

CUMBERLAND COUNTY BOARD OF COMMISSIONERS
JUNE 15, 2020 – 5:30 PM
117 DICK STREET, 5TH FLOOR, ROOM 564
FY21 BUDGET WORK SESSION
SPECIAL MEETING MINUTES

PRESENT: Commissioner Marshall Faircloth, Chairman (arrived 5:41 p.m.)
Commissioner Glenn Adams, Vice Chairman
Commissioner Jeannette Council
Commissioner Charles Evans
Commissioner Larry Lancaster
Commissioner Jimmy Keefe
Amy Cannon, County Manager
Duane Holder, Deputy County Manager
Tracy Jackson, Assistant County Manager
Sally Shutt, Assistant County Manager
Rick Moorefield, County Attorney
Deborah Shaw, Budget Analyst
Heather Harris, Budget Analyst
Andrew Jakubiak, Budget Analyst
Brenda Jackson, Social Services Director
Ivonne Mendez, Finance Accounting Supervisor
Candice White, Clerk to the Board
Kellie Beam, Deputy Clerk

ABSENT: Commissioner Michael Boose

Pending the arrival of Chairman Faircloth, Commissioner Adams called the special meeting to order. Amy Cannon, County Manager, stated staff prepared a budget ordinance that sets forth revenues and expenditures and staff are available to answer any questions the Board may have.

Commissioner Evans stated before adopting the budget, he believes the Board should consider talking with the City of Fayetteville about the Cliffdale Convenience Site located in the western part of Fayetteville as opposed to just closing it. Commissioner Keefe stated the convenience site will remain operational until October 1, 2020 which will give the City of Fayetteville ninety (90) days to decide whether it wants to keep the site open.

Commissioner Adams stated the budget is conservative and he believes County employees deserve some type of compensation since there is no room for a Cost of Living Adjustment (COLA).

MOTION: Commissioner Adams moved to include in the budget ordinance a one-time payment of \$1,700 to County employees from the general balance.

SECOND: Commissioner Council

DISCUSSION: In response to a question posed by Commissioner Keefe, Ms. Cannon stated the total gross amount of a one-time payment to employees of \$1,700 equals about \$3.1 million. Commissioner Adams stated he would like to see each employee net around \$1,000 depending on their pay scale and tax bracket. Ms. Cannon stated if the Board approves the one-time payment, her suggestion would be to add the one-time payment to an existing paycheck. In response to a question posed by Commissioner Council, Ms. Cannon stated the one-time payment would include employees hired as of July 1, 2020 and those on the payroll for the pay period ending June 18, 2020. Ms. Cannon stated she also recommends moving vehicle purchases to the Capital Investment Fund (CIF) which will free up some of the general fund. Ms. Cannon stated additional guidance has been received regarding the Coronavirus Relief Fund (CRF) and she would further suggest offsetting CRF funds against eligible Public Health, Social Services, Detention Center and Sheriff's Office salaries. Commissioner Council stated she strongly believes employees should receive this one-time payment due to impacts from COVID-19.

VOTE: PASSED (5-1) (Commissioners Faircloth, Adams, Council, Evans and Lancaster voted in favor; Commissioner Keefe voted in opposition.)

Commissioner Council stated she wants to look at how to provide better benefits to employees that enroll in the County's medical plan. Ms. Cannon stated the benefit's consultant reviews the plan every year and there were no adjustments recommended this year because of the cost of providing the benefits. Ms. Cannon stated staff can look further into employee benefits during the next fiscal year.

Ms. Cannon conducted a review of the budget ordinance.

Commissioner Keefe stated he believes the County has missed funding opportunities because it does not have a grant writer. Ms. Cannon stated management initially had to determine how a grant writer would provide the maximum benefit since each County department is decentralized in their grant functions. Ms. Cannon stated after working with the staff from the Finance Department, a job description was established, and it took a while to begin receiving applications. Ms. Cannon stated once the applications were received, interviews were set up but had to be postponed due to COVID-19. Ms. Cannon stated the interviews will be rescheduled, even if they have to be conducted virtually in order to move the process forward.

MOTION: Commissioner Adams moved to adopt the FY2021 budget ordinance adding the \$1,700 one-time payment to employees from the general fund.

SECOND: Commissioner Council

VOTE: UNANIMOUS (6-0)

Budget Ordinance

The Board of County Commissioners hereby adopts and enacts the proposed 2021 fiscal year budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2021 under the following terms and conditions:

SECTION I. ADOPTION OF FISCAL YEAR 2021

- a. Adjustments to the Recommended Budget - amendments to the County Manager's recommended budget as approved by the Board of County Commissioners are listed on Attachment A and shall include subsequent adjustments approved through June 30 which are required to implement this budget.
- b. Adopted Revenue – in accordance with § 159-13(a), Attachment B sets forth estimated revenue amounts by source pertaining to each fund.
- c. Adopted Expenditures - in accordance with § 159-13(a), Attachment C sets forth appropriated amounts for each county department. The Budget Ordinance shall govern the total dollar amount appropriated by fund.

SECTION II. TAX LEVIES, FEES AND OTHER CHARGES

- a. Ad Valorem - the countywide ad valorem tax rate is hereby adopted and levied at 79.9 cents per \$100 valuation.
- b. Special Recreation Tax - the countywide special recreation tax rate is hereby adopted and levied at 5.0 cents per \$100 valuation.
- c. Solid Waste – the countywide Solid Waste disposal fee is levied per household in the amount of \$56 annually. The assessed fee is authorized to be printed on the property tax bill and collected in the same manner as property tax.
- d. The Fire Tax District Rate for the Cumberland County Fire Protection Service District is hereby adopted and levied at 15.0 cents per \$100 valuation.
- e. Fee Schedules – changes to fees, as presented during budget work sessions, will be incorporated into the fee schedule shown within the reference section of the Adopted Budget.

SECTION III. SCHOOLS’ CURRENT EXPENSE

- a. The Cumberland County Board of Education’s current expense appropriation is hereby adopted at \$80,711,700.
- b. Fayetteville Technical Community College’s current expense appropriation is adopted at \$12,283,629.

SECTION IV. PERSONNEL

- a. The fiscal year 2021 budget includes a one-time payment of \$1,700 for all permanent full-time employees hired before July 1, 2020, and who are on the County’s payroll for pay period ending July 18, 2020. Permanent part-time employees hired before July 1, 2020, and who are on the County’s payroll for pay period ending July 18, 2020, will receive a pro-rata share of the approved payment based on their full-time equivalent (FTE) allocation. The one-time payment is scheduled to be paid on July 24, 2020.

Budget Ordinance

- b. Position Classification and Pay Plan Approved – the County Manager or designee shall be responsible for the administration and maintenance of the position classification plan and shall have authority to create new classifications and reallocate existing classifications within the salary plan for all existing county positions. Positions governed by state personnel are subject to the salary plan for classification purposes. The Board of County Commissioners shall annually approve the classification and salary plan.
- c. 401K Retirement Plan - the budget also funds a 2% employer contribution to a 401K retirement plan for all employees eligible to participate in the Local Government Employees Retirement System.

SECTION V. BOARD COMPENSATION

- a. Board Compensation - compensation and allowances for the members of the Board of County Commissioners shall be as provided in the annual budget, the details of which are shown below:

Compensation:	
(1) Chairman at \$30,194 and (6) Commissioners at \$22,619 each.	\$165,908
(7) Commissioners, one-time payment of \$1,700 each.	\$11,900
Travel Allowance:	
(1) Chairman at \$8,400 and (6) Commissioners at \$7,200 each.	\$51,600
Total Compensation and Allowances:	\$229,408

Other Benefits:
County Commissioners are offered the opportunity to participate in the County's Health and Dental Insurance Plans, Flexible Medical Spending Account and Life Insurance Plans. Participation in the County's Pharmacy and Medical Clinic is also available as well as continued participation in the County's Health Insurance Plan upon separation from the County, based upon criteria established in the amended resolution adopted on November 17, 2014.

County Commissioners who elect to participate in the 457 Deferred Compensation Plan receive a County contribution, maximum match, of 4.9% of salary.

SECTION VI. BUDGET POLICIES

- a. Amendments to the budget - 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 fiscal year 2021 budget of the County of Cumberland is balanced pursuant to Chapter 159 of the N.C. General Statutes.
- b. Board authorization – no revenues may be increased, no transfers between funds, no increases to regular salaries and no expenditure transfers over \$100,000 between departments may be processed unless formal action is taken by the Board of Commissioners.

Budget Ordinance

- c. Manager authorization – the County Manager and/or Deputy County Manager are hereby authorized to transfer appropriations within a fund as contained herein the following conditions:
1. Re-appropriations - beginning July 1, 2020, the County Manager or Deputy County Manager and Finance Director may re-appropriate all previous Board approved balances of appropriations in each fund which support authorized obligations, multi-year grants, unexpended donations, or are encumbered at the close of business for the fiscal year ending June 30, 2020.
 2. Use of Contingency - Board approved contingency funds may be appropriated by the County Manager within and between departments in the same fund. Any such expenditures shall be reported to the Board at its next regular meeting and recorded in the minutes pursuant to § 159-13 (b)(3).
 3. Grant reductions – upon notification of funding decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Deputy County Manager. Action from the Board of Commissioners will not be required unless staffing is affected.
 4. Lapse salaries and capital items – funding from lapse salaries cannot be used for other operating expenditures unless approved by the County Manager. Movement of funds to purchase unbudgeted capital items must be approved by the County Manager.
 5. Personnel reserves – funding for certain personnel expenditures such as cost of living increases and one-time payments may be moved from budgeted reserves to each applicable department with the approval of the County Manager or Deputy County Manager.
 6. Transfers across different departments - the County Manager may approve the transfer of amounts of \$100,000 or less between departments within a fund upon finding they are consistent with operational needs.
 7. Transfers across different appropriation units – movement of funds across different expenditure categories for personnel and capital items must be approved by the County Manager.
 8. Transfers of operating expenditures – the County Manager or Deputy County Manager may approve the transfer of amounts between expenditures within a department for operating items.

This ordinance is hereby adopted the 15th day of June 2020.

This space was intentionally left blank.

Adjustments to the Recommended Budget

Attachment A

Fund	Expenditure Increase/(Decrease)	Revenue (Increase)/Decrease
101 - General Fund Recommended Budget	\$325,269,845	(\$325,269,845)
North Carolina Department of Public Safety grant award - Emergency Management Performance Grant Program Supplement	12,696	(12,696)
One-time payments: General Government Other	2,637,327	
One-time payments: Department of Social Services	1,153,892	(569,676)
One-time payments: Child Support	136,727	(90,240)
One-time payments: Increase of transfer to Group Home	18,645	
Reimbursements from the Coronavirus Relief Fund		(3,358,842)
Vehicles transferred from the Central Maintenance Department into the Capital Investment Fund	(197,500)	
Vehicles moved from Sheriff's Office, Detention Center, and School Law Enforcement to the Capital Investment Fund	(733,500)	
Transfer from the Capital Investment Fund for (2) two replacement vehicles within the Department of Social Services. This amount represents a 50% reimbursement from the State of North Carolina		(23,000)
Fund Balance Appropriation - a decrease of the amount of appropriation initially projected		1,026,167
Total Amended General Fund Budget:	\$328,298,132	(\$328,298,132)
107 - Capital Investment Fund Recommended Budget	\$24,729,318	(\$24,729,318)
Vehicles were transferred from the General Fund into the Capital Investment Fund	954,000	
Future Projects	(954,000)	
Total Amended Capital Investment Fund Budget:	\$24,729,318	(\$24,729,318)
245 - Juvenile Crime Prevention Fund Recommended Budget	\$720,694	(\$720,694)
One-time payments: JCP Residential Group Home	18,645	
Transfer from the General Fund		(18,645)
Total Amended Juvenile Crime Prevention Fund Budget:	\$739,339	(\$739,339)
256 - Senior Aides Fund Recommended Budget	\$556,979	(\$556,979)
One-time payments: Senior Aides County staff	4,143	
Transfer from the General Fund		(4,143)
Total Amended Senior Aides Budget:	\$561,122	(\$561,122)
258 - Coronavirus Relief Fund - Public Safety Recommended Budget	\$0	\$0
Coronavirus Relief Fund - Federal Award	4,708,842	(4,708,842)
Total Amended Coronavirus Relief Fund Budget:	\$4,708,842	(\$4,708,842)
277 - Community Transportation Fund Recommended Budget	\$187,697	(\$187,697)
One-time payments: Community Transportation	6,215	
Increase transfer from the General Fund		(6,215)
Total Amended Community Transportation Fund Budget:	\$193,912	(\$193,912)

This space was intentionally left blank.

Expenditures by Department

Attachment C

DESCRIPTION	EXPENSE	FY2021 ADOPTED BUDGET
101 - GENERAL FUND		
1014100 - GOVERNING BODY	\$674,975	
1014105 - ADMINISTRATION	1,814,947	
1014107 - PUBLIC AFFAIRS/EDUCATION	885,902	
1014108 - PRINT MAIL & DESIGN SERVICES	756,378	
1014110 - COURT FACILITIES	156,220	
1014111 - HUMAN RESOURCES	1,009,875	
1014112 - FACILITIES MAINTENANCE	1,202,491	
1014113 - LANDSCAPING & GROUNDS	702,394	
1014116 - CARPENTRY SHOP	228,058	
1014117 - FACILITIES MANAGEMENT	1,523,436	
1014118 - PUBLIC BUILDINGS JANITORIAL	870,951	
1014119 - CENTRAL MAINTENANCE	672,722	
1014120 - INFORMATION SERVICES	5,323,420	
1014125 - BOARD OF ELECTIONS	1,673,589	
1014130 - FINANCE	1,418,140	
1014135 - LEGAL	807,290	
1014145 - REGISTER OF DEEDS	2,391,950	
1014146 - REGISTER OF DEEDS AUTOMATION	135,000	
1014152 - TAX ADMINISTRATION	5,797,029	
1014153 - PROPERTY REVALUATION	474,796	
1014195 - GENERAL GOVERNMENT OTHER	26,011,793	
1014200 - SHERIFF	27,184,012	
1014203 - JAIL	20,184,851	
1014214 - LEO SEPARATION ALLOWANCE	552,100	
1014218 - SHERIFF GRANTS	140,829	
101422F - SCHOOL LAW ENFORCEMENT - LOCAL	5,333,366	
1014240 - EMERGENCY SERVICES	3,910,603	
1014245 - EMERGENCY SERVICES GRANTS	399,993	
1014247 - CRIMINAL JUSTICE UNIT PRETRIAL	588,662	
1014248 - YOUTH DIVERSION PROGRAM	35,671	
1014250 - ANIMAL CONTROL	3,484,642	
1014295 - PUBLIC SAFETY OTHER	1,213,209	
1014301 - HEALTH DEPT GENERAL	13,768,828	
1014306 - JAIL HEALTH PROGRAM	3,406,500	
1014310 - ENVIRONMENTAL HEALTH	1,722,868	
101432B - BIO-TERRORISM PREPAREDNESS	72,500	
101432N - CARE COORDINATION FOR CHILDREN	971,676	
101432P - PREGNANCY CARE MANAGEMENT	1,298,966	
1014334 - WIC - CLIENT SVCS	2,454,049	
101433F - SCHOOL HEALTH - BOE	939,637	
101433M - COMMUNITY TRANSFORMATION GRAN	82,872	
1014340 - COURT ORDERED EVALUATION	318,832	
1014341 - SOBRIETY COURT	135,201	
1014342 - MENTAL HEALTH OTHER	5,065,222	
1014350 - HEALTH OTHER	83,771	
1014365 - DEPARTMENT OF SOCIAL SERVICES	48,466,389	
1014366 - SOCIAL SERVICES OTHER	14,306,992	

This space was intentionally left blank.

Expenditures by Department

Attachment C

DESCRIPTION	EXPENSE	FY2021 ADOPTED BUDGET
204 - FEDERAL DRUG FORFEITURE FUND		
204422R - FEDERAL DRUG FORFEITURE	\$50,500	
204 - FEDERAL DRUG FORFEITURE FUND Total		\$50,500
205 - FEDERAL DRUG JUSTICE FUND		
205422P - FEDERAL FORFEITURE - JUSTICE	\$74,500	
205 - FEDERAL DRUG JUSTICE FUND Total		\$74,500
206 - STATE DRUG FORFEITURE FUND		
2064208 - STATE DRUG FORFEITURE	\$13,000	
206 - STATE DRUG FORFEITURE FUND Total		\$13,000
207 - INMATE WELFARE FUND		
2074205 - INMATE CANTEEN	\$387,919	
207 - INMATE WELFARE FUND Total		\$387,919
215 - INJURED ANIMAL FUND		
2154251 - INJURED ANIMAL STABILIZATION	\$7,500	
215 - INJURED ANIMAL FUND Total		\$7,500
220 - SPECIAL FIRE DISTRICT FUND		
2204259 - FIRE DISTRICTS INCENTIVES	\$3,432,323	
2204260 - BEAVER DAM FIRE DISTRICT	148,194	
2204261 - FIRE DISTRICT - SPECIAL	966,892	
2204262 - BETHANY FIRE DISTRICT	252,206	
2204264 - BONNIE DOONE FIRE DISTRICT	2,472	
2204266 - COTTON FIRE DISTRICT	1,057,177	
2204268 - CUMBERLAND ROAD FIRE DISTRICT	484,902	
2204270 - EASTOVER FIRE DITRICT	341,084	
2204272 - GODWIN-FALCON FIRE DISTRICT	104,769	
2204274 - GRAYS CREEK FIRE DEPT #18	462,658	
2204275 - GRAYS CREEK FIRE DEPT #24	462,658	
2204276 - LAFAYETTE VILLAGE FIRE DISTRIC	4	
2204278 - LAKE RIM FIRE DISTRICT	14,851	
2204282 - MANCHESTER FIRE DISTRICT	81,015	
2204284 - PEARCES MILL FIRE DISTRICT	823,811	
2204288 - STEDMAN FIRE DISTRICT	156,130	
2204290 - STONEY POINT FIRE DISTRICT	992,523	
2204292 - VANDER FIRE DISTRICT	971,361	
2204294 - WADE FIRE DISTRICT FUND	109,499	
2204296 - WESTAREA FIRE DEPARTMENT	987,557	
2204297 - WESTAREA FIRE DEPARTMENT #10	219,179	
220 - SPECIAL FIRE DISTRICT FUND Total		\$12,071,265

This space was intentionally left blank.

Expenditures by Department

Attachment C

DESCRIPTION	EXPENSE	FY2021 ADOPTED BUDGET
266 - CD HOME FUND		
2664586 - HOME ADMINISTRATION	\$59,857	
2664587 - HOME HOUSING ACTIVITY	628,396	
266 - CD HOME FUND Total		\$688,253
267 - CD SUPPORT HOUSING FUND		
2674589 - SUPPORT HOUSING PROGRAM GRANTS	\$473,757	
267 - CD SUPPORT HOUSING FUND Total		\$473,757
275 - TRANSIT PLANNING		
2754503 - PLANNING GRANTS	\$83,000	
275 - TRANSIT PLANNING Total		\$83,000
276 - US DOT 104 FUND		
2764571 - US DOT 104 (F)	\$431,542	
276 - US DOT 104 FUND Total		\$431,542
277 - NC ELDERLY-HANDI TRANSP FUND		
277457A - COMMUNITY TRANSPORTATION PRG	\$193,912	
277457B - RURAL OPERATION ASSIST PROG	358,314	
277457D - MID CAROLINA SENIOR TRANS	258,750	
277457E - 5310- NON-MEDICAL TRANSPORT GR	250,000	
277 - NC ELDERLY-HANDI TRANSP FUND Total		\$1,060,976
285 - TOURISM DEVELOP AUTHORITY FUND		
2854599 - TOURISM DEVELOPMENT AUTHORITY	\$4,668,918	
285 - TOURISM DEVELOP AUTHORITY FUND Total		\$4,668,918
510 - CEMETERY TRUST FUND		
5104160 - CEMETERY TRUST	\$2,800	
510 - CEMETERY TRUST FUND Total		\$2,800
600 - CROWN CENTER FUND		
6004442 - CROWN	\$5,745,682	
600 - CROWN CENTER FUND Total		\$5,745,682
601 - CROWN MOTEL FUND		
6014443 - CROWN MOTEL TAX	\$1,396,702	
601 - CROWN MOTEL FUND Total		\$1,396,702
602 - CROWN DEBT SERVICE FUND		
6024447 - DEBT SERVICE- CROWN	\$4,449,272	
602 - CROWN DEBT SERVICE FUND Total		\$4,449,272
605 - NORCRESS WATER AND SEWER FUND		
605450E - NORCRESS WATER AND SEWER	\$645,175	
605 - NORCRESS WATER AND SEWER FUND Total		\$645,175

This space was intentionally left blank.

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2021 ADOPTED BUDGET
101 - GENERAL FUND		
41 - TAXES AND LICENSES		
411000 - TAXES CURRENT YEAR	\$165,908,675	
411001 - TAXES 1ST PRIOR YEAR	580,000	
411002 - TAXES 2ND PRIOR YEAR	157,000	
411009 - TAXES ALL PRIOR YEARS	160,000	
411100 - MOTOR VEH TAG & TAX - DOR	19,763,512	
411198 - MOTOR VEH TAX ALL PRIOR YEARS	114,000	
411199 - MOTOR VEH TAX CY - COUNTY	78,000	
411200 - ADVERTISING CHARGES	32,000	
411201 - INTEREST	512,000	
411235 - LATE LISTING PENALTY	200,000	
411250 - PROCESS FEES-TAX DEPT	93,000	
411500 - PET REGISTRATION FEES	122,000	
411550 - REAL ESTATE TRANSFER TAX	1,450,000	
411575 - BEER AND WINE TAXES	377,000	
411600 - SALES TAX ART 39 1C	16,222,843	
411601 - SALES TAX ART 40 1/2C	9,827,780	
411602 - SALES TAX ART 42 1/2C	5,449,236	
411605 - SALES TAX ART 44 REP	31,550	
411606 - SALES TAX ART 46 1/4C	10,011,302	
411650 - SALES TAX VIDEO & TELECOMM	460,000	
411750 - RENTAL VEH RECEIPTS CUR YR	650,000	
411760 - RENTAL EQUIP RECEIPTS CUR YR	250,000	
42 - INTERGOVERNMENTAL UNRESTRICTED		
422000 - FEDERAL PRISONERS HOUSING	20,000	
422020 - SOCIAL SECURITY INCENTIVE PMT	25,000	
422100 - NC PRISONER HOUSING	350,000	
422110 - INVESTIGATION SUPPORT	30,000	
422130 - SAFE ROADS ACT (DWI)	20,000	
422200 - FAYETTEVILLE TAX COLLECTION	229,000	
422201 - FAY SALES TAX EQUALIZATION	2,458,665	
422202 - FAY ST EQUALIZATION	4,991,835	
422203 - WADE ST EQUALIZATION	1,189	
422205 - STEDMAN ST EQUALIZATION	163	
422206 - SPRING LK ST EQUALIZATION	379,646	
422207 - GODWIN ST EQUALIZATION	2,583	
422208 - FALCON ST EQUALIZATION	188	
422209 - HOPE MILLS ST EQUALIZATION	377	
422300 - MUNICIPALITIES TAX COLLECTION	309,000	
422305 - TOWN OF HOPE MILLS	224,343	
422307 - TOWN OF SPRING LAKE	135,000	
422308 - TOWN OF STEDMAN	77,000	
422310 - TOWN OF EASTOVER	74,000	
422400 - ABC 3 1/2%	1,300,000	
422401 - ABC STORE PROFIT	1,997,000	

This space was intentionally left blank.

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2021 ADOPTED BUDGET
433319 - DOMESTIC VIOLENCE GRANT	\$20,000	
433320 - ADULT PROTECTIVE SERVICES	31,199	
433321 - HEALTH CHOICE	136,799	
433323 - FAMILY VIOLENCE GRANT	46,292	
433324 - MEDICAL ASSIST ADMIN	8,638,232	
433326 - TANF	5,255,276	
433330 - FVPSA	30,786	
433331 - ADULT DAY CARE	129,020	
433332 - LINKS	136,260	
433333 - CRISIS INTERVENTION	3,506,316	
433334 - WORKFIRST TRANS	850	
433335 - CHILD WELFARE IN HOME	656,417	
433337 - FAMILY REUNIFICATION	240,876	
433338 - MISCELLANEOUS	199,044	
433500 - NC LIBRARY PROGRAMS GRANT	309,955	
433620 - NC SOIL CONSERV COST SHARE PGM	26,550	
433635 - NC CS RENT	42,105	
433673 - CRIME COMMISSION GRANT	149,893	
433681 - NC PREPAREDNESS GRANT	90,696	
433682 - LEPC - HAZARD MATERIALS PLAN	14,000	
433687 - NC LEPC TIER II GRANT	1,000	
433689 - NC HAZARD MITIGATION	384,993	
433700 - ADVISORY COUNCIL	9,300	
433701 - HORTICULTURE	8,000	
433703 - FIELD CROPS	4,500	
433704 - FAMILY & CONSUMER SCIENCES	11,000	
433705 - 4-H	23,000	
433706 - COOP EXT FUNDRAISERS	7,500	
433707 - COMMERCIAL HORTICULTURE	5,000	
433708 - LIVESTOCK	3,000	
433709 - BETTER LIVING	10,000	
433721 - FTCC - SPRING LAKE LIBRARY	54,410	
433730 - CSC FACILITIES FEES	390,000	
433746 - CONTRIBUTIONS TO SHERIFF	7,000	
433750 - CC SCHOOL HEALTH	939,637	
433760 - ABC 5 CENTS TAX REVENUE	126,230	
433761 - ABC PROFIT FOR EDUCATION	265,000	
433768 - DUKE ENDOWMENT GRANT FUND	450,000	
433772 - OTHER MUNICIPALITIES PLANNING	100,000	
433775 - E-RATE FUNDS LOCAL	65,307	
433803 - COURT ORDERED FORFEITED FUNDS	500	
433805 - CONCEALED WEAPON PERMIT	175,000	
433810 - NC PRECIOUS METALS	750	
433820 - STORM WATER UTILITY	68,000	
44 - CHARGES AND SERVICES		
444000 - SINGLE FAMILY DWELLING	310,000	
444001 - MANUFACTURED HOME	19,800	
444002 - BUILDING INSPECTION	150,000	

This space was intentionally left blank.

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2021 ADOPTED BUDGET
444502 - ADOPTION INTERMEDIARY SVC FEE	\$2,400	
444503 - RELATIVE ADOPTION	8,200	
444504 - INDEPENDENT PLACEMENT STUDY	2,100	
444505 - HEALTH COV-WRKRS W/DISABILITY	200	
444506 - FAMILY VIOLENCE	5,000	
444507 - ENERGY NEIGHBORS	9,263	
444600 - PRINTING FEES	99,200	
444610 - CSE NPA COLLECTION FEES	69,000	
444611 - CHILD SUPPORT ENFORCE FEES	9,000	
444612 - CHILD SUPPORT PATERNITY LOCAL	800	
444625 - INSPECTION FEES	20,000	
444626 - FIRE PERMIT FEES	10,000	
444630 - ANIMAL SHELTER FEES	30,000	
444631 - SOUTHEASTERN LAB ANIMAL FARM	2,000	
444632 - SPAY/NEUTER	200,000	
444634 - MICROCHIP FEES RECLAIM	40,000	
444635 - EUTHANASIA FEES	1,000	
444636 - FT. BRAGG SERVICE CONTRACT	60,000	
444650 - GARAGE LABOR FEES	160,000	
444651 - SUPPLY FEES	1,000	
444652 - TOWING & STORAGE FEES	500	
444680 - EMERGENCY 911 REIMB	161,675	
444682 - FAYETTEVILLE 911 REIMB	75,000	
444690 - TAX SUPERVISOR COPIES	2,200	
444695 - COUNTY DEPT SIGN FEE	7,500	
444697 - CANDIDATE FILING FEES	1,500	
444999 - INDIRECT COST CHARGES	772,977	
47 - CAPITAL CONTRIBUTION & GRANTS		
477000 - LIBRARY - PRIVATE GRANTS	5,000	
48 - MISCELLANEOUS GENERAL REVENUE		
488000 - INTEREST INCOME	848,000	
488030 - PNC REBATE	10,000	
488100 - RENT BUILDINGS	147,238	
488101 - RENT DIV OF SOCIAL SERVICES	56,238	
488103 - LEASE/RENT INDUSTRIAL PARK	10,000	
488104 - LEASE LAND CFVMC	4,012,056	
488105 - LEASE WINDING CREEK ALLIANCE	203,940	
488107 - SNACK BAR RENTAL FEES	15,000	
488108 - RENT NO TILL DRILL	7,500	
488234 - SOIL AND WATER FUNDRAISER	2,000	
488353 - PETCO GRANT	60,000	
488354 - ANIMAL CONTROL DONATIONS	8,000	
488400 - MISCELLANEOUS	27,700	
488406 - FIRE CHIEF'S ASSOCIATION	8,214	
488411 - POSTAGE	195,000	

This space was intentionally left blank.

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2021 ADOPTED BUDGET
49 - OTHER FINANCIAL SOURCES		
499901 - FUND BALANCE APPROPRIATED	\$2,609,652	
200 - FOOD AND BEVERAGE FUND Total		\$8,863,030
204 - FEDERAL DRUG FORFEITURE FUND		
43 - INTERGOVERNMENTAL RESTRICTED		
433055 - FEDERAL DRUG FORFEITURES	\$15,000	
48 - MISCELLANEOUS GENERAL REVENUE		
488000 - INTEREST INCOME	3,500	
49 - OTHER FINANCIAL SOURCES		
499901 - FUND BALANCE APPROPRIATED	32,000	
204 - FEDERAL DRUG FORFEITURE FUND Total		\$50,500
205 - FEDERAL DRUG JUSTICE FUND		
43 - INTERGOVERNMENTAL RESTRICTED		
433055 - FEDERAL DRUG FORFEITURES	\$40,000	
48 - MISCELLANEOUS GENERAL REVENUE		
488000 - INTEREST INCOME	2,500	
49 - OTHER FINANCIAL SOURCES		
499901 - FUND BALANCE APPROPRIATED	32,000	
205 - FEDERAL DRUG JUSTICE FUND Total		\$74,500
206 - STATE DRUG FORFEITURE FUND		
43 - INTERGOVERNMENTAL RESTRICTED		
433674 - NC CONTROLLED SUBSTANC	\$12,200	
48 - MISCELLANEOUS GENERAL REVENUE		
488000 - INTEREST INCOME	800	
206 - STATE DRUG FORFEITURE FUND Total		\$13,000
207 - INMATE WELFARE FUND		
44 - CHARGES AND SERVICES		
444123 - JAIL HEALTH FEES	\$12,000	
444418 - VISITATION COMMISSION	12,000	
444419 - TABLET COMMISSION	25,000	
48 - MISCELLANEOUS GENERAL REVENUE		
488201 - COMMISSIONS TELEPHONE	125,000	
488231 - SALES CANTEEN	200,000	
488400 - MISCELLANEOUS	4,000	

This space was intentionally left blank.

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2021 ADOPTED BUDGET
44 - CHARGES AND SERVICES		
444701 - IN-KIND FIND-A-FRIEND	\$58,214	
444702 - IN-KIND JUVENILE RESTITUTION	12,151	
444703 - IN-KIND DISPUTE RESOLUTION	18,240	
444704 - IN-KIND JUVENILE ASSESSMENT CT	38,440	
444705 - STAFF SUPPORT	15,500	
444707 - IN-KIND FACT	9,724	
48 - MISCELLANEOUS GENERAL REVENUE		
483001 - TIER 3 MISCELLANEOUS	66,000	
49 - OTHER FINANCIAL SOURCES		
499101 - TRANSFER FROM FUND 101	655,736	
499901 - FUND BALANCE APPROPRIATED	25,000	
245 - JUVENILE CRIME PREVENTION FUND Total		\$2,113,796
250 - RECREATION FUND		
41 - TAXES AND LICENSES		
411000 - TAXES CURRENT YEAR	\$4,363,647	
411001 - TAXES 1ST PRIOR YEAR	35,633	
411002 - TAXES 2ND PRIOR YEAR	5,663	
411100 - MOTOR VEH TAG & TAX - DOR	500,877	
411198 - MOTOR VEH TAX ALL PRIOR YEARS	1,202	
411199 - MOTOR VEH TAX CY - COUNTY	3,954	
411201 - INTEREST	10,594	
411235 - LATE LISTING PENALTY	5,471	
49 - OTHER FINANCIAL SOURCES		
499901 - FUND BALANCE APPROPRIATED	140,000	
250 - RECREATION FUND Total		\$5,067,041
255 - WORKFORCE INVEST OPPORT ACT		
43 - INTERGOVERNMENTAL RESTRICTED		
433580 - NC WIOA ADMINISTRATION	\$424,755	
433581 - NC WIOA ADULT	430,533	
433582 - NC WIOA YOUTH	924,213	
433583 - NC DISLOCATED WORKER	944,833	
255 - WORKFORCE INVEST OPPORT ACT Total		\$2,724,334
256 - SENIOR AIDES FUND		
43 - INTERGOVERNMENTAL RESTRICTED		
433030 - SENIOR AIDES GRANT	\$482,979	

This space was intentionally left blank.

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2021 ADOPTED BUDGET
49 - OTHER FINANCIAL SOURCES		
499101 - TRANSFER FROM FUND 101	\$89,679	
266 - CD HOME FUND Total		\$688,253
267 - CD SUPPORT HOUSING FUND		
43 - INTERGOVERNMENTAL RESTRICTED		
433040 - CONTINUUM OF CARE HUD GRANTS	\$304,805	
48 - MISCELLANEOUS GENERAL REVENUE		
488053 - FAYETTEVILLE REIMBURSEMENT	100,000	
49 - OTHER FINANCIAL SOURCES		
499101 - TRANSFER FROM FUND 101	68,952	
267 - CD SUPPORT HOUSING FUND Total		\$473,757
275 - TRANSIT PLANNING		
43 - INTERGOVERNMENTAL RESTRICTED		
433000 - FEDERAL TRANSIT PLANNING	\$66,400	
433655 - TRANSIT PLANNING	8,300	
433770 - FAYETTEVILLE PLANNING DEPT	4,474	
433772 - OTHER MUNICIPALITIES PLANNING	2,283	
44 - CHARGES AND SERVICES		
444027 - IN-KIND PLANNING DEPARTMENT	1,543	
275 - TRANSIT PLANNING Total		\$83,000
276 - US DOT 104 FUND		
43 - INTERGOVERNMENTAL RESTRICTED		
433656 - NC DOT GRANT PL 112	\$345,233	
433770 - FAYETTEVILLE PLANNING DEPT	39,783	
433771 - FAYETTEVILLE IN KIND	12,500	
433772 - OTHER MUNICIPALITIES PLANNING	20,298	
44 - CHARGES AND SERVICES		
444027 - IN-KIND PLANNING DEPARTMENT	13,728	
276 - US DOT 104 FUND Total		\$431,542
277 - NC ELDERLY-HANDI TRANSP FUND		
43 - INTERGOVERNMENTAL RESTRICTED		
433334 - WORKFIRST TRANS	\$85,199	
433658 - NC ELDERLY-HANDICAPPED TRANS	209,334	
433659 - NC RURAL GENERAL PUBLIC GRANT	88,781	
433660 - NC 5310 GRANT NONMEDICAL TRANS	200,000	
433662 - NC COMMUNITY TRANS PROG GRANT	159,541	
433663 - TRANSPORTATION REIMBURSEMENT	232,875	

This space was intentionally left blank.

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2021 ADOPTED BUDGET
45 - ENTERPRISE CHARGES		
455205 - SEWER FEES - NORCRESS	\$397,529	
455208 - LATERAL/TAP CONSTRUCTION FEES	10,000	
455209 - CHEMICAL SURCHARGE FEE	28,799	
455214 - PUBLIC UTILITIES GENERAL FEES	653	
605 - NORCRESS WATER AND SEWER FUND Total		\$645,175
606 - KELLY HILLS WATER & SEWER FD		
43 - INTERGOVERNMENTAL RESTRICTED		
433727 - PUBLIC UTILITIES ADMIN FEE	\$4,032	
45 - ENTERPRISE CHARGES		
455203 - SEWER AVAILABILITY FEE	20,160	
455206 - M & R WATER/SEWER FEES	51,216	
455208 - LATERAL/TAP CONSTRUCTION FEES	5,720	
455213 - ELDER VALVE FEE	3,000	
455214 - PUBLIC UTILITIES GENERAL FEES	5,180	
455216 - OPERATION & MAINT FEE-OVERHILL	14,112	
48 - MISCELLANEOUS GENERAL REVENUE		
488401 - RETURN CHECK FEE	100	
606 - KELLY HILLS WATER & SEWER FD Total		\$103,520
607 - SOUTHPOINT WATER & SEWER FD		
43 - INTERGOVERNMENTAL RESTRICTED		
433727 - PUBLIC UTILITIES ADMIN FEE	\$2,448	
45 - ENTERPRISE CHARGES		
455200 - WATER SALES	14,906	
455201 - WATER AVAILABILITY FEE	12,240	
455207 - TAP FEES	1,000	
455214 - PUBLIC UTILITIES GENERAL FEES	2,548	
455216 - OPERATION & MAINT FEE-OVERHILL	3,060	
48 - MISCELLANEOUS GENERAL REVENUE		
488401 - RETURN CHECK FEE	100	
607 - SOUTHPOINT WATER & SEWER FD Total		\$36,302
608 - OVERHILLS WATER & SEWER FD		
43 - INTERGOVERNMENTAL RESTRICTED		
433727 - PUBLIC UTILITIES ADMIN FEE	\$7,608	

This space was intentionally left blank.

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2021 ADOPTED BUDGET
800 - WORKERS COMPENSATION FUND		
48 - MISCELLANEOUS GENERAL REVENUE		
488410 - WORKERS' COMPENSATION	\$1,973,668	
800 - WORKERS COMPENSATION FUND Total		\$1,973,668
801 - GROUP INSURANCE FUND		
44 - CHARGES AND SERVICES		
444126 - PHARMACY SERVICES	\$200,000	
444127 - PHARMACY OTC	30,000	
48 - MISCELLANEOUS GENERAL REVENUE		
488000 - INTEREST INCOME	10,000	
488300 - PPO EMPLOYER	15,606,500	
488301 - PPO EMPLOYEE	1,800,000	
488302 - NON-PARTICIPATING BCBS MATCH	6,000,000	
488303 - PREMIUMS RETIREES	177,000	
488404 - INSURANCE REIMBURSEMENT	2,200,000	
49 - OTHER FINANCIAL SOURCES		
499901 - FUND BALANCE APPROPRIATED	691,058	
801 - GROUP INSURANCE FUND Total		\$26,714,558
802 - EMPLOYEE BENEFIT FUND		
48 - MISCELLANEOUS GENERAL REVENUE		
488000 - INTEREST INCOME	\$200	
488407 - EMPLOYEE SALARY DEDUCTIONS	600,000	
802 - EMPLOYEE BENEFIT FUND Total		\$600,200
803 - VEHICLE INSURANCE FUND		
48 - MISCELLANEOUS GENERAL REVENUE		
488409 - INSURANCE PREMIUMS - VEHICLES	\$1,100,000	
803 - VEHICLE INSURANCE FUND Total		\$1,100,000
806 - GENERAL LITIGATION FUND		
48 - MISCELLANEOUS GENERAL REVENUE		
488000 - INTEREST INCOME	\$8,000	
49 - OTHER FINANCIAL SOURCES		
499101 - TRANSFER FROM FUND 101	100,000	
806 - GENERAL LITIGATION FUND Total		\$108,000
TOTAL FUNDS		\$475,433,704

There being no further business, the meeting adjourned at 6:21 p.m.

Approved with/without revision:

Respectfully submitted,

Kellie Beam
Deputy Clerk to the Board