24,350	265,000
Total All Funds			65		65	1,460,225	265,000	51	1,131,638	265,000

CAPITAL OUTLAY

R = Replacement P = Position Related
 A = Addition V = Vehicle Related
 S = Supplemental Request

Department	Item			Qty	Unit Cost	Total	Qty	Adopted County	Other
101-450-4509 Soil Conservation District									
3610	7 ft. No-till grain drill	S	R	1	16,225	16,225	1	16,225	
Total General Fund						727,656		545,152	
Separate Funds:									
107-450-4575 Emergency 911									
3610	Copier-scanner		R	1	18,000	18,000	1		18,000
620-444-4442 Civic Center									
3610	Box Office window speakers		R	1	10,000	10,000	1		10,000
3610	Net rigging		R	1	70,000	70,000	1		70,000
3610	Portable sound system		R	1	32,000	32,000	1		32,000
3610	Stage		R	1	37,000	37,000	1		37,000
3610	Matrix Computer		R	1	7,500	7,500	1		7,500
3610	Time Clocks		R	1	15,000	15,000	1		15,000
3610	Desktop projector		A	1	5,000	5,000	1		5,000
3610	Printer			1	15,000	15,000	1		15,000
3610	Dasher system upgrade	S	R	1	40,000	40,000			
3650	Awings/canopies	S	R	1	100,000	100,000			
3650	Marquee	S		1	300,000	300,000			
3650	HVAC for office	S	A	1	75,000	75,000	1	75,000	
3650	Flooring	S	R	1	20,500	20,500			
3650	Carpeting		R	1	50,000	<u>50,000</u>	1		<u>50,000</u>
Total Civic Center						777,000		75,000	241,500
Solid Waste:									
625-460-4606 Ann Street									
3610	Trash compactor			1	535,000	535,000	1		535,000
3650	Methane gas system		A	1	350,000	<u>350,000</u>	1		<u>350,000</u>
Total Ann Street						885,000			885,000
625-460-4608 Container Site									
3610	Compactor with box			1	35,000	35,000	1		35,000
3610	Riding mower			1	11,000	11,000	1		11,000
3610	30 yard container box			4	5,500	22,000	4		22,000
3610	40 yard container box			4	8,000	<u>32,000</u>	4		<u>32,000</u>
Total Container Site						100,000			100,000
625-460-4613 White Goods									
3610	Bobcat			1	35,000	35,000	1		35,000
625-460-4615 Recycling									
3650	Sprinkler system for building			1	350,000	<u>350,000</u>	1		<u>350,000</u>
Total Solid Waste						1,370,000			1,370,000
630-412-4135 General Litigation									
3610	Server			1	10,000	10,000	1		10,000
Total Separate Funds						2,175,000		75,000	1,639,500
Total All Funds						2,902,656		620,152	1,639,500

MULTI-YEAR CAPITAL PROJECTS

Project	Budget		FY2007 Financing					County
	FY2006	FY2007	Federal	State	GO Bonds	COPS	Other	
F004 1998 School Bond Projects	108,222,941	108,222,941			98,000,000		10,222,941	
F006 Animal Control Shelter	4,399,708	5,173,753				4,199,708		974,045
F007 Landfill Construction	4,789,273	4,789,273					4,789,273	
F009 NORCRESS Sewer Project	9,634,628	9,734,628	4,140,000	2,688,781			2,905,847	
F010 Kelly Hills Sewer Project	3,583,400	3,583,400	500,000	2,823,400			260,000	
F011 Law Enforcement Training Ctr	2,180,000	4,099,147	4,099,147					
F012 Eastover Sanitary District-Sewer	2,859,786	2,859,786		2,325,286			534,500	
F013 School Bond Project 2004	45,871,108	45,871,108		2,194,400	40,580,000		3,096,708	
F014 Averagesboro Battlefield	577,617	577,617		450,093			127,524	
	182,118,461	184,911,653	8,739,147	10,481,960	138,580,000	4,199,708	21,936,793	974,045

FUND BALANCE ANALYSIS

Total available funds - July 1, 2005 (per audit)	\$ 74,347,425
Projected revenues - June 30, 2006	259,071,350
Projected expenditures - June 30, 2006	(253,660,463)
FY2006 projected current operating gain	\$ 5,410,887
One-time obligations	(13,028,328)
FY2006 net gain (deficit)	\$ (7,617,441)
Projected total funds available	66,729,984
Less: Reserved for inventories & Register of Deeds	(403,036)
Less: Reserved by state statute	(22,065,483)
Projected fund balance-June 30, 2006	\$ 44,261,465
Designated reserves (not in budget)	
Less: Designated for revaluation	(150,000)
Less: Designated for tax office software	(1,161,950)
Less: Designated for Courthouse projects	(2,265,101)
Less: Designated for Courthouse cooling towers	(413,702)
Less: Designated for Health Department	(604,200)
Less: Designated for Health Department	(1,561,950)
Less: Designated for renovation & maintenance	(483,664)
Total designated reserves (not in budget)	(6,640,567)
Projected undesignated fund balance-FY2006	\$ 37,620,898
Less: Projected fund balance appropriated for FY2007	(11,502,899)
Projected FY2006 net undesignated fund balance	26,117,999
FY2007 adopted budget	261,180,295
Less: one-time supplemental additions	(3,780,917)
FY2007 recurring budget	\$ 257,399,378
Fund balance appropriated	
Fund balance appropriated at 3% of budgeted recurring expenditures	7,721,982
Fund balance appropriated for one-time expenditures	3,780,917
Total fund balance appropriated	\$ 11,502,899
% reserve remaining	10.00%

OUTSIDE AGENCIES

Agency Name	FY 2006 Adopted	FY 2007 Requested	FY 2007 Recommended	FY 2007 Adopted
Airborne Special Operations Museum	164,000	164,000	164,000	164,000
Arts Council	100,000	100,000	100,000	100,000
Cape Fear Botanical Garden	8,200	8,200	8,200	8,200
Cape Fear Regional Bureau for Community Action	15,000	64,300	15,000	15,000
CC Coordinating Council on Older Adults/RSVP	93,357	96,158	96,158	96,158
Child Advocacy Center	50,000	50,000	50,000	50,000
Communicare	40,000	45,000	40,000	40,000
Contact	8,487	10,000	8,487	8,487
Cumberland County Business Council	420,625	709,625	420,625	420,625
Cumberland County Family Court		30,000	0	0
Dogwood Festival	4,100	18,500	4,100	4,100
Employment Source	80,360	88,547	80,360	80,360
Fayetteville Area Sentencing Center	14,760	14,760	14,760	14,760
HIV Task Force	7,380	7,618	7,380	7,380
Homeless Coalition	7,380	21,240	7,380	7,380
Mid Carolina Council of Governments	184,693	185,168	185,168	185,168
N.C. Division of Vocational Rehabilitation	52,732	54,019	54,019	54,019
N.C. Forest Service	115,388	126,299	126,299	126,299
Orange Street Restoration	14,760	14,760	14,760	14,760
Salvation Army	36,900	36,900	36,900	36,900
Salvation Army Christmas Outreach	7,749	7,749	7,749	7,749
SE NC Radio Reading	7,591	9,000	7,591	7,591
Second Harvest Food Bank of Southeast NC	35,000	69,500	35,000	35,000
Sycamore Tree Senior Center	12,300	12,300	12,300	12,300
Teen Involvement Program	7,380	7,380	7,380	7,380
Total	<u><u>1,488,142</u></u>	<u><u>1,951,023</u></u>	<u><u>1,503,616</u></u>	<u><u>1,503,616</u></u>

DEBT SERVICE

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

Based upon the N.C. General Statutes, the net debt for any county may not exceed 8 percent of the total assessed value of real and personal property. General obligation debt at June 30, 2006 is \$106,165,000 which is significantly less than the legal limit of approximately \$1,091,792,830. Total debt service payments represent 4.57% of total actual expenditures for FY 2006 and 4.83% of budgeted expenditures for FY 2007. The County believes that the debt obligations of the County are prudent and remain within manageable levels.

In July 2002, the North Carolina Municipal Council upgraded its debt rating for the County from 85 to 86. In February 2000, Moody's upgraded the County's debt rating from A1 to Aa3. In September 1999, the County received an upgrade of its debt rating by Standard & Poors from A+ to AA-. The ratings remain in effect as of June 30, 2006. The County does not currently anticipate any changes in the ratings.

The following is a summary of the major debt obligations incurred by the County during the last ten fiscal years ended June 30, 2006:

FY	Amount	Type of Debt	Purpose of Debt Issue	Balance
1998	\$53,180,000	G.O. Bonds	School Construction	\$34,780,000
1998	11,400,000	G.O. Bonds (partly defeased)	Library Construction	600,000
1998	37,350,000	COPS	Social Services Building	27,150,000
1998	23,325,000	G.O. Refunding Bonds	Refinance School Debt	13,825,000
1999	52,950,000	COPS Refunding	Refinance Coliseum Debt	47,265,000
2000	29,945,000	G.O. Bonds (partly defeased)	School Construction	4,700,000
2000	51,615,000	COPS (fully defeased)	Jail / Mental Health Facility	0
2001	50,780,000	COPS Refunding	Refinance Jail / MH Debt	39,325,000
2003	14,875,000	G.O. Bonds	School Construction	13,375,000
2005	5,075,000	G.O. Bonds (2/3)	School Classroom Additions	4,875,000
2005	35,505,000	G.O. Refunding Bonds	Refinance School, Community College and Library Debt	34,010,000
2005	4,537,080	Capital Lease	Energy Savings Project	4,562,231
2006	4,300,000	Note Payable	Local Match on Community College State Bonds	4,300,000

During FY 2007, the County may issue Certificates of Participation to finance additional school construction. The probability, amount, and timing of any such debt issue are uncertain.

SUMMARY OF CURRENT DEBT

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/06
General Fund					
School Refunding 1998 (for 1993 Series)	G.O. Bonds	Schools	03/01/98	23,325,000	13,825,000
School Series 1998	G.O. Bonds	Schools	03/01/98	53,180,000	34,780,000
School Series 2000 (partially refunded FY05)	G.O. Bonds	Schools	03/01/00	29,945,000	4,700,000
School Series 2002	G.O. Bonds	Schools	07/30/02	14,875,000	13,375,000
School Series 2004	G.O. Bonds	Schools	11/09/04	5,075,000	4,875,000
Schools - Refunding Series 2004	G.O. Bonds	Schools	11/23/04	26,360,000	25,595,000
Total School Bonds				152,760,000	97,150,000
Community College - Refunding Series 2004	G.O. Bonds	Community College		3,185,000	2,480,000
Library - Refunding Series 2004	G.O. Bonds	Library Facilities		5,960,000	5,935,000
Library Bonds (partially refunded FY05)	G.O. Bonds	Library Facilities	09/01/97	11,400,000	600,000
Total General Obligation (G.O.) Bonds				173,305,000	106,165,000
Public Buildings Series 1998:					
DSS Building	COPS	DSS Building	01/01/98	32,277,870	23,463,030
Equipment	COPS	Equipment	01/01/98	2,300,760	1,672,440
Community Corrections Center	COPS	Corrections Ctr	01/01/98	2,771,370	2,014,530
				37,350,000	27,150,000
COPS Series 2000:					
Detention Facility	COPS	Detention Facility	12/13/01	47,950,000	38,385,000
Total Certificates of Participation (COPs)				85,300,000	65,535,000
SunTrust Energy Savings	Capital Lease	Energy Conservation	12/09/04	4,537,080	4,562,231
Total Capital Leases				4,537,080	4,562,231
FTCC State Bond Match (portion financed)	Note Payable	FTCC Capital Outlay	05/24/06	4,300,000	4,300,000
Industrial Park (Healy Land)	Note Payable	New Industrial Park	11/14/02	931,000	550,661
Advance Auto Land (Yarbotrough)	Note Payable	Parking Lot	12/01/04	250,000	180,641
Total Notes Payable				5,481,000	5,031,302
Total General Fund				268,623,080	181,293,533
Separate Funds					
Mental Health:					
COPS Series 2000					
Mental Health Facility (Winding Creek)	COPS	WC Renovations	12/13/01	2,830,000	940,000
Mental Health (Detox)	Note Payable	MH's portion of	05/13/93	1,342,226	827,735
Mental Health (Crisis Stabilization)	Note Payable	CFVH 1993 Bonds	05/13/93	671,113	407,690
Total Notes Payable				2,013,339	1,235,425
Total Mental Health				4,843,339	2,175,425

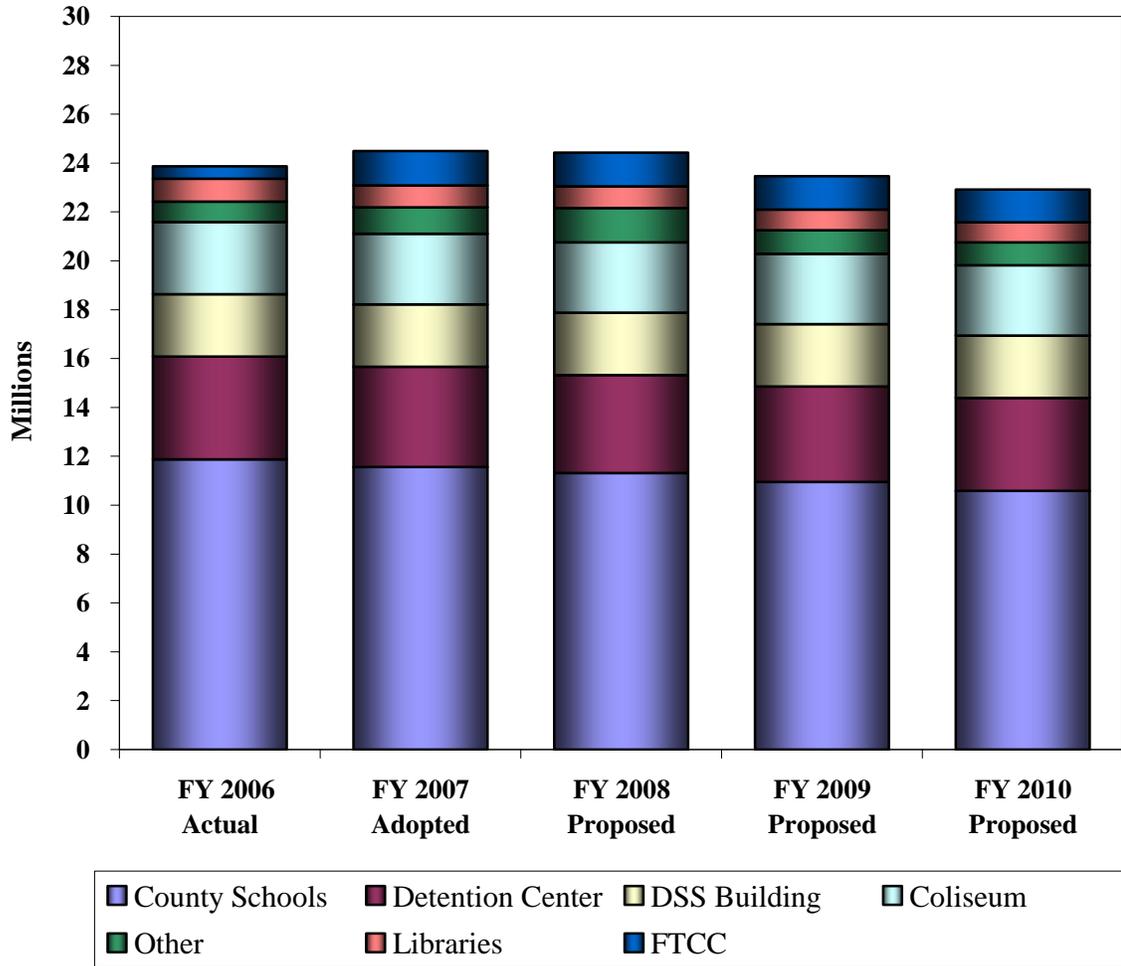
SUMMARY OF CURRENT DEBT

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/06
Crown Coliseum Complex					
1995 Series A (Partially Refunded 1998)	COPS	Coliseum	01/01/95	53,003,781	1,428,781
1998 Refunding Series	COPS	Refinancing	07/01/98	52,950,000	47,265,000
Total Crown Coliseum Complex				105,953,781	48,693,781
County Community Development					
Section 108 Loan	Note Payable	Comm Development	08/01/99	1,500,000	600,000
Total Separate Funds (Excluding Gain on Defeasance)				112,297,120	51,469,206
Total All Funds				380,920,200	232,762,739

GENERAL FUND DEBT SERVICE PROJECTIONS

Debt	FY2006 Actual	FY2007 Adopted	FY2008 Proposed	FY2009 Proposed	FY2010 Proposed
School Refunding Series 1998	2,965,320	2,843,660	2,722,920	2,598,100	2,474,430
School Series 1998 (\$53.180M)	4,126,400	4,016,000	3,905,600	3,795,200	3,684,800
School Series 2000 (\$29.945M) (partially refunded in FY05)	1,419,000	1,358,500	1,398,000	1,332,000	1,266,000
School Series 2002 (\$14.875M)	1,111,500	1,091,500	1,071,500	1,051,500	1,031,500
School Series 2004 (\$5.075M)	395,938	388,938	381,938	374,938	367,938
Refunding Series 2004 - Schools (\$26.360M)	1,859,163	1,859,513	1,829,263	1,794,313	1,759,813
Total Schools	11,877,321	11,558,111	11,309,221	10,946,051	10,584,481
Refunding Series 2004 - Community College (\$3.185M)	506,850	455,000	434,350	414,000	398,950
FTCC State Bond Match (portion financed)		944,633	944,633	944,633	944,633
Total Community College	506,850	1,399,633	1,378,983	1,358,633	1,343,583
Library Bonds Series 1997 (partially refunded in FY05)	658,800	629,400			
Refunding Series 2004 - Libraries (\$5.960M)	281,400	280,950	880,500	857,050	828,750
Total Libraries	940,200	910,350	880,500	857,050	828,750
COPS Series 1998:					
DSS Building	2,553,785	2,553,512	2,554,204	2,554,824	2,550,825
Equipment	182,033	182,014	182,063	182,107	181,822
Community Corrections Center	219,267	219,244	219,303	219,357	219,013
Total COPS Series 1998	2,955,085	2,954,770	2,955,570	2,956,288	2,951,660
COPS Series 2000					
Detention Center	4,208,130	4,108,815	4,012,560	3,906,620	3,806,420
Energy Savings (SunTrust)	248,661	497,322	497,323	497,323	497,322
Industrial Park (Healy Land)	127,502	124,270	454,452		
Advance Auto Bldg (Yarborough)	56,465	56,466	56,465	56,465	27,744
Coliseum Debt Service	2,945,623	2,881,485	2,881,485	2,881,485	2,881,485
Total General Fund Debt Service	23,865,837	24,491,222	24,426,559	23,459,915	22,921,445

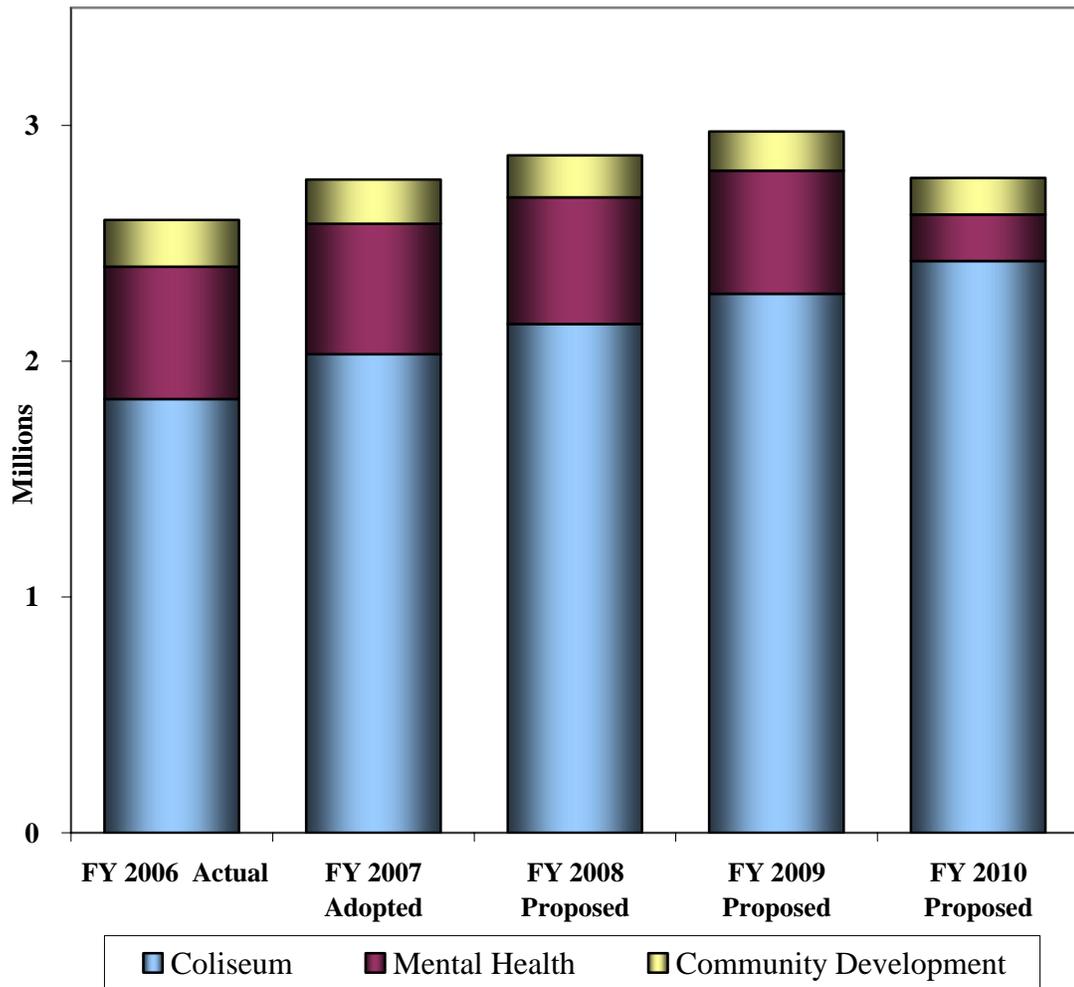
GENERAL FUND DEBT SERVICE PROJECTIONS



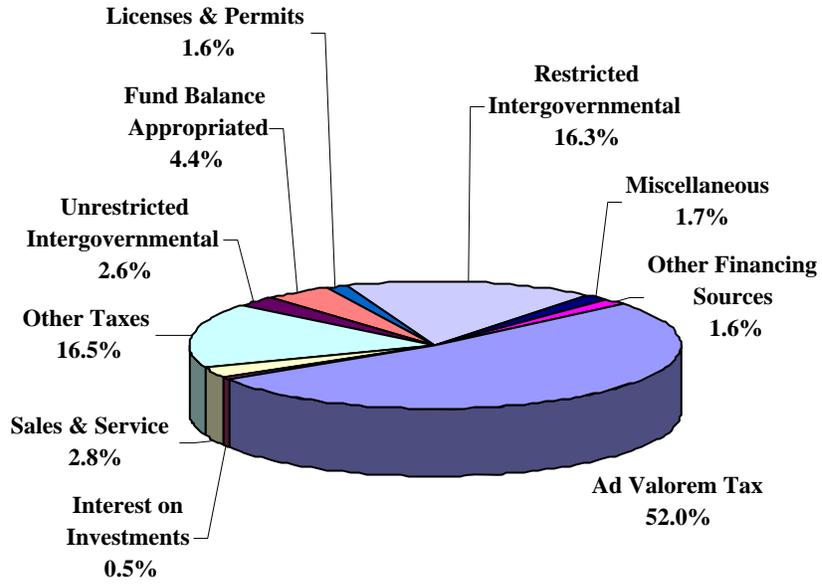
SEPARATE FUNDS DEBT SERVICE PROJECTIONS

Debt	FY2006 Actual	FY2007 Adopted	FY2008 Proposed	FY2009 Proposed	FY2010 Proposed
Mental Health					
Winding Creek Building (COPS Series 2000)	375,860	361,055	345,935	325,500	0
Detoxification	121,599	128,961	128,980	131,441	131,442
Crisis Stabilization	62,892	63,518	63,527	64,740	64,739
Total Mental Health	560,351	553,534	538,442	521,681	196,181
Coliseum					
COPS - 1995 Series A					
COPS - 1998 Refunding	4,786,050	4,911,550	5,039,175	5,168,175	5,307,550
Total Coliseum before GF Contribution	4,786,050	4,911,550	5,039,175	5,168,175	5,307,550
Less General Fund Contribution	(2,945,623)	(2,881,485)	(2,881,485)	(2,881,485)	(2,881,485)
Total Coliseum Paid from Separate Funds	1,840,427	2,030,065	2,157,690	2,286,690	2,426,065
County Community Development					
Section 108 Loan	198,504	187,802	177,039	166,211	155,399
Separate Funds Debt Service	2,599,282	2,771,401	2,873,171	2,974,582	2,777,645

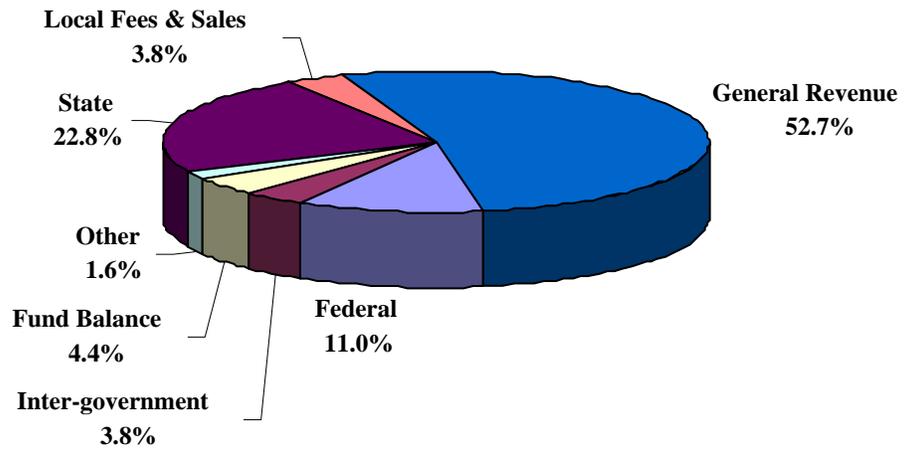
SEPARATE FUNDS DEBT SERVICE PROJECTIONS



GENERAL FUND REVENUE BY CATEGORY



GENERAL FUND REVENUE BY SOURCE



**GENERAL FUND
SUMMARY OF REVENUE**

	FY 2003 Final Budget	FY 2004 Final Budget	FY 2005 Final Budget	FY 2006 Final Budget	FY2007 Adopted Budget
Revenue Categories					
Ad Valorem Taxes	\$117,703,666	\$119,995,201	\$124,675,577	\$129,091,374	\$135,822,224
Other Taxes	31,895,792	35,902,583	39,914,402	47,679,301	43,180,698
Unrestricted Intergovernmental	3,790,952	3,715,579	4,119,019	4,833,294	6,716,885
Restricted Intergovernmental	43,627,785	44,087,253	45,301,469	45,903,421	42,453,771
Licenses & Permits	2,921,246	3,849,913	3,654,962	4,110,783	4,114,051
Sales & Service	6,626,682	6,428,404	6,726,377	6,889,669	7,301,098
Interest on Investments	1,638,841	815,136	671,267	757,409	1,362,585
Miscellaneous	5,194,532	5,111,805	4,715,150	4,503,140	4,505,022
Fund Balance Appropriated	10,591,570	15,490,946	18,145,381	22,863,829	11,502,899
Other Financing Sources	12,660,985	4,449,038	9,945,857	9,169,367	4,221,062
Total Revenue	\$236,652,051	\$239,845,858	\$257,869,461	\$275,801,587	\$261,180,295

	FY 2003 Adopted Budget	FY 2004 Adopted Budget	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget
Revenue Sources					
Federal	\$28,802,019	\$28,154,293	\$26,518,017	\$27,625,985	\$28,671,771
Intergovernmental	6,276,019	7,553,960	9,810,443	10,226,144	9,823,403
State	39,274,053	41,115,083	51,893,050	59,416,975	59,538,763
Other	3,401,311	3,717,521	4,049,372	4,500,869	4,100,083
Local Fees & Sales	6,970,721	8,431,660	7,928,617	8,968,227	9,875,130
Fund Balance	6,492,927	8,572,437	9,121,540	14,409,035	11,502,899
County	131,260,559	132,191,531	125,981,864	130,292,080	137,668,246
Total Revenue	\$222,477,609	\$229,736,485	\$235,302,903	\$255,439,315	\$261,180,295

REVENUE BY SOURCE

Revenue Sources										
Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
General Fund:										
410-General Administration										
Governing Body										100.00%
Administration										100.00%
Court Facilities										100.00%
Information Services										100.00%
Elections						300			300	99.95%
Finance										100.00%
Legal					9,000				9,000	98.39%
Register of Deeds						2,584,935			2,584,935	0.00%
Register of Deeds Automation						166,266			166,266	0.00%
Tax Administration					43,930	7,700			51,630	98.70%
Total General Administration					52,930	2,759,201			2,812,131	75.87%
411-Building & Grounds										
Facilities Management										100.00%
Print Shop					55,000				55,000	74.92%
Communications Center										100.00%
Carpenter Shop										100.00%
Public Buildings Equip Maint										100.00%
Public Buildings Janitorial										100.00%
Central Maintenance						419,555			419,555	44.74%
Landscaping & Grounds										100.00%
Total Building & Grounds					55,000	419,555			474,555	91.41%
412-General Government										
Debt Service		4,038,648	88,979						4,127,627	83.15%
General Government Other		43,065		14,355					57,420	99.49%
Total General Government		4,081,713	88,979	14,355					4,185,047	88.27%
420-Emergency Services										
Emergency Services		16,700					17,816		34,516	96.97%
422-Law Enforcement Sheriff										
Sheriff	40,000	145,257	105,571			1,113,429			1,404,257	93.20%
Jail	440,240	180,381				25,000			645,621	93.59%
School Law Enforcement - Local			1,076,018						1,076,018	56.49%
Law Enforcement Block Grant 04					32				32	0.00%
Total Sheriff	480,240	325,638	1,181,589		32	1,138,429			3,125,928	90.61%
424-Protective Services										
Animal Control						625,500			625,500	38.43%
426-Public Safety										
Cumberland Day Reporting Center		221,900							221,900	0.00%
Cumberland County Criminal Justice Unit										100.00%
C-5 Facility Expenses		124,542							124,542	0.00%
Public Safety Other										100.00%
Total Public Safety		346,442							346,442	78.07%
431-Health										
Health - Administration		170,180				1,600			171,780	89.48%
Laboratory						284,766			284,766	26.94%
Mosquito Control										100.00%
Pharmacy						200,000			200,000	34.29%
C.C. Jail Health Program						4,000			4,000	99.70%
Management Support										100.00%
Regional Bioterrorism Response Team		344,027							344,027	0.00%
NC Environmental Health		6,750				202,000			208,750	85.91%
Immunization Clinic		146,804				205,000			351,804	13.39%
School Health Program					100,000				100,000	87.11%
Wellness Clinic										100.00%
Child Health Clinic		160,000				261,000			421,000	41.82%
Dental Clinic						218,643			218,643	43.45%
Health Promotion		2,086				1,200			3,286	98.77%
Maternal Health Clinic		236,334				240,362			476,696	6.51%

REVENUE BY SOURCE

Revenue Sources										
Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
Bio-Terrorism Preparedness		134,776							134,776	0.00%
Sexually Transmitted Disease Clinic		9,000							9,000	97.14%
Medical Records						4,500			4,500	97.68%
Childhood Lead Poison Prevention		5,200							5,200	0.00%
Breast/Cervical Cancer Control		49,350				1,300			50,650	48.07%
Local Health Alert Network		3,600							3,600	0.00%
South Central Partnership		121,750							121,750	0.00%
Child Service Coordination		115,544				228,098			343,642	53.26%
Maternal Care Coordination						442,744	49,505		492,249	18.31%
Child Fatality Prevention		4,102							4,102	0.00%
Breast/Cervical Cancer Control		58,800							58,800	1.82%
Bio-Terrorism Pandemic Influenza		34,825							34,825	0.00%
Chest Tuberculosis Clinic		87,577				3,400			90,977	28.78%
Family Planning Clinic		375,260				173,500			548,760	31.45%
NC Epilepsy Program		12,375							12,375	0.00%
Communicable Disease		25,762				25,000			50,762	89.84%
Center of Disease Control TB		41,876							41,876	27.15%
NC AIDS		25,000							25,000	65.42%
Adult Health Clinic						163,000			163,000	65.85%
School Health - BOE Grant		433,323							433,323	0.00%
Women, Infants & Children Svc	1,723,575	31,618							1,755,193	0.00%
Total Health	1,723,575	2,635,919			100,000	2,660,113	49,505		7,169,112	53.79%
432 - Health Other										
Health Other										100.00%
437 - Social Services										
Social Services Department	14,545,984	2,634,965			1,757,842	70,975			19,009,766	38.22%
Social Services Other	11,808,038	6,829,042			34,000				18,671,080	49.00%
Grant Family Violence Care Ctr	108,294	95,800				16,545			220,639	46.47%
Welfare Other					25,000	17,800			42,800	89.02%
Total Social Services	26,462,316	9,559,807			1,816,842	105,320			37,944,285	44.35%
439-Human Services										
Veterans Services		2,000							2,000	99.23%
Senior Aides Local Support										100.00%
Spring Lake Resource Center - Admin										100.00%
Total Human Services		2,000							2,000	99.44%
440-Library										
Library		388,341				236,850			625,191	92.21%
Library - Law										100.00%
Library - Smart Start		306,489							306,489	0.00%
Library - Motherhead		76,927							76,927	0.00%
Library - Foreign Language						50,000			50,000	0.00%
Total Library		771,757				286,850			1,058,607	87.60%
442 - Culture & Recreation										
Stadium Maintenance										100.00%
Culture Recreation Other										100.00%
Total Culture & Recreation										100.00%
450-Economic Development										
Planning			32,787		28,200	1,753,749			1,814,736	38.46%
Engineering										100.00%
NC Cooperative Extension Service	5,640								5,640	98.89%
NC Cooperative Extension Programs					44,500				44,500	0.00%
Soil Conservation District		4,000				9,500			13,500	81.31%
Public Utilities										100.00%
Soil Conserv/Cost Share Program		20,477							20,477	57.69%
Economic Phys Develop Other										100.00%
Industrial Park										100.00%
Total Economic Development	5,640	24,477	32,787		72,700	1,763,249			1,898,853	58.50%

REVENUE BY SOURCE

Department	Revenue Sources							Total Revenue	% County	
	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp			County
470 - Education										
Education - BOE									100.00%	
Education - FTCC									100.00%	
Total Education									100.00%	
Unallocated Revenue		41,774,310	8,520,048		1,988,224	99,097	11,502,899	137,618,741	201,503,319	68.30%
Total General Fund	28,671,771	59,538,763	9,823,403	14,355	4,085,728	9,875,130	11,552,404	137,618,741	261,180,295	52.69%

REVENUE BY SOURCE

Revenue Sources										
Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
Separate Funds:										
104-Wireless 911										
Wireless 911			215,000						215,000	0.00%
106-County School Fund										
School Special Sales Tax		3,905,808	132,840						4,038,648	0.00%
School CO Category I		1,929,192							1,929,192	0.00%
School CO Category II		2,815,000							2,815,000	0.00%
School CO Category III		350,000							350,000	0.00%
Total School Fund		9,000,000	132,840						9,132,840	0.00%
107-Emergency 911 Fund										
Emergency 911			102,462		40,347	401,255			544,064	0.00%
911 Sign Shop					108	132,325			132,433	0.00%
Total Emergency 911			102,462		40,455	533,580			676,497	0.00%
112-Mental Health Fund										
43A-Mental Health Children										
Child and Youth Contracts						220,000	123,370		343,370	0.00%
Adolescent Sex Offender Treatment	29,236	9,216				20,560	100	88,979	148,091	60.08%
Family Preservation		116,838				42,160	2,883	23,112	184,993	12.49%
Homeless Child	45,875					10,508			56,383	0.00%
Smart Start		177,846				47,300			225,146	0.00%
Community Based Alternative In Home		160,152				71,000	2,701		233,853	0.00%
Periodic Outpatient Services	70,529	258,122				471,673	2,270	483,515	1,286,109	37.60%
Winding Creek						115,312	357,143	25,000	497,455	5.03%
DSS Family Preservation						215,969	4,445	84,731	305,145	27.77%
Adolescent Group Home						739,714			739,714	0.00%
Total MH Children	145,640	722,174				1,954,196	492,912	705,337	4,020,259	17.54%
43B-Mental Health Substance										
Community Partnership	778,218	633,798					17,354		1,429,370	0.00%
Case Management & Referral-SA	17,535	5,195				1,600	3,321	12,155	39,806	30.54%
High Risk - Primary Prevention							100,718		100,718	0.00%
NC Treatment Alt To St Crime	58,266	53,244				6,700	54,995	109,517	282,722	38.74%
NC Adolescent Substance Abuse		64,532				19,734		36,891	121,157	30.45%
Alcohol Drug - Women	40,388					90,000		27,172	157,560	17.25%
Substance Abuse Periodic	29,417	163,399	140,945			107,485	34,106	350,983	826,335	42.47%
Substance Abuse Contracts	351,577	189,538				300,000		21,598	862,713	2.50%
Workfirst	80,000						5,223		85,223	0.00%
Substance Abuse Majors Grant							231,967		231,967	0.00%
Detoxification	76,250	349,245	74,300			138,600	122,539	266,743	1,027,677	25.96%
Consultation & Education							184,387		184,387	0.00%
Total MH Substance	1,431,651	1,458,951	215,245			664,119	754,610	825,059	5,349,635	15.42%
43C-MH Developmental Disability										
Adult Better Living Efficiency	13,184	204,361					55,467	32,451	305,463	10.62%
Intermediate Care Facility/Mentally Retarded						1,615,563	3,000		1,618,563	0.19%
Autism		34,036					60,752	10,464	105,252	9.94%
Developmental Disabled Contract	157,579	1,241,289				366,000		177,017	1,941,885	9.12%
Total MH Develop Disability	170,763	1,479,686				1,981,563	116,219	222,932	3,971,163	5.61%
43E-MH Adult Services										
Case Management	80,924	241,712				400,000	68,860	418,169	1,209,665	34.57%
Partial Hospitalization		30,284				418,710	1,915	306,677	757,586	40.48%
Community Services		275,335				148,500	34,987	53,638	512,460	10.47%
Adult Chronically Mentally Ill Group Home									0	0.00%
Adult Contracts		174,000					306,000	128,725	608,725	21.15%
Adult Homeless	84,000						1,915		85,915	0.00%
Crisis Stabilization		345,532				300,000	138,877	217,067	1,001,476	21.67%
Adult Periodic	24,520	716,471				393,860	55,385	652,236	1,842,472	35.40%
Total MH Adult Services	189,444	1,783,334				1,661,070	607,939	1,776,512	6,018,299	29.52%

REVENUE BY SOURCE

Revenue Sources										
Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
434-MH Comprehensive Treatment Services										
Moderate Management Group Living						85,754			85,754	0.00%
Case Management		63,680				405,452	12,984		482,116	0.00%
Tiffany Group Home		629,011							629,011	0.00%
Court Ordered Evaluations								125,000	125,000	100.00%
Professional Parenting		60,900				1,631,578			1,692,478	0.00%
Day Treatment		161,770				476		11,633	173,879	0.69%
Administration		668,229							668,229	0.00%
Total MH Comprehensive Treatment		1,583,590				2,123,260	12,984	136,633	3,856,467	3.54%
435-Mental Health										
Mental Health		830,071					51,878		881,949	0.00%
Medical Services		354,058				685,780	983,415	640,965	2,664,218	24.06%
General Support		460,337							460,337	0.00%
Medical Records		60,014					190,112	273,615	523,741	52.24%
Business Mgmt & Accounting		598,211					37,751		635,962	0.00%
Provider Relations & Support		243,396							243,396	0.00%
Management Information Systems		678,550					8,600		687,150	0.00%
Access Line Screening, Triag, Referral		1,005,471					126,443		1,131,914	0.00%
Personnel		152,807					5,644		158,451	0.00%
Service Management		783,527					31,698		815,225	0.00%
Medicaid Contracts						1,506,750			1,506,750	0.00%
Consumer Affairs & Service		487,402					22,736		510,138	0.00%
Quality Improv & Outcomes		591,572					364,258		955,830	0.00%
Managed Care							46,438		46,438	0.00%
Total Mental Health		6,245,416				2,192,530	1,868,973	914,580	11,221,499	8.15%
436-MH Mentally Retarded & Ill										
Mentally Retarded & Ill Contracts		1,125,623				284,165			1,409,788	0.00%
Crisis Diversion		13,500				36,340	1,870		51,710	0.00%
Total MH Mentally Retarded & Ill		1,139,123				320,505	1,870		1,461,498	0.00%
Total Mental Health Fund	1,937,498	14,412,274	215,245			10,897,243	3,855,507	4,581,053	35,898,820	12.76%
114-Food & Beverage Fund										
Prepared Food & Beverage Tax						3,844,503			3,844,503	0.00%
115-Group Insurance Fund										
Group Insurance						4,096,204		9,222,678	13,318,882	69.25%
116-Employee Benefit Fund										
Employee Flexible Benefits						350,000			350,000	0.00%
117-Vehicle Maintenance Fund										
Vehicle Maintenance						445,000			445,000	0.00%
120-Workers Compensation Fund										
Workers Compensation						1,700,615			1,700,615	0.00%
130-Workforce Development Admin										
Workforce Center Admin	287,807							15,000	302,807	4.95%
133-Workforce Development Fund										
Work Initiative Act - Adult	566,485								566,485	0.00%
Work Initiative Act - Youth 70%	387,594								387,594	0.00%
Statewide Activities	116,249								116,249	0.00%
Work Initiative Act - Youth 30%	253,066								253,066	0.00%
Work Initiative Act Dislocated W	525,500								525,500	0.00%
Total Workforce Development	1,848,894								1,848,894	0.00%
136-WDC National Emergency Fund										
Disaster Relief Hurricane Katrina	30,775								30,775	0.00%
WDC National Emergency Grant	1,707,985								1,707,985	0.00%
Base Realignment and Closure	538,744								538,744	0.00%
Total National Emergency Fund	2,277,504								2,277,504	0.00%

REVENUE BY SOURCE

Department	Revenue Sources						Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
	Federal	State	Intergov	Inkind	Other						
139-Senior Aides Fund											
Senior Aides	259,699			15,000						274,699	0.00%
Total Workforce Development	4,673,904			15,000					15,000	4,703,904	0.32%
220-Industrial Development Fund											
Industrial Development Inducement			98,216		9,533		2,773,788	526,104		3,407,641	15.44%
230-Federal Forfeiture - Justice											
Federal Forfeiture - Justice Dept							264,684			264,684	0.00%
240-Injured Animal Stabilization											
Injured Animal Stabilization					1,500					1,500	0.00%
250-Water & Sewer Fund											
Water & Sewer Department							1,500,000	500,000		2,000,000	25.00%
252-Eastover Sanitary District											
Eastover Sanitary District			248,912							248,912	0.00%
253-NORCRESS Admin											
NORCRESS Administration					245,371					245,371	0.00%
410-Property Revaluation Fund											
Property Revaluation					2,500			553,119		555,619	99.55%
420- Recreation Fund											
Recreation					2,606,755					2,606,755	0.00%
430-Juvenile Crime Prevention											
JCP - Juvenile Crime Prevention		619,847		138,226				128,052		886,125	14.45%
JCP - Residential Group Home	451,652	12,892			113,485			83,632		661,661	12.64%
Total JCPC	451,652	632,739		138,226	113,485		0	211,684		1,547,786	13.68%
446-County Comm Development											
County CDBG Administration	304,633							19,561		324,194	6.03%
Housing Activities	536,187				100,000					636,187	0.00%
Economic Development	54,570									54,570	0.00%
Public Facilities	313,802									313,802	0.00%
Public Services	213,975									213,975	0.00%
Total County CDBG Fund	1,423,167				100,000			19,561		1,542,728	1.27%
447-Comm Develop Home Fnd											
Home Administration	75,646									75,646	0.00%
Home Housing Activity	618,760					125,000		142,081		885,841	16.04%
Total CD Home	694,406					125,000		142,081		961,487	14.78%
448-Comm Devel Support Housing											
Support Housing Administration											
Support Housing Program Grants	50,000									50,000	0.00%
Total Comm Dev Supp Housing	50,000					0				50,000	0.00%
Total All CD Funds	2,167,573				225,000			161,642		2,554,215	6.33%
451-NC 91-08-010 Fund											
Planning Grant	54,368	6,796	4,282	2,514						67,960	0.00%
452-US DOT 104 Fund											
US DOT 104 (F)	303,720		40,748	35,182						379,650	0.00%
454-NC Elderly											
Community Transportation Program		54,808						9,672		64,480	15.00%
Rural Operating Assistance Program		231,710						15,000		246,710	6.08%
Mid-Carolina Senior Transportation		58,521					6,502			65,023	0.00%
Total NC Elderly		345,039					6,502	24,672		376,213	6.56%

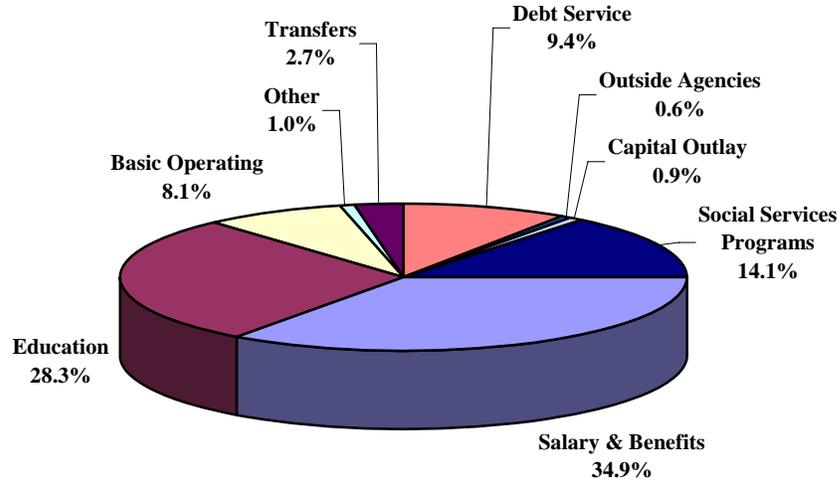
REVENUE BY SOURCE

Department	Revenue Sources						Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
	Federal	State	Intergov	Inkind	Other						
469-Fire Tax Special Fire District Tax					3,482			252,146	255,628	98.64%	
470-Beaver Dam Beaver Dam Fire District								106,768	106,768	100.00%	
472-Bethany Bethany Fire District								150,972	150,972	100.00%	
473-Bonnie Doone Boonie Doone Fire District								30,661	30,661	100.00%	
474-Cotton Cotton Fire District								508,711	508,711	100.00%	
476-Cumberland Road Cumberland Road Fire District								330,079	330,079	100.00%	
478-Eastover Eastover Fire District								331,503	331,503	100.00%	
480-Godwin Falcon Godwin Falcon Fire District								68,630	68,630	100.00%	
482-Grays Creek Grays Creek Fire District								219,478	219,478	100.00%	
Grays Creek Fire Dept #24								219,478	219,478	100.00%	
Total Grays Creek Fire District								438,956	438,956	100.00%	
484-Lafayette Village Lafayette Village Fire District								57,763	57,763	100.00%	
486-Lake Rim Lake Rim Fire District								119,524	119,524	100.00%	
490-Manchester Manchester Fire District (Spring Lake)								86,122	86,122	100.00%	
492-Pearces Mill Pearces Mill Fire District								637,464	637,464	100.00%	
494-Stedman Stedman Fire District								100,887	100,887	100.00%	
495-Stoney Point Stoney Point Fire District								561,004	561,004	100.00%	
496-Vander Vander Fire District								619,932	619,932	100.00%	
498-Wade Wade Fire District								64,262	64,262	100.00%	
499-Westarea Westarea Fire District								794,464	794,464	100.00%	
620-Civic Center Fund Civic Center					2,393,311	2,291,587		758,000	5,442,898	13.93%	
621-Civic Motel Tax Civic Center Motel Tax					738,506				738,506	0.00%	
623-Debt Service Coliseum Debt Service-Coliseum					2,030,065			2,881,485	4,911,550	58.67%	
625-Solid Waste Fund Administration					4,200				4,200	0.00%	

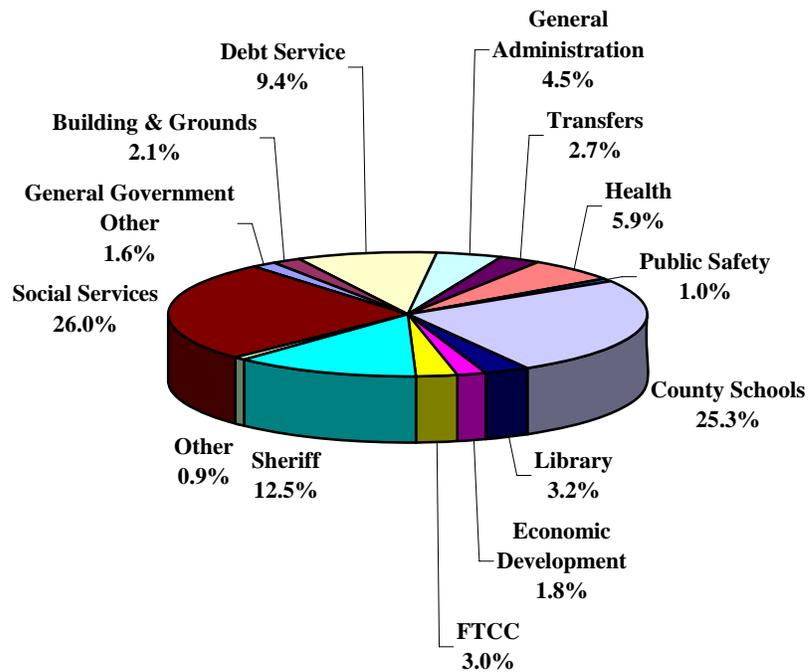
REVENUE BY SOURCE

Department	Revenue Sources							County	Total Revenue	% County
	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp			
Ann Street		205,442			11,388	2,548,097			2,764,927	0.00%
Wilkes Street						112,062			112,062	0.00%
Container Sites						8,505			8,505	0.00%
Transportation		6,488				10,450			16,938	0.00%
Household Hazardous Waste/Planning Maintenance						500			500	0.00%
White Goods		120,000				29,260			149,260	0.00%
Construction & Demolition						311,105			311,105	0.00%
Recycling						156,750			156,750	0.00%
Unallocated Revenue			220,500		617,169	4,367,320			5,204,989	0.00%
Total Solid Waste		331,930	220,500		632,757	7,544,049			8,729,236	0.00%
630-General Litigation										
Legal								218,905	218,905	100.00%
824-Tourism Devel Auth										
Tourism Development Authority						3,200,000			3,200,000	0.00%
850-Inmate Canteen										
Inmate Canteen					468	375,691			376,159	0.00%
870-LEO Special Separation										
LEO Separation Allowance								235,000	235,000	100.00%
875-Cumberland Cemetary Trust										
Cumberland Cemetary Trust						4,300			4,300	0.00%
Total Separate Funds	9,588,715	24,728,778	1,278,205	190,922	19,479,510	24,852,952	8,393,979	25,149,190	113,662,251	22.13%
T. Annual Budgeted Funds	38,260,486	84,267,541	11,101,608	205,277	23,565,238	34,728,082	19,946,383	162,767,931	374,842,546	43.42%
Multi-Year Funds										
004-98 School Bond Projects										
1998 School Bond Projects					108,222,941				108,222,941	0.00%
006-Animal Control Shelter										
Animal Control Shelter					4,199,708			974,045	5,173,753	18.83%
007-Landfill Construction										
Landfill Construction					4,789,273				4,789,273	0.00%
009-NORCRESS Sewer Project										
NORCRESS Sewer Project	4,140,000	2,688,781	928,366		1,977,481				9,734,628	0.00%
010-Kelly Hills Sewer Project										
Kelly Hills Sewer Project	500,000	2,823,400	130,000		130,000				3,583,400	0.00%
011-Law Enforcement Training										
Law Training Facility Project	4,099,147								4,099,147	0.00%
012-ESD Sewer Project										
Eastover Sanitary District Sewer					2,825,286	34,500			2,859,786	0.00%
013 - 2004 School Bond Projects										
2004 School Bond Projects		2,194,400			43,676,708				45,871,108	0.00%
014 - Averagesboro Battlefield										
Averagesboro Battlefield		450,093			127,524				577,617	0.00%
Total Multi-Year Funds	8,739,147	8,156,674	1,058,366	0	165,948,921	34,500	0	974,045	184,911,653	0.53%
Total All Funds	46,999,633	92,424,215	12,159,974	205,277	189,514,159	34,762,582	19,946,383	163,741,976	559,754,199	29.25%

GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY FUNCTION



**GENERAL FUND
SUMMARY OF EXPENDITURES**

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
	Final	Final	Final	Final	Adopted
	Budget	Budget	Budget	Budget	Budget

Expenditures by Category

Salary & Benefits	\$70,162,816	\$72,592,823	\$76,490,601	\$84,507,861	\$91,226,728
Basic Operating	24,234,770	22,865,900	24,618,671	22,129,780	21,102,122
Capital Outlay	1,437,931	2,871,175	8,343,533	9,066,996	2,157,440
Debt Service	23,949,349	23,877,113	23,741,551	23,865,839	24,491,222
Transfers	8,862,370	8,438,001	12,199,640	13,609,680	7,663,664
Outside Agencies	1,430,031	1,483,205	1,485,906	1,526,742	1,503,616
Social Services Programs	37,328,711	36,166,513	37,230,086	37,961,735	36,608,907
Education	64,190,371	66,373,404	69,840,674	76,453,126	73,587,489
Other	5,055,702	5,177,724	3,918,799	6,679,828	2,839,107
Total Expenditures	\$236,652,051	\$239,845,858	\$257,869,461	\$275,801,587	\$261,180,295

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
	Final	Final	Final	Final	Adopted
	Budget	Budget	Budget	Budget	Budget

Expenditures by Function

General Government Other	\$10,650,908	\$5,726,552	\$11,240,441	\$9,563,254	\$3,533,070
Building & Grounds	4,896,547	4,914,207	5,106,635	5,137,198	5,527,008
Debt Service	23,949,349	23,877,113	23,741,551	23,865,839	24,491,222
General Administration	8,791,956	9,505,438	10,232,198	11,422,303	11,653,466
Transfers	8,847,283	8,422,790	12,199,640	13,391,071	7,663,664
Public Health	12,249,957	13,460,362	13,871,030	14,375,079	15,513,429
Public Safety & Protective Services	3,128,209	4,518,914	5,230,845	3,408,775	2,155,896
County Schools	57,150,000	58,775,000	60,992,358	62,825,539	65,897,226
Library	6,043,385	6,756,556	7,653,707	8,039,776	8,533,755
Economic Development	3,294,689	3,832,696	4,052,819	4,551,220	4,575,293
FTCC	7,040,371	7,598,404	8,848,316	13,627,587	7,690,263
Sheriff	25,265,347	27,774,575	28,698,787	31,389,595	33,285,663
Social Services	64,450,642	64,009,560	65,176,729	64,781,507	68,180,090
Other	893,408	673,691	824,405	9,422,844	2,480,250
Total Expenditures	\$236,652,051	\$239,845,858	\$257,869,461	\$275,801,587	\$261,180,295

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
General Fund:								
410-General Administration								
Governing Body	390,162	412,618	94.56%	414,767	423,767	432,100	445,491	453,161
Administration	1,064,159	1,121,679	94.87%	1,305,999	1,328,999	1,320,999	1,374,258	1,379,557
Court Facilities	13,273	41,000	32.37%	31,000	34,834	31,000	38,500	38,500
Information Services	1,346,376	1,386,652	97.10%	1,578,610	1,588,612	1,712,301	1,758,763	1,763,672
Elections	695,292	755,713	92.00%	670,201	1,668,473	653,093	615,535	636,066
Finance	786,144	824,868	95.31%	877,937	906,837	877,937	909,393	913,333
Legal	465,238	466,869	99.65%	506,786	525,507	539,104	560,720	559,944
Register of Deeds	1,479,196	1,534,594	96.39%	1,637,807	1,685,294	1,757,115	1,779,322	1,785,203
Register of Deeds Automation	99,374	133,676	74.34%	785,394	790,142	684,616	166,266	166,266
Tax Administration	3,389,504	3,554,529	95.36%	3,613,802	3,746,192	3,853,584	3,945,215	3,957,764
Total General Administration	9,728,717	10,232,198	95.08%	11,422,303	12,698,657	11,861,849	11,593,463	11,653,466
411-Building & Grounds								
Facilities Management	1,713,221	2,138,788	80.10%	1,955,317	1,955,317	2,057,621	2,057,621	2,057,621
Print Shop	134,066	162,146	82.68%	175,239	182,754	213,703	218,737	219,332
Communications Center	124,875	139,847	89.29%	149,250	149,250	154,313	154,313	155,109
Carpenter Shop	161,638	165,760	97.51%	166,176	166,601	166,176	172,476	174,114
Public Buildings Equipment Maintenance	645,282	699,965	92.19%	761,675	761,675	848,320	881,341	884,573
Public Buildings Janitorial	518,637	518,947	99.94%	605,957	613,377	616,146	629,560	632,322
Central Maintenance	737,219	792,145	93.07%	789,602	752,960	730,636	756,110	759,305
Landscaping & Grounds	474,100	489,037	96.95%	533,982	536,482	682,602	641,751	644,632
Total Building & Grounds	4,509,038	5,106,635	88.30%	5,137,198	5,118,416	5,469,517	5,511,909	5,527,008
412-General Government								
Debt Service	23,741,548	23,741,551	100.00%	23,865,839	23,865,839	24,539,052	24,491,222	24,491,222
General Government Other	19,933,244	23,514,000	84.77%	16,073,219	22,954,325	15,310,443	11,297,725	11,196,734
Total General Government	43,674,792	47,255,551	92.42%	39,939,058	46,820,164	39,849,495	35,788,947	35,687,956
420-Emergency Services								
Emergency Services	909,664	922,052	98.66%	964,815	1,025,245	1,176,503	1,131,958	1,139,953
Emergency Services Grants	1,118,448	1,877,023	59.59%	0	874,381	0	0	0
Total Emergency Services	2,028,112	2,799,075	72.46%	964,815	1,899,626	1,176,503	1,131,958	1,139,953
422-Law Enforcement Sheriff								
Sheriff	16,823,454	17,214,786	97.73%	19,579,238	19,964,921	20,219,898	20,108,119	20,639,543
Jail	8,737,027	9,153,319	95.45%	9,615,970	9,929,573	9,756,979	9,978,490	10,069,453
Law Enforcement Block Grant 2003	87,041	150,238	57.94%	0	63,482	0	0	0
School Law Enforcement - Local	2,092,953	2,100,723	99.63%	2,194,387	2,295,541	2,269,866	2,344,153	2,473,083
Bryne Justice Assistance Grant 2005	0	0	0.00%	0	0	0	0	96,321
Law Enforcement Block Grant 2002	17,213	17,213	100.00%	0	0	0	0	0
Law Enforcement Block Grant 2004	0	62,508	0.00%	0	62,793	0	0	7,263
Total Sheriff	27,757,689	28,698,787	96.72%	31,389,595	32,316,310	32,246,743	32,430,762	33,285,663
424-Protective Services								
Animal Control	820,432	953,417	86.05%	918,534	930,654	1,019,636	1,068,131	1,015,943
426-Protective Services								
Cumberland Day Reporting Center	209,244	222,277	94.14%	222,277	229,119	221,900	227,763	221,900
Cumberland County Criminal Justice Unit	251,782	253,921	99.16%	271,518	276,128	288,291	297,503	296,226
C-5 Facility Expenses	52,007	70,463	73.81%	77,036	77,036	76,092	78,333	77,516
Public Safety Other	814,307	931,692	87.40%	954,595	954,595	1,013,968	983,968	983,968
Total Protective Services	1,327,339	1,478,353	89.79%	1,525,426	1,536,878	1,600,251	1,587,567	1,579,610
431-Health								
Health - Administration	1,211,084	1,265,686	95.69%	1,333,753	2,047,387	1,620,923	1,612,725	1,632,734
Laboratory	385,105	394,617	97.59%	398,112	398,112	380,471	388,149	389,784
Mosquito Control	82,538	94,286	87.54%	105,852	111,722	87,420	87,688	87,792
Pharmacy	226,843	278,506	81.45%	291,377	327,377	297,975	304,003	304,359
Jail Health Program	1,162,179	1,550,520	74.95%	1,292,486	1,292,486	1,298,275	1,332,755	1,322,642
Management Support	229,541	233,198	98.43%	277,597	287,997	271,888	281,300	282,609
Regional Bioterrorism Response Team	341,697	355,724	96.06%	404,738	441,838	344,027	344,027	344,027
NC Environmental Health	1,302,832	1,319,867	98.71%	1,447,500	1,526,202	1,434,267	1,475,061	1,481,588

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
Immunization Clinic	361,595	394,365	91.69%	367,107	469,070	385,295	405,139	406,213
School Health Program	537,866	669,503	80.34%	765,336	758,151	696,976	771,627	775,574
Wellness Program	0	0	0.00%	0	8,330	17,884	55,578	55,740
Child Health Clinic	661,217	696,278	94.96%	695,756	742,574	690,439	723,888	723,628
Dental Clinic	262,727	302,231	86.93%	366,343	394,570	373,575	385,042	386,645
Health Promotion	277,024	291,939	94.89%	317,531	306,015	259,069	266,171	267,373
Maternal Health Clinic	803,066	823,290	97.54%	491,599	493,776	494,179	516,655	509,880
Bio-Terrorism Preparedness	133,098	133,098	100.00%	160,323	109,786	134,776	134,776	134,776
Sexually Transmitted Disease Clinic	283,712	287,892	98.55%	299,066	302,544	310,776	315,421	314,175
Medical Records	152,453	167,473	91.03%	178,738	178,738	188,274	192,225	193,588
Childhood Lead Poison Prevention	2,397	2,400	99.87%	2,400	5,150	4,950	5,200	5,200
Breast/Cervical Cancer Control	74,934	93,047	80.53%	62,894	74,710	66,268	94,674	97,532
Bio-Terrorism Competitive Project	0	0	0.00%	0	0	0	0	0
Bio-Terrorism Smallpox Vaccine Stockpile	18,459	20,151	91.60%	0	0	0	0	0
Local Health Alert Network	0	0	0.00%	15,744	10,078	3,600	3,600	3,600
South Central Partnership for Public Health	0	0	0.00%	0	121,750	121,750	121,750	121,750
Child Service Coordination	535,530	618,860	86.53%	667,125	672,625	679,470	731,279	735,200
Maternal Care Coordination	0	0	0.00%	463,332	463,332	563,704	598,460	602,546
Child Fatality Prevention	2,568	4,054	63.35%	4,102	4,102	4,102	4,102	4,102
Breast/Cervical Cancer Control - Wisewoman	51,421	57,923	88.77%	60,847	60,847	58,800	58,800	59,893
NC Bioterrorism Pandemic Influenza	0	0	0.00%	0	13,175	34,825	34,825	34,825
Chest Tuberculosis Clinic	104,852	156,427	67.03%	130,038	169,877	120,134	127,140	127,737
Family Planning Clinic	730,535	793,647	92.05%	762,402	879,590	794,347	796,963	800,513
NC Epilepsy Program	6,699	12,375	54.13%	12,375	12,375	12,375	12,375	12,375
Communicable Disease	264,998	325,921	81.31%	321,600	375,235	476,218	498,645	499,396
Center for Disease Control Tuberculosis	41,669	54,667	76.22%	46,902	50,768	51,894	57,413	57,485
NC AIDS	62,312	65,175	95.61%	69,491	69,491	69,701	72,062	72,292
Adult Health Clinic	421,903	469,569	89.85%	439,154	509,090	452,020	477,417	477,340
School Health-Board of Education Grant	301,807	389,000	77.59%	389,000	397,500	424,998	425,000	433,323
Women, Infants & Children-Client Services	1,474,470	1,549,341	95.17%	1,734,459	1,867,828	1,755,193	1,755,193	1,755,193
Total Health	12,509,133	13,871,030	90.18%	14,375,079	15,954,198	14,980,838	15,467,128	15,513,429
432 - Health Other								
Health Other	123,304	145,516	84.74%	163,959	186,171	224,484	165,246	165,246
437 - Social Services								
Social Services Department	25,763,883	27,257,401	94.52%	28,925,263	29,268,661	29,257,669	30,615,223	30,769,371
Social Services Other	37,124,265	37,230,086	99.72%	35,037,939	37,961,735	36,608,907	36,608,907	36,608,907
Grant Family Violence Care Center	357,097	374,353	95.39%	385,439	385,439	387,203	410,066	412,145
Welfare Other	284,411	314,889	90.32%	432,866	437,566	443,027	389,667	389,667
Total Social Services	63,529,657	65,176,729	97.47%	64,781,507	68,053,401	66,696,806	68,023,863	68,180,090
439-Human Services								
Veterans Services	157,788	208,640	75.63%	249,333	249,333	247,462	257,319	259,396
Senior Aides Local Support	36,581	45,412	80.55%	53,189	53,189	53,189	54,986	55,216
Spring Lake Resource Center Administration	4,174	37,842	11.03%	40,024	40,024	39,635	41,095	41,253
Total Human Services	198,543	291,894	68.02%	342,546	342,546	340,286	353,400	355,865
440-Library								
Library	6,685,871	7,033,472	95.06%	7,558,220	7,689,631	8,180,079	7,849,694	8,028,338
Library - Law	64,841	66,978	96.81%	70,194	70,194	70,194	71,817	72,001
Library - LSCA Enrichment Grant	159,092	172,277	92.35%	0	150,145	0	0	0
Library - Smart Start	260,299	266,506	97.67%	285,764	285,764	306,489	312,247	306,489
Library - Motherhead	63,864	64,474	99.05%	75,598	75,598	76,927	78,231	76,927
Library - Foreign Language	49,917	50,000	99.83%	50,000	55,956	50,000	51,419	50,000
Total Library	7,283,884	7,653,707	95.17%	8,039,776	8,327,288	8,683,689	8,363,408	8,533,755
442 - Culture & Recreation								
Stadium Maintenance	81,024	85,695	94.55%	85,695	109,870	103,229	103,229	103,229
Culture Recreation Other	301,300	301,300	100.00%	276,300	276,300	290,700	276,300	276,300
Total Culture & Recreation	382,324	386,995	98.79%	361,995	386,170	393,929	379,529	379,529

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
450-Economic Development								
Planning	2,400,821	2,533,148	94.78%	2,890,637	3,035,121	2,843,347	2,928,153	2,949,038
Engineering	204,416	216,615	94.37%	235,097	235,097	235,097	242,693	243,698
NC Cooperative Extension Service	445,658	468,667	95.09%	470,284	512,809	490,840	506,281	506,313
NC Cooperative Extension Programs	22,950	35,000	65.57%	27,500	27,500	44,500	44,500	44,500
Soil Conservation District	73,778	78,073	94.50%	52,187	54,325	70,412	72,033	72,216
Public Utilities	162,918	180,079	90.47%	193,712	193,712	183,917	189,999	190,749
Soil Conservation/Cost Share Program	42,419	46,362	91.49%	46,418	50,023	46,414	48,187	48,394
Economic Physical Development Other	420,625	435,385	96.61%	435,385	464,905	724,385	435,385	435,385
Industrial Park	32,664	59,490	54.91%	200,000	204,490	85,000	85,000	85,000
Total Economic Development	3,806,247	4,052,819	93.92%	4,551,220	4,777,982	4,723,912	4,552,231	4,575,293
470 - Education								
Education - BOE	62,466,903	60,992,358	102.42%	63,209,481	62,825,539	65,238,363	65,897,226	65,897,226
Education - FTCC	7,063,282	8,848,316	79.83%	8,316,823	13,627,587	7,690,263	7,690,263	7,690,263
Total Education	69,530,185	69,840,674	99.56%	71,526,304	76,453,126	72,084,799	73,587,489	73,587,489
Total General Fund	247,209,396	257,943,380	95.84%	255,439,315	275,801,587	261,352,737	260,005,031	261,180,295

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
Separate Funds:								
104-Wireless 911								
Wireless 911	18,705	201,372	9.29%	215,000	215,000	215,000	215,000	215,000
106-County School Fund								
School Special Sales Tax	6,173,820	6,409,445	96.32%	4,188,658	4,188,658	4,038,648	4,038,648	4,038,648
School CO Category I	4,454,936	5,262,555	84.65%	1,925,000	9,997,500	0	1,929,192	1,929,192
School CO Category II	2,667,366	3,303,500	80.74%	2,661,342	3,144,642	0	2,815,000	2,815,000
School CO Category III	186,935	216,000	86.54%	225,000	682,000	0	350,000	350,000
Total School Fund	13,483,057	15,191,500	88.75%	9,000,000	18,012,800	4,038,648	9,132,840	9,132,840
107-Emergency 911 Fund								
Emergency 911	534,381	623,634	85.69%	470,113	507,127	543,717	544,172	544,064
911 Sign Shop	118,048	119,025	99.18%	122,231	122,231	132,325	132,325	132,433
Total Emergency 911	652,430	742,659	87.85%	592,344	629,358	676,042	676,497	676,497
112-Mental Health								
43A-Mental Health Children								
Child & Youth Contracts	48,770	618,000	7.89%	840,000	840,000	343,370	343,370	343,370
Adolescent Sex Offender Treatment	53,176	140,532	37.84%	148,738	148,738	148,091	148,091	148,091
Family Preservation	176,509	214,788	82.18%	187,603	187,603	184,993	184,993	185,581
Homeless Child	44,842	49,065	91.39%	56,475	56,475	56,383	58,250	58,459
Smart Start	201,598	207,630	97.09%	205,543	217,850	225,146	231,744	232,001
Community Based Alternatives - In Home	191,163	227,005	84.21%	237,467	223,335	233,853	233,853	234,681
Periodic Outpatient Services	731,155	1,097,124	66.64%	1,237,819	1,237,819	1,231,459	1,231,459	1,223,719
Winding Creek	450,353	523,650	86.00%	508,660	508,660	497,455	497,455	497,455
DSS Family Preservation	200,787	275,422	72.90%	289,418	289,418	305,145	305,145	306,751
Adolescent Group Home	710,514	741,802	95.78%	799,669	819,669	739,714	739,714	739,714
Total Mental Health Children	2,808,868	4,095,018	68.59%	4,511,392	4,529,567	3,965,609	3,974,074	3,969,822
43B-Mental Health Substance								
Community Partnership	611,070	690,447	88.50%	808,283	1,418,367	1,429,370	1,429,370	1,432,162
Case Management & Referral - Substance Abuse	35,077	35,336	99.27%	38,267	39,317	39,806	39,806	39,971
High Risk - Primary Prevention	103,789	124,343	83.47%	96,510	96,510	100,718	100,718	103,964
Runaway/Homeless Youth	1,050	3,055	34.38%	0	0	0	0	0
NC Treatment Alternative to Street Crime	234,936	256,440	91.61%	274,145	279,542	282,722	282,722	283,946
NC Adolescent Substance Abuse	100,428	114,103	88.02%	123,911	123,911	121,157	122,021	122,660
Alcohol Drug - Women	114,825	156,484	73.38%	165,401	165,401	157,560	157,560	157,560
Substance Abuse Periodic	690,943	779,135	88.68%	845,839	844,789	826,335	827,077	724,813
Substance Abuse Contracts	178,674	216,135	82.67%	466,135	466,135	862,713	862,713	862,713
Workfirst	60,437	80,694	74.90%	81,980	81,980	85,223	85,223	85,581
Substance Abuse Majors Grant	187,687	241,165	77.83%	263,459	263,459	231,967	232,246	228,367
Detoxification	822,119	911,761	90.17%	1,086,283	2,190,786	1,156,637	1,156,637	1,030,053
Consultation & Education	163,601	172,834	94.66%	184,183	184,183	184,387	184,835	184,835
Total Mental Health Substance	3,304,635	3,781,932	87.38%	4,434,396	6,154,380	5,478,595	5,480,928	5,256,625
43C-MH Developmental Disability								
Community Alternative Program-Dev. Disabled	582,426	951,406	61.22%	0	0	0	0	0
Developmentally Disabled Adult Outpatient	247,080	319,839	77.25%	0	0	0	0	0
Spainhour	172,896	398,565	43.38%	0	0	0	0	0
Adult Better Living Efficiency	223,232	287,217	77.72%	298,895	298,895	305,463	305,463	227,520
Intermediate Care Facility/Mentally Retarded	1,396,315	1,618,563	86.27%	1,618,563	1,618,563	1,618,563	1,618,563	1,618,563
Autism	63,655	96,474	65.98%	101,403	101,403	105,252	105,252	45,995
Smart Start Day Care	12,017	12,500	96.14%	0	0	0	0	0
Early Intervention	79,964	234,670	34.07%	0	0	0	0	0
Developmentally Disabled Contracts	1,057,259	1,147,196	92.16%	1,802,228	2,852,220	1,941,885	1,941,885	2,079,085
Developmentally Disabled Child Outpatient	153,587	246,326	62.35%	0	0	0	0	0
Total MH Developmental Disability	3,988,431	5,312,756	75.07%	3,821,089	4,871,081	3,971,163	3,971,163	3,971,163
43E-Mental Health Adult Services								
Case Management	678,285	1,101,368	61.59%	1,165,773	1,165,773	1,209,665	1,214,720	1,146,181
Partial Hospitalization	766,757	902,119	85.00%	912,437	972,437	757,586	757,586	745,421

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
Adult Community Services	287,400	478,399	60.08%	411,054	411,054	512,460	512,460	512,593
Adult Chronically Mentally Ill Group Home	117,437	260,000	45.17%	174,000	174,000	0	0	0
Adult Contracts	34,725	34,725	100.00%	434,725	434,725	608,725	608,725	815,548
Housing & Urban Development Apartments	208,127	280,757	74.13%	0	0	0	0	0
Adult Homeless	38,618	83,291	46.37%	84,000	84,000	85,915	85,992	86,644
Crisis Stabilization	714,807	934,496	76.49%	985,940	985,940	1,064,994	1,064,994	1,010,655
Adult Periodic	1,362,159	1,616,764	84.25%	1,875,739	1,875,739	1,787,822	1,787,822	1,787,822
Total MH Adult Services	4,208,316	5,691,919	73.93%	6,043,668	6,103,668	6,027,167	6,032,299	6,104,864
434-MH Comprehensive Treatment Svc Prog								
Moderate Management Group Living	431,010	527,961	81.64%	515,215	515,215	85,754	89,315	49,722
Case Management	391,813	479,356	81.74%	507,447	507,447	531,948	482,116	478,771
High Management Group Home	0	0	0.00%	0	0	0	0	0
Tiffany Group Home	429,416	444,299	96.65%	474,350	519,350	629,011	694,696	700,124
Court Order Evaluations	0	0	0.00%	125,000	125,000	125,000	125,000	125,502
Professional Parenting	2,237,511	2,238,978	99.93%	2,128,454	2,128,454	1,692,478	1,692,514	1,692,705
Day Treatment	86,391	169,725	50.90%	128,669	128,669	124,047	128,465	127,683
Administration	193,831	1,060,640	18.27%	1,073,144	1,028,144	668,229	671,976	670,623
Total MH Comprehensive Treatment Svc Prog	3,769,972	4,920,959	76.61%	4,952,279	4,952,279	3,856,467	3,884,082	3,845,130
435-Mental Health								
Mental Health	553,498	743,630	74.43%	830,071	905,071	881,949	882,574	883,692
Medical Services	1,930,182	2,255,342	85.58%	2,558,243	2,635,243	2,664,218	2,668,546	2,677,961
General Support	552,747	728,107	75.92%	460,337	460,337	460,337	460,962	458,451
Medical Records	375,062	419,394	89.43%	441,952	441,952	523,741	523,741	524,270
Business Management & Accountability	506,274	584,040	0.00%	611,708	611,708	635,962	635,962	638,857
Provider Relations and Support	134,375	246,334	0.00%	254,439	254,439	243,396	247,663	248,779
Management Information Systems	572,260	907,369	63.07%	678,550	678,550	687,150	688,042	689,560
Access Line Screening Triag & Referral	357,707	882,090	0.00%	1,010,223	1,010,223	1,131,914	1,131,914	1,130,695
Personnel	123,325	151,047	81.65%	154,407	154,407	158,451	162,584	163,100
Service Management	296,839	766,002	0.00%	802,146	802,146	815,225	842,117	845,722
Medicaid Contracts	2,326,770	2,333,500	99.71%	2,113,500	3,013,500	1,506,750	1,506,750	1,506,750
Consumer Affairs & Customer Service	140,762	493,601	0.00%	496,438	496,438	510,138	532,444	518,824
Quality Improvement & Outcome	546,670	1,009,018	0.00%	915,048	915,048	955,830	955,830	954,539
Managed Care	86,346	94,794	91.09%	52,831	52,831	46,438	48,125	48,322
Total Mental Health	8,502,817	11,614,268	73.21%	11,379,893	12,431,893	11,221,499	11,287,254	11,289,522
436-MH Mentally Retarded & Ill								
Mentally Retarded & Ill Contracts	1,300,412	1,334,445	97.45%	1,367,393	1,434,518	1,409,788	1,409,788	1,409,788
Administrative	22,309	22,956	97.18%	0	0	0	0	0
Case Management	80,000	144,164	55.49%	0	0	0	0	0
Crisis Diversion	30,038	47,083	63.80%	48,873	48,873	51,710	51,710	51,906
Total MH Mentally Retarded & Ill	1,432,760	1,548,648	92.52%	1,416,266	1,483,391	1,461,498	1,461,498	1,461,694
Total Mental Health Fund	28,015,799	36,965,500	75.79%	36,558,983	40,526,259	35,981,998	36,091,298	35,898,820

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
114-Food & Beverage Fund								
Prepared Food & Beverage Tax	3,361,564	3,363,015	99.96%	3,648,144	3,648,144	3,844,503	3,844,503	3,844,503
115-Group Insurance Fund								
Group Insurance	13,696,490	15,780,033	86.80%	12,915,128	12,915,128	13,318,882	13,318,882	13,318,882
116-Employee Benefit Fund								
Employee Flexible Benefits	282,911	500,000	56.58%	400,000	400,000	350,000	350,000	350,000
117-Vehicle Insurance Fund								
Vehicle Insurance	0	0	0.00%	0	0	0	0	445,000
120-Workers Compensation Fund								
Workers Compensation	1,222,114	1,235,686	98.90%	1,466,434	1,466,434	1,495,077	1,699,501	1,700,615
130-Workforce Devel Admin Fund								
Workforce Center Administration	204,807	232,596	88.05%	221,253	231,253	302,807	302,807	302,807
133-Workforce Development Fund								
Work Initiative Act - Adult	435,228	482,677	90.17%	529,942	529,942	566,485	566,485	566,485
Work Initiative Act - Youth 70%	370,039	381,897	96.89%	403,753	403,753	387,594	387,594	387,594
Statewide Activities	181,835	293,499	61.95%	271,915	290,515	116,249	116,249	116,249
Work Initiative Act - Youth 30%	149,545	253,638	58.96%	254,359	254,359	253,066	253,066	253,066
Work Initiative Act Dislocated Worker	485,444	590,094	82.27%	699,226	699,226	525,500	525,500	525,500
Total Workforce Development	1,622,091	2,001,805	81.03%	2,159,195	2,177,795	1,848,894	1,848,894	1,848,894
136-WDC National Emergency Fund								
Disaster Relief Hurricane Katrina	0	0	0.00%	0	40,775	30,775	30,775	30,775
National Emergency Grant	1,421,062	2,152,787	66.01%	1,092,939	2,299,139	1,707,985	1,707,985	1,707,985
Base Realignment and Closure					560,000	538,744	538,744	538,744
Total National Emergency Funds	1,421,062	2,152,787	66.01%	1,092,939	2,899,914	2,277,504	2,277,504	2,277,504
139-Senior Aides Fund								
Senior Aides	269,714	279,844	96.38%	273,349	278,099	274,699	274,699	274,699
Total Workforce Development Funds	3,517,674	4,667,032	75.37%	3,746,736	5,587,061	4,703,904	4,703,904	4,703,904
220-Industrial Development Fund								
Industrial Development Inducement	2,096,541	5,055,645	41.47%	3,344,978	3,444,172	846,015	3,398,108	3,407,641
230-Federal Drug Forfeiture Funds								
Justice	0	218,892	0.00%	233,928	2,015,225	234,612	244,032	264,684
231 - Federal Drug Forfeiture Fund								
Federal Drug Forfeitures	6,477	6,517	99.38%	0	0	0	0	0
232 - State Drug Forfeiture Fund								
State Drug Forfeitures	33,685	33,685	100.00%	0	148,850	0	0	0
240 - Injured Animal Fund								
Injured Animal Stabilization	50	1,000	5.00%	1,000	1,000	1,500	1,500	1,500
250-Water & Sewer Fund								
Water & Sewer Department	848,446	1,735,972	48.87%	4,465,000	5,623,814	1,500,000	1,500,000	2,000,000
252-Eastover Sanitary District Fund								
Eastover Sanitary District	248,656	337,941	73.58%	260,000	554,085	248,912	248,912	248,912
253-Norcross Water and Sewer Fund								
Norcross Water and Sewer	0	0	0.00%	0	143,090	245,371	245,371	245,371

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
410-Property Revaluation Fund								
Property Revaluation	461,702	516,461	89.40%	507,252	540,182	535,862	552,932	555,619
420- Recreation Fund								
Recreation	3,544,551	6,042,350	58.66%	3,273,505	6,955,561	2,798,572	2,606,755	2,606,755
430-Juvenile Crime Prevention Fund								
Juvenile Crime Prevention	826,579	969,220	85.28%	945,638	1,085,592	886,125	886,125	886,125
JCP Residential Group Home	622,952	637,113	97.78%	668,021	621,553	661,661	661,661	661,661
Total Juvenile Crime Prevention	1,449,531	1,606,333	90.24%	1,613,659	1,707,145	1,547,786	1,547,786	1,547,786
446-County Community Devel Fund								
County CDBG Administration	305,984	362,800	84.34%	349,225	349,225	324,419	324,419	324,194
Housing Activities	660,750	1,339,750	49.32%	818,783	1,299,675	636,187	636,187	636,187
Economic Development	7,946	242,800	3.27%	53,273	209,273	54,570	54,570	54,570
Public Facilities	1,173,749	1,395,657	84.10%	223,504	858,504	313,802	313,802	313,802
Public Services	207,656	250,350	82.95%	236,667	251,151	213,975	213,975	213,975
Emergency Shelter Grants	0	0	0.00%	0	178,254	0	0	0
Total County Community Development	2,356,085	3,591,357	65.60%	1,681,452	3,146,082	1,542,953	1,542,953	1,542,728
447-Community Devel Home Fund								
Home Administration	106,309	200,541	53.01%	67,213	165,304	75,646	75,646	75,646
Home Housing Activity	520,750	1,933,136	26.94%	957,103	2,433,650	885,841	885,841	885,841
Total Community Devel Home	627,059	2,133,677	29.39%	1,024,316	2,598,954	961,487	961,487	961,487
448-CD Support Housing								
Support Housing Administration	12,362	17,498	70.65%	6,086	4,952	0	0	0
Support Housing Program Grants	239,313	677,990	35.30%	135,000	395,259	50,000	50,000	50,000
Total Support Housing	251,675	695,488	36.19%	141,086	400,211	50,000	50,000	50,000
Total All Community Development Funds	3,234,819	6,420,522	50.38%	2,846,854	6,145,247	2,554,440	2,554,440	2,554,215
451-NC 91-08-010 Fund								
Planning Grants	62,080	62,080	100.00%	62,080	57,770	57,770	57,770	67,960
452-US DOT 104 Fund								
US DOT 104 (F)	224,721	290,380	77.39%	547,850	547,850	379,650	379,650	379,650
454-NC Elderly								
Community Transportation Program	55,463	68,444	81.03%	68,204	68,230	64,480	64,480	64,480
Rural Operation Assistance Program	207,223	208,964	99.17%	224,780	234,780	231,710	231,710	246,710
Mid Carolina Senior Transportation	67,488	67,488	100.00%	67,488	70,735	65,023	65,023	65,023
Total NC Elderly	330,175	344,896	95.73%	360,472	373,745	361,213	361,213	376,213
469-Fire Tax								
Special Fire District Tax	300,986	598,093	50.32%	302,936	613,506	255,628	255,628	255,628
470-Beaver Dam								
Beaver Dam Fire District	101,579	101,627	99.95%	100,567	101,660	106,768	106,768	106,768
472-Bethany								
Bethany Fire District	142,998	143,090	99.94%	137,609	142,436	150,972	150,972	150,972
473-Bonnie Doone								
Bonnie Doone Fire District	223,176	223,265	99.96%	199,944	208,957	30,661	30,661	30,661
474-Cotton								
Cotton Fire District	437,819	437,850	99.99%	424,186	443,478	508,711	508,711	508,711
476-Cumberland Road								
Cumberland Road Fire District	275,300	275,400	99.96%	283,542	296,862	330,079	330,079	330,079

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
478-Eastover								
Eastover Fire District	306,119	306,221	99.97%	291,897	309,597	331,503	331,503	331,503
480-Godwin Falcon								
Godwin Falcon Fire District	69,678	69,719	99.94%	64,801	66,596	68,630	68,630	68,630
482-Grays Creek								
Grays Creek Fire Department #18	193,603	193,670	99.97%	191,689	197,713	219,478	219,478	219,478
Grays Creek Fire Department #24	193,570	193,670	99.95%	191,689	197,713	219,478	219,478	219,478
Total Grays Creek Fire District	387,173	387,340	99.96%	383,378	395,426	438,956	438,956	438,956
484-Lafayette Village								
Lafayette Village Fire District	380,352	408,554	93.10%	382,410	389,135	57,763	57,763	57,763
486-Lake Rim								
Lake Rim Fire District	1,058,860	1,059,010	99.99%	1,018,172	1,020,873	119,524	119,524	119,524
490-Manchester								
Manchester Fire District (Spring Lake)	82,499	82,985	99.41%	77,524	77,524	86,122	86,122	86,122
492-Pearces Mill								
Pearces Mill Fire District	595,096	595,199	99.98%	576,397	606,443	637,464	637,464	637,464
494-Stedman								
Stedman Fire District	94,750	94,850	99.89%	92,705	99,236	100,887	100,887	100,887
495-Stoney Point								
Stoney Point Fire District	682,020	682,122	99.99%	653,763	690,087	561,004	561,004	561,004
496-Vander								
Vander Fire District	569,156	569,402	99.96%	583,535	594,740	619,932	619,932	619,932
498-Wade								
Wade Fire District	63,331	63,431	99.84%	59,397	72,863	64,262	64,262	64,262
499-Westarea								
Westarea Fire District	753,776	753,816	99.99%	685,669	699,393	794,464	794,464	794,464
620-Civic Center Fund								
Civic Center	6,427,229	8,552,807	75.15%	4,986,518	7,148,105	6,182,612	5,442,898	5,442,898
621-Civic Center Motel Tax								
Civic Center Motel Tax	656,597	720,127	91.18%	795,283	795,283	738,506	738,506	738,506
623-Coliseum Debt Service								
Debt Service - Coliseum	2,908,127	4,664,143	62.35%	4,786,050	4,786,050	4,911,550	4,911,550	4,911,550
625-Solid Waste Fund								
Administration	611,761	667,766	91.61%	784,198	784,198	681,462	687,056	688,882
Ann Street	1,764,347	2,496,995	70.66%	3,152,583	3,178,511	3,868,706	3,858,607	3,856,920
Wilkes Road	1,092,024	1,643,054	66.46%	819,502	1,069,502	638,127	638,127	638,893
Container Sites	594,928	735,066	80.94%	762,895	768,745	791,352	793,486	800,218
Transportation	413,053	431,323	95.76%	482,827	482,827	710,935	710,302	711,541
Household Hazardous Waste/Planning	117,553	165,647	70.97%	180,098	180,098	195,273	195,730	196,481
Maintenance	420,705	460,470	91.36%	524,187	524,187	477,731	478,160	478,839
White Goods	214,187	267,817	79.98%	269,730	269,730	296,307	296,992	298,470
Construction & Demolition	72,095	171,749	41.98%	231,300	231,300	158,091	158,229	158,646
Recycling	0	0	0.00%	1,337,604	1,337,604	897,095	898,390	900,346
Total Solid Waste	5,300,654	7,039,887	75.29%	8,544,924	8,826,702	8,715,079	8,715,079	8,729,236

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
630-General Litigation								
Legal	551,871	550,624	100.23%	218,905	318,905	218,905	218,905	218,905
802-Fayetteville Tax Fund								
City of Fayetteville	40,376,216							
804-Revitalization Tax								
Downtown Revitalization	73,986							
806-Falcon Tax								
Town of Falcon	18,171							
808-Godwin Tax								
Town of Godwin	9,522							
810-Hope Mills Tax								
Town of Hope Mills	2,531,465							
812-Linden Tax								
Town of Linden	14,962							
814-Spring Lake Tax								
Town of Spring Lake	2,140,815							
816-Stedman Tax								
Town of Stedman	133,775							
818-Wade Tax								
Town of Wade	43,298							
820-Intergovernment Fund								
Sheriff	23,880							
Domestic Violence Center	80,880							
Excise Tax on Deeds	1,131,226							
Cumberland County Schools	2,672							
Total Intergovernment	1,238,658							
822-Stormwater Fund								
Stormwater Utility	2,145,603							
824-Tourism Development Authority								
Tourism Development Authority	2,071,899	0	0.00%	0	3,348,300	3,200,000	3,200,000	3,200,000
850-Inmate Welfare								
Inmate Canteen	355,822	400,000	88.96%	375,983	375,983	375,424	375,424	376,159
855-Inmate Trust Fund								
Inmate Account Fund	731,980							
870-LEO Special Separation								
LEO Separation Allowance	117,449	225,000	52.20%	230,000	230,000	235,000	235,000	235,000
875-Cumberland Cemetery Trust								
Cemetery Trust	2,710	6,900	39.28%	4,300	4,300	4,300	4,300	4,300
Total Separate Funds	151,993,305	131,156,586	115.89%	112,319,742	144,320,360	105,780,463	112,835,886	113,662,251
Total County Annually Budgeted Funds	399,202,701	389,099,966	102.60%	367,759,057	420,121,947	367,133,200	372,840,917	374,842,546

EXPENDITURES BY ORGANIZATION

Department	FY 2005			FY2006		FY 2007		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/05	Budget 6/30/06	Requested Budget	Recommended Budget	Adopted Budget
Multi-Year Funds:								
002-Detention Facility Fund								
Detention Facility (closeout)	59,158,256	65,075,572	90.91%	0	0	0	0	0
004 - School Bond Projects								
School Bond Projects	106,182,120	108,047,215	98.27%	108,047,215	108,222,941	108,222,941	108,222,941	108,222,941
005 - MH Winding Creek Facility								
Winding Creek Facility (closeout)	3	3,228,289	0.00%	0	0	0	0	0
006 - Animal Control								
Animal Control Building	312,779	4,399,708	7.11%	4,399,708	5,173,753	5,118,753	5,118,753	5,173,753
007 - Landfill Construction								
Landfill Construction	4,198,050	4,789,273	87.66%	4,789,273	4,789,273	4,789,273	4,789,273	4,789,273
008 - Eastover Water Project								
Eastover Water Project (closeout)	0	6,917,509	0.00%	0	0	0	0	0
009 - NORCRESS Sewer Project								
NORCRESS Sewer Project	8,922,388	9,634,628	92.61%	9,634,628	9,734,628	9,734,628	9,734,628	9,734,628
010 - Kelly Hills Sewer Project								
Kelly Hills Sewer Project	2,087,921	3,583,400	58.27%	3,583,400	3,583,400	3,583,400	3,583,400	3,583,400
011 - Sheriff Training Facility								
Training Facility Project	117,187	2,180,000	5.38%	2,180,000	4,099,147	4,099,147	4,099,147	4,099,147
012 - Eastover Sanitary District Sewer Project								
Eastover Sanitary District Sewer Project	103,556	2,859,786	3.62%	2,859,786	2,859,786	2,859,786	2,859,786	2,859,786
013 - 2004 School Bond Projects								
2004 School Bond Projects	43,834,913	45,871,108	95.56%	45,871,108	45,871,108	45,871,108	45,871,108	45,871,108
014 - Averasboro Battlefield								
Averasboro Battlefield	227,446	577,617	0.00%	577,617	577,617	577,617	577,617	577,617
105-CP Bond Fund								
NC School Bond Projects (closeout)	73,306,839	73,306,839	100.00%	0	0	0	0	0
Total Multi-Year Funds	298,451,458	330,470,944	90.31%	181,942,735	184,911,653	184,856,653	184,856,653	184,911,653
Total All Funds	697,654,159	719,570,910	96.95%	549,701,792	605,033,600	551,989,853	557,697,570	559,754,199