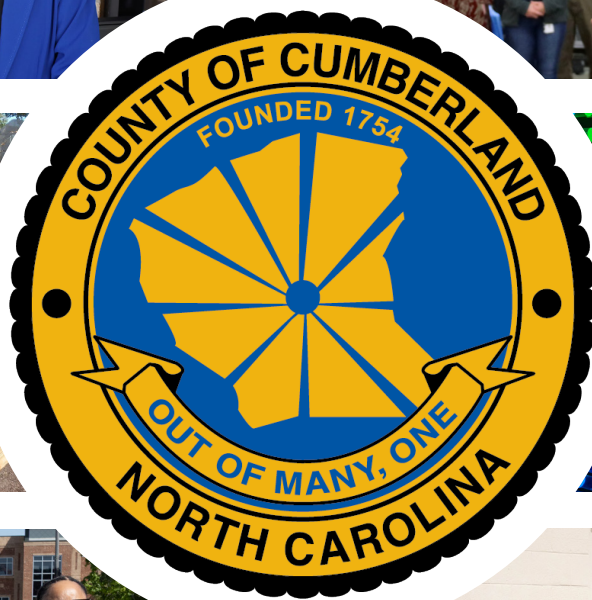


# Fiscal Year 2026 Recommended Budget







# **Fiscal Year 2026**

## **Recommended Annual Budget**

*July 1, 2025 – June 30, 2026*

### **Board of County Commissioners**

Kirk deViere, Chairman  
Veronica B. Jones, Vice Chairwoman  
Glenn Adams  
Dr. Jeannette M. Council  
W. Marshall Faircloth  
Pavan Patel  
Henry Tyson

### **County Manager**

Clarence Grier

### **Assistant County Managers**

Sally S. Shutt, Strategic Sustainability & Intergovernmental Affairs  
Brian Haney, Engagement & Infrastructure  
Heather Skeens, Community Support & Well-being  
Faith Phillips, Cultural Services & Learning

### **Chief of Staff**

Tye B. Vaught

### **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  
Kaitlyn Dobson, Budget Specialist



**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>73</b>
Board of Commissioners.....	1	Solid Waste Summary.....	73
Mission, Vision & Core Values.....	2	Solid Waste Revenues.....	74
Strategic Priorities.....	3	Solid Waste Expenditures.....	75
Organizational Chart.....	4	Solid Waste New Items.....	76
Your Tax Dollar At Work.....	5	Water and Sewer New Items.....	77
Cumberland County History.....	6	Crown Complex Summary.....	78
Demographics.....	7	Crown Complex Fund Summary.....	79
Budget Process.....	9	Crown Complex New Items.....	80
Fund Structure.....	13	Crown Debt Service Projections.....	81
<b>BUDGET MESSAGE.....</b>	<b>17</b>	Enterprise Fund Fee Changes.....	82
<b>GENERAL FUND.....</b>	<b>31</b>	<b>ALL FUNDS SUMMARY.....</b>	<b>83</b>
Revenue Summary.....	31	Recreation.....	83
Forecasting Major Revenue.....	33	Revenues.....	84
Expenditure Summary.....	35	Expenditures.....	86
New Items.....	41	Capital Outlay Other Funds.....	88
Fee Changes.....	43	<b>ACRONYMS &amp; GLOSSARY.....</b>	<b>89</b>
Projected Fund Balance.....	46		
<b>CAPITAL INVESTMENT FUND.....</b>	<b>47</b>		
Capital Investment Summary.....	47		
Capital Improvement Plan.....	48		
Technology.....	50		
Maintenance & Repairs.....	53		
Revenue Summary.....	55		
Expenditure Summary.....	56		
Debt Service Projections.....	57		
<b>PERSONNEL.....</b>	<b>59</b>		
New Positions.....	59		
Abolished Positions.....	62		
<b>EDUCATION.....</b>	<b>63</b>		
School Funding Summary.....	63		
Cumberland County Schools.....	64		
Fayetteville Technical Community College.....	66		
Capital Needs.....	67		
<b>COMMUNITY FUNDING.....</b>	<b>69</b>		



**CUMBERLAND  
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NORTH CAROLINA

*Together, we can.*



Front row (left to right): Vice Chairwoman Veronica B. Jones, Chairman Kirk deViere and Dr. Jeannette Council  
Second row (left to right): Henry Tyson, Pavan Patel, W. Marshall Faircloth and Glenn Adams

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.



### 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



## Cumberland County's 3- Year Strategic Priority Areas



**Enhancing Health & Wellness**



**Ensuring a Safe Community for All Residents**



**Fostering Economic Prosperity**



**Encouraging Quality Development & Smart Growth**



**Championing Responsive, Transparent Government**

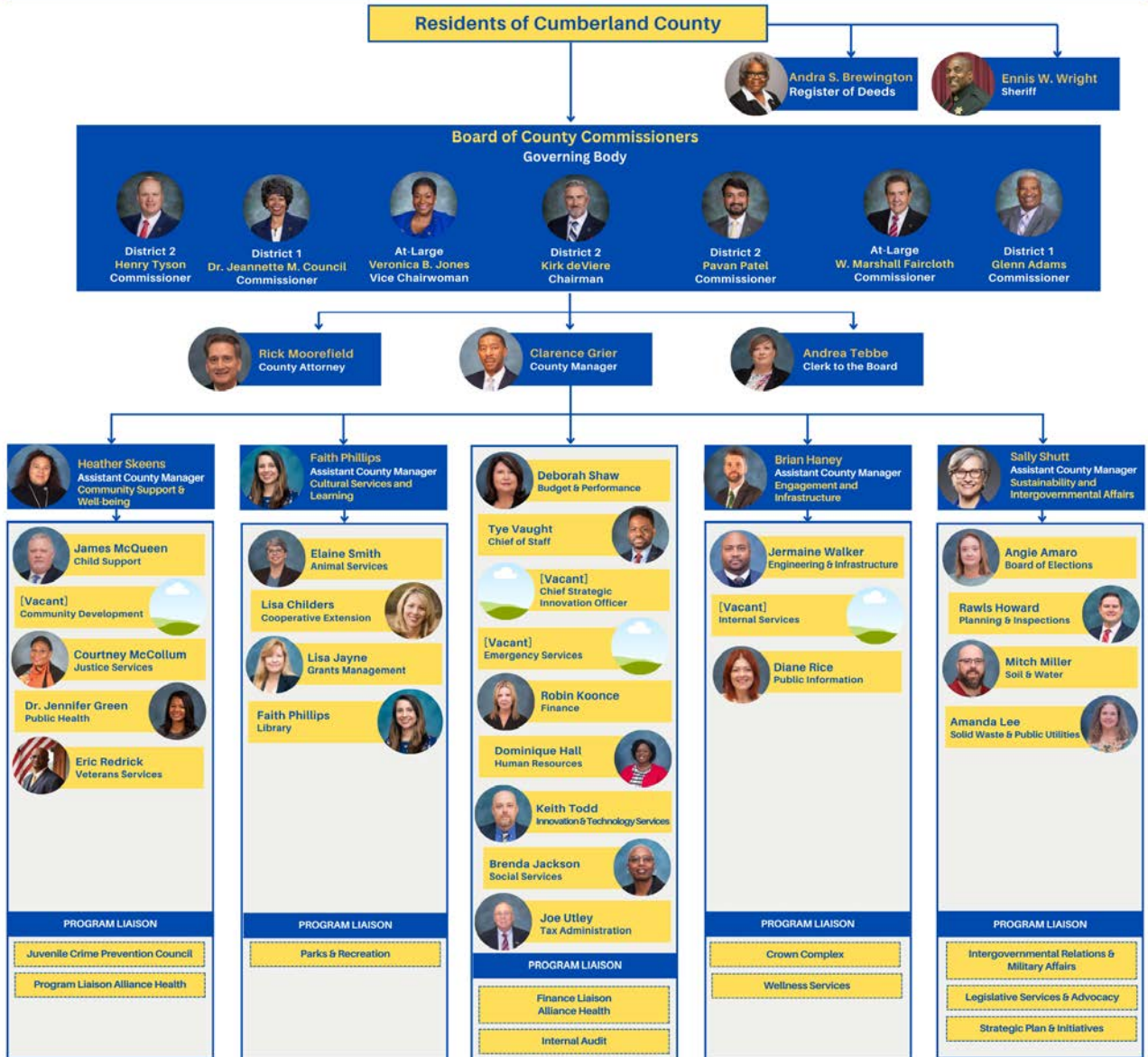


**Providing Culture & Recreation Opportunities**



**Supporting a High-Performing Education System**

## Cumberland County Organizational Structure

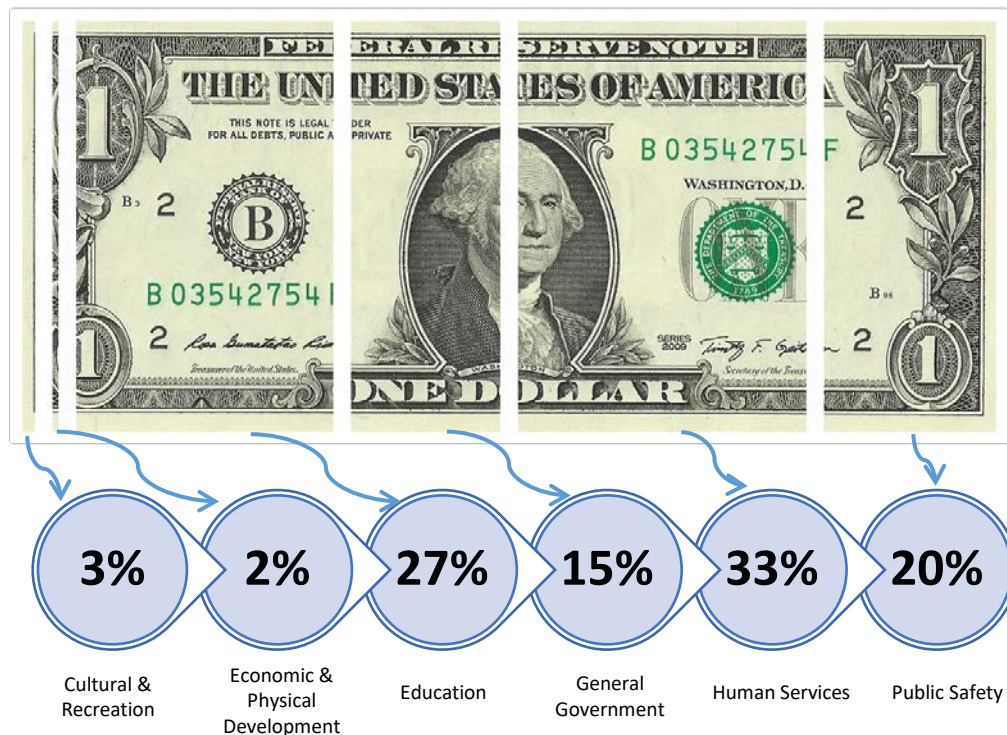


Property taxes are comprised of residential and commercial real property, business personal property and motor vehicles. Property taxes represent over half of the General Fund revenue for the county.

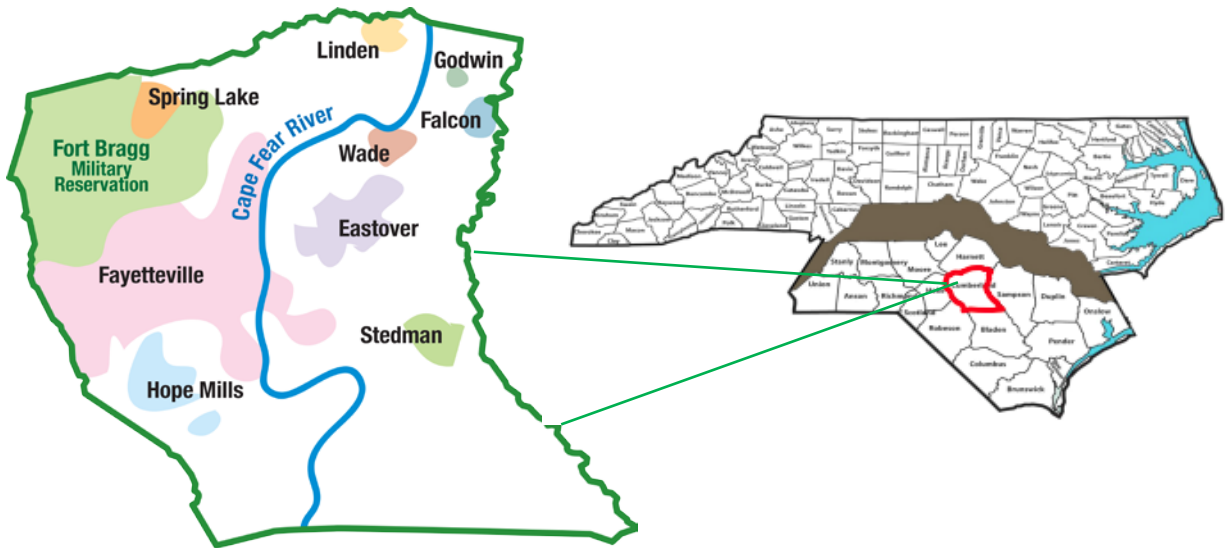
During the compilation of the annual budget, the County Manager puts forth a recommendation on the amount of funding that will be allocated each fiscal year to ensure that taxpayer dollars are used in the most efficient and equitable manner.

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	Administration, 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 was established as a permanent Army post and renamed Fort Bragg in honor of General Braxton Bragg, a native of North Carolina. In 2022, during a ceremony, Fort Bragg was briefly renamed Fort Liberty. However, this change was reversed when Secretary of Defense Pete Hegseth signed a memorandum while en route to Stuttgart, Germany, on February 10, 2025, restoring the name to Fort Bragg. Today, Fort Bragg stands as one of the largest military complexes in the world and continues to play a significant 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 Bragg 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

**517.8**

Source: censusreporter.org (2023)

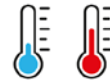
Largest City

**Fayetteville**



Climate ranges from:

**35°F to 91°F**



Source: weatherspark.com

### General Statistics

Population



**338,430**

Veterans



**39,514**

Households



**128,118**

Median  
Household Income



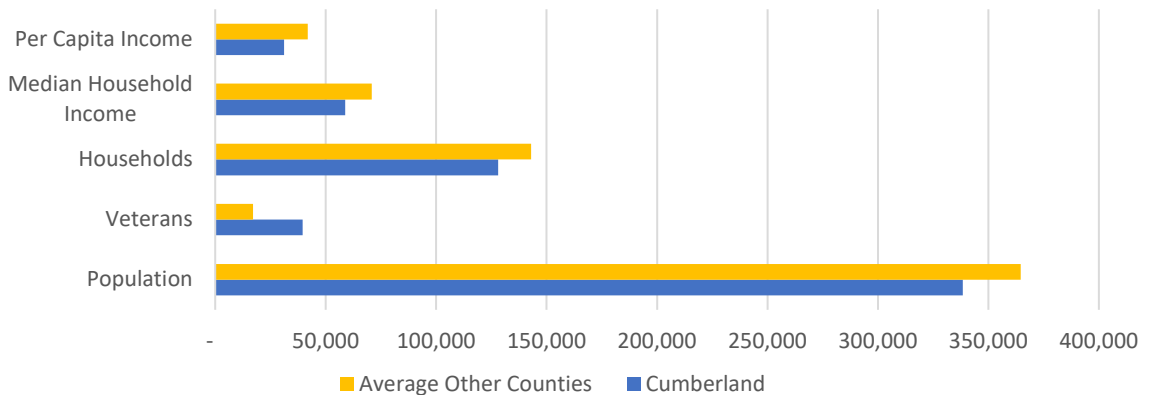
**\$58,780**

Per Capita  
Income



**\$31,206**

### 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



Source: countyoffice.org

**50** Elementary Schools

**17** Middle Schools

**17** High Schools

**2** Virtual



Source: ccs.k12.nc.us

**8** Public Library Locations



### Public Safety

#### Sheriff Protection

**5**

Stations



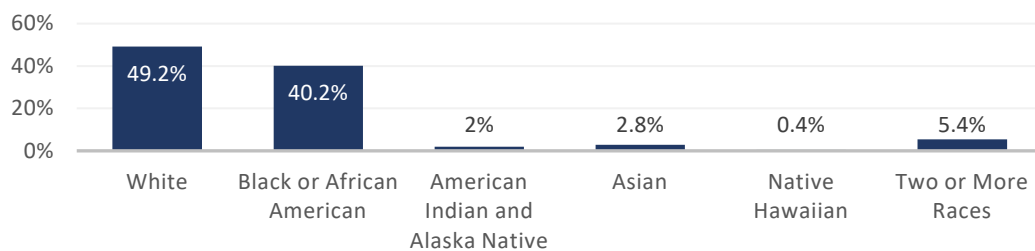
#### Fire Protection

**18**

County Fire Districts



### 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 and Performance Department begins the planning process for the next fiscal year by providing kick-off overview sessions and gathering new departmental requests. In January, the Budget and Performance Department 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 ordinance amendment which states why the amendment is needed along with the appropriate revenue and/or expenditure account information. A budget ordinance amendment (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 amendments to the financial system. On occasion these employees will prepare a budget amendment and send it through the appropriate workflow. However, in all cases, amendments 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 \(cumberlandcountync.gov\)](https://cumberlandcountync.gov/Budget&Performance)

<b>OCTOBER - 2024</b>	
1	Budget Kickoff Work Session
1-31	Capital Improvement Requests
1-31	New positions and abolishments to HR
1-31	Maintenance & Repair Requests
1-31	Technology Requests
1-31	New Vehicle Requests
<b>DECEMBER - 2024</b>	
2	Community Funding Applications emailed
31	Input prior year (audit) numbers into schedules
31	New positions and abolishments due to Budget
31	Repairs and maintenance due to Budget
<b>JANUARY - 2025</b>	
6	Recommend Capital Improvement Requests
15-31	FY25 End of Year Projection Q2
17	Community Funding Requests
<b>FEBRUARY - 2025</b>	
5	Departmental Fees Due
5	Solid Waste CIP
10-28	Munis Budget Entry
28	Preliminary Debt Service Projections and Schedules
28	Review Fee Schedule
<b>MARCH - 2025</b>	
13	(Requested) Letters mailed to Fire Districts (due 4/24)
13	Auto & Property Insurance (County-wide)
17	Draft of KPIs
28	Ad Valorem & Sales Tax Projections
28	Review Vehicle Schedule
28	Last day for Position Control Changes
28	Worker's Comp & Health Insurance Munis Budget Entry

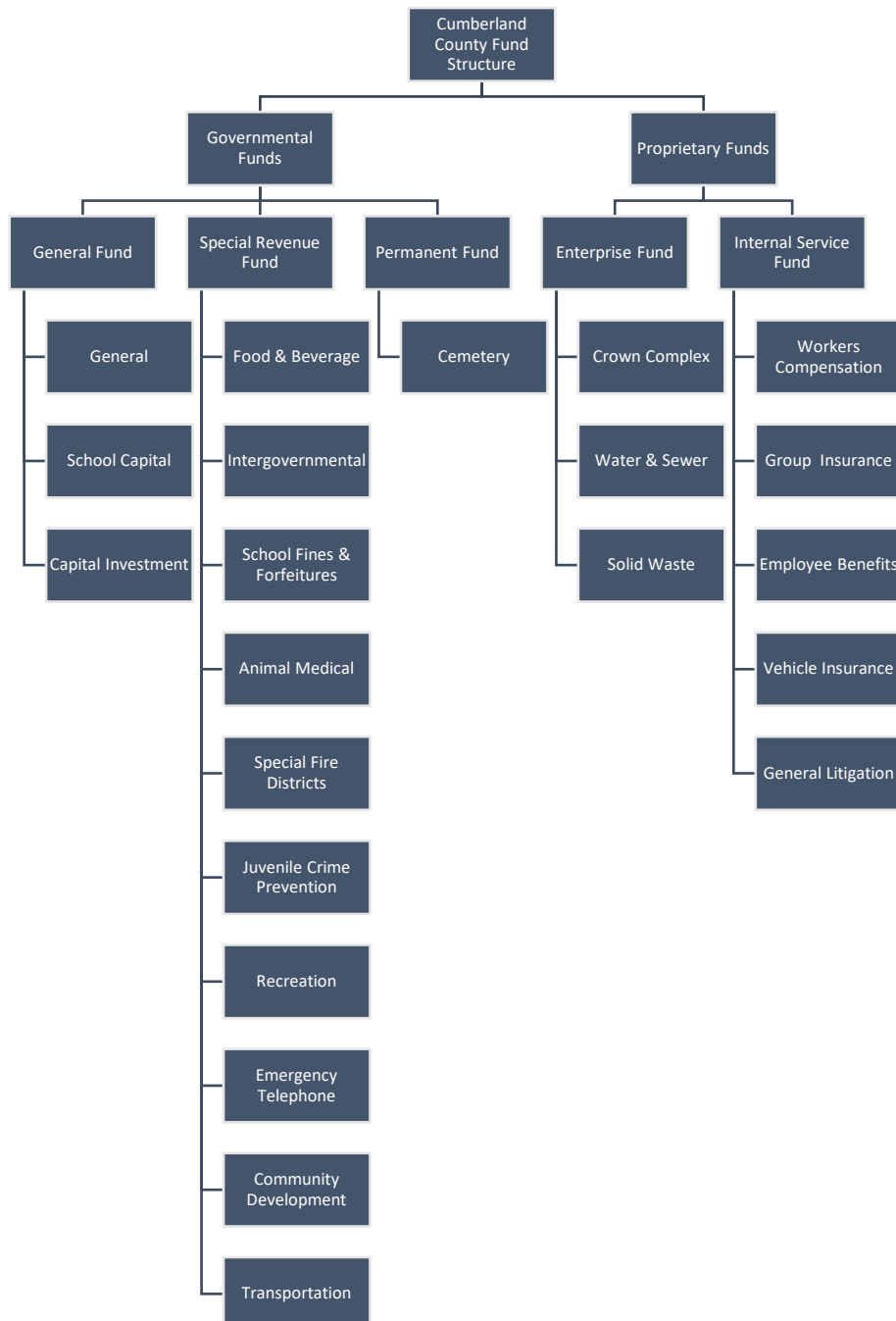
# Budget Process

## Introduction

<b>APRIL - 2025</b>	
1-14	FY25 End of Year Projection Q3
10	Review Position Schedule
10	Preliminary - Balance Capital Investment Fund
10	Parks & Recreation Projects
22	Review FY25 End of Year Projections with Manager (Q3)
<b>MAY - 2025</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
19	Print Shop delivers Recommended Book to Budget
22	(Recommended) Letters mailed to Fire Districts
22	(Recommended) Letters emailed to Community Funding Recipients
22	Recommended Budget Presentation
<b>JUNE - 2025</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
After Adoption	(Adopted) Letters mailed to Fire Districts
After Adoption	(Adopted) Letters mailed to Community Funding Recipients
<b>JULY - 2025</b>	
1	Print Budget in Brief
15	Post Position Control
<b>AUGUST - 2025</b>	
5	Draft of Adopted Budget Book
12	Print Adopted Budget Book
18	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 2026 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

208 – Juvenile Drug Treatment Court

210 – School Fines & Forfeitures Fund

215 – Animal Medical Fund

220 – Special Fire District Fund

241 – Innovative Court Grant 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 Fund

250 – Recreation Fund

252 – Cumberland Industrial Center Sewer Fund

253 – Rhodes Pond Grant

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

### Special Revenue Funds – continued

- 274 – MPO Direct Attributable Fund
- 275 – Transit Planning Fund
- 276 – US DOT 104 Fund
- 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
- 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



**CUMBERLAND  
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**Clarence G. Grier**  
County Manager

**Brian Haney**  
Assistant County Manager

**Faith B. Phillips**  
Assistant County Manager



**Sally S. Shutt**  
Assistant County Manager

**Heather Skeens**  
Assistant County Manager

## Office of the County Manager

**May 22, 2025**

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

I am pleased to submit for your consideration the Fiscal Year (FY) 2026 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, 2025. The FY2026 Recommended Annual Budget is balanced, identifies revenue and expenditure estimates for FY2026, builds upon Cumberland County's tradition of high-quality services and provides a financially sound plan for the upcoming fiscal year.

The FY2026 recommended budget totals \$608,853,794 in total expenditures across all operating funds, with a General Fund total of \$404,639,839. 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 \$11,811,875, or 3.0% compared to the current year's adopted budget.

In response to the 2025 revaluation results, the budget includes a recommended revenue-neutral property tax rate of 55.93 cents per \$100 of assessed valuation, a reduction from the current 79.9 cents. The value of one penny on the tax rate is \$3,780,438.

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
- Mandates
- General Fund Overview
- Other Funds Overview
- Conclusion

### **ECONOMIC OUTLOOK**

Economic uncertainty remains a defining factor in the outlook for 2026 as the country adjusts to federal policy shifts. Current data indicate that while economic growth is slowing, the economy has not yet entered a recession. However, declining consumer confidence and ambiguity surrounding federal policy — particularly tariff regulations — have led many analysts to project an increased risk of recession in the months ahead.

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, rules, 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.

This budget focuses on supporting the County's strategic priorities and ensuring our ability to address the 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**

The impact on local government revenues in North Carolina, particularly sales tax collections, remains uncertain. Sales-tax revenue growth continues to slow, with actual collections for FY2024 reflecting a modest 0.75% increase over FY2023 for Cumberland County. Based on revenue collected during the first seven months of FY2025, current projections indicate a slight increase of just over .35% compared to the previous fiscal year. A key factor influencing local sales tax distributions is the volume of refunds issued to nonprofit organizations and government entities, which are eligible to request reimbursements within a three-year window. These claims can significantly impact local revenues, as distributions must be adjusted accordingly. The County will closely monitor key indicators and adjust projections accordingly to mitigate potential impacts on revenue streams.

The leading factor that continues to drive the economy is inflation. The Consumer Price Index Summary indicates a rise of 1.9% for the 12 months ending March 2025, after increasing 2.3% for the 12 months ending in February. The Federal Reserve has halted increases in interest rates.

Cumberland County Government, like many local governments, continues to face the impacts of inflation. Rising costs in key service areas, such as public safety, have added complexity to meeting the daily needs of residents. As the cost of goods, services, and contractual obligations increases, the County must navigate the growing challenge of expenditure growth potentially outpacing natural revenue growth in the years ahead. This reality underscores the necessity of strategic financial planning and maintaining a structurally balanced budget to ensure sustained service delivery in an increasingly uncertain economic environment.

### **BUDGET PROCESS**

The budget season began with a budget kickoff on October 1, 2024, where departments heard the County Manager's expectations for the upcoming budget season. Departments submitted requests for vehicles, technology, maintenance and repairs, positions, and capital improvements during October to allow time for vetting requests and gathering any additional information if needed. During February 2025, departments submitted their FY2026 operating budget requests. Budget meetings with the County Manager and individual department directors to review departmental budgets were conducted during March. Using revenue projection information from departments, the preliminary budget included reducing departmental requests for new positions, increased appropriations, capital, and other

miscellaneous expenses. The Manager’s initial reductions to expansion requests totaled over \$25,111,337 in the General Fund.

## BUDGET DEVELOPMENT CONSIDERATIONS

In January 2025, the Board of County Commissioners held a two-day Strategic Planning Retreat to identify community needs and set the County’s strategic direction for the next three years. This retreat brought together Commissioners, County Management and department heads, representatives from the County’s State and Federal legislative delegations, and stakeholders in the community. In addition to refining the County’s Vision and Mission statements, Commissioners identified seven key strategic priority areas under which they developed goals and actions with measurable outcomes aimed at moving the priorities forward.

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

**Mission:** 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** (Professionalism, Respect, Integrity with Accountability, Diversity and Excellent Customer Service)

From the actionable insights and measurable outcomes developed during the retreat and with the adopted Mission, Vision and Core Values and past accomplishments in mind, the Board of Commissioners developed an updated Strategic Plan with seven priority areas:

- ❖ **Enhancing Health and Wellness**
- ❖ **Ensuring a Safe Community for All Residents**
- ❖ **Fostering Economic Prosperity**
- ❖ **Encouraging Quality Development and Smart Growth**
- ❖ **Championing Responsive, Transparent Government**
- ❖ **Providing Culture and Recreation Opportunities**
- ❖ **Supporting a High-Performing Education System**

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
- Maintain general fund revenue-neutral tax rate
- Establish efficient fee changes
- Balance the budget by operating within our means
- Current and future economic conditions

The objectives above were influenced by:

- Inflation-increasing costs for the same level of service
- Increased demand for services
- Uncertainties at the federal level

**MANDATES**

During the development of the FY2026 Budget, mandates were budgeted that require additional resources to maintain current service levels. The board overseeing the Local Governmental Employees’ Retirement System voted in April 2025 to increase the system’s employer contribution rates. For Cumberland County these rates for FY2026 will be 14.39% for non-LEO employees and 16.08% for LEO employees.

In April 2024, the U.S. Department of Justice finalized a rule requiring state and local government websites and mobile applications to conform to the Web Content Accessibility Guidelines (WCAG) 2.1 Level AA under Title II of the Americans with Disabilities Act (ADA). This mandate ensures individuals with disabilities have equal access to government services, programs, and activities offered online. Cumberland County is committed to meeting these accessibility standards by the compliance deadline, which is April 24, 2026, for entities serving populations of 50,000 or more. This is an estimated cost of \$30,500.

**GENERAL FUND OVERVIEW**

**Revenue-Neutral Tax Rate**

Cumberland County implemented a general countywide revaluation of all real estate parcels effective January 1, 2025. The goal of revaluation of real property is to uniformly value all property at 100% of market value, thus providing equity in the tax base. Personal property is appraised at 100% of market value every year.

Local governments are required by North Carolina General Statute 159-11(e) to calculate and publish the revenue-neutral tax rate. This is simply the tax rate that is estimated to produce revenue in the next fiscal year equal to the current year revenue, if no appraisal occurred. Included in this statutory calculation is the average growth rate in real property since the last appraisal.

The recent revaluation results played a crucial role in budget discussions, largely due to the unprecedented rise in real property values throughout the county. This revaluation process is primarily governed by state law, leaving limited room for local discretion. For instance, revaluations are mandated to occur at least once every eight years, but the state can require them sooner if the Sales Assessment Ratio Study median is less than 85%. The values set on January 1, 2017, were found to have a median of 75.89%, necessitating a revaluation by January 1, 2025, at the latest.

In light of this situation, the county was already scheduled to conduct a revaluation on January 1, 2025, maintaining an eight-year revaluation cycle as advised by the Department of Revenue. The updated appraised values now reflect the fair market value of real estate as of January 1, 2025. The total new valuation for real property stands at \$34.5 billion, marking an increase of an estimated \$14.4 billion, or 72%, from the previous year. When factoring in personal property, public service companies, and motor vehicles, the county's overall estimated valuation for FY26 reaches \$37.8 billion.

This local valuation rise aligns with trends observed across the state. Several neighboring counties underwent revaluations last year and experienced comparable increases. Similarly, counties like Pitt and Wake that completed revaluations in 2024 have reported similar significant changes. While such dramatic new valuations can cause concern, data indicates that our revaluation outcomes are neither exceptional nor misaligned with current market conditions.

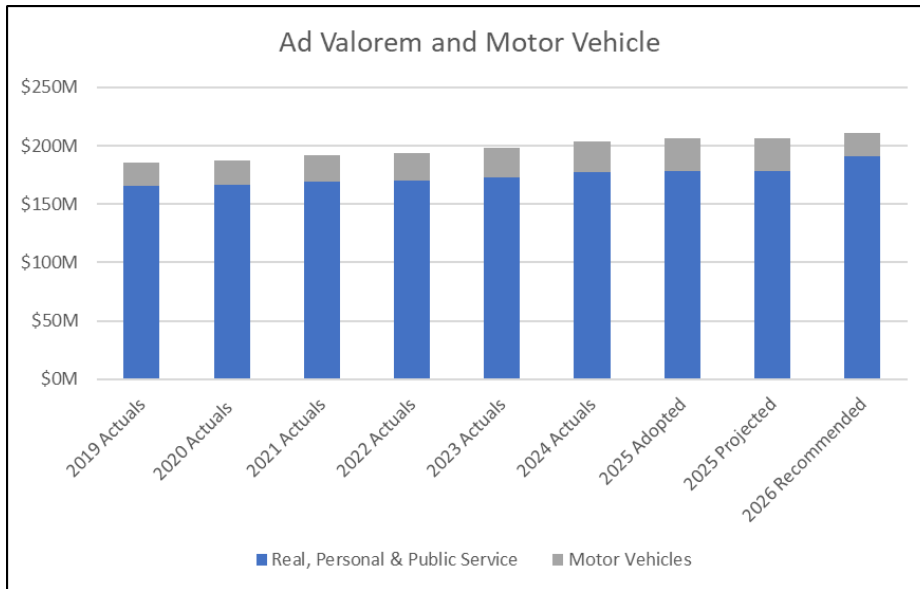
It is essential to remember that these valuations are based on the best available estimates at this point, especially as appeals are still in progress. The Tax Administrator and his team have done an excellent job providing conservative estimates. However, there is considerable uncertainty regarding potential adjustments from appeals. Staff will keep monitoring the appeals process and will present any necessary adjustments to the Board before budget approval in June.

Another critical element of the revaluation process is the obligation to calculate and publish a revenue-neutral tax rate. If approved, this rate would generate the same property tax revenue as the previous year while considering typical annual growth. The revenue-neutral tax rate is 55.93 cents per \$100 valuation.

## **Ad Valorem Taxes**

Ad valorem taxes continue to serve as the largest revenue source for the General Fund, representing approximately 47% of total budgeted revenue. Cumberland County's Tax Department has consistently excelled in its operations, maintaining a real and personal property tax collection rate exceeding 99% for the past four years. This exceptional track record underscores the department's unwavering dedication to efficient and effective tax collection practices.

The FY2026 Recommended Budget estimates ad valorem tax revenue based on the combined assessed values of real property, personal property, and motor vehicles, totaling \$211,160,821 — a \$4.9 million increase compared to the previous fiscal year. However, year-over-year comparisons of property and motor vehicle tax revenues require careful consideration due to differences in tax rate structures. Specifically, the transition to a revenue-neutral tax rate has introduced factors that must be accounted for to accurately interpret these comparisons.

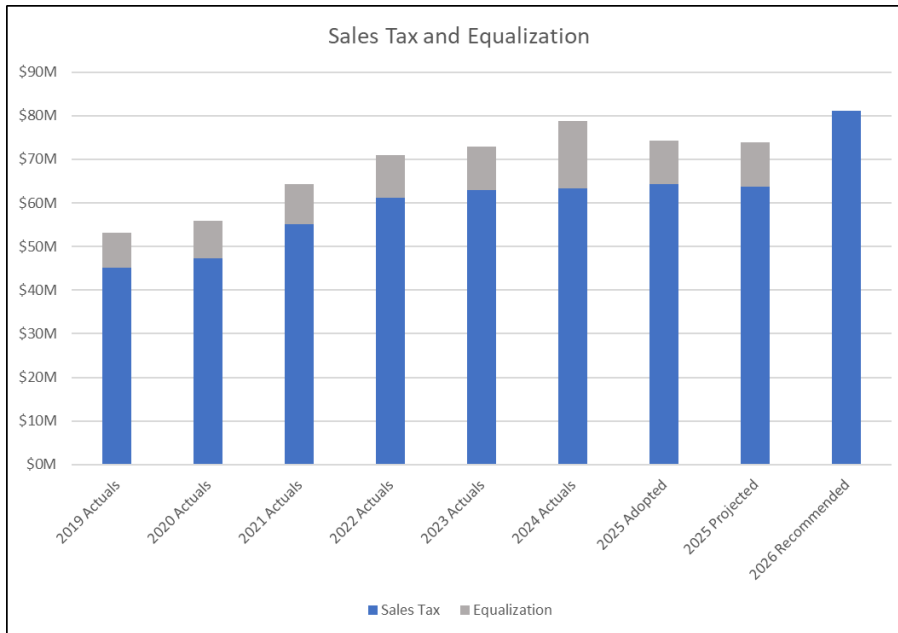


## Sales Tax

The FY2026 Recommended Budget marks the first year of a substantial shift in the methodology used to allocate sales tax revenues. In April 2024, the Board of County Commissioners approved a resolution transitioning from a per capita distribution model — where revenue is allocated based on population size — to an ad valorem approach, which distributes funds according to the assessed value of property within each jurisdiction. This change takes 14 months after adoption, impacting the FY2026 budget cycle.

As a result of this transition, the County anticipates a net increase of approximately \$8,951,093 in sales tax revenue for FY2026 compared to what would have been received under the previous methodology. However, year-over-year comparisons of sales tax revenue require careful interpretation, as previous revenue allocations were influenced by an interlocal agreement (equalization) between the County and its municipalities. Under that agreement, a portion of the revenue collected was categorized as unrestricted.

This additional revenue in FY2026 will strengthen the County's ability to fund essential services, invest in infrastructure, and implement long-term strategies for sustainable growth and fiscal stability.



## Fund Balance Appropriated

The FY2026 Recommended Budget is balanced through an appropriation of \$594,028 from fund balance, exclusively sourced from Health Department reserves. No additional fund balance has been allocated from other sources. The County remains committed to fiscal responsibility, adhering to its fund balance policy, which sets a target range of 12% to 15% of annual expenditures for unassigned fund balance. This prudent approach ensures adequate reserves are maintained to address unexpected financial needs while sustaining essential departmental operations.

## Expenditure Highlights

Due to ongoing uncertainties at the federal level, many departmental funding requests could not be accommodated in the FY2026 Recommended Budget. In developing this budget, our primary goals were to sustain increased personnel costs associated with the cost-of-living adjustment, increase of 2% in 401K, maintain current service levels, and continue fulfilling our mission of delivering high-quality services to the community in a fiscally responsible manner.

## New Positions

For FY2026, departments submitted requests for 15 new positions in the General Fund, totaling \$1,194,443. However, due to ongoing federal-level uncertainties, only four positions were approved, amounting to \$310,740.

A strategic realignment within the County Manager's Office reclassified two positions that had remained vacant for over 24 months to better align with operational needs. This resulted in the creation of one new administrative position in Justice Services and another in the Human Resources Department. Additionally,



the Health Department requested a Social Worker II position within its Pregnancy Care Management Division, which will be fully funded by Medicaid and will not require General Fund support. These three positions will be implemented without increasing the County's General Fund expenditures.

The Innovation and Technology Services Department requested three new positions at a total cost of \$310,740. After careful review, these roles were approved due to their critical function in supporting the Sailboat conversion project for the Department of Social Services. In the FY2025 Adopted Budget, \$1,050,000 had been allocated for this initiative under the assumption that contracted personnel would be utilized. However, upon further evaluation, hiring permanent staff was deemed more effective. Consequently, these positions are being added, and the FY2026 reappropriation for the project will be reduced by approximately \$500,000.

Additionally, all departments were directed to reassess existing vacancies. Through this process, four unfilled positions totaling \$85,768 were identified and addressed accordingly.

### **Compensation**

The FY2026 Recommended Budget includes a 2.5% cost-of-living adjustment (COLA) at a cost of \$4,228,448, for all permanent full-time and part-time employees who are active on July 1, 2025, to be effective with pay period beginning July 13, 2025. Additionally, the salary schedule will be adjusted by 1.25% — half of the COLA amount — to help mitigate pay compression and enhance entry-level wage competitiveness.

The Recommended Budget also incorporates a 2% increase in the County's 401(k) contribution for general employees, raising the total employer contribution to 4% of base pay for general employees at a cost of \$2,741,237. Currently, the County contributes 2% for general employees and 7% (2% base + 5%) for sworn law enforcement officers. Increasing the County's contribution to 4% for general employees, excluding sworn officers, is intended to bolster recruitment and retention efforts, ensuring Cumberland County remains competitive with peer jurisdictions. The recommended 401(k) contribution would be 4% for general employees and 7% for sworn officers.

The cost-of-living adjustment and the increase of 2% in 401(k) for general employees were based on the value of expected vacancies. This would equate to 3.6% of vacancies.

Addressing ongoing concerns regarding vacancy rates within the Detention Center, and following discussions with the Sheriff's Office, the recommended budget includes a \$3,000 increase in starting pay for positions ranging from Detention Officer through Lieutenant. To maintain internal equity, this adjustment will also apply to entry-level Sheriff Deputies through Lieutenants, representing an additional cost of \$1,740,132.

The Recommended Budget further supports the Tuition Assistance Program, sustaining its current allocation of \$50,000. However, due to past underutilization, a policy revision is proposed to increase its usage. The reimbursement cap would be raised from \$500 to \$2,500 annually for undergraduate degrees and \$1,500 annually for graduate degrees, encouraging greater participation and fostering professional development.

The Recommended Budget further supports four hours of Community Involvement Leave for employees in lieu of parent involvement in the School Participation Leave. This leave allows employees to participate in community activities and service.

Our workforce remains our greatest asset in delivering high-quality services to the citizens of Cumberland County. These investments demonstrate our steadfast commitment to recruiting, retaining, and developing a skilled and competitive public service workforce.

## **Vehicles**

For FY2026, County departments submitted requests for 109 vehicles, with an estimated total cost of \$9,809,778. The Recommended Budget allocates \$1,082,688 for vehicles. Based on priority needs and available resources, 23 vehicles are recommended. Additionally, 10 of these vehicles were beyond the current departmental request. These 10 vehicles will be dedicated to establishing a fleet for the Department of Social Services (DSS).

To support long-term planning and fleet management, a comprehensive inventory of all County-owned vehicles is being compiled and will be reviewed during a June work session. This evaluation will inform future strategies for vehicle replacement, standardization, and cost-efficiency across departments.

## **Capital Outlay**

County departments submitted capital funding requests totaling \$435,127 for FY2026. After thorough evaluation, the Recommended Budget fully funds these requests to support essential infrastructure, equipment, and facility needs, ensuring continued service delivery and operational efficiency.

## **Community Funding**

For FY2026, Community Funding agencies submitted funding requests totaling \$3,622,539 reflecting an increase of \$3,367,846 over the FY2025 Adopted Budget. New funding requests were received from the 82nd Airborne Division Historical Society, Cape Fear Regional Theatre, Legal Aid of North Carolina, Inc., Miller's Crew, Inc., the Partnership for Children of Cumberland County, and the Salvation Army. Cape Fear Regional Theatre's total request was \$3.5M over 4 years.

The FY2026 Recommended Budget allocates \$396,288 for outside agency funding, representing a \$141,595 increase compared to the FY2025 Adopted Budget. However, to uphold fiscal discipline and ensure the continued support of existing partnerships, no funding is recommended for new agency requests.

## **Education Funding**

The Board of Education requested \$103,734,839 in current expense funding for FY2026, reflecting an increase of just over \$14 million compared to the prior year's adopted budget. The FY2026 Recommended Budget includes an appropriation of \$91,739,472, representing a \$2,091,135 increase over FY2025. This allocation accounts for 43.47% of projected ad valorem tax collections.

The appropriation was determined using the same methodology outlined in the previous funding agreement between the County and the School Board. This consistent approach provides a stable framework for long-term financial planning and funding projections, benefiting both entities.

In addition to current expense funding, the Recommended Budget includes \$2,060,273 to support School Health Nurses and \$1,598,853 for School Resource Officers and School Crossing Guards, reinforcing the County’s ongoing commitment to student health and safety.

Fayetteville Technical Community College (FTCC) submitted a funding request of \$16,250,000 for current expenses and \$11,500,000 for capital improvements for FY2026. The Recommended Budget includes a current expense appropriation of \$15,866,037 from the General Fund, demonstrating ongoing support for the college’s operational needs. Additionally, \$1,300,000 in capital funding is recommended from the Capital Investment Fund to address facility and infrastructure priorities while aligning with the County’s broader capital planning strategy.

**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 FY2026
Debt Service	\$8,506,973
FTCC Capital	1,300,000
Capital Improvement Plan	2,615,000
Preliminary Capital	12,959,000
Technology	1,560,192
Maintenance & Repairs	944,500
Transfers Out	92,233
Total Capital Investment Fund	\$27,977,898

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 Complex Design - \$9,000
- Civil War Museum - \$7,500,000
- Black Voices Museum - \$450,000

## **Special Fire District Fund**

The County has a single consolidated Fire Tax District created to provide fire prevention service to unincorporated areas of the County. A tax rate is levied on all residential and commercial property in the district to fund the operating needs of the district.

The County's consolidated Fire Tax District has a recommended tax rate of 15 cents per \$100 of property valuation for FY2026, which maintains the current rate. The revenue neutral rate — meaning the rate at which the same amount of revenue would be generated following revaluation — is calculated at 9.46 cents per \$100 of valuation. Under the current funding structure, each of the 18 contracting fire departments will continue to receive base funding equivalent to 10 cents per \$100 of valuation from their respective fire districts. To address disparities in funding capacity, low-wealth districts will receive additional support funded by an allocation of 1.25 cents per \$100 of valuation. The remaining 3.75 cents per \$100 of valuation will be distributed through various supplemental mechanisms, including performance incentives, grants, and additional supplements. These may be tied to factors such as service demands, operational needs, or strategic priorities. This approach ensures that all departments receive consistent operational funding while also targeting support to areas with limited resources and encouraging performance and service improvements across the district.

## **Opioid Settlement Fund**

The proposed budget for the Opioid Settlement Fund includes funding for a new full-time position: Human Services Clinical Counselor II, with an estimated annual salary of \$93,448. This role, requested by the Health Director, will be entirely funded through Opioid Settlement Funds, requiring no allocation of county resources.

### **Primary Responsibilities**

- Coordinate and facilitate Crisis Intervention Training (CIT) for local partners, ensuring effective crisis response strategies.
- Lead community outreach, recruitment, education, and promotional activities to enhance awareness and participation in CIT initiatives.

By fully funding this position through opioid settlement resources, the initiative aims to strengthen local efforts in mental health crisis response and community engagement. This investment aligns with the broader strategy to enhance behavioral health services and provide targeted support for individuals affected by the opioid crisis.

## **Recreation Fund**

The Recreation Fund is a special revenue fund that manages the collection of taxes levied dedicated to parks and recreation. The fund accounts for assets held by the county. The taxes collected support the Fayetteville-Cumberland Parks and Recreation Department and are managed by the City of Fayetteville.

The Recreation Tax has a recommended tax rate of 5 cents per \$100 of property valuation for FY2026, which maintains the current rate.

### **Community Development Support Housing Program Grants Fund**

A request was submitted for the creation of a Social Worker II position, with a projected annual cost of \$85,769. This role was designed to provide full-time case management services for residents of Robins Meadow, supporting ongoing efforts to stabilize and assist individuals in supportive housing.

However, the position was not included in the recommended budget due to uncertainties regarding federal grant funding, which would be essential for its long-term sustainability.

### **Metropolitan Planning Organization Administration Fund**

A request was submitted for the creation of a Transportation Planner II position, with an estimated annual cost of \$89,514. This role was designed to support the Metropolitan Planning Organization's (MPO) initiatives and strengthen regional transportation coordination efforts.

However, the position was not included in the recommended budget due to uncertainties regarding spacing accommodation and the availability of grant funding, which would be necessary to sustain it.

### **Urbanized Transportation Fund**

A request was submitted for the establishment of a part-time Transportation Specialist position, with an estimated annual cost of \$28,522. This role was proposed to support transportation operations and services, ensuring efficient and effective coordination within the department.

However, the request was not included in the recommended budget, as the responsibilities associated with the position are currently being fulfilled by temporary personnel.

### **Solid Waste Enterprise Fund**

The FY2026 Recommended Budget for the Solid Waste Fund is \$24,554,151, representing a 16.8% increase over the prior year's adopted budget. This increase reflects strategic investments in infrastructure, regulatory compliance, and long-term landfill capacity. Included in the budget is \$3,191,400 for capital improvements. However, no replacement of equipment or vehicles is planned until completion of the FY2025 audit.

A significant challenge facing the County is that the Ann Street Landfill is nearing capacity. In response, landfill crews are actively mining 350 to 500 tons per day, transferring excavated municipal solid waste from the unlined balefill area to the Sampson County Landfill for disposal. To address future capacity needs, preliminary design work and hydrogeological investigations have begun on a new landfill expansion, referred to as the "baby cell."

The Recommended Budget includes \$2 million for constructing the subgrade as the baby cell is excavated to base grades. Additional funding will be requested in FY2028 to complete the remaining construction, including installation of a Subtitle D liner system.

Another critical issue at the Ann Street Landfill is the presence of PFAS compounds in leachate, which the County is required to treat. To identify the most effective treatment technology, \$1,191,400 is included in the FY2026 budget for pilot testing and design of a PFAS removal system.

To support these capital and operational needs, fee adjustments are included in the recommended budget:

- Tipping fee: Increase to \$46 per ton
- Construction & Demolition (C&D) Disposal fee: Increase to \$46 per ton
- Mixed Waste (MSW Mix) Disposal fee: Increase to \$44 per ton
- Credit Card Processing Fees to 3% fee on each transaction

These changes are necessary to fund the development of replacement landfill capacity and ensure continued regulatory compliance and service delivery.

## CONCLUSION

The FY2026 Recommended Annual Budget is presented for your review and consideration as you advance toward the development of the Adopted Budget. It has been a privilege to collaborate with the Board of Commissioners in the responsible allocation of public resources to support the County's strategic priorities. The Board's steadfast commitment to fiscal prudence and long-term financial and operational sustainability remains vital to maintaining the County's strong financial position.

This budget addresses the Board's strategic initiatives while providing flexibility to handle any future shifts in Federal and State policy, as well as the economic landscape of the county.

I would also like to extend my sincere gratitude to our dedicated County staff for their unwavering service to the citizens and the County's operations. I commend the leadership and dedication of all department heads and their teams for their diligence in preparing thoughtful and fiscally responsible departmental budgets.

Special acknowledgment goes to the Budget and Performance Department, Public Information Office, and the County Management Team for their expertise and teamwork in developing, compiling, and balancing the budget document and presentation materials. Their contributions have been instrumental in delivering a comprehensive and strategic financial plan for FY2026.

Respectfully submitted,



Clarence Grier  
County Manager



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*



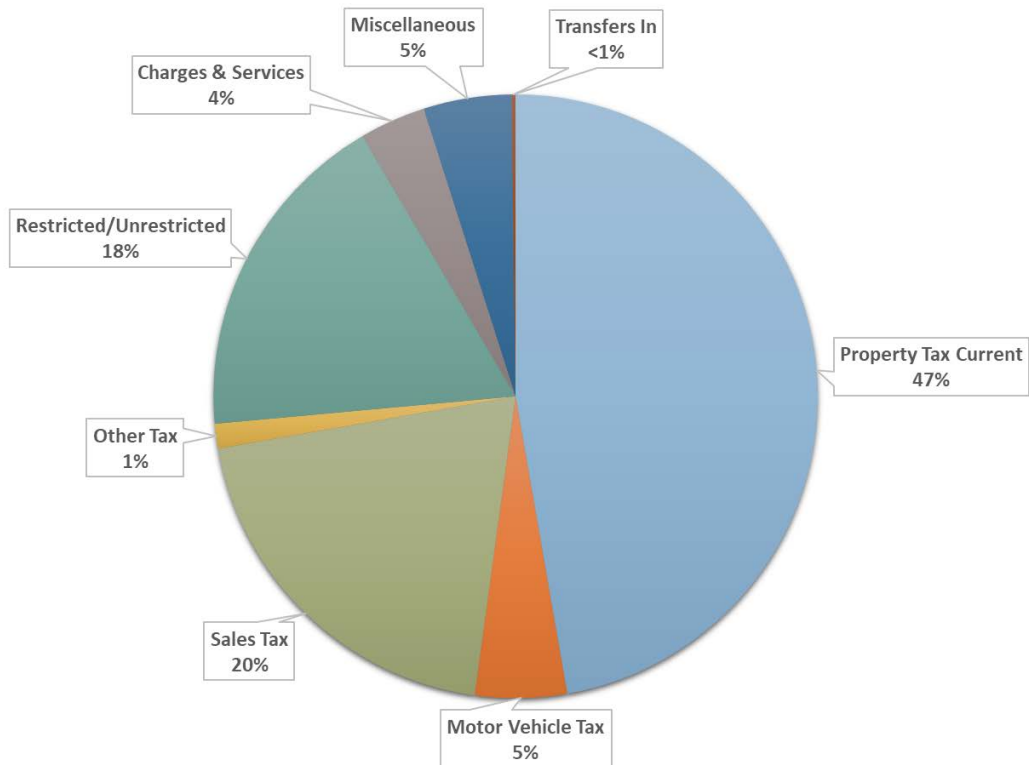
# Revenues

## General Fund

Where does the money come from?

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Property Tax - Current	\$ 173,008,171	\$ 177,235,795	\$ 178,485,379	\$ 178,134,062	\$ 191,307,821	7.2%
Motor Vehicle Tax	25,299,826	26,370,695	27,744,979	28,125,198	19,853,000	-28.4%
Sales Tax	62,946,775	63,417,887	64,246,366	63,641,736	81,173,461	26.3%
Other Tax	6,667,460	5,792,022	5,454,000	4,938,173	5,362,103	-1.7%
Restricted/Unrestricted	69,474,318	81,799,654	81,303,960	74,437,689	72,845,931	-10.4%
Charges & Services	14,592,864	15,979,575	13,347,547	16,218,790	14,328,937	7.4%
Miscellaneous	32,563,277	21,382,655	12,607,028	19,954,998	18,322,211	45.3%
Transfers In	831,211	6,215,667	1,203,518	22,297,397	852,347	-29.2%
Subtotal	\$ 385,383,902	\$ 398,193,950	\$ 384,392,777	\$ 407,748,043	\$ 404,045,811	5.1%
Fund Balance Appropriated	-	-	8,435,187	503,821	594,028	-93.0%
Total General Fund	\$ 385,383,902	\$ 398,193,950	\$ 392,827,964	\$ 408,251,864	\$ 404,639,839	3.0%

The General Fund budget is balanced at **\$404,639,839**. Fund balance in the amount of \$594,028 is for Public Health fund balance.



### Notes on variances:

**Property Tax:** The increase in property tax is due to the 2025 Revaluation process.

**Motor Vehicle Tax:** The decrease is due to the calculated revenue-neutral rate.

**Sales Tax:** The increase is due to the change in the distribution method from per capita to ad valorem.

**Restricted/Unrestricted:** The decrease is due to the elimination of equalization resulting from a change in the sales tax distribution method from per capita to ad valorem.

**Charges and Services:** The increase is primarily due to the following: Public Health pharmacy services, building inspections, indirect cost charges, Medicaid case management fees, Medicaid settlement payments and earnings, assignment of deputies for the Department of Social Services and Child Support.

**Miscellaneous:** The increase is primarily due to interest income.

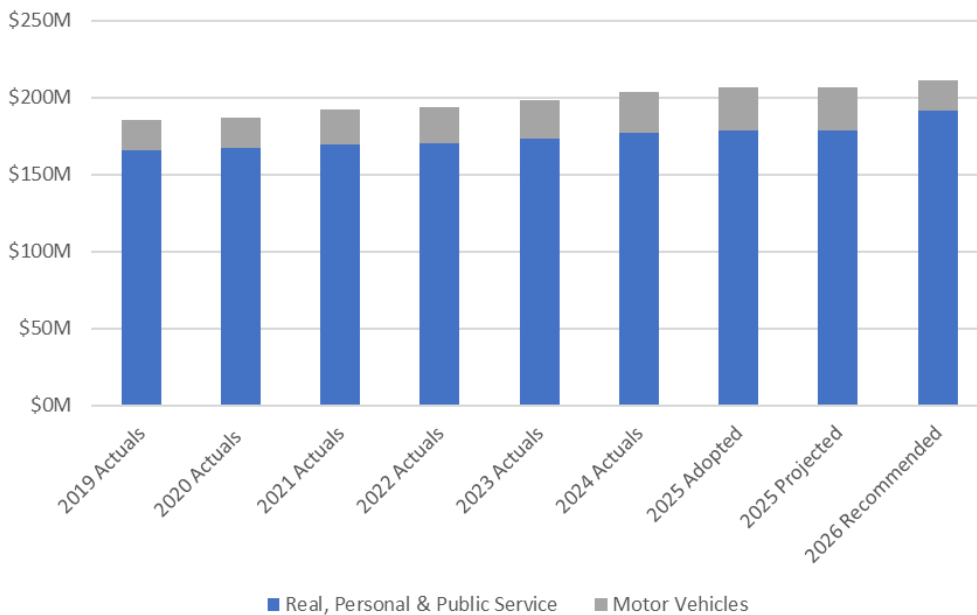
**Transfers In:** The Department of Social Services had fewer Technology, Maintenance and Repairs, and Capital Improvement Projects in FY2026 that warranted a transfer from the Capital Investment Fund.

## Forecasting Major Revenue

### Ad Valorem Tax

A vital responsibility of the Budget and Performance 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**



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 is set at revenue neutral, 55.93 cents for every \$100 of property valuation. The graph above illustrates the historical trend of ad valorem revenue.

For the Fiscal Year 2026 Recommended Budget, ad valorem and motor vehicle tax collections are projected to be \$211,160,821.

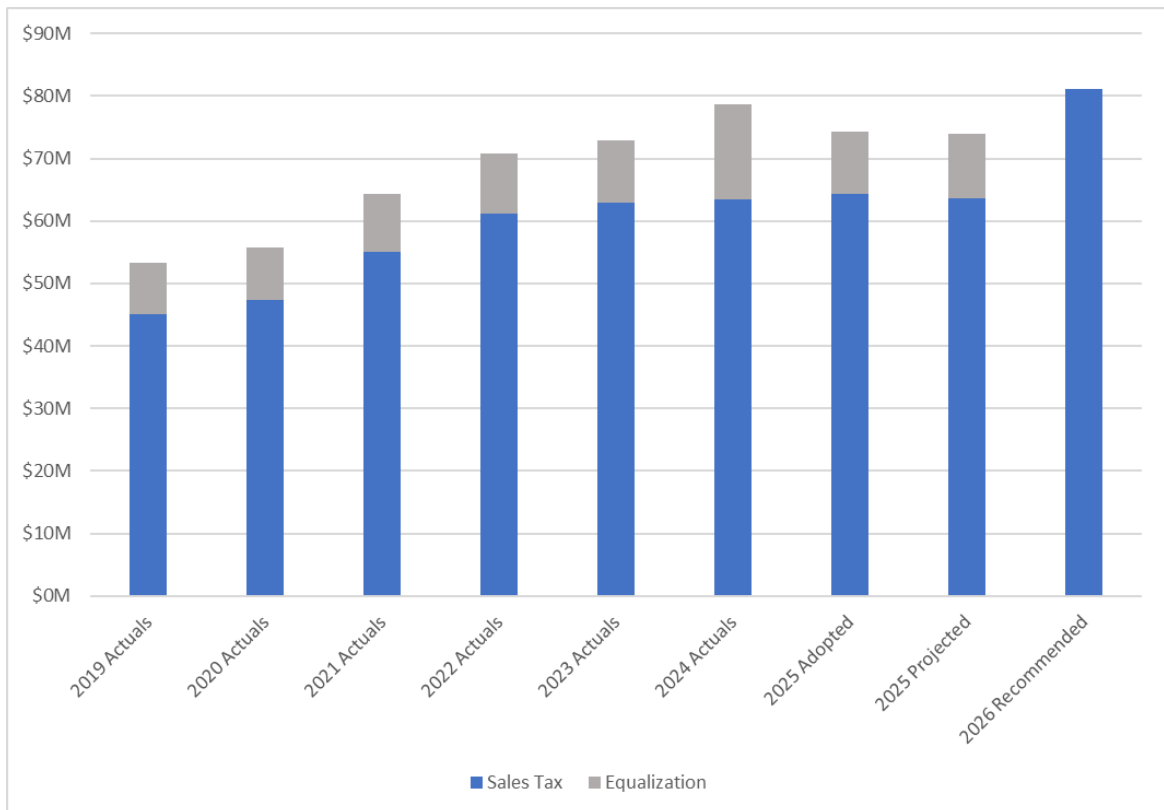
## Forecasting Major Revenue - continued

### Sales Tax

The Fiscal Year 2026 Recommended Budget includes \$81,173,461 for sales tax revenue; this represents an increase of approximately \$16.9 million dollars compared to the Fiscal Year 2025 Adopted Budget. However, year-over-year comparisons of sales tax revenue require careful interpretation, as previous revenue allocations were influenced by an interlocal agreement (equalization) between the County and its municipalities. Under that agreement, a portion of the revenue collected was categorized as unrestricted.

Per § 105-472 (b), the board of county commissioners shall, by resolution, choose one of the following methods of distribution: Per Capita method or Ad Valorem method. The Per Capita method looks at population, allocating revenues based on each municipality's population compared to the county's population. In comparison, the Ad Valorem method allocates revenue based on each municipality's property tax rate compared to the county's property tax rate. The board voted for the Ad Valorem method to be effective July 1, 2025.

### Sales Tax and Equalization

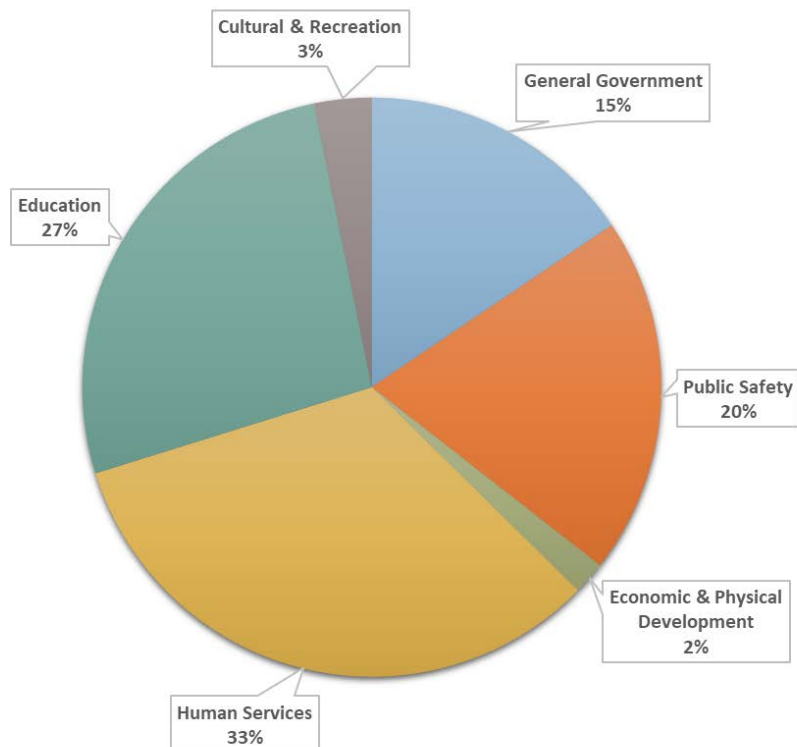


# Expenditures

General Fund

Where does the money go?

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
General Government	\$ 83,257,615	\$ 81,391,376	\$ 61,261,268	\$ 81,989,153	\$ 62,906,797	2.7%
Public Safety	66,315,860	67,475,506	75,412,684	68,780,640	80,934,941	7.3%
Economic & Physical Development	6,405,559	7,879,355	7,346,979	7,476,233	7,427,425	1.1%
Human Services	95,506,331	104,431,270	129,183,108	116,050,824	132,754,731	2.8%
Education	100,442,517	105,189,567	107,116,937	107,320,747	107,605,509	0.5%
Cultural & Recreational	11,524,441	11,532,046	12,506,988	13,127,399	13,010,436	4.0%
<b>Total General Fund</b>	<b>\$ 363,452,323</b>	<b>\$ 377,899,119</b>	<b>\$ 392,827,964</b>	<b>\$ 394,744,996</b>	<b>\$ 404,639,839</b>	<b>3.0%</b>



# Expenditures

## General Fund

### General Government

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Governing Body	\$ 742,014	\$ 736,843	\$ 790,262	\$ 871,935	\$ 905,815	14.6%
Administration	2,407,804	2,222,699	2,622,938	2,044,206	2,302,874	-12.2%
Public Information	1,313,571	1,564,007	1,843,311	1,840,423	1,924,962	4.4%
Court Facilities	135,297	211,788	148,220	131,220	148,220	0.0%
Human Resources	1,105,073	1,280,843	1,463,246	1,412,880	1,542,259	5.4%
Facilities Maintenance	1,237,443	1,291,965	1,272,959	1,276,154	1,292,382	1.5%
Landscaping & Grounds	829,913	718,447	832,027	748,422	861,989	3.6%
Carpentry Shop	218,433	247,593	262,911	270,617	273,436	4.0%
Facilities Management	1,487,164	1,564,472	1,707,099	1,476,286	1,809,650	6.0%
Public Buildings Janitorial	1,034,473	1,194,800	1,344,024	1,259,812	1,377,057	2.5%
Central Maintenance	3,720,302	4,298,059	4,145,057	5,035,110	3,870,310	-6.6%
Innovation & Technology Services	7,302,359	8,709,018	9,580,078	9,721,105	10,784,197	12.6%
Budget & Performance		-	644,859	606,942	727,598	12.8%
Board Of Elections	1,221,912	1,608,789	1,879,894	1,610,708	2,053,459	9.2%
Financial Services	1,487,150	1,352,490	1,647,837	1,480,601	1,712,873	3.9%
Legal	1,107,579	1,273,104	1,374,922	1,292,040	1,422,388	3.5%
Register Of Deeds	2,403,921	2,482,021	2,831,370	2,696,983	2,926,762	3.4%
Register Of Deeds Automation	209,571	9,088	135,150	132,400	135,150	0.0%
Tax Administration	6,258,688	6,450,370	7,072,724	6,648,241	6,965,574	-1.5%
Property Revaluation	880,420	813,815	1,034,883	961,206	960,269	-7.2%
General Government Other	48,154,528	43,361,165	18,627,497	40,471,862	18,909,573	1.5%
Total General Government	\$ 83,257,615	\$ 81,391,376	\$ 61,261,268	\$ 81,989,153	\$ 62,906,797	2.7%

#### Notes on variances:

**Governing Body:** The increase is due to the cost of the Commissioners' telephones moving out of the Public Information Department budget and the increase of the supplemental benefits.

**Administration:** The decrease is due to the reallocation of two positions, one to Human Resources and one to Justice Services, due to a business realignment.

**Innovation and Technology Services:** An increase in appropriations for three new positions is included. Also, software, computer software contracts, and contracted services have increased.

**Budget and Performance:** The increase is due to additional salaries and benefits and travel and training costs.

**Board of Elections:** The increase is due to the municipal election cost.

**Property Revaluation:** The decrease is primarily due to the completion of revaluation.

# Expenditures

## General Fund

### Public Safety

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Sheriff	\$ 31,943,235	\$ 30,369,183	\$ 34,431,100	\$ 32,764,913	\$ 37,212,713	8.1%
Detention Center	17,055,703	16,953,114	22,594,887	17,900,417	24,158,489	6.9%
LEO Separation Allowance	856,321	928,585	1,215,985	986,976	1,215,485	0.0%
Sheriff Grants	908,730	2,590,949	176,202	360,334	457,900	159.9%
School Law Enforcement - Local	4,867,249	4,635,420	3,215,958	3,374,338	3,524,053	9.6%
Emergency Services	4,462,523	4,471,069	4,963,820	5,356,458	5,161,759	4.0%
Adult Drug Treatment Court	-	-	223,856	37,214	249,900	11.6%
Emergency Services Grants	182,167	86,458	12,000	38,605	-	-100.0%
DWI Court	-	86,316	158,311	112,814	169,212	6.9%
Justice Services	642,262	712,944	869,674	592,816	1,149,545	32.2%
Misdemeanor Program	38,013	37,484	42,596	40,151	44,374	4.2%
Veterans Treatment Court	-	-	240,532	35,214	208,338	-13.4%
Animal Services	3,921,984	4,101,432	4,658,023	4,440,111	4,824,749	3.6%
Public Safety Other	1,437,673	2,502,554	2,609,740	2,740,279	2,558,424	-2.0%
Total Public Safety	\$ 66,315,860	\$ 67,475,506	\$ 75,412,684	\$ 68,780,640	\$ 80,934,941	7.3%

#### Notes on variances:

**Sheriff:** The increase is primarily due to an increase in salaries for recruitment and retention, ammunition cost, and computer software contracts.

**Sheriff Grants:** The increase is due to additional Byrne grant funds.

**Emergency Services Grants:** No new grant awards were received for FY2026. The FY2025 grant funds will be reappropriated.

**Adult Drug Treatment Court:** The increase is in department supplies and travel.

**Justice Services:** The increase is due to new programs and grant-funded positions.

**Veterans Treatment Court:** The decrease is due to the allocation of FY2026 grant funds. The FY2025 grant funds will be reappropriated.

# Expenditures

## General Fund

### Economic & Physical Development

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Planning	\$ 3,181,345	\$ 3,499,812	\$ 3,963,215	\$ 3,811,301	\$ 4,250,401	7.2%
Engineering	568,038	605,625	736,251	1,700,745	802,677	9.0%
NC Cooperative Extension Service	744,976	748,355	837,721	802,548	887,332	5.9%
NC Cooperative Extension Program	13,769	21,282	79,200	16,740	89,300	12.8%
Location Services	241,407	240,691	268,347	267,087	276,483	3.0%
Soil Conservation District	1,066,844	854,101	645,023	197,873	291,389	-54.8%
Soil Conservation Cost Share Program	88,497	95,210	94,531	113,989	118,903	25.8%
Public Utilities	103,625	114,195	116,565	118,749	124,814	7.1%
Economic Physical Development	118,837	1,222,118	20,000	42,493	30,000	50.0%
Economic Incentives	276,652	305,276	486,126	306,708	456,126	-6.2%
Water & Sewer Department	1,569	172,689	100,000	98,000	100,000	0.0%
Total Economic & Physical Development	\$ 6,405,559	\$ 7,879,355	\$ 7,346,979	\$ 7,476,233	\$ 7,427,425	1.1%

#### Notes on variances:

**NC Cooperative Extension Program:** The increase in Cooperative Extension program funds is primarily due to additional support from program fees and donations.

**Soil Conservation District:** The decrease is due to the completion of the Emergency Watershed Protection Grant in FY2025.

**Soil Conservation Cost Share:** The increase is due to a reclassification of the Soil & Water Conservationist position to include new supervisory duties. Only one employee is budgeted in this cost center.

**Economic Physical Development:** The increase is due to an increase in the NC Southeastern Partnership membership dues.



# Expenditures

## General Fund

### Human Services

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Health Dept General	\$ 17,041,264	\$ 19,871,312	\$ 21,433,606	\$ 21,673,059	\$ 22,907,149	6.9%
Detention Center Health Program	3,366,463	4,667,975	4,656,000	4,957,071	5,685,523	22.1%
Environmental Health	1,836,459	2,225,008	2,362,103	2,384,371	2,501,673	5.9%
Bio-Terrorism Preparedness	68,083	39,530	60,294	45,174	60,294	0.0%
Care Coordination For Children	747,253	848,645	964,291	967,700	1,066,892	10.6%
Pregnancy Care Management	1,178,261	1,378,151	1,533,576	1,602,913	1,630,730	6.3%
WIC - Client Svcs	2,184,252	2,408,208	2,899,392	2,737,597	3,111,448	7.3%
School Health - BOE	789,059	942,829	1,101,151	961,728	1,105,644	0.4%
Community Transformation Grant	124,716	123,251	126,155	209,853	211,155	67.4%
Court Ordered Evaluation	318,840	318,840	318,840	318,840	318,840	0.0%
Sobriety Court	123,615	51,295	-	-	-	0.0%
Mental Health Other	5,093,704	5,091,424	5,128,703	282,160	4,301,218	-16.1%
Health Other	83,540	91,208	98,788	93,594	98,788	0.0%
Department Of Social Services	45,729,836	48,924,278	66,699,650	61,125,384	68,058,081	2.0%
Social Services Other	9,723,646	9,625,101	13,043,125	10,056,979	12,576,033	-3.6%
Grant Family Violence Care Center	588,464	645,301	711,960	725,605	735,953	3.4%
Welfare Other	348,714	296,735	343,715	331,715	345,233	0.4%
Veterans Services	604,817	650,296	694,166	705,164	725,129	4.5%
Child Support Services	5,525,081	6,168,300	6,925,787	6,794,749	7,235,562	4.5%
SL Resource Center Admin	30,265	63,583	81,806	77,168	79,386	-3.0%
Total Human Services	\$ 95,506,331	\$ 104,431,270	\$ 129,183,108	\$ 116,050,824	\$ 132,754,731	2.8%

#### Notes on variances:

**Detention Center Health:** The increase is due to an increase in Wellpath inmate health care services and staffing enhancements.

**Care Coordination:** The increase is primarily attributable to higher operational expenses.

**Community Transformation Grant:** The increase is largely attributable to the escalation of expenditures related to incentives and contracted services.

**Mental Health Other:** The decrease is primarily due to a reduction in Alliance Health funding.

# Expenditures

## General Fund

### Education

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Schools - Current Expense	\$ 84,305,166	\$ 87,526,532	\$ 89,648,337	\$ 89,648,337	\$ 91,739,472	2.3%
FTCC - Current Expense	14,213,903	15,718,600	15,468,600	15,468,600	15,866,037	2.6%
Other Education	1,923,448	1,944,435	2,000,000	2,203,810	-	-100.0%
Total Education	\$ 100,442,517	\$ 105,189,567	\$ 107,116,937	\$ 107,320,747	\$ 107,605,509	0.5%

#### Notes on variances:

**Other Education:** The reduction is attributable to the discontinuation of equalization for the Board of Education sales tax, prompted by the revision of the sales tax methodology.

### Cultural & Recreation

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Library	\$ 11,042,952	\$ 11,068,219	\$ 12,415,984	\$ 12,199,958	\$ 12,789,706	3.0%
Library Grants	220,920	353,903	25,435	511,872	15,084	-40.7%
Culture Recreation Other	260,569	109,923	65,569	415,569	205,646	213.6%
Total Cultural & Recreation	\$ 11,524,441	\$ 11,532,046	\$ 12,506,988	\$ 13,127,399	\$ 13,010,436	4.0%
Total General Fund	\$ 363,452,323	\$ 377,899,119	\$ 392,827,964	\$ 394,744,996	\$ 404,639,839	3%

#### Notes on variances:

**Library Grants:** The decrease is due to the Library not receiving grant awards for FY2026. Grants will be recognized in the budget when they are awarded.

**Culture Recreation Other:** The increase is due to funding \$150,000 for the Airborne & Special Operations Museum Foundation that was not funded through the community funding process in the FY2025 budget. The museum was funded through ARPA freed up capacity funding in FY2025.

# New Items

## General Fund

### New Vehicles

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

The FY2026 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>		2	\$ 150,354	0	\$ -	\$ -
Ford F-250	R	1	71,635	0	-	-
Ford F-150	R	1	78,719	0	-	-
<b>Cooperative Extension</b>		1	\$ 50,606	0	\$ -	\$ -
Ford F-150	R	1	50,606	0	-	-
<b>Detention Center</b>		1	\$ 84,319	1	\$ 84,319	\$ -
Ford Transit 350	A	1	84,319	1	84,319	-
<b>Emergency Services</b>		4	\$ 285,216	0	\$ -	\$ -
F-250 Truck	A	2	142,750	0	-	-
F-250 Truck	A	1	94,408	0	-	-
Ford Escape	A	1	48,058	0	-	-
<b>Engineering</b>		1	\$ 50,606	0	\$ -	\$ -
Ford F-150	A	1	50,606	0	-	-
<b>Human Resources</b>		1	\$ 53,991	0	\$ -	\$ -
Ford Explorer	A	1	53,991	0	-	-
<b>Public Library</b>		1	\$ 35,158	1	\$ 35,158	\$ -
Ford Escape	A	1	35,158	1	35,158	-
<b>Public Information</b>		1	\$ 57,056	0	\$ -	\$ -
Ford Transit 350	A	1	57,056	0	-	-
<b>Sheriff's Office</b>		90	\$ 8,676,630	7	\$ 674,849	\$ -
Ford Explorer	R	90	8,676,630	7	674,849	-
<b>Social Services</b>		6	\$ 316,451	14	\$ 576,724	\$ 288,362
Chrysler Pacifica	R	4	225,144	4	225,144	112,572
Ford Escape	A	1	35,158	10	351,580	175,790
Ford Transit 25	R	1	56,149	0	-	-
<b>Veterans Services</b>		1	\$ 49,391	0	\$ -	\$ -
Ford Explorer	A	1	49,391	0	-	-
<b>Total General Fund</b>		109	\$ 9,809,778	23	\$ 1,371,050	\$ 288,362

Total General Fund Net Cost: \$ 1,082,688

# New Items

## General Fund

### 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 (R) REPLACE	QTY	REQUESTED		QTY	RECOMMENDED		STATE OR FEDERAL FUNDING
			UNIT COST	TOTAL COST		TOTAL COST		
<b>Court Facilities</b>		<b>1</b>	<b>\$ 37,000</b>	<b>\$ 37,000</b>	<b>1</b>	<b>\$ 37,000</b>	<b>\$ -</b>	
Courthouse Improvements	R	1	37,000	37,000	1	37,000	-	
<b>Public Information</b>		<b>2</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>2</b>	<b>\$ 14,500</b>	<b>\$ -</b>	
Tabber	A	1	8,500	8,500	1	8,500	-	
Black Magic Mini Pro Camera	A	1	6,000	6,000	1	6,000	-	
<b>Facilities Maintenance</b>		<b>2</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>2</b>	<b>\$ 150,000</b>	<b>\$ -</b>	
Replacement Equipment	R	1	80,000	80,000	1	80,000	-	
Building Improvements	R	1	70,000	70,000	1	70,000	-	
<b>Fleet Management</b>		<b>2</b>	<b>\$ 33,627</b>	<b>\$ 33,627</b>	<b>2</b>	<b>\$ 33,627</b>	<b>\$ -</b>	
Two 500 Gallon Tanks	A	1	27,477	27,477	1	27,477	-	
Ford VCM III Diagnostic Tool	A	1	6,150	6,150	1	6,150	-	
<b>Sheriff's Office</b>		<b>1</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>1</b>	<b>\$ 218,000</b>	<b>\$ -</b>	
Tasers	A	1	218,000	218,000	1	218,000	-	
<b>Sheriff's Grants</b>		<b>3</b>	<b>\$ 165,126</b>	<b>\$ 165,126</b>	<b>3</b>	<b>\$ 165,126</b>	<b>\$ 165,126</b>	
Robot	A	1	62,000	62,000	1	62,000	62,000	
Unidentified Equipment FY22	A	1	51,563	51,563	1	51,563	51,563	
Unidentified Equipment FY23	A	1	51,563	51,563	1	51,563	51,563	
<b>Total General Fund</b>			<b>\$ 618,253</b>	<b>\$ 618,253</b>		<b>\$ 618,253</b>	<b>\$ 165,126</b>	

Total General Fund Net Cost: \$ 453,127

# Fee Changes

## General Fund

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 FY2025	REQUESTED FEE CHANGE FY2026	RECOMMENDED FEE FY2026
<b>Library</b>			
<b>Lost/Stolen or Long Overdue Items</b>			
Library of Things Items	N/A	Replacement cost of item + \$4 processing fee	Replacement cost of item + \$4 processing fee
Playaway Views	Replacement cost of device (\$99.95-\$179.95) + \$4 processing fee	Description Change Only	Description Change Only
<b>Damage Fees</b>			
Library of Things Items	N/A	Replacement cost of item + \$4 processing fee	Replacement cost of item + \$4 processing fee
Missing insert (all A/V items)	\$5.00	Remove Fee	Remove Fee
Playaway Launchpad	Replacement cost of device (\$99.95-\$179.95) + \$4 processing fee	Description Change Only	Description Change Only
<b>Late Renewal Fees</b>			
Library of Things Items	N/A	\$0.10 per day per item with a maximum charge of \$25 per item per transaction	\$0.10 per day per item with a maximum charge of \$25 per item per transaction
*Note Library of Things items will range in cost from \$25 to \$130			
<b>Planning and Inspections</b>			
<b>Other</b>			
Building Inspection - work without a permit	Double Permit Fee	Description Change Only	Description Change Only
<b>Location Services</b>			
<b>Sign Blades (Includes Tape and Marking)</b>			
24x6	\$55.00	\$64.00	\$64.00
30x6	\$66.00	\$76.00	\$76.00
36x6	\$77.00	\$89.00	\$89.00
42x6	\$88.00	\$101.00	\$101.00
48x6	\$99.00	\$114.00	\$114.00
54x6	\$110.00	\$126.00	\$126.00
24x9	\$61.00	\$70.00	\$70.00
30x9	\$77.00	\$89.00	\$89.00
36x9	\$88.00	\$101.00	\$101.00
42x9	\$105.00	\$120.00	\$120.00
48x9	\$121.00	\$140.00	\$140.00
54x9	\$132.00	\$152.00	\$152.00
60x9	\$143.00	\$165.00	\$165.00
<b>Hardware</b>			
Galvanized Square Sign Pole	\$85.00	\$98.00	\$98.00
Galvanized Square Sign Sleeve	\$30.00	\$35.00	\$35.00
Caps	\$12.00	\$14.00	\$14.00
Cross	\$12.00	\$14.00	\$14.00
Hardware (including corner bolts)	\$6.00	\$7.00	\$7.00
<b>Specialty Signs or Projects</b>			
Conservation Area Sign	\$12.00	\$14.00	\$14.00
Handicap Sign	\$25.00	\$29.00	\$29.00
Handicap Sign w/plate for fine	\$30.00	\$35.00	\$35.00
Stop Sign	\$70.00	\$81.00	\$81.00
Stop Sign Package (washers, hardware, pole, 811 coord., sleeve, 2-trip installation)	\$225.00	\$260.00	\$260.00

# Fee Changes

## General Fund

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2025	REQUESTED FEE CHANGE FY2026	RECOMMENDED FEE FY2026
<b>Public Health</b>			
<b>Vaccines</b>			
G0008- Admin Fee Flu- Medicare	\$24.00	\$33.00	\$33.00
G0009- Admin Fee Pneumonia - Medicare	\$24.00	\$33.00	\$33.00
G0010- Admin Fee Hepatitis B- Medicare	\$24.00	\$33.00	\$33.00
96380- Admin and Counseling RSV	\$0.00	\$20.00	\$20.00
96381- Admin only RSV	\$0.00	\$15.00	\$15.00
90380- Beyfortus .50ml RSV- less than 11	\$511.00	\$536.00	\$536.00
90381- Beyfortus 1ml RSV- 11lbs and up	\$511.00	\$536.00	\$536.00
90611- Monkeypox vaccines	\$0.00	\$280.00	\$280.00
90619- Menquadfi- Meningitis	\$155.00	\$180.00	\$180.00
90636- Hepatitis B Combo	\$125.00	\$130.00	\$130.00
90651- Gardasil	\$296.00	\$317.00	\$317.00
90670- Prevnar 13	\$240.00	\$260.00	\$260.00
90671- Prevnar 15	\$230.00	\$236.00	\$236.00
90677- Prevnar 20	\$265.00	\$270.00	\$270.00
90697- Vaxelis (Dip/Tet/Pert/Polio/HepB)	\$170.00	\$175.00	\$175.00
90691- Typhoid	\$120.00	\$160.00	\$160.00
90710- Proquad	\$310.00	\$317.00	\$317.00
90716- Varicella	\$180.00	\$190.00	\$190.00
90717- Yellow Fever	\$161.00	\$235.00	\$235.00
90746- Hep B 19 and above	\$69.00	\$71.00	\$71.00
91318- Covid- Pfizer 6 mos-4 yrs	\$0.00	\$66.00	\$66.00
91319- Covid- Pfizer 5 yrs-11 yrs	\$0.00	\$88.00	\$88.00
91320- Covid- Pfizer 12 yrs and older	\$0.00	\$141.00	\$141.00
91321- Covid- Moderna 6 mos-11 yrs	\$0.00	\$150.00	\$150.00
91322- Covid- Moderna 12 yrs and older	\$0.00	\$150.00	\$150.00
<b>Lab Services</b>			
80178- Assay of Lithium	\$0.00	\$10.00	\$10.00
81220- CFTR cystic fibrosis	\$0.00	\$160.00	\$160.00
81420- Fetal Chromosomal Genetics	\$0.00	\$414.00	\$414.00
82575- Creatine clearance test	\$0.00	\$15.00	\$15.00
82945- Glucose other fluid	\$0.00	\$5.00	\$5.00
86480- Tuberculosis test, cell mediated	\$0.00	\$80.00	\$80.00
86645- CMV antibody (Cytomegalovirus)	\$0.00	\$20.00	\$20.00
87811- SARS-Covid	\$0.00	\$45.00	\$45.00
<b>Medical Services</b>			
46924- Destruction of Lesion Anus	\$360.00	\$510.00	\$510.00
54050- Destruction of lesions male	\$100.00	\$130.00	\$130.00
54065- Destruction of lesion male extensive	\$170.00	\$215.00	\$215.00
56501- Destruction of lesions female	\$101.00	\$150.00	\$150.00
56515- Destruction of lesions female	\$172.00	\$240.00	\$240.00
57061- Destruction of vaginal lesions	\$88.00	\$130.00	\$130.00
92552- Hearing test	\$25.00	\$30.00	\$30.00
99407- Smoking cessation counseling >10	\$24.00	\$27.00	\$27.00
99408- Alcohol/Substance abuse screening	\$31.00	\$35.00	\$35.00
T1002- STD/TB Treatment	\$56.00	\$20.00	\$20.00
<b>Environmental Health Fee Schedule:</b>			
In-Home Child Daycare Inspection	\$0.00	\$50.00	\$50.00

Notes on the above fees:

### Library

Library of Things - The library is adding a Library of Things to its collection. The items that will be circulated for the Library of Things include but are not limited to: Interactive Cats/Dogs, STEM items like building kits, circuit kits. Lifestyle items such as financial literacy kits, blood pressure cuffs, tools. The library would recommend to add lost fees for these new items as it can help the library maintain its collection and ensure that other patrons have access to them.

Playaway Views - Changed the name of the description from "Playaway Views" to "Playaway Devices"

### **Library continued:**

Library of Things Damage Fees - The library is adding a Library of Things to its collection. The items that will be circulated for the Library of Things include but are not limited to: Interactive Cats/Dogs, STEM items like building kits, circuit kits. Lifestyle items such as financial literacy kits, blood pressure cuffs, tools. The library would recommend to add damage fees for these new items. The damage fee will be charged when the item is no longer usable due to damage and for missing components in kits.

Missing Insert (all A/V items) - This is an old fee that is no longer relevant, due to ease of access to software and color printing.

Playaway Launchpad - Changed the name of the description from "Playaway Launchpad" to "Playaway Devices"

Library of Things Items Late Renewal Fees - The library is adding a Library of Things to its collection. The items that will be circulated for the Library of Things include but are not limited to: Interactive Cats/Dogs, STEM items like building kits, circuit kits. Lifestyle items such as financial literacy kits, blood pressure cuffs, tools. The library would recommend to add late renewal fees for these new items to ensure valuable items are returned on time, allowing others to benefit from them as well.

### **Planning and Inspections**

Building Inspection – work without a permit - No change in fee. Removing "Building Inspection" from the new description. "Work Without a Permit" provides better clarification and reflects historic billing practices for the public.

### **Location Services**

Sign Blades, Hardware, and Specialty Signs or Projects - 15% increase proposed above costs established in FY24 budget. There were no changes to these fees in FY25. All changes of fees in these categories are related to inflation and increased cost of materials.

### **Public Health**

Vaccines, Lab Services and Medical Services – Rate change either through private insurance or Medicaid.

# Projected Fund Balance

## General Fund

### Projected Fund Balance General Fund 101 Only

	FY23-24 ACTUAL	FY24-25 ADOPTED BUDGET	FY24-25 PROJECTION	FY25-26 RECOMMENDED BUDGET
Revenues:				
Ad valorem taxes	\$ 203,606,490	\$ 206,230,358	\$ 206,259,260	\$ 211,160,821
Other taxes	69,209,909	69,700,366	68,579,909	86,535,564
Unrestricted & Restricted intergovernmental	81,799,654	80,726,960	74,437,689	72,845,931
Sales and services	15,979,575	13,924,547	16,218,790	14,328,937
Miscellaneous	21,382,655	12,607,028	19,954,998	18,322,211
Transfers from other funds	6,215,667	1,203,518	22,297,397	852,347
Total Revenue	<u>398,198,142</u>	<u>384,392,777</u>	<u>407,748,043</u>	<u>404,045,811</u>
Expenditures:				
General Government	46,648,061	41,399,049	47,138,250	42,199,158
Public safety	67,475,506	75,412,684	68,780,640	80,934,941
Economic and physical development	7,879,355	7,346,979	7,476,233	7,427,425
Human Services	104,431,270	129,183,108	116,050,824	132,754,731
Cultural and recreational	11,532,046	12,506,988	13,127,399	13,010,436
Education	105,189,567	107,116,937	107,320,747	107,605,509
Miscellaneous and transfers	<u>34,743,315</u>	<u>19,862,219</u>	<u>34,850,903</u>	<u>20,707,639</u>
Total Expenditures	<u>377,899,120</u>	<u>392,827,964</u>	<u>394,744,996</u>	<u>404,639,839</u>
Restatement				
Net increase (decrease) in fund balance	20,299,022	(8,435,187)	13,003,047	(594,028)
Fund balance July 1	<u>158,948,792</u>	<u>179,247,814</u>	<u>179,247,814</u>	<u>192,250,861</u>
Fund balance June 30	<u>\$ 179,247,814</u>	<u>\$ 170,812,627</u>	<u>\$ 192,250,861</u>	<u>\$ 191,656,833</u>
Fund balance allocations for FY2026 budget:				
12% fund balance unassigned per policy				\$ 48,556,781
Non-spendable inventories and prepaids				244,314
Leases				29,550
Committed:				
Tax Revaluation				2,500,000
Restricted:				
Stabilization by state statute				51,640,655
Register of Deeds				1,145,734
Public Health				9,524,034
Assigned for :				
Economic Development Incentives				2,000,000
ARP Freed Up Capacity				16,866,036
Subsequent year's expenditures (FY2026)				594,028
Unassigned				58,555,701
Fund balance June 30, 2026				<u>\$ 191,656,833</u>

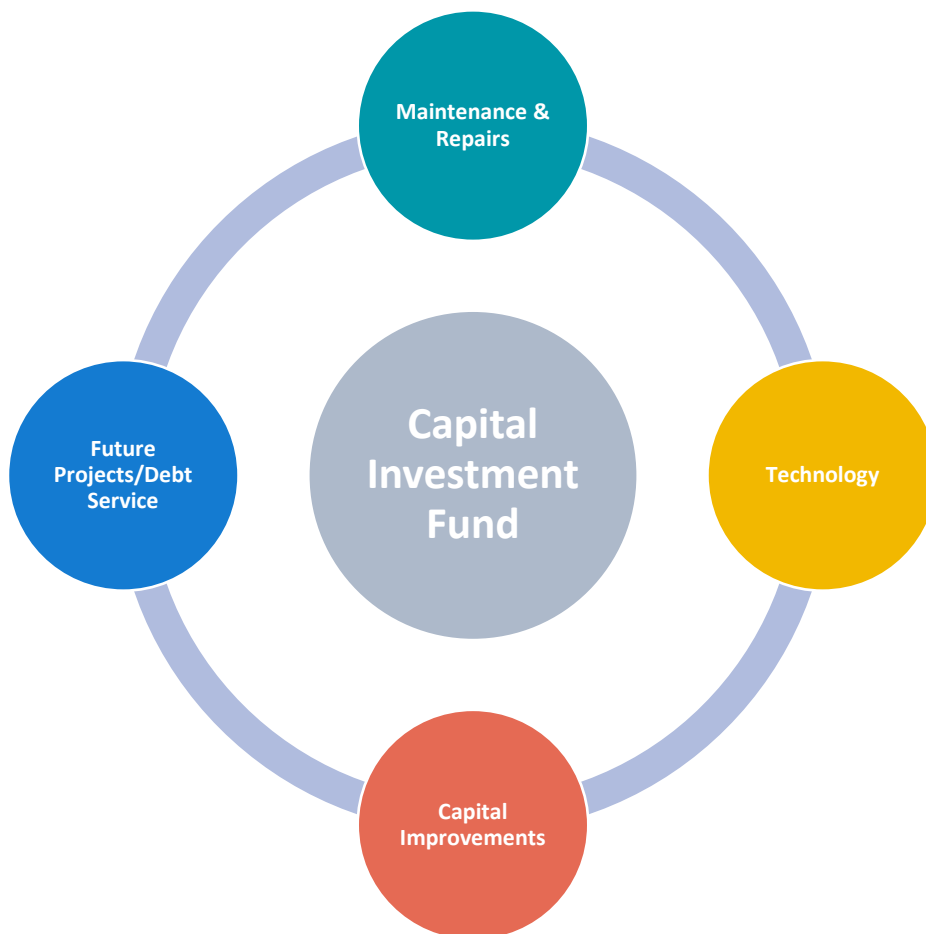


The Capital Investment Fund (CIF) is the primary fund for investment in Cumberland County's capital projects. The CIF will fund the current debt service on capital assets previously acquired by debt issuance and will project future resources for facility acquisition. The future acquisition will include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



# Capital Improvement Plan

## Capital Investment Fund

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	FY26	FY27	FY28	FY29	FY30
1	Detention Center Paralleling Switchgear Upgrade	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -
2	Detention Center Mixing Valve Replacement	200,000	200,000	200,000	-	-	-	-
3	Animal Services Air Handler Replacement	160,000	160,000	160,000	-	-	-	-
4	Detention Center Kitchen Air Unit Replacement	220,000	220,000	220,000	-	-	-	-
5	Health Department Elevator Modernization	1,250,000	1,250,000	-	1,250,000	-	-	-
6	Hope Mills Library Roof Replacement	340,000	340,000	340,000	-	-	-	-
7	Library Facilities Security Systems Upgrade	250,000	250,000	-	250,000	-	-	-
8	Agri-Expo Cooperative Extension Office Elevator Modernization	500,000	500,000	-	500,000	-	-	-
9	Courthouse Exterior Window Replacement (3rd, 4th and 5th floors)	1,025,000	1,025,000	750,000	125,000	150,000	-	-
10	Law Enforcement Center 1st Floor Duct Work Replacement	300,000	300,000	-	-	300,000	-	-
11	Cliffdale Library Boiler Replacement	220,000	220,000	220,000	-	-	-	-
12	Detention Center Warehouse HVAC Unit Replacement	150,000	150,000	-	150,000	-	-	-
13	Parking Lot Repairs	125,000	125,000	25,000	25,000	25,000	25,000	25,000

Continued on next page

# Capital Improvement Plan

## Capital Investment Fund

PRIORITY	LOCATION	TOTAL BY PROJECT	RECOMMENDED BY E&I	FY26	FY27	FY28	FY29	FY30
14	Social Services Parking Lot Resurface/Repair	350,000	350,000	-	350,000	-	-	-
15	Courthouse Carpet Replacement	300,000	300,000	100,000	100,000	100,000	-	-
16	Building Maintenance Facility Elevator Modernization	385,000	385,000	-	-	385,000	-	-
17	Sheriff's K9 Training Facility	1,500,000	1,500,000	-	-	-	1,500,000	-
18	Courthouse Busway Replacement	1,300,000	1,300,000	-	-	-	-	1,300,000
19	245 Person Street Elevator Modernization	400,000	400,000	-	-	-	-	400,000
<b>Total CIP</b>		<b>\$ 9,575,000</b>	<b>\$ 9,575,000</b>	<b>\$ 2,615,000</b>	<b>\$ 2,750,000</b>	<b>\$ 960,000</b>	<b>\$ 1,525,000</b>	<b>\$ 1,725,000</b>

Total CIP Net: \$ 2,615,000



The chart above 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	LOCATION	ITEM	DESCRIPTION	DEPARTMENT REQUEST FY2026	RECOMMENDED REQUEST FY2026
1	Law Enforcement Center (LEC)	Firewalls	Firewalls at the LEC are approaching the end of their life. Requesting a new pair of FTD 3105 firewalls. The firewall connects the City of Fayetteville, Hope Mills and Spring Lake to the 911 network. Current models are ASA 5525-X	\$ 55,000	\$ 55,000
2	Countywide	Nutanix	Upgrade the County core server infrastructure. which consists of all servers for the county (PowerMax). The Nutanix system is perfect for the county's strategic goals over the next 5 years and has the security, storage, reliability, and compute resources packed with less power consumption in a smaller footprint	800,000	800,000
3	Board of Elections	Flash Cards for Voting Machines	Required to upgrade 90 voting machines to the new election reporting software	15,300	15,300
4	Public Information Office (PIO)	Americans with Disabilities Act (ADA) PDF Check and Repair	Per new ADA guidelines for government websites, all PDF documents must come into compliance by April 2026. The County currently has over 2,500 PDF documents on the site which need to be checked and brought into compliance. Work will be subcontracted	30,500	30,500
5	Public Information Office (PIO)	ADA Adobe Pro Subscriptions & Plugin	Multiple Adobe Pro subscriptions are needed for departments to ensure future PDF documents are ADA compliant. PIO will be able to use Common Look Plugin to verify ADA compliance	7,034	7,034
6	Public Information Office (PIO)	Broadcast Pix Computer	Vizrt TriCaster and encoder/decoder will replace the existing Broadcast Pix computer and switcher in room 118 which have reached end of life	36,589	36,589
7	Library	Routers	Current routers are at the end of their life. Recommend replacing the routers as a part of the Session Initiation Protocol (SIP) process. Provides new routers at each branch for voice routing and analog cards for backup 911	149,984	149,984
8	*Social Services	Firewalls	Two 10GB firewalls are needed to complete the 10GB connection from County to DSS (\$35K each)	70,000	70,000
9	*Social Services	PowerEdge Server	A new server is needed to replace existing out of support server	13,200	13,200
10	Countywide	UCCX Upgrade	Cisco Unified Communications Manager version is approaching the end of their life. The upgrade will move phone platform to the latest version for security and stability	49,753	49,753
11	Public Health	Pneumatic Tube	The current tube system in the lab that receives patient samples from the clinics is outdated. The upgrade will improve system functionality, security, and efficiency	44,400	44,400
12	Emergency Services	CAD Replacement	Seeking to replace the current Computer Aided Dispatch (CAD ) product for multiple reasons, primarily due to age, capacity, customer service, and customization in a complex system	4,000,000	-
13	Library	Meeting Rooms Upgrade	East Regional, Spring Lake, West Regional, and Bordeaux meeting room upgrades	177,454	177,454

PRIORITY	LOCATION	ITEM	DESCRIPTION	DEPARTMENT REQUEST FY2026	RECOMMENDED REQUEST FY2026
14	Animal Services	Cradlepoints	Upgrade cradlepoint devices in Animal Services Officer vehicles from 4G to 5G to enhance cellular connectivity. Cradlepoints are vital for increasing network speed and mitigating security risks associated with Animal Services Officers not having reliable connections in the field (29 cradlepoints)	86,755	86,755
15	Public Information Office (PIO)	EOC Room	Interactive display for the joint information center room - provides an 85" interactive touch screen, display mount, Webex room kit, and cabling. Adding technology to the PIO EOC Room will enhance the room to communicate with the press and monitor live news broadcasts during active events	11,345	11,345
16	Sheriff's Office	CrimeView Analytics	Currently use CentralSquare CA+, which is no longer supported. Software is used internally for investigations, providing hot spots for crimes, location of ankle bracelets, geolocation, heatmaps, etc. Provides an easier user interface and updated analytics and reporting capabilities	30,110	30,110
17	*Child Support	Clear Locate Software Licenses	Software will allow staff to locate difficult to find non-custodial parents in order to obtain a support order or enforce an existing support order. Software compiles the information on a subject from public records, social networking sites, current address, driver's license information, infractions, etc. in one report	9,216	9,216
18	Sheriff's Office	Fingerprint Scanner	Replace four cellular fingerprint scanners. Allows faster identification of individuals in the field, especially during death investigations	12,459	12,459
19	Sheriff's Office	InVidia SRX	Upgrade the interview room technology for 7 rooms including software, cameras, network video recorder, microphones, and cabling, which works at the push of a button to start and stop recordings. Current technology is outdated	26,759	26,759
20	Public Health	CureMD Enhancements	Enhancement allows for implementation of a patient portal for scheduling appointments, viewing medical records, and making payments. Integrates AI Scribe for more efficient patient charting	13,000	13,000
21	Board of Elections	Redistricting Software	Redistricting is required regularly, and software provides efficiencies and automation to the current manual process. Software has the ability to verify districts and polling locations as well as verification of addresses within each district. Currently, the process requires special mapping requests through ITS, which cannot be done without this software	4,950	4,950
22	Library	M365 Public Access	Upgrade of Microsoft Word, Excel, and PowerPoint on public computers from version 2016. Currently, the library public computers are functioning on a per device license of Microsoft Office from 2016, which is becoming increasingly less compatible with new documents and forms. Staff cannot teach classes due to old formats	8,800	8,800
23	Sheriff's Office	Secure Storage for Human Trafficking	Human Trafficking has sensitive data that needs secure storage. Need for a central repository for evidence for investigations	222,612	-
24	Sheriff's Office	RackTop BrickStor	RackTop BrickStor will replace current file share servers with one robust and enhanced system with built in immutable snapshot and data copies and end-to-end data integrity	34,300	-

PRIORITY	LOCATION	ITEM	DESCRIPTION	DEPARTMENT REQUEST FY2026	RECOMMENDED REQUEST FY2026
25	Emergency Services	PowerPolicy	PowerPolicy is a cloud-based policy software used for the creation, editing, and reviewing of policies and provides signature tracking. Laserfiche is not well suited for policy management. PowerPolicy provides workflows and easier collaboration for frequent policy changes	8,794	-
26	Emergency Services	PowerReady	PowerReady is software to support E911 Training Academy that allows collaboration on assessment monitoring and testing of trainees. Laserfiche is not well suited for managing training records	7,875	-
27	Sheriff's Office	One Solution Police to Citizen	Software will provide citizens with active inmate lookup and access to public police reports. Will replace current incident reporter and active inmate applications. Current reporter is using outdated protocols and may cause a security incident if not replaced	15,655	-
28	Child Support	Webex Room Kit	Child Support has installed Webex kits in 3 of 5 interview rooms. These kits allow staff to remain safely behind locked doors while virtually and personally meeting with customers	7,200	-
29	Social Services	Mobile Printer/Scanners	Fifteen mobile printer/scanners for Adult Protective Services and Guardianship for field work	7,500	-
30	Community Development	Webex Room Kit	Webex office suite for the Community Development Director's office so virtual meetings can be conducted when the conference room is in use	5,500	-
<b>Total Technology</b>				<b>\$ 5,962,044</b>	<b>\$ 1,652,608</b>

Items in Child Support and Social Services budget: \$ 92,416  
Total Technology Net: \$ 1,560,192

The items above marked with an asterisk (\*) are projects that will be included in the Child Support and Social Services Departmental budgets due to the drawdown of Federal/State Reimbursement.

# 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.

PRIORITY	LOCATION	DESCRIPTION/CATEGORY	DEPARTMENT REQUEST FY2026	RECOMMENDED REQUEST FY2026
1	Detention Center	Install backflow bypass	\$ 25,000	\$ 25,000
2	*Social Services	Replace condenser pump #4	60,000	60,000
3	*Social Services	Replace domestic water gate valves	25,000	25,000
4	Bradford Building	Repair concrete steps behind boiler room	5,000	10,000
5	Detention Center	Detention Center loading dock leveler replacement	45,000	45,000
6	Public Health	Security alarm upgrades	25,000	25,000
7	Bradford Building	Add camera on back side of building	5,000	5,000
8	Judge E. Maurice Braswell Courthouse	Replace water source heat pumps - new refrigerant requirements	75,000	75,000
9	Detention Center	Replace hot water heating pumps 7 and 8	95,000	95,000
10	Judge E. Maurice Braswell Courthouse	Install backflow bypass	25,000	25,000
11	*Social Services	Repair settled pavers and cracked stairs	10,000	10,000
12	Hope Mills Library	Install electric heat strips for dehumidification	40,000	40,000
13	Emergency Services	Install dedicated outdoor air system unit for dehumidification	50,000	50,000
14	Library - Multiple branches	Install Americans with Disabilities Act (ADA) door operators on bathroom doors	48,000	48,000
15	Social Services	Reroute gutters at Bacote house	10,000	15,000
16	Law Enforcement Center	Soundproofing internal affairs office	5,000	25,000
17	Clerk of Courts	Room reconfiguration	-	30,000
18	Community Development	Access control system at door	7,500	7,500
19	District Court	Replace bench in Courtroom 206	-	8,000
20	Social Services	Install gate at driveway at Bacote House	80,000	80,000
21	Justice Services	Renovate offices for additional staff	14,000	14,000
22	Library - Hope Mills	Replace flooring in activity room	19,611	22,000
23	Tax Administration	Install additional cameras	-	7,500
24	Detention Center	Domestic hot water heater repairs	20,000	20,000
25	East Regional Library	Replace backflow preventer	12,500	12,500
26	Public Information Office	Install work stations	15,000	15,000
27	Public Defenders	Renovate front desk area	20,000	20,000
28	Clerk of Courts	E-Courts renovation	-	50,000
29	District Attorney	Electrical upgrades and work stations	-	20,000
30	Animal Services	Install shade structures over dog runs	8,000	15,000
31	Countywide	Install cellular line in 16 County elevators for emergency phones	80,000	80,000
32	Social Services	Install gate at driveway at Group Home	60,000	60,000
33	Social Services	Supply room renovations	25,000	-
34	Human Resources	Renovate a room	30,000	-
35	District Court	Replace carpeting and paint magistrate's office	-	-
36	Cooperative Extension	Replace trees in parking lot	10,000	-
37	Social Services	Replace flooring and cove base in bedrooms of the shelter	40,000	-
38	Social Services	Outdoor bench repair	8,500	-
39	Animal Services	Tint windows in dog kennels	5,000	-
40	Social Services	Replace cabinets at Bacote house	25,000	-
41	Public Health - WIC Office	Flooring replacements	10,000	-
42	Bradford Building	Replace 4th floor carpet	30,000	-
43	Sheriff's Annex	Install electrical, drain, and exhaust for washer dryer	7,500	-
44	Clerk of Courts	Staff breakroom improvements	-	-
45	Social Services	Remodel kitchen at Safe Landing group home	30,000	-
46	Employee Garden	Add electrical service and lighting	4,500	-

Continued on next page

# Maintenance & Repairs

## Capital Investment Fund

PRIORITY	LOCATION	DESCRIPTION/CATEGORY	DEPARTMENT REQUEST FY2026	RECOMMENDED REQUEST FY2026
47	Public Health	Painting high-traffic areas	12,000	-
48	Community Development	Replace lighting in entire suite	10,000	-
49	Sheriffs Training	Replace flooring in hallways, breakroom, conference room	17,000	-
50	Law Enforcement Center	Replace grid rooms 15 and 15a	5,000	-
51	Veterans Services	Soundproof offices	30,000	-
52	District Attorney	Grand Jury area renovation	-	-
53	Community Development	Bathroom renovation	15,000	-
54	Veterans Services	Mount address numbers on building	-	-
55	Social Services	Replace windows on 4th floor	75,000	-
56	Social Services	Replace building entrance signage	20,000	-
57	Law Enforcement Center	2nd and 3rd floor bathroom renovations	100,000	-
58	District Court	Break room expansion	-	-
59	Community Development	Replace flooring - vinyl composition tile (VCT) to luxury vinyl plank (LVP)	20,000	-
60	Clerk of Courts	Replace flooring in various areas	-	-
61	Tax Administration	Replace carpet in three rooms	-	-
62	Justice Services	Replace carpet for ~2500 square feet	-	-
63	Bradford Building	Renovate director's area	5,000	-
64	Community Development	Remove wall in director suite	5,000	-
65	Social Services	Clear cut natural area behind fence	30,000	-
66	Law Enforcement Center	Pressure wash exterior	25,000	-
67	Law Enforcement Center	Paint the 1st floor and lower level of LEC	25,000	-
68	District Court	Paint room 240C	-	-
69	Social Services	Remove wallpaper and paint	35,000	-
70	Bradford Building	Paint stairwell railings	8,000	-
71	Bradford Building	Paint various doors and trim 3rd 4th and 5th floor	10,000	-
72	Justice Services	Repaint offices	-	-
73	Planning Department	Repaint entire suite	17,500	-
74	Community Development	Repaint entire suite	25,000	-
75	Historic Courthouse/FACVB DBA Distinctly Fayetteville	Install irrigation systems	50,000	-
76	Public Health - Spring Lake Family Resource Center	Install bottle fillers	5,000	-
77	Social Services	Replace deck at Safe Landing group home	40,000	-
78	Animal Services	Install entry gate with access control	20,000	-
79	Veterans Services	Replace sign	5,400	-
80	Veterans Services	Custom lettering on building	5,000	-
<b>Total Maintenance and Repairs</b>			<b>\$ 1,725,011</b>	<b>\$ 1,039,500</b>

Items in Social Services budget: \$ 95,000  
Total M&R Net: \$ 944,500

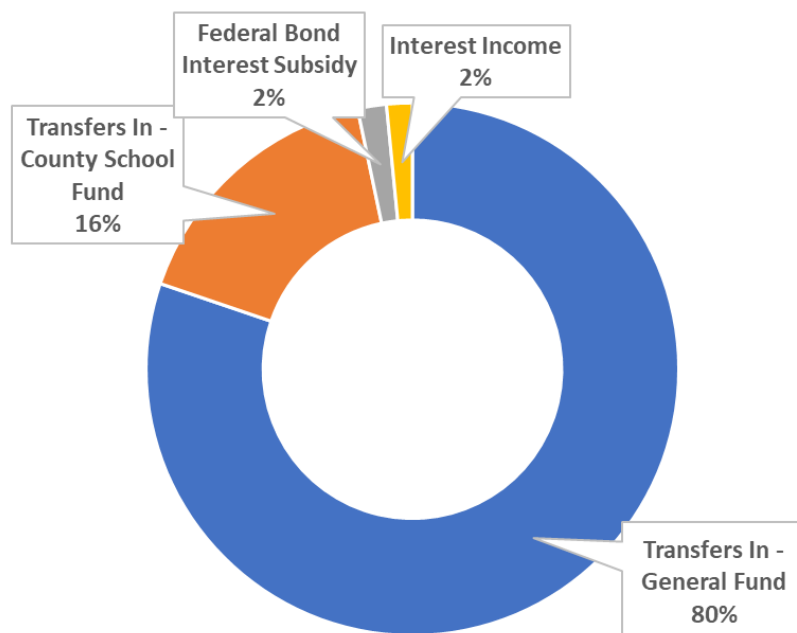
The items above marked with an asterisk (\*) are projects that will be included in the Social Services Departmental budget due to the drawdown of Federal/State Reimbursement.



### Capital Investment Fund - Revenues

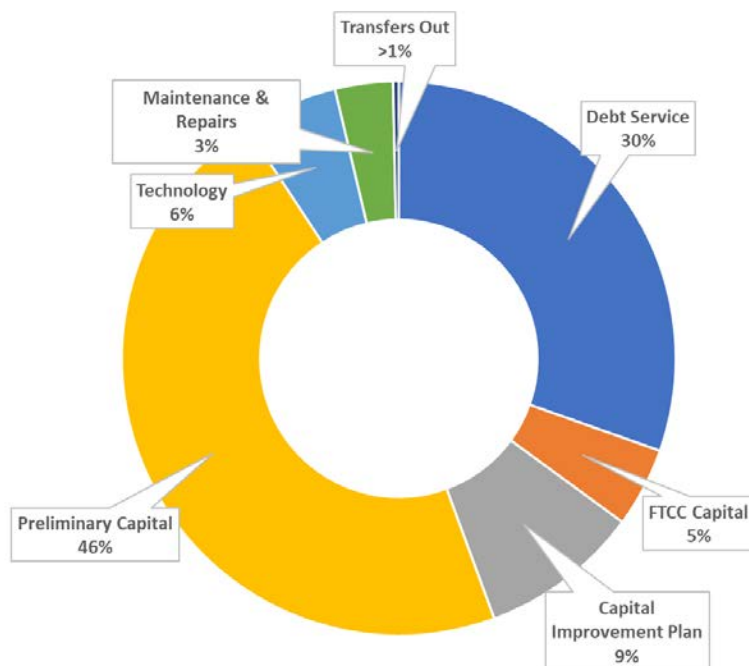
CATEGORY	RECOMMENDED BUDGET FY2026
Transfers In - General Fund	\$18,676,356
Transfers In - County School Fund	3,836,616
Federal Bond Interest Subsidy	406,398
Interest Income	363,487
<b>Total Capital Investment Fund</b>	<b>\$23,282,857</b>

The Capital Investment Fund budget is balanced at **\$27,977,898** by the appropriation of \$4,695,041 of fund balance.



### Capital Investment Fund - Expenditures

CATEGORY	RECOMMENDED BUDGET FY2026
Debt Service	\$8,506,973
FTCC Capital	1,300,000
Capital Improvement Plan	2,615,000
Preliminary Capital	12,959,000
Technology	1,560,192
Maintenance & Repairs	944,500
Transfers Out	92,233
<b>Total Capital Investment Fund</b>	<b>\$27,977,898</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 costs 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	FY2025 Projections	FY2026 Recommended	FY2027 Projected	FY2028 Projected	FY2029 Projected
<b>Schools</b>					
Qualified School Construction Bonds Series 2009	\$ 1,192,500	\$ 1,093,125	\$ -	\$ -	\$ -
Qualified School Construction Bonds Series 2011A	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)	1,008,456	964,260	919,453	874,837	381,095
LOBS Refunding Series 2017 (Gray's Creek Middle School)	1,132,413	1,087,398	1,039,447	993,707	439,725
	<u>5,223,474</u>	<u>4,583,336</u>	<u>1,958,900</u>	<u>1,868,544</u>	<u>820,820</u>
<b>Community College</b>					
LOBS Series 2021 (Fire Training Center)	\$ 775,061	\$ 755,058	\$ 735,056	\$ 715,053	\$ 695,000
	<u>775,061</u>	<u>755,058</u>	<u>735,056</u>	<u>715,053</u>	<u>695,000</u>
<b>Libraries</b>					
LOBS Refunding Series 2017 (West Regional Branch)	\$ 310,994	\$ 297,365	\$ 283,547	\$ 269,789	\$ 117,260
	<u>310,994</u>	<u>297,365</u>	<u>283,547</u>	<u>269,789</u>	<u>117,260</u>
<b>Emergency Operations Center</b>					
LOBS Series 2021	\$ 860,089	\$ 837,892	\$ 815,695	\$ 793,497	\$ 771,350
	<u>860,089</u>	<u>837,892</u>	<u>815,695</u>	<u>793,497</u>	<u>771,350</u>
<b>Detention Center</b>					
LOBS Refunding Series 2019	\$ 1,036,639	\$ -	\$ -	\$ -	\$ -
	<u>1,036,639</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Public Health Facility</b>					
COPS Refunding Series 2011B	\$ -	\$ -	\$ -	\$ -	\$ -
LOBS Refunding Series 2017	1,364,987	1,310,727	1,252,928	1,197,794	527,670
	<u>1,364,987</u>	<u>1,310,727</u>	<u>1,252,928</u>	<u>1,197,794</u>	<u>527,670</u>
<b>Capital Improvement Projects (CIP) Financing</b>					
Installment Financing 2016	\$ -	\$ -	\$ -	\$ -	\$ -
LOBS Refunding Series 2019 (2017 CIP)	734,780	722,595	708,248	-	-
	<u>734,780</u>	<u>722,595</u>	<u>708,248</u>	<u>-</u>	<u>-</u>
<b>Capital Investment Fund Debt Service</b>	<u>\$ 10,306,024</u>	<u>\$ 8,506,973</u>	<u>\$ 5,754,374</u>	<u>\$ 4,844,677</u>	<u>\$ 2,932,100</u>



# CUMBERLAND COUNTY

NORTH CAROLINA

*Together, we can.*

# New Positions

Personnel

## 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>\$ 66,756</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Administrative Professional	FT	45,077	21,678	1	66,756	0	-	-
<b>Innovative and Technology Services</b>				<b>3</b>	<b>\$ 310,740</b>	<b>3</b>	<b>\$ 310,740</b>	<b>\$ -</b>
ITS Application Programmer I	FT	73,426	28,487	1	101,914	1	101,914	-
ITS Application Programmer II	FT	80,953	30,295	1	111,248	1	111,248	-
ITS ERP Specialist I	FT	69,930	27,647	1	97,578	1	97,578	-
<b>Emergency Services</b>				<b>2</b>	<b>\$ 164,402</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Emergency Services Communication and Outreach Coordinator	FT	57,532	24,669	1	82,201	0	-	-
Deputy Fire Marshal	FT	57,532	24,669	1	82,201	0	-	-
<b>Justice Services</b>				<b>1</b>	<b>\$ 66,756</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Administrative Professional	FT	45,077	21,678	1	66,756	0	-	-
<b>Animal Services</b>				<b>3</b>	<b>\$ 170,800</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Administrative Associate	FT	33,222	18,830	1	52,053	0	-	-
Animal Shelter Attendant	FT	35,319	19,334	1	54,654	0	-	-
Veterinary Healthcare Technician	FT	42,931	21,162	1	64,093	0	-	-
<b>Pregnancy Care Management</b>				<b>1</b>	<b>\$ 85,769</b>	<b>1</b>	<b>\$ 85,769</b>	<b>\$ 85,769</b>
Social Worker II	FT	60,408	25,360	1	85,769	1	85,769	85,769
<b>Department of Social Services</b>				<b>3</b>	<b>\$ 253,652</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Office Assistant V	FT	45,077	21,678	1	66,756	0	-	-
Social Worker III	FT	66,600	26,847	2	186,896	0	-	-
<b>Veterans Services</b>				<b>1</b>	<b>\$ 75,568</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Veteran Services Officer	FT	52,183	23,384	1	75,568	0	-	-
<b>Total General Fund</b>				<b>15</b>	<b>\$ 1,194,443</b>	<b>4</b>	<b>\$ 396,509</b>	<b>\$ 85,769</b>

Total General Fund Net Cost: \$ 310,740

Note: Departments requested 15 new positions for the upcoming fiscal year. A Social Worker II position for the Pregnancy Care Management program is recommended to be fully funded with Medicaid Case Management funds and 3 positions for Innovation and Technology are recommended to be funded from existing budgeted funds.

The Innovation and Technology Services Department requested three new positions at a total cost of \$310,740. After careful review, these roles were approved due to their critical function in supporting the Sailboat conversion project for the Department of Social Services. In the FY2025 Adopted Budget, \$1,050,000 had been allocated for this initiative under the assumption that contracted personnel would be utilized. However, upon further evaluation, hiring permanent staff was deemed more effective. Consequently, these positions are being added, and the FY2026 reappropriation for the project will be reduced by approximately \$500,000.

As part of a strategic business realignment within the Administration Department, the County Manager is reallocating two existing positions in Administration to better support organizational priorities. The Chief Diversity Officer position and the Internal Auditor Director position will be repurposed to fund one new requested position in Human Resources and one new requested position in Justice Services.

### General Fund

#### Pregnancy Care Management

Social Worker II - The CMHRP (Case Management for High Risk Pregnancy) program is requesting an additional Social Worker II position to serve as a Case Manager for up to 60 pregnant/postpartum women who are considered high risk due to medical conditions or social determinants of health. The program aims to improve birth outcomes, improved quality, and continuity of maternal and primary healthcare. The agency currently employs a temporary case manager but continues to experience staff turnover of temporary employees. The position will be funded with Medicaid Case Management funds, no County funds necessary.

# New Positions

## Personnel

### Other Funds

DEPARTMENT	FT/PT	UNIT COST		REQUESTED	
		SALARY	BENEFITS	QTY	REQUEST
Opioid Settlement Fund				1	\$ 93,448
Human Services Clinical Counselor II	FT	66,600	26,847	1	93,448
Total Opioid Settlement				1	\$ 93,448

QTY	TOTAL	RECOMMENDED STATE OR FEDERAL FUNDING	
1	\$ -	\$ -	93,448
1	-	-	93,448
1	\$ -	\$ -	93,448

Total Opioid Settlement Fund Net Cost: \$ 93,448

DEPARTMENT	FT/PT	UNIT COST		REQUESTED	
		SALARY	BENEFITS	QTY	REQUEST
Support Housing Program Grants				1	\$ 85,769
Social Worker II	FT	60,408	25,360	1	85,769
Total Community Development Support Housing				1	\$ 85,769

QTY	TOTAL	RECOMMENDED STATE OR FEDERAL FUNDING	
0	\$ -	\$ -	-
1	-	-	-
0	\$ -	\$ -	-

Total Community Development Support Housing Fund Net Cost: \$ -

DEPARTMENT	FT/PT	UNIT COST		REQUESTED	
		SALARY	BENEFITS	QTY	REQUEST
MPO Administration				1	\$ 89,514
Transportation Planner II	FT	63,429	26,086	1	89,514
Total MPO Administration				1	\$ 89,514

QTY	TOTAL	RECOMMENDED STATE OR FEDERAL FUNDING	
0	\$ -	\$ -	-
1	-	-	-
0	\$ -	\$ -	-

Total MPO Administration Fund Net Cost: \$ -

DEPARTMENT	FT/PT	UNIT COST		REQUESTED	
		SALARY	BENEFITS	QTY	REQUEST
Urbanized Transportation (5307)				1	\$ 28,522
Transportation Specialist	PT	26,490	2,032	1	28,522
Total Urbanized Transportation				1	\$ 28,522

QTY	TOTAL	RECOMMENDED STATE OR FEDERAL FUNDING	
0	\$ -	\$ -	-
1	-	-	-
0	\$ -	\$ -	-

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

### Opioid Settlement Fund

Note: Crisis Intervention Training (CIT) for first responders and law enforcement partners was identified as a critical need through both the Opioid Settlement Funds strategic planning process and the Sequential Intercept Model (SIM) mapping initiative. CIT is a nationally recognized, community-based approach designed to improve outcomes for individuals experiencing substance use and mental health challenges during encounters with law enforcement and emergency personnel.

The CIT model emphasizes diversion from the criminal justice system, connecting individuals instead to appropriate prevention, treatment, and recovery resources. This approach aligns with several strategic priorities established by the Board of Commissioners, including enhancing community health and wellness and ensuring public safety for all residents.

This position will be responsible for the coordination and facilitation of CIT programs for local partners, including planning and delivering training sessions. Additional responsibilities include community outreach, stakeholder engagement, recruitment, education, and promotional efforts to support and expand the CIT initiative.

This role will be fully funded through Opioid Settlement Funds; no County general funds will be required.

# Abolished Positions

Personnel

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

UNIT COST				REQUESTED		RECOMMENDED	
DEPARTMENT	FT/PT	SALARY	BENEFITS	QTY	REQUEST	QTY	TOTAL
Sheriff's Office				1	\$	-	-
Security Worker	FT	-	-	1	-	1	-
Health Department General				3	\$	85,768	85,768
Public Health Nurse II	FT	-	-	1	-	1	-
Human Service Planner/Evaluator II	FT	60,408	25,360	1	85,768	1	85,768
Advanced Practive Provider II	FT	-	-	1	-	1	-
Total General Fund				4	\$	85,768	85,768

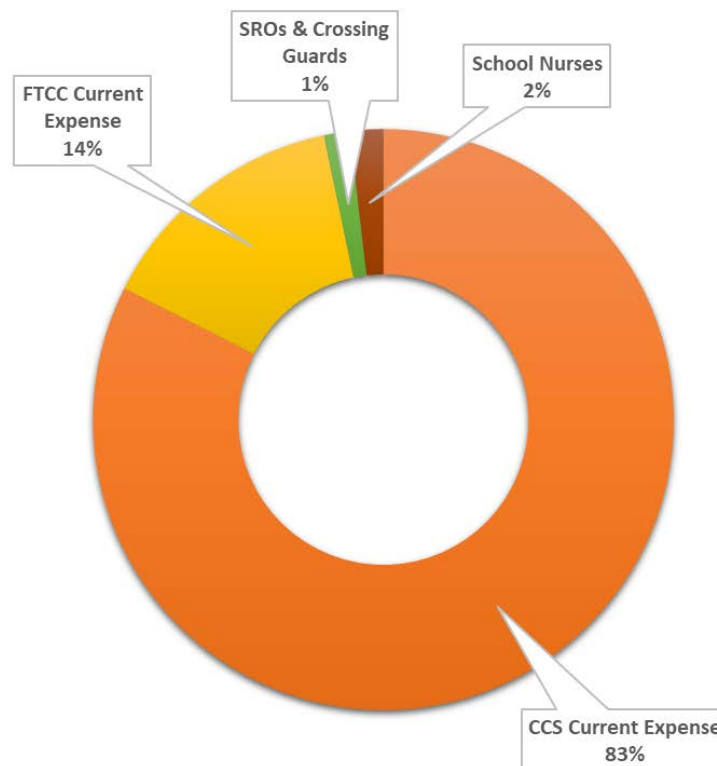


North Carolina counties are required to fund school capital expenses and provide operating support.

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.

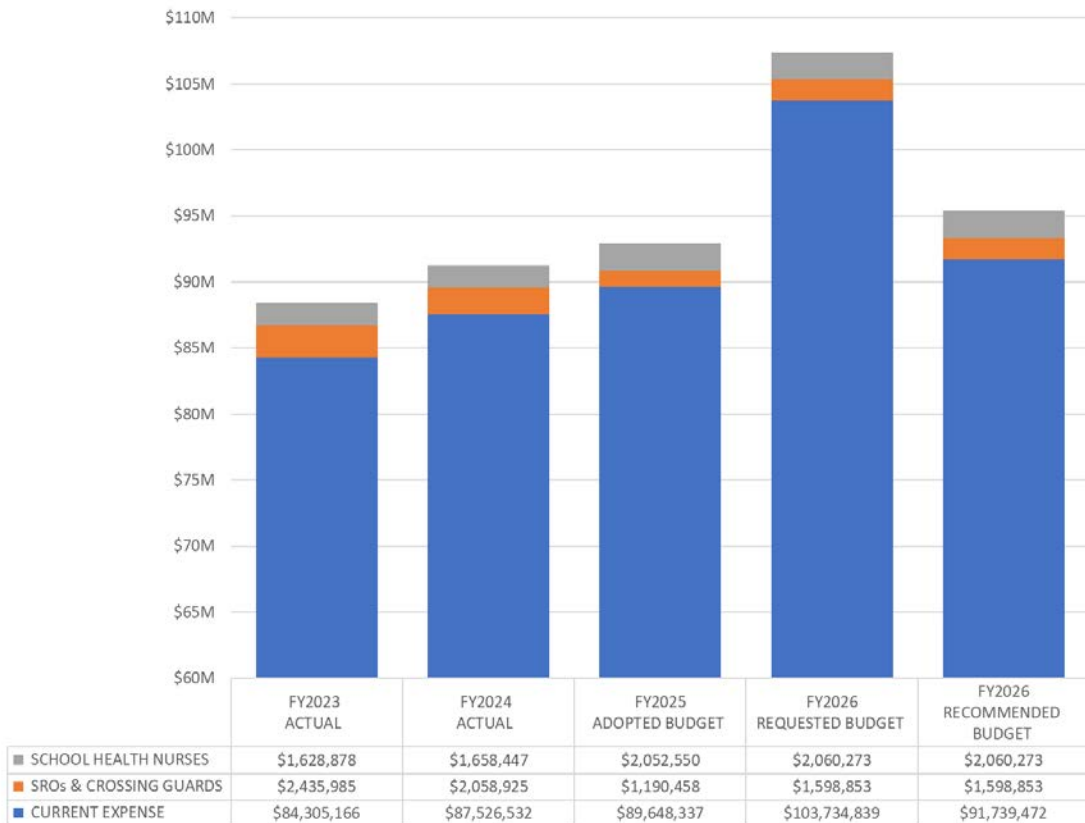
Cumberland County provides funding for the schools’ current expense to fund items such as teacher salaries, supplies and materials, computers, nutrition and transportation. Funding is allocated to both Cumberland County Schools and Fayetteville Technical Community College.

Fiscal Year 2026 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.

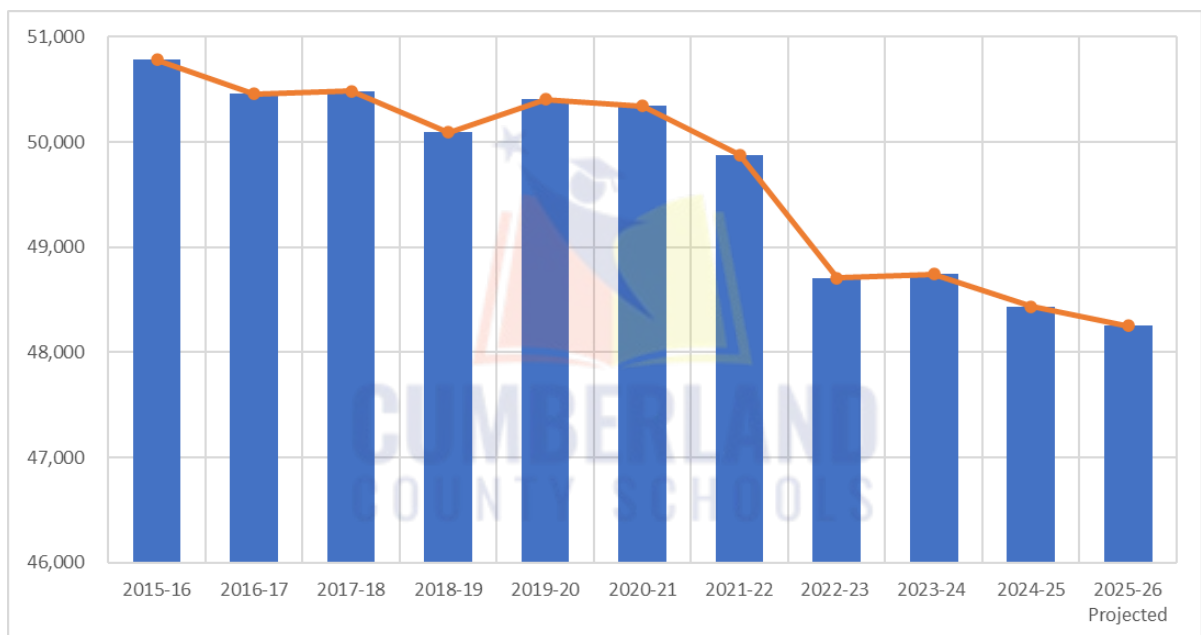
**Fiscal Year 2026 Recommended Budget  
Funding for Cumberland County Public Schools**



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 2025-2026 Budget, the projected enrollment for next year is 48,254.

Allotted ADM History



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 2026 Recommended Budget Funding for Fayetteville Technical Community College



# Capital Needs

## Education

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 FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Revenue							
School Special Sales Tax	\$	19,353,719	\$ 19,511,834	\$ 1,008,456	\$ 18,330,000	\$ 964,260	-4.4%
School C.O. Category I		298,617	734,047	10,535,407	31,066,430	22,541,000	114.0%
School C.O. Category II		-	-	2,359,375	2,804,775	2,359,375	0.0%
School C.O. Category III		-	-	750,000	1,924,300	750,000	0.0%
School C.O. Lottery		3,256,990	3,327,542	3,994,844	3,994,844	3,585,281	-10.3%
Total Revenue	\$	22,909,326	\$ 23,573,423	\$ 18,648,082	\$ 58,120,349	\$ 30,199,916	61.9%
Expense							
School Special Sales Tax	\$	1,260,217	\$ 1,049,499	\$ 1,008,456	\$ 1,008,456	\$ 964,260	-4.4%
School C.O. Category I		8,726,901	13,176,353	10,535,407	30,222,430	22,541,000	114.0%
School C.O. Category II		1,287,415	2,794,775	2,359,375	2,804,775	2,359,375	0.0%
School C.O. Category III		377,680	1,324,300	750,000	1,924,300	750,000	0.0%
School C.O. Lottery		3,256,990	3,494,336	3,994,844	3,994,844	3,585,281	-10.3%
Total Expense	\$	14,909,203	\$ 21,839,263	\$ 18,648,082	\$ 39,954,805	\$ 30,199,916	61.9%



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# Community Funding Requests

## Community Funding

The Fiscal Year 2026 Recommended Budget includes funding for the following non-profit agencies below:

AGENCY	ORIGINAL BUDGET FY2025	AGENCY REQUEST	RECOMMENDED BUDGET FY2026
82nd Airborne Division Historical Society	\$ -	\$ 700,000	\$ -
Airborne & Special Operations Museum Foundation	-	150,000	150,000
The Arts Council of Fayetteville/Cumberland County, Inc.	35,000	52,500	35,000
Boys & Girls Club	10,000	162,000	10,000
Cape Fear Botanical Garden	5,646	33,750	5,646
Cape Fear Regional Bureau For Community Action	10,328	10,328	10,328
Cape Fear Regional Theatre	-	875,000	-
Cape Fear River Assembly	9,923	-	-
Child Advocacy Center	1,000	47,101	39,768
Cumberland County Coordinating Council On Older Adults	150,215	152,084	100,215
Cumberland County Veterans Council	7,000	13,000	7,000
HIV Task Force	5,081	5,081	5,081
Legal Aid of North Carolina, Inc.	-	20,000	-
Millers Crew Inc.	-	50,000	-
Partnership For Children of Cumberland County	-	300,000	-
Salvation Army	-	1,000,000	-
Second Harvest Food Bank Of Southeast NC	-	30,000	12,750
United Way 211	5,500	6,695	5,500
Vision Resource Center	15,000	15,000	15,000
<b>TOTAL COMMUNITY FUNDING</b>	<b>\$ 254,693</b>	<b>\$ 3,622,539</b>	<b>\$ 396,288</b>

Note: The total requested amount from Cape Fear Regional Theatre was \$3.5M over 4 years.

### 82<sup>nd</sup> Airborne Division Historical Society

The purpose of the Historical Society is to “Honor The Past, Preserve The Future.” They aim to expand the museum's exhibit space in order to keep pace with the ongoing history of service and sacrifice of the 82nd Airborne Division in both peacetime and wartime, ensuring that future generations of Americans are educated about this legacy. The U.S. Army operates and maintains the museum to train 82nd Airborne Division Soldiers in their history. However, the Army does not fund construction or expansion projects for the museum. Instead, the Society relies on public and private donors and grants to finance the museum expansion.

### 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 and 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 Regional Theatre**

The Cape Fear Regional Theatre believes in the power of storytelling and the visceral impact of live theatre. They strive for the highest standards of excellence in their artistic work, educational offerings, and outreach efforts. They provide the region a place to come together to laugh harder, think deeper, share their experiences and grow as a community.

### **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 to provide 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.

### **Legal Aid of North Carolina, Inc.**

The Legal Aid of North Carolina, Inc. is a statewide, nonprofit law firm that provides free legal services in civil matters to low-income people in order to ensure equal access to justice and to remove legal barriers to economic opportunity.

### **Millers Crew Inc.**

Millers Crew is a nonprofit organization that provides job training, apprenticeship programs, and employment opportunities for individuals with developmental disabilities.

### **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.

### **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.

### **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.

### **United Way 211**

The mission of United Way 211 is to improve the quality of lives in Cumberland County by addressing critical human needs. United Way 211 is an easy to remember phone number that connects individuals with resources in their community. United Way 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 by advocating for their needs, skill development, wellness, education and socialization opportunities. VRC's goal is to ensure that wellness is a positive approach for people living 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 \$130 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 county residents and businesses rely on the Cumberland County Solid Waste Management 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 five years and the county is developing a plan for waste disposal beyond 2030.



# Solid Waste Revenues

## Enterprise Funds

### Solid Waste Revenues

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Solid Waste User Fee - Current	\$ 5,887,230	\$ 9,896,287	\$ 13,949,000	\$ 14,088,490	\$ 14,027,910	0.6%
Commercial Garbage Fee	4,604,890	4,877,784	4,700,000	5,395,986	5,400,000	14.9%
Other Taxes & Licenses	121,676	122,296	120,000	143,000	120,000	0.0%
Federal Or State	744,382	795,388	865,323	1,249,563	1,078,500	24.6%
Charges & Services	892,271	768,331	873,200	740,700	796,200	-8.8%
Miscellaneous	718,573	787,712	512,730	517,622	661,775	29.1%
Transfers In	264,451	-	-	338,630	162,769	0.0%
Subtotal	\$ 13,233,473	\$ 17,247,798	\$ 21,020,253	\$ 22,473,991	\$ 22,247,154	5.8%
Fund Balance Appropriated	-	-	-	-	2,306,997	0.0%
Total Solid Waste Fund	\$ 13,233,473	\$ 17,247,798	\$ 21,020,253	\$ 22,473,991	\$ 24,554,151	16.8%

#### Notes on variances:

**Commercial Garbage:** The FY2026 recommended budget includes an increase in MSW, C&D, and MSW-Mix disposal fees. MSW increased from \$40 per ton to \$46 per ton, C&D increased from \$38 per ton to \$46 per ton and MSW-Mix increased from \$42 per ton to \$44 per ton.

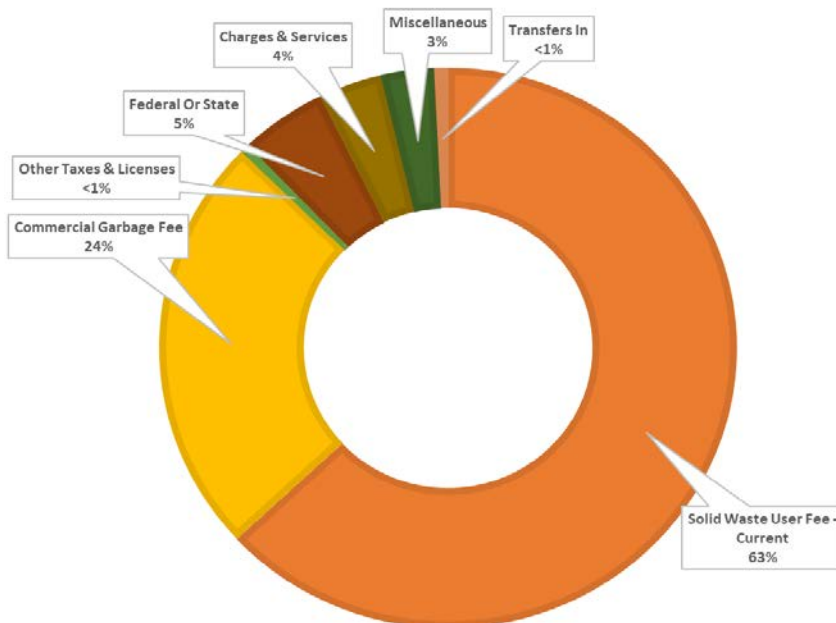
**Federal or State:** The increase is due to an increase in hazard mitigation funding.

**Charges & Services:** The decrease is due to the reduction of the gas extraction lease.

**Miscellaneous:** The increase is primarily due to the projected increase in interest income.

**Transfer In:** A transfer from the general fund is needed to cover the recommended cost-of-living allowance and the additional 401(k).

**Fund Balance Appropriated:** The fund balance was appropriated to cover a portion of the Capital Improvement Plan projects.



# Solid Waste Expenditures

## Enterprise Funds

### Solid Waste Expenditures

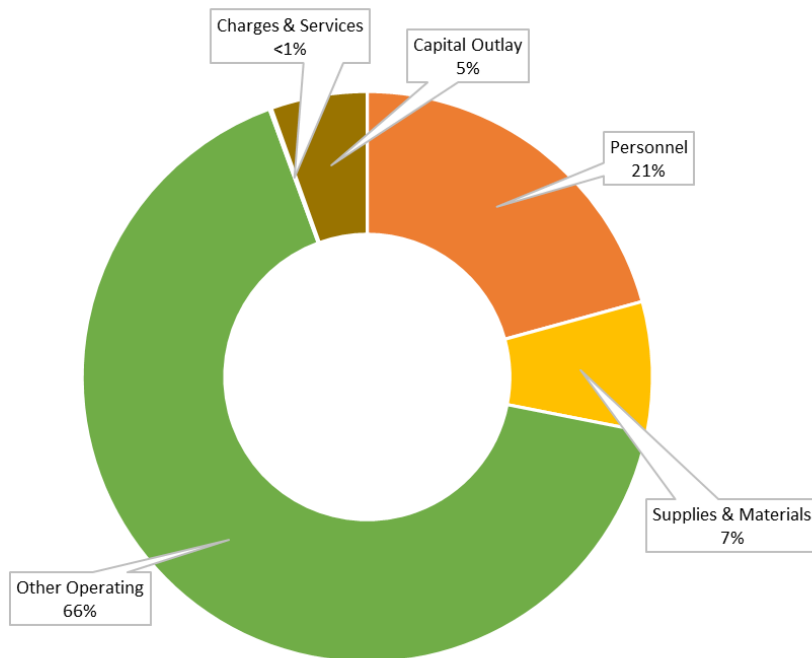
CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Personnel	\$ 3,234,383	\$ 4,122,949	\$ 5,007,340	\$ 4,684,413	\$ 5,092,515	1.7%
Supplies & Materials	1,351,502	1,041,299	1,945,260	1,217,829	1,806,273	-7.1%
Other Operating	9,541,802	8,682,820	13,370,653	12,042,633	16,283,963	21.8%
Charges & Services	24,104	28,569	30,000	25,000	30,000	0.0%
Capital Outlay	-	-	667,000	4,371,970	1,341,400	101.1%
Transfers Out	-	-	-	-	-	-
<b>Total Solid Waste Fund</b>	<b>\$ 14,151,791</b>	<b>\$ 13,875,637</b>	<b>\$ 21,020,253</b>	<b>\$ 22,341,845</b>	<b>\$ 24,554,151</b>	<b>16.8%</b>

#### Notes on variances:

**Supplies & Materials:** The decrease is primarily due to the projected fuel cost.

**Other Operating:** The increase is in insurance and bonds, indirect costs and contracted services.

**Capital Outlay:** The increase is due to the Ann Street Leachate Treatment Study and Design.



# Solid Waste New Items

Enterprise Funds

## Capital Outlay

DEPARTMENT	(A) ADD (R) REPLACE	REQUESTED		
		QTY	UNIT COST	TOTAL COST
Solid Waste		1	\$ 150,000	\$ 150,000
Other Improvements	R	1	150,000	150,000
Total Solid Waste Fund			\$ 150,000	\$ 150,000

QTY	TOTAL COST	RECOMMENDED STATE OR FEDERAL FUNDING	
1	\$ 150,000	\$	-
1	150,000		-
1	\$ 150,000	\$	-

Total Net Cost: \$ 150,000

## Capital Improvement Plan

LOCATION/DESCRIPTION	TOTAL BY PROJECT	FY26	FY27	FY28	FY29	FY30
Wetland and Stream Mitigation	\$ 1,815,761	\$ -	\$ 1,815,761	\$ -	\$ -	\$ -
Sewer Interceptor Relocation	13,896,675	-	-	-	13,896,675	-
Landfill Expansion - Baby Cell	7,200,000	2,000,000	-	5,200,000	-	-
Ann Street Landfill Leachate Treatment Study and Design	10,274,443	1,191,400	-	9,083,043	-	-
Total Solid Waste CIP	\$ 33,186,879	\$ 3,191,400	\$ 1,815,761	\$ 14,283,043	\$ 13,896,675	\$ -

# Water and Sewer New Items

## Enterprise Funds

### Capital Improvement Plan

LOCATION/DESCRIPTION	TOTAL BY PROJECT	FY26	FY27	FY28	FY29	FY30+
Manhole Rehabilitation Project 1	\$ 81,000	\$ 81,000	\$ -	\$ -	\$ -	\$ -
Flow Monitoring Improvements	103,900	-	-	103,900	-	-
Manhole Rehabilitation Project 2	81,000	-	-	-	81,000	-
Manhole Rehabilitation Project 3	81,000	-	-	-	-	81,000
Manhole Rehabilitation Project 4	81,000	-	-	-	-	81,000
<b>Total Kelly Hills CIP</b>	<b>\$ 427,900</b>	<b>\$ 81,000</b>	<b>\$ -</b>	<b>\$ 103,900</b>	<b>\$ 81,000</b>	<b>\$ 162,000</b>

LOCATION/DESCRIPTION	TOTAL BY PROJECT	FY26	FY27	FY28	FY29	FY30+
Flow Monitoring Study	\$ 76,320	\$ 25,440	\$ -	\$ -	\$ -	\$ 50,880
Manhole Rehabilitatoin and Replacement 1	118,600	-	118,600	-	-	-
Flow Meter Project	203,900	-	-	203,900	-	-
Manhole Rehabilitatoin and Replacement 2	118,600	-	-	-	118,600	-
Manhole Rehabilitation and Replacement 3	118,600	-	-	-	-	118,600
Manhole Rehabilitation and Replacement 4	118,600	-	-	-	-	118,600
New Generators-All Lift Stations	640,000	640,000	-	-	-	-
Upgrade SCADA	240,000	-	240,000	-	-	-
Falcon Force Main-Inspect, Clean, Replace Air Release Valves	80,000	-	-	80,000	-	-
<b>Total NORCRESS CIP</b>	<b>\$ 1,714,620</b>	<b>\$ 665,440</b>	<b>\$ 358,600</b>	<b>\$ 283,900</b>	<b>\$ 118,600</b>	<b>\$ 288,080</b>

LOCATION/DESCRIPTION	TOTAL BY PROJECT	FY26	FY27	FY28	FY29	FY30+
Manhole Rehabilitation Project 1	\$ 84,100	\$ -	\$ 84,100	\$ -	\$ -	\$ -
Brinkley Lift Station Improvements	33,100	33,100	-	-	-	-
Manhole Rehabilitation Project 2	84,100	-	-	-	-	84,100
Manhole Rehabilitation Project 3	84,100	-	-	-	-	84,100
<b>Total Overhills CIP</b>	<b>\$ 285,400</b>	<b>\$ 33,100</b>	<b>\$ 84,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 168,200</b>

LOCATION/DESCRIPTION	TOTAL BY PROJECT	FY26	FY27	FY28	FY29	FY30+
Water Meter Replacement	\$ 69,500	\$ -	\$ 69,500	\$ -	\$ -	\$ -
Ground Storage Tank and Filter	303,500	-	-	-	-	303,500
Hydrant Replacement	-	-	-	-	-	-
Construct New Wells and Water Main	19,614,136	-	-	19,614,136	-	-
<b>Total Southpoint CIP</b>	<b>\$ 19,987,136</b>	<b>\$ -</b>	<b>\$ 69,500</b>	<b>\$ 19,614,136</b>	<b>\$ -</b>	<b>\$ 303,500</b>

# Crown Complex Summary

## Enterprise Funds

Nestled in the heart of Cumberland County, the Crown Complex stands as a premier, state-of-the-art entertainment and event destination. This impressive five-venue complex includes a 4,500-seat arena, a grand 9,200-square-foot ballroom, a 10,880-seat coliseum, a versatile exposition center offering 60,000 square feet of open space, and an elegant theatre with seating for 2,440 guests.

At the center of the Crown Complex is its crown jewel—the Coliseum. Since opening its doors in October 1997, the venue has consistently broken attendance records. Designed with adaptability in mind, the Coliseum features an ice floor for hockey games and ice shows and can be swiftly transformed to host top-tier concerts, sporting events, and large-scale performances.

The Crown Expo Center serves as a full-service, multi-functional venue ideal for exhibitions and meetings. With 60,000 square feet of column-free space, it can be customized to suit events of any scale, from intimate gatherings to expansive trade shows.

The Ballroom and adjoining Hospitality Area span 9,200 square feet and are tailored for a wide variety of social and professional events. Whether arranged with theatre-style seating for presentations or transformed into an elegant space for wedding receptions, proms, or anniversary celebrations, this venue is as flexible as it is inviting. A fully equipped, on-site kitchen ensures seamless catering and food service throughout the entire complex.

The Crown Theatre offers seating for over 2,400 guests and plays host to a dynamic array of performances, including theatrical productions, concerts, comedy shows, and family-friendly entertainment. With a stage that has welcomed Broadway tours and beloved community events alike, the theatre is a cultural cornerstone in the region.

The Crown Arena rounds out the complex with its adaptable event space and 4,500-seat capacity. It accommodates a wide spectrum of activities—from banquets and exhibitions to rodeos, circuses, sporting events, and concerts—thanks to its 11,552 square feet of open floor space.

Operations at the Crown Complex are supported in part by revenue generated from local food and beverage taxes, ensuring continued excellence and community benefit from this vibrant hub of entertainment and events.





# Crown Complex Fund Summary

## Enterprise Funds

CATEGORY	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED BUDGET FY2026	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
<b>Crown Complex - Revenue</b>						
Federal Or State	\$ 9,173	\$ 22,935	\$ -	\$ -	\$ -	0.0%
Miscellaneous	90,703	250,221	135,000	226,651	246,500	82.6%
Transfers In	10,434,435	9,462,698	9,500,861	9,500,861	6,978,332	-26.6%
Total Revenue	\$ 10,534,311	\$ 9,735,854	\$ 9,635,861	\$ 9,727,512	\$ 7,224,832	-25.0%
<b>Crown Complex - Expense</b>						
Operating	\$ 2,125,656	\$ 2,203,455	\$ 165,172	\$ 164,182	\$ 177,327	7.4%
Maintenance & Repairs	76,063	54,862	1,313,607	105,142	-	0.0%
Charges & Services	3,040,666	3,147,938	5,707,082	5,707,082	5,872,505	2.9%
Capital Outlay	125,890	-	2,450,000	3,735,294	1,175,000	-52.0%
Total Expense	\$ 5,368,275	\$ 5,406,255	\$ 9,635,861	\$ 9,711,700	\$ 7,224,832	-25.0%
Total Crown Complex Fund	\$ 5,166,036	\$ 4,329,599	\$ -	\$ 15,812	\$ -	0.0%

### Notes on variances:

**Miscellaneous:** The increase is due to the projected increase in interest income.

**Transfers In:** The decrease is due to the reduced amount needed to transfer from the Food and Beverage Fund.

**Operating:** The increase is due to the increase of insurance and bonds.

**Capital Outlay:** The FY2026 budget includes a reduction of projects in the Capital Improvement Plan. 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		RECOMMENDED		FY26	FY27	FY28	FY29	FY30
		PROJECT	BY E&I							
1	Crown Expo Air Wall Replacement	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000		\$ -	\$ -	\$ -	\$ -	-
2	Coliseum Portable Stage Replacement	150,000	150,000	-		-	150,000	-	-	-
3	Coliseum Replace Sound Stage Curtain	150,000	150,000	-		-	150,000	-	-	-
4	Crown Expo Interior Painting	450,000	450,000	-		-	450,000	-	-	-
5	Coliseum Back of House Floor Resurfacing	100,000	100,000	-		-	100,000	-	-	-
6	Crown Coliseum Exterior Pressure Washing	100,000	100,000	-		-	100,000	-	-	-
7	Unidentified Capital Improvement Needs	475,000	475,000	75,000		100,000	100,000	100,000	100,000	100,000
8	Coliseum Rigging Net Replacement	2,000,000	2,000,000	-		2,000,000	-	-	-	-
9	Coliseum Padded Folding Chair Replacement	100,000	100,000	-		-	-	100,000	-	-
10	Coliseum Spotlight Replacement	150,000	150,000	-		-	-	150,000	-	-
11	Coliseum Security Upgrades	500,000	500,000	-		-	-	-	-	500,000
<b>Total Crown CIP</b>		<b>\$ 5,275,000</b>	<b>\$ 5,275,000</b>	<b>\$ 1,175,000</b>		<b>\$ 2,100,000</b>	<b>\$ 1,050,000</b>	<b>\$ 350,000</b>	<b>\$ 600,000</b>	

# Debt Service Projections

## Enterprise Funds

### Debt Service Projections

Debt	FY2025 Projections	FY2026 Recommended	FY2027 Projected	FY2028 Projected	FY2029 Projected
<b>Crown Complex</b>					
LOBS Refunding Series 2019	\$ 2,891,394	\$ 934,229	\$ 915,679	\$ -	\$ -
<b>Total Crown Complex</b>	<u>2,891,394</u>	<u>934,229</u>	<u>915,679</u>	<u>-</u>	<u>-</u>
<b>Water &amp; Sewer Projects</b>					
Overhills Park Water and Sewer Revenue Bonds 2018	\$ 52,483	\$ 52,948	\$ 53,397	\$ 52,822	\$ 52,246
NORCRESS	66,414	66,218	65,980	65,702	66,381
Southpoint Water	4,996	4,996	4,996	4,996	4,996
<b>Total Water &amp; Sewer Projects</b>	<u>123,893</u>	<u>124,162</u>	<u>124,373</u>	<u>123,520</u>	<u>123,623</u>
<b>Enterprise Funds Debt Service</b>	<u>\$ 3,015,287</u>	<u>\$ 1,058,391</u>	<u>\$ 1,040,052</u>	<u>\$ 123,520</u>	<u>\$ 123,623</u>

### Enterprise Fund

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2025	REQUESTED FEE CHANGE FY2026	RECOMMENDED FEE FY2026
<b>Solid Waste</b>			
Ann Street Landfill			
SW MSW Disposal Fee	\$40 per ton	\$46 per ton	\$46 per ton
SW C&D Disposal Fee	\$38 per ton	\$46 per ton	\$46 per ton
SW MSW-Mix Disposal Fee	\$42 per ton	\$44 per ton	\$44 per ton
SW Credit Card Processing Fees	\$0.00	3% interest fee on each transaction	3% interest fee on each transaction

Notes on the above fees:

#### Solid Waste

**MSW Disposal Fee** - The Ann Street landfill is running out of space. Solid Waste is working with the vendor, GFL, to haul tonnage out of the balefill to free-up capacity at the Ann Street landfill. The tipping fees at Sampson County are currently \$45 per ton. This rate will be increased next year by the garbage CPI index. If Solid Waste was to assume that percentage is 5% for the next year, then the transfer rate for waste will be \$47.25 per ton. The tipping fees need to be increased to support capacity replacement at the Ann Street landfill. It is the recommendation that tipping fees are increased to \$46 per ton. For Municipal Solid Waste (MSW) or garbage, historically about 70% of the incoming waste stream is covered under the cost of the availability fee. In other words, a tipping fee is assessed on only 30% of the garbage coming into Ann Street. The revenue from a \$1 increase in tip fee is about \$40,000 per year. A \$6 increase would increase revenue by approximately \$240,000.

**C&D Disposal Fee** - Nearly 100% of the incoming waste stream is charged with tipping fees. Solid Waste has been able to offer a reduced rate for C&D waste because of the use of a piggyback design where C&D waste was placed over unlined MSW. There has been a dramatic increase in volume of C&D waste. Once the current C&D waste airspace has been exhausted, MSW and C&D waste will be commingled. Tipping fees need to be increased to support the capacity replacement efforts at the Ann Street landfill. C&D fees are currently \$38/ton. It is the recommendation that tipping fees are increased to \$46 per ton, which is an \$8 increase. There is anticipation that this increase will generate in the range of \$400,000 to \$800,000 per year depending on the incoming tonnage.

**MSW-Mix Disposal Fee** - The increase is \$2 per ton for a mixed load that combines MSW and C&D. This will promote and encourage residents to separate and dispose of the materials in the appropriate areas.

**Credit Cards Processing Fees** - Solid Waste has started accepting credit cards and, in the past, the department has paid the credit card processing fees. Those fees continue to rise. This year's projected budget was \$32,000, and not quite 7 months in, the amounts are already \$42,200, which is approximately 31% over budget. At this rate, the budget will exceed \$75,000 for the processing fees.

The Recreation Fund is a special revenue fund that manages the collection of taxes levied dedicated to parks and recreation. The fund accounts for assets held by the county. The taxes collected support the Fayetteville-Cumberland Parks and Recreation Department and are managed by the City of Fayetteville.

The Recreation Tax has a recommended tax rate of 5 cents per \$100 of property valuation for FY2026, which maintains the current rate.

TAX DISTRICT	CURRENT TAX RATE	TAX RATE TO PRODUCE EQUIVALENT LEVY	FY2026 RECOMMENDED TAX RATE
FALCON	0.05	0.03	0.05
GODWIN	0.05	0.02	0.05
LINDEN	0.05	0.03	0.05
SPRING LAKE	0.05	0.03	0.05
STEDMAN	0.05	0.03	0.05
UNINCORPORATED AREAS	0.05	0.03	0.05
WADE	0.05	0.03	0.05

# Revenues

## All Funds Summary

CATEGORY/FUND	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED FY2026
<b>General Funds</b>					
101 - General Fund	\$ 385,383,902	\$ 398,193,950	\$ 392,827,964	\$ 408,251,864	\$ 404,639,839
106 - County School Fund	22,909,326	23,573,423	18,648,082	58,120,349	30,199,916
107 - Capital Investment Fund	46,982,233	41,955,475	32,525,212	40,468,750	27,977,898
<b>General Funds Total</b>	<b>\$ 455,275,461</b>	<b>\$ 463,722,848</b>	<b>\$ 444,001,258</b>	<b>\$ 506,840,963</b>	<b>\$ 462,817,653</b>
<b>Special Revenue Funds</b>					
200 - Food And Beverage Fund	\$ 10,143,277	\$ 10,347,717	\$ 10,245,000	\$ 10,372,497	\$ 7,048,319
201 - Intergovernmental Fund	3,138,478	2,392,179	2,554,382	2,554,382	2,454,382
204 - Federal Drug Forfeiture Fund	240,526	281,388	189,000	84,714	162,000
205 - Federal Drug Justice Fund	1,068	984	24,500	197,209	24,500
206 - State Drug Forfeiture Fund	65,516	21,159	32,700	32,700	21,000
207 - Inmate Welfare Fund	504,606	558,050	467,000	502,043	455,000
208 - Juvenile Drug Treatment Court	-	-	-	-	350,090
210 - School Fines & Forfeitures Fund	16,800	5,600	16,500	11,000	16,500
215 - Animal Medical	9,646	32,436	10,000	20,164	18,000
220 - Special Fire District Fund	11,838,865	12,466,127	12,172,374	13,102,596	16,410,731
241 - Innovative Court Grant Fund	17,198	505,071	682,945	-	500,000
242 - Human Trafficking Worth Fund	41,028	2,207	102,895	-	-
243 - Stream Restoration Grant Fund	2,014,401	35,151	-	1,155,065	-
244 - SCIF Homeless Grant Fund	12,186	173,370	-	797,771	269,685
245 - Juvenile Crime Prevention Fund	2,164,270	2,071,084	2,511,157	2,327,238	2,156,464
247 - Linden Little River Park Fund	100,635	161	-	3,779	-
248 - Flea Hill Fund	982	1,488	-	1,236	-
249 - Opioid Settlement Fund	-	6,944,510	1,799,165	2,500,072	3,797,399
250 - Recreation Fund	4,952,816	5,455,257	5,580,005	6,165,608	7,178,933
252 - Cumberland Industrial Center Sewer Fund	-	-	-	1,930,225	-
253 - Rhodes Pond Grant	-	-	-	501,784	-
260 - Emergency Telephone System Fund	1,105,452	718,499	426,949	86,604	629,041
264 - CDBG-Disaster Recovery Fund	15,757	21,562	-	-	-
265 - County CD Fund	1,309,947	1,663,471	1,953,166	1,828,539	1,615,548
266 - CD Home Fund	315,850	420,301	4,062,963	744,141	4,121,585
267 - CD Support Housing Fund	349,932	510,021	721,155	503,267	747,724
269 - Emergency Rental Assist Fund	5,075,786	986	350,000	-	-
273 - MPO Admin Fund	370,812	484,277	637,197	657,050	670,484
274 - MPO Direct Attributable Fund	95,141	380,731	147,971	47,971	600,000
275 - Transit Planning Fund	67,976	145,358	162,686	162,686	170,423
276 - US DOT 104 Fund	396,726	461,502	650,510	650,510	566,851
277 - NC Elderly-Handi Transport Fund	998,859	1,191,964	1,419,306	1,382,072	1,387,509
280 - Representative Payee Fund	928,568	778,302	1,062,200	945,840	945,900
285 - Tourism Develop Authority Fund	8,453,258	8,488,216	9,925,597	9,953,268	9,006,047
<b>Special Revenue Funds Total</b>	<b>\$ 54,746,362</b>	<b>\$ 56,559,129</b>	<b>\$ 57,907,323</b>	<b>\$ 59,222,031</b>	<b>\$ 61,324,115</b>

# Revenues

## All Funds Summary

CATEGORY/FUND	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED FY2026
<b>Permanent Fund</b>					
510 - Cemetery Trust Fund	\$ 2,754	\$ 8,378	\$ 30,125	\$ 4,064	\$ 2,800
<b>Permanent Fund Total</b>	<b>\$ 2,754</b>	<b>\$ 8,378</b>	<b>\$ 30,125</b>	<b>\$ 4,064</b>	<b>\$ 2,800</b>
<b>Enterprise Funds</b>					
600 - Crown Complex Fund	\$ 10,534,310	\$ 9,735,854	\$ 9,635,861	\$ 9,727,512	\$ 7,224,832
601 - Crown Motel Fund	2,076,617	2,084,580	2,216,921	2,216,971	934,229
602 - Crown Debt Service Fund	4,270,029	4,180,524	2,891,394	2,891,562	934,229
605 - Norcross Water And Sewer Fund	1,434,658	532,343	1,092,191	463,812	1,419,005
606 - Kelly Hills Water & Sewer Fund	107,896	126,099	122,971	107,244	211,453
607 - Southpoint Water & Sewer Fund	64,401	73,292	51,019	72,134	73,185
608 - Overhills Water & Sewer Fund	152,685	158,421	364,119	165,783	204,209
625 - Solid Waste Fund	13,233,472	17,247,799	21,020,253	22,473,991	24,554,151
<b>Enterprise Funds Total</b>	<b>\$ 31,874,068</b>	<b>\$ 34,138,912</b>	<b>\$ 37,394,729</b>	<b>\$ 38,119,009</b>	<b>\$ 35,555,293</b>
<b>Internal Service Funds</b>					
800 - Workers Compensation Fund	\$ 2,469,734	\$ 2,675,871	\$ 3,065,258	\$ 2,385,381	\$ 3,076,471
801 - Group Insurance Fund	36,205,398	35,860,436	37,934,757	37,394,943	44,088,062
802 - Employee Benefit Fund	411,675	425,261	460,150	478,150	525,150
803 - Vehicle Insurance Fund	1,108,667	1,209,032	1,275,000	1,277,347	1,364,250
806 - General Litigation Fund	143,161	112,411	108,000	100,000	100,000
<b>Internal Service Funds Total</b>	<b>\$ 40,338,635</b>	<b>\$ 40,283,011</b>	<b>\$ 42,843,165</b>	<b>\$ 41,635,821</b>	<b>\$ 49,153,933</b>
<b>Total All Funds</b>	<b>\$ 582,237,280</b>	<b>\$ 594,712,278</b>	<b>\$ 582,176,600</b>	<b>\$ 645,821,888</b>	<b>\$ 608,853,794</b>

# Expenditures

## All Funds Summary

CATEGORY/FUND	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED FY2026
<b>General Funds</b>					
101 - General Fund	\$ 363,452,321	\$ 377,899,119	\$ 392,827,964	\$ 394,744,996	\$ 404,639,839
106 - County School Fund	14,909,203	21,839,263	18,648,082	39,954,805	30,199,916
107 - Capital Investment Fund	26,710,800	15,967,812	32,525,212	72,888,229	27,977,898
<b>General Funds Total</b>	<b>\$ 405,072,324</b>	<b>\$ 415,706,194</b>	<b>\$ 444,001,258</b>	<b>\$ 507,588,030</b>	<b>\$ 462,817,653</b>
<b>Special Revenue Funds</b>					
200 - Food And Beverage Fund	\$ 12,572,345	\$ 11,513,348	\$ 10,245,000	\$ 10,245,000	\$ 7,048,319
201 - Intergovernmental Fund	3,087,196	2,345,931	2,554,382	2,554,382	2,454,382
204 - Federal Drug Forfeiture Fund	189,403	238,574	189,000	296,530	162,000
205 - Federal Drug Justice Fund	19,898	25,036	24,500	23,500	24,500
206 - State Drug Forfeiture Fund	32,053	13,082	32,700	32,700	21,000
207 - Inmate Welfare Fund	423,641	286,804	467,000	1,015,932	455,000
208 - Juvenile Drug Treatment Court	-	-	-	-	350,090
210 - School Fines & Forfeitures Fund	16,800	5,600	16,500	11,000	16,500
215 - Animal Medical	8,310	42,693	10,000	16,000	18,000
220 - Special Fire District Fund	11,633,474	12,233,407	12,172,374	13,102,596	16,410,731
241 - Innovative Court Grant Fund	144,343	107,292	682,945	113,128	500,000
242 - Human Trafficking Worth Fund	175,672	10,004	102,895	110,088	-
243 - Stream Restoration Grant Fund	-	284,580	-	1,135,716	-
244 - SCIF Homeless Grant Fund	89,464	270,415	-	797,771	269,685
245 - Juvenile Crime Prevention Fund	2,166,169	2,023,721	2,511,157	2,439,934	2,156,464
247 - Linden Little River Park Fund	91,649	5,402	-	3,779	-
248 - Flea Hill Fund	-	-	-	-	-
249 - Opioid Settlement Fund	-	274,549	1,799,165	1,392,349	3,797,399
250 - Recreation Fund	4,903,816	4,248,598	5,580,005	6,154,966	7,178,933
252 - Cumberland Industrial Center Sewer Fund	144,981	1,538,800	-	252,608	-
253 - Rhodes Pond Grant	-	-	-	-	-
260 - Emergency Telephone System Fund	839,823	254,544	426,949	503,853	629,041
264 - CDBG-Disaster Recovery Fund	19,222	-	-	-	-
265 - County CD Fund	1,380,195	1,526,825	1,953,166	1,828,539	1,615,548
266 - CD Home Fund	262,167	327,445	4,062,963	744,141	4,121,585
267 - CD Support Housing Fund	398,387	459,030	721,155	503,267	747,724
269 - Emergency Rental Assist Fund	5,044,157	-	350,000	-	-
273 - MPO Admin Fund	414,499	564,195	637,197	648,189	670,484
274 - MPO Direct Attributable Fund	95,141	380,660	147,971	47,971	600,000
275 - Transit Planning Fund	67,976	145,357	162,686	162,686	170,423
276 - UD DOT 104 Fund	396,726	462,525	650,510	615,267	566,851
277 - NC Elderly-Handi Transport Fund	988,615	1,168,142	1,419,306	1,312,832	1,387,509
280 - Representative Payee Fund	943,167	810,765	1,062,200	945,840	945,900
285 - Tourism Develop Authority Fund	7,601,505	7,524,356	9,925,597	9,953,268	9,006,047
<b>Special Revenue Funds Total</b>	<b>\$ 54,150,794</b>	<b>\$ 49,091,680</b>	<b>\$ 57,907,323</b>	<b>\$ 56,963,832</b>	<b>\$ 61,324,115</b>



# Expenditures

## All Funds Summary

CATEGORY/FUND	ACTUAL FY2023	ACTUAL FY2024	ADOPTED BUDGET FY2025	YEAR-END PROJECTION FY2025	RECOMMENDED FY2026
<b>Permanent Fund</b>					
510 - Cemetery Trust Fund	\$ 2,715	\$ 2,727	\$ 30,125	\$ 30,125	\$ 2,800
<b>Permanent Fund Total</b>	<b>\$ 2,715</b>	<b>\$ 2,727</b>	<b>\$ 30,125</b>	<b>\$ 30,125</b>	<b>\$ 2,800</b>
<b>Enterprise Funds</b>					
600 - Crown Complex Fund	\$ 5,368,275	\$ 5,406,255	\$ 9,635,861	\$ 9,711,700	\$ 7,224,832
601 - Crown Motel Fund	2,195,793	2,195,422	2,216,921	2,216,921	934,229
602 - Crown Debt Service Fund	247,325	182,196	2,891,394	2,891,394	934,229
605 - Norcross Water And Sewer Fund	1,045,588	968,129	1,092,191	1,793,814	1,419,005
606 - Kelly Hills Water & Sewer Fund	111,875	109,021	122,971	25,387	211,453
607 - Southpoint Water & Sewer Fund	27,150	31,201	51,019	27,511	73,185
608 - Overhills Water & Sewer Fund	87,264	92,313	364,119	127,609	204,209
625 - Solid Waste Fund	14,151,791	13,875,636	21,020,253	22,341,845	24,554,151
<b>Enterprise Funds Total</b>	<b>\$ 23,235,061</b>	<b>\$ 22,860,173</b>	<b>\$ 37,394,729</b>	<b>\$ 39,136,181</b>	<b>\$ 35,555,293</b>
<b>Internal Service Funds</b>					
800 - Workers Compensation Fund	\$ 1,369,328	\$ 1,192,791	\$ 3,065,258	\$ 2,048,073	\$ 3,076,471
801 - Group Insurance Fund	30,974,912	34,781,375	37,934,757	36,641,166	44,088,062
802 - Employee Benefit Fund	390,099	406,121	460,150	478,150	525,150
803 - Vehicle Insurance Fund	996,118	972,069	1,275,000	1,100,937	1,364,250
806 - General Litigation Fund	123,996	170,681	108,000	74,625	100,000
<b>Internal Service Funds Total</b>	<b>\$ 33,854,453</b>	<b>\$ 37,523,036</b>	<b>\$ 42,843,165</b>	<b>\$ 40,342,951</b>	<b>\$ 49,153,933</b>
<b>Total All Funds</b>	<b>\$ 516,315,347</b>	<b>\$ 525,183,811</b>	<b>\$ 582,176,600</b>	<b>\$ 644,061,119</b>	<b>\$ 608,853,794</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>Federal Drug Forfeiture</b>		<b>1</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>		<b>1</b>	<b>\$ 30,000</b>
Replacement Rifles, Tasers and Handguns	R	1	30,000	30,000		1	30,000
<b>Inmate Canteen</b>		<b>4</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>		<b>4</b>	<b>\$ 125,000</b>
Laundry Equipment	R	1	25,000	25,000		1	25,000
Kitchen Equipment	R	1	30,000	30,000		1	30,000
Dental Equipment	R	1	20,000	20,000		1	20,000
Other Replacement Equipment	R	1	50,000	50,000		1	50,000
<b>Parks and Recreation</b>		<b>1</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>		<b>1</b>	<b>\$ 500,000</b>
Other Improvements	R	1	500,000	500,000		1	500,000
<b>Total Other Funds</b>			<b>\$ 655,000</b>	<b>\$ 655,000</b>		<b>6</b>	<b>\$ 655,000</b>

#### Notes on variances:

**Parks and Recreation:** This allocation is designated for any projects that may arise during FY2026.

**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).

**ADA** – Americans with Disabilities Act

**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 12% 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 loan 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.

**LGRS** – 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.

**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

**VRC** – Vision Resource Center

**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.



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

