

FUND STRUCTURE

The Accounting and Budgetary systems for the county are organized using funds and account groups. A fund is a separate accounting entity, with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. 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 Fund
- Industrial Development
- Federal Drug Forfeiture Funds
- NC Controlled Substance Fund
- Injured Animal Fund
- Water & Sewer Fund
- Eastover Sanitary District Fund
- Property Revaluation Fund
- Recreation Fund
- Juvenile Crime Prevention Fund
- Community Development Funds
- Transportation Funds
- Fire Protection Funds
- Cemetery Fund

2. Capital Project Funds

- Detention Facility Fund
- Social Services/Community Corrections Center Fund
- School Bond Fund 98
- Mental Health Winding Creek Fund
- Animal Control Shelter
- Landfill Construction Fund
- Eastover Water Project Fund
- NORCRESS Water and Sewer Fund
- Kelly Hills Water and Sewer Fund

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Headquarters Library Bond Fund
NC School Bond Projects Fund

3. Proprietary Funds

Internal Service Funds

Group Insurance Fund
Employee Flexible Benefit Fund
Workers' Compensation Fund
General Litigation Fund

Enterprise Funds

Cumberland County Memorial Auditorium Fund (Coliseum)
Cumberland County Solid Waste Fund

4. Fiduciary Funds

Trust Funds

Inmate Fund
Special Separation Allowance Fund

Agency Funds

City Tax Funds
Stormwater Utility Fund
Intergovernmental Custodial Fund
Inmate Payee Fund
Intergovernmental Custodial Fund