

## 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
    - ◆ Federal Drug Forfeiture Funds
    - ◆ Injured Animal Fund
    - ◆ County Water & Sewer Fund
    - ◆ Eastover Sanitary District Fund
    - ◆ Property Revaluation Fund
    - ◆ Recreation Fund
    - ◆ Juvenile Crime Prevention Fund
    - ◆ Community Development Funds
    - ◆ Transportation Funds
    - ◆ Fire Protection Funds
    - ◆ Inmate Welfare Fund
  
  - 2. Capital Project Funds
    - ◆ 1998 School Bond Fund
    - ◆ Animal Control Shelter Fund
    - ◆ Landfill Construction Fund
    - ◆ NORCRESS Sewer Project Fund
    - ◆ Kelly Hills Water and Sewer Fund
    - ◆ Law Enforcement Training Center Fund
    - ◆ Eastover Sanitary District Sewer Fund

- ◆ 2004 School Bond Projects
- ◆ Averagesboro Battlefield Fund

3. Proprietary Funds

- ◆ Internal Service Funds
  - ◆ Group Insurance Fund
  - ◆ Employee Flexible Benefit Fund
  - ◆ Workers' Compensation Fund
  - ◆ General Litigation Fund
- ◆ Enterprise Funds
  - ◆ Cumberland County Crown Center Funds
  - ◆ Cumberland County Solid Waste Fund

4. Fiduciary Funds

- ◆ Cumberland County Solid Waste Fund
  - ◆ Trust Fund
  - ◆ Special Separation Allowance Fund
- ◆ Permanent Fund
  - ◆ Cemetery Fund
  - ◆ Agency Funds
  - ◆ City Tax Funds
  - ◆ Intergovernmental Custodial Fund
  - ◆ Stormwater Utility Fund
  - ◆ Tourism Development Authority Fund\
  - ◆ Inmate Payee Fund