

FISCAL YEAR 2025 Budget in Brief



CUMBERLAND
COUNTY
NORTH CAROLINA



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Cumberland
North Carolina**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Cumberland, North Carolina for its Annual Budget for the fiscal year beginning July 1, 2023.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Budget Introduction and Highlights

The annual Adopted Budget represents the hard work and dedication of County staff, citizens and elected officials. This document serves as a snapshot of the Fiscal Year 2024-2025 Adopted Budget. It details revenue and expenditure levels and highlights key considerations in this year's budget and introduces the reader to some of the staff and elected officials that make the budget process possible. The total annual budget for Fiscal Year 2024-2025 provides \$582,176,600 in total expenditures across all funds. The main operating fund, known as the General Fund, represents \$392,827,964 of these expenditures.

The Cumberland County Board of Commissioners approved a Strategic Plan for FY2025. The County's Strategic Plan is the roadmap that guides the Board of Commissioners and County staff toward achieving the goals and objectives set forth under five priorities: **Healthy & Safe Community, Quality Governance, Sustainable Growth & Development, Culture & Recreation, and Environmental Stewardship.**



Each of the icons above is shown within the Adopted Budget document to distinguish performance measures that are associated with the strategic plan.

During FY2025, the County will continue advancing the Board's ongoing priorities as included in the Strategic Plan:

- ❖ Crown Event Center
- ❖ Gray's Creek Public Water Access
- ❖ Countywide Public Water
- ❖ Homelessness
- ❖ Government Communication
- ❖ Economic Development
- ❖ County Employee Recruitment and Retention
- ❖ Discussion about a new high school with Cumberland County Schools and Fort Liberty
- ❖ School Funding
- ❖ Mental Health
- ❖ Public Health

The budget was developed to advance the following objectives:

- ❖ Set funding in accordance with Board priorities and strategic plan
- ❖ Maintain the tax rate
- ❖ Establish efficient fee changes
- ❖ Balance the budget by operating within our means

Cumberland County Board of County Commissioners



Glenn Adams
Chairman
District 1



Dr. Toni Stewart
Vice Chairwoman
District 2



Michael C. Boose
Commissioner
District 2



Dr. Jeannette M.
Council
Commissioner
District 1



Jimmy Keefe
Commissioner
District 2



Veronica B. Jones
Commissioner
At-Large



W. Marshall Faircloth
Commissioner
At-Large

The Cumberland County Board of Commissioners consists of seven members. The Board of Commissioners serves as the governing board for the County. Its purpose is to maintain fiscal responsibility while providing mandated services as set out in the General Statutes and additional services as passed on to the County by State and Federal governments. It is also responsible for other services deemed appropriate and necessary by the Board.

The Cumberland County Board of Commissioners voted unanimously on June 5, 2024, to adopt the County’s annual budget for Fiscal Year 2025, which runs from July 1, 2024 to June 30, 2025.

Cumberland County Management Team



Clarence Grier
County Manager



J. Brian Haney
Assistant County Manager



Sally S. Shutt
Assistant County Manager



Heather Skeens
Assistant County Manager



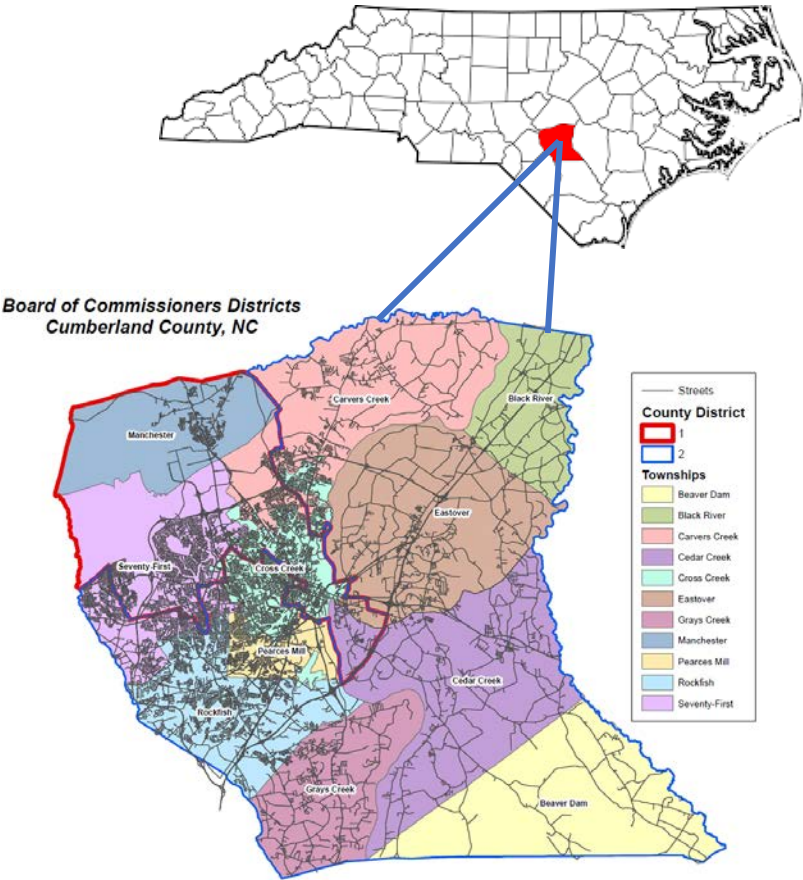
Tye B. Vaught
Chief of Staff

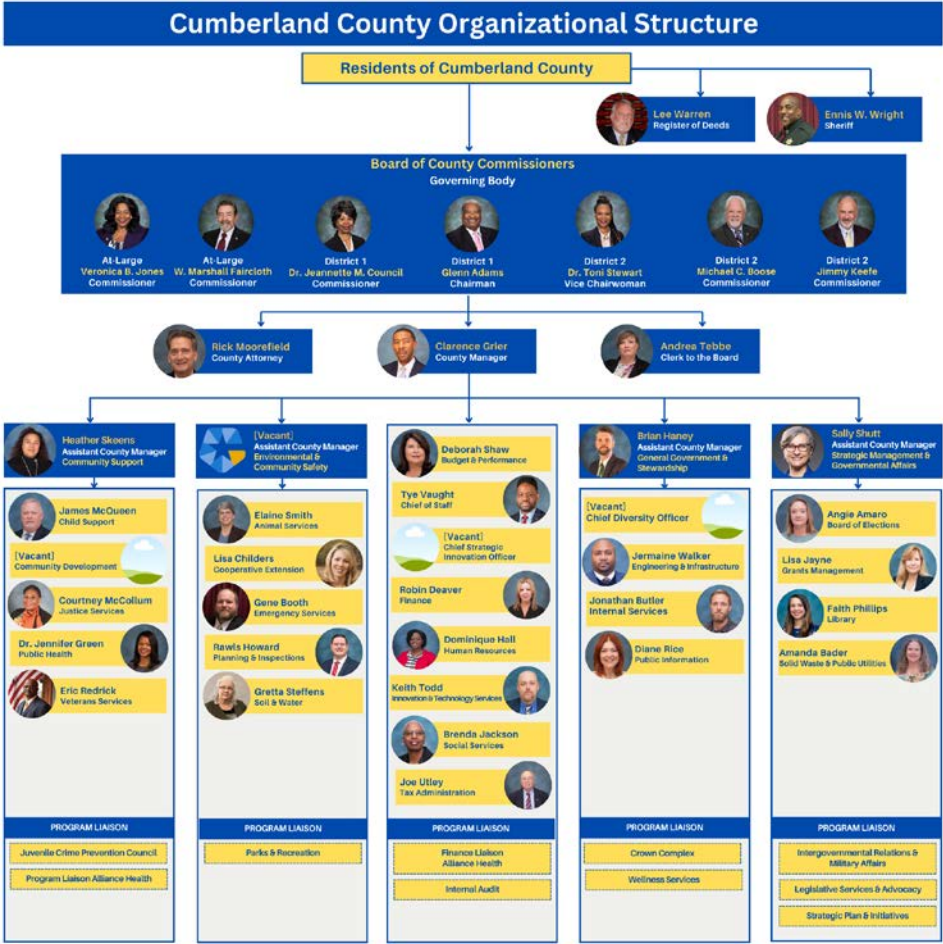
The County Manager is the Chief Executive Officer and is appointed by and serves at the pleasure of the Board. The County Manager’s Office oversees all County departments, programs and operations pursuant to the policies, ordinances and directives adopted by the Board of County Commissioners. The County Manager has the responsibility of implementing policies and procedures of the Board, delivering services, managing daily operations, and appointing subordinate department managers.

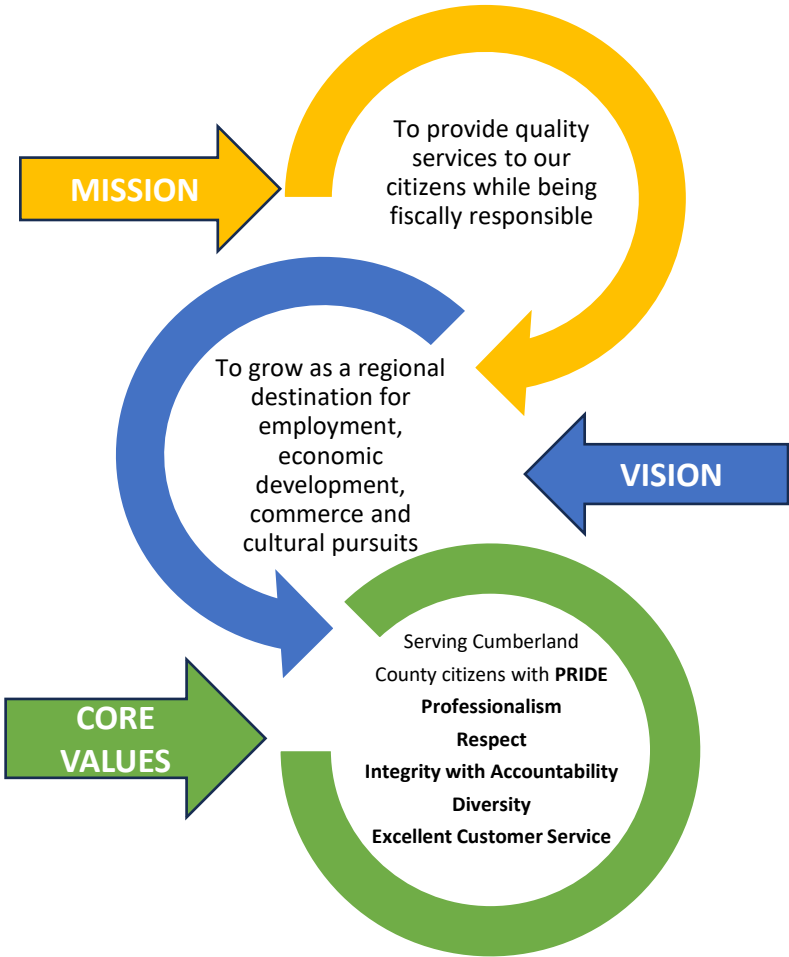
The Assistant County Managers assist the County Manager with the planning and administration of County Government, as well as serve as the liaison between the County Manager and assigned department directors. The Assistant County Managers provide leadership, administrative direction and planning to support the operations, programs, and services of assigned departments and ensure that the Mission, Vision and Core Values as outlined in the County’s Strategic Plan are implemented.

The Chief of Staff assists the County Manager in coordinating functions and provides information or recommendations for the development and implementation of programs. Currently, provides oversight to the program aspect of the American Rescue Plan Act for the County.

Cumberland County Commissioner Districts







Recognizing that all people are different, we treat everyone with dignity and serve our diverse population with professionalism, respect, integrity, diversity and excellent customer service (PRIDE).

Budget Timeline

1

October: Budget Kickoff

The Budget team meets with departments to review important budget entry processes and answer any questions departments may have.

2

October-December: Budget Requests

The Budget team begins accepting and reviewing requests including Capital Improvement Plan, Maintenance and Repairs, New Vehicles, New Positions, Reclassifications and more.

3

March Timeframe: Budget Meetings

During department meetings, department staff and managers will discuss budget requests and obstacles in the current fiscal year as well as the outlook of the department.

4

May Timeframe: Recommended Budget Presentation

After management has reviewed all department requests, a Recommended Budget is prepared and presented to the Board of Commissioners for their consideration.

5

May/June Timeframe: Budget Work Sessions

Budget work sessions are special meetings of the Board of Commissioners where citizens may observe budget discussions and development as the Board provides feedback on the Recommended Budget.

6

June Timeframe: Public Hearing

During the public hearing, citizens are invited to sign up and speak on the budget before the Board of Commissioners. Notice of this date is provided in advance in print publications and on the County website.

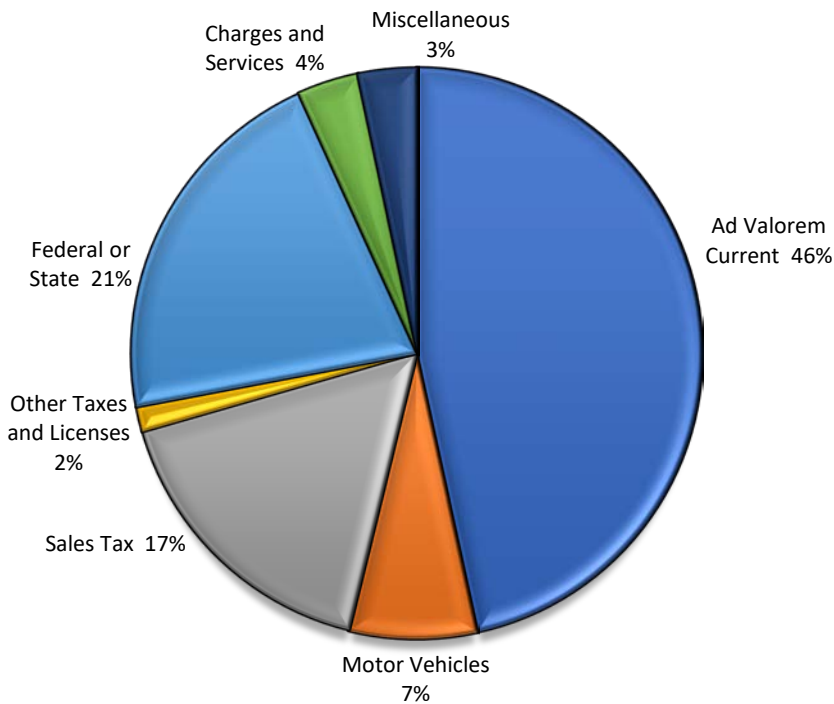
7

June Timeframe: Budget Adoption

The Board may adopt or finalize the budget no sooner than 10 days after the County Manager’s Recommended Budget presentation and only after at least one public hearing has been held.

General Fund Revenues

FY2024-2025 Revenue Sources



Ad Valorem - Current	\$	178,485,379
Motor Vehicle Tax		27,744,979
Sales Tax		64,246,366
Other Tax		5,454,000
Restricted/Unrestricted		81,303,960
Charges & Services		13,347,547
Miscellaneous Revenue		12,607,028
Transfers In		1,203,518
	\$	384,392,777
Fund Balance Appropriated	\$	8,435,187
Total General Fund Revenues	\$	392,827,964

General Fund Revenues

Where Does The Money Come From?

The County’s major revenue sources are ad valorem taxes, motor vehicle taxes, and sales tax. Revenues are projected (estimated) considering a wide variety of factors such as economic conditions, state and federal legislation and tax collection rates. These revenue projections include a fund balance appropriation of \$8,435,187.

Major Revenue Sources

Ad Valorem (Property) Taxes



Property taxes make up the largest source of revenue for the county at 46.4% of all General Fund revenue. Cumberland County’s tax rate remains stable at 79.9 cents for every \$100 of property tax valuation. Revenue from ad valorem collections is projected with a slight increase of 2.4% from FY2024 to FY2025.

Motor Vehicles



Motor vehicle taxes are collected by the North Carolina Division of Motor Vehicles (DMV) through the Tax and Tag Together program, providing citizens a convenient way to pay annual vehicle tag renewals and property taxes in one transaction. Revenue from motor vehicle tax collections is projected to increase 2.6% from FY2024 to FY2025.

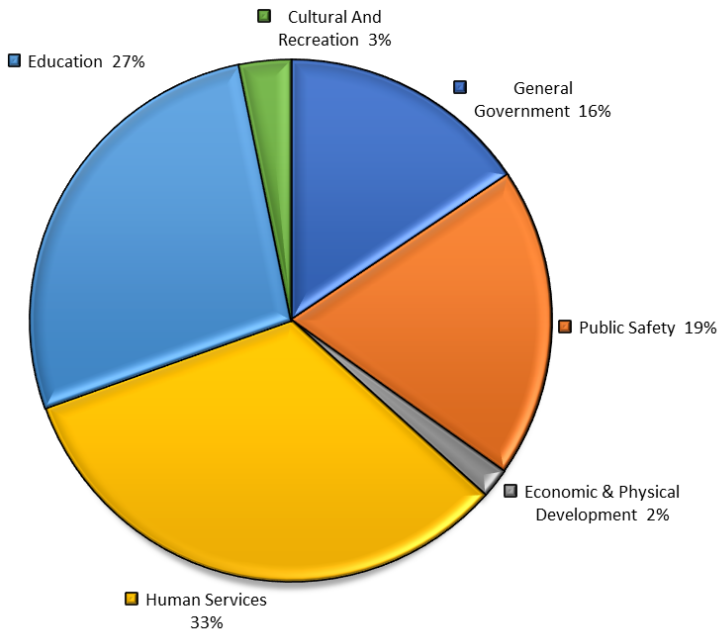
Sales Tax



Sales tax represents a combination of state and county tax percentages. The state charges 4.75% and Cumberland County charges 2.25%, bringing the total sales tax charge in Cumberland County to 7%. Sales tax revenue is projected with a 3.1% decrease from FY2024 to FY2025.

General Fund Expenditures

FY2024-2025 Expenditures



General Government	\$	61,261,268
Public Safety		75,412,684
Economic & Physical Development		7,346,979
Human Services		129,183,108
Education		107,116,937
Cultural & Recreation		12,506,988
Total General Fund Expenditures	\$	<u><u>392,827,964</u></u>

General Fund Expenditures

Where Does The Money Go?

General Government



The General Government category includes core functions of county government such as Administration, Budget & Performance, Human Resources, Tax Administration, Public Information Services, Register of Deeds, Internal Services and Finance.

Public Safety



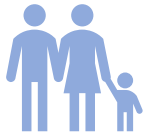
The Public Safety category includes the Sheriff’s Office, Detention Center, Emergency Services, Justice Services and Animal Services.

Economic and Physical Development



The Economic and Physical Development category includes departments such as Planning, Engineering, NC Cooperative Extension, Public Utilities, Water and Sewer, and Soil Conservation.

Human Services



The Human Services category includes departments such as Public Health, Veterans Services, Sobriety Court, Department of Social Services, and Child Support.

Education



The Education category includes the public-school system’s current expenses, Fayetteville Technical Community College (FTCC) and other education expenses.

Cultural and Recreation - Other



The Cultural and Recreation category includes community-building services like the Public Libraries and funding for local non-profits through community funding.

Department Contacts

Animal Services	910-321-6852
Board of Commissioners	910-678-7771
Board of Elections	910-678-7733
Budget and Performance	910-678-7744
Child Support	910-486-1092
Community Development	910-323-6112
Cooperative Extension	910-321-6860
County Attorney	910-678-7762
County Managers Office	910-678-7723
Emergency Services	910-321-6736
Employee Wellness	910-678-7728
Engineering and Infrastructure	910-678-7636
Financial Services	910-678-7753
Human Resources	910-678-7653
Innovation and Technology Services	910-323-6119
Library	910-483-7727
Planning and Inspections	910-678-7600
Justice Services	910-677-5535
Public Health	910-433-3600
Public Information Office	910-437-1921
Public Utilities	910-678-7682
Register of Deeds	910-678-7775
Sheriff's Office	910-323-1500
Social Services	910-323-1540
Soil and Water Conservation	910-484-8479 ext. 3
Solid Waste Management	910-321-6920
Tax Administration	910-678-7507
Veterans Services	910-677-2970



**This Budget in Brief is Published by the Cumberland
County Budget & Performance Department**

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