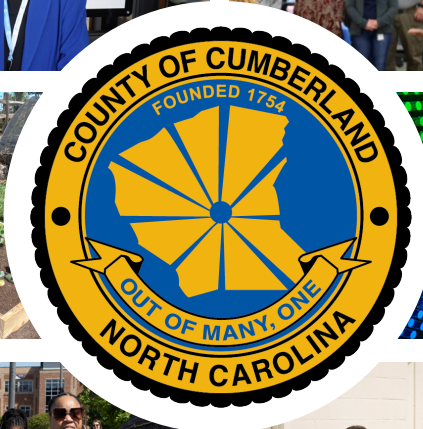


Fiscal Year 2026 Budget in Brief





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Cumberland
North Carolina**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Cumberland, North Carolina for its Annual Budget for the fiscal year beginning July 1, 2024.

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

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

Budget Introduction and Highlights

The annual Adopted Budget represents the hard work and dedication of County staff, citizens and elected officials. This document serves as a snapshot of the Fiscal Year 2025-2026 Adopted Budget. It details revenue and expenditure levels and highlights key considerations in this year’s budget and introduces the reader to some of the staff and elected officials that make the budget process possible. The total annual budget for Fiscal Year 2025-2026 provides \$624,397,416 in total expenditures across all funds. The main operating fund, known as the General Fund, represents \$406,207,579 of these expenditures.

In April 2025, the Cumberland County Board of Commissioners adopted an updated County Mission Statement, Vision Statement and Strategic Plan to set the County’s strategic direction for the next three years. Commissioners identified seven key strategic priority areas under which they developed goals and actions with measurable outcomes aimed at moving the priorities forward. The Annual Budget document outlines these goals, objectives/key performance indicators (KPIs) and strategic initiatives to move forward with the 3-Year Strategic Priority Areas:



Enhancing Health & Wellness



Ensuring a Safe Community for all Residents



Fostering Economic Growth



Encouraging Quality Development & Smart Growth



Championing Responsive, Transparent Government



Providing Culture & Recreation Opportunities



Supporting a High-Performing Education System

Cumberland County Board of County Commissioners



Kirk deViere
Chairman
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.



Veronica B. Jones
Vice Chairwoman
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.



Glenn Adams
Commissioner
District 1

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.



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

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.



W. Marshall Faircloth
Commissioner
At-Large



Pavan Patel
Commissioner
District 2

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.



Henry Tyson
Commissioner
District 2

Cumberland County Management Team



Clarence Grier
County Manager



J. Brian Haney
Assistant County
Manager

Engagement and
Infrastructure



Faith Phillips
Assistant County
Manager

Cultural Services and
Learning



Heather Skeens
Assistant County
Manager

Community Support
and Well-being



Sally S. Shutt
Assistant County
Manager

Sustainability and
Intergovernmental
Affairs



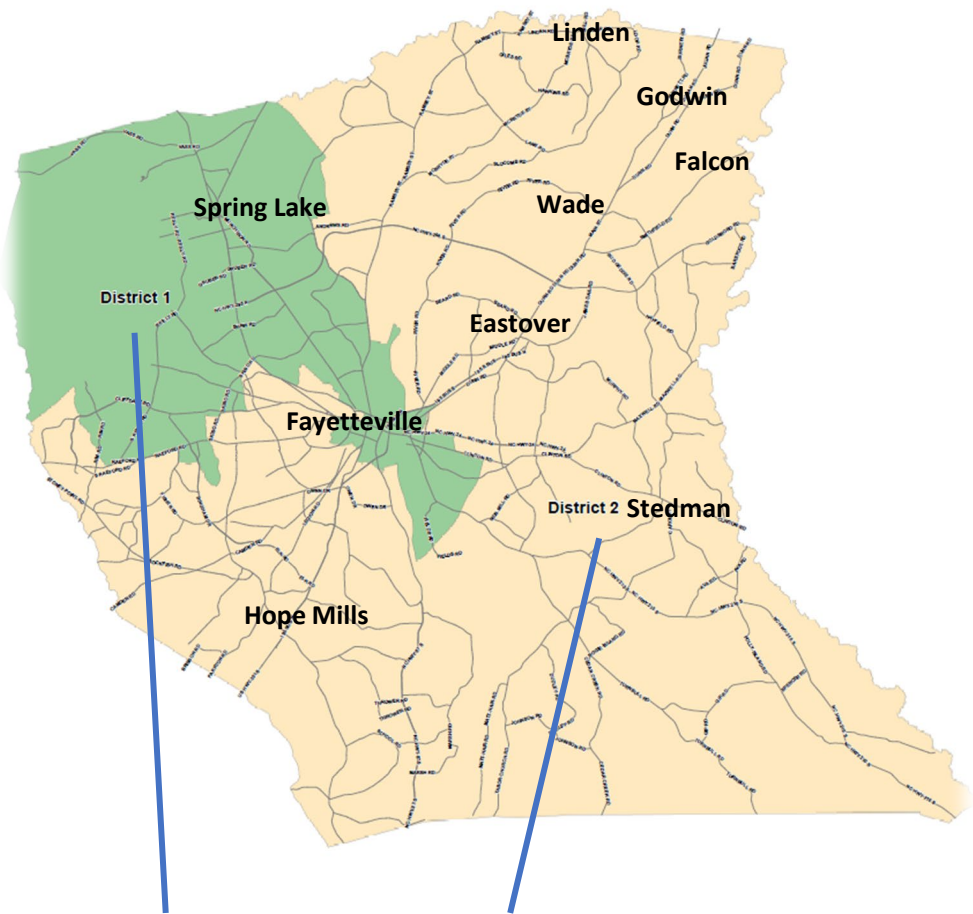
Tye B. Vaught
Chief of Staff

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

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

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

Cumberland County Commissioner Districts



District 1

Glenn Adams
Dr. Jeannette M. Council

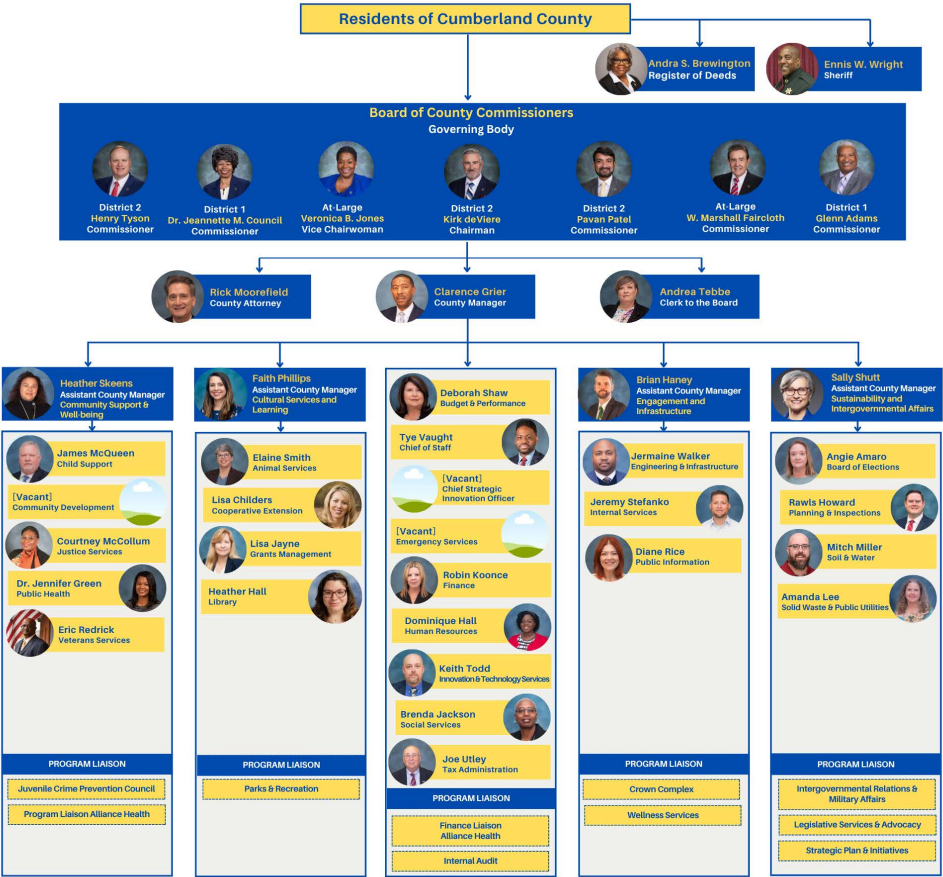
District 2

Kirk deViere
Pavan Patel
Henry Tyson

At Large

Veronica B. Jones
W. Marshall Faircloth

Cumberland County Organizational Structure



Mission

Serving. Leading. Thriving.

We are committed to delivering high-quality, innovative, and fiscally responsible services that enhance the well-being of individuals, families, businesses and the broader community.

Through visionary leadership and strategic investment, we create an environment where every resident has the opportunity to reach their full potential.

As dedicated stewards of our County's resources, we foster economic growth, public safety and community engagement—ensuring a strong and prosperous future for all who call Cumberland County home.

Vision

Cumberland County is a regional leader in economic prosperity and community well-being.

We are a safe, resilient, and inclusive community where military and civilian life thrive together, housing is accessible, and a high-quality education empowers all.

Through collaboration and service, we build a strong, healthy and prosperous future for everyone who calls Cumberland County home.

Core Values

Serving Cumberland County citizens with **PRIDE**

- P** Professionalism
- R** Respect
- I** Integrity with Accountability
- D** Diversity
- E** Excellent Customer Service

Budget Timeline

1

October: Budget Kickoff

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

2

October-December: Budget Requests

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

3

February: Munis Budget Entry

Departments enter budget requests into Munis.

4

March: Budget Meetings

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

5

May: Recommended Budget Presentation

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

6

May - June: Budget Work Sessions

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

7

June: Public Hearing

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

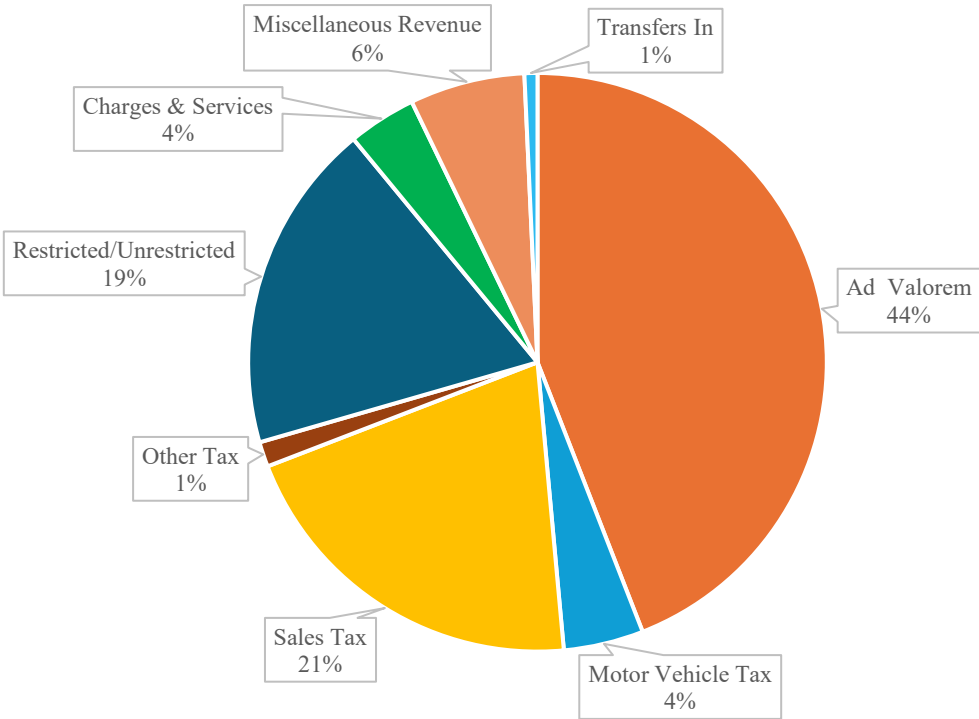
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June: Budget Adoption

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

General Fund Revenues

FY2025-2026 Revenue Sources



Ad Valorem - Current	\$ 173,699,000
Motor Vehicle Tax	17,606,000
Sales Tax	81,173,461
Other Tax	5,496,371
Restricted/Unrestricted	72,859,363
Charges & Services	15,042,516
Miscellaneous Revenue	25,352,050
Transfers In	2,852,347
	<u>\$ 394,081,108</u>
 Fund Balance Appropriated	 <u>\$ 12,126,471</u>
 Total General Fund Revenues	 <u><u>\$ 406,207,579</u></u>

General Fund Revenues

Where Does The Money Come From?

The County’s major revenue sources are ad valorem taxes, motor vehicle taxes, and sales tax. Revenues are projected (estimated) considering a wide variety of factors such as economic conditions, state and federal legislation and tax collection rates. These revenue projections include no appropriation of fund balance.

Major Revenue Sources

Ad Valorem (Property Taxes)



Property taxes make up the largest source of revenue for the county at 44% of all General Fund revenue. Cumberland County’s tax rate decreased from 79.9 to 49.9 cents for every \$100 of property tax valuation. Revenue from ad valorem collections is projected to decrease 2.68% from FY2025 to FY2026.

Motor Vehicles



Motor Vehicle taxes are collected by the North Carolina Division of Motor Vehicles (DMV) through the Tax and Tag Together program, providing citizens a convenient way to pay annual vehicle tag renewals and property taxes in one transaction. Revenue from motor vehicle tax collections is projected to decrease 36.5% from FY2025 to FY2026 due to the reduced tax rate.

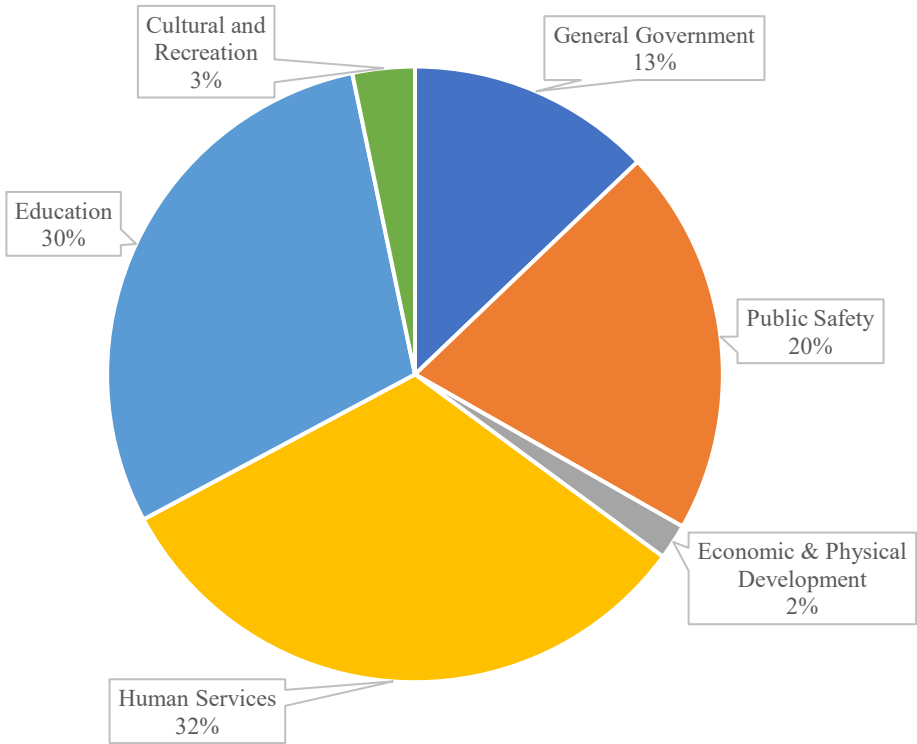
Sales Tax



Sales tax represents a combination of state and county tax percentages. The state charges 4.75% and Cumberland County charges 2.25%, bringing the total sales tax charge in Cumberland County to 7%. In April 2024, the Board of County Commissioners approved a transition from per capita distribution to an ad valorem approach.

General Fund Expenditures

FY2025-2026 Expenditures



General Government	\$	52,258,513
Public Safety		82,729,790
Economic & Physical Development		7,566,719
Human Services		130,381,285
Education		119,984,839
Cultural & Recreation		13,286,433
Total General Fund Expenditures	\$	<u><u>406,207,579</u></u>

General Fund Expenditures

Where Does The Money Go?

General Government



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

Public Safety



The public safety category includes the Sheriff's Office, Detention Center, Emergency Services, Justice Services, and Animal Services.

Economic and Physical Development



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

Human Services



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

Education



The Education category includes the Cumberland County School system's current expenses, Fayetteville Technical Community College (FTCC) and other education expenses.

Cultural and Recreation - Other



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

Department Contacts

Animal Services	910-321-6852
Board of Commissioners	910-678-7771
Board of Elections	910-678-7733
Budget and Performance	910-678-7744
Child Support	910-486-1092
Community Development	910-323-6112
Cooperative Extension	910-321-6860
County Attorney	910-678-7762
County Managers Office	910-678-7723
Emergency Services	910-321-6736
Employee Wellness	910-678-7728
Engineering and Infrastructure	910-678-7636
Financial Services	910-678-7753
Human Resources	910-678-7653
Innovation and Technology Services	910-323-6119
Library	910-483-7727
Planning and Inspections	910-678-7600
Justice Services	910-677-5535
Public Health	910-433-3600
Public Information Office	910-438-4025
Public Utilities	910-678-7682
Register of Deeds	910-678-7775
Sheriff's Office	910-323-1500
Social Services	910-323-1540
Soil and Water Conservation	910-484-8479 ext. 3
Solid Waste Management	910-321-6920
Tax Administration	910-678-7507
Veterans Services	910-677-2970



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

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