

FISCAL YEAR 2025

# Recommended Budget



**CUMBERLAND**  
**COUNTY**

NORTH CAROLINA





# **Fiscal Year 2025 Recommended Annual Budget**

*July 1, 2024 – June 30, 2025*

## **Board of County Commissioners**

Glenn Adams, Chairman  
Dr. Toni Stewart, Vice Chairwoman  
Michael C. Boose  
Dr. Jeannette M. Council  
W. Marshall Faircloth  
Veronica B. Jones  
Jimmy Keefe

## **County Manager**

Clarence Grier

## **Assistant County Managers**

J. Brian Haney, General Government & Stewardship  
Sally S. Shutt, Strategic Management & Governmental Affairs  
Heather Skeens, Community Support  
Vacant, Environmental & Community Safety

## **Prepared by the Budget & Performance Department**

Deborah W. Shaw, Budget & Performance Director  
Denise C. Urban, Sr. Budget & Management Analyst  
Ashley Brewington, Budget & Management Analyst II  
Gathany Smith, Budget & Management Analyst II



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

# Table of Contents

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<b>INTRODUCTION.....</b>	<b>1</b>	<b>ENTERPRISE FUNDS.....</b>	<b>75</b>
Board of Commissioners.....	1	Solid Waste Summary.....	75
Mission, Vision & Core Values.....	2	Solid Waste Revenues.....	76
Strategic Plan.....	3	Solid Waste Expenses.....	77
Organizational Chart.....	11	Solid Waste New Items.....	78
Your Tax Dollars At Work.....	12	Crown Complex Summary.....	79
Cumberland County History.....	13	Crown Complex Fund Summary.....	80
Demographics.....	14	Crown Complex New Items.....	81
Budget Process.....	16	Crown Debt Service Projections.....	82
Fund Structure.....	20	Enterprise Fund Fee Changes.....	83
<b>BUDGET MESSAGE.....</b>	<b>23</b>	<b>ALL FUNDS SUMMARY.....</b>	<b>85</b>
<b>GENERAL FUND.....</b>	<b>35</b>	Revenues.....	85
Revenue Summary.....	35	Expenditures.....	87
Forecasting Major Revenue.....	36	Capital Outlay Other Funds.....	89
Expenditure Summary.....	38	Fee Changes.....	90
New Items.....	44	<b>ACRONYMS &amp; GLOSSARY.....</b>	<b>91</b>
Fee Changes.....	46		
Projected Fund Balance.....	50		
<b>CAPITAL INVESTMENT FUND.....</b>	<b>51</b>		
Capital Investment Summary.....	51		
Capital Improvement Plan.....	52		
Technology.....	54		
Maintenance & Repairs.....	56		
Revenue Summary.....	58		
Expenditure Summary.....	59		
Debt Service Projections.....	60		
<b>PERSONNEL.....</b>	<b>61</b>		
New Positions.....	61		
Abolished Positions.....	63		
<b>EDUCATION.....</b>	<b>65</b>		
School Funding Summary.....	65		
Cumberland County Schools.....	66		
Fayetteville Technical Community College.....	68		
Capital Needs.....	69		
<b>COMMUNITY FUNDING.....</b>	<b>71</b>		



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*Together, we can.*



**Glenn Adams**  
Chairman  
District 1



**Dr. Toni Stewart**  
Vice Chairwoman  
District 2



**Veronica B. Jones**  
Commissioner  
At-Large



**W. Marshall Faircloth**  
Commissioner  
At-Large



**Dr. Jeannette M. Council**  
Commissioner  
District 1



**Michael C. Boose**  
Commissioner  
District 2



**Jimmy Keefe**  
Commissioner  
District 2

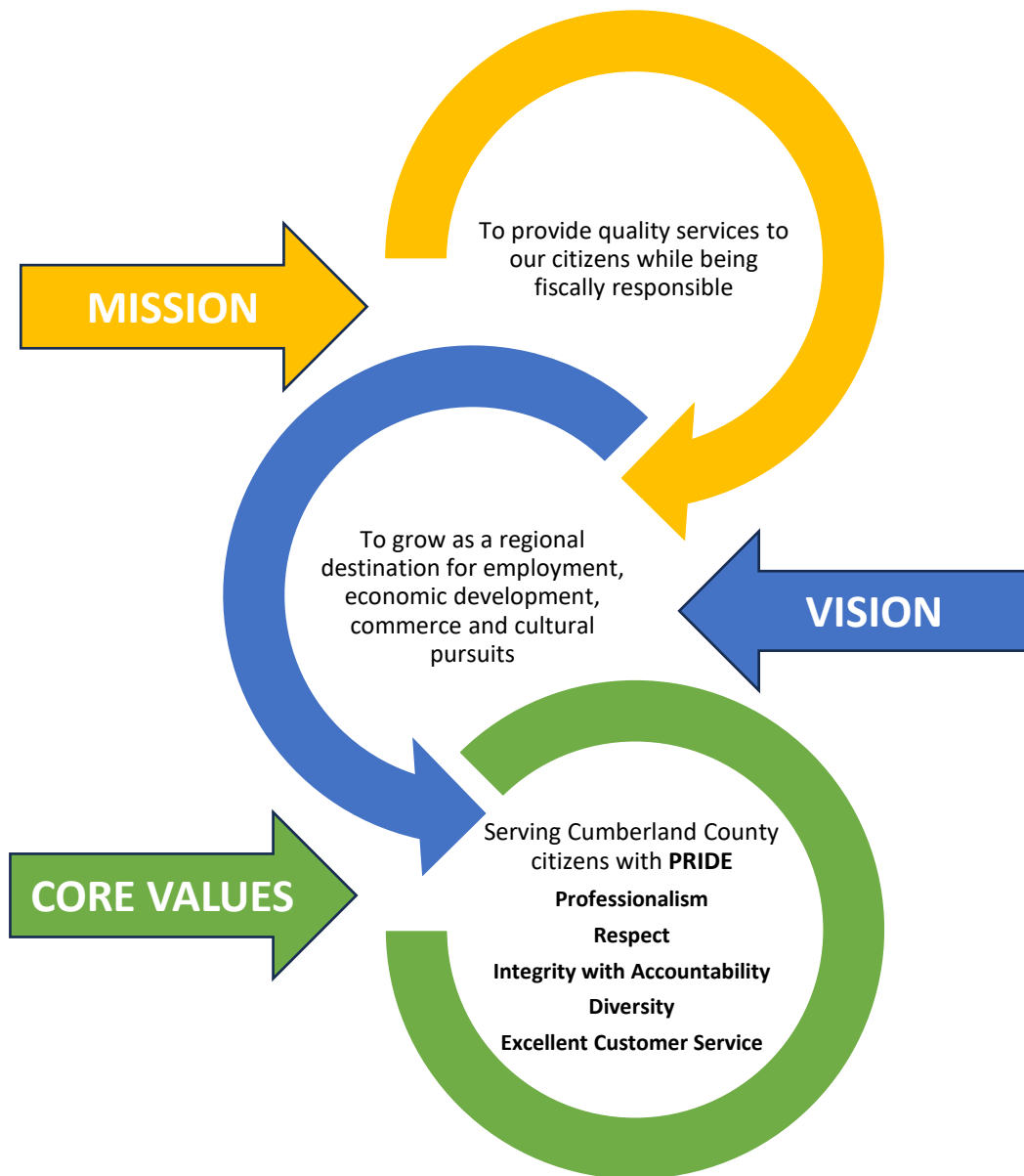
Cumberland County functions under a Board of Commissioners – County Manager form of government. The Board of Commissioners consists of seven elected members: two from District 1, three from District 2, and two members at large.

Each board member is elected to a four-year term. Terms are staggered with two members from District 1 and two members at large in a biennial general election, and three members from District 2 elected two years later. The Board elects their own Chairman and Vice Chairman each year.

Board members are the policy-making and legislative authority for the County. They are responsible for adopting the annual budget, establishing the tax rate, approving zoning and planning issues and other matters related to the health, welfare and safety of the citizens.

The County Manager is appointed by and serves at the pleasure of the Board. The County Manager is the Chief Executive Officer and has the responsibility of implementing policies and procedures of the Board, delivering services, managing daily operations and hiring subordinate department managers.

The Board of Commissioners meets twice a month. Scheduled meeting days are the first Monday of each month at 9:00 a.m. and the third Monday of each month at 6:45 p.m. During the second monthly meeting (6:45 p.m. meeting) 15 minutes are allotted as an open forum for citizens to address the Board on any topic.



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).



## Cumberland County Strategic Plan

On April 15, 2024, the Cumberland County Board of Commissioners approved a Strategic Plan. 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**. County staff measure performance related to the goals and objectives established for each strategic priority.



### Background and Mission, Vision, and Core Values

During the FY2024 budget planning process, the Board of County Commissioners continued advancing ongoing priorities established in FY2021:

- ❖ Crown Event Center
- ❖ Gray’s Creek Public Water Access
- ❖ Countywide Public Water
- ❖ Homelessness
- ❖ Government Communication
- ❖ Economic Development

In addition, budget priorities identified from FY2022 remained a part of the Board’s strategic priorities:

- ❖ County employee recruitment and retention
- ❖ Discussion about a new high school with Cumberland County Schools and Fort Liberty
- ❖ School Funding
- ❖ Mental Health
- ❖ Public Health

During the FY2024 budget planning process, the Board of County Commissioners also reaffirmed the County’s Mission, Vision, and Core Values:

**Mission:** To provide quality services to our citizens while being fiscally responsible

**Vision:** To grow as a regional destination for employment, economic development, commerce and cultural pursuits

**Core Values:** Serving Cumberland County citizens with **PRIDE** (Professionalism, Respect, Integrity with Accountability, Diversity and Excellent Customer Service)

With the adopted Mission, Vision and Core Values as well as past Board Priorities in mind, the Innovation and Technology Services (ITS) Enterprise Solutions team, in cooperation with County Management and Budget and Performance staff, met with departments in the fall of 2023 to conduct “Driving Operational Excellence in Local Government” sessions. The goal was to improve operational processes, service delivery and resource management to achieve exceptional performance and convey value to employees and citizens.

Departments developed performance measures, key metrics, and actionable insights to assist with effective management of day-to-day operations and achievement of departmental strategic goals and objectives. Sessions began by identifying critical success factors and key performance indicators.

Although most departments had been tracking key performance indicators for several years, the sessions included brainstorming to develop more comprehensive performance measures based around seven key areas: service delivery excellence, financial management, community engagement, process efficiency and streamlining, data-driven decision making, employee engagement and development, and sustainable practices.

The ITS Enterprise Solutions team also worked with departments to develop dashboards for the performance measures identified.

From the actionable insights and performance measures developed and keeping with the Board's FY24 priorities, the County Manager worked with the Board of Commissioners to develop an updated Strategic Plan with five priorities: **Healthy & Safe Community, Quality Governance, Sustainable Growth & Development, Culture & Recreation, and Environmental Stewardship.**

Each strategic priority area is accompanied by more defined goals and objectives. Select key performance indicators that support the goals will be included in the annual budget document.



### PRIORITY

## Healthy & Safe Community

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### GOAL 1

Improve the physical and mental circumstances of residents by connecting them to community resources to enhance their quality of life

OBJECTIVE 1: Select evidence-based strategies for the expenditure of Opioid Settlement funding including early intervention, treatment and recovery support services, re-entry and criminal justice diversion and monitor metrics to gauge impact

OBJECTIVE 2: Continue efforts to provide a permanent, regulated and safe water supply system to address the per-and polyfluoroalkyl substances (PFAS) contamination in the County

OBJECTIVE 3: Complete design phase and begin construction of the Homeless Support Center

OBJECTIVE 4: Increase the average percent for target number of Public Health clients seen across all clinics

OBJECTIVE 5: Ensure that 95% of screened in reports of child abuse and neglect as well as adult abuse and neglect are initiated within the required state and federal timeframes

### GOAL 2

Offer quality of life initiatives that promote a healthy and safe community

OBJECTIVE 1: Increase the average monthly number of immunizations at the Public Health Department

OBJECTIVE 2: Increase the number of pet adoptions and live releases at the Animal Shelter

OBJECTIVE 3: Seek grant funding and begin planning and design phases for establishing the International Farmers' Market

OBJECTIVE 4: Increase the number of food and nutrition classes offered at Cooperative Extension

### GOAL 3

Provide emergency, public safety and justice services to our citizens in a timely and efficient manner

OBJECTIVE 1: Answer 99% of calls to the 911 Call Center within the first 10 seconds

OBJECTIVE 2: Move specialty courts under Justice Services and hire coordinators with grant funding

### INITIATIVES

- Continue support for recruitment and hiring of Sheriff Deputies and Detention Officers
- Coordinate with Alliance Health to spend down the County fund balance for providing expanded mental health services
- Continue Maternal Mortality initiative to address social determinants of health and improve access to high-quality care before, during, and after pregnancy to prevent maternal mortality and morbidity
- Improve quality and efficiency of services through Electronic Health Records as outlined in the [Public Health Department's Strategic Action Plan](#)
- Increase partnerships and collaboration with groups from various sectors, including academic, military, healthcare, and faith-based organizations as outlined in the [Public Health Department's Strategic Action Plan](#)
- Expand mental health and substance abuse services to include teen substance abuse programming as outlined in the [Public Health Department's Strategic Action Plan](#)
- Reduce the sexually transmitted infections (STI) and the sexually transmitted disease (STD) incidence rates in Cumberland County as outlined in the [Public Health Department's Strategic Action Plan](#)



PRIORITY

## Quality Governance

### GOAL 1

Ensure an engaged and accountable workforce to provide exceptional service

OBJECTIVE 1: Reduce the County employee vacancy and turnover rates to 18%

OBJECTIVE 2: Increase number of career fairs attended to 25 per year

OBJECTIVE 3: Open a childcare center to serve County employees and their families

OBJECTIVE 4: Cultivate business intelligence and data analytics strategies to build a County-wide culture of continuous improvement and performance management to guide data-driven decisions and drive operational excellence

### GOAL 2

Perform analysis, forecasting and reporting to ensure effective stewardship of funds and longevity of current and future County assets

OBJECTIVE 1: Receive an unmodified audit opinion

OBJECTIVE 2: Reduce debt affordability net debt of the county to 4%

OBJECTIVE 3: Increase the percentage of tax levy collected to 99.4%

### GOAL 3

Create opportunities for people to see value in the work of County government

OBJECTIVE 1: Enhance citizen engagement through effective communication such as increasing social media performance across all county platforms

OBJECTIVE 2: Continue to advance application modernization strategies that leverage new technologies to create modern experiences for departments and the end users

OBJECTIVE 3: Maintain quality facilities by reducing the average age of workorders for maintenance

### INITIATIVES

- Continue monitoring and analyzing compensation with a focus on employee benefits
- Continue evaluation of the current performance management system including new and revised training opportunities for all employees, expanding and growing collaborations with area organizations to aid in recruitment and work toward establishing a way for employees to move within their assigned grade range
- Improve Public Health external communications through varying platforms to better explain services, educate and ensure literacy and equity as outlined in the [Public Health Department's Strategic Action Plan](#)
- Continue collaborative work between the Board of Elections and ITS for a software database to help with precinct official training
- Develop a series of informational assessment and collection videos in English and Spanish as a tool for taxpayers to get a better understanding of property valuation and collection process
- Implement an Annual Comprehensive Financial Report (ACFR) builder in Munis through a collaborative effort between Financial Services and ITS
- Transition to electronic funds transfer (EFT) as the primary method of payment for all County vendors to provide the most secure, easy to process and accessible form of payment
- Complete the migration of Human Resources paper files to digital files
- Continue reducing paper-based projects in Tax Administration operations by creating mobile applications for listing, billing and payment process and implementing eSignature technology to automate processes



### PRIORITY

## Sustainable Growth and Development

### GOAL 1

Promote responsible and strategic County-wide growth and enhance critical infrastructure

OBJECTIVE 1: Create a digital equity/broadband plan for the County and partner with the North Carolina Department of Information Technology (NCDIT) through the Growing Rural Economies with Access to Technology (GREAT) Grant and the Completing Access to Broadband (CAB) programs to close broadband service gaps

OBJECTIVE 2: Rehabilitate and expand the NORCRESS Sewer System after completing a master plan study

OBJECTIVE 3: Revise the County's subdivision ordinance

OBJECTIVE 4: Meet a minimum of four times per fiscal year with industry or community stakeholder groups to engage, educate, and receive feedback on Planning & Inspections departmental operations

### GOAL 2

Increase the number of affordable housing units available for low to moderate income citizens.

OBJECTIVE 1: Begin construction of Phoenix Place permanent supportive housing

OBJECTIVE 2: Develop plans for affordable housing within the Shaw Heights community

### GOAL 3

Promote, support, and address sustainable open space and farming

OBJECTIVE 1: Increase number of Agriculturally Based Certification trainings to 300

OBJECTIVE 2: Increase Community Conservation Assistance Program (CCAP) funding to improve water quality by implementing best management practices (BMPs) on developed lands not directly involved in agricultural production

### INITIATIVES

- Continue work and adoption of the [North Central Land Use Plan](#)
- Continue work on the 2050 Metropolitan Transportation Plan Update
- Increase farm assets and citizen utilization of [Cumberland County's NC Farms App](#)
- Continue the [Soldiers to Agriculture](#) program in partnership with Fort Liberty and NC State Extension to provide soldiers transitioning out of the military and veterans with a five-week course on careers in the agricultural industry



### PRIORITY

## Culture & Recreation

### GOAL 1

Embrace innovative, traditional and transformational library services that support, encourage and engage our diverse community

OBJECTIVE 1: Increase circulation of physical and electronic resources by 15%

OBJECTIVE 2: Increase percentage of community members with library cards by 10%

OBJECTIVE 3: Increase participation in programming and services offered through the library system as outlined in the [Cumberland County Public Library 2023-2027 Strategic Plan](#)

### GOAL 2

Enhance facilities, develop policies and conduct planning activities to foster diverse cultural and recreational opportunities

OBJECTIVE 1: Commence construction on the [Crown Event Center](#) to offer citizens a state-of-the-art multipurpose entertainment venue and transform the downtown landscape

OBJECTIVE 2: Complete the Historic Architectural Survey to intensively document historic buildings and landscapes within the county from the early 19th century through the 1970s to assist the County in planning for the preservation of its historic resources

OBJECTIVE 3: Ensure a detailed land use plan update is either completed or started within a given fiscal year

### INITIATIVES

- Launch the Café West coffee shop at West Regional Library to provide hands-on job learning for young people and adults with intellectual and developmental disabilities which promotes diversity, equity and inclusion while also providing educational and job development opportunities for members of our community
- Continue the Historic Orange Street School restoration project to host cultural arts and Science, Technology, Engineering and Math (STEM) based programs targeted toward community youth
- Increase the number of employees participating in County's Employee Wellness programs
- Partner through Parks and Recreation for the development of recreational and parking areas at Rhodes Pond



### PRIORITY

## Environmental Stewardship

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### GOAL 1

Provide resources to manage waste responsibly

OBJECTIVE 1: Construct Ann Street Landfill transfer station

OBJECTIVE 2: Increase waste diversion rates from the landfill

OBJECTIVE 3: Complete landfill gas skid and sediment pond projects

### GOAL 2

Provide resources to prevent water contamination and to promote proper use of the land

OBJECTIVE 1: Continue the Agriculture Water Resources Program to help farmers and landowners increase water use efficiency, availability and storage

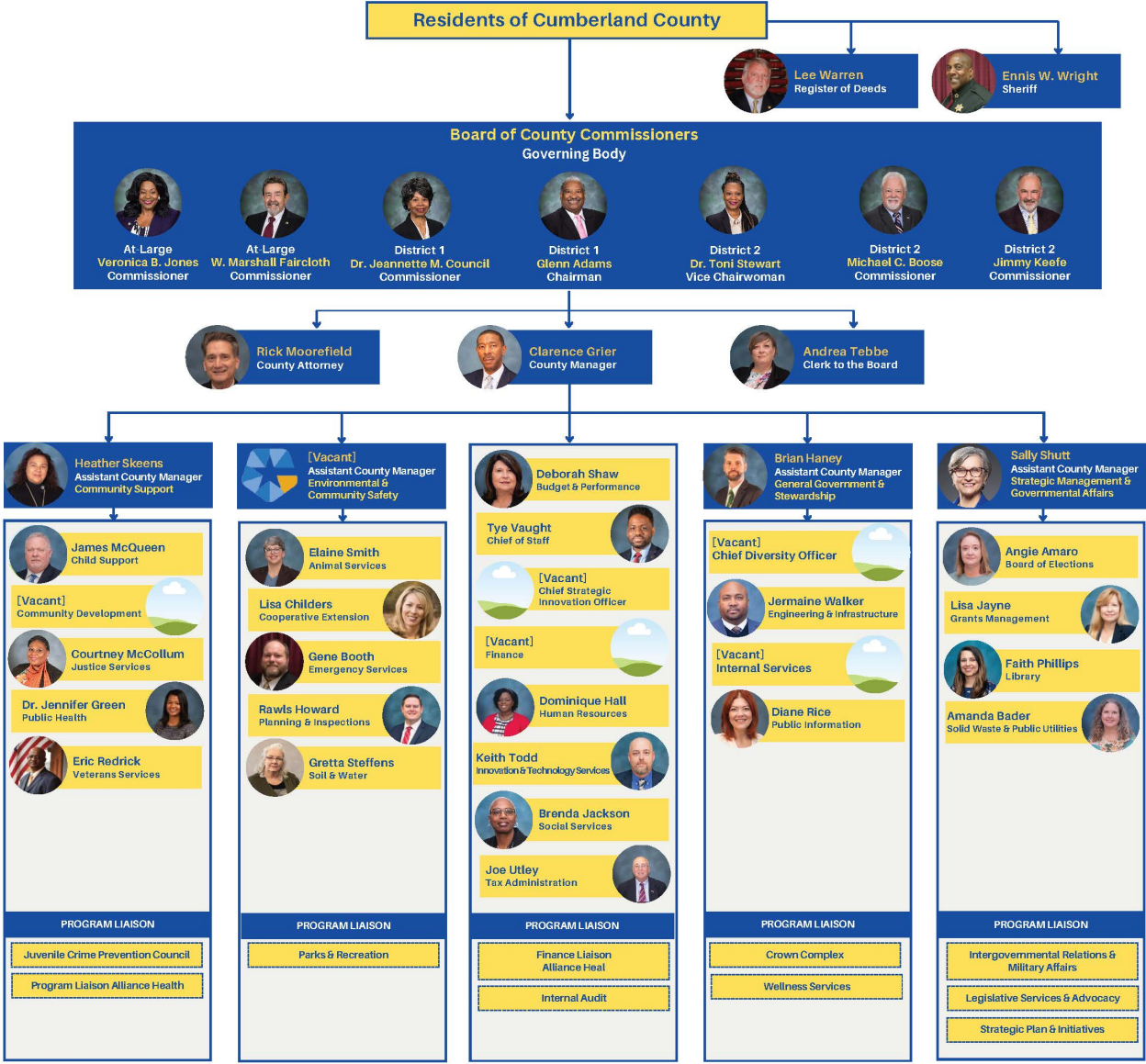
OBJECTIVE 2: Increase the number of Envirothon regional teams to six to educate middle and high school students in wildlife, forestry, aquatic ecology, soils and land use and current environmental issues

### INITIATIVES

- Continue balefill mining project for waste disposal beyond 2030
- Complete the Wilkes Road sediment basins which will complete the sediment control plan for the facility
- Continue to host multiple community clean up events such as “Five for Friday” and “Cumberland Clean” where volunteers help clean up areas of the county to restore its beauty. For more details, see [5 for Friday \(cumberlandcountync.gov\)](https://www.cumberlandcountync.gov) and [Cumberland Clean \(cumberlandcountync.gov\)](https://www.cumberlandcountync.gov)
- Continue stream debris removal through the Stream Flow Rehabilitation and Assistance Program to improve several rivers and streams in Cumberland County
- Continue to reduce the sources of agricultural non-point pollution to Cumberland County waters with the NC Agriculture Cost Share Program
- Increase outreach and awareness through more Soil & Water Conservation environmental education in schools, hands on learning programs, contests, and scholarship opportunities



## Cumberland County Organizational Structure

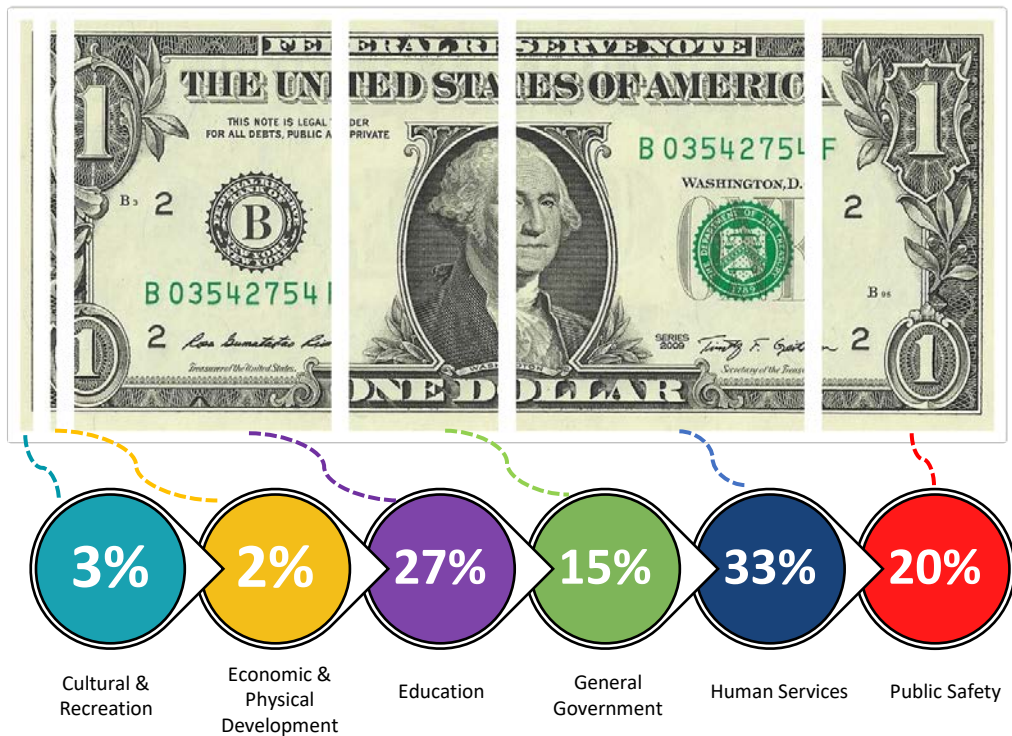


Property taxes are comprised of residential and commercial real property, business personal property and motor vehicles. Property taxes represent over half of the General Fund revenue for the county.

During the compilation of the annual budget, the County Manager puts forth a recommendation on the amount of funding that will be allocated each fiscal year to ensure that taxpayer dollars are used in the most efficient and equitable manner.

The Board of County Commissioners may make changes to the County Manager’s recommendation during multiple budget work sessions and provide an opportunity for public input. Ultimately the Board of County Commissioners will adopt the budget in a manner that will best serve the community.

Below is a breakdown of the major services County revenue supports.



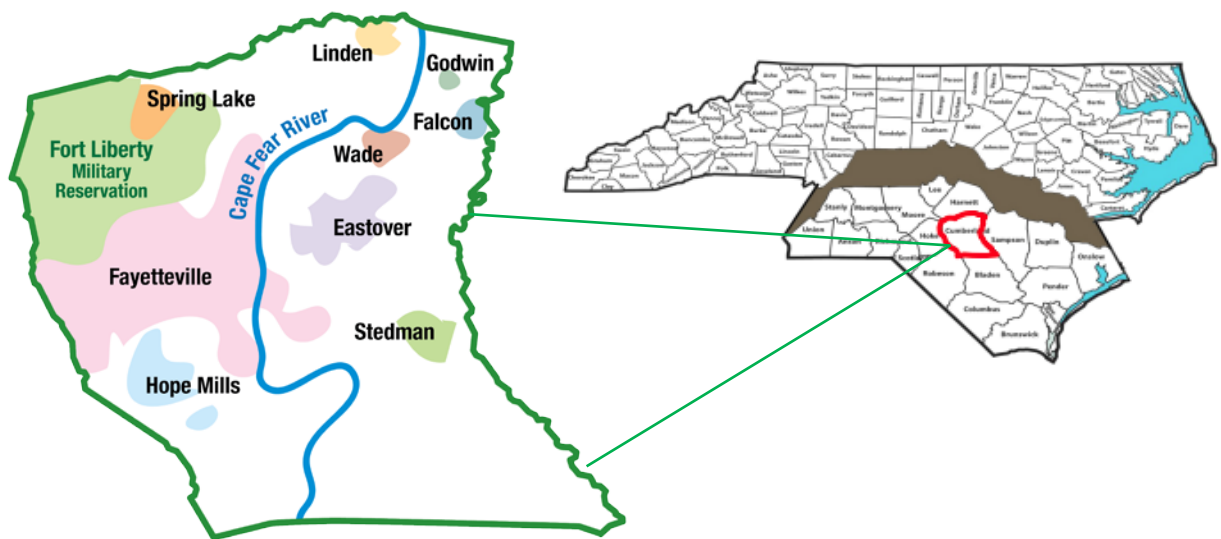
Cultural & Recreation	Libraries and various community agencies
Economic & Physical Development	Planning and Inspections, Engineering, Soil & Water Conservation, Public Utilities and Cooperative Extension
Education	Cumberland County Schools and Fayetteville Technical Community College
General Government	Budget & Performance, Internal Services, Tax Administration, Register of Deeds, Innovation and Technology Services and Financial Services
Human Services	Department of Social Services, Health Department, Veterans Services and Child Support Services
Public Safety	Sheriff’s Office, Detention Center, School Resource Officers, Emergency Services, Animal Services and Justice Services

Cumberland County began as a settlement in the Upper Cape Fear Valley by European migrants known as Highland Scots between 1729 – 1736. The County was given its name borrowing from the title of Prince William Augustus, the Duke of Cumberland, in 1754. The area became a vital transportation link to other major settlements. A distribution settlement was later established on the Cape Fear River and named Campbellton.

In 1754, the Colonial Legislature passed an act which resulted in the division of Bladen County, thus forming Cumberland County, named for the Duke of Cumberland (William Augustus). In 1778, Campbellton was declared the county seat and in 1783 was renamed Fayetteville by the General Assembly as an honor to Marquis de Lafayette – a French general who was a significant ally in America’s fight for independence.

Unfortunately, the area’s growth was stalled for several subsequent years. In 1831, Cumberland County experienced a devastating fire that destroyed over 600 buildings; and in 1865, the invasion of General Sherman’s Army ravaged the N.C. Arsenal and its surroundings. However, in 1918, the Army purchased land and opened Camp Bragg as a temporary training facility. Later, the camp became a permanent Army post and was renamed Fort Bragg after native North Carolinian General Braxton Bragg. During a ceremony in 2022, Fort Bragg was renamed to Fort Liberty. Fort Liberty is now one of the largest military complexes in the world and plays a vital role in Cumberland County’s economy.

Cumberland County is in the southeast section of North Carolina, with a land area of approximately 652 square miles. The most recent population estimates from the Office of State Budget and Management (the “OSBM”) rank the County as the fifth largest county in the state. The City of Fayetteville is the sixth largest municipality in the State. In addition to the City of Fayetteville, Cumberland County’s communities include Fort Liberty and eight municipalities, Eastover, Falcon, Godwin, Hope Mills, Linden, Spring Lake, Stedman and Wade.



## General

Incorporated in  
**1754**

Form of Government  
**Commission-Manager**



Land Area  
**652.6 SQ MI**

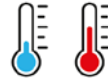
People per square mile  
**512.9**

Source: census.gov (2020)

Largest City  
**Fayetteville**



Climate ranges from:  
**35°F to 91°F**



Source: weatherspark.com

## General Statistics

Population



**337,890**

Veterans



**40,519**

Households



**126,745**

Median Household Income



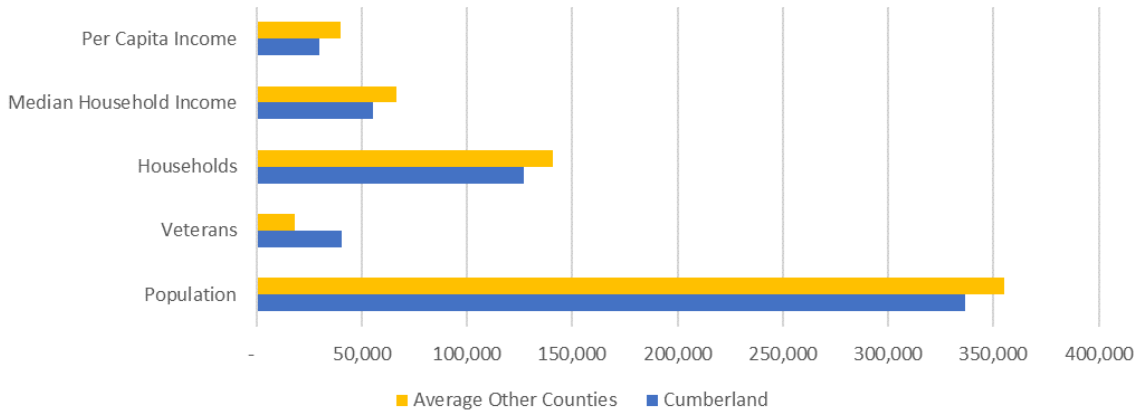
**\$55,551**

Per Capita Income



**\$29,681**

### Comparable Counties



U.S. Census QuickFacts data

Comparable other counties include Buncombe, Durham, Forsyth, Guilford, and New Hanover

## Education

**9**

Universities, colleges or higher education

**50** Elementary Schools

**17** Middle Schools

**17** High Schools

**2** Virtual



Source: ccs.k12.nc.us

**8**

Library Locations



Source: countyoffice.org

## Public Safety

### Sheriff Protection



### Fire Protection

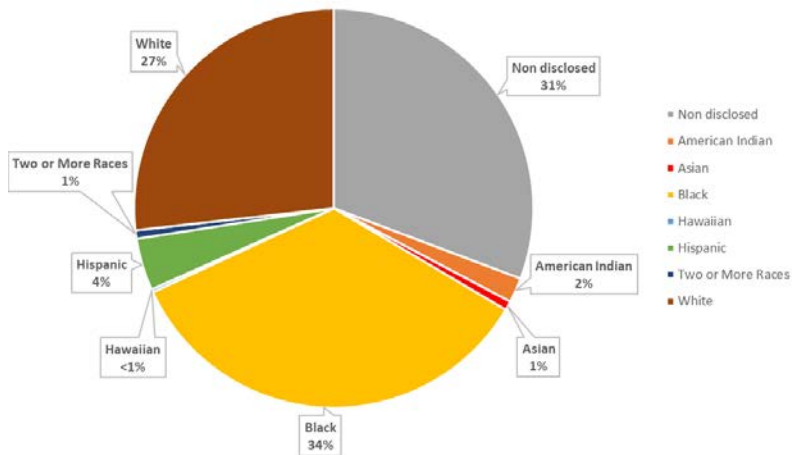


## Diversity in the Workplace

### Cumberland County has a Diversity, Equity and Inclusion Advisory Committee

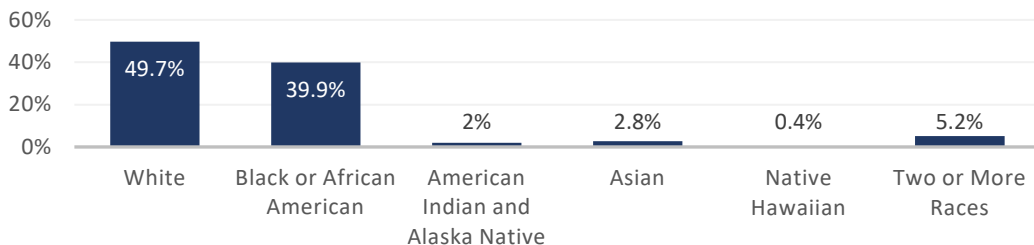
Nearly four years after holding its first meeting, the Cumberland County Diversity, Equity, and Inclusion Advisory Committee (DEIAC) remains committed to fostering a more inclusive and equitable environment within the County. Through strategic initiatives and collaborative efforts, the Committee has achieved notable milestones as it works with stakeholders across County government to implement the County's Diversity, Equity & Inclusion (DEI) Strategic Plan. [Diversity, Equity & Inclusion Strategic Plan](#)

Cumberland County Employees



Source: Cumberland County's Sisense Dashboard

## Diversity in the Community



Source: census.gov

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

Per NCGS 159-8, a budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

During late summer or early fall, the Budget Division begins the planning process for the next fiscal year by providing kick-off overview sessions and gathering new departmental requests. In January, the Budget Division begins compiling projections by using the Tyler Munis software program. Each department is asked to submit its budget along with any additional requests. These requests are entered into Munis by the departments and reviewed by budget staff. All departments are required to submit to the County Manager their budget requests and revenue estimates for the next fiscal year by April 30.

Cumberland County Schools and Fayetteville Technical Community College must submit their proposed budgets and requests for county appropriations no later than May 15.

In the March-April time frame, through many departmental budget meetings, a recommended annual operating budget is developed. The County Manager submits the recommended budget, including a budget message, to the Board of County Commissioners no later than June 1. NCGS 159-11 requires the recommended budget be balanced unless the Board of County Commissioners insists that an unbalanced budget be submitted. A budget is balanced when planned expenditures equal anticipated revenues.

On the same day that the County Manager submits the budget to the Board of County Commissioners, a copy is also filed with the Clerk to the Board for public inspection. This advertisement must also note the time and place of the required public hearing. The budget is also posted to the County's website [Budget & Performance \(cumberlandcountync.gov\)](http://cumberlandcountync.gov). Additional copies are made available to the news media. The Clerk to the Board must publish a notice that the recommended budget has been delivered and is available. From the time the budget is received until its adoption at least one of these dates must be a public hearing at which any person may comment. The Open Meetings Law (G.S. 143-318.9 - 318.18) applies to the budget preparation and adoption process.

Prior to July 1, but no earlier than 10 days after the recommended budget is submitted to the Board, the governing body shall adopt a budget ordinance. The budget ordinance must contain the appropriations, the estimated revenues, the property tax rate and appropriation to the County's school system for current expense. The ordinance that is approved allows for all adjustments from the Board from the initial adoption date plus any subsequent adjustments approved through June 30 to include personnel costs. Any shortfalls or other adjustments in revenues or expenditures created by changes made shall be adjusted by a like amount appropriation from the fund balance of the County or an adjustment to contingency or other revenue or expenditure line item to ensure the fiscal year budget is balanced pursuant to Chapter 159 of the North Carolina General Statutes. The budget ordinance is prepared on the modified accrual basis of accounting as required by NCGS 159-26(c).

The Board of County Commissioners adopts the budget for each year at the fund level. Unexpended grant funds previously approved and budgeted by the Board will be re-appropriated in the new fiscal year. Spending is controlled at the appropriation unit level for each organization. The financial system will reject a requisition or invoice that exceeds the total available funds for the appropriation unit (for example: personnel expenditures, general operating, and capital are the three major appropriation units). Departments can spend beyond the budgeted amount on any line item (object) within an appropriation unit but cannot overspend the total authorized for the appropriation unit.

During the year, departments can amend their budget as a result of increases/decreases in revenues (i.e., receipt of a new grant, change in state or federal funding, etc.), request to use contingency funds, or transfer funds between appropriation units (i.e., personnel, operating or capital expenditures) or between other departments and funds. A department is required to submit a budget revision which states why the revision is needed along with the appropriate revenue and/or expenditure account information. A budget revision (other than an appropriation of contingency by the County Manager) that increases regular salaries/wages, changes a fund's "bottom line" or requires transfers between funds must be approved by the Commissioners; all other revisions are approved by the County Manager. Per NCGS 159-13, the governing board may authorize the County Manager to authorize expenditures from contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditures shall be reported to the board at its next regular meeting and recorded in the minutes.

Detailed expenditure and revenue reports are available to departments at any time. Authorized users can access the Tyler Munis financial system remotely 24 hours a day.

Employees of the Budget & Performance Department are authorized to post budget revisions to the financial system. On occasion these employees will prepare a budget revision and send it through the appropriate workflow. However, in all cases, revisions are approved by the County Manager or the Manager's designee(s); or approved by the Board of County Commissioners.

To view the County Manager's budget presentation and prior budget documents, you may visit [Budget & Performance \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

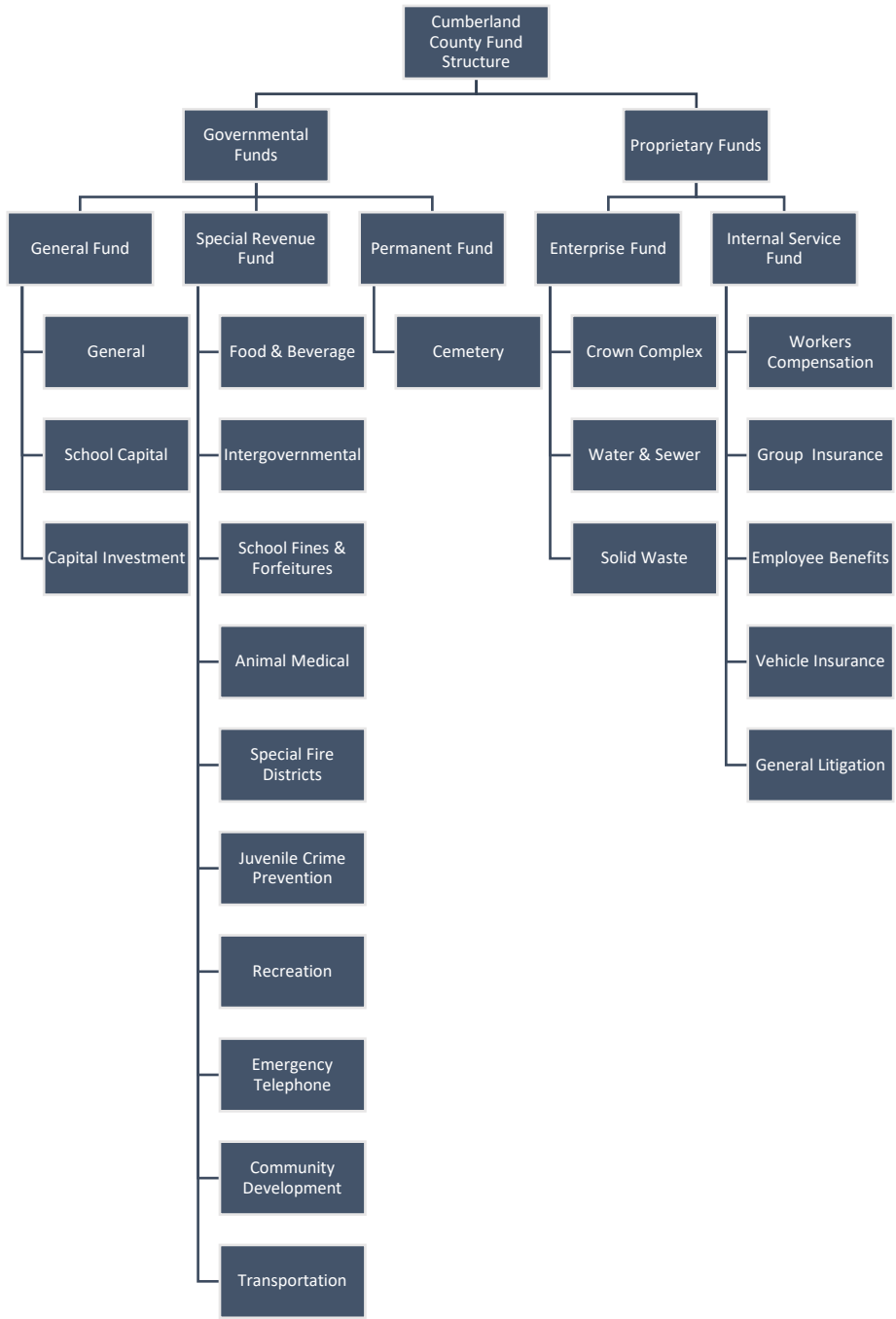
<b>OCTOBER – NOVEMBER - 2023</b>	
October 2	Budget Kickoff Work Session
October 3 – November 3	Capital Improvement Requests
October 3 – November 3	New positions and abolishments to HR
October 3 – November 3	Maintenance & Repair Requests
October 3 – November 3	Technology Requests
October 3 – November 3	New Vehicle Requests
<b>DECEMBER - 2023</b>	
1	Community Funding Letters emailed
29	Input prior year (audit) numbers into schedules
29	New positions and abolishments due to Budget
29	Repairs and maintenance due to Budget
<b>JANUARY - 2024</b>	
5	Recommend Capital Improvement Requests
15-31	FY24 End of Year Projection Q2
31	Community Funding Requests
<b>FEBRUARY - 2024</b>	
5	Departmental Fees Due
5	Solid Waste CIP
9-29	Munis Budget Entry
28	Preliminary Debt Service Projections and Schedules
28	Review Fee Schedule
<b>MARCH - 2024</b>	
13	(Requested) Letters mailed to Fire Districts (due 4/24)
13	Auto & Property Insurance (County-wide)
15	Draft of KPIs
29	Ad Valorem & Sales Tax Projections
29	Review Vehicle Schedule
29	Last day for Position Control Changes
29	Worker's Comp & Health Insurance Munis Budget Entry



<b>APRIL - 2024</b>	
1-14	FY24 End of Year Projection Q3
10	Review Position Schedule
10	Preliminary - Balance Capital Investment Fund
10	Parks & Recreation Projects
22	Review FY24 End of Year Projections with Manager (Q3)
<b>MAY - 2024</b>	
1	Present Recommended Book (1st draft) to County Manager
15	Board of Education and FTCC submit formal requests (by May 15)
15	Budget delivers Recommended Book to Print Shop
17	Print Shop delivers Recommended book to Budget
23	(Recommended) Letters mailed to Fire Districts
23	Recommended Budget Presentation
<b>JUNE - 2024</b>	
Multiple Dates	Budget Work Sessions
5	Public Hearing session, 7:00 pm Room 118/564
28	Post Budget - available for spending on July 1
28	(Adopted) Letters mailed to Fire Districts
<b>JULY - 2024</b>	
15	Post Position Control
<b>AUGUST - 2024</b>	
5	Draft of Adopted Budget Book/Budget in Brief
12	Print Adopted Budget Book/Budget in Brief
16	Books delivered to BOCC
26	Submit for Budget Award

The Cumberland County annual budget is organized into various funds and organizations. A fund is a separate accounting entity with a self-balancing set of accounts. Within each fund is an organization or cost center that accumulates separate financial data for their programs and is accountable for those revenues and expenditures.

The following is a **synopsis** of funds appropriated in the Fiscal Year 2025 Recommended Annual Budget. The full listing of funds can be found on the following pages.



The budget is divided into two main funding categories: Governmental and Proprietary.

### **Governmental Funds**

Governmental Funds are used to account for governmental activities and represent spending for most county services.

#### ➤ General Fund

This is the primary operating account for the County. The General Fund is used for most of the current operating expenditures and is used to account for all financial resources, apart from those required to be accounted for in another fund. General Fund activities are primarily financed through the collection of property tax, sales tax, fees and federal or state revenues.

101 – General Fund

#### ➤ Separate General Funds

Like General Fund 101, these are considered funds used for general purposes, either for operating expenses, as a holding account or for future projects.

106 – County School Fund

107 – Capital Investment Fund

#### ➤ Special Revenue Funds

These funds are acquired through specific revenue sources such as special taxes, fees or other revenue sources. The use of these funds is restricted to expenditures for a certain purpose.

200 – Food & Beverage Fund

201 – Intergovernmental Fund

204 – Federal Drug Forfeiture Fund

205 – Federal Drug Justice Fund

206 – State Drug Forfeiture Fund

207 – Inmate Welfare Fund

210 – School Fines & Forfeitures Fund

215 – Animal Medical Fund

220 – Special Fire District Fund

241 – Innovative Court Program Fund

242 – Human Trafficking WORTH Fund

243 – Stream Restoration Grant Fund

244 – State Capital Infrastructure Homeless Grant Fund (SCIF)

245 – Juvenile Crime Prevention Fund

247 – Linden Little River Park Grant Fund

248 – Flea Hill Drainage Fund

249 – Opioid Settlement

250 – Recreation Fund

252 – Cumberland Industrial Center Sewer Fund

260 – Emergency Telephone System Fund

264 – Community Development Block Grant - Disaster Recovery (CDBG-DR) Fund

265 – County Community Development Fund

266 – Community Development Home Fund

267 – Community Development Support Housing Fund

269 – Emergency Rental Assistance (ERA) Fund

273 – MPO Administration Fund

274 – MPO Direct Attributable Fund

275 – Transit Planning Fund

276 – US DOT 104 Fund

### Special Revenue Funds – continued

- 277 – NC Elderly Handicap Transportation Fund
- 280 – Representative Payee Fund
- 285 – Tourism Development Authority Fund

### ➤ Permanent Fund

This fund is used toward the upkeep of the County's cemetery grounds.

- 510 – Cemetery Trust Fund

### **Proprietary Funds**

Proprietary Funds are used to account for business-like activities and are primarily financed by their own revenues.

### ➤ Enterprise Funds

These revenues stem from service fees charged for associated services.

- 600 – Crown Complex Fund
- 601 – Crown Motel Fund
- 602 – Crown Debt Service Fund
- 605 – NORCRESS Water & Sewer Fund
- 606 – Kelly Hills Water & Sewer Fund
- 607 – Southpoint Water & Sewer Fund
- 608 – Overhills Water & Sewer Fund
- 609 – Bragg Estates Water & Sewer Fund
- 625 – Solid Waste Fund

### ➤ Internal Service Funds

These funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis.

- 800 – Workers Compensation Fund
- 801 – Group Insurance Fund
- 802 – Employee Benefit Fund
- 803 – Vehicle Insurance Fund
- 806 – General Litigation Fund

Clarence G. Grier  
County Manager

Brian Haney  
Assistant County Manager



Sally S. Shutt  
Assistant County Manager

Heather Skeens  
Assistant County Manager

## Office of the County Manager

**May 23, 2024**

### **TO THE CUMBERLAND COUNTY BOARD OF COMMISSIONERS:**

I am honored to present, for your consideration, the Fiscal Year (FY) 2025 Recommended Annual Budget for Cumberland County. The document is in accordance with the North Carolina Local Government Budget and Fiscal Control Act and is presented by the required date of June 1, 2024. The FY2025 Recommended Annual Budget is balanced, identifies revenue and expenditure estimates for FY2025, continues to build upon Cumberland County's tradition of high-quality services and provides a financially sound plan for the upcoming fiscal year.

The FY2025 recommended budget totals \$584,308,431 in total expenditures across all operating funds, with a General Fund total of \$395,406,944. This recommended budget does not include multiyear funds since these multiyear budgets have previously been approved by the Board of Commissioners. The General Fund budget represents an increase of \$13,514,017, or 3.5% compared to the current year's adopted budget. The proposed tax rate to support the FY2025 budget remains constant at 79.9 cents per \$100 of assessed valuation. The value of one penny on the tax rate is \$2,581,106.

The purpose of the budget message is to provide a comprehensive understanding of the County Manager's Recommended Budget. This document has been organized into the following categories to enhance continuity:

- Economic Outlook
- Budget Process
- Budget Development Considerations
- Current Year Highlights
- Mandates
- General Fund Overview
- Other Funds Overview
- Conclusion

### **ECONOMIC OUTLOOK**

The national economy has remained more resilient than many had anticipated. Fears of a recession in 2024 have eased. According to economists, citizens' savings are below the pre-pandemic period, indicating that consumers are relying more heavily on credit to maintain their current spending levels. This can affect sales tax because their ability to spend is weakening compared to the prior two years.

Cumberland County continues to adapt and strategically manage the increased costs from inflationary pressures; delayed operational and capital projects due to the shortage of contractors; staff vacancies; as

well as changing mandates and regulations that we must implement to provide essential services to county citizens. Additionally, we must continue to provide these services in a fiscally and financially sound manner as we have commenced many transformational initiatives and projects for our County.

Our employees are resilient and steadfast in managing the day-to-day challenges facing the organization and community. Staff vacancies, strained resources, and ever-changing mandates from the national and state levels continue to increase workloads and demands for service delivery. Still, our approximately 2,000 employees continue to provide services and implement the Board of Commissioners' priorities with professionalism; respect; integrity with accountability; appreciation for diversity, equity, and inclusion; and excellent customer service.

This budget focuses on continuing the County's strategic priorities and ensuring our ability to address the continual, evolving economic and social safety impacts, as well as the challenges in the upcoming fiscal year and beyond. The Board of Commissioners' commitment to fiscal discipline and prudence while strategically providing the necessary leadership to maintain service levels continues to provide a roadmap for the organization and community for the future.

### **Local Indicators**

High interest rates are having a negative effect on our citizens' purchasing power. While the Federal Reserve at the start of Calendar Year 2024 initially provided a prediction of several interest rate cuts, none if any may occur until the second half of the FY2025 budget. In FY2023, sales tax revenue exceeded all projections and expectations. FY2024 growth in sales tax revenue has flattened due to interest rates remaining at record levels and the impact to consumer spending on discretionary items.

The leading factor that continues to drive the economy is inflation. The Consumer Price Index Summary indicates a local inflation rate of 3.3%, down from 5.3% last fiscal year. The Federal Reserve has ceased raising interest rates, but inflation remains at record levels nationally at 3.4%.

Cumberland County Government is not immune to the impacts of inflation. Demands in education, public safety, and Medicaid expansion have added complexity to the daily deployment of services to county residents.

### **BUDGET PROCESS**

The budget season began with a budget kickoff on October 2, 2023, where departments heard the County Manager's expectations for the upcoming budget season. Departments were asked to submit requests for vehicles, technology, maintenance and repairs, positions, and capital improvements during the month of October. This provided time for these requests to be vetted and additional information gathered if needed. During February 2024, departments submitted their FY2025 operating budget requests. Budget meetings with the County Manager were conducted during the month of March with individual department directors to review departmental budgets. Using revenue projection information gained from departments, the preliminary budget reductions included reducing new position requests, reducing department requests for increased appropriations, capital, and other miscellaneous expenses. The Manager's initial reductions to expansion requests totaled over \$13,759,572 in the General Fund.

## BUDGET DEVELOPMENT CONSIDERATIONS

In the fall of 2023, the Innovation Technology Enterprise Solutions team in cooperation with County Management and Budget & Performance staff began meeting with departments to conduct “Driving Operational Excellence in Local Government” sessions. The goal of the sessions was to improve operational processes, service delivery and resource management to achieve exceptional performance and convey value to employees and citizens; and to align County processes with the Board’s adopted Mission, Vision, Core Values and Board Priorities.

From the actionable insights and performance measures developed during the sessions and with the adopted Mission, Vision and Core Values and past Board Priorities in mind, the County Manager worked with the Board of Commissioners to develop an updated Strategic Plan for FY2025 with five priorities:

- ❖ **Healthy & Safe Community**
- ❖ **Quality Governance**
- ❖ **Sustainable Growth & Development**
- ❖ **Culture & Recreation**
- ❖ **Environmental Stewardship**

The Board’s adopted Mission, Vision, and Core Values are central to the Strategic Plan:

**Mission:** To provide quality services to our citizens while being fiscally responsible

**Vision:** To grow as a regional destination for employment, economic development, commerce, and cultural pursuits

**Core Values:** Serving Cumberland County citizens with **PRIDE** (Professionalism, Respect, Integrity with Accountability, Diversity and Excellent Customer Service)

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 recommended budget seeks to maintain the Board’s priorities and meet the needs of our citizens, while providing public services mandated by State or Federal law. Objectives in this year’s budget preparation were:

- 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

The objectives above were influenced by:

- Inflation resulting in increasing costs for the same level of service
- Increased demands for services
- Slowing growth of sales tax revenue

## **CURRENT YEAR HIGHLIGHTS**

### **Crown Event Center**

In FY2022, the Board of Commissioners hired MBP Carolinas Inc. (MBP) as the Crown Event Center Owner’s Representative tasked with leading the County through all facets of this project. The Board of Commissioners approved a revised budget in February 2024, based on the updated building program and conceptual design. This new Crown Event Center, with a revised total project cost of approximately \$144.5 million, will be constructed in Downtown Fayetteville and will replace the existing Crown Theatre and Arena. The projected date of completion is April 2027, and the project falls under the Board’s strategic priority of Culture & Recreation.

### **Homeless Support Center**

In February 2024, the County broke ground on the homeless support center which will provide shelter beds for individuals and families experiencing homelessness and offer access to programs and resources to assist them in obtaining sustainable housing. The funds will be reappropriated in FY2025 from the \$1 million received from the North Carolina General Assembly State Directed Grants – State Capital Infrastructure Funds for the facility’s design. The project falls under the Board’s strategic priority of a Healthy & Safe Community.

### **Gray’s Creek Public Water Access**

In April 2024, Cumberland County and the Fayetteville Public Works Commission signed a memorandum of understanding to jointly develop a water distribution system to provide safe, regulated source water and service in the Gray’s Creek community. The recommended annual budget includes \$8,235,634 in the capital investment fund for this project. The project falls under the Board’s strategic priorities of Environmental Stewardship and a Healthy & Safe Community.

### **County Employee Recruitment and Retention**

During the fall of 2023, the Board of County Commissioners approved recommendations from a Classification and Compensation Study that was approved and funded as part of the FY2023 Budget. The recommendations moved all employees to their new market minimum salary and provided an additional adjustment to address compression based on years of service. The compensation changes were effective with the employees’ November 10, 2023, paychecks. Before the Classification and Compensation Study was implemented, our vacancy rate across all departments was at 19.94%. Since the implementation of this study, the turnover rate has dropped to 18.58% and we believe it will continue to improve over the coming months as departments catch up on recruitment. This initiative falls under the Board’s strategic priority for Quality Governance.



## **Maternal Mortality**

In FY2024, the Public Health Department funding supported implementation of strategies outlined in the North Carolina Perinatal Health Strategic Plan and the North Carolina Maternal Mortality Review Report. The Public Health Department collaborated with Partnership for Children, Cape Fear Valley Health System, and Community Care of Lower Cape Fear to implement a digital, audio, and social media campaign promoting the Hear Her Campaign from the Centers for Disease Control and Prevention. Pregnant individuals across the County received magnets and posters promoting awareness of the urgent warning signs during the post-partum period. The Health Department and Southern Regional Area Health Education Center collaborated to host a sold out OBGYN Conference and post-conference. Focused on equity, both sessions gave providers opportunities to share ideas and learn best practices. In FY2024, pregnant people continue to have the opportunity to participate in free Childbirth Education classes and Supportive Pregnancy groups.

Funding for this initiative in the FY2025 budget will allow the program to continue. As the community faces challenges in maternal health care, the care and education of clients is critical. To encourage engagement, participants receive incentive gift cards for each session/class attended. This project falls under the Board's strategic priority of a Healthy & Safe Community. Continuing recommended funding for the program is \$100,000.

## **Healthy Conversations**

The Public Health Department is requesting to continue the Healthy Conversations pilot project, which expanded its health education services by promoting health education in barbershops and salons within Cumberland County. The Public Health Department has implemented a program to train barbers and stylists to advocate for positive health behaviors in areas that disproportionately impact Cumberland County residents. The program currently addresses prostate cancer, colorectal cancer, and heart health/heart disease. In January 2024, Health Department staff trained 10 barbers and stylists as lay health educators. During the first quarter of implementation, the barbers had more than 320 "Healthy Conversations." The most common discussion topics are prostate cancer (48% of conversations), colorectal cancer (28%), and heart health and heart disease (52%). Barbers often have robust conversations, covering more than one topic in a single conversation. Clients have reported making at least one healthy lifestyle change after a conversation with their barber or hairstylist. Funding in the FY2025 budget will support the current barbers and enable staff to expand the program to additional barbers and address other critical topics including mental health and substance use. This project falls under the Board's strategic priority of a Healthy & Safe Community. Continuing recommended funding for the program is \$196,597.

## **Café West**

Progress towards Café West at West Regional Library continues. Throughout the fiscal year, significant enhancements have been implemented within the existing space to ensure its full operational functionality for this initiative. Professional-grade refrigeration units and related equipment have been procured and installed, alongside various facility improvements. Additionally, new furniture has been acquired, and the lobby of West Regional Library has been transformed into a welcoming environment for patrons to enjoy their coffee, read, and engage with one another once the café opens.

Considering the necessary upgrades to the space, a ribbon-cutting ceremony and grand opening are anticipated in Summer 2024. Cumberland County remains steadfast in its commitment to the Library's strategic vision for Café West, which aims to provide hands-on job learning and experience for both young people and adults with intellectual and developmental disabilities. This initiative supports the Board's strategic priorities for Culture & Recreation and Sustainable Growth & Development.

### **Parking Deck**

In FY2024, the Board of Commissioners authorized staff to issue a request for qualifications to solicit a design-build firm to design a parking deck to be located in a portion of the parking lot behind the Judge E. Maurice Braswell Cumberland County Courthouse. The parking deck will address parking needs related to several County projects including the future construction of a new Government Services Center and the Crown Event Center, as well as existing parking that will be displaced by those facilities. Staff anticipates the parking deck will include 1,100 stalls and cost approximately \$33 million. The Board approved the selection of a design-build team for the parking deck during their March 18, 2024, regular meeting. This project supports the Board's Sustainable Growth & Development and Quality Governance priorities.

### **Employee Childcare**

Over the past fiscal year, staff have been working to renovate and transform the Dorothy Spainhour Facility into the Cumberland County Employee Childcare Center. As a part of the County's ongoing commitment to recruitment and retention of staff, as well as being an employer of choice within the county, state and region, the County recognizes the importance of access to high quality, affordable childcare for employees. As such, during FY2024, the County contracted with Track Out Kids DBA Little Makers Academy, to operate the facility. Throughout the fiscal year, major renovations have taken place in the Dorothy Spainhour facility, including the installation of new age-appropriate playgrounds, updated security systems, improved lighting, and fencing; as well as all new furniture, fixtures, and equipment to ensure that Cumberland County employees have access to the highest quality childcare facility possible. The team is excitedly planning for a ribbon cutting in early summer 2024 with the opening date to follow. This project supports the Board's Quality Governance priority.

## **MANDATES**

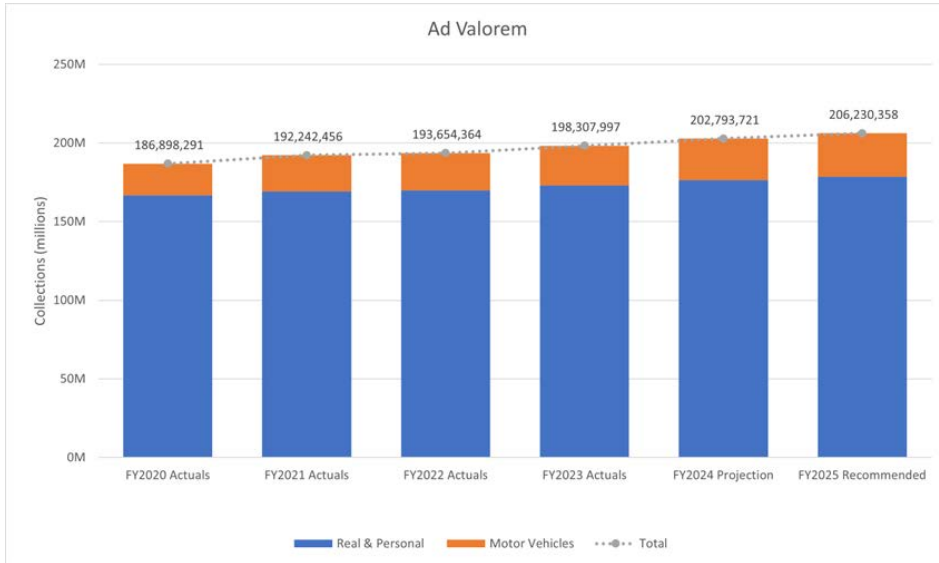
During the development of the FY2025 Budget, several State mandates were budgeted that require additional resources to maintain current service levels. Retirement system employer contributions have increased over the past several years and continue to increase to 13.64% for non-LEO employees and 15.04% for LEO employees for the FY2025 recommended budget. Autopsy fees are being increased by the Department of Health and Human Services (DHHS) Office of the Chief Medical Examiner, which is requiring costs for autopsies related to investigations for deaths caused by injury, violence, or deemed suspicious be split between counties and the State.

Counties pay a portion of the fee for autopsies of decedents who resided and died within their county of residence and DHHS pays the remaining portion. However, if the fatality occurred outside of the county in which the decedent resided, the State pays the entire fee for the autopsy. Effective July 1, 2024, the county's portion of this fee will increase to \$3,625 from \$1,750. This is a little over 100% increase to the base budget for FY2025.

## GENERAL FUND OVERVIEW

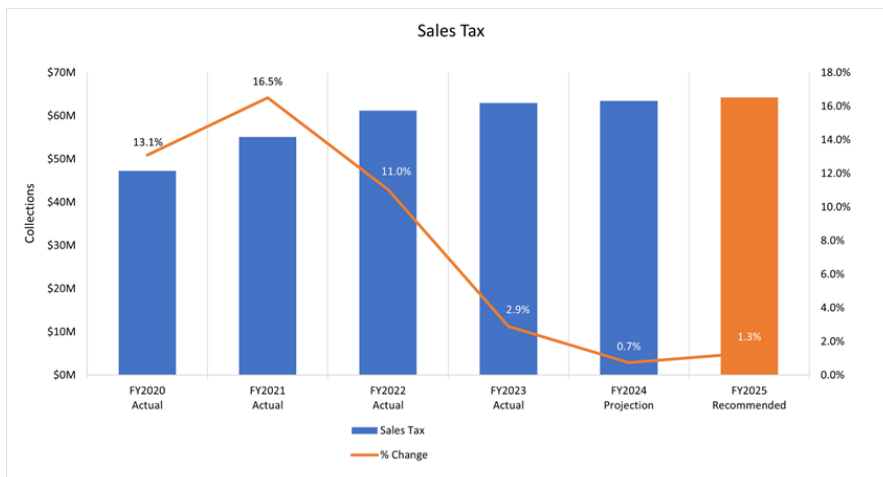
### Ad Valorem Taxes

Ad Valorem taxes provide the largest revenue source in the General Fund, representing almost 54% of total budgeted revenue. These taxes are based on the combined values for real property, personal property, and motor vehicles of \$206,230,358. Real and Personal Property tax revenue for FY2025 is budgeted at \$178,485,379, an increase of approximately \$4.2 million (2.4%) over the FY2024 budgeted amount. Motor vehicle collections are anticipated to reach \$27,744,979, representing an increase of \$712,150 (2.6%) over the prior year budget.



### Sales Tax

The current sales tax environment more closely resembles years prior to the pandemic than recent years. We anticipate sales tax revenues will continue to slow in the year ahead. Year-end projections for FY2024 are projected to be approximately 1% more than collected in FY2023. The FY2025 recommended budget of \$64,246,366 represents a decrease of 3.1% compared to FY2024 adopted budget.



## **Fund Balance Appropriated**

The recommended budget was balanced with an appropriation of fund balance in the amount of \$10,447,518. This amount exceeds the fund balance appropriation in the prior fiscal year but remains within the Board's adopted policy which limits the appropriation to no more than 3% of recurring expenditures. In addition, the policy sets forth a minimum unassigned fund balance goal of 12% - 15% of annual expenditures.

## **Expenditure Highlights**

Due to limited available recurring funding, most of the departmental requests could not be funded in the recommended budget. Most departments' operational budgets have been held flat or decreased. Our goals in allocating funding were to sustain the increase in salaries and benefits as a result of the Classification and Compensation Study, to maintain current service levels, and to continue our mission of providing quality services while being fiscally responsible.

## **New Positions**

Departments requested 18 new positions totaling \$1,151,630. Due to limited funding and the Classification and Compensation Study, the recommended annual budget includes no new positions. Furthermore, departments were asked to review all their vacant positions and eight positions totaling \$502,190 within the general fund are recommended to be abolished.

## **Compensation**

In the fall of 2023, the Board of County Commissioners approved recommendations from a Classification and Compensation Study that was approved and funded as part of the FY2023 Budget. Under the approved plan, there will not be a cost-of-living adjustment for this recommended budget. I am recommending that a one-time compensation adjustment for all full-time and part-time employees who are active on July 1, 2024, occur in late fall of FY2025 based on the results of the year-end audited financial statements.

## **Vehicles**

Departments requested a total of 87 vehicles at a cost of \$8,211,161. The recommended annual budget includes \$1,355,225 to replace 17 vehicles. Continued efforts are being made to evaluate the need for developing a vehicle fleet for the Department of Social Services.

## **Capital Outlay**

Requested capital funding by County departments totaled \$562,000 with a state reimbursement from the Department of Social Services of \$187,500 for the Wi-Fi and cellular booster. I am recommending full funding of this net amount of \$374,500.

## **Community Funding**

Outside agencies requested FY2025 funding totaling \$1,077,545 which represents an increase of \$792,480. New requests were received from the North Carolina Symphony Society and Partnership for Children of Cumberland County in the amount of \$305,000. The FY2025 recommended budget of \$203,693 is a decrease in funding of \$81,372 compared to the prior year adopted budget and the recommended budget does not recommend community funding for any new agencies.

## **Education Funding**

The Board of Education requested current expense funding of \$91,027,593, an increase of \$3,501,061 compared to the prior year adopted budget. The recommended budget includes an appropriation of \$89,648,337, which represents an increase of \$2,121,805 and is 43.47% of the projected ad valorem collections. This appropriation was computed using the continued methodology which benefits both entities to project future funding.

The recommended budget also includes \$2,052,550 for School Health Nurses and \$3,253,789 for School Resource Officers and School Crossing Guards. The total recommended local current expense in support of the school system for FY2025 is \$94,954,676.

Fayetteville Technical Community College (FTCC) requested funding in the amount of \$17,218,600 which is an increase of 4%. The recommended budget includes funding in the amount of \$15,468,600 as the current expense in the General Fund and \$1,250,000 for capital funding which is included in the Capital Investment Fund. The recommended funding for FTCC totals \$16,718,600, which is an increase of approximately \$1.25 million.

## **New Initiatives**

### **Doulas**

Doulas can play an integral role in a care team for pregnant individuals. Doulas can have a positive impact on the health outcomes for both mothers and infants including lower rates of preterm birth and low birth weight and increased breastfeeding rates. Cost of doula services can be cost prohibitive as some private and public medical insurance services may not cover doula services. Despite well-known positive health outcomes for individuals receiving doula services, a limited number of women can take advantage of services. Additionally, due to recent reductions in the number of obstetricians providing child birthing services in the county, prenatal health, pregnancy, and childbirth care and services amongst the uninsured and underinsured has become more challenging. The recommended budget proposes \$150,000 to support a program to increase access to doula services for the uninsured and underinsured individuals. There are currently five doula practices in Cumberland County that could expand services with additional funding.

### **Law Enforcement Incentives**

Law enforcement agencies continue to struggle to recruit and retain law enforcement and detention officers. This fiscal year, we have implemented two pay incentive programs for the Sheriff's Office.

- The first incentive implemented a \$2,500 hiring bonus for new Sheriff Deputies and Detention Officers at a funding level of \$100,000. This incentive, which was launched in late fall of the current fiscal year, brought 20 people to the Sheriff's Office, with the first bonus being paid in November 2023. As a result of this incentive, the Sheriff's Office has experienced increased recruitment and hiring of deputies. Therefore, the FY2025 recommended budget includes \$150,000 for this initiative.

- The second incentive implemented a recruitment bonus of \$2,500 for current Sheriff Deputies and Detention Officers who recommended a hired employee. This initiative was also launched in late fall of the current fiscal year, with the first payment of the incentive occurring in March of this fiscal year. This program has not been as robust, and therefore, the FY2025 recommended budget includes \$50,000, a reduction from the \$100,000 that was included in the FY2024 adopted budget.

These initiatives support the Board’s Healthy & Safe Community priority.

## OTHER FUNDS OVERVIEW

### Capital Investment Fund

The expenditures budgeted in the Capital Investment Fund (CIF) are capital, debt service, maintenance and repairs, and technology. A detail of the recommended expenditures for the CIF is below:

CATEGORY	RECOMMENDED BUDGET FY2025
Debt Service	\$10,306,024
FTCC Capital	1,250,000
Capital Improvement Plan	5,200,000
Preliminary Capital	5,009,000
Technology	762,794
Maintenance & Repairs	866,000
Gray's Creek Water	8,235,634
Transfers Out	895,760
<b>Total Capital Investment Fund</b>	<b>\$32,525,212</b>

Included in the preliminary capital is:

- Planning and Design for Future Projects - \$300,000
- Spring Lake Parks and Recreation Project - \$200,000
- Cedar Creek Community Center - \$2,000,000
- International Farmers Market - \$2,500,000
- Government Services Center Design - \$9,000

Included in the Capital Investment Fund line above for Technology is the recommendation for five solar digital kiosks totaling \$100,000. These kiosks will play a crucial role in enhancing citizen access and engagement to County services and information. The kiosks are weather-resistant standalone structures equipped with digital or interactive technology that will feature touch screens, internet connectivity and multimedia capabilities which deliver various services and information. These kiosks will be accessible to all members of the public, including those with disabilities.

These kiosks will be strategically placed in the front of County facilities to provide citizens and residents access to essential services and information such as job listings, food assistance, community events, emergency alerts, special programs, promotions for attractions, locations, and many other resources. These kiosks will serve as a free Wi-Fi hotspot providing internet access to residents and visitors to County facilities in areas where connectivity might be limited. These digital kiosks will provide a versatile and efficient way for us to communicate and provide information.

### **Solid Waste Enterprise Fund**

The recommended budget for the Solid Waste Fund is \$21,020,253 which represents a decrease of 22.8% compared to the prior year adopted budget. Included in the budget is \$267,000 for equipment and vehicle replacement. New positions were requested in the amount of \$446,220. No new positions will be moved forward.

We are reaching the end of life at the Ann Street landfill, which will reach capacity in six years. We have proposed some options to extend the life beyond 2030 but have not been successful in those efforts. Last year, the construction of a transfer station and associated diversion program were recommended to extend the landfill's life, and those projects will move forward in FY2025. The Board of Commissioners approved a \$37 fee increase as part of the FY2024 budget last year.

The transfer station construction was deferred because of challenges with the current design, and the plan is to revise the station's concept. The amortized cost for the transfer station is approximately \$800,000 annually. However, the significant costs associated with the station's operations are from hauling and disposal. We have included the cost of diversion in this budget. We also plan to continue mining the balefill. We anticipate the cost of diverting a portion of the waste stream is \$3,892,320 for FY2025. This cost translates into a proposed household user fee increase of approximately \$37 from \$93 to \$130 per household for FY2025. This availability fee will need to be revisited annually.

### **CONCLUSION**

The FY2025 Recommended Annual Budget is presented for your review and consideration as you develop the adopted budget. Our goal was to prepare a recommended budget that supports and advances your strategic goals, initiatives, and our continued efforts in meeting the needs of our citizens. This budget advances those strategic goals and initiatives in a fiscally prudent and financially sound manner. This budget continues to address health education and disparities, education, public safety, and the operational and capital needs of the organization and community. Additionally, this budget strategically provides flexibility to address additional challenges that may arise in FY2025. The Board of Commissioners' continued commitment to fiscal prudence and long-term financial and operational sustainability continues to maintain and preserve our strong financial position.

As we navigate the service needs of the community over the next fiscal year, we know there will be continuing challenges/issues with the economy, labor forces, inflation, compensation, National and State level issues which are both operational and capital related that may affect the County. As an organization, we will continue to meet these challenges due to our staff's commitment to serve the public with **Professionalism, Respect, Integrity, and accountability, embracing Diversity and inclusion, while all the time providing Excellent customer service (PRIDE).**

I would like to acknowledge the commitment and dedication of our workforce in serving our community and maintaining our core mission of providing excellent customer service. I appreciate the assistance of the County departments and their staff in preparing their requested departmental budgets. My special thanks to our Budget and Performance Department, County Management Team, and administrative staff in developing, compiling, and balancing the budget document.

Respectfully submitted,



Clarence Grier  
County Manager



Where does the money come from?

CATEGORY	ACTUAL FY2022	ACTUAL FY2023	ADOPTED BUDGET FY2024	YEAR-END PROJECTION FY2024	RECOMMENDED BUDGET FY2025	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Property Tax - Current	\$ 169,937,874	\$ 173,008,171	\$ 174,316,451	\$ 176,464,351	\$ 178,485,379	2.4%
Motor Vehicle Tax	23,716,490	25,299,826	27,032,829	26,329,370	27,744,979	2.6%
Sales Tax	61,168,963	62,946,775	66,330,475	63,413,358	64,246,366	-3.1%
Other Tax	7,486,334	6,667,460	6,211,316	5,607,263	5,454,000	-12.2%
Restricted/Unrestricted	67,872,255	69,474,318	72,884,504	81,308,373	81,293,609	11.5%
Charges & Services	15,857,790	14,592,864	13,380,678	15,519,387	13,924,547	4.1%
Miscellaneous	9,617,632	32,563,277	15,025,682	21,251,470	12,607,028	-16.1%
Transfers In	380,851	831,211	256,217	4,533,044	1,203,518	369.7%
Subtotal	\$ 356,038,189	\$ 385,383,902	\$ 375,438,152	\$ 394,426,616	\$ 384,959,426	2.5%
Fund Balance Appropriated	-	-	6,454,775		10,447,518	61.9%
<b>Total General Fund</b>	<b>\$ 356,038,189</b>	<b>\$ 385,383,902</b>	<b>\$ 381,892,927</b>	<b>\$ 394,426,616</b>	<b>\$ 395,406,944</b>	<b>3.5%</b>

**Notes on variances:**

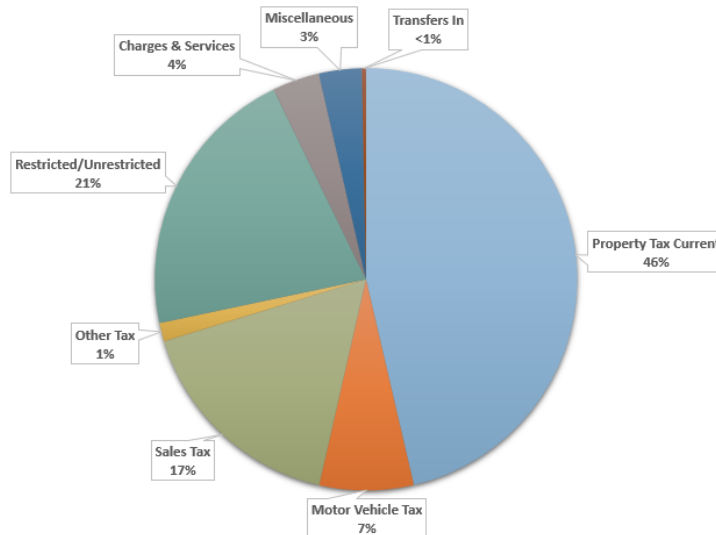
**Other Tax:** The FY2025 budget includes a \$757,316 decrease. This represents a \$434,781 decrease in prior year tax collections during staff transitions, a \$100K decrease in the real estate transfer tax and an \$89,793 decrease in vehicle rental receipts.

**Restricted/Unrestricted:** The FY2025 budget includes an \$8.4M increase due to reimbursements from Medicaid expansion and the increase in salaries as a result of the implementation of the classification and compensation plan in the Department of Social Services.

**Miscellaneous:** The FY2024 adopted budget included ARPA freed-up capacity funds in the amount of \$8.1M that is not included in the FY2025 budget. The budget also includes a \$6.4M increase in interest income.

**Transfers In:** The budget includes a \$735,260 increase due to projects for the Department of Social Services requiring a transfer from the Capital Investment Fund to allow reimbursement of federal/state funds.

The General Fund budget is balanced at **\$395,406,944** by the appropriation of \$10,447,518 of fund balance.

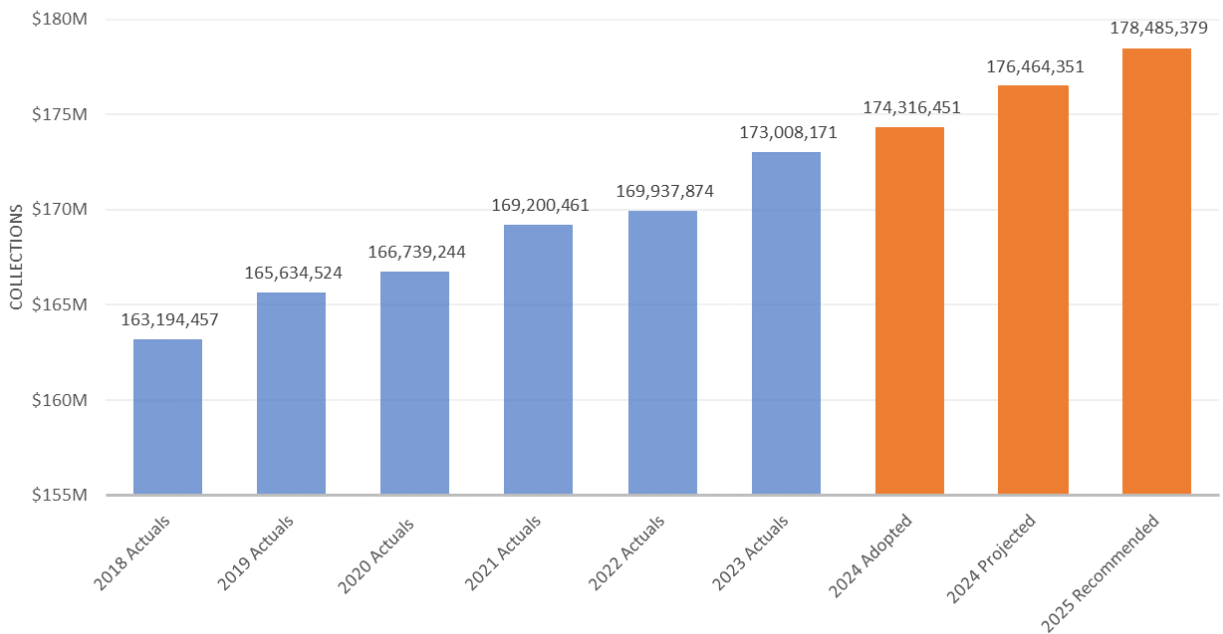


## Forecasting Major Revenue

### Ad Valorem Tax

A vital responsibility of the Budget Department is to monitor and forecast significant revenue sources. There are various methods used for forecasting, including analyzing property values, reviewing historical trends, considering economic impacts, and adjusting for factors that would affect the next fiscal year.

**Ad Valorem Collections – Real, Personal & Public Service**  
(Motor Vehicles Excluded)



Ad valorem tax, or property tax, is the most significant revenue component and represents a large percentage of all revenue received for the General Fund. Cumberland County’s tax rate remains at 79.9 cents for every \$100 of property valuation. The graph above illustrates the historical trend of ad valorem revenue.

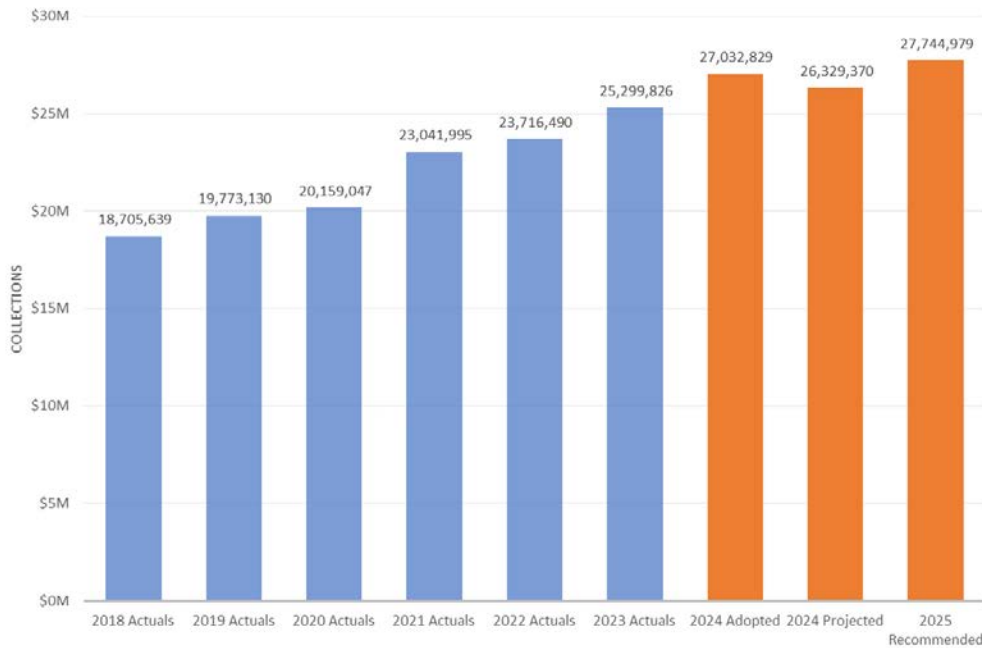
For the Fiscal Year 2025 Recommended Budget, ad valorem tax collections are projected to be \$178,485,379.

## Forecasting Major Revenue - continued

### Motor Vehicle Tax

The Fiscal Year 2025 Recommended Budget includes \$27,744,979 for motor vehicle collections.

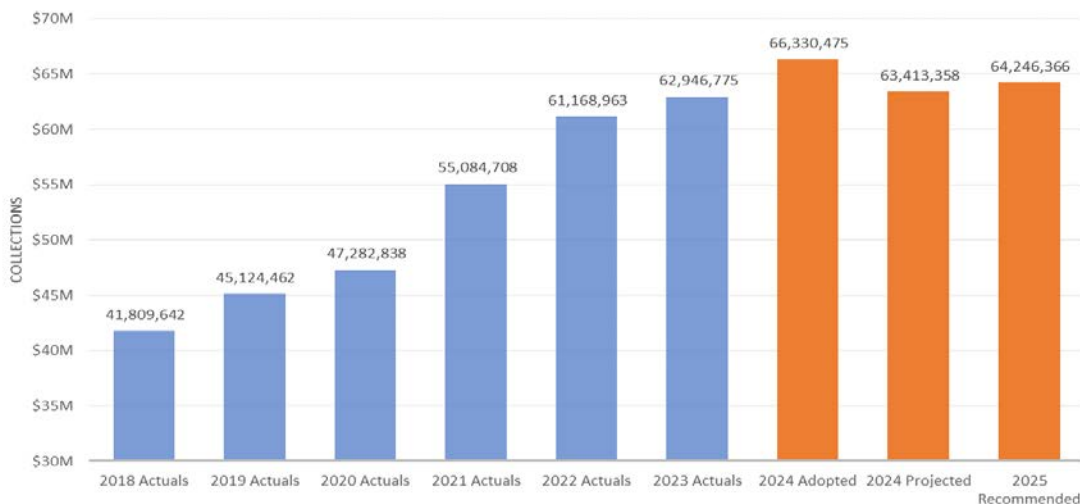
**Motor Vehicle Collections**



### Sales Tax

The Fiscal Year 2025 Recommended Budget includes \$64,246,366 for sales tax revenue; this represents a decrease of approximately \$2 million dollars compared to the Fiscal Year 2024 Adopted Budget.

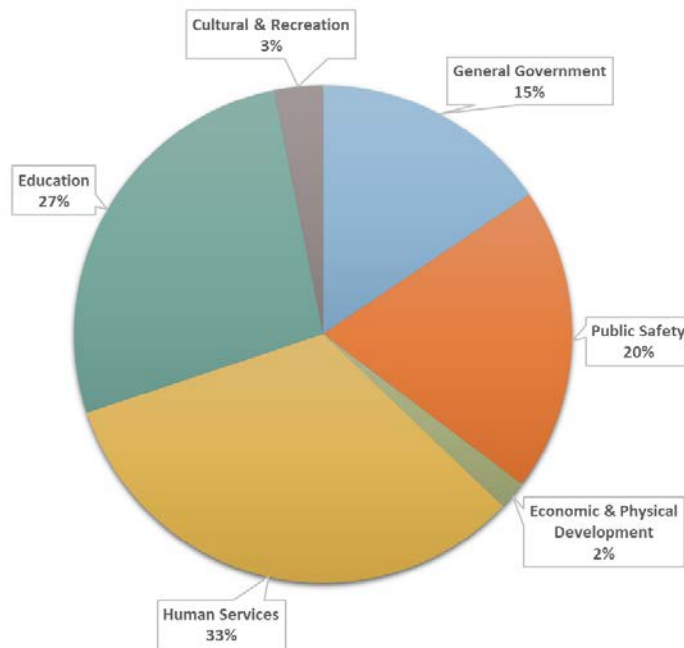
**Sales Tax Revenues**



# Expenditures

Where does the money go?

CATEGORY	ACTUAL		ADOPTED	YEAR-END	RECOMMENDED	% CHANGE FROM
	FY2022	FY2023	BUDGET	PROJECTION	BUDGET	PRIOR YEAR
			FY2024	FY2024	FY2025	ADOPTED BUDGET
General Government	\$ 119,193,860	\$ 83,257,615	\$ 67,455,579	\$ 80,170,653	\$ 61,261,268	-9.2%
Public Safety	57,003,443	66,315,859	72,290,319	69,166,959	78,053,015	8.0%
Economic & Physical Development	5,999,470	6,405,559	8,415,637	8,600,097	7,346,979	-12.7%
Human Services	90,545,890	95,506,331	117,070,743	105,637,687	129,132,108	10.3%
Education	98,134,608	100,442,517	104,595,132	104,845,132	107,116,937	2.4%
Cultural & Recreational	10,369,601	11,524,440	12,065,517	11,686,092	12,496,637	3.6%
<b>Total General Fund</b>	<b>\$ 381,246,872</b>	<b>\$ 363,452,321</b>	<b>\$ 381,892,927</b>	<b>\$ 380,106,620</b>	<b>\$ 395,406,944</b>	<b>3.5%</b>



# Expenditures

General Fund

## General Government

CATEGORY	ACTUAL		ADOPTED	YEAR-END	RECOMMENDED	% CHANGE FROM
	FY2022	FY2023	BUDGET	PROJECTION	BUDGET	PRIOR YEAR
			FY2024	FY2024	FY2025	ADOPTED BUDGET
Governing Body	\$ 643,556	\$ 742,014	\$ 737,485	\$ 742,635	\$ 790,262	7.2%
Administration	1,545,377	2,407,804	2,981,741	2,260,268	2,622,938	-12.0%
Public Information	810,920	1,313,571	1,789,756	1,520,160	1,843,311	3.0%
Print Mail & Design Services	604,619	-	-	-	-	0.0%
Court Facilities	109,890	135,297	144,720	123,500	148,220	2.4%
Human Resources	866,284	1,105,073	1,350,074	1,286,439	1,463,246	8.4%
Facilities Maintenance	994,256	1,237,443	1,261,435	1,259,831	1,272,959	0.9%
Landscaping & Grounds	701,454	829,913	789,040	707,721	832,027	5.4%
Carpentry Shop	194,157	218,433	234,055	246,972	262,911	12.3%
Facilities Management	1,422,683	1,487,164	1,595,264	1,569,288	1,707,099	7.0%
Public Buildings Janitorial	924,415	1,034,473	1,276,630	1,243,811	1,344,024	5.3%
Central Maintenance	679,908	3,720,302	4,423,015	4,093,299	4,145,057	-6.3%
Innovation & Technology Services	5,810,123	7,302,359	9,229,693	8,999,034	9,580,078	3.8%
Budget & Performance	-	-	-	-	644,859	0.0%
Board Of Elections	1,129,321	1,221,912	1,885,321	1,744,734	1,879,894	-0.3%
Financial Services	1,376,589	1,487,150	1,568,394	1,392,535	1,647,837	5.1%
Legal	883,476	1,107,579	1,321,291	1,287,393	1,374,922	4.1%
Register Of Deeds	2,224,801	2,403,921	2,664,411	2,614,155	2,831,370	6.3%
Register Of Deeds Automation	250,950	209,571	135,000	80,000	135,150	0.1%
Tax Administration	5,548,181	6,258,688	6,432,467	6,497,109	7,072,724	10.0%
Property Revaluation	337,155	880,420	892,749	856,875	1,034,883	15.9%
General Government Other	92,135,745	48,154,528	26,743,038	41,644,894	18,627,497	-30.3%
<b>Total General Government</b>	<b>\$ 119,193,860</b>	<b>\$ 83,257,615</b>	<b>\$ 67,455,579</b>	<b>\$ 80,170,653</b>	<b>\$ 61,261,268</b>	<b>-9.2%</b>

### Notes on variances:

**Administration:** The FY2025 budget includes a decrease due to the establishment of the Budget and Performance department that was previously a part of the Administration budget.

**Human Resources:** The FY2025 budget increase is due to the implementation of the classification and compensation plan as well as an increase in computer software contracts.

**Carpentry Shop:** The FY2025 budget includes an increase due to the implementation of the classification and compensation plan.

**Facilities Management:** The FY2025 budget increase is due to the implementation of the classification and compensation plan.

**Tax Administration:** The FY2025 budget increase is due to the implementation of the classification and compensation plan and a 5% increase for the print vendor contract.

**Property Revaluation:** The FY2025 budget increase is due to the preparation of the Revaluation for calendar year 2025. This includes a 5% contract increase for the print vendor that issues value change notices and revaluation brochure inserts to all property owners.

**General Government Other:** The FY2025 budget includes a decrease due to one-time funding adopted in the FY2024 budget utilizing ARPA freed-up capacity for various projects. Some of the funded projects include non-profit assistance, establishment of a childcare program, a community paramedic program, defibrillator pads, Narcan and a transfer to NORCRESS using ARPA freed-up capacity funding.

### Public Safety

CATEGORY	ACTUAL		ADOPTED BUDGET		YEAR-END PROJECTION		RECOMMENDED BUDGET FY2025	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2024		
Sheriff	\$ 26,446,250	\$ 31,943,235	\$ 32,015,700	\$ 31,408,684	\$ 34,431,100	7.5%		
Detention Center	15,277,086	17,055,703	21,218,294	17,370,363	22,594,887	6.5%		
LEO Separation Allowance	822,386	856,321	870,900	960,011	1,215,985	39.6%		
Sheriff Grants	206,486	908,730	38,158	2,766,488	176,202	361.8%		
School Law Enforcement - Local	4,782,207	4,867,249	5,762,396	4,628,548	5,856,289	1.6%		
Emergency Services	3,840,590	4,462,523	4,894,520	4,633,607	4,963,820	1.4%		
Adult Drug Treatment Court	-	-	-	15,156	223,856	0.0%		
Emergency Services Grants	58,195	182,167	182,300	125,064	12,000	-93.4%		
DWI Court	-	-	-	150,306	158,311	0.0%		
Justice Services	508,043	642,262	742,383	759,781	869,674	17.1%		
Misdemeanor Program	32,581	38,013	37,691	41,538	42,596	13.0%		
Veterans Treatment Court	-	-	-	15,156	240,532	0.0%		
Animal Services	3,324,166	3,921,984	4,493,335	3,925,997	4,658,023	3.7%		
Public Safety Other	1,705,453	1,437,673	2,034,642	2,366,260	2,609,740	28.3%		
<b>Total Public Safety</b>	<b>\$ 57,003,443</b>	<b>\$ 66,315,859</b>	<b>\$ 72,290,319</b>	<b>\$ 69,166,959</b>	<b>\$ 78,053,015</b>	<b>8.0%</b>		

#### Notes on variances:

**Sheriff:** The FY2025 budget includes an increase due to the implementation of the classification and compensation plan and an increase of 1% in the LEO retirement plan.

**LEO Separation Allowance:** The FY2025 budget includes an increase of \$345,085. The increase is due to the implementation of the classification and compensation plan and an increase of 1% in the LEO retirement plan.

**Sheriff Grants:** The FY2025 budget includes an increase of \$138,044. Per Financial Services policies, grants can be recognized in the budget when they are awarded.

**Emergency Services Grants:** The FY2025 budget includes a decrease of \$170,300. The Emergency Services Department had not received any new grant awards for FY2025. Most of the grants that were approved in FY2024 have been expended.

**Justice Services:** The FY2025 budget includes an increase of \$127,291. This increase is due to \$80K in new funding from the Public Health Department for the Family Drug Treatment Court program, as well as the increase in salaries during the implementation of the classification and compensation plan.

**Misdemeanor Program:** The FY2025 budget increase is due to the implementation of the classification and compensation study. Travel and training also increased by \$1,600 for the All Rise conference.

**Public Safety Other:** The FY2025 budget increased due to the NC Youth Detention Subsidiary and the increase in autopsy fees.

# Expenditures

General Fund

## Economic & Physical Development

CATEGORY	ACTUAL		ADOPTED	YEAR-END	RECOMMENDED	% CHANGE FROM
	FY2022	FY2023	BUDGET	PROJECTION		
			FY2024	FY2024	FY2025	ADOPTED BUDGET
Planning	\$ 3,199,929	\$ 3,181,345	\$ 3,606,363	\$ 3,588,857	\$ 3,963,215	9.9%
Engineering	599,820	568,038	2,422,932	827,376	736,251	-69.6%
NC Cooperative Extension Service	620,931	744,976	787,386	742,290	837,721	6.4%
NC Cooperative Extension Program	9,606	13,769	78,000	17,941	79,200	1.5%
Location Services	148,999	241,407	237,473	239,528	268,347	13.0%
Soil Conservation District	421,595	1,066,844	500,815	1,181,678	645,023	28.8%
Soil Conservation Cost Share Program	78,027	88,497	89,819	93,420	94,531	5.2%
Public Utilities	93,375	103,625	104,723	109,617	116,565	11.3%
Economic Physical Development	153,531	118,837	20,000	1,219,600	20,000	0.0%
Industrial Park	3,893	-	-	-	-	0.0%
Economic Incentives	613,541	276,652	468,126	381,277	486,126	3.8%
Water & Sewer Department	56,223	1,569	100,000	198,513	100,000	0.0%
<b>Total Economic &amp; Physical Development</b>	<b>\$ 5,999,470</b>	<b>\$ 6,405,559</b>	<b>\$ 8,415,637</b>	<b>\$ 8,600,097</b>	<b>\$ 7,346,979</b>	<b>-12.7%</b>

### Notes on variances:

**Planning:** The FY2025 budget increase is due to the implementation of the classification and compensation plan.

**Engineering:** The FY2025 budget decrease is due to \$1.745M for generators that were included in the FY2024 budget that will be re-appropriated during FY2025.

**Location Services:** The FY2025 budget increase is due to the implementation of the classification and compensation plan as well as an increase in department supplies due to an increase in home building activity and an increase in the cost of materials needed to make signs.

**Soil Conservation District:** The FY2025 budget increase is due to the implementation of the classification and compensation plan as well as an increase in travel and training needed for employee certifications.

**Public Utilities:** The FY2025 increase is due to the implementation of the classification and compensation plan as well as an increase in computer software for a new EnerGov contract.

# Expenditures

General Fund

## Human Services

CATEGORY	ACTUAL		ADOPTED	YEAR-END	RECOMMENDED	% CHANGE FROM
	FY2022	FY2023	BUDGET	PROJECTION		
			FY2024	FY2024	FY2025	ADOPTED BUDGET
Health Dept General	\$ 13,587,927	\$ 17,041,264	\$ 21,395,807	\$ 20,085,782	\$ 21,433,606	0.2%
Detention Center Health Program	3,020,156	3,366,463	3,504,625	4,990,410	4,656,000	32.9%
Environmental Health	1,649,318	1,836,459	2,288,421	2,224,321	2,362,103	3.2%
Bio-Terrorism Preparedness	50,177	68,083	61,312	44,883	60,294	-1.7%
Care Coordination For Children	715,652	747,253	964,057	887,425	964,291	0.0%
Pregnancy Care Management	1,141,051	1,178,261	1,464,739	1,414,267	1,533,576	4.7%
WIC - Client Svcs	2,220,022	2,184,252	2,766,927	2,634,816	2,899,392	4.8%
School Health - BOE	652,249	789,059	1,076,594	982,045	1,101,151	2.3%
Community Transformation Grant	118,071	124,716	144,155	133,326	126,155	-12.5%
Court Ordered Evaluation	318,840	318,840	318,840	318,840	318,840	0.0%
Sobriety Court	81,879	123,615	101,469	43,631	-	-100.0%
Mental Health Other	5,039,692	5,093,704	5,296,890	5,101,522	5,128,703	-3.2%
Health Other	79,639	83,540	83,771	91,208	98,788	17.9%
Department Of Social Services	44,588,701	45,729,836	57,058,122	48,429,583	66,699,650	16.9%
Social Services Other	11,202,155	9,723,646	12,734,551	10,291,449	13,043,125	2.4%
Grant Family Violence Care Center	456,198	588,464	588,326	642,389	711,960	21.0%
Welfare Other	334,626	348,714	329,733	317,733	292,715	-11.2%
Veterans Services	499,932	604,817	603,701	652,637	694,166	15.0%
Child Support Services	4,756,643	5,525,081	6,227,054	6,276,802	6,925,787	11.2%
SL Resource Center Admin	32,962	30,265	61,649	74,618	81,806	32.7%
<b>Total Human Services</b>	<b>\$ 90,545,890</b>	<b>\$ 95,506,331</b>	<b>\$ 117,070,743</b>	<b>\$ 105,637,687</b>	<b>\$ 129,132,108</b>	<b>10.3%</b>

### Notes on variances:

**Detention Center Health Program:** The FY2025 budget increase is due to the contract with Wellpath for the inmate health. This is the first full year for the contract. Wellpath took over the Detention Center health on December 1, 2023.

**Community Transformation Grant:** The FY2025 budget decrease is due to the grant period for the Community Anti-Drug Coalition Grant ended on December 31, 2023. This grant was only awarded for the FY2024 budget year.

**Health Other:** The FY2025 budget increase of \$15,017 for the North Carolina Division of Vocational Rehabilitation contract.

**Department of Social Services:** The FY2025 budget includes an increase of \$9.6 million. This increase is due to the implementation of the classification and compensation plan. A total of 57 positions were added because of the Medicaid Expansion program that was started on December 1, 2023. The expenses of the computer hardware and computer software increased due to the addition of the new positions.

**Grant Family Violence Care Center:** The FY2025 budget increase is due to the salary increases from the classification and compensation plan.

**Welfare Other:** The FY2025 budget decrease is due to not funding the Child Advocacy Center, Salvation Army, and Second Harvest Food Bank through community funding for FY2025. The Child Advocacy Center and Second Harvest Food Bank will be funded through ARPA freed-up capacity funding.

**Child Support Services:** The FY2025 budget increase is due to the implementation of the classification and compensation plan.

**Spring Lake Resource Center Admin:** The FY2025 budget increase is due to the increase of the utilities by \$20,000.



# Expenditures

General Fund

## Education

CATEGORY	ACTUAL		ADOPTED	YEAR-END	RECOMMENDED	% CHANGE FROM
	FY2022	FY2023	BUDGET	PROJECTION		
			FY2024	FY2024	FY2025	ADOPTED BUDGET
Schools - Current Expense	\$ 83,033,918	\$ 84,305,166	\$ 87,526,532	\$ 87,526,532	\$ 89,648,337	2.4%
FTCC - Current Expense	13,278,659	14,213,903	15,468,600	15,718,600	15,468,600	0.0%
Other Education	1,822,031	1,923,448	1,600,000	1,600,000	2,000,000	25.0%
<b>Total Education</b>	<b>\$ 98,134,608</b>	<b>\$ 100,442,517</b>	<b>\$ 104,595,132</b>	<b>\$ 104,845,132</b>	<b>\$ 107,116,937</b>	<b>2.4%</b>

### Notes on variances:

**Other Education:** The FY2025 budget increase is due to the sales tax equalization.

## Cultural & Recreation

CATEGORY	ACTUAL		ADOPTED	YEAR-END	RECOMMENDED	% CHANGE FROM
	FY2022	FY2023	BUDGET	PROJECTION		
			FY2024	FY2024	FY2025	ADOPTED BUDGET
Library	\$ 9,957,752	\$ 11,042,952	\$ 11,590,510	\$ 11,180,274	\$ 12,415,984	7.1%
Library Grants	151,280	220,920	15,084	395,895	15,084	0.0%
Culture Recreation Other	260,569	260,569	459,923	109,923	65,569	-85.7%
<b>Total Cultural &amp; Recreation</b>	<b>\$ 10,369,601</b>	<b>\$ 11,524,440</b>	<b>\$ 12,065,517</b>	<b>\$ 11,686,092</b>	<b>\$ 12,496,637</b>	<b>3.6%</b>
<b>Total General Fund</b>	<b>\$ 381,246,872</b>	<b>\$ 363,452,321</b>	<b>\$ 381,892,927</b>	<b>\$ 380,106,620</b>	<b>\$ 395,406,944</b>	<b>3.5%</b>

### Notes on variances:

**Library:** The FY2025 budget increase is due to the implementation of the classification and compensation plan. The Library also received an increase to the North Carolina Library Programs grant in the amount of \$91,097 to assist with programming, performers, purchase library materials, shelving and annual software licensing.

**Culture Recreation Other:** The FY2025 budget decrease is due to the removal of one-time funding of \$350,000 for the Orange Street School initiative and community funding of \$85,000 for the Airborne and Special Operations Museum. The Airborne and Special Operation Museum will be funded through ARPA freed-up capacity funding.

# New Items

General Fund

## New Vehicles

One-time vehicle purchases are included in the General Fund.

The FY2025 Budget includes funding for vehicles with the highest priority as identified by the Internal Services Manager. Key considerations for replacement include employee safety, vehicle age, maintenance cost, mileage, and useful life.

DEPARTMENT	(A) ADD (R) REPLACE	REQUESTED		RECOMMENDED		
		QTY	TOTAL COST	QTY	TOTAL COST	STATE OR FEDERAL FUNDING
<b>Animal Services</b>		4	\$ 348,370	1	\$ 72,325	\$ -
E-350 Transit Van	R	1	72,325	1	72,325	-
F-150 Truck	R	3	276,045			
<b>Cooperative Extension</b>		1	\$ 57,467	0	\$ -	\$ -
F-150 Truck	R	1	57,467	0	-	-
<b>Detention Center</b>		1	\$ 115,977	1	\$ 115,977	\$ -
E-350 Transit Van	R	1	115,977	1	115,977	-
<b>Emergency Services</b>		1	\$ 94,181	1	\$ 94,181	\$ -
F-250 Truck	R	1	94,181	1	94,181	-
<b>Facilities Management</b>		2	\$ 138,400	2	\$ 138,400	\$ -
F-150 Truck	R	1	64,300	1	64,300	-
F-250 Truck	R	1	74,100	1	74,100	-
<b>Public Library</b>		1	\$ 117,032	1	\$ 117,032	\$ -
F-550 Box Truck	R	1	117,032	1	117,032	-
<b>Sheriff's Office</b>		70	\$ 6,853,630	7	\$ 685,363	\$ -
Ford Interceptor	R	70	6,853,630	7	685,363	-
<b>Social Services</b>		7	\$ 486,104	4	\$ 263,897	\$ 131,950
Van/SUV	R	1	68,877	1	68,877	34,439
Van	R	1	68,877	1	68,877	34,439
Ford Explorer SUV	R	3	167,616	1	55,872	27,936
E-550 Transit 15 Passenger	R	1	70,271	1	70,271	35,136
E-250 Transit with Wheelchair Lift	R	1	110,463			
<b>Total General Fund</b>		<b>87</b>	<b>\$ 8,211,161</b>	<b>17</b>	<b>\$ 1,487,175</b>	<b>\$ 131,950</b>

Total General Fund Net Cost: \$ 1,355,225

# New Items

## Capital Outlay

Capital Outlay items are land, buildings, machinery, furniture, fixtures and equipment that have a useful economic life of more than one year. Capital assets are also called fixed assets. The capitalization threshold for fixed assets is \$5,000 and \$7,500 for capital improvements. These expenditures are budgeted in the various funds' operating budgets.

DEPARTMENT	(A) ADD		REQUESTED	
	(R) REPLACE	QTY	UNIT COST	TOTAL COST
<b>Court Facilities</b>		1	\$ 37,000	\$ 37,000
Courthouse Improvements	R	1	37,000	37,000
<b>Facilities Maintenance</b>		2	\$ 150,000	\$ 150,000
Replacement Equipment	R	1	80,000	80,000
Building Improvements	R	1	70,000	70,000
<b>Department of Social Services</b>		1	\$ 375,000	\$ 375,000
Wi-Fi and Cellular Booster	A	1	375,000	375,000
<b>Total General Fund</b>			\$ 562,000	\$ 562,000

RECOMMENDED			STATE OR FEDERAL FUNDING
QTY	TOTAL COST		
1	\$ 37,000		\$ -
1	37,000		-
2	\$ 150,000		\$ -
1	80,000		-
1	70,000		-
1	\$ 375,000		\$ 187,500
1	375,000		187,500
	\$ 562,000		\$ 187,500

**Total General Fund Net Cost:**          \$    374,500

# Fee Changes

Per the budget ordinance in Section II (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.*

Below is a list of the requested fee changes.

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2024	REQUESTED FEE CHANGE FY2025	RECOMMENDED FEE FY2025	NOTES
<b>Animal Services</b>				
<b>Adoption Fees</b>				
Small Livestock	\$0.00	\$50.00	\$50.00	Animal Services has not had an adoption fee for livestock such as goats, pigs, sheep, etc. Animal Services usually places these animals with rescues, but if adopted, Animal Services believes a fee is warranted.
Horse	\$0.00	\$250.00	\$250.00	Animal Services has not had an adoption fee for horses, as we usually place these animals with rescues, but if adopted, Animal Services believes a fee is warranted.
Miscellaneous Pet	\$0.00	\$10.00	\$10.00	Animal Services has not had an adoption fee for pets such as guinea pigs, rabbits, ferrets, etc. This fee will allow Animal Services to recoup costs of purchasing specialized feeds for these animals.
FelV/FIV Test for Cats	\$0.00	\$25.00	\$25.00	Some cat adopters want test done before they will adopt.
Remove Heartworm Test	\$10.00	\$0.00	\$0.00	Animal Services tests all adoptable dogs for heartworms prior to adoption.
<b>Impound Fees</b>				
Horse	\$0.00	\$250.00	\$250.00	When a horse is impounded to our facility, Animal Services has expenses to cover for disease testing, feed purchasing, etc. This fee will also cover the first day of housing.
Daily Fee for Horses	\$0.00	\$25.00	\$25.00	Animal Services charges the same "kennel fee" as dogs and cats, but labor and expenses to house horses is higher.
<b>Permits</b>				
Potentially Dangerous Dog	\$0.00	\$100.00	\$100.00	This fee is already established in the ordinance under Sec 3-35, but the amount has never been listed in the fee schedule.
<b>Child Support</b>				
Paternity Testing (DNA Fees)	\$25 per participant	\$42 per participant	\$42 per participant	This is a contracted fee rate set by contract between NC Child Support and Laboratory Corporation of America.
<b>Emergency Services</b>				
<b>Fire Inspections</b>				
<b>Other Fees and Permits</b>				
Re-inspection Fee	\$50.00	\$75.00	\$75.00	With rising fuel costs and increasing number of re-inspections due to non-compliance with fire codes, the re-inspection fee increase will recover costs to perform a re-inspection and act as a deterrent for business owners to maintain a code compliant business to eliminate re-inspections.
Exhibits/Trade Shows	\$75.00	\$75.00 Minimum + \$75.00 per required employee hour to complete inspection	\$75.00 Minimum + \$75.00 per required employee hour to complete inspection	Some trade shows require more commitment and time than others and the fee needs to be changed on a case by case basis with a \$75 minimum + \$75.00 per employee hour to inspect. It should also be noted that some times more than one inspector is required.

# Fee Changes

## General Fund

DEPARTMENT/DESCRIPTION	REQUESTED FEE CHANGE		RECOMMENDED FEE	NOTES
	CURRENT FEE FY2024	FY2025		
Fireworks/Explosion permits	\$250.00	\$450.00	\$450.00	This permit fee is too low for the time required to commit to these reviews and inspections. The increase to \$450 would be consistent with our normal rates of \$75 per employee work hour (6 hours multiplied by \$75 per hour = \$450). This is a flat fee and if it takes longer, there's no additional charge and if the time is shorter, the charge remains the same.
<b>Plan Reviews and Construction Permits</b>				
Enhanced Fire Plans Review	\$0.00	\$100.00	\$100.00	This fee was already approved by commissioners in last year's budget but was listed under the building express review fee of \$500. It should be \$100 per trade to equal \$500. Planning is reducing the Planning fee to \$400 this year and the fire side is adding \$100 so the fees will be allocated to the appropriate accounts.
<b>Planning and Inspections</b>				
<b>Building Inspections - Nonresidential</b>				
Enhanced Plan Review	\$500 per Review Session	\$400 per Review Session	\$400 per Review Session	Current \$500 fee is based on \$100 per trade for enhanced plan review. This includes the 4 trades in Planning and for 1 separate Fire Marshal review. Fire Marshal is proposing to bring their \$100 trade permit fee under their department on their schedule. They currently don't charge for this fee, but are proposing to do so for FY25. So, the fee amount would remain the same at \$500, but would be divided between Planning and Fire Marshal's office for their respective trade reviews. \$400 would be allocated for Planning and \$100 for Fire.
<b>Building Inspections - Residential</b>				
Enhanced Plan Review	\$500 per Review Session	\$400 per Review Session	\$400 per Review Session	Current \$500 fee is based on \$100 per trade for enhanced plan review. This includes the 4 trades in Planning and for 1 separate Fire Marshal review. Fire Marshal is proposing to bring their \$100 trade permit fee under their department on their schedule. They currently don't charge for this fee, but are proposing to do so for FY25. So, the fee amount would remain the same at \$500, but would be divided between Planning and Fire Marshal's office for their respective trade reviews. \$400 would be allocated for Planning and \$100 for Fire.
<b>Location Services</b>				
<b>Specialty Signs or Projects</b>				
Conservation Area Sign	\$0.00	\$12.00	\$12.00	New fee for required posting in subdivisions to define areas per ordinance requirements.

# Fee Changes

## General Fund

DEPARTMENT/DESCRIPTION	CURRENT FEE	REQUESTED	RECOMMENDED FEE																									
	FY2024	FEE CHANGE	FY2025	NOTES																								
<b>Public Health</b>																												
<b>Vaccines</b>																												
Bexsero Meningitis	\$207.00	\$220.00	\$220.00	Medicaid rate																								
Hepatitis A Pediatric and Adolescent	\$40.00	\$45.00	\$45.00	Private insurance rate/VFC																								
Hepatitis B combo	\$120.00	\$125.00	\$125.00	Medicaid rate																								
Gardasil	\$274.00	\$296.00	\$296.00	Medicaid rate																								
Fluzone- high dose	\$62.00	\$75.00	\$75.00	Medicaid rate																								
Prevnar 15	\$225.00	\$230.00	\$230.00	Medicaid rate																								
Prevnar 20	\$260.00	\$265.00	\$265.00	Medicaid rate																								
Rotavirus	\$98.00	\$110.00	\$110.00	Private insurance rate/VFC																								
Flublok 50-64 years	\$63.00	\$75.00	\$75.00	Medicaid rate																								
Flu/Quad/Preservative Free 36 month and up	\$20.00	\$25.00	\$25.00	Private insurance rate/VFC																								
Kinrix	\$65.00	\$70.00	\$70.00	Private insurance rate/VFC																								
Vaxelis (Dip/Tet/Pert/Polio/HepB	\$145.00	\$170.00	\$170.00	Private insurance rate/VFC																								
Pentacel-DTAP	\$121.00	\$130.00	\$130.00	Private insurance rate/VFC																								
DTAP (Diphtheria/Tetanus/Pertussis)	\$31.00	\$35.00	\$35.00	Private insurance rate/VFC																								
MMR (Measles/Mumps/Rubella)	\$93.00	\$105.00	\$105.00	Private insurance rate/VFC																								
PROQUAD	\$268.00	\$310.00	\$310.00	Private insurance rate/VFC																								
(Inactivated virus) Polio	\$40.00	\$50.00	\$50.00	Private insurance rate/VFC																								
Varicella	\$165.00	\$180.00	\$180.00	Medicaid rate																								
Hep B newborn	\$30.00	\$35.00	\$35.00	Private insurance rate/VFC																								
Hep B 19 and above	\$68.00	\$69.00	\$69.00	Medicaid rate																								
Shingrix	\$177.00	\$190.00	\$190.00	Medicaid rate																								
<b>Lab Services</b>																												
Coombs Test, direct	\$0.00	\$10.00	\$10.00	Medicaid rate																								
SARS-Covid AG IA	\$0.00	\$51.00	\$51.00	Private Insurance																								
SARS- Covid and Flu/RSV	\$0.00	\$145.00	\$145.00	Medicaid rate																								
Infectious agent detection	\$0.00	\$30.00	\$30.00	Medicaid rate																								
<b>Medical Services</b>																												
Removal of foreign body	\$0.00	\$100.00	\$100.00	Medicaid rate																								
Insertion of Nexplanon	\$80.00	\$105.00	\$105.00	Medicaid rate																								
Removal of Nexplanon	\$183.00	\$120.00	\$120.00	Medicaid rate																								
Removal with reinsertion of Nexplanon	\$182.00	\$185.00	\$185.00	Medicaid rate																								
Chemical cauterization of tissue	\$0.00	\$55.00	\$55.00	Medicaid rate																								
Postpartum Care Only	\$161.00	\$185.00	\$185.00	Medicaid rate																								
Established comprehensive office visit	\$180.00	\$185.00	\$185.00	Medicaid rate																								
Telehealth 5-10 minutes	\$27.00	\$46.00	\$46.00	Medicaid rate																								
Telehealth 11-20 minutes	\$54.00	\$63.00	\$63.00	Medicaid rate																								
Telehealth 21-30 minutes	\$81.00	\$100.00	\$100.00	Medicaid rate																								
<b>Environmental Health Fee Schedule:</b>																												
Septic tank permit and soil evaluation/expansion permit	\$400.00	\$600.00	\$600.00	Cost to perform service																								
Call back fee	\$75.00	\$100.00	\$100.00	Cost to perform service																								
New well permit, inspection & water samples	\$320.00	\$400.00	\$400.00	Cost to perform service																								
Inspection of existing septic tank in mobile home park (AIW)	\$90.00	\$150.00	\$150.00	Cost to perform service																								
Inspection of existing septic tank in mobile home for relocation (occupancy)	\$90.00	\$150.00	\$150.00	Cost to perform service																								
Inspection of existing septic tank for reuse or change of use	\$90.00	\$150.00	\$150.00	Cost to perform service																								
Engineered Options Permit	\$120.00	\$35.00	\$35.00	NC General Statute																								
Public swimming pool plan review	\$150.00	\$250.00	\$250.00	Cost to perform service																								
AOWE (Authorized On-Site Wastewater Evaluator)/Licensed Soil Scientist- Evaluation and permit issued by AOWE	\$120.00	\$35.00	\$35.00	NC General Statute																								
ServSafe class (offered in Spanish)	\$0.00	\$100.00	\$100.00	Cost to perform service																								
A2 (completed by Prof Engineer or Soil Scientist) eval only	\$0.00	\$240.00	\$240.00	*Based on Septic Fee																								
<p>* If Septic tank permit is not increased to \$600 then the fee for A2 will need to be set to \$160. The A2 fee by Statute can only be a maximum of 40% of the septic fee.</p> <table border="1"> <thead> <tr> <th>Private Permitting Option</th> <th>Completeness Review?</th> <th>Fees Allowed (compared to normal LHD fees)</th> <th>Effective Date of Fee Changes</th> <th>Can LHD Conduct Repairs?</th> <th>Who May Conduct Final Inspection?</th> </tr> </thead> <tbody> <tr> <td>(a2) IP/CA</td> <td>Yes - 5 days</td> <td>IP: up to 100% CA: up to 40% IP+CA: up to 40%</td> <td>9/1/23</td> <td>Yes - as normal, CA only</td> <td>LHD or AOWE</td> </tr> <tr> <td>EOP</td> <td>No</td> <td>Up to \$35</td> <td>9/1/23</td> <td>Yes - no BPI, IP+CA required</td> <td>PE</td> </tr> <tr> <td>AOWE</td> <td>No</td> <td>Up to \$35</td> <td>9/1/23</td> <td>Yes - no BPI, IP+CA required</td> <td>AOWE</td> </tr> </tbody> </table>					Private Permitting Option	Completeness Review?	Fees Allowed (compared to normal LHD fees)	Effective Date of Fee Changes	Can LHD Conduct Repairs?	Who May Conduct Final Inspection?	(a2) IP/CA	Yes - 5 days	IP: up to 100% CA: up to 40% IP+CA: up to 40%	9/1/23	Yes - as normal, CA only	LHD or AOWE	EOP	No	Up to \$35	9/1/23	Yes - no BPI, IP+CA required	PE	AOWE	No	Up to \$35	9/1/23	Yes - no BPI, IP+CA required	AOWE
Private Permitting Option	Completeness Review?	Fees Allowed (compared to normal LHD fees)	Effective Date of Fee Changes	Can LHD Conduct Repairs?	Who May Conduct Final Inspection?																							
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# Fee Changes

General Fund

DEPARTMENT/DESCRIPTION	REQUESTED FEE CHANGE		RECOMMENDED FEE	NOTES
	CURRENT FEE FY2024	FY2025		
<b>Tax Administration/Mapping</b>				
<b>Maps</b>				
8.5 x 11 color map	\$2.00	\$4.00	\$4.00	Costs have not changed since 2017. Based on a review of paper and ink costs from 2017 to current, prices have increased by 75%. These increases are to accommodate for supplies, time, and labor.
11 x 17 color map	\$4.00	\$6.00	\$6.00	
17 x 22 color map	\$6.00	\$10.00	\$10.00	
22 x 34 color map	\$8.00	\$12.00	\$12.00	
34 x 44 color map	\$10.00	\$15.00	\$15.00	
<b>Property Records</b>				
Printed at counter	\$1 +.50 for each additional building	\$1.50 +.50 for each additional building	\$1.50 +.50 for each additional building	\$1.50 for 1st building then .50 each additional
Printed then mailed	\$1 +.50 for each additional building	\$1.50 +.50 for each additional building	\$1.50 +.50 for each additional building	\$1.50 for 1st building then .50 each additional
Faxed or emailed (pdf not printed)	No charge	No charge	No charge	

# Projected Fund Balance

General Fund

## Projected Fund Balance General Fund 101 Only

	FY 22-23 ACTUAL	FY23-24 ADOPTED BUDGET	FY23-24 PROJECTION	FY24-25 RECOMMENDED BUDGET
<b>Revenues:</b>				
Ad valorem taxes	\$ 198,307,997	\$ 201,349,280	\$ 202,793,721	\$ 206,230,358
Other taxes	69,604,577	72,541,791	69,020,621	69,700,366
Unrestricted & Restricted intergovernmental	69,259,446	72,884,504	81,308,373	81,293,609
Sales and services	14,807,065	13,380,678	15,519,387	13,924,547
Miscellaneous	16,766,384	6,904,437	21,251,470	12,607,028
Transfers from other funds	16,641,820	8,377,462	4,533,044	1,203,518
<b>Total Revenue</b>	<b>385,387,289</b>	<b>375,438,152</b>	<b>394,426,616</b>	<b>384,959,426</b>
<b>Expenditures:</b>				
General Government	40,172,810	46,078,316	45,280,699	41,399,049
Public safety	66,315,860	72,290,319	69,166,959	78,053,015
Economic and physical development	6,400,709	8,415,637	8,600,097	7,346,979
Human Services	94,711,893	117,070,743	105,637,687	129,132,108
Cultural and recreational	11,524,440	12,065,517	11,686,092	12,496,637
Education	100,442,517	104,595,132	104,845,132	107,116,937
Miscellaneous and transfers	43,869,600	21,377,263	34,889,954	19,862,219
<b>Total expenditures</b>	<b>363,437,829</b>	<b>381,892,927</b>	<b>380,106,620</b>	<b>395,406,944</b>
<b>Restatement</b>				
Net increase (decrease) in fund balance	21,949,460	(6,454,775)	14,319,996	(10,447,518)
Fund balance July 1	136,999,332	179,656,444	158,948,792	173,268,788
Fund balance June 30	<u>\$ 158,948,792</u>	<u>\$ 173,201,669</u>	<u>\$ 173,268,788</u>	<u>\$ 162,821,270</u>
<b>Fund balance allocations for FY2025 budget:</b>				
12% fund balance unassigned per policy				\$ 47,448,833
Non-spendable inventories and prepaids				218,818
<b>Committed:</b>				
Tax Revaluation				2,500,000
<b>Restricted:</b>				
Stabilization by state statute				37,484,317
Register of Deeds				988,560
Public Health				8,438,671
<b>Assigned for :</b>				
Economic Development Incentives				2,000,000
Subsequent year's expenditures (FY2025)				10,447,518
Unassigned				53,294,553
Fund balance June 30, 2025				<u>\$ 162,821,270</u>

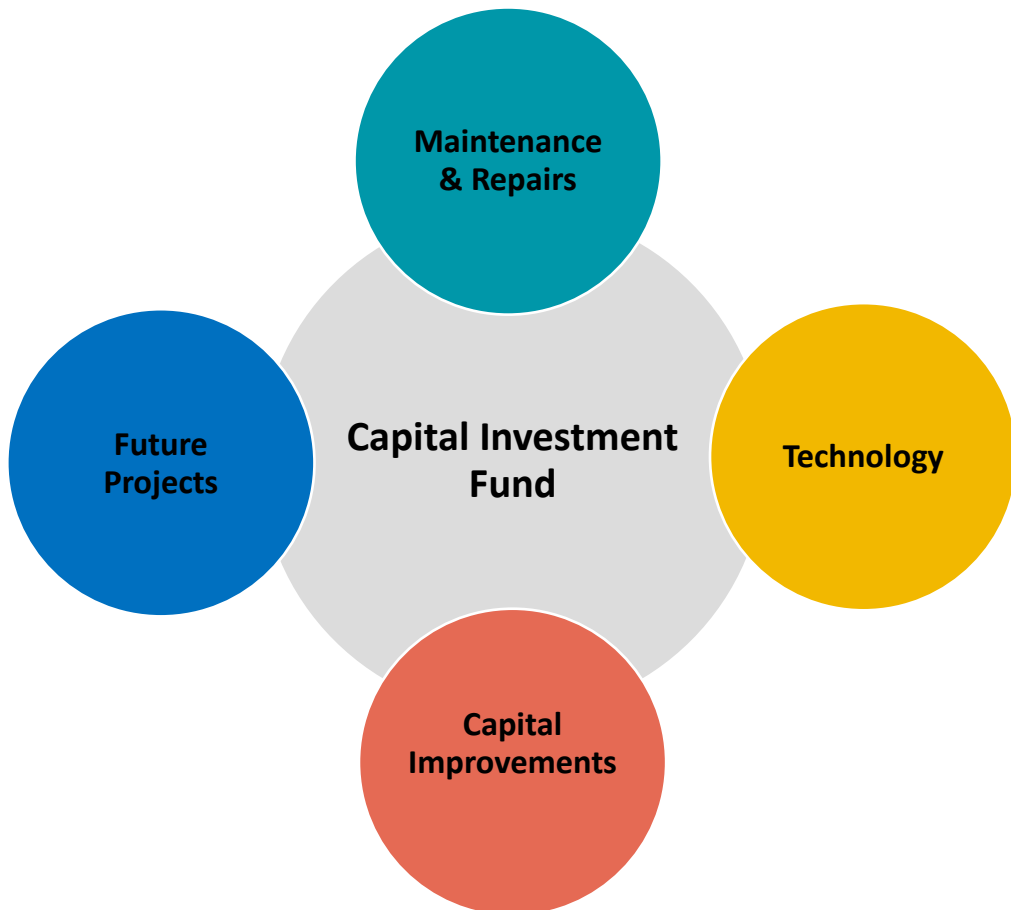


The Capital Investment Fund (CIF) is the primary fund for investment in Cumberland County’s capital projects. The CIF will fund the current debt service on capital assets previously acquired by debt issuance and will project future resources for facility acquisition. The future acquisition will include debt and PAYGO funded capital assets.

Major expenditures that are funded through the CIF include:

- Maintenance and Repair (M&R) projects
- Technology
- Capital improvement plan
- Future projects – approved by the Board of Commissioners

The CIF will be presented to the County Commissioners as part of the annual budget adoption process and at various times throughout the budget year, as needed.



The Cumberland County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects that includes estimated project costs and funding sources the County expects to carry out over five years. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets. While major maintenance can result in a capital request of its own, most maintenance and outlay for capital projects is budgeted within the annual operating budget of the department associated with the project.

A capital project is defined as a construction, renovation, or demolition project, or acquisition of land or other assets, valued in excess of \$100,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

The CIP is a plan that is updated annually during the budget process and may be modified at any time to reflect changing conditions. A CIP is a systematic way of anticipating, planning, and budgeting for major projects. The adoption of a CIP can improve the credit worthiness (bond rating) of a jurisdiction.

Referring to Government Finance Officers Association (GFOA) best practices, specific criteria were used by the Capital Review Team to assess the quality of submissions and their candidacy for inclusion in the CIP. County departments presented requests and the team recommended project funding based on the criteria and budget constraints.

The below items have been identified by the departments and the Engineering and Infrastructure (E&I) department.

PRIORITY	LOCATION	TOTAL BY PROJECT		RECOMMENDED BY E&I											
				FY25	FY26	FY27	FY28	FY29							
1	Detention Center replace the back side cooling towers for older section	\$	175,000	\$	175,000	\$	175,000	\$	-	\$	-	\$	-	\$	-
2	Animal Services isolation building		950,000		1,100,000		1,100,000								
3	Sheriffs Training Center replace indoor firing range		850,000		850,000		850,000								
4	Bradford replace cooling tower		175,000		175,000		175,000								
5	Public Health UPS Replacement		300,000		300,000		300,000								
6	Building Systems Review County Facilities		525,000		525,000		525,000								
7	Public Health replace the computer room air condition units in Server Room		225,000		225,000		225,000								
8	Detention Center pneumatic control upgrade		100,000		100,000		100,000								
9	Headquarters Library Elevator Modernization		350,000		350,000		350,000								
10	Law Enforcement Center Second floor replace duct work		104,000		104,000		104,000								
11	*Department of Social Services lighting upgrades		125,000		125,000		125,000								
12	Law Enforcement Center Bathroom Updates		450,000		450,000		450,000								
13	Agri-Expo Cooperative Extension install dedicated boiler		250,000		250,000		250,000								

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# Capital Improvement Plan

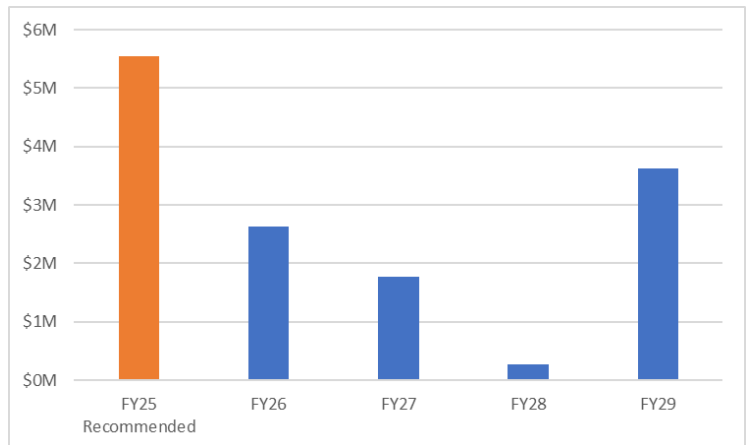
## Capital Investment Fund

PRIORITY	LOCATION	TOTAL BY PROJECT	RECOMMENDED BY E&I	FY25	FY26	FY27	FY28	FY29
14	E. Newton Smith Center Board of Elections replace flooring in suite with possible abatement	175,000	175,000	175,000				
15	Historic Courthouse minor building renovations	150,000	150,000	150,000				
16	County Facilities and Parking Lot Repair/Resurfacing	125,000	125,000	25,000	25,000	25,000	25,000	25,000
17	Fuller Building HVAC Replacement	230,000	230,000	46,000	46,000	46,000	46,000	
18	Judge E. Maurice Braswell Courthouse Carpet Replacement	500,000	500,000	100,000	100,000	100,000	100,000	100,000
19	Judge E. Maurice Braswell Courthouse Interior Painting	500,000	500,000	100,000	100,000	100,000	100,000	100,000
20	Agri-Expo Cooperative Extension Office Elevator Modernization	370,000	370,000		370,000			
21	Alphin House Driveway	10,000	10,000			10,000		
22	Law Enforcement Center First floor replace duct work	300,000	300,000		300,000			
23	Animal Services Air Handler Replacements (2)	120,000	120,000		120,000			
24	Building Maintenance Facility Elevator Modernization	370,000	370,000			385,000		
25	Fayetteville Area Convention & Visitors Bureau Elevator Modernization	370,000	370,000					400,000
26	Detention Center Warehouse Unit	100,000	100,000		100,000			
27	Health Department Elevators Modernization (3)	1,100,000	1,100,000		1,100,000			
28	Judge E. Maurice Braswell Courthouse Busway Replacement	900,000	1,100,000			1,100,000		
29	Judge E. Maurice Braswell Courthouse Window Replacement	1,500,000	1,500,000					1,500,000
30	Sheriff's Range K9 Training Facility	1,500,000	1,500,000					1,500,000
31	Veterans Services HVAC and Duct Replacement	365,000	365,000		365,000			
<b>Total CIP</b>		<b>\$ 13,264,000</b>	<b>\$ 13,614,000</b>	<b>\$ 5,325,000</b>	<b>\$ 2,626,000</b>	<b>\$ 1,766,000</b>	<b>\$ 271,000</b>	<b>\$ 3,625,000</b>

The items above marked with an asterisk (\*) are projects that will be included in the Department of Social Services budget due to the draw down of Federal/State Reimbursement.

Items in DSS budget: \$ 125,000  
 Total CIP Net: \$ 5,200,000

The chart to the right represents the projected 5-year CIP cost plan. It is important to state that this is a plan and not a budget, since a budget controls the actual spending of allocated funds. While staff attempts to be as accurate as possible, it is difficult to estimate project costs exactly, particularly early in the planning process.



One-time technology items are presented by the Chief Innovation & Technology Services Director to a panel representative of County Management and the Budget & Performance Department. The panel reviews and prioritizes the items. Criteria for qualifying technology items are:

- Innovation and Technology Services initiatives
- Countywide enhancement or impact
- Technology that promotes efficiencies, security or innovation
- Servers or networks
- Hardware or software

PRIORITY	ITEM	DESCRIPTION	DEPARTMENT REQUEST FY2025	RECOMMENDED BUDGET FY2025
1	Digital Kiosks	Establish 5 solar digital kiosks that offer outdoor advertising of the county's services	\$ 100,000	\$ 100,000
2	Core & Distribution	To replace all end of life devices within the next year and a half, including the Adaptive Security Appliances (ASAs) at the Health Dept and countywide Core & Distribution	176,740	176,740
3	Cohesity Fort Knox	Ensures data availability/geographical redundancy in a recovery event due to courthouse failure, natural disaster or cyber incident	56,212	56,212
4	EnerGov Enhancements	Application/navigation assistance for improved citizen application experience and staff efficiency. Serves as virtual permit tech; real-time data and analytics tool for Cumberland County leadership to analyze development trends; citizen facing data analytics tool. Allows for citizens to get frequent updates on changes to extensible programming language (EPL) records in their neighborhood or download EPL data, etc.	93,257	93,257
5	*Varonis - DSS	Security software needed to monitor data classification to ensure sensitive data is not being stored in unauthorized locations	129,600	129,600
6	*Sailboat/Lighthouse Replacement	Sailboat and Lighthouse will be end-of-support/security in October 2025. This software needs to be rewritten.	1,000,000	1,000,000
7	NICE Investigate - CCSO	Latest technology to effectively investigate and solve crimes in the community (gather, analyze and solve)	100,725	100,725
8	Microsoft Office - CCSO	CCSO currently uses office 2013 which is obsolete and in need of an upgrade	60,000	60,000
9	Cohesity O365 License	Provides the ability to backup/restore OneDrive, SharePoint and email with unlimited retention & storage	29,216	29,216
10	Internet Expansion	Solid Waste needs to be able to access and view cameras in real time at the container sites throughout the County for safety purposes	17,195	17,195
11	Bright Signs for 11 locations	Additional Bright Signs will allow for improved external communication of County initiatives and programs	17,820	17,820
12	*Cohesity O365 License - DSS	Provides the ability to backup/restore OneDrive, SharePoint and email with unlimited retention & storage	19,920	19,920
13	Servers - CCSO	Detective division has recently had an increase in storage requirements for case files and evidence due to crime increase	48,533	48,533
14	*Transportation Software	Software would allow transportation changes in real time. This software can be part of building the new Sailboat/Lighthouse app or utilizing a 3rd party vendor	50,000	50,000
15	Public Utilities Billing Software Enhancement	Software enhancements are needed due to the added demand of new customers and additional employees using the software	63,096	63,096
16	*BDA Replacement	Strengthen wi-fi and booster cellular capabilities throughout the building. Will need to re-appropriate \$125,000 of FY24 funds to FY25. Less the \$125,000, the cost is \$375,000	375,000	375,000

Continued on next page

PRIORITY	ITEM	DESCRIPTION	DEPARTMENT REQUEST FY2025	RECOMMENDED BUDGET FY2025
17	DocuSketch	Camera and app that allows sketching of floor plans for Community Development	8,588	-
18	Tyler Grant Management Software	To ensure compliance with grant regulations & reporting requirements. Ability to manage grant funds, deadlines, etc., thus reducing the risk of noncompliance.	54,400	-
19	PowerFTO	Software to track the efficiency of training staff while keeping personnel privacy in mind. This will also greatly reduce paper usage and storage	8,000	-
20	Power Policy Pro Subscription	Software to assist in the management and distribution of county policies to employees	40,750	-
<b>Total Technology</b>			<b>\$ 2,449,052</b>	<b>\$ 2,337,314</b>

The items above marked with an asterisk (\*) are projects that will be included in the Department of Social Services budget due to the draw down of Federal/State Reimbursement.

Items in DSS budget:	\$ 1,574,520
<b>Total Technology Net:</b>	<b>\$ 762,794</b>

# Maintenance & Repairs

## Capital Investment Fund

Qualifying maintenance and repair items are projects associated with a one-time cost not to exceed \$99,999 and are anticipated to be completed within the fiscal year. Each request is reviewed and prioritized by designated staff from Internal Services.

Maintenance and repairs categories are: (A)ddition, (M)aintenance and (R)eplacement.

PRIORITY	LOCATION	DESCRIPTION/CATEGORY	R/M/A	DEPARTMENT REQUEST		RECOMMENDED BUDGET	
					FY2025		FY2025
1	Roxie Avenue Crisis Center	Replace fire alarm panel and devices at Crisis Recovery Center	R	\$	60,000	\$	60,000
2	Community Corrections/Justice Services	Replace obsolete fire panel at Community Corrections	R		45,000		45,000
3	*Dept. Social Services	Reconnect panic buttons at all receptionist desks	R		10,000		25,000
4	Dept. Social Services - Safe Landing Group Home	Install security camera/intercom system at Safe Landing & Turtle Cove Complex	A		8,000		9,000
5	Judge E. Maurice Braswell Courthouse	Relocated storefront doors at employee entrances on Lower Level to protect Deputies from public exiting facility	A		50,000		75,000
6	Headquarters Library	Replace deteriorated decking behind HQ Library	R		17,000		20,000
7	Bradford Building	Paint entry/exit arrows at parking lot entry points	A		2,000		2,000
8	Judge E. Maurice Braswell Courthouse	Refurbish Delta Scientific crash gates	M		20,000		20,000
9	Dept. Social Services - Safe Landing Group Home	Remove old carpet, repair soft subflooring, and install new Luxury Vinyl Plank throughout	R		30,000		40,000
10	Animal Services	Refurbish metal around livestock barn to remove rusted paneling, replace steel door and frame in barn	R		9,000		9,000
11	Veterans Services	Repair cracks in steps at both entrances	M		200		1,500
12	Sheriff's Annex	Spread gravel at Sheriff's Annex lower parking lot	A		5,000		2,500
13	Bradford Building	Repaint parking lot curbing and raised areas going into building	M		5,000		5,000
14	Public Defender's Office	Install emergency door lock on front door that can be activated from front desk	A		15,000		15,000
15	*Dept. Social Services	Correct raised thresholds in all bathrooms for ADA compliance	M		47,000		47,000
16	Headquarters Library	Replaced chilled water pump system	R		50,000		50,000
17	Judge E. Maurice Braswell Courthouse	Replaced domestic water booster pump system	R		75,000		75,000
18	Dept. Social Services - Domestic Violence Shelter	Replace all four split heating and air systems to include three four ton units and one two ton unit	R		70,000		70,000
19	Bordeaux Library	Replace fifteen ton split heating and air unit	R		45,000		45,000
20	Cumberland County Detention Center	Replace two kitchen exhaust fans	A		10,800		20,000
21	Sheriff's Annex	Replace two gas-fired packaged heating and air units	A		45,000		45,000
22	Cumberland County Detention Center	Install two one-and-a-half-ton mini-splits in storage spaces converted to office spaces	R		22,000		22,000
23	*Dept. Social Services	Install air curtains at North and South entrances	A		16,000		20,000
24	Dept. Social Services - Domestic Violence Shelter	Replace all windows	R		25,000		35,000
25	Department of Public Health	Replace flooring entire 1st floor waiting area	R		83,534		90,000
26	Cooperative Extension	Replace pneumatic valves with direct digital controls on all air-handlers at Cooperative Extension	R		25,000		25,000
27	Bradford Building	Repaint exterior doors and railings that are beginning to rust	M		10,000		10,000
28	Cumberland County Detention Center	Resurface flooring in four bathroom pods	A		75,000		75,000
29	Emergency Services	Add Aiphone to the administrative desk in room 142 for access control when front administrator is out	A		9,000		-
30	Bradford Building	Paint office and hall walls on 3rd, 4th, and 5th floor public areas	M		15,000		-

Continued on next page

# Maintenance & Repairs

## Capital Investment Fund

PRIORITY	LOCATION	DESCRIPTION/CATEGORY	R/M/A	DEPARTMENT	RECOMMENDED
				REQUEST	BUDGET
				FY2025	FY2025
31	Dept. Social Services	Repair non-functioning swipe pads and install swipe pads at all locked doors	A	20,000	-
32	Animal Services	Convert three workstations into four workstations and install cabinets on back wall behind reception	A	10,000	-
33	Animal Services	Slip resistant coating to the concrete flooring in the livestock barn	A	30,000	-
34	District Court	Courtroom 3D - install power for each counsel table	A	3,000	-
35	District Court	Courtroom 206 - Install power outlets for each counsel table	A	3,000	-
36	Public Defender's Office	Reconfigure front desk reception area similar to District Court office	R	15,000	-
37	Veterans Services	Redesign front desk area to allow public work station	A	3,500	-
38	Bradford Building	Remove/replace carpeting in 3rd and 4th floor breakrooms and public areas	R	20,000	-
39	Animal Services	Relocate incinerator to Sheriff's Training Center	A	50,000	-
40	Animal Services	Replace door leading to kitten room with viewing window, half glass, or full glass	R	500	-
41	District Court	Reconfigure cubicles and add cabinet in room 211-G	A	2,000	-
42	District Court	Install mailboxes in wall with pass through to hallway	A	3,500	-
43	Veterans Services	Soundproof each Veteran Services Officers office space	A	20,000	-
44	Animal Services	Clean, repaint and refurbish adoption and drop-off signs	R	1,000	-
45	Law Enforcement Center	Paint the 1st floor and basement hallways and trim	M	25,000	-
46	Law Enforcement Center	Replace ceiling tiles in suite #2, 4, 5, 5A, and 5B	R	15,000	-
47	Sheriff's Annex	Replace kitchen cabinets in break room	R	5,000	-
48	Sheriff's Annex	Clear branches and trees from behind the fence line	M	5,000	-
49	Bradford Building	Clean and paint interior doors and moldings due to damage/scratched paint on 4th floor	M	8,000	-
50	Bradford Building	Paint stairwell railings	M	4,000	-
51	District Court	Install blinds in back hallways	A	5,000	-
52	District Court	Install blinds or privacy film for Judge's office public hallway windows and new blinds for reception area	A	2,000	-
53	Cumberland County Detention Center	Replace flooring in Criminal Magistrate's office	R	7,500	-
54	Dept. Social Services - Safe Landing Group Home	Replace kitchen cabinets and appliances	R	30,000	-
55	Public Defender's Office	Replace kitchen cabinets	R	15,000	-
56	Public Defender's Office	Install bulletin board near office door	A	15,000	-
57	Public Defender's Office	Replace rusted and/or stained vents and ceiling tiles in office	R	1,000	-
58	Veterans Services	Replace the Veterans Services sign	R	5,200	-
59	Veterans Services	Install 35' flag pole on the right side of the building	A	4,200	-
60	Veterans Services	Install lettering to read Veterans Services on the awning	A	5,000	-
61	Veterans Services	Mount the number 301 on the right side of the awning	A	1,000	-
<b>TOTAL</b>				<b>\$ 1,233,934</b>	<b>\$ 958,000</b>

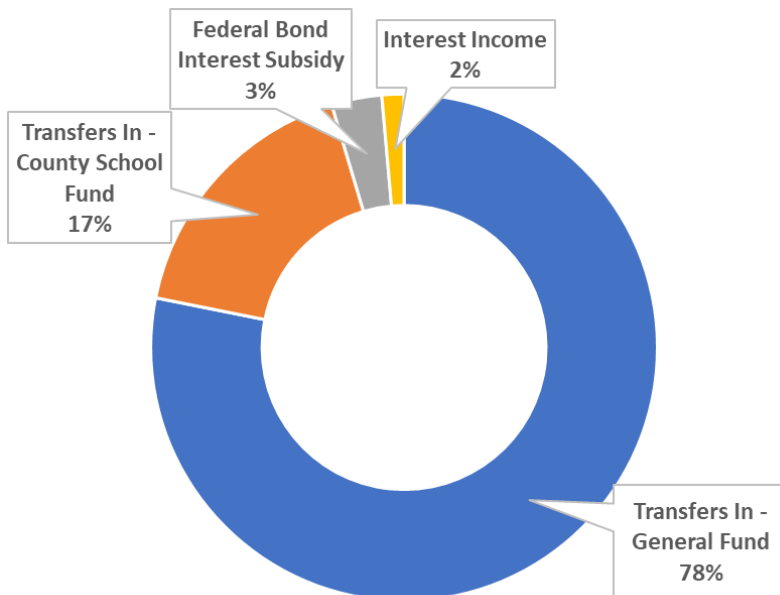
The items above marked with an asterisk (\*) are projects that will be included in the Department of Social Services budget due to the draw down of Federal/State Reimbursement.

Items in DSS budget: \$ 92,000  
 Total M&R Net: \$ 866,000

### Capital Investment Fund - Revenues

CATEGORY	RECOMMENDED BUDGET FY2025
Transfers In - General Fund	\$18,676,356
Transfers In - County School Fund	4,121,350
Federal Bond Interest Subsidy	766,465
Interest Income	335,658
<b>Total Capital Investment Fund</b>	<b>\$23,899,829</b>

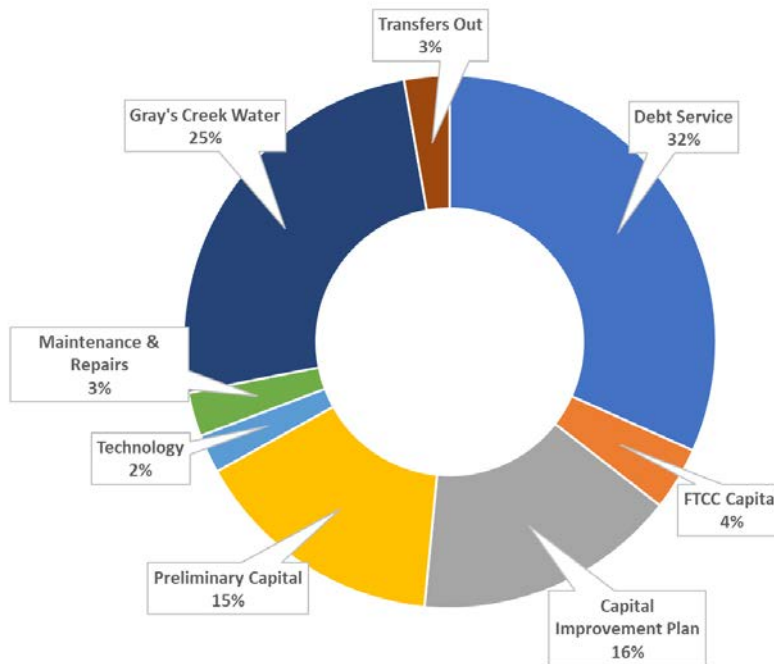
The Capital Investment Fund budget is balanced at **\$32,525,212** by the appropriation of \$8,625,383 of fund balance.





### Capital Investment Fund - Expenditures

CATEGORY	RECOMMENDED BUDGET FY2025
Debt Service	\$10,306,024
FTCC Capital	1,250,000
Capital Improvement Plan	5,200,000
Preliminary Capital	5,009,000
Technology	762,794
Maintenance & Repairs	866,000
Gray's Creek Water	8,235,634
Transfers Out	895,760
<b>Total Capital Investment Fund</b>	<b>\$32,525,212</b>



# Debt Service Projections

## Capital Investment Fund

Debt Service is an accounting function established to record retirement of the County's debt obligations. Costs associated with each type of debt (general obligation debt, lease purchase payments, and other long-term financing) include principal and interest payments as well as administrative cost associated with selling bonds. The following schedules detail debt service requirements, as well as anticipated General Fund debt service resulting from the Capital Improvement Program (CIP).

Debt	FY2024 Projections	FY2025 Recommended	FY2026 Projected	FY2027 Projected	FY2028 Projected
<b>Schools</b>					
Qualified School Construction Bonds Series 2009	\$ 1,192,500	\$ 1,192,500	\$ 1,093,125	\$ -	\$ -
Qualified School Construction Bonds Series 2011A	1,890,105	1,890,105	1,438,553	-	-
G.O. Refunding Series 2011	-	-	-	-	-
COPS Refunding Series 2011B (Gray's Creek Middle School)	-	-	-	-	-
LOBS Refunding Series 2017 (New Century Elementary)	1,049,499	1,008,456	964,260	919,453	874,837
LOBS Refunding Series 2017 (Gray's Creek Middle School)	1,180,319	1,132,413	1,087,398	1,039,447	993,707
	<u>5,312,423</u>	<u>5,223,474</u>	<u>4,583,336</u>	<u>1,958,900</u>	<u>1,868,544</u>
<b>Community College</b>					
LOBS Series 2021 (Fire Training Center)	\$ 795,064	\$ 775,061	\$ 755,058	\$ 735,056	\$ 715,053
	<u>795,064</u>	<u>775,061</u>	<u>755,058</u>	<u>735,056</u>	<u>715,053</u>
<b>Libraries</b>					
LOBS Refunding Series 2017 (West Regional Branch)	\$ 323,651	\$ 310,994	\$ 297,365	\$ 283,547	\$ 269,789
	<u>323,651</u>	<u>310,994</u>	<u>297,365</u>	<u>283,547</u>	<u>269,789</u>
<b>Emergency Operations Center</b>					
LOBS Series 2021	\$ 882,286	\$ 860,089	\$ 837,892	\$ 815,695	\$ 793,497
	<u>882,286</u>	<u>860,089</u>	<u>837,892</u>	<u>815,695</u>	<u>793,497</u>
<b>Detention Center</b>					
LOBS Refunding Series 2019	\$ 1,713,258	\$ 1,036,639	\$ -	\$ -	\$ -
	<u>1,713,258</u>	<u>1,036,639</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Public Health Facility</b>					
COPS Refunding Series 2011B	\$ -	\$ -	\$ -	\$ -	\$ -
LOBS Refunding Series 2017	1,422,731	1,364,987	1,310,727	1,252,928	1,197,794
	<u>1,422,731</u>	<u>1,364,987</u>	<u>1,310,727</u>	<u>1,252,928</u>	<u>1,197,794</u>
<b>Capital Improvement Projects (CIP) Financing</b>					
Installment Financing 2016	\$ 186,708	\$ -	\$ -	\$ -	\$ -
LOBS Refunding Series 2019 (2017 CIP)	746,966	734,780	722,595	708,248	-
	<u>933,674</u>	<u>734,780</u>	<u>722,595</u>	<u>708,248</u>	<u>-</u>
<b>Capital Investment Fund Debt Service</b>	<b>\$ 11,383,087</b>	<b>\$ 10,306,024</b>	<b>\$ 8,506,973</b>	<b>\$ 5,754,374</b>	<b>\$ 4,844,677</b>

# New Positions

## General Fund

DEPARTMENT	FT/PT	UNIT COST		REQUESTED		RECOMMENDED		
		SALARY	BENEFITS	QTY	REQUEST	QTY	TOTAL	STATE OR FEDERAL FUNDING
<b>Human Resources</b>				<b>1</b>	<b>\$ 56,580</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Administrative Specialist	FT	\$ 37,085	\$ 19,495	1	56,580	0	\$ -	-
<b>Facilities Management</b>				<b>1</b>	<b>\$ 61,268</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Facilities Maintenance Technician	FT	\$ 40,887	\$ 20,381	1	61,268	0	\$ -	-
<b>Public Building Janitorial</b>				<b>1</b>	<b>\$ 53,083</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Custodian	FT	\$ 34,249	\$ 18,833	1	53,083	0	\$ -	-
<b>Sheriff's Office</b>				<b>4</b>	<b>\$ 243,745</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Administrative Associate	FT	\$ 33,222	\$ 18,594	3	155,451	0	\$ -	-
Deputy Sheriff Detective	FT	\$ 58,749	\$ 29,544	1	88,294	0	\$ -	-
<b>Justice Services</b>				<b>1</b>	<b>\$ 66,436</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Administrative Professional	FT	\$ 45,077	\$ 21,358	1	66,436	0	\$ -	-
<b>Animal Services</b>				<b>3</b>	<b>\$ 215,573</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Custodian	FT	\$ 34,249	\$ 18,833	1	53,083	0	\$ -	-
Deputy Director	FT	\$ 80,953	\$ 29,720	1	110,673	0	\$ -	-
Administrative Associate	FT	\$ 33,222	\$ 18,594	1	51,817	0	\$ -	-
<b>Health Department</b>				<b>4</b>	<b>\$ 256,626</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Processing Assistant III	FT	\$ 37,085	\$ 19,495	1	56,580	0	\$ -	-
Practical Nurse II	FT	\$ 45,077	\$ 21,358	1	66,436	0	\$ -	-
Public Health Educator II	FT	\$ 57,532	\$ 24,261	1	81,793	0	\$ -	-
Peer Support - Substance Abuse Worker	FT	\$ 33,222	\$ 18,594	1	51,817	0	\$ -	-
<b>Veterans Services</b>				<b>1</b>	<b>\$ 75,303</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Veteran Services Officer	FT	\$ 52,193	\$ 23,110	1	75,303	0	\$ -	-
<b>Public Utilities</b>				<b>2</b>	<b>\$ 123,016</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Administrative Specialist	FT	\$ 37,085	\$ 19,495	1	56,580	0	\$ -	-
Public Utility Technician	FT	\$ 45,077	\$ 21,358	1	66,436	0	\$ -	-
<b>Total General Fund</b>				<b>18</b>	<b>\$ 1,151,630</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>

Total General Fund Net Cost: \$ -

# New Positions

Personnel

## Other Funds

DEPARTMENT	FT/PT	UNIT COST		REQUESTED	
		SALARY	BENEFITS	QTY	REQUEST
<b>FAMPO - ADMIN</b>				<b>2</b>	<b>\$ 174,626</b>
Transportation Planner I	FT	\$ 60,408	\$ 25,040	1	85,448
Transportation Planner II	FT	\$ 63,429	\$ 25,749	1	89,178
<b>Total FAMPO-ADMIN</b>				<b>2</b>	<b>\$ 174,626</b>

RECOMMENDED			STATE OR FEDERAL FUNDING
QTY	TOTAL		
0	\$ -	\$ -	-
			-
			-
<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Total FAMPO Admin Fund Net Cost: \$ -

DEPARTMENT	FT/PT	UNIT COST		REQUESTED	
		SALARY	BENEFITS	QTY	REQUEST
<b>Urbanized Transportation (5307)</b>				<b>2</b>	<b>\$ 112,260</b>
Transportation Specialist	PT	\$ 28,256	\$ 17,487	1	45,743
Administrative Professional	FT	\$ 45,077	\$ 21,439	1	66,517
<b>Total Urbanized Transportation</b>				<b>2</b>	<b>\$ 112,260</b>

RECOMMENDED			STATE OR FEDERAL FUNDING
QTY	TOTAL		
0	\$ -	\$ -	-
			-
			-
<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Total NC Elderly-Handicap Transportation Fund Net Cost: \$ -

DEPARTMENT	FT/PT	UNIT COST		REQUESTED	
		SALARY	BENEFITS	QTY	REQUEST
<b>Solid Waste Administration</b>				<b>6</b>	<b>\$ 446,220</b>
Deputy SW Director	FT	\$ 89,250	\$ 31,815	1	121,066
SW Enforcement Supervisor	FT	\$ 63,429	\$ 25,749	1	89,178
Solid Waste Equipment Operator I	FT	\$ 37,085	\$ 19,561	2	113,294
Solid Waste Equipment Operator II	FT	\$ 40,887	\$ 20,454	2	122,682
<b>Total Solid Waste Administration</b>				<b>6</b>	<b>\$ 446,220</b>

RECOMMENDED			STATE OR FEDERAL FUNDING
QTY	TOTAL		
0	\$ -	\$ -	-
			-
			-
			-
<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Total Solid Waste Fund Net Cost: \$ -

# Abolished Positions

The requested abolished positions below have been vacant and are no longer needed. Abolishment requests were reviewed and approved by departments, Budget & Performance, Human Resources and management.

## General Fund

DEPARTMENT	FT/PT	UNIT COST		REQUESTED		RECOMMENDED	
		SALARY	BENEFITS	QTY	REQUEST	QTY	TOTAL
<b>WIC - Client Services</b>				<b>4</b>	<b>\$ 267,541</b>	<b>4</b>	<b>\$ 267,541</b>
Nutritionist I	FT	\$ 47,331	\$ 21,528	3	206,580	3	206,580
Medical Office Assistant	FT	\$ 40,887	\$ 20,074	1	60,961	1	60,961
<b>Social Services</b>				<b>2</b>	<b>\$ 103,136</b>	<b>2</b>	<b>\$ 103,136</b>
Human Resources Aide	FT	\$ 33,222	\$ 18,345	2	103,136	2	103,136
<b>Library</b>				<b>2</b>	<b>\$ 131,513</b>	<b>2</b>	<b>\$ 131,513</b>
Custodian	FT	\$ 34,259	\$ 18,579	1	52,838	1	52,838
Librarian II	FT	\$ 55,340	\$ 23,335	1	78,675	1	78,675
<b>Total General Fund</b>				<b>8</b>	<b>\$ 502,190</b>	<b>8</b>	<b>\$ 502,190</b>

## Other Funds

DEPARTMENT	FT/PT	UNIT COST		REQUESTED		RECOMMENDED	
		SALARY	BENEFITS	QTY	REQUEST	QTY	TOTAL
<b>JCP Residential Group Home</b>				<b>1</b>	<b>\$ 63,467</b>	<b>1</b>	<b>\$ 63,467</b>
Youth Program Assistant II	FT	\$ 42,931	\$ 20,535	1	63,467	1	63,467
<b>CDBG-DR</b>				<b>1</b>	<b>\$ -</b>	<b>1</b>	<b>\$ -</b>
Administrative Professional	FT	\$ -	\$ -	1	-	1	-
<b>Total Other Funds</b>				<b>2</b>	<b>\$ 63,467</b>	<b>2</b>	<b>\$ 63,467</b>



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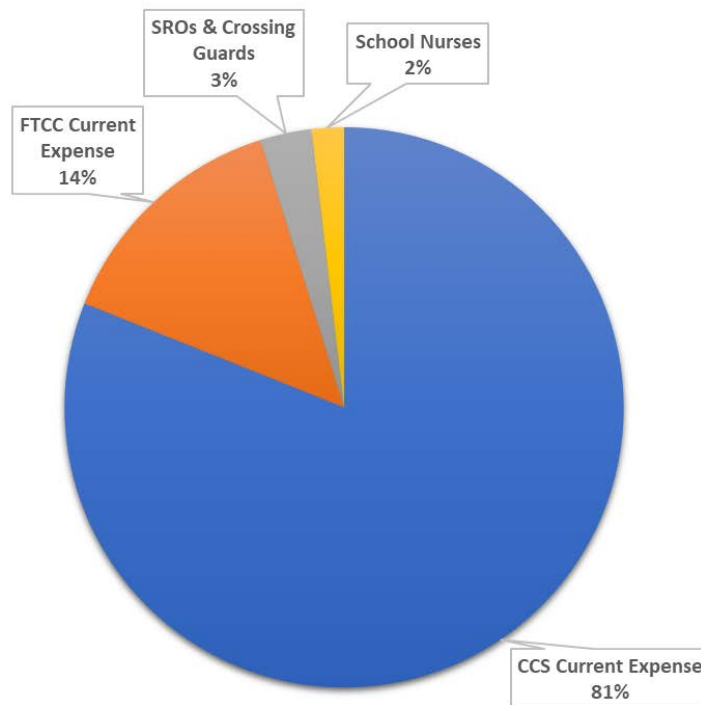
*Together, we can.*

North Carolina counties are required to fund school capital expenses and provide operating support.

Per § 115C-426(e), the funding of school operations, known as “current expense,” is provided through the state; however, counties provide supplemental funding. Additionally, per § 115C-408(b), facility requirements (capital needs) for the schools are also met by county governments.

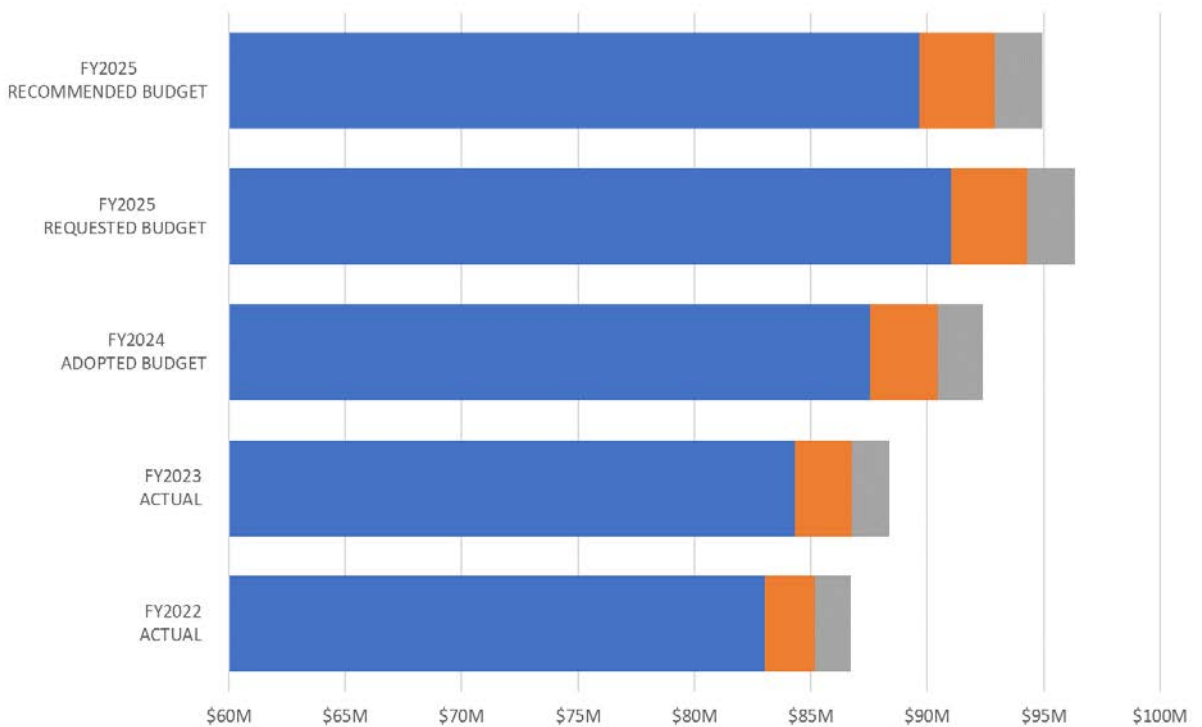
Cumberland County provides funding for the schools’ current expense to fund items such as teacher salaries, supplies and materials, computers, nutrition and transportation. Funding is allocated to both Cumberland County Schools and Fayetteville Technical Community College.

Fiscal Year 2025 Recommended Budget  
General Fund Operating Costs for Education



Cumberland County provides funding to the Cumberland County Public Schools for such items as school health nurses, school resource officers, crossing guards and current expenses. The current expense for public schools includes items such as teacher salaries, supplies and materials, computers, nutrition and transportation.

Fiscal Year 2025 Recommended Budget  
Funding for Cumberland County Public Schools

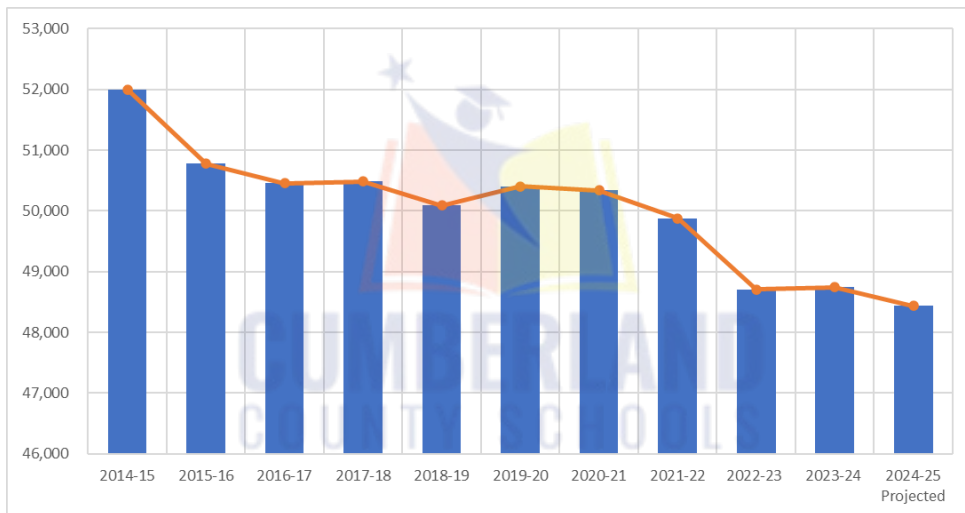




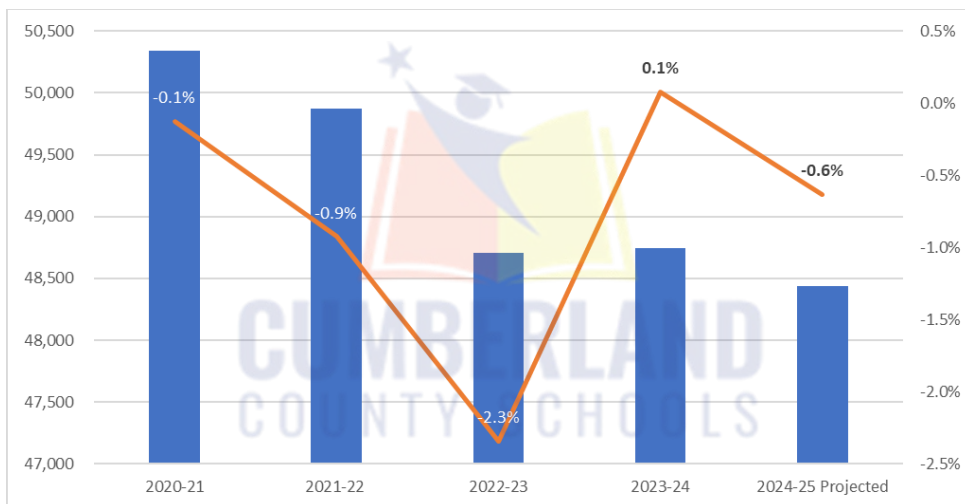
Average daily membership, or ADM, is the average number of students enrolled in school each day over a certain time period. The figures below represent Allotted ADM which is based on the higher of: (1) actual ADM from the prior year or (2) projected ADM of the current year. In many cases, ADM statistics are used for reporting and can determine funding for districts.

Per the Superintendent’s Recommended 2024-2025 Budget, the projected enrollment for next year is 48,434.

Allotted ADM History



Percent Change



Cumberland County provides funding to Fayetteville Technical Community College (FTCC) to fund items such as supplies and materials, computers, utilities and engineering services. Cumberland County also historically allocates funding for capital projects or items.

The mission of Fayetteville Technical Community College is to serve our community as a learning-centered institution to build a globally competitive workforce that supports economic development.

Fiscal Year 2025 Recommended Budget  
Funding for Fayetteville Technical Community College



# Capital Needs

Capital projects such as new construction, renovation or equipment are funded through the allocation of sales tax revenue. Article 40 and 42 of sales tax allows for a ½ cent tax for every retail dollar, of which, a portion is used to fund school capital needs.

CATEGORY	ACTUAL FY2022	ACTUAL FY2023	ADOPTED BUDGET FY2024	YEAR-END PROJECTION FY2024	RECOMMENDED BUDGET FY2025	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
<b>Revenue</b>						
School Special Sales Tax	\$ 17,541,238	\$ 19,353,719	\$ 1,049,499	\$ 9,952,835	\$ 1,008,456	-3.9%
School C.O. Category I	11,793	298,617	10,535,407	10,854,378	10,535,407	0.0%
School C.O. Category II	-	-	2,359,375	2,359,375	2,359,375	0.0%
School C.O. Category III	-	-	750,000	750,000	750,000	0.0%
School C.O. Lottery	3,281,839	3,256,990	3,186,620	3,639,692	3,994,844	25.4%
<b>Total Revenue</b>	<b>\$ 20,834,870</b>	<b>\$ 22,909,326</b>	<b>\$ 17,880,901</b>	<b>\$ 27,556,280</b>	<b>\$ 18,648,082</b>	<b>4.3%</b>
<b>Expense</b>						
School Special Sales Tax	\$ 1,646,694	\$ 1,260,217	\$ 1,049,499	\$ 1,049,499	\$ 1,008,456	-3.9%
School C.O. Category I	9,038,133	8,726,901	10,535,407	5,467,498	10,535,407	0.0%
School C.O. Category II	1,581,296	1,287,415	2,359,375	464,462	2,359,375	0.0%
School C.O. Category III	352,598	377,680	750,000	904,951	750,000	0.0%
School C.O. Lottery	3,281,839	3,256,990	3,186,620	3,494,337	3,994,844	25.4%
<b>Total Expense</b>	<b>\$ 15,900,560</b>	<b>\$ 14,909,203</b>	<b>\$ 17,880,901</b>	<b>\$ 11,380,747</b>	<b>\$ 18,648,082</b>	<b>4.3%</b>



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# Outside Agency Requests

The Fiscal Year 2025 Recommended Budget includes funding for the following non-profit agencies below:

AGENCY	ORIGINAL BUDGET		AGENCY REQUEST	RECOMMENDED BUDGET
	FY2024	FY2025		
Airborne & Special Operations Museum Foundation	\$ 85,000	\$ 200,000		\$ -
The Arts Council of Fayetteville/Cumberland County, Inc.	-	50,250		35,000
Boys & Girls Club	-	120,000		10,000
Cape Fear Botanical Garden	-	27,000		5,646
Cape Fear Regional Bureau For Community Action	10,328	10,328		10,328
Cape Fear River Assembly	9,923	9,923		9,923
Child Advocacy Center	39,768	47,001		-
Cumberland County Coordinating Council On Older Adults	100,215	195,512		100,215
Cumberland County Veterans Council	7,000	10,750		7,000
HIV Task Force	5,081	5,081		5,081
North Carolina Symphony Society	-	5,000		-
Partnership For Children of Cumberland County	-	300,000		-
Salvation Army	-	50,000		-
Second Harvest Food Bank Of Southeast NC	12,750	25,000		-
United Way 211	-	6,700		5,500
Vision Resource Center	15,000	15,000		15,000
<b>TOTAL COMMUNITY FUNDING</b>	<b>\$ 285,065</b>	<b>\$ 1,077,545</b>		<b>\$ 203,693</b>

Notes: The agencies that were previously receiving funding during the budget process are now receiving funding through the American Rescue Plan Act (ARPA): Airborne & Special Operations Museum Foundation, Child Advocacy Center and Second Harvest Food Bank of Southeast NC. Due to budget constraints, no new funding is recommended.

### Airborne & Special Operations Museum Foundation

The mission of the Airborne and Special Operations Museum Foundation is to provide a unique educational experience on United States history and basic core values through preservation, interpretation and recognition of both the U.S. Airborne and Special Operations history, equipment, technology, legend, art, and weaponry.

### The Arts Council of Fayetteville/Cumberland County, Inc.

The mission of the Arts Council is to provide operating & project support for local agencies. The Council will also provide grants to Cumberland County public and private schools and grants to regional artists. They provide community arts programs and services to include the following: exhibits, Fourth Fridays, International Folk Festival, Holidays on Hay...A Season of Light, and other events.

### Boys & Girls Club

The mission of the Boys & Girls Club of Cumberland County, Inc. is to inspire youth to become productive, responsible, and caring citizens. The goal of the Boys and Girls Club is to provide youth with the necessary skills in making informed decisions when they are faced with adversity. Programs in the areas of Education & Career Development, Character & Leadership Development, Arts, Health & Life skills, and Fitness & Recreation are offered.

### Cape Fear Botanical Garden

The mission of Cape Fear Botanical Garden is to transform people’s relationship with plants and the natural world. By creating and sustaining a national caliber institution with gardens and programs of exceptional quality, the Garden is the premier destination in the region for people to connect with nature and to expand their horizons through educational and cultural programs.

### **Cape Fear Regional Bureau for Community Action**

The Cape Fear Regional Bureau for Community Action, Inc. is a community organization that assists the homeless, indigent, working class, disenfranchised, underserved and health uninsured citizens in Cumberland County through direct and indirect services, i.e., health screenings, housing, job placements, medicine and transportation to non-medical and medical facilities. Advocacy and community empowerment are a major mission for these targeted populations.

### **Cape Fear River Assembly**

The mission of the Cape Fear River Assembly is to provide the highest quality of life possible for the residents of the Cape Fear River Basin through the proper management of the Cape Fear River, its tributaries, and adjacent land uses. This mission will be accomplished through cooperative efforts to investigate, educate, and effectuate. Scientific study coupled with economic analysis will provide the information needed to make the best possible decisions regarding this river system and its uses. Education will provide for a better-informed public and thereby improved stewardship of the river system as a resource. Then finally, development of policy will bring into effect the benefits of the information and education.

### **Child Advocacy Center**

The mission of the Child Advocacy Center is providing a safe and child friendly center that supports the prevention, investigation, and prosecution of child abuse. The Center is here to increase awareness of child abuse within our community through the provision of community education and awareness programs. One of the main goals is to increase the capacity of child abuse investigators and conduct joint interviews at the time a report of child abuse is received.

### **Cumberland County Coordinating Council on Older Adults**

The mission of Cumberland County Council on Older Adults is to promote independent living for older adults living in Cumberland County. Home and community-based supportive services intended to help the older adult "age in place" with dignity are provided.

### **Cumberland County Veterans Council**

The mission of the Cumberland County Veterans Council is to gather, consolidate, and promote the aims, interests and efforts of the military veterans of Cumberland County.

### **HIV Task Force**

The mission of the HIV Task Force is to function as a clearinghouse for information and education on HIV/AIDS to County residents. The HIV Task Force coordinates HIV referrals to support groups, health care providers and case managers.

### **North Carolina Symphony Society**

The mission of the North Carolina Symphony Society is to be North Carolina's state orchestra—an orchestra achieving the highest standard of artistic quality and performance standards, embracing our dual legacies of statewide service and music education.

### **Partnership for Children of Cumberland County**

The mission of the Partnership for Children of Cumberland County is to provide, support, and programs that Empower Families, Advances the Well-being of Children and Strengthens the Early Care and Education System in our community.

### **Second Harvest Food Bank of Southeast NC**

The mission of Second Harvest Food Bank of Southeast NC is to feed the hungry by retrieving unmarketable, yet wholesome surplus food from major industries and to solicit public and private donations. Second Harvest judiciously distributes food and grocery products and serves our network of member agencies that provide on-site emergency feeding to those in need.

### **Salvation Army**

The mission of the Salvation Army is to provide an emergency shelter (inclement weather shelter as well) serving families with children and single men with a desire to take action to break the cycle of crisis and enable a path out of intergenerational poverty. The shelter will serve residents for 90 days- providing them with free meals each day, a safe environment to reside and case management services to assist in obtaining self-sufficiency. It is open 24 hours a day, 365 days a year.

### **United Way 211**

The mission of United Way 211 is to improve the quality of lives in Cumberland County by addressing critical human needs. 211 is an easy to remember phone number that connects individuals with resources in their community. 211 is available 24/7, 365 days a year and offers multi-lingual access.

### **Vision Resource Center**

The mission of the Vision Resource Center (VRC) is to enhance the lives of adults and children with visual impairments (VI) by advocating for their needs, skill development, wellness, education and socialization opportunities. VRC's goal is to ensure that wellness is a positive approach to living for people with vision loss. VRC has two programs: Healthy Living & Wellness for Adults and Healthy Living & Wellness for Youth (ages 6-19). VRC is the only program of its kind in Cumberland and surrounding counties.





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### Summary

Cumberland County Solid Waste Management operates the County's Ann Street Landfill, Wilkes Road Compost Facility, 16 container sites and the Household Hazardous Waste Collection Center.

Cumberland County Solid Waste is an enterprise fund, which means the department receives no tax dollars for its operations and is instead funded through user fees. All County homeowners pay a \$93 Solid Waste User Fee, billed annually on their tax bill. This fee allows them to use the County's landfill, compost facility, container sites, and the Household Hazardous Waste Collection Center for disposal of household kitchen and bathroom garbage, yard waste, and hazardous material such as oil paint, pesticides, used motor oil, etc. There is a limit of 4 cubic yards of waste per week that is free.

Cumberland County Solid Waste Management oversees:

- A Subtitle-D Landfill, Construction & Demolition Landfill and Landfill technology research projects
- A compost facility, which processes over 50,000 tons of organic material annually
- 16 drop-off container sites
- A recycling and waste reduction program that processes more than 3,000 tons of recyclable material

Each separate area of Solid Waste is permitted by the State of North Carolina and is inspected annually.

Thousands of city and county residents and businesses rely on the Cumberland County Solid Waste Department and Ann Street Landfill for waste disposal every day. The landfill, which has operated at this site since 1980, will reach capacity in just six years. Before that time, the community will need to plan for waste disposal beyond 2030.



# Solid Waste Revenues

## Solid Waste Revenues

CATEGORY	ACTUAL		ADOPTED BUDGET		YEAR-END PROJECTION		RECOMMENDED BUDGET		% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025	FY2025			
Solid Waste User Fee - Current	\$ 5,838,003	\$ 5,887,230	\$ 9,959,091	\$ 9,800,000	\$ 13,949,000	\$ 13,949,000	40.1%		
Commercial Garbage Fee	3,544,086	4,604,890	4,775,000	4,350,000	4,700,000	4,700,000	-1.6%		
Other Taxes & Licenses	117,780	121,676	115,000	119,080	120,000	120,000	4.3%		
Federal Or State	1,755,983	744,382	1,689,105	899,503	865,323	865,323	-48.8%		
Charges & Services	1,205,752	892,271	1,605,000	744,331	873,200	873,200	-45.6%		
Miscellaneous	132,253	718,573	213,700	510,520	512,730	512,730	139.9%		
Transfers In	-	264,451	-	-	-	-	0.0%		
Subtotal	\$ 12,593,857	\$ 13,233,473	\$ 18,356,896	\$ 16,423,434	\$ 21,020,253	\$ 21,020,253	14.5%		
Fund Balance Appropriated			8,862,841						
Total Solid Waste Fund	\$ 12,593,857	\$ 13,233,473	\$ 27,219,737	\$ 16,423,434	\$ 21,020,253	\$ 21,020,253	-22.8%		

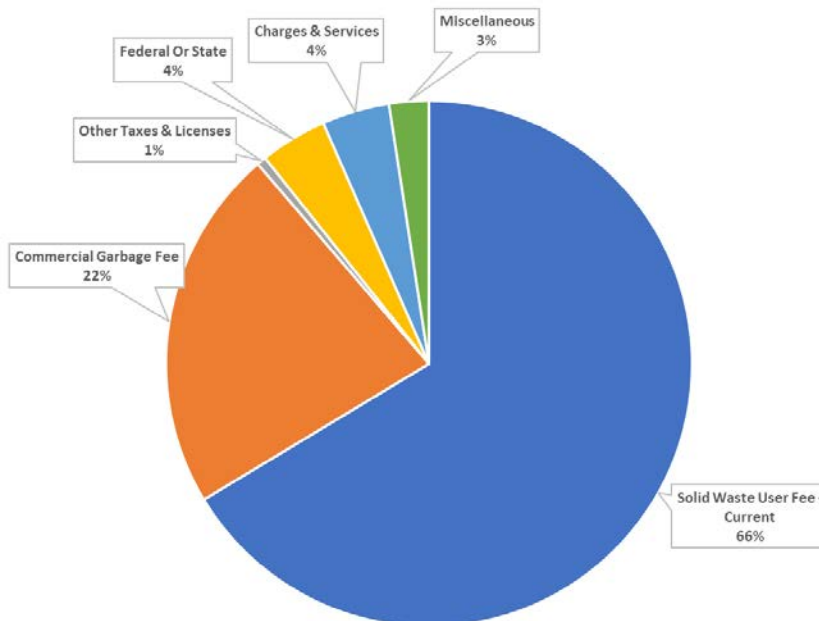
### Notes on variances:

**Solid Waste User Fee:** The FY2025 budget includes an increase in user fee revenue. The annual Solid Waste fee charged to residential units is \$93 per year and the recommended budget includes an increase to \$130 per year.

**Federal or State:** The FY2025 budget includes a decrease due to a decrease in grant funding.

**Charges & Services:** The FY2025 budget includes a decrease of \$700,000 due to the reduction of the gas extraction lease. Solid Waste is requesting an appropriation from legislators for a gas management, utilization and optimization study.

**Miscellaneous:** The FY2025 budget includes a \$300,000 increase due to a projected increase in interest income.



# Solid Waste Expenditures

## Solid Waste Expenditures

CATEGORY	ACTUAL FY2022	ACTUAL FY2023	ADOPTED BUDGET FY2024	YEAR-END PROJECTION FY2024	RECOMMENDED BUDGET FY2025	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Personnel	\$ 2,555,703	\$ 3,234,383	\$ 4,931,639	\$ 4,086,393	\$ 5,007,340	1.5%
Supplies & Materials	1,143,402	1,351,502	1,229,125	1,403,334	1,945,260	58.3%
Other Operating	8,877,606	9,541,802	7,310,486	7,463,162	13,370,653	82.9%
Charges & Services	36,904	24,104	50,000	30,000	30,000	-40.0%
Capital Outlay	-	-	13,698,487	8,180,490	667,000	-95.1%
Transfers Out	-	-	-	-	-	-
<b>Total Solid Waste Fund</b>	<b>\$ 12,613,615</b>	<b>\$ 14,151,791</b>	<b>\$ 27,219,737</b>	<b>\$ 21,163,379</b>	<b>\$ 21,020,253</b>	<b>-22.8%</b>

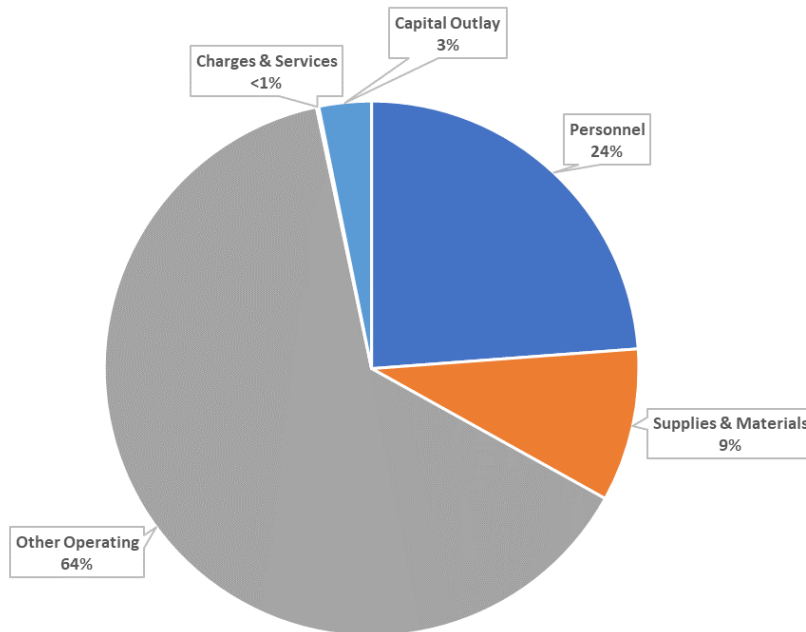
**Notes on variances:**

**Supplies & Materials:** The FY2025 budget includes an increase with the majority of the increase due to fuel.

**Other Operating:** The FY2025 budget includes an increase due to the GFL contract. Also, in the fall, the Finance Director recommended a \$700K post closure amortization increase be included in the FY2025 budget.

**Charges & Services:** The FY2025 budget includes a decrease in the electronic management program.

**Capital Outlay:** The FY2025 budget is decreased due to multiple capital improvement projects, capital outlay and new vehicles being included in the FY2024 budget. The \$6M Ann Street Transfer Station was included in the FY2024 budget and will be re-appropriated to FY2025.



# Solid Waste New Items

## New Vehicles

DEPARTMENT	(A) ADD (R) REPLACE	QTY	REQUESTED	
			UNIT COST	TOTAL COST
<b>Solid Waste</b>		<b>1</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>
4x4 Four Door Truck	A	1	32,000	32,000
<b>Total Solid Waste Fund</b>			<b>\$ 32,000</b>	<b>\$ 32,000</b>

QTY	TOTAL COST	RECOMMENDED
		STATE OR FEDERAL FUNDING
<b>1</b>	<b>\$ 32,000</b>	<b>\$ -</b>
1	32,000	-
<b>1</b>	<b>\$ 32,000</b>	<b>\$ -</b>

Total Net Cost: \$ 32,000

## Capital Outlay

DEPARTMENT	(A) ADD (R) REPLACE	QTY	REQUESTED	
			UNIT COST	TOTAL COST
<b>Solid Waste</b>		<b>3</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>
Transfer Truck	A	1	180,000	180,000
Styrofoam Densifier	A	1	40,000	40,000
Heavy Duty Grade Welder	A	1	15,000	15,000
<b>Total Solid Waste Fund</b>			<b>\$ 235,000</b>	<b>\$ 235,000</b>

QTY	TOTAL COST	RECOMMENDED
		STATE OR FEDERAL FUNDING
<b>3</b>	<b>\$ 235,000</b>	<b>\$ -</b>
1	180,000	-
1	40,000	-
1	15,000	-
<b>3</b>	<b>\$ 235,000</b>	<b>\$ -</b>

Total Net Cost: \$ 235,000

## Capital Improvement Plan

LOCATION/DESCRIPTION	TOTAL BY PROJECT	TOTAL BY PROJECT				
		FY25	FY26	FY27	FY28	FY29
Landfill Road Improvements	\$ 600,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000
Convenience Center Site Improvements	400,000	-	100,000	100,000	100,000	100,000
Ann Street Environmental Campus Development	2,150,000	50,000	2,100,000	-	-	-
Landfill Expansion Evaluation and Pilot Studies	450,000	50,000	200,000	200,000	-	-
Access Roads for Compost Piles - Wilkes	600,000	200,000	200,000	200,000	-	-
Ann Street Transfer Station	6,400,000	-	200,000	-	200,000	-
Assembly Court Container Site	200,000	200,000	-	-	-	-
Environmental Justice Mitigation Efforts	250,000	-	250,000	-	-	-
Technology Development	200,000	-	200,000	-	-	-
<b>Total Solid Waste CIP</b>	<b>\$ 11,250,000</b>	<b>\$ 600,000</b>	<b>\$ 3,450,000</b>	<b>\$ 600,000</b>	<b>\$ 400,000</b>	<b>\$ 200,000</b>

Located in the heart of Cumberland County, the Crown Complex is a state-of-the-art, five-venue complex comprised of a 4,500-seat arena, a 9,200-square foot ballroom, a 10,880-seat coliseum, an exposition center with 60,000 square feet of unobstructed space, and a 2,440-seat theatre.

The flagship venue of the Crown Complex, the Coliseum, opened in October of 1997 and has continued to set records. This versatile facility contains an ice floor for hockey and ice shows, and easily converts into the ideal venue for world-class concerts, sporting events and other performances.

The Crown Expo Center is designed as a full-service, multi-purpose exhibit and meeting facility. The Expo boasts 60,000 square feet of unobstructed event space that can be adjusted in size to meet the needs of any client.

The Ballroom and Hospitality area is a 9,200-square foot space utilized for meetings and gatherings. Easily adaptable to theatre or classroom style seating for speaking presentations, the Ballroom is also an ideal location for wedding receptions, proms, anniversary dinners and more. An in-house, connected kitchen provides complete food service to all facilities throughout the Complex.

The Crown Theatre seats over 2,400 and showcases a wide range of theatrical events, concerts and comedy shows. The theatre hosts concerts, family and special entertainment as well as a variety of Broadway productions to compliment an assortment of community events.

The Crown Arena has the capability to meet the needs of a wide range of activities including catered functions, exhibitions, banquets, rodeos, circuses, basketball, wrestling, concerts and other sporting events. The Arena seats up to 4,500 and provides 11,552 square feet of unobstructed space.

Revenue from Food and Beverage taxes is used to support the Crown Complex.



# Crown Complex Fund Summary

Enterprise Funds

CATEGORY	ACTUAL FY2022	ACTUAL FY2023	ADOPTED BUDGET FY2024	YEAR-END PROJECTION FY2024	RECOMMENDED BUDGET FY2025	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
<b>Crown Complex - Revenue</b>						
Federal Or State	\$ -	\$ 9,173	\$ -	\$ 22,936	\$ -	0.0%
Miscellaneous	4,229	90,703	35,000	132,461	135,000	285.7%
Transfers In	8,615,191	10,434,435	9,462,698	8,161,779	9,500,861	0.4%
<b>Total Revenue</b>	<b>\$ 8,619,420</b>	<b>\$ 10,534,311</b>	<b>\$ 9,497,698</b>	<b>\$ 8,317,176</b>	<b>\$ 9,635,861</b>	<b>1.5%</b>
<b>Crown Complex - Expense</b>						
Operating	\$ 2,099,310	\$ 2,125,656	\$ 172,037	\$ 154,813	\$ 165,172	-4.0%
Maintenance & Repairs	195,751	76,063	-	40,000	1,313,607	0.0%
Charges & Services	3,095,127	3,040,666	5,610,661	5,650,661	5,707,082	1.7%
Capital Outlay	166,229	125,890	3,715,000	1,681,810	2,450,000	-34.1%
<b>Total Expense</b>	<b>\$ 5,556,417</b>	<b>\$ 5,368,275</b>	<b>\$ 9,497,698</b>	<b>\$ 7,527,284</b>	<b>\$ 9,635,861</b>	<b>1.5%</b>
<b>Total Crown Complex Fund</b>	<b>\$ 3,063,003</b>	<b>\$ 5,166,036</b>	<b>\$ -</b>	<b>\$ 789,892</b>	<b>\$ -</b>	<b>0.0%</b>

**Notes on variances:**

**Miscellaneous:** The FY2025 budget includes a \$100,000 increase due to a projected increase in interest income.

**Capital Outlay:** The FY2024 budget included \$3,715,000 in Capital Improvement Plan Items. The FY2025 budget includes a reduced amount of \$2,450,000. The detail of the projects is shown in the Crown Complex new items.

# Crown Complex New Items

Enterprise Funds

## Capital Investment Fund

PRIORITY	LOCATION	TOTAL BY PROJECT	RECOMMENDED BY E&I	FY25	FY26	FY27	FY28	FY29
1	Expo Chiller Replacement	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
2	Coliseum Sound System Replacement	1,250,000	1,250,000	1,250,000	-	-	-	-
3	Coliseum Marquee Replacement	250,000	250,000	250,000	-	-	-	-
4	Coliseum Bathrooms Remodel	500,000	500,000	250,000	250,000	-	-	-
5	Expo Replace Air Walls	900,000	900,000	-	1,100,000	-	-	-
6	Expo Concrete Resealing	100,000	100,000	100,000	-	-	-	-
7	Unidentified Capital Improvement Needs	500,000	500,000	100,000	100,000	100,000	100,000	100,000
8	Crown Interior Painting	100,000	100,000	100,000	-	-	-	-
9	Coliseum Replace Refrigerant Lines and Condenser Units	200,000	200,000	-	50,000	50,000	50,000	50,000
10	Coliseum Back of House Floor Resurfacing	100,000	100,000	-	100,000	-	-	-
11	Coliseum Security System Upgrades and Expansion	300,000	300,000	-	-	-	-	300,000
12	Coliseum Spotlight Replacement	100,000	100,000	-	-	-	-	100,000
13	Coliseum Blue Padded Chair Replacement	100,000	100,000	-	-	-	-	100,000
14	Coliseum Stage Replacement	150,000	150,000	-	-	-	-	150,000
15	Coliseum Concert Curtain System Replacement	150,000	150,000	-	-	-	-	150,000
<b>Total Crown CIP</b>		<b>\$ 5,100,000</b>	<b>\$ 5,100,000</b>	<b>\$ 2,450,000</b>	<b>\$ 1,600,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 950,000</b>

# Debt Service Projections

Enterprise Funds

## Debt Service Projections

Debt	FY2024 Projections	FY2025 Recommended	FY2026 Projected	FY2027 Projected	FY2028 Projected
<b>Crown Complex</b>					
LOBS Refunding Series 2019	\$ 4,174,316	\$ 2,891,394	\$ 934,229	\$ 915,679	\$ -
<b>Total Crown Complex</b>	<u>4,174,316</u>	<u>2,891,394</u>	<u>934,229</u>	<u>915,679</u>	<u>-</u>
<b>Water &amp; Sewer Projects</b>					
Overhills Park Water and Sewer Revenue Bonds 2018	\$ 53,018	\$ 52,483	\$ 52,948	\$ 53,397	\$ 52,822
NORCRESS	65,528	66,414	66,218	65,980	65,702
Southpoint Water	4,996	4,996	4,996	4,996	4,996
<b>Total Water &amp; Sewer Projects</b>	<u>123,542</u>	<u>123,893</u>	<u>124,162</u>	<u>124,373</u>	<u>123,520</u>
<b>Enterprise Funds Debt Service</b>	<u>\$ 4,297,858</u>	<u>\$ 3,015,287</u>	<u>\$ 1,058,391</u>	<u>\$ 1,040,052</u>	<u>\$ 123,520</u>



# Fee Changes

## Enterprise Funds

### Enterprise Fund

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2024	REQUESTED FEE CHANGE FY2025	RECOMMENDED FEE FY2025	NOTES
<b>Public Utilities</b>				
<b>Overhills Park Water and Sewer District Sanitary Sewer Rates</b>				
Operations and Maintenance Fee	\$12.08	\$12.68	\$12.68	The Board of Commissioners approved a multi-year progressive rate increase on 5/16/2022 which took effect on 7/1/2022.
Flat Rate Usage Charge	\$26.78	\$28.11	\$28.11	
<b>NORCRESS Water and Sewer District Sanitary Sewer Rates</b>				
<b>Residential Rates</b>				
Operations and Maintenance Fee	\$6.83	\$7.18	\$7.18	The Board of Commissioners approved a multi-year progressive rate increase on 5/16/2022 which takes effect on 7/1/2022.
Sewer Usage Charge	\$9.98 per 1,000 gallons	\$10.48 per 1,000 gallons	\$10.48 per 1,000 gallons	
Commercial Rates				
Operations and Maintenance Fee	\$7.88	\$8.28	\$8.28	
Sewer Usage Charge	\$10.50 per 1,000 gallons	\$11.03 per 1,000 gallons	\$11.03 per 1,000 gallons	
<b>Flat Rate</b>				
Operations and Maintenance Fee	\$6.83	\$7.18	\$7.18	
Flat Rate Usage Charge	\$47.25	\$49.62	\$49.62	
<b>Industrial Rates</b>				
Operations and Maintenance Fee	\$3.45 per 1,000 gallons	\$3.97 per 1,000 gallons	\$3.97 per 1,000 gallons	
Industrial Usage Charge	\$12.65 per 1,000 gallons	\$14.55 per 1,000 gallons	\$14.55 per 1,000 gallons	
<b>Solid Waste</b>				
<b>Ann Street Landfill</b>				
Tire Disposal Fee	\$61 per ton or \$3.05 per 100lbs	\$65 per ton or \$3.25 per 100lbs	\$65 per ton or \$3.25 per 100lbs	Fuel surcharge is calculated based on fuel cost at the beginning of each fiscal year per contract terms. During the last contract term, a contract amendment was necessary to accommodate the cost of rising fuel prices.
<b>Wilkes Road T &amp; P Landfill</b>				
City of Fayetteville Yard Waste Rate	\$9.25 per ton or \$4.7 per 100lbs	\$11.25 per ton or \$5.57 per 100lbs	\$11.25 per ton or \$5.57 per 100lbs	Per memorandum agreement with the City of Fayetteville dated August 6, 2018, City rates are 50% compliance, therefore their rate should be increased to \$11.25.
Wooden pallets, clean lumber, clean logs (no leaves or pine straw)	\$9.25 per ton or \$4.7 per 100lbs	\$11.25 per ton or \$5.57 per 100lbs	\$11.25 per ton or \$5.57 per 100lbs	Rate is to incentivize logs and dimensional lumber at 50% of full rate.
County Availability Fee	\$93.00	\$130.00	\$130.00	The proposed increase is to maintain long-term viability of the fund for expansion, construction of a transfer station, equipment replacement, closure and post closure care costs.



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# Revenues

## All Funds Summary

CATEGORY/FUND	ACTUAL FY2022	ACTUAL FY2023	ADOPTED BUDGET FY2024	YEAR-END PROJECTION FY2024	RECOMMENDED FY2025
<b>General Funds</b>					
101 - General Fund	\$ 356,038,189	\$ 385,383,902	\$ 381,892,927	\$ 394,426,616	\$ 395,406,944
106 - County School Fund	20,834,870	22,909,326	17,880,901	27,556,280	18,648,082
107 - Capital Investment Fund	94,987,990	46,982,233	37,794,362	77,948,522	32,525,212
<b>General Funds Total</b>	<b>\$ 471,861,049</b>	<b>\$ 455,275,461</b>	<b>\$ 437,568,190</b>	<b>\$ 499,931,418</b>	<b>\$ 446,580,238</b>
<b>Special Revenue Funds</b>					
200 - Food And Beverage Fund	\$ 8,991,878	\$ 10,143,277	\$ 11,512,979	\$ 10,209,872	\$ 10,245,000
201 - Intergovernmental Fund	3,868,853	3,138,478	2,691,005	2,691,005	2,554,382
204 - Federal Drug Forfeiture Fund	296,094	240,526	247,500	314,149	189,000
205 - Federal Drug Justice Fund	8,147	1,068	29,500	25,059	24,500
206 - State Drug Forfeiture Fund	40,127	65,516	36,000	32,700	32,700
207 - Inmate Welfare Fund	499,880	504,606	377,994	511,400	467,000
210 - School Fines & Forfeitures Fund	14,600	16,800	16,500	3,000	16,500
215 - Animal Medical	591	9,646	10,000	32,550	10,000
220 - Special Fire District Fund	11,523,802	11,838,865	12,050,274	12,279,891	12,172,374
241 - Innovative Court Program Fund	230,062	17,198	-	132,317	682,945
242 - Human Trafficking Worth Fund	225,130	41,028	-	16,908	102,895
243 - Stream Restoration Grant Fund	-	2,014,401	-	2,018,455	-
244 - SCIF Homeless Grant Fund	1,000,000	12,186	-	300,000	-
245 - Juvenile Crime Prevention Fund	2,122,677	2,164,270	2,291,392	2,305,796	2,511,157
247 - Linden Little River Park Fund	-	100,635	-	8,350	-
248 - Flea Hill Fund	85	982	-	1,479	-
249 - Opioid Settlement Fund	-	-	-	2,479,740	1,352,016
250 - Recreation Fund	4,590,956	4,952,816	5,559,917	5,956,350	5,580,005
252 - Cumberland Industrial Center Sewer Fund	-	-	-	1,791,409	-
260 - Emergency Telephone System Fund	666,124	1,105,452	679,315	716,772	426,949
264 - CDBG-Disaster Recovery Fund	103,408	15,757	-	21,562	-
265 - County CD Fund	1,669,182	1,309,947	1,442,754	2,437,668	1,953,166
266 - CD Home Fund	193,792	315,850	3,869,667	969,563	4,062,963
267 - CD Support Housing Fund	334,690	349,932	668,889	417,068	721,155
269 - Emergency Rental Assist Fund	7,782,015	5,075,786	350,000	350,592	350,000
273 - MPO Admin Fund	-	370,812	603,389	647,076	637,197
274 - MPO Direct Attributable Fund	-	95,141	800,000	560,000	147,971
275 - Transit Planning Fund	75,106	67,976	146,332	146,332	162,686
276 - US DOT 104 Fund	494,787	396,726	668,950	646,700	650,510
277 - NC Elderly-Handi Transport Fund	794,252	998,859	1,359,623	1,329,459	1,419,306
280 - Representative Payee Fund	745,774	928,568	1,062,200	1,062,200	1,062,200
285 - Tourism Develop Authority Fund	8,232,704	8,453,258	8,976,047	9,023,207	9,925,597
<b>Special Revenue Funds Total</b>	<b>\$ 54,504,716</b>	<b>\$ 54,746,362</b>	<b>\$ 55,450,227</b>	<b>\$ 59,438,629</b>	<b>\$ 57,460,174</b>

# Revenues

## All Funds Summary

CATEGORY/FUND	ACTUAL FY2022	ACTUAL FY2023	ADOPTED BUDGET FY2024	YEAR-END PROJECTION FY2024	RECOMMENDED FY2025
<b>Permanent Fund</b>					
510 - Cemetery Trust Fund	\$ 4,864	\$ 2,754	\$ 2,800	\$ 4,569	\$ 30,125
<b>Permanent Fund Total</b>	<b>\$ 4,864</b>	<b>\$ 2,754</b>	<b>\$ 2,800</b>	<b>\$ 4,569</b>	<b>\$ 30,125</b>
<b>Enterprise Funds</b>					
600 - Crown Complex Fund	\$ 8,621,445	\$ 10,534,310	\$ 9,497,698	\$ 8,317,176	\$ 9,635,861
601 - Crown Motel Fund	2,015,528	2,076,617	2,194,971	2,224,155	2,216,921
602 - Crown Debt Service Fund	4,358,515	4,270,029	4,174,316	4,174,315	2,891,394
605 - Norcross Water And Sewer Fund	1,106,315	1,434,658	1,317,983	513,989	1,092,191
606 - Kelly Hills Water & Sewer Fund	99,995	107,896	117,947	121,437	122,971
607 - Southpoint Water & Sewer Fund	70,918	64,401	48,068	69,442	51,019
608 - Overhills Water & Sewer Fund	146,932	152,685	153,207	156,438	364,119
609 - Bragg Estates Water & Sewer Fund	124,114	-	-	-	-
625 - Solid Waste Fund	12,593,857	13,233,472	27,219,737	16,423,434	21,020,253
<b>Enterprise Funds Total</b>	<b>\$ 29,137,619</b>	<b>\$ 31,874,068</b>	<b>\$ 44,723,927</b>	<b>\$ 32,000,386</b>	<b>\$ 37,394,729</b>
<b>Internal Service Funds</b>					
800 - Workers Compensation Fund	\$ 2,093,228	\$ 2,469,734	\$ 2,575,595	\$ 2,646,893	\$ 3,065,258
801 - Group Insurance Fund	27,223,292	36,205,398	33,756,755	36,585,152	37,934,757
802 - Employee Benefit Fund	417,892	411,675	460,000	445,209	460,150
803 - Vehicle Insurance Fund	1,024,510	1,108,667	1,175,000	1,198,396	1,275,000
806 - General Litigation Fund	100,661	143,161	104,200	106,549	108,000
<b>Internal Service Funds Total</b>	<b>\$ 30,859,583</b>	<b>\$ 40,338,635</b>	<b>\$ 38,071,550</b>	<b>\$ 40,982,199</b>	<b>\$ 42,843,165</b>
<b>Total All Funds</b>	<b>\$ 586,367,831</b>	<b>\$ 582,237,280</b>	<b>\$ 575,816,694</b>	<b>\$ 632,357,201</b>	<b>\$ 584,308,431</b>

# Expenditures

## All Funds Summary

CATEGORY/FUND	ACTUAL FY2022	ACTUAL FY2023	ADOPTED BUDGET FY2024	YEAR-END PROJECTION FY2024	RECOMMENDED FY2025
<b>General Funds</b>					
101 - General Fund	\$ 381,246,872	\$ 363,452,321	\$ 381,892,927	\$ 380,106,620	\$ 395,406,944
106 - County School Fund	15,900,560	14,909,203	17,880,901	11,380,747	18,648,082
107 - Capital Investment Fund	29,260,766	26,710,800	37,794,362	70,356,430	32,525,212
<b>General Funds Total</b>	<b>\$ 426,408,198</b>	<b>\$ 405,072,324</b>	<b>\$ 437,568,190</b>	<b>\$ 461,843,797</b>	<b>\$ 446,580,238</b>
<b>Special Revenue Funds</b>					
200 - Food And Beverage Fund	\$ 11,786,280	\$ 12,572,345	\$ 11,512,979	\$ 10,209,872	\$ 10,245,000
201 - Intergovernmental Fund	3,832,065	3,087,196	2,691,005	2,691,005	2,554,382
204 - Federal Drug Forfeiture Fund	66,804	189,403	247,500	314,149	189,000
205 - Federal Drug Justice Fund	14,395	19,898	29,500	25,059	24,500
206 - State Drug Forfeiture Fund	-	32,053	36,000	32,700	32,700
207 - Inmate Welfare Fund	252,263	423,641	377,994	511,400	467,000
210 - School Fines & Forfeitures Fund	14,600	16,800	16,500	3,000	16,500
215 - Animal Medical	2,066	8,310	10,000	56,600	10,000
220 - Special Fire District Fund	11,118,446	11,633,474	12,050,274	12,182,477	12,172,374
241 - Innovative Court Program Fund	102,918	144,343	-	132,317	682,945
242 - Human Trafficking Worth Fund	8,430	175,672	-	16,908	102,895
243 - Stream Restoration Grant Fund	-	-	-	2,000,000	-
244 - SCIF Homeless Grant Fund	-	89,464	-	307,084	-
245 - Juvenile Crime Prevention Fund	2,127,643	2,166,169	2,291,392	2,350,943	2,511,157
247 - Linden Little River Park Fund	-	91,649	-	8,350	-
248 - Flea Hill Fund	-	-	-	-	-
249 - Opioid Settlement Fund	-	-	-	343,610	1,352,016
250 - Recreation Fund	4,575,828	4,903,816	5,559,917	5,956,350	5,580,005
252 - Cumberland Industrial Center Sewer Fund	155,389	144,981	-	1,650,131	-
260 - Emergency Telephone System Fund	2,156,417	839,823	679,315	425,132	426,949
264 - CDBG-Disaster Recovery Fund	102,100	19,222	-	-	-
265 - County CD Fund	1,528,872	1,380,195	1,442,754	2,437,668	1,953,166
266 - CD Home Fund	310,426	262,167	3,869,667	969,563	4,062,963
267 - CD Support Housing Fund	318,192	398,387	668,889	417,068	721,155
269 - Emergency Rental Assist Fund	7,775,965	5,044,157	350,000	350,000	350,000
273 - MPO Admin Fund	-	414,499	603,389	575,126	637,197
274 - MPO Direct Attributable Fund	-	95,141	800,000	500,000	147,971
275 - Transit Planning Fund	75,106	67,976	146,332	146,332	162,686
276 - UD DOT 104 Fund	495,106	396,726	668,950	646,700	650,510
277 - NC Elderly-Handi Transport Fund	836,229	988,615	1,359,623	1,329,220	1,419,306
280 - Representative Payee Fund	766,908	943,167	1,062,200	1,062,200	1,062,200
285 - Tourism Develop Authority Fund	8,043,026	7,601,505	8,976,047	8,942,493	9,925,597
<b>Special Revenue Funds Total</b>	<b>\$ 56,465,474</b>	<b>\$ 54,150,794</b>	<b>\$ 55,450,227</b>	<b>\$ 56,593,457</b>	<b>\$ 57,460,174</b>

# Expenditures

## All Funds Summary

CATEGORY/FUND	ACTUAL FY2022	ACTUAL FY2023	ADOPTED BUDGET FY2024	YEAR-END PROJECTION FY2024	RECOMMENDED FY2025
<b>Permanent Fund</b>					
510 - Cemetery Trust Fund	\$ 2,133	\$ 2,715	\$ 2,800	\$ 2,800	\$ 30,125
<b>Permanent Fund Total</b>	<b>\$ 2,133</b>	<b>\$ 2,715</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	<b>\$ 30,125</b>
<b>Enterprise Funds</b>					
600 - Crown Complex Fund	\$ 5,556,417	\$ 5,368,275	\$ 9,497,698	\$ 7,527,284	\$ 9,635,861
601 - Crown Motel Fund	3,752,879	2,195,793	2,194,971	2,183,662	2,216,921
602 - Crown Debt Service Fund	312,871	247,325	4,174,316	4,174,315	2,891,394
605 - Norcross Water And Sewer Fund	645,889	1,045,588	1,317,983	834,576	1,092,191
606 - Kelly Hills Water & Sewer Fund	93,367	111,875	117,947	63,773	122,971
607 - Southpoint Water & Sewer Fund	31,424	27,150	48,068	20,320	51,019
608 - Overhills Water & Sewer Fund	86,140	87,264	153,207	93,346	364,119
609 - Bragg Estates Water & Sewer Fund	-	-	-	-	-
625 - Solid Waste Fund	12,613,615	14,151,791	27,219,737	21,163,379	21,020,253
<b>Enterprise Funds Total</b>	<b>\$ 23,092,602</b>	<b>\$ 23,235,061</b>	<b>\$ 44,723,927</b>	<b>\$ 36,060,655</b>	<b>\$ 37,394,729</b>
<b>Internal Service Funds</b>					
800 - Workers Compensation Fund	\$ 1,047,106	\$ 1,369,328	\$ 2,575,595	\$ 1,356,197	\$ 3,065,258
801 - Group Insurance Fund	30,349,756	30,974,912	33,756,755	34,741,591	37,934,757
802 - Employee Benefit Fund	404,694	390,099	460,000	454,052	460,150
803 - Vehicle Insurance Fund	896,234	996,118	1,175,000	976,596	1,275,000
806 - General Litigation Fund	28,532	123,996	104,200	218,420	108,000
<b>Internal Service Funds Total</b>	<b>\$ 32,726,322</b>	<b>\$ 33,854,453</b>	<b>\$ 38,071,550</b>	<b>\$ 37,746,856</b>	<b>\$ 42,843,165</b>
<b>Total All Funds</b>	<b>\$ 538,694,729</b>	<b>\$ 516,315,347</b>	<b>\$ 575,816,694</b>	<b>\$ 592,247,565</b>	<b>\$ 584,308,431</b>

# Capital Outlay

## All Funds Summary

Capital Outlay items are land, buildings, machinery, furniture, fixtures and equipment that have a useful economic life of more than one year. Capital assets are also called fixed assets. The capitalization threshold for fixed assets is \$5,000 and \$7,500 for capital improvements. These expenditures are budgeted in the various funds' operating budgets.

### Other Funds

DEPARTMENT	(A) ADD (R) REPLACE	QTY	REQUESTED		RECOMMENDED	
			UNIT COST	TOTAL COST	QTY	TOTAL COST
<b>Community Development</b>		<b>1</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>1</b>	<b>\$ 190,000</b>
Acquisition of Land	A	1	190,000	190,000	1	190,000
<b>Federal Drug Forfeiture</b>		<b>2</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>2</b>	<b>\$ 60,000</b>
Miscellaneous Equipment	R	1	30,000	30,000	1	30,000
Replacement Rifles, Tasers and Handguns	R	1	30,000	30,000	1	30,000
<b>Inmate Canteen</b>		<b>5</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>5</b>	<b>\$ 140,000</b>
Laundry Equipment	R	1	35,000	35,000	1	35,000
Kitchen Equipment	R	1	35,000	35,000	1	35,000
Dental Equipment	R	1	20,000	20,000	1	20,000
Building & Door Equipment	R	1	35,000	35,000	1	35,000
Expansion of Camera System	R	1	15,000	15,000	1	15,000
<b>Parks and Recreation</b>		<b>1</b>	<b>\$ 243,000</b>	<b>\$ 243,000</b>	<b>1</b>	<b>\$ 243,000</b>
HVAC Equipment	R	1	243,000	243,000	1	243,000
<b>Total Other Funds</b>			<b>\$ 633,000</b>	<b>\$ 633,000</b>	<b>9</b>	<b>\$ 633,000</b>

### Permanent Fund

DEPARTMENT	(A) ADD (R) REPLACE	QTY	REQUESTED		RECOMMENDED	
			UNIT COST	TOTAL COST	QTY	TOTAL COST
<b>Cemetery Fund</b>		<b>1</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>1</b>	<b>\$ 26,500</b>
Parking Lot Replacements	R	1	26,500	26,500	1	26,500
<b>Total Permanent Funds</b>			<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>1</b>	<b>\$ 26,500</b>

# Fee Changes

## All Funds Summary

### Other Fund

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2024	REQUESTED FEE CHANGE FY2025
<b>Community Development</b>		
Investor Application Fee	\$50 non-refundable	\$75 non-refundable

RECOMMENDED FEE FY2025	NOTES
\$75 non-refundable	An increase is needed due to the increase in the cost of pulling credit reports to determine investor creditworthiness. The department has had to absorb the increased cost due to the application fee being unchanged.

### Permanent Fund

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2024	REQUESTED FEE CHANGE FY2025
<b>Cemetery</b>		
Burial Fee	\$800.00	\$1,200.00

RECOMMENDED FEE FY2025	NOTES
\$1,200.00	Funds are used for the upkeep and maintenance of the cemetery, and/or the equipment used at the cemetery.



**ABC** – Alcoholic Beverage Control. North Carolina allows communities to establish local Alcoholic Beverage Control (ABC) boards for the sale of liquor in their communities, with liquor profits distributed back to those communities, thereby reducing the need to increase local property taxes.

**ACFR** – Annual Comprehensive Financial Report. The ACFR is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

**ADM** – Average Daily Membership. The ADM is the average number of students enrolled in school each day over a certain time period.

**AHP** – Affordable Housing Program. The Affordable Housing Program (AHP) subsidies in Cumberland County must be used for one of two purposes: to finance the purchase, construction, and/or rehabilitation of owner-occupied housing for very low, low, and moderate-income households; or to finance the purchase, construction, and/or rehabilitation of rental housing for very low, low, and moderate-income households.

**ARPA** – American Rescue Plan Act. The American Rescue Plan Act (commonly known as “ARPA” or “ARP”) was signed into law on March 11, 2021, to provide additional financial relief in the wake of the COVID-19 pandemic.

**Balanced Budget** – A budget is balanced when planned expenditures equal anticipated revenues.

**BCCCP** – Breast and Cervical Cancer Control Program. The North Carolina Breast and Cervical Cancer Control Program (NC BCCCP) provides free or low-cost breast and cervical cancer screenings and follow-up to eligible women in North Carolina.

**BLET** – Basic Law Enforcement Training

**BMP** – Best Management Practice. Best management practices (BMPs) is a term used in the United States and Canada to describe a type of water pollution control.

**BOCC** – Board of County Commissioners

**BOE** – Board of Education

**Budgetary Basis** – Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**CAB** – Completing Access to Broadband. The Completing Access to Broadband (CAB) program provides an opportunity for individual NC counties to partner with the NC Department of Information Technology (NCDIT) to fund broadband deployment projects in unserved areas of each county.

**Capital Outlay** – Capital Outlay items are land, buildings, machinery, furniture, fixtures and equipment that have a useful economic life of more than one year. Capital assets are also called fixed assets. The capitalization threshold for fixed assets is \$5,000 and \$7,500 for capital improvements. These expenditures are budgeted in the various funds’ operating budgets.

**CCAP** – Community Conservation Assistance Program. The purpose of the Community Conservation Assistance Program (CCAP) is to reduce the delivery of nonpoint source pollution into the waters of the State of NC by installing best management practices on developed lands not directly involved in agricultural production.

**CCDF** - Child Care and Development Fund. The Childcare and Development Fund (CCDF) is the primary Federal funding source devoted to providing low-income families that are working or participating in education and training with help paying for childcare and improving the quality of childcare for all children.

**CCPL** – Cumberland County Public Library

**CCS** – Cumberland County Schools

**CD** – Community Development

**CDBG** – Community Development Block Grant. The Community Development Block Grant (CDBG) Program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

**CDBG-DR** – Community Development Block Grant Disaster Recovery. The US Department of Housing and Urban Development provides flexible Community Development Block Grant Disaster Recovery (CDBG-DR) funds to help cities, counties, and states to recover from Presidentially declared disasters.

**C&D** - Construction and Demolition. Construction and Demolition (C&D) debris is a type of waste that is not included in municipal solid waste (MSW). Materials included in the C&D debris generation estimates are steel, wood products, drywall and plaster, brick and clay tile, asphalt shingles, concrete, and asphalt concrete. These materials are used in buildings, roads and bridges, and other sectors.

**CFR** – Code of Federal Regulations

**CFVH** – Cape Fear Valley Health

**CHA** – Community Health Assessment

**CIF** – Capital Investment Fund. This is an extension of the General Fund and is based on a model approved by the Board of Commissioners each year. The model lists various capital projects that will be funded over the course of time.

**CIP** – Capital Improvement Plan. The Cumberland County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects that includes estimated project costs and funding sources the County expects to carry out over five years. A capital project is defined as construction, renovation, or demolition project, or acquisition of land or other assets, valued more than \$100,000, and with a useful life of at least five years.

**COLA** – Cost-of-Living Adjustment. A COLA is an increase in salaries to offset the adverse effect of inflation on employees' compensation

**COPS** – Certificates of Participation Bonds. A certificate of participation (COP) is a type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues.

**COVID-19** - Coronavirus disease (COVID-19) is an infectious disease caused by the SARS-CoV-2 virus.

**CSE** – Child Support Enforcement. Child Support Enforcement (CSE) is a national program established by Congress in 1975 to ensure that both parents are responsible for the support of their children to the best of their ability.

**DEI** – Diversity, Equity & Inclusion. DEI refers to organizational frameworks which seek to promote the fair treatment and full participation of all people, particularly groups who have historically been underrepresented or subject to discrimination based on identity or disability.

**DEIAC** - Diversity, Equity, and Inclusion Advisory Committee. The Cumberland County Diversity, Equity, and Inclusion Advisory Committee (DEIAC) remains committed to fostering a more inclusive and equitable environment within the County. Through strategic initiatives and collaborative efforts, the Committee works with stakeholders across County government to implement the County's DEI Strategic Plan.

**DOT** – Department of Transportation

**D-SNAP** – Disaster Supplemental Nutritional Assistance Program. The Disaster Supplemental Nutrition Assistance Program (D-SNAP) gives food assistance to low-income households with food loss or damage caused by a natural disaster.

**DSS** – Department of Social Services

**DWI** – Driving While Impaired

**E&I** – Engineering and Infrastructure

**EDTAP** – Elderly and Disabled Transportation Assistance Program. The Elderly and Disabled Transportation Assistance Program (EDTAP) provides operating assistance funds for the transportation of the state’s elderly and disabled citizens.

**EFT** – Electronic Fund Transfer. EFT is used to move money from one account to another. The transaction is completed electronically, and the two accounts can be at the same financial institution or different financial institutions.

**EHR** – Electronic Health Record

**EKG** – Electrocardiogram. An electrocardiogram (EKG) is a test to record the electrical signals in the heart.

**EMC** – Electric Membership Corporation

**EMS** – Emergency Medical Services

**EMMA** – Electronic Municipal Market Access. The Electronic Municipal Market Access (EMMA) website is the municipal market’s free source of data and information on virtually all municipal bonds.

**EOC** – Emergency Operations Center

**ERA** – Emergency Rental Assistance

**ERAP** – Emergency Rental Assistance Program. The Emergency Rental Assistance program provides funding for government entities to assist households unable to pay rent or utilities.

**ESHPP** – Emergency Supplemental Historic Preservation Fund. The Emergency Supplemental Historic Preservation Fund (ESHPP) grants help communities repair historic buildings and prepare for future storm events.

**FAMPO** – Fayetteville Area Metropolitan Planning Organization. The goal of the Fayetteville Area Metropolitan Planning Organization (FAMPO) is to develop plans that will provide the safest and most efficient transportation while protecting and enhancing the environment.

**FAST** – Families Accessing Services through Technology. North Carolina Families Accessing Services through Technology (NC FAST) is a program designed to improve the way the NC Department of Health and Human Services and county departments of social services do business.

**FD** - Fund

**FEMA** – Federal Emergency Management Agency

**Fixed Assets** – The capitalization threshold for Cumberland County is as follows: \$5,000 for fixed assets, \$7,500 for capital improvements.

**FM** – Fire Marshal

**FNS** – Food and Nutrition Services. Food and Nutrition Services (FNS, also known as Food Stamps) is a program that helps eligible people with limited incomes supplement their budgets so they can purchase food.

**FTCC** – Fayetteville Technical Community College

**FTE** – Full-Time Equivalent

**Fund Balance** – A surplus of cash that has accumulated as a result of actual revenues exceeding actual expenditures; is sometimes referred to as the “savings account” of an organization. [G.S. 159-8(a)]. Cumberland County will maintain a General Fund Balance of 10% or more, exceeding the minimum recommended by the Local Government Commission of 8%.

**FVPSA** – Family Violence Prevention and Services Act. The Family Violence Prevention and Services Act (FVPSA) provides the primary federal funding stream dedicated to the support of emergency shelter and supportive services for victims of domestic violence and their dependents.

**GAAP** – Generally Accepted Accounting Principles. GAAP is a set of generally accepted accounting principles widely used in the U.S. for financial reporting by corporations and government entities.

**Gap Financing** – is a term mostly associated with mortgage loans and property loans such as a bridge loan. It is an interim loan given to finance the difference between the floor loan and the maximum permanent load as committed.

**GASB** – Government Accounting Standards Board. The Governmental Accounting Standards Board (GASB) is the independent, private-sector organization based in Norwalk, Connecticut, that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

**GFOA** – Government Finance Officers Association.

**GIS** – Geographic Information Systems

**G.O.** – General Obligation. A general obligation bond (G.O. bond) is a [municipal bond](#) backed solely by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project.

**HIV** – Human Immunodeficiency Virus. HIV is a virus that attacks the body's immune system.

**HOME Grant** – Housing and Urban Development Home Investment Partnership Program. HOME is the largest federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.

**HMO** – Health Maintenance Organization. In terms of Health Insurance, HMOs are a network of service providers (typically doctors) that are available within your insurance plan.

**HR** – Human Resources

**HRIS** – Human Resources Information System

**HUD** – Housing and Urban Development

**HVAC** – Heating, Ventilation and Air Conditioning

**IAED** – International Academies of Emergency Dispatch. The IAED is the standard-setting organization for emergency dispatch and response services worldwide, and is the leading body of emergency dispatch experts

**ICC** – International Code Council. The International Code Council is the leading global source of model codes and standards and building safety solutions that include product evaluation, accreditation, technology, training, and certification.

**IS ERP** – Information Services Enterprise Resource Planning

**ITS** – Innovation and Technology Services

**IUD** – Intrauterine Device

**IVR** – Interactive Voice Response

**JCPC** – Juvenile Crime Prevention Council

**KPI** – Key Performance Indicators. KPIs are quantifiable data that are often used to measure how an organization is performing.

**LEO** – Law Enforcement Officer

**LEPC** – Local Emergency Planning Committee. NC Local Emergency Planning Committees (LEPCs) must develop an emergency response plan, review the plan at least annually, and provide information about chemicals in the community to citizens.

**LGBFCA** – Local Government Budget and Fiscal Control Act. The Local Government Budget and Fiscal Control Act, G.S. Ch. 159, Art. 3 (LGBFCA), provides a basic framework for the preparation and enactment of the budget ordinance.

**LGC** – Local Government Commission. The Local Government Commission or LGC, established by G.S. 159-3, provides assistance to local governments and public authorities in North Carolina.

**LGERS** – Local Government Retirement System

**LOBS** – Limited Obligation Bond Series. LOBS are debt secured by a capital project and are issued without voter authorization.

**LRR** – Live Release Rate. Live Release Rate (LRR) is a measure used by Animal Services and is calculated based off the total number of live outcomes divided by the total number of outcomes from the shelter.

**LVP** – Luxury Vinyl Plank. Luxury Vinyl Plank (LVP) is vinyl flooring designed in planks to resemble traditional hardwood floor planks.

**M&R** – Maintenance and Repairs. Qualifying maintenance and repair items are projects associated with a one-time cost not to exceed \$99,999 and are anticipated to be completed within the fiscal year. Maintenance and repair projects are funded through the Capital Investment Fund.

**MOU** – Memorandums of Understanding

**MDP** – Misdemeanor Diversion Program. The purpose of the Cumberland County MDP is to divert first-time arrests (16 and 17-year-olds) or citations for eligible misdemeanor charges.

**MPO** – Metropolitan Planning Organization. A Metropolitan Planning Organization (MPO) is an agency created by federal law to provide local elected officials input into the planning and implementation of federal transportation funds to metropolitan areas with populations of greater than 50,000.

**MSW** – Municipal Solid Waste. Municipal Solid Waste (MSW), more commonly known as trash or garbage, consists of everyday items we use and then throw away, such as product packaging, grass clippings, furniture, clothing, bottles, food scraps, newspapers, appliances, paint, and batteries. This comes from our homes, schools, hospitals, and businesses.

**NCA&T** – North Carolina Agricultural and Technical State University

**NCAC** – North Carolina Administrative Code. The North Carolina Administrative Code (NCAC) is a compilation of the administrative rules of approximately 26 state agencies and 50+ occupational licensing boards.

**NCACC** – North Carolina Association of County Commissioners

**NCDIT** – North Carolina Department of Information Technology. The NCDIT, led by the state chief information officer, is the leading provider of IT services and oversight to state agencies, local governments and educational institutions.

**NCSU** – North Carolina State University

**NC DEQ** – NC Department of Environmental Quality

**NC DHHS** – North Carolina Department of Health and Human Services

**NC DMA** – North Carolina Division of Medical Assistance. The North Carolina Division of Medical Assistance (DMA) manages the Medicaid and Health Choice programs.

**NCGS** – North Carolina General Statutes

**NC JCP** – North Carolina Juvenile Crime Prevention.

**NC JCP SWAT** – North Carolina Juvenile Crime Prevention Serving with Accountability and Teamwork

**NC SSBG** – North Carolina Social Services Block Grant. The Social Services Block Grant (SSBG) is a flexible funding source that allows states and territories to tailor social service programming to their population’s needs.

**NORCRESS** – Northern Cumberland Regional Sewer System

**NOV** – Notice of Violation

**OPEB** – Other Post-Employment Benefits. Other post-employment benefits (OPEB) are the benefits, other than pension distributions, that employees may begin to receive from their employer once they retire.

**OTC** – Over the Counter

**PACT** – Promise to Address Comprehensive Toxics

**PATH** – Projects for Assistance in Transition from Homelessness. Projects for Assistance in Transition from Homelessness (PATH) is a Federal Grant that provides outreach, engagement and services to adults who are living outside and have a serious mental illness or a co-occurring serious mental illness and substance use disorder.

**PAYGO** – “Pay as you go” expenditures are financed with available funds rather than borrowed funds.

**PCP** – Primary Care Physician

**PFAS** – Per and polyfluoroalkyl substances (GenX). The per-and polyfluoroalkyl substances (PFAS) are a group of chemicals used to make fluoropolymer coatings and products that resist heat, oil, stains, grease, and water. GenX is a member of the large group of per- and polyfluoroalkyl substances (PFAS).

**PIO** – Public Information Office

**PMD** – Print, Mail and Design Services

**PPO** – Preferred Provider Organization. In terms of Health Insurance, PPO plans allow patients to select their designated provider (typically doctors) that are not restricted to the network of physicians within the insurance plan.

**PRIDE** – Professionalism, Respect, Integrity with Accountability, Diversity, Equity & Inclusion, Excellent Customer Service. PRIDE is part of the Core Values of Cumberland County. 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.

**PSAP** – Public Safety Answering Point. A public-safety answering point (PSAP) is a type of [call center](#) where the public's [telephone calls](#) for [first responders](#) (such as [police](#), [fire department](#), or [emergency medical services/ambulance](#)) are received and handled.

**PTSD** – Post-Traumatic Stress Disorder

**PSTF** – Public Safety Task Force

**QSCB** – Qualified School Construction Bond. A QSCB is debt secured by capital project and is issued without voter authorization. This type of bond is a U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009.

**RFP** – Request for Proposal

**RLUAC** – Regional Land Use Advisory Committee. The Regional Land Use Advisory Commission (RLUAC) is the leading advocate for coordination and collaboration between Fort Liberty and local governments on issues related to compatible growth and environmental sustainability in the North Carolina Sandhills region.

**RMS** – Records Management System

**SCIF** – State Capital Infrastructure Fund

**SEC** – Securities and Exchange

**SHF** – Special Handling Fee

**SPHL** – Southern Professional Hockey League.

**SPOT** - Strategic Transportation Prioritization. The [Strategic Prioritization Process](#) (STOP) is the methodology that the NC Department of Transportation uses to develop the State Transportation Improvement Program (STIP).

**SRO** – School Resource Officer

**STD** – Sexually Transmitted Disease

**STEAM** – Science, Technology Engineering Arts Mathematics

**STEM** – Science Technology Engineering Mathematics

**STIP** - State Transportation Improvement Program. The State Transportation Improvement Program (STIP) is a state and federally mandated plan that identifies the funding schedule for transportation projects in North Carolina across a 10-year period.

**Stop-Loss** – Stop-loss insurance is available to agencies who are self-funded, and it provides protection against catastrophic or unpredictable events.

**SYS** – System

**TAC** – Technical Advisory Committee. The Technical Advisory Committee (TAC) was established to advise, provide expertise, and assess the Fayetteville Area Metropolitan Planning Organization’s (FAMPO) plans and programs. TAC is comprised primarily of engineers, planners, and other professionals who represent local governments and transportation agencies.

**TANF** – Temporary Assistance for Needy Families. North Carolina’s Temporary Assistance for Needy Families (TANF) program, called Work First (WF), is based on the premise that parents have a responsibility to support themselves and their children.

**TCC** – Transportation Coordination Committee. The Transportation Coordination Committee (TCC) provides technical assistance to the Fayetteville Area Metropolitan Planning Organization (FAMPO).

**TCP** – TimeClock Plus. TimeClock Plus (TCP) is a timekeeping software that helps organizations track and schedule employee time, manage labor costs, and comply with state and federal regulations.

**TDA** – Tourism Development Authority

**TNVR** – Trap, Neuter, Vaccinate and Return. TNVR is the internationally accepted, effective and humane method of controlling feral and free-roaming cat populations.

**Tri-ACE** – Triple Accredited Center of Excellence. The Accredited Center of Excellence (ACE) designation is awarded through the International Academies of Emergency Dispatch (IAED) for high-performing agencies that consistently put in the work to achieve excellence. Tri-ACE means that three facets of Emergency Services have achieved the ACE designation.

**USDA** – United States Department of Agriculture

**VA** – Veterans Affairs

**VAMC** – Veterans Affairs Medical Center

**VHA** – Veterans Health Administration

**VSO** – Veterans Service Office

**VTC** – Veterans Treatment Court. The Cumberland County Veterans Treatment Court (VTC) is a court designed to address the needs of service men and women involved in the criminal justice system who also have mental/physical health issues, deal with substance abuse, or have post-traumatic stress disorder.

**WIC** – Women, Infants, and Children. The Special Supplemental Nutrition Program for Women, Infants, and Children - better known as the WIC program - serves to safeguard the health of low-income pregnant, postpartum, and breastfeeding women, infants, and children up to age 5 who are at nutritional risk.

**WORTH** – We Overcome Recidivism Through Healing. Cumberland County's WORTH court is a first-of-its-kind court in North Carolina to review human trafficking cases and assist the victims of trafficking by offering services like counseling, medical care, education and job skills to help them break out of their situation.





