

CUMBERLAND COUNTY BOARD OF COMMISSIONERS  
FY22 BUDGET PUBLIC HEARING/WORK SESSION  
117 DICK STREET, 1<sup>ST</sup> FLOOR, ROOM 118 AND ROOM 564  
JUNE 7, 2021 7:00 PM  
SPECIAL MEETING MINUTES

PRESENT: Commissioner Charles Evans, Chairman  
Commissioner Glenn Adams, Vice Chairman  
Commissioner Michael Boose  
Commissioner Jeannette Council  
Commissioner Jimmy Keefe  
Commissioner Larry Lancaster  
Commissioner Toni Stewart  
Amy Cannon, County Manager  
Tracy Jackson, Assistant County Manager  
Sally Shutt, Assistant County Manager  
Rick Moorefield, County Attorney  
Brenda Jackson, Social Services Director  
Vicki Evans, Finance Director  
Deborah Shaw, Senior Budget and Management Analyst  
Heather Harris, Budget and Performance Data Analyst  
Andrew Jakubiak, Budget and Management Analyst  
Faith Phillips, Cumberland County Library Director  
Candice H. White, Clerk to the Board  
Kellie Beam, Deputy Clerk

Chairman Evans called the special meeting to order and stated the purpose of the meeting is to hear from citizens regarding the recommended FY22 budget. Commissioner Stewart provided the invocation and followed by the Pledge of Allegiance to the American flag.

Chairman Evans called on Amy Cannon, County Manager, who explained the Board of Commissioners' procedures for public hearings.

This is the duly advertised and noticed public hearing set for this date and time.

Chairman Evans opened the public hearing.

The clerk to the board called the following speakers:

Kathy Gregg – Ms. Gregg appeared as the co-founder and president of Fayetteville PACT and stated the Sheriff's Office should be defunded and money budgeted for rehabilitation centers and shelters for victims of domestic violence, sexual assault and trafficking. Ms. Gregg stated there should be more transitional housing for those who have been incarcerated and are re-entering the community and more accessibility for individuals with disabilities. Ms. Gregg stated there should also be a Citizens Review Board for the Fayetteville Police, Sheriff's Office and Detention Center.

Adam Svolto – Mr. Svolto did not appear when his name was called.

Demetrius Haddock – Mr. Haddock stated he was speaking on behalf of Pathways for Prosperity Coalition which is comprised of nonprofits who have come together to interrupt the cycle of inter-generational poverty. Mr. Haddock acknowledged the county's efforts to expand broadband access across the county. Mr. Haddock stated funding from the American Rescue Plan represents a one-time opportunity to make a significant investment on families struggling with and in poverty and asked that some of the funds be used to facilitate affordable housing, provide rent supplements for low income households, establish a revolving loan fund to support small businesses historically excluded from access to credit and create an opportunity for more families to afford high speed internet; these things will make long strides to take down persistent barriers to economic mobility in the community.

Manuel Mejia Diaz – Mr. Diaz appeared on behalf of Fayetteville PACT and stated the budget contained funding increases in areas that are already over funded with little emphasis on the community. Mr. Diaz stated he does not understand why the already high budget for the Sheriff's Office cannot cover the additional \$170,000 for involuntary commitment transportation and the \$2M for camera equipment. Mr. Diaz stated more needs to be done for mental health, for the homeless community, infrastructure and for individuals being released from the county jail so they are not back in the system.

Chilleko Hurst – Mr. Hurst stated he stands in solidarity with Fayetteville PACT on their issues and there are things that should already have been put in place to protect us all. Mr. Hurst referenced minority concerns related to educational issues, medical issues, economic issues and stated these issues are costing citizens their health and their lives. Mr. Hurst stated the Sheriff's Office has not implemented a policy to protect us all; the Sheriff needs to remember he was a black man before he got elected, especially in the current atmosphere in this country.

Susan Williams – Ms. Williams appeared as a Board of Education member and stated the Board of Education requested \$88.1M from the county and at present only \$83M is being recommended; this is only \$2.3M above the current funding. Ms. Williams stated Cumberland County needs to be able to compete with other school districts and expressed concern about the ability to recruit and retain premier professionals. Ms. Williams stated New Hanover County allotted \$22.6M for a local salary supplement, which almost doubled their current supplement; it has been six years since Cumberland County's last supplement. Ms. Williams stated the school system needs the county's funding support to achieve the specific strategies it has identified in its budget.

Marvin Connelly – Dr. Connelly appeared as the Superintendent of Cumberland County Schools and stated although the county expressed interest in improving its school system, innovation and improvement costs money; when considering inflation, flat funding is actually a reduction in funding. Dr. Connelly stated the school system cannot afford to give its employees a COLA, which has been proposed for county staff. Dr. Connelly stated Cumberland is losing its premier professionals to neighboring counties and asked Cumberland County to help improve its school system by investing in it.

Cheryl Boone – Ms. Boone appeared as vice president of the county's Association of Educators and stated more money is needed for school nurses, social workers, and low-performing schools. Ms. Boone stated school employees have not received a COLA or salary supplement since 2014-2015.

There being no further speakers, Chairman Evans closed the public hearing.

Chairman Evans recessed the meeting to the fifth floor, conference room 564.

Chairman Evans reconvened the meeting in conference room 564 for the FY22 recommended budget work session.

Ms. Cannon stated at the June 2, 2021 FY22 budget work session, staff were directed to incorporate specific items identified by the Board into the FY2022 budget, determine how they would be funded and the impact on the overall budget. Ms. Cannon stated the adjustment for law enforcement pay for Sheriff's deputies and detention officers came to \$744,000 for the Sheriff's Office and \$347,000 for the detention center. Ms. Cannon stated also included was \$96,000 for the Fayetteville-Cumberland Economic Development Commission and moving all employees to a minimum pay of \$15 per hour; that net amount comes to \$1,124,000. Ms. Cannon stated to make these adjustments in the General Fund, staff removed the \$400,000 originally allocated for law enforcement incentives and with reducing the \$400,000, the impact on the General Fund was appropriating an additional \$1.6M out of fund balance. Ms. Cannon stated this brings the fund balance appropriation to \$9M; if the \$2.3M for body cameras is taken out, it comes to \$6.8M which is within policy.

Ms. Cannon stated this ends the recommendations from the General Fund based on discussion at the June 2, 2021 budget work session; however, there are some items in a separate fund. Ms. Cannon stated for fund 107, the CIF, \$685,000 is being moved to NORCRESS to cover the first phase of the long-term CIP. Ms. Cannon stated although the firm of Freese and Nichols will present the NORCRESS sewer study findings at the June 10, 2021 Agenda Session meeting, County Engineer Jermaine Walker suggested some of the improvements recommended in the study need to be started as soon as possible in the event of a hurricane. Commissioner Adams asked staff to see whether state resiliency funds could be used for some of the improvements. Ms. Cannon stated staff will look into it but she does not think resiliency funds can be used since this is infrastructure. Ms. Cannon stated staff are also working with the lobbyists and will continue to look for funds.

Ms. Cannon stated a new fund 240 has been created for American Rescue Plan funds and since the county received its first allocation of \$32,584,345, it has been included in the new fund as an adjustment to the recommended budget. Ms. Cannon stated \$425,000 is being appropriated in the Solid Waste fund related to the gasification system. Ms. Cannon stated \$1.1M is being appropriated in the health insurance fund to develop a deductible reimbursement for BCBS members.

A copy of the budget ordinance was distributed for review. Commissioner Adams asked when the funding agreement with the Board of Education ended. Ms. Cannon stated the funding agreement expired FY20 or June 30, 2019; however, the same methodology has been employed for FY21 and FY22. Commissioner Adams stated basically from 2014 to 2019 the school system received the funds they requested and if school employees did not receive a raise, it was because the Board of Education opted not to give them a raise. Ms. Cannon stated even though the funding agreement has expired, each year the county is still calculating the appropriation to the school system as if a funding agreement was in place. Commissioner Adams stated the Board of Commissioners does not dictate where the school system spends its allocation, so they spend it as they deem appropriate. Ms. Cannon confirmed the county provides a lump sum appropriation and does not get into function or purpose. Commissioner Adams stated although New Hanover County increased teacher supplements to one of the highest in the state, he wants it noted for the record that New Hanover County also increased taxes by 12% to fund the supplement.

Commissioner Lancaster asked how the school system planned to spend its stimulus money. Ms. Cannon stated at a meeting earlier in the day, school system staff mentioned a mobile health bus, low performing schools and infrastructure. Commissioner Lancaster asked whether stimulus funding could be used for salary supplements. Ms. Cannon stated there may be supplements that can be paid for those considered essential and frontline workers during COVID. In response to a question from Commissioner Keefe about the increase in housing prices and re-valuation, Ms. Cannon stated Tax Administrator Joe Utley is actively monitoring the sales assessment ratio and is in the process of implementing software on the assessment side. Ms. Cannon stated if sales prices exceed the county's values by 15%, then there is a period during which a re-valuation has to be started. Ms. Cannon stated Cumberland County is not there yet.

Commissioner Boose posed questions about the Board's compensation and allowances.

MOTION: Commissioner Lancaster moved to adopt the FY2022 budget ordinance.  
SECOND: Commissioner Council  
VOTE: UNANIMOUS (7-0)

## Budget Ordinance

The Board of County Commissioners hereby adopts and enacts the proposed 2022 fiscal year budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2022 under the following terms and conditions:

### SECTION I. ADOPTION OF FISCAL YEAR 2022

- 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 \$83,033,918.
- b. Fayetteville Technical Community College’s current expense appropriation is adopted at \$13,278,659.

**SECTION IV. PERSONNEL**

- a. Cost of Living Increase – a 3% cost of living increase will be implemented for all permanent full-time and part-time employees who are active on July 1, 2021, to be effective with pay period beginning July 4, 2021.
- 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: 3% Cost of Living Adjustment effective with pay period beginning July 4, 2021	\$4,978
Travel Allowance:	
(1) Chairman at \$8,400 and (6) Commissioners at \$7,200 each.	\$51,600
Total Compensation and Allowances:	\$222,486

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 2022 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 different funds, no increases to regular salaries and no expenditure transfers of \$100,000 or greater between departments may be processed unless formal action is taken by the Board of Commissioners.
- c. Manager authorization – the County Manager is hereby authorized to transfer appropriations within a fund as contained herein the following conditions:
  - 1. 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).
  - 2. 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. Action from the Board of Commissioners will not be required unless staffing is affected.
  - 3. 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.
  - 4. Transfers - the County Manager may approve the transfer of amounts less than \$100,000 within the same fund upon finding they are consistent with operational needs.

This ordinance is hereby adopted the 7th day of June 2021.

## Adjustments to the Recommended Budget

Attachment A		
Fund	Expenditure Increase/(Decrease)	Revenue (Increase)/Decrease
<b>101 - General Fund Recommended Budget</b>	<b>\$340,591,324</b>	<b>(\$340,591,324)</b>
Sheriff's Office Pay Adjustments	744,282	
Detention Center Pay Adjustments	347,497	
Register of Deeds Adjustments	18,735	
General Government Other: Incentives	(400,000)	
General Government Other: FCEDC	96,000	
Grades 55-61 Pay Adjustments	1,124,879	(284,062)
Transfer to Community Transportation Program Fund 277 Grades 55-61	6,590	
Fund Balance Appropriation		(1,653,921)
<b>Total Amended General Fund:</b>	<b>\$342,529,307</b>	<b>(\$342,529,307)</b>
<b>107 - Capital Investment Fund Recommended Budget</b>	<b>\$33,313,291</b>	<b>(\$33,313,291)</b>
Transfer to NORCRESS Fund 605 Capital Items	685,000	
Fund Balance Appropriation		(685,000)
<b>Total Amended Capital Investment Fund:</b>	<b>\$33,998,291</b>	<b>(\$33,998,291)</b>
<b>207 - Inmate Welfare Fund Recommended Budget</b>	<b>\$342,000</b>	<b>(\$342,000)</b>
Grades 55-61 Pay Adjustments	12,777	
Visitation Commission		(12,777)
<b>Total Amended Inmate Welfare Fund:</b>	<b>\$354,777</b>	<b>(\$354,777)</b>
<b>240 - American Rescue Plan Fund Recommended Budget</b>	<b>\$0</b>	<b>\$0</b>
American Rescue Plan Operating Expenditures	32,584,345	
American Rescue Plan Round 1		(32,584,345)
<b>Total Amended American Rescue Plan Fund:</b>	<b>\$32,584,345</b>	<b>(\$32,584,345)</b>
<b>277 - NC Elderly Handicap Transportation Fund Recommended Budget</b>	<b>\$1,044,267</b>	<b>(\$1,044,267)</b>
Grades 55-61 Pay Adjustments	6,590	
Transfer from General Fund 101		(6,590)
<b>Total Amended NC Elderly Handicap Transportation Fund Budget:</b>	<b>\$1,050,857</b>	<b>(\$1,050,857)</b>

<b>605 - NORCRESS Water &amp; Sewer Fund Recommended Budget</b>	<b>\$695,392</b>	<b>(\$695,392)</b>
Phase I Capital Improvement Plan	685,000	
Transfer from Capital Investment Fund 107		(685,000)
<b>Total Amended NORCRESS Water &amp; Sewer Fund:</b>	<b>\$1,380,392</b>	<b>(\$1,380,392)</b>
<b>625 - Solid Waste Fund Recommended Budget</b>	<b>\$14,624,399</b>	<b>(\$14,624,399)</b>
Grades 55-61 Pay Adjustments	91,123	
Capital Outlay Gas Line System	425,444	
Fund Balance Appropriation		(516,567)
<b>Total Amended Solid Waste Fund:</b>	<b>\$15,140,966</b>	<b>(\$15,140,966)</b>
<b>801 - Group Insurance Fund Recommended Budget</b>	<b>\$28,450,975</b>	<b>(\$28,450,975)</b>
Provide Deductible Reimbursement for BCBS Plan Members (max \$1,000 individual, \$3,000 family)	1,100,000	
Fund Balance Appropriation		(1,100,000)
<b>Total Amended Group Insurance Fund:</b>	<b>\$29,550,975</b>	<b>(\$29,550,975)</b>
<b>Total Adjustments to the Recommended Budget:</b>	<b>37,528,262</b>	<b>(37,528,262)</b>
<b>FY2022 Recommended Budget for All Funds:</b>	<b>501,993,003</b>	<b>(501,993,003)</b>
<b>New Total All Funds:</b>	<b>539,521,265</b>	<b>(539,521,265)</b>

Revenue by Fund and Source

Attachment B

DESCRIPTION	REVENUE	FY2022 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411000 - TAXES CURRENT YEAR	\$168,721,614	
411001 - TAXES 1ST PRIOR YEAR	600,000	
411002 - TAXES 2ND PRIOR YEAR	138,000	
411009 - TAXES ALL PRIOR YEARS	90,000	
411100 - MOTOR VEH TAG & TAX - DOR	22,292,691	
411198 - MOTOR VEH TAX ALL PRIOR YEARS	56,000	
411200 - ADVERTISING CHARGES	40,000	
411201 - INTEREST	500,000	
411235 - LATE LISTING PENALTY	78,000	
411250 - PROCESS FEES-TAX DEPT	26,959	
411500 - PET REGISTRATION FEES	41,000	
411550 - REAL ESTATE TRANSFER TAX	1,600,000	
411575 - BEER AND WINE TAXES	383,000	
411600 - SALES TAX ART 39 1C	21,287,766	
411601 - SALES TAX ART 40 1/2C	12,052,622	
411602 - SALES TAX ART 42 1/2C	7,234,020	
411605 - SALES TAX ART 44 REP	36,209	
411606 - SALES TAX ART 46 1/4C	12,412,610	
411650 - SALES TAX VIDEO & TELECOMM	449,000	
411750 - RENTAL VEH RECEIPTS CUR YR	613,000	
411760 - RENTAL EQUIP RECEIPTS CUR YR	215,000	
<b>42 - INTERGOVERNMENTAL UNRESTRICTED</b>		
422000 - FEDERAL PRISONERS HOUSING	20,000	
422020 - SOCIAL SECURITY INCENTIVE PMT	15,000	
422100 - NC PRISONER HOUSING	500,000	
422110 - INVESTIGATION SUPPORT	30,000	
422130 - SAFE ROADS ACT (DWI)	11,200	
422200 - FAYETTEVILLE TAX COLLECTION	346,500	

422201 - FAY SALES TAX EQUALIZATION	2,712,476
422202 - FAY ST EQUALIZATION	5,764,012
422203 - WADE ST EQUALIZATION	1,280
422205 - STEDMAN ST EQUALIZATION	175
422206 - SPRING LK ST EQUALIZATION	401,941
422207 - GODWIN ST EQUALIZATION	2,860
422208 - FALCON ST EQUALIZATION	200
422209 - HOPE MILLS ST EQUALIZATION	400
422300 - MUNICIPALITIES TAX COLLECTION	286,810
422302 - CITY OF FAYETTEVILLE	204,000
422303 - TOWN OF FALCON	1,300
422304 - TOWN OF GODWIN	1,000
422305 - TOWN OF HOPE MILLS	301,321
422306 - TOWN OF LINDEN	1,800
422307 - TOWN OF SPRING LAKE	204,778
422308 - TOWN OF STEDMAN	1,600
422309 - TOWN OF WADE	1,000
422310 - TOWN OF EASTOVER	79,600
422400 - ABC 3 1/2%	1,479,314
422401 - ABC STORE PROFIT	2,500,000
422500 - FTCC REIMBURSEMENT	6,000

#### **43 - INTERGOVERNMENTAL RESTRICTED**

433012 - USDA NATURAL RES CONSERV GRNT	\$2,133,645
433065 - STATE CRIMINAL ALIEN ASSIST	\$50,000
433070 - CHILD SUPPORT ENFORCE INCENT	500,000
433071 - CHILD SUPPORT ENFORCEMENT IV-D	3,533,420
433076 - BYRNE GRANTS	203,758
433089 - ADULT SOBRIETY COURT	97,335
433095 - AFDO GRANTS	3,000
433100 - NC HEALTH SERVICES	233,260
433101 - NC BREASTFEEDING PEER COUNSELR	119,220
433102 - NC HEALTH PROMOTION	34,354
433103 - NC TB PROJECT	111,652
433105 - NC COMMUNICABLE DESEASE	60,778
433106 - NC IMMUN ACTION PLAN	146,804
433107 - NC SCHOOL HEALTH INITIATIVE	189,406
433108 - NC - YOUTH PREVENTION FUNDING	126,155
433111 - NC FAMILY PLANNING	418,165
433112 - NC WIC ADMINISTRATION	180,000
433113 - NC WIC NUTRITION EDUCATION	475,000
433114 - NC WIC CLIENT SERVICES	1,644,518
433115 - NC WIC BREASTFEEDING PROGRAM	140,000
433118 - NC CHILD HEALTH	196,604
433119 - NC CHILD CARE COORDINATION	50,573
433120 - NC MATERNAL HEALTH	198,910
433121 - NC BREAST & CERVICAL CANCER	46,150
433123 - NC CHILD FATALITY PREVENTION	4,175
433124 - NC AIDS CONTROL	25,000
433125 - NC ENVIRONMENTAL HEALTH	60,000
433126 - NC BIO-TERRORISM TEAM GRANT	72,500
433136 - NC POSITIVE PARENTING PROG	270,921
433137 - COMPREHENSIVE OPIOID ABUSE	299,265
433140 - IPC REGIONAL TEAM COVID	248,030
433141 - NC PARTNERSHIP CHILD-CCHC	216,914
433201 - WORKFIRST	80,000
433300 - SSBG OTHER SVCS & TRAINING	2,175,876
433302 - FOOD STMP RCVRY INCENTIVE	303,498
433303 - FOOD STAMP ADMIN	5,076,406
433304 - DMA MEDCD REIMB TRANS	1,275,000

433305 - CCDF - ADMIN	880,879
433306 - PERMANENCY PLANNING-REG	99,108
433307 - SHARE THE WARMTH	4,842
433310 - CSE SHARES-IVE	7,500
433311 - CSE SHARES-SFHF	100,000
433312 - FOSTER CARE BOARD	4,274,991
433313 - DIVORCE FILING FEES	20,000
433314 - IV - E ADMINISTRATION	3,540,313
433315 - ADOPT ASSIST IV-B NAS	48,179
433316 - EMERGENCY SHELTER GRANT	22,940
433317 - SPECIAL LINKS	50,000
433318 - ENERGY PROGRAM	287,926
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	6,061,959
433326 - TANF	5,252,352
433330 - FVPSA	30,786
433331 - ADULT DAY CARE	129,020
433332 - LINKS	140,073
433333 - CRISIS INTERVENTION	3,659,660
433334 - WORKFIRST TRANS	850
433335 - CHILD WELFARE IN HOME	656,417
433337 - FAMILY REUNIFICATION	236,617
433338 - MISCELLANEOUS	7,500
433500 - NC LIBRARY PROGRAMS GRANT	305,979
433620 - NC SOIL CONSERV COST SHARE PGM	29,940
433626 - NC DISASTER RECOVER ACT2018	414,952
433635 - NC C5 RENT	39,560
433670 - NC VETERANS SERVICE	2,000
433673 - CRIME COMMISSION GRANT	149,893
433681 - NC PREPAREDNESS GRANT	90,696
433682 - LEPC - HAZARD MATERIALS PLAN	8,000
433687 - NC LEPC TIER II GRANT	1,000
433689 - NC HAZARD MITIGATION	130,000
433700 - ADVISORY COUNCIL	6,800
433701 - HORTICULTURE	7,500
433703 - FIELD CROPS	4,500
433704 - FAMILY & CONSUMER SCIENCES	10,000
433705 - 4-H	24,500
433706 - COOP EXT FUNDRAISERS	7,500
433707 - COMMERCIAL HORTICULTURE	5,000
433708 - LIVESTOCK	2,000
433709 - BETTER LIVING	6,500
433710 - FARM APP	1,700
433715 - AMERICAN PUBL HEALTH ASSOC	50,000
433721 - FTCC - SPRING LAKE LIBRARY	57,054
433730 - CSC FACILITIES FEES	283,830
433746 - CONTRIBUTIONS TO SHERIFF	7,000
433750 - CC SCHOOL HEALTH	965,731
433760 - ABC 5 CENTS TAX REVENUE	138,180
433761 - ABC PROFIT FOR EDUCATION	278,700
433768 - DUKE ENDOWMENT GRANT FUND	450,000
433772 - OTHER MUNICIPALITIES PLANNING	100,000
433775 - E-RATE FUNDS LOCAL	61,149
433803 - COURT ORDERED FORFEITED FUNDS	500
433805 - CONCEALED WEAPON PERMIT	250,000
433810 - NC PRECIOUS METALS	750
433820 - STORM WATER UTILITY	69,474



#### 44 - CHARGES AND SERVICES

444000 - SINGLE FAMILY DWELLING	360,000
444001 - MANUFACTURED HOME	22,000
444002 - BUILDING INSPECTION	150,000
444003 - ELECTRICAL INSPECTION	\$50,000
444004 - HEATING A/C INSPECTION	62,000
444005 - PLUMBING INSPECTION	15,000
444006 - ZONING	13,000
444008 - GEN. CONTRACTOR PERMIT FEE	5,000
444009 - COUNTY DEMOLITION	20,000
444012 - MISCELLANEOUS INSPECTN/PERMIT	12,000
444025 - PLANNING REZONING FEES	35,000
444026 - PLANNING PROJECTS FEES	246,331
444050 - MARRIAGE LICENSE	75,623
444055 - REGISTER OF DEEDS FEES	1,229,150
444056 - MAILING FEES	1,000
444060 - NCVR CERTIFIED COPY	2,527
444100 - ESCROW NC TB CONTROL	3,000
444101 - EW NC STD/CD	170,000
444102 - ESCROW EXPRESS CARE	151,000
444104 - EXPRESS CARE FEES	275,000
444105 - PLOT PLANS	135,000
444106 - RABIES CLINIC	13,200
444107 - ENVIRONMENTAL HEALTH FEES	220,000
444108 - MEDICAL CLINIC	2,000
444109 - CAROLINA ACCESS CAPITATION FEE	70,000
444110 - LAB FEES	186,000
444111 - FAMILY PLANNING FEES	50,000
444112 - CASE MANAGEMENT FEES	1,935,155
444113 - BCCCP FEES	100
444115 - TB CLINIC FEES	52,000
444117 - CHILD HEALTH FEES	25,000
444118 - MATERNAL HEALTH FEES	14,000
444120 - MEDICAL RECORD FEES	3,500
444121 - COMMUNICABLE DISEASE FEES	5,000
444122 - MISCELLANEOUS	1,500
444124 - HEALTHNET FEES	40,000
444125 - ESCROW NC CHILD/MATERNAL HLTH	747,000
444126 - PHARMACY SERVICES	407,916
444200 - BOOK FINES	112,000
444201 - NON-RESIDENT LIBRARY FEES	1,125
444400 - PROCESS FEES	700,000
444401 - DETENTION CENTER FEES	65,000
444402 - ID FEES	225,000
444403 - SECURITY - DSS	80,000
444404 - SECURITY - HEALTH DEPT	84,000
444405 - SECURITY - BOARD OF ED	2,950,000
444408 - CSC OFFICER FEES	40,000
444409 - CUMB CO CHILD SPT ENFORCEMENT	560,000
444412 - CSC RESTITUTION	2,500
444413 - COMMISSION PROPERTY SALE	15,000
444417 - CSC DRUG LAB FEES	10,000
444500 - CFVH ELIGIBILITY SPECIALIST	35,000
444501 - DSS ENROLLMENT FEES	1,500
444502 - ADOPTION INTERMEDIARY SVC FEE	2,400
444503 - RELATIVE ADOPTION	1,000
444504 - INDEPENDENT PLACEMENT STUDY	\$1,500
444507 - ENERGY NEIGHBORS	13,666
444600 - PRINTING FEES	99,000

444610 - CSE NPA COLLECTION FEES	60,000
444611 - CHILD SUPPORT ENFORCE FEES	7,500
444612 - CHILD SUPPORT PATERNITY LOCAL	500
444624 - FIRE PLANS REVIEW FEES	5,000
444625 - INSPECTION FEES	20,000
444626 - FIRE PERMIT FEES	10,000
444630 - ANIMAL SHELTER FEES	25,000
444632 - SPAY/NEUTER	35,000
444634 - MICROCHIP FEES RECLAIM	9,200
444635 - EUTHANASIA FEES	1,000
444636 - FT. BRAGG SERVICE CONTRACT	160,000
444637 - ADOPTION FEES	175,000
444650 - GARAGE LABOR FEES	150,000
444651 - SUPPLY FEES	720
444680 - EMERGENCY 911 REIMB	150,000
444690 - TAX SUPERVISOR COPIES	2,000
444695 - COUNTY DEPT SIGN FEE	7,500
444697 - CANDIDATE FILING FEES	12,000
444999 - INDIRECT COST CHARGES	772,977
<b>46 - SPECIAL ASSESSMENTS</b>	
466004 - BULLARD CIRCLE WATER	10,000
466999 - INTEREST SPECIAL ASSESSMENTS	2,000
<b>47 - CAPITAL CONTRIBUTION &amp; GRANTS</b>	
477000 - LIBRARY - PRIVATE GRANTS	3,000
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
488000 - INTEREST INCOME	75,000
488030 - PNC REBATE	10,000
488100 - RENT BUILDINGS	148,464
488101 - RENT DIV OF SOCIAL SERVICES	56,238
488103 - LEASE/RENT INDUSTRIAL PARK	10,495
488104 - LEASE LAND CFVMC	4,313,522
488105 - LEASE WINDING CREEK ALLIANCE	203,940
488107 - SNACK BAR RENTAL FEES	14,000
488108 - RENT NO TILL DRILL	7,500
488110 - UTILITIES REIMBURSEMENT	44,000
488233 - PET SMART CHARITIES	10,000
488234 - SOIL AND WATER FUNDRAISER	4,000
488354 - ANIMAL SERVICES DONATIONS	4,500
488400 - MISCELLANEOUS	77,600
488406 - FIRE CHIEF'S ASSOCIATION	8,625
488411 - POSTAGE	195,000
<b>49 - OTHER FINANCIAL SOURCES</b>	
499107 - TRANSFER FROM FUND 107	226,109
499200 - TRANSFER FROM FUND 200	65,411
499220 - TRANSFER FROM FUND 220	24,000
499901 - FUND BALANCE APPROPRIATED	\$8,388,251
499903 - FUND BALANCE APPROP - HEALTH	583,622
499909 - FUND BAL APPR - WATER/SEWER	188,000
<b>101 - GENERAL FUND Total</b>	<b>\$342,529,307</b>
<b>106 - COUNTY SCHOOL FUND</b>	
<b>41 - TAXES AND LICENSES</b>	
411603 - SALES TAX 1/2 SCH ART 40	\$3,633,333
411604 - SALES TAX 1/2 SCH ART 42	7,266,667

<b>42 - INTERGOVERNMENTAL UNRESTRICTED</b>	
422201 - FAY SALES TAX EQUALIZATION	930,000
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433605 - NC EDUCATION LOTTERY PROCEEDS	3,281,839
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
488075 - SALES TAX REFUND	74,999
<b>106 - COUNTY SCHOOL FUND Total</b>	<b>\$15,186,838</b>
<b>107 - CAPITAL INVESTMENT FUND</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433075 - FEDERAL BOND INTEREST SUBSIDY	\$766,465
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
488000 - INTEREST INCOME	257,482
<b>49 - OTHER FINANCIAL SOURCES</b>	
499101 - TRANSFER FROM FUND 101	18,706,356
499106 - TRANSFER FROM FUND 106	4,928,533
499901 - FUND BALANCE APPROPRIATED	9,339,455
<b>107 - CAPITAL INVESTMENT FUND Total</b>	<b>\$33,998,291</b>
<b>200 - FOOD AND BEVERAGE FUND</b>	
<b>41 - TAXES AND LICENSES</b>	
411720 - FOOD & BEVERAGE TAX	\$7,393,357
411729 - FOOD & BEVERAGE TAX ALL PRIOR	60,000
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
488000 - INTEREST INCOME	1,000
<b>49 - OTHER FINANCIAL SOURCES</b>	
499901 - FUND BALANCE APPROPRIATED	1,831,923
<b>200 - FOOD AND BEVERAGE FUND Total</b>	<b>\$9,286,280</b>
<b>201 - INTERGOVERNMENTAL FUND</b>	
<b>41 - TAXES AND LICENSES</b>	
411550 - REAL ESTATE TRANSFER TAX	\$1,600,000
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433600 - STATE TREASURERS ALLOCATION	\$154,873
433805 - CONCEALED WEAPON PERMIT	250,000
<b>44 - CHARGES AND SERVICES</b>	
444050 - MARRIAGE LICENSE	105,873
<b>201 - INTERGOVERNMENTAL FUND Total</b>	<b>\$2,110,746</b>
<b>204 - FEDERAL DRUG FORFEITURE FUND</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433055 - FEDERAL DRUG FORFEITURES	\$50,000
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
488000 - INTEREST INCOME	750
<b>49 - OTHER FINANCIAL SOURCES</b>	
499901 - FUND BALANCE APPROPRIATED	200,000

<b>204 - FEDERAL DRUG FORFEITURE FUND Total</b>		<b>\$250,750</b>
<b>205 - FEDERAL DRUG JUSTICE FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433055 - FEDERAL DRUG FORFEITURES		\$5,000
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME		500
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED		25,500
<b>205 - FEDERAL DRUG JUSTICE FUND Total</b>		<b>\$31,000</b>
<b>206 - STATE DRUG FORFEITURE FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433674 - NC CONTROLLED SUBSTANC		\$7,500
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME		250
<b>206 - STATE DRUG FORFEITURE FUND Total</b>		<b>\$7,750</b>
<b>207 - INMATE WELFARE FUND</b>		
<b>44 - CHARGES AND SERVICES</b>		
444123 - DET CTR HEALTH FEES		\$7,000
444418 - VISITATION COMMISSION		37,777
444419 - TABLET COMMISSION		25,000
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488201 - COMMISSIONS TELEPHONE		\$120,000
488231 - SALES CANTEEN		160,000
488400 - MISCELLANEOUS		5,000
<b>207 - INMATE WELFARE FUND Total</b>		<b>\$354,777</b>
<b>210 - SCHOOL FINES &amp; FORFEITURES</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433751 - SCHOOL FINES & FORFEITURES		\$20,500
<b>210 - SCHOOL FINES &amp; FORFEITURES Total</b>		<b>\$20,500</b>
<b>215 - ANIMAL MEDICAL FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433825 - INJURED ANIMAL STABILIZATION		\$200
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED		3,800
<b>215 - ANIMAL MEDICAL FUND Total</b>		<b>\$4,000</b>
<b>220 - SPECIAL FIRE DISTRICT FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411000 - TAXES CURRENT YEAR		\$10,074,405
411001 - TAXES 1ST PRIOR YEAR		33,224
411002 - TAXES 2ND PRIOR YEAR		14,491
411100 - MOTOR VEH TAG & TAX - DOR		1,238,587
411198 - MOTOR VEH TAX ALL PRIOR YEARS		5,197
411199 - MOTOR VEH TAX CY - COUNTY		3,995

411201 - INTEREST	22,424
411235 - LATE LISTING PENALTY	7,786
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
488000 - INTEREST INCOME	7,328
<b>220 - SPECIAL FIRE DISTRICT FUND Total</b>	<b>\$11,407,437</b>
<b>240 - AMERICAN RESCUE PLAN ACT FUND</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433093 - AMERICAN RESCUE PLAN ACT	\$32,584,345
<b>240 - AMERICAN RESCUE PLAN ACT FUND Total</b>	<b>\$32,584,345</b>
<b>245 - JUVENILE CRIME PREVENTION FUND</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433312 - FOSTER CARE BOARD	\$130,000
433399 - UNALLOCATED JCPC REVENUE	456,345
433400 - NC JCP FIND-A-FRIEND	99,864
433402 - NC JCP JUVENILE ASSESSMENT CTR	277,078
433404 - NC JCP FAMILIES & COURTS TOGET	180,000
433405 - NC JCP DISPUTE RESOLUTION	90,829
433406 - NC JCP RESTITUTION	\$53,255
433409 - JCP RESIDENTIAL GROUP HOME	147,000
433412 - NC JCP FIND A FRIEND CRP	48,543
433415 - NC JCP PICKENS PEACE PROJECT	86,066
<b>44 - CHARGES AND SERVICES</b>	
444705 - STAFF SUPPORT	15,500
<b>49 - OTHER FINANCIAL SOURCES</b>	
499101 - TRANSFER FROM FUND 101	653,633
<b>245 - JUVENILE CRIME PREVENTION FUND Total</b>	<b>\$2,238,113</b>
<b>250 - RECREATION FUND</b>	
<b>41 - TAXES AND LICENSES</b>	
411000 - TAXES CURRENT YEAR	\$4,485,724
411001 - TAXES 1ST PRIOR YEAR	15,199
411002 - TAXES 2ND PRIOR YEAR	1,835
411009 - TAXES ALL PRIOR YEARS	13,005
411100 - MOTOR VEH TAG & TAX - DOR	516,223
411198 - MOTOR VEH TAX ALL PRIOR YEARS	2,837
411199 - MOTOR VEH TAX CY - COUNTY	1,745
411201 - INTEREST	11,635
411235 - LATE LISTING PENALTY	4,546
<b>49 - OTHER FINANCIAL SOURCES</b>	
499901 - FUND BALANCE APPROPRIATED	\$140,000
<b>250 - RECREATION FUND Total</b>	<b>\$5,192,749</b>
<b>260 - EMERGENCY TELEPHONE SYS FUND</b>	
<b>42 - INTERGOVERNMENTAL UNRESTRICTED</b>	
422302 - CITY OF FAYETTEVILLE	\$4,752
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433686 - NC 911 BOARD (WIRELESS)	373,382
<b>49 - OTHER FINANCIAL SOURCES</b>	

499901 - FUND BALANCE APPROPRIATED	1,109,040
<b>260 - EMERGENCY TELEPHONE SYS FUND Total</b>	<b>\$1,487,174</b>
<b>264 - CDBG-DISASTER RECOVERY</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433697 - NC CDBG-DR	\$2,000,000
<b>264 - CDBG-DISASTER RECOVERY Total</b>	<b>\$2,000,000</b>
<b>265 - COUNTY CD FUND</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433042 - CDBG ENTITLEMENT (FEDERAL)	\$822,179
433082 - CARES GRANT	300,000
433092 - EMERGENCY RENTAL ASSISTANCE	\$1,867,772
433765 - PROGRAM INCOME ECON DEVEL	100,000
433766 - PROGRAM INCOME HOUSING REHAB	72,887
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
4B3001 - TIER 3 MISCELLANEOUS	38,900
<b>49 - OTHER FINANCIAL SOURCES</b>	
499101 - TRANSFER FROM FUND 101	226,793
<b>265 - COUNTY CD FUND Total</b>	<b>\$3,428,531</b>
<b>266 - CD HOME FUND</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433041 - H.O.M.E GRANT (FEDERAL)	\$378,554
433755 - PROGRAM INCOME AFFORD HOUSING	100,000
433766 - PROGRAM INCOME HOUSING REHAB	80,000
433767 - PROGRAM INCOME 1ST TIME HOME	20,000
<b>49 - OTHER FINANCIAL SOURCES</b>	
499101 - TRANSFER FROM FUND 101	94,639
<b>266 - CD HOME FUND Total</b>	<b>\$673,193</b>
<b>267 - CD SUPPORT HOUSING FUND</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433040 - CONTINUUM OF CARE HUD GRANTS	\$304,809
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
488053 - FAYETTEVILLE REIMBURSEMENT	100,000
488056 - COMMUNICARE REIMBURSEMENT	139,911
<b>49 - OTHER FINANCIAL SOURCES</b>	
499101 - TRANSFER FROM FUND 101	152,418
<b>267 - CD SUPPORT HOUSING FUND Total</b>	<b>\$697,138</b>
<b>275 - TRANSIT PLANNING</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433000 - FEDERAL TRANSIT PLANNING	\$66,400
433655 - TRANSIT PLANNING	8,300
433770 - FAYETTEVILLE PLANNING DEPT	4,474
433772 - OTHER MUNICIPALITIES PLANNING	2,283
<b>44 - CHARGES AND SERVICES</b>	
444027 - IN-KIND PLANNING DEPARTMENT	1,543

<b>275 - TRANSIT PLANNING Total</b>		<b>\$83,000</b>
<b>276 - US DOT 104 FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433656 - NC DOT GRANT PL 112	\$470,252	
433770 - FAYETTEVILLE PLANNING DEPT	\$56,629	
433771 - FAYETTEVILLE IN KIND	12,500	
433772 - OTHER MUNICIPALITIES PLANNING	28,893	
<b>44 - CHARGES AND SERVICES</b>		
444027 - IN-KIND PLANNING DEPARTMENT	19,541	
<b>276 - US DOT 104 FUND Total</b>		<b>\$587,815</b>
<b>277 - NC ELDERLY-HANDI TRANSP FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433334 - WORKFIRST TRANS	\$85,199	
433658 - NC ELDERLY-HANDICAPPED TRANS	184,334	
433659 - NC RURAL GENERAL PUBLIC GRANT	88,780	
433660 - NC 5310 GRANT NONMEDICAL TRANS	206,474	
433662 - NC COMMUNITY TRANS PROG GRANT	162,992	
433663 - TRANSPORTATION REIMBURSEMENT	232,875	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	90,203	
<b>277 - NC ELDERLY-HANDI TRANSP FUND Total</b>		<b>\$1,050,857</b>
<b>280 - REPRESENTATIVE PAYEE FUNDS</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433180 - DSS PAYEE CHECK RECEIPTS	\$1,000,000	
433181 - DSS SPEC CHECK RECEIPTS	26,000	
433182 - DSS PAYEE SAVING RECEIPTS	200	
433183 - DSS SPECIAL SAVINGS RECEIPTS	12,000	
<b>280 - REPRESENTATIVE PAYEE FUNDS Total</b>		<b>\$1,038,200</b>
<b>285 - TOURISM DEVELOP AUTHORITY FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411701 - ROOM OCCUPANCY TAX TDA	\$6,542,050	
<b>285 - TOURISM DEVELOP AUTHORITY FUND Total</b>		<b>\$6,542,050</b>
<b>510 - CEMETERY TRUST FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	\$25	
488402 - BURIAL FEES	2,775	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED	26,500	
<b>510 - CEMETERY TRUST FUND Total</b>		<b>\$29,300</b>
<b>600 - CROWN CENTER FUND</b>		
<b>49 - OTHER FINANCIAL SOURCES</b>		
499200 - TRANSFER FROM FUND 200	\$8,615,191	
<b>600 - CROWN CENTER FUND Total</b>		<b>\$8,615,191</b>

<b>601 - CROWN MOTEL FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411700 - ROOM OCCUPANCY TAX CROWN		\$1,451,839
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME		1,000
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED		2,300,000
<b>601 - CROWN MOTEL FUND Total</b>		<b>\$3,752,839</b>
<b>602 - CROWN DEBT SERVICE FUND</b>		
<b>49 - OTHER FINANCIAL SOURCES</b>		
499200 - TRANSFER FROM FUND 200		\$605,678
499601 - TRANSFER FROM FUND 601		3,752,839
<b>602 - CROWN DEBT SERVICE FUND Total</b>		<b>\$4,358,517</b>
<b>605 - NORCRESS WATER AND SEWER FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433725 - DEBT SERVICE FEE		\$76,800
433727 - PUBLIC UTILITIES ADMIN FEE		15,360
433728 - LIFT STATION FEES		118,070
433795 - FACILITY INVESTMENT FEE (FIF)		670
<b>45 - ENTERPRISE CHARGES</b>		
455205 - SEWER FEES - NORCRESS		441,551
455208 - LATERAL/TAP CONSTRUCTION FEES		10,000
455209 - CHEMICAL SURCHARGE FEE		32,288
455214 - PUBLIC UTILITIES GENERAL FEES		653
<b>49 - OTHER FINANCIAL SOURCES</b>		
499107 - TRANSFER FROM FUND 107		685,000
<b>605 - NORCRESS WATER AND SEWER FUND Total</b>		<b>\$1,380,392</b>
<b>606 - KELLY HILLS WATER &amp; SEWER FD</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433727 - PUBLIC UTILITIES ADMIN FEE		\$4,032
<b>45 - ENTERPRISE CHARGES</b>		
455203 - SEWER AVAILABILITY FEE		20,160
455206 - M & R WATER/SEWER FEES		59,202
455208 - LATERAL/TAP CONSTRUCTION FEES		10,000
455213 - ELDER VALVE FEE		3,000
455214 - PUBLIC UTILITIES GENERAL FEES		\$1,968
455216 - OPERATION & MAINT FEE-OVERHILL		12,701
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
455212 - LATE FEES		6,024
488401 - RETURN CHECK FEE		140
<b>606 - KELLY HILLS WATER &amp; SEWER FD Total</b>		<b>\$117,227</b>
<b>607 - SOUTHPOINT WATER &amp; SEWER FD</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433727 - PUBLIC UTILITIES ADMIN FEE		\$2,472
<b>45 - ENTERPRISE CHARGES</b>		



455200 - WATER SALES	17,809
455201 - WATER AVAILABILITY FEE	12,360
455207 - TAP FEES	1,100
455214 - PUBLIC UTILITIES GENERAL FEES	820
455216 - OPERATION & MAINT FEE-OVERHILL	3,251
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
455212 - LATE FEES	2,040
488401 - RETURN CHECK FEE	105
<b>607 - SOUTHPOINT WATER &amp; SEWER FD Total</b>	<b>\$39,957</b>
<b>608 - OVERHILLS WATER &amp; SEWER FD</b>	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433727 - PUBLIC UTILITIES ADMIN FEE	\$7,608
<b>45 - ENTERPRISE CHARGES</b>	
455203 - SEWER AVAILABILITY FEE	64,668
455206 - M & R WATER/SEWER FEES	21,168
455214 - PUBLIC UTILITIES GENERAL FEES	3,180
455216 - OPERATION & MAINT FEE-OVERHILL	39,942
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
455212 - LATE FEES	12,360
488401 - RETURN CHECK FEE	140
<b>608 - OVERHILLS WATER &amp; SEWER FD Total</b>	<b>\$149,066</b>
<b>625 - SOLID WASTE FUND</b>	
<b>41 - TAXES AND LICENSES</b>	
411201 - INTEREST	\$30,000
411340 - SOLID WASTE USER CURRENT	5,929,672
411341 - SOLID WASTE USER 1 PRIOR	60,000
411342 - SOLID WASTE USER 2 PRIOR	12,000
411349 - SOLID WASTE USER ALL PRIOR	8,000
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>	
433690 - ELECTRONICS MANAGEMENT PROGRAM	12,500
433692 - NC TIRE DISPOSAL	\$450,000
433693 - NC WHITE GOODS DISPOSAL	175,000
433694 - NC SOLID WASTE DISPOSAL TAX	100,000
<b>44 - CHARGES AND SERVICES</b>	
444699 - GAS EXTRACTION LEASE	350,000
<b>45 - ENTERPRISE CHARGES</b>	
455001 - SOLID WASTE SERVICES - COUNTY	200,000
455002 - SALE OF RECYCLABLE MATERIALS	370,000
455003 - COMMERCIAL GARBAGE FEES	3,950,000
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>	
455212 - LATE FEES	10,000
488000 - INTEREST INCOME	100,000
488352 - ENVIRONMENTAL ENFORCEMENT	4,500
488400 - MISCELLANEOUS	4,000
<b>49 - OTHER FINANCIAL SOURCES</b>	
499000 - SALE OF F/A	50,000
499901 - FUND BALANCE APPROPRIATED	3,325,294

<b>625 - SOLID WASTE FUND Total</b>		<b>\$15,140,966</b>
<b>800 - WORKERS COMPENSATION FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488410 - WORKERS' COMPENSATION		\$1,970,701
<b>800 - WORKERS COMPENSATION FUND Total</b>		<b>\$1,970,701</b>
<b>801 - GROUP INSURANCE FUND</b>		
<b>44 - CHARGES AND SERVICES</b>		
444126 - PHARMACY SERVICES		\$200,000
444127 - PHARMACY OTC		30,000
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME		5,000
488235 - DRUGS REBATE		1,000
488300 - PPO EMPLOYER		15,500,286
488301 - PPO EMPLOYEE		1,800,000
488302 - NON-PARTICIPATING BCBS MATCH		6,000,000
488303 - PREMIUMS RETIREES		178,000
488404 - INSURANCE REIMBURSEMENT		2,900,000
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED		2,936,689
<b>801 - GROUP INSURANCE FUND Total</b>		<b>\$29,550,975</b>
<b>802 - EMPLOYEE BENEFIT FUND</b>		
<b>- UNKNOWN</b>		
499801 - TRANSFER FROM FUND 801		\$25,000
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME		\$10
488407 - EMPLOYEE SALARY DEDUCTIONS		400,000
<b>802 - EMPLOYEE BENEFIT FUND Total</b>		<b>\$425,010</b>
<b>803 - VEHICLE INSURANCE FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488409 - INSURANCE PREMIUMS - VEHICLES		\$1,100,000
<b>803 - VEHICLE INSURANCE FUND Total</b>		<b>\$1,100,000</b>
<b>806 - GENERAL LITIGATION FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME		\$283
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101		100,000
<b>806 - GENERAL LITIGATION FUND Total</b>		<b>\$100,283</b>
<b>TOTAL FUNDS</b>		<b>\$539,521,265</b>

# Expenditures by Department

Attachment C

DESCRIPTION	EXPENSE	FY2022 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
1014100 - GOVERNING BODY	\$682,250	
1014105 - ADMINISTRATION	1,992,345	
1014107 - PUBLIC INFORMATION	916,658	
1014108 - PRINT MAIL & DESIGN SERVICES	780,535	
1014110 - COURT FACILITIES	144,920	
1014111 - HUMAN RESOURCES	1,071,556	
1014112 - FACILITIES MAINTENANCE	1,158,465	
1014113 - LANDSCAPING & GROUNDS	800,763	
1014116 - CARPENTRY SHOP	217,753	
1014117 - FACILITIES MANAGEMENT	1,556,056	
1014118 - PUBLIC BUILDINGS JANITORIAL	965,301	
1014119 - CENTRAL MAINTENANCE	675,219	
1014120 - INNOVATION & TECHNOLOGY SVCS	6,507,246	
1014125 - BOARD OF ELECTIONS	1,556,013	
1014130 - FINANCIAL SERVICES	1,378,438	
1014135 - LEGAL	1,087,181	
1014145 - REGISTER OF DEEDS	2,481,316	
1014146 - REGISTER OF DEEDS AUTOMATION	135,000	
1014152 - TAX ADMINISTRATION	5,914,603	
1014153 - PROPERTY REVALUATION	472,489	
1014195 - GENERAL GOVERNMENT OTHER	23,689,045	
1014200 - SHERIFF	31,679,599	
1014203 - DETENTION CENTER	20,716,058	
1014214 - LEO SEPARATION ALLOWANCE	671,116	
1014218 - SHERIFF GRANTS	203,758	
101422F - SCHOOL LAW ENFORCEMENT - LOCAL	5,233,033	
1014240 - EMERGENCY SERVICES	4,051,026	
1014245 - EMERGENCY SERVICES GRANTS	139,000	
1014247 - CRIMINAL JUSTICE UNIT PRETRIAL	691,215	
1014248 - MISDEMEANOR PROGRAM	36,687	
1014250 - ANIMAL SERVICES	3,509,785	
1014295 - PUBLIC SAFETY OTHER	1,369,155	
1014301 - HEALTH DEPT GENERAL	14,164,207	
1014306 - DETENTION CNTR HEALTH PROGRAM	3,402,500	
1014310 - ENVIRONMENTAL HEALTH	1,862,231	
101432B - BIO-TERRORISM PREPAREDNESS	72,500	
101432N - CARE COORDINATION FOR CHILDREN	966,992	
101432P - PREGNANCY CARE MANAGEMENT	1,317,777	
1014334 - WIC - CLIENT SVCS	2,558,738	
101433F - SCHOOL HEALTH - BOE	965,731	
101433M - COMMUNITY TRANSFORMATION GRANT	126,155	
1014340 - COURT ORDERED EVALUATION	318,840	
1014341 - SOBRIETY COURT	129,780	
1014342 - MENTAL HEALTH OTHER	5,245,547	
1014350 - HEALTH OTHER	83,771	
1014365 - DEPARTMENT OF SOCIAL SERVICES	50,702,740	
1014366 - SOCIAL SERVICES OTHER	13,427,790	
1014367 - GRANT FAMILY VIOLENCE CARE CTR	591,467	
1014380 - WELFARE OTHER	380,064	
1014395 - VETERANS SERVICES	547,167	
1014396 - CHILD SUPPORT ENFORCEMENT	5,693,462	
1014398 - SL RESOURCE CENTER ADMIN	\$39,074	
1014402 - LIBRARY	10,431,034	
1014408 - LIBRARY GRANTS	64,149	
1014440 - CULTURE RECREATION OTHER	260,569	
1014502 - PLANNING	3,489,338	

1014504 - ENGINEERING	607,937	
1014506 - NC COOPERATIVE EXTENSION SRV	763,559	
1014507 - NC COOPERATIVE EXTENSION PROG	76,000	
1014508 - LOCATION SERVICES	275,533	
1014509 - SOIL CONSERVATION DISTRICT	2,209,655	
1014511 - SOIL CONSERV/COST SHARE PROG	79,284	
101451A - PUBLIC UTILITES	96,900	
1014520 - ECONOMIC PHYSICAL DEVEL OTHER	20,000	
1014526 - INDUSTRIAL PARK	4,332	
1014529 - ECONOMIC INCENTIVES	767,447	
1014590 - WATER AND SEWER DEPARTMENT	250,000	
1014702 - EDUCATION	98,053,453	
<b>101 - GENERAL FUND Total</b>		<b>\$342,529,307</b>
<b>106 - COUNTY SCHOOL FUND</b>		
1064703 - SCHOOL SPECIAL SALES TAX	\$1,646,694	
1064704 - SCHOOL C.O. CATEGORY I	7,148,930	
1064706 - SCHOOL C.O. CATEGORY II	2,359,375	
1064708 - SCHOOL C.O. CATEGORY III	750,000	
1064718 - SCHOOL CAPITAL OUTLAY LOTTERY	3,281,839	
<b>106 - COUNTY SCHOOL FUND Total</b>		<b>\$15,186,838</b>
<b>107 - CAPITAL INVESTMENT FUND</b>		
1074182 - VEHICLES CIF	\$3,043,336	
1074183 - FTCC CAPITAL CIF	11,100,000	
1074184 - MAINTENANCE & REPAIR CIF	885,500	
1074185 - CAPITAL IMPROVEMENT PLAN CIF	5,021,109	
1074186 - PRELIMINARY CAPITAL CIF	250,000	
1074187 - INFORMATION TECHNOLOGY CIF	499,450	
1074190 - CAPITAL INVESTMENTS	685,000	
1074194 - DEBT SERVICE CIF	12,513,896	
<b>107 - CAPITAL INVESTMENT FUND Total</b>		<b>\$33,998,291</b>
<b>200 - FOOD AND BEVERAGE FUND</b>		
2004109 - PREPARED FOOD & BEVERAGE TAX	\$9,286,280	
<b>200 - FOOD AND BEVERAGE FUND Total</b>		<b>\$9,286,280</b>
<b>201 - INTERGOVERNMENTAL FUND</b>		
2014201 - SHERIFF	\$250,000	
2014364 - DOMESTIC VIOLENCE CENTER	105,873	
2014450 - EXCISE TAX ON DEEDS	1,754,873	
<b>201 - INTERGOVERNMENTAL FUND Total</b>		<b>\$2,110,746</b>
<b>204 - FEDERAL DRUG FORFEITURE FUND</b>		
204422R - FEDERAL DRUG FORFEITURE	\$250,750	
<b>204 - FEDERAL DRUG FORFEITURE FUND Total</b>		<b>\$250,750</b>
<b>205 - FEDERAL DRUG JUSTICE FUND</b>		
205422P - FEDERAL FORFEITURE - JUSTICE	\$31,000	
<b>205 - FEDERAL DRUG JUSTICE FUND Total</b>		<b>\$31,000</b>
<b>206 - STATE DRUG FORFEITURE FUND</b>		
2064208 - STATE DRUG FORFEITURE	\$7,750	
<b>206 - STATE DRUG FORFEITURE FUND Total</b>		<b>\$7,750</b>
<b>207 - INMATE WELFARE FUND</b>		
2074205 - INMATE CANTEEN	\$354,777	
<b>207 - INMATE WELFARE FUND Total</b>		<b>\$354,777</b>
<b>210 - SCHOOL FINES &amp; FORFEITURES</b>		

2104712 - SCHOOL FINES & FORFEITURES	20,500	
<b>210 - SCHOOL FINES &amp; FORFEITURES Total</b>		<b>\$20,500</b>
<b>215 - ANIMAL MEDICAL FUND</b>		
2154251 - ANIMAL MEDICAL	\$4,000	
<b>215 - ANIMAL MEDICAL FUND Total</b>		<b>\$4,000</b>
<b>220 - SPECIAL FIRE DISTRICT FUND</b>		
2204259 - FIRE DISTRICTS INCENTIVES	\$2,778,174	
2204260 - BEAVER DAM FIRE DISTRICT	141,035	
2204261 - FIRE DISTRICT - SPECIAL	965,881	
2204262 - BETHANY FIRE DISTRICT	250,789	
2204264 - BONNIE DOONE FIRE DISTRICT	2,339	
2204266 - COTTON FIRE DISTRICT	1,065,250	
2204268 - CUMBERLAND ROAD FIRE DISTRICT	499,438	
2204270 - EASTOVER FIRE DITRICT	286,118	
2204272 - GODWIN-FALCON FIRE DISTRICT	101,877	
2204274 - GRAYS CREEK FIRE DEPT #18	458,447	
2204275 - GRAYS CREEK FIRE DEPT #24	458,447	
2204276 - LAFAYETTE VILLAGE FIRE DISTRIC	4	
2204278 - LAKE RIM FIRE DISTRICT	5,407	
2204282 - MANCHESTER FIRE DISTRICT	78,516	
2204284 - PEARCES MILL FIRE DISTRICT	823,969	
2204288 - STEDMAN FIRE DISTRICT	152,089	
2204290 - STONEY POINT FIRE DISTRICT	989,133	
2204292 - VANDER FIRE DISTRICT	993,321	
2204294 - WADE FIRE DISTRICT FUND	109,325	
2204296 - WESTAREA FIRE DEPARTMENT	1,020,091	
2204297 - WESTAREA FIRE DEPARTMENT #10	227,787	
<b>220 - SPECIAL FIRE DISTRICT FUND Total</b>		<b>\$11,407,437</b>
<b>240 - AMERICAN RESCUE PLAN ACT FUND</b>		
2404552 - AMERICAN RESCUE PLAN ACT	\$32,584,345	
<b>240 - AMERICAN RESCUE PLAN ACT FUND Total</b>		<b>\$32,584,345</b>
<b>245 - JUVENILE CRIME PREVENTION FUND</b>		
2454385 - JUVENILE CRIME PREVENTION	\$1,446,516	
2454386 - JUVENILE CRIME PREV ADMIN	56,724	
2454388 - JCP RESIDENTIAL GROUP HOME	734,873	
<b>245 - JUVENILE CRIME PREVENTION FUND Total</b>		<b>\$2,238,113</b>
<b>250 - RECREATION FUND</b>		
2504438 - HOPE MILLS RECREATION	\$624,022	
2504441 - PARKS AND RECREATION	4,568,727	
<b>250 - RECREATION FUND Total</b>		<b>\$5,192,749</b>
<b>260 - EMERGENCY TELEPHONE SYS FUND</b>		
2604595 - EMERGENCY TELEPHONE SYS	\$1,487,174	
<b>260 - EMERGENCY TELEPHONE SYS FUND Total</b>		<b>\$1,487,174</b>
<b>264 - CDBG-DISASTER RECOVERY</b>		
2644577 - CDBG-DR	\$2,000,000	
<b>264 - CDBG-DISASTER RECOVERY Total</b>		<b>\$2,000,000</b>
<b>265 - COUNTY CD FUND</b>		
2654576 - COUNTY COMMUNITY DEVEL ADMIN	\$463,016	
2654580 - HOUSING ACTIVITIES	574,416	
2654581 - ECONOMIC DEVELOPMENT	25,000	
2654582 - PUBLIC FACILITIES	75,000	
2654583 - PUBLIC SERVICES	123,327	

265458A - CD MISCELLANEOUS GRANTS	300,000	
2654592 - EMERGENCY RENTAL ASSISTANCE	1,867,772	
<b>265 - COUNTY CD FUND Total</b>		<b>\$3,428,531</b>
<b>266 - CD HOME FUND</b>		
2664586 - HOME ADMINISTRATION	\$57,855	
2664587 - HOME HOUSING ACTIVITY	615,338	
<b>266 - CD HOME FUND Total</b>		<b>\$673,193</b>
<b>267 - CD SUPPORT HOUSING FUND</b>		
2674589 - SUPPORT HOUSING PROGRAM GRANTS	\$697,138	
<b>267 - CD SUPPORT HOUSING FUND Total</b>		<b>\$697,138</b>
<b>275 - TRANSIT PLANNING</b>		
2754503 - PLANNING GRANTS	\$83,000	
<b>275 - TRANSIT PLANNING Total</b>		<b>\$83,000</b>
<b>276 - US DOT 104 FUND</b>		
2764571 - US DOT 104 (F)	\$587,815	
<b>276 - US DOT 104 FUND Total</b>		<b>\$587,815</b>
<b>277 - NC ELDERLY-HANDI TRANSP FUND</b>		
277457A - COMMUNITY TRANSPORTATION PRG	\$202,320	
277457B - RURAL OPERATION ASSIST PROG	358,313	
277457D - MID CAROLINA SENIOR TRANS	258,750	
277457E - 5310- NON-MEDICAL TRANSPORT GR	231,474	
<b>277 - NC ELDERLY-HANDI TRANSP FUND Total</b>		<b>\$1,050,857</b>
<b>280 - REPRESENTATIVE PAYEE FUNDS</b>		
2804368 - REPRESENTATIVE PAYEE	\$1,038,200	
<b>280 - REPRESENTATIVE PAYEE FUNDS Total</b>		<b>\$1,038,200</b>
<b>285 - TOURISM DEVELOP AUTHORITY FUND</b>		
2854599 - TOURISM DEVELOPMENT AUTHORITY	\$6,542,050	
<b>285 - TOURISM DEVELOP AUTHORITY FUND Total</b>		<b>\$6,542,050</b>
<b>510 - CEMETERY TRUST FUND</b>		
5104160 - CEMETERY TRUST	\$29,300	
<b>510 - CEMETERY TRUST FUND Total</b>		<b>\$29,300</b>
<b>600 - CROWN CENTER FUND</b>		
6004442 - CROWN COMPLEX	\$8,615,191	
<b>600 - CROWN CENTER FUND Total</b>		<b>\$8,615,191</b>
<b>601 - CROWN MOTEL FUND</b>		
6014443 - CROWN MOTEL TAX	\$3,752,839	
<b>601 - CROWN MOTEL FUND Total</b>		<b>\$3,752,839</b>
<b>602 - CROWN DEBT SERVICE FUND</b>		
6024447 - DEBT SERVICE- CROWN	\$4,358,517	
<b>602 - CROWN DEBT SERVICE FUND Total</b>		<b>\$4,358,517</b>
<b>605 - NORCRESS WATER AND SEWER FUND</b>		
605450E - NORCRESS WATER AND SEWER	\$1,380,392	
<b>605 - NORCRESS WATER AND SEWER FUND Total</b>		<b>\$1,380,392</b>
<b>606 - KELLY HILLS WATER &amp; SEWER FD</b>		
606450F - KELLY HILLS WATER AND SEWER	\$117,227	
<b>606 - KELLY HILLS WATER &amp; SEWER FD Total</b>		<b>\$117,227</b>

<b>607 - SOUTHPOINT WATER &amp; SEWER FD</b>		
607450M - SOUTHPOINT WATER	\$39,957	
<b>607 - SOUTHPOINT WATER &amp; SEWER FD Total</b>		<b>\$39,957</b>
<b>608 - OVERHILLS WATER &amp; SEWER FD</b>		
608450S - OVERHILLS WATER & SEWER	\$149,066	
<b>608 - OVERHILLS WATER &amp; SEWER FD Total</b>		<b>\$149,066</b>
<b>625 - SOLID WASTE FUND</b>		
6254602 - SOLID WASTE ADMINISTRATION	\$5,290,647	
6254606 - SOLID WASTE ANN STREET	4,971,968	
6254607 - SOLID WASTE WILKES ROAD	1,798,973	
6254608 - SOLID WASTE CONTAINER SITES	2,456,922	
6254611 - SOLID WASTE MAINTENANCE	505,945	
6254613 - SOLID WASTE WHITE GOODS	116,511	
<b>625 - SOLID WASTE FUND Total</b>		<b>\$15,140,966</b>
<b>800 - WORKERS COMPENSATION FUND</b>		
8004106 - WORKERS COMPENSATION	\$1,970,701	
<b>800 - WORKERS COMPENSATION FUND Total</b>		<b>\$1,970,701</b>
<b>801 - GROUP INSURANCE FUND</b>		
8014191 - GROUP INSURANCE	\$18,352,172	
8014193 - RETIREE HEALTH INSURANCE	6,652,020	
8014197 - EMPLOYEE PHARMACY	3,827,340	
8014198 - EMPLOYEE CLINIC	471,750	
8014199 - EMPLOYEE WELLNESS	247,693	
<b>801 - GROUP INSURANCE FUND Total</b>		<b>\$29,550,975</b>
<b>802 - EMPLOYEE BENEFIT FUND</b>		
8024196 - EMPLOYEE FLEXIBLE BENEFITS	\$425,010	
<b>802 - EMPLOYEE BENEFIT FUND Total</b>		<b>\$425,010</b>
<b>803 - VEHICLE INSURANCE FUND</b>		
8034192 - VEHICLE INSURANCE	\$1,100,000	
<b>803 - VEHICLE INSURANCE FUND Total</b>		<b>\$1,100,000</b>
<b>806 - GENERAL LITIGATION FUND</b>		
8064136 - GENERAL LITIGATION	\$100,283	
<b>806 - GENERAL LITIGATION FUND Total</b>		<b>\$100,283</b>
<b>TOTAL FUNDS</b>		<b>\$539,521,265</b>

Chairman Evans called for a motion to adjourn.

MOTION: Commissioner Keefe moved to adjourn.  
SECOND: Commissioner Boose  
VOTE: UNANIMOUS (7-0)

There being no further business, the meeting adjourned at 7:55 p.m.

Approved with/without revision:

Respectfully submitted,

Candice H. White  
Clerk to the Board