

Budget in Brief

Fiscal Year 2024



**CUMBERLAND
COUNTY**

NORTH CAROLINA

Cumberland County Board of County Commissioners



Dr. Toni Stewart
Chairwoman
District 2



Glenn Adams
Vice Chair
District 1



Michael C. Boose
Commissioner
District 2



Dr. Jeannette M.
Council
Commissioner
District 1



Jimmy Keefe
Commissioner
District 2



Veronica B. Jones
Commissioner
At-Large



W. Marshall Faircloth
Commissioner
At-Large

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

The Cumberland County Board of Commissioners voted unanimously on June 7, 2023, to adopt the County's annual budget for Fiscal Year 2024, which runs from July 1, 2023 to June 30, 2024.

Cumberland County Management Team



Clarence Grier
County Manager



J. Brian Haney
Assistant County Manager



Sally S. Shutt
Assistant County Manager



Heather Skeens
Assistant County Manager



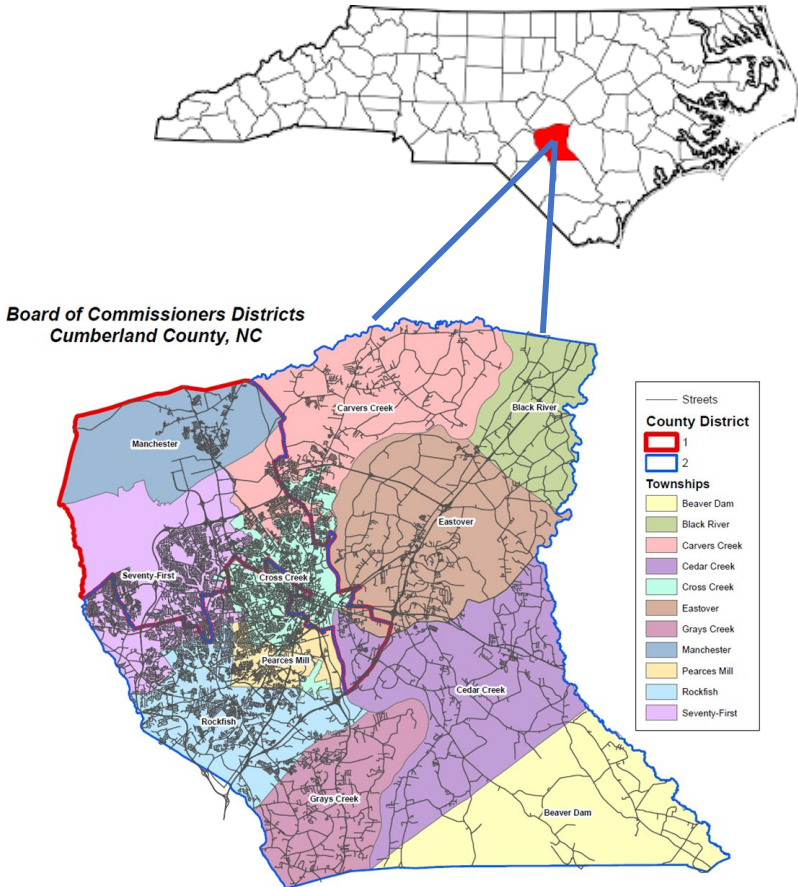
Tye B. Vaught
Chief of Staff

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

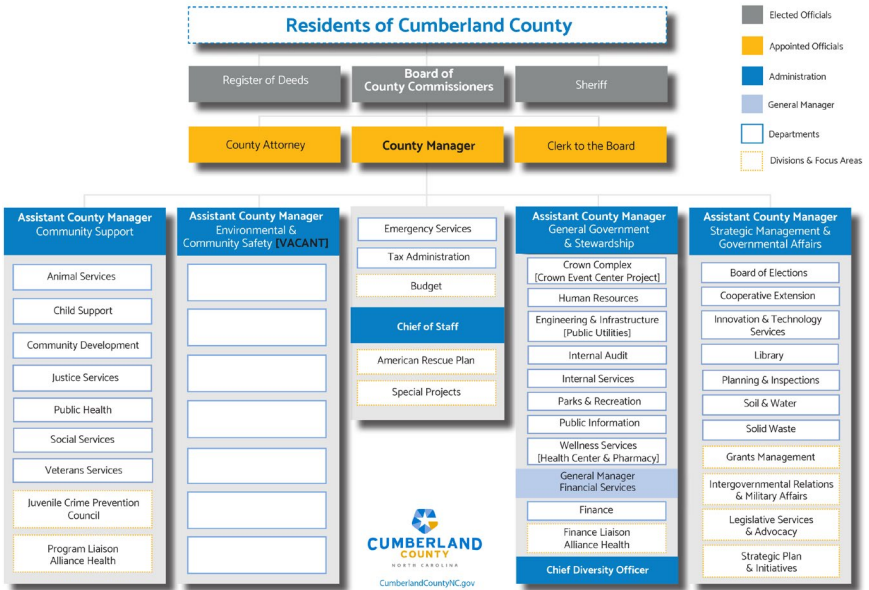
The Assistant County Managers assist the County Manager with the planning and administration of County Government, as well as serve as the liaison between the County Manager and assigned department directors. The Assistant County Managers provide leadership, administrative direction and planning to support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

The Chief of Staff assists the County Manager in coordinating functions associated with county strategy development; research of governmental issues and laws affecting county standards, policies, and procedures; and provides information or recommendations for the development and implementation of programs. Currently, provides oversight to the program aspect of the American Rescue Plan Act for the County.

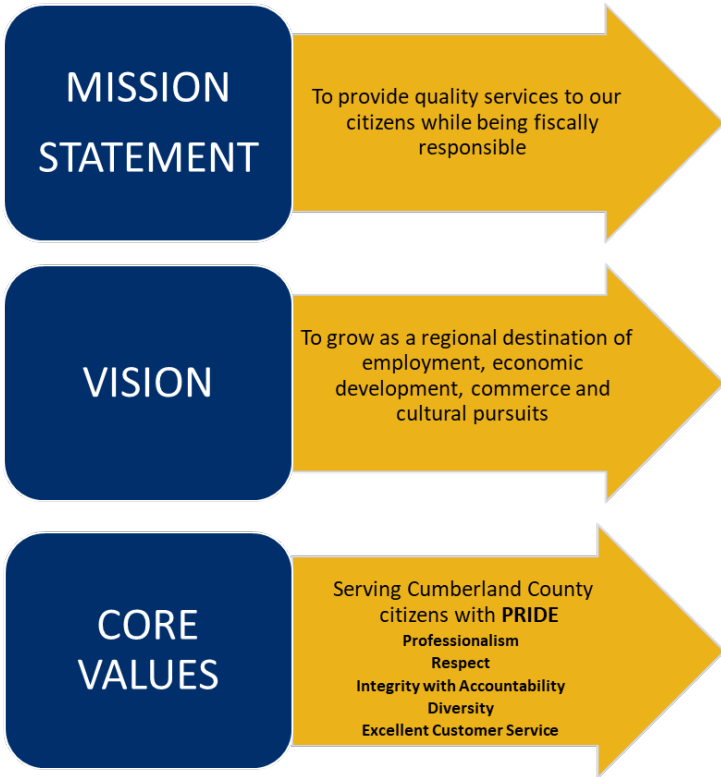
Cumberland County Commissioner Districts



Cumberland County Organizational Chart



Mission, Vision & Core Values



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

Budget Timeline

1

October: Budget Kickoff

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

2

October-December: Budget Requests

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

3

March Timeframe: Budget Meetings

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

4

May Timeframe: Recommended Budget Presentation

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

5

May/June Timeframe: Budget Work Sessions

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

6

June Timeframe: Public Hearing

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

7

June Timeframe: Budget Adoption

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

Budget Introduction and Highlights

The annual Adopted Budget represents the hard work and dedication of County staff, citizens and elected officials. This document serves as a snapshot of the Fiscal Year 2023-2024 Adopted Budget. It details revenue and expense levels and highlights key considerations in this year's budget and introduces the reader to some of the staff and elected officials that make the budget process possible. The total annual budget for Fiscal Year 2023-2024 provides \$575,816,694 in total expenditures across all funds. The main operating fund, known as the General Fund, represents \$381,892,927 of these expenditures.

The Adopted Budget continues advancing the Board's ongoing priorities established in FY2021:

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

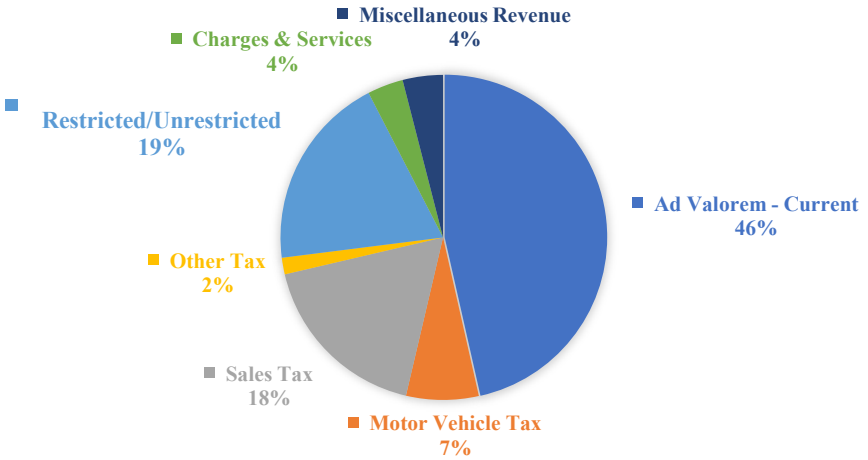
In addition, budget priorities identified from FY2022 remain a part of the Board's strategic goals:

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

The budget was developed to advance these priorities and to achieve the following:

- ❖ Maintain the current property tax rate
- ❖ Preserve the fiscal health of the County
- ❖ Provide sufficient funding for education
- ❖ Create the foundation for a successful 2025 Property Tax Revaluation
- ❖ Develop a proactive prevention program addressing the social determinants of health
- ❖ Address employee retention and recruitment
- ❖ Research the causes and issues of maternal mortality
- ❖ Extend the life of the Ann Street Landfill through expansion and diversion

General Fund Revenues



FY2023-2024 Revenue Sources

Ad Valorem - Current	\$ 174,316,451
Motor Vehicle Tax	27,032,829
Sales Tax	66,330,475
Other Tax	6,211,316
Restricted/Unrestricted	72,884,504
Charges & Services	13,380,678
Miscellaneous Revenue	15,025,682
Transfers In	256,217
	<u>\$ 375,438,152</u>
Fund Balance Appropriated	<u>\$ 6,454,775</u>
Total General Fund Expenditures	\$ 381,892,927

General Fund Revenues

WHERE DOES THE MONEY COME FROM?

The County's major revenue sources are ad valorem taxes, motor vehicle taxes, and sales tax. Revenues are projected (estimated) considering a wide variety of factors such as economic conditions, state and federal legislation and tax collection rates. These revenue projections include a fund balance appropriation of \$6,454,775.

Major Revenue Sources

Ad Valorem (Property) Taxes

Property taxes make up the largest source of revenue for the county at 46% of all General Fund revenue. Cumberland County's tax rate remains stable at 79.9 cents for every \$100 of property tax valuation. Revenue from ad valorem collections is projected with a slight increase of 2.1% from FY2023 to FY2024.

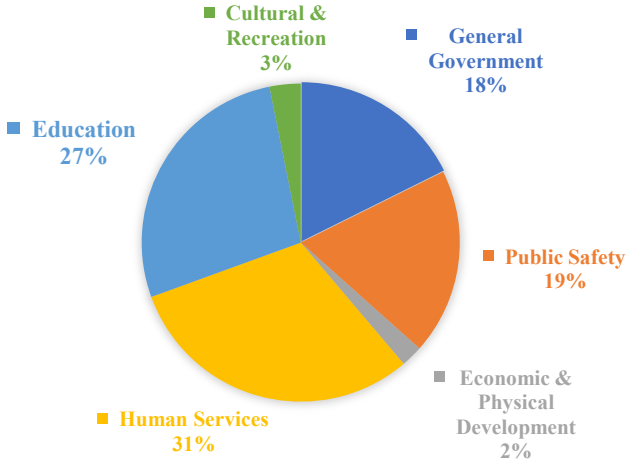
Motor Vehicles

Motor vehicle taxes are collected by the North Carolina Division of Motor Vehicles (DMV) through the Tax and Tag Together program, providing citizens a convenient way to pay annual vehicle tag renewals and property taxes in one transaction. Revenue from motor vehicle tax collections is projected to increase 16.3% from FY2023 to FY2024 bringing motor vehicle tax collections from just over \$23 million in FY2023 to over \$27 million projected in FY2024.

Sales Tax

Sales tax represents a combination of state and county tax percentages. The state charges 4.75% and Cumberland County charges 2.25%, bringing the total sales tax charge in Cumberland County to 7%. Sales tax revenue is projected with a 7.3% increase from FY2023 to FY2024.

General Fund Expenditures



FY2023-2024 Expenditures

General Government	\$	67,455,579
Public Safety		72,290,319
Economic & Physical Development		8,415,637
Human Services		117,070,743
Education		104,595,132
Cultural & Recreation		12,065,517
Total General Fund Expenditures	\$	<u><u>381,892,927</u></u>

General Fund Expenditures

WHERE DOES THE MONEY GO?

General Government

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

Public Safety

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

Economic and Physical Development

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

Human Services

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

Education

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

Cultural and Recreation - Other

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



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Together, we can.



**This Budget in Brief is Published by the
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Deborah W. Shaw, Budget and Performance Director
Gathany Smith, Budget and Management Analyst I
Ashley Brewington, Budget and Management Analyst II
Kelly A. Autry, Sr. Budget and Management Analyst
Denise C. Urban, Sr. Budget and Management Analyst

CUMBERLAND COUNTY GOVERNMENT

Cumberland County Courthouse

117 Dick Street

Fayetteville, NC 28301

(910)-678-7723

www.cumberlandcountync.gov