

# COUNTY OF CUMBERLAND



## ADOPTED BUDGET

FISCAL YEAR 2008

# **CUMBERLAND COUNTY NORTH CAROLINA**

## **FY2008 ADOPTED BUDGET**

### **BOARD OF COUNTY COMMISSIONERS**

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**J. Breeden Blackwell, Vice Chairman**  
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**Billy R. King**  
**Edward Melvin**  
**Diane Wheatley**

**COUNTY MANAGER**  
**James E. Martin**

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

### **BUDGET STAFF**

**Howard Abner ..... Assistant Finance Director**  
**Kelly Autry ..... 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   | 16,512,100         | (9,605,103)        | 6,906,997          | 135,527        | 7,042,524          |
|                      | <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        | 737,386  |
| Social Services Revenue Offset | (90,346) |
| Net Target Reductions          | 647,040  |

## 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

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- **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

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- **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

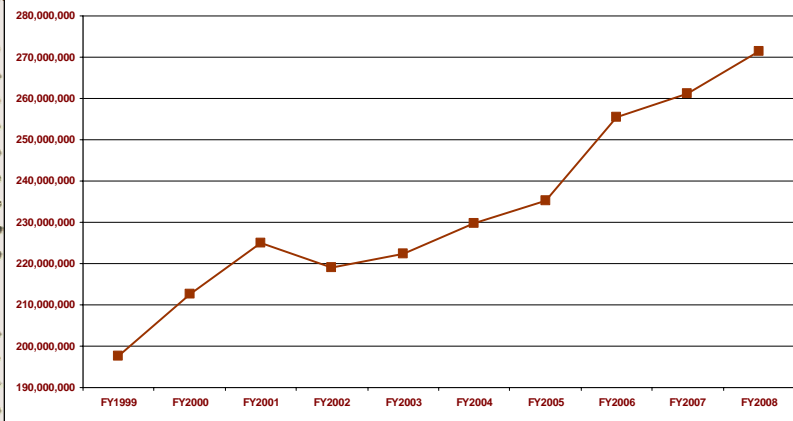
|                                 |                      |
|---------------------------------|----------------------|
| • Personnel                     | \$94,945,959         |
| • Basic operating               | \$21,507,428         |
| • Capital outlay                | <u>\$1,439,757</u>   |
| <i>Department 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 |

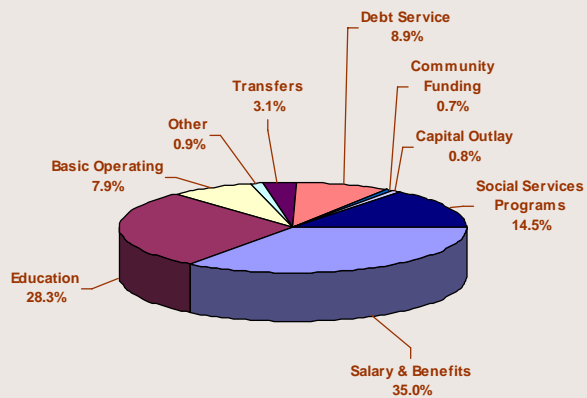
## Community Funding

| Agency Name                                     | FY 2007<br>Adopted | FY 2008<br>Requested | FY 2008<br>Recommended | FY 2008<br>Adopted |
|---|--------------------|----------------------|------------------------|--------------------|
| <b>General Fund</b>                             |                    |                      |                        |                    |
| 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              |
| <b>Total General Fund</b>                       | <b>1,722,226</b>   | <b>1,913,677</b>     | <b>1,797,974</b>       | <b>1,804,912</b>   |
| <b>Separate Funds</b>                           |                    |                      |                        |                    |
| Cumberland County Business Council-Shell Bldg   | 144,000            | 200,000              | 200,000                | 200,000            |
| <b>Total All Funds</b>                          | <b>1,866,226</b>   | <b>2,113,677</b>     | <b>1,997,974</b>       | <b>2,004,912</b>   |

## General Fund - Fund Balance

|   |                        |
|---|------------------------|
| <b>Total available funds - July 1, 2006 (per audit)</b> | <b>\$ 80,649,091</b>   |
| Projected revenues at June 30, 2007                     | 260,612,844            |
| Projected expenditures at June 30, 2007                 | (256,420,564)          |
| <b>FY2007 projected current operating gain</b>          | <b>\$ 4,192,280</b>    |
| Other adjustments                                       | (14,286,162)           |
| <b>FY2007 net gain (deficit)</b>                        | <b>\$ (10,093,882)</b> |
| <b>Projected total funds available</b>                  | <b>70,555,209</b>      |
| Less: reserved for inventories & Register of Deeds      | (479,130)              |
| Less: reserved by state statute                         | (20,631,163)           |
| <b>Projected fund balance at June 30, 2007</b>          | <b>\$ 49,444,916</b>   |
| <b>Designated Reserves (not in budget)</b>              |                        |
| 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)              |
| <b>Projected undesignated fund balance-FY2007</b>       | <b>\$ 40,851,533</b>   |
| Less: Projected fund balance appropriated for FY2008    | (11,101,519)           |
| <b>Projected FY2007 net undesignated fund balance</b>   | <b>\$ 29,750,014</b>   |
| <b>FY2008 adopted budget</b>                            | <b>\$ 271,395,041</b>  |
| <b>Total fund balance appropriated</b>                  | <b>11,101,519</b>      |
| <b>% Reserve remaining</b>                              | <b>10.96%</b>          |

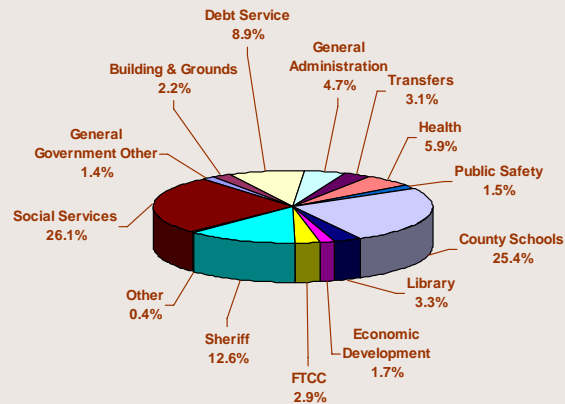
## GF Expenditures by Category



## GF Expenditures by Category

|                           | FY 2004<br>Final<br>Budget | FY 2005<br>Final<br>Budget | FY 2006<br>Final<br>Budget | FY2007<br>Final<br>Budget | FY 2008<br>Adopted<br>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                    |
| <b>Total Expenditures</b> | <b>\$239,845,858</b>       | <b>\$257,869,461</b>       | <b>\$275,801,587</b>       | <b>\$279,477,548</b>      | <b>\$271,395,041</b>         |

## GF Expenditures by Function



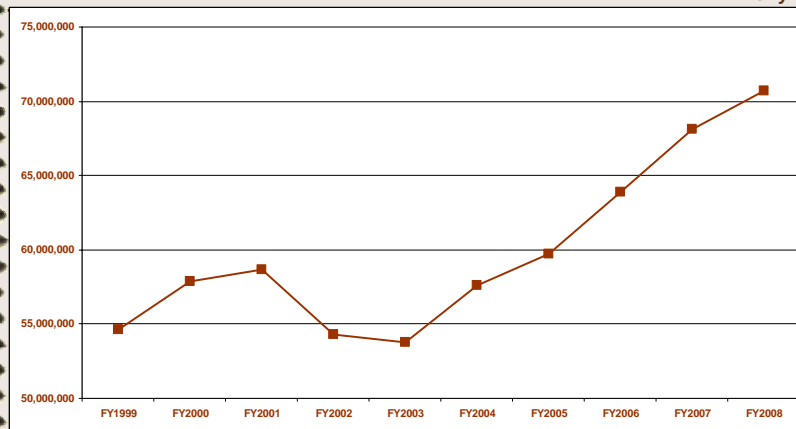


## GF Expenditures by Function

|                                    | FY 2004<br>Final<br>Budget | FY 2005<br>Final<br>Budget | FY 2006<br>Final<br>Budget | FY 2007<br>Final<br>Budget | FY 2008<br>Adopted<br>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                    |
| <b>Total Expenditures</b>          | <b>\$239,845,858</b>       | <b>\$257,869,461</b>       | <b>\$275,801,587</b>       | <b>\$279,477,548</b>       | <b>\$271,395,041</b>         |

## 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

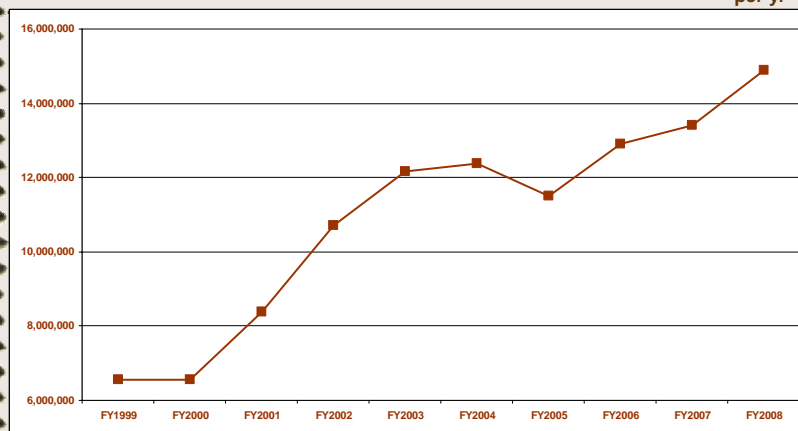
1.82%  
Per yr



| 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 |

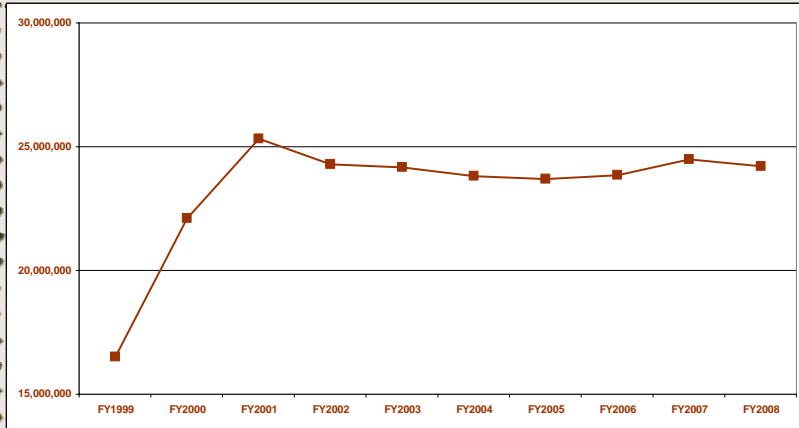
## Medicaid Expenditures

14.18%  
per yr



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

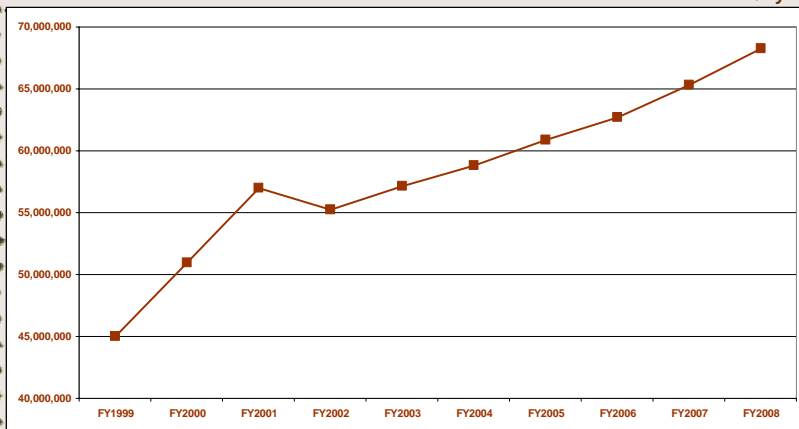
## General Fund Debt Service



| 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

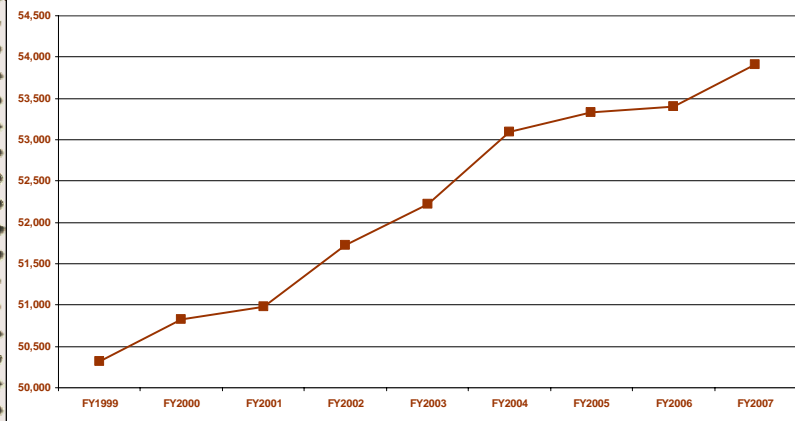
5.76%  
Per yr



| 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

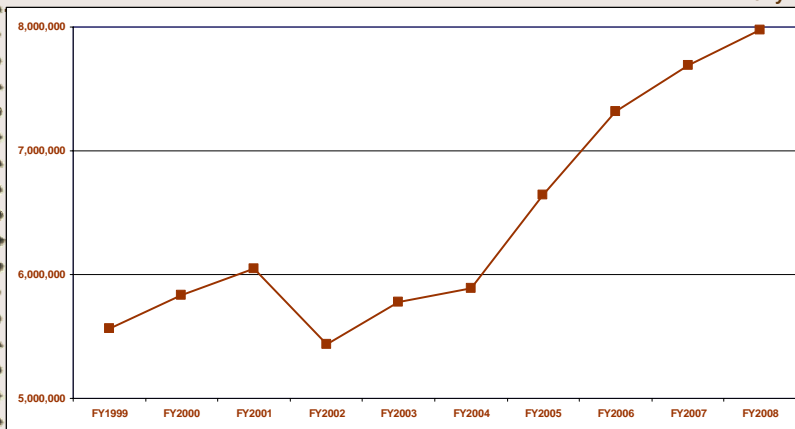
0.89%  
Per yr



| 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 |

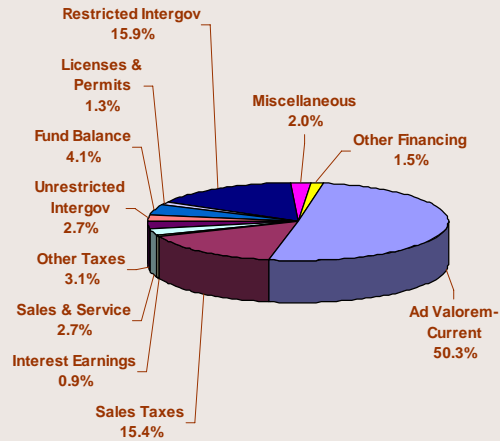
## General Fund Revenue

|                                  |                |
|----------------------------------|----------------|
| • Ad valorem taxes               |                |
| • Real & personal property       | \$123,202, 725 |
| • Motor vehicle                  | \$13,379,789   |
| • Other                          | 6,052,495      |
| • Other taxes                    |                |
| • Sales                          | \$41,925,985   |
| • Other                          | \$2,248,054    |
| • Unrestricted intergovernmental | \$7,461,814    |
| • Restricted intergovernmental   | \$43,159,789   |

## General Fund Revenue

|                             |                      |
|-----------------------------|----------------------|
| • Licenses & permits        | \$3,649,985          |
| • Sales & services          | \$7,238,529          |
| • Miscellaneous             | \$7,841,150          |
| • Other financing sources   | \$4,133,206          |
| • Fund balance appropriated | <u>\$11,101,520</u>  |
| <i>General Fund total</i>   | <i>\$271,395,041</i> |

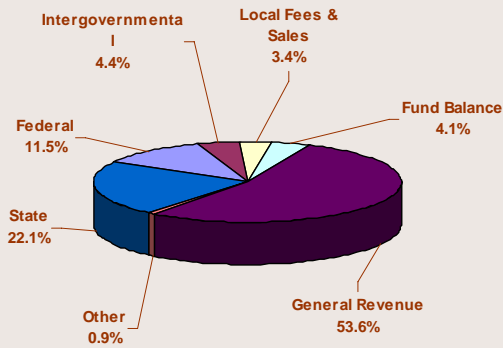
## General Fund Revenue by Category



## General Fund Revenue by Category

|                                | FY 2004<br>Final<br>Budget | FY 2005<br>Final<br>Budget | FY 2006<br>Final<br>Budget | FY2007<br>Final<br>Budget | FY2008<br>Adopted<br>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                   |
| <b>Total Revenue</b>           | <b>\$239,845,858</b>       | <b>\$257,869,461</b>       | <b>\$275,801,587</b>       | <b>\$279,477,548</b>      | <b>\$271,395,041</b>        |

## General Fund Revenue by Source



## General Fund Revenue by Source

|                      | FY 2004<br>Adopted<br>Budget | FY 2005<br>Adopted<br>Budget | FY 2006<br>Adopted<br>Budget | FY 2007<br>Adopted<br>Budget | FY 2008<br>Adopted<br>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                  |
| <b>Total Revenue</b> | <b>\$229,736,485</b>         | <b>\$235,302,903</b>         | <b>\$255,439,315</b>         | <b>\$261,180,295</b>         | <b>\$271,395,041</b>         |

## Multi-Year Capital Projects

|                                  | 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 |

## 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

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• <b>Mental Health</b></li> <li> <ul style="list-style-type: none"> <li>• \$5,086,022 (14.2%) decrease</li> <li>• County contribution</li> </ul> </li> <li>• <b>Prepared Food &amp; Beverage Tax</b></li> <li> <ul style="list-style-type: none"> <li>• \$306,166 (8.0%) increase</li> <li>• County contribution</li> </ul> </li> <li>• <b>Group Insurance</b></li> <li> <ul style="list-style-type: none"> <li>• \$714,718 (5.4%) increase</li> <li>• County Contribution</li> </ul> </li> </ul> | <p><b>\$30,812,798</b></p> <p><b>\$4,581,053</b></p> <p><b>\$4,150,669</b></p> <p><b>\$0</b></p> <p><b>\$14,033,600</b></p> <p><b>\$0</b></p> |
|--|---|

## Separate Funds

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• <b>Workers Compensation</b></li> <li> <ul style="list-style-type: none"> <li>• \$128,365 (7.5%) increase</li> <li>• County contribution</li> </ul> </li> <li>• <b>Workforce Development</b></li> <li> <ul style="list-style-type: none"> <li>• \$441,457 (9.4%) decrease</li> <li>• County contribution</li> </ul> </li> <li>• <b>Industrial Development</b></li> <li> <ul style="list-style-type: none"> <li>• \$2,725,559 (80.0%) decrease</li> <li>• County Contribution</li> </ul> </li> </ul> | <p><b>\$1,828,980</b></p> <p><b>\$0</b></p> <p><b>\$4,262,447</b></p> <p><b>\$79,148</b></p> <p><b>\$682,082</b></p> <p><b>\$526,104</b></p> |
|---|--|

## 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

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

## Current Debt

|  | Type<br>of Debt | Purpose<br>of the Debt | Date<br>of Issue | Balance<br>6/30/07 |
|--|-----------------|------------------------|------------------|--------------------|
| <b>General Fund</b>                          |                 |                        |                  |                    |
| 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         |
| <b>Total School Bonds</b>                    |                 |                        |                  | <b>90,185,000</b>  |
| 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          |
| <b>Total General Obligation (G.O.) Bonds</b> |                 |                        |                  | <b>98,230,000</b>  |

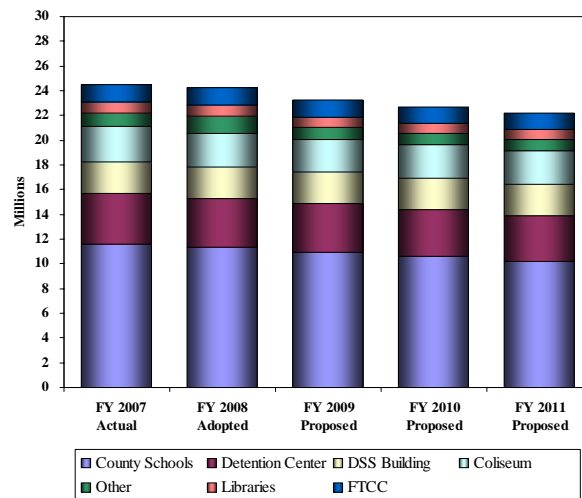
## Current Debt

|   | Type<br>of Debt | Purpose<br>of the Debt | Date<br>of Issue | Balance<br>6/30/07        |
|---|-----------------|------------------------|------------------|---------------------------|
| <b>General Fund</b>                               |                 |                        |                  |                           |
| <b>Public Buildings Series 1998:</b>              |                 |                        |                  |                           |
| 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>         |
| <b>COPS Series 2000 Refunding</b>                 |                 |                        |                  |                           |
| Detention Facility                                | COPS            | Detention Facility     | 12/13/01         | <u>36,225,000</u>         |
| <b>Total Certificates of Participation (COPS)</b> |                 |                        |                  | <u><b>61,625,000</b></u>  |
| SunTrust Energy Savings                           | Capital Lease   | Energy Conservation    | 12/09/04         | <u>4,241,761</u>          |
| <b>Total Capital Leases</b>                       |                 |                        |                  | <u><b>4,241,761</b></u>   |
| 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                   |
| <b>Total Notes Payable</b>                        |                 |                        |                  | <u><b>4,076,143</b></u>   |
| <b>Total General Fund</b>                         |                 |                        |                  | <u><b>168,172,904</b></u> |

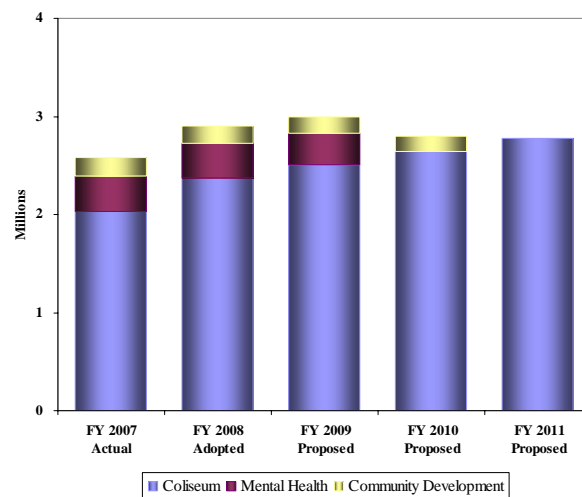
## Current Debt

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

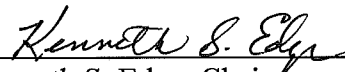
|                                 | <u>Approved Tax Rate</u><br><u>Per \$100 Valuation</u> |
|---------------------------------|--|
| Beaver Dam Fire District        | 10 cents   |
| Bethany Fire District           | 10 cents   |
| Bonnie Doone Fire District      | 10 cents   |
| Cotton Fire District            | 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  
Special Fire Service Fire District

10 cents  
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 31<sup>st</sup> day of May 2007.

  
Kenneth S. Edge, Chairman

  
James E. Martin, County Manager

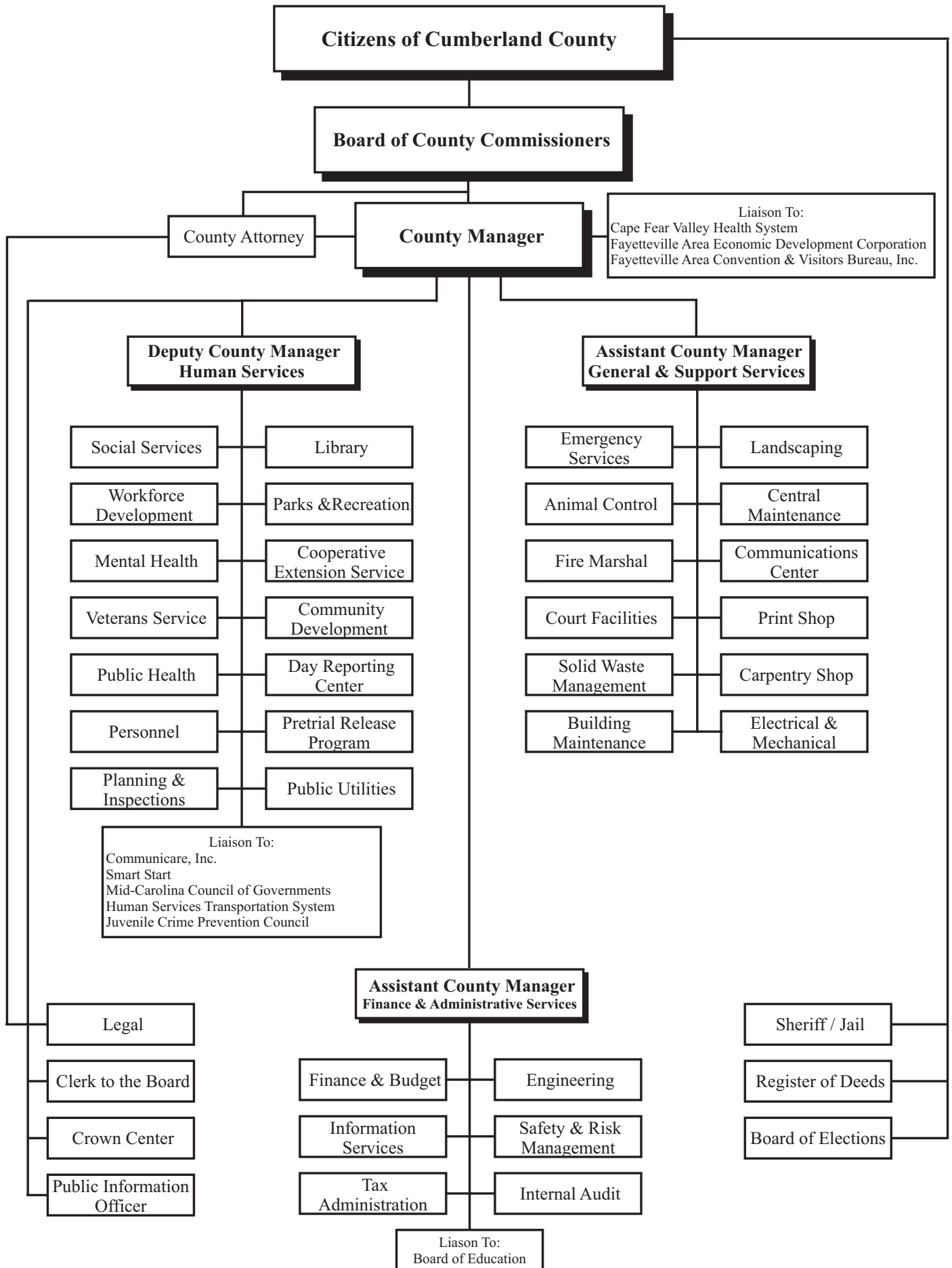


**ATTACHMENT "A" ADJUSTMENTS TO THE FY2008 RECOMMENDED BUDGET**

| Department                        | Explanation of Change   | Expenditure Changes | Revenue Changes    |
|-----------------------------------|---|---------------------|--------------------|
| <b>General Fund</b>               |   |                     |                    |
|                                   | <b>Recommended Budget</b>                                     | <b>271,017,305</b>  | <b>271,017,305</b> |
| <b>Personnel</b>                  | Transfer of 3 Mental Health Substance Abuse Counselors to DSS | 134,305             |                    |
|                                   | 3 SRO Deputy II positions                                     | 144,201             |                    |
|                                   | General personnel changes                                     | 95,729              |                    |
| <b>Recurring Other</b>            | Operating   | (61)                |                    |
|                                   | Workfirst transportation                                      | (3,401)             |                    |
|                                   | Transfer to Property Revaluation                              | 25                  |                    |
| <b>One-Time</b>                   | BRAC Regional Task Force                                      | 6,938               |                    |
| <b>Revenue</b>                    | 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             |
|                                   | <b>Total Amended General Fund Budget</b>                      | <b>271,395,041</b>  | <b>271,395,041</b> |
| <b>County School Capital Fund</b> |   |                     |                    |
|                                   | <b>Recommended Budget</b>                                     | <b>3,884,708</b>    | <b>3,884,708</b>   |
|                                   | 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          |
|                                   | <b>Total Amended County School Capital Budget</b>             | <b>12,529,708</b>   | <b>12,529,708</b>  |
| <b>E-911 Fund</b>                 |   |                     |                    |
|                                   | <b>Recommended Budget</b>                                     | <b>957,038</b>      | <b>957,038</b>     |
|                                   | Personnel   | 4,912               |                    |
|                                   | Fund balance appropriated                                     |                     | 4,912              |
|                                   | <b>Total Amended E-911 Budget</b>                             | <b>961,950</b>      | <b>961,950</b>     |
| <b>Mental Health Fund</b>         |   |                     |                    |
|                                   | <b>Recommended Budget</b>                                     | <b>30,785,526</b>   | <b>30,785,526</b>  |
| <b>Personnel</b>                  | 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            |
|   | <b>Total Amended Mental Health Budget</b>              | <b>30,812,798</b>   | <b>30,812,798</b> |
| <b>Workers Compensation Fund</b>                  |  |                     |                   |
|   | <b>Recommended Budget</b>                              | <b>1,825,733</b>    | <b>1,825,733</b>  |
|   | Personnel  | 3,247               |                   |
|   | Interest   |                     | 3,247             |
|   | <b>Total Amended Workers Compensation Budget</b>       | <b>1,828,980</b>    | <b>1,828,980</b>  |
| <b>Federal Forfeiture Fund</b>                    |  |                     |                   |
|   | <b>Recommended Budget</b>                              | <b>82,226</b>       | <b>82,226</b>     |
|   | Personnel  | 50                  |                   |
|   | Fund Balance Appropriated                              |                     | 50                |
|   | <b>Total Amended Federal Forfeiture Budget</b>         | <b>82,276</b>       | <b>82,276</b>     |
| <b>NORCRESS Water &amp; Sewer Fund</b>            |  |                     |                   |
|   | <b>Recommended Budget</b>                              | <b>306,098</b>      | <b>306,098</b>    |
|   | Utilities (BOCC 6/18/07)                               | 19,710              |                   |
|   | Sewer Fees   |                     | 19,710            |
|   | <b>Total Amended NORCRESS Water &amp; Sewer Budget</b> | <b>325,808</b>      | <b>325,808</b>    |
| <b>Property Revaluation Fund</b>                  |  |                     |                   |
|   | <b>Recommended Budget</b>                              | <b>548,172</b>      | <b>548,172</b>    |
|   | Personnel  | 25                  |                   |
|   | Transfer from General Fund                             |                     | 25                |
|   | <b>Total Amended Property Revaluation Budget</b>       | <b>548,197</b>      | <b>548,197</b>    |
| <b>NC Elderly-Handicapped Transportation Fund</b> |  |                     |                   |
|   | <b>Recommended Budget</b>                              | <b>385,474</b>      | <b>385,474</b>    |
|   | 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  |                     |                   |
|   | <b>Total Amended Elderly-Handicapped Budget</b>        | <b>378,367</b>      | <b>378,367</b>    |
| <b>Solid Waste Fund</b>                           |  |                     |                   |
|   | <b>Recommended Budget</b>                              | <b>8,241,793</b>    | <b>8,241,793</b>  |
|   | Personnel  | 2,400               |                   |
|   | Interest   |                     | 2,400             |
|   | <b>Total Amended Solid Waste Budget</b>                | <b>8,244,193</b>    | <b>8,244,193</b>  |

| Department  | Explanation of<br>Change  | Expenditure<br>Changes | Revenue<br>Changes |
|---|---------------------------|------------------------|--------------------|
| <b>Inmate Welfare Fund</b>                                |                           |                        |                    |
|   | <b>Recommended Budget</b> | <b>404,078</b>         | <b>404,078</b>     |
| Personnel   |                           | 143                    |                    |
| Fund Balance Appropriated                                 |                           |                        | 143                |
| <b>Total Amended Inmate Welfare Budget</b>                |                           | <b>404,221</b>         | <b>404,221</b>     |
| <b>1998 School G.O. Bond Fund</b>                         |                           |                        |                    |
|   | <b>Recommended Budget</b> | <b>108,352,564</b>     | <b>108,352,564</b> |
| 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            |
| <b>Total Amended 1998 School G.O. Bond Budget</b>         |                           | <b>108,522,336</b>     | <b>108,522,336</b> |
| <b>NORCRESS Water &amp; Sewer Fund</b>                    |                           |                        |                    |
|   | <b>Recommended Budget</b> | <b>9,784,096</b>       | <b>9,784,096</b>   |
| Operating (BOCC 6/18/07)                                  |                           | (128)                  |                    |
| Tap Fees  |                           |                        | (128)              |
| <b>Total Amended NORCRESS Water &amp; Sewer Budget</b>    |                           | <b>9,783,968</b>       | <b>9,783,968</b>   |
| <b>Kelly Hills Water &amp; Sewer</b>                      |                           |                        |                    |
|   | <b>Recommended Budget</b> | <b>3,603,360</b>       | <b>3,603,360</b>   |
| 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)          |
| <b>Total Amended Kelly Hills Water &amp; Sewer Budget</b> |                           | <b>0</b>               | <b>0</b>           |
| <b>Eastover Sanitary District Sewer Fund</b>              |                           |                        |                    |
|   | <b>Recommended Budget</b> | <b>3,590,215</b>       | <b>3,590,215</b>   |
| Eastover approach main allocation fees (BOCC 5/7/07)      |                           | 20,218                 |                    |
| Eastover approach main fees                               |                           |                        | 20,218             |
| <b>Total Amended Eastover Sanitary Sewer Budget</b>       |                           | <b>3,610,433</b>       | <b>3,610,433</b>   |
| <b>2004 School G.O. Bond Fund</b>                         |                           |                        |                    |
|   | <b>Recommended Budget</b> | <b>45,871,108</b>      | <b>45,871,108</b>  |
| Operating (BOCC 6/18/07)                                  |                           | (233,660)              |                    |
| Capital   |                           | 360,816                |                    |
| Interest  |                           |                        | 119,583            |
| Fund balance appropriated                                 |                           |                        | 7,573              |
| <b>Total Amended 2004 School G.O. Bond Budget</b>         |                           | <b>45,998,264</b>      | <b>45,998,264</b>  |



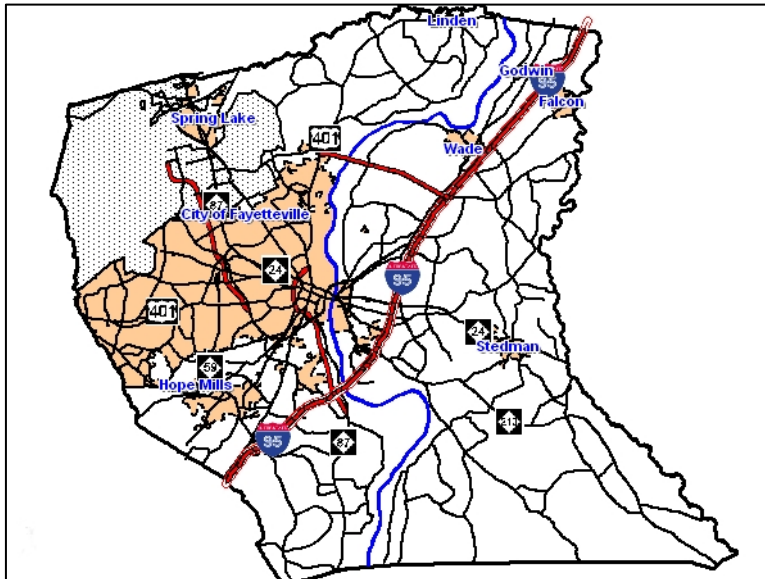
## BRIEF HISTORY OF THE COUNTY OF CUMBERLAND

### 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](http://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

|   |              |           |
|---|--------------|-----------|
| Sheriff Protection (Municipalities Excluded)                | Jan-Dec 2006 |           |
| 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    |
| Numbr 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   |              | 2         |
| Cape Fear Valley Medical Center                             |              | 1         |
| Number of beds  |              | 426       |
| Highsmith-Rainey Memorial Hospital                          |              | 1         |
| Number of beds for continuing acute-care and emergency care |              | 112       |
| Number of pallative care unit beds                          |              | 8         |
| Veteran's Affairs Medical Center                            |              |           |
| Number of beds  |              | 164       |
| Womack Army Community Hospital                              |              |           |
| Number of beds  |              | 287       |



## **BUDGET PROCESS**

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

1. All departments, other than the public schools, are required to submit to the County Manager their budget requests and revenue estimates for the next fiscal year by April 30.
2. The Cumberland County Schools and Fayetteville Technical Community College must submit their proposed budgets and requests for County appropriations no later than May 15.
3. The County Manager submits the recommended budget, including a budget message, to the Board of County Commissioners not later than June 1. G.S. 159-11 requires that the recommended budget be balanced unless the Board of County Commissioners insists that an unbalanced budget be submitted.
4. On the same day that the County Manager submits the budget to the Board of County Commissioners, a copy is also filed with the Clerk to the Board for public inspection and the budget is posted to the county's web site at [www.co.cumberland.nc.us](http://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            | FT           | PT         | FTEs            | FT           | PT         | FTEs            | FT           | PT         | FTEs            |
| <b>General Fund</b>               |              |            |                 |              |            |                 |              |            |                 |              |            |                 |
| 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            |
| <b>Total General Fund</b>         | <b>1,816</b> | <b>188</b> | <b>1,887.89</b> | <b>1,848</b> | <b>190</b> | <b>1,919.51</b> | <b>1,871</b> | <b>201</b> | <b>1,950.26</b> | <b>1,882</b> | <b>193</b> | <b>1,958.21</b> |

## SUMMARY OF POSITIONS BY DEPARTMENT

| Department                        | FY 2005      |            |                 | FY 2006      |            |                 | FY 2007      |            |                 | FY 2008      |            |                 |
|-----------------------------------|--------------|------------|-----------------|--------------|------------|-----------------|--------------|------------|-----------------|--------------|------------|-----------------|
|                                   | FT           | PT         | FTEs            | FT           | PT         | FTEs            | FT           | PT         | FTEs            | FT           | PT         | FTEs            |
| <b>Separate Fund</b>              |              |            |                 |              |            |                 |              |            |                 |              |            |                 |
| 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            |
| <b>Total Separate Funds</b>       | <b>625</b>   | <b>26</b>  | <b>638.5</b>    | <b>581</b>   | <b>14</b>  | <b>588</b>      | <b>555</b>   | <b>15</b>  | <b>562.5</b>    | <b>393</b>   | <b>10</b>  | <b>396.66</b>   |
| <b>Total All Funds</b>            | <b>2,441</b> | <b>214</b> | <b>2,526.39</b> | <b>2,429</b> | <b>204</b> | <b>2,507.51</b> | <b>2,426</b> | <b>216</b> | <b>2,512.76</b> | <b>2,275</b> | <b>203</b> | <b>2,354.87</b> |

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

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

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

**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<br>Position #               | Current<br>Classification       | Grade | Salary | Adopted<br>Classification          | Grade | Salary | Difference    |
|--|---------------------------------|-------|--------|------------------------------------|-------|--------|---------------|
| <b>General Fund:</b>                   |                                 |       |        |                                    |       |        |               |
| <b>101-410-4125 Elections</b>          |                                 |       |        |                                    |       |        |               |
| BOE0005                                | Computing Support Technician II | 63    | 30,051 | Computing Support Technician III   | 66    | 32,681 | 2,630         |
| <b>101-410-4130 Finance</b>            |                                 |       |        |                                    |       |        |               |
| 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 | <u>1,573</u>  |
|  |                                 |       |        | Total Finance                      |       |        | <u>15,349</u> |
| <b>101-410-4135 Legal</b>              |                                 |       |        |                                    |       |        |               |
| LEG0006                                | Paralegal I                     | 67    | 34,574 | Paralegal II                       | 68    | 36,303 | 1,729         |
| <b>101-410-4145 Register of Deeds</b>  |                                 |       |        |                                    |       |        |               |
| 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 | <u>0</u>      |
|  |                                 |       |        | Total Register of Deeds            |       |        | <u>0</u>      |
| <b>101-410-4152 Tax Administration</b> |                                 |       |        |                                    |       |        |               |
| 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 | <u>1,374</u>  |
|  |                                 |       |        | Total Tax Administration           |       |        | <u>6,516</u>  |
| <b>101-420-4210 Emergency Services</b> |                                 |       |        |                                    |       |        |               |
| 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 | <u>2,587</u>  |
|  |                                 |       |        | Total Emergency Services           |       |        | <u>37,150</u> |
| <b>101-422-4200 Sheriff's Office</b>   |                                 |       |        |                                    |       |        |               |
| 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                             |       |         |                |
|--|----------------------------------|-------|---------|-------------------------------------|-------|---------|----------------|
| Position #                             | Classification                   | Grade | Salary  | Classification                      | Grade | Salary  | Difference     |
| 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         |
| <b>101-422-4203 Detention Facility</b> |                                  |       |         |                                     |       |         |                |
| 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          |
| <b>101-424-4250 Animal Control</b>     |                                  |       |         |                                     |       |         |                |
| 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  | <u>0</u>       |
|  |                                  |       |         | Total Animal Control                |       |         | 43,312         |
| <b>101-431 Health</b>                  |                                  |       |         |                                     |       |         |                |
| 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         |
| <b>101-437-4365 Social Services</b>    |                                  |       |         |                                     |       |         |                |
| S021304                                | Income Maintenance Caseworker II | 63    | 28,481  | Income Maintenance Caseworker III   | 65    | 31,207  | 2,726          |

# COUNTY RECLASSIFICATIONS

| Department<br>Position #                 |                                      | Current<br>Classification | Grade   | Salary                              | Adopted<br>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  | <u>2,607</u> |            |
| 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 Compension                       |                                      |                           |         |                                     |                           |         |              |            |
| 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  | <u>0</u>     |            |
| Total Civic Center                       |                                      |                           |         |                                     |                           |         | 21,027       |            |
| Total Separate Funds                     |                                      |                           |         |                                     |                           |         | 26,747       |            |
| Total All Funds                          |                                      |                           |         |                                     |                           |         | 223,914      |            |



# STATE RECLASSIFICATIONS

| Department<br>Position #            | Current<br>Classification | Grade | Salary | Adopted<br>Classification | Grade | Salary  | Difference    |
|-------------------------------------|---------------------------|-------|--------|---------------------------|-------|---------|---------------|
| <b>General Fund:</b>                |                           |       |        |                           |       |         |               |
| <b>101-410-4135 Legal</b>           |                           |       |        |                           |       |         |               |
| 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         |
| <b>101-422 Sheriff</b>              |                           |       |        |                           |       |         |               |
| CSO0107                             | Staff Attorney III        | 83    | 85,586 | Staff Attorney III        | 85    | 89,861  | 4,275         |
| <b>101-437-4365 Social Services</b> |                           |       |        |                           |       |         |               |
| 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        |
| <b>Total General Fund</b>           |                           |       |        |                           |       |         | <b>26,253</b> |

## NEW POSITIONS

S = Supplemental Request

| Department             | Position Title                                |   | FT/<br># PT | Salary | Fringe | Other<br>Cost | Total         | #        | County         | Adopted<br>Other |
|------------------------|---|---|-------------|--------|--------|---------------|---------------|----------|----------------|------------------|
| <b>General Fund:</b>   |   |   |             |        |        |               |               |          |                |                  |
| <b>101-410-4152</b>    | <b>Tax Administration</b>                     |   |             |        |        |               |               |          |                |                  |
|                        | Office Support III                            | S | 1 FT        | 22,674 | 8,064  |               | 30,738        |          |                |                  |
|                        | Office Support IV                             | S | <u>1</u> FT | 24,690 | 8,343  |               | <u>33,033</u> |          |                |                  |
|                        | Total Tax Administration                      |   | 2           |        |        |               | 63,771        |          |                |                  |
| <b>101-411-4117</b>    | <b>Public Buildings Equipment Maintenance</b> |   |             |        |        |               |               |          |                |                  |
|                        | Maintenance Tech II                           | S | 3 FT        | 28,291 | 10,091 |               | 115,146       | 2        | 76,764         |                  |
| <b>101-411-4119</b>    | <b>Central Maintenance</b>                    |   |             |        |        |               |               |          |                |                  |
|                        | Equipment Mechanic                            | S | 1 FT        | 29,620 | 10,066 |               | 39,686        | 1        |                | 39,686           |
|                        | Equipment Operator I                          | S | <u>1</u> FT | 24,690 | 10,078 |               | <u>34,768</u> | <u>1</u> |                | <u>34,768</u>    |
|                        | Total Central Maintenance                     |   | 2           |        |        |               | 74,454        | 2        |                | 74,454           |
| <b>Law Enforcement</b> |   |   |             |        |        |               |               |          |                |                  |
| <b>101-422-4200</b>    | <b>Sheriff Office</b>                         |   |             |        |        |               |               |          |                |                  |
|                        | 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 | <u>1</u> FT | 33,988 | 9,629  |               | <u>43,617</u> |          |                |                  |
|                        | Total Sheriff Office                          |   | 11          |        |        |               | 439,772       |          |                |                  |
| <b>101-422-4203</b>    | <b>Jail</b>                                   |   |             |        |        |               |               |          |                |                  |
|                        | Cook  | S | 1 FT        | 18,367 | 7,974  |               | 26,341        |          |                |                  |
| <b>101-422-422F</b>    | <b>School Law Enforcement</b>                 |   |             |        |        |               |               |          |                |                  |
|                        | 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        |                  |
| <b>101-424-4250</b>    | <b>Animal Control</b>                         |   |             |        |        |               |               |          |                |                  |
|                        | 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 | <u>1</u> FT | 17,628 | 8,144  |               | <u>25,772</u> | 1        | <u>25,772</u>  |                  |
|                        | Total Animal Control                          |   | 10          |        |        |               | 314,735       | 1        | 25,772         |                  |
| <b>Health</b>          |   |   |             |        |        |               |               |          |                |                  |
| <b>101-431-4301</b>    | <b>Administration</b>                         |   |             |        |        |               |               |          |                |                  |
|                        | Internal Auditor                              | S | 1 FT        | 59,107 | 15,476 |               | 74,583        |          |                |                  |
| <b>101-431-4306</b>    | <b>Jail Health</b>                            |   |             |        |        |               |               |          |                |                  |
|                        | Physician Extender II                         | S | 1 FT        | 88,920 | 17,293 |               | 106,213       |          |                |                  |
| <b>101-431-4315</b>    | <b>Child Health Clinic</b>                    |   |             |        |        |               |               |          |                |                  |
|                        | Foreign Language Interpreter                  | S | 1 FT        | 25,789 | 8,866  |               | 34,655        |          |                |                  |

## NEW POSITIONS

S = Supplemental Request

| Department                                   | Position Title                    |   | FT/<br># PT | Salary | Fringe | Other<br>Cost | Total         | #            | County         | Adopted<br>Other |
|--|-----------------------------------|---|-------------|--------|--------|---------------|---------------|--------------|----------------|------------------|
| <b>101-431-432C STD Clinic</b>               |                                   |   |             |        |        |               |               |              |                |                  |
|  | Community Health Assistant        | S | 1 FT        | 19,961 | 7,702  |               | <u>27,663</u> |              |                |                  |
|  | Total Health                      |   | 4           |        |        |               | 243,114       |              |                |                  |
| <b>101-437-4365 Social Services</b>          |                                   |   |             |        |        |               |               |              |                |                  |
|  | 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       |              |                |                  |
| <b>101-440-4402 Library</b>                  |                                   |   |             |        |        |               |               |              |                |                  |
| <b>Bordeaux Branch Library</b>               |                                   |   |             |        |        |               |               |              |                |                  |
|  | 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        |              |                |                  |
| <b>East Regional Branch Library</b>          |                                   |   |             |        |        |               |               |              |                |                  |
|  | 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       |              |                |                  |
| <b>Spring Lake Branch Library</b>            |                                   |   |             |        |        |               |               |              |                |                  |
|  | 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       |              |                |                  |
| <b>101-450-4502 Planning and Inspections</b> |                                   |   |             |        |        |               |               |              |                |                  |
|  | Planner I                         | S | 1 FT        | 33,988 | 9,629  |               | 43,617        | 1            |                | 43,617           |
| <b>Total General Fund</b>                    |                                   |   |             |        |        |               |               | <b>30 PT</b> | <b>46 FT</b>   | <b>2,103,265</b> |
|  |                                   |   |             |        |        |               |               | <b>9</b>     | <b>246,737</b> | <b>118,071</b>   |
| <b>Separate Funds:</b>                       |                                   |   |             |        |        |               |               |              |                |                  |
| <b>620-444-4442 Civic Center</b>             |                                   |   |             |        |        |               |               |              |                |                  |
|  | Events Manager                    |   | 1 FT        | 37,244 | 9,975  |               | 47,219        |              |                |                  |
| <b>Total Separate Funds</b>                  |                                   |   |             |        |        |               |               | <b>1 FT</b>  | <b>47,219</b>  |                  |
| <b>Total All Fund</b>                        |                                   |   |             |        |        |               |               | <b>30 PT</b> | <b>47 FT</b>   | <b>2,150,484</b> |
|  |                                   |   |             |        |        |               |               | <b>9</b>     | <b>246,737</b> | <b>118,071</b>   |

## NEW VEHICLES

S = Supplemental Request

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

## 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 | 20,000    | 1     | 20,000  |                |       |
| 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 | 12,580    | 1     | 12,580  |                |       |
| 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  | 6,500     | 1     | 6,500   |                |       |
| 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 | 40,000    |       |         |                |       |
| 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 | 10,000    |       |         |                |       |
| Total Sheriff                         |                                    |   |   |   |        | 25,905    |       |         |                |       |
| 101-422-4203 Jail                     |                                    |   |   |   |        |           |       |         |                |       |
| 3610                                  | Fingerprint machine                | S | R | 1 | 40,000 | 40,000    | 1     | 40,000  |                |       |
| 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 |
|-----------------------------|--|-----|-----------|----------------|-----|----------------|-------|
| <b>101-440-4402 Library</b> |  |     |           |                |     |                |       |
| 3610                        | Microfilm reader/printer                         | S   | R 1       | 12,000         |     |                |       |
|                             | Illuminated sign - North Regional Library        | S   | A 1       | 15,000         |     |                |       |
| 3650                        | Carpet for Headquarters Library Children section | S   | R 1       | 33,000         | 1   | <u>33,000</u>  |       |
|                             | Total Library                                    |     |           | 60,000         |     | 33,000         |       |
| <b>Total General Fund</b>   |  |     |           | <b>821,585</b> |     | <b>704,476</b> |       |

## CAPITAL OUTLAY

R = Replacement

A = Addition

S = Supplemental Request

| Department                                       | Item                        |     | Qty | Unit Cost | Total            | Qty | Adopted County | Other          |
|--|-----------------------------|-----|-----|-----------|------------------|-----|----------------|----------------|
| <b>Separate Funds:</b>                           |                             |     |     |           |                  |     |                |                |
| <b>112-43E-4357 Mental Health Adult Periodic</b> |                             |     |     |           |                  |     |                |                |
| 3602   | Generator                   | S   | 1   | 100,000   | 100,000          | 1   |                | 100,000        |
| <b>620-444-4442 Civic Center</b>                 |                             |     |     |           |                  |     |                |                |
| 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        |
| <b>Solid Waste:</b>                              |                             |     |     |           |                  |     |                |                |
| <b>625-460-4602 Administration</b>               |                             |     |     |           |                  |     |                |                |
| 3602   | Scalehouse Ann Street       | R   | 1   | 30,000    | 30,000           | 1   |                | 30,000         |
| <b>625-460-4606 Ann Street</b>                   |                             |     |     |           |                  |     |                |                |
| 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        |
| <b>625-460-4607 Wilkes Road</b>                  |                             |     |     |           |                  |     |                |                |
| 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        |
| <b>625-460-4608 Container Site</b>               |                             |     |     |           |                  |     |                |                |
| 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        |
| <b>630-412-4135 General Litigation</b>           |                             |     |     |           |                  |     |                |                |
| 3610   | Server                      |     | 1   | 10,000    | 10,000           | 1   |                | 10,000         |
| <b>Total Separate Funds</b>                      |                             |     |     |           | <b>2,573,000</b> |     | <b>0</b>       | <b>678,000</b> |
| <b>Total All Funds</b>                           |                             |     |     |           | <b>3,394,585</b> |     | <b>704,476</b> | <b>678,000</b> |

## 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        |
|                                  | <b>184,911,653</b> | <b>184,951,773</b> | <b>8,910,889</b> | <b>8,758,560</b> | <b>138,580,000</b> | <b>4,253,988</b> | <b>22,005,331</b> | <b>2,492,345</b> |



## FUND BALANCE ANALYSIS

|   |                        |
|---|------------------------|
| <b>Total available funds - July 1, 2006 (per audit)</b>         | <b>\$ 80,649,091</b>   |
| Projected revenues at June 30, 2007                             | 260,612,844            |
| Projected expenditures at June 30, 2007                         | (256,420,564)          |
| <b>FY2007 projected current operating gain</b>                  | <b>\$ 4,192,280</b>    |
| 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)           |
| <b>FY2007 net gain (deficit)</b>                                | <b>\$ (10,093,882)</b> |
| <b>Projected total funds available</b>                          | <b>70,555,209</b>      |
| Less: reserved for inventories & Register of Deeds              | (479,130)              |
| Less: reserved by state statute                                 | (20,631,163)           |
| <b>Projected fund balance at June 30, 2007</b>                  | <b>\$ 49,444,916</b>   |
| <b>Designated Reserves (not in budget)</b>                      |                        |
| 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)              |
| <b>Projected undesignated fund balance-FY2007</b>               | <b>\$ 40,851,533</b>   |
| Less: Projected fund balance appropriated for FY2008            | (11,101,519)           |
| <b>Projected FY2007 net undesignated fund balance</b>           | <b>\$ 29,750,014</b>   |
| <b>FY2008 target budget (adopted)</b>                           | <b>264,352,517</b>     |
| One-time additions  | 3,982,566              |
| Recurring additions   | 2,703,817              |
| Supplemental positions  | 356,141                |
| <b>FY2008 adopted budget</b>                                    | <b>\$ 271,395,041</b>  |
| <b>Recurring target revenue</b>                                 | <b>259,293,522</b>     |
| 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                 |
| <b>Total fund balance appropriated</b>                          | <b>11,101,519</b>      |
| <b>Total revenue</b>  | <b>\$ 271,395,041</b>  |
| <b>% Reserve remaining</b>                                      | <b>10.96%</b>          |

# COMMUNITY FUNDING

| Account No.                 |      |      |   | FY 2007<br>Adopted | FY 2008<br>Requested | FY 2008<br>Recommended | FY 2008<br>Adopted |
|-----------------------------|------|------|---|--------------------|----------------------|------------------------|--------------------|
| <b>General Fund</b>         |      |      |   |                    |                      |                        |                    |
| 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              |
| <b>Total General Fund</b>   |      |      |   | <b>1,722,226</b>   | <b>1,913,677</b>     | <b>1,797,974</b>       | <b>1,804,912</b>   |
| <b>Separate Funds</b>       |      |      |   |                    |                      |                        |                    |
| 450                         | 4529 | 350T | Cumberland County Business Council-Shell Bldg   | 144,000            | 200,000              | 200,000                | 200,000            |
| <b>Total Separate Funds</b> |      |      |   | <b>144,000</b>     | <b>200,000</b>       | <b>200,000</b>         | <b>200,000</b>     |
| <b>Total County Funds</b>   |      |      |   | <b>1,866,226</b>   | <b>2,113,677</b>     | <b>1,997,974</b>       | <b>2,004,912</b>   |



## 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:

| <b>FY</b> | <b>Amount</b> | <b>Type of Debt</b>          | <b>Purpose of Debt Issue</b>                         | <b>Balance</b> |
|-----------|---------------|------------------------------|--|----------------|
| 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<br>of Debt | Purpose<br>of the Debt | Date<br>of Issue | Original<br>Amount | Balance<br>6/30/07 |
|---|-----------------|------------------------|------------------|--------------------|--------------------|
| <b>General Fund</b>                               |                 |                        |                  |                    |                    |
| 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         | 26,360,000         | 24,920,000         |
| <b>Total School G.O. Bonds</b>                    |                 |                        |                  | <b>152,760,000</b> | <b>90,185,000</b>  |
| 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         | 5,960,000          | 5,920,000          |
| <b>Total Other G.O. Bonds</b>                     |                 |                        |                  | <b>9,145,000</b>   | <b>8,045,000</b>   |
| <b>Total General Obligation Bonds</b>             |                 |                        |                  | <b>161,905,000</b> | <b>98,230,000</b>  |
| <b>Public Buildings Series 1998</b>               |                 |                        |                  |                    |                    |
| 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         | 2,771,370          | 1,884,680          |
| <b>Total Public Building Series 1998</b>          |                 |                        |                  | <b>37,350,000</b>  | <b>25,400,000</b>  |
| <b>COPS Series 2000 Refunding</b>                 |                 |                        |                  |                    |                    |
| Detention Facility                                | COPS            | Detention Facility     | 12/13/01         | 47,950,000         | 36,225,000         |
| <b>Total Certificates of Participation (COPs)</b> |                 |                        |                  | <b>85,300,000</b>  | <b>61,625,000</b>  |
| <b>Capital Leases</b>                             |                 |                        |                  |                    |                    |
| SunTrust Energy Savings                           | Capital Lease   | Energy Conservation    | 12/09/04         | 4,537,080          | 4,241,761          |
| <b>Total Capital Leases</b>                       |                 |                        |                  | <b>4,537,080</b>   | <b>4,241,761</b>   |
| <b>Notes Payable</b>                              |                 |                        |                  |                    |                    |
| 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         | 250,000            | 131,762            |
| <b>Total Notes Payable</b>                        |                 |                        |                  | <b>5,481,000</b>   | <b>4,076,143</b>   |
| <b>Total General Fund</b>                         |                 |                        |                  | <b>257,223,080</b> | <b>168,172,904</b> |

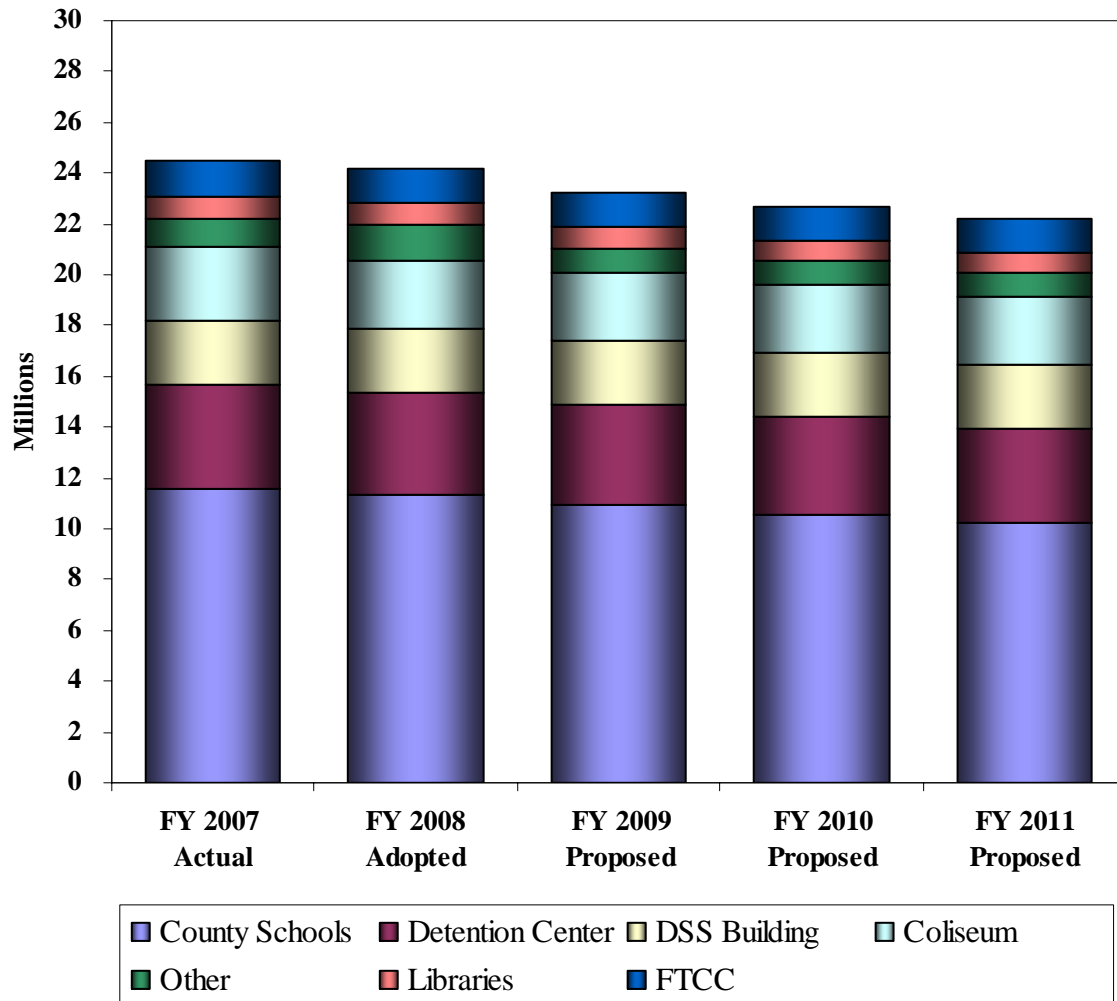
## SUMMARY OF CURRENT DEBT

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

## GENERAL FUND DEBT SERVICE PROJECTIONS

| Debt  | FY2007<br>Actual  | FY2008<br>Adopted | FY2009<br>Proposed | FY2010<br>Proposed | FY2011<br>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          |
| <b>Total Schools</b>  | <b>11,558,111</b> | <b>11,309,221</b> | <b>10,946,051</b>  | <b>10,584,481</b>  | <b>10,224,981</b>  |
| 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            |
| <b>Total Community College</b>                              | <b>1,399,633</b>  | <b>1,378,984</b>  | <b>1,358,633</b>   | <b>1,343,583</b>   | <b>1,325,383</b>   |
| 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            |
| <b>Total Libraries</b>                                      | <b>910,350</b>    | <b>880,500</b>    | <b>857,050</b>     | <b>828,750</b>     | <b>799,750</b>     |
| 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            |
| <b>Total COPS Series 1998</b>                               | <b>2,954,770</b>  | <b>2,955,570</b>  | <b>2,956,288</b>   | <b>2,951,660</b>   | <b>2,956,190</b>   |
| 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          |
| <b>Total General Fund Debt Service</b>                      | <b>24,491,222</b> | <b>24,209,592</b> | <b>23,242,947</b>  | <b>22,704,477</b>  | <b>22,165,893</b>  |

## GENERAL FUND DEBT SERVICE PROJECTIONS

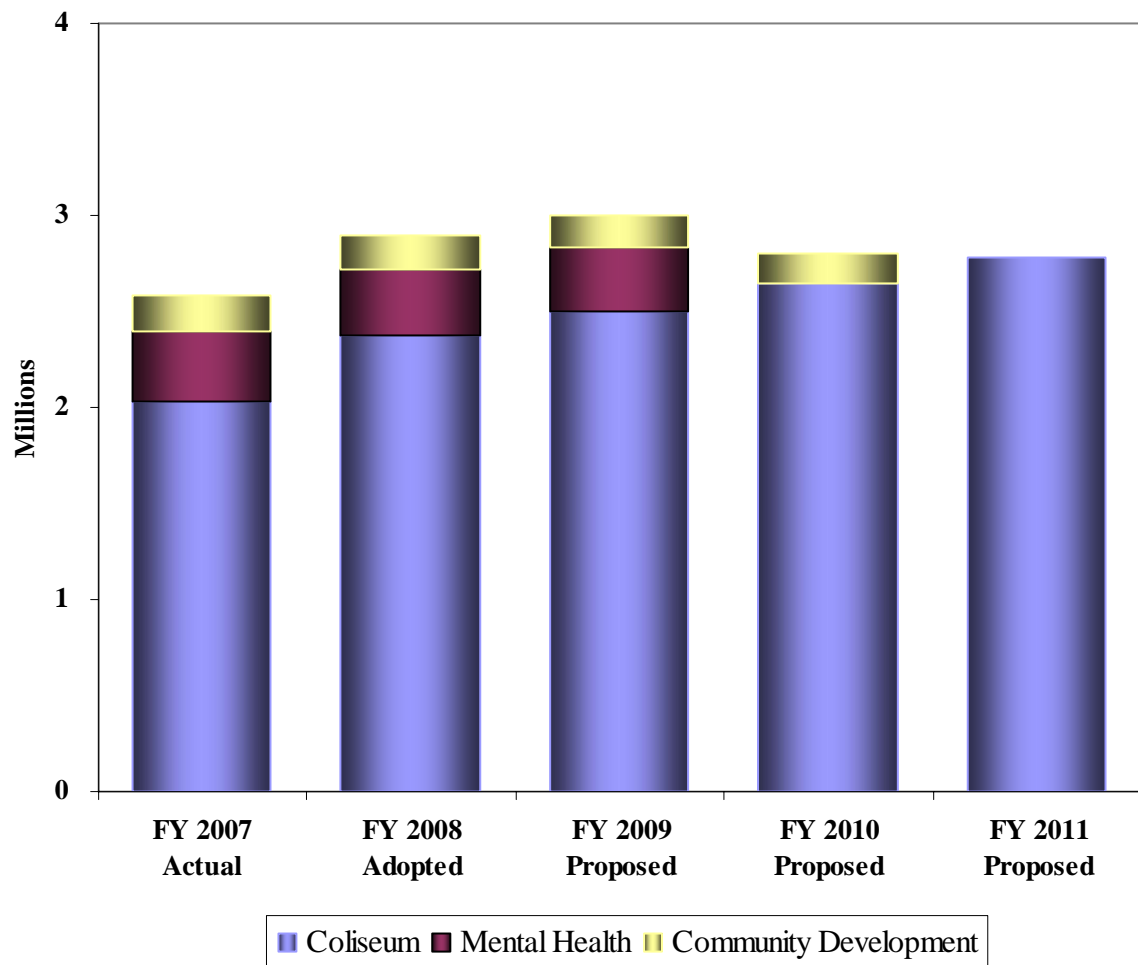




## SEPARATE FUNDS DEBT SERVICE PROJECTIONS

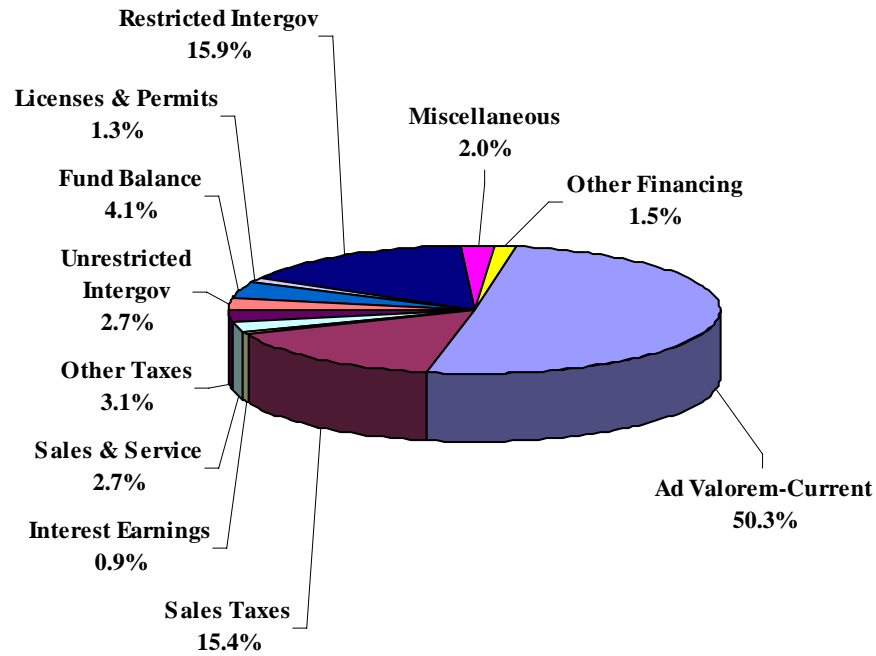
| Debt   | FY2007<br>Actual | FY2008<br>Adopted | FY2009<br>Proposed | FY2010<br>Proposed | FY2011<br>Proposed |
|--|------------------|-------------------|--------------------|--------------------|--------------------|
| <b>Mental Health</b>                           |                  |           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

## SEPARATE FUNDS DEBT SERVICE PROJECTIONS

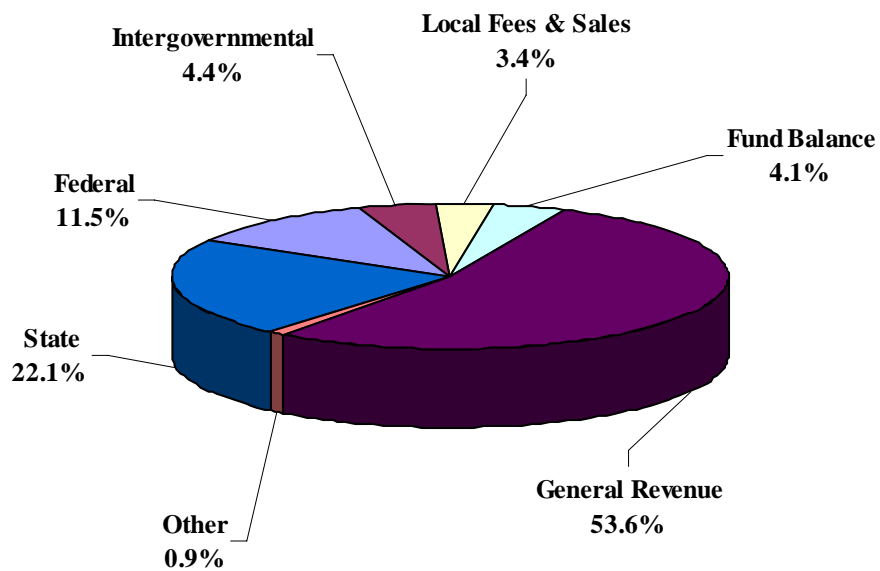




### GENERAL FUND REVENUE BY CATEGORY



### GENERAL FUND REVENUE BY SOURCE



**GENERAL FUND  
SUMMARY OF REVENUE**

| <b>FY 2004</b> | <b>FY 2005</b> | <b>FY 2006</b> | <b>FY2007</b> | <b>FY2008</b>  |
|----------------|----------------|----------------|---------------|----------------|
| <b>Final</b>   | <b>Final</b>   | <b>Final</b>   | <b>Final</b>  | <b>Adopted</b> |
| <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b> | <b>Budget</b>  |

**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            |
| <b>Total Revenue</b>           | <b>\$239,845,858</b> | <b>\$257,869,461</b> | <b>\$275,801,587</b> | <b>\$279,477,548</b> | <b>\$271,395,041</b> |

| <b>FY 2004</b> | <b>FY 2005</b> | <b>FY 2006</b> | <b>FY 2007</b> | <b>FY 2008</b> |
|----------------|----------------|----------------|----------------|----------------|
| <b>Adopted</b> | <b>Adopted</b> | <b>Adopted</b> | <b>Adopted</b> | <b>Adopted</b> |
| <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  |

**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          |
| <b>Total Revenue</b> | <b>\$229,736,485</b> | <b>\$235,302,903</b> | <b>\$255,439,315</b> | <b>\$261,180,295</b> | <b>\$271,395,041</b> |

## REVENUE BY SOURCE

| Department                          | Federal        | State            | Intergov         | Inkind       | Other         | Local Fees<br>& Sales | Spec Fund<br>Bal Approp | County | Total<br>Revenue | %<br>County   |
|-------------------------------------|----------------|------------------|------------------|--------------|---------------|-----------------------|-------------------------|--------|------------------|---------------|
| <b>General Fund:</b>                |                |                  |                  |              |               |                       |                         |        |                  |               |
| <b>410-General Administration</b>   |                |                  |                  |              |               |                       |                         |        |                  |               |
| 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%        |
| <b>Total General Administration</b> |                |                  |                  |              | <b>55,799</b> | <b>2,964,589</b>      |                         |        | <b>3,020,388</b> | <b>76.20%</b> |
| <b>411-Building &amp; Grounds</b>   |                |                  |                  |              |               |                       |                         |        |                  |               |
| 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%       |
| <b>Total Building &amp; Grounds</b> |                |                  |                  |              | <b>60,000</b> | <b>506,874</b>        |                         |        | <b>566,874</b>   | <b>90.69%</b> |
| <b>412-General Government</b>       |                |                  |                  |              |               |                       |                         |        |                  |               |
| Debt Service                        |                | 3,884,708        | 88,979           |              |               |                       |                         |        | 3,973,687        | 83.59%        |
| General Government Other            |                | 17,841           |                  | 5,947        |               |                       |                         |        | 23,788           | 99.80%        |
| <b>Total General Government</b>     |                | <b>3,902,549</b> | <b>88,979</b>    | <b>5,947</b> |               |                       |                         |        | <b>3,997,475</b> | <b>88.95%</b> |
| <b>420-Emergency Services</b>       |                |                  |                  |              |               |                       |                         |        |                  |               |
| Emergency Services                  |                | 16,700           |                  |              |               | 20,000                |                         |        | 36,700           | 97.01%        |
| <b>422-Law Enforcement Sheriff</b>  |                |                  |                  |              |               |                       |                         |        |                  |               |
| 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%         |
| <b>Total Sheriff</b>                | <b>650,000</b> | <b>320,935</b>   | <b>1,623,657</b> |              |               | <b>686,500</b>        |                         |        | <b>3,281,092</b> | <b>90.41%</b> |
| <b>424-Protective Services</b>      |                |                  |                  |              |               |                       |                         |        |                  |               |
| Animal Control                      |                |                  |                  |              |               | 621,200               |                         |        | 621,200          | 46.67%        |
| <b>426-Public Safety</b>            |                |                  |                  |              |               |                       |                         |        |                  |               |
| 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%       |
| <b>Total Public Safety</b>          |                | <b>356,859</b>   |                  |              |               |                       |                         |        | <b>356,859</b>   | <b>78.18%</b> |
| <b>431-Health</b>                   |                |                  |                  |              |               |                       |                         |        |                  |               |
| 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<br>& Sales | Spec Fund<br>Bal Approp | County | Total<br>Revenue  | %<br>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%          |
| <b>Total Health</b>                   | <b>1,792,025</b>  | <b>2,552,094</b> |               |        | <b>100,000</b> | <b>2,625,550</b>      | <b>96,579</b>           |        | <b>7,166,248</b>  | <b>54.97%</b>  |
| <b>432 - Health Other</b>             |                   |                  |               |        |                |                       |                         |        |                   |                |
| Health Other                          |                   |                  |               |        |                |                       |                         |        |                   | 100.00%        |
| <b>437 - Social Services</b>          |                   |                  |               |        |                |                       |                         |        |                   |                |
| 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           |               |        |                | 14,000                |                         |        | 218,000           | 48.73%         |
| Welfare Other                         |                   |                  |               |        | 25,000         | 17,800                |                         |        | 42,800            | 88.80%         |
| <b>Total Social Services</b>          | <b>28,791,192</b> | <b>9,454,666</b> |               |        | <b>334,587</b> | <b>102,775</b>        |                         |        | <b>38,683,220</b> | <b>45.57%</b>  |
| <b>439-Human Services</b>             |                   |                  |               |        |                |                       |                         |        |                   |                |
| Veterans Services                     |                   | 2,000            |               |        |                |                       |                         |        | 2,000             | 99.26%         |
| Senior Aides Local Support            |                   |                  |               |        |                |                       |                         |        |                   | 0.00%          |
| Spring Lake Resource Center - Admin   |                   |                  |               |        |                |                       |                         |        |                   | 100.00%        |
| <b>Total Human Services</b>           |                   | <b>2,000</b>     |               |        |                |                       |                         |        | <b>2,000</b>      | <b>99.27%</b>  |
| <b>440-Library</b>                    |                   |                  |               |        |                |                       |                         |        |                   |                |
| 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%          |
| <b>Total Library</b>                  |                   | <b>828,416</b>   |               |        |                | <b>227,500</b>        |                         |        | <b>1,055,916</b>  | <b>88.13%</b>  |
| <b>442 - Culture &amp; Recreation</b> |                   |                  |               |        |                |                       |                         |        |                   |                |
| Stadium Maintenance                   |                   |                  |               |        |                |                       |                         |        |                   | 100.00%        |
| Culture Recreation Other              |                   |                  |               |        |                |                       |                         |        |                   | 100.00%        |
| <b>Total Culture &amp; Recreation</b> |                   |                  |               |        |                |                       |                         |        |                   | <b>100.00%</b> |
| <b>450-Economic Development</b>       |                   |                  |               |        |                |                       |                         |        |                   |                |
| Planning                              |                   |                  | 73,905        |        | 27,000         | 1,324,800             |                         |        | 1,425,705         | 51.18%         |
| Engineering                           |                   |                  |               |        |                |                       |                         |        | 0                 | 100.00%        |
| NC Cooperative Extension Service      |                   |                  |               |        |                |                       |                         |        | 44,500            | 0.00%          |
| 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%        |
| <b>Total Economic Development</b>     |                   | <b>24,477</b>    | <b>73,905</b> |        | <b>71,500</b>  | <b>1,333,890</b>      |                         |        | <b>1,503,772</b>  | <b>67.24%</b>  |

## REVENUE BY SOURCE

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



## REVENUE BY SOURCE

| Department                                   | Federal          | State            | Intergov       | Inkind | Other        | Local Fees<br>& Sales | Spec Fund<br>Bal Approp | County           | Total<br>Revenue  | %<br>County   |
|--|------------------|------------------|----------------|--------|--------------|-----------------------|-------------------------|------------------|-------------------|---------------|
| <b>Separate Funds:</b>                       |                  |                  |                |        |              |                       |                         |                  |                   |               |
| <b>104-Wireless 911</b>                      |                  |                  |                |        |              |                       |                         |                  |                   |               |
| Wireless 911                                 |                  |                  | 215,000        |        |              |                       |                         |                  | 215,000           | 0.00%         |
| <b>106-County School Fund</b>                |                  |                  |                |        |              |                       |                         |                  |                   |               |
| 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%         |
| <b>Total School Fund</b>                     |                  | <b>9,329,708</b> | <b>400,000</b> |        |              |                       | <b>2,800,000</b>        |                  | <b>12,529,708</b> | <b>0.00%</b>  |
| <b>107-Emergency 911 Fund</b>                |                  |                  |                |        |              |                       |                         |                  |                   |               |
| Emergency 911                                |                  |                  | 109,782        |        |              | 707,644               |                         |                  | 817,426           | 0.00%         |
| 911 Sign Shop                                |                  |                  |                |        | 6,000        | 133,612               | 4,912                   |                  | 144,524           | 0.00%         |
| <b>Total Emergency 911</b>                   |                  |                  | <b>109,782</b> |        | <b>6,000</b> | <b>841,256</b>        |                         |                  | <b>957,038</b>    | <b>0.00%</b>  |
| <b>112-Mental Health Fund</b>                |                  |                  |                |        |              |                       |                         |                  |                   |               |
| <b>43A-Mental Health Children</b>            |                  |                  |                |        |              |                       |                         |                  |                   |               |
| 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%         |
| <b>Total MH Children</b>                     | <b>149,765</b>   | <b>784,763</b>   |                |        |              | <b>896,956</b>        | <b>399,977</b>          | <b>790,614</b>   | <b>3,022,075</b>  | <b>26.16%</b> |
| <b>43B-Mental Health Substance</b>           |                  |                  |                |        |              |                       |                         |                  |                   |               |
| 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%         |
| <b>Total MH Substance</b>                    | <b>1,431,651</b> | <b>1,845,240</b> | <b>215,245</b> |        |              |                       | <b>486,065</b>          | <b>825,059</b>   | <b>4,803,260</b>  | <b>17.18%</b> |
| <b>43C-MH Developmental Disability</b>       |                  |                  |                |        |              |                       |                         |                  |                   |               |
| 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%         |
| <b>Total MH Develop Disability</b>           | <b>170,763</b>   | <b>1,813,797</b> |                |        |              | <b>271,000</b>        | <b>56,115</b>           | <b>222,932</b>   | <b>2,534,607</b>  | <b>8.80%</b>  |
| <b>43E-MH Adult Services</b>                 |                  |                  |                |        |              |                       |                         |                  |                   |               |
| 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%        |
| <b>Total MH Adult Services</b>               | <b>189,444</b>   | <b>2,184,752</b> |                |        |              | <b>423,122</b>        | <b>215,805</b>          | <b>1,691,235</b> | <b>4,704,358</b>  | <b>35.95%</b> |

## REVENUE BY SOURCE

| Department                                     | Federal          | State             | Intergov       | Inkind | Other          | Local Fees<br>& Sales | Spec Fund<br>Bal Approp | County           | Total<br>Revenue  | %<br>County   |
|--|------------------|-------------------|----------------|--------|----------------|-----------------------|-------------------------|------------------|-------------------|---------------|
| <b>434-MH Comprehensive Treatment Services</b> |                  |                   |                |        |                |                       |                         |                  |                   |               |
| 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%         |
| <b>tal MH Comprehensive Treatment</b>          |                  | <b>942,554</b>    |                |        |                | <b>1,750,000</b>      | <b>655,373</b>          | <b>136,633</b>   | <b>3,484,560</b>  | <b>3.92%</b>  |
| <b>435-Mental Health</b>                       |                  |                   |                |        |                |                       |                         |                  |                   |               |
| 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%         |
| <b>Total Mental Health</b>                     |                  | <b>5,376,106</b>  |                |        | <b>830,000</b> | <b>2,203,363</b>      | <b>1,796,601</b>        | <b>914,580</b>   | <b>11,120,650</b> | <b>8.22%</b>  |
| <b>436-MH Mentally Retarded &amp; Ill</b>      |                  |                   |                |        |                |                       |                         |                  |                   |               |
| Mentally Retarded & Ill Contracts              |                  | 1,143,288         |                |        |                |                       |                         |                  | 1,143,288         | 0.00%         |
| Crisis Diversion                               |                  |                   |                |        |                |                       |                         |                  | 0                 | 0.00%         |
| <b>total MH Mentally Retarded &amp; Ill</b>    |                  | <b>1,143,288</b>  |                |        |                |                       |                         |                  | <b>1,143,288</b>  | <b>0.00%</b>  |
| <b>Total Mental Health Fund</b>                | <b>1,941,623</b> | <b>14,090,500</b> | <b>215,245</b> |        | <b>830,000</b> | <b>5,544,441</b>      | <b>3,609,936</b>        | <b>4,581,053</b> | <b>30,812,798</b> | <b>14.87%</b> |
| <b>114-Food &amp; Beverage Fund</b>            |                  |                   |                |        |                |                       |                         |                  |                   |               |
| Prepared Food & Beverage Tax                   |                  |                   |                |        | 4,150,669      |                       |                         |                  | 4,150,669         | 0.00%         |
| <b>115-Group Insurance Fund</b>                |                  |                   |                |        |                |                       |                         |                  |                   |               |
| Group Insurance                                |                  |                   |                |        | 5,178,129      |                       |                         | 8,855,471        | 14,033,600        | 63.10%        |
| <b>116-Employee Benefit Fund</b>               |                  |                   |                |        |                |                       |                         |                  |                   |               |
| Employee Flexible Benefits                     |                  |                   |                |        | 465,000        |                       |                         |                  | 465,000           | 0.00%         |
| <b>117-Vehicle Insurance Fund</b>              |                  |                   |                |        |                |                       |                         |                  |                   |               |
| Vehicle Insurance                              |                  |                   |                |        | 462,600        |                       |                         |                  | 462,600           | 0.00%         |
| <b>120-Workers Compensation Fund</b>           |                  |                   |                |        |                |                       |                         |                  |                   |               |
| Workers Compensation                           |                  |                   |                |        | 1,828,980      |                       |                         |                  | 1,828,980         | 0.00%         |
| <b>130-Workforce Development Admin</b>         |                  |                   |                |        |                |                       |                         |                  |                   |               |
| Workforce Center Admin                         | 246,640          |                   |                |        |                |                       |                         | 15,000           | 261,640           | 5.73%         |
| <b>133-Workforce Development Fund</b>          |                  |                   |                |        |                |                       |                         |                  |                   |               |
| 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%         |
| <b>Total Worforce Development</b>              | <b>1,971,709</b> |                   |                |        |                |                       |                         |                  | <b>1,971,709</b>  | <b>0.00%</b>  |
| <b>136-WDC National Emergency Fund</b>         |                  |                   |                |        |                |                       |                         |                  |                   |               |
| 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%         |
| <b>Total National Emergency Fund</b>           | <b>1,578,086</b> |                   |                |        |                |                       |                         |                  | <b>1,578,086</b>  | <b>0.00%</b>  |
| <b>139-Senior Aides Fund</b>                   |                  |                   |                |        |                |                       |                         |                  |                   |               |

## REVENUE BY SOURCE

| Department                              | Federal          | State          | Intergov | Inkind         | Other            | Local Fees<br>& Sales | Spec Fund<br>Bal Approp | County         | Total<br>Revenue | %<br>County   |
|---|------------------|----------------|----------|----------------|------------------|-----------------------|-------------------------|----------------|------------------|---------------|
| Senior Aides                            | 356,864          |                |          | 30,000         |                  |                       |                         | 64,148         | 451,012          | 14.22%        |
| <b>Total Workforce Development</b>      | <b>4,153,299</b> |                |          | <b>30,000</b>  |                  |                       |                         | <b>79,148</b>  | <b>4,262,447</b> | <b>1.86%</b>  |
| <b>220-Industrial Development Fund</b>  |                  |                |          |                |                  |                       |                         |                |                  |               |
| Industrial Development Inducement       |                  |                | 10,600   |                | 100,000          |                       | 45,378                  | 526,104        | 682,082          | 77.13%        |
| <b>230-Federal Forfeiture - Justice</b> |                  |                |          |                |                  |                       |                         |                |                  |               |
| Federal Forfeiture - Justice Dept       |                  |                |          |                |                  |                       | 82,276                  |                | 82,276           | 0.00%         |
| <b>240-Injured Animal Stabilization</b> |                  |                |          |                |                  |                       |                         |                |                  |               |
| Injured Animal Stabilization            |                  |                |          |                | 2,500            |                       |                         |                | 2,500            | 0.00%         |
| <b>250-Water &amp; Sewer Fund</b>       |                  |                |          |                |                  |                       |                         |                |                  |               |
| Water & Sewer Department                |                  |                |          |                | 87,260           |                       | 224,348                 | 250,000        | 561,608          | 44.52%        |
| <b>252-Eastover Sanitary District</b>   |                  |                |          |                |                  |                       |                         |                |                  |               |
| Eastover Sanitary District              |                  |                | 260,297  |                |                  |                       |                         |                | 260,297          | 0.00%         |
| <b>253-NORCRESS Admin</b>               |                  |                |          |                |                  |                       |                         |                |                  |               |
| NORCRESS Administration                 |                  |                | 14,078   |                | 311,730          |                       |                         |                | 325,808          | 0.00%         |
| <b>255-NORCRESS Admin</b>               |                  |                |          |                |                  |                       |                         |                |                  |               |
| Kelly Hills Water and Sewer             |                  |                |          |                |                  |                       |                         |                | 0                | 0.00%         |
| <b>410-Property Revaluation Fund</b>    |                  |                |          |                |                  |                       |                         |                |                  |               |
| Property Revaluation                    |                  |                |          |                | 3,000            |                       |                         | 545,197        | 548,197          | 99.45%        |
| <b>420- Recreation Fund</b>             |                  |                |          |                |                  |                       |                         |                |                  |               |
| Recreation - Hope Mills                 |                  |                |          |                | 323,813          |                       |                         |                | 323,813          | 0.00%         |
| Recreation                              |                  |                |          |                | 2,479,164        |                       |                         |                | 2,479,164        | 0.00%         |
| <b>Total Recreation</b>                 |                  |                |          |                | <b>2,802,977</b> |                       |                         |                | <b>2,802,977</b> | <b>0.00%</b>  |
| <b>430-Juvenile Crime Prevention</b>    |                  |                |          |                |                  |                       |                         |                |                  |               |
| 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%        |
| <b>Total JCPC</b>                       | <b>450,574</b>   | <b>640,332</b> |          | <b>138,226</b> |                  |                       |                         | <b>325,169</b> | <b>1,554,301</b> | <b>20.92%</b> |
| <b>446-County Comm Development</b>      |                  |                |          |                |                  |                       |                         |                |                  |               |
| 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%         |
| <b>Total County CDBG Fund</b>           | <b>1,394,443</b> |                |          |                | <b>100,000</b>   |                       |                         | <b>49,773</b>  | <b>1,544,216</b> | <b>3.22%</b>  |
| <b>447-Comm Develop Home Fnd</b>        |                  |                |          |                |                  |                       |                         |                |                  |               |
| Home Administration                     | 74,423           |                |          |                |                  |                       |                         |                | 74,423           | 0.00%         |
| Home Housing Activity                   | 607,705          |                |          |                | 125,000          |                       |                         | 139,326        | 872,031          | 15.98%        |
| <b>Total CD Home</b>                    | <b>682,128</b>   |                |          |                | <b>125,000</b>   |                       |                         | <b>139,326</b> | <b>946,454</b>   | <b>14.72%</b> |
| <b>448-Comm Devel Support Housing</b>   |                  |                |          |                |                  |                       |                         |                |                  |               |
| Support Housing Administration          |                  |                |          |                |                  |                       |                         |                |                  |               |
| Support Housing Program Grants          | 84,134           |                |          |                |                  |                       |                         | 28,046         | 112,180          | 0.00%         |
| <b>Total Comm Dev Supp Housing</b>      | <b>84,134</b>    |                |          |                |                  |                       |                         | <b>28,046</b>  | <b>112,180</b>   | <b>25.00%</b> |
| <b>Total All CD Funds</b>               | <b>2,160,705</b> |                |          |                | <b>225,000</b>   |                       |                         | <b>217,145</b> | <b>2,602,850</b> | <b>8.34%</b>  |
| <b>451-NC 91-08-010 Fund</b>            |                  |                |          |                |                  |                       |                         |                |                  |               |
| Planning Grant                          | 53,328           | 6,666          | 4,400    | 2,266          |                  |                       |                         |                | 66,660           | 0.00%         |
| <b>452-US DOT 104 Fund</b>              |                  |                |          |                |                  |                       |                         |                |                  |               |
| 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<br>& Sales | Spec Fund<br>Bal Approp | County         | Total<br>Revenue | %<br>County    |
|--|---------|----------------|----------|--------|-----------|-----------------------|-------------------------|----------------|------------------|----------------|
| <b>454-NC Elderly</b>                  |         |                |          |        |           |                       |                         |                |                  |                |
| 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%          |
| <b>Total NC Elderly</b>                |         | <b>346,099</b> |          |        |           | <b>7,059</b>          |                         | <b>25,209</b>  | <b>378,367</b>   | <b>6.66%</b>   |
| <b>469-Fire Tax</b>                    |         |                |          |        |           |                       |                         |                |                  |                |
| Special Fire District Tax              |         |                |          |        | 4,000     |                       |                         | 251,951        | 255,951          | 98.44%         |
| <b>470-Beaver Dam</b>                  |         |                |          |        |           |                       |                         |                |                  |                |
| Beaver Dam Fire District               |         |                |          |        |           |                       |                         | 108,249        | 108,249          | 100.00%        |
| <b>472-Bethany</b>                     |         |                |          |        |           |                       |                         |                |                  |                |
| Bethany Fire District                  |         |                |          |        |           |                       |                         | 152,906        | 152,906          | 100.00%        |
| <b>473-Bonnie Doone</b>                |         |                |          |        |           |                       |                         |                |                  |                |
| Boonie Doone Fire District             |         |                |          |        |           |                       |                         | 5,631          | 5,631            | 100.00%        |
| <b>474-Cotton</b>                      |         |                |          |        |           |                       |                         |                |                  |                |
| Cotton Fire District                   |         |                |          |        |           |                       |                         | 561,867        | 561,867          | 100.00%        |
| <b>476-Cumberland Road</b>             |         |                |          |        |           |                       |                         |                |                  |                |
| Cumberland Road Fire District          |         |                |          |        |           |                       |                         | 359,297        | 359,297          | 100.00%        |
| <b>478-Eastover</b>                    |         |                |          |        |           |                       |                         |                |                  |                |
| Eastover Fire District                 |         |                |          |        |           |                       |                         | 338,619        | 338,619          | 100.00%        |
| <b>480-Godwin Falcon</b>               |         |                |          |        |           |                       |                         |                |                  |                |
| Godwin Falcon Fire District            |         |                |          |        |           |                       |                         | 69,341         | 69,341           | 100.00%        |
| <b>482-Grays Creek</b>                 |         |                |          |        |           |                       |                         |                |                  |                |
| Grays Creek Fire District              |         |                |          |        |           |                       |                         | 234,827        | 234,827          | 100.00%        |
| Grays Creek Fire Dept #24              |         |                |          |        |           |                       |                         | 234,827        | 234,827          | 100.00%        |
| <b>Total Grays Creek Fire District</b> |         |                |          |        |           |                       |                         | <b>469,654</b> | <b>469,654</b>   | <b>100.00%</b> |
| <b>484-Lafayette Village</b>           |         |                |          |        |           |                       |                         |                |                  |                |
| Lafayette Village Fire District        |         |                |          |        |           |                       |                         | 14,238         | 14,238           | 100.00%        |
| <b>486-Lake Rim</b>                    |         |                |          |        |           |                       |                         |                |                  |                |
| Lake Rim Fire District                 |         |                |          |        |           |                       |                         | 22,859         | 22,859           | 100.00%        |
| <b>490-Manchester</b>                  |         |                |          |        |           |                       |                         |                |                  |                |
| Manchester Fire District (Spring Lake) |         |                |          |        |           |                       |                         | 82,957         | 82,957           | 100.00%        |
| <b>492-Pearces Mill</b>                |         |                |          |        |           |                       |                         |                |                  |                |
| Pearces Mill Fire District             |         |                |          |        |           |                       |                         | 610,448        | 610,448          | 100.00%        |
| <b>494-Stedman</b>                     |         |                |          |        |           |                       |                         |                |                  |                |
| Stedman Fire District                  |         |                |          |        |           |                       |                         | 104,988        | 104,988          | 100.00%        |
| <b>495-Stoney Point</b>                |         |                |          |        |           |                       |                         |                |                  |                |
| Stoney Point Fire District             |         |                |          |        |           |                       |                         | 578,068        | 578,068          | 100.00%        |
| <b>496-Vander</b>                      |         |                |          |        |           |                       |                         |                |                  |                |
| Vander Fire District                   |         |                |          |        |           |                       |                         | 647,327        | 647,327          | 100.00%        |
| <b>498-Wade</b>                        |         |                |          |        |           |                       |                         |                |                  |                |
| Wade Fire District                     |         |                |          |        |           |                       |                         | 64,309         | 64,309           | 100.00%        |
| <b>499-Westarea</b>                    |         |                |          |        |           |                       |                         |                |                  |                |
| Westarea Fire District                 |         |                |          |        |           |                       |                         | 816,908        | 816,908          | 100.00%        |
| <b>620-Civic Center Fund</b>           |         |                |          |        |           |                       |                         |                |                  |                |
| Civic Center                           |         |                |          |        | 2,471,960 | 2,140,036             |                         | 683,000        | 5,294,996        | 12.90%         |
| <b>621-Civic Motel Tax</b>             |         |                |          |        |           |                       |                         |                |                  |                |
| Civic Center Motel Tax                 |         |                |          |        | 824,879   |                       |                         |                | 824,879          | 0.00%          |

## REVENUE BY SOURCE

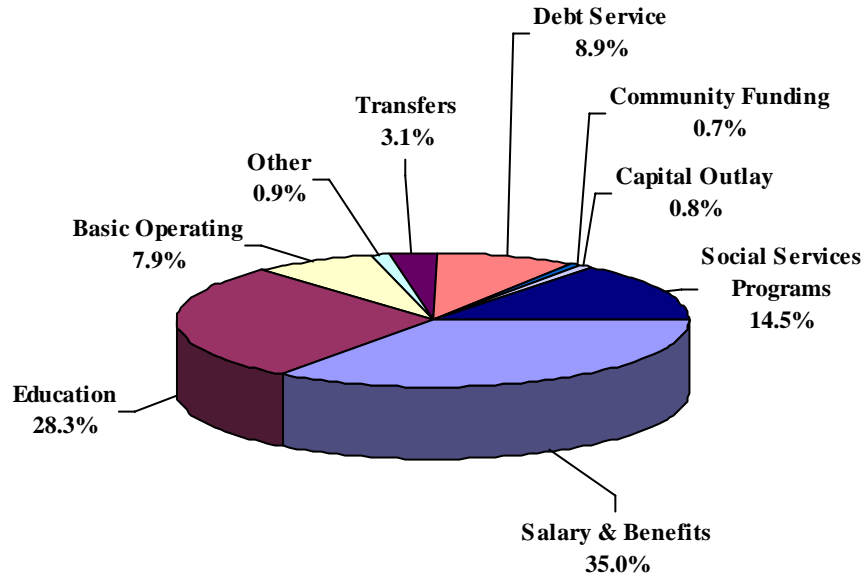
| Department   | Federal           | State             | Intergov          | Inkind         | Other             | Local Fees<br>& Sales | Spec Fund<br>Bal Approp | County             | Total<br>Revenue   | %<br>County   |
|--|-------------------|-------------------|-------------------|----------------|-------------------|-----------------------|-----------------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

## REVENUE BY SOURCE

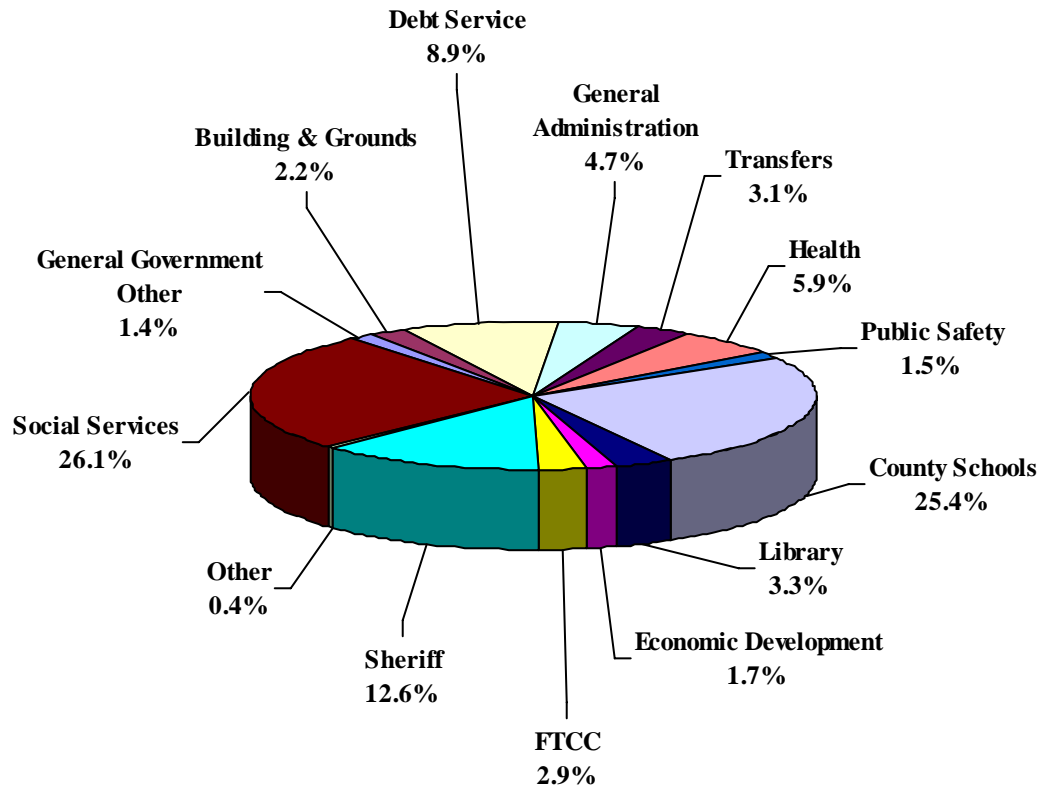
| Department  | Federal           | State             | Intergov          | Inkind         | Other              | Local Fees<br>& Sales | Spec Fund<br>Bal Approp | County             | Total<br>Revenue   | %<br>County   |
|---|-------------------|-------------------|-------------------|----------------|--------------------|-----------------------|---------------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



## GENERAL FUND EXPENDITURES BY CATEGORY



## GENERAL FUND EXPENDITURES BY FUNCTION





**GENERAL FUND  
SUMMARY OF EXPENDITURES**

| <b>FY 2004</b> | <b>FY 2005</b> | <b>FY 2006</b> | <b>FY2007</b> | <b>FY 2008</b> |
|----------------|----------------|----------------|---------------|----------------|
| <b>Final</b>   | <b>Final</b>   | <b>Final</b>   | <b>Final</b>  | <b>Adopted</b> |
| <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b> | <b>Budget</b>  |

**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            |
| <b>Total Expenditures</b> | <b>\$239,845,858</b> | <b>\$257,869,461</b> | <b>\$275,801,587</b> | <b>\$279,477,548</b> | <b>\$271,395,041</b> |

| <b>FY 2004</b> | <b>FY 2005</b> | <b>FY 2006</b> | <b>FY 2007</b> | <b>FY 2008</b> |
|----------------|----------------|----------------|----------------|----------------|
| <b>Final</b>   | <b>Final</b>   | <b>Final</b>   | <b>Final</b>   | <b>Adopted</b> |
| <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  |

**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            |
| <b>Total Expenditures</b>           | <b>\$239,845,858</b> | <b>\$257,869,461</b> | <b>\$275,801,587</b> | <b>\$279,477,548</b> | <b>\$271,395,041</b> |

# 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    |
| <b>General Fund:</b>                    |                    |                   |               |                   |                   |                   |                    |                   |
| <b>410-General Administration</b>       |                    |                   |               |                   |                   |                   |                    |                   |
| 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         |
| <b>Total General Administration</b>     | <b>11,218,036</b>  | <b>12,698,657</b> | <b>88.34%</b> | <b>11,653,466</b> | <b>12,832,818</b> | <b>12,652,173</b> | <b>12,715,406</b>  | <b>12,689,465</b> |
| <b>411-Building &amp; Grounds</b>       |                    |                   |               |                   |                   |                   |                    |                   |
| 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           |
| <b>Total Building &amp; Grounds</b>     | <b>4,698,775</b>   | <b>5,118,416</b>  | <b>91.80%</b> | <b>5,527,008</b>  | <b>5,563,267</b>  | <b>6,089,815</b>  | <b>6,090,906</b>   | <b>6,088,380</b>  |
| <b>412-General Government</b>           |                    |                   |               |                   |                   |                   |                    |                   |
| 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        |
| <b>Total General Government</b>         | <b>40,889,040</b>  | <b>46,827,864</b> | <b>87.32%</b> | <b>35,687,956</b> | <b>40,649,582</b> | <b>41,081,624</b> | <b>36,164,815</b>  | <b>36,171,778</b> |
| <b>420-Emergency Services</b>           |                    |                   |               |                   |                   |                   |                    |                   |
| 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           |                   |                    |                   |
| <b>Total Emergency Services</b>         | <b>1,470,462</b>   | <b>1,899,626</b>  | <b>77.41%</b> | <b>1,139,953</b>  | <b>1,605,293</b>  | <b>1,386,798</b>  | <b>1,226,995</b>   | <b>1,227,095</b>  |
| <b>422-Law Enforcement Sheriff</b>      |                    |                   |               |                   |                   |                   |                    |                   |
| 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             |                   |                    |                   |
| <b>Total Sheriff</b>                    | <b>31,604,959</b>  | <b>32,316,310</b> | <b>97.80%</b> | <b>33,285,663</b> | <b>34,207,887</b> | <b>34,315,317</b> | <b>34,006,522</b>  | <b>34,213,624</b> |
| <b>424-Protective Services</b>          |                    |                   |               |                   |                   |                   |                    |                   |
| Animal Control                          | 880,805            | 930,654           | 94.64%        | 1,015,943         | 1,055,494         | 1,804,504         | 1,156,696          | 1,164,877         |
| <b>426-Protective Services</b>          |                    |                   |               |                   |                   |                   |                    |                   |
| 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         |
| <b>Total Protective Services</b>        | <b>1,468,696</b>   | <b>1,536,878</b>  | <b>95.56%</b> | <b>1,579,610</b>  | <b>1,910,242</b>  | <b>1,624,062</b>  | <b>1,634,410</b>   | <b>1,635,427</b>  |
| <b>431-Health</b>                       |                    |                   |               |                   |                   |                   |                    |                   |
| 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         |
| <b>Total Health</b>                         | <b>14,115,652</b>  | <b>15,954,198</b> | <b>88.48%</b> | <b>15,513,429</b> | <b>17,567,047</b> | <b>15,767,143</b> | <b>15,914,128</b>  | <b>15,915,691</b> |
| <b>432 - Health Other</b>                   |                    |                   |               |                   |                   |                   |                    |                   |
| Health Other                                | 181,927            | 186,171           | 97.72%        | 165,246           | 169,490           | 211,055           | 166,027            | 166,027           |
| <b>437 - Social Services</b>                |                    |                   |               |                   |                   |                   |                    |                   |
| 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           |
| <b>Total Social Services</b>                | <b>65,471,298</b>  | <b>68,054,041</b> | <b>96.20%</b> | <b>68,180,090</b> | <b>70,034,982</b> | <b>72,102,250</b> | <b>70,928,309</b>  | <b>71,068,594</b> |
| <b>439-Human Services</b>                   |                    |                   |               |                   |                   |                   |                    |                   |
| 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             |
| <b>Total Human Services</b>                 | <b>278,850</b>     | <b>342,546</b>    | <b>81.41%</b> | <b>355,865</b>    | <b>355,865</b>    | <b>299,271</b>    | <b>273,059</b>     | <b>273,319</b>    |
| <b>440-Library</b>                          |                    |                   |               |                   |                   |                   |                    |                   |
| 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            |
| <b>Total Library</b>                        | <b>7,936,446</b>   | <b>8,327,288</b>  | <b>95.31%</b> | <b>8,533,755</b>  | <b>8,841,871</b>  | <b>8,904,568</b>  | <b>8,882,594</b>   | <b>8,895,658</b>  |
| <b>442 - Culture &amp; Recreation</b>       |                    |                   |               |                   |                   |                   |                    |                   |
| 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           |
| <b>Total Culture &amp; Recreation</b>       | <b>384,120</b>     | <b>386,170</b>    | <b>99.47%</b> | <b>379,529</b>    | <b>381,579</b>    | <b>457,429</b>    | <b>419,529</b>     | <b>419,529</b>    |

## EXPENDITURES BY ORGANIZATION

| Department                           | FY 2006               |                    |                  | FY2007             |                    | FY 2008             |                       |                    |
|--------------------------------------|-----------------------|--------------------|------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|
|                                      | Actual<br>Expenditure | Final FY<br>Budget | %Budget<br>Spent | Budget<br>07/01/06 | Budget<br>6/30/07  | Requested<br>Budget | Recommended<br>Budget | Adopted<br>Budget  |
| <b>450-Economic Development</b>      |                       |                    |                  |                    |                    |                     |                       |                    |
| 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             |
| <b>Total Economic Development</b>    | <b>4,182,335</b>      | <b>4,777,982</b>   | <b>87.53%</b>    | <b>4,575,293</b>   | <b>5,262,376</b>   | <b>4,453,382</b>    | <b>4,563,256</b>      | <b>4,590,924</b>   |
| <b>470 - Education</b>               |                       |                    |                  |                    |                    |                     |                       |                    |
| 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          |
| <b>Total Education</b>               | <b>71,100,860</b>     | <b>76,453,126</b>  | <b>93.00%</b>    | <b>73,587,489</b>  | <b>79,039,755</b>  | <b>75,893,108</b>   | <b>76,874,653</b>     | <b>76,874,653</b>  |
| <b>Total General Fund</b>            | <b>255,882,261</b>    | <b>275,809,927</b> | <b>92.77%</b>    | <b>261,180,295</b> | <b>279,477,548</b> | <b>277,042,499</b>  | <b>271,017,305</b>    | <b>271,395,041</b> |

# 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    |
| <b>Separate Funds:</b>                       |                    |                   |               |                  |                   |                  |                    |                   |
| <b>104-Wireless 911</b>                      |                    |                   |               |                  |                   |                  |                    |                   |
| Wireless 911                                 | 107,730            | 215,000           | 50.11%        | 215,000          | 290,524           | 215,000          | 215,000            | 215,000           |
| <b>106-County School Fund</b>                |                    |                   |               |                  |                   |                  |                    |                   |
| 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           |
| <b>Total School Fund</b>                     | <b>10,847,675</b>  | <b>18,012,800</b> | <b>60.22%</b> | <b>9,132,840</b> | <b>22,928,988</b> | <b>3,884,708</b> | <b>3,884,708</b>   | <b>12,529,708</b> |
| <b>107-Emergency 911 Fund</b>                |                    |                   |               |                  |                   |                  |                    |                   |
| 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           |
| <b>Total Emergency 911</b>                   | <b>548,528</b>     | <b>629,358</b>    | <b>87.16%</b> | <b>676,497</b>   | <b>765,546</b>    | <b>957,038</b>   | <b>957,038</b>     | <b>961,950</b>    |
| <b>112-Mental Health</b>                     |                    |                   |               |                  |                   |                  |                    |                   |
| <b>43A-Mental Health Children</b>            |                    |                   |               |                  |                   |                  |                    |                   |
| 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           |                  |                    |                   |
| <b>Total Mental Health Children</b>          | <b>3,107,507</b>   | <b>4,529,567</b>  | <b>68.60%</b> | <b>3,969,822</b> | <b>4,064,093</b>  | <b>3,022,075</b> | <b>3,021,489</b>   | <b>3,022,075</b>  |
| <b>43B-Mental Health Substance</b>           |                    |                   |               |                  |                   |                  |                    |                   |
| 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 Management & 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           |                  |                    |                   |
| <b>Total Mental Health Substance</b>         | <b>5,319,332</b>   | <b>6,154,380</b>  | <b>86.43%</b> | <b>5,256,625</b> | <b>5,677,171</b>  | <b>4,935,736</b> | <b>4,948,827</b>   | <b>4,803,260</b>  |
| <b>43C-MH Developmental Disability</b>       |                    |                   |               |                  |                   |                  |                    |                   |
| 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         |
| <b>Total MH Developmental Disability</b>     | <b>4,208,739</b>   | <b>4,871,081</b>  | <b>86.40%</b> | <b>3,971,163</b> | <b>4,542,838</b>  | <b>2,534,607</b> | <b>2,534,607</b>   | <b>2,534,607</b>  |
| <b>43E-Mental Health Adult Services</b>      |                    |                   |               |                  |                   |                  |                    |                   |
| 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         |
| <b>Total MH Adult Services</b>                   | <b>4,172,636</b>   | <b>6,203,668</b>  | <b>67.26%</b> | <b>6,104,864</b>  | <b>6,563,357</b>  | <b>4,588,817</b>  | <b>4,639,763</b>   | <b>4,704,358</b>  |
| <b>434-MH Comprehensive Treatment Svc Prog</b>   |                    |                   |               |                   |                   |                   |                    |                   |
| 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           |
| <b>Total MH Comprehensive Treatment Svc Prog</b> | <b>3,682,169</b>   | <b>4,952,279</b>  | <b>74.35%</b> | <b>3,845,130</b>  | <b>4,749,130</b>  | <b>3,484,560</b>  | <b>3,484,774</b>   | <b>3,484,560</b>  |
| <b>435-Mental Health</b>                         |                    |                   |               |                   |                   |                   |                    |                   |
| 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           |
| <b>Total Mental Health</b>                       | <b>9,394,887</b>   | <b>12,431,893</b> | <b>75.57%</b> | <b>11,289,522</b> | <b>11,377,920</b> | <b>11,012,748</b> | <b>11,012,778</b>  | <b>11,120,650</b> |
| <b>436-MH Mentally Retarded &amp; Ill</b>        |                    |                   |               |                   |                   |                   |                    |                   |
| 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            |                   |                    |                   |
| <b>Total MH Mentally Retarded &amp; Ill</b>      | <b>1,127,423</b>   | <b>1,483,391</b>  | <b>76.00%</b> | <b>1,461,694</b>  | <b>1,461,694</b>  | <b>1,143,288</b>  | <b>1,143,288</b>   | <b>1,143,288</b>  |
| <b>Total Mental Health Fund</b>                  | <b>31,012,693</b>  | <b>40,626,259</b> | <b>76.34%</b> | <b>35,898,820</b> | <b>38,436,203</b> | <b>30,721,831</b> | <b>30,785,526</b>  | <b>30,812,798</b> |
| <b>114-Food &amp; Beverage Fund</b>              |                    |                   |               |                   |                   |                   |                    |                   |
| 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         |
| <b>115-Group Insurance Fund</b>                  |                    |                   |               |                   |                   |                   |                    |                   |
| 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        |
| <b>116-Employee Benefit Fund</b>                 |                    |                   |               |                   |                   |                   |                    |                   |
| Employee Flexible Benefits                       | 272,374            | 400,000           | 68.09%        | 350,000           | 350,000           | 450,000           | 465,000            | 465,000           |
| <b>117-Vehicle Insurance Fund</b>                |                    |                   |               |                   |                   |                   |                    |                   |
| Vehicle Insurance                                |                    |                   | 0.00%         | 445,000           | 445,000           | 462,600           | 462,600            | 462,600           |
| <b>120-Workers Compensation Fund</b>             |                    |                   |               |                   |                   |                   |                    |                   |
| 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         |
| <b>130-Workforce Devel Admin Fund</b>            |                    |                   |               |                   |                   |                   |                    |                   |
| Workforce Center Administration                  | 220,590            | 231,253           | 95.39%        | 302,807           | 310,903           | 261,640           | 261,640            | 261,640           |
| <b>133-Workforce Development Fund</b>            |                    |                   |               |                   |                   |                   |                    |                   |
| 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           |
| <b>Total Workforce Development</b>               | <b>1,881,130</b>   | <b>2,197,795</b>  | <b>85.59%</b> | <b>1,848,894</b>  | <b>2,145,394</b>  | <b>1,971,709</b>  | <b>1,971,709</b>   | <b>1,971,709</b>  |
| <b>136-WDC National Emergency Fund</b>           |                    |                   |               |                   |                   |                   |                    |                   |

## 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          |
| <b>Total National Emergency Funds</b>       | <b>1,889,804</b>   | <b>2,899,914</b> | <b>65.17%</b> | <b>2,277,504</b> | <b>2,497,792</b> | <b>1,578,086</b> | <b>1,578,086</b>   | <b>1,578,086</b> |
| <b>139-Senior Aides Fund</b>                |                    |                  |               |                  |                  |                  |                    |                  |
| Senior Aides                                | 268,182            | 278,099          | 96.43%        | 274,699          | 442,080          | 448,380          | 451,012            | 451,012          |
| <b>Total Workforce Development Funds</b>    | <b>4,259,706</b>   | <b>5,607,061</b> | <b>75.97%</b> | <b>4,703,904</b> | <b>5,396,169</b> | <b>4,259,815</b> | <b>4,262,447</b>   | <b>4,262,447</b> |
| <b>220-Industrial Development Fund</b>      |                    |                  |               |                  |                  |                  |                    |                  |
| Industrial Development Inducement           | 646,513            | 3,444,172        | 18.77%        | 3,407,641        | 3,712,640        | 682,082          | 682,082            | 682,082          |
| <b>230-Federal Drug Forfeiture Funds</b>    |                    |                  |               |                  |                  |                  |                    |                  |
| Justice                                     | 1,781,297          | 2,015,225        | 88.39%        | 264,684          | 806,426          | 78,695           | 82,226             | 82,276           |
| <b>232 - State Drug Forfeiture Fund</b>     |                    |                  |               |                  |                  |                  |                    |                  |
| State Drug Forfeitures                      | 148,650            | 148,850          | 99.87%        |                  | 217,000          |                  |                    |                  |
| <b>240 - Injured Animal Fund</b>            |                    |                  |               |                  |                  |                  |                    |                  |
| Injured Animal Stabilization                | 324                | 1,000            | 32.40%        | 1,500            | 6,168            | 2,500            | 2,500              | 2,500            |
| <b>250-Water &amp; Sewer Fund</b>           |                    |                  |               |                  |                  |                  |                    |                  |
| Water & Sewer Department                    | 1,610,626          | 5,623,814        | 28.64%        | 2,000,000        | 4,318,208        | 2,061,608        | 561,608            | 561,608          |
| <b>252-Eastover Sanitary District Fund</b>  |                    |                  |               |                  |                  |                  |                    |                  |
| Eastover Sanitary District                  | 481,492            | 554,085          | 86.90%        | 248,912          | 281,169          | 260,297          | 260,297            | 260,297          |
| <b>253-Norcross Water and Sewer Fund</b>    |                    |                  |               |                  |                  |                  |                    |                  |
| Norcross Water and Sewer                    | 88,545             | 143,090          | 61.88%        | 245,371          | 245,371          | 306,098          | 306,098            | 325,808          |
| <b>255-Kelly Hills Water and Sewer Fund</b> |                    |                  |               |                  |                  |                  |                    |                  |
| Kelly Hills Water and Sewer                 |                    |                  |               |                  | 24,904           |                  |                    |                  |
| <b>410-Property Revaluation Fund</b>        |                    |                  |               |                  |                  |                  |                    |                  |
| Property Revaluation                        | 473,720            | 540,182          | 87.70%        | 555,619          | 561,419          | 566,775          | 548,172            | 548,197          |
| <b>420- Recreation Fund</b>                 |                    |                  |               |                  |                  |                  |                    |                  |
| 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        |
| <b>Total Recreation Fund</b>                | <b>4,777,577</b>   | <b>6,955,561</b> | <b>68.69%</b> | <b>2,606,755</b> | <b>5,004,980</b> | <b>2,802,977</b> | <b>2,802,977</b>   | <b>2,802,977</b> |
| <b>430-Juvenile Crime Prevention Fund</b>   |                    |                  |               |                  |                  |                  |                    |                  |
| 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          |
| <b>Total Juvenile Crime Prevention</b>      | <b>1,557,476</b>   | <b>1,707,145</b> | <b>91.23%</b> | <b>1,547,786</b> | <b>1,826,277</b> | <b>1,554,301</b> | <b>1,554,301</b>   | <b>1,554,301</b> |
| <b>446-County Community Devel Fund</b>      |                    |                  |               |                  |                  |                  |                    |                  |
| 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%         |                  |                  |                  |                    |                  |
| <b>Total County Community Development</b>   | <b>1,615,415</b>   | <b>3,146,082</b> | <b>51.35%</b> | <b>1,542,728</b> | <b>2,958,344</b> | <b>1,544,216</b> | <b>1,544,216</b>   | <b>1,544,216</b> |
| <b>447-Community Devel Home Fund</b>        |                    |                  |               |                  |                  |                  |                    |                  |
| 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          |
| <b>Total Community Devel Home</b>           | <b>736,996</b>     | <b>2,598,954</b> | <b>28.36%</b> | <b>961,487</b>   | <b>2,869,733</b> | <b>946,454</b>   | <b>946,454</b>     | <b>946,454</b>   |

## 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   |
| <b>448-CD Support Housing</b>                |                    |                  |               |                  |                  |                  |                    |                  |
| 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          |
| <b>Total Support Housing</b>                 | <b>93,427</b>      | <b>400,211</b>   | <b>23.34%</b> | <b>50,000</b>    | <b>303,816</b>   | <b>112,180</b>   | <b>112,180</b>     | <b>112,180</b>   |
| <b>Total All Community Development Funds</b> | <b>2,445,838</b>   | <b>6,145,247</b> | <b>39.80%</b> | <b>2,554,215</b> | <b>6,131,893</b> | <b>2,602,850</b> | <b>2,602,850</b>   | <b>2,602,850</b> |
| <b>451-NC 91-08-010 Fund</b>                 |                    |                  |               |                  |                  |                  |                    |                  |
| Planning Grants                              | 57,770             | 57,770           | 100.00%       | 67,960           | 67,960           | 66,660           | 66,660             | 66,660           |
| <b>452-US DOT 104 Fund</b>                   |                    |                  |               |                  |                  |                  |                    |                  |
| US DOT 104 (F)                               | 205,659            | 547,850          | 37.54%        | 379,650          | 685,965          | 684,256          | 684,256            | 684,256          |
| <b>454-NC Elderly</b>                        |                    |                  |               |                  |                  |                  |                    |                  |
| 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           |
| <b>Total NC Elderly</b>                      | <b>301,540</b>     | <b>373,745</b>   | <b>80.68%</b> | <b>376,213</b>   | <b>469,779</b>   | <b>385,474</b>   | <b>385,474</b>     | <b>378,367</b>   |
| <b>469-Fire Tax</b>                          |                    |                  |               |                  |                  |                  |                    |                  |
| Special Fire District Tax                    | 310,656            | 613,606          | 50.63%        | 255,628          | 758,135          | 255,951          | 255,951            | 255,951          |
| <b>470-Beaver Dam</b>                        |                    |                  |               |                  |                  |                  |                    |                  |
| Beaver Dam Fire District                     | 101,562            | 101,660          | 99.90%        | 106,768          | 107,140          | 108,249          | 108,249            | 108,249          |
| <b>472-Bethany</b>                           |                    |                  |               |                  |                  |                  |                    |                  |
| Bethany Fire District                        | 142,382            | 142,436          | 99.96%        | 150,972          | 160,167          | 152,906          | 152,906            | 152,906          |
| <b>473-Bonnie Doone</b>                      |                    |                  |               |                  |                  |                  |                    |                  |
| Bonnie Doone Fire District                   | 78,816             | 208,957          | 37.72%        | 30,661           | 31,655           | 5,631            | 5,631              | 5,631            |
| <b>474-Cotton</b>                            |                    |                  |               |                  |                  |                  |                    |                  |
| Cotton Fire District                         | 443,322            | 443,478          | 99.96%        | 508,711          | 551,134          | 561,867          | 561,867            | 561,867          |
| <b>476-Cumberland Road</b>                   |                    |                  |               |                  |                  |                  |                    |                  |
| Cumberland Road Fire District                | 296,906            | 296,962          | 99.98%        | 330,079          | 342,334          | 359,297          | 359,297            | 359,297          |
| <b>478-Eastover</b>                          |                    |                  |               |                  |                  |                  |                    |                  |
| Eastover Fire District                       | 309,550            | 309,597          | 99.98%        | 331,503          | 356,237          | 338,619          | 338,619            | 338,619          |
| <b>480-Godwin Falcon</b>                     |                    |                  |               |                  |                  |                  |                    |                  |
| Godwin Falcon Fire District                  | 66,496             | 66,596           | 99.85%        | 68,630           | 70,159           | 69,341           | 69,341             | 69,341           |
| <b>482-Grays Creek</b>                       |                    |                  |               |                  |                  |                  |                    |                  |
| 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          |
| <b>Total Grays Creek Fire District</b>       | <b>395,261</b>     | <b>395,426</b>   | <b>99.96%</b> | <b>438,956</b>   | <b>458,916</b>   | <b>469,654</b>   | <b>469,654</b>     | <b>469,654</b>   |
| <b>484-Lafayette Village</b>                 |                    |                  |               |                  |                  |                  |                    |                  |
| Lafayette Village Fire District              | 134,951            | 389,135          | 34.68%        | 57,763           | 64,696           | 14,238           | 14,238             | 14,238           |
| <b>486-Lake Rim</b>                          |                    |                  |               |                  |                  |                  |                    |                  |
| Lake Rim Fire District                       | 342,800            | 1,020,873        | 33.58%        | 119,524          | 129,305          | 22,859           | 22,859             | 22,859           |
| <b>490-Manchester</b>                        |                    |                  |               |                  |                  |                  |                    |                  |
| Manchester Fire District (Spring Lake)       | 77,424             | 77,524           | 99.87%        | 86,122           | 91,166           | 82,957           | 82,957             | 82,957           |
| <b>492-Pearces Mill</b>                      |                    |                  |               |                  |                  |                  |                    |                  |
| Pearces Mill Fire District                   | 606,333            | 606,443          | 99.98%        | 637,464          | 675,358          | 610,448          | 610,448            | 610,448          |
| <b>494-Stedman</b>                           |                    |                  |               |                  |                  |                  |                    |                  |
| 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<br>Expenditure | Final FY<br>Budget | %Budget<br>Spent | Budget<br>07/01/06 | Budget<br>6/30/07 | Requested<br>Budget | Recommended<br>Budget | Adopted<br>Budget |
| <b>495-Stoney Point</b>            |                       |                    |                  |                    |                   |                     |                       |                   |
| Stoney Point Fire District         | 608,903               | 690,087            | 88.24%           | 561,004            | 563,404           | 578,068             | 578,068               | 578,068           |
| <b>496-Vander</b>                  |                       |                    |                  |                    |                   |                     |                       |                   |
| Vander Fire District               | 594,681               | 594,740            | 99.99%           | 619,932            | 635,969           | 647,327             | 647,327               | 647,327           |
| <b>498-Wade</b>                    |                       |                    |                  |                    |                   |                     |                       |                   |
| Wade Fire District                 | 59,740                | 72,863             | 81.99%           | 64,262             | 80,080            | 64,309              | 64,309                | 64,309            |
| <b>499-Westarea</b>                |                       |                    |                  |                    |                   |                     |                       |                   |
| Westarea Fire District             | 699,193               | 699,393            | 99.97%           | 794,464            | 864,727           | 816,908             | 816,908               | 816,908           |
| <b>620-Civic Center Fund</b>       |                       |                    |                  |                    |                   |                     |                       |                   |
| 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         |
| <b>621-Civic Center Motel Tax</b>  |                       |                    |                  |                    |                   |                     |                       |                   |
| Civic Center Motel Tax             | 632,169               | 795,283            | 79.49%           | 738,506            | 738,506           | 824,879             | 824,879               | 824,879           |
| <b>623-Coliseum Debt Service</b>   |                       |                    |                  |                    |                   |                     |                       |                   |
| 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         |
| <b>625-Solid Waste Fund</b>        |                       |                    |                  |                    |                   |                     |                       |                   |
| 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           |
| <b>Total Solid Waste</b>           | <b>5,102,883</b>      | <b>8,826,702</b>   | <b>57.81%</b>    | <b>8,729,236</b>   | <b>9,174,524</b>  | <b>8,059,531</b>    | <b>8,241,793</b>      | <b>8,244,193</b>  |
| <b>630-General Litigation</b>      |                       |                    |                  |                    |                   |                     |                       |                   |
| Legal                              | 308,479               | 318,905            | 96.73%           | 218,905            | 218,905           | 228,905             | 228,905               | 228,905           |
| <b>802-Fayetteville Tax Fund</b>   |                       |                    |                  |                    |                   |                     |                       |                   |
| City of Fayetteville               | 42,425,454            |                    |                  |                    |                   |                     |                       |                   |
| <b>804-Revitalization Tax</b>      |                       |                    |                  |                    |                   |                     |                       |                   |
| Downtown Revitalization            | 79,866                |                    |                  |                    |                   |                     |                       |                   |
| <b>806-Falcon Tax</b>              |                       |                    |                  |                    |                   |                     |                       |                   |
| Town of Falcon                     | 19,325                |                    |                  |                    |                   |                     |                       |                   |
| <b>808-Godwin Tax</b>              |                       |                    |                  |                    |                   |                     |                       |                   |
| Town of Godwin                     | 9,446                 |                    |                  |                    |                   |                     |                       |                   |
| <b>810-Hope Mills Tax</b>          |                       |                    |                  |                    |                   |                     |                       |                   |
| Town of Hope Mills                 | 2,701,150             |                    |                  |                    |                   |                     |                       |                   |
| <b>812-Linden Tax</b>              |                       |                    |                  |                    |                   |                     |                       |                   |
| Town of Linden                     | 14,908                |                    |                  |                    |                   |                     |                       |                   |
| <b>814-Spring Lake Tax</b>         |                       |                    |                  |                    |                   |                     |                       |                   |
| Town of Spring Lake                | 2,231,966             |                    |                  |                    |                   |                     |                       |                   |
| <b>816-Stedman Tax</b>             |                       |                    |                  |                    |                   |                     |                       |                   |
| Town of Stedman                    | 144,648               |                    |                  |                    |                   |                     |                       |                   |

## EXPENDITURES BY ORGANIZATION

| Department  | FY 2006            |                    | %Budget Spent  | FY2007             |                    | FY 2008            |                    |                    |
|---|--------------------|--------------------|----------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | Actual Expenditure | Final FY Budget    |                | Budget 07/01/06    | Budget 6/30/07     | Requested Budget   | Recommended Budget | Adopted Budget     |
| <b>818-Wade Tax</b>                                   |                    |                    |                |                    |                    |                    |                    |                    |
| Town of Wade  | 46,733             |                    |                |                    |                    |                    |                    |                    |
| <b>820-Intergovernment Fund</b>                       |                    |                    |                |                    |                    |                    |                    |                    |
| Sheriff   | 40,295             |                    |                |                    |                    |                    |                    |                    |
| Domestic Violence Center                              | 76,560             |                    |                |                    |                    |                    |                    |                    |
| Excise Tax on Deeds                                   | 1,477,924          |                    |                |                    |                    |                    |                    |                    |
| Cumberland County Schools                             |                    |                    |                |                    |                    |                    |                    |                    |
| <b>Total Intergovernment</b>                          | <b>1,594,779</b>   |                    |                |                    |                    |                    |                    |                    |
| <b>822-Stormwater Fund</b>                            |                    |                    |                |                    |                    |                    |                    |                    |
| Stormwater Utility                                    | 2,211,519          |                    |                |                    |                    |                    |                    |                    |
| <b>824-Tourism Development Authority</b>              |                    |                    |                |                    |                    |                    |                    |                    |
| 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          |
| <b>826-NC 3% Vehicle Interest</b>                     |                    |                    |                |                    |                    |                    |                    |                    |
| NC 3% Vehicle Interest                                | 59,685             |                    |                |                    |                    |                    |                    |                    |
| <b>850-Inmate Welfare</b>                             |                    |                    |                |                    |                    |                    |                    |                    |
| Inmate Canteen  | 428,175            | 428,175            | 100.00%        | 376,159            | 430,159            | 404,078            | 404,078            | 404,221            |
| <b>855-Inmate Trust Fund</b>                          |                    |                    |                |                    |                    |                    |                    |                    |
| Inmate Account Fund                                   | 680,571            |                    |                |                    |                    |                    |                    |                    |
| <b>870-LEO Special Separation</b>                     |                    |                    |                |                    |                    |                    |                    |                    |
| LEO Separation Allowance                              | 129,421            | 230,000            | 56.27%         | 235,000            | 275,000            | 300,000            | 300,000            | 300,000            |
| <b>875-Cumberland Cemetery Trust</b>                  |                    |                    |                |                    |                    |                    |                    |                    |
| Cemetery Trust  | 2,125              | 4,300              | 49.42%         | 4,300              | 4,300              | 4,300              | 4,300              | 4,300              |
| <b>Total Separate Funds</b>                           | <b>152,518,555</b> | <b>144,492,752</b> | <b>105.55%</b> | <b>113,662,251</b> | <b>144,572,919</b> | <b>104,287,775</b> | <b>100,883,565</b> | <b>109,579,217</b> |
| <b>Total County Annually Budgeted Funds</b>           | <b>408,400,816</b> | <b>420,302,679</b> | <b>97.17%</b>  | <b>374,842,546</b> | <b>424,050,467</b> | <b>381,330,274</b> | <b>371,900,870</b> | <b>380,974,258</b> |
| <b>Multi-Year Funds:</b>                              |                    |                    |                |                    |                    |                    |                    |                    |
| <b>004 - School Bond Projects</b>                     |                    |                    |                |                    |                    |                    |                    |                    |
| 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        |
| <b>006 - Animal Control</b>                           |                    |                    |                |                    |                    |                    |                    |                    |
| 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          |
| <b>007 - Landfill Construction</b>                    |                    |                    |                |                    |                    |                    |                    |                    |
| 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          |
| <b>009 - NORCRESS Sewer Project</b>                   |                    |                    |                |                    |                    |                    |                    |                    |
| 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          |
| <b>010 - Kelly Hills Sewer Project</b>                |                    |                    |                |                    |                    |                    |                    |                    |
| 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             |
| <b>011 - Sheriff Training Facility</b>                |                    |                    |                |                    |                    |                    |                    |                    |
| 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          |
| <b>012 - Eastover Sanitary District Sewer Project</b> |                    |                    |                |                    |                    |                    |                    |                    |
| 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<br>Expenditure | Final FY<br>Budget | %Budget<br>Spent | Budget<br>07/01/06 | Budget<br>6/30/07  | Requested<br>Budget | Recommended<br>Budget | Adopted<br>Budget  |
| <b>013 - 2004 School Bond Projects</b>  |                       |                    |                  |                    |                    |                     |                       |                    |
| 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         |
| <b>014 - Averaasboro Battlefield</b>    |                       |                    |                  |                    |                    |                     |                       |                    |
| Averaasboro Battlefield                 | 248,511               | 577,617            | 43.02%           | 577,617            | 577,617            | 577,617             | 577,617               | 577,617            |
| <b>015 - Health Department Building</b> |                       |                    |                  |                    |                    |                     |                       |                    |
| Health Department Building              |                       |                    |                  |                    | 1,466,300          | 1,466,300           | 1,466,300             | 1,466,300          |
| <b>Total Multi-Year Funds</b>           | <b>173,909,104</b>    | <b>184,911,653</b> | <b>94.05%</b>    | <b>184,911,653</b> | <b>188,604,473</b> | <b>187,633,175</b>  | <b>188,287,455</b>    | <b>185,001,113</b> |
|   |                       |                    |                  |                    |                    |                     |                       |                    |
| <b>Total All Funds</b>                  | <b>582,309,920</b>    | <b>605,214,332</b> | <b>96.22%</b>    | <b>559,754,199</b> | <b>612,654,940</b> | <b>568,963,449</b>  | <b>560,188,325</b>    | <b>565,975,371</b> |