

COUNTY OF CUMBERLAND



CUMBERLAND
COUNTY



ADOPTED BUDGET

FISCAL YEAR 2008

**CUMBERLAND COUNTY
NORTH CAROLINA**

FY2008 ADOPTED BUDGET

BOARD OF COUNTY COMMISSIONERS

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**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 Accountant I
Bob Tucker Accountant II
Todd Hathaway Accountant II**

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Cumberland County FY2008 Adopted Budget



James E. Martin
County Manager

Budget Approach

- **Target budget**
 - FY2007 adopted less one-time expenditures
 - Departments can reallocate dollars based on current needs
- **Supplemental requests**
 - Provides opportunity to request dollars for needs that are not addressed in target budget
 - One-time
 - Recurring
 - New positions

General Fund Budget

	Requested	Change	Recommended	Change	Adopted
Target	260,530,399	3,579,909	264,110,308	242,209	264,352,517
Supplemental Request					
One-Time	6,178,040	(2,202,412)	3,975,628	6,938	3,982,566
Recurring	8,715,521	(5,996,080)	2,719,441	(15,624)	2,703,817
New Positions	1,618,539	(1,406,611)	211,928	144,213	356,141
Total Supplemental	<u>16,512,100</u>	<u>(9,605,103)</u>	<u>6,906,997</u>	<u>135,527</u>	<u>7,042,524</u>
	<u>277,042,499</u>	<u>(6,025,194)</u>	<u>271,017,305</u>	<u>377,736</u>	<u>271,395,041</u>

General Fund: Supplemental One-Time

	Requested	Change	Recommended	Change	Adopted
Personnel	1,550	20,022	21,572	0	21,572
BRAC	50,000	0	50,000	0	50,000
BRAC Regional Task Force	0	25,000	25,000	6,938	31,938
Botanical Gardens	100,000	0	100,000	0	100,000
C.C. Business Council Capital Fund	100,000	0	100,000	0	100,000
Maintenance and Repair	375,829	(4,880)	370,949	0	370,949
Departmental operating	669,114	(238,374)	430,740	0	430,740
Freedom Memorial Park	12,500	0	12,500	0	12,500
Municipal elections	187,500	0	187,500	0	187,500
Other charges & services	1,000	(1,000)	0	0	-
Vehicles - Sheriff	1,341,767	(399,087)	942,680	0	942,680
Vehicles - all others	383,245	(335,645)	47,600	0	47,600
C.O. equipment	489,805	(120,908)	368,897	0	368,897
C.O. improvements	25,580	260,000	285,580	0	285,580
Roof plan	500,000	0	500,000	0	500,000
Transfer Crown for capital improvements & equipment	1,936,200	(1,936,200)	0	0	0
Transfer Revaluation Fund	3,950	0	3,950	0	3,950
Transfer to Health Insurance Fund	0	528,660	528,660	0	528,660
	<u>6,178,040</u>	<u>(2,202,412)</u>	<u>3,975,628</u>	<u>6,938</u>	<u>3,982,566</u>

General Fund: Supplemental Recurring

	Requested	Change	Recommended	Change	Adopted
Health insurance	549,050	0	549,050	0	549,050
COLA (4.0%)	2,872,518	0	2,872,518	0	2,872,518
Other personal services	353,011	(206,568)	146,443	(15,624)	130,819
Departmental operating	583,265	(401,494)	181,771	0	181,771
Medicaid	3,450,310	(1,950,310)	1,500,000	0	1,500,000
Other charges & services	580,000	(80,000)	500,000	0	500,000
Transfer to Crown Center	245,311	(245,311)	0	0	0
Transfer to Health Insurance Fund	0	309,171	309,171	0	309,171
Other transfers	82,056	0	82,056	0	82,056
	<u>8,715,521</u>	<u>(2,574,512)</u>	<u>6,141,009</u>	<u>(15,624)</u>	<u>6,125,385</u>

General Fund: Supplemental New Positions

	Requested		Recommended		Adopted	
Tax Administration	2	60,902	0	0	0	0
Equipment Maintenance	3	110,397	2	73,598	2	73,598
Central Maintenance	2	76,110	2	71,319	2	71,319
Sheriff	11	421,160	0	0	0	0
Detention Facility	1	24,880	0	0	0	0
Crossing Guards	23	131,537	0	0	0	0
School Resource Officers					3	144,213
Animal Control	9	275,922	1	24,293	1	24,293
Health	4	232,725	0	0	0	0
Social Services **					3	134,305
Library	10	226,475	0	0	0	0
Planning	1	41,833	1	41,840	1	41,840
Other costs		16,598		878		878
	<u>66</u>	<u>1,618,539</u>	<u>6</u>	<u>211,928</u>	<u>12</u>	<u>490,446</u>
Social Services *	6	253,020	0	0	0	0

* Six positions budgeted within the department's target budget were not recommended

** Three positions from Mental Health were transferred to Social services

General Fund: Target Reductions

Governing Body	1,929
Information Services	17,800
Finance	10,000
Tax Administration	3,000
Printing and Graphics	500
Communication Center	2,580
Carpentry	1,000
Facilities Maintenance	88,244
Janitorial	50
Central Maintenance	1,000
Landscaping	2,000
Sheriff	184,566
Detention Facility	116,321
School Law Enforcement	30,000
Social Services	254,796
Planning	16,000
Engineering	5,600
Public Utilities	2,000
Total Target Reductions	<u>737,386</u>
Social Services Revenue Offset	<u>(90,346)</u>
Net Target Reductions	<u>647,040</u>

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** **\$271,395,041**
 - \$10,214,746 (3.91%) increase
- **County-wide budget** **\$565,975,371**
 - \$6,221,172 (1.11%) increase

County-Wide Budget

• General Fund	\$271,395,041	47.95%
• Mental Health	\$30,812,798	5.44%
• Special Revenue	\$41,453,686	7.32%
• Capital Projects	\$166,817,439	29.49%
• Enterprise	\$38,173,022	6.74%
• Internal Service	\$17,019,085	3.01%
• Permanent & Pension	<u>\$304,300</u>	<u>0.05%</u>
Total	\$565,975,371	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

- **4.0% COLA for permanent employees with \$1,000 minimum; pro rated for part-time**
- **\$2,942,717 increase for county school current expense per new funding agreement (4.5031%)**
- **\$286,752 increase in current expense for FTCC per request**
- **47 full time positions and 30 part time positions requested countywide**
 - 9 full time positions are adopted
 - Mental Health deleted 158 positions due to continued changes by the State

Budget Highlights

- **103 County positions and 7 State classified positions are adopted for reclassification**
- **75 vehicles were requested and 49 are adopted**
 - Sheriff \$942,680
 - All others \$512,350
- **Adopted capital outlay**
 - General Fund \$704,476
 - Separate Funds \$678,000

General Fund Expenditures

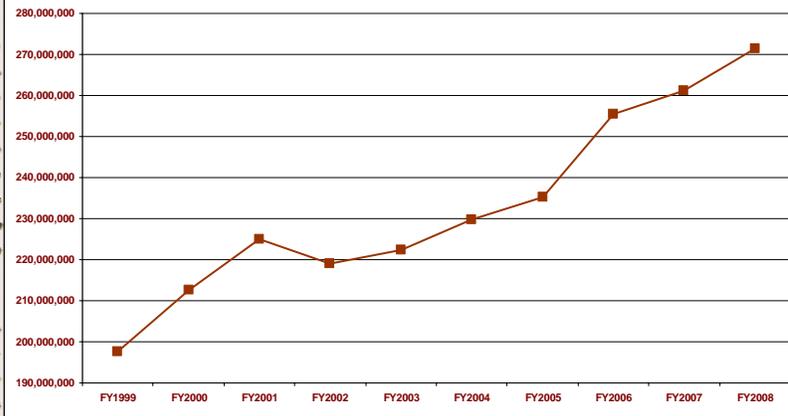
• Personnel	\$94,945,959
• Basic operating	\$21,507,428
• Capital outlay	<u>\$1,439,757</u>
<i>Department total(43.44%)</i>	<i>\$117,893,144</i>
• Social Service programs	\$38,410,705
• Debt service	\$24,209,592

General Fund Expenditures

• Community Funding	\$1,804,912
• Transfers	\$8,288,761
• Education	
• County schools	\$68,897,638
• FTCC	\$7,977,015
• Miscellaneous	<u>\$3,913,274</u>
<i>General Fund total</i>	<i>\$271,395,041</i>

General Fund Total Budget

6.63%
Per yr



FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
\$197.6M	\$212.7M	\$224.8M	\$219.1M	\$222.5M	\$229.7M	\$235.3M	\$255.4M	\$261.2M	\$271.4M

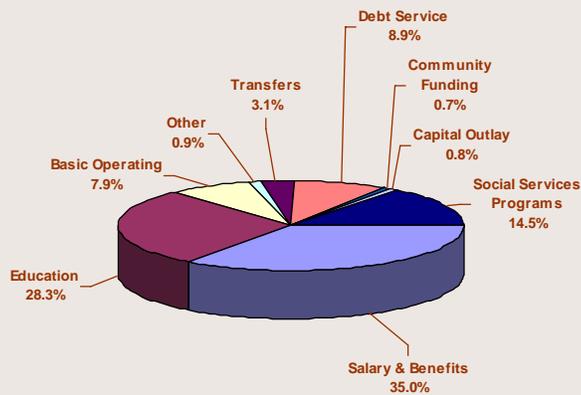
Community Funding

Agency Name	FY 2007 Adopted	FY 2008 Requested	FY 2008 Recommended	FY 2008 Adopted
General Fund				
Airborne Special Operations Museum	164,000	200,000	164,000	164,000
Arts Council	100,000	100,000	100,000	100,000
BRAC-Local	50,000	50,000	50,000	50,000
BRAC-RTF		25,000	25,000	31,938
Better Health of Cumberland County		10,000	0	0
Cape Fear Botanical Garden	8,200	8,200	8,200	8,200
Cape Fear Botanical Garden-Capital Project		100,000	100,000	100,000
Cape Fear Regional Bureau for Community Action	15,000	50,000	15,000	15,000
CC Coordinating Council on Older Adults/RSVP	96,158	97,158	96,158	96,158
Cumberland County Veterans Council	410	410	410	410
Child Advocacy Center	50,000	50,000	50,000	50,000
City of Fayetteville Linear Park Corporation	50,000	0	0	0
Communicare	40,000	50,000	40,000	40,000
Contact	8,487	8,487	8,487	8,487
Cumberland County Business Council	420,625	432,000	420,625	420,625
Cumberland County Business Council-Strike Force	100,000	100,000	100,000	100,000
Dogwood Festival	4,100	6,000	4,100	4,100
Employment Source	80,360	90,760	80,360	80,360
Fayetteville Area Sentencing Center	14,760	14,760	14,760	14,760
Freedom Memorial Park	17,500	12,500	12,500	12,500
HIV Task Force	7,380	7,408	7,380	7,380
Homeless Coalition	7,380	0	0	0
Mid Carolina Council of Governments	185,168	185,803	185,803	185,803
N.C. Division of Vocational Rehabilitation	54,019	54,800	54,800	54,800
N.C. Forest Service	126,999	138,711	138,711	138,711
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	7,591	7,591	7,591
Second Harvest Food Bank of Southeast NC	35,000	35,000	35,000	35,000
Sycamore Tree Senior Center	12,300	12,300	12,300	12,300
Teen Involvement Program	7,380	7,380	7,380	7,380
Total General Fund	1,722,226	1,913,677	1,797,974	1,804,912
Separate Funds				
Cumberland County Business Council-Shell Bldg	144,000	200,000	200,000	200,000
Total All Funds	1,866,226	2,113,677	1,997,974	2,004,912

General Fund - Fund Balance

Total available funds - July 1, 2006 (per audit)	\$ 80,649,091
Projected revenues at June 30, 2007	260,612,844
Projected expenditures at June 30, 2007	(256,420,564)
FY2007 projected current operating gain	\$ 4,192,280
Other adjustments	(14,286,162)
FY2007 net gain (deficit)	\$ (10,093,882)
Projected total funds available	70,555,209
Less: reserved for inventories & Register of Deeds	(479,130)
Less: reserved by state statute	(20,631,163)
Projected fund balance at June 30, 2007	\$ 49,444,916
Designated Reserves (not in budget)	
Less: Designated for revaluation	(150,000)
Less: Designated for Tax office software	(655,072)
Less: Designated for potential Medicaid increase	(1,500,000)
Less: Designated for backup 911 system	(73,004)
Less: designated for Courthouse/plaza repairs	(2,622,136)
Less: designated for Health Department	(3,166,150)
Less: Designated for renovation & maintenance	(427,021)
Projected undesignated fund balance-FY2007	\$ 40,851,533
Less: Projected fund balance appropriated for FY2008	(11,101,519)
Projected FY2007 net undesignated fund balance	\$ 29,750,014
FY2008 adopted budget	\$ 271,395,041
Total fund balance appropriated	11,101,519
% Reserve remaining	10.96%

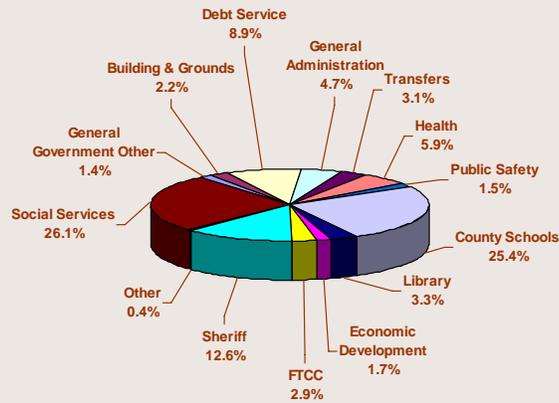
GF Expenditures by Category



GF Expenditures by Category

	FY 2004 Final Budget	FY 2005 Final Budget	FY 2006 Final Budget	FY2007 Final Budget	FY 2008 Adopted Budget
Salary & Benefits	\$72,592,823	\$76,490,601	\$84,507,861	\$90,837,519	\$94,945,959
Basic Operating	22,865,900	24,618,671	22,129,780	23,253,779	21,507,428
Capital Outlay	2,871,175	8,343,533	9,066,996	11,851,606	2,199,757
Debt Service	23,877,113	23,741,551	23,865,839	24,491,222	24,209,592
Transfers	8,438,001	12,199,640	13,609,680	9,506,982	8,288,761
Community Funding	1,483,205	1,485,906	1,526,742	1,605,262	1,804,912
Social Services Programs	36,166,513	37,230,086	37,961,735	38,052,557	38,410,705
Education	66,373,404	69,840,674	76,453,126	73,687,489	76,874,653
Other	5,177,724	3,918,799	6,679,828	6,191,132	3,153,274
Total Expenditures	\$239,845,858	\$257,869,461	\$275,801,587	\$279,477,548	\$271,395,041

GF Expenditures by Function

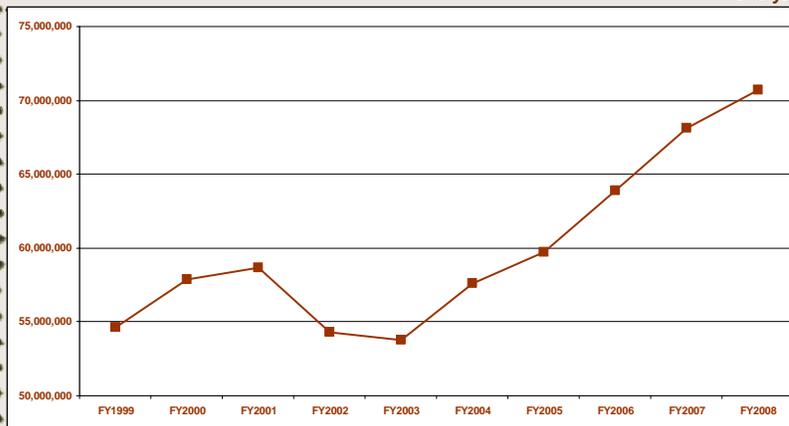


GF Expenditures by Function

	FY 2004 Final Budget	FY 2005 Final Budget	FY 2006 Final Budget	FY 2007 Final Budget	FY 2008 Adopted Budget
General Government Other	\$5,726,552	\$11,240,441	\$9,563,254	\$6,651,378	\$3,666,462
Building & Grounds	4,914,207	5,106,635	5,137,198	5,563,267	6,088,380
Debt Service	23,877,113	23,741,551	23,865,839	24,491,222	24,209,592
General Administration	9,505,438	10,232,198	11,422,303	12,832,818	12,689,465
Transfers	8,422,790	12,199,640	13,391,071	9,506,982	8,288,761
Public Health	13,460,362	13,871,030	14,375,079	17,567,047	15,915,691
Public Safety & Protective Service	4,518,914	5,230,845	3,408,775	4,571,029	4,018,101
County Schools	58,775,000	60,992,358	62,825,539	65,897,226	68,897,638
Library	6,756,556	7,653,707	8,039,776	8,841,871	8,895,658
Economic Development	3,832,696	4,052,819	4,551,220	5,262,376	4,590,924
FTCC	7,598,404	8,848,316	13,627,587	13,142,529	7,977,015
Sheriff	27,774,575	28,698,787	31,389,595	34,207,887	34,213,624
Social Services	64,009,560	65,176,729	64,781,507	70,034,982	70,928,309
Other	673,691	824,405	9,422,844	906,934	1,015,421
Total Expenditures	\$239,845,858	\$257,869,461	\$275,801,587	\$279,477,548	\$271,395,041

GF Salary Expenditures w/o Benefits

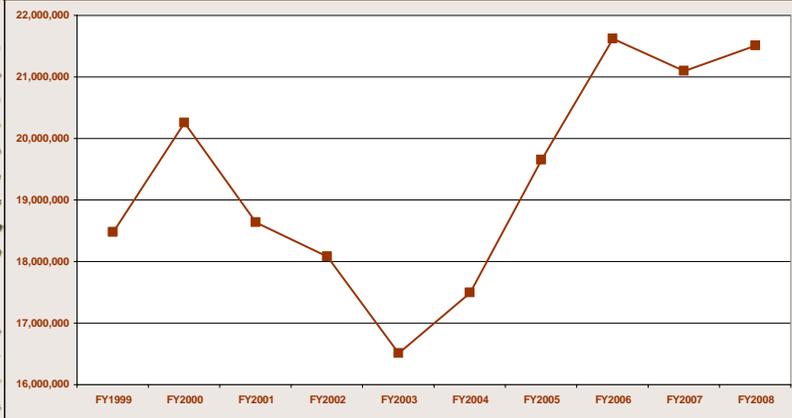
3.34%
Per yr



FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
\$54.6M	\$57.8M	\$58.7M	\$54.3M	\$53.8M	\$57.6M	\$59.7M	\$63.9M	\$68.2M	\$71.1M

GF Basic Operating Expenditures

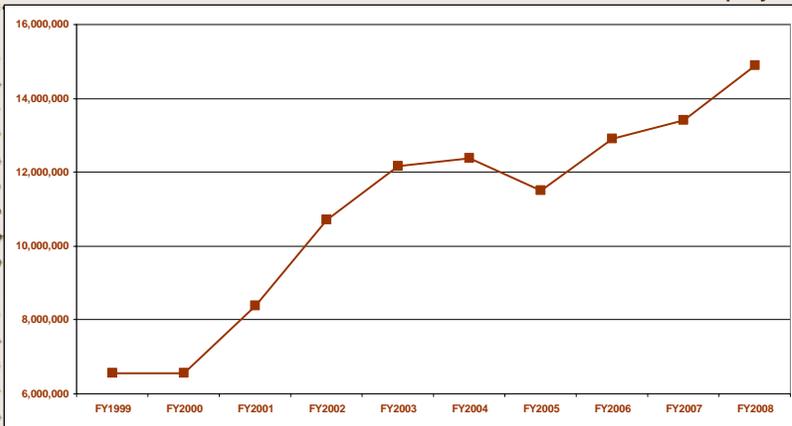
1.82%
Per yr



FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
\$18.5M	\$20.2M	\$18.6M	\$18.0M	\$16.5M	\$17.5M	\$19.6M	\$21.6M	\$21.1M	\$21.5M

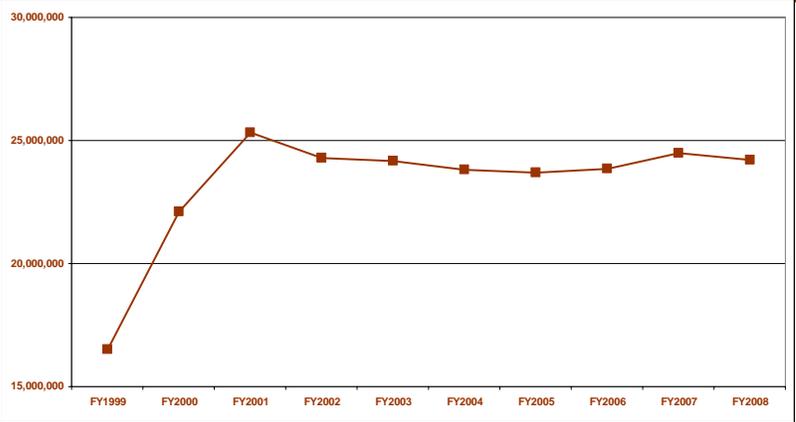
Medicaid Expenditures

14.18%
per yr



FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
\$6.5M	\$6.5M	\$8.4M	\$10.7M	\$12.2M	\$12.4M	\$11.5M	\$12.9M	\$13.4M	\$14.9M

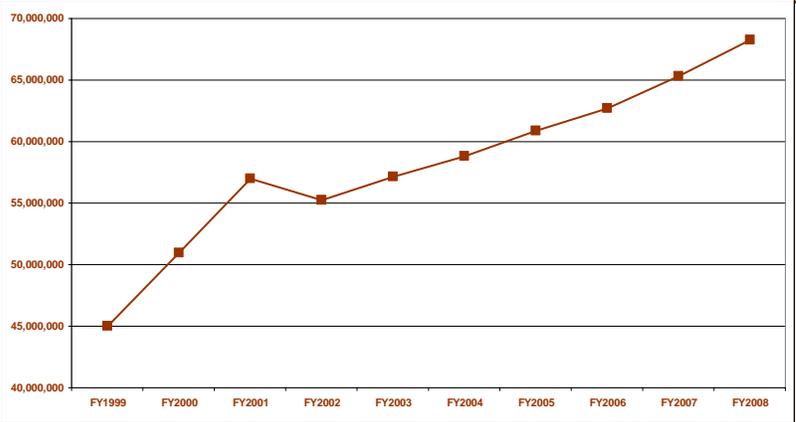
General Fund Debt Service



FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
\$16.5M	\$22.1M	\$25.3M	\$24.3M	\$24.2M	\$23.8M	\$23.7M	\$23.9M	\$24.5M	\$24.2M

County Schools Current Expense

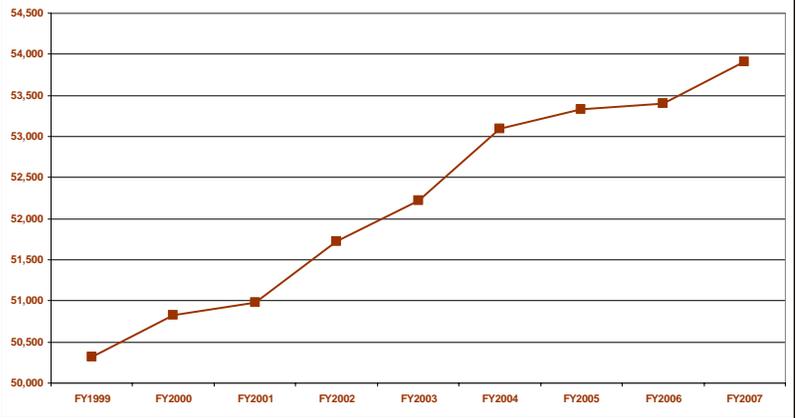
5.76%
Per yr



FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
\$45.0M	\$51.0M	\$57.0M	\$55.2M	\$57.1M	\$58.8M	\$60.9M	\$62.7	\$65.3M	\$68.3M

County Schools Current Enrollment

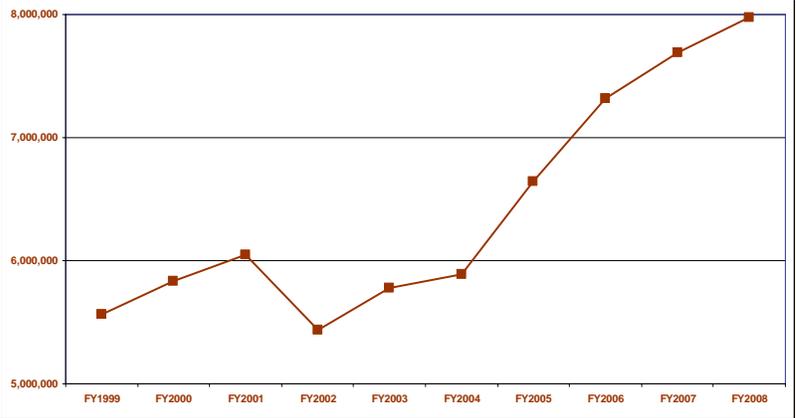
0.89%
Per yr



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

FTCC Current Expense

4.82%
Per yr

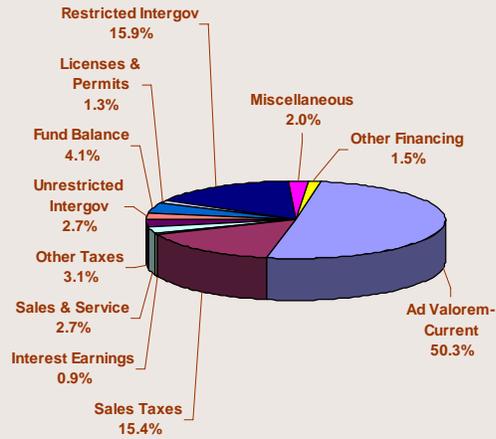


FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
\$5.6M	\$5.8M	\$6.0M	\$5.4M	\$5.8M	\$5.9M	\$6.6M	\$7.3M	\$7.7M	\$8.0M

General Fund Revenue

General Fund Revenue

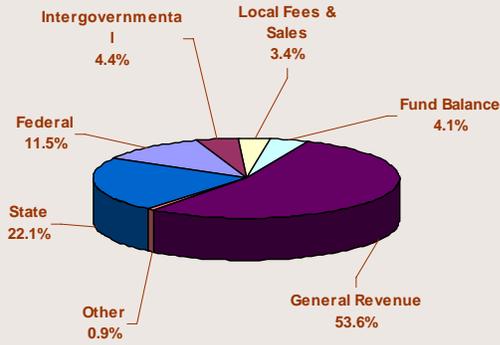
General Fund Revenue by Category



General Fund Revenue by Category

	FY 2004 Final Budget	FY 2005 Final Budget	FY 2006 Final Budget	FY2007 Final Budget	FY2008 Adopted Budget
Ad Valorem Taxes	\$119,995,201	\$124,675,577	\$129,091,374	\$135,822,224	\$142,635,009
Other Taxes	35,902,583	39,914,402	47,679,301	43,180,698	44,174,039
Unrestricted Intergovernmental	3,715,579	4,119,019	4,833,294	6,807,128	7,461,814
Restricted Intergovernmental	44,087,253	45,301,469	45,903,421	45,689,579	43,159,789
Licenses & Permits	3,849,913	3,654,962	4,110,783	4,141,098	3,649,985
Sales & Service	6,428,404	6,726,377	6,889,669	7,309,631	7,238,529
Interest on Investments	815,136	671,267	757,409	1,362,585	2,321,147
Miscellaneous	5,111,805	4,715,150	4,503,140	4,663,837	5,520,003
Fund Balance Appropriated	15,490,946	18,145,381	22,863,829	26,142,178	11,101,520
Other Financing Sources	4,449,038	9,945,857	9,169,367	4,358,590	4,133,206
Total Revenue	\$239,845,858	\$257,869,461	\$275,801,587	\$279,477,548	\$271,395,041

General Fund Revenue by Source



General Fund Revenue by Source

	FY 2004 Adopted Budget	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget
Federal	\$28,154,293	\$26,518,017	\$27,625,985	\$28,671,771	\$31,233,217
Intergovernmental	7,553,960	9,810,443	10,226,144	9,823,403	11,825,663
State	41,115,083	51,893,050	59,416,975	59,538,763	60,110,924
Other	3,717,521	4,049,372	4,500,869	4,100,083	2,498,633
Local Fees & Sales	8,431,660	7,928,617	8,968,227	9,875,130	9,246,661
Fund Balance	8,572,437	9,121,540	14,409,035	11,502,899	11,101,520
County	132,191,531	125,981,864	130,292,080	137,668,246	145,378,423
Total Revenue	\$229,736,485	\$235,302,903	\$255,439,315	\$261,180,295	\$271,395,041

Multi-Year Capital Projects

	Budget		FY2008 Financing					County
	FY2007	FY2008	Federal	State	GO Bonds	COPS	Other	
1998 School Bond Projects	108,222,941	108,522,336			98,000,000		10,522,336	
Animal Control Shelter	5,173,753	5,280,033				4,253,988		1,026,045
Landfill Construction	4,789,273	4,789,273					4,789,273	
NORCRESS Sewer Project	9,734,628	9,734,628	4,140,000	2,688,781			2,955,187	
Kelly Hills Sewer Project	3,583,400	Closed						
Law Enforcement Training Ctr	4,099,147	4,972,889	4,770,889					202,000
Eastover Sanitary District-Sewer	2,859,786	3,610,433		3,425,286				185,147
School Bond Project 2004	45,871,108	45,998,264		2,194,400	40,580,000			3,223,864
Averasboro Battlefield	577,617	577,617		450,093				127,524
Health Department Building	0	1,466,300						1,466,300
	184,911,653	184,951,773	8,910,889	8,758,560	138,580,000	4,253,988	22,005,331	2,492,345

Separate Funds

- **County Schools Capital Fund** **\$12,529,708**
 - \$3,396,868 (37.2%) increase
 - County contribution \$0
- **E-911 Funds**
 - **Wireless 911** **\$215,000**
 - No change
 - County contribution \$0
 - **Emergency 911** **\$961,950**
 - \$285,453 (42.2%) increase
 - County contribution \$0

Separate Funds

• Mental Health	\$30,812,798
• \$5,086,022 (14.2%) decrease	
• County contribution	\$4,581,053
• Prepared Food & Beverage Tax	\$4,150,669
• \$306,166 (8.0%) increase	
• County contribution	\$0
• Group Insurance	\$14,033,600
• \$714,718 (5.4%) increase	
• County Contribution	\$0

Separate Funds

• Workers Compensation	\$1,828,980
• \$128,365 (7.5%) increase	
• County contribution	\$0
• Workforce Development	\$4,262,447
• \$441,457 (9.4%) decrease	
• County contribution	\$79,148
• Industrial Development	\$682,082
• \$2,725,559 (80.0%) decrease	
• County Contribution	\$526,104

Separate Funds

• Water & Sewer Fund	\$2,000,000
• \$1,438,392 (71.9%) decrease	
• County contribution	\$250,000
• Eastover Sanitary District	\$248,912
• \$11,385 (4.6%) increase	
• County contribution	\$0
• Transportation & Planning Grants	\$1,129,283
• \$305,460 (37.1%) increase	
• County Contribution	\$25,209

Separate Funds

• Property Revaluation	\$548,197
• \$7,422 (1.3%) decrease	
• County contribution	\$545,197
• Recreation	\$2,606,755
• \$196,222 (7.5%) increase	
• County contribution	\$0
• Juvenile Crime Prevention	\$1,554,301
• \$6,515 (0.4%) increase	
• County Contribution	\$325,169

Separate Funds

- **Community Development** **\$2,554,215**
 - \$48,635 (1.9%) decrease
 - County contribution **\$217,145**
- **Volunteer Fire Departments** **\$5,263,617**
 - \$290 increase
 - ***Tax rate remains at \$.105 per \$100***
 - County contribution **\$0**

Separate Funds

- **Civic Center Complex** **\$5,442,898**
 - \$147,902 (2.7%) decrease
 - County Contribution **\$683,000**
- **Solid Waste Management** **\$8,729,236**
 - \$485,043 (5.6%) decrease
 - Household fee remains at \$48
 - County contribution **\$0**

Separate Funds

•	General Litigation Fund	\$228,905
	• \$10,000 (4.6%) increase	
	• County Contribution	\$228,905
•	Federal Drug Forfeiture Fund	\$264,684
	• \$182,408 (68.9%) decrease	
	• County Contribution	\$0
•	Tourism Development Authority	\$3,700,000
	• \$500,000 (15.6%) increase	
	• County Contribution	\$0

Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Balance 6/30/07
General Fund				
School Refunding 1998 (for 1993 Series)	G.O. Bonds	Schools	03/01/98	11,635,000
School Series 1998	G.O. Bonds	Schools	03/01/98	32,480,000
School Series 2000 (partially refunded FY05)	G.O. Bonds	Schools	03/01/00	3,600,000
School Series 2002	G.O. Bonds	Schools	07/30/02	12,875,000
School Series 2004	G.O. Bonds	Schools	11/09/04	4,675,000
Schools - Refunding Series 2004	G.O. Bonds	Schools	11/23/04	24,920,000
Total School Bonds				90,185,000
Community College - Refunding Series 2004	G.O. Bonds	Community College		2,125,000
Library - Refunding Series 2004	G.O. Bonds	Library Facilities		5,920,000
Total General Obligation (G.O.) Bonds				98,230,000

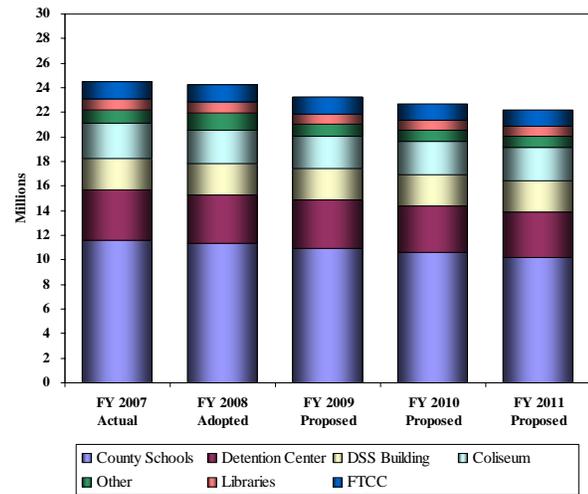
Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Balance 6/30/07
General Fund				
Public Buildings Series 1998:				
DSS Building	COPS	DSS Building	01/01/98	21,950,680
Equipment	COPS	Equipment	01/01/98	1,564,640
Community Corrections Center	COPS	Corrections Ctr	01/01/98	1,884,680
				<u>25,400,000</u>
COPS Series 2000 Refunding				
Detention Facility	COPS	Detention Facility	12/13/01	36,225,000
				<u>61,625,000</u>
Total Certificates of Participation (COPs)				
SunTrust Energy Savings	Capital Lease	Energy Conservation	12/09/04	4,241,761
				<u>4,241,761</u>
Total Capital Leases				
FTCC State Bond Match (portion financed)	Note Payable	FTCC Capital Outlay	05/24/06	3,501,470
Industrial Park (Healy Land)	Note Payable	New Industrial Park	11/14/02	442,911
Advance Auto Land (Yarborough)	Note Payable	Parking Lot	12/01/04	131,762
				<u>4,076,143</u>
Total Notes Payable				
				<u>168,172,904</u>
Total General Fund				

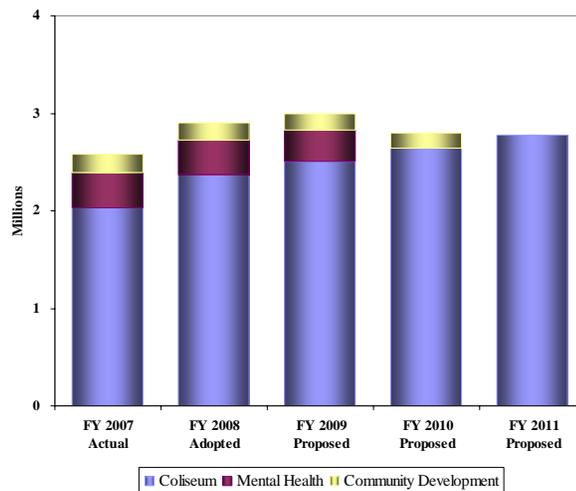
Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Balance 6/30/07
Mental Health:				
COPS Series 2000 Refunding				
Mental Health Facility (Winding Creek)	COPS	WC Renovations	12/13/01	625,000
				<u>625,000</u>
Total Mental Health				
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	44,650,000
				<u>46,078,781</u>
Total Crown Coliseum Complex				
County Community Development				
Section 108 Loan	Note Payable	Comm Development	08/01/99	450,000
				<u>450,000</u>
Total Separate Funds				
				<u>47,153,781</u>
Total All Funds				
				<u>215,326,685</u>

General Fund Debt Service Projections



Separate Funds Debt Service Projections



BUDGET ORDINANCE ADOPTION

May 31, 2007

The Board of County Commissioners hereby adopts and enacts the proposed 2007-2008 fiscal year budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2007-2008 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 21, 2007 through adoption of the budget on May 31, 2007 and any subsequent adjustments approved through June 30, 2007 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:

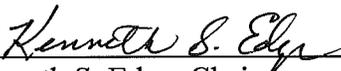
	<u>Approved Tax Rate Per \$100 Valuation</u>
Beaver Dam Fire District	10 cents
Bethany Fire District	10 cents
Bonnie Doone Fire District	10 cents
Cotton Fire District	10 cents
Cumberland Road Fire District	10 cents
Eastover Fire District	10 cents
Godwin-Falcon Fire District	10 cents
Grays Creek Fire 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

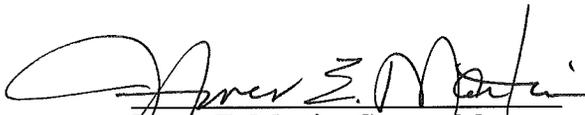
Westarea Fire District	10 cents
Special Fire Service Fire District	½ cent

6. The Cumberland County Board of Education's current expense appropriation is hereby adopted at \$68,291,257.
7. The County Pay Plan for FY2007-2008 includes a 4.0 % (minimum of \$1,000) cost of living increase for all permanent employees effective July 8 and a 1% employer contribution to a 401K retirement plan.
8. The Fiscal Year 2008 Position Classification and Pay Plan is revised to reflect the 4% Cost-of-Living-Adjustment to salary rates, along with any additional or revised/deleted positions and/or classifications approved by this budget.
9. Encumbrances outstanding in the prior fiscal year will be included in the coming year (FY2008) 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 2007-2008 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 31st day of May 2007.


Kenneth S. Edge, Chairman

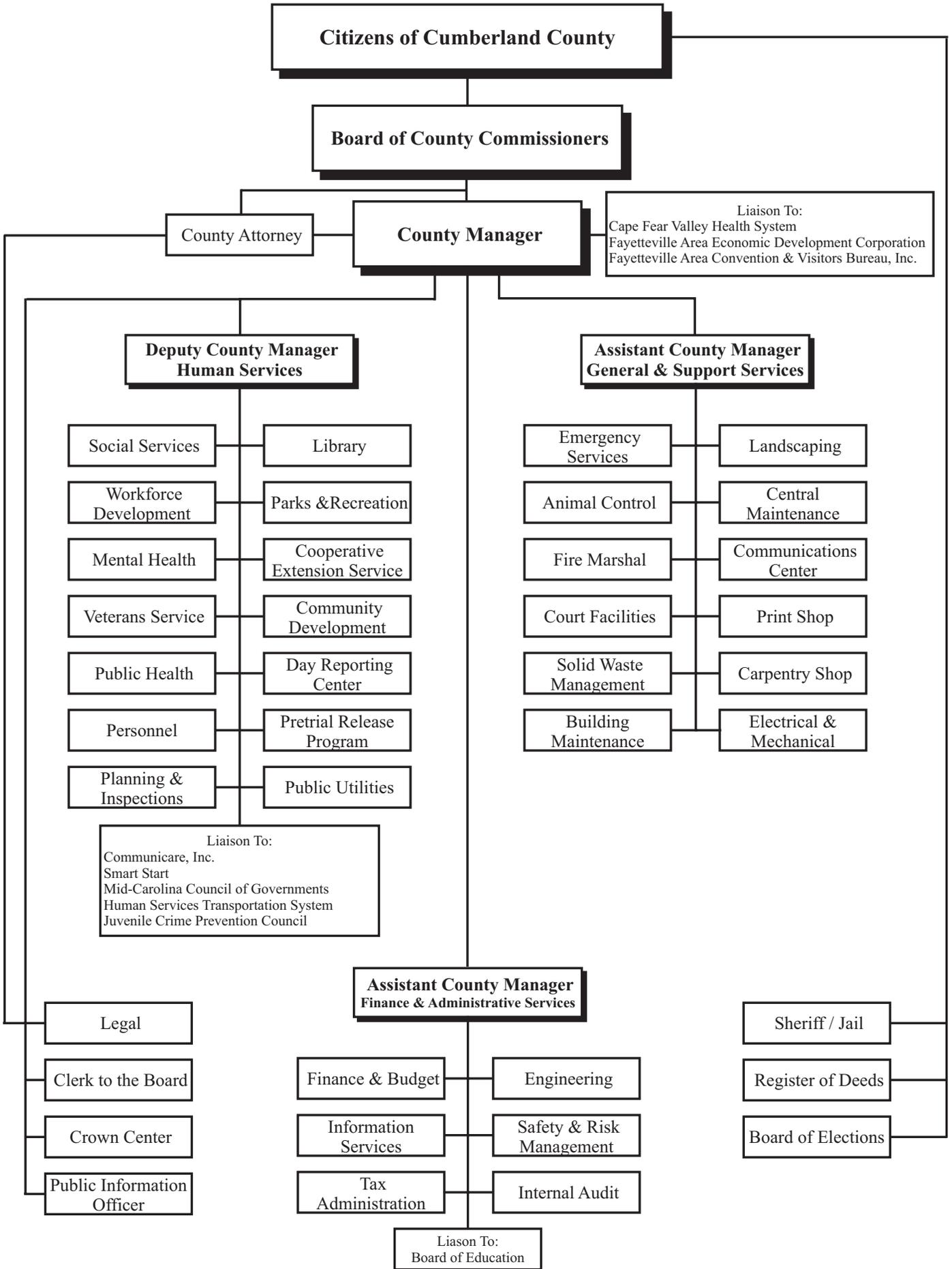

James E. Martin, County Manager

ATTACHMENT "A" ADJUSTMENTS TO THE FY2008 RECOMMENDED BUDGET

Department	Explanation of Change	Expenditure Changes	Revenue Changes
General Fund			
	Recommended Budget	271,017,305	271,017,305
Personnel	Transfer of 3 Mental Health Substance Abuse Counselors to DSS	134,305	
	3 SRO Deputy II positions	144,201	
	General personnel changes	95,729	
Recurring Other	Operating	(61)	
	Workfirst transportation	(3,401)	
	Transfer to Property Revaluation	25	
One-Time	BRAC Regional Task Force	6,938	
Revenue	Interest income		84,569
	Transfer from Mental Health		89,720
	Workfirst grant		44,585
	Board of Education for 3 SRO Deputies		144,201
	NC Library Program grant		45,000
	Workfirst transportation		(3,401)
	Foreign language subscriptions		(45,000)
	Fund balance appropriated one-time		6,938
	Fund balance appropriated recurring		11,124
	Total Amended General Fund Budget	271,395,041	271,395,041
County School Capital Fund			
	Recommended Budget	3,884,708	3,884,708
	Capital outlay category I	4,400,000	
	Capital outlay category II	3,315,000	
	Capital outlay category III	930,000	
	Sales taxes		5,115,292
	Fayetteville sales tax equalization		400,000
	NC lottery proceeds		329,708
	Fund balance appropriated		2,800,000
	Total Amended County School Capital Budget	12,529,708	12,529,708
E-911 Fund			
	Recommended Budget	957,038	957,038
	Personnel	4,912	
	Fund balance appropriated		4,912
	Total Amended E-911 Budget	961,950	961,950
Mental Health Fund			
	Recommended Budget	30,785,526	30,785,526
Personnel	Delete 3 positions (transferred to DSS)	(134,305)	
	Contracted services-personnel	53,504	
	Other	105,155	

Department	Explanation of Change	Expenditure Changes	Revenue Changes
Operating	Transfer to DSS	89,720	
	Contracted services	(89,720)	
	Other	2,918	
	Fund Balance Appropriated		27,272
	Total Amended Mental Health Budget	30,812,798	30,812,798
Workers Compensation Fund			
	Recommended Budget	1,825,733	1,825,733
Personnel		3,247	
Interest			3,247
Total Amended Workers Compensation Budget		1,828,980	1,828,980
Federal Forfeiture Fund			
	Recommended Budget	82,226	82,226
Personnel		50	
Fund Balance Appropriated			50
Total Amended Federal Forfeiture Budget		82,276	82,276
NORCRESS Water & Sewer Fund			
	Recommended Budget	306,098	306,098
Utilities (BOCC 6/18/07)		19,710	
Sewer Fees			19,710
Total Amended NORCRESS Water & Sewer Budget		325,808	325,808
Property Revaluation Fund			
	Recommended Budget	548,172	548,172
Personnel		25	
Transfer from General Fund			25
Total Amended Property Revaluation Budget		548,197	548,197
NC Elderly-Handicapped Transportation Fund			
	Recommended Budget	385,474	385,474
Contingency		6,900	
Transportation FAMIKS		4	
RGP Transportation grant		(13,862)	
NC Indian Housing Authority		(149)	
RGP Transportation grant			(13,862)
EDTAP funds			6,755
Interest income			
Total Amended Elderly-Handicapped Budget		378,367	378,367
Solid Waste Fund			
	Recommended Budget	8,241,793	8,241,793
Personnel		2,400	
Interest			2,400
Total Amended Solid Waste Budget		8,244,193	8,244,193

Department	Explanation of Change	Expenditure Changes	Revenue Changes
Inmate Welfare Fund			
	Recommended Budget	404,078	404,078
Personnel		143	
Fund Balance Appropriated			143
Total Amended Inmate Welfare Budget		404,221	404,221
1998 School G.O. Bond Fund			
	Recommended Budget	108,352,564	108,352,564
Operating (BOCC 6/18/07)		(440,364)	
Capital		599,062	
Other		11,074	
Interest			56,284
Sales tax refunds			12,618
Fund balance appropriated			100,870
Total Amended 1998 School G.O. Bond Budget		108,522,336	108,522,336
NORCRESS Water & Sewer Fund			
	Recommended Budget	9,784,096	9,784,096
Operating (BOCC 6/18/07)		(128)	
Tap Fees			(128)
Total Amended NORCRESS Water & Sewer Budget		9,783,968	9,783,968
Kelly Hills Water & Sewer			
	Recommended Budget	3,603,360	3,603,360
Operating (BOCC 5/21/07)		(35,000)	
Construction		(2,994,256)	
Other		(574,104)	
NC Rural Center grant			(2,750,900)
PWC co-sponsor			(130,000)
Facility Investment fee			(92,460)
Community Development			(500,000)
Transfer from Fund 250			(130,000)
Total Amended Kelly Hills Water & Sewer Budget		0	0
* close capital project			
Eastover Sanitary District Sewer Fund			
	Recommended Budget	3,590,215	3,590,215
Eastover approach main allocation fees (BOCC 5/7/07)		20,218	
Eastover approach main fees			20,218
Total Amended Eastover Sanitary Sewer Budget		3,610,433	3,610,433
2004 School G.O. Bond Fund			
	Recommended Budget	45,871,108	45,871,108
Operating (BOCC 6/18/07)		(233,660)	
Capital		360,816	
Interest			119,583
Fund balance appropriated			7,573
Total Amended 2004 School G.O. Bond Budget		45,998,264	45,998,264



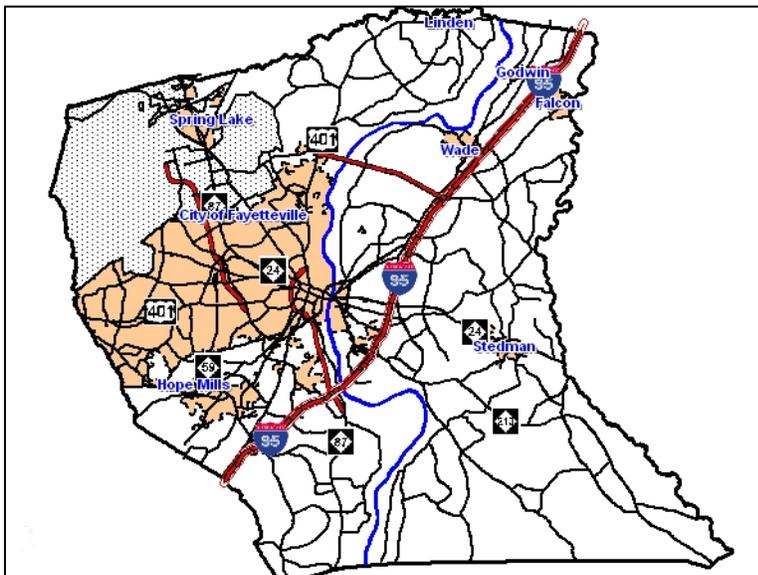
BRIEF HISTORY OF THE COUNTY OF CUMBERLAND

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 305,173 and consists of 664 square miles located in the Upper Coastal Plain section of the state. This area is better known as the "Sandhills." Cumberland County has progressed from its beginnings as a river front distribution center to a highly commercialized area offering a variety of services to its citizens.



DESCRIPTION OF CUMBERLAND COUNTY GOVERNMENT

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

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

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

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

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

MISCELLANEOUS STATISTICS

Date of Incorporation	1754
Form of Government	Commission/Manager
Population	
Cumberland County	305,173
Falcon	333
Fayetteville	174,422
Godwin	117
Hope Mills	12,422
Linden	139
Spring Lake	8,207
Stedman	679
Wade	539
Area in Square Miles	664
Parks and Recreation (Municipalities Excluded)	
Park sites (3 are undeveloped)	5
Park acreage	185
School parks	19
School program sites	3
School park acreage	200
Baseball stadiums	1
Recreation centers	5
Youth baseball/softball fields	43
Tennis courts (includes school courts)	28
Sand volleyball courts	4
Regulation baseball fields	5
Multipurpose fields (includes football/soccer fields at schools)	15
Picnic shelters	9
Concession stands w/restrooms (includes community and school parks)	11
Contracted community parks	2
Disc golf course	1
Fire Protection (Municipalities Excluded)	
Number of stations	17
Number of fire personnel	610
Number of calls answered	4,830
Number of inspections conducted	760
Permits issued	239
Complaints investigated	21
Civic Center	
Number of event days	309
Attendance	521,088

MISCELLANEOUS STATISTICS

	Jan-Dec 2006
Sheriff Protection (Municipalities Excluded)	
Number of sub-stations	4
Number of personnel and deputies	634
Area in square miles patrolled by deputies	479
Miles driven	8,942,314
Number of calls answered	137,576
Number of inmates processed in & out at Detention Center	19,710
Number of detective cases worked	5,631
Number of civil court papers handled	40,767
Number of warrants handled	14,830
Number of K-9 team actions	3,302
Number of search & rescue team actions	31
Number of bomb team actions	60
Number of school resource officers	37
Number of school crossing guard sites	72
Number of latent print comparisons	16,355
Number of crime scene investigation calls	2,213
Number of polygraph exams	114
Library	
Main library	1
Branches	6
Mobile outreach vehicle	1
Law library	1
AV materials	48,172
Number of books	592,536
Education	
Number of elementary schools	54
Number of middle schools	15
Number of senior high schools	13
Number of special schools (alternative schools)	3
Number of evening academies	1
Number of year-round classical (6-12)	1
Number of web academies	1
Number of community colleges	1
Number of private universities	1
Number of public universities	1
Hospitals	
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 palliative care unit beds	8
Veteran's Affairs Medical Center	164
Number of beds	164
Womack Army Community Hospital	287
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
 - ◆ Norcross Water & Sewer Fund
 - ◆ Property Revaluation Fund
 - ◆ Recreation Fund
 - ◆ Juvenile Crime Prevention Fund
 - ◆ Community Development Funds
 - ◆ Transportation Funds
 - ◆ Fire Protection Funds
 - ◆ Inmate Welfare Fund
 - ◆ Tourism Development Authority Fund

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

- ◆ Averagesboro Battlefield Fund
- ◆ Health Department Building Fund

3. Proprietary Funds

- ◆ Internal Service Funds
 - ◆ Group Insurance Fund
 - ◆ Employee Flexible Benefit Fund
 - ◆ Vehicle Insurance 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
- ◆ NC 3% Vehicle Interest Fund
- ◆ Inmate Payee Fund

5. Permanent Fund

- ◆ Cemetery Fund

SUMMARY OF POSITIONS BY DEPARTMENT

Department	FY 2005			FY 2006			FY 2007			FY 2008		
	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	16	1	16.40	16	1	16.40	16	1	16.40
Information Services	13	0	13.00	15	0	15.00	15	0	15.00	15	0	15.00
Elections	8	1	8.38	8	1	8.38	8	1	8.38	8	1	8.38
Finance	16	0	16.00	16	0	16.00	16	0	16.00	15	0	15.00
Legal	6	0	6.00	6	0	6.00	7	0	7.00	7	0	7.00
Register of Deeds	22	0	22.00	22	0	22.00	24	0	24.00	24	0	24.00
Tax Collector/Assessor/Mapping	64	0	64.00	65	0	65.00	66	0	66.00	69	0	69.00
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	16	0	16.00	18	0	18.00
Public Buildings Janitorial	18	0	18.00	10	0	10.00	10	0	10.00	10	0	10.00
Central Maintenance	16	0	16.00	16	0	16.00	15	0	15.00	17	0	17.00
Landscaping & Grounds	10	0	10.00	11	0	11.00	13	0	13.00	13	0	13.00
Emergency Services	19	0	19.00	19	0	19.00	21	0	21.00	21	0	21.00
Sheriff	532	86	549.67	552	82	565.82	543	88	561.86	545	88	564.45
Animal Control	19	0	19.00	20	0	20.00	24	0	24.00	25	0	25.00
Day Reporting	4	0	4.00	4	0	4.00	3	1	3.80	3	1	3.80
Criminal Justice Unit	5	0	5.00	5	0	5.00	5	0	5.00	5	0	5.00
C-5 Facility	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
Public Health	210	23	226.12	215	26	232.89	220	29	239.48	217	23	233.48
Social Services	601	1	601.50	607	1	607.50	615	1	615.50	621	1	621.50
Veterans Services	6	0	6.00	7	0	7.00	7	0	7.00	7	0	7.00
Senior Aides Local Support	1	0	1.00	1	0	1.00	1	0	1.00			
Spring Lake Resource Center Admin	1	0	1.00	1	0	1.00	1	0	1.00			
Library	132	68	161.82	137	72	168.52	144	72	175.84	145	71	176.20
Stadium Maintenance	1	0	1.00									
Planning & Inspections	46	1	46.00	46	0	46.00	46	1	46.00	47	0	47.00
Engineering	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
NC Cooperative Extension Service	14	0	14.00	12	0	12.00	13	0	13.00	13	0	13.00
Soil Conservation/Cost Share	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
Public Utilities	3	0	3.00	3	0	3.00	3	0	3.00	2	0	2.00
Total General Fund	1,816	188	1,887.89	1,848	190	1,919.51	1,871	201	1,950.26	1,882	193	1,958.21

SUMMARY OF POSITIONS BY DEPARTMENT

Department	FY 2005			FY 2006			FY 2007			FY 2008		
	FT	PT	FTEs									
Separate Fund												
Emergency 911	7	0	7.00	7	0	7.00	7	0	7.00	7	0	7.00
Mental Health	462	13	469.00	406	1	406.50	372	2	373.00	214	3	214.98
Workers' Compensation	4	0	4.00	4	0	4.00	4	0	4.00	4	1	4.48
Workforce Development	20	0	20.00	21	0	21.00	28	0	28.00	29	0	29.00
Federal Drug Forfeiture - Justice	0	12	6.00	0	12	6.00	0	12	6.00	0	5	1.70
Property Revaluation	9	0	9.00	10	0	10.00	10	0	10.00	10	0	10.00
Juvenile Crime Prevention	14	0	14.00	14	0	14.00	13	0	13.00	13	0	13.00
Transportation Planning	1	1	1.50	1	1	1.50	1	1	1.50	1	1	1.50
Community Development	13	0	13.00	12	0	12.00	12	0	12.00	11	0	11.00
Civic Center	41	0	41.00	39	0	39.00	41	0	41.00	41	0	41.00
Solid Waste Management	52	0	52.00	64	0	64.00	64	0	64.00	60	0	60.00
Inmate Canteen	2	0	2.00	3	0	3.00	3	0	3.00	3	0	3.00
Total Separate Funds	625	26	638.5	581	14	588	555	15	562.5	393	10	396.66
Total All Funds	2,441	214	2,526.39	2,429	204	2,507.51	2,426	216	2,512.76	2,275	203	2,354.87

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 Clifffdale Regional and North Regional Branches. Solid Waste added eleven new positions, ten are located in the newly developed Recycling organization.

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

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

COUNTY RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Adopted Classification	Grade	Salary	Difference	
General Fund:								
101-410-4125 Elections								
BOE0005	Computing Support Technician II	63	30,051	Computing Support Technician III	66	32,681	2,630	
101-410-4130 Finance								
FIN0001	Assistant Finance Director	78	67,766	Assistant Finance Director	79	71,154	3,388	
FIN0004	Purchasing & Accounts Manager	70	50,632	Purchasing & Accounts Manager	72	53,164	2,532	
FIN0007	Administrative Support II	65	41,261	Investment Officer	73	43,324	2,063	
FIN0008	Finance Assistant III	63	30,051	Payroll Specialist	63	30,051	0	
FIN0012	Assistant Finance Director	78	68,682	Assistant Finance Director	79	72,116	3,434	
FIN0014	Budget Analyst	70	47,178	Accountant I	72	49,537	2,359	
FIN0016	Buyer	64	31,458	Buyer	66	33,031	1,573	
						Total Finance	15,349	
101-410-4135 Legal								
LEG0006	Paralegal I	67	34,574	Paralegal II	68	36,303	1,729	
101-410-4145 Register of Deeds								
ROD0002	Director of Operations	73	65,519	Senior Assistant Register of Deeds	73	65,519	0	
ROD0003	Operations Manager	68	41,183	Assistant Register of Deeds	68	41,183	0	
ROD0007	Operations Manager	68	44,041	Assistant Register of Deeds	68	44,041	0	
ROD0008	Operations Manager	68	43,137	Assistant Register of Deeds	68	43,137	0	
						Total Register of Deeds	0	
101-410-4152 Tax Administration								
TAX0057	Office Support V	61	27,473	Administrative Support I	63	28,847	1,374	
TAX0061	Tax Assistant II	61	28,856	Tax Assistance III	63	30,230	1,374	
TAX0063	Tax Assistant II	61	26,090	Tax Assistance III	63	28,484	2,394	
TAX0065	Financial Tax Assistant	61	27,473	Financial Tax Assistant	63	28,847	1,374	
						Total Tax Administration	6,516	
101-420-4210 Emergency Services								
EMG0011	Fire Inspector III	67	33,659	Fire Inspector	68	35,812	2,153	
EMG0013	Fire Inspector III	67	33,030	Fire Inspector	68	35,812	2,782	
EMG0012	Fire Inspector III	67	34,232	Fire Inspector	68	35,812	1,580	
EMD0005	Telecommunicator I	62	27,203	Telecommunicator	63	28,563	1,360	
EMD0006	Telecommunicator I	62	27,203	Telecommunicator	63	28,563	1,360	
EMD0013	Telecommunicator I	62	27,924	Telecommunicator	63	29,320	1,396	
EMD0014	Telecommunicator I	62	27,283	Telecommunicator	63	28,647	1,364	
EMD0029	Telecommunicator I	62	27,203	Telecommunicator	63	28,563	1,360	
EMD0030	Telecommunicator I	62	27,203	Telecommunicator	63	28,563	1,360	
EMD0004	Telecommunicator II	63	28,481	Telecommunicator	63	30,475	1,994	
EMD0010	Telecommunicator II	63	30,138	Telecommunicator	63	31,645	1,507	
EMD0011	Telecommunicator II	63	30,715	Telecommunicator	63	32,251	1,536	
EMD0012	Telecommunicator II	63	28,481	Telecommunicator	63	30,475	1,994	
EMD0003	Telecommunicator III	64	33,711	Telecommunicator Supervisor	67	38,706	4,995	
EMD0007	Telecommunicator III	64	35,327	Telecommunicator Supervisor	67	40,562	5,235	
EMD0008	Telecommunicator III	64	31,645	Telecommunicator Supervisor	67	34,232	2,587	
EMD0009	Telecommunicator III	64	31,645	Telecommunicator Supervisor	67	34,232	2,587	
						Total Emergency Services	37,150	
101-422-4200 Sheriff's Office								
CSO0021	Telecommunications Tech I	70	41,360	Telecommunications Tech II	73	44,877	3,517	
CSO0029	Administrative Support II	65	35,779	Administrative Coordinator	68	37,568	1,789	
CSO0133	Lieutenant	L106	51,941	Lieutenant Specialist	L107	54,538	2,597	

COUNTY RECLASSIFICATIONS

Department		Current		Adopted			Difference
Position #	Classification	Grade	Salary	Classification	Grade	Salary	
CSO0209	Sergeant Specialist	L105	43,804	Lieutenant	L106	45,994	2,190
9 Positions	Deputy I	L101	32,500	Deputy II (Charge Bailiff)	L102	34,125	<u>Not Rec</u>
				Total Sheriff's Office			10,093
101-422-4203 Detention Facility							
CSO0915	Cook	52	20,120	Cook II	54	21,126	1,006
CSO0916	Cook	52	17,780	Cook II	54	18,961	1,181
CSO0917	Cook	52	20,281	Cook II	54	21,295	1,014
CSO0918	Cook	52	20,202	Cook II	54	21,212	1,010
CSO0504	Deputy I (Lead)	L101	32,500	Deputy II	L102	34,125	1,625
CSO0656	Detention Officer I	62	33,195	Detention Officer II	64	34,855	1,660
CSO0698	Sergeant Specialist- Detention	67	38,018	Lieutenant - Detention	68	39,919	<u>1,901</u>
				Total Detention Facility			9,397
101-424-4250 Animal Control							
ANC0001	Animal Control Director	70	59,202	Animal Control Director	72	62,162	2,960
ANC0005	Animal Control Officer	60	24,789	Animal Control Officer II	62	27,203	2,414
ANC0009	Animal Control Officer	60	24,789	Animal Control Officer II	62	27,203	2,414
ANC0010	Animal Control Officer	60	24,789	Animal Control Officer II	62	27,203	2,414
ANC0011	Animal Control Officer	60	24,789	Animal Control Officer I	60	24,789	0
ANC0013	Animal Control Officer	60	24,789	Animal Control Officer I	60	24,789	0
ANC0014	Animal Control Officer	60	24,789	Animal Control Officer II	62	27,203	2,414
ANC0015	Animal Control Officer	60	24,951	Animal Control Officer I	60	24,951	0
ANC0002	Animal Control Supervisor	63	28,862	Animal Control Supervisor	68	35,812	6,950
ANC0003	Animal Cruelty Investigator	61	26,199	Animal Cruelty Investigator	65	31,207	5,008
ANC0006	Animal Shelter Attendant	55	19,816	Animal Shelter Attendant II	57	21,674	1,858
ANC0008	Animal Shelter Attendant	55	19,816	Animal Shelter Attendant II	57	21,674	1,858
ANC0016	Animal Shelter Attendant	55	19,816	Animal Shelter Attendant II	57	21,674	1,858
ANC0018	Animal Shelter Attendant	55	19,816	Animal Shelter Attendant I	55	19,816	0
ANC0021	Animal Shelter Attendant	55	19,816	Animal Shelter Attendant I	55	19,816	0
ANC0022	Animal Shelter Attendant	55	19,816	Animal Shelter Attendant I	55	19,816	0
ANC0017	Animal Shelter Supervisor	60	24,951	Animal Shelter Supervisor	61	26,199	1,248
ANC0012	Office Support II	54	18,961	Office Support III	57	21,674	2,713
ANC0019	Office Support II	54	18,961	Office Support III	57	21,674	2,713
ANC0020	Office Support II	54	21,279	Office Support III	57	22,343	1,064
ANC0023	Office Support II	54	18,961	Office Support III	57	21,674	2,713
ANC0024	Office Support II	54	18,961	Office Support III	57	21,674	2,713
ANC0004	Dispatcher I	61	25,795	Animal Control Dispatcher	59	25,795	0
				Total Animal Control			43,312
101-431 Health							
PHD0002	Personnel Officer I	70	54,802	Local Public Health Administrator I	76	60,282	5,480
PHD0006	Quality Assurance Specialist II	70	51,008	Public Health Nurse III	73	53,558	2,550
PHD0013	Personnel Assistant V	61	32,098	Personnel Technician II	66	33,703	1,605
PHD0408	Processing Assistant III	57	21,674	Processing Assistant IV	59	23,690	2,016
PHD0528	Office Assistant III	57	23,095	Office Assistant IV	59	24,250	1,155
PHD0705	Public Health Nurse I	70	29,008	Public Health Nurse II	72	30,458	1,450
PHD0901	Public Health Physician III	9	103,084	Physician Director II-A	10	143,451	40,367
PHD1106	Processing Assistant III	57	25,065	Processing Assistant IV	59	26,318	1,253
PHD1601	Practical Nurse II	62	27,203	Public Health Nurse II	72	47,183	19,980
PHD1802	Public Health Nurse Supervisor I	74	53,507	Staff Nurse	71	54,334	827
PHD1806	Physician III	9	103,084	Physician Extender II	81	64,528	(38,556)
PHD2431	Processing Assistant III	57	25,089	Processing Assistant IV	59	26,343	<u>1,254</u>
				Total Health			39,381
101-437-4365 Social Services							
S021304	Income Maintenance Caseworker II	63	28,481	Income Maintenance Caseworker III	65	31,207	2,726

COUNTY RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Adopted Classification	Grade	Salary	Difference
S021311	Income Maintenance Caseworker II	63	28,481	Income Maintenance Caseworker III	65	31,207	2,726
S021323	Income Maintenance Caseworker II	63	30,051	Income Maintenance Caseworker III	65	31,554	1,503
S021324	Income Maintenance Caseworker II	63	32,565	Income Maintenance Caseworker III	65	34,193	1,628
S021332	Income Maintenance Caseworker II	63	31,546	Income Maintenance Caseworker III	65	33,123	1,577
S021341	Income Maintenance Caseworker II	63	28,518	Income Maintenance Caseworker III	65	31,207	2,689
S021386	Income Maintenance Caseworker II	63	30,051	Income Maintenance Caseworker III	65	31,554	1,503
S040600	Processing Unit Supervisor IV	59	27,362	Administrative Services Assistant V	61	28,730	1,368
S040603	Computer Systems Administrator I	68	37,786	Computing Consultant II	72	42,894	5,108
S400449	Social Worker II	67	34,315	Social Worker III	69	37,466	3,151
S400560	Social Work Supervisor III	73	52,139	Social Work Program Manager	74	54,746	2,607
Total Social Services							26,586
101-450-4504 Engineering							
ENG0003	Engineering Technician	65	42,808	Engineering Technician II	68	44,948	2,140
101-450-4509 Soil and Water Conservation							
EXS0101	Administrative Support II	65	32,928	Soil Conservation District Manager	68	35,812	2,884
Total General Fund							197,167
Separate Funds:							
Emergency 911							
PLN0102	Planner II	68	40,658	911 Addressing Coordinator	68	40,658	0
Workers Compensation							
RMG0005	Area Occupational Program Specialist	67	49,723	Employee Assistance Program Coor	70	52,209	2,486
DSS Group Home							
S400015	Social Worker II	67	34,232	Social Worker III	69	37,466	3,234
Civic Center							
CCC0001	General Manager/Chief Executive Off	83	114,353	Chief Executive Officer	83	114,353	0
CCC0002	Finance Director	75	51,878	Finance Director	73	51,878	0
CCC0006	Sales Manager	69	37,466	Booking Manager	69	37,466	0
CCC0038	Director of Operations	71	55,000	Director of Operations	73	57,750	2,750
CCC0052	Assist GM/Chief Operation Manager	77	59,952	GM/Chief Operations Officer	79	75,540	15,588
CCC0054	Communications Coordinator	63	28,518	Marketing & Promotions Specialist	65	31,207	2,689
CCC0055	Communications Officer	65	31,969	Creative Services Specialist	65	31,969	0
Total Civic Center							21,027
Total Separate Funds							26,747
Total All Funds							223,914

STATE RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Adopted Classification	Grade	Salary	Difference
General Fund:							
101-410-4135 Legal							
LEG0002	Staff Attorney III	83	98,681	Staff Attorney III	85	103,615	4,934
LEG0003	Staff Attorney II	81	85,500	Staff Attorney II	82	89,775	<u>4,275</u>
						Total Legal	9,209
101-422 Sheriff							
CSO0107	Staff Attorney III	83	85,586	Staff Attorney III	85	89,861	4,275
101-437-4365 Social Services							
S140003	Attorney I	78	64,145	Attorney I	79	67,352	3,207
S140004	Attorney I	78	58,329	Attorney I	79	61,245	2,916
S140005	Attorney I	78	56,329	Attorney I	79	59,145	2,816
S140002	Attorney II	81	76,590	Attorney II	82	80,420	<u>3,830</u>
						Total Social Services	12,769
Total General Fund							26,253

NEW POSITIONS

S = Supplemental Request

Department	Position Title		FT/ # PT	Salary	Fringe	Other Cost	Total	#	County	Adopted Other
General Fund:										
101-410-4152 Tax Administration										
	Office Support III	S	1 FT	22,674	8,064		30,738			
	Office Support IV	S	1 FT	24,690	8,343		<u>33,033</u>			
	Total Tax Administration		2				63,771			
101-411-4117 Public Buildings Equipment Maintenance										
	Maintenance Tech II	S	3 FT	28,291	10,091		115,146	2	76,764	
101-411-4119 Central Maintenance										
	Equipment Mechanic	S	1 FT	29,620	10,066		39,686	1		39,686
	Equipment Operator I	S	1 FT	24,690	10,078		<u>34,768</u>	1		<u>34,768</u>
	Total Central Maintenance		2				74,454	2		74,454
Law Enforcement										
101-422-4200 Sheriff Office										
	Custodian - new facility	S	1 FT	16,908	8,011		24,919			
	Sergeant - domestic violence team	S	1 FT	40,813	13,725		54,538			
	Deputy II - domestic violence team	S	2 FT	35,490	12,577		96,134			
	Office Support III - domestic violence	S	1 FT	22,674	8,064		30,738			
	Deputy III - property crimes detective	S	1 FT	38,151	13,151		51,302			
	Deputy III - computer forensic	S	1 FT	38,151	13,151		51,302			
	Deputy III - gang investigator	S	1 FT	38,151	13,151		51,302			
	Deputy I - courthouse/room security	S	2 PT	16,224	1,736		35,920			
	Vehicle Manager	S	1 FT	33,988	9,629		<u>43,617</u>			
	Total Sheriff Office		11				439,772			
101-422-4203 Jail										
	Cook	S	1 FT	18,367	7,974		26,341			
101-422-422F School Law Enforcement										
	School Crossing Guard	S	23 PT	5,373	575		136,804			
	School Resource Officer	S	3 FT	35,490	12,577		144,201	3	<u>144,201</u>	
	Total Law Enforcement		38				747,118	3	144,201	
101-424-4250 Animal Control										
	Animal Control Officer	S	5 FT	25,789	8,866		173,275			
	Shelter Attendant	S	4 FT	20,816	8,106		115,688			
	Custodian II	S	1 FT	17,628	8,144		<u>25,772</u>	1	<u>25,772</u>	
	Total Animal Control		10				314,735	1	25,772	
Health										
101-431-4301 Administration										
	Internal Auditor	S	1 FT	59,107	15,476		74,583			
101-431-4306 Jail Health										
	Physician Extender II	S	1 FT	88,920	17,293		106,213			
101-431-4315 Child Health Clinic										
	Foreign Language Interpreter	S	1 FT	25,789	8,866		34,655			

NEW POSITIONS

S = Supplemental Request

Department	Position Title		FT/ # PT	Salary	Fringe	Other Cost	Total	#	County	Adopted Other
101-431-432C STD Clinic										
	Community Health Assistant	S	1 FT	19,961	7,702		<u>27,663</u>			
	Total Health		4				243,114			
101-437-4365 Social Services										
	Income Maintenance Caseworker I		1 FT	27,007	8,662		35,669			
	Income Maintenance Caseworker II		1 FT	29,620	9,023		38,643			
	Income Maintenance Caseworker III		1 FT	32,455	7,917		41,872			
	Computer Systems Administrator		2 FT	37,244	10,079		94,646			
	Social Worker Investigator		1 FT	40,768	12,203		<u>52,971</u>			
	Total Social Services		6				263,801			
101-440-4402 Library										
Bordeaux Branch Library										
	Librarian I	S	1 FT	32,455	9,417		41,872			
	Library Technician	S	1 FT	20,816	7,806		28,622			
	Library Technician (part-time)	S	1 PT	8,326	661		<u>8,987</u>			
	Sub-Total Bordeaux Branch		3				79,481			
East Regional Branch Library										
	Librarian I	S	2 FT	32,455	9,417		83,744			
	Library Technician	S	1 FT	20,816	7,806		28,622			
	Library Page (part-time)	S	1 PT	8,116	645		<u>8,761</u>			
	Sub-Total East Regional		4				121,127			
Spring Lake Branch Library										
	Library Technician (part-time)	S	2 PT	9,992	785		21,554			
	Library Associate II	S	1 PT	14,218	1,129		<u>15,347</u>			
	Sub-Total Spring Lake		3				36,901			
	Total Library		10				237,509			
101-450-4502 Planning and Inspections										
	Planner I	S	1 FT	33,988	9,629		43,617	1		43,617
Total General Fund			30 PT	46 FT			2,103,265	9	246,737	118,071
Separate Funds:										
620-444-4442 Civic Center										
	Events Manager		1 FT	37,244	9,975		47,219			
Total Separate Funds			1 FT				47,219			
Total All Fund			30 PT	47 FT			2,150,484	9	246,737	118,071

NEW VEHICLES

S = Supplemental Request

Depart	Vehicle Type		Qty Req	Unit Cost	Qty	Requested County	Other	Qty	Adopted County	Other
General Fund:										
101-410-4152 Tax Administration										
3603	Mid-size vehicle	S	1	20,695	1	20,695				
3603	Economy vehicle	S	<u>2</u>	19,475	<u>2</u>	<u>38,950</u>				
	Total Tax Administration		3		3	59,645				
101-420-4210 Emergency Services										
3603	Economy vehicle	S	1	14,200	1	14,200				
Law Enforcement:										
101-422-4200 Sheriff										
3603	Vehicles-law enforcement	S	50	26,400	50	1,320,000		20	510,960	
3603	Vehicles-law enforcement							<u>20</u>	<u>431,720</u>	
	Total Sheriff		50		50	1,320,000		40	942,680	
101-422-4203 Jail										
3603	Cargo van (converted)	S	1	22,050	1	22,050				
	Total Law Enforcement		51		51	1,342,050		40	942,680	
101-424-4250 Animal Control										
3603	Mid-size extended cab	S	13	23,800	13	309,400		2	47,600	
Total General Fund			68		68	1,725,295		42	990,280	
Separate Funds:										
Solid Waste:										
625-460-4608 Container Site										
3603	Truck		2	15,000	2		30,000	2		30,000
625-460-4609 Transportation										
3603	Roll-off container truck		2	135,000	2		270,000	2		270,000
625-460-4611 Maintenance										
3603	Fuel truck		1	100,000	1		100,000	1		100,000
625-460-4615 Recycling										
3603	Dump truck		1	42,750	1		42,750	1		42,750
3603	Truck		<u>1</u>	22,000	<u>1</u>		<u>22,000</u>	<u>1</u>		<u>22,000</u>
	Total Solid Waste		7		7		464,750	7		464,750
Total Separate Funds			7		7		464,750	7		464,750
Total All Funds			75		75	1,725,295	464,750	49	990,280	464,750

CAPITAL OUTLAY

R = Replacement
A = Addition
S = Supplemental Request

Department	Item			Qty	Unit Cost	Total	Qty	Adopted County	Other
General Fund:									
101-410-4120 Information Services									
3610	911 SQL server	S	R	1	6,000	6,000	1	6,000	
	EMS server	S	R	1	12,000	12,000	1	12,000	
	CISCO switch for 911	S	R	1	20,000	20,000	1	20,000	
	Metasys/Proteus server	S	R	1	12,000	12,000	1	12,000	
	CISCO switch 24 port	S	R	1	20,000	<u>20,000</u>	1	<u>20,000</u>	
	Total Information Services					70,000		70,000	
101-410-4125 Elections									
3610	Voting machines - one stop sites	S	A			148,800		148,800	
101-410-4152 Tax Administration									
3650	Workstations - mapping	S	A	2	6,500	13,000	2	13,000	
	Storage units - mapping	S	A	1	12,580	<u>12,580</u>	1	<u>12,580</u>	
	Total Tax Administration					25,580		25,580	
101-411-4112 Public Buildings Other									
3610	Emergency equipment		R			50,000		50,000	
101-411-4114 Printing and Graphics									
3610	Heavy duty wire stitcher	S	A	1	5,600	5,600	1	5,600	
101-411-4510 Landscaping and Grounds									
3610	Tractor/loader/backhoe combo	S	R	1	29,996	29,996	1	29,996	
	Four wheel utility vehicle	S	A	1	6,500	<u>6,500</u>	1	<u>6,500</u>	
	Total Landscaping and Grounds					36,496		36,496	
101-412-4195 General Government Other									
3650	Phone system upgrade	S	R			260,000		260,000	
101-420-4210 Emergency Services									
3610	Motorola XTL 5000	S		3	6,068	18,204			
	Ztron paging system	S	R	1	6,000	6,000			
	LAMI motorola cards	S	A	3	11,667	35,000	3	35,000	
3650	Workstations with controls	S	R	4	10,000	<u>40,000</u>			
	Total Emergency Services					99,204		35,000	
Law Enforcement									
101-422-4200 Sheriff									
3610	Night vision scope and accessories	S	A	1	15,905	15,905			
	Jet ski	S	R	1	10,000	<u>10,000</u>			
	Total Sheriff					25,905			
101-422-4203 Jail									
3610	Fingerprint machine	S	R	1	40,000	<u>40,000</u>	1	<u>40,000</u>	
	Total Law Enforcement					65,905		40,000	

CAPITAL OUTLAY

R = Replacement
 A = Addition
 S = Supplemental Request

Department	Item			Qty	Unit Cost	Total	Qty	Adopted County	Other
101-440-4402 Library									
3610	Microfilm reader/printer	S	R	1	12,000	12,000			
	Illuminated sign - North Regional Library	S	A	1	15,000	15,000			
3650	Carpet for Headquarters Library Children section	S	R	1	33,000	<u>33,000</u>	1	<u>33,000</u>	
	Total Library					<u>60,000</u>		<u>33,000</u>	
Total General Fund						821,585		704,476	

CAPITAL OUTLAY

R = Replacement
A = Addition
S = Supplemental Request

Department	Item		Qty	Unit Cost	Total	Qty	Adopted County	Other
Separate Funds:								
112-43E-4357 Mental Health Adult Periodic								
3602	Generator	S	1	100,000	100,000	1		100,000
620-444-4442 Civic Center								
3610	Speakers	R	1	7,500	7,500	1		7,500
	Net rigging	R	1	75,000	75,000	1		75,000
	Scissor lift		1	10,000	10,000	1		10,000
	Carpet extraction machine		1	14,000	14,000	1		14,000
	Theater curtaining system	R	1	30,000	30,000	1		30,000
	Floor scrubber	R	1	15,000	15,000	1		15,000
	60 ft. Boom lift	R	1	20,000	20,000	1		20,000
	Genie lift	R	1	9,000	9,000	1		9,000
	Security camera system	S	1	100,000	100,000			
	Upgrade Matrix to LED video	S R	1	320,000	320,000			
	Lighting system	S R	1	40,000	40,000			
	Ice resurfacing machine	S R	1	80,000	80,000			
	Security system	S R	1	45,000	45,000			
	Lighting control upgrade	S R	1	200,000	200,000			
	Netting	S R	1	300,000	300,000			
3650	Ice chiller backup	S A	1	135,000	135,000			
	Arena floor	S R	1	300,000	300,000			
	Glass/dasher system upgrade	S R	1	150,000	150,000			
	Storage building	S A	1	150,000	150,000			
	Awings	S R	1	75,000	<u>75,000</u>			
	Total Civic Center				2,075,500			180,500
Solid Waste:								
625-460-4602 Administration								
3602	Scalehouse Ann Street	R	1	30,000	30,000	1		30,000
625-460-4606 Ann Street								
3610	Bush hog	R	1	7,500	7,500	1		7,500
	CATd5g - used	R	1	105,000	<u>105,000</u>	1		<u>105,000</u>
	Total Ann Street				112,500			112,500
625-460-4607 Wilkes Road								
3602	Airconditioner/Heater	R	1	12,500	12,500	1		12,500
3610	Rotary broom		1	5,000	5,000	1		5,000
	CAT 930g		1	127,500	<u>127,500</u>	1		<u>127,500</u>
	Total Wilkes Road				145,000			145,000
625-460-4608 Container Site								
3610	40 yd. compactor box		3	10,000	30,000	1		30,000
	5 yd compactor with box		2	35,000	<u>70,000</u>	1		<u>70,000</u>
	Total Container Site				100,000			100,000
	Total Solid Waste				387,500			387,500
630-412-4135 General Litigation								
3610	Server		1	10,000	10,000	1		10,000
Total Separate Funds					2,573,000		0	678,000
Total All Funds					3,394,585		704,476	678,000

MULTI-YEAR CAPITAL PROJECTS

Project	Budget		FY2008 Financing					
	FY2007	FY2008	Federal	State	GO Bonds	COPS	Other	County
1998 School Bond Projects	108,222,941	108,522,336			98,000,000		10,522,336	
Animal Control Shelter	5,173,753	5,280,033				4,253,988		1,026,045
Landfill Construction	4,789,273	4,789,273					4,789,273	
NORCRESS Sewer Project	9,734,628	9,734,628	4,140,000	2,688,781			2,955,187	
Kelly Hills Sewer Project	3,583,400	Closed						
Law Enforcement Training Ctr	4,099,147	4,972,889	4,770,889				202,000	
Eastover Sanitary District-Sewer	2,859,786	3,610,433		3,425,286			185,147	
School Bond Project 2004	45,871,108	45,998,264		2,194,400	40,580,000		3,223,864	
Averasboro Battlefield	577,617	577,617		450,093			127,524	
Health Department Building	0	1,466,300						1,466,300
	184,911,653	184,951,773	8,910,889	8,758,560	138,580,000	4,253,988	22,005,331	2,492,345

FUND BALANCE ANALYSIS

Total available funds - July 1, 2006 (per audit)	\$ 80,649,091
Projected revenues at June 30, 2007	260,612,844
Projected expenditures at June 30, 2007	(256,420,564)
FY2007 projected current operating gain	\$ 4,192,280
Other adjustments:	
Tax office software (9901) (mainframe upgrade)	(506,878)
Courthouse/plaza repairs	(1,117,857)
Other maintenance & renovations	(456,062)
One-time expenditures	(3,731,609)
FY2006 obligations less designated maintenance & renovations	(8,473,756)
Total other adjustments	(14,286,162)
FY2007 net gain (deficit)	\$ (10,093,882)
Projected total funds available	70,555,209
Less: reserved for inventories & Register of Deeds	(479,130)
Less: reserved by state statute	(20,631,163)
Projected fund balance at June 30, 2007	\$ 49,444,916
Designated Reserves (not in budget)	
Less: Designated for revaluation	(150,000)
Less: Designated for Tax office software	(655,072)
Less: Designated for potential Medicaid increase	(1,500,000)
Less: Designated for backup 911 system	(73,004)
Less: designated for Courthouse/plaza repairs	(2,622,136)
Less: designated for Health Department	(3,166,150)
Less: Designated for renovation & maintenance	(427,021)
Projected undesignated fund balance-FY2007	\$ 40,851,533
Less: Projected fund balance appropriated for FY2008	(11,101,519)
Projected FY2007 net undesignated fund balance	\$ 29,750,014
FY2008 target budget (adopted)	264,352,517
One-time additions	3,982,566
Recurring additions	2,703,817
Supplemental positions	356,141
FY2008 adopted budget	\$ 271,395,041
Recurring target revenue	259,293,522
Fund balance appropriated at 3% of budgeted target expenditures	7,930,576
One-time revenue- CFVH	1,000,000
Fund balance- Health	96,579
Fund balance appropriated for one-time additions	2,982,566
Fund balance appropriated at 3% for recurring additions	81,115
Fund balance appropriated at 3% for new positions	10,684
Total fund balance appropriated	11,101,519
Total revenue	\$ 271,395,041
% Reserve remaining	10.96%

COMMUNITY FUNDING

Account No.	Organization	FY 2007 Adopted	FY 2008 Requested	FY 2008 Recommended	FY 2008 Adopted
General Fund					
442 4440 5026	Airborne Special Operations Museum	164,000	200,000	164,000	164,000
442 4440 5004	Arts Council	100,000	100,000	100,000	100,000
412 4195 3419	BRAC-Local	50,000	50,000	50,000	50,000
412 4195 3419	BRAC-RTF		25,000	25,000	31,938
432 4333 5063	Better Health of Cumberland County		10,000	0	0
442 4440 5067	Cape Fear Botanical Garden	8,200	8,200	8,200	8,200
412 4195 3419	Cape Fear Botanical Garden-Capital Project		100,000	100,000	100,000
432 4333 5066	Cape Fear Regional Bureau for Community Action	15,000	50,000	15,000	15,000
437 4380 5014	CC Coordinating Council on Older Adults/RSVP	96,158	97,158	96,158	96,158
412 4195 345E	CC Veterans Council	410	410	410	410
437 4380 5010	Child Advocacy Center	50,000	50,000	50,000	50,000
412 4195 3419	City of Fayetteville Linear Park Corporation	50,000	0	0	0
437 4380 345R	Communicare	40,000	50,000	40,000	40,000
432 4333 5070	Contact	8,487	8,487	8,487	8,487
450 4520 5050	Cumberland County Business Council	420,625	432,000	420,625	420,625
412 4195 3449	Cumberland County Business Council-Strike Force	100,000	100,000	100,000	100,000
442 4440 5029	Dogwood Festival	4,100	6,000	4,100	4,100
432 4333 5064	Employment Source	80,360	90,760	80,360	80,360
426 4295 5023	Fayetteville Area Sentencing Center	14,760	14,760	14,760	14,760
412 4195 315H	Freedom Memorial Park	17,500	12,500	12,500	12,500
432 4333 5069	HIV Task Force	7,380	7,408	7,380	7,380
437 4380 5044	Homeless Coalition	7,380	0	0	0
412 4195 5080	Mid Carolina Council of Governments	185,168	185,803	185,803	185,803
432 4333 3851	N.C. Division of Vocational Rehabilitation	54,019	54,800	54,800	54,800
426 4295 5606	N.C. Forest Service	126,999	138,711	138,711	138,711
450 4520 5031	Orange Street Restoration	14,760	14,760	14,760	14,760
437 4380 5015	Salvation Army	36,900	36,900	36,900	36,900
437 4380 5030	Salvation Army Christmas Outreach	7,749	7,749	7,749	7,749
440 4402 3393	SE NC Radio Reading	7,591	7,591	7,591	7,591
437 4380 5013	Second Harvest Food Bank of Southeast NC	35,000	35,000	35,000	35,000
437 4380 5016	Sycamore Tree Senior Center	12,300	12,300	12,300	12,300
437 4380 5036	Teen Involvement Program	7,380	7,380	7,380	7,380
Total General Fund		1,722,226	1,913,677	1,797,974	1,804,912
Separate Funds					
450 4529 350T	Cumberland County Business Council-Shell Bldg	144,000	200,000	200,000	200,000
Total Separate Funds		144,000	200,000	200,000	200,000
Total County Funds		1,866,226	2,113,677	1,997,974	2,004,912



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, 2007 is \$98,230,000 which is significantly less than the legal limit which is slightly in excess of \$1,000,000,000. Total debt service payments represent 4.43% of total actual expenditures for FY 2007 and 4.77% of budgeted expenditures for FY 2008. 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, 2007. 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, 2007:

FY	Amount	Type of Debt	Purpose of Debt Issue	Balance
1998	\$53,180,000	G.O. Bonds	School Construction	\$32,480,000
1998	11,400,000	G.O. Bonds (partly defeased)	Library Construction	0
1998	37,350,000	COPS	Social Services Building	25,400,000
1998	23,325,000	G.O. Refunding Bonds	Refinance School Debt	11,635,000
1999	52,950,000	COPS Refunding	Refinance Coliseum Debt	44,650,000
2000	29,945,000	G.O. Bonds (partly defeased)	School Construction	3,600,000
2000	51,615,000	COPS (fully defeased)	Jail / Mental Health Facility	0
2001	50,780,000	COPS Refunding	Refinance Jail / MH Debt	36,850,000
2003	14,875,000	G.O. Bonds	School Construction	12,875,000
2005	5,075,000	G.O. Bonds (2/3 Bonds)	School Classroom Additions	4,675,000
2005	35,505,000	G.O. Refunding Bonds	Refinance School, Community College and Library Debt	32,965,000
2005	4,537,080	Capital Lease	Energy Savings Project	4,241,761
2006	4,300,000	Note Payable	Local Match on Community College State Bonds	3,501,470

During FY 2008, the County intends to obtain bank financing for construction of various school additions, a new library, and a new Health Department building. Subsequently, the County will likely issue Certificates of Participation to refinance the projects. The timing and sizing of such debt issues are uncertain.

SUMMARY OF CURRENT DEBT

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/07
General Fund					
School Refunding 1998 (for 1993 Series)	G.O. Bonds	Schools	03/01/98	23,325,000	11,635,000
School Series 1998	G.O. Bonds	Schools	03/01/98	53,180,000	32,480,000
School Series 2000 (partially refunded FY05)	G.O. Bonds	Schools	03/01/00	29,945,000	3,600,000
School Series 2002	G.O. Bonds	Schools	07/30/02	14,875,000	12,875,000
School Series 2004	G.O. Bonds	Schools	11/09/04	5,075,000	4,675,000
Schools - Refunding Series 2004	G.O. Bonds	Schools	11/23/04	<u>26,360,000</u>	<u>24,920,000</u>
Total School G.O. Bonds				<u>152,760,000</u>	<u>90,185,000</u>
Community College - Refunding Series 2004	G.O. Bonds	Community College	11/23/04	3,185,000	2,125,000
Library - Refunding Series 2004	G.O. Bonds	Library Facilities	11/23/04	<u>5,960,000</u>	<u>5,920,000</u>
Total Other G.O. Bonds				<u>9,145,000</u>	<u>8,045,000</u>
Total General Obligation Bonds				161,905,000	98,230,000
Public Buildings Series 1998					
DSS Building	COPS	DSS Building	01/01/98	32,277,870	21,950,680
Equipment	COPS	Equipment	01/01/98	2,300,760	1,564,640
Community Corrections Center	COPS	Corrections Ctr	01/01/98	<u>2,771,370</u>	<u>1,884,680</u>
Total Public Building Series 1998				<u>37,350,000</u>	<u>25,400,000</u>
COPS Series 2000 Refunding					
Detention Facility	COPS	Detention Facility	12/13/01	<u>47,950,000</u>	<u>36,225,000</u>
Total Certificates of Participation (COPs)				85,300,000	61,625,000
SunTrust Energy Savings	Capital Lease	Energy Conservation	12/09/04	<u>4,537,080</u>	<u>4,241,761</u>
Total Capital Leases				4,537,080	4,241,761
FTCC State Bond Match (portion financed)	Note Payable	FTCC Capital Outlay	05/24/06	4,300,000	3,501,470
Industrial Park (Healy Land)	Note Payable	New Industrial Park	11/14/02	931,000	442,911
Advance Auto Land (Yarborough)	Note Payable	Parking Lot	12/01/04	<u>250,000</u>	<u>131,762</u>
Total Notes Payable				<u>5,481,000</u>	<u>4,076,143</u>
Total General Fund				<u>257,223,080</u>	<u>168,172,904</u>

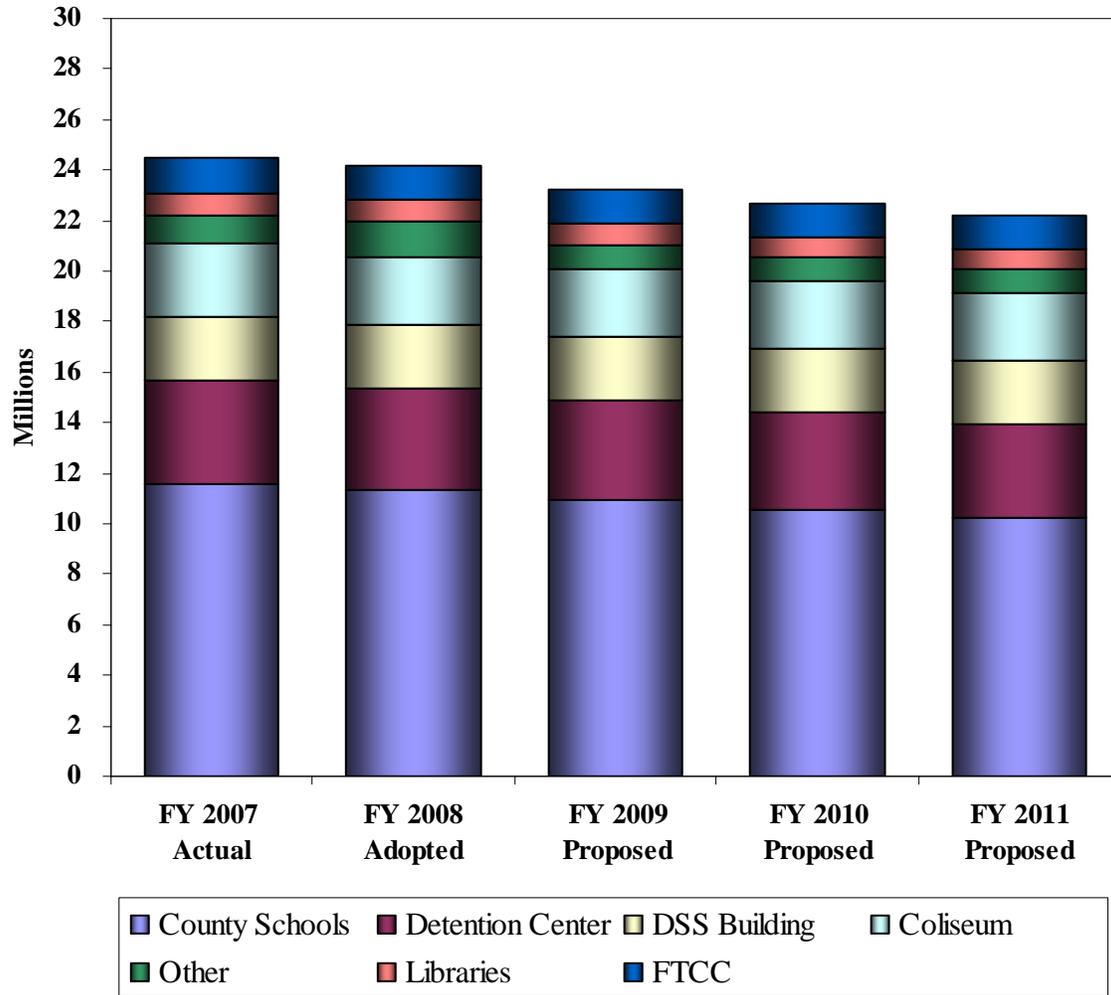
SUMMARY OF CURRENT DEBT

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/07
Separate Funds					
Mental Health:					
COPS Series 2000 Refunding					
Mental Health Facility (Winding Creek)	COPS	WC Renovations	12/13/01	2,830,000	625,000
Crown Coliseum Complex					
1995 Series A (Partially Refunded 1998)	COPS	Coliseum	01/01/95	53,003,781	1,428,781
1998 Refunding Series	COPS	Refinancing	07/01/98	<u>52,950,000</u>	<u>44,650,000</u>
Total Crown Coliseum Complex				105,953,781	46,078,781
County Community Development					
Section 108 Loan	Note Payable	Comm Development	08/01/99	<u>1,500,000</u>	<u>450,000</u>
Total Separate Funds (Excluding Gain on Defeasance)				110,283,781	47,153,781
Total All Funds				<u>367,506,861</u>	<u>215,326,685</u>

GENERAL FUND DEBT SERVICE PROJECTIONS

Debt	FY2007 Actual	FY2008 Adopted	FY2009 Proposed	FY2010 Proposed	FY2011 Proposed
School Refunding Series 1998	2,843,660	2,722,920	2,598,100	2,474,430	2,348,730
School Series 1998 (\$53.180M)	4,016,000	3,905,600	3,795,200	3,684,800	3,574,400
School Series 2000 (\$29.945M) (partially refunded in FY05)	1,358,500	1,398,000	1,332,000	1,266,000	
School Series 2002 (\$14.875M)	1,091,500	1,071,500	1,051,500	1,031,500	1,011,500
School Series 2004 (\$5.075M)	388,938	381,938	374,938	367,938	360,938
Refunding Series 2004 - Schools (\$26.360M)	1,859,513	1,829,263	1,794,313	1,759,813	2,929,413
Total Schools	11,558,111	11,309,221	10,946,051	10,584,481	10,224,981
Refunding Series 2004 - Community College (\$3.185M)	455,000	434,350	414,000	398,950	380,750
FTCC State Bond Match (portion financed)	944,633	944,634	944,633	944,633	944,633
Total Community College	1,399,633	1,378,984	1,358,633	1,343,583	1,325,383
Library Bonds Series 1997 (partially refunded in FY05)	629,400				
Refunding Series 2004 - Libraries (\$5.960M)	280,950	880,500	857,050	828,750	799,750
Total Libraries	910,350	880,500	857,050	828,750	799,750
COPS Series 1998:					
DSS Building	2,553,512	2,554,204	2,554,824	2,550,825	2,554,740
Equipment	182,014	182,063	182,107	181,822	182,101
Community Corrections Center	219,244	219,303	219,357	219,013	219,349
Total COPS Series 1998	2,954,770	2,955,570	2,956,288	2,951,660	2,956,190
COPS Series 2000 Refunding					
Detention Center	4,108,815	4,012,560	3,906,620	3,806,420	3,697,750
Energy Savings (SunTrust)	497,322	497,323	497,323	497,322	497,322
Industrial Park (Healy Land)	124,270	454,452			
Advance Auto Bldg (Yarborough)	56,466	56,465	56,465	27,744	
Coliseum Debt Service	2,881,485	2,664,517	2,664,517	2,664,517	2,664,517
Total General Fund Debt Service	24,491,222	24,209,592	23,242,947	22,704,477	22,165,893

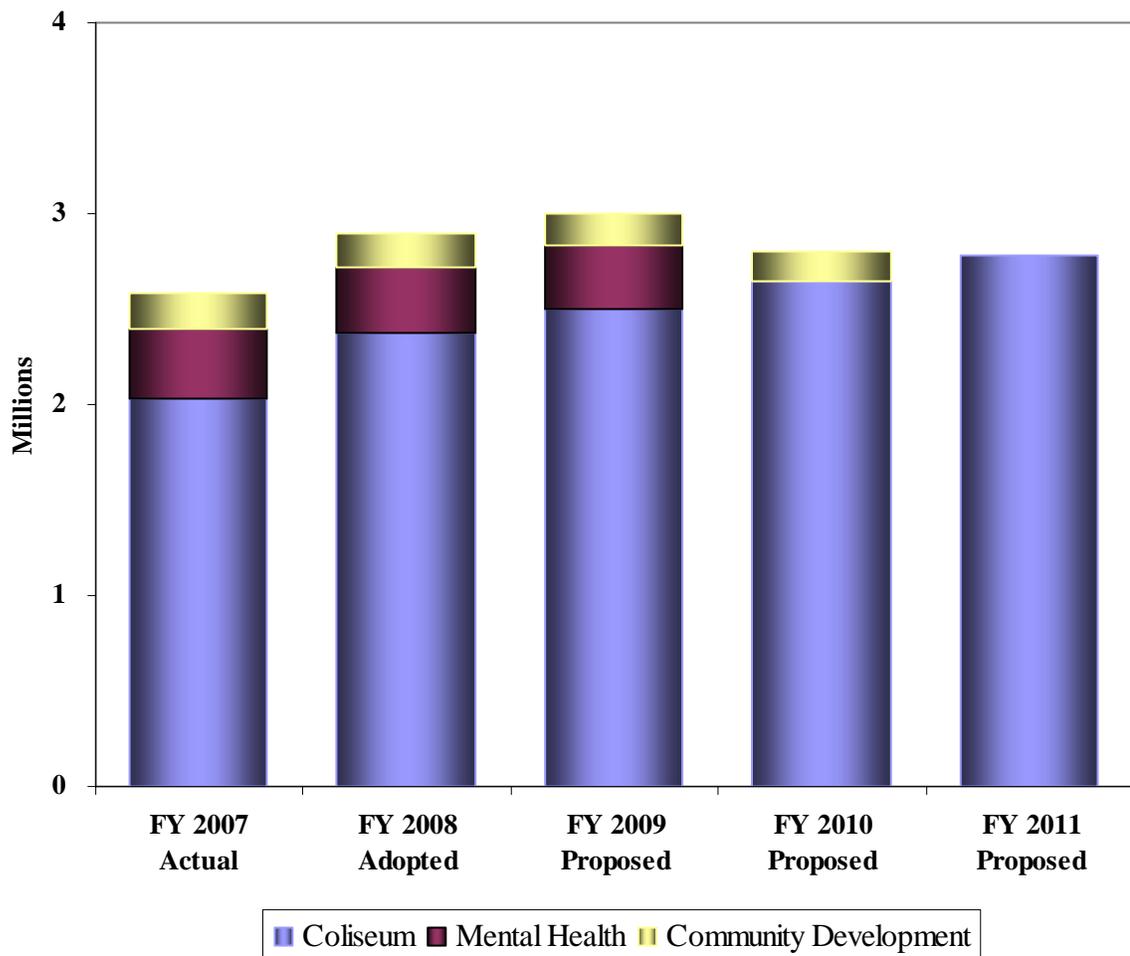
GENERAL FUND DEBT SERVICE PROJECTIONS



SEPARATE FUNDS DEBT SERVICE PROJECTIONS

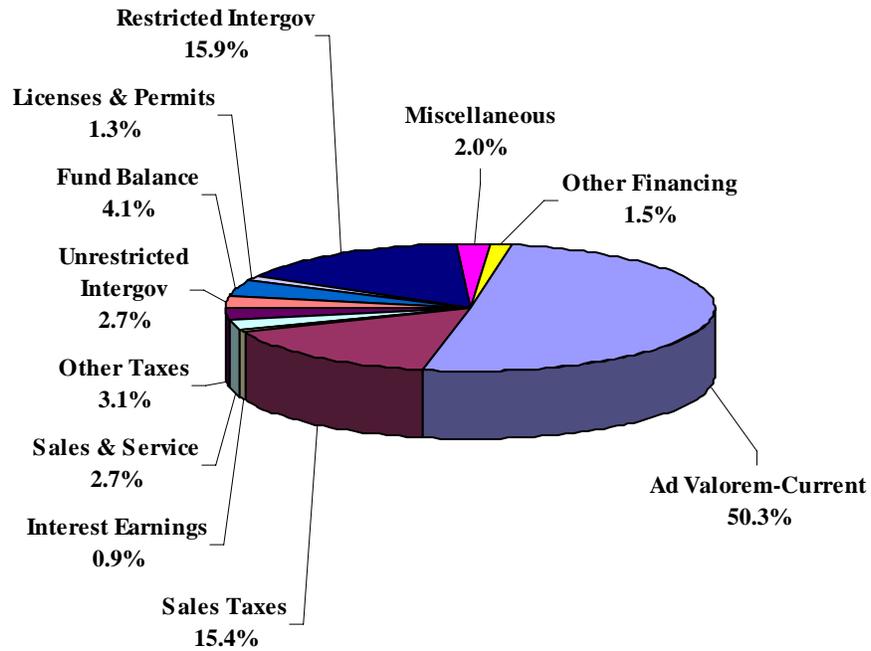
Debt	FY2007 Actual	FY2008 Adopted	FY2009 Proposed	FY2010 Proposed	FY2011 Proposed
Mental Health					
Winding Creek Building (COPS Series 2000 Ref)	361,055	345,935	325,500	0	0
Total Mental Health	361,055	345,935	325,500	0	0
Coliseum					
COPS - 1995 Series A					
COPS - 1998 Refunding	4,911,550	5,039,175	5,168,175	5,307,550	5,441,425
Total Coliseum before GF Contribution	4,911,550	5,039,175	5,168,175	5,307,550	5,441,425
Less General Fund Contribution	(2,881,485)	(2,664,517)	(2,664,517)	(2,664,517)	(2,664,517)
Total Coliseum Paid from Separate Funds	2,030,065	2,374,658	2,503,658	2,643,033	2,776,908
County Community Development					
Section 108 Loan	187,802	177,039	166,211	155,399	
Separate Funds Debt Service	2,578,922	2,897,632	2,995,369	2,798,432	2,776,908

SEPARATE FUNDS DEBT SERVICE PROJECTIONS

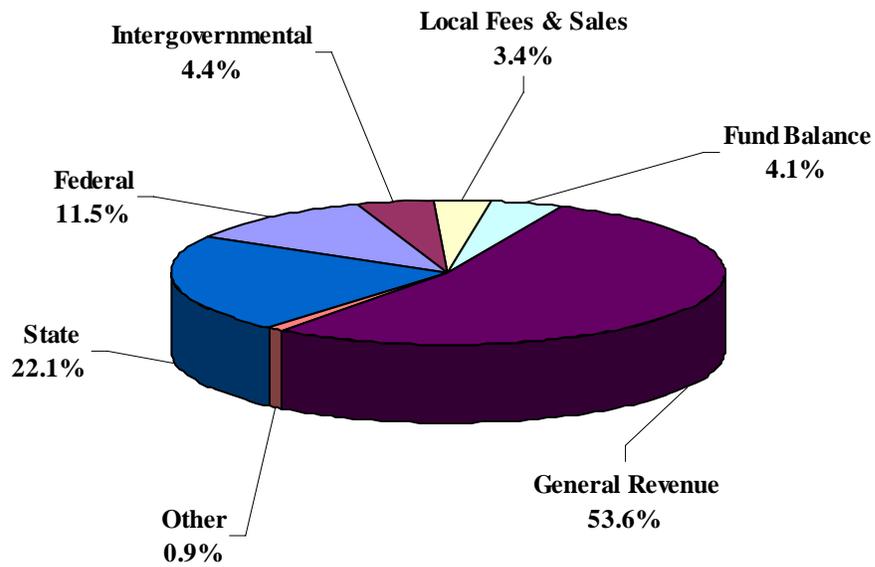




GENERAL FUND REVENUE BY CATEGORY



GENERAL FUND REVENUE BY SOURCE



**GENERAL FUND
SUMMARY OF REVENUE**

	FY 2004	FY 2005	FY 2006	FY2007	FY2008
	Final	Final	Final	Final	Adopted
	Budget	Budget	Budget	Budget	Budget

Revenue Categories

Ad Valorem Taxes	\$119,995,201	\$124,675,577	\$129,091,374	\$135,822,224	\$142,635,009
Other Taxes	35,902,583	39,914,402	47,679,301	43,180,698	44,174,039
Unrestricted Intergovernmental	3,715,579	4,119,019	4,833,294	6,807,128	7,461,814
Restricted Intergovernmental	44,087,253	45,301,469	45,903,421	45,689,579	43,159,789
Licenses & Permits	3,849,913	3,654,962	4,110,783	4,141,098	3,649,985
Sales & Service	6,428,404	6,726,377	6,889,669	7,309,631	7,238,529
Interest on Investments	815,136	671,267	757,409	1,362,585	2,321,147
Miscellaneous	5,111,805	4,715,150	4,503,140	4,663,837	5,520,003
Fund Balance Appropriated	15,490,946	18,145,381	22,863,829	26,142,178	11,101,520
Other Financing Sources	4,449,038	9,945,857	9,169,367	4,358,590	4,133,206
Total Revenue	\$239,845,858	\$257,869,461	\$275,801,587	\$279,477,548	\$271,395,041

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
	Adopted	Adopted	Adopted	Adopted	Adopted
	Budget	Budget	Budget	Budget	Budget

Revenue Sources

Federal	\$28,154,293	\$26,518,017	\$27,625,985	\$28,671,771	\$31,233,217
Intergovernmental	7,553,960	9,810,443	10,226,144	9,823,403	11,825,663
State	41,115,083	51,893,050	59,416,975	59,538,763	60,110,924
Other	3,717,521	4,049,372	4,500,869	4,100,083	2,498,633
Local Fees & Sales	8,431,660	7,928,617	8,968,227	9,875,130	9,246,661
Fund Balance	8,572,437	9,121,540	14,409,035	11,502,899	11,101,520
County	132,191,531	125,981,864	130,292,080	137,668,246	145,378,423
Total Revenue	\$229,736,485	\$235,302,903	\$255,439,315	\$261,180,295	\$271,395,041

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
General Fund:										
410-General Administration										
Governing Body										100.00%
Administration										100.00%
Court Facilities										100.00%
Information Services										100.00%
Elections						188,500			188,500	81.83%
Finance										100.00%
Legal					10,000				10,000	98.37%
Register of Deeds						2,604,935			2,604,935	0.00%
Register of Deeds Automation						164,654			164,654	0.00%
Tax Administration					45,799	6,500			52,299	98.76%
Total General Administration					55,799	2,964,589			3,020,388	76.20%
411-Building & Grounds										
Facilities Management										100.00%
Print Shop					60,000				60,000	71.45%
Communications Center										100.00%
Carpenter Shop										100.00%
Public Buildings Equip Maint										100.00%
Public Buildings Janitorial										100.00%
Central Maintenance						506,874			506,874	40.64%
Landscaping & Grounds										100.00%
Total Building & Grounds					60,000	506,874			566,874	90.69%
412-General Government										
Debt Service		3,884,708	88,979						3,973,687	83.59%
General Government Other		17,841		5,947					23,788	99.80%
Total General Government		3,902,549	88,979	5,947					3,997,475	88.95%
420-Emergency Services										
Emergency Services		16,700				20,000			36,700	97.01%
422-Law Enforcement Sheriff										
Sheriff	40,000	195,935	124,709			663,500			1,024,144	95.16%
Jail	610,000	125,000				23,000			758,000	92.58%
School Law Enforcement - Local			1,498,948						1,498,948	47.17%
Law Enforcement Block Grant 04									0	0.00%
Total Sheriff	650,000	320,935	1,623,657			686,500			3,281,092	90.41%
424-Protective Services										
Animal Control						621,200			621,200	46.67%
426-Public Safety										
Cumberland Day Reporting Center		230,231							230,231	0.11%
Community Corrections - Probation		126,628							126,628	58.69%
C-5 Facility Expenses									0	0.00%
Public Safety Other										100.00%
Total Public Safety		356,859							356,859	78.18%
431-Health										
Health - Administration		170,180				1,200			171,380	89.27%
Laboratory						254,000			254,000	27.52%
Mosquito Control										100.00%
Pharmacy						278,200			278,200	27.98%
C.C. Jail Health Program						4,000	13,000		17,000	98.80%
Management Support										100.00%
Regional Bioterrorism Response Team		373,282							373,282	0.00%
NC Environmental Health		6,750				195,000	9,500		211,250	86.03%
Immunization Clinic		146,804				258,000			404,804	18.76%
School Health Program					100,000				100,000	87.75%
Wellness Clinic										100.00%
Child Health Clinic		160,000				245,000	1,900		406,900	45.75%
Dental Clinic						135,000			135,000	59.65%
Health Promotion	30,377	8,814				2,000			41,191	86.78%
Maternal Health Clinic		236,334				244,000	3,800		484,134	14.88%
Bio-Terrorism Preparedness		132,070							132,070	0.00%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
Sexually Transmitted Disease Clinic		5,000							5,000	98.36%
Medical Records						4,000			4,000	98.24%
Childhood Lead Poison Prevention		3,500							3,500	0.00%
Breast/Cervical Cancer Control		49,350				750			50,100	28.53%
Local Health Alert Network		3,600							3,600	0.00%
South Central Partnership									0	0.00%
Child Service Coordination		115,544				225,000	7,480		348,024	49.60%
Maternal Care Coordination						390,000	49,599		439,599	30.35%
Child Fatality Prevention		3,898							3,898	0.00%
Breast/Cervical Cancer Control		58,800							58,800	0.00%
Bio-Terrorism Pandemic Influenza									0	0.00%
Chest Tuberculosis Clinic		87,577				57,400			144,977	4.43%
Family Planning Clinic		375,260				155,500	3,800		534,560	37.70%
NC Epilepsy Program		12,375							12,375	0.00%
Communicable Disease		25,762				9,500	7,500		42,762	90.53%
Center of Disease Control TB		36,489							36,489	53.84%
NC AIDS		25,000							25,000	71.47%
Adult Health Clinic						167,000			167,000	66.64%
School Health - BOE Grant		477,443							477,443	0.00%
Women, Infants & Children Svc	1,761,648	38,262							1,799,910	0.00%
Total Health	1,792,025	2,552,094			100,000	2,625,550	96,579		7,166,248	54.97%
432 - Health Other										
Health Other										100.00%
437 - Social Services										
Social Services Department	16,565,462	2,571,147			241,958	70,975			19,449,542	38.93%
Social Services Other	12,117,769	6,787,480			67,629				18,972,878	50.61%
Grant Family Violence Care Ctr	107,961	96,039							218,000	48.73%
Welfare Other					25,000	17,800			42,800	88.80%
Total Social Services	28,791,192	9,454,666			334,587	102,775			38,683,220	45.57%
439-Human Services										
Veterans Services		2,000							2,000	99.26%
Senior Aides Local Support										0.00%
Spring Lake Resource Center - Admin										100.00%
Total Human Services		2,000							2,000	99.27%
440-Library										
Library		400,000				227,500			627,500	92.52%
Library - Law										100.00%
Library - Smart Start		306,489							306,489	0.00%
Library - Motherhead		76,927							76,927	0.00%
Library - Foreign Language		45,000							45,000	0.00%
Total Library		828,416				227,500			1,055,916	88.13%
442 - Culture & Recreation										
Stadium Maintenance										100.00%
Culture Recreation Other										100.00%
Total Culture & Recreation										100.00%
450-Economic Development										
Planning			73,905		27,000	1,324,800			1,425,705	51.18%
Engineering										100.00%
NC Cooperative Extension Service									0	100.00%
NC Cooperative Extension Programs					44,500				44,500	0.00%
Soil Conservation District		4,000				9,090			13,090	80.03%
Public Utilities										100.00%
Soil Conserv/Cost Share Program		20,477							20,477	59.39%
Economic Phys Develop Other										100.00%
Industrial Park										100.00%
Total Economic Development		24,477	73,905		71,500	1,333,890			1,503,772	67.24%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
470 - Education										
Education - BOE										100.00%
Education - FTCC										100.00%
Total Education										100.00%
Unallocated Revenue		42,652,228	10,039,122		1,870,800	157,783	11,004,941	145,378,423	211,103,297	68.87%
Total General Fund	31,233,217	60,110,924	11,825,663	5,947	2,492,686	9,246,661	11,101,520	145,378,423	271,395,041	53.57%

REVENUE BY SOURCE

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		684,708	400,000				2,800,000		3,884,708	0.00%
School CO Category I		4,400,000							4,400,000	0.00%
School CO Category II		3,315,000							3,315,000	0.00%
School CO Category III		930,000							930,000	0.00%
Total School Fund		9,329,708	400,000				2,800,000		12,529,708	0.00%
107-Emergency 911 Fund										
Emergency 911			109,782			707,644			817,426	0.00%
911 Sign Shop					6,000	133,612	4,912		144,524	0.00%
Total Emergency 911			109,782		6,000	841,256			957,038	0.00%
112-Mental Health Fund										
43A-Mental Health Children										
Child and Youth Contracts	99,765	393,446				300,000			793,211	0.00%
Adolescent Sex Offender Treatment								98,745	98,745	100.00%
Family Preservation						100,000		36,356	136,356	26.66%
Homeless Child	50,000							8,616	58,616	14.70%
Smart Start		231,165						37,541	268,706	13.97%
Community Based Alternative In Home		160,152				65,322			225,474	0.00%
Periodic Outpatient Services						335,878		442,867	778,745	56.87%
Winding Creek							399,977	81,758	481,735	16.97%
DSS Family Preservation						95,756		84,731	180,487	46.95%
Adolescent Group Home									0	0.00%
Total MH Children	149,765	784,763				896,956	399,977	790,614	3,022,075	26.16%
43B-Mental Health Substance										
Community Partnership	778,218	702,798					27,810		1,508,826	0.00%
Case Managment & Referral-SA									0	0.00%
High Risk - Primary Prevention									0	0.00%
NC Treatment Alt To St Crime	58,266	95,244						187,395	340,905	54.97%
NC Adolescent Substance Abuse									0	0.00%
Alcohol Drug - Women									0	0.00%
Substance Abuse Periodic									0	0.00%
Substance Abuse Contracts	595,167	1,047,198	215,245					298,476	2,156,086	13.84%
Workfirst									0	0.00%
Substance Abuse Majors Grant									0	0.00%
Detoxification							458,255	339,188	797,443	42.53%
Consultation & Education									0	0.00%
Total MH Substance	1,431,651	1,845,240	215,245				486,065	825,059	4,803,260	17.18%
43C-MH Developmental Disability										
Adult Better Living Efficiency									0	0.00%
Intermediate Care Facility/Mentally Retarded									0	0.00%
Autism									0	0.00%
Developmental Disabled Contract	170,763	1,813,797				271,000	56,115	222,932	2,534,607	8.80%
Total MH Develop Disability	170,763	1,813,797				271,000	56,115	222,932	2,534,607	8.80%
43E-MH Adult Services										
Case Management									0	0.00%
Partial Hospitalization									0	0.00%
Community Services									0	0.00%
Adult Chronically Mentally Ill Group Home									0	0.00%
Adult Contracts	105,444	1,950,928						80,866	2,137,238	3.78%
Adult Homeless	84,000							5,866	89,866	6.53%
Crisis Stabilization						300,000		640,419	940,419	68.10%
Adult Periodic		233,824				123,122	215,805	964,084	1,536,835	62.73%
Total MH Adult Services	189,444	2,184,752				423,122	215,805	1,691,235	4,704,358	35.95%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
434-MH Comprehensive Treatment Services										
Moderate Management Group Living		563,976				1,750,000			2,313,976	0.00%
Case Management									0	0.00%
Tiffany Group Home							655,373		655,373	0.00%
Court Ordered Evaluations								125,000	125,000	100.00%
Professional Parenting									0	0.00%
Day Treatment		111,535						11,633	123,168	0.50%
CTSP Administration		267,043							267,043	0.00%
Total MH Comprehensive Treatment		942,554				1,750,000	655,373	136,633	3,484,560	3.92%
435-Mental Health										
Mental Health		652,933					176,157		829,090	0.00%
Medical Services		527,952			830,000	696,613	104,279	640,965	2,799,809	22.89%
Claims Management		339,457					11,059		350,516	0.00%
Medical Records							95,358	273,615	368,973	74.16%
Business Mgmt & Accounting		524,095					47,596		571,691	0.00%
Provider Relations & Support		184,093					9,528		193,621	0.00%
Management Information Systems		644,245					534,241		1,178,486	0.00%
Access Line Screening, Triag, Referral		809,363					114,208		923,571	0.00%
Personnel		151,167					4,058		155,225	0.00%
Service Management		762,575					40,391		802,966	0.00%
Medicaid Contracts						1,506,750			1,506,750	0.00%
Consumer Affairs & Service		373,628					16,164		389,792	0.00%
Quality Improv & Outcomes		406,598					365,952		772,550	0.00%
Managed Care							277,610		277,610	0.00%
Total Mental Health		5,376,106			830,000	2,203,363	1,796,601	914,580	11,120,650	8.22%
436-MH Mentally Retarded & Ill										
Mentally Retarded & Ill Contracts		1,143,288							1,143,288	0.00%
Crisis Diversion									0	0.00%
Total MH Mentally Retarded & Ill		1,143,288							1,143,288	0.00%
Total Mental Health Fund	1,941,623	14,090,500	215,245		830,000	5,544,441	3,609,936	4,581,053	30,812,798	14.87%
114-Food & Beverage Fund										
Prepared Food & Beverage Tax					4,150,669				4,150,669	0.00%
115-Group Insurance Fund										
Group Insurance					5,178,129			8,855,471	14,033,600	63.10%
116-Employee Benefit Fund										
Employee Flexible Benefits					465,000				465,000	0.00%
117-Vehicle Insurance Fund										
Vehicle Insurance					462,600				462,600	0.00%
120-Workers Compensation Fund										
Workers Compensation					1,828,980				1,828,980	0.00%
130-Workforce Development Admin										
Workforce Center Admin	246,640							15,000	261,640	5.73%
133-Workforce Development Fund										
Work Initiative Act - Adult	609,294								609,294	0.00%
Work Initiative Act - Youth 70%	336,549								336,549	0.00%
Statewide Activities	151,428								151,428	0.00%
Work Initiative Act - Youth 30%	289,111								289,111	0.00%
Work Initiative Act Dislocated W	585,327								585,327	0.00%
Total Workforce Development	1,971,709								1,971,709	0.00%
136-WDC National Emergency Fund										
Disaster Relief Hurricane Katrina	66,750								66,750	0.00%
WDC National Emergency Grant	1,244,547								1,244,547	0.00%
Base Realignment and Closure	266,789								266,789	0.00%
Total National Emergency Fund	1,578,086								1,578,086	0.00%
139-Senior Aides Fund										

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
Senior Aides	356,864			30,000				64,148	451,012	14.22%
Total Workforce Development	4,153,299			30,000				79,148	4,262,447	1.86%
220-Industrial Development Fund										
Industrial Development Inducement			10,600		100,000		45,378	526,104	682,082	77.13%
230-Federal Forfeiture - Justice										
Federal Forfeiture - Justice Dept							82,276		82,276	0.00%
240-Injured Animal Stabilization										
Injured Animal Stabilization					2,500				2,500	0.00%
250-Water & Sewer Fund										
Water & Sewer Department					87,260		224,348	250,000	561,608	44.52%
252-Eastover Sanitary District										
Eastover Sanitary District			260,297						260,297	0.00%
253-NORCRESS Admin										
NORCRESS Administration			14,078		311,730				325,808	0.00%
255-NORCRESS Admin										
Kelly Hills Water and Sewer									0	0.00%
410-Property Revaluation Fund										
Property Revaluation					3,000			545,197	548,197	99.45%
420- Recreation Fund										
Recreation - Hope Mills					323,813				323,813	0.00%
Recreation					2,479,164				2,479,164	0.00%
Total Recreation					2,802,977				2,802,977	0.00%
430-Juvenile Crime Prevention										
JCP - Juvenile Crime Prevention		619,847		138,226				128,052	886,125	14.45%
JCP - Residential Group Home	450,574	20,485						197,117	668,176	29.50%
Total JCPC	450,574	640,332		138,226				325,169	1,554,301	20.92%
446-County Comm Development										
County CDBG Administration	298,889							49,773	348,662	14.28%
Housing Activities	262,360				100,000				362,360	0.00%
Economic Development	97,723								97,723	0.00%
Public Facilities	477,039								477,039	0.00%
Public Services	258,432								258,432	0.00%
Total County CDBG Fund	1,394,443				100,000			49,773	1,544,216	3.22%
447-Comm Develop Home Fnd										
Home Administration	74,423								74,423	0.00%
Home Housing Activity	607,705				125,000			139,326	872,031	15.98%
Total CD Home	682,128				125,000			139,326	946,454	14.72%
448-Comm Devel Support Housing										
Support Housing Administration										
Support Housing Program Grants	84,134							28,046	112,180	0.00%
Total Comm Dev Supp Housing	84,134							28,046	112,180	25.00%
Total All CD Funds	2,160,705				225,000			217,145	2,602,850	8.34%
451-NC 91-08-010 Fund										
Planning Grant	53,328	6,666	4,400	2,266					66,660	0.00%
452-US DOT 104 Fund										
US DOT 104 (F)	547,405		82,897	53,954					684,256	0.00%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
454-NC Elderly										
Community Transportation Program		57,964						10,209	68,173	14.98%
Rural Operating Assistance Program		224,603						15,000	239,603	6.26%
Mid-Carolina Senior Transportation		63,532				7,059			70,591	0.00%
Total NC Elderly		346,099				7,059		25,209	378,367	6.66%
469-Fire Tax										
Special Fire District Tax					4,000			251,951	255,951	98.44%
470-Beaver Dam										
Beaver Dam Fire District								108,249	108,249	100.00%
472-Bethany										
Bethany Fire District								152,906	152,906	100.00%
473-Bonnie Doone										
Boonie Doone Fire District								5,631	5,631	100.00%
474-Cotton										
Cotton Fire District								561,867	561,867	100.00%
476-Cumberland Road										
Cumberland Road Fire District								359,297	359,297	100.00%
478-Eastover										
Eastover Fire District								338,619	338,619	100.00%
480-Godwin Falcon										
Godwin Falcon Fire District								69,341	69,341	100.00%
482-Grays Creek										
Grays Creek Fire District								234,827	234,827	100.00%
Grays Creek Fire Dept #24								234,827	234,827	100.00%
Total Grays Creek Fire District								469,654	469,654	100.00%
484-Lafayette Village										
Lafayette Village Fire District								14,238	14,238	100.00%
486-Lake Rim										
Lake Rim Fire District								22,859	22,859	100.00%
490-Manchester										
Manchester Fire District (Spring Lake)								82,957	82,957	100.00%
492-Pearces Mill										
Pearces Mill Fire District								610,448	610,448	100.00%
494-Stedman										
Stedman Fire District								104,988	104,988	100.00%
495-Stoney Point										
Stoney Point Fire District								578,068	578,068	100.00%
496-Vander										
Vander Fire District								647,327	647,327	100.00%
498-Wade										
Wade Fire District								64,309	64,309	100.00%
499-Westarea										
Westarea Fire District								816,908	816,908	100.00%
620-Civic Center Fund										
Civic Center					2,471,960	2,140,036		683,000	5,294,996	12.90%
621-Civic Motel Tax										
Civic Center Motel Tax					824,879				824,879	0.00%

REVENUE BY SOURCE

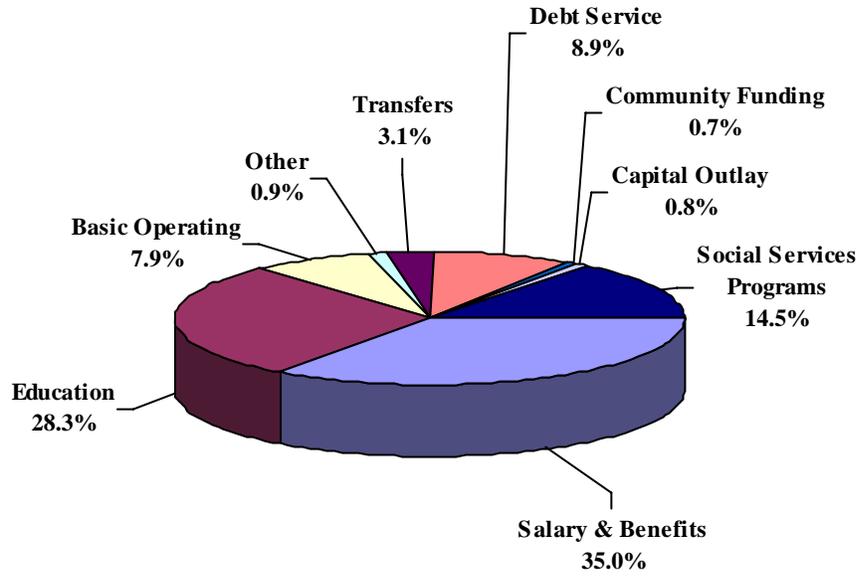
Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
623-Debt Service Coliseum Debt Service-Coliseum					2,374,658			2,664,517	5,039,175	52.88%
625-Solid Waste Fund										
Administration		31,914	46,000		8,466				86,380	0.00%
Ann Street		155,961			7,972	1,385,008			1,548,941	0.00%
Wilkes Street						90,940			90,940	0.00%
Container Sites									0	0.00%
Transportation			184,000						184,000	0.00%
Household Hazardous Waste/Planning						1,000			1,000	0.00%
Maintenance					250				250	0.00%
White Goods		58,341				30,500			88,841	0.00%
Construction & Demolition						629,549			629,549	0.00%
Recycling						185,296			185,296	0.00%
Unallocated Revenue					972,840	4,456,156			5,428,996	0.00%
Total Solid Waste		246,216	230,000		989,528	6,778,449			8,244,193	0.00%
630-General Litigation Legal					10,000			218,905	228,905	95.63%
824-Tourism Devel Auth Tourism Development Authority						3,700,000			3,700,000	0.00%
850-Inmate Canteen Inmate Canteen						390,810	13,411		404,221	0.00%
870-LEO Special Separation LEO Separation Allowance								300,000	300,000	100.00%
875-Cumberland Cemetary Trust Cumberland Cemetary Trust						4,300			4,300	0.00%
Total Separate Funds	9,306,934	24,659,521	1,542,299	224,446	23,128,870	19,406,351	6,780,261	24,530,535	109,579,217	22.39%
T. Annual Budgeted Funds	40,540,151	84,770,445	13,367,962	230,393	25,621,556	28,653,012	17,881,781	169,908,958	380,974,258	44.60%
Multi-Year Funds										
004-98 School Bond Projects 1998 School Bond Projects					108,421,466		100,870		108,522,336	0.00%
006-Animal Control Shelter Animal Control Shelter					4,253,988			1,026,045	5,280,033	19.43%
007-Landfill Construction Landfill Construction					4,789,273				4,789,273	0.00%
009-NORCRESS Sewer Project NORCRESS Sewer Project	4,140,000	2,688,781	1,428,366		1,526,821				9,783,968	0.00%
011-Law Enforcement Training Law Training Facility Project	4,770,889				202,000				4,972,889	0.00%
012-ESD Sewer Project Eastover Sanitary District Sewer					3,425,286	185,147			3,610,433	0.00%
013 - 2004 School Bond Projects 2004 School Bond Projects		2,194,400			43,796,291		7,573		45,998,264	0.00%

REVENUE BY SOURCE

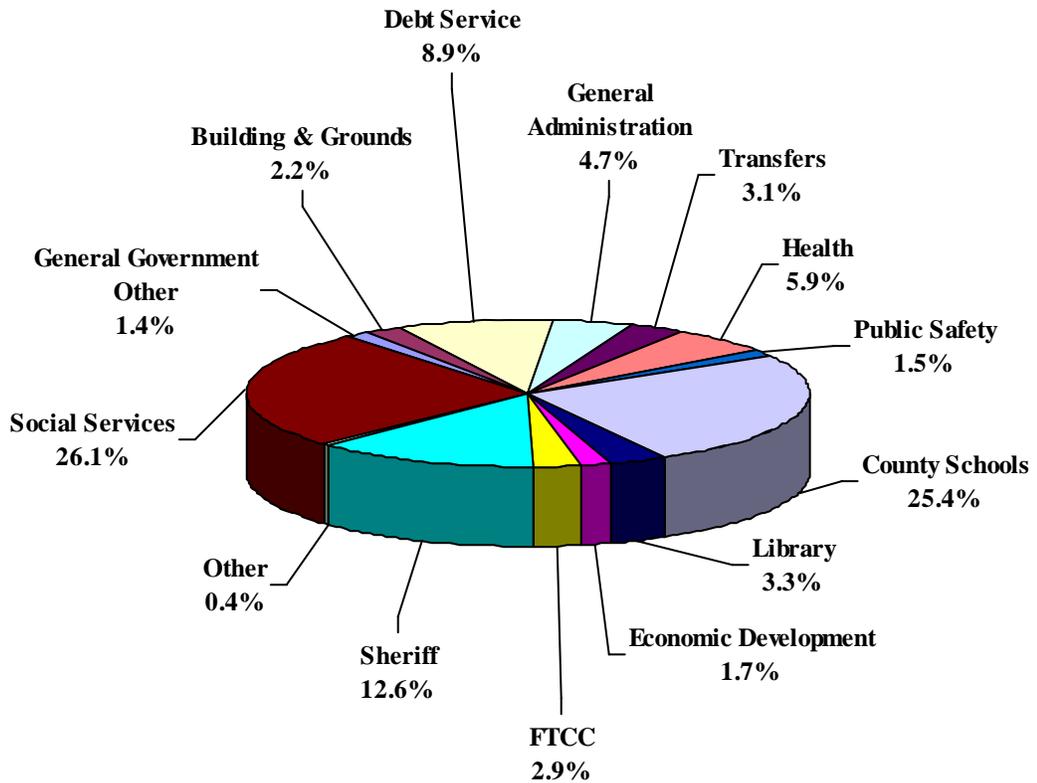
Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
014 - Averagesboro Battlefield Averagesboro Battlefield		450,093			127,524				577,617	0.00%
015 - Health Dept Building Health Department Bldg								1,466,300	1,466,300	100.00%
Total Multi-Year Funds	8,910,889	5,333,274	1,428,366		166,542,649	185,147	108,443	2,492,345	185,001,113	1.35%
Total All Funds	49,451,040	90,103,719	14,796,328	230,393	192,164,205	28,838,159	17,990,224	172,401,303	565,975,371	30.46%



GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY FUNCTION



**GENERAL FUND
SUMMARY OF EXPENDITURES**

	FY 2004	FY 2005	FY 2006	FY2007	FY 2008
	Final	Final	Final	Final	Adopted
	Budget	Budget	Budget	Budget	Budget

Expenditures by Category

Salary & Benefits	\$72,592,823	\$76,490,601	\$84,507,861	\$90,837,519	\$94,945,959
Basic Operating	22,865,900	24,618,671	22,129,780	23,253,779	21,507,428
Capital Outlay	2,871,175	8,343,533	9,066,996	11,851,606	2,199,757
Debt Service	23,877,113	23,741,551	23,865,839	24,491,222	24,209,592
Transfers	8,438,001	12,199,640	13,609,680	9,506,982	8,288,761
Community Funding	1,483,205	1,485,906	1,526,742	1,605,262	1,804,912
Social Services Programs	36,166,513	37,230,086	37,961,735	38,052,557	38,410,705
Education	66,373,404	69,840,674	76,453,126	73,687,489	76,874,653
Other	5,177,724	3,918,799	6,679,828	6,191,132	3,153,274
Total Expenditures	\$239,845,858	\$257,869,461	\$275,801,587	\$279,477,548	\$271,395,041

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
	Final	Final	Final	Final	Adopted
	Budget	Budget	Budget	Budget	Budget

Expenditures by Function

General Government Other	\$5,726,552	\$11,240,441	\$9,563,254	\$6,651,378	\$3,666,462
Building & Grounds	4,914,207	5,106,635	5,137,198	5,563,267	6,088,380
Debt Service	23,877,113	23,741,551	23,865,839	24,491,222	24,209,592
General Administration	9,505,438	10,232,198	11,422,303	12,832,818	12,689,465
Transfers	8,422,790	12,199,640	13,391,071	9,506,982	8,288,761
Public Health	13,460,362	13,871,030	14,375,079	17,567,047	15,915,691
Public Safety & Protective Services	4,518,914	5,230,845	3,408,775	4,571,029	4,018,101
County Schools	58,775,000	60,992,358	62,825,539	65,897,226	68,897,638
Library	6,756,556	7,653,707	8,039,776	8,841,871	8,895,658
Economic Development	3,832,696	4,052,819	4,551,220	5,262,376	4,590,924
FTCC	7,598,404	8,848,316	13,627,587	13,142,529	7,977,015
Sheriff	27,774,575	28,698,787	31,389,595	34,207,887	34,213,624
Social Services	64,009,560	65,176,729	64,781,507	70,034,982	70,928,309
Other	673,691	824,405	9,422,844	906,934	1,015,421
Total Expenditures	\$239,845,858	\$257,869,461	\$275,801,587	\$279,477,548	\$271,395,041

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
General Fund:								
410-General Administration								
Governing Body	418,131	423,767	98.67%	453,161	453,161	454,719	470,088	472,204
Administration	1,271,389	1,328,999	95.67%	1,379,557	1,402,557	1,402,255	1,495,490	1,477,689
Court Facilities	25,655	34,834	73.65%	38,500	105,228	239,200	139,200	139,200
Information Services	1,417,562	1,588,612	89.23%	1,763,672	1,763,672	1,719,295	1,746,792	1,746,792
Elections	1,442,939	1,668,473	86.48%	636,066	863,929	1,043,697	1,043,462	1,037,182
Finance	836,596	906,837	92.25%	913,333	966,683	958,529	983,106	983,260
Legal	515,863	525,507	98.16%	559,944	577,733	573,198	615,864	614,808
Register of Deeds	1,641,985	1,685,294	97.43%	1,785,203	1,818,306	1,783,496	1,847,709	1,847,775
Register of Deeds Automation	54,841	790,142	6.94%	166,266	731,336	164,654	164,654	164,654
Tax Administration	3,593,075	3,746,192	95.91%	3,957,764	4,150,213	4,313,130	4,209,041	4,205,901
Total General Administration	11,218,036	12,698,657	88.34%	11,653,466	12,832,818	12,652,173	12,715,406	12,689,465
411-Building & Grounds								
Facilities Management	1,644,753	1,955,317	84.12%	2,057,621	2,089,894	2,414,538	2,348,814	2,348,814
Print Shop	174,624	182,754	95.55%	219,332	219,332	201,996	210,175	210,175
Communications Center	132,883	149,250	89.03%	155,109	155,109	159,990	162,742	162,742
Carpenter Shop	154,141	166,601	92.52%	174,114	178,100	178,234	184,265	184,276
Public Buildings Equipment Maintenance	756,151	761,675	99.27%	884,573	884,573	1,031,722	1,017,698	1,017,699
Public Buildings Janitorial	586,896	613,377	95.68%	632,322	632,322	620,898	634,073	636,049
Central Maintenance	722,219	752,960	95.92%	759,305	759,305	823,169	853,815	853,886
Landscaping & Grounds	527,108	536,482	98.25%	644,632	644,632	659,268	679,324	674,739
Total Building & Grounds	4,698,775	5,118,416	91.80%	5,527,008	5,563,267	6,089,815	6,090,906	6,088,380
412-General Government								
Debt Service	23,865,835	23,865,839	100.00%	24,491,222	24,491,222	24,209,592	24,209,592	24,209,592
General Government Other	17,023,205	22,962,025	74.14%	11,196,734	16,158,360	16,872,032	11,955,223	11,962,186
Total General Government	40,889,040	46,827,864	87.32%	35,687,956	40,649,582	41,081,624	36,164,815	36,171,778
420-Emergency Services								
Emergency Services	973,582	1,025,245	94.96%	1,139,953	1,236,269	1,386,798	1,226,995	1,227,095
Emergency Services Grants	496,880	874,381	56.83%		369,024			
Total Emergency Services	1,470,462	1,899,626	77.41%	1,139,953	1,605,293	1,386,798	1,226,995	1,227,095
422-Law Enforcement Sheriff								
Sheriff	19,597,361	19,964,921	98.16%	20,639,543	20,852,156	21,531,215	21,104,972	21,154,347
Jail	9,609,085	9,929,573	96.77%	10,069,453	10,121,152	10,017,330	10,199,567	10,221,929
Law Enforcement Block Grant 2003	63,482	63,482	100.00%					
School Law Enforcement - Local	2,279,501	2,295,541	99.30%	2,473,083	2,776,458	2,766,772	2,701,983	2,837,348
COPS Technology Grant I					98,723			
COPS Technology Grant II					197,446			
Bryne Justice Assistance Grant 2005				96,321	96,321			
Bryne Justice Assistance Grant 2006			0.00%		58,252			
Law Enforcement Block Grant 2004	55,530	62,793	0.00%	7,263	7,379			
Total Sheriff	31,604,959	32,316,310	97.80%	33,285,663	34,207,887	34,315,317	34,006,522	34,213,624
424-Protective Services								
Animal Control	880,805	930,654	94.64%	1,015,943	1,055,494	1,804,504	1,156,696	1,164,877
426-Protective Services								
Cumberland Day Reporting Center	225,923	229,119	98.61%	221,900	257,186	230,231	230,231	230,486
Cumberland County Criminal Justice Unit	266,642	276,128	96.56%	296,226	369,132	296,226	306,566	306,566
C-5 Facility Expenses	63,140	77,036	81.96%	77,516	77,516	77,516	77,524	78,286
Public Safety Other	912,991	954,595	95.64%	983,968	1,206,408	1,020,089	1,020,089	1,020,089
Total Protective Services	1,468,696	1,536,878	95.56%	1,579,610	1,910,242	1,624,062	1,634,410	1,635,427
431-Health								
Health - Administration	1,512,118	2,047,387	73.86%	1,632,734	1,710,129	1,607,840	1,595,369	1,596,505
Laboratory	371,526	398,112	93.32%	389,784	389,784	341,192	350,336	350,420
Mosquito Control	64,912	111,722	58.10%	87,792	95,436	92,109	92,997	93,019
Pharmacy	311,081	327,377	95.02%	304,359	304,359	383,059	386,293	386,293
Jail Health Program	1,280,118	1,292,486	99.04%	1,322,642	1,367,642	1,535,493	1,465,446	1,417,938
Management Support	283,565	287,997	98.46%	282,609	282,609	301,916	312,772	312,772

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
Regional Bioterrorism Response Team	434,350	441,838	98.31%	344,027	455,107	373,282	373,282	373,282
NC Environmental Health	1,436,122	1,526,202	94.10%	1,481,588	1,610,169	1,459,576	1,511,958	1,512,453
Immunization Clinic	416,712	469,070	88.84%	406,213	524,967	487,666	499,201	498,308
School Health Program	617,377	758,151	81.43%	775,574	763,574	786,659	816,451	816,465
Wellness Program		8,330	0.00%	55,740	55,740	55,415	50,431	50,431
Child Health Clinic	679,552	742,574	91.51%	723,628	935,329	715,975	701,441	749,987
Dental Clinic	301,073	394,570	76.30%	386,645	486,128	323,293	334,581	334,581
Health Promotion	282,516	306,015	92.32%	267,373	360,755	303,269	313,411	311,673
Maternal Health Clinic	478,711	493,776	96.95%	509,880	711,509	537,488	553,429	568,787
Bio-Terrorism Preparedness	103,829	109,786	94.57%	134,776	134,776	132,070	132,070	132,070
Sexually Transmitted Disease Clinic	278,506	302,544	92.05%	314,175	314,175	351,068	338,676	304,356
Medical Records	175,618	178,738	98.25%	193,588	199,588	220,330	226,416	226,680
Childhood Lead Poison Prevention	3,398	5,150	65.98%	5,200	5,200	5,200	3,500	3,500
Breast/Cervical Cancer Control	52,265	74,710	69.96%	97,532	68,343	68,969	70,102	70,102
Local Health Alert Network	6,142	10,078	0.00%	3,600	3,600	3,600	3,600	3,600
South Central Partnership for Public Health	7,446	121,750	0.00%	121,750	236,054			
Child Service Coordination	612,745	672,625	91.10%	735,200	735,200	669,732	690,421	690,517
Maternal Care Coordination	424,882	463,332	0.00%	602,546	592,474	608,102	631,446	631,159
Child Fatality Prevention	4,098	4,102	99.90%	4,102	3,857	3,898	3,898	3,898
Breast/Cervical Cancer Control - Wisewoman	47,027	60,847	77.29%	59,893	59,893	58,800	58,800	58,800
NC Bioterrorism Pandemic Influenza	11,538	13,175	0.00%	34,825	58,961			
Chest Tuberculosis Clinic	140,396	169,877	82.65%	127,737	132,737	147,985	152,653	151,698
Family Planning Clinic	774,908	879,590	88.10%	800,513	1,123,595	781,687	802,693	858,064
NC Epilepsy Program	7,365	12,375	59.52%	12,375	12,375	12,375	12,375	12,375
Communicable Disease	361,675	375,235	96.39%	499,396	549,277	439,796	451,342	451,323
Center for Disease Control Tuberculosis	46,007	50,768	90.62%	57,485	65,513	77,324	79,053	79,053
NC AIDS	69,140	69,491	99.49%	72,292	72,292	85,375	87,616	87,616
Adult Health Clinic	468,179	509,090	91.96%	477,340	582,902	519,247	534,692	500,613
School Health-Board of Education Grant	369,291	397,500	92.90%	433,323	433,323	477,443	477,443	477,443
Women, Infants & Children-Client Services	1,681,464	1,867,828	90.02%	1,755,193	2,129,675	1,799,910	1,799,934	1,799,910
Total Health	14,115,652	15,954,198	88.48%	15,513,429	17,567,047	15,767,143	15,914,128	15,915,691
432 - Health Other								
Health Other	181,927	186,171	97.72%	165,246	169,490	211,055	166,027	166,027
437 - Social Services								
Social Services Department	27,997,195	29,268,661	95.66%	30,769,371	31,131,101	30,935,041	31,706,820	31,850,392
Social Services Other	36,769,594	37,961,735	96.86%	36,608,907	38,052,557	40,364,416	38,414,106	38,410,705
Grant Family Violence Care Center	382,937	385,439	99.35%	412,145	413,270	409,506	425,096	425,210
Welfare Other	321,572	438,206	73.38%	389,667	438,054	393,287	382,287	382,287
Total Social Services	65,471,298	68,054,041	96.20%	68,180,090	70,034,982	72,102,250	70,928,309	71,068,594
439-Human Services								
Veterans Services	219,310	249,333	87.96%	259,396	259,396	259,018	269,859	270,119
Senior Aides Local Support	51,389	53,189	96.62%	55,216	55,216			
Spring Lake Resource Center Administration	8,151	40,024	20.37%	41,253	41,253	40,253	3,200	3,200
Total Human Services	278,850	342,546	81.41%	355,865	355,865	299,271	273,059	273,319
440-Library								
Library	7,385,663	7,689,631	96.05%	8,028,338	8,206,170	8,404,151	8,380,357	8,393,421
Library - Law	69,987	70,194	99.71%	72,001	72,001	72,001	73,821	73,821
Library - LSCA Enrichment Grant	107,862	150,145	71.84%		130,284			
Library - Smart Start	254,052	285,764	88.90%	306,489	306,489	306,489	306,489	306,489
Library - Motherhead	63,811	75,598	84.41%	76,927	76,927	76,927	76,927	76,927
Library - Foreign Language	55,071	55,956	98.42%	50,000	50,000	45,000	45,000	45,000
Total Library	7,936,446	8,327,288	95.31%	8,533,755	8,841,871	8,904,568	8,882,594	8,895,658
442 - Culture & Recreation								
Stadium Maintenance	109,870	109,870	100.00%	103,229	103,229	143,229	143,229	143,229
Culture Recreation Other	274,250	276,300	99.26%	276,300	278,350	314,200	276,300	276,300
Total Culture & Recreation	384,120	386,170	99.47%	379,529	381,579	457,429	419,529	419,529

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
450-Economic Development								
Planning	2,762,529	3,035,121	91.02%	2,949,038	3,577,011	2,818,027	2,897,189	2,920,319
Engineering	218,796	235,097	93.07%	243,698	243,698	246,299	260,206	260,207
NC Cooperative Extension Service	475,220	512,809	92.67%	506,313	511,600	557,430	574,883	575,127
NC Cooperative Extension Programs	19,401	27,500	70.55%	44,500	44,500	44,500	44,500	44,500
Soil Conservation District	49,168	54,325	90.51%	72,216	72,216	55,987	61,258	65,551
Public Utilities	154,355	193,712	79.68%	190,749	190,749	150,985	154,414	154,414
Soil Conservation/Cost Share Program	48,233	50,023	96.42%	48,394	49,747	48,394	50,421	50,421
Economic Physical Development Other	420,625	464,905	90.48%	435,385	479,665	446,760	435,385	435,385
Industrial Park	34,008	204,490	16.63%	85,000	93,190	85,000	85,000	85,000
Total Economic Development	4,182,335	4,777,982	87.53%	4,575,293	5,262,376	4,453,382	4,563,256	4,590,924
470 - Education								
Education - BOE	62,825,539	62,825,539	100.00%	65,897,226	65,897,226	67,916,093	68,897,638	68,897,638
Education - FTCC	8,275,321	13,627,587	60.72%	7,690,263	13,142,529	7,977,015	7,977,015	7,977,015
Total Education	71,100,860	76,453,126	93.00%	73,587,489	79,039,755	75,893,108	76,874,653	76,874,653
Total General Fund	255,882,261	275,809,927	92.77%	261,180,295	279,477,548	277,042,499	271,017,305	271,395,041

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
Separate Funds:								
104-Wireless 911								
Wireless 911	107,730	215,000	50.11%	215,000	290,524	215,000	215,000	215,000
106-County School Fund								
School Special Sales Tax	4,188,658	4,188,658	100.00%	4,038,648	4,038,648	3,884,708	3,884,708	3,884,708
School CO Category I	3,172,707	9,997,500	31.74%	1,929,192	14,072,340			4,400,000
School CO Category II	2,857,265	3,144,642	90.86%	2,815,000	4,413,897			3,315,000
School CO Category III	629,045	682,000	92.24%	350,000	404,103			930,000
Total School Fund	10,847,675	18,012,800	60.22%	9,132,840	22,928,988	3,884,708	3,884,708	12,529,708
107-Emergency 911 Fund								
Emergency 911	451,855	507,127	89.10%	544,064	633,113	817,426	817,426	817,426
911 Sign Shop	96,673	122,231	79.09%	132,433	132,433	139,612	139,612	144,524
Total Emergency 911	548,528	629,358	87.16%	676,497	765,546	957,038	957,038	961,950
112-Mental Health								
43A-Mental Health Children								
Child & Youth Contracts	462,267	840,000	55.03%	343,370	398,032	793,211	793,211	793,211
Adolescent Sex Offender Treatment	103,025	148,738	69.27%	148,091	148,091	98,745	98,745	98,745
Family Preservation	112,207	187,603	59.81%	185,581	185,581	136,356	135,770	136,356
Homeless Child	50,953	56,475	90.22%	58,459	58,459	58,616	58,616	58,616
Smart Start	203,638	217,850	93.48%	232,001	251,610	268,706	268,706	268,706
Community Based Alternatives - In Home	174,606	223,335	78.18%	234,681	234,681	225,474	225,474	225,474
Periodic Outpatient Services	675,759	1,237,819	54.59%	1,223,719	1,223,719	778,745	778,745	778,745
Winding Creek	447,245	508,660	87.93%	497,455	497,455	481,735	481,735	481,735
DSS Family Preservation	213,724	289,418	73.85%	306,751	306,751	180,487	180,487	180,487
Adolescent Group Home	664,083	819,669	81.02%	739,714	759,714			
Total Mental Health Children	3,107,507	4,529,567	68.60%	3,969,822	4,064,093	3,022,075	3,021,489	3,022,075
43B-Mental Health Substance								
Community Partnership	1,367,005	1,418,367	96.38%	1,432,162	1,501,162	1,508,826	1,508,826	1,508,826
Case Managment & Referral - Substance Abuse	38,706	39,317	98.45%	39,971	39,971			
High Risk - Primary Prevention	83,517	96,510	86.54%	103,964	103,964			
NC Treatment Alternative to Street Crime	259,589	279,542	92.86%	283,946	325,946	340,905	340,905	340,905
NC Adolescent Substance Abuse	95,229	123,911	76.85%	122,660	122,660	42,764	44,585	
Alcohol Drug - Women	121,082	165,401	73.21%	157,560	157,560			
Substance Abuse Periodic	657,948	844,789	77.88%	724,813	724,813		11,262	
Substance Abuse Contracts	200,411	466,135	42.99%	862,713	1,169,821	2,156,086	2,156,086	2,156,086
Workfirst	79,528	81,980	97.01%	85,581	88,019	89,712	89,720	
Substance Abuse Majors Grant	194,286	263,459	73.74%	228,367	228,367			
Detoxification	2,043,299	2,190,786	93.27%	1,030,053	1,030,053	797,443	797,443	797,443
Consultation & Education	178,732	184,183	97.04%	184,835	184,835			
Total Mental Health Substance	5,319,332	6,154,380	86.43%	5,256,625	5,677,171	4,935,736	4,948,827	4,803,260
43C-MH Developmental Disability								
Adult Better Living Efficiency	182,308	298,895	60.99%	227,520	9,975			
Intermediate Care Facility/Mentally Retarded	1,318,269	1,618,563	81.45%	1,618,563	1,618,563			
Autism	66,524	101,403	65.60%	45,995	1,495			
Developmentally Disabled Contracts	2,641,638	2,852,220	92.62%	2,079,085	2,912,805	2,534,607	2,534,607	2,534,607
Total MH Developmental Disability	4,208,739	4,871,081	86.40%	3,971,163	4,542,838	2,534,607	2,534,607	2,534,607
43E-Mental Health Adult Services								
Case Management	663,848	1,165,773	56.94%	1,146,181	1,146,181			
Partial Hospitalization	765,715	972,437	78.74%	745,421	746,217			
Adult Community Services	198,191	411,054	48.22%	512,593	512,593			
Adult Chronically Mentally Ill Group Home	118,044	174,000	67.84%					
Adult Contracts	299,457	534,725	56.00%	815,548	1,273,245	2,137,238	2,137,238	2,137,238
Adult Homeless	77,138	84,000	91.83%	86,644	86,644	90,130	90,130	89,866

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
Crisis Stabilization	736,495	985,940	74.70%	1,010,655	1,010,655	940,419	940,419	940,419
Adult Periodic	1,313,748	1,875,739	70.04%	1,787,822	1,787,822	1,421,030	1,471,976	1,536,835
Total MH Adult Services	4,172,636	6,203,668	67.26%	6,104,864	6,563,357	4,588,817	4,639,763	4,704,358
434-MH Comprehensive Treatment Svc Prog								
Moderate Management Group Living	272,926	515,215	52.97%	49,722	49,722			
Case Management	398,975	507,447	78.62%	478,771	478,771			
Tiffany Group Home	281,361	519,350	54.18%	700,124	700,124	655,373	655,587	655,373
Court Order Evaluations	19,589	125,000	15.67%	125,502	125,502	125,000	125,000	125,000
Professional Parenting	2,122,365	2,128,454	99.71%	1,692,705	2,596,705	2,313,976	2,313,976	2,313,976
Day Treatment	81,222	128,669	63.12%	127,683	127,683	123,168	123,168	123,168
Administration	505,731	1,028,144	49.19%	670,623	670,623	267,043	267,043	267,043
Total MH Comprehensive Treatment Svc Prog	3,682,169	4,952,279	74.35%	3,845,130	4,749,130	3,484,560	3,484,774	3,484,560
435-Mental Health								
Mental Health	699,068	905,071	77.24%	883,692	972,090	829,090	824,483	829,090
Medical Services	2,186,559	2,635,243	82.97%	2,677,961	2,677,961	2,788,547	2,788,547	2,799,809
General Support	329,893	460,337	71.66%	458,451	458,451	350,516	350,516	350,516
Medical Records	367,715	441,952	83.20%	524,270	407,013	274,227	274,227	368,973
Business Management & Accountability	551,833	611,708	90.21%	638,857	638,857	573,918	573,918	571,691
Provider Relations and Support	203,495	254,439	79.98%	248,779	248,779	193,621	193,621	193,621
Management Information Systems	511,276	678,550	75.35%	689,560	689,560	1,178,486	1,178,486	1,178,486
Access Line Screening Triag & Referral	626,523	1,010,223	62.02%	1,130,695	1,130,695	923,571	923,571	923,571
Personnel	90,528	154,407	58.63%	163,100	163,100	155,225	155,225	155,225
Service Management	341,611	802,146	42.59%	845,722	845,722	802,966	802,966	802,966
Medicaid Contracts	2,586,911	3,013,500	85.84%	1,506,750	1,506,750	1,506,750	1,506,750	1,506,750
Consumer Affairs & Customer Service	219,559	496,438	44.23%	518,824	518,824	389,792	389,792	389,792
Quality Improvement & Outcome	635,451	915,048	69.44%	954,539	954,539	767,913	772,550	772,550
Managed Care	44,465	52,831	84.16%	48,322	165,579	278,126	278,126	277,610
Total Mental Health	9,394,887	12,431,893	75.57%	11,289,522	11,377,920	11,012,748	11,012,778	11,120,650
436-MH Mentally Retarded & Ill								
Mentally Retarded & Ill Contracts	1,091,116	1,434,518	76.06%	1,409,788	1,409,788	1,143,288	1,143,288	1,143,288
Crisis Diversion	36,307	48,873	74.29%	51,906	51,906			
Total MH Mentally Retarded & Ill	1,127,423	1,483,391	76.00%	1,461,694	1,461,694	1,143,288	1,143,288	1,143,288
Total Mental Health Fund	31,012,693	40,626,259	76.34%	35,898,820	38,436,203	30,721,831	30,785,526	30,812,798
114-Food & Beverage Fund								
Prepared Food & Beverage Tax	3,647,238	3,648,144	99.98%	3,844,503	3,844,503	4,150,669	4,150,669	4,150,669
115-Group Insurance Fund								
Group Insurance	11,104,154	12,915,128	85.98%	13,318,882	13,818,882	14,033,600	14,033,600	14,033,600
116-Employee Benefit Fund								
Employee Flexible Benefits	272,374	400,000	68.09%	350,000	350,000	450,000	465,000	465,000
117-Vehicle Insurance Fund								
Vehicle Insurance			0.00%	445,000	445,000	462,600	462,600	462,600
120-Workers Compensation Fund								
Workers Compensation	1,309,106	1,466,434	89.27%	1,700,615	1,700,615	1,796,949	1,825,733	1,828,980
130-Workforce Devel Admin Fund								
Workforce Center Administration	220,590	231,253	95.39%	302,807	310,903	261,640	261,640	261,640
133-Workforce Development Fund								
Work Initiative Act - Adult	541,710	549,942	98.50%	566,485	598,485	609,294	609,294	609,294
Work Initiative Act - Youth 70%	347,558	403,753	86.08%	387,594	422,094	336,549	336,549	336,549
Statewide Activities	205,321	290,515	70.67%	116,249	176,249	151,428	151,428	151,428
Work Initiative Act - Youth 30%	226,166	254,359	88.92%	253,066	312,066	289,111	289,111	289,111
Work Initiative Act Dislocated Worker	560,375	699,226	80.14%	525,500	636,500	585,327	585,327	585,327
Total Workforce Development	1,881,130	2,197,795	85.59%	1,848,894	2,145,394	1,971,709	1,971,709	1,971,709
136-WDC National Emergency Fund								

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
Disaster Relief Hurricane Katrina	24,387	40,775	59.81%	30,775	165,775	66,750	66,750	66,750
National Emergency Grant	1,745,023	2,299,139	75.90%	1,707,985	1,707,985	1,244,547	1,244,547	1,244,547
Base Realignment and Closure	120,394	560,000	21.50%	538,744	624,032	266,789	266,789	266,789
Total National Emergency Funds	1,889,804	2,899,914	65.17%	2,277,504	2,497,792	1,578,086	1,578,086	1,578,086
139-Senior Aides Fund								
Senior Aides	268,182	278,099	96.43%	274,699	442,080	448,380	451,012	451,012
Total Workforce Development Funds	4,259,706	5,607,061	75.97%	4,703,904	5,396,169	4,259,815	4,262,447	4,262,447
220-Industrial Development Fund								
Industrial Development Inducement	646,513	3,444,172	18.77%	3,407,641	3,712,640	682,082	682,082	682,082
230-Federal Drug Forfeiture Funds								
Justice	1,781,297	2,015,225	88.39%	264,684	806,426	78,695	82,226	82,276
232 - State Drug Forfeiture Fund								
State Drug Forfeitures	148,650	148,850	99.87%		217,000			
240 - Injured Animal Fund								
Injured Animal Stabilization	324	1,000	32.40%	1,500	6,168	2,500	2,500	2,500
250-Water & Sewer Fund								
Water & Sewer Department	1,610,626	5,623,814	28.64%	2,000,000	4,318,208	2,061,608	561,608	561,608
252-Eastover Sanitary District Fund								
Eastover Sanitary District	481,492	554,085	86.90%	248,912	281,169	260,297	260,297	260,297
253-Norcross Water and Sewer Fund								
Norcross Water and Sewer	88,545	143,090	61.88%	245,371	245,371	306,098	306,098	325,808
255-Kelly Hills Water and Sewer Fund								
Kelly Hills Water and Sewer					24,904			
410-Property Revaluation Fund								
Property Revaluation	473,720	540,182	87.70%	555,619	561,419	566,775	548,172	548,197
420- Recreation Fund								
Hope Mills Recreation					333,220	323,813	323,813	323,813
Recreation and Parks	4,777,577	6,955,561	68.69%	2,606,755	4,671,760	2,479,164	2,479,164	2,479,164
Total Recreation Fund	4,777,577	6,955,561	68.69%	2,606,755	5,004,980	2,802,977	2,802,977	2,802,977
430-Juvenile Crime Prevention Fund								
Juvenile Crime Prevention	948,362	1,085,592	87.36%	886,125	1,186,104	886,125	886,125	886,125
JCP Residential Group Home	609,114	621,553	98.00%	661,661	640,173	668,176	668,176	668,176
Total Juvenile Crime Prevention	1,557,476	1,707,145	91.23%	1,547,786	1,826,277	1,554,301	1,554,301	1,554,301
446-County Community Devel Fund								
County CDBG Administration	324,455	349,225	92.91%	324,194	324,194	348,662	348,662	348,662
Housing Activities	673,991	1,299,675	51.86%	636,187	1,131,803	362,360	362,360	362,360
Economic Development	11,696	209,273	5.59%	54,570	54,570	97,723	97,723	97,723
Public Facilities	402,244	858,504	46.85%	313,802	1,233,802	477,039	477,039	477,039
Public Services	203,029	251,151	80.84%	213,975	213,975	258,432	258,432	258,432
Emergency Shelter Grants		178,254	0.00%					
Total County Community Development	1,615,415	3,146,082	51.35%	1,542,728	2,958,344	1,544,216	1,544,216	1,544,216
447-Community Devel Home Fund								
Home Administration	84,275	165,304	50.98%	75,646	156,675	74,423	74,423	74,423
Home Housing Activity	652,721	2,433,650	26.82%	885,841	2,713,058	872,031	872,031	872,031
Total Community Devel Home	736,996	2,598,954	28.36%	961,487	2,869,733	946,454	946,454	946,454

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
448-CD Support Housing								
Support Housing Administration	4,952	4,952	100.00%					
Support Housing Program Grants	88,475	395,259	22.38%	50,000	303,816	112,180	112,180	112,180
Total Support Housing	93,427	400,211	23.34%	50,000	303,816	112,180	112,180	112,180
Total All Community Development Funds	2,445,838	6,145,247	39.80%	2,554,215	6,131,893	2,602,850	2,602,850	2,602,850
451-NC 91-08-010 Fund								
Planning Grants	57,770	57,770	100.00%	67,960	67,960	66,660	66,660	66,660
452-US DOT 104 Fund								
US DOT 104 (F)	205,659	547,850	37.54%	379,650	685,965	684,256	684,256	684,256
454-NC Elderly								
Community Transportation Program	38,876	68,230	56.98%	64,480	64,480	68,173	68,173	68,173
Rural Operation Assistance Program	199,297	234,780	84.89%	246,710	277,103	246,710	246,710	239,603
Mid Carolina Senior Transportation	63,367	70,735	89.58%	65,023	128,196	70,591	70,591	70,591
Total NC Elderly	301,540	373,745	80.68%	376,213	469,779	385,474	385,474	378,367
469-Fire Tax								
Special Fire District Tax	310,656	613,606	50.63%	255,628	758,135	255,951	255,951	255,951
470-Beaver Dam								
Beaver Dam Fire District	101,562	101,660	99.90%	106,768	107,140	108,249	108,249	108,249
472-Bethany								
Bethany Fire District	142,382	142,436	99.96%	150,972	160,167	152,906	152,906	152,906
473-Bonnie Doone								
Bonnie Doone Fire District	78,816	208,957	37.72%	30,661	31,655	5,631	5,631	5,631
474-Cotton								
Cotton Fire District	443,322	443,478	99.96%	508,711	551,134	561,867	561,867	561,867
476-Cumberland Road								
Cumberland Road Fire District	296,906	296,962	99.98%	330,079	342,334	359,297	359,297	359,297
478-Eastover								
Eastover Fire District	309,550	309,597	99.98%	331,503	356,237	338,619	338,619	338,619
480-Godwin Falcon								
Godwin Falcon Fire District	66,496	66,596	99.85%	68,630	70,159	69,341	69,341	69,341
482-Grays Creek								
Grays Creek Fire Department #18	197,648	197,713	99.97%	219,478	229,458	234,827	234,827	234,827
Grays Creek Fire Department #24	197,613	197,713	99.95%	219,478	229,458	234,827	234,827	234,827
Total Grays Creek Fire District	395,261	395,426	99.96%	438,956	458,916	469,654	469,654	469,654
484-Lafayette Village								
Lafayette Village Fire District	134,951	389,135	34.68%	57,763	64,696	14,238	14,238	14,238
486-Lake Rim								
Lake Rim Fire District	342,800	1,020,873	33.58%	119,524	129,305	22,859	22,859	22,859
490-Manchester								
Manchester Fire District (Spring Lake)	77,424	77,524	99.87%	86,122	91,166	82,957	82,957	82,957
492-Pearces Mill								
Pearces Mill Fire District	606,333	606,443	99.98%	637,464	675,358	610,448	610,448	610,448
494-Stedman								
Stedman Fire District	99,191	99,236	99.95%	100,887	106,360	104,988	104,988	104,988

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
495-Stoney Point								
Stoney Point Fire District	608,903	690,087	88.24%	561,004	563,404	578,068	578,068	578,068
496-Vander								
Vander Fire District	594,681	594,740	99.99%	619,932	635,969	647,327	647,327	647,327
498-Wade								
Wade Fire District	59,740	72,863	81.99%	64,262	80,080	64,309	64,309	64,309
499-Westarea								
Westarea Fire District	699,193	699,393	99.97%	794,464	864,727	816,908	816,908	816,908
620-Civic Center Fund								
Civic Center	4,684,175	7,148,105	65.53%	5,442,898	6,444,444	7,476,507	5,294,996	5,294,996
621-Civic Center Motel Tax								
Civic Center Motel Tax	632,169	795,283	79.49%	738,506	738,506	824,879	824,879	824,879
623-Coliseum Debt Service								
Debt Service - Coliseum	2,905,462	4,786,050	60.71%	4,911,550	4,911,550	5,039,175	5,039,175	5,039,175
625-Solid Waste Fund								
Administration	606,233	784,198	77.31%	688,882	779,261	526,112	543,012	543,012
Ann Street	1,990,875	3,178,511	62.64%	3,856,920	4,098,420	3,617,456	3,630,776	3,630,831
Wilkes Road	485,676	1,069,502	45.41%	638,893	638,893	750,863	757,019	757,019
Container Sites	571,243	768,745	74.31%	800,218	826,268	863,933	886,368	888,362
Transportaion	466,899	482,827	96.70%	711,541	711,541	863,600	875,570	875,570
Household Hazardous Waste/Planning	143,177	180,098	79.50%	196,481	196,981	163,112	167,726	167,728
Maintenance	420,657	524,187	80.25%	478,839	480,339	538,028	625,936	625,936
White Goods	218,554	269,730	81.03%	298,470	302,470	275,582	282,932	282,813
Construction & Demolition	94,480	231,300	40.85%	158,646	158,646	37,997	39,396	39,510
Recycling	105,089	1,337,604	7.86%	900,346	981,705	422,848	433,058	433,412
Total Solid Waste	5,102,883	8,826,702	57.81%	8,729,236	9,174,524	8,059,531	8,241,793	8,244,193
630-General Litigation								
Legal	308,479	318,905	96.73%	218,905	218,905	228,905	228,905	228,905
802-Fayetteville Tax Fund								
City of Fayetteville	42,425,454							
804-Revitalization Tax								
Downtown Revitalization	79,866							
806-Falcon Tax								
Town of Falcon	19,325							
808-Godwin Tax								
Town of Godwin	9,446							
810-Hope Mills Tax								
Town of Hope Mills	2,701,150							
812-Linden Tax								
Town of Linden	14,908							
814-Spring Lake Tax								
Town of Spring Lake	2,231,966							
816-Stedman Tax								
Town of Stedman	144,648							

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
818-Wade Tax								
Town of Wade	46,733							
820-Intergovernment Fund								
Sheriff	40,295							
Domestic Violence Center	76,560							
Excise Tax on Deeds	1,477,924							
Cumberland County Schools								
Total Intergovernment	1,594,779							
822-Stormwater Fund								
Stormwater Utility	2,211,519							
824-Tourism Development Authority								
Tourism Development Authority	3,051,218	3,348,300	91.13%	3,200,000	3,992,000	3,700,000	3,700,000	3,700,000
826-NC 3% Vehicle Interest								
NC 3% Vehicle Interest	59,685							
850-Inmate Welfare								
Inmate Canteen	428,175	428,175	100.00%	376,159	430,159	404,078	404,078	404,221
855-Inmate Trust Fund								
Inmate Account Fund	680,571							
870-LEO Special Separation								
LEO Separation Allowance	129,421	230,000	56.27%	235,000	275,000	300,000	300,000	300,000
875-Cumberland Cemetery Trust								
Cemetery Trust	2,125	4,300	49.42%	4,300	4,300	4,300	4,300	4,300
Total Separate Funds	152,518,555	144,492,752	105.55%	113,662,251	144,572,919	104,287,775	100,883,565	109,579,217
Total County Annually Budgeted Funds	408,400,816	420,302,679	97.17%	374,842,546	424,050,467	381,330,274	371,900,870	380,974,258
Multi-Year Funds:								
004 - School Bond Projects								
School Bond Projects	107,241,672	108,222,941	99.09%	108,222,941	108,522,336	108,352,564	108,352,564	108,522,336
006 - Animal Control								
Animal Control Building	2,347,473	5,173,753	45.37%	5,173,753	5,280,033	5,225,753	5,280,033	5,280,033
007 - Landfill Construction								
Landfill Construction	4,198,050	4,789,273	87.66%	4,789,273	4,789,273	4,789,273	4,789,273	4,789,273
009 - NORCRESS Sewer Project								
NORCRESS Sewer Project	9,642,987	9,734,628	99.06%	9,734,628	9,783,968	9,784,096	9,784,096	9,783,968
010 - Kelly Hills Sewer Project								
Kelly Hills Sewer Project	2,598,024	3,583,400	72.50%	3,583,400	3,603,360	3,603,360	3,603,360	Closed
011 - Sheriff Training Facility								
Training Facility Project	2,088,738	4,099,147	50.96%	4,099,147	4,972,889	4,972,889	4,972,889	4,972,889
012 - Eastover Sanitary District Sewer Project								
Eastover Sanitary District Sewer Project	125,390	2,859,786	4.38%	2,859,786	3,610,433	2,990,215	3,590,215	3,610,433

EXPENDITURES BY ORGANIZATION

Department	FY 2006			FY2007		FY 2008		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/06	Budget 6/30/07	Requested Budget	Recommended Budget	Adopted Budget
013 - 2004 School Bond Projects								
2004 School Bond Projects	45,418,259	45,871,108	99.01%	45,871,108	45,998,264	45,871,108	45,871,108	45,998,264
014 - Averagesboro Battlefield								
Averagesboro Battlefield	248,511	577,617	43.02%	577,617	577,617	577,617	577,617	577,617
015 - Health Department Building								
Health Department Building					1,466,300	1,466,300	1,466,300	1,466,300
Total Multi-Year Funds	173,909,104	184,911,653	94.05%	184,911,653	188,604,473	187,633,175	188,287,455	185,001,113
Total All Funds	582,309,920	605,214,332	96.22%	559,754,199	612,654,940	568,963,449	560,188,325	565,975,371