



**CUMBERLAND**  
**COUNTY**  
NORTH CAROLINA

# Adopted Budget

Fiscal Year 2024







# CUMBERLAND COUNTY

NORTH CAROLINA

## Fiscal Year 2024 Adopted Annual Budget

*July 1, 2023 – June 30, 2024*

### **Board of County Commissioners**

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

### **County Manager**

Clarence Grier

### **Assistant County Managers**

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

### **Budget Division**

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



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*



## Table of Contents

<b>INTRODUCTION</b> .....	<b>1</b>
Mission, Vision & Core Values.....	1
Board of Commissioners' Ongoing Priorities .....	3
Budget Highlights .....	5
Organizational Structure.....	6
Cumberland County Community Profile .....	7
Board of County Commissioners.....	10
Reader's Guide to the Budget.....	11
<b>BUDGET MESSAGE</b> .....	<b>13</b>
<b>BUDGET ORDINANCE</b> .....	<b>31</b>
<b>BUDGET SUMMARY</b> .....	<b>59</b>
Budget Process .....	59
Budget Calendar.....	61
Budget and Financial Policies .....	62
Fund Structure.....	74
Basis of Budgeting & Basis of Accounting .....	82
Long Range Financial Planning .....	83
Revenue & Expenditure Summary .....	88
All Funds Revenue Summary.....	88
General Fund Revenue .....	90
Major Revenue Source Analysis .....	91
Forecasting Major Revenue.....	93
Fee Changes.....	95
All Funds Expenditure Summary.....	100
General Fund Expenditure Summary .....	102
New Vehicles .....	109
New Items (Capital Outlay) .....	110
Fund Balance Overview.....	111
Debt Summary.....	117
Tax Summary .....	128
Human Resources Summary .....	130

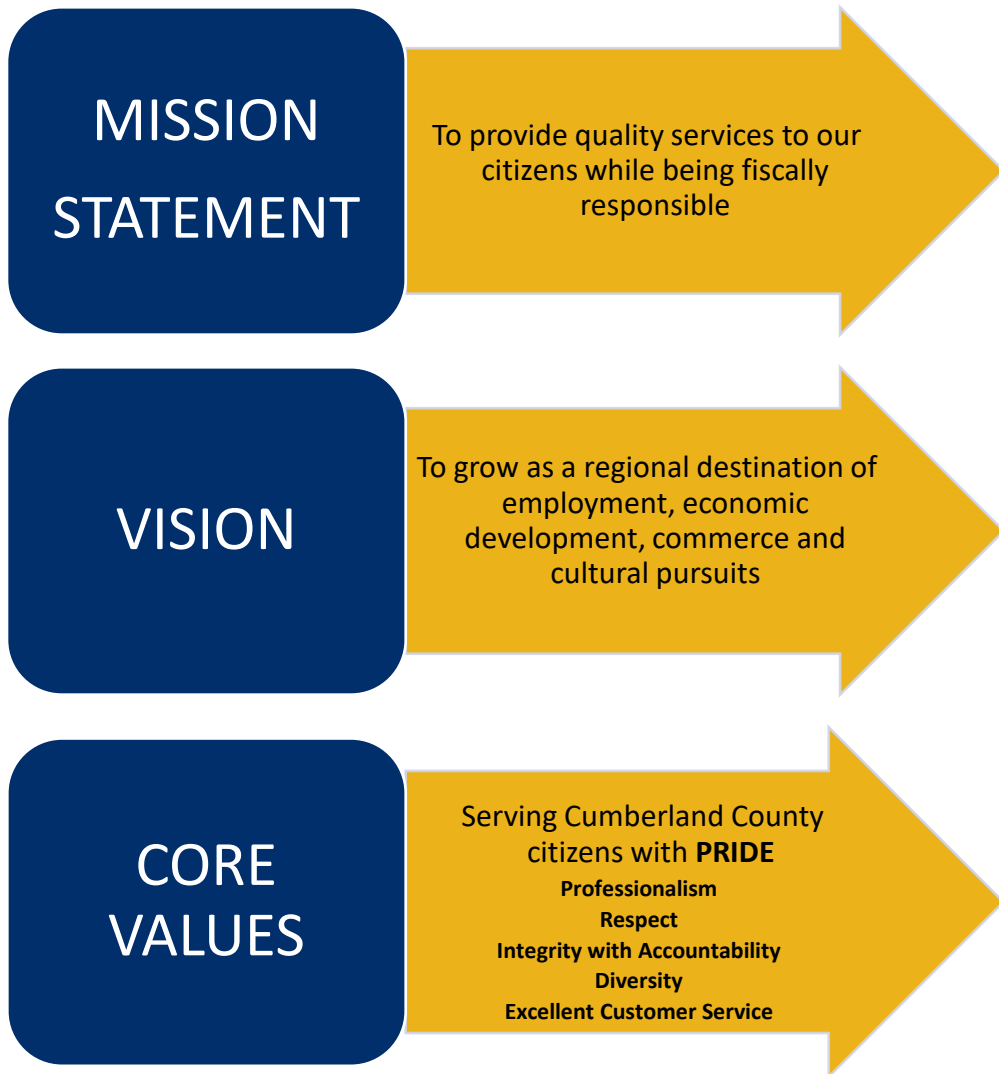
GENERAL FUND.....	137
General Government.....	139
Governing Body.....	139
Administration.....	140
Public Information & Print, Mail & Design .....	144
Human Resources.....	147
Innovation & Technology .....	150
Internal Services Division .....	153
Board of Elections .....	156
Financial Services .....	158
Legal.....	160
Register of Deeds .....	161
Tax Administration .....	163
General Government Other .....	166
Public Safety .....	167
Sheriff's Office.....	167
Emergency Services.....	171
Justice Services.....	174
Animal Services .....	177
Public Safety Other.....	180
Economic & Physical Development.....	181
Planning & Inspections.....	181
Engineering.....	185
Cooperative Extension .....	187
Soil & Water Conservation.....	192
Human Services.....	195
Public Health Department.....	195
Health Other.....	198
Department of Social Services.....	199
Welfare Other .....	203
Veterans Services .....	204
Child Support Services.....	206
Education.....	209
School Funding Summary.....	209

Cumberland County Public Schools.....	210
Fayetteville Technical Community College .....	212
Cultural & Recreation.....	213
Library.....	213
Cultural Recreation Other .....	216
School Capital Fund.....	217
Capital Investment Fund .....	219
Revenue Summary .....	220
Expenditure Summary.....	221
Maintenance & Repairs.....	222
Technology .....	224
Capital Improvement Plan .....	225
Debt Service Projection .....	228
SPECIAL REVENUE FUND.....	229
Food & Beverage .....	231
Intergovernmental .....	232
School Fines & Forfeitures .....	233
Special Fire District Fund.....	234
Recreation Fund .....	235
Community Development .....	236
Representative Payee Fund.....	241
Tourism Development Authority Fund.....	242
PERMANENT FUND .....	243
Cemetery .....	245
ENTERPRISE FUND.....	247
Crown Complex Fund .....	249
Crown Motel Fund.....	252
Water & Sewer Fund .....	253
Solid Waste Fund.....	255
Debt Services Projections – Enterprise Fund .....	260
Enterprise Fund Fee Changes .....	261



INTERNAL SERVICE FUND.....	263
Workers Compensation.....	265
Group Insurance/Employee Wellness Services.....	266
Employee Benefits.....	267
Vehicle Insurance .....	268
General Litigation .....	269
<b>REFERENCE.....</b>	<b>271</b>
Schedule of Fees.....	271
Position Classification and Salary Schedules.....	307
Salary Schedules.....	309
Position Classification.....	315
Acronyms & Glossary .....	331

## 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).



**CUMBERLAND  
COUNTY**

NORTH CAROLINA


*Together, we can.*




## Cumberland County Priorities and Objectives


This provides a summary of the goals and ongoing priorities. This is meant to provide clarity to the public and staff on the intent of the goals but is not considered to be comprehensive.




 **Gray's Creek Water Access**  
Develop a long-term financially sustainable water system to address GenX contamination in the Gray's Creek District.

 **Government Communication**  
Continue to build the county's internal and external communication channels and overall outreach.


 **Mental Health**  
Increase behavioral health services and facilities.


 **Countywide Public Water**  
Develop a long-term plan to extend public water throughout the County to address contamination.

 **Landfill Expansion**  
Extend the life of the Ann Street Landfill through expansion and diversion.

 **Crown Event Center**  
Construct a state-of-the-art entertainment venue to replace the Crown Theatre.

 **Homelessness**  
Work and support the construction of a Homeless Support Center.

 **Economic Development**  
Generate improved and broadly shared economic well-being and quality of life for the county.

 **Recruitment and Retention**  
Address ability to hire and retain employees.



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

**Total General Fund Budget**  
\$381,892,927

Tax Rate: 79.9 cents per \$100 assessed valuation

**General Government**  
\$67,455,579

**Public Safety**  
\$72,290,319

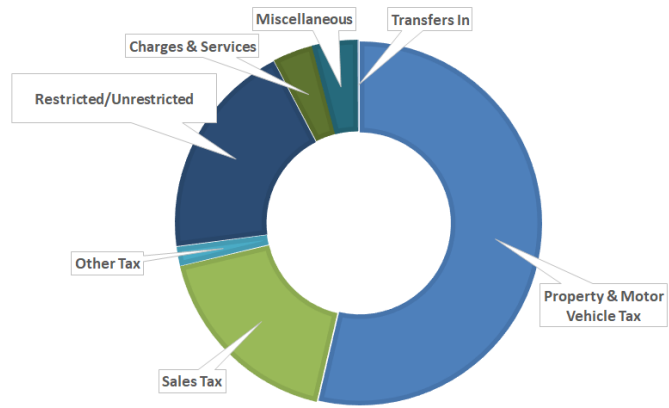
**Economic & Physical Development**  
\$8,415,637

**Human Services**  
\$117,070,743

**Education**  
\$104,595,132

**Cultural & Recreation**  
\$12,065,517

## Where Does The Budget Come From?



## New Initiative Highlights



**Cafe West**

**Maternal Mortality**



**Healthy Conversations**

**Historic Orange Street School**



## Key Investments

**No Tax Rate Increase**  
Tax Rate: 79.9

**Capital Investment Fund**  
\$37,794,362

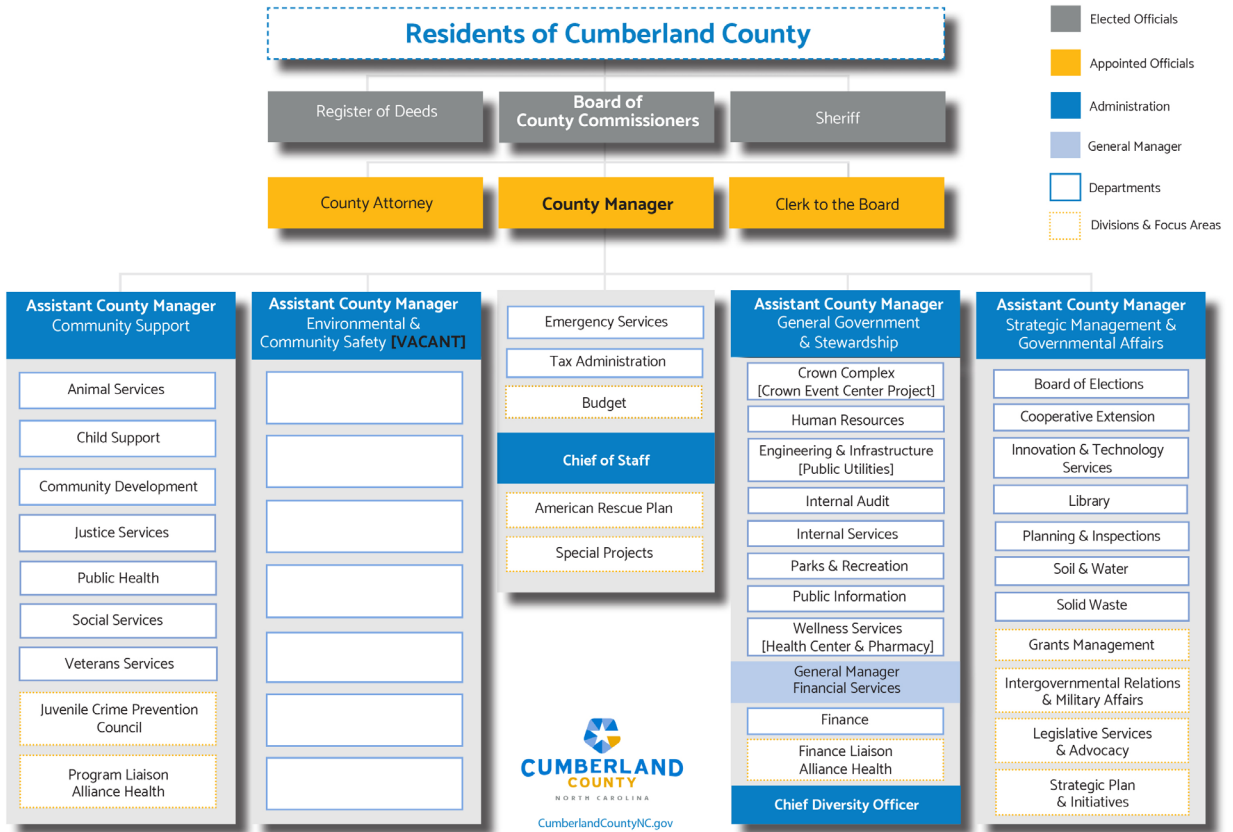
**Solid Waste Enterprise Budget**  
\$27,219,737

**Preliminary Implementation Step/Cost of Living Adjustment**  
4%





## Organizational Structure - Cumberland County, NC



### HISTORY

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. Fort Bragg’s population grew to become the largest military installation in the country and plays a vital role in Cumberland County’s economy.

### MILITARY ECONOMIC IMPACT

During a ceremony in June 2023, Fort Bragg’s name changed to Fort Liberty. Fort Liberty is home to roughly 50,000 troops. The total direct and indirect military impact provides approximately \$8.2 billion in local spending. In North Carolina, over 43% of total military personnel in the state are in Cumberland County and over 55% of military payroll in the state is in Cumberland County. The military impact on the local economy fluctuates depending on a variety of factors, including the number of deployed military personnel, capital projects and appropriation levels. Commercial contracts awarded to local businesses for supplies and equipment through the Office of Directorate of Contracting has a direct effect on the economy.

### THE LOCAL ECONOMY

The County’s commitment to expanding and diversifying its economy includes maintaining a strong industrial base. Manufacturing and distribution services are diverse in the area. The County’s workforce has a median age of 31.8, far below the national median, and has a much higher than average percentage of workers who have college degrees as compared to the national median. Each year, the County’s workforce increases by thousands of transitioning soldiers, who have high levels of technical skills and personal discipline. Key industries like manufacturing, logistics, defense contracting, and business services, thrive in Cumberland County. Our community’s accessible location, skilled workforce, ties to Fort Liberty, and low cost of living are huge factors of our successful business climate.

Cumberland County is North Carolina’s fifth-most populous county with an estimated population of 335,508 (2021).

Source: United States Census Bureau



## General

Incorporated in  
**1754**

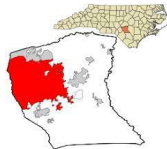
Form of Government  
**Commission-Manager**



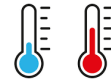
Land Area  
**652.6 SQ MI**

People per square mile  
**514.1**

Largest City  
**Fayetteville**



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



Source: weatherspark.com

## General Statistics

### Top Ten Taxpayers

	<u>TAXPAYER</u>	<u>ASSESSED VALUE</u>	<u>TAX AMOUNT</u>
1)	GOODYEAR TIRE & RUBBER CO.	\$ 370,996,903	\$ 2,964,265.25
2)	CROSS CREEK MALL LLC	\$ 157,322,149	\$ 1,257,003.97
3)	WAL-MART STORES INC.	\$ 141,441,696	\$ 1,130,119.15
4)	DUKE ENERGY PROGRESS INC.	\$ 119,549,210	\$ 955,198.19
5)	FAYETTEVILLE VA CO. LLC	\$ 91,139,174	\$ 728,202.00
6)	CARGILL INC.	\$ 90,167,932	\$ 720,441.78
7)	PIEDMONT NATURAL GAS	\$ 78,231,849	\$ 625,072.47
8)	MANN+HUMMEL PUROLATORS FILTERS	\$ 69,343,464	\$ 554,054.28
9)	DAK AMERICAS	\$ 65,255,478	\$ 521,391.27
10)	SPECTRUM SOUTHEAST LLC	\$ 61,733,404	\$ 493,249.90
	<b>TOTALS</b>	<b>\$ 1,245,181,259</b>	<b>\$ 9,948,998.26</b>

Source: Tax Administration

## Education

**9** Universities, colleges or higher education

**50** Elementary Schools

**17** Middle Schools

**17** High Schools

**2** Virtual



**8** Library Locations



Source: countyoffice.org

Source: ccs.k12.nc.us

## Public Safety

### Sheriff Protection

**5**

Stations



### Fire Protection

**21**

County Fire Departments





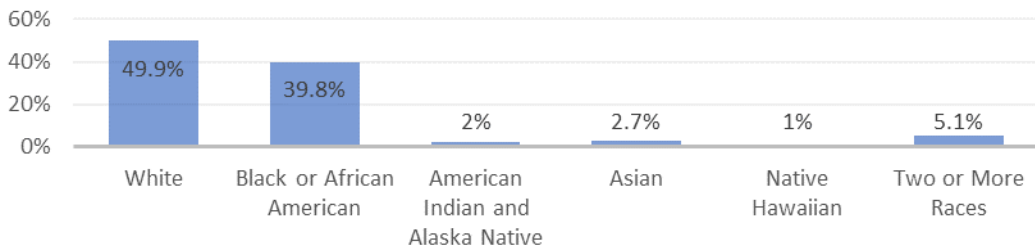
## Diversity in the Workplace

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



The DEI Advisory Committee recommended a strategic plan focused on advancing diversity, equity and inclusion in the areas of policy, training, staff recruitment and retention, internal operations and community outreach/engagement that has been adopted by the Board of County Commissioners.

## Diversity in the Community

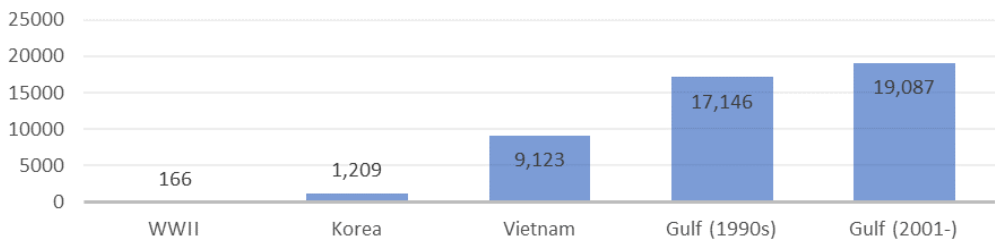


Source: census.gov

## Veterans

The Cumberland County Veterans Services Department provides veterans with a local place to obtain advice on benefits, as well as assisting veterans with filing and tracking claims. This includes spouse and dependents.

**18.7%**  
Population  
with veteran  
status



Source: censusreporter.org

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.



**Dr. Toni Stewart**  
Chairwoman  
District 2



**Glenn Adams**  
Vice Chairman  
District 1



**Michael C. Boose**  
Commissioner  
District 2



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



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



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



**Jimmy Keefe**  
Commissioner  
District 2

The Cumberland County Budget strives not only to present the financial aspects of the County's annual budget, but also to serve as a policy document, an operations guide, and most importantly, as a communications medium to the citizens of Cumberland County so they may understand where, why, and how various monies are spent on programs and services.

### **BUDGET MESSAGE**

The County Manager's budget message acts as a cover letter to the budget, including pertinent information that highlights the Manager's Recommended Budget to the Board of Commissioners. The message contains details about the County's priorities and work programs for the upcoming year as well as financial condition and future issues.

### **BUDGET ORDINANCE**

Following the budget message section is the budget ordinance. The budget ordinance is the official action of the Cumberland County Board of Commissioners to adopt the budget. This ordinance sets the legal spending limits for the various funds as well as sets the tax rate for the current year's property tax, the tax rate for the Special Recreation Tax, the tax rate for the Fire Protection District, and the Solid Waste disposal fees.

### **BUDGET SUMMARY**

The budget summary includes a variety of synopses on such issues as the County's Budget Process, Budget Policies, Accounting System, Financial Policies, etc. It also contains in recap and visual form the Revenue, Expenditure, and Human Resource information, which is shown individually within each departmental budget.

Cumberland County's budget is grouped by fund types. A fund is an accounting description for a balanced set of revenues and expenditures grouped together for the purpose of carrying out specific activities. The five fund types in this budget are the General Fund, Special Revenue Fund, Permanent Fund, Enterprise Fund, and Internal Service Fund.

The first fund represented is the **GENERAL FUND**. This is the principal fund to account for the provision of basic governmental services and is primarily supported by property taxes, sales taxes, permits and fees, state and federal government revenues, and miscellaneous other sources. Departments in the Governmental Fund are grouped by service area to better identify the type of service provided. These service areas include **General Government, Public Safety, Economic & Physical Development, Human Services, Education** and **Cultural & Recreation**. Behind each of these service area categories, departments are shown separately with summary information about the department, accomplishments for the previous year, goals and objectives for the coming year, and performance indicators which may indicate workload, efficiency, or effectiveness of the department. A summary of the department's approved expenditures and revenue sources is shown as well as the authorized employee position total. Position count is shown in Full Time Equivalent (FTE), which means all full time and partial time positions are added together for the total, i.e., two half time positions would equal one FTE.

Some General Fund departments also manage Special Revenue funds (see Special Revenue section below for a listing of those Special Revenue funds and the departments that manage them). The departmental summary will reflect the non-general fund budget summary separately in the respective department. Cumberland County's General Fund also contains two **SEPARATE GENERAL FUNDS**. These funds include the **County School Fund** and the **Capital Investment Fund**. Like the General Fund, these funds are used for general purposes, either for operating expenses, as a holding account or for future projects.

The next fund section is the **SPECIAL REVENUE FUNDS**. These funds were established to account for proceeds and expenditures which are restricted for special purposes and include: Food & Beverage Fund, Intergovernmental Fund, School Fines & Forfeitures Fund, Special Fire District Fund, Recreation Fund, Community Development (which includes CDBG Disaster Recovery Fund, County CD Fund, CD Home Fund, CD Support Housing Fund, Emergency Rental Assistance Fund), Representative Payee Fund, and Tourism Development Authority Fund. Note, the following Special Revenue funds are managed by departments in the General Fund and the revenue and expenditure summary for the Special Revenue funds will be included with the General Fund departmental pages as separate budget summaries: Federal Drug Forfeiture Fund (Sheriff's Office), Federal Drug Justice Fund (Sheriff's Office), State Drug Forfeiture Fund (Sheriff's Office), Inmate Welfare Fund (Sheriff's Office), Injured Animal Fund (Animal Services), Juvenile Crime Prevention Fund (Social Services/Justice Services), Emergency Telephone System Fund (Emergency Services), MPO Admin Fund (Planning), MPO Direct Attributable Fund (Planning), Transit Planning Fund (Planning), US DOT 104 Fund (Planning) and NC Elderly-Handicapped Transportation Fund (Planning).

Cumberland County has one **PERMANENT FUND** for the Cemetery. This fund is restricted for support of the Cemetery.

Cumberland County has three **ENTERPRISE FUNDS** that operate like private business in that the costs of providing the services are primarily financed through the charges imposed. Enterprise Funds include the Crown Complex, Solid Waste and the Water and Sewer Districts.

Cumberland County has five **INTERNAL SERVICE FUNDS**. The Workers' Compensation Fund, Group Insurance Fund, Employee Benefits Fund, Vehicle Insurance Fund and General Litigation Fund are set up to account for goods or services provided by one department or agency to other departments/agencies internal to the organization.

The **REFERENCE** section of the budget includes the County's Schedule of Fees and a Glossary of budgetary, accounting, and County terminology.

Should you have any questions after reviewing Cumberland County's Annual Budget, please contact us. Address budgetary questions to Deborah Shaw, Budget and Performance Director at 910-678-7744.

Clarence G. Grier  
County Manager

Brian Haney  
Assistant County Manager



Sally S. Shutt  
Assistant County Manager

Heather Skeens  
Assistant County Manager

Office of the County Manager

**May 25, 2023**

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

I am honored to present for your consideration the Fiscal Year (FY) 2024 Recommended Annual Budget for Cumberland County Government. This recommended budget is balanced and prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act.

The recommended annual budget provides \$566,932,686 in total expenditures across all funds, with a General Fund total of \$373,224,337. The General Fund budget represents a 3% increase over the FY2023 Adopted Budget. This document does not include the budget for the previously approved Capital and Grant Project Ordinances.

The proposed property tax rate to support the FY2024 budget remains 79.9 cents per \$100 assessed valuation. The value of one penny on the tax rate is \$2,520,016.

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

- ❖ Economic Outlook
- ❖ Budget Development Goals
- ❖ General Fund Revenue Projections
- ❖ General Fund Expenditure Summary
- ❖ Board of Commissioners' Ongoing Priorities
- ❖ Other Expenditures
- ❖ County Employee Recruitment and Retention
- ❖ New Initiatives
- ❖ Enterprise Funds
- ❖ Conclusion

## Economic Outlook

In the aftermath of the COVID-19 public health emergency, Cumberland County faces ongoing challenges, including opioid addiction, a mental health crisis, and labor market upheaval resulting from the Great Resignation. A stronger than usual economy due to wage growth has caused inflation and supply chain issues.

As we navigate through the uncertainty of the “new normal” resulting from the pandemic, Cumberland County has been strategic and adaptive in managing the increased costs, delayed operational and capital projects, vacancies and ever-changing rules and regulations that we must implement to provide the vital services our residents require of the County. Additionally, we must provide these services in a fiscally and financially sound manner as we commence many transformational initiatives and projects for our County.

Our employees have endured challenges over the past three years. Staff shortages, strained resources, and ever-changing mandates from the national and state levels added to their daily workloads and delivery of services. Still, our approximately 2,000 employees continue to provide services and implement the Board of Commissioners’ priorities with professionalism, respect, integrity with accountability, valuing diversity, equity and inclusion, and excellent customer service.

The new normal is still evolving. This budget focuses on continuing the adaptive nature of the County and ensuring our ability to tackle persistent and evolving circumstances, impacts, and challenges of 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 best indicator of our local economy continues to be sales tax. For the last three years, sales tax revenue has exceeded all projections and expectations. Federal stimulus funds and the federal childcare tax credit provided enhanced disposable income for taxpayers. While many of those programs have ended, the growth in wages has maintained consumer spending. Although sales tax has remained strong during FY2023, growth may be beginning to stall due to recent actions taken by the Federal Reserve to slow the economy.

The leading factor that continues to drive the economy is inflation. The Consumer Price Index Summary indicates an inflation rate of 5.3%, down from 8.5% last fiscal year. To combat inflation, the Federal Reserve has continuously increased interest rates. Most recently the Federal Reserve raised interest rates an additional .25% in May 2023. Inflation, increased costs of goods and services, and interest rate hikes may continue to reduce disposable income.

Local governments are not immune from the impacts of inflation. While rising fuel prices have stabilized and the availability of raw materials has increased, optimism about the economy is



beginning to show a decline, and fears of a recession are starting to grow locally, statewide, and nationally. The resilience of the economy will be tested in FY2024.

## Budget Development Goals

During FY2024, the County will continue 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 recommended annual 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 Revenue Projections

### Ad Valorem Taxes

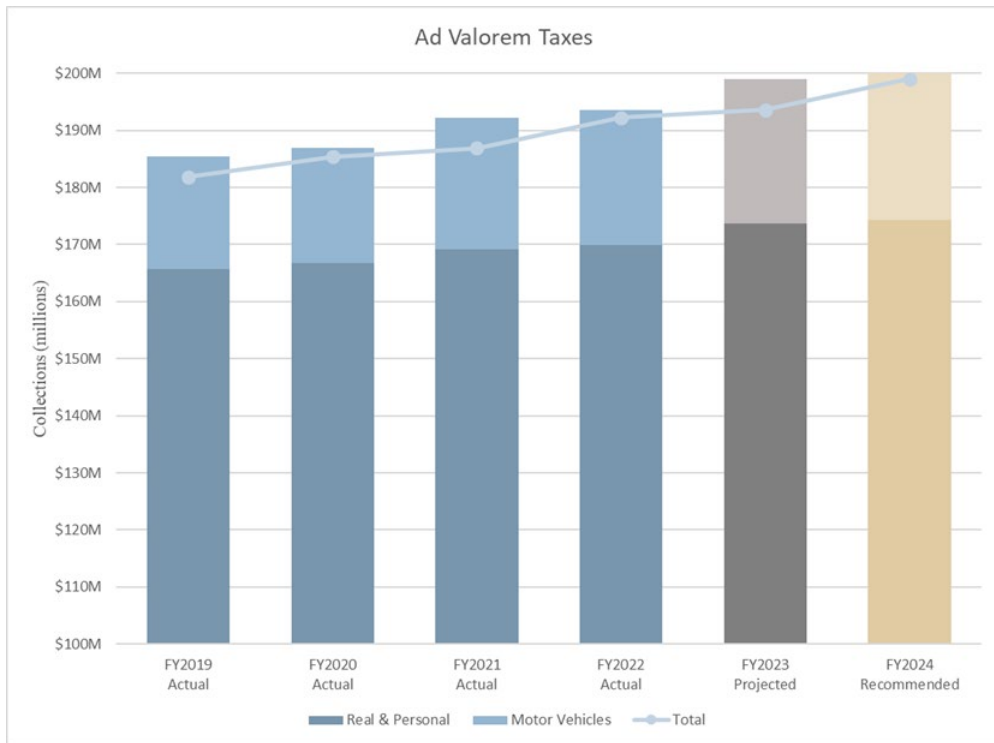
Ad valorem taxes provide the largest revenue source in the General Fund, representing almost 55% of total budgeted revenue.



Current year ad valorem taxes for FY2024 are budgeted at \$201,349,280 and are based on the combined values for real property, personal property and motor vehicles.

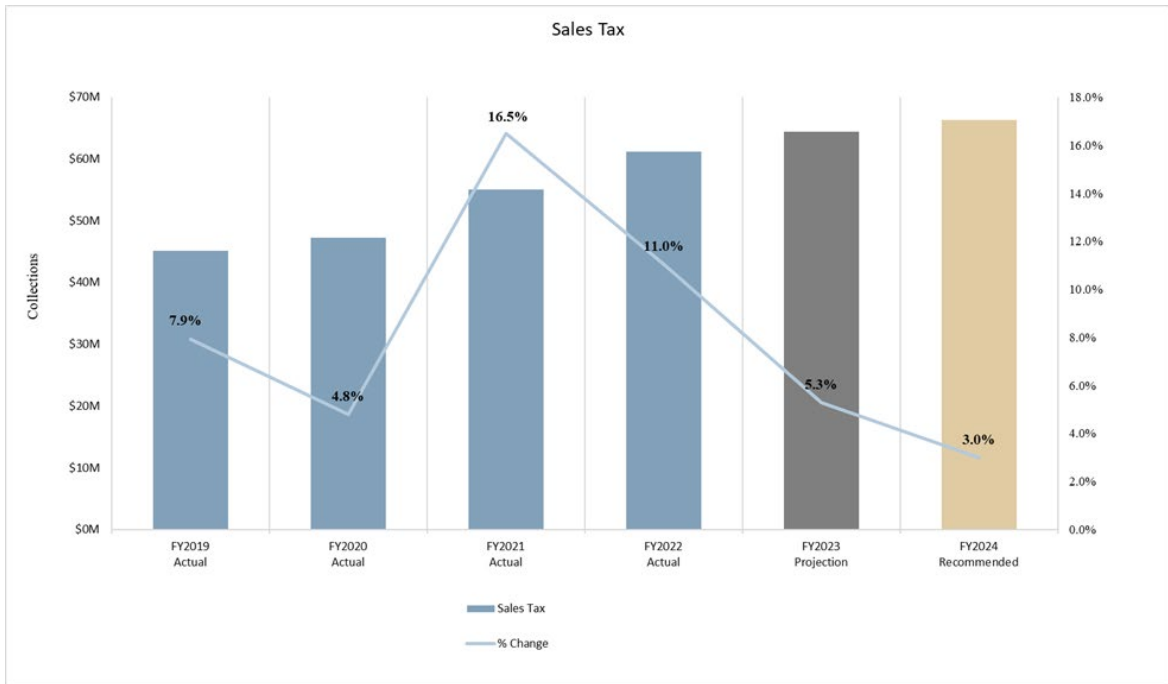
Real and Personal Property taxes for FY2024 are budgeted at \$174,316,451, an increase of \$3.6M (2.1%) over the FY2023 budgeted amount.

Motor vehicle collections are budgeted at \$27,032,829. Due to consistent growth in motor vehicle values, motor vehicle tax collections are budgeted at an increase of 16.3% over the prior year’s budget.



## Sales Tax

Sales tax revenues continue to be strong amid this strange economy and concerns of a potential recession. For FY2024 sales tax projections, we built in a growth factor of 3% on top of the growth expected for FY2023. The average pre-pandemic sales tax growth was 3.3%. The following chart shows sales tax collections during FY2021 and FY2022 experienced historic growth with an average of 13.75%. FY2023 projections show a 5.3% growth. As previously stated, the elimination of federal stimulus funding and rising inflation were offset by continued wage growth, which caused increases in disposable income during FY2023. We project that annual growth will be higher than FY2023 levels. These factors have led to a recommended budget of \$66,330,475 for FY2024 representing a 3% growth from projected FY2023 collections.



### Fund Balance Appropriated

The fund balance appropriation of \$6,616,204 for recurring expenditures is within the policy previously adopted by the Board, which limits the appropriation to no more than 3% of budgeted recurring expenditures. In addition, our policy sets forth a minimum unassigned fund balance goal of 12% to 15% of annual expenditures. The FY2024 budget reduces the use of fund balance by \$1,455,517, which is 18% lower than the FY2023 adopted budget.

### General Fund Expenditure Summary

Departments submitted \$9,439,126 in one-time or recurring requests beyond the base budget, which is \$977,003 less than the FY2023 requests. The supplemental budget includes requests for 9 new positions, 89 vehicles and capital outlay.

Due to the need to fund major initiatives, increases in mandated expenditures and to address compensation, management had to make tough decisions in balancing this recommended annual budget.

## **Mandates**

The FY2024 base budget development began with using the prior year's adopted budget, less any one-time expenditures. The next step was identifying mandates that increase the base budget. For FY2024, mandated increases require additional resources to maintain current service levels. Those increases are attributable to retirement system employer contributions and property and cyber security insurance. In addition, the North Carolina Department of Public Safety (DPS) continued its multi-year plan to bring the County share of youth detention facility costs in line with current operating costs. The County share for FY2024 will increase from the current rate of \$135 per day (per youth) to \$150 per day effective July 1, 2023. DPS will make additional adjustments in future years to ensure detention rates reflect 50% of detention operating expenditures.

## **Board of Commissioners' Ongoing Priorities**

After consideration of mandated expenditure increases, staff prioritized the continuation of the strategic goals and projects established by the Board. Below is a summary of the work plans and funding for FY2024 for these ongoing priorities:

### **Crown Event Center**

In FY2022, the Board of Commissioners hired MBP Carolinas, Inc. (MBP) as the Crown Event Center Owner's Representative tasked with leading the County through all facets of this important community project to replace the current Crown Theatre and Arena. Recently the Board of County Commissioners selected TA Loving and Metcon as construction-manager-at-risk for the construction of the Crown Event Center. During FY2024, MBP, TA Loving and Metcon will begin the construction of the new entertainment facility with an estimated completion date of October 2025. Additionally, the estimated costs of the new event center will be \$131M.

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

The recommended annual budget includes \$9,788,782 in the Capital Investment Fund for development of a water system in the Gray's Creek Water District to address GENX and PFAS contamination. The initiative will include source water supply development, treatment, and distribution. The County is conducting hydrogeologic studies for well field construction. The initial phase may include service to two elementary schools.

### **Homelessness**

The budget includes \$80,000 for contracted services for a provider during White Flag conditions.

The budget also includes repurposing an existing position to a housing coordinator who will report to the County Manager in accordance with the Commissioners' Affordable Housing Plan resolution approved in February 2023.

During FY2024, the County will advance work on a Homeless Support Center.

## **Mental Health Funding**

Local funding for mental health services to Alliance Health has remained at the same amount as FY2023, with funding at \$4.8M. Alliance has approximately \$3.6M of County funds in its fund balance and during FY2024 I will work with Alliance to devise a plan to spend down that fund balance.

## **Public Health**

### ***Prevention Services Pilot Program***

Cumberland County continues to rank in the lower middle range of North Carolina counties for health outcomes and health factors. In December 2022, a three-year Pilot Project: Prevention Services through In-Home Case Management and Care Coordination was launched as a collaborative effort between the Department of Social Services (DSS) and the Public Health Department. The program has focused on primary prevention strategies utilizing the whole person/family approach by addressing the social determinants of health.

The FY2024 budget continues the pilot program with \$1,091,468 for positions and operating costs.

### ***Transportation for Public Health Clients***

The FY2024 budget includes \$50,000 for the second year of the Public Health Department pilot patient transportation program started last year using Uber Health and Lyft Business for Healthcare. Access to transportation is a barrier for many citizens receiving health care services, and the department is trying to address an average no-show rate of 25% for patient appointments.

## **Other Expenditures**

### **New Positions**

Departments requested 9 new positions totaling \$470,412. Due to limited funding and the impending results of the class and compensation study, the recommended annual budget includes 1 new position budgeted at a net County cost of \$50,897. The new recommended position is for:

### ❖ **Spring Lake Resource Center Custodian Crew Leader**

The contracted service personnel retired, and this position was deemed essential. After obtaining quotes for services to be provided at this center, it was deemed cost effective to hire an employee instead of contracting and incurring higher costs for the services to be provided.

In addition to the recommended position above, the recommended annual budget includes the abolishment of 10 positions at a net savings of \$114,830.

### **Capital Outlay**

Requested capital funding by County departments totaled \$504,300. I am recommending funding these one-time capital requests. Of that amount, \$176,000 is recommended to purchase climate-controlled cages for the Animal Services vehicles to ensure the health and safety of animals and to comply with the animal welfare regulations.

### **Vehicles**

Departments requested a total of 89 vehicles at a cost of \$6.9M. The recommended annual budget includes \$1.4M to replace 21 vehicles. However, we are continuing the effort to procure the recommended vehicles, but the supply chain issues, dealers' lack of quantity, and demand are not expected to improve soon. Additionally, as we move through FY2024, we will evaluate the need and bring forth a recommendation for developing a vehicle fleet for the Department of Social Services.

### **Community Funding**

Outside agencies requested \$756,589 for FY2024, which represents an increase of \$270,547. There was one new request from the North Carolina Symphony Society for \$5,000. I am not recommending community funding requests for any new agencies.

The FY2024 recommended amount is \$480,961, which is decreased by \$5,081 from FY2023 due to the Teen Involvement Program not seeking assistance this year.

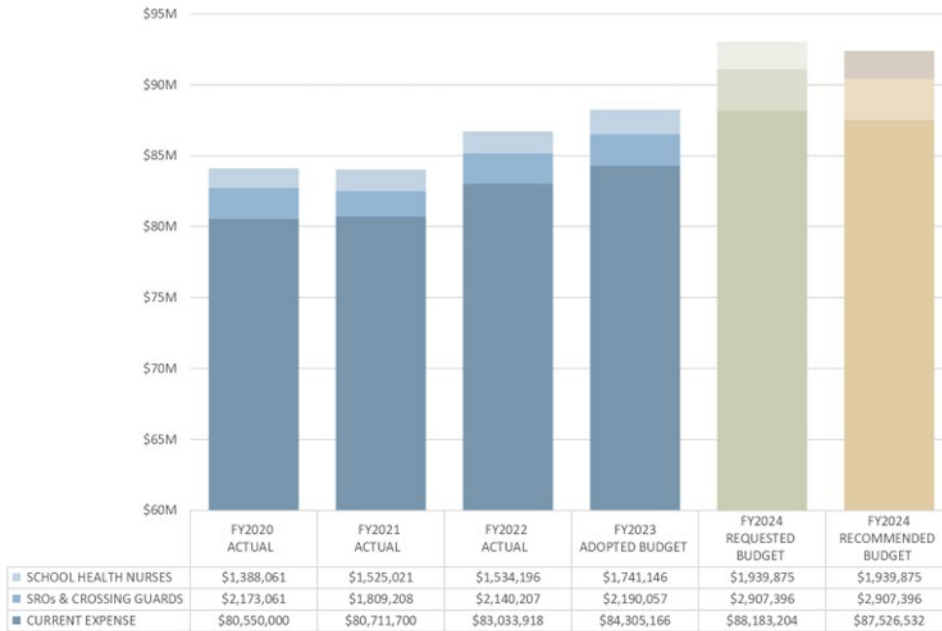
### **Public Safety**

The County opened its new Emergency Services Center in October 2022. The budget includes \$346,867 for the creation of a 911 Backup Center in the Law Enforcement Center to ensure continuity of services.

## Education Funding

### Cumberland County Schools

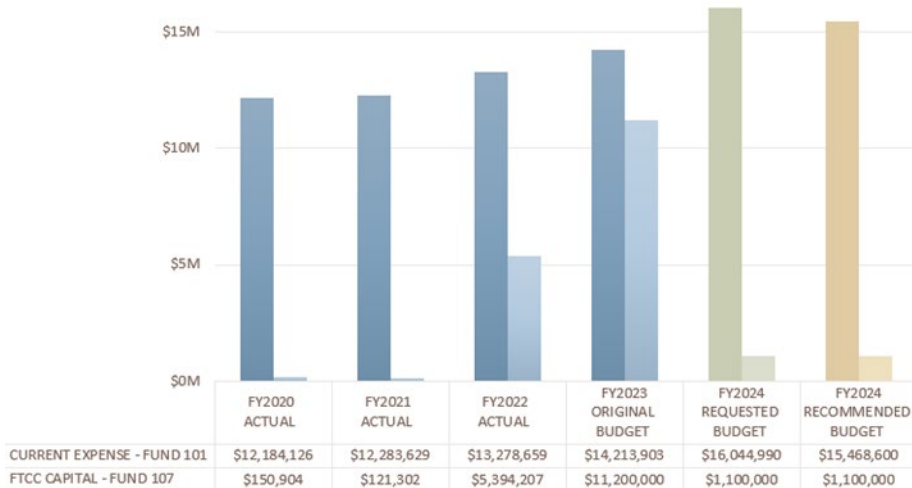
The Board of Education requested an increase of \$3.9M in funding it receives from the County. This increase will allow the school district to address internal and market salary compression issues for teachers and staff, anticipated legislative salary increases, and an inflationary rise in necessary operating expenses.



The recommended annual budget includes an appropriation of \$87,526,532, an increase of \$3,221,366, which is 43.47% of the projected ad valorem collections. In addition, to the appropriation of \$87.5M, the recommended budget includes \$1.9M for School Health Nurses and \$2.9M for School Resource Officers and School Crossing Guards. The total recommended local current expense funding budgeted in support of the school system for FY2024 is \$92,373,803.

### Fayetteville Technical Community College

Fayetteville Technical Community College (FTCC) requested current expense funding in the amount of \$16,044,990 which is an increase of \$1,831,087. This FY2024 recommended annual budget includes funding in the amount of \$15,468,600, which is an increase of \$1.2M.



## County Employee Recruitment and Retention

### Cost of Living Adjustment – Early Implementation of Compensation Study Recommendations

During FY2023, the adopted budget included funding for an organizational wide compensation study. The anticipated recommendations from the study are expected in August 2023. We anticipate the total recommended adjustment to compensation to be in the range of 7.5% to 10%.

As a good faith commitment to employees, the recommended annual budget includes funding for a 4% interim step/cost-of-living adjustment for all County employees as a preliminary implementation step for the compensation plan.

### Law Enforcement Compensation Incentives

Nationally, law enforcement agencies continue to struggle to recruit and retain law enforcement and detention officers. Many agencies, including some of our benchmark and neighboring jurisdictions, have created large incentives and progressive pay enhancements to recruit and to reduce turnover. We continue to monitor the compensation market for law enforcement in conjunction with our high turnover in the Sheriff’s Office.

The turnover rate at the detention center remains high with a vacancy rate hovering around 79% for detention officers. To remain competitive locally and regionally, the recommended budget includes the implementation of a bonus program similarly implemented in other jurisdictions.



- The first incentive would be to implement a hiring bonus for new Sheriff Deputies and Detention Officers. The bonus would be \$2,500 and would be recouped if the employee leaves before three years of service. We have included \$100,000 in this budget for this incentive program.
- The second incentive would be to implement a recruitment bonus of \$2,500 for current Sheriff Deputies and Detention Officers who make a recommendation for a potential hired employee. That hired employee must stay employed with the Sheriff's Office for at least three years. We have budgeted \$100,000 in this budget for this incentive program.

## New Initiatives

### Maternal Mortality

North Carolina's Maternal Mortality Review Committee, established by the General Assembly in December of 2015, began reviewing deaths that occurred from the calendar year 2014 forward. The multi-disciplinary review committee, appointed by the Secretary of the North Carolina Department of Health and Human Services, is currently reviewing all maternal deaths in the State. Black women in our state have a maternal mortality rate of 56.8 deaths per 100,000 births, nearly two times that of White women. Statewide data indicate the majority occur within the first 42 days postpartum and 63% of pregnancy related deaths were preventable. Addressing social determinants of health and improving access to high-quality care before, during, and after pregnancy can prevent maternal mortality and morbidity.

This proposal draws upon evidence-based strategies outlined in the North Carolina Perinatal Health Strategic Plan and the North Carolina Maternal Mortality Review Report. This proposal seeks to enhance the Public Health Department's services and lend organizational support to other providers in the community. The Public Health Department will implement the following initiatives: printing and distributing Urgent Warning Signs posters, flyers and magnets to pregnant and postpartum persons served in the Maternity Clinic; implementing a digital media campaign; providing health equity, implicit bias and cultural competency training and technical assistance for obstetrician practices in Cumberland County; offering Supportive Pregnancy and Childbirth Classes fully in Spanish and giving incentive gift cards to participants.

Funding for this initiative in the FY2024 budget totals \$100,090 for the initial evaluation and study.

## **Healthy Conversations**

The Public Health Department is requesting to expand Health Education services by promoting health education in barbershops and salons within Cumberland County. Studies have shown that people are dying from preventable diseases disproportionately. The Public Health Department is proposing to implement a program to train barbers and stylists to advocate for positive health behaviors in areas that disproportionately impact Cumberland County residents. The proposal will address prostate cancer, chronic diseases and contributing behaviors (hypertension and tobacco use), sexually transmitted diseases including HIV, as well as Mental Health and substance misuse disorder.

Funding for this initiative in the FY2024 budget totals \$134,601.

## **Café West**

Café West at West Regional Library, in partnership with Service Source's Works for Me and Community Inclusion programs, will create a coffee shop at West Regional Library. It will provide hands-on job learning and experience for young people and adults with intellectual and developmental disabilities. The coffee shop will provide workforce training and development for community members in a nurturing, welcoming environment. This project will meet the County's and Library's strategic initiatives of promoting diversity, equity and inclusion while also providing educational and job development opportunities for members of our community.

The budgeted costs for this initiative in the FY2024 budget will be \$25,000.

## **Historic Orange Street School**

The budget includes \$350,000 in one-time funding to Fayetteville-Cumberland County Parks and Recreation for the Historic Orange Street School restoration project. This funding is for furniture, appliances, miscellaneous supplies, technology and recording studio equipment. Parks and Recreation plans to utilize the renovated Orange Street School to host cultural arts and Science, Technology, Engineering and Math (STEM) based programs targeted toward community youth.

## Capital Investment Fund

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

CATEGORY	RECOMMENDED
	BUDGET FY2024
Debt Service	\$ 11,383,087
FTCC Capital	1,100,000
Capital Improvement Plan	5,438,000
Preliminary Capital	8,036,475
Technology	939,818
Maintenance and Repairs	947,700
Gray's Creek Water	9,788,782
Transfers Out	160,500
<b>Total Capital Investment Fund</b>	<b>\$ 37,794,362</b>

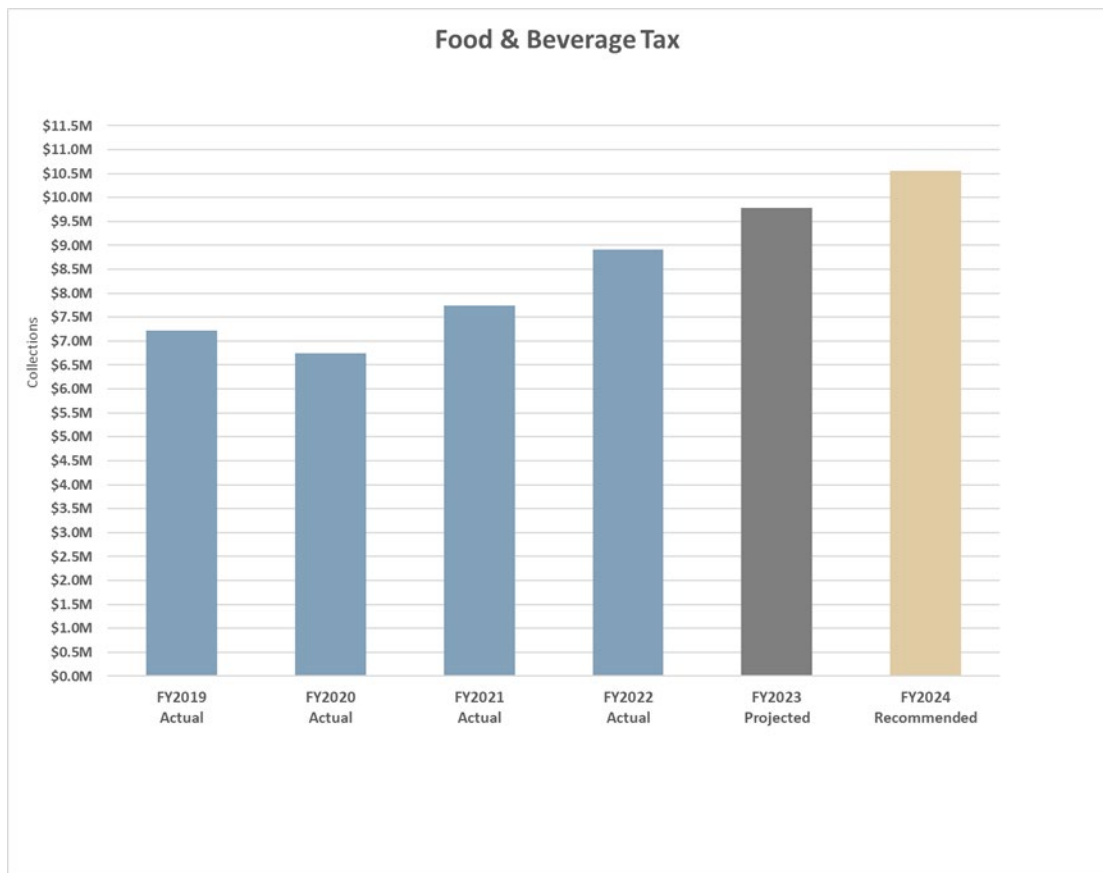
## Enterprise Funds

### Crown Center

Three major revenue sources support the Crown Center (Crown) operations, debt service and capital expenses. Those revenue sources are event revenue, food & beverage, and occupancy taxes.

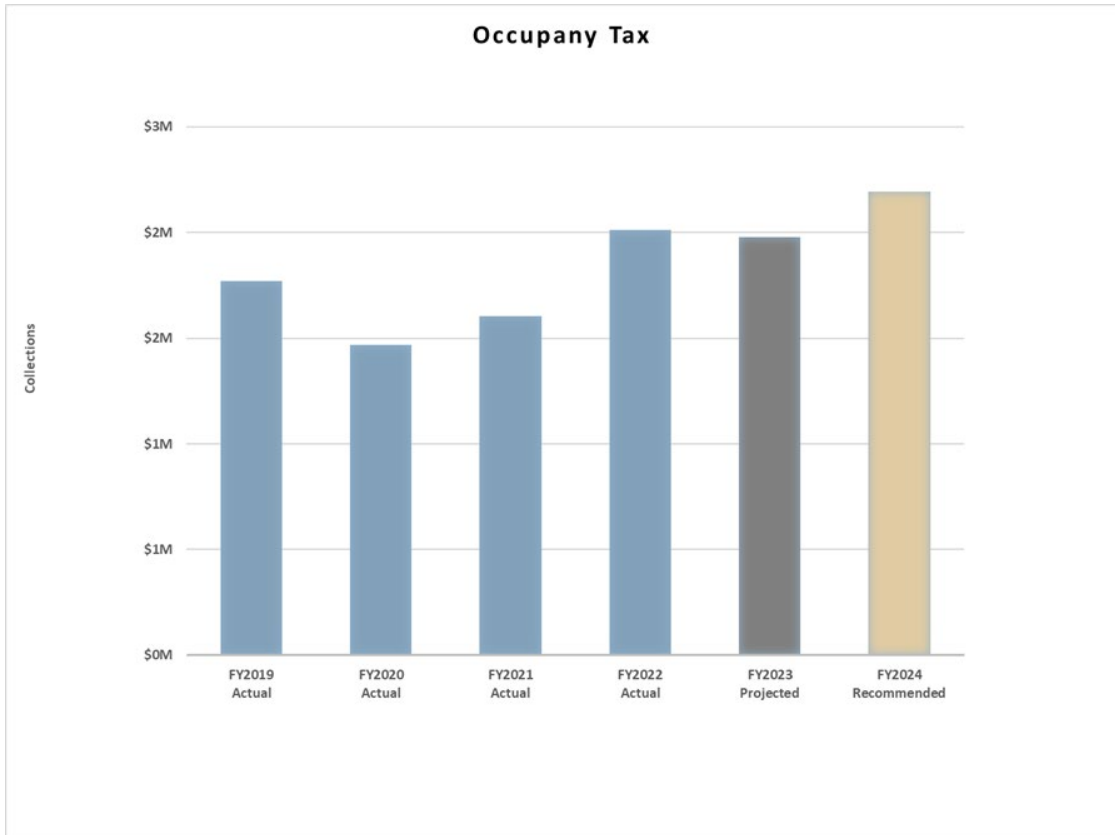
## Food & Beverage Tax

Food & beverage tax revenue collections have rebounded from the pandemic slowdown in FY2020. We project FY2023 collections will increase 9.9% or \$879,987. The FY2024 collections for food and beverage taxes are budgeted at \$10,559,609, which represents an increase of \$1,264,419 (13.6%) over the FY2023 budget.



## Occupancy Tax

The occupancy tax has improved overall from the pandemic drop in FY2020. We project FY2023 collections will decrease 1.8% or \$36,362. However, we project an increase in occupancy tax collections for FY2024. The FY2024 collections are budgeted at \$2,193,971, which represents an increase of \$216,303 (10.9%) over FY2023 projected collections.



## Solid Waste Enterprise Fund

The recommended annual budget for the Solid Waste Fund is \$27,219,737 which represents an increase of 71.9% over the prior year's adopted budget.

The budget includes \$5.8M for equipment and vehicle replacement.

## Ann Street Landfill

The Ann Street Landfill is running out of space and is expected to reach capacity in seven years. Because landfill permitting and construction can take several years, the County is currently planning for waste disposal beyond 2030. The plan to accomplish long-term waste disposal includes constructing a transfer station and transferring 50% of the incoming garbage to a regional landfill. The recommended budget includes \$6M for the transfer station construction.

The plan also includes extending onto County property that adjoins the landfill to the west. Most of the property is a former unlined landfill, specifically a balefill. The budget includes \$1.94M in funding for the balefill mining project, which could add 20 years of capacity. That total includes \$1.5M for equipment. Using the transfer station will ease the burden on the current landfill while the County permits and constructs the landfill expansion to the west. Permitting and construction are expected to take about five years. Once the first section of the westward extension is ready, the County will gradually decrease the use of the transfer station while increasing the use of the expansion area.

The budget includes \$250,000 for mitigation strategies following a community engagement process for the construction of the transfer station and mining of the balefill.

**Fee Increases**

The Solid Waste Enterprise Fund uses an availability fee and tipping fees as sources of revenue. The recommended annual budget includes increases for both types of fees.

The annual Solid Waste Fee charged to residential properties with 7 or fewer units is \$56 per year and accounts for \$5,996,872 of the operating revenue. The recommended annual budget includes an increase to \$130. For the past several years, fund balance has been used to fund capital expenditures. The \$74 increase will provide funding for current operational needs, construction of the transfer station, expected transfer costs to a regional landfill, needed major improvements to the Wilkes Road Treatment and Processing Facility, the balefill mining project and equipment replacement.

Current availability and tipping fees are lower than those charged by other regional counties. The recommended budget includes a \$2 increase per ton on Municipal Solid Waste (MSW), Construction and Demolition (C&D) and Mixed Loads. For yard waste at the Wilkes Road facility, we are recommending a \$4 increase in tipping fees.

**Proposed Tipping Fee Increases**

<b>Waste Stream</b>	<b>Current Fee/Per Ton</b>	<b>Proposed Fee/Per Ton</b>	<b>Estimated Tonnage Assessed Annually</b>	<b>Estimated Increase in Revenue</b>
MSW	\$38.00	\$40.00	40,000	\$80,000
C & D	\$36.00	\$38.00	47,000	\$94,000
Mix Loads	\$40.00	\$42.00	10,000	\$20,000
Yard Waste	\$18.50	\$22.50	15,000	\$60,000
<b>Total</b>				<b>\$254,000</b>

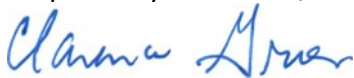
## Conclusion

The FY2024 Recommended Annual Budget is presented for your review and consideration as you develop the adopted budget. This budget advances the Board's strategic initiatives in a fiscally prudent and financially sound manner. This budget addresses health disparities, health education, public safety, increased funding at the local and community college educational levels, and the operational and capital needs of the organization and community, while providing flexibility to address emerging issues that may arise in FY2024. The Board of Commissioners' continued commitment to fiscal pragmatism and long-term financial and operational sustainability has been and continues to be the stabilizing factor in creating and preserving our strong financial position.

As we move forward through the next fiscal year, there are several issues regarding the economy, labor forces, compensation, National and State level issues which are both operational and capital related that may affect the County. As an organization, we have continued to meet all challenges due to the resiliency of our staff's commitment to serve the public with Professionalism, Respect, Integrity, and accountability, embracing Diversity and inclusion, while all the time providing Excellent customer service (PRIDE).

I would like to thank the County departments, our Budget & Performance Department, Finance Department, Public Information Office, and the Executive Management Team for their assistance in developing this recommended annual budget during a year of transition and continued evolving circumstances.

Respectfully submitted,



Clarence Grier  
County Manager





**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

The Board of County Commissioners hereby adopts and enacts the proposed 2024 fiscal year budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2024 under the following terms and conditions:

### **SECTION I. ADOPTION OF FISCAL YEAR 2024**

- a. Adjustments to the Recommended Budget - adjustments to the County Manager's recommended budget as approved by the Board of County Commissioners are listed on Attachment A and shall include subsequent adjustments approved through June 30 which are required to implement this budget. Ordinance shall govern the total dollar amount appropriated by fund.
- b. Adopted Revenue – in accordance with § 159-13(a), Attachment B sets forth estimated revenue amounts by source pertaining to each fund.
- c. Adopted Expenditures - in accordance with § 159-13(a), Attachment C sets forth appropriated amounts for each county department. The Budget Ordinance shall govern the total dollar amount appropriated by fund.

### **SECTION II. TAX LEVIES, FEES AND OTHER CHARGES**

- a. Ad Valorem - the countywide ad valorem tax rate is hereby adopted and levied at 79.9 cents per \$100 valuation.
- b. Special Recreation Tax - the countywide special recreation tax rate is hereby adopted and levied at 5.0 cents per \$100 valuation.
- c. Solid Waste – the countywide Solid Waste disposal fee is levied per household in the amount of \$93 annually. The assessed fee is authorized to be printed on the property tax bill and collected in the same manner as property tax.
- d. The Fire Tax District Rate for the Cumberland County Fire Protection Service District is hereby adopted and levied at 15.0 cents per \$100 valuation.
- 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.

### **SECTION III. SCHOOLS' CURRENT EXPENSE**

- a. The Cumberland County Board of Education's current expense appropriation is hereby adopted at \$87,526,532.
- b. Fayetteville Technical Community College's current expense appropriation is adopted at \$15,468,600.

### **SECTION IV. PERSONNEL**

- a. Cost of Living Increase – a 4% interim step/cost of living increase will be implemented for all permanent full-time and part-time employees who are active on July 1, 2023, to be effective with pay period beginning July 2, 2023.

- b. Position Classification and Pay Plan Approved – the County Manager or designee shall be responsible for the administration and maintenance of the position classification plan and shall have authority to create new classifications and reallocate existing classifications within the salary plan for all existing county positions. Positions governed by state personnel are subject to the salary plan for classification purposes. The Board of County Commissioners shall annually approve the classification and salary plan.
- c. 401K Retirement Plan - the budget funds a 2% employer contribution to a 401K retirement plan for all employees eligible to participate in the Local Government Employees Retirement System.

## SECTION V. BOARD COMPENSATION

- a. Board Compensation - compensation and allowances for the members of the Board of County Commissioners shall be as provided in the annual budget, the details of which are shown below:

### Compensation:

(1) Chairman at \$32,344, (1) Vice Chairman at \$26,309 and (5) Commissioners at \$24,229 each	\$179,798
(7) Commissioners: 4% interim step/cost of living adjustment effective with pay period beginning July 2, 2023	\$7,192

### Per Diem:

(7) Commissioners: \$50 per day for out of County travel on County business	\$7,000
---	---------

### Travel Allowance:

(1) Chairman at \$8,400 and (6) Commissioners at \$7,200 each	\$51,600
<b>Total Compensation and Allowances:</b>	<b>\$245,590</b>

### Other Benefits:

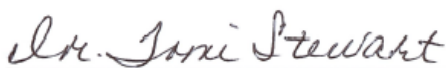
County Commissioners are offered the opportunity to participate in the County's Health and Dental Insurance Plans, Flexible Medical Spending Account and Life Insurance Plans. Participation in the County's Pharmacy and Medical Clinic is also available as well as continued participation in the County's Health Insurance Plan upon separation from the County, based upon criteria established in the amended resolution adopted on November 17, 2014.

County Commissioners who elect to participate in the 457 Deferred Compensation Plan receive a County contribution, maximum match, of 4.9% of salary.

### SECTION VI. BUDGET POLICIES

- a. Amendments to the budget - any shortfalls or other adjustments in revenues or expenditures created by the above adopted budget shall be adjusted by a like amount appropriation from the fund balance of the County of Cumberland or an adjustment to contingency or other line item so that the fiscal year 2024 budget of the County of Cumberland is balanced pursuant to Chapter 159 of the N.C. General Statutes.
- b. Board authorization – no revenues may be increased, no transfers between different funds, no increases to regular salaries and no expenditure transfers of \$100,000 or greater between departments may be processed unless formal action is taken by the Board of Commissioners.
- c. Manager authorization – the County Manager is hereby authorized to transfer appropriations within a fund as contained herein the following conditions:
  1. Use of contingency - Board approved contingency funds may be appropriated by the County Manager within and between departments in the same fund. Any such expenditure shall be reported to the Board at its next regular meeting and recorded in the minutes pursuant to § 159-13 (b)(3).
  2. Grant reductions – upon notification of funding decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager. Action from the Board of Commissioners will not be required unless staffing is affected.
  3. Lapse salaries and capital items – funding from lapse salaries cannot be used for other operating expenditures unless approved by the County Manager. Movement of funds to purchase unbudgeted capital items must be approved by the County Manager.
  4. Transfers - the County Manager may approve the transfer of amounts less than \$100,000 within the same fund upon finding they are consistent with operational needs.
  5. Collection Agreements – The Board of County Commissioners hereby authorizes the Cumberland County Tax Collector to collect certain taxes for the municipalities of Eastover, Falcon, Fayetteville, Godwin, Hope Mills, Linden, Spring Lake, Stedman, and Wade in accordance with the Municipality Collection Agreements adopted by the governing boards and in compliance with the North Carolina General Statutes.

This ordinance is hereby adopted the 7th day of June 2023.



Dr. Toni Stewart, Chairwoman



Clarence Grier, County Manager

## Adjustments to FY2024 Budget Ordinance Adopted on June 7, 2023

Fund	Expenditure Increase/(Decrease)	Revenue Increase/(Decrease)
<b>101 - General Fund Adopted Budget</b>	<b>\$381,892,927</b>	<b>\$381,892,927</b>
Community Funding - Second Harvest Food Bank	(12,750)	
Fund Balance		(12,750)
<b>Total Amended General Fund</b>	<b><u>\$381,880,177</u></b>	<b><u>\$381,880,177</u></b>

This is an adjustment to the FY2024 budget ordinance and is hereby adopted on the 7<sup>th</sup> day of June 2023.

# Adjustments

Attachment A

Fund	Expenditure Increase/(Decrease)	Revenue Increase/(Decrease)
<b>101 - General Fund Adopted Budget</b>	<b>\$373,224,337</b>	<b>\$373,224,337</b>
Mid-Carolina Government additional local match	7,667	
Audit Contract Additional Expense	26,800	
Airborne & Special Operations Museum Foundation	(85,000)	
The Arts Council of Fayetteville/Cumberland County, Inc.	(35,000)	
Boys & Girls Club	(10,000)	
Cape Fear Botanical Garden	(5,646)	
Cumberland Healthnet	(30,000)	
Salvation Army	(29,750)	
United Way 211	(5,500)	
Vision Resource Center	5,000	
Medicaid GAP Funding 75/25 E&E	439,165	439,165
Medicaid Expansion Continuous Coverage Unwinding	269,609	269,609
ARPA funds approved by the Board of Commissioners 6-5-23 BUA230290	8,121,245	8,121,245
Fund Balance Appropriated		34,467
Fund Balance Appropriated (changes for Community Funding)		(195,896)
<b>Total Amended General Fund:</b>	<b>\$381,892,927</b>	<b>\$381,892,927</b>
<b>245 - Juvenile Crime Prevention Fund</b>	<b>\$2,614,546</b>	<b>\$2,614,546</b>
Juvenile Crime Prevention Community Programs Reconcile to State	(323,154)	(323,154)
<b>Total Amended Juvenile Crime Prevention Fund:</b>	<b>\$2,291,392</b>	<b>\$2,291,392</b>
<b>260 - Emergency Telephone System Fund</b>	<b>\$690,743</b>	<b>\$690,743</b>
Emergency Telephone 911 Reconcile to State Board Allocation	(11,428)	(11,428)
<b>Total Amended Emergency Telephone System Fund:</b>	<b>\$679,315</b>	<b>\$679,315</b>
<b>605 - Norcross Water and Sewer Fund</b>	<b>\$767,983</b>	<b>\$767,983</b>
ARPA funds approved by the Board of Commissioners 6-5-23 BUA230290	550,000	550,000
<b>Total Amended Norcross Water and Sewer Fund:</b>	<b>\$1,317,983</b>	<b>\$1,317,983</b>
<b>625 - Solid Waste Fund</b>	<b>\$27,219,737</b>	<b>\$27,219,737</b>
Solid Waste User Fee - Current		(3,962,219)
Solid Waste Fund Balance Appropriated		3,962,219
<b>Total Amended Solid Waste Fund:</b>	<b>\$27,219,737</b>	<b>\$27,219,737</b>
<b>Total Adjustments to the Recommended Budget:</b>	<b>8,884,008</b>	<b>8,884,008</b>
<b>FY2024 Recommended Budget for All Funds:</b>	<b>566,932,686</b>	<b>566,932,686</b>
<b>New Total All Funds:</b>	<b>\$575,816,694</b>	<b>\$575,816,694</b>

# Revenues by Fund and Source

Budget Ordinance

Attachment B

	REVENUE	FY2024 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411000 - TAXES CURRENT YEAR	\$174,316,451	
411001 - TAXES 1ST PRIOR YEAR	942,553	
411002 - TAXES 2ND PRIOR YEAR	186,742	
411009 - TAXES ALL PRIOR YEARS	145,486	
411100 - MOTOR VEH TAG & TAX - DOR	27,032,829	
411198 - MOTOR VEH TAX ALL PRIOR YEARS	21,756	
411200 - ADVERTISING CHARGES	41,821	
411201 - INTEREST	550,429	
411235 - LATE LISTING PENALTY	181,733	
411250 - PROCESS FEES-TAX DEPT	57,787	
411550 - REAL ESTATE TRANSFER TAX	2,200,000	
411575 - BEER AND WINE TAXES	383,000	
411600 - SALES TAX ART 39 1C	25,390,836	
411601 - SALES TAX ART 40 1/2C	16,331,085	
411602 - SALES TAX ART 42 1/2C	8,378,306	
411605 - SALES TAX ART 44 REP	47,994	
411606 - SALES TAX ART 46 1/4C	16,182,254	
411650 - SALES TAX VIDEO & TELECOMM	449,262	
411750 - RENTAL VEH RECEIPTS CUR YR	804,793	
411760 - RENTAL EQUIP RECEIPTS CUR YR	245,954	
<b>42 - INTERGOVERNMENTAL UNRESTRICTED</b>		
422000 - FEDERAL PRISONERS HOUSING	10,000	
422020 - SOCIAL SECURITY INCENTIVE PMT	15,000	
422100 - NC PRISONER HOUSING	100,000	
422110 - INVESTIGATION SUPPORT	30,000	
422130 - SAFE ROADS ACT (DWI)	17,533	
422200 - FAYETTEVILLE TAX COLLECTION	821,259	
422202 - FAY ST EQUALIZATION	9,533,866	
422206 - SPRING LK ST EQUALIZATION	452,080	
422207 - GODWIN ST EQUALIZATION	3,216	
422300 - MUNICIPALITIES TAX COLLECTION	353,805	
422301 - EASTOVER SANITARY DISTRICT	5,700	
422302 - CITY OF FAYETTEVILLE	279,752	
422303 - TOWN OF FALCON	1,950	
422304 - TOWN OF GODWIN	1,300	
422305 - TOWN OF HOPE MILLS	290,343	
422306 - TOWN OF LINDEN	2,400	
422307 - TOWN OF SPRING LAKE	185,950	
422308 - TOWN OF STEDMAN	97,500	
422309 - TOWN OF WADE	1,550	
422310 - TOWN OF EASTOVER	104,700	



# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
422400 - ABC 3 1/2%	1,712,056	
422401 - ABC STORE PROFIT	5,990,250	
422500 - FTCC REIMBURSEMENT	2,000	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433036 - ESHPF GRANT HIST RESOURCES SVY	69,460	
433065 - STATE CRIMINAL ALIEN ASSIST	50,000	
433070 - CHILD SUPPORT SVCS INCENTIVE	555,000	
433071 - CHILD SUPPORT SERVICES IV-D	4,109,856	
433076 - BYRNE GRANTS	38,158	
433089 - ADULT SOBRIETY COURT	78,195	
433100 - NC HEALTH SERVICES	233,260	
433101 - NC BREASTFEEDING PEER COUNSELR	162,450	
433102 - NC HEALTH PROMOTION	34,178	
433103 - NC TB PROJECT	111,110	
433105 - NC COMMUNICABLE DISEASE	64,978	
433106 - NC IMMUN ACTION PLAN	146,804	
433107 - NC SCHOOL HEALTH INITIATIVE	189,406	
433108 - NC - YOUTH PREVENTION FUNDING	126,155	
433111 - NC FAMILY PLANNING	422,588	
433112 - NC WIC ADMINISTRATION	200,000	
433113 - NC WIC NUTRITION EDUCATION	480,000	
433114 - NC WIC CLIENT SERVICES	1,784,477	
433115 - NC WIC BREASTFEEDING PROGRAM	140,000	
433118 - NC CHILD HEALTH	196,604	
433119 - NC CHILD CARE COORDINATION	50,573	
433120 - NC MATERNAL HEALTH	198,910	
433121 - NC BREAST & CERVICAL CANCER	42,600	
433123 - NC CHILD FATALITY PREVENTION	4,175	
433124 - NC AIDS CONTROL	25,000	
433125 - NC ENVIRONMENTAL HEALTH	93,504	
433126 - NC BIO-TERRORISM TEAM GRANT	61,312	
433136 - NC POSITIVE PARENTING PROG	270,921	
433137 - COMPREHENSIVE OPIOID ABUSE	147,036	
433139 - ELC DETECTION ACTIVITIES	1,400,000	
433140 - IPC REGIONAL TEAM COVID	420,118	
433141 - NC PARTNERSHIP CHILD-CCHC	175,734	
433144 - ARPA-COVID REG WORKFORCE	1,200,000	
433145 - VIRAL HEPATITIS PREVENTION	77,159	
433146 - NON-FEDERAL SHARE REIMBURSEMEN	403,445	
433148 - CD PANDEMIC RECOVERY	400,000	
433150 - NC COVID VACCINE	189,274	

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
433152 - COMMUNITY ANTI-DRUG COALITION	18,000	
433153 - FOOD RESEARCH & ACTION CENTER	204,459	
433201 - WORKFIRST	80,000	
433300 - SSBG OTHER SVCS & TRAINING	1,873,689	
433302 - FOOD STMP RCVRY INCENTIVE	9,782	
433303 - FOOD STAMP ADMIN	4,581,861	
433304 - DMA MEDCD REIMB TRANS	1,766,000	
433305 - CCDF - ADMIN	1,015,005	
433306 - PERMANENCY PLANNING-REG	85,002	
433307 - SHARE THE WARMTH	5,337	
433310 - CSE SHARES-IVE	7,500	
433311 - CSE SHARES-SFHF	100,000	
433312 - FOSTER CARE BOARD	5,175,446	
433313 - DIVORCE FILING FEES	19,000	
433314 - IV - E ADMINISTRATION	2,950,768	
433315 - ADOPT ASSIST IV-B NAS	48,179	
433316 - EMERGENCY SHELTER GRANT	22,940	
433317 - SPECIAL LINKS	50,000	
433318 - ENERGY PROGRAM	317,369	
433319 - DOMESTIC VIOLENCE GRANT	17,500	
433320 - ADULT PROTECTIVE SERVICES	31,199	
433321 - HEALTH CHOICE	139,000	
433323 - FAMILY VIOLENCE GRANT	51,857	
433324 - MEDICAL ASSIST ADMIN	7,253,355	
433326 - TANF	5,373,121	
433330 - FVPSA	47,500	
433331 - ADULT DAY CARE	129,020	
433332 - LINKS	138,266	
433333 - CRISIS INTERVENTION	2,599,882	
433334 - EMPL SERVICES	850	
433335 - CHILD WELFARE IN HOME	656,417	
433337 - FAMILY REUNIFICATION	119,628	
433338 - MISCELLANEOUS	4,000	
433500 - NC LIBRARY PROGRAMS GRANT	336,218	
433620 - NC SOIL CONSERV COST SHARE PGM	29,000	
433626 - NC DISASTER RECOVER ACT2018	363,987	
433635 - NC C5 RENT	18,180	
433670 - NC VETERANS SERVICE	3,000	
433673 - CRIME COMMISSION GRANT	108,980	
433677 - NCDA&CS STREAMFLOW GRANT	78,100	
433681 - NC PREPAREDNESS GRANT	78,000	

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
433682 - LEPC - HAZARD MATERIALS PLAN	10,000	
433687 - NC LEPC TIER II GRANT	11,000	
433688 - HOMELAND SECURITY GRANT	83,200	
433700 - ADVISORY COUNCIL	7,300	
433701 - HORTICULTURE	8,500	
433703 - FIELD CROPS	4,800	
433704 - FAMILY & CONSUMER SCIENCES	9,700	
433705 - 4-H	25,000	
433706 - COOP EXT FUNDRAISERS	3,700	
433707 - COMMERCIAL HORTICULTURE	6,000	
433708 - LIVESTOCK	2,000	
433709 - BETTER LIVING	7,000	
433710 - FARM APP	4,000	
433721 - FTCC - SPRING LAKE LIBRARY	61,082	
433730 - CSC FACILITIES FEES	299,839	
433746 - CONTRIBUTIONS TO SHERIFF	7,000	
433750 - CC SCHOOL HEALTH	1,076,594	
433760 - ABC 5 CENTS TAX REVENUE	137,744	
433761 - ABC PROFIT FOR EDUCATION	425,448	
433772 - OTHER MUNICIPALITIES REIMBURSE	100,000	
433775 - E-RATE FUNDS LOCAL	15,084	
433780 - VEHICLE RESERVE-GOV DEALS	30,000	
433803 - COURT ORDERED FORFEITED FUNDS	500	
433805 - CONCEALED WEAPON PERMIT	200,000	
433810 - NC PRECIOUS METALS	1,000	
433820 - STORM WATER UTILITY	75,966	
<b>44 - CHARGES AND SERVICES</b>		
444000 - SINGLE FAMILY DWELLING	360,000	
444001 - MANUFACTURED HOME	35,000	
444002 - BUILDING INSPECTION	200,000	
444003 - ELECTRICAL INSPECTION	50,000	
444004 - HEATING A/C INSPECTION	110,000	
444005 - PLUMBING INSPECTION	18,000	
444006 - ZONING	13,000	
444008 - GEN. CONTRACTOR PERMIT FEE	5,000	
444009 - COUNTY DEMOLITION	10,000	
444012 - MISCELLANEOUS INSPECTN/PERMIT	30,070	
444025 - PLANNING REZONING FEES	35,000	
444028 - CUMBERLAND COUNTY MATCH	23,274	
444050 - MARRIAGE LICENSE	75,623	
444055 - REGISTER OF DEEDS FEES	1,129,150	

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
444056 - MAILING FEES	3,000	
444060 - NCVR CERTIFIED COPY	2,727	
444100 - ESCROW NC TB CONTROL	3,000	
444101 - EW NC STD/CD	407,500	
444102 - ESCROW EXPRESS CARE	325,000	
444103 - ESCROW NC PRIMARY CARE	1,000	
444104 - EXPRESS CARE FEES	170,000	
444105 - PLOT PLANS	185,000	
444106 - RABIES CLINIC	9,200	
444107 - ENVIRONMENTEL HEALTH FEES	200,000	
444108 - MEDICAL CLINIC	5,000	
444109 - CAROLINA ACCESS CAPITATION FEE	63,000	
444110 - LAB FEES	118,000	
444111 - FAMILY PLANNING FEES	50,000	
444112 - CASE MANAGEMENT FEES	2,312,297	
444115 - TB CLINIC FEES	33,000	
444117 - CHILD HEALTH FEES	24,000	
444118 - MATERNAL HEALTH FEES	14,000	
444120 - MEDICAL RECORD FEES	2,000	
444121 - COMMUNICABLE DISEASE FEES	5,000	
444122 - MISCELLANEOUS	2,000	
444124 - HEALTHNET FEES	40,000	
444125 - ESCROW NC CHILD/MATERNAL HLTH	850,000	
444126 - PHARMACY SERVICES	432,716	
444200 - BOOK FINES	1,000	
444201 - NON-RESIDENT LIBRARY FEES	5,100	
444400 - PROCESS FEES	583,000	
444401 - DETENTION CENTER FEES	65,000	
444402 - ID FEES	166,000	
444403 - SECURITY - DSS	82,500	
444404 - SECURITY - HEALTH DEPT	91,000	
444405 - SECURITY - BOARD OF ED	2,850,000	
444408 - CSC OFFICER FEES	40,000	
444409 - CUMB CO CHILD SPT ENFORCEMENT	565,000	
444412 - CSC RESTITUTION	2,500	
444413 - COMMISSION PROPERTY SALE	10,000	
444417 - CSC DRUG LAB FEES	7,500	
444500 - CFVH ELIGIBILITY SPECIALIST	35,000	
444501 - DSS ENROLLMENT FEES	1,500	
444502 - ADOPTION INTERMEDIARY SVC FEE	2,400	
444503 - RELATIVE ADOPTION	1,000	
444504 - INDEPENDENT PLACEMENT STUDY	1,500	
444507 - ENERGY NEIGHBORS	5,117	

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
444600 - PRINTING FEES	89,000	
444610 - CSS NPA COLLECTION FEES	60,000	
444611 - CHILD SUPPORT SERVICES FEES	7,500	
444612 - CHILD SUPPORT PATERNITY LOCAL	400	
444624 - FIRE PLANS REVIEW FEES	50,000	
444625 - INSPECTION FEES	30,000	
444626 - FIRE PERMIT FEES	14,000	
444628 - PERMIT FEES	5,000	
444630 - ANIMAL SHELTER FEES	20,000	
444632 - SPAY/NEUTER	22,000	
444634 - MICROCHIP FEES RECLAIM	6,000	
444635 - EUTHANASIA FEES	1,000	
444636 - FT. BRAGG SERVICE CONTRACT	100,000	
444637 - ADOPTION FEES	200,000	
444650 - GARAGE LABOR FEES	100,000	
444651 - SUPPLY FEES	720	
444680 - EMERGENCY 911 REIMB	23,638	
444690 - TAX SUPERVISOR COPIES	1,800	
444695 - COUNTY DEPT SIGN FEE	8,500	
444697 - CANDIDATE FILING FEES	23,000	
444999 - INDIRECT COST CHARGES	751,446	
<b>46 - SPECIAL ASSESSMENTS</b>		
466002 - ASSESS BROOKLYN CIRCLE WATER	800	
466003 - ASSESS CEDAR CREEK WATER	1,500	
466004 - BULLARD CIRCLE WATER	6,700	
466999 - INTEREST SPECIAL ASSESSMENTS	1,800	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	948,796	
488030 - PNC REBATE	35,000	
488100 - RENT BUILDINGS	123,245	
488101 - RENT DIV OF SOCIAL SERVICES	64,890	
488103 - LEASE/RENT INDUSTRIAL PARK	10,495	
488104 - LEASE LAND CFVMC	4,532,728	
488105 - LEASE WINDING CREEK ALLIANCE	101,970	
488107 - SNACK BAR RENTAL FEES	12,651	
488108 - RENT NO TILL DRILL	10,000	
488110 - UTILITIES REIMBURSEMENT	31,500	
488233 - PET SMART CHARITIES	5,000	
488234 - SOIL AND WATER FUNDRAISER	4,000	
488354 - ANIMAL SERVICES DONATIONS	500	
488400 - MISCELLANEOUS	54,300	
488406 - FIRE CHIEF'S ASSOCIATION	11,163	
488411 - POSTAGE	164,779	
4B4001 - TIER 4 PERSONNEL SP1	782,620	

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
<b>49 - OTHER FINANCIAL SOURCES</b>		
499107 - TRANSFER FROM FUND 107	160,500	
499200 - TRANSFER FROM FUND 200	71,717	
499220 - TRANSFER FROM FUND 220	24,000	
499240 - TRANSFER FROM FUND 240	8,121,245	
499901 - FUND BALANCE APPROPRIATED	6,089,437	
499903 - FUND BALANCE APPROP - HEALTH	365,338	
<b>101 - GENERAL FUND TOTAL</b>		<b>\$381,892,927</b>
<b>106 - COUNTY SCHOOL FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411603 - SALES TAX 1/2 SCH ART 40	\$4,422,614	
411604 - SALES TAX 1/2 SCH ART 42	9,266,667	
<b>42 - INTERGOVERNMENTAL UNRESTRICTED</b>		
422201 - FAY SALES TAX EQUALIZATION	930,000	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433605 - NC EDUCATION LOTTERY PROCEEDS	3,186,620	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488075 - SALES TAX REFUND	75,000	
<b>106 - COUNTY SCHOOL FUND TOTAL</b>		<b>\$17,880,901</b>
<b>107 - CAPITAL INVESTMENT FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433075 - FEDERAL BOND INTEREST SUBSIDY	\$766,465	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	309,839	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	18,676,356	
499106 - TRANSFER FROM FUND 106	4,236,119	
499901 - FUND BALANCE APPROPRIATED	13,805,583	
<b>107 - CAPITAL INVESTMENT FUND TOTAL</b>		<b>\$37,794,362</b>
<b>200 - FOOD AND BEVERAGE FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411720 - FOOD & BEVERAGE TAX	\$10,559,609	
411729 - FOOD & BEVERAGE TAX ALL PRIOR	50,000	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	25,000	

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED	878,370	
<b>200 - FOOD AND BEVERAGE FUND TOTAL</b>		<b>\$11,512,979</b>
<b>201 - INTERGOVERNMENTAL FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411550 - REAL ESTATE TRANSFER TAX	\$2,200,000	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433600 - STATE TREASURERS ALLOCATION	185,132	
433805 - CONCEALED WEAPON PERMIT	200,000	
<b>44 - CHARGES AND SERVICES</b>		
444050 - MARRIAGE LICENSE	105,873	
<b>201 - INTERGOVERNMENTAL FUND TOTAL</b>		<b>\$2,691,005</b>
<b>204 - FEDERAL DRUG FORFEITURE FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433055 - FEDERAL DRUG FORFEITURES	\$200,000	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	2,500	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED	45,000	
<b>204 - FEDERAL DRUG FORFEITURE FUND TOTAL</b>		<b>\$247,500</b>
<b>205 - FEDERAL DRUG JUSTICE FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433055 - FEDERAL DRUG FORFEITURES	\$5,000	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	500	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED	24,000	
<b>205 - FEDERAL DRUG JUSTICE FUND TOTAL</b>		<b>\$29,500</b>
<b>206 - STATE DRUG FORFEITURE FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433674 - NC CONTROLLED SUBSTANC	\$35,000	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	1,000	
<b>206 - STATE DRUG FORFEITURE FUND TOTAL</b>		<b>\$36,000</b>

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>207 - INMATE WELFARE FUND</b>		
<b>44 - CHARGES AND SERVICES</b>		
444123 - DET CTR HEALTH FEES	\$10,000	
444418 - VISITATION COMMISSION	32,000	
444419 - TABLET COMMISSION	35,000	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488201 - COMMISSIONS TELEPHONE	139,559	
488231 - SALES CANTEEN	153,935	
488400 - MISCELLANEOUS	7,500	
<b>207 - INMATE WELFARE FUND TOTAL</b>		<b>\$377,994</b>
<b>210 - SCHOOL FINES &amp; FORFEITURES</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433751 - SCHOOL FINES & FORFEITURES	\$16,500	
<b>210 - SCHOOL FINES &amp; FORFEITURES TOTAL</b>		<b>\$16,500</b>
<b>215 - ANIMAL MEDICAL FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433825 - INJURED ANIMAL STABILIZATION	\$5,500	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED	4,500	
<b>215 - ANIMAL MEDICAL FUND TOTAL</b>		<b>\$10,000</b>
<b>220 - SPECIAL FIRE DISTRICT FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411000 - TAXES CURRENT YEAR	\$10,322,495	
411001 - TAXES 1ST PRIOR YEAR	80,895	
411002 - TAXES 2ND PRIOR YEAR	882	
411009 - TAXES ALL PRIOR YEARS	11,900	
411100 - MOTOR VEH TAG & TAX - DOR	1,581,707	
411198 - MOTOR VEH TAX ALL PRIOR YEARS	1,611	
411201 - INTEREST	37,277	
411235 - LATE LISTING PENALTY	10,542	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	2,965	
<b>220 - SPECIAL FIRE DISTRICT FUND TOTAL</b>		<b>\$12,050,274</b>



# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>245 - JUVENILE CRIME PREVENTION FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433312 - FOSTER CARE BOARD	\$130,000	
433399 - UNALLOCATED JCPC REVENUE	118,160	
433400 - NC JCP FIND-A-FRIEND	95,000	
433402 - NC JCP JUVENILE ASSESSMENT CTR	263,224	
433404 - NC JCP FAMILIES & COURTS TOGET	180,160	
433405 - NC JCP DISPUTE RESOLUTION	86,288	
433406 - NC JCP RESTITUTION	57,068	
433412 - NC JCP FIND A FRIEND CRP	34,589	
433415 - NC JCP PICKENS PEACE PROJECT	81,763	
433420 - NC JCP COLT	50,000	
433422 - NC JCP SWAT YOUTH & FAMILY SVC	39,098	
433423 - NC JCP BUILD YOURSELF	98,441	
<b>44 - CHARGES AND SERVICES</b>		
444701 - IN-KIND FIND-A-FRIEND	19,000	
444702 - IN-KIND JUVENILE RESTITUTION	15,951	
444703 - IN-KIND DISPUTE RESOLUTION	29,885	
444704 - IN-KIND JUVENILE ASSESSMENT CT	43,440	
444705 - STAFF SUPPORT	15,500	
444710 - IN-KIND BUILD YOURSELF	24,868	
444870 - IN-KIND FIND A FRIEND CRP	28,278	
444873 - IN-KIND PICKENS PEACE PROJ	16,600	
444878 - INKIND JCP COLT	27,007	
444880 - INKIND SWAT YOUTH & FAMILY SVC	23,354	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	813,718	
<b>245 - JUVENILE CRIME PREVENTION FUND TOTAL</b>		<b>\$2,291,392</b>
<b>250 - RECREATION FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411000 - TAXES CURRENT YEAR	\$4,883,530	
411009 - TAXES ALL PRIOR YEARS	34,394	
411100 - MOTOR VEH TAG & TAX - DOR	622,188	
411198 - MOTOR VEH TAX ALL PRIOR YEARS	767	
411201 - INTEREST	14,657	
411235 - LATE LISTING PENALTY	4,381	
<b>250 - RECREATION FUND TOTAL</b>		<b>\$5,559,917</b>
<b>260 - EMERGENCY TELEPHONE SYS FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433686 - NC 911 BOARD (WIRELESS)	\$679,315	
<b>260 - EMERGENCY TELEPHONE SYS FUND TOTAL</b>		<b>\$679,315</b>

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>265 - COUNTY CD FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433042 - CDBG ENTITLEMENT (FEDERAL)	\$847,375	
433082 - CARES GRANT	100,000	
433765 - PROGRAM INCOME ECON DEVEL	100,000	
433766 - PROGRAM INCOME HOUSING REHAB	84,745	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488400 - MISCELLANEOUS	2,236	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	308,398	
<b>265 - COUNTY CD FUND TOTAL</b>		<b>\$1,442,754</b>
<b>266 - CD HOME FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433041 - H.O.M.E GRANT (FEDERAL)	\$435,366	
433093 - AMERICAN RESCUE PLAN ACT	1,435,021	
433755 - PROGRAM INCOME AFFORD HOUSING	100,000	
433766 - PROGRAM INCOME HOUSING REHAB	60,000	
433767 - PROGRAM INCOME 1ST TIME HOME	20,000	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	469,280	
499901 - FUND BALANCE APPROPRIATED	1,350,000	
<b>266 - CD HOME FUND TOTAL</b>		<b>\$3,869,667</b>
<b>267 - CD SUPPORT HOUSING FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433040 - CONTINUUM OF CARE HUD GRANTS	\$323,811	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488053 - FAYETTEVILLE REIMBURSEMENT	100,000	
488056 - COMMUNICARE REIMBURSEMENT	75,397	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	169,681	
<b>267 - CD SUPPORT HOUSING FUND TOTAL</b>		<b>\$668,889</b>
<b>269 - EMERGENCY RENTAL ASSIST FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433092 - EMERGENCY RENTAL ASSISTANCE	\$350,000	
<b>269 - EMERGENCY RENTAL ASSIST FUND TOTAL</b>		<b>\$350,000</b>

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>273 - MPO ADMIN FUND</b>		
<b>49 - OTHER FINANCIAL SOURCES</b>		
499275 - TRANSFER FROM FUND 275	\$146,332	
499276 - TRANSFER FROM FUND 276	457,057	
<b>273 - MPO ADMIN FUND TOTAL</b>		<b>\$603,389</b>
<b>274 - MPO DIRECT ATTRIBUTABLE FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433759 - MPO TRANSIT CONSULTANT	\$120,000	
433762 - FAMPO BOUNDARY ASSESSMENT	80,000	
433763 - FAY-RALEIGH PASSANG RAIL STUDY	120,000	
433764 - FAMPO MTP UPDATE PLAN	260,000	
433770 - FAYETTEVILLE MPO REIMBURSEMENT	86,240	
433772 - OTHER MUNICIPALITIES REIMBURSE	44,000	
433831 - LAPP PROGRAM	60,000	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	29,760	
<b>274 - MPO DIRECT ATTRIBUTABLE FUND TOTAL</b>		<b>\$800,000</b>
<b>275 - TRANSIT PLANNING</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433000 - FEDERAL TRANSIT PLANNING	\$117,066	
433655 - STATE TRANSIT PLANNING IN-KIND	14,633	
433770 - FAYETTEVILLE MPO REIMBURSEMENT	7,887	
433772 - OTHER MUNICIPALITIES REIMBURSE	4,024	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	2,722	
<b>275 - TRANSIT PLANNING TOTAL</b>		<b>\$146,332</b>
<b>276 - US DOT 104 FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433656 - NC DOT GRANT PL 104	\$537,600	
433770 - FAYETTEVILLE MPO REIMBURSEMENT	64,060	
433771 - FAYETTEVILLE IN KIND MATCH	12,500	
433772 - OTHER MUNICIPALITIES REIMBURSE	32,684	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	22,106	
<b>276 - US DOT 104 FUND TOTAL</b>		<b>\$668,950</b>

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>277 - NC ELDERLY-HANDI TRANSP FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433334 - EMPL SERVICES	\$85,199	
433653 - 5307 GRANT URBAN TRANSPORT	100,000	
433658 - NC EDTAP	184,334	
433659 - NC RURAL GENERAL PUBLIC GRANT	79,902	
433660 - NC 5310 GRANT NONMEDICAL TRANS	240,000	
433662 - NC COMMUNITY TRANS PROG GRANT	164,946	
433663 - AAA TRANSPORTATION REIMB	270,000	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	235,242	
<b>277 - NC ELDERLY-HANDI TRANSP FUND TOTAL</b>		<b>\$1,359,623</b>
<b>280 - REPRESENTATIVE PAYEE FUNDS</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433180 - DSS PAYEE CHECK RECEIPTS	\$1,000,000	
433181 - DSS SPEC CHECK RECEIPTS	50,000	
433182 - DSS PAYEE SAVING RECEIPTS	200	
433183 - DSS SPECIAL SAVINGS RECEIPTS	12,000	
<b>280 - REPRESENTATIVE PAYEE FUNDS TOTAL</b>		<b>\$1,062,200</b>
<b>285 - TOURISM DEVELOP AUTHORITY FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411701 - ROOM OCCUPANCY TAX TDA	\$8,976,047	
<b>285 - TOURISM DEVELOP AUTHORITY FUND TOTAL</b>		<b>\$8,976,047</b>
<b>510 - CEMETERY TRUST FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	\$25	
488402 - BURIAL FEES	2,775	
<b>510 - CEMETERY TRUST FUND TOTAL</b>		<b>\$2,800</b>
<b>600 - CROWN COMPLEX FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	\$35,000	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499200 - TRANSFER FROM FUND 200	9,462,698	
<b>600 - CROWN COMPLEX FUND TOTAL</b>		<b>\$9,497,698</b>
<b>601 - CROWN MOTEL FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411700 - ROOM OCCUPANCY TAX CROWN	\$2,193,971	

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	1,000	
<b>601 - CROWN MOTEL FUND TOTAL</b>		<b>\$2,194,971</b>
<b>602 - CROWN DEBT SERVICE FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	\$781	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499200 - TRANSFER FROM FUND 200	1,978,564	
499601 - TRANSFER FROM FUND 601	2,194,971	
<b>602 - CROWN DEBT SERVICE FUND TOTAL</b>		<b>\$4,174,316</b>
<b>605 - NORCRESS WATER AND SEWER FUND</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433725 - DEBT SERVICE FEE	\$84,960	
433727 - PUBLIC UTILITIES ADMIN FEE	16,800	
433728 - LIFT STATION FEES	128,225	
433795 - FACILITY INVESTMENT FEE (FIF)	88,440	
<b>45 - ENTERPRISE CHARGES</b>		
455205 - SEWER FEES - NORCRESS	404,369	
455208 - LATERAL/TAP CONSTRUCTION FEES	10,000	
455209 - CHEMICAL SURCHARGE FEE	31,769	
455214 - PUBLIC UTILITIES GENERAL FEES	3,420	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	550,000	
<b>605 - NORCRESS WATER AND SEWER FUND TOTAL</b>		<b>\$1,317,983</b>
<b>606 - KELLY HILLS WATER &amp; SEWER FD</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433727 - PUBLIC UTILITIES ADMIN FEE	\$4,032	
<b>45 - ENTERPRISE CHARGES</b>		
455203 - SEWER AVAILABILITY FEE	20,160	
455206 - M & R WATER/SEWER FEES	61,212	
455208 - LATERAL/TAP CONSTRUCTION FEES	10,000	
455213 - ELDER VALVE FEE	3,000	
455214 - PUBLIC UTILITIES GENERAL FEES	1,770	
455216 - OPERATION & MAINT FEE	14,012	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
455212 - LATE FEES	3,621	
488401 - RETURN CHECK FEE	140	
<b>606 - KELLY HILLS WATER &amp; SEWER FD TOTAL</b>		<b>\$117,947</b>
<b>607 - SOUTHPOINT WATER &amp; SEWER FD</b>		

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433727 - PUBLIC UTILITIES ADMIN FEE	\$3,048	
<b>45 - ENTERPRISE CHARGES</b>		
455200 - WATER SALES	19,557	
455201 - WATER AVAILABILITY FEE	15,240	
455207 - TAP FEES	1,100	
455214 - PUBLIC UTILITIES GENERAL FEES	2,045	
455216 - OPERATION & MAINT FEE	4,405	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
455212 - LATE FEES	2,568	
488401 - RETURN CHECK FEE	105	
<b>607 - SOUTHPOINT WATER &amp; SEWER FD TOTAL</b>		<b>\$48,068</b>
<b>608 - OVERHILLS WATER &amp; SEWER FD</b>		
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433727 - PUBLIC UTILITIES ADMIN FEE	\$7,632	
<b>45 - ENTERPRISE CHARGES</b>		
455203 - SEWER AVAILABILITY FEE	64,872	
455206 - M & R WATER/SEWER FEES	24,277	
455214 - PUBLIC UTILITIES GENERAL FEES	2,532	
455216 - OPERATION & MAINT FEE	46,098	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
455212 - LATE FEES	7,656	
488401 - RETURN CHECK FEE	140	
<b>608 - OVERHILLS WATER &amp; SEWER FD TOTAL</b>		<b>\$153,207</b>
<b>625 - SOLID WASTE FUND</b>		
<b>41 - TAXES AND LICENSES</b>		
411201 - INTEREST	\$30,000	
411340 - SOLID WASTE USER CURRENT	9,959,091	
411341 - SOLID WASTE USER 1 PRIOR	60,000	
411342 - SOLID WASTE USER 2 PRIOR	15,000	
411349 - SOLID WASTE USER ALL PRIOR	10,000	
<b>43 - INTERGOVERNMENTAL RESTRICTED</b>		
433675 - NC DEPT ENVIRONMENTAL QUALITY	996,605	
433689 - NC HAZARD MITIGATION	112,500	
433690 - ELECTRONICS MANAGEMENT PROGRAM	10,000	
433692 - NC TIRE DISPOSAL	400,000	
433693 - NC WHITE GOODS DISPOSAL	100,000	
433694 - NC SOLID WASTE DISPOSAL TAX	70,000	
<b>44 - CHARGES AND SERVICES</b>		
444699 - GAS EXTRACTION LEASE	1,000,000	

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>45 - ENTERPRISE CHARGES</b>		
455001 - SOLID WASTE SERVICES - COUNTY	200,000	
455002 - SALE OF RECYCLABLE MATERIALS	375,000	
455003 - COMMERCIAL GARBAGE FEES	4,775,000	
455004 - GRINDER FEES	30,000	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	200,000	
488352 - ENVIRONMENTAL ENFORCEMENT	8,200	
488400 - MISCELLANEOUS	5,500	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED	8,862,841	
<b>625 - SOLID WASTE FUND TOTAL</b>		<b>\$27,219,737</b>
<b>800 - WORKERS COMPENSATION FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	\$7,500	
488410 - WORKERS' COMPENSATION	2,568,095	
<b>800 - WORKERS COMPENSATION FUND TOTAL</b>		<b>\$2,575,595</b>
<b>801 - GROUP INSURANCE FUND</b>		
<b>44 - CHARGES AND SERVICES</b>		
444126 - PHARMACY SERVICES	\$180,000	
444127 - PHARMACY OTC	23,000	
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	50,000	
488235 - DRUGS REBATE	1,400,000	
488300 - PPO EMPLOYER	18,516,610	
488301 - PPO EMPLOYEE	1,717,280	
488302 - NON-PARTICIPATING BCBS MATCH	7,935,690	
488303 - PREMIUMS RETIREES	234,175	
488404 - INSURANCE REIMBURSEMENT	2,700,000	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499901 - FUND BALANCE APPROPRIATED	1,000,000	
<b>801 - GROUP INSURANCE FUND TOTAL</b>		<b>\$33,756,755</b>
<b>802 - EMPLOYEE BENEFIT FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488407 - EMPLOYEE SALARY DEDUCTIONS	\$435,000	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499801 - TRANSFER FROM FUND 801	25,000	
<b>802 - EMPLOYEE BENEFIT FUND TOTAL</b>		<b>\$460,000</b>

# Revenues by Fund and Source

Budget Ordinance

	REVENUE	FY2024 ADOPTED BUDGET
<b>803 - VEHICLE INSURANCE FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488409 - INSURANCE PREMIUMS - VEHICLES	\$1,175,000	
<b>803 - VEHICLE INSURANCE FUND TOTAL</b>		<b>\$1,175,000</b>
<b>806 - GENERAL LITIGATION FUND</b>		
<b>48 - MISCELLANEOUS GENERAL REVENUE</b>		
488000 - INTEREST INCOME	\$4,200	
<b>49 - OTHER FINANCIAL SOURCES</b>		
499101 - TRANSFER FROM FUND 101	100,000	
<b>806 - GENERAL LITIGATION FUND TOTAL</b>		<b>\$104,200</b>
<b>TOTAL FUNDS</b>		<b>\$575,816,694</b>



# Expenditures by Department

Budget Ordinance

Attachment C

	EXPENSE	FY2024 ADOPTED BUDGET
<b>101 - GENERAL FUND</b>		
1014100 - GOVERNING BODY		\$737,485
1014105 - ADMINISTRATION		2,981,741
1014107 - PUBLIC INFORMATION		1,789,756
1014110 - COURT FACILITIES		144,720
1014111 - HUMAN RESOURCES		1,350,074
1014112 - FACILITIES MAINTENANCE		1,261,435
1014113 - LANDSCAPING & GROUNDS		789,040
1014116 - CARPENTRY SHOP		234,055
1014117 - FACILITIES MANAGEMENT		1,595,264
1014118 - PUBLIC BUILDINGS JANITORIAL		1,276,630
1014119 - CENTRAL MAINTENANCE		4,423,015
1014120 - INNOVATION & TECHNOLOGY SVCS		9,229,693
1014125 - BOARD OF ELECTIONS		1,885,321
1014130 - FINANCIAL SERVICES		1,568,394
1014135 - LEGAL		1,321,291
1014145 - REGISTER OF DEEDS		2,664,411
1014146 - REGISTER OF DEEDS AUTOMATION		135,000
1014152 - TAX ADMINISTRATION		6,432,467
1014153 - PROPERTY REVALUATION		892,749
1014195 - GENERAL GOVERNMENT OTHER		26,743,038
1014200 - SHERIFF		32,015,700
1014203 - DETENTION CENTER		21,218,294
1014214 - LEO SEPARATION ALLOWANCE		870,900
1014218 - SHERIFF GRANTS		38,158
101422F - SCHOOL LAW ENFORCEMENT - LOCAL		5,762,396
1014240 - EMERGENCY SERVICES		4,894,520
1014245 - EMERGENCY SERVICES GRANTS		182,300
1014247 - JUSTICE SERVICES		742,383
1014248 - MISDEMEANOR PROGRAM		37,691
1014250 - ANIMAL SERVICES		4,493,335
1014295 - PUBLIC SAFETY OTHER		2,034,642
1014301 - HEALTH DEPT GENERAL		21,395,807
1014306 - DETENTION CENTER HEALTH PROG		3,504,625
1014310 - ENVIRONMENTAL HEALTH		2,288,421
101432B - BIO-TERRORISM PREPAREDNESS		61,312
101432N - CARE COORDINATION FOR CHILDREN		964,057
101432P - PREGNANCY CARE MANAGEMENT		1,464,739
1014334 - WIC - CLIENT SVCS		2,766,927
101433F - SCHOOL HEALTH - BOE		1,076,594
101433M - COMMUNITY TRANSFORMATION GRANT		144,155
1014340 - COURT ORDERED EVALUATION		318,840
1014341 - SOBRIETY COURT		101,469
1014342 - MENTAL HEALTH OTHER		5,296,890
1014350 - HEALTH OTHER		83,771
1014365 - DEPARTMENT OF SOCIAL SERVICES		57,058,122

# Expenditures by Department

Budget Ordinance

	EXPENSE	FY2024 ADOPTED BUDGET
1014366 - SOCIAL SERVICES OTHER	12,734,551	
1014367 - GRANT FAMILY VIOLENCE CARE CTR	588,326	
1014380 - WELFARE OTHER	329,733	
1014395 - VETERANS SERVICES	603,701	
1014396 - CHILD SUPPORT SERVICES	6,227,054	
1014398 - SL RESOURCE CENTER ADMIN	61,649	
1014402 - LIBRARY	11,590,510	
1014408 - LIBRARY GRANTS	15,084	
1014440 - CULTURE RECREATION OTHER	459,923	
1014502 - PLANNING	3,606,363	
1014504 - ENGINEERING	2,422,932	
1014506 - NC COOPERATIVE EXTENSION SRV	787,386	
1014507 - NC COOPERATIVE EXTENSION PROG	78,000	
1014508 - LOCATION SERVICES	237,473	
1014509 - SOIL CONSERVATION DISTRICT	500,815	
1014511 - SOIL CONSERV/COST SHARE PROG	89,819	
101451A - PUBLIC UTILITES	104,723	
1014520 - ECONOMIC PHYSICAL DEVEL OTHER	20,000	
1014529 - ECONOMIC INCENTIVES	468,126	
1014590 - WATER AND SEWER DEPARTMENT	100,000	
1014702 - EDUCATION	104,595,132	
<b>101 - GENERAL FUND TOTAL</b>		<b>\$381,892,927</b>
<b>106 - COUNTY SCHOOL FUND</b>		
1064703 - SCHOOL SPECIAL SALES TAX	\$1,049,499	
1064704 - SCHOOL C.O. CATEGORY I	10,535,407	
1064706 - SCHOOL C.O. CATEGORY II	2,359,375	
1064708 - SCHOOL C.O. CATEGORY III	750,000	
1064718 - SCHOOL CAPITAL OUTLAY LOTTERY	3,186,620	
<b>106 - COUNTY SCHOOL FUND TOTAL</b>		<b>\$17,880,901</b>
<b>107 - CAPITAL INVESTMENT FUND</b>		
1074183 - FTCC CAPITAL CIF	\$1,100,000	
1074184 - MAINTENANCE & REPAIR CIF	1,108,200	
1074185 - CAPITAL IMPROVEMENT PLAN CIF	5,438,000	
1074186 - PRELIMINARY CAPITAL CIF	17,825,257	
1074187 - INFORMATION TECHNOLOGY CIF	939,818	
1074194 - DEBT SERVICE CIF	11,383,087	
<b>107 - CAPITAL INVESTMENT FUND TOTAL</b>		<b>\$37,794,362</b>
<b>200 - FOOD AND BEVERAGE FUND</b>		
2004109 - PREPARED FOOD & BEVERAGE TAX	\$11,512,979	
<b>200 - FOOD AND BEVERAGE FUND TOTAL</b>		<b>\$11,512,979</b>
<b>201 - INTERGOVERNMENTAL FUND</b>		
2014201 - SHERIFF	\$200,000	

# Expenditures by Department

Budget Ordinance

	EXPENSE	FY2024 ADOPTED BUDGET
2014364 - DOMESTIC VIOLENCE CENTER	105,873	
2014450 - EXCISE TAX ON DEEDS	2,385,132	
<b>201 - INTERGOVERNMENTAL FUND TOTAL</b>		<b>\$2,691,005</b>
<b>204 - FEDERAL DRUG FORFEITURE FUND</b>		
204422R - FEDERAL DRUG FORFEITURE	\$247,500	
<b>204 - FEDERAL DRUG FORFEITURE FUND TOTAL</b>		<b>\$247,500</b>
<b>205 - FEDERAL DRUG JUSTICE FUND</b>		
205422P - FEDERAL FORFEITURE - JUSTICE	\$29,500	
<b>205 - FEDERAL DRUG JUSTICE FUND TOTAL</b>		<b>\$29,500</b>
<b>206 - STATE DRUG FORFEITURE FUND</b>		
2064208 - STATE DRUG FORFEITURE	\$36,000	
<b>206 - STATE DRUG FORFEITURE FUND TOTAL</b>		<b>\$36,000</b>
<b>207 - INMATE WELFARE FUND</b>		
2074205 - INMATE CANTEEN	\$377,994	
<b>207 - INMATE WELFARE FUND TOTAL</b>		<b>\$377,994</b>
<b>210 - SCHOOL FINES &amp; FORFEITURES</b>		
2104712 - SCHOOL FINES & FORFEITURES	\$16,500	
<b>210 - SCHOOL FINES &amp; FORFEITURES TOTAL</b>		<b>\$16,500</b>
<b>215 - ANIMAL MEDICAL FUND</b>		
2154251 - ANIMAL MEDICAL	\$10,000	
<b>215 - ANIMAL MEDICAL FUND TOTAL</b>		<b>\$10,000</b>
<b>220 - SPECIAL FIRE DISTRICT FUND</b>		
2204259 - FIRE DISTRICTS INCENTIVES	\$3,008,870	
2204260 - BEAVER DAM FIRE DISTRICT	151,399	
2204261 - FIRE DISTRICT - SPECIAL	1,008,356	
2204262 - BETHANY FIRE DISTRICT	295,680	
2204264 - BONNIE DOONE FIRE DISTRICT	3,113	
2204266 - COTTON FIRE DISTRICT	1,130,412	
2204268 - CUMBERLAND ROAD FIRE DISTRICT	508,660	
2204270 - EASTOVER FIRE DISTRICT	309,012	
2204272 - GODWIN-FALCON FIRE DISTRICT	104,387	
2204274 - GRAYS CREEK FIRE DEPT #18	517,076	
2204275 - GRAYS CREEK FIRE DEPT #24	517,076	
2204276 - LAFAYETTE VILLAGE FIRE DISTRICT	4	
2204278 - LAKE RIM FIRE DISTRICT	5,149	
2204282 - MANCHESTER FIRE DISTRICT	79,387	
2204284 - PEARCES MILL FIRE DISTRICT	841,477	
2204288 - STEDMAN FIRE DISTRICT	160,212	
2204290 - STONEY POINT FIRE DISTRICT	1,010,491	
2204292 - VANDER FIRE DISTRICT	1,029,939	

# Expenditures by Department

Budget Ordinance

	EXPENSE	FY2024 ADOPTED BUDGET
2204294 - WADE FIRE DISTRICT	116,047	
2204296 - WESTAREA FIRE DEPARTMENT	1,027,261	
2204297 - WESTAREA FIRE DEPARTMENT #10	226,266	
<b>220 - SPECIAL FIRE DISTRICT FUND TOTAL</b>		<b>\$12,050,274</b>
<b>245 - JUVENILE CRIME PREVENTION FUND</b>		
2454385 - JUVENILE CRIME PREVENTION	\$1,480,852	
2454386 - JUVENILE CRIME PREV ADMIN	56,934	
2454388 - JCP RESIDENTIAL GROUP HOME	753,606	
<b>245 - JUVENILE CRIME PREVENTION FUND TOTAL</b>		<b>\$2,291,392</b>
<b>250 - RECREATION FUND</b>		
2504438 - HOPE MILLS RECREATION	\$672,300	
2504441 - PARKS AND RECREATION	4,887,617	
<b>250 - RECREATION FUND TOTAL</b>		<b>\$5,559,917</b>
<b>260 - EMERGENCY TELEPHONE SYS FUND</b>		
2604595 - EMERGENCY TELEPHONE SYS	\$679,315	
<b>260 - EMERGENCY TELEPHONE SYS FUND TOTAL</b>		<b>\$679,315</b>
<b>265 - COUNTY CD FUND</b>		
2654576 - COUNTY COMMUNITY DEVEL ADMIN	\$503,244	
2654580 - HOUSING ACTIVITIES	611,513	
2654581 - ECONOMIC DEVELOPMENT	25,000	
2654582 - PUBLIC FACILITIES	75,000	
2654583 - PUBLIC SERVICES	127,997	
265458A - CD MISCELLANEOUS GRANTS	100,000	
<b>265 - COUNTY CD FUND TOTAL</b>		<b>\$1,442,754</b>
<b>266 - CD HOME FUND</b>		
2664586 - HOME ADMINISTRATION	\$260,005	
2664587 - HOME HOUSING ACTIVITY	3,609,662	
<b>266 - CD HOME FUND TOTAL</b>		<b>\$3,869,667</b>
<b>267 - CD SUPPORT HOUSING FUND</b>		
2674589 - SUPPORT HOUSING PROGRAM GRANTS	\$668,889	
<b>267 - CD SUPPORT HOUSING FUND TOTAL</b>		<b>\$668,889</b>
<b>269 - EMERGENCY RENTAL ASSIST FUND</b>		
2694592 - EMERGENCY RENTAL ASSISTANCE	\$350,000	
<b>269 - EMERGENCY RENTAL ASSIST FUND TOTAL</b>		<b>\$350,000</b>
<b>273 - MPO ADMIN FUND</b>		
2734573 - MPO ADMIN	\$603,389	
<b>273 - MPO ADMIN FUND TOTAL</b>		<b>\$603,389</b>

# Expenditures by Department

Budget Ordinance

	EXPENSE	FY2024 ADOPTED BUDGET
<b>274 - MPO DIRECT ATTRIBUTABLE FUND</b>		
2744574 - MPO DIRECT ATTRIBUTABLE	\$800,000	
<b>274 - MPO DIRECT ATTRIBUTABLE FUND TOTAL</b>		<b>\$800,000</b>
<b>275 - TRANSIT PLANNING</b>		
2754503 - MPO TRANSIT PLANNING (5303)	\$146,332	
<b>275 - TRANSIT PLANNING TOTAL</b>		<b>\$146,332</b>
<b>276 - US DOT 104 FUND</b>		
2764571 - US DOT 104 (PL)	\$668,950	
<b>276 - US DOT 104 FUND TOTAL</b>		<b>\$668,950</b>
<b>277 - NC ELDERLY-HANDI TRANSP FUND</b>		
277457A - COMMUNITY TRANSP ADM (5311)	\$199,745	
277457B - RURAL OPERATION ASSIST PROG	358,313	
277457D - MID CAROLINA AAA	300,000	
277457E - NON-MEDICAL TRANSP GR (5310)	300,000	
277457J - URBANIZED TRANSPORTATION(5307)	201,565	
<b>277 - NC ELDERLY-HANDI TRANSP FUND TOTAL</b>		<b>\$1,359,623</b>
<b>280 - REPRESENTATIVE PAYEE FUNDS</b>		
2804368 - REPRESENTATIVE PAYEE	\$1,062,200	
<b>280 - REPRESENTATIVE PAYEE FUNDS TOTAL</b>		<b>\$1,062,200</b>
<b>285 - TOURISM DEVELOP AUTHORITY FUND</b>		
2854599 - TOURISM DEVELOPMENT AUTHORITY	\$8,976,047	
<b>285 - TOURISM DEVELOP AUTHORITY FUND TOTAL</b>		<b>\$8,976,047</b>
<b>510 - CEMETERY TRUST FUND</b>		
5104160 - CEMETERY TRUST	\$2,800	
<b>510 - CEMETERY TRUST FUND TOTAL</b>		<b>\$2,800</b>
<b>600 - CROWN COMPLEX FUND</b>		
6004442 - CROWN COMPLEX	\$9,497,698	
<b>600 - CROWN COMPLEX FUND TOTAL</b>		<b>\$9,497,698</b>
<b>601 - CROWN MOTEL FUND</b>		
6014443 - CROWN MOTEL TAX	\$2,194,971	
<b>601 - CROWN MOTEL FUND TOTAL</b>		<b>\$2,194,971</b>
<b>602 - CROWN DEBT SERVICE FUND</b>		
6024447 - DEBT SERVICE- CROWN	\$4,174,316	
<b>602 - CROWN DEBT SERVICE FUND TOTAL</b>		<b>\$4,174,316</b>
<b>605 - NORCRESS WATER AND SEWER FUND</b>		
605450E - NORCRESS WATER AND SEWER	\$1,317,983	
<b>605 - NORCRESS WATER AND SEWER FUND TOTAL</b>		<b>\$1,317,983</b>

# Expenditures by Department

Budget Ordinance

	EXPENSE	FY2024 ADOPTED BUDGET
<b>606 - KELLY HILLS WATER &amp; SEWER FD</b>		
606450F - KELLY HILLS WATER AND SEWER	\$117,947	
<b>606 - KELLY HILLS WATER &amp; SEWER FD TOTAL</b>		<b>\$117,947</b>
<b>607 - SOUTHPOINT WATER &amp; SEWER FD</b>		
607450M - SOUTHPOINT WATER	\$48,068	
<b>607 - SOUTHPOINT WATER &amp; SEWER FD TOTAL</b>		<b>\$48,068</b>
<b>608 - OVERHILLS WATER &amp; SEWER FD</b>		
608450S - OVERHILLS WATER & SEWER	\$153,207	
<b>608 - OVERHILLS WATER &amp; SEWER FD TOTAL</b>		<b>\$153,207</b>
<b>625 - SOLID WASTE FUND</b>		
6254602 - SOLID WASTE ADMINISTRATION	\$5,916,828	
6254606 - SOLID WASTE ANN STREET	13,654,061	
6254607 - SOLID WASTE WILKES ROAD	3,540,193	
6254608 - SOLID WASTE CONTAINER SITES	3,699,467	
6254611 - SOLID WASTE MAINTENANCE	308,799	
6254613 - SOLID WASTE WHITE GOODS	100,389	
<b>625 - SOLID WASTE FUND TOTAL</b>		<b>\$27,219,737</b>
<b>800 - WORKERS COMPENSATION FUND</b>		
8004106 - WORKERS COMPENSATION	\$2,575,595	
<b>800 - WORKERS COMPENSATION FUND TOTAL</b>		<b>\$2,575,595</b>
<b>801 - GROUP INSURANCE FUND</b>		
8014191 - GROUP INSURANCE	\$18,740,606	
8014193 - RETIREE HEALTH INSURANCE	10,082,077	
8014197 - EMPLOYEE PHARMACY	4,057,557	
8014198 - EMPLOYEE CLINIC	756,720	
8014199 - EMPLOYEE WELLNESS	119,795	
<b>801 - GROUP INSURANCE FUND TOTAL</b>		<b>\$33,756,755</b>
<b>802 - EMPLOYEE BENEFIT FUND</b>		
8024196 - EMPLOYEE FLEXIBLE BENEFITS	\$460,000	
<b>802 - EMPLOYEE BENEFIT FUND TOTAL</b>		<b>\$460,000</b>
<b>803 - VEHICLE INSURANCE FUND</b>		
8034192 - VEHICLE INSURANCE	\$1,175,000	
<b>803 - VEHICLE INSURANCE FUND TOTAL</b>		<b>\$1,175,000</b>
<b>806 - GENERAL LITIGATION FUND</b>		
8064136 - GENERAL LITIGATION	\$104,200	
<b>806 - GENERAL LITIGATION FUND TOTAL</b>		<b>\$104,200</b>
<b>TOTAL FUNDS</b>		<b>\$575,816,694</b>

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

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

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

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

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

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

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

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

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

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

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

To view the County Manager's budget presentation and prior budget documents, you may visit [https://www.cumberlandcountync.gov/departments/county-manager-group/county-administration/budget\\_division](https://www.cumberlandcountync.gov/departments/county-manager-group/county-administration/budget_division).

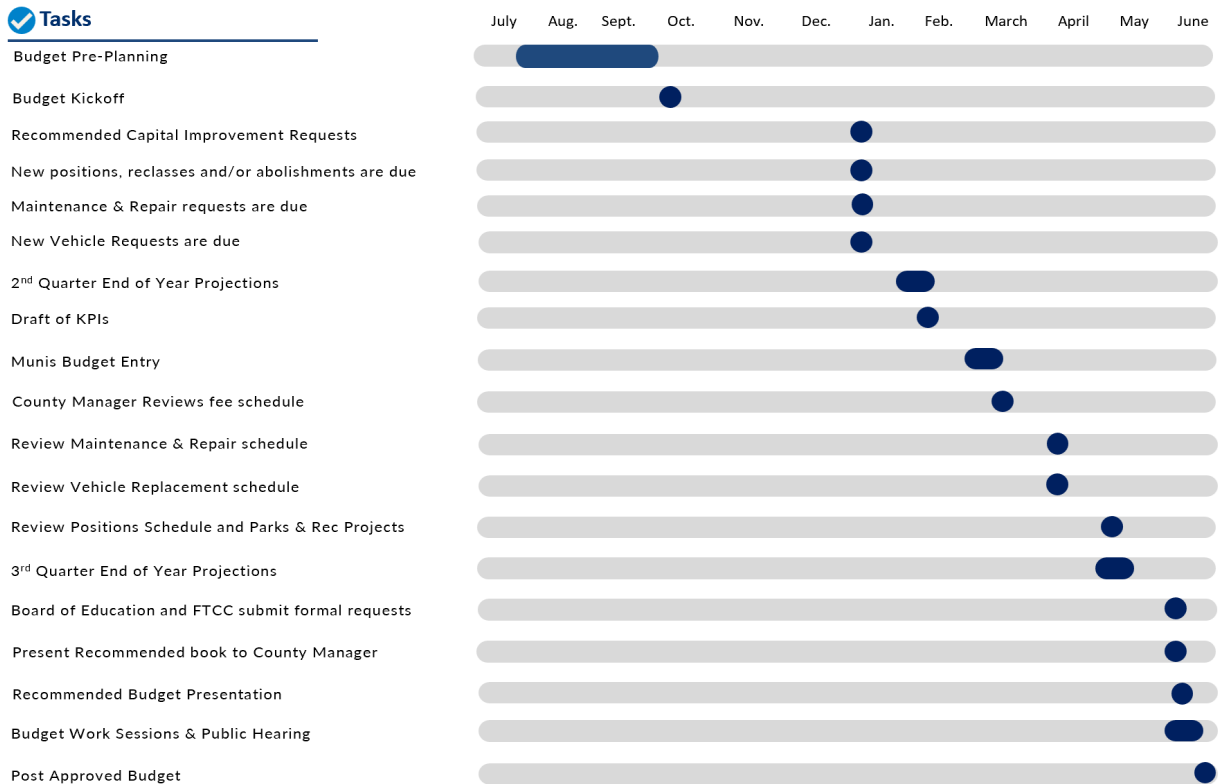


A **budget calendar** is a tool used to establish a timeline for the completion of each step in the budget process leading up to the new fiscal year.

The budget ordinance of a local government shall cover a fiscal year beginning July 1 and ending June 30 [NCGS 159-8(b)].

### FY 2023-24 Budget Calendar

#### Tasks



Cumberland County maintains the following priorities and policies to ensure planned and orderly direction, to ensure fiscal responsibility, maintain a strong financial position, and maintain the necessary level of resources to provide the services required of its citizens.

### **PRIORITIES/GOALS**

The following priorities were established in FY2021 by the Board of Commissioners. During FY2024, the County will continue advancing these ongoing priorities:

- 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 goals and objectives of Cumberland County's departments are designed to support the goals established by the Cumberland County Board of Commissioners. The outcomes of these objectives are included in the departmental budget summaries contained within this budget document.

### **FINANCIAL POLICIES**

The County of Cumberland has established comprehensive financial policies supporting management of financial resources by providing effective control, prudent decision making and compliance with legal requirements. The full Financial Policies may be viewed on the County website at: <https://www.cumberlandcountync.gov/departments/commissioners-group/commissioners/american-rescue-plan/reports>. A synopsis of the County's financial policies is included below:

The essential goals to be accomplished through consistent application of financial policies include:

- To align long-term financial planning with short-term daily operations and decision making.
- To maintain and improve the County's financial position.
- To maintain the County's credit ratings by meeting or exceeding the requirements of rating agencies through sound, conservative financial decision making.
- To comply with the North Carolina Budget and Fiscal Control Act and the policies of the North Carolina Local Government Commission (the "LGC").

- To ensure cost effective, efficient, and timely procurement of necessary goods and services to enable County departments in achieving their mission of effective service delivery to all citizens.
- To provide credibility to the citizens of the County regarding financial operations through active investment, debt, and procurement management as well as financial planning and monitoring.

The financial policies are broken into three separate categories: **Operating Budget/Fund Balance Policies, Asset Liability Management Policies and Accounting, Auditing and Financing Reporting Policies.**

The Cumberland County Board of Commissioners (the “Board”) is a seven-member board, with each member serving a four-year term. The Finance Committee serves as the Audit Committee of the County and makes recommendations to the full Board upon review of issues that have a fiscal impact upon the County. Periodically, the Finance Director updates the Board on the financial condition of the County as a part of their monthly reporting included in the agenda. The annual audit is presented in detail to the Board annually at a night meeting which is televised on a local channel for the citizens of Cumberland County and is also available through multiple internet/web connections.

### **OPERATING BUDGET/FUND BALANCE POLICIES**

#### **Budget Guidelines**

The County’s Annual Budget Ordinance will be balanced in accordance with the Local Government Budget and Fiscal Control Act (G.S. 159- 8(a)). The County’s operating budget will be prepared in accordance with Generally Accepted Accounting Principles.

The County’s Annual Budget Ordinance will be adopted by each July 1 (NCGS 159-13(a)). The annual budget shall be developed as a financial plan to achieve long-term and short-term goals adopted by the Governing Board and as an operational guide for provision of programs and services to the community.

#### **Revenue Policy**

**Ad Valorem Tax** - As provided by the North Carolina Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:

- Assessed valuation will be estimated based upon historical trends and growth patterns in a conservative manner.
- The estimated percentage of collection will not exceed the actual collection percentage of the preceding fiscal year, in accordance with State law.
- The property tax rate will be set each year based upon the costs of providing general governmental services, meeting debt service obligations, and maintaining any reserves or fund balances the Board deems necessary.

**Economically Sensitive Revenues** - The County has certain revenues, specifically occupancy, food and beverage, and sales taxes that can be adversely affected by regional and national economic conditions and military deployments. These revenues shall be budgeted in a conservative manner.

**User Fees** - The Board will establish all user fees annually. The user fees will maximize charges for services that can be individually identified where costs are directly related to the provision of or to the level of service provided. Emphasis on user fees results in the following benefits:

- The burden on the Ad Valorem tax is reduced.
- User fees are paid by all users, including those exempt from property taxes.
- User fees help minimize subsidization in any instance where there are requirements in order to qualify for the use of the service and the service is not provided to the general public.
- User fees produce information on the demand level for services and help to make a connection between the amount paid and the services rendered.

**Interest Income** - Interest income is subject to variability based upon changes in prevailing interest rates, which cannot be predicted with certainty. Such revenue shall therefore be budgeted in a conservative manner within the Annual Budget Ordinance and shall comply with Section III of the policy regarding Asset – Liability Management.

**Grant Funding** - Staff will pursue opportunities for grant funding. Application for grant funding will be made after a grant has been evaluated for consistency with the Board's goals and compatibility with County programs and objectives. Staff must have prior approval from the County Manager to apply for a grant. All awarded grants can only be accepted by Board action at which time the related budget shall be established.

- Grants that have been awarded in prior years and are recurring in nature will be included and addressed through the annual budget process.
- Grants that fund operating expenditures but have a funding termination date must fully disclose that fact to the Board prior to acceptance.
- The grant manager for each grant shall be the related department head. The grant manager is responsible for all grant monitoring, compliance, and reporting. The departmental grant manager will provide copies of all documents to the County Grants Writer/Manager who will maintain a grant file by fiscal year for each active grant.
- Existing exceptions that relate to annual allocation amounts must be approved by the Budget Officer/County Manager.

### Expenditure Policy

Expenditures will be processed in accordance with the requirements of NCGS 159-28, Budgetary Accounting for Appropriations. Expenditure budgets shall be monitored throughout the fiscal year by department heads, the Budget Division, and the County Manager. Budget compliance is the responsibility of the department head and the Budget Division.

Budgeted funds will only be spent for categorical purposes for which they are intended. The annual operating budget ordinance defines staff authorization for operating budget adjustments. Appropriations of debt proceeds will be made only for the purpose for which such debt instrument was issued or for the payment of debt principal and interest. Donations will be spent only toward the intent for which they were given. For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with NCGS 160A-17.

Payroll will be processed in accordance with the requirements of the Fair Labor Standards Act. Overtime and benefit payments will be made in accordance with the County's Personnel Ordinance. The County will fund current expenditures with current resources and will strive to avoid balancing budgets utilizing one-time revenues, in accordance with the Fund Balance Policy.

The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, state funds, local fees, and then county funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the County.

### **Reserve/Fund Balance Policy**

In accordance with State statute, appropriated fund balance in any fund will not exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts. The County will maintain a General Fund unassigned fund balance between 12-15% of annual expenditures. This percentage range exceeds the minimum eight percent (8%) recommended by the LGC and is enough to sustain cash flows for operations in the event of natural disasters or unexpected downturns in the economy. The annual appropriation for subsequent years' expenditures should not exceed 3% of budgeted recurring general fund expenditures.

If the unassigned fund balance falls below 15% for two consecutive fiscal years, the County will replenish funds by direct appropriation beginning in the following fiscal year. In that instance, the County will annually appropriate 20% of the difference between the target percentage level and the actual balance until the target level is met.

Any General Fund unassigned fund balance that exceeds 15% shall be transferred to the Capital Investment Fund to support future capital projects or debt service, authorized through an approved budget ordinance amendment after the annual financial audit presentation to the Board of Commissioners. The County will appropriate within the annual budget a General Fund Contingency appropriation each fiscal year of at least \$500,000.

The County shall maintain a School Capital Reserve account and all funds accumulated shall be used for debt service on school related debt and other school capital needs.

- Based on the North Carolina Association of County Commissioner's methodology for calculating statutory Article 40 and 42 set asides for school construction, the Board has committed these sales tax funds to the purposes listed immediately above.
- All Public-School Building Capital Fund ("ADM money") and Lottery proceeds shall be budgeted within the School Capital Reserve account and shall be used for debt service for school related debt and for school construction needs as appropriate.

Assigned for subsequent years' expenditures is the portion of fund balance that has been approved by formal action of the Board of County Commissioners for appropriation into the next fiscal year. A modification of this amount requires action by the Board. The Board may at its discretion, make other assignments of fund balance. The Board authorizes the County Manager to amend these assigned amounts to comply with the County's fund balance percentage policies.

### ASSET LIABILITY MANAGEMENT POLICIES

#### Capital Improvement Plan

- The County will update a five-year capital improvement plan (CIP) which projects capital needs and details the estimated costs, description, and anticipated funding sources for capital projects.
- The annual update of the CIP will be presented at the Board's Budget Planning retreat and included in the annual operating budget process.
- The first year of the five-year CIP will be the basis of formal fiscal year appropriations during the annual budget process.
- The CIP will generally address those capital assets with a value of \$100,000 or more and a useful life of five years or more.
- The County includes equipment and furnishings as well as projected annual operating costs in the appropriate year in the CIP.
- The County acknowledges pay-as-you-go financing as a significant capital financing source but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project.

#### Ten Year School Facilities Plan

The County requires an annual update from the Cumberland County Board of Education of its Ten-Year School Facilities Plan. The County fully expects to see all new capital projects first appear in the ninth or tenth year of the school facilities plan unless dictated otherwise by State or Federal mandates of new sources of funds, such as a State bond issue for local consideration.

#### Fixed Assets Policy

The capitalization threshold for the fixed assets shall be \$5,000 and \$7,500 for capital improvements. The threshold will be applied to individual fixed assets and not to groups of fixed assets. Fixed assets will be capitalized if they have a useful life of one year or more following the date of acquisition.

#### Debt Policy

Debt will only be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt will not be used for operational needs. Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina law.

The County will seek to structure debt and to determine the best type of financing for each financing need based on the flexibility needed to meet project needs, the timing of the project, taxpayer or rate payer equity, and the structure that will provide the lowest interest cost in the circumstances. The following guidelines will be used when structuring debt:

- Debt will be amortized on a level principal or level principal and interest basis, depending upon the specific nature of the financing.
- Maximum term of amortization of principal will be twenty-five years, twenty years for general obligation debt. Average life of outstanding debt will not exceed fifteen years.

- For general obligation debt, fifty percent of the total outstanding debt will be amortized in the first ten years of total debt outstanding.
- Fixed rate will be the predominant interest rate for County issuance. Variable rate debt will be considered on a case-by-case basis and will not exceed fifteen percent of total outstanding debt of the County. Issuance of variable rate debt will be undertaken after considering interest rate risk, ability to hedge risk in the annual budget, internal levels of fund balance, and other elements of interest rate risk management.

Debt financing will be considered in conjunction with the County's CIP. Debt financing will also be considered in the Board's review of facility plans presented by the Board of Education. Upon Board approval of a capital project and a determination that the project will be financed through issuance of debt, the Board will increase the property tax rate in an amount equivalent to the additional annual operating costs and principal and interest payments in the upcoming fiscal year, if deemed necessary. The County will strive to maintain a high level of pay-as-you-go financing for its capital improvements.

### Debt Affordability

- The net debt of the County, as defined in NCGS 159-55, is statutorily limited to eight percent of the assessed valuation of the taxable property within the County. The County will utilize a self-imposed ceiling of 4%.
- Total General Fund debt service will not exceed the limits imposed by the LGC. As a guide, formulas established by the LGC, and rating agencies will be monitored and appropriately applied by the County. Debt service as a percentage of the general fund budget will be targeted not to exceed 15%. The County will seek to structure debt in the best and most appropriate manner to be consistent with Asset – Liability Management policies.

The County will seek to employ the best and most appropriate strategy to respond to a declining interest rate environment. That strategy may include, but does not have to be limited to, delaying the planned issuance of fixed rate debt, examining the potential for refunding of outstanding fixed rate debt, and the issuance of variable rate debt. The County will seek to employ the best and most appropriate strategy to respond to an increasing interest rate environment.

That strategy may include, but does not have to be limited to, the issuance of variable rate debt (a historically lower interest cost), or any other methodology deemed appropriate.

The County will monitor the municipal bond market for opportunities to obtain interest rate savings by refunding on a current or advance basis for outstanding debt. The estimation of net present value savings for a traditional fixed rate refunding should be, at a minimum, in the range of 2.5% to 3% of the refunded maturities before a refunding process begins.

The County will strive for the highest possible bond ratings to minimize the County's interest costs. The County will normally obtain at least two ratings (Moody's and Standard & Poor's) for all publicly sold debt issues. While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt. Annual information updates will be provided to each of the debt rating agencies.

The County will use the Annual Comprehensive Financial Report (the “ACFR”) as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories, including the Electronic Municipal Market Access (EMMA). The annual disclosure is a condition of certain debt covenants and contracts that are required by the Securities and Exchange Commission (SEC) Rule 15c2-12. In addition to annual reporting disclosure, disclosure is also to be made within ten days of encountering a material event, such as a bond rating change or a bond call.

### **Cash Management and Investment Policy**

**Receipts** - Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move these monies into interest bearing accounts and investments. All incoming funds will be deposited daily as required by State law.

The Finance Director is responsible for coordinating at least two random or risk based internal audits of cash receipting locations per fiscal year.

Funds received from the American Rescue Plan Act of 2021 (ARPA) are not subject to the requirements of the Federal Cash Management Improvement Act and Treasury’s implementing regulations at 31 Code of Federal Regulations (CFR) part 205 or 2 CFR 200.305(b)(8)-(9). The County is not required to remit these funds back to the U.S. Treasury, nor are the interest earnings required to be utilized for ARPA eligible expenditures. Therefore, Cumberland County’s ARPA funds will be placed in interest-bearing accounts. The June 30 end of fiscal year balance of interest earnings of the ARPA fund will be budgeted and transferred into the county’s general fund the following fiscal year. These funds may be utilized for any public purpose and are not restricted.

**Cash Disbursements** - All disbursements will be made in accordance with the Expenditure Policy (Section 4.3). Electronic payment transactions are allowed. The County’s objective is to retain monies for investment for the longest appropriate period of time. Disbursements will be made timely in advance of or on the agreed upon contractual date of payment unless earlier payment provides greater economic benefit to the County.

Inventories and supplies will be maintained at minimally appropriate levels for operations to increase cash availability for investment purposes. Dual signatures are required for County checks. Electronic signature of checks is approved.

**Investment Policy** - It is the policy of the County to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow requirements of the County and conforming to all State statutes governing the investment of idle funds.

This investment policy applies to all financial assets of the County except authorized petty cash, trust funds administered by the Social Services Director, and debt proceeds, which are accounted for and invested separately from pooled cash. The County pools the cash resources of its various funds and participating component units into a single pool to maximize investment opportunities and returns. Each fund’s and participating component unit’s portion of total cash and investments is tracked by the financial accounting system.



The standard of prudence to be used by authorized staff shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Authorized staff acting in accordance with procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

NCGS 159-25(a)6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain procedures for the operation of the investment program that are consistent with this policy. Such procedures will include delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director.

The Finance Director will be responsible for all transactions undertaken and will establish and maintain a system of controls to regulate the activities of subordinates. In the absence of the Finance Director and those to which he or she has delegated investment authority, the County Manager or his or her designee is authorized to execute investment activities.

The County’s objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.

- Safety - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To best mitigate against credit risk (the risk of loss due to the failure of the security issuer) diversification is required. To best mitigate against interest rate risk (the risk that changes in interest rates will adversely affect the market value of a security and that the security will have to be liquidated and the loss realized) the second objective, adequate liquidity, must be met.
- Liquidity - The investment portfolio shall remain sufficiently liquid to meet all operating and debt service cash requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs (static liquidity), with securities with an active secondary market (dynamic liquidity), and with deposits and investments in highly liquid money market and mutual fund accounts.
- Yield - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary, economic and interest rate cycles, taking into account investment risk constraints and liquidity needs.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the County Manager any material interests in financial institutions with which they conduct business.

They shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individuals with whom business is conducted on behalf of the County.

The Finance Director will maintain a list of financial institutions that are authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness. These may include “primary” dealers or regional dealers that qualify under SEC Rule 15c3-1 (uniform net capital rule).

The Finance Director shall have discretion in determining the number of authorized financial institutions and may limit that number based upon the practicality of efficiently conducting the investment program. The Finance Director shall also have the discretion to add or remove authorized financial institutions based upon potential or past performance. The Finance Director is also responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires the use of estimates and judgments by management.

Collateralization is required for certificates of deposit. North Carolina General Statutes allow the State Treasurer and the Local Government Commission to prescribe rules to regulate the collateralization of public deposits in North Carolina banks. These rules are codified in the North Carolina Administrative Code – Title 20, Chapter 7 (20 NCAC 7). The Pooling Method of collateralization under 20 NCAC 7 allows depositories to use an escrow account established with the State Treasurer to secure the deposits of all units of local government. This method transfers the responsibility for monitoring each bank’s collateralization and financial condition from the County to the State Treasurer. The County will only maintain deposits with institutions using the Pooling Method of collateralization.

All investment security transactions entered into by the County shall be conducted on a delivery versus payment basis. Securities will be held by a third-party custodian designated by the Finance Director and each transaction will be evidenced by safekeeping receipts and tickets.

The County is empowered by NCGS 159-30(c) to invest in certain types of investments. The Board of Commissioners approves the use of the following types, the list of which is more restrictive than NCGS 159-30(c):

- Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
- Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the United States Postal Service.
- Obligations of the State of North Carolina.

- Bonds and notes of any North Carolina local government or public authority that is rated “AA” or better by at least two of the nationally recognized ratings services or that carries any “AAA insured” rating.
- Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilizes the Pooling Method of collateralization.
- Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the obligation.
- Bankers’ acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.
- Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under NCGS 150- 30(c) and that said fund is certified by the LGC. (The only such certified fund is the North Carolina Capital Management Trust.)

The use of repurchase agreements in the normal investment portfolio (not debt proceeds) is prohibited. The use of collateralized mortgage obligations is prohibited and the use of any type of securities lending practices is prohibited.

Diversification policies for investments include:

- Investments will be diversified by security type and by institution.
- The total investment in certificates of deposit shall not exceed 25% of the County’s total investment portfolio and the investment in certificates of deposit with a single financial institution shall not exceed \$3,000,000.
- The total investment in commercial paper shall not exceed 10% of the County’s total investment portfolio and the investment in commercial paper of a single issuer shall not exceed \$4,000,000.
- The total investment in bankers’ acceptances shall not exceed 10% of the County’s total investment portfolio and the investment in bankers’ acceptances of a single issuer shall not exceed \$7,000,000.
- The Finance Director is responsible for monitoring compliance with the above restrictions. If a violation occurs, the Finance Director shall report such to the County Manager and to the Board along with a plan to address the violation.

To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered. The following maturity limits are set for the County’s investment portfolio:

- No investment will have a maturity of more than two years without authorization from the County Manager.
- No more than 10% of the total investment portfolio will be invested with a maturity longer than one year but less than two years. Because the total investment portfolio may fluctuate due to cash flow needs, investments with a maturity up to two years may exceed the calculated total. If this should occur, investments should not be liquidated to comply with this policy but future investing with maturities up to two years shall be avoided until the designated level is achieved.

The Finance Director or his or her designee will determine which investments shall be purchased and sold and the desired maturity date(s) that are in the best interest of the County. The selection of an investment will involve the evaluation of, but not limited to, the following factors: cash flow projections and requirements; current market conditions; and overall portfolio balance and makeup.

The County will seek to employ the best and most appropriate strategy to respond to a declining short-term interest rate environment. The strategy may include, but does not have to be limited to, purchases of callable “cushion” bonds, lengthening of maturities in the portfolio, and increases in the percentage of ownership of treasury notes relative to that of treasury bills. The County will also seek to employ the best and most appropriate strategy to respond to an increasing short-term interest rate environment. That strategy may include, but does not have to be limited to, purchases of “step-up” securities, shortening of maturities in the portfolio, the use of floating rate investments, and increases in the percentage of ownership of treasury bills relative to that of treasury notes.

The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will strive to obtain a market average rate of return within the constraints of the county’s investment risk profile and cash flow needs. The performance benchmarks for the performance of the portfolio will be rates of return on 90-day commercial paper and on three-year treasury notes.

It is the County’s intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal. However, if economic or market conditions change making it in the County’s best interest to sell or to trade a security before maturity, that action may be taken.

All monies earned and collected from investments other than bond proceeds will be allocated monthly to the various participating funds and component units based upon the average cash balance of each fund and component unit as a percentage of the total pooled portfolio. Earnings on bond proceeds will be directly credited to the same proceeds.

A report of the market value of the portfolio will be generated annually by the Finance Director. The Finance Director will use the reports to review the investment portfolio in terms of value and price volatility, as well as for compliance with GASB Statement #31.

### **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

The County will maintain accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act. The County will maintain accounting systems that enable the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The basis of accounting within governmental funds will be modified accrual. The basis for accounting within all Enterprise and Internal Service Funds will be the accrual basis.

Financial systems will be maintained to enable the continuous monitoring of revenues and expenditures or expenses with immediate access to real time information to all users of the financial system. Financial summaries will be provided to the Board at their regularly scheduled Agenda Session meetings. Online, real time, access to the financial system will be made available to department heads and departmental staff. On a periodic basis an interim financial update will be provided to the Board of County Commissioners.

The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and financial controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, as well as the accountability of assets.

An annual audit will be performed by an independent certified public accounting firm that will issue an opinion on the annual financial statements as required by the Local Government Budget and Fiscal Control Act. The County will solicit proposals from qualified independent certified public accounting firms for audit services. The principal factor in the audit procurement process will be the auditor's ability to perform a quality audit. The County will enter into a multi-year agreement with the selected firm. Firms are not barred from consecutive contract awards.

The Finance Committee of the Board will serve as the standing audit committee. The committee will oversee the independent audit of the county's financial statements, from the selection of the auditor to the resolution of any audit findings. A staff report concerning the annual audit will be presented annually to the Board of County Commissioners.

The Finance Department/Internal Auditor will conduct some form of internal audit procedures at least one time per year, specifically focusing upon cash receipts procedures.

The County will prepare an ACFR. The ACFR will be prepared in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year. Full and complete disclosure will be provided in all regulatory reports, financial statements and debt offering statements. The County will use the ACFR as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

The Finance Department will maintain a Financial Procedures Manual as a central reference point and handbook for all financial, accounting and recording procedures and the Information Technology Department will establish, document, and maintain a Computer Disaster Recovery Plan and will provide for the daily backup of data and the offsite storage of the same.

Use of synthetic debt transactions by use of swaps is permitted by Local Government Commission policy for selected counties and cities. Currently the County does not view synthetic debt transactions as consistent with its overall financial policies. The County will continue to review the potential for synthetic debt transactions using swaps and will adopt a formal swap policy to the extent needed in the future.

Governmental accounting systems should be organized and operated on the basis of funds and account groups. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities on balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The County operates its various funds under two broad categories (Governmental Funds & Proprietary Funds) with five fund types (General Fund, Special Revenue Funds, Permanent Fund, Enterprise Fund & Internal Services Fund). The following fund types are included in the Annual Operating Budget:

### **GOVERNMENTAL FUNDS**

#### **General Fund**

The General Fund is the principal fund used to account for the provisions of governmental services. The fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. The primary revenue sources are ad valorem taxes, sales tax, fees and federal or state revenues. The primary expenditures are for education, human services, public safety, economic development, physical development, cultural, recreational, and general governmental services. The general fund is first subdivided into functional areas (e.g., general government or public safety) and then further divided into individual departments or divisions (e.g., finance department or detention division). There are two additional General Funds: School Capital Fund and Capital Investment Fund. These are considered funds used for general purposes, either for operating expenses, as a holding account or for future purposes.

#### **Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for special purposes. The County maintains 31 Special Revenue Funds: Food & Beverage Fund, Intergovernmental Fund, Federal Drug Forfeiture Fund, Federal Drug Justice Fund, State Drug Forfeiture Fund, Inmate Welfare Fund, School Fines & Forfeiture Fund, Animal Medical Fund, Special Fire District Fund, Innovative Court Program Fund, Human Trafficking WORTH Fund, Stream Restoration Grant Fund, State Capital Infrastructure Homeless Grant Fund (SCIF), Juvenile Crime Prevention Fund, Linden Little River Park Grant Fund, Flea Hill Drainage Fund, Recreation Fund, Cumberland Industrial Center Sewer Fund, Emergency Telephone System Fund, Community Development Block Grant Fund - Disaster Recovery (CDBG-DR) Fund, County Community Development Fund, Community Development Home Fund, Community Development Support Housing Fund, Emergency Rental Assistance (ERA) Fund, MPO Administration Fund, MPO Direct Attributable Fund, Transit Planning Fund, US DOT 104 Fund, NC Elderly Handicap Transportation Fund, Representative Payee Fund, and Tourism Development Authority Fund.

#### **Permanent Fund**

Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. The County has a Cemetery Permanent Fund that is used to account for perpetual care of the County owned cemetery.

## PROPRIETARY FUNDS

### Enterprise Funds

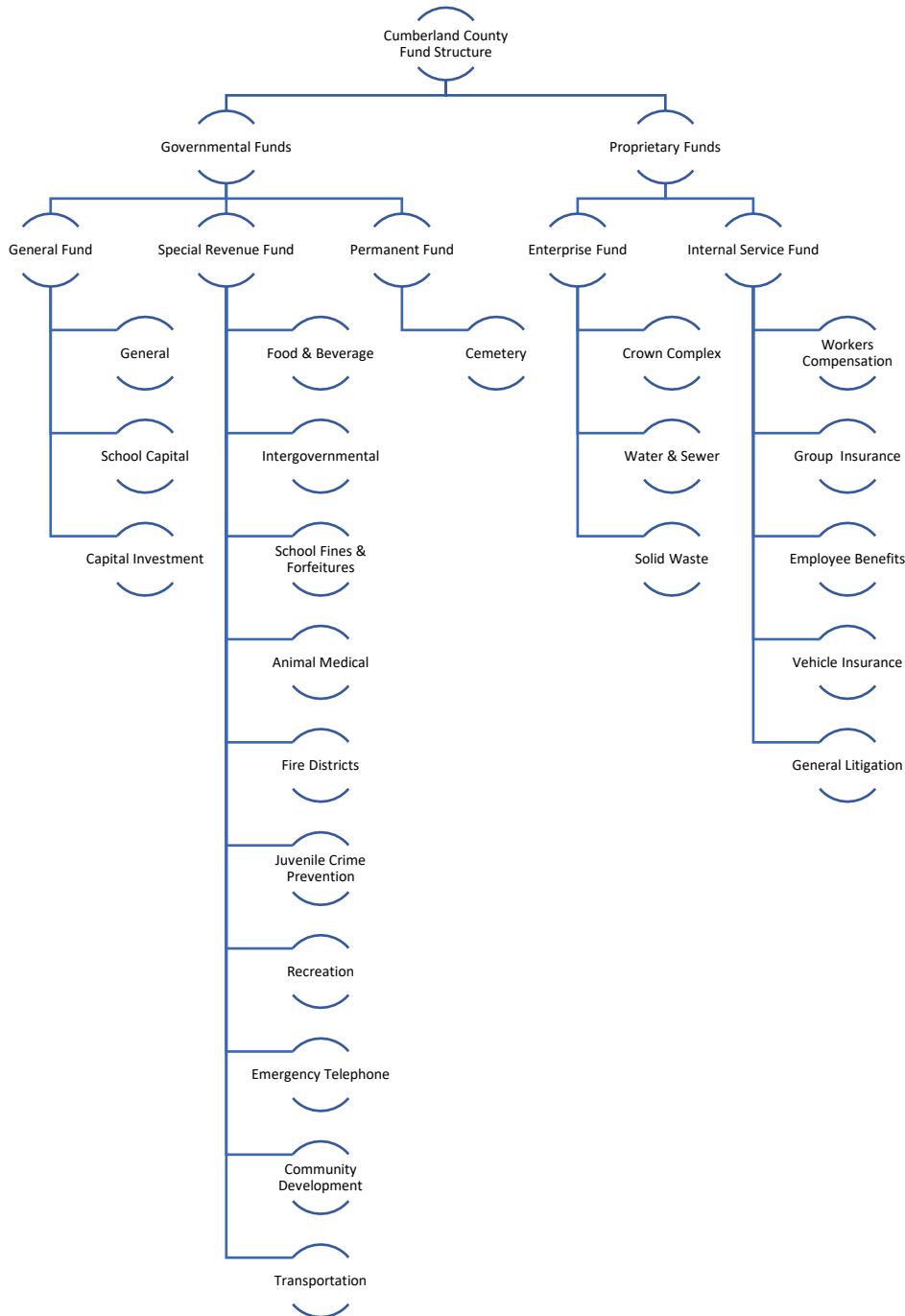
An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Cumberland County has nine enterprise funds— the Crown Complex Fund, Crown Motel Fund, Crown Debt Service Fund, NORCRESS Water & Sewer Fund, Kelly Hills Water & Sewer Fund, Southpoint Water & Sewer Fund, Overhills Water & Sewer Fund, Bragg Estates Water & Sewer Fund, and the Solid Waste Fund.

### Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-replacement basis. Cumberland County has five internal service funds: Workers Compensation Fund, Group Insurance Fund, Employee Benefit Fund, Vehicle Insurance Fund, and General Litigation Fund.

The Fund Structure Responsibility Chart on the following page defines the relationship of each department within the County’s fund structure and clarifies which departments manage funds outside of the General Fund.

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 summary of funds appropriated in the Fiscal Year 2024 Annual Budget. The full listing of funds can be found on the following page.





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

### **Governmental Funds:**

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

#### General Fund

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

101 – General Fund

#### Separate General Funds

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

106 – County School Fund

107 – Capital Investment Fund

#### Special Revenue Funds

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

200 – Food & Beverage Fund

201 – Intergovernmental Fund

204 – Federal Drug Forfeiture Fund

205 – Federal Drug Justice Fund

206 – State Drug Forfeiture Fund

207 – Inmate Welfare Fund

210 – School Fines & Forfeitures Fund

215 – Animal Medical Fund

220 – Special Fire District Fund

241 – Innovative Court Program Fund

242 – Human Trafficking WORTH Fund

243 – Stream Restoration Grant Fund

244 – State Capital Infrastructure Homeless Grant Fund (SCIF)

245 – Juvenile Crime Prevention Fund

247 – Linden Little River Park Grant Fund

248 – Flea Hill Drainage Fund

250 – Recreation Fund

252 – Cumberland Industrial Center Sewer Fund

260 – Emergency Telephone System Fund

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

265 – County Community Development Fund

266 – Community Development Home Fund

267 – Community Development Support Housing Fund

269 – Emergency Rental Assistance (ERA) Fund

273 – MPO Administration Fund

274 – MPO Direct Attributable Fund

275 – Transit Planning Fund

276 – US DOT 104 Fund

### Special Revenue Funds – continued

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

### Permanent Fund

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

- 510 – Cemetery Trust Fund

### **Proprietary Funds:**

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

### Enterprise Funds

These revenues stem from service fees charged for associated services.

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

### Internal Service Funds

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

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

### FUND STRUCTURE RESPONSIBILITY CHART

	GENERAL OPERATING FUNDS			SPECIAL REVENUE FUNDS						P E R M A N E N T	ENTERPRISE			INTERNAL SERVICE FUNDS										
	General	School Capital	Capital Investment	Food & Beverage	Intergovernmental	School Fines & Forfeiture	Animal Medical	Fire Districts	Juvenile Crime Prevention	Recreation	Emergency Telephone	Community Development	Transportation	Cemetery	Crown Complex	Water & Sewer	Solid Waste	Workers Compensation	Group Insurance	Employee Benefits	Vehicle Insurance	General Litigation		
<b>GENERAL GOVERNMENT</b>																								
Governing Body	G																							
Administration	G	M	M	M	M										M									M
Public Information	G																							
Court Facilities	G																							
Human Resources	G																							
Facilities Maintenance	G																							
Landscaping & Grounds	G													M										
Carpentry Shop	G																							
Facilities Management	G																							
Public Buildings Janitorial	G																							
Central Maintenance	G																							
Innovation & Technology Services	G																							
Board of Elections	G																							
Financial Services	G	M	M	M	M	M	M	M	M						M			M	M	M	M	M	M	M
Legal	G																							
Register of Deeds	G																							
Register of Deeds Automation	G																							
Tax Administration	G																							
Property Revaluation	G																							
General Government Other	G																							
<b>PUBLIC SAFETY</b>	G																							
Sheriff	G					P																		
Detention Center	G																							
LEO Separation Allowance	G																							
Sheriff Grants	G																							
School Law Enforcement – Local	G																							
Emergency Services	G							P		M														
Emergency Services Grants	G																							

**Key:**

**G:** All, or most, operating funds for this unit is budgeted in the General Fund

**P:** Unit manages selected projects within this fund

**M:** Unit has either primary, or shared, responsibility for managing this fund

### FUND STRUCTURE RESPONSIBILITY CHART

	GENERAL OPERATING FUNDS		SPECIAL REVENUE FUNDS										P E R M A N E N T	ENTERPRISE			INTERNAL SERVICE FUNDS					
	General	School Capital Capital Investment	Food & Beverage	Intergovernmental	School Fines & Forfeiture	Animal Medical	Fire Districts	Juvenile Crime Prevention	Recreation	Emergency Telephone	Community Development	Transportation		Cemetery	Crown Complex	Water & Sewer	Solid Waste	Workers Compensation	Group Insurance	Employee Benefits	Vehicle Insurance	General Litigation
Justice Services	G						M															
Misdemeanor Program	G																					
Animal Services	G				M																	
Public Safety Other	G																					
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>																						
Planning	G																					
Engineering	G	M												P	M							
NC Cooperative Extension Service	G																					
NC Cooperative Extension Program	G																					
Location Services	G																					
Soil Conservation District	G																					
Soil Conservation Cost Share Program	G																					
Public Utilities	G														M							
Economic Physical Development	G																					
Industrial Park	G																					
Economic Incentives	G																					
Water & Sewer Department	G																					
<b>HUMAN SERVICES</b>																						
Public Health Department	G																					
Detention Center Health Program	G																					
Environmental Health	G																					
Bio-Terrorism Preparedness	G																					
Care Coordination for Children	G																					
Pregnancy Care Management	G																					
WIC – Client Services	G																					
School Health – BOE	G																					

**Key:**

**G:** All, or most, operating funds for this unit is budgeted in the General Fund

**P:** Unit manages selected projects within this fund

**M:** Unit has either primary, or shared, responsibility for managing this fund

### FUND STRUCTURE RESPONSIBILITY CHART

	GENERAL OPERATING FUNDS			SPECIAL REVENUE FUNDS							P E R M A N E N T	ENTERPRISE			INTERNAL SERVICE FUNDS								
	General	School Capital	Capital Investment	Food & Beverage	Intergovernmental	School Fines & Forfeiture	Animal Medical	Fire Districts	Juvenile Crime Prevention	Recreation	Emergency Telephone	Community Development	Transportation	Cemetery	Crown Complex	Water & Sewer	Solid Waste	Workers Compensation	Group Insurance	Employee Benefits	Vehicle Insurance	General Litigation	
Community Transformation Grant	G																						
Court Ordered Evaluation	G																						
Sobriety Court	G																						
Mental Health Other	G																						
Department of Social Services	G								P														
Social Services Other	G																						
Grant Family Violence Care Center	G																						
Welfare Other	G																						
Veterans Services	G																						
Child Support Services	G																						
SL Resource Center Admin	G																						
<b>EDUCATION</b>																							
Schools – Current Expense	G	M																					
FTCC – Current Expense	G																						
Other Education	G																						
<b>CULTURAL &amp; RECREATION</b>																							
Library	G																						
Library Grants	G																						
Culture Recreation Other	G								M														
<b>COMMUNITY DEVELOPMENT</b>												M											
<b>MPO ADMINISTRATION</b>													M										
<b>SOLID WASTE</b>																		M					
<b>CROWN COMPLEX</b>				M											M								

**Key:**

**G:** All, or most, operating funds for this unit is budgeted in the General Fund

**P:** Unit manages selected projects within this fund

**M:** Unit has either primary, or shared, responsibility for managing this fund

### **BASIS OF BUDGETING**

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due).

As required by NCGS 159-26(d), the County maintains encumbrance accounts which are “budgetary accounts”. Encumbrances outstanding at year-end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in progress at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Eligible encumbrances outstanding at year-end are re-appropriated into the next year’s budget through a governing board approved budget ordinance amendment. Any encumbrance balance that is not due and owing is adjusted to a zero balance.

The level of control, or level at which expenditures may not legally exceed the budget is the fund level for all funds. Any change in appropriation level of the fund must be approved by the Board of Commissioners. The County Manager may approve any changes within a fund that do not require an alteration of the appropriation level.

### **BASIS OF ACCOUNTING**

Basis of accounting refers to how revenues and expenditures or expenses and related assets and liabilities are recognized in the accounts and reported in the fund financial statements. The governmental funds (General Fund, Special Revenue Fund and Permanent Fund) are also presented on a modified accrual basis in the combined financial statements in the Annual Comprehensive Financial Report (Financial Statements). The accounting records for the County’s enterprise and internal service funds are reported on a full accrual basis of accounting. Under this basis of accounting, revenues are recognized in the period earned and expenses are recognized in the period incurred.

The Financial Statements present the status of the County’s finances based on generally accepted accounting principles (GAAP). In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follow:

- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital Outlay within the Proprietary Funds is recorded as assets on a GAAP basis and expended on a budget basis.
- Depreciation expenses are recorded on a GAAP basis only.
- The Financial Statements include fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

The County's leadership and management believe that a long-range approach to budgeting provides the foundation for effective annual operating budgets that support the County's mission, vision, core values and long-range priorities and objectives. The Board participates in long-range planning efforts, including Board of Commissioners' goal-setting and long-range financial modeling.

### **BOARD OF COMMISSIONERS' GOALS**

The Cumberland County Board of Commissioners' goals establishes and communicates a strategic direction for County policies, priorities, and budget recommendations. Commissioners adopted priorities and objectives in FY2021 and identified additional priorities in FY2022. In January 2023 during a goal-setting meeting, Commissioners received status updates for prior years' priorities and objectives. During the meeting, Commissioners reaffirmed advancing the ongoing priorities established in FY2021 and continuing additional priorities identified in FY2022. The FY2024 Board Goals are organized around nine focus areas. The focus areas include the Crown Event Center, Gray's Creek Water Access, Countywide Public Water, Homelessness, Government Communication, Economic Development, Mental Health, Landfill Expansion and Recruitment/Retention. Each of the Board's goals includes key strategic actions that could be refined throughout the year based on staff work plans and research, discussions in board work sessions and committee meetings, and the review of community indicators, performance measurement, and outcomes. The County Manager's Office collects information throughout the year to evaluate each key strategic action, identify and address obstacles impeding progress, and coordinate implementation with other departments. When possible, County departments are encouraged to align operational business plans with Board goals. Consideration is given to each budget request's ability to advance the progress of affiliated key strategic actions. The 2024 Board of Commissioner Priorities and Objectives are available on the Cumberland County Board of County Commissioner's website. ([Priorities and Objectives \(cumberlandcountync.gov\)](https://www.cumberlandcountync.gov/priorities-and-objectives)). The Leadership Team is planning to have a retreat in October 2024. One of the goals of the retreat is to develop a strategic plan for the County.

### **FROM FORECAST TO ADOPTED BUDGET**

As part of the FY2024 Budget Process, the budget staff worked closely with each County department to develop revenue estimates and expenditure requests. Budget requests were based on the departments' line of business and expected changes to service demand. The budget staff also worked with departments to review and refine revenue estimates. These estimates are influenced by past trends and known changes to impact FY2024. The changes across the County provide the basis of the County's overall revenue and expenditure outlook. The FY2024 financial outlook addresses a significant amount of uncertainty, including:

- Impacts of inflation and fears of a recession
- Ongoing consumer spending patterns
- Labor market upheaval resulting from the Great Resignation
- Opioid addiction challenges
- Mental Health crisis

### **EXPENDITURE TRENDS**

The financial outlook simplifies projected growth factors and applies a 3% increase per year to most expenditure categories.

These figures account for anticipated net changes across spending types, such as refinement of existing base budgets, realignment of priorities and needs, and opportunities to reduce the growth rate for some historically underspent areas. The long-term objective for expenditure growth is to remain below inflation levels.

Of note, personnel services include a 2% annual escalation for years beyond FY2024. The FY2023 budget included funding for an organizational wide Compensation Study. The anticipated recommendations from the study are expected in August 2023. We anticipate the total recommended adjustment to compensation to be in the range of 7.5% to 10%. As a good faith commitment to employees, the adopted FY2024 includes funding for a 4% interim step/cost-of-living adjustment for all County employees as a preliminary implementation step for the compensation plan.

### REVENUE TRENDS

The financial outlook includes a slightly more sophisticated modeling method for revenue growth but maintains some level of simplicity. Most revenues are projected to grow 2-4% into FY2024, based on recent trends, where some revenue types have experienced growth higher than 5%. The revenue growth forecast tapers off to 2% growth in FY2025-FY2029. Like the expenditure forecast, the standard growth assumptions across all revenue types represents a General Fund net growth of the applicable annual percentage.

### FUND BALANCE TRENDS

The County has made a concerted effort over recent years to significantly reduce its reliance on appropriated fund balance to fund normal operating expenditures. \$6.5M in Fund Balance is appropriated to balance the FY2024 operating budget for recurring expenditures in the General Fund. The FY2024 budget reduces use of fund balance by \$1.6M, which is 20%, lower than the FY2023 adopted budget. The fund balance appropriation is within the policy previously adopted by the Board, which limits the appropriation to no more than 3% of budgeted recurring expenditures. As of June 30, 2024, it is projected that the Fund Balance will be approximately 29.74% of annual expenditures, which is above the County's stated goal of 12-15%. The FY2024 budget lowers the County's reliance on fund balance and establishes a strong financial position for FY2024 and FY2025. This will be revisited in subsequent years.



### SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

(in millions)

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Adopted	Adopted	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Revenues</b>							
<b>Fund 101: General</b>							
Ad Valorem Taxes	\$193.94	\$201.35	\$205.37	\$209.48	\$213.67	\$217.95	\$222.30
Sales Taxes	61.80	66.33	68.32	70.37	72.48	74.65	76.89
All Other Revenues	98.35	99.38	100.37	101.38	102.39	103.42	104.45
Transfers In	0.09	8.38	0.20	0.20	0.20	0.20	0.20
Fund Balance Appropriated	8.07	6.45	6.50	6.50	6.50	6.50	6.50
<b>Subtotal of Fund 101: General Fund</b>	<b>362.25</b>	<b>381.89</b>	<b>380.77</b>	<b>387.93</b>	<b>395.24</b>	<b>402.72</b>	<b>410.35</b>
<b>Fund 106: County School</b>							
Other Taxes	13.90	13.69	14.10	14.52	14.96	15.41	15.87
Unrestricted intergovernmental revenue	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Restricted intergovernmental revenue	3.26	3.19	3.13	3.07	3.01	2.95	2.89
Miscellaneous	0.07	0.07	0.07	0.07	0.07	0.07	0.07
<b>Subtotal of Fund 106: County School</b>	<b>18.16</b>	<b>17.88</b>	<b>18.23</b>	<b>18.59</b>	<b>18.97</b>	<b>19.36</b>	<b>19.76</b>
<b>Fund 107: Capital Investment Fund</b>							
Interest Income	1.05	1.07	1.08	1.09	1.11	1.12	1.14
Transfers In	23.19	22.91	18.68	18.68	18.68	18.68	18.68
Fund balance appropriated	5.68	13.81	4.38	2.85	8.70	7.55	6.43
<b>Subtotal of Fund 107: Capital Investment Fund</b>	<b>29.92</b>	<b>37.79</b>	<b>24.14</b>	<b>22.62</b>	<b>28.49</b>	<b>27.35</b>	<b>26.25</b>
<b>Totals</b>	<b>\$410.33</b>	<b>\$437.56</b>	<b>\$423.14</b>	<b>\$429.14</b>	<b>\$442.70</b>	<b>\$449.42</b>	<b>\$456.36</b>
<b>Expenditures</b>							
<b>General Government</b>							
Salaries & Benefits	\$20.86	\$22.20	\$22.64	\$23.10	\$23.56	\$24.03	\$24.51
Operating	40.11	45.25	37.70	38.08	38.46	38.84	39.23
<b>Public Safety</b>							
Salaries & Benefits	58.27	62.60	63.85	65.13	66.43	67.76	69.12
Operating	11.05	9.69	11.10	12.78	14.52	16.34	18.21
<b>Economic and physical development</b>							
Salaries & Benefits	4.11	4.43	4.52	4.61	4.70	4.80	4.89
Operating	4.34	3.98	4.02	4.06	4.10	4.14	4.18
<b>Human Services</b>							
Salaries & Benefits	69.37	76.51	78.04	79.60	81.19	82.82	84.47
Operating	42.61	40.57	40.98	41.39	41.80	42.22	42.64
<b>Cultural and recreational</b>							
Salaries & Benefits	8.57	9.15	9.33	9.52	9.71	9.90	10.10
Operating	2.48	2.92	2.95	2.98	3.01	3.04	3.07
<b>Education</b>	<b>100.48</b>	<b>104.59</b>	<b>105.64</b>	<b>106.69</b>	<b>107.76</b>	<b>108.84</b>	<b>109.93</b>

# Long Range Financial Planning

## Budget Summary

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Adopted	Adopted	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Debt Service</b>							
County	5.42	5.28	4.31	3.17	3.06	2.26	1.23
Schools/FTCC	6.38	6.10	6.00	5.34	2.69	2.58	1.70
Proposed multi-year debt on CIP	0.00	0.00	10.95	10.75	17.55	17.17	16.80
<b>Capital Outlay</b>							
School Capital Outlay I, II, and III	13.64	13.64	13.84	13.98	14.12	14.26	14.41
Capital Outlay - General Government	1.99	1.89	2.50	2.75	2.75	3.00	3.00
Capital Outlay - Human Services	4.12	23.26	6.30	2.24	2.19	0.27	0.00
Schools/FTCC CIP	11.20	1.10	1.25	1.30	1.35	1.40	1.45
Proposed multi-year on CIP	0.00	0.00	125.30	0.00	70.00	0.00	0.00
<b>Transfers Out</b>							
Transfers Out from 106: County School	4.52	4.24	4.38	4.61	4.84	5.09	5.36
Transfers Out from 107: Capital Investment Fund	0.81	0.16	0.20	0.20	0.20	0.20	0.20
<b>Totals</b>	<b>\$410.33</b>	<b>\$437.56</b>	<b>\$555.80</b>	<b>\$432.27</b>	<b>\$513.99</b>	<b>\$448.96</b>	<b>\$454.50</b>
<b>Tax Rate</b>	0.7990	0.7990	0.7990	0.7990	0.7990	0.7990	0.7990
<b>Total Debt Service as % of Budget with proposed CIP</b>	2.88%	2.60%	5.02%	4.49%	5.26%	4.90%	4.32%
<b>Fund Balance Appropriated as % of Budget</b>	3.35%	4.63%	2.57%	2.18%	3.43%	3.13%	2.83%
<b>Assessed Property Valuation (Billions) Revaluation will affect FY26 Budget</b>	\$24.53B	\$25.33B	\$26.60B	\$28.46B	\$29.88B	\$31.38B	\$32.95B
<b>Total Debt</b>	\$112.48	\$111.38	\$88.83	\$58.13	\$46.83	\$46.83	\$23.82
<b>Total Debt as % of Assessed Valuation</b>	0.46%	0.44%	0.33%	0.20%	0.16%	0.15%	0.07%

### FINANCIAL STABILITY BENCHMARKS

	2022-23 Adopted	2023-24 Adopted	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
--	--------------------	--------------------	---------------------	---------------------	---------------------	---------------------	---------------------

#### Benchmark #1

Total Debt Service as % of Budget  
with proposed CIP

2.88%	2.60%	5.02%	4.49%	5.26%	4.90%	4.32%
-------	-------	-------	-------	-------	-------	-------

Moody's Benchmark

< 11.5% is considered low to moderate  
> 11.9% is considered high

#### Benchmark #2

Assessed Property Valuation

\$ 24.53B	\$ 25.33B	\$ 26.60B	\$ 28.46B	\$ 29.88B	\$ 31.38B	\$ 32.95B
-----------	-----------	-----------	-----------	-----------	-----------	-----------

Total Debt

\$ 112.48	\$ 111.38	\$ 88.83	\$ 58.13	\$ 46.83	\$ 46.83	\$ 23.82
-----------	-----------	----------	----------	----------	----------	----------

Total Debt as % of Assessed Valuation

0.46%	0.44%	0.33%	0.20%	0.16%	0.15%	0.07%
-------	-------	-------	-------	-------	-------	-------

Moody's Benchmark

< 1.1% is considered low to moderate  
> 1.4% is considered high

#### Benchmark #3

Available Fund Balance as a % of Expenditures  
(\* = audited / \*\*= audit in process)

**15.01%	30.34%	12.00%	12.00%	12.00%	12.00%	12.00%
----------	--------	--------	--------	--------	--------	--------

(Future years-Board of County Commissioner's Policy is at  
least 12% unassigned fund balance)

State Average for Peer Group (Counties > 100,000)

33.19%	-	-	-	-	-	-
--------	---	---	---	---	---	---

State Average - All Counties

34.49%	-	-	-	-	-	-
--------	---	---	---	---	---	---

Source - N.C. State Treasurer - 2022 latest available data

# All Funds Revenue Summary

## Budget Summary

CATEGORY/FUND	ACTUAL FY2021	ACTUAL FY2022	ADOPTED BUDGET FY2023	RECOMMENDED BUDGET FY2024	ADOPTED BUDGET FY2024
<b>General Funds</b>					
101 - General Fund	\$ 345,289,628	\$ 356,038,189	\$ 362,252,695	\$ 373,224,337	\$ 381,892,927
106 - County School Fund	18,755,958	20,834,870	18,161,990	17,880,901	17,880,901
107 - Capital Investment Fund	41,715,068	94,987,990	29,925,811	37,794,362	37,794,362
<b>General Funds Total</b>	<b>\$ 405,760,654</b>	<b>\$ 471,861,049</b>	<b>\$ 410,340,496</b>	<b>\$ 428,899,600</b>	<b>\$ 437,568,190</b>
<b>Special Revenue Funds</b>					
200 - Food And Beverage Fund	\$ 7,802,855	\$ 8,991,878	\$ 12,572,345	\$ 11,512,979	\$ 11,512,979
201 - Intergovernmental Fund	2,814,546	3,868,853	2,992,263	2,691,005	2,691,005
204 - Federal Drug Forfeiture Fund	435,386	296,094	250,075	247,500	247,500
205 - Federal Drug Justice Fund	26	8,147	25,000	29,500	29,500
206 - State Drug Forfeiture Fund	14,909	40,127	40,000	36,000	36,000
207 - Inmate Welfare Fund	450,887	499,880	574,800	377,994	377,994
210 - School Fines & Forfeitures Fund	16,750	14,600	16,500	16,500	16,500
215 - Animal Medical Fund	405	591	10,000	10,000	10,000
220 - Special Fire District Fund	11,496,386	11,523,802	11,603,074	12,050,274	12,050,274
241 - Innovative Court Program Fund	-	230,062	230,000	-	-
242 - Human Trafficking Worth Fund	-	225,130	100,000	-	-
243 - Stream Restoration Grant Fund	-	-	1,000,000	-	-
244 - SCIF Homeless Grant Fund	-	1,000,000	500,000	-	-
245 - Juvenile Crime Prevention Fund	1,915,616	2,122,677	2,162,554	2,614,546	2,291,392
247 - Linden Little River Park Fund	-	-	-	-	-
248 - Flea Hill Fund	15	85	-	-	-
250 - Recreation Fund	4,584,557	4,590,956	5,256,482	5,559,917	5,559,917
252 - Cumberland Industrial Center Sewer Fund	-	-	-	-	-
255 - Workforce Invest Opport Act Fund	3,854,212	-	-	-	-
256 - Senior Aides Fund	494,129	-	-	-	-
258 - Coronavirus Relief Fund	10,334,225	-	-	-	-
260 - Emergency Telephone System Fund	899,517	666,124	690,042	690,743	679,315
264 - CDBG-Disaster Recovery Fund	127,757	103,408	2,681,184	-	-
265 - County CD Fund	2,303,907	1,669,182	1,499,327	1,442,754	1,442,754
266 - CD Home Fund	1,218,923	193,792	3,723,738	3,869,667	3,869,667
267 - CD Support Housing Fund	249,072	334,690	644,473	668,889	668,889
269 - Emergency Rental Assist Fund	1,280	7,782,015	10,000,000	350,000	350,000
273 - MPO Admin Fund	-	-	537,987	603,389	603,389
274 - MPO Direct Attributable Fund	-	-	650,000	800,000	800,000
275 - Transit Planning Fund	55,999	75,106	271,418	146,332	146,332
276 - US DOT 104 Fund	308,079	494,787	567,875	668,950	668,950
277 - NC Elderly-Handi Transport Fund	697,002	794,252	1,577,153	1,359,623	1,359,623
280 - Representative Payee Funds	897,137	745,774	1,038,200	1,062,200	1,062,200
285 - Tourism Develop Authority Fund	6,565,569	8,232,704	8,976,047	8,976,047	8,976,047
<b>Special Revenue Funds Total</b>	<b>\$ 57,539,146</b>	<b>\$ 54,504,716</b>	<b>\$ 70,190,537</b>	<b>\$ 55,784,809</b>	<b>\$ 55,450,227</b>

# All Funds Revenue Summary

## Budget Summary

CATEGORY/FUND	ACTUAL FY2021	ACTUAL FY2022	ADOPTED BUDGET FY2023	RECOMMENDED BUDGET FY2024	ADOPTED BUDGET FY2024
<b>Permanent Fund</b>					
510 - Cemetery Trust Fund	\$ 8,413	\$ 4,864	\$ 2,800	\$ 2,800	\$ 2,800
<b>Permanent Fund Total</b>	<b>\$ 8,413</b>	<b>\$ 4,864</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>
<b>Enterprise Funds</b>					
600 - Crown Complex Fund	\$ 6,204,986	\$ 8,621,445	\$ 10,565,037	\$ 9,497,698	\$ 9,497,698
601 - Crown Motel Fund	1,606,887	2,015,528	2,195,752	2,194,971	2,194,971
602 - Crown Debt Service Fund	4,449,270	4,358,515	4,266,207	4,174,316	4,174,316
605 - Norcross Water And Sewer Fund	367,578	1,106,315	1,421,364	767,983	1,317,983
606 - Kelly Hills Water & Sewer Fund	94,655	99,995	114,658	117,947	117,947
607 - Southpoint Water & Sewer Fund	44,564	70,918	44,483	48,068	48,068
608 - Overhills Water & Sewer Fund	139,513	146,932	145,048	153,207	153,207
609 - Bragg Estates Water & Sewer Fund	50,000	124,114	-	-	-
625 - Solid Waste Fund	10,962,105	12,593,857	15,837,167	27,219,737	27,219,737
<b>Enterprise Funds Total</b>	<b>\$ 23,919,558</b>	<b>\$ 29,137,619</b>	<b>\$ 34,589,716</b>	<b>\$ 44,173,927</b>	<b>\$ 44,723,927</b>
<b>Internal Service Funds</b>					
800 - Workers Compensation Fund	\$ 2,036,701	\$ 2,093,228	\$ 2,167,513	\$ 2,575,595	\$ 2,575,595
801 - Group Insurance Fund	25,973,519	27,223,292	34,706,138	33,756,755	33,756,755
802 - Employee Benefit Fund	391,343	417,892	460,000	460,000	460,000
803 - Vehicle Insurance Fund	1,100,143	1,024,510	1,100,000	1,175,000	1,175,000
806 - General Litigation Fund	100,145	100,661	100,205	104,200	104,200
<b>Internal Service Funds Total</b>	<b>\$ 29,601,851</b>	<b>\$ 30,859,583</b>	<b>\$ 38,533,856</b>	<b>\$ 38,071,550</b>	<b>\$ 38,071,550</b>
<b>Total All Funds</b>	<b>\$ 516,829,622</b>	<b>\$ 586,367,831</b>	<b>\$ 553,657,405</b>	<b>\$ 566,932,686</b>	<b>\$ 575,816,694</b>

Where does the money come from?

CATEGORY	ACTUAL FY2021	ACTUAL FY2022	ADOPTED BUDGET FY2023	RECOMMENDED BUDGET FY2024	ADOPTED BUDGET FY2024	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Property Tax - Current	\$ 169,200,461	\$ 169,937,874	\$ 170,695,791	\$ 174,316,451	\$ 174,316,451	2.1%
Motor Vehicle Tax	23,041,995	23,716,490	23,242,940	27,032,829	27,032,829	16.3%
Sales Tax	55,084,708	61,168,963	61,801,900	66,330,475	66,330,475	7.3%
Other Tax	6,467,222	7,486,334	5,846,924	6,211,316	6,211,316	6.2%
Restricted/Unrestricted	70,904,229	67,872,255	74,393,193	72,175,730	72,884,504	-2.0%
Charges & Services	14,618,559	15,857,790	13,142,707	13,380,678	13,380,678	1.8%
Miscellaneous	5,860,676	9,617,632	4,966,064	6,904,437	15,025,682	202.6%
Transfers In	111,778	380,851	91,455	256,217	256,217	180.2%
Subtotal	\$ 345,289,628	\$ 356,038,189	\$ 354,180,974	\$ 366,608,133	\$ 375,438,152	6.0%
Fund Balance Appropriated	-	-	8,071,721	6,616,204	6,454,775	-20.0%
Total General Fund	\$ 345,289,628	\$ 356,038,189	\$ 362,252,695	\$ 373,224,337	\$ 381,892,927	5.4%

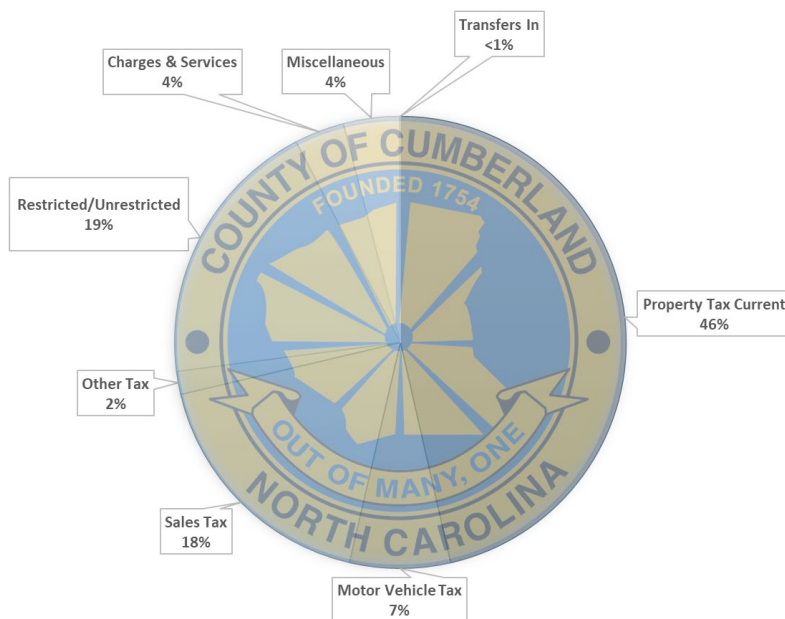
**Notes on variances:**

**Motor Vehicles:** The budget includes an increase for motor vehicle tax. Due to consistent growth in motor vehicle values, motor vehicle tax collections are budgeted at an increase of \$3,789,889 over the FY2023 adopted budget.

**Miscellaneous:** The \$10M increase in the FY2024 budget is due to \$8.1M in ARPA funds approved by the Board of Commissioners in June 2023, interest income, reimbursements for the COLA from the federal and state governments and the Cape Fear Valley Hospital lease.

**Transfers In:** The budget includes a \$160,500 increase due to the Department of Social Services projects requiring a transfer from the Capital investment Fund to allow reimbursement of federal/state funds. A transfer was not needed for this purpose in FY2023.

The General Fund budget is balanced at **\$381,892,927** by the appropriation of \$6,454,775 of fund balance.



### MAJOR REVENUE SOURCE ANALYSIS

Cumberland County government has many sources of revenue. The revenue sources support the County's General Fund and the County's Enterprise Funds. Revenues are affected by an array of outside forces. Fortunately, even when the nation and state economies were struggling with an economic downturn, Cumberland County continued to experience economic growth which has led to increases in sales taxes, property taxes, and other sources. State and Federal sources are also a significant source of revenue. Prior to COVID-19, Cumberland County's economy was growing at a moderate pace and experiencing increases in sales tax revenue and growth in the tax base due to revaluation.

To estimate revenues for the coming year, the County Manager and the Budget Staff consult with the Tax Assessor and other department heads. Current trends and expected changes for the coming year are considered. The County considers revenue trends over the past five years as well as the effect the County's growth will have on those trends in projecting revenues. In FY2021 and FY2022, due to the uncertain negative financial impact of COVID-19, expected sales tax revenues were reduced and other revenue projections were very conservative. The forecasted reduction in revenues did not materialize and the worst did not happen. Like many other jurisdictions, Cumberland County experienced historic growth in sales tax collection in FY2021 and FY2022 and favorable increases in other revenue sources. Although FY2023 revenues remain strong, growth may be beginning to stall due to recent actions taken by the Federal Reserve to slow the economy. Inflation is the leading factor that drives the economy and local governments are not immune from the impacts of inflation. Optimism about the economy is beginning to show a decline and fears of a recession are starting to grow locally, statewide, and nationally. These factors are considered in revenue projections for FY2024.

### TAX BASE

Property tax valuations have shown steady growth over the past several years. State statute requires the revaluation of real property at least every eight (8) years. Properties in Cumberland County were reassessed effective January 1, 2017, and are scheduled for review again in 2025. For the 2017 revaluation, property values throughout the county decreased by 2.6%. Since 2017, Cumberland County has maintained continuous growth in its tax base through economic development.

### AD VALOREM TAX

The budgeted current year net property tax estimates of \$174,316,451 are based on a \$21.931 billion estimated valuation. The tax rate for FY2024 remains at 79.9 cents for every \$100 of property valuation. A collection rate of 99.48% is projected for FY2024.

Due to consistent growth in motor vehicle values, the budgeted current year motor vehicle tax estimates of \$27,032,829 are recommended for FY2024.

### SALES TAXES

The current sales tax rate in Cumberland County is 7% where Cumberland County receives two and one-quarter percent (2.25%).

The make-up of the 2.25% in sales tax proceeds received by the County is as follows: Article 39 - 1%, Article 40 - .5%, Article 42 - .5%, and Article 46 - .25%. Counties started ceding Article 44 tax proceeds to the State in Fall 2009 as part of the Medicaid legislation, becoming a revenue stream to help the State absorb 100% of Medicaid costs with no County participation.

In Cumberland County, the total countywide sales tax collections are distributed between the municipalities in the County and Cumberland County government based on the population in each governmental unit. The County's share of Article 39 is unrestricted as to purpose/use. The Articles 40 and 42 have restrictions as to purpose that are imposed by General Statute. Currently, 30% of one of the one-half cent (Article 40) sales taxes must be used for school capital projects. The second one-half cent (Article 42) is allocated 60% for schools and 40% for general government. The third, optional one-half cent (Article 44) was enacted to replace reimbursements lost from the State of North Carolina. These funds from the State had been replacement for revenues such as inventory taxes. The reimbursements had provided little growth in revenue over the years they had been in place. Therefore, the one-half cent sales tax has proven to be beneficial to the County, as growth in retail sales has been steady over the years due to a strong economic base.

Article 44 tax ceded to the State in Fall 2009 as part of the Medicaid relief bill passed by the General Assembly in 2007 whereby counties are being relieved of the responsibility of funding any share of Medicaid costs. Effective October 1, 2008, Cumberland County was authorized to levy the additional 0.25% Article 46 tax.

### **INTERGOVERNMENTAL REVENUE**

Intergovernmental revenue consists of restricted and unrestricted funds. A large percentage of restricted intergovernmental revenue comes from State and Federal grants for the Public Health and Social Services departments. Federal funds are passed through State agencies and often require matching funds from the County. State funds received by the County may also require a local monetary match. While these departments have experienced significant growth in the past, programs continue to be downsized at the State level. Any significant funding reductions could result in mid-year adjustments to affected programs.

### **CHARGES AND SERVICES**

Charges and services consist of revenues from excise stamps, building permits, inspection fees, Register of Deeds fees, and fees for services performed by the County's human service agencies. The County does not anticipate a significant change in the revenues from these sources this year. Revenues from charges and services come from a variety of sources including the County's Detention Center, the E911 Surcharge, and user charges from the Solid Waste programs. Miscellaneous rents, concessions, and other fees are derived from the operations of various county departments. These sources are expected to increase slightly.

The following pages provide more detail on forecasting major revenue.

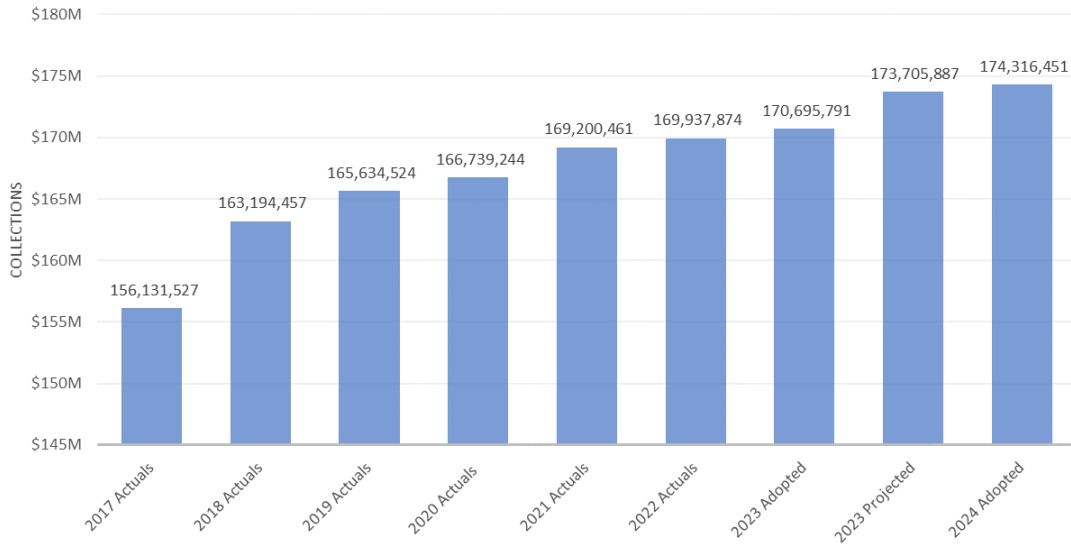


## Forecasting Major Revenue

### Ad Valorem Tax

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

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



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

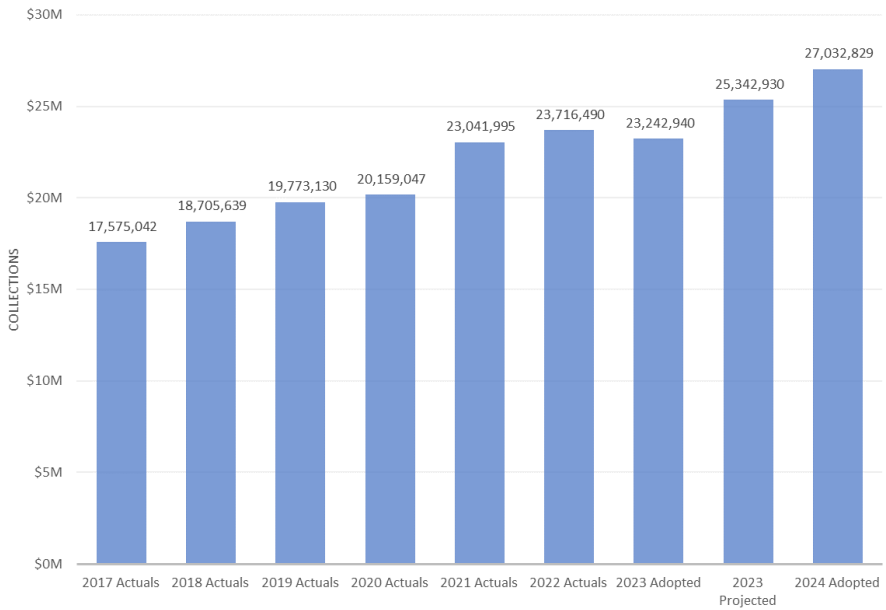
For the Fiscal Year 2024 Adopted Budget, ad valorem tax collections are projected to be \$174,316,451.

## Forecasting Major Revenue - continued

### Motor Vehicle Tax

The Fiscal Year 2024 Adopted Budget includes \$27,032,829 for motor vehicle collections.

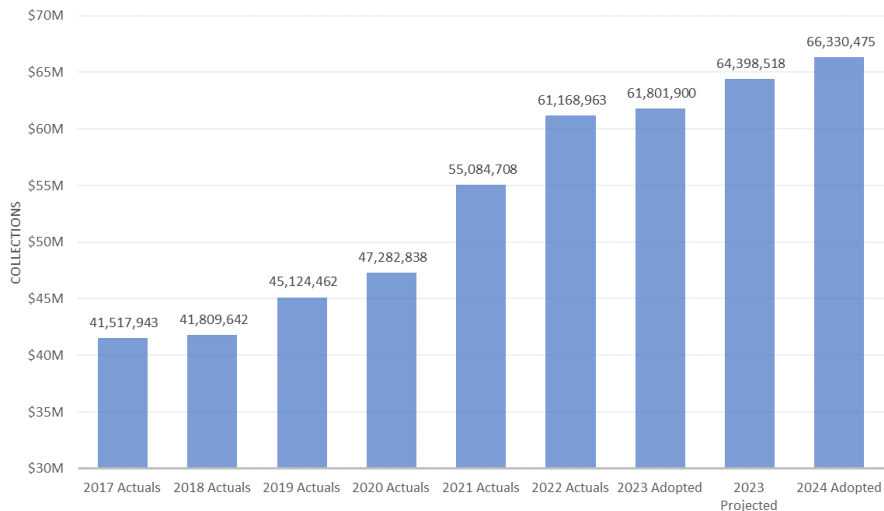
**Motor Vehicle Collections**



### Sales Tax

The Fiscal Year 2024 Adopted Budget includes \$66,330,475 for sales tax revenue; this represents an increase of \$4.5 million dollars compared to the Fiscal Year 2023 Adopted Budget.

**Sales Tax Revenues**



# Fee Changes – General Fund

## Budget Summary

The following fee changes were approved as part of the FY2024 Budget. The County's complete Schedule of Fees for FY2024 is included in the reference section of this document.

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2023	REQUESTED FEE CHANGE FY2024	ADOPTED FEE FY2024	NOTES
<b>Planning and Inspections</b>				
<b>Permits</b>				
Watershed Permit (Low Density)	\$0.00	\$50 per project	\$50.00	New fee to cover admin costs for review
Watershed Permit (High Density)	\$0.00	\$150 per project	\$150.00	New fee to cover admin costs for review
<b>Building Inspections - Nonresidential</b>				
Reinspections	\$75.00	\$75 per trip	\$75 per trip	Clarifying that the fee is "per trip" on the schedule
Job Not Ready	\$0.00	\$75 per trip	\$75 per trip	New fee to cover costs for being called out to site by the applicant and the job is not ready or prepared for inspection. Different from a reinspection fee which entails work has been done but did not meet code at the time.
Enhanced Plan Review	\$0.00	\$500 per Review Session	\$500.00	New service proposal for customers. Client can meet with senior Inspections staff for a full, hands-on markup plan review for their project at one time. Would include all trades.
Plan Review	\$0.00	\$100 + .01 x Total Building Sq. Ft. (Max. \$2,500)	\$100 + .01 x Total Building Sq. Ft. (Max. \$2,500)	Implementing standard plan review fees in accordance with standard industry practices for governments
1st Plan Re-review	\$0.00	No Fee	No Fee	
2nd Re-review	\$0.00	\$100.00	\$100.00	
Each Re-review Thereafter	\$0.00	\$200.00	\$200.00	and to recoup costs for time and materials of staff.
<b>Building Inspections - Residential</b>				
Reinspections	\$75.00	\$75 per trip	\$75 per trip	Clarifying that the fee is "per trip" on the schedule
Job Not Ready	\$0.00	\$75 per trip	\$75 per trip	New fee to cover costs for being called out to site by the applicant and the job is not ready or prepared for inspection. Different from a reinspection fee which entails work has been done but did not meet code at the time.
Pre-scheduled, After-Hours Inspection (%)	\$0.00	\$500 per Inspector per Visit	\$500 per Inspector per Visit	Proposing to offer the same service to our residential customers as we currently do for our non-residential customers
Plan Review (One and Two Family)	\$0.00	No Fee	No Fee	
Plan Review	\$0.00	\$100 + .01 x Total Building Sq. Ft. (Max. \$2,500)	\$100 + .01 x Total Building Sq. Ft. (Max. \$2,500)	Implementing standard plan review fees in accordance with standard industry practices for governments
1st Plan Re-review	\$0.00	No Fee	No Fee	
2nd Re-review	\$0.00	\$100.00	\$100.00	
Each Re-review Thereafter	\$0.00	\$200.00	\$200.00	and to recoup costs for time and materials of staff.
Enhanced Plan Review	\$0.00	\$500 per Review Session	\$500 per Review Session	New service proposal for customers. Client can meet with senior Inspections staff for a full, hands-on markup plan review for their project at one time. Would include all trades.
Refund Processing Fee	\$0.00	\$20.00	\$20.00	Fee for administrative costs for processing refunds after permit issuance.

# Fee Changes – General Fund

## Budget Summary

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2023	REQUESTED FEE CHANGE FY2024	ADOPTED FEE FY2024	NOTES	
<b>Location Services</b>					
<b>Sign Blades (includes Tape and Marking)</b>					
24X6	\$50.00	\$55.00	\$55.00		
30X6	\$60.00	\$66.00	\$66.00		
36X6	\$70.00	\$77.00	\$77.00		
42X6	\$80.00	\$88.00	\$88.00		
48X6	\$80.00	\$99.00	\$99.00		
54X6	\$85.00	\$110.00	\$110.00		
24X9	\$55.00	\$61.00	\$61.00		
30X9	\$70.00	\$77.00	\$77.00		
36X9	\$80.00	\$88.00	\$88.00		
42X9	\$95.00	\$105.00	\$105.00		
48X9	\$110.00	\$121.00	\$121.00	All fee increase proposals in Location Services reflective of sharp rise in material costs and inflation over the last fiscal year.	
54X9	\$120.00	\$132.00	\$132.00		
60X9	\$130.00	\$143.00	\$143.00		
<b>Hardware</b>					
Galvanized Square Sign Pole	\$50.00	\$85.00	\$85.00		
Galvanized Square Sign Sleeve	\$25.00	\$30.00	\$30.00		
Caps	\$10.00	\$12.00	\$12.00		
Cross	\$10.00	\$12.00	\$12.00		
Hardware (including corner bolts)	\$5.00	\$6.00	\$6.00		
<b>Specialty Signs or Projects</b>					
Handicap Sign	\$20.00	\$25.00	\$25.00		
Handicap Sign w/plate for fine	\$25.00	\$30.00	\$30.00		
Stop Sign	\$50.00	\$70.00	\$70.00		
Stop Sign Package (washers, hardware, pole, 811 coord., sleeve, 2-trip installation)	\$165.00	\$225.00	\$225.00		
<b>Library</b>					
Lost or Stolen Items (Playaway Views/Launchpads)	\$100 +\$4 processing fee	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	Cost to replace items does not resemble the flat fee of \$100.	
Lost or Stolen Items (Hotspots)	\$0.00	\$80 + \$4 processing fee	\$80 + \$4 processing fee	Hotspots	
Lost or Stolen Items (Power Adapter for Hotspots)	\$0.00	\$25 + \$4 processing fee	\$25 + \$4 processing fee	Hotspots	
<b>Damage Fees:</b>					
Hotspot Device	\$0.00	\$80 + \$4 processing fee	\$80 + \$4 processing fee	Addition to budget for Hotspots	
Power Adapter (for Hotspot)	\$0.00	\$25 +\$4 processing fee	\$25 +\$4 processing fee	Addition to budget for Hotspots	
Damaged Playaway/Launchpad	\$130.00	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	Cost to replace items does not represent the flat fee of \$130.	
Library Card	\$25 non-resident fee (exception, employees no charge)	No Change	No Change		
Lost or stolen Library card	\$2 replacement fee	Waive replacement fee	Waive replacement fee	The library would like to reduce barriers by removing the \$2 replacement fee for customers.	
<b>Public Health</b>					
<b>Medical Services</b>					
PMH Pregnancy risk screening	\$50.00	\$75.00	\$75.00	Medicaid rate	
PMH postpartum assessment	\$150.00	\$225.00	\$225.00	Medicaid rate	
Insertion of device	\$150.00	\$80.00	\$80.00	Medicaid rate	
Removal of device	\$173.00	\$183.00	\$183.00	Medicaid rate	
Removal with reinsertion of device	\$269.00	\$182.00	\$182.00	Medicaid rate	
Destruction of lesion anus	\$529.00	\$360.00	\$360.00	Medicaid rate	

# Fee Changes – General Fund

## Budget Summary

DEPARTMENT/DESCRIPTION	CURRENT FEE	REQUESTED	ADOPTED FEE	
	FY2023	FEE CHANGE	FY2024	NOTES
<b>Public Health Continued</b>				
Destruction of lesions male	\$146.00	\$100.00	\$100.00	Medicaid rate
Destruction of lesions male extensive	\$248.00	\$170.00	\$170.00	Medicaid rate
Destruction of lesions female	\$150.00	\$101.00	\$101.00	Medicaid rate
Destruction of lesions female extensive	\$253.00	\$172.00	\$172.00	Medicaid rate
Destruction of vaginal lesions	\$130.00	\$88.00	\$88.00	Medicaid rate
Insert IUD	\$110.00	\$61.00	\$61.00	Medicaid rate
Remove IUD	\$120.00	\$75.00	\$75.00	Medicaid rate
Antepartum Care	\$501.00	\$567.00	\$567.00	Medicaid rate
Antepartum Care 7 or more visits	\$895.00	\$1,013.00	\$1,013.00	Medicaid rate
Postpartum Care Only	\$160.00	\$161.00	\$161.00	Medicaid rate
Foreign body ear	\$135.00	\$89.00	\$89.00	Medicaid rate
Cerumen impacted	\$55.00	\$38.00	\$38.00	Medicaid rate
EKG and interpretation	\$30.00	\$17.00	\$17.00	Medicaid rate
Spirometry	\$29.00	\$27.00	\$27.00	Medicaid rate
Spirometry before and after	\$68.00	\$47.00	\$47.00	Medicaid rate
Inhalation TX NP	\$16.00	\$11.00	\$11.00	Medicaid rate
Inhalation TX	\$40.00	\$27.00	\$27.00	Medicaid rate
Inhalation TX - Asthma Educ	\$17.00	\$12.00	\$12.00	Medicaid rate
Therapeutic Injection	\$25.00	\$18.00	\$18.00	Medicaid rate
Med Nutrition Therapy	\$37.00	\$25.00	\$25.00	Medicaid rate
Med Nutrition Therapy Reassessment	\$32.00	\$22.00	\$22.00	Medicaid rate
New limited office visit	\$137.00	\$100.00	\$100.00	Medicaid rate
New intermediate office visit	\$195.00	\$135.00	\$135.00	Medicaid rate
New extended office visit	\$287.00	\$195.00	\$195.00	Medicaid rate
New comprehensive office visit	\$360.00	\$245.00	\$245.00	Medicaid rate
Established minimal office visit	\$51.00	\$35.00	\$35.00	Medicaid rate
Established brief office visit	\$84.00	\$60.00	\$60.00	Medicaid rate
Established limited office visit	\$116.00	\$90.00	\$90.00	Medicaid rate
Established intermediate office visit	\$180.00	\$125.00	\$125.00	Medicaid rate
Established comprehensive office visit	\$268.00	\$180.00	\$180.00	Medicaid rate
Initial exam under 1 year	\$133.00	\$90.00	\$90.00	Medicaid rate
New patient 1-4 years	\$133.00	\$90.00	\$90.00	Medicaid rate
New patient 5-11 years	\$227.00	\$155.00	\$155.00	Medicaid rate
New patient 12-17 years	\$249.00	\$170.00	\$170.00	Medicaid rate
New patient 18-39 years	\$246.00	\$170.00	\$170.00	Medicaid rate
New patient 40-64 years	\$293.00	\$200.00	\$200.00	Medicaid rate
New patient exam 65+	\$317.00	\$215.00	\$215.00	Medicaid rate
Established under 1 year	\$133.00	\$90.00	\$90.00	Medicaid rate
Established 1-4 years	\$133.00	\$90.00	\$90.00	Medicaid rate
Established 5-11 years	\$133.00	\$150.00	\$150.00	Medicaid rate
Established 12-17 years	\$215.00	\$150.00	\$150.00	Medicaid rate
Established 18-39 years	\$209.00	\$145.00	\$145.00	Medicaid rate
Established 40-64 years	\$233.00	\$160.00	\$160.00	Medicaid rate
Established exam 65+	\$258.00	\$175.00	\$175.00	Medicaid rate
Smoking Cessation Counseling 3-10 min	\$18.00	\$12.00	\$12.00	Medicaid rate
Smoking Cessation Counseling > 10 min	\$34.00	\$24.00	\$24.00	Medicaid rate
Alcohol/Substance Abuse Screening	\$46.00	\$31.00	\$31.00	Medicaid rate
<b>Vaccines</b>				
Covid Admin Fee	\$0.00	\$65.00	\$65.00	Medicaid rate- not charged to uninsured
Prevnar 13	\$236.00	\$240.00	\$240.00	Medicaid rate
Flublok 50-64 years	\$62.00	\$63.00	\$63.00	Medicaid rate
Typhoid	\$73.00	\$120.00	\$120.00	Cost to purchase vaccine
Kinrix	\$60.00	\$65.00	\$65.00	3rd party reimbursement rate- VFC Vaccine
Pentacel-DTAP	\$109.00	\$121.00	\$121.00	3rd party reimbursement rate- VFC Vaccine

# Fee Changes – General Fund

## Budget Summary

DEPARTMENT/DESCRIPTION	CURRENT FEE FY2023	REQUESTED FEE CHANGE FY2024	ADOPTED FEE FY2024	NOTES
<b>Public Health Continued</b>				
DTAP (Diphtheria/Tetanus/Pertussis)	\$30.00	\$31.00	\$31.00	3rd party reimbursement rate- VFC Vaccine
(Inactivated virus) Polio	\$38.00	\$40.00	\$40.00	3rd party reimbursement rate- VFC Vaccine
TDAP	\$45.00	\$50.00	\$50.00	3rd party reimbursement rate- VFC Vaccine
Varicella	\$163.00	\$165.00	\$165.00	3rd party reimbursement rate- VFC Vaccine
DTAP/HB/IP	\$94.00	\$102.00	\$102.00	3rd party reimbursement rate- VFC Vaccine
Meningococcal 2-55 years	\$151.00	\$162.00	\$162.00	Medicaid rate
Shingrix	\$176.00	\$177.00	\$177.00	Medicaid rate
Covid Vaccines	\$0.00	\$0.00	\$0.00	Establishing service code- no charge because vaccine is free to Health Department
<b>Injection/Medications</b>				
Penicillin G Benzathine	\$15.00	Acquisition	Acquisition	340b acquisition cost
Rocephin	\$15.00	Acquisition	Acquisition	340b acquisition cost
DEPO Provera 1 mg	\$1.00	Acquisition	Acquisition	340b acquisition cost
NuvaRing	\$40.00	Acquisition	Acquisition	340b acquisition cost
<b>Environmental Health Fee Schedule:</b>				
AOWE (Authorized On-Site Wastewater Evaluator)/Licensed Soil Scientist	\$0.00	\$120.00	\$120.00	Maximum allowed by General Statute 130A-336.2.(n)
Migrant Home/Camp Inspections	\$0.00	\$90.00	\$90.00	Based on cost to perform service
Follow-up Water Sample	\$0.00	\$45.00	\$45.00	Based on cost to perform service
<b>Soil and Water Conservation District</b>				
<b>Rental Equipment</b>				
10 Ft. John Deere Grain Drill Rental	\$50 per day or \$8 per acre, whichever is greater	\$75 per day or \$12 per acre, whichever is greater	\$75 per day or \$12 per acre, whichever is greater	Rental price has remained same for 10 years.
7 Ft. Great Plains Grain Drill Rental	\$25 per day or \$5 per acre, whichever is greater	\$50 per day or \$8 per acre, whichever is greater	\$50 per day or \$8 per acre, whichever is greater	Rental price has never been raised- other SWCD rent for as much as \$17.00/acre with \$75-\$100 minimums
Rain Barrels	\$40.00	\$50.00	\$50.00	Increasingly difficult to get quality parts at a profitable cost. Cost to create rain barrels has risen. Parts difficult to get or discontinued so more expensive parts must be obtained.

# Fee Changes – Enterprise Fund

## Budget Summary

DEPARTMENT/DESCRIPTION	CURRENT FEE	REQUESTED	ADOPTED FEE	NOTES
	FY2023	FEE CHANGE		
<b>Solid Waste</b>				
Construction & Demolition Rates	\$36 per ton	\$38 per ton	\$38 per ton	Operational expenses continue to increase and rate increases are needed to offset these costs.
MSW - Mix Rates	\$40 per ton	\$42 per ton	\$42 per ton	
MSW Rates	\$38 per ton	\$40 per ton	\$40 per ton	
Yard Waste Rate	\$18.50 per ton	\$22.50 per ton	\$22.50 per ton	
County Availability Fee	\$56.00	\$130.00	\$93.00	This proposed increase is to maintain long-term viability of the fund for expansion, construction of a transfer station, equipment replacement, closure and post closure care costs.

# All Funds Expenditure Summary

## Budget Summary

CATEGORY/FUND	ACTUAL FY2021	ACTUAL FY2022	ADOPTED BUDGET FY2023	RECOMMENDED BUDGET FY2024	ADOPTED BUDGET FY2024
<b>General Funds</b>					
101 - General Fund	\$ 310,112,582	\$ 381,246,872	\$ 362,252,695	\$ 373,224,337	\$ 381,892,927
106 - County School Fund	16,476,524	15,900,560	18,161,990	17,880,901	17,880,901
107 - Capital Investment Fund	16,403,138	29,260,766	29,925,811	37,794,362	37,794,362
<b>General Funds Total</b>	<b>\$ 342,992,244</b>	<b>\$ 426,408,198</b>	<b>\$ 410,340,496</b>	<b>\$ 428,899,600</b>	<b>\$ 437,568,190</b>
<b>Special Revenue Funds</b>					
200 - Food And Beverage Fund	\$ 8,863,029	\$ 11,786,280	\$ 12,572,345	\$ 11,512,979	\$ 11,512,979
201 - Intergovernmental Fund	2,749,476	3,832,065	2,992,263	2,691,005	2,691,005
204 - Federal Drug Forfeiture Fund	138,347	66,804	250,075	247,500	247,500
205 - Federal Drug Justice Fund	57,580	14,395	25,000	29,500	29,500
206 - State Drug Forfeiture Fund	4,781	-	40,000	36,000	36,000
207 - Inmate Welfare Fund	275,801	252,263	574,800	377,994	377,994
210 - School Fines & Forfeitures Fund	16,650	14,600	16,500	16,500	16,500
215 - Animal Medical Fund	2,176	2,066	10,000	10,000	10,000
220 - Special Fire District Fund	10,891,244	11,118,446	11,603,074	12,050,274	12,050,274
241 - Innovative Court Program Fund	-	102,918	230,000	-	-
242 - Human Trafficking Worth Fund	-	8,430	100,000	-	-
243 - Stream Restoration Grant Fund	-	-	1,000,000	-	-
244 - SCIF Homeless Grant Fund	-	-	500,000	-	-
245 - Juvenile Crime Prevention Fund	1,916,023	2,127,643	2,162,554	2,614,546	2,291,392
247 - Linden Little River Park Fund	-	-	-	-	-
248 - Flea Hill Fund	-	-	-	-	-
250 - Recreation Fund	4,558,629	4,575,828	5,256,482	5,559,917	5,559,917
252 - Cumberland Industrial Center Sewer Fund	-	155,389	-	-	-
255 - Workforce Invest Opport Act Fund	3,344,216	-	-	-	-
256 - Senior Aides Fund	525,347	-	-	-	-
258 - Coronavirus Relief Fund	10,333,922	-	-	-	-
260 - Emergency Telephone System Fund	367,408	2,156,417	690,042	690,743	679,315
264 - CDBG-Disaster Recovery Fund	87,405	102,100	2,681,184	-	-
265 - County CD Fund	2,303,644	1,528,872	1,499,327	1,442,754	1,442,754
266 - CD Home Fund	171,169	310,426	3,723,738	3,869,667	3,869,667
267 - CD Support Housing Fund	220,152	318,192	644,473	668,889	668,889
269 - Emergency Rental Assist Fund	999	7,775,965	10,000,000	350,000	350,000
273 - MPO Admin Fund	-	-	537,987	603,389	603,389
274 - MPO Direct Attributable Fund	-	-	650,000	800,000	800,000
275 - Transit Planning Fund	55,999	75,106	271,418	146,332	146,332
276 - UD DOT 104 Fund	308,079	495,106	567,875	668,950	668,950
277 - NC Elderly-Handi Transport Fund	644,364	836,229	1,577,153	1,359,623	1,359,623
280 - Representative Payee Funds	931,494	766,908	1,038,200	1,062,200	1,062,200
285 - Tourism Develop Authority Fund	6,327,122	8,043,026	8,976,047	8,976,047	8,976,047
<b>Special Revenue Funds Total</b>	<b>\$ 55,095,056</b>	<b>\$ 56,465,474</b>	<b>\$ 70,190,537</b>	<b>\$ 55,784,809</b>	<b>\$ 55,450,227</b>



# All Funds Expenditure Summary

## Budget Summary

CATEGORY/FUND	ACTUAL FY2021	ACTUAL FY2022	ADOPTED BUDGET FY2023	RECOMMENDED BUDGET FY2024	ADOPTED BUDGET FY2024
<b>Permanent Fund</b>					
510 - Cemetery Trust Fund	\$ 2,796	\$ 2,133	\$ 2,800	\$ 2,800	\$ 2,800
<b>Permanent Fund Total</b>	<b>\$ 2,796</b>	<b>\$ 2,133</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>
<b>Enterprise Funds</b>					
600 - Crown Complex Fund	\$ 5,582,455	\$ 5,556,417	\$ 10,565,037	\$ 9,497,698	\$ 9,497,698
601 - Crown Motel Fund	1,398,071	3,752,879	2,195,752	2,194,971	2,194,971
602 - Crown Debt Service Fund	378,822	312,871	4,266,207	4,174,316	4,174,316
605 - Norcross Water And Sewer Fund	655,659	645,889	1,421,364	767,983	1,317,983
606 - Kelly Hills Water & Sewer Fund	99,996	93,367	114,658	117,947	117,947
607 - Southpoint Water & Sewer Fund	21,711	31,424	44,483	48,068	48,068
608 - Overhills Water & Sewer Fund	103,207	86,140	145,048	153,207	153,207
609 - Bragg Estates Water & Sewer Fund	320	-	-	-	-
625 - Solid Waste Fund	10,908,855	12,613,615	15,837,167	27,219,737	27,219,737
<b>Enterprise Funds Total</b>	<b>\$ 19,149,096</b>	<b>\$ 23,092,602</b>	<b>\$ 34,589,716</b>	<b>\$ 44,173,927</b>	<b>\$ 44,723,927</b>
<b>Internal Service Funds</b>					
800 - Workers Compensation Fund	\$ 1,241,632	\$ 1,047,106	\$ 2,167,513	\$ 2,575,595	\$ 2,575,595
801 - Group Insurance Fund	26,254,797	30,349,756	34,706,138	33,756,755	33,756,755
802 - Employee Benefit Fund	440,927	404,694	460,000	460,000	460,000
803 - Vehicle Insurance Fund	1,005,796	896,234	1,100,000	1,175,000	1,175,000
806 - General Litigation Fund	108,405	28,532	100,205	104,200	104,200
<b>Internal Service Funds Total</b>	<b>\$ 29,051,557</b>	<b>\$ 32,726,322</b>	<b>\$ 38,533,856</b>	<b>\$ 38,071,550</b>	<b>\$ 38,071,550</b>
<b>Total All Funds</b>	<b>\$ 446,290,749</b>	<b>\$ 538,694,729</b>	<b>\$ 553,657,405</b>	<b>\$ 566,932,686</b>	<b>\$ 575,816,694</b>

# General Fund Expenditures

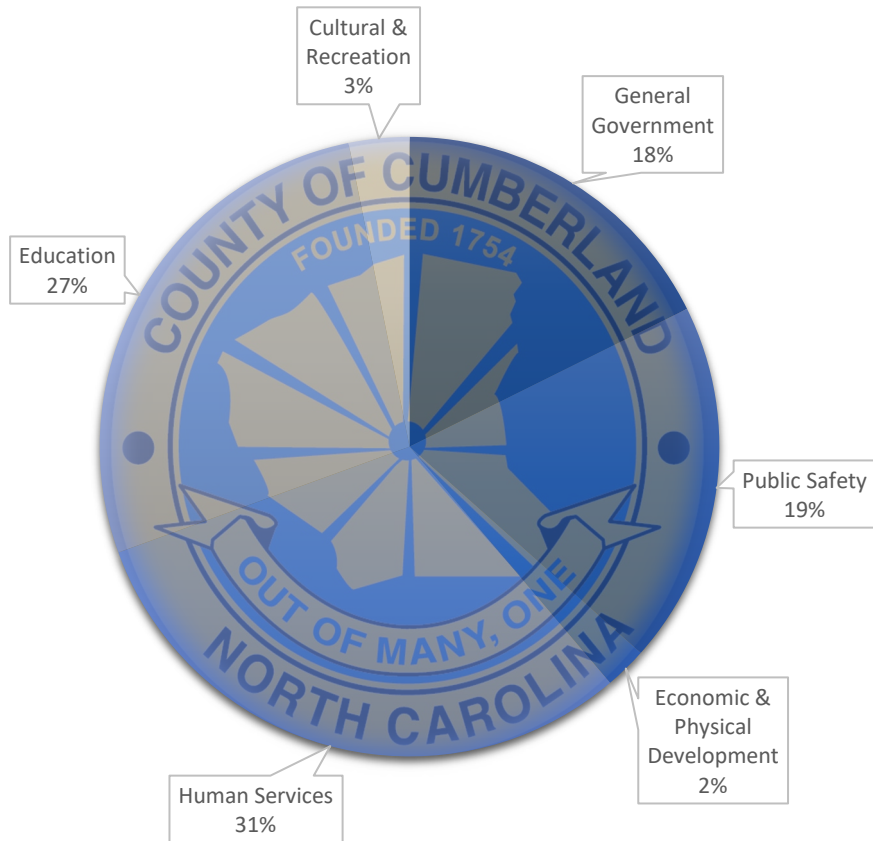
## Budget Summary

Where does the money go?

CATEGORY	ACTUAL		ADOPTED		RECOMMENDED		ADOPTED		% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
	FY2021	FY2022	BUDGET FY2023	BUDGET FY2024	BUDGET FY2024	BUDGET FY2024			
General Government	\$ 54,295,759	\$ 119,193,860	\$ 60,971,183	\$ 61,694,867	\$ 67,455,579			10.6%	
Public Safety	55,917,660	57,003,443	69,305,960	72,290,319	72,290,319			4.3%	
Economic & Physical Development	5,353,755	5,999,470	8,457,813	6,670,637	8,415,637			-0.5%	
Human Services	89,870,039	90,545,890	111,985,135	115,907,219	117,070,743			4.5%	
Education	94,876,432	98,134,608	100,482,263	104,595,132	104,595,132			4.1%	
Cultural & Recreational	9,798,936	10,369,601	11,050,341	12,066,163	12,065,517			9.2%	
<b>Total General Fund</b>	<b>\$ 310,112,582</b>	<b>\$ 381,246,872</b>	<b>\$ 362,252,695</b>	<b>\$ 373,224,337</b>	<b>\$ 381,892,927</b>			<b>5.4%</b>	

**Notes on variances:**

**Economic & Physical Development:** The decrease is primarily due to not budgeting existing grants in FY2024 and waiting to reappropriate them during the fiscal year.



### General Government

CATEGORY	ACTUAL		ADOPTED	RECOMMENDED	ADOPTED	% CHANGE FROM
	FY2021	FY2022	BUDGET	BUDGET	BUDGET	PRIOR YEAR
			FY2023	FY2024	FY2024	ADOPTED BUDGET
Governing Body	\$ 612,166	\$ 643,556	\$ 731,621	\$ 737,485	\$ 737,485	0.8%
Administration	1,678,886	1,545,377	2,477,765	2,981,741	2,981,741	20.3%
Public Information	755,572	810,920	1,513,899	1,789,756	1,789,756	18.2%
Print Mail & Design Services	732,642	604,619	-	-	-	0.0%
Court Facilities	111,108	109,890	161,920	144,720	144,720	-10.6%
Human Resources	948,963	866,284	1,069,040	1,350,074	1,350,074	26.3%
Facilities Maintenance	1,209,766	994,256	1,263,235	1,261,435	1,261,435	-0.1%
Landscaping & Grounds	703,267	701,454	733,903	789,040	789,040	7.5%
Carpentry Shop	218,864	194,157	228,271	234,055	234,055	2.5%
Facilities Management	1,471,010	1,422,683	1,577,802	1,595,264	1,595,264	1.1%
Public Buildings Janitorial	878,654	924,415	1,222,079	1,276,630	1,276,630	4.5%
Central Maintenance	704,021	679,908	4,826,432	4,423,015	4,423,015	-8.4%
Innovation & Technology Services	4,941,565	5,810,123	6,694,008	9,229,693	9,229,693	37.9%
Board Of Elections	1,924,356	1,129,321	1,536,426	1,885,321	1,885,321	22.7%
Financial Services	1,366,775	1,376,589	1,594,931	1,568,394	1,568,394	-1.7%
Legal	738,495	883,476	1,194,665	1,321,291	1,321,291	10.6%
Register Of Deeds	2,219,718	2,224,801	2,572,953	2,664,411	2,664,411	3.6%
Register Of Deeds Automation	146,364	250,950	135,000	135,000	135,000	0.0%
Tax Administration	5,423,658	5,548,181	6,156,743	6,432,467	6,432,467	4.5%
Property Revaluation	345,171	337,155	1,082,854	892,749	892,749	-17.6%
General Government Other	27,164,738	92,135,745	24,197,636	20,982,326	26,743,038	10.5%
<b>Total General Government</b>	<b>\$ 54,295,759</b>	<b>\$ 119,193,860</b>	<b>\$ 60,971,183</b>	<b>\$ 61,694,867</b>	<b>\$ 67,455,579</b>	<b>10.6%</b>

#### Notes on variances:

**Administration:** The FY2024 adopted budget includes two positions that were repurposed from another department to assist the County Manager with future projects. The cost of the positions with salaries, benefits and operating total approximately \$202,000. Administration incurred other salary increases during the FY2023.

**Public Information:** The \$275,857 increase in the FY2024 budget is due to a reclassification of a Print and Graphics Supervisor to a Communication Director during the FY2023 budget year. Also, there was an increase to the hiring range for the position of Deputy Director.

**Court Facilities:** The budget includes fewer items that have been identified by the Court System than in the FY2023 adopted budget.

**Human Resources:** The FY2024 adopted budget includes a \$281,034 increase due to a new Human Resource Consultant position that was repurposed from another department (\$72K for salary and benefits), an increase for the addition of new software, an increase for the addition of a career fair and food and provisions (\$10K) and an increase for a software contract and contracted services. The new software is NeoGov Employee Import (\$6,300) and JDXpert (\$10,000).

**Innovation & Technology Services:** The \$2.5M increase from the FY2023 adopted budget includes pay enhancements for the department that were identified and approved by the Board of County Commissioners on September 6, 2022 and increases to the operating budget such as software, hardware, and contracted services.

### General Government (continued)

#### Notes on variances:

**Board of Elections:** The FY2024 adopted budget includes an increase of \$348,895 due to municipal expenses for the fall elections. This includes one additional one-stop site for the City of Fayetteville elections. One-stop sites run about \$20,000 to \$30,000 depending on the number of people working and the hours of operation.

**Legal:** The budget includes an increase due to the addition of a new County Attorney that was approved by the Board of County Commissioners at the November 21, 2022 meeting.

**Property Revaluation:** The FY2023 adopted budget included the purchase of Pictometry to streamline the property revaluation process.

**General Government Other:** The FY2024 adopted budget includes \$5.1M for ARPA funds approved by the Board of Commissioners.

# Expenditures

## Budget Summary

### Public Safety

CATEGORY	ACTUAL		ADOPTED	RECOMMENDED	ADOPTED	% CHANGE FROM
	FY2021	FY2022	BUDGET	BUDGET		
Sheriff	\$ 25,257,628	\$ 26,446,250	\$ 28,913,736	\$ 32,015,700	\$ 32,015,700	10.7%
Detention Center	16,424,482	15,277,086	21,624,256	21,218,294	21,218,294	-1.9%
Leo Separation Allowance	678,739	822,386	870,900	870,900	870,900	0.0%
Sheriff Grants	86,548	206,486	967,691	38,158	38,158	-96.1%
School Law Enforcement - Local	4,323,264	4,782,207	5,350,057	5,762,396	5,762,396	7.7%
Emergency Services	3,859,560	3,840,590	4,362,082	4,894,520	4,894,520	12.2%
Emergency Services Grants	120,143	58,195	196,800	182,300	182,300	-7.4%
Justice Services	537,704	508,043	764,365	742,383	742,383	-2.9%
Misdemeanor Program	30,438	32,581	38,325	37,691	37,691	-1.7%
Animal Services	3,296,041	3,324,166	3,811,640	4,493,335	4,493,335	17.9%
Public Safety Other	1,303,113	1,705,453	2,406,108	2,034,642	2,034,642	-15.4%
<b>Total Public Safety</b>	<b>\$ 55,917,660</b>	<b>\$ 57,003,443</b>	<b>\$ 69,305,960</b>	<b>\$ 72,290,319</b>	<b>\$ 72,290,319</b>	<b>4.3%</b>

#### Notes on variances:

**Sheriff:** In the FY2023 adopted budget, \$1.7M was withheld from the salaries and benefits to fund the cost-of-living adjustment based on their vacancy rate. In the FY2024 adopted budget, \$200,000 has been included as incentives and the remaining difference is the increase in retirement, insurance and bonds, and accreditation.

**Sheriff Grants:** The FY2024 adopted budget does not include any Byrne grants that may be awarded in the future.

**Emergency Services:** The FY2024 budget reflects an increase due to the addition of the 911 backup center.

**Animal Services:** The adopted budget includes an increase in the department supplies and materials as well as a new special entry rate for the enforcement and shelter employees implemented in August 2022.

**Public Safety Other:** The FY2023 adopted budget included a reimbursement of 1/2 of a HAZMAT vehicle with the City of Fayetteville as part of the interlocal agreement.

# Expenditures

## Budget Summary

### Economic & Physical Development

CATEGORY	ACTUAL		ADOPTED	RECOMMENDED	ADOPTED	% CHANGE FROM
	FY2021	FY2022	BUDGET	BUDGET	BUDGET	PRIOR YEAR
			FY2023	FY2024	FY2024	ADOPTED BUDGET
Planning	\$ 2,968,616	\$ 3,199,929	\$ 3,250,424	\$ 3,606,363	\$ 3,606,363	11.0%
Engineering	409,892	599,820	645,819	677,932	2,422,932	275.2%
NC Cooperative Extension Service	611,194	620,931	799,223	787,386	787,386	-1.5%
NC Cooperative Extension Program	10,886	9,606	75,100	78,000	78,000	3.9%
Location Services	204,386	148,999	215,956	237,473	237,473	10.0%
Soil Conservation District	132,457	421,595	2,638,434	500,815	500,815	-81.0%
Soil Conservation Cost Share Program	75,745	78,027	95,884	89,819	89,819	-6.3%
Public Utilities	91,456	93,375	100,241	104,723	104,723	4.5%
Economic Physical Development	20,000	153,531	20,000	20,000	20,000	0.0%
Industrial Park	17,535	3,893	6,106	-	-	-100.0%
Economic Incentives	632,132	613,541	510,626	468,126	468,126	-8.3%
Water & Sewer Department	179,456	56,223	100,000	100,000	100,000	0.0%
<b>Total Economic &amp; Physical Development</b>	<b>\$ 5,353,755</b>	<b>\$ 5,999,470</b>	<b>\$ 8,457,813</b>	<b>\$ 6,670,637</b>	<b>\$ 8,415,637</b>	<b>-0.5%</b>

#### Notes on variances:

**Planning:** The FY2024 budget reflects the remaining amount of the North Carolina Department of Natural and Cultural Resources Emergency Supplemental Historic Preservation Fund in the amount of \$69,460. The original amount was \$90,000 and was approved at the November 7, 2022 Board of Commissioners meeting. Also, in the FY2023 adopted budget, \$110,000 was withheld from Planning salaries to help fund the cost-of-living adjustment based on vacancies.

**Engineering:** The FY2024 budget reflects a \$1.745M increase for generators.

**Location Services:** This adopted budget reflects an increase due to the rising cost of supplies and materials to make the signs.

**Soil Conservation District:** The FY2023 adopted budget reflected the grants for the USDA Natural Resources Conservation Grants. These grants will be reappropriated during FY2024.

**Industrial Park:** The County no longer owns this property.

**Economic Incentives:** The FY2024 adopted budgeted doesn't reflect the E-N-G Mobile Systems incentive. The incentive was paid in FY2022 and refunded back to Cumberland County in FY2023 due to the business being unsustainable.

# Expenditures

## Budget Summary

### Human Services

CATEGORY	ACTUAL		ADOPTED BUDGET		RECOMMENDED BUDGET		ADOPTED BUDGET FY2024	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2024		
Health Dept General	\$ 13,994,999	\$ 13,587,927	\$ 19,577,633	\$ 20,895,807	\$ 21,395,807	9.3%		
Detention Center Health Program	3,049,985	3,020,156	3,452,920	3,504,625	3,504,625	1.5%		
Environmental Health	1,560,854	1,649,318	2,015,321	2,288,421	2,288,421	13.6%		
Bio-Terrorism Preparedness	44,980	50,177	72,500	61,312	61,312	-15.4%		
Care Coordination For Children	726,122	715,652	907,368	964,057	964,057	6.2%		
Pregnancy Care Management	1,153,900	1,141,051	1,448,723	1,464,739	1,464,739	1.1%		
WIC - Client Svcs	2,291,866	2,220,022	2,697,209	2,766,927	2,766,927	2.6%		
School Health - BOE	505,376	652,249	1,059,165	1,076,594	1,076,594	1.6%		
Community Transformation Grant	122,154	118,071	126,155	144,155	144,155	14.3%		
Court Ordered Evaluation	321,367	318,840	318,840	318,840	318,840	0.0%		
Sobriety Court	70,103	81,879	43,348	101,469	101,469	134.1%		
Mental Health Other	5,038,133	5,039,692	5,297,296	5,296,890	5,296,890	0.0%		
Health Other	80,322	79,639	83,771	83,771	83,771	0.0%		
Department Of Social Services	42,928,678	44,588,701	54,522,775	56,349,348	57,058,122	4.7%		
Social Services Other	11,639,925	11,202,155	12,737,799	12,734,551	12,734,551	0.0%		
Grant Family Violence Care Center	464,166	456,198	625,860	588,326	588,326	-6.0%		
Welfare Other	301,052	334,626	380,064	374,983	329,733	-13.2%		
Veterans Services	437,822	499,932	569,737	603,701	603,701	6.0%		
Child Support Services	5,110,079	4,756,643	6,009,577	6,227,054	6,227,054	3.6%		
SL Resource Center Admin	28,155	32,962	39,074	61,649	61,649	57.8%		
<b>Total Human Services</b>	<b>\$ 89,870,039</b>	<b>\$ 90,545,890</b>	<b>\$ 111,985,135</b>	<b>\$ 115,907,219</b>	<b>\$ 117,070,743</b>	<b>4.5%</b>		

#### Notes on variances:

**Environmental Health:** The FY2024 budget includes the repurposing of a position from another department to create a Environmental Health Supervisor position for food and lodging. Also, included in this budget is \$160,000 for contracted services for onsite evaluations.

**Bio-Terrorism Preparedness:** The North Carolina Bio-Terrorism Preparedness Team Grant was reduced by \$11,188 for the FY2024 adopted budget.

**Community Transformation Grant:** The Community Anti-Drug Coalition Grant was awarded for the FY2024 budget year.

**Sobriety Court:** The FY2024 adopted budget includes the remaining funds that must be utilized by September 30, 2023.

**Spring Lake Resource Center:** The adopted budget includes an increase due to the addition of the new Custodian Crew Leader position in lieu of the existing contract.

# Expenditures

## Budget Summary

### Education

CATEGORY	ACTUAL		ADOPTED	RECOMMENDED	ADOPTED	% CHANGE FROM
	FY2021	FY2022	BUDGET	BUDGET		
			FY2023	FY2024	FY2024	ADOPTED BUDGET
Schools - Current Expense	\$ 80,711,700	\$ 83,033,918	\$ 84,305,166	\$ 87,526,532	\$ 87,526,532	3.8%
FTCC - Current Expense	12,283,629	13,278,659	14,213,903	15,468,600	15,468,600	8.8%
Other Education	1,881,103	1,822,031	1,963,194	1,600,000	1,600,000	-18.5%
<b>Total Education</b>	<b>\$ 94,876,432</b>	<b>\$ 98,134,608</b>	<b>\$ 100,482,263</b>	<b>\$ 104,595,132</b>	<b>\$ 104,595,132</b>	<b>4.1%</b>

#### Notes on variances:

**Other Education:** The decrease in the adopted budget stems from the GoodYear Incentive Agreement ending in FY2022.

### Cultural & Recreation

CATEGORY	ACTUAL		ADOPTED	RECOMMENDED	ADOPTED	% CHANGE FROM
	FY2021	FY2022	BUDGET	BUDGET		
			FY2023	FY2024	FY2024	ADOPTED BUDGET
Library	\$ 9,500,400	\$ 9,957,752	\$ 10,789,772	\$ 11,440,510	\$ 11,590,510	7.4%
Library Grants	37,967	151,280	-	15,084	15,084	0.0%
Culture Recreation Other	260,569	260,569	260,569	610,569	459,923	76.5%
<b>Total Cultural &amp; Recreation</b>	<b>\$ 9,798,936</b>	<b>\$ 10,369,601</b>	<b>\$ 11,050,341</b>	<b>\$ 12,066,163</b>	<b>\$ 12,065,517</b>	<b>9.2%</b>
<b>Total General Fund</b>	<b>\$ 310,112,582</b>	<b>\$ 381,246,872</b>	<b>\$ 362,252,695</b>	<b>\$ 373,224,337</b>	<b>\$ 381,892,927</b>	<b>5.4%</b>

#### Notes on variances:

**Cultural Recreation Other:** The FY2024 adopted budget includes one time funding for Orange Street School project in the amount of \$350,000 approved at the March 20, 2023 Board of Commissioner's meeting.



# New Vehicles

## Budget Summary

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

The FY2024 Budget includes funding for vehicles with the highest priority as identified by the Fleet Manager. Key considerations for replacement include employee safety, vehicle age, maintenance cost, mileage, useful life and upcoming tax revaluation.

DEPARTMENT	(A) ADD (R) REPLACE	REQUESTED		ADOPTED		STATE OR FEDERAL FUNDING
		QTY	TOTAL COST	QTY	TOTAL COST	
<b>Animal Services</b>		4	\$ 248,000	1	\$ 62,000	\$ -
Truck - F-150	R	4	248,000	1	62,000	-
<b>Detention Center</b>		7	\$ 737,186	2	\$ 209,062	\$ -
Ford Interceptor	R	4	320,000	1	70,000	-
F-350 Transit Van		3	417,186	1	139,062	-
<b>Emergency Services</b>		2	\$ 142,500	1	\$ 67,000	\$ -
SUV - Tahoe	R	1	75,500	0	-	-
Truck - F-250 Crew Cab	R	1	67,000	1	67,000	-
<b>Facilities Management</b>		1	\$ 95,000	1	\$ 95,000	\$ -
F-550 Box Truck	R	1	95,000	1	95,000	-
<b>Public Library</b>		1	\$ 25,000	1	\$ 25,000	\$ -
Ford Escape	R	1	25,000	1	25,000	-
<b>Sheriff's Office</b>		70	\$ 5,600,000	12	\$ 860,000	\$ -
Ford Interceptor	R	65	5,200,000	10	700,000	-
Truck - F-150 Responder	R	5	400,000	2	160,000	-
<b>Social Services</b>		4	\$ 115,000	3	\$ 90,000	\$ 45,000
Ford Escape	R	3	75,000	2	50,000	25,000
Ford Explorer	R	1	40,000	1	40,000	20,000
<b>Total General Fund</b>		<b>89</b>	<b>\$ 6,962,686</b>	<b>21</b>	<b>\$ 1,408,062</b>	<b>\$ 45,000</b>

Total General Fund Net Cost: \$ 1,363,062

### Capital Outlay

One-time purchases that are above the \$5,000 threshold

The FY2024 Budget includes funding for the below capital outlay items.

### Capital Outlay – General Fund

DEPARTMENT	(A) ADD (R) REPLACE	QTY	REQUESTED		ADOPTED		
			UNIT COST	TOTAL COST	QTY	TOTAL COST	STATE OR FEDERAL FUNDING
<b>Animal Services</b>		<b>8</b>	<b>\$ 22,000</b>	<b>\$ 176,000</b>	<b>8</b>	<b>\$ 176,000</b>	<b>\$ -</b>
Climate Controlled Cages	A	8	22,000	176,000	8	176,000	-
<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>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>Department of Social Services</b>		<b>1</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>1</b>	<b>\$ 125,000</b>	<b>\$ 62,500</b>
Cell Phone Booster	A	1	125,000	125,000	1	125,000	62,500
<b>Human Resources</b>		<b>2</b>	<b>\$ 16,300</b>	<b>\$ 16,300</b>	<b>2</b>	<b>\$ 16,300</b>	<b>\$ -</b>
NeoGov Import Software	A	1	10,000	10,000	1	10,000	-
JDXpert Implementation	A	1	6,300	6,300	1	6,300	-
<b>Total General Fund</b>			<b>\$</b>	<b>504,300</b>		<b>\$ 504,300</b>	<b>\$ 62,500</b>

### Capital Outlay – Other Funds

DEPARTMENT	(A) ADD (R) REPLACE	QTY	REQUESTED		ADOPTED	
			UNIT COST	TOTAL COST	QTY	TOTAL COST
<b>Federal Drug Forfeiture</b>		<b>5</b>	<b>\$ 122,500</b>	<b>\$ 122,500</b>	<b>5</b>	<b>\$ 122,500</b>
Surveillance Equipment	A	1	25,000	25,000	1	25,000
Fitness Equipment for Training Center Cadets	A	1	20,000	20,000	1	20,000
Taser Replacements	R	1	15,000	15,000	1	15,000
Tru Narc-Narcotics Analyzer	A	1	32,500	32,500	1	32,500
Replacement Rifles	R	1	30,000	30,000	1	30,000
<b>Inmate Canteen</b>		<b>4</b>	<b>\$ 98,500</b>	<b>\$ 98,500</b>	<b>4</b>	<b>\$ 98,500</b>
Laundry Equipment	R	1	30,000	30,000	1	30,000
Kitchen Equipment	R	1	50,000	50,000	1	50,000
Exhaust Fan	R	1	8,500	8,500	1	8,500
Surveillance Equipment	R	1	10,000	10,000	1	10,000
<b>Parks and Recreation</b>		<b>1</b>	<b>\$ 1,063,715</b>	<b>\$ 1,063,715</b>	<b>1</b>	<b>\$ 1,063,715</b>
Parks and Recreation Projects	A	1	1,063,715	1,063,715	1	1,063,715
<b>Total Other Funds</b>			<b>\$</b>	<b>1,284,715</b>	<b>10</b>	<b>\$ 1,284,715</b>

### GENERAL FUND - FUND BALANCE OVERVIEW

Fund Balance is the money that remains unspent after all budgeted expenditures have been made and all revenues received. Fund Balance is generated when collected revenues exceed actual expenditures and acts as a “savings account” for the County. The North Carolina General Statutes formally define fund balance as:

“...the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.”

### THE IMPORTANCE OF FUND BALANCE

Fund balance is important for several reasons, including:

- Fund balance provides cash to pay expenditures in the early part of the fiscal year before taxes are collected
- Fund balance provides a source of funds during the year that can be accessed if significant unplanned expenditures or revenue shortfalls occur
- Like a savings account, fund balance may be saved to build a “reserve” that can be used to pay for future large, one-time expenses, like new vehicles
- As a last resort, it may be used by the Board during the budget process to help fund certain other items in the county budget or when budgeted revenues do not match budgeted expenses. The amount of fund balance available for appropriation, and the percentage of fund balance available (measured as a percentage of the total budget), is a critical financial ratio. An adequate level of fund balance is important for bond rating agencies and is an indicator of sound fiscal management

### NORTH CAROLINA FUND BALANCE REQUIREMENTS

The North Carolina Local Government Commission (LGC) recommends counties maintain a minimum unreserved, undesignated fund balance (assigned + committed + unassigned portions of fund balance) of about one month of General Fund expenditures, or 8%, to ensure sufficient funds are available to support operations and address unexpected issues.

In addition, the County adopted a policy to maintain a General Fund unassigned fund balance between 12% to 15% of annual expenditures. The annual appropriation for subsequent years’ expenditures should not exceed 3% of budgeted recurring general fund expenditures. If the unassigned fund balance falls below 15% for two consecutive fiscal years, the County will replenish funds by direct appropriation beginning in the following fiscal year. In that instance, the County will annually appropriate 20% of the difference between the target percentage level and the actual balance until the target level is met.

Any General Fund unassigned fund balance that exceeds 15% shall be transferred to the Capital Investment Fund to support future capital projects or debt service, authorized through an approved budget ordinance amendment after the annual financial audit presentation to the Board of Commissioners.

### **FY2024 APPROPRIATED FUND BALANCE**

The General Fund budget includes a fund balance appropriation of \$6.5 million, which represents a reduction of \$1.6 million from the FY2023 adopted budget.

### **FUND BALANCE ANALYSIS**

The FY2023 adopted budget was built upon conservative revenue estimates in the continuing wake of the COVID-19 pandemic. Like most jurisdictions, the Cumberland County budget anticipated limited revenue growth. The FY2023 adopted budget included \$8.1 million in appropriated fund balance. Initial estimates for FY2023 indicated the County would spend most of the budgeted fund balance to make up for reduced recurring revenues, especially sales taxes, but year-to-date revenues and FY2023 year-end projections show a much quicker return of economic activity.

Following the FY2022 audit, unassigned fund balance represented 22.77% of total General Fund expenditures (General Fund excluding School Capital Fund and Capital Improvement Fund). As of June 30, 2024, it is projected that the Fund Balance will be approximately 29.74% of annual expenditures, which is above the County's stated goal of 12-15%. The FY2024 budget lowers the County's reliance on fund balance and establishes a strong financial position for FY2024 and FY2025. This will be revisited in subsequent years.

# Projected Fund Balance – General Fund

## Budget Summary

Not including School Capital Fund and Capital Investment Fund

	ACTUAL FY2022	ADOPTED BUDGET FY2023	PROJECTION FY2023	ADOPTED BUDGET FY2024
<b>Revenues:</b>				
Ad valorem taxes	\$ 193,654,364	\$ 193,938,731	\$ 199,048,817	\$ 201,349,280
Other taxes	68,655,297	67,648,824	71,378,387	72,541,791
Unrestricted & Restricted intergovernmental	67,872,255	70,390,206	79,215,540	72,884,504
Sales and services	15,857,790	13,142,707	13,537,758	13,380,678
Miscellaneous	10,383,630	8,969,051	23,325,988	6,904,437
Transfers from other funds	380,851	91,455	531,161	8,377,462
<b>Total Revenue</b>	<b>356,804,187</b>	<b>354,180,974</b>	<b>387,037,651</b>	<b>375,438,152</b>
<b>Expenditures:</b>				
General Government	34,739,285	38,584,090	36,258,915	46,078,316
Public safety	57,003,443	69,305,960	66,118,685	72,290,319
Economic and physical development	5,999,470	8,457,813	8,178,987	8,415,637
Human Services	89,812,648	111,985,135	99,323,098	117,070,743
Cultural and recreational	10,369,601	11,050,341	12,124,269	12,065,517
Education	98,134,608	100,482,263	100,482,263	104,595,132
Miscellaneous and transfers	85,953,815	22,387,093	21,894,322	21,377,263
<b>Total Expenditures</b>	<b>382,012,870</b>	<b>362,252,695</b>	<b>344,380,539</b>	<b>381,892,927</b>
<b>Restatement</b>				
Net increase (decrease) in fund balance	(25,208,683)	(8,071,721)	42,657,112	(6,454,775)
Fund balance July 1	162,208,015	148,617,221	136,999,332	179,656,444
Fund balance June 30	\$ 136,999,332	\$ 140,545,500	\$ 179,656,444	\$ 173,201,669
<b>Fund balance allocations for FY24 budget:</b>				
12% fund balance unassigned per policy				\$ 45,827,151
Non-spendable inventories and prepaids				223,390
<b>Committed:</b>				
Tax Revaluation				2,431,671
<b>Restricted:</b>				
Stabilization by state statute				40,054,240
Register of Deeds				1,018,697
Public Health				7,451,692
<b>Assigned for :</b>				
Economic Development Incentives				2,000,000
Subsequent year's expenditures (FY24)				6,454,775
Unassigned				67,740,053
Fund balance June 30, 2024				\$ 173,201,669
12% fund balance unassigned per policy + Unassigned				\$ 113,567,204
12% fund balance unassigned per policy + Unassigned/Total Expenditures = <b>Projected Fund Balance Percentage</b>				<b>29.74%</b>

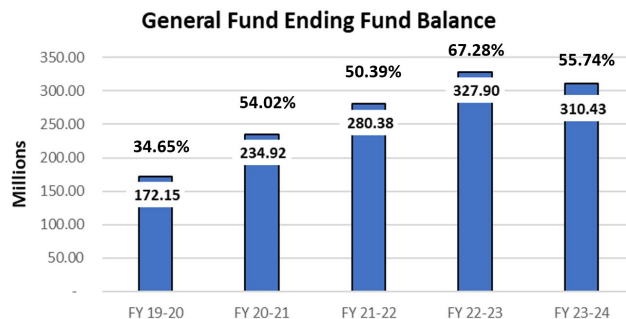
# Fund Balance History – General Fund

## Budget Summary

Including School Capital Fund and Capital Improvement Fund

	ACTUAL FY2020	ACTUAL FY2021	ACTUAL FY2022	PRELIMINARY FY2023	PROJECTED FY2024
<b>Revenues:</b>					
Ad valorem taxes	\$ 189,506,426	\$ 192,242,456	\$ 193,654,364	\$ 199,048,817	\$ 201,349,280
Other taxes	49,882,272	61,551,930	68,655,297	71,378,387	72,541,791
Unrestricted & restricted intergovernmental	61,437,895	70,904,229	67,872,255	79,215,540	72,884,504
Sales and services	14,524,383	14,618,559	15,857,790	13,537,758	13,380,678
Miscellaneous	6,692,728	5,860,676	10,383,630	23,325,988	6,904,437
Transfers from other funds	367,494	111,778	380,851	531,161	8,377,462
<b>Total Revenue</b>	<u>322,411,198</u>	<u>345,289,628</u>	<u>356,804,187</u>	<u>387,037,651</u>	<u>375,438,152</u>
<b>Expenditures:</b>					
General government	29,148,576	34,639,512	34,739,285	36,258,915	46,078,316
Public safety	57,208,085	55,917,660	57,003,443	66,118,685	72,290,319
Economic and physical development	5,154,169	5,353,755	5,999,470	8,178,987	8,415,637
Human services	88,543,417	89,870,039	89,812,648	99,323,098	117,070,743
Cultural and recreational	10,430,128	9,798,936	10,369,601	12,124,269	12,065,517
Education	94,408,174	94,876,432	98,134,608	100,482,263	104,595,132
Miscellaneous and transfers	30,131,528	19,656,248	85,953,815	21,894,322	21,377,263
<b>Total Expenditures</b>	<u>315,024,077</u>	<u>310,112,582</u>	<u>382,012,870</u>	<u>344,380,539</u>	<u>381,892,927</u>
<b>Restatement</b>					
Net increase (decrease) in fund balance	7,387,121	35,177,046	(25,208,683)	42,657,112	(6,454,775)
Fund balance July 1 - General Fund Operating 101	<u>119,643,848</u>	<u>127,030,969</u>	<u>162,208,015</u>	<u>136,999,332</u>	<u>179,656,444</u>
Fund balance June 30 - General Fund Operating 101	<u>\$ 127,030,969</u>	<u>\$ 162,208,015</u>	<u>\$ 136,999,332</u>	<u>\$ 179,656,444</u>	<u>\$ 173,201,669</u>
<b>Reconciliation:</b>					
General Fund 101 operating - ending fund balance	\$ 127,030,969	\$ 162,208,015	\$ 136,999,332	\$ 179,656,444	\$ 173,201,669
General Fund - County School Fund - ending fund balance	9,050,027	11,329,460	16,263,771	21,445,637	24,230,931
General Fund - Capital Investment Fund - ending fund balance	36,073,289	61,385,217	127,112,441	126,800,596	112,995,072
<b>Total General Fund ending fund balance</b>	<u>\$ 172,154,285</u>	<u>\$ 234,922,692</u>	<u>\$ 280,375,544</u>	<u>\$ 327,902,677</u>	<u>\$ 310,427,672</u>
(NON-SPENDABLE)/RESTRICTED BY STATE	45,214,592	49,640,741	65,140,335	69,666,777	67,578,867
(SPENDABLE) RESTRICTED GENERAL GOVERNMENT/ASSIGNED/UNASSIGNED	126,939,693	185,281,951	215,235,209	258,235,900	242,848,805
GENERAL FUND EXPENDITURES INCLUDING COUNTY SCHOOL FUND AND CAPITAL INVESTMENT FUND	366,323,245	342,992,245	427,174,196	383,811,847	435,666,807

**Fund Balance (Spendable) as % of Expenditures**                                    34.65%                                    54.02%                                    50.39%                                    67.28%                                    55.74%



# Fund Balance History – Other Funds

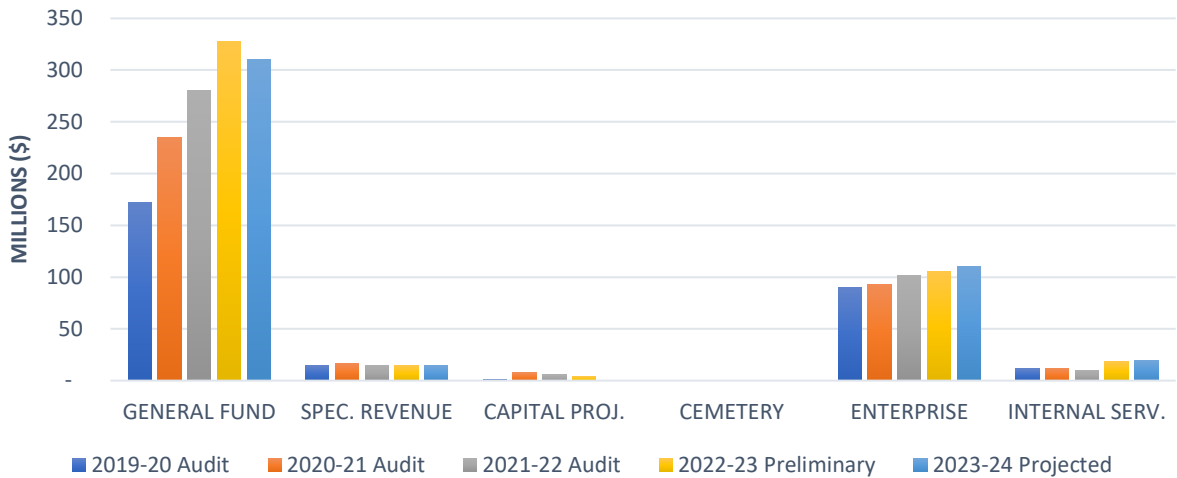
Budget Summary

Fund types other than General Fund

FUND	ACTUAL FY2020	ACTUAL FY2021	ACTUAL FY2022	PRELIMINARY FY2023	PROJECTED FY2024
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	\$12,212,434	\$ 14,127,120	\$ 16,896,019	\$ 14,538,528	\$ 14,250,172
Revenues	33,351,343	50,065,657	45,445,479	43,356,824	43,054,826
(Expenditures)	(24,832,773)	(39,880,909)	(36,612,171)	(31,483,818)	(33,202,418)
Transfers In/Out	(6,603,884)	(7,979,110)	(10,983,350)	(12,161,362)	(9,431,926)
Fund Closure	-	-	(207,449)	-	-
Restatement-change in accounting principl	-	563,261	-	-	-
Ending Fund Balance	<u>\$14,127,120</u>	<u>\$ 16,896,019</u>	<u>\$ 14,538,528</u>	<u>\$ 14,250,172</u>	<u>\$ 14,670,654</u>
<b>NON MAJOR CAPITAL PROJECTS FUNDS</b>					
Beginning Fund Balance	\$ 1,410,072	\$ 1,184,427	\$ 7,744,685	\$ 5,740,629	\$ 4,141,968
Revenues	5,928	293,957	(274,317)	284,623	77,548
(Expenditures)	(2,164,200)	(1,806,298)	(4,229,739)	(1,883,284)	(2,520,880)
Transfers In/Out	631,011	(6,108,104)	2,500,000	-	(992,364)
Debt Issuance Cost	-	(326,597)	-	-	-
Issuance of Debt	1,301,616	14,507,300	-	-	-
Ending Fund Balance	<u>\$ 1,184,427</u>	<u>\$ 7,744,685</u>	<u>\$ 5,740,629</u>	<u>\$ 4,141,968</u>	<u>\$ 706,271</u>
<b>CEMETERY PERMANENT FUND</b>					
Beginning Fund Balance	\$ 50,173	\$ 51,637	\$ 57,254	\$ 59,986	\$ 60,023
Revenues	4,264	8,413	4,864	2,752	5,073
(Expenditures)	(2,800)	(2,796)	(2,132)	(2,715)	(2,611)
Ending Fund Balance	<u>\$ 51,637</u>	<u>\$ 57,254</u>	<u>\$ 59,986</u>	<u>\$ 60,023</u>	<u>\$ 62,486</u>
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	\$83,371,752	\$ 89,855,454	\$ 93,524,105	\$ 101,839,339	\$ 105,232,605
Revenues	15,248,663	17,221,730	20,640,663	20,264,032	18,343,772
(Expenditures)	(8,832,243)	(13,553,079)	(12,325,429)	(16,870,766)	(12,895,379)
Restatement - OPEB	67,282	-	-	-	-
Ending Fund Balance	<u>\$89,855,454</u>	<u>\$ 93,524,105</u>	<u>\$ 101,839,339</u>	<u>\$ 105,232,605</u>	<u>\$ 110,680,998</u>
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	9,069,420	11,609,746	12,160,042	10,293,308	18,183,651
Revenues	29,728,344	29,501,855	30,734,585	38,149,815	32,028,650
(Expenditures)	(27,295,312)	(29,051,559)	(32,701,319)	(32,321,345)	(30,342,384)
Transfers In/Out	100,000	100,000	100,000	2,061,873	100,000
Restatement - OPEB	7,294	-	-	-	-
Ending Fund Balance	<u>\$11,609,746</u>	<u>\$ 12,160,042</u>	<u>\$ 10,293,308</u>	<u>\$ 18,183,651</u>	<u>\$ 19,969,917</u>

\*Preliminary Numbers as June 30, 2023; unaudited figures

## Fund Balance History



As shown, all the above fund types maintain their own fund balances each year. In some fund types, steady growth is a necessity. The County consciously works to increase the fund balance in the General Fund - a combination of the General Fund, the School Capital Fund and the Capital Improvement Fund. This presentation method is used to be consistent with the County’s audit format. Legally budgeted County School and Capital Investment Funds are consolidated into the General Fund for reporting purposes.

The large increase in the projected general operating fund balance for FY2023 is due to exceptional revenue performance, conservative budgeting and the large number of vacant positions throughout the County. The FY2024 projection reflects a decrease in fund balance primarily due to the anticipated reduction in vacant positions from the classification and compensation plan to be implemented in FY2024. Cumberland County aggressively works to contain costs and maximize revenues with an eye toward keeping this financial indicator solid. The County has typically budgeted fund balance with no intention of using it. The over collection of revenues and the trend for departments to spend less than 100% of their budgets usually negates the need to spend fund balance appropriated.

Annual changes in the Special Revenue Fund are indicative of active grant programs. Construction activity on County projects is reflected in the Capital Project Funds. Balances increase and decrease as projects are active and then completed. The proprietary fund types, Enterprise and Internal Service, are designed to hold constant from year to year. Rates (i.e. Solid Waste tipping fees; health insurance premiums) are reviewed annually and adjusted as needed to cover costs. The County monitors these funds and tries to maintain a healthy fund balance and set reasonable user fees to support the operations.



## LEGAL DEBT LIMIT

The County is subject to the Municipal Finance Law of North Carolina which limits the amount of net debt the County may have outstanding to eight percent (8%) of the appraised value of property subject to taxation. On June 30, 2023, the County’s statutory debt capacity was \$1,695,317,891. At that same point in time, the County’s actual gross outstanding debt was \$59,151,539 which is comprised of \$2,981,250 in Certificates of Participation, \$53,699,000 in Limited Obligation Bonds, \$934,000 in General Obligation Bonds, \$1,304,000 in USDA Revenue, and \$233,289 in outstanding installment financing.

In North Carolina, no bonds may be issued without the approval of the Department of the State Treasurer, Local Government Commission. A sworn statement of debt must also be filed attesting that net debt will not exceed the eight percent limitation on appraised property value.

General Obligation Bonds may be used in North Carolina to finance long term improvements. Certificates of Participation, Limited Obligation Bonds, Qualified School Construction Bonds, and lease purchase financing do not pledge the “full faith and credit” of the County but rather offer the investors/ lien holders the purchased property as security for the financing, and the repayment is subject to annual appropriation. In the event of default, repossession or foreclosure action could occur.

## DEBT FUNDING MECHANISM

The Capital Investment Fund (CIF) is the primary funding mechanism for investment in County capital facilities. The primary source of funding is a contribution from the General Fund from which it pays the County’s debt service requirement and other facility improvements, capital technology and Capital Improvement Projects (CIP) costs. During fiscal year 2022 the Reserve/Fund Balance Policy was revised and moving forward, each fiscal year the Board of Commissioners may transfer any general fund unassigned fund balance that exceeds 15% to the Capital Investment Fund to support future capital projects or debt service, authorized through an approved budget ordinance amendment.

Cumberland County has the following debt:

Debt	Purpose
Refunding Series 2011	Refund School Debt
Sanitary Sewer Series 2005 (USDA)	NORCRESS Sewer
2018A USDA Revenue Bonds (USDA)	Overhills Park Sewer Project
2018B USDA Revenue Bonds (USDA)	Overhills Park Sewer Project
LOBS Series 2011A (QSCB) (Regions Bank) (1)	New Century Middle School
LOBS Refunding Series 2017	Partial Refund of COPS 2009A
LOBS Series 2021	Emergency Operations Center
COPS Tax Credit Series 2009 (QSCB) (Wachovia)	Various School Projects
LOBS Refunding Series 2019A	Refund PNC Bank CIP Draw Program

LOBS Refunding Series 2019B	Partial Refund of COPS Ref 2009B
NC Clean Drinking Water Loan	Southpoint Water Project
Governmental Capital Improvements (PNC Bank)	Governmental Capital Projects

The County’s Legal Debt Margin, Schedule of Debt Payable, Debt Service Projections and Annual Debt Service Principal and Interest Summary are listed on the following pages.

### BOND RATINGS

In January 2021, Standard and Poor’s Rating Group affirmed the County’s AA+ General Obligation Bond Rating and AA appropriation rating on debt outstanding. The affirmations are a result of the County’s very strong budgetary flexibility with available reserves, strong budgetary performance in fiscal year 2020 with operating surpluses to the general fund, very strong liquidity, strong management with good financial policies, and a very strong debt and contingent liabilities profile.

In January 2021, Moody’s Investor Service affirmed the Aa1 rating of the County’s General Obligation Bond debt and the Aa2 rating of outstanding Limited Obligation Bonds and Certificates of Participation. The Aa2 rating reflects the satisfactory legal structure, the essential nature of the pledged assets, and the long-term credit characteristics of the County. The Aa1 General Obligation rating reflects the County’s robust tax base with an average socioeconomic profile, anchored by Fort Liberty. The rating reflects the County’s strong financial performance, including the maintenance of General Fund balance levels consistently more than 35% of revenues and adopted financial and debt policies which demonstrate prudent and conservative management.

### FUTURE ANTICIPATED OBLIGATION

The county is currently in the process of finalizing construction plans for a new Crown Event Center. It is anticipated that debt will be issued in early 2024.

## COMPUTATION OF LEGAL DEBT MARGIN June 30, 2023

Assessed Valuations:	
Assessed Value	\$ 21,930,867,869
<b>Debt Limit - Eight Percent (8%) of Appraised Valuation</b>	<b>\$ 1,754,469,430</b>
Gross Debt:	
Certificates of Participation	2,981,250
Limited Obligation Bonds	53,699,000
General Obligation Bonds	934,000
USDA Revenue	1,304,000
	58,918,250
Other:	
Other Loans	233,289
<b>Net Debt</b>	<b>59,151,539</b>
<b>Legal Debt Margin (Debt Limit less Net Debt)</b>	<b>\$ 1,695,317,891</b>

### SCHEDULE OF DEBT PAYABLE June 30, 2023

Series	Dated Date	Outstanding Par Amount	Final Maturity	Project
<b>CERTIFICATES OF PARTICIPATION (APPROPRIATION)</b>		<b>\$ 2,981,250</b>		
QSCB 2009	12/14/2009	2,981,250	12/15/2025	School
<b>INSTALLMENT FINANCING NOTES</b>		<b>\$ 233,289</b>		
Governmental CIP 2016	06/15/2016	183,333	06/15/2024	Governmental Capital Improvement
Southpoint Water 2013	11/01/2013	49,955	05/01/2033	Southpoint Water Project
<b>LIMITED OBLIGATION</b>		<b>\$ 53,699,000</b>		
LOBS Series 2021	02/24/2021	18,985,000	11/01/2040	Fire Training Center, Emergency Operations Center
QSCB 2011A	01/26/2011	2,961,000	11/01/2025	Various School
Refunding LOBS 2017	08/02/2017	17,505,000	11/01/2028	Library, County Building, School
Refunding LOBS 2019A	10/15/2019	6,455,000	12/01/2026	Crown Capital Improvement, Governmental Capital Improvement
Refunding LOBS 2019B	10/15/2019	7,793,000	12/01/2024	Crown Coliseum, Detention Center
<b>USDA (GENERAL OBLIGATION)</b>		<b>\$ 934,000</b>		
NORCRESS USDA GO 2005	08/22/2005	934,000	06/01/2045	Sewer Project
<b>USDA (REVENUE)</b>		<b>\$ 1,304,000</b>		
Overhills USDA Rev 2018A	06/11/2018	777,000	06/01/2058	Sewer Project
Overhills USDA Rev 2018B	06/11/2018	527,000	06/01/2058	Sewer Project
<b>TOTAL OUTSTANDING PAR AMOUNT</b>		<b>\$ 59,151,539</b>		

# Debt Service Projections

## Debt Service Projections – Capital Investment Fund

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

DEBT	FY2023 PROJECTIONS	FY2024 ADOPTED	FY2025 PROJECTED	FY2026 PROJECTED	FY2027 PROJECTED
<b>Schools</b>					
Qualified School Construction Bonds Series 2009	\$ 1,192,500	\$ 1,192,500	\$ 1,192,500	\$ 1,093,125	\$ -
Qualified School Construction Bonds Series 2011A	1,890,105	1,890,105	1,890,105	1,438,553	-
G.O. Refunding Series 2011	168,300	-	-	-	-
LOBS Refunding Series 2017 (New Century Elementary)	1,091,917	1,049,499	1,008,456	964,260	919,453
LOBS Refunding Series 2017 (Gray's Creek Middle School)	1,224,869	1,180,319	1,132,413	1,087,398	1,039,447
	<u>5,567,691</u>	<u>5,312,423</u>	<u>5,223,474</u>	<u>4,583,336</u>	<u>1,958,900</u>
<b>Community College</b>					
LOBS Series 2021 (Fire Training Center)	\$ 812,566	\$ 795,064	\$ 775,061	\$ 755,058	\$ 735,056
	<u>812,566</u>	<u>795,064</u>	<u>775,061</u>	<u>755,058</u>	<u>735,056</u>
<b>Libraries</b>					
LOBS Refunding Series 2017 (West Regional Branch)	\$ 336,733	\$ 323,651	\$ 310,994	\$ 297,365	\$ 283,547
	<u>336,733</u>	<u>323,651</u>	<u>310,994</u>	<u>297,365</u>	<u>283,547</u>
<b>Emergency Operations Center</b>					
LOBS Series 2021	\$ 901,709	\$ 882,286	\$ 860,089	\$ 837,892	\$ 815,695
	<u>901,709</u>	<u>882,286</u>	<u>860,089</u>	<u>837,892</u>	<u>815,695</u>
<b>Detention Center</b>					
LOBS Refunding Series 2019	\$ 1,753,913	\$ 1,713,258	\$ 1,036,639	\$ -	\$ -
	<u>1,753,913</u>	<u>1,713,258</u>	<u>1,036,639</u>	<u>-</u>	<u>-</u>
<b>Public Health Facility</b>					
LOBS Refunding Series 2017	\$ 1,476,431	\$ 1,422,731	\$ 1,364,987	\$ 1,310,727	\$ 1,252,928
	<u>1,476,431</u>	<u>1,422,731</u>	<u>1,364,987</u>	<u>1,310,727</u>	<u>1,252,928</u>
<b>Capital Improvement Projects (CIP) Financing</b>					
Installment Financing 2016	\$ 190,081	\$ 186,708	\$ -	\$ -	\$ -
LOBS Refunding Series 2019 (2017 CIP)	759,152	746,966	734,780	722,595	708,248
	<u>949,233</u>	<u>933,674</u>	<u>734,780</u>	<u>722,595</u>	<u>708,248</u>
<b>Capital Investment Fund Debt Service</b>	<b>\$ 11,798,276</b>	<b>\$ 11,383,087</b>	<b>\$ 10,306,024</b>	<b>\$ 8,506,973</b>	<b>\$ 5,754,374</b>

# Debt Service Projections

## Debt Service Projections – Enterprise Fund

DEBT	FY2023 PROJECTIONS	FY2024 ADOPTED	FY2025 PROJECTED	FY2026 PROJECTED	FY2027 PROJECTED
<b>Crown Complex</b>					
LOBS Refunding Series 2019	\$ 4,266,207	\$ 4,174,316	\$ 2,891,394	\$ 934,229	\$ 915,679
<b>Total Crown Complex</b>	<b>4,266,207</b>	<b>4,174,316</b>	<b>2,891,394</b>	<b>934,229</b>	<b>915,679</b>
<b>Water &amp; Sewer Projects</b>					
Overhills Park Water and Sewer Revenue Bonds 2018	\$ 52,529	\$ 53,018	\$ 52,483	\$ 52,948	\$ 53,397
NORCRESS	65,600	65,528	66,414	66,218	65,980
Southpoint Water	4,996	4,996	4,996	4,996	4,996
<b>Total Water &amp; Sewer Projects</b>	<b>123,125</b>	<b>123,542</b>	<b>123,893</b>	<b>124,162</b>	<b>124,373</b>
<b>Enterprise Funds Debt Service</b>	<b>\$ 4,389,332</b>	<b>\$ 4,297,858</b>	<b>\$ 3,015,287</b>	<b>\$ 1,058,391</b>	<b>\$ 1,040,052</b>

### Debt Service Principal & Interest

Date	Series	Description	Amount Due	Principal	Interest
11/01/2023	LOBS Series 2021	Limited Obligation Bonds	\$ 1,376,725	\$ 1,055,000	\$ 321,725
11/01/2023	QSCB 2011A	Limited Obligation Bonds	1,438,553	987,000	451,553
11/01/2023	Refunding LOBS 2017	Limited Obligation Refunding	3,669,100	3,280,000	389,100
12/01/2023	Refunding LOBS 2019A	Limited Obligation Refunding	1,670,836	1,615,000	55,836
12/01/2023	Refunding LOBS 2019B	Limited Obligation Refunding	4,898,785	4,838,000	60,785
12/15/2023	QSCB 2009	Certificates of Participation	1,093,125	993,750	99,375
05/01/2024	LOBS Series 2021	Limited Obligation Bonds	300,625	-	300,625
05/01/2024	QSCB 2011A	Limited Obligation Bonds	451,553	-	451,553
05/01/2024	Refunding LOBS 2017	Limited Obligation Refunding	307,100	-	307,100
05/01/2024	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2024	NORCRESS USDA GO 2005	General Obligation	65,528	27,000	38,528
06/01/2024	Overhills USDA Rev 2018A	Water & Sewer System	33,454	15,000	18,454
06/01/2024	Overhills USDA Rev 2018B	Water & Sewer System	19,564	11,000	8,564
06/01/2024	Refunding LOBS 2019A	Limited Obligation Refunding	41,866	-	41,866
06/01/2024	Refunding LOBS 2019B	Limited Obligation Refunding	23,049	-	23,049
06/15/2024	Governmental CIP 2016	Installment Financing Notes	186,707	183,333	3,373
06/15/2024	QSCB 2009	Certificates of Participation	99,375	-	99,375
11/01/2024	LOBS Series 2021	Limited Obligation Bonds	1,355,625	1,055,000	300,625
11/01/2024	QSCB 2011A	Limited Obligation Bonds	1,438,553	987,000	451,553
11/01/2024	Refunding LOBS 2017	Limited Obligation Refunding	3,542,100	3,235,000	307,100
12/01/2024	Refunding LOBS 2019A	Limited Obligation Refunding	1,656,866	1,615,000	41,866
12/01/2024	Refunding LOBS 2019B	Limited Obligation Refunding	2,978,049	2,955,000	23,049
12/15/2024	QSCB 2009	Certificates of Participation	1,093,125	993,750	99,375
05/01/2025	LOBS Series 2021	Limited Obligation Bonds	279,525	-	279,525
05/01/2025	QSCB 2011A	Limited Obligation Bonds	451,553	-	451,553
05/01/2025	Refunding LOBS 2017	Limited Obligation Refunding	274,750	-	274,750
05/01/2025	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2025	NORCRESS USDA GO 2005	General Obligation	66,414	29,000	37,414
06/01/2025	Overhills USDA Rev 2018A	Water & Sewer System	33,098	15,000	18,098
06/01/2025	Overhills USDA Rev 2018B	Water & Sewer System	19,385	11,000	8,385
06/01/2025	Refunding LOBS 2019A	Limited Obligation Refunding	27,896	-	27,896
06/15/2025	QSCB 2009	Certificates of Participation	99,375	-	99,375
11/01/2025	LOBS Series 2021	Limited Obligation Bonds	1,334,525	1,055,000	279,525
11/01/2025	QSCB 2011A	Limited Obligation Bonds	1,438,553	987,000	451,553
11/01/2025	Refunding LOBS 2017	Limited Obligation Refunding	3,464,750	3,190,000	274,750
12/01/2025	Refunding LOBS 2019A	Limited Obligation Refunding	1,642,896	1,615,000	27,896
12/15/2025	QSCB 2009	Certificates of Participation	1,093,125	993,750	99,375
05/01/2026	LOBS Series 2021	Limited Obligation Bonds	258,425	-	258,425
05/01/2026	Refunding LOBS 2017	Limited Obligation Refunding	195,000	-	195,000
05/01/2026	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2026	NORCRESS USDA GO 2005	General Obligation	66,218	30,000	36,218

# Debt Summary

## Budget Summary

Date	Series	Description	Amount Due	Principal	Interest
06/01/2026	Overhills USDA Rev 2018A	Water & Sewer System	32,741	15,000	17,741
06/01/2026	Overhills USDA Rev 2018B	Water & Sewer System	20,206	12,000	8,206
06/01/2026	Refunding LOBS 2019A	Limited Obligation Refunding	13,927	-	13,927
11/01/2026	LOBS Series 2021	Limited Obligation Bonds	1,313,425	1,055,000	258,425
11/01/2026	Refunding LOBS 2017	Limited Obligation Refunding	3,380,000	3,185,000	195,000
12/01/2026	Refunding LOBS 2019A	Limited Obligation Refunding	1,623,927	1,610,000	13,927
05/01/2027	LOBS Series 2021	Limited Obligation Bonds	237,325	-	237,325
05/01/2027	Refunding LOBS 2017	Limited Obligation Refunding	115,375	-	115,375
05/01/2027	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2027	NORCRESS USDA GO 2005	General Obligation	65,980	31,000	34,980
06/01/2027	Overhills USDA Rev 2018A	Water & Sewer System	33,385	16,000	17,385
06/01/2027	Overhills USDA Rev 2018B	Water & Sewer System	20,011	12,000	8,011
11/01/2027	LOBS Series 2021	Limited Obligation Bonds	1,292,325	1,055,000	237,325
11/01/2027	Refunding LOBS 2017	Limited Obligation Refunding	3,300,375	3,185,000	115,375
05/01/2028	LOBS Series 2021	Limited Obligation Bonds	216,225	-	216,225
05/01/2028	Refunding LOBS 2017	Limited Obligation Refunding	35,750	-	35,750
05/01/2028	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2028	NORCRESS USDA GO 2005	General Obligation	65,701	32,000	33,701
06/01/2028	Overhills USDA Rev 2018A	Water & Sewer System	33,005	16,000	17,005
06/01/2028	Overhills USDA Rev 2018B	Water & Sewer System	19,816	12,000	7,816
11/01/2028	LOBS Series 2021	Limited Obligation Bonds	1,271,225	1,055,000	216,225
11/01/2028	Refunding LOBS 2017	Limited Obligation Refunding	1,465,750	1,430,000	35,750
05/01/2029	LOBS Series 2021	Limited Obligation Bonds	195,125	-	195,125
05/01/2029	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2029	NORCRESS USDA GO 2005	General Obligation	66,381	34,000	32,381
06/01/2029	Overhills USDA Rev 2018A	Water & Sewer System	32,625	16,000	16,625
06/01/2029	Overhills USDA Rev 2018B	Water & Sewer System	19,621	12,000	7,621
11/01/2029	LOBS Series 2021	Limited Obligation Bonds	1,250,125	1,055,000	195,125
05/01/2030	LOBS Series 2021	Limited Obligation Bonds	174,025	-	174,025
05/01/2030	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2030	NORCRESS USDA GO 2005	General Obligation	65,979	35,000	30,979
06/01/2030	Overhills USDA Rev 2018A	Water & Sewer System	33,245	17,000	16,245
06/01/2030	Overhills USDA Rev 2018B	Water & Sewer System	19,426	12,000	7,426
11/01/2030	LOBS Series 2021	Limited Obligation Bonds	1,229,025	1,055,000	174,025
05/01/2031	LOBS Series 2021	Limited Obligation Bonds	152,925	-	152,925
05/01/2031	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2031	NORCRESS USDA GO 2005	General Obligation	65,535	36,000	29,535
06/01/2031	Overhills USDA Rev 2018A	Water & Sewer System	32,841	17,000	15,841
06/01/2031	Overhills USDA Rev 2018B	Water & Sewer System	20,231	13,000	7,231
11/01/2031	LOBS Series 2021	Limited Obligation Bonds	1,207,925	1,055,000	152,925
05/01/2032	LOBS Series 2021	Limited Obligation Bonds	131,825	-	131,825
05/01/2032	Southpoint Water 2013	Clean Drinking Water Loan	4,996	4,996	-
06/01/2032	NORCRESS USDA GO 2005	General Obligation	66,050	38,000	28,050



# Debt Summary

## Budget Summary

Date	Series	Description	Amount Due	Principal	Interest
06/01/2032	Overhills USDA Rev 2018A	Water & Sewer System	33,438	18,000	15,438
06/01/2032	Overhills USDA Rev 2018B	Water & Sewer System	20,020	13,000	7,020
11/01/2032	LOBS Series 2021	Limited Obligation Bonds	1,186,825	1,055,000	131,825
05/01/2033	LOBS Series 2021	Limited Obligation Bonds	126,550	-	126,550
05/01/2033	Southpoint Water 2013	Clean Drinking Water Loan	4,995	4,995	-
06/01/2033	NORCRESS USDA GO 2005	General Obligation	65,483	39,000	26,483
06/01/2033	Overhills USDA Rev 2018A	Water & Sewer System	33,010	18,000	15,010
06/01/2033	Overhills USDA Rev 2018B	Water & Sewer System	19,809	13,000	6,809
11/01/2033	LOBS Series 2021	Limited Obligation Bonds	1,181,550	1,055,000	126,550
05/01/2034	LOBS Series 2021	Limited Obligation Bonds	105,450	-	105,450
06/01/2034	NORCRESS USDA GO 2005	General Obligation	65,874	41,000	24,874
06/01/2034	Overhills USDA Rev 2018A	Water & Sewer System	32,583	18,000	14,583
06/01/2034	Overhills USDA Rev 2018B	Water & Sewer System	19,598	13,000	6,598
11/01/2034	LOBS Series 2021	Limited Obligation Bonds	1,160,450	1,055,000	105,450
05/01/2035	LOBS Series 2021	Limited Obligation Bonds	84,350	-	84,350
06/01/2035	NORCRESS USDA GO 2005	General Obligation	66,183	43,000	23,183
06/01/2035	Overhills USDA Rev 2018A	Water & Sewer System	33,155	19,000	14,155
06/01/2035	Overhills USDA Rev 2018B	Water & Sewer System	19,386	13,000	6,386
11/01/2035	LOBS Series 2021	Limited Obligation Bonds	1,139,350	1,055,000	84,350
05/01/2036	LOBS Series 2021	Limited Obligation Bonds	68,525	-	68,525
06/01/2036	NORCRESS USDA GO 2005	General Obligation	66,409	45,000	21,409
06/01/2036	Overhills USDA Rev 2018A	Water & Sewer System	32,704	19,000	13,704
06/01/2036	Overhills USDA Rev 2018B	Water & Sewer System	20,175	14,000	6,175
11/01/2036	LOBS Series 2021	Limited Obligation Bonds	1,123,525	1,055,000	68,525
05/01/2037	LOBS Series 2021	Limited Obligation Bonds	52,700	-	52,700
06/01/2037	NORCRESS USDA GO 2005	General Obligation	65,553	46,000	19,553
06/01/2037	Overhills USDA Rev 2018A	Water & Sewer System	33,253	20,000	13,253
06/01/2037	Overhills USDA Rev 2018B	Water & Sewer System	19,948	14,000	5,948
11/01/2037	LOBS Series 2021	Limited Obligation Bonds	1,107,700	1,055,000	52,700
05/01/2038	LOBS Series 2021	Limited Obligation Bonds	36,875	-	36,875
06/01/2038	NORCRESS USDA GO 2005	General Obligation	65,655	48,000	17,655
06/01/2038	Overhills USDA Rev 2018A	Water & Sewer System	32,778	20,000	12,778
06/01/2038	Overhills USDA Rev 2018B	Water & Sewer System	19,720	14,000	5,720
11/01/2038	LOBS Series 2021	Limited Obligation Bonds	1,091,875	1,055,000	36,875
05/01/2039	LOBS Series 2021	Limited Obligation Bonds	21,050	-	21,050
06/01/2039	NORCRESS USDA GO 2005	General Obligation	65,675	50,000	15,675
06/01/2039	Overhills USDA Rev 2018A	Water & Sewer System	33,303	21,000	12,303
06/01/2039	Overhills USDA Rev 2018B	Water & Sewer System	19,493	14,000	5,493
11/01/2039	LOBS Series 2021	Limited Obligation Bonds	1,076,050	1,055,000	21,050
05/01/2040	LOBS Series 2021	Limited Obligation Bonds	10,500	-	10,500
06/01/2040	NORCRESS USDA GO 2005	General Obligation	65,613	52,000	13,613
06/01/2040	Overhills USDA Rev 2018A	Water & Sewer System	32,804	21,000	11,804
06/01/2040	Overhills USDA Rev 2018B	Water & Sewer System	20,265	15,000	5,265

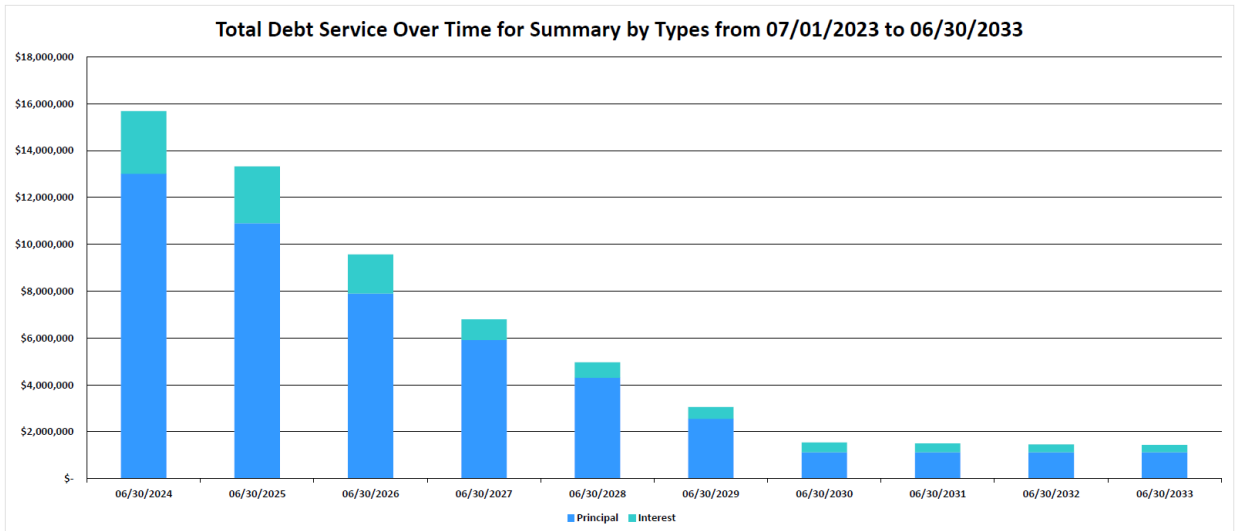
# Debt Summary

## Budget Summary

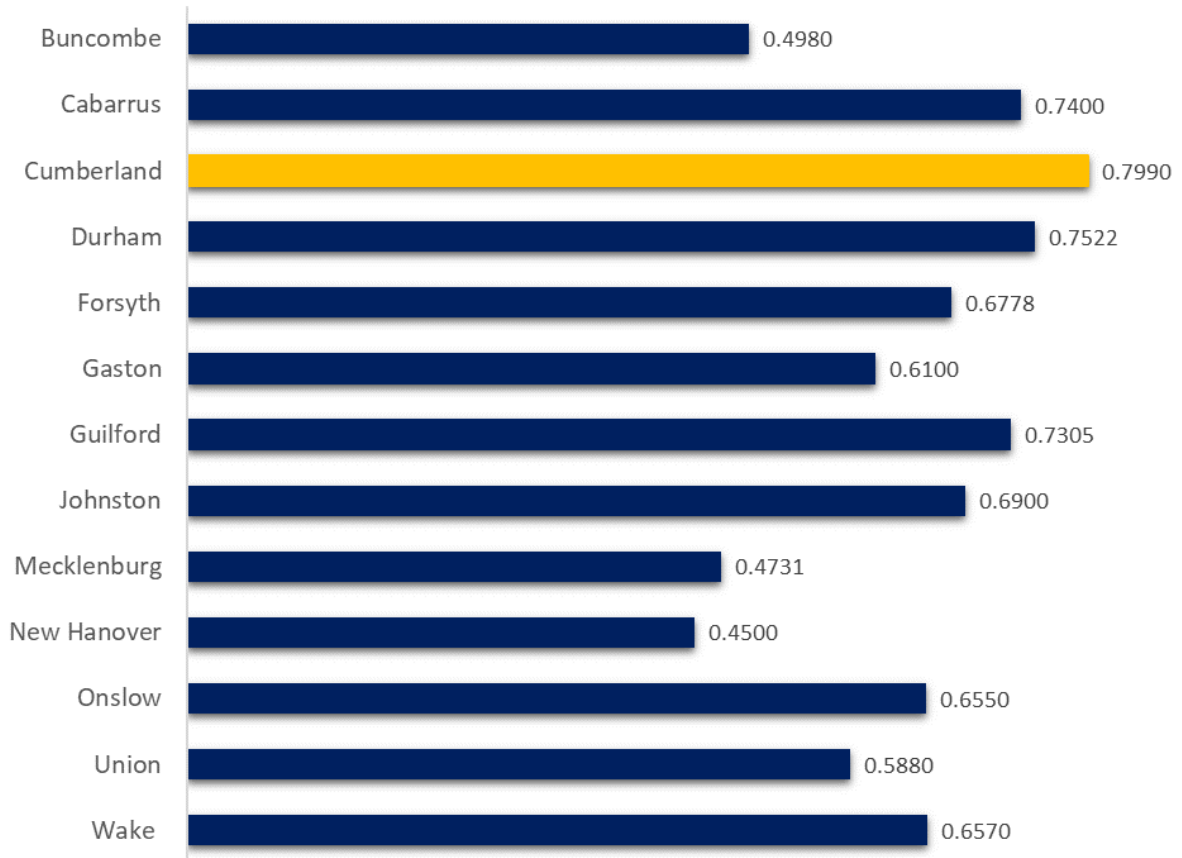
Date	Series	Description	Amount Due	Principal	Interest
11/01/2040	LOBS Series 2021	Limited Obligation Bonds	1,060,500	1,050,000	10,500
06/01/2041	NORCRESS USDA GO 2005	General Obligation	65,468	54,000	11,468
06/01/2041	Overhills USDA Rev 2018A	Water & Sewer System	33,305	22,000	11,305
06/01/2041	Overhills USDA Rev 2018B	Water & Sewer System	20,021	15,000	5,021
06/01/2042	NORCRESS USDA GO 2005	General Obligation	65,240	56,000	9,240
06/01/2042	Overhills USDA Rev 2018A	Water & Sewer System	32,783	22,000	10,783
06/01/2042	Overhills USDA Rev 2018B	Water & Sewer System	19,778	15,000	4,778
06/01/2043	NORCRESS USDA GO 2005	General Obligation	62,930	56,000	6,930
06/01/2043	Overhills USDA Rev 2018A	Water & Sewer System	33,260	23,000	10,260
06/01/2043	Overhills USDA Rev 2018B	Water & Sewer System	19,534	15,000	4,534
06/01/2044	NORCRESS USDA GO 2005	General Obligation	60,620	56,000	4,620
06/01/2044	Overhills USDA Rev 2018A	Water & Sewer System	32,714	23,000	9,714
06/01/2044	Overhills USDA Rev 2018B	Water & Sewer System	20,290	16,000	4,290
06/01/2045	NORCRESS USDA GO 2005	General Obligation	58,310	56,000	2,310
06/01/2045	Overhills USDA Rev 2018A	Water & Sewer System	33,168	24,000	9,168
06/01/2045	Overhills USDA Rev 2018B	Water & Sewer System	20,030	16,000	4,030
06/01/2046	Overhills USDA Rev 2018A	Water & Sewer System	32,598	24,000	8,598
06/01/2046	Overhills USDA Rev 2018B	Water & Sewer System	19,770	16,000	3,770
06/01/2047	Overhills USDA Rev 2018A	Water & Sewer System	33,028	25,000	8,028
06/01/2047	Overhills USDA Rev 2018B	Water & Sewer System	19,510	16,000	3,510
06/01/2048	Overhills USDA Rev 2018A	Water & Sewer System	33,434	26,000	7,434
06/01/2048	Overhills USDA Rev 2018B	Water & Sewer System	20,250	17,000	3,250
06/01/2049	Overhills USDA Rev 2018A	Water & Sewer System	32,816	26,000	6,816
06/01/2049	Overhills USDA Rev 2018B	Water & Sewer System	19,974	17,000	2,974
06/01/2050	Overhills USDA Rev 2018A	Water & Sewer System	33,199	27,000	6,199
06/01/2050	Overhills USDA Rev 2018B	Water & Sewer System	19,698	17,000	2,698
06/01/2051	Overhills USDA Rev 2018A	Water & Sewer System	32,558	27,000	5,558
06/01/2051	Overhills USDA Rev 2018B	Water & Sewer System	19,421	17,000	2,421
06/01/2052	Overhills USDA Rev 2018A	Water & Sewer System	32,916	28,000	4,916
06/01/2052	Overhills USDA Rev 2018B	Water & Sewer System	20,145	18,000	2,145
06/01/2053	Overhills USDA Rev 2018A	Water & Sewer System	33,251	29,000	4,251
06/01/2053	Overhills USDA Rev 2018B	Water & Sewer System	19,853	18,000	1,853
06/01/2054	Overhills USDA Rev 2018A	Water & Sewer System	32,563	29,000	3,563
06/01/2054	Overhills USDA Rev 2018B	Water & Sewer System	19,560	18,000	1,560
06/01/2055	Overhills USDA Rev 2018A	Water & Sewer System	32,874	30,000	2,874
06/01/2055	Overhills USDA Rev 2018B	Water & Sewer System	20,268	19,000	1,268
06/01/2056	Overhills USDA Rev 2018A	Water & Sewer System	33,161	31,000	2,161
06/01/2056	Overhills USDA Rev 2018B	Water & Sewer System	19,959	19,000	959

# Debt Summary

Date	Series	Description	Amount Due	Principal	Interest
06/01/2056	Overhills USDA Rev 2018B	Water & Sewer System	19,959	19,000	959
06/01/2057	Overhills USDA Rev 2018A	Water & Sewer System	33,425	32,000	1,425
06/01/2057	Overhills USDA Rev 2018B	Water & Sewer System	19,650	19,000	650
06/01/2058	Overhills USDA Rev 2018A	Water & Sewer System	28,665	28,000	665
06/01/2058	Overhills USDA Rev 2018B	Water & Sewer System	21,341	21,000	341
<b>Total Principal &amp; Interest</b>			<b>\$ 70,752,124</b>	<b>\$ 59,151,539</b>	<b>\$ 11,600,585</b>

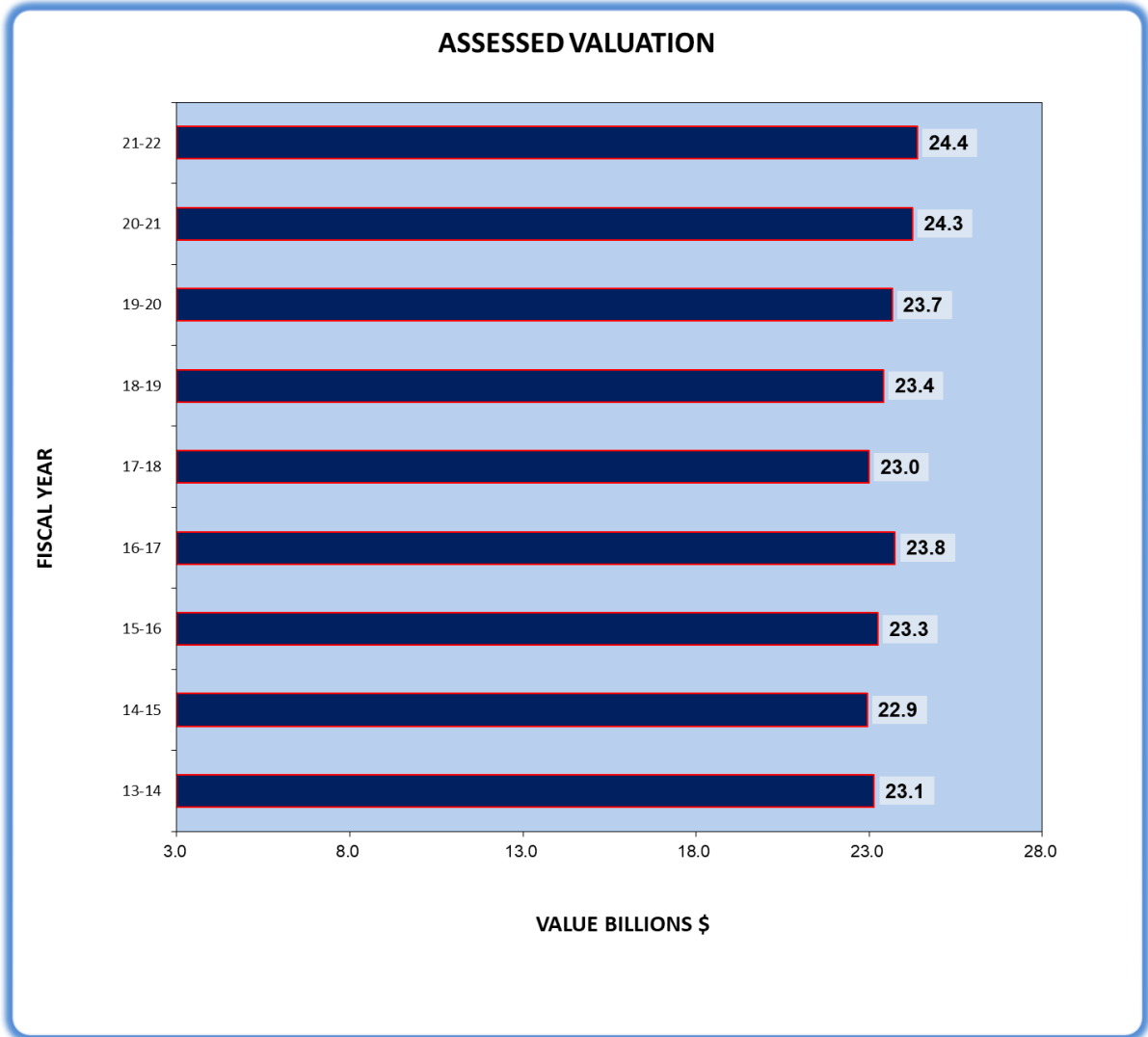


### Comparison of Ad Valorem Tax Rates Fiscal Year 2023-2024 Adopted Levies



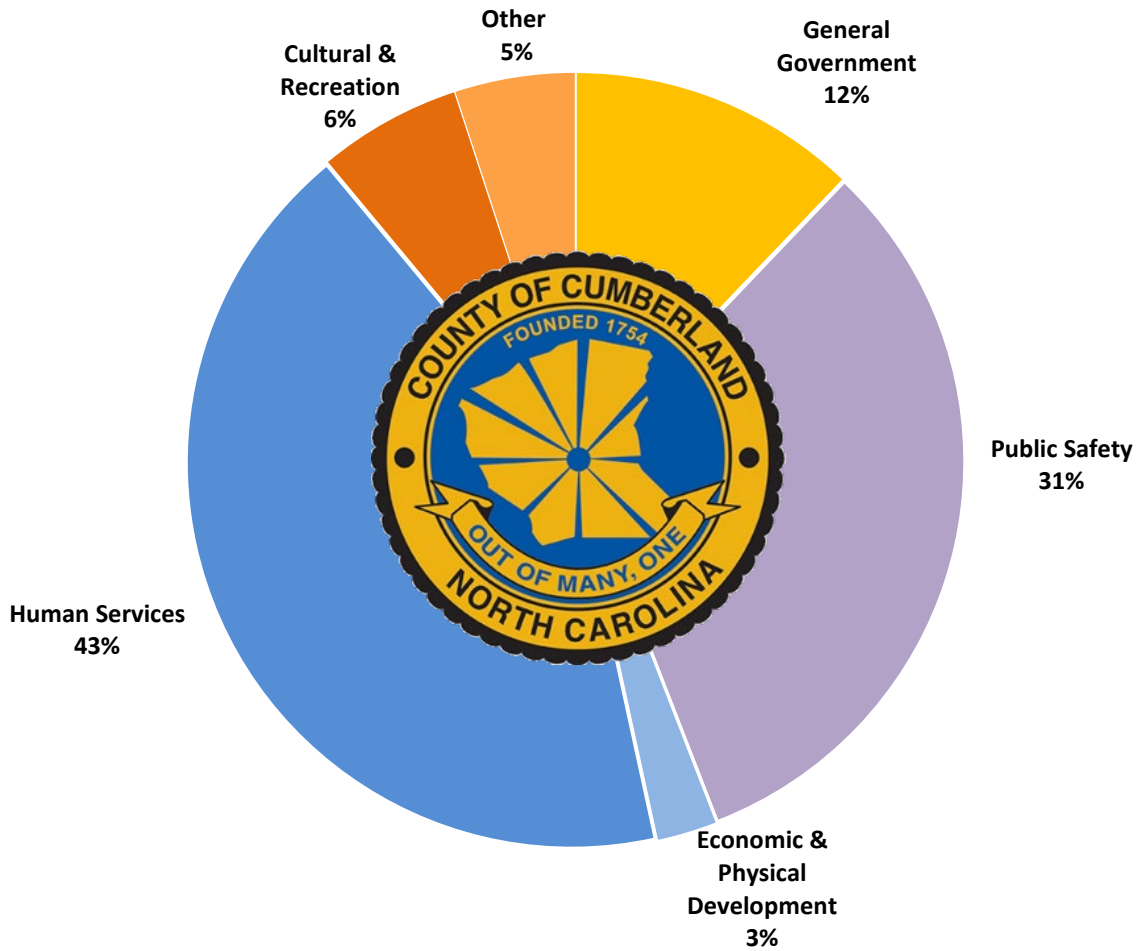
Counties with populations 200,000 and greater  
Ad Valorem Tax Rate Per \$100 Valuation

### Cumberland County Assessed Valuation



Cumberland County completed an eight-year revaluation effective January 1, 2017, for levy of taxes in Fiscal Year 2017-18 and will begin conducting another eight-year revaluation with the next one effective January 1, 2025.

## Percentage of FTE Positions By Service Area Fiscal Year 2023-2024



<b>Service Area</b>	<b>FTEs</b>
General Government	294.88
Public Safety	775.73
Economic & Physical Development	61.00
Human Services	1,077.28
Cultural & Recreation	148.60
Other	119.23
<b>Total FTE Positions</b>	<b>2,476.70</b>

# Summary of Positions

## Budget Summary

### General Government

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME FULL-TIME	& TIME-LIMITED		
GENERAL FUND							
ADMINISTRATION	13	13	16	18	0	18	18
ANIMAL SERVICES	50	50	56.1	56	1	57	57
BOARD OF ELECTIONS	9.45	9.45	9.45	8	1.45	9.45	9.45
CENTRAL MAINTENANCE	9	9	9	9	0	9	9
CHILD SUPPORT SERVICES	73.1	74.1	75.1	75	0.1	75.1	75.1
DEPT OF SOCIAL SERVICES	699.2	689.2	712.1	674	45	719	719
CARPENTRY SHOP	3	3	3	3	0	3	3
ENGINEERING	6	6	6	6	0	6	6
FACILITIES MANAGEMENT	21	21	20	20	0	20	20
LANDSCAPING & GROUNDS	11	11	11	11	0	11	11
PUBLIC BLDGS JANITORIAL	9	9	16	16	0	16	16
PUBLIC UTILITIES	1	1	1	1	0	1	1
EMERGENCY SERVICES MGT	55.5	55.5	55.5	55	0	55	55
FINANCIAL SERVICES	16	16	15	15	0	15	15
GOVERNING BODY	9	9	9	9	0	9	9
HUMAN RESOURCES	10	10	10	11	0	11	11
INNOVATION & TECHNOLOGY SERVICES	38	49	49	49	0	49	49
LEGAL	8	9	9	8	0	8	8
LIBRARY	149.525	149.525	151.6	142	6.6	148.6	148.6
MENTAL HEALTH	2	2	2	2	0	2	2
NC COOPERATIVE EXTENSION	9	9	9	9	0	9	9
PLANNING	44	44	39	39	0	39	39
PLANNING-LOCATION SERVICES	4	4	3	3	0	3	3
JUSTICE SERVICES	7	8	8	8	0	8	8
PRINT, MAIL & DESIGN SERVICES	4	4	0	0	0	0	0
PUBLIC INFORMATION	9	9	12	13	0	13	13
PUBLIC HEALTH	246.175	251.175	251.42	241	30.175	271.175	271.175
REGISTER OF DEEDS	25	25	25	25	0	25	25
SHERIFF'S OFFICE	652.425	656.425	657.125	635	20.725	655.725	655.725
SOBRIETY COURT	1	1	1	1	0	1	1
SOIL CONSERVATION	2	2	3	3	0	3	3
SL RESOURCE CENTER	0	0	0	1	0	1	1
TAX ADMINISTRATION	69.95	69.95	69.95	68	1.475	69.475	69.475
TAX ADMIN-PROPERTY REVAL	5.95	5.95	7.95	5	3.95	8.95	8.95
VETERANS SERVICES	7	8	8	8	0	8	8
<b>TOTAL GENERAL FUND</b>	<b>2,279.28</b>	<b>2,293.28</b>	<b>2,330.30</b>	<b>2,247.00</b>	<b>110.48</b>	<b>2,357.48</b>	<b>2,357.475</b>

# Summary of Positions

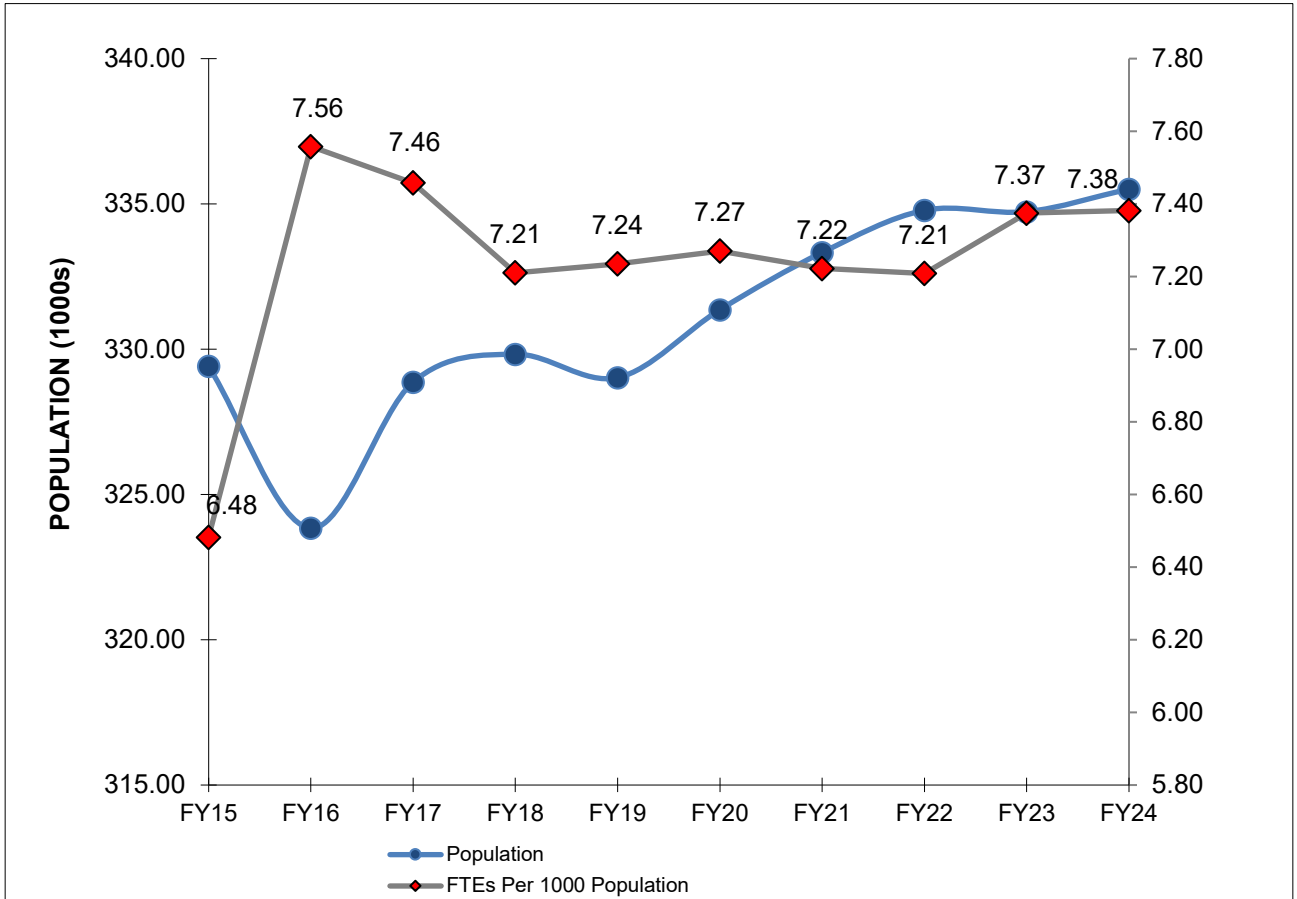
Budget Summary

## Other County Funds

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
<b>OTHER COUNTY FUNDS</b>							
AMERICAN RESCUE PLAN	0	0	0	3	0	3	3
COMMUNITY DEVELOPMENT	9	10	10	9	0	9	9
CD BLOCK GRANT DISASTER RECOVERY	4.25	4.25	3.5	0	1.5	1.5	1.5
DEPT OF SOCIAL SVCS GRP CARE	12.5	12.5	12.5	12	0.5	12.5	12.5
EMPLOYEE PHARMACY	4.75	4.75	4.75	5	0.75	5.75	5.75
EMPLOYEE WELLNESS	1	1	1	1	0	1	1
EMERGENCY RENTAL ASSISTANCE	0	0	22	0	0	0	0
MPO ADMINISTRATION	0	0	7	7	0	7	7
PLANNING - FAMPO	3	3	4	4	0	4	4
RISK MANAGEMENT	3.475	3.475	3.475	3	0.475	3.475	3.475
SENIOR AIDES	2.1	0	0	0	0	0	0
SHERIFF - FORFEITURE & CANTEEN	12	12	2	2	0	2	2
SOLID WASTE	69	69	68	70	0	70	70
WORKFORCE DEVELOPMENT	7	0	0	0	0	0	0
<b>TOTAL OTHER COUNTY FUNDS</b>	<b>128.08</b>	<b>119.98</b>	<b>138.23</b>	<b>116.00</b>	<b>3.23</b>	<b>119.23</b>	<b>119.225</b>
<b>TOTAL ALL FUNDS</b>	<b>2,407.35</b>	<b>2,413.25</b>	<b>2,468.52</b>	<b>2,363.00</b>	<b>113.70</b>	<b>2,476.70</b>	<b>2,476.70</b>



## Cumberland County Full Time Equivalent Positions Per 1000 Population



Fiscal Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
FTE Positions	2135.00	2447.60	2452.60	2378.18	2380.48	2408.98	2407.35	2413.25	2468.52	2476.70
Population	329,411	323,838	328,860	329,824	329,017	331,354	333,323	334,776	334,728	335,508

Cumberland County's FY2024 budget includes 2,476.7 positions which equates to about 7.38 positions for every 1,000 residents, a slight increase from the 7.37 positions per 1,000 residents in the prior fiscal year. Based on county employment data collected by the North Carolina Association of County Commissioners for FY2021 adopted budgets, the latest year for which position counts are available for other counties, the median for all reporting counties in the state is 8.0 positions for every 1,000 residents. (97 out of 100 counties reported data including all 25 largest counties)

# New Positions

## Budget Summary

### General Fund

DEPARTMENT	FT/PT	UNIT COST		REQUESTED		ADOPTED		
		SALARY	FRINGE BENEFITS	QTY	REQUEST	QTY	TOTAL	STATE OR FEDERAL FUNDING
<b>Human Resources</b>				<b>1</b>	<b>\$ 52,335</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Human Resources Associate	FT	\$ 33,849	\$ 18,486	1	52,335	0	\$ -	-
<b>Sheriff's Office</b>				<b>3</b>	<b>\$ 149,733</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Office Processing Assistant	FT	\$ 31,824	\$ 18,087	3	49,911	0	\$ -	-
<b>Justice Services</b>				<b>1</b>	<b>\$ 55,334</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Administrative Coordinator I	FT	\$ 35,434	\$ 19,900	1	55,334	0	\$ -	-
<b>Veterans Services</b>				<b>1</b>	<b>\$ 56,305</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Veterans Services Officer	FT	\$ 37,088	\$ 19,217	1	56,305	0	\$ -	-
<b>Child Support</b>				<b>1</b>	<b>\$ 55,334</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Child Support Agent I	FT	\$ 35,434	\$ 19,900	1	55,334	0	\$ -	-
<b>Spring Lake Resource Center</b>				<b>1</b>	<b>\$ 50,897</b>	<b>1</b>	<b>\$ 50,897</b>	<b>\$ -</b>
Custodian Crew Leader	FT	\$ 31,824	\$ 19,073	1	50,897	1	\$ 50,897	-
<b>Planning Department</b>				<b>1</b>	<b>\$ 50,474</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Senior Administrative Support Specialist	FT	\$ 32,330	\$ 18,144	1	50,474	0	\$ -	-
<b>Total General Fund</b>				<b>9</b>	<b>\$ 470,412</b>	<b>1</b>	<b>\$ 50,897</b>	<b>\$ -</b>

Total General Fund Net Cost: \$ 50,897

### Other Funds

DEPARTMENT	FT/PT	UNIT COST		REQUESTED		ADOPTED		
		SALARY	FRINGE BENEFITS	QTY	REQUEST	QTY	TOTAL	STATE OR FEDERAL FUNDING
<b>Pharmacy Services</b>				<b>1</b>	<b>\$ 58,523</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
Pharmacy Tech Admin Specialist	FT	\$ 38,840	\$ 19,683	1	58,523	0	\$ -	-
<b>Total Pharmacy Services</b>				<b>1</b>	<b>\$ 58,523</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>

Total Group Insurance Fund Net Cost: \$ -

# Abolish Positions

## Budget Summary

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

### General Fund

DEPARTMENT	FT/PT	REQUESTED		ADOPTED	
		QTY	SALARY/BENEFITS	Qty	TOTAL
<b>Emergency Services</b>		<b>5</b>	<b>\$ -</b>	<b>5</b>	<b>\$ -</b>
Telecommunicator On Call	PT	5	-	5	-
<b>Health Department</b>		<b>1</b>	<b>\$ 60,487</b>	<b>1</b>	<b>\$ 60,487</b>
Nutritionist I	FT	1	60,487	1	60,487
<b>Library</b>		<b>3</b>	<b>\$ -</b>	<b>3</b>	<b>\$ -</b>
PLA/ALA AIDE	PT	1	-	1	-
Librarian I	FT	1	-	1	-
Library Associate	FT	1	-	1	-
<b>Department of Social Services</b>		<b>1</b>	<b>\$ 54,343</b>	<b>1</b>	<b>\$ 54,343</b>
Administrative Assistant I	FT	1	54,343	1	54,343
<b>Total General Fund</b>		<b>10</b>	<b>\$ 114,830</b>	<b>10</b>	<b>\$ 114,830</b>

### Other Funds

DEPARTMENT	FT/PT	REQUESTED		ADOPTED	
		QTY	SALARY/BENEFITS	QTY	TOTAL
<b>Comm Dev Block Grant Disaster Recov</b>		<b>2</b>	<b>\$ 114,198</b>	<b>2</b>	<b>\$ 114,198</b>
Community Services Specialist	PT	1	64,284	1	64,284
Administrative Support Specialist	FT	1	49,914	1	49,914
<b>Total Other Funds</b>		<b>2</b>	<b>\$ 114,198</b>	<b>2</b>	<b>\$ 114,198</b>



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. There are two additional General Funds: School Capital Fund and Capital Investment Fund. These are considered funds used for general purposes, either for operating expenses, as a holding account or for future purposes.

The General Operating Funds include:

- General
- School Capital Fund
- Capital Investment Fund (CIF)



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

## Mission

To provide quality services to our citizens while being fiscally responsible.

### Description

The Governing Body Department consists of the seven-member Board of County Commissioners as the governing board, the Clerk to the Board and the Deputy Clerk to the Board.

The Board of County Commissioners is elected by citizens and serves four-year terms. The Board establishes goals and priorities to best serve the community while being fiscally accountable. Major responsibilities include establishing a tax rate each year, the annual adoption of the County budget, various appointments of County officials, adoption of fees and local ordinances and engagement with state legislators and community citizens and partners.

The Clerk to the Board is appointed by the Board of County Commissioners, performs any duties that may be required by law or by the Board, and serves at the pleasure of the Board. The Clerk to the Board manages all activities of the Governing Body Department and serves as a member of the County’s Leadership Team.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 608,935</b>	<b>\$ 643,557</b>	<b>\$ 731,621</b>	<b>\$ 737,485</b>
<b>Revenue</b>				
Federal or State	(3,230)	-	-	-
<b>Expense</b>				
Personnel	454,675	447,012	500,166	486,188
Operating	157,490	196,544	231,455	251,297
Capital Outlay	-	-	-	-

This budget summary includes the following organizations: Governing Body

### Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024	
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS
GENERAL FUND					
GOVERNING BODY	9	9	9	0	9

Clerk to the Board: Andrea Tebbe  
 Phone: 910-678-7771  
 Address: PO Box 1829  
 Fayetteville, NC 28302

[Board of Commissioners \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



### Mission

To oversee all County operations and provide leadership to County staff, boards, agencies, various internal and external customers, while adhering to the Board of Commissioners' priorities and Cumberland County's core values.

### Description

County Administration, also known as 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. Other responsibilities include preparing the annual recommended County Budget, preparing, and publishing the agenda for board meetings, and providing all other management services necessary to ensure the efficient and effective operation of County government. Other divisions of the County Manager's Office include Budget, Internal Audit, Wellness Services, Employee Pharmacy, Employee Health Center, and Diversity, Equity, and Inclusion (DEI).

### Divisions

#### Budget

The Budget Division works to ensure that taxpayer dollars are utilized in the most equitable manner while providing essential and productive governmental services to the community. Budget is responsible for compiling and analyzing budgetary requests for the County. The primary goal is to work alongside management staff, and in accordance with the Local Government Budget and Fiscal Control Act (LGBFCA), to present a balanced annual budget to the Board of County Commissioners prior to each fiscal year. In addition to creating the annual budget, this division also focuses on special projects, advising departments regarding allotments and revisions, as well as other items that may impact the County Budget.

#### Internal Audit

Internal Audit provides an appraisal function within the County and assists members of the management team in the effective discharge of their responsibilities by furnishing them with appraisals, recommendations and pertinent information concerning the activities and/or areas under review. Internal Audit is also responsible for ensuring adherence to County policies and procedures as well as any applicable State and/or Federal rules and regulations. In addition, Internal Audit is responsible for ensuring that the County maintains effective internal controls in carrying out its operations and activities.

#### Wellness Services

The Wellness Coordinator is dedicated to educating employees on healthy lifestyles and motivating changes in long-term behaviors.

#### Employee Pharmacy

Employees on the health insurance plan, as well as retirees and dependents covered under the plan may use the pharmacy and not have a co-payment for most generic prescriptions. These individuals will also have discounted rates for brand-name medications under the county's plan.



### **Employee Health Center**

The Health Center will evaluate, diagnose, and treat common minor illnesses. They will provide lifestyle management education, blood pressure checks, diabetes education, weight management education, ergonomics, and healthy eating resources.

### **Diversity, Equity, & Inclusion (DEI)**

The Chief Diversity Officer in coordination with the Cumberland County Diversity, Equity, and Inclusion Advisory Committee advises and guides County government to ensure integration of diversity, equity, and inclusion with the County's mission, operations, strategies, and business objectives as we serve the community with P.R.I.D.E.

### **Prior Year Accomplishments**

- Hired County's first Chief Diversity Officer in October 2022
- DEI Participated in County-wide events including a County-wide Career Fair (July 2022) and Employee Wellness Fair (October 2022)
- Developed a DEI promotional video featuring DEI Advisory Committee members, County Management and Commissioners
- Introduced DEI component into New Employee Orientation
- The Breast and Cervical Cancer Control Program (BCCCP) Audit at the Health Dept had 100% improvement from audit performed in 2018. Staff followed policies, procedures, and auditor recommendations from the FY 2018 audit report to accomplish this goal
- Offered five Employee Wellness challenges and five Lunch & Learn sessions
- Wellness Coordinator earned Accreditation as Office Ergonomic Evaluator in August 2022
- Advanced diabetes training led pharmacists to conduct medication reviews of patients with diabetes. The reviews resulted in patients being removed from unneeded medications resulting in annual savings of \$17,433 for the County
- The Employee Pharmacy adopted a policy to dispense insulin pen needles with an attached sharps container (SafePack) making it easier for patients to dispose of their pen needles safely resulting in County savings of approximately \$25 per dispensing of one hundred pen needles
- Made improvements in the break room and added employee lockers in the Employee Pharmacy to improve employee morale

### Performance Measures

Division	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Budget	Annual Budget Training Customer Satisfaction	Efficiency	Not measured	Not measured	72.41%	80%	90.51%
Internal Audit	% Audits Completed within prescribed timeframe	Efficiency	Not measured	100%	100%	100%	100%
Internal Audit	Audits completed	Output	Not measured	25	29	35	83%
Wellness Services	Employee participation	Input	229	238	262	290	90%
Wellness Services	First time participation	Input	160	119	131	145	90%
Pharmacy	Eligible employees participating	Input	Not measured	936	975	1,017	96%
Pharmacy	Eligible retirees participating	Input	Not measured	183	175	169	104%
Health Center	Employee usage	Input	Not measured	Not measured	500	800	63%
DEI	Strategic Plan Implementation	Output	Not measured	Not measured	5 total of 19 initiatives	11 total of 19 initiatives	45.45%

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 1,678,888</b>	<b>\$ 1,545,352</b>	<b>\$ 2,477,765</b>	<b>\$ 2,981,741</b>
<b>Revenue</b>				
Other	-	(25)	-	-
<b>Expense</b>				
Personnel	1,626,111	1,452,004	2,368,797	2,865,623
Operating	52,777	93,373	108,968	116,118

This budget summary includes the following organizations: Administration

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
ADMINISTRATION	13	13	16	18	0	18	18

## Looking Ahead

- Increase the number of internal audits performed
- Continue to ensure the values of Diversity, Equity & Inclusion into Cumberland County Government through visibility and awareness and through policy and training
- Continue to work toward including DEI-supporting practices into the recruitment process and employee training
- Continue to identify and implement strategies for increasing the visibility of DEI within the organization and to the broader public
- Diabetes medication reviews will continue and the pharmacists plan to offer more extensive counseling to patients with diabetes
- Pharmacists will take a year-long certificate course in weight management to improve their ability to counsel patients taking weight loss drugs. The holistic course should help pharmacists discuss the importance of implementing lifestyle changes during treatment so that when weight loss medications are discontinued, weight is not regained

County Manager: Clarence Grier  
 Phone: 910-678-7723  
 Address: 117 Dick St.  
 Fayetteville, NC 28301

[County Administration \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



### Mission

To provide the public, media and County employees with timely and accurate news and information. The mission of Print, Mail & Design is to provide print, mail and design services internally to County Departments in an efficient way, in order to provide a cost savings to the County.

### Description

The Public Information Office is responsible for coordinating external and internal communication and effectively telling the County's story. The department provides the public, media and County employees with timely and accurate news and information through media relations, digital platforms, web content, social media engagement, outreach events and other tools. The Public Information Office is also responsible for mail services which facilitates the distribution of inter-office mail throughout all County departments. Mail Services is also responsible for distributing US Postal mail and metering outgoing mail.

### Prior Year Accomplishments

#### Public Information Office (PIO)

- Transitioned to new SolarWinds Helpdesk system
- Continued providing services through significant staffing transition
- Increased press releases to include Board of Commissioners meeting wrap-up releases
- Assisted or coordinated numerous projects and events including:
  - ✓ County-wide Career Fair in July 2022
  - ✓ Ribbon Cutting for Ann Street Reimagined that included improved customer experience through new scale house and circulation through landfill
  - ✓ Ribbon Cutting for new Emergency Services Center at 500 Executive Place
  - ✓ Board of Commissioners transition in December 2022
  - ✓ Ribbon Cutting for new WIC Office at Fort Liberty
  - ✓ Ann Street Landfill expansion community outreach
- Began holding monthly Communications Coordination meetings with all County departments to increase awareness of events and initiatives
- Created promotional materials to increase public awareness of County job openings and bid opportunities

#### Print, Mail & Design (PMD)

- Supported numerous County events and initiatives by providing printed materials – including major productions such as annual recommended and adopted FY2023 Budget books, Pay and Classification Plan, and Annual Comprehensive Financial Report
- Assisted beyond print and mail function with events such as County-wide Career Fair and multiple food drives

### Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Public Awareness	Press Releases distributed	Output	Not measured	Not measured	180	189	95%
Public Awareness	Graphic Design tickets completed	Output	Not measured	Not measured	1,410	1,481	95%
Public Awareness	Videos created	Output	Not measured	Not measured	208	218	95%
Customer Service	PIO HelpDesk Tickets Resolved	Output	Not measured	Not measured	1,665	1,748	95%
Engagement Rate	Engagement across all Social Media platforms	Efficiency	Not measured	Not measured	43,036	45,188	95%
Public Awareness	Social Media posts across all platforms	Output	Not measured	Not measured	1,232	1,294	95%
Public Awareness	YouTube Live Stream Views	Output	Not measured	Not measured	3,935	4,132	95%
Print Services	Total Number of Impressions	Output	Not measured	Not measured	1,463,736	1,536,923	95%
Mail Services	Total Mail Pieces Processed	Output	Not measured	Not measured	474,260	497,973	95%

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 1,398,942</b>	<b>\$ 1,333,719</b>	<b>\$ 1,418,899</b>	<b>\$ 1,700,756</b>
<b>Revenue</b>				
Charges and Services	(89,256)	(81,816)	(95,000)	(89,000)
Other	(16)	-	-	-
<b>Expense</b>				
Personnel	832,927	795,963	845,006	1,147,246
Operating	585,384	619,572	668,893	642,510
Capital Outlay	69,903	-	-	-
Debt Service			-	-

This budget summary includes the following organizations: Public Information and Print Mail & Design

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED		
GENERAL FUND							
PRINT, MAIL & DESIGN SERVICES	4	4	0	0	0	0	0
PUBLIC INFORMATION	9	9	12	13	0	13	13

Note: For the position data in FY2021 and FY2022, Public Information was a separate department from Print Mail & Design

## Looking Ahead

### PIO

- Restructure department to allow for more comprehensive engagement with departments to plan for and communicate programs and initiatives to target desired audiences and optimal methods of communication
- Provide for more proactive management of County website and departmental pages through Multimedia Content Manager
- Seek more seamless transition from PIO Helpdesk to PMD Helpdesk
- Hire permanent Director to help move strategic priorities around communications forward such as improving internal communications and external engagement

### PMD

- Continue to build capacity as newer staff become more comfortable with processes and expand their knowledge through training and engagement with others in the field
- Replace outdated and inefficient equipment to enhance capabilities and provide higher quality product to customers; work towards improved maintenance of existing equipment through service plans
- Examine fees both internally and to outside agencies to better support total operations, including staffing
- Engage proactively with departments to better understand their needs and educate them on PMD processes

Director: Brian Haney, Assistant County Manager  
 Phone: 910-438-4025  
 Address: 226 Bradford Avenue  
 Fayetteville, NC 28301

[Public Information \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



## Mission

The Cumberland County Human Resources Department recognizes that employees are our most valuable asset. The Department's focus upon continuous improvement, teamwork, customer service and achieving results are woven into every aspect of human resource management in support of this tenet. We strive to lead organizational improvement and a continuous learning environment that values the input, knowledge, talents, skills, and abilities of employees as they work toward accomplishing the County's mission.

## Description

The Human Resources Department consists of professional staff committed to ensuring all Cumberland County employees are treated fairly and equitably in their individual roles. Human Resources (HR) is divided into four areas of focused expertise, although all staff are cross trained to provide support in all functions of human resource management. Functional areas include Employment and Talent Management, Employee Relations, Classification and Compensation, and Human Resources Information System (HRIS)/Performance Data Analytics and Training.

## Prior Year Accomplishments

- Human Resources processed 4,500+ payroll and position actions, reviewed 12,000+ candidate applications, onboarded over 380 new hires, and off-boarded approximately 400 terminations and retirements
- Employee relations began training department managers and supervisors on the following: Equal Employment Opportunity Commission laws, sexual harassment, PRIDE in the workplace and Family Medical Leave Act compliance
- Classification and Compensation began a full Classification and Compensation Study with the McGrath Consulting Group
- The Human Resources Information Systems (HRIS) team developed new process manuals for actions and created/maintained personnel files while continuing to implement the use of Laserfiche
- Recruiting has continued to improve efforts to attract highly qualified candidates with job fairs, County Career Day and other events
- Performance Appraisal development in the PERFORM system has been reinstated since the effects of the COVID-19 Pandemic stopped development

## Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Employee Retention	Turnover Rate	Effectiveness	21.93%	26.34%	17.53%	16%	109.56%
Employee Retention	% of employees participating in exit interviews	Effectiveness	Not measured	Not measured	24.04%	75%	32.05%
Employee Retention	Vacancy Rate	Effectiveness	Not measured	Not measured	21.74%	18%	120.78%
Employee Recruitment	Number of Applications Received	Output	Not measured	Not measured	17,000	20,000	85.00%

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 948,964</b>	<b>\$ 866,284</b>	<b>\$ 1,069,040</b>	<b>\$ 1,350,074</b>
<b>Revenue</b>				
Other	-	-	-	-
<b>Expense</b>				
Personnel	779,038	681,058	844,824	1,049,589
Operating	169,926	185,226	224,216	284,185
Capital Outlay			-	16,300

This budget summary includes the following organizations: Human Resources

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED		
GENERAL FUND							
HUMAN RESOURCES	10	10	10	11	0	11	11



### Looking Ahead

- Continued redevelopment and implementation of the PERFORM system including new and revised training opportunities for all employees, expanding and growing collaborations with area organizations to aid in recruitment, a full review of all classifications for minimum education and experience and work towards establishing a way for employees to move within their assigned grade range
- Recruitment will continue to work on process improvement, re-develop and implement HR liaison training on recruitment, hiring, and action processing and begin providing interview training to department heads and supervisors
- Employee Relations will continue with acquisition of professional certifications and training to stay in compliance with local, State and Federal laws and provide County-wide, in person training relating to professional development, and provide internal cross training to HR coworkers
- HRIS will initiate an interactive process to identify and understand Enterprise, departmental training needs with the goal of creating a hybrid (both online and in-person) training and development experience for County employees. Training will be customized, administered, and tracked in the NeoGov Learn product. Ongoing training goals will develop from a posture of partnership and a commitment to collaboration between Human Resources and the departments it serves
- HRIS will strive to complete the migration of paper files to digital files and further develop an exit process for employees leaving the county to help address retention concerns
- HR will continue to cross-train all staff to support each other in a team environment

Director: Dominique Hall  
Phone: 910-678-7653  
Address: 117 Dick Street Room 25  
Fayetteville, NC 28301

[Human Resources \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



## Mission

Provide effective, accurate, reliable, secure, and cost-effective technology for Cumberland County in alignment with the County's Strategic Plan.

## Description

The purpose of the Innovation and Technology Services Department is to provide efficient, accurate, reliable, secure, and cost-effective technology for Cumberland County in alignment with the County's strategic goals and objectives. To achieve these goals, we embrace and implement technology solutions that improve business response to our citizens, streamline internal business processes, and enhance high-quality services.

## Prior Year Accomplishments

- Designed and implemented advanced technologies for a modern Emergency Services Center
- Implemented CureMD as the new Electronic Health Records (EHR) solution for Public Health and implemented CureMD patient portal for online patient services
- Implemented Laserfiche as the new document management solution for Public Health
- Completed Energov Upgrade for Planning & Inspections and Environmental Health
- Implemented Munis Upgrade for Finance, HR, Budget, and Utility Billing
- Equipped two interview rooms for Child Support with Webex room kits and monitors to allow for virtual client interviews
- Rolled out Webex collaborative software to selected employees in all County departments
- Developed ERAP solution for DSS to accept and manage applications, payments, and funding
- Developed ERAP solution for citizens to submit and track ERAP applications and documents
- Developed ARP solutions for Chief of Staff for Small Business & Non-Profit Assistance programs
- Implemented Neighborly as the new loans, grants, and project management solution for Community Development
- Implemented Pictometry as the new high-resolution aerial imagery solution for Tax Administration
- Moved all employees to new Domain except DSS and Sheriff's Office
- Began first phase of 5-Year Digital Government Program to accelerate digital transformation across the County – FY2023 included back scanning for Emergency Services, Planning & Inspections, and Engineering
- Reclassified ITS Business Analyst position to an ITS Innovation Strategist to lead innovation strategies and technology road mapping with County departments
- Created a 16-step recruitment and retention plan for ITS that allows us to offer competitive starting salaries for new employees
- Laserfiche upgrade for all departments and migration to new servers

## Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Digital Government	Departments Completed Backscanning	Output	N/A	0	3	5	60.00%
Services/Support	Computer Deployments/Refresh	Output	241	308	454	450	100.89%
Services/Support	# Incident Tickets Submitted	Input	8,506	11,154	15,297	20,650	74.08%
Services/Support	# Incident Tickets Resolved	Output	8,506	11,077	15,150	20,500	73.90%
Services/Support	% Incident Tickets Resolved	Efficiency	100.00%	99.31%	99.04%	99.27%	99.76%
Services/Support	Time to Assignment (Minutes)	Efficiency	Not measured	22	5	30	16.67%
Services/Support	Time to First Response (Minutes)	Efficiency	Not measured	68	63	60	105.00%
Servers	% Uptime for Critical Servers	Efficiency	Not measured	99.90%	100.00%	100.00%	100.00%
GIS	Top 5 GIS Applications by Total Views:						
GIS	GIS Data Viewer	Input	Not measured	493,455	560,180	626,905	89.36%
GIS	CCGIS Open Data Site	Input	Not measured	253,184	320,784	388,384	82.59%
GIS	CC School Locator	Input	Not measured	229,631	241,972	254,313	95.15%
GIS	Container/Recycling Sites	Input	Not measured	59,353	92,904	126,455	73.47%
GIS	Cumberland County Public Library	Input	Not measured	15,908	20,412	24,916	81.92%

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 4,818,434</b>	<b>\$ 5,737,980</b>	<b>\$ 6,556,008</b>	<b>\$ 9,158,055</b>
<b>Revenue</b>				
Federal or State	-	-	-	-
Charges and Services	(75,006)	(24,143)	(90,000)	(23,638)
Other	(48,123)	(48,000)	(48,000)	(48,000)
<b>Expense</b>				
Personnel	3,065,137	3,675,752	4,343,683	6,217,404
Operating	1,876,426	2,134,371	2,350,325	3,012,289
Capital Outlay	-	-	-	-

This budget summary includes the following organizations: Innovation & Technology Services

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
INNOVATION & TECHNOLOGY SERVICES	38	49	49	49	0	49	49

### Looking Ahead:

- Interactive Voice Response (IVR) payment services for Utility Billing
- Implementation of ACFR Statement Builder in Munis
- Implementation of Electronic Funds Transfer (EFT) and Automated Clearing House (ACH) for all County vendors
- New county-wide timekeeping solution, TimeClock Plus (TCP) to resume in July 2023
- Development of single web portal for customers to conduct County business
- Intranet redesign
- Implementation of new Fire Records Management System (RMS) for Fire Inspections
- Implementation of Email Exchange Online
- Microsoft 365 Rollout to all County employees
- Conference room upgrades for the Department of Social Services (DSS)
- Development of ARP solution for invoicing and for Community Funding
- Implementation of OneSpan for county-wide digital signature solution
- Implementation of Practice Panther Case Management Solution for Legal
- Implementation of TechLogic equipment and software upgrades for the Library
- Development of County mobile app to support government communication and citizen engagement, allow reporting of issues, requesting services, and sharing County information
- Call Center in the Cloud for DSS
- Calendly/Bookings scheduling solution
- Replacement of NovusAgenda
- Customer Relationship Management solution
- Laserfiche upgrade for DSS and Library
- Digital Government - Back scanning for Animal Services, Environmental Health, Human Resources, Justice Services, and the Library
- DSS Modernization Project (hardware and software), consisting of 20+ projects
- Implementation of new Energov module for Environmental Health
- CureMD enhancements – eFax, HealthNet to LabCorp, Health Education Interface (HEI), NC Quitline

Director: Keith Todd  
 Phone: 910-323-6119  
 Address: 117 Dick Street Suite 519  
 Fayetteville, NC 28301

[Innovation and Technology Services \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

CENTER FOR DIGITAL GOVERNMENT



2016 WINNER | 2017 WINNER | 2019 WINNER

### Mission

To ensure that the County's facilities & grounds along with the County's fleet assets are effectively maintained in the most cost-efficient manner while preserving the County's investment in each asset with timely preventative maintenance, services, and repairs.

### Description

The Internal Services Division consists of the following departments: Central Maintenance, Carpentry Shop, Court Facilities, Facilities Management, Landscaping & Grounds, Public Janitorial Buildings, and Spring Lake Resource Center Administration. The department is responsible for the comprehensive maintenance of facilities and grounds for the County's 45 facility sites which have an average age of 36 years along with maintaining a County owned cemetery. The Fleet Management Division provides inspections, services, and repairs to approximately 600 fleet assets. The department provides deliveries from the Print Shop to all County departments along with janitorial supplies to County facilities. In addition, the department assists the Board of Elections with the delivery of voting booths and machines to all voting precincts. The department works closely with all County departments to ensure that their assigned building location meets their needs and the needs of the citizens in which they are serving. To reduce impacts on business operations, often it requires staff to work weekends and after hours. In addition, one staff member serves as the 24 hour on-call individual for the Detention Center and one staff member serves as the on-call individual for all other county facilities each week.

### Prior Year Accomplishments

- Transitioned Courthouse Janitorial Services from contracted to newly hired County employees
- Completed 15 maintenance and repair projects including a full renovation of the County Finance Office without ever closing the office
- Submitted first ever Fleet Policy and Procedures manual for Management review in coordination with Mercury Consultants
- Conducted three on-site Ford Training Courses for Police Interceptors, Ecoboost Engines, and Police Interceptor Hybrids
- Decommissioned 42 aging fleet assets and in-fleeted 33 new vehicles

### Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Work Orders	Average response time in days to complete work orders	Efficiency	Not measured	4.13	4.50	4.00	112.50%
Preventive Maintenance	Average completion rate of preventive maintenance work orders generated each month	Efficiency	Not measured	100%	100%	100%	100.00%
Facilities Maintenance	Total square feet maintained	Output	Not measured	1,667,723	1,684,823	1,684,823	100.00%
Facilities Maintenance	Repair and maintenance funding per square foot	Efficiency	Not measured	\$1.44	\$1.44	\$1.57	91.72%
Fleet Management	Service schedules conducted every 12 months or 7,000 miles	Efficiency	Not measured	Not measured	609	800	76%
Fleet Management	Number of work orders completed	Output	Not measured	1,970	1,812	1,812	100%

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 5,140,987</b>	<b>\$ 4,901,789</b>	<b>\$ 10,014,996</b>	<b>\$ 9,655,088</b>
<b>Revenue</b>				
Federal or State	-	-	(30,000)	(30,000)
Charges and Services	(130,406)	(125,851)	(7,720)	(100,720)
Other	(53,448)	(32,090)	-	-
<b>Expense</b>				
Personnel	3,028,197	3,044,233	3,725,073	3,921,641
Operating	2,218,144	1,938,928	4,045,143	4,153,105
Capital Outlay	78,500	76,569	2,282,500	1,711,062

This budget summary includes the following organizations: Court Facilities, Facilities Maintenance, Landscaping & Grounds, Carpentry Shop, Facilities Management, Public Buildings Janitorial, Central Maintenance and the Spring Lake Resource Center Admin.

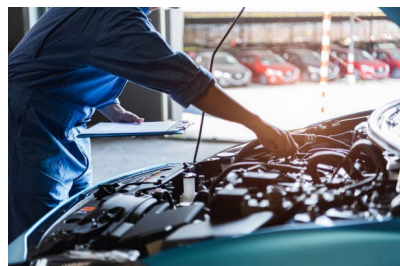
## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
CENTRAL MAINTENANCE	9	9	9	9	0	9	9
CARPENTRY SHOP	3	3	3	3	0	3	3
FACILITIES MANAGEMENT	21	21	20	20	0	20	20
LANDSCAPING & GROUNDS	11	11	11	11	0	11	11
PUBLIC BLDGS JANITORIAL	9	9	16	16	0	16	16
SL RESOURCE CENTER	0	0	0	1	0	1	1

## Looking Ahead

- Top priority is to reduce department vacancies from eight positions down to zero. Currently two vacancies in Landscaping, four in Janitorial, and two in Facilities Management
- Plan to implement cross-training program between technical trades (electrical, plumbing & HVAC) in FY2024 when vacancies have been filled to increase department versatility and resilience
- Continue transition away from contracted services in janitorial department by adding one additional position to support the Spring Lake Family Resource Center with future savings of ~\$15,000/year for the County
- Plan to continue with a minimum of three on-site Ford factory trainings for technicians and supplement with online technical training
- Goal to increase number of A-services completed from 609 annually up to a minimum of 800 by utilizing Fleetio to track compliance
- Goal to decrease number of trouble work orders by ~190 as a result of in-fleeting new vehicles and increasing annual A-service compliance for a net neutral work order count

Director: Jonathan Butler  
 Phone: 910-678-7699  
 Address: 117 Dick Street Suite 519  
 Fayetteville, NC 28301



**Mission**

To carry out all the duties and responsibilities as assigned by the General Statutes of North Carolina in accordance with the laws of the State. This includes the conduction of fair, honest and efficient elections, keeping all registration records up-to-date and accurate such as new registrations, party and address changes, transfers, as well as removing deceased and felons from these records.

**Description**

The Elections Office maintains precinct lines and notifies all voters of correct precincts and districts as well as provides elected officials, candidates, and the general public with reliable information as requested, along with administering the Campaign Reporting Act in Cumberland County. In addition, the Elections Office is responsible for always maintaining contact with precinct officials concerning elections, new laws, and training.

**Prior Year Accomplishments**

- Effectively and efficiently conducted the 2022 Primary/City of Fayetteville Municipal Election, November 8, 2022 General Election, and recounts as required
- Successfully operated up to six early voting sites
- Provided the best possible customer service to the voting public

**Performance Measures**

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Voter Registration	Number of Registered Voters	Input	199,946	203,905	208,000	215,000	96.74%



## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 1,559,238</b>	<b>\$ 1,062,367</b>	<b>\$ 1,531,426</b>	<b>\$ 1,540,271</b>
<b>Revenue</b>				
Federal or State	(363,406)	(45,839)	(5,000)	(322,050)
Charges and Services	(1,714)	(21,115)	-	(23,000)
Other	-	-	-	-
<b>Expense</b>				
Personnel	1,041,106	769,194	1,074,863	1,087,633
Operating	883,252	360,127	461,563	797,688
Capital Outlay	-	-	-	-

This budget summary includes the following organizations: Board of Elections

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
GENERAL FUND							
BOARD OF ELECTIONS	9.45	9.45	9.45	8	1.45	9.45	9.45

## Looking Ahead

- Focusing on recruiting 1,200 precinct workers to work the presidential election of 2024
- Working with Innovation and Technology Services (ITS) for a software database to help with precinct official training

Director: Angie Amaro  
 Phone: 910-678-7733  
 Address: 227 Fountainhead Lane.  
 Fayetteville, NC 28301

[Board of Elections \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



**Mission**

Provide accurate and timely accounting, financial, risk management and benefit services to our employees and departments utilizing integrity and accountability in accordance with governed regulations as stewards of public funds.

### Description

Financial Services provides general accounting, bid management, capital planning, cash management, debt management, financial systems administration, financial reporting, fixed asset control, investments, payroll and purchasing. The risk management and employee benefits functions also operate within Financial Services. This department is responsible for managing employee and retiree health benefits, administering the risk management and safety program activities of the County to include workers’ compensation management, safety program management, and county-wide insurance coverage. This office is also responsible for reporting to management and state and federal agencies as required in accordance with North Carolina General Statutes, federal laws, and regulations, as well as generally accepted accounting principles.

### Prior Year Accomplishments

- For the 31st consecutive year, received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report for fiscal year ended June 30, 2021
- As part of a multi-department effort, participated in a major upgrade of the financial system to Tyler Munis ERP version 2021.6 with the upgrade including a completely new look and improvements to functionalities within the system

### Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Financial Stability	Debt Affordability -net debt of the County as a percentage of the assessed valuation of the taxable property	Efficiency	Not measured	0.05%	<= 4%	<= 4%	100.00%
Accounting	Percentage of vendors receiving electronic payment	Efficiency	Not measured	64%	73%	90%	81.11%
Procurement	Percentage of requisitions less than \$30,000 in value, processed within 5 days	Efficiency	Not measured	85.00%	91.00%	95.00%	95.79%
Reporting	Percentage of annual audits in which an unmodified audit opinion was issued	Effectiveness	Not measured	100%	100%	100%	100.00%

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 1,336,635</b>	<b>\$ 1,341,996</b>	<b>\$ 1,559,931</b>	<b>\$ 1,533,394</b>
<b>Revenue</b>				
Other	(30,141)	(34,609)	(35,000)	(35,000)
<b>Expense</b>				
Personnel	1,309,459	1,327,451	1,518,071	1,475,457
Operating	57,317	49,154	76,860	92,937

This budget summary includes the following organizations: Financial Services

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	FULL-TIME		
GENERAL FUND							
FINANCIAL SERVICES	16	16	15	0	15	15	

## Looking Ahead

- The County anticipates additional federal funding as funds become available from the Infrastructure and Investments Act along with continued pass-through funding from the State. Financial Services staff will provide oversight and assist departments with ensuring expenditure compliance as funds become available. Extensive federal reporting and compliance requirements are anticipated to continue through calendar year 2027
- As issues of payment fraud, credit card/data security, and compliance arise, Financial Services will further its efforts to navigate new projects that benefit County vendors. The department will be transitioning to EFT as the primary method of payment for all County vendors. This enhancement will provide the most secure, easy to process and accessible form of payment
- Staff will begin implementation of a reporting software that will assist with the creation of the Annual Comprehensive Financial Report (ACFR)

Director: Vicki Evans  
 Phone: 910-678-7753  
 Address: 117 Dick Street Room 451  
 Fayetteville, NC 28301

[Financial Services \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



**Scope**

The County Attorney's only client is the County of Cumberland. The office does not represent county employees individually and does not provide legal advice to citizens.

### Description

The County Attorney's Office advises County officials and departments on legal matters and represents the County in court and legal negotiations. The office provides legal advice and answers questions relating to statutes, rules, regulations, or court interpretations. The office also drafts legal documents, research legal precedents, advises officials on legal implications of actions, and studies County policies, procedures, and actions to ensure compliance with the law. The County Attorney is hired by and serves at the pleasure of the Board of Commissioners.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 738,489</b>	<b>\$ 883,476</b>	<b>\$ 1,194,665</b>	<b>\$ 1,321,291</b>
<b>Revenue</b>				
Other	(5)	-	-	-
<b>Expense</b>				
Personnel	707,457	844,100	1,133,556	1,252,801
Operating	31,037	39,376	61,109	68,490

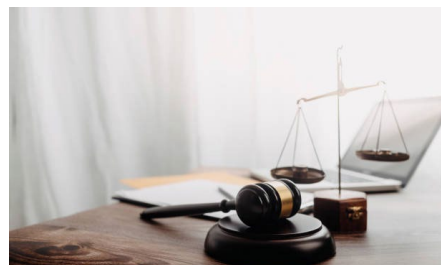
This budget summary includes the following organizations: Legal

### Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
GENERAL FUND							
LEGAL	8	9	9	8	0	8	8

Director: Rick Moorefield  
 Phone: 910-678-7762  
 Address: 117 Dick Street.  
 Fayetteville, NC 28301

[County Attorney \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



**Mission**

Register of Deeds is responsible for the maintenance, integrity, and safekeeping of all Cumberland County public records for which we are legally entrusted.

### Description

As custodians and managers of large numbers of Cumberland County public records, the Register of Deeds office exists primarily to enable the owner of an interest in property to give public notice of that ownership. Land Records date back to 1754, which was the official beginning of Cumberland County.

The Register of Deeds houses many other public records, such as notary oaths, births certificates, deaths certificates, and marriage licenses. The office records military discharges (DD-214's) free of charge to our military veterans.

The Register of Deeds office does not engage in the rendering of legal or professional advice. This database of documents is not a substitute for the advice of an attorney.

The General Statutes of North Carolina govern the Register of Deeds offices. The office is responsible for the maintenance, integrity, and safekeeping of all public records for which we are legally entrusted. The office is committed to proper enforcement of these laws as we strive to provide the highest level of customer service.

### Prior Year Accomplishments

- Completed renovation of the new doorway entrance into the deed vault to enhance office aesthetics and provide easier access for the public to enter the Real Estate deed vault

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ (1,889,267)</b>	<b>\$ (2,999,566)</b>	<b>\$ 399,953</b>	<b>\$ 488,911</b>
<b>Revenue</b>				
Federal or State		(2,000)	-	-
Charges and Services	(2,039,998)	(2,108,242)	(1,208,000)	(1,210,500)
Other	(271)	(65,341)	-	-
Taxes and Licenses	(2,215,078)	(3,299,733)	(1,100,000)	(1,100,000)
<b>Expense</b>				
Personnel	1,663,470	1,650,172	1,836,998	1,927,231
Operating	691,683	825,578	870,955	872,180
Capital Outlay	10,927	-	-	-

This budget summary includes the following organizations: Register of Deeds and Register of Deeds Automation

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
REGISTER OF DEEDS	25	25	25	25	0	25	25

## Looking Ahead

- Continue to evaluate office policies, procedures, and the layout of the office to better serve citizens

Director: J. Lee Warren, Jr.  
 Phone: 910-678-7775  
 Address: 117 Dick Street Room 114  
 Fayetteville, NC 28301

[Cumberland County Register of Deeds \(ccrod.org\)](http://ccrod.org)



### Mission

Inform and assist our citizens with the tax listing, assessment, and billing process; tax exclusions, exemptions, and deferment programs; and the tax collection process, in a courteous and professional manner at all times.

### Description

Tax Administration is responsible for accurately mapping, listing, and appraising all taxable property within the jurisdiction of Cumberland County and its nine municipalities, fairly and equitably, according to the provisions of the North Carolina General Statutes.

Tax Administration maintains records necessary for the listing, appraisal, assessment, billing, and collection of taxes associated with all real and personal property. The department also serves as the staff liaison to the Board of Equalization and Review.

### Prior Year Accomplishments

- Awarded a contract to a new vendor (Quality Print Pro) for printing and mailing services for the property tax listing forms and property tax bills
- Mailed pre-printed payment coupons with 2022 tax bills so taxpayers can start making payments as soon as they receive their bill
- For tax year 2022:
  - ✓ Elderly/Disabled Exclusion - 214 new applications were approved for a total exemption of \$9,830,710
  - ✓ Disabled Veteran/Surviving Spouse Exclusion - 1,240 new applications were approved for a total exemption of \$55,583,086
  - ✓ Reached out to veteran organizations and senior centers to drop off literature detailing the available tax relief programs
  - ✓ Participated in the “Soldiers to Agriculture” course given at the Cooperative Extension Office. Course was for transitioning military interested in learning about agriculture. Tax Relief programs were also discussed
- Increased efforts in public awareness of the new secure drop-off box outside of the Courthouse building for payments and other tax documents to allow for contactless transactions
- Collections Department reached out to 297 property owners approaching foreclosure due to non-payment of property taxes that resulted in 66 owners submitting payment in full and continuing to own property
- Implemented use of Pictometry, Sketch Check and Change Finder programs to discover areas of change for the 2025 Revaluation
- Began processes in the review of market modeling for the 2025 Revaluation by initiating assistance and services from Josh Myers
- Implemented Trepp Loan Services to assist in review of commercial property valuation for the 2025 Revaluation

## Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
<b>Tax Collection Rate</b>	% of current year tax levy collected (nonNCVTS)	Efficiency	99.03%	99.28%	99.38%	TBD	TBD
<b>Business Audits</b>	Number of Audits in the periodic review of business personal property accounts	Output	506	481	551	267	206%
<b>Gross Receipt Audits</b>	Number of Audits in the periodic review of gross receipt accounts	Output	74	97	53	82	64.63%
<b>Homestead Audits</b>	Number of Audits in the periodic review of Elderly/Disabled accounts	Output	100	150	150	150	100%

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 5,698,603</b>	<b>\$ 5,819,011</b>	<b>\$ 7,170,142</b>	<b>\$ 7,251,699</b>
<b>Revenue</b>				
Federal or State	(700)	-	-	-
Charges and Services	(1,146)	(911)	(2,000)	(1,800)
Other	(68,379)	(65,411)	(67,455)	(71,717)
<b>Expense</b>				
Personnel	4,238,526	4,258,133	4,989,740	5,408,369
Operating	1,530,302	1,627,200	2,249,857	1,916,847
Capital Outlay	-	-	-	-

This budget summary includes the following organizations: Tax Administration and Property Revaluation



## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
TAX ADMINISTRATION	69.95	69.95	69.95	68	1.475	69.475	69.475
TAX ADMIN-PROPERTY REVAL	5.95	5.95	7.95	5	3.95	8.95	8.95

## Looking Ahead

- Enhance digital transactions to become more online/web friendly and allow for more contactless interaction with the public
- Establish an online listing system for personal property listings
- Complete a contract with a new vendor to assist in locating property owners that will generate a higher collection rate
- Establish a relationship with a new third-party online payment vendor, thus reducing fees for taxpayers paying with credit cards
- Identify appropriate locations to install payment kiosks to accept property tax payments
- Continue modernization efforts in our operations. (Examples: less paper-based documents, expand online services, create mobile applications for listing, billing, and payment processes, implementing eSignature technology such as DocuSign to streamline and automate everything from listing property, making payments, or filing appeals)
- Develop a series of informational assessment and collection videos in English and Spanish as a tool for taxpayers to get a better understanding of property valuation or collection process
- Implement test training for the future implementation of Mobile Assessor (mobile data collection devices) for appraisal staff
- Implement the Eagleview aerial imaging software program, which will provide 3D images to assist appraisers in locating unlisted real property
- Mail 1,075 income surveys to property owners in preparation of collecting data to assist in establishing income models for the 2025 Revaluation

Director Joseph R. Utley, Jr.  
 Phone: 910-678-7507  
 Address: 117 Dick Street Room 530  
 Fayetteville, NC 28301

[Tax Administration \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

[PAY AND LOOKUP YOUR TAX BILL ONLINE](#)



Tax Administration

**Mission**

The purpose of the General Government Other is to serve as a budgetary cost center for general government expenditures that do not fall within functions of specific departments or are multi-departmental in nature.

### Description

This cost center contains appropriations for various non-departmental expenditures including consultants, rents, advertising, insurance, training, auditing, tuition assistance and other administrative expenses.

The following agencies are funded within this budget:

- Cumberland County Veterans Council
- Mid-Carolina Council of Governments, Inc.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 19,237,932</b>	<b>\$ 87,044,046</b>	<b>\$ 24,177,636</b>	<b>\$ 18,621,793</b>
<b>Revenue</b>				
Federal or State	(7,926,800)	(5,171,694)	(20,000)	-
Charges and Services	-	-	-	-
Other	-	79,996	-	(8,121,245)
<b>Expense</b>				
Personnel	72,597	4,163,595	(2,316,477)	(4,582,262)
Operating	6,176,470	3,474,032	5,084,893	11,071,643
Capital Outlay	1,259,417	43,541	-	-
Debt Service	-	-	-	-
Transfers	19,656,248	84,454,576	21,429,220	20,253,657

This budget summary includes the following organizations: General Government Other

Contact: Budget & Performance  
 Phone: 910-678-7744  
 Address: 117 Dick Street  
 Fayetteville, NC 28301



## Mission

To maintain a high quality of life for all residents and visitors of Cumberland County. We have adopted a philosophy of Community Oriented Law Enforcement working in partnership with citizens to develop policing services to meet the unique needs of the community, while assuring fairness, equal treatment, and protection to all.

## Description

In the State of North Carolina, Sheriffs are Constitutional Officers elected by the people of their counties. They are on call 24 hours a day, 365 days a year and serve as the chief law enforcement officer for a county and are responsible for the safety of all citizens. Although duties of a sheriff can vary from jurisdiction to jurisdiction, a sheriff's office is generally active in all three branches of criminal justice system: law enforcement, the courts and correction.

The Cumberland County Sheriff's Office is a full-service law enforcement agency consisting of sworn deputies, detention officers and civilian employees that provide services to all of Cumberland County including the cities, towns, communities and military bases of Fayetteville, Fort Liberty, Pope Air Force Base, Eastover, Falcon, Godwin, Hope Mills, Linden, Spring Lake, Stedman, Vander and Wade.

Deputy Services include, but are not limited to K-9 handlers, Crime Scene Investigators, School Resource Officers, Road Patrol, Special Response Team, Narcotics, Courthouse Security, Child Support Enforcement, Sex Offender Registration Enforcement and Civil Process.

Detention services include, but are not limited to inmate housing, booking and release, inmate property, inmate classification, special management, immigration and customs enforcement, medical screenings, visitation, food services, inmate commissary/accounts and chaplain programs. The Detention Center is approximately 311,000 square feet with a maximum capacity of 884 inmates.

Other Sheriff's Office services include, but are not limited to Administrative and Clerical Office Support, Data Processing, Human Resources and Recruitment, Budgeting, Payroll, Accounting, School Crossing Guards, Gun Permits, Fingerprinting, Background Checks, Records Management, Information Technology and Latent Prints Examinations.

## Prior Year Accomplishments

- The “Shop with the Sheriff” Foundation has aided deserving families since 1995. The Foundation works in conjunction with Cumberland County Social Workers from our 52 Elementary Schools. Social Workers provide the names of families which are vetted and provided with assistance during the holiday season. Last year, assistance was provided to 156 children from 52 families with \$30,823 total spending for an average of \$198 per child
- The Cumberland County Sheriff's Office was awarded \$700,000 of Federal Grant Funds to implement a Body Worn Camera Program in December 2021. Body worn cameras were received in October 2022. In December 2022, the server arrived that was required to activate and use the devices. As of March 2023, 220 body worn cameras were activated and operating
- The Cumberland County Sheriff's Office was approved by the NC Department of Justice, Sheriff's Education and Training Standards Commission to host the Basic Law Enforcement Training (BLET) Academy. Nineteen cadets graduated in November 2022 from the first BLET Academy. Sixteen are scheduled to graduate in May 2023 from the second BLET Academy

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 41,770,854</b>	<b>\$ 42,724,464</b>	<b>\$ 51,211,949</b>	<b>\$ 54,700,290</b>
<b>Revenue</b>				
Federal or State	(985,250)	(701,091)	(1,760,691)	(736,658)
Charges and Services	(3,899,286)	(4,019,186)	(4,748,000)	(4,462,500)
Other	(115,268)	(89,675)	(6,000)	(6,000)
<b>Expense</b>				
Personnel	40,764,831	40,588,165	50,660,198	54,030,065
Operating	5,899,987	6,556,427	6,541,442	5,655,383
Capital Outlay	105,841	389,824	525,000	220,000
Debt Service			-	-

This budget summary for the general fund includes the following organizations: Sheriff, Detention Center, Detention Center Health, LEO Separation Allowance, Sheriff Grants and School Law Enforcement – Local.

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>204 - FEDERAL DRUG FORFEITURE FUND</b>	<b>\$ (297,038.57)</b>	<b>\$ (229,290.71)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(435,245)	(295,199)	(250,000)	(200,000)
Other	(141)	(895)	(75)	(47,500)
<b>Expense</b>				
Operating	33,423	66,804	82,500	125,000
Capital Outlay	104,924	-	167,575	122,500
<b>205 - FEDERAL DRUG JUSTICE FUND</b>	<b>\$ 57,554.25</b>	<b>\$ 6,247.61</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	-	-	(5,000)	(5,000)
Other	(26)	(8,147)	(20,000)	(24,500)
<b>Expense</b>				
Personnel	-	-	-	-
Operating	57,580	14,395	25,000	29,500
Capital Outlay	-	-	-	-
<b>206 - STATE DRUG FORFEITURE FUND</b>	<b>\$ (10,128.72)</b>	<b>\$ (40,127.06)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(14,897)	(40,021)	(20,000)	(35,000)
Other	(12)	(106)	(20,000)	(1,000)
<b>Expense</b>				
Operating	4,781	-	40,000	36,000
Capital Outlay	-	-	-	-
Transfers	-	-	-	-

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>207 - INMATE WELFARE FUND</b>	<b>(175,086)</b>	<b>(247,617)</b>	<b>-</b>	<b>-</b>
<b>Revenue</b>				
Charges and Services	(71,963)	(72,638)	(74,000)	(77,000)
Other	(378,924)	(427,242)	(500,800)	(300,994)
<b>Expense</b>				
Personnel	107,594	106,859	129,800	125,494
Operating	72,482	49,796	145,000	154,000
Capital Outlay	95,725	95,608	300,000	98,500

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
GENERAL FUND							
SHERIFF'S OFFICE	652.425	656.425	657.125	635	20.725	655.725	655.725

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
OTHER COUNTY FUNDS							
SHERIFF - FORFEITURE & CANTEEN	12	12	2	2	0	2	2

## Looking Ahead

- Continue to hold BLET Academies to fill vacant positions

Sheriff: Ennis W. Wright  
 Phone: 910-323-1500  
 Address: Law Enforcement Center  
 131 Dick Street  
 Fayetteville, NC 28301

[ccsonc.org](http://ccsonc.org) | [Cumberland County Sheriffs Office – Fayetteville, NC.](#)



## Mission

Cumberland County Emergency Services is committed to excellence by providing quality Emergency Management, 911 Communications and Fire Code Enforcement services to the citizens of Cumberland County. We also strive to educate communities in becoming more resilient, to be sustainable during all threats and hazards.

## Description

Cumberland County Emergency Services provides 911 Communications, Fire Code Enforcement, and Emergency Management Services. The Cumberland County Emergency Communications Center provides ongoing assistance and support to the public for the safety and protection of life and limb and property through 9-1-1 and radio communications. The Communications Center dispatches for Cumberland County Sheriff's Office, Hope Mills Police Department, Spring Lake Police Department, Cape Fear Valley EMS (county-wide), and all County Fire Departments.

Cumberland County upholds the rigorous and industry-leading standards required to be a triple Accredited Center of Excellence (Tri-ACE) through the International Academies of Emergency Dispatch (IAED). Cumberland County 911 is one of only 19 centers to have achieved this status worldwide. Our team has some of the most highly trained and skilled telecommunicators in the world!

The Emergency Management division facilitates the process of emergency preparedness and planning for the community, working with departments, support agencies, municipalities, the military, businesses, and industry as well as citizens to identify specific responsibilities before, during, and after major emergencies. This is accomplished by identifying the community's hazards, identifying resources and capabilities, conducting preparedness briefs, and developing and exercising emergency operations plans.

The Cumberland County Fire Marshal's Office inspects and fairly enforces all areas of the NC Fire Prevention Code and local ordinances in all occupancies covered by these codes in Cumberland County. The Fire Marshal's Office serves as a liaison between the County government and contracted fire departments.

## Prior Year Accomplishments

- Emergency Services Team proudly moved into the new building at 500 Executive Place which provides expanded workspace to maximize communication efforts and enhanced technology to improve customer service and efficiency
- Emergency Services 911 team was successfully re-accredited as a 911 Center of Excellence with the International Academies of Emergency Dispatch
- Received a grant for stream clearing in the Town of Linden and for a Flood Mitigation Study in the Town of Spring Lake
- The Fire Marshal's Team was awarded a grant from South River EMC for the purchase of smoke and carbon monoxide alarms
- New plan review fee schedule recognized an increase in fire inspection revenue

## Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Public Safety Answering Point (PSAP)	Percent of time that calls are answered within 10 seconds	Efficiency	Not measured	99.05%	99.18%	99.20%	99.98%
Fire Marshal	Total activities completed	Output	Not measured	2,158	1,958	2,100	93.24%
Fire Marshal	Number of plan reviews completed	Output	Not measured	273	251	250	100.40%
Stream Gauge Inspection	Number of stream gauge inspections completed on bridges & overpasses	Output	Not measured	10	9	11	81.82%
Public Education	Number of events to educate citizens	Output	Not measured	11	21	22	95.45%
Grant Applications	Number of grant applications submitted	Output	Not measured	6	7	8	87.50%
Emergency Management training	Hours of training for employee enrichment for 3 people	Output	Not measured	518	1,000	1,000	100.00%

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 3,298,634</b>	<b>\$ 3,258,611</b>	<b>\$ 3,844,357</b>	<b>\$ 4,347,262</b>
<b>Revenue</b>				
Federal or State	(586,798)	(539,587)	(638,895)	(624,395)
Charges and Services	(68,956)	(77,527)	(65,000)	(94,000)
Other	(25,314)	(23,064)	(10,630)	(11,163)
<b>Expense</b>				
Personnel	3,464,122	3,408,006	3,790,648	4,131,716
Operating	451,273	464,093	727,434	945,104
Capital Outlay	64,307	26,689	40,800	-

This budget summary for the general fund includes the following organizations: Emergency Services and Emergency Services Grants

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>260 - EMERGENCY TELEPHONE SYS FUND</b>	<b>\$ (532,110)</b>	<b>\$ 1,490,293</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(755,204)	(663,759)	-	(679,315)
Charges and Services	-	-	-	-
Other	(144,313)	(2,365)	(690,042)	-
<b>Expense</b>				
Operating	367,408	340,275	690,042	679,315
Capital Outlay	-	1,816,142	-	-
Transfers	-	-	-	-



## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED		
GENERAL FUND							
EMERGENCY SERVICES MGT	55.5	55.5	55.5	55	0	55	55

## Looking Ahead

- Re-Accreditation in Law and Emergency Medical Services disciplines are scheduled
- Focus on increasing back-up power capabilities at three of the disaster shelters while seeking grants to fund the project, with a strong focus on the Building Resilient Infrastructure and Communities Grant
- Continue the mission of building partnerships to make our community safer and more resilient

Director: Gene Booth  
 Phone: 910-321-6736  
 Address: 500 Executive Place  
 Fayetteville, NC 28305

[Emergency Services \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



## Mission

To provide the local judiciary with an alternative to incarceration while maintaining public safety and the integrity of the Criminal Justice System. It is also the mission of Justice Services to promote the exchange of information and cooperation among local Criminal Justice Agencies.

## Description

Justice Services helps reduce the jail population by recommending the release of qualified defendants and supervising the defendants upon their release. Established as the Pretrial Release Program in 1975, Pretrial Services serves the fifth largest metropolitan area in North Carolina with an area population of approximately 300,000.

## Programs

### Pretrial Services

Pretrial Services helps reduce the jail population by recommending the release of qualified defendants and supervising the defendants upon their release. Over 740 first appearance affidavits were completed and approximately 103 participants actively participated in pretrial release and 76 were placed on electronic house arrest monitoring.

### Sobriety Court

Established to respond to the community's need to address the number of high-risk defendants charged with alcohol related offenses. Participants of this treatment court are required to undergo DWI assessments within 60 days of the program, attend all court and treatment sessions and obtain a sponsor through Narcotics Anonymous meetings. 76 participants have actively engaged in Sobriety Court and are participating in the various phases of the program. Sobriety Court continues to partner with various treatment providers, state troopers, city police, county sheriff, Fort Liberty police and Fayetteville State University police.

### Misdemeanor Diversion Program (MDP)

The purpose of MDP is to divert first-time arrests (16 and 17-year-olds) or citations for eligible misdemeanor charges. Rather than issuing a citation or making an arrest where probable cause exists, law enforcement officers in Cumberland County, instead issue a referral that initiates the diversionary process. During the first half of FY23, MDP has received five (5) referrals, with four (4) of those participants successfully completing the program, one (1) of the referrals refused participation in the program. Due to COVID-19 and the interruption of in-person school sessions, the referrals for the program sufficiently dropped. MDP staff is working to increase the number of referrals through dialogue with the school superintendent and school resource officers. In the last month, MDP has received ten (10) referrals for program services, showing that the new marketing strategy is yielding an increase.

## Prior Year Accomplishments

- Pretrial Services - Over 740 first appearance affidavits were completed and approximately 103 participants actively participated in pretrial release and 76 were placed on electronic house arrest monitoring
- 76 participants have actively engaged in Sobriety Court and are participating in the various phases of the program
- Sobriety Court continues to partner with various treatment providers, state troopers, city police, county sheriff, Fort Liberty police and Fayetteville State University police
- During the first half of FY2023, the Misdemeanor Diversion Program (MDP) received five referrals, with four of those participants successfully completing the program
- MDP worked to increase the number of referrals through dialogue with the school superintendent and school resource officers - in February/March 2023, MDP received ten referrals for program services

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 610,185</b>	<b>\$ 621,426</b>	<b>\$ 802,690</b>	<b>\$ 780,074</b>
<b>Revenue</b>				
Federal or State	(28,056)	(1,075)	(43,348)	(78,195)
Charges and Services	-	-	-	(23,274)
Other	-	-	-	-
<b>Expense</b>				
Personnel	490,824	466,199	641,836	658,742
Operating	147,417	156,303	204,202	222,801

This budget summary for the general fund includes the following organizations: Justice Services, Misdemeanor Program, Youth Diversion Program, and Sobriety Court.

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>245 - JUVENILE CRIME PREVENTION FUND</b>	<b>\$ -</b>	<b>\$ 4,966.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(1,052,141)	(1,140,278)	(986,841)	(1,103,791)
Charges and Services	(180,928)	(290,722)	(219,248)	(243,883)
Other	(178,027)	(166,132)	(183,607)	(190,112)
<b>Expense</b>				
Personnel	39,892	39,683	43,728	42,184
Operating	1,371,204	1,562,415	1,345,968	1,495,602

This budget summary includes: Juvenile Crime Prevention and Juvenile Crime Prevention Admin.

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
JUSTICE SERVICES	7	8	8	8	0	8	8
SOBRIETY COURT	1	1	1	1	0	1	1

## Looking Ahead

- Continue collaborating with the school superintendent and school resource officers to increase referrals for the MDP
- Continue to be active in the community and Fort Liberty by educating the public regarding drinking and driving and drug abuse

Director: Courtney McCollum  
 Phone: 910-677-5532  
 Address: 412 West Russell Street  
 Fayetteville, NC 28301

[Justice Services \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



## Mission

To protect our citizens by active enforcement of state and local laws, provide for the humane sheltering and outcome of stray and unwanted animals, and promote responsible pet ownership. The primary objective of Animal Services employees is to provide excellent service to the citizens, while dedicating themselves to improving the welfare of animals and humans.

## Description

The Cumberland County Animal Services department enforces all state and local laws pertaining to the ownership, regulation, and control of domestic animals within the County. The department also operates the Cumberland County Animal Services Shelter, which safely intakes and houses thousands of animals per year. Animals at the shelter may be returned to their legal owner, adopted, placed with rescue organizations, or humanely euthanized. The shelter also operates a volunteer and foster program which citizens may participate in.

## Prior Year Accomplishments

- Over 1,000 spay or neuter surgeries were performed on adoptable dogs and cats in the shelter.
- 500 more feral cats were sterilized and vaccinated through the Trap, Neuter, Vaccinate and Return (TNVR) program, bringing the total to over 2,200 cats since the start of the program
- As a direct result of the TNVR program, the number of kittens entering the shelter has dropped by over 900 from a peak of 2,541 in 2019
- With the lifting of COVID restrictions, pet adoption events were held around the county, using the Department’s Mobile Adoption Center
- Animal Services staff successfully removed, rehabilitated, and adopted over 60 dogs and cats from a criminal animal hoarding case in Cumberland County in November

## Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Animal Intake	Total Intake (Cats)	Input	2,667	2,783	2,900	2,800	103.57%
Animal Outcomes	Adopted/Return to Owner/Transferred (Cats)	Output	1,476	1,839	2,500	2,600	96.15%
Animal Outcomes	Live Release Rate (Cats)	Output	61.60%	66.07%	86%	92%	93.48%
Animal Intake	Total Intake (Dogs)	Input	3,337	3,612	4,000	3,800	105.26%
Animal Outcomes	Adopted/Return to Owner/Transferred (Dogs)	Output	2,811	3,055	3,300	3,400	97.06%
Animal Outcomes	Live Release Rate (Dogs)	Output	84.20%	84.57%	84%	90%	93.33%

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 2,927,916</b>	<b>\$ 2,906,509</b>	<b>\$ 3,445,240</b>	<b>\$ 4,129,635</b>
<b>Revenue</b>				
Federal or State	(10,000)	-	-	-
Charges and Services	(204,785)	(370,308)	(355,400)	(358,200)
Other	(114,285)	(47,334)	(11,000)	(5,500)
Taxes and Licenses	(39,052)	(14)	-	-
<b>Expense</b>				
Personnel	2,571,353	2,640,250	3,196,016	3,858,106
Operating	587,108	683,915	608,624	635,229
Capital Outlay	137,578	-	7,000	-

This budget summary for the general fund includes the following organizations: Animal Services

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>215 - ANIMAL MEDICAL FUND</b>	<b>\$ 1,771</b>	<b>\$ 1,475</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(397)	(560)	(5,500)	(5,500)
Other	(8)	(31)	(4,500)	(4,500)
<b>Expense</b>				
Operating	2,176	2,066	10,000	10,000

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
GENERAL FUND							
ANIMAL SERVICES	50	50	56.1	56	1	57	57

## Looking Ahead

- Animal Services has consistently worked to improve the “live release rate” (LRR) of animals entering the shelter. A LRR over 90% would allow a shelter to call itself “no-kill”. Our goal is to achieve no-kill status by 2025
- Cumberland County Animal Services (CCAS) staff are partnering with a nonprofit veterinary clinic (Dega Mobile Veterinary Care) to provide vaccines, microchips, spay/neuter surgery, and wellness exams for pets from low-income families in Cumberland County at no charge
- Best Friends Animal Society have invited Animal Services to participate in a “shelter mentorship” program with Horry County, SC. This program will allow CCAS to develop more innovative programs to help people and animals in Cumberland County. Best Friends is also providing over \$100,000 in grant funds to assist with this program

Director: Elaine Smith, RVT  
Phone: 910-321-6852  
Address: 4704 Corporation Drive.  
Fayetteville, NC 28306

[Animal Services \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



## Mission

The purpose of other public safety is to provide a means to make County funding available for public safety related functions that are not specific to any particular department.

## Description

Other Public Safety accounts for any contributions to agencies which perform public safety functions within Cumberland County. Included is funding for public defenders, district attorneys, forestry service and the youth detention services.

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 1,303,113</b>	<b>\$ 1,705,452</b>	<b>\$ 2,406,108</b>	<b>\$ 2,034,642</b>
<b>Revenue</b>				
Other	-	-	-	-
<b>Expense</b>				
Operating	1,303,113	1,705,452	2,406,108	2,034,642

This budget summary for the general fund includes the following organizations: Public Safety Other

Contact: Budget & Performance  
 Phone: 910-678-7744  
 Address: 117 Dick St.  
 Fayetteville, NC 28301





### Mission

Promote a safe, stable, culturally and economically viable environment for the citizens of Cumberland County through comprehensive and coordinated planning, building inspection, and code enforcement services.

### Description

Planning & Inspections provides coordinated planning and inspection services throughout the unincorporated parts of Cumberland County and eight of the County's municipalities, including Hope Mills, Spring Lake, Wade, Godwin, Falcon, Eastover, Linden, and Stedman. Numerous plans, policies and ordinances have been developed through cooperative efforts that serve this entire community and all our citizens. The department is continuing to seek more productive ways to meet the needs of our citizens through cross-training and "one-stop" permitting.

In addition to permitting and inspections, the department houses the Fayetteville Area Metropolitan Planning Organization (FAMPO), proudly participates in coordinated land use planning with Fort Liberty through the Regional Land Use Advisory Committee (RLUAC), and partners with Mid-Carolina Council of Governments on various community initiatives.

Planning is a continuously changing process which requires that we recognize the connections between development and quality of life. Our staff consists of professional planners who are well qualified and have received national recognition for their contributions in their respective fields. We are all committed to the process of working together to ensure that the best living environment can be provided for all.

### Prior Year Accomplishments

- Received grant and started work for a Historic Survey of Cumberland County
- Completed and adopted Spring Lake Area Land Use Plan
- Started review of North Central Area Land Use Plan
- Completed and adopted comprehensive update of Cumberland County sign regulations
- Updated and adopted standards for Zero Lot Line and Variable Lot Residential Developments
- Started review for comprehensive update of Cumberland County Subdivision Ordinance with Joint Planning Board and community stakeholders
- Completed regional Comprehensive Congestion Management Plan (FAMPO)
- Complete regional Comprehensive Transportation Plan (FAMPO)
- Starting 2050 Metropolitan Transportation Plan Update (FAMPO)

### Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Planning	Provide initial staff comments on rezoning applications within 7 work days after end of submittal deadline	Efficiency	Not measured	100%	100%	100%	100%
Planning	Ensure a detailed area land use plan update is either completed or started within a given fiscal year	Efficiency	Not measured	100%	100%	100%	100%
Planning	Ensure County GIS database is updated within 48 hours of any development approvals	Efficiency	Not measured	100%	100%	100%	100%
Fayetteville Metropolitan Planning Organization	Ensure agenda packets for Transportation Coordination Committee (TCC) or Technical Advisory Committee (TAC) meetings are released at least one full week in advance	Efficiency	Not measured	100%	100%	100%	100%
Inspections	Conduct initial inspections with client within 48 hours of initial request, per State requirements	Efficiency	Not measured	100%	100%	100%	100%
Code Enforcement	Respond to initial zoning complaints within 24 hours of initial notification	Efficiency	Not measured	100%	100%	100%	100%

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 1,907,191</b>	<b>\$ 1,847,322</b>	<b>\$ 2,241,780</b>	<b>\$ 2,799,576</b>
<b>Revenue</b>				
Federal or State	(100,995)	(103,030)	(100,000)	(169,460)
Charges and Services	(1,161,041)	(1,398,578)	(1,124,500)	(874,500)
Other	(3,776)	-	(100)	(300)
<b>Expense</b>				
Personnel	2,916,029	2,986,437	2,925,278	3,191,053
Operating	256,974	362,494	541,102	652,783
Capital Outlay	-	-	-	-
Transfers	-	-	-	-

This budget summary for the general fund includes the following organizations: Planning & Inspections and Location Services

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>273 - MPO ADMIN FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Other	-	-	(537,987)	(603,389)
<b>Expense</b>				
Personnel	-	-	537,987	603,389
Operating	-	-	-	-
<b>274 - MPO DIRECT ATTRIBUTABLE FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	-	-	(625,820)	(770,240)
Other	-	-	(24,180)	(29,760)
<b>Expense</b>				
Operating	-	-	650,000	800,000
Transfers	-	-	-	-
<b>275 - TRANSIT PLANNING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(54,956)	(73,709)	(263,636)	(143,610)
Charges and Services	(1,043)	(1,397)	-	-
Other	-	-	(7,782)	(2,722)
<b>Expense</b>				
Operating	55,999	75,106	170,000	-
Transfers	-	-	101,418	146,332
<b>276 - US DOT 104 FUND</b>	<b>\$ -</b>	<b>\$ 319</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(298,942)	(478,683)	(549,074)	(646,844)
Charges and Services	(9,137)	(16,087)	-	-
Other	-	(17)	(18,801)	(22,106)
<b>Expense</b>				
Operating	308,079	495,106	172,460	211,893
Transfers	-	-	395,415	457,057

		FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>277 - NC ELDERLY-HANDI TRANSP FUND</b>	\$	<b>(52,638)</b>	\$ <b>41,977</b>	\$ -	\$ -
<b>Revenue</b>					
Federal or State		(625,389)	(703,344)	(1,403,612)	(1,124,381)
Charges and Services		(100)	(125)	25,000	-
Other		(71,513)	(90,783)	(198,541)	(235,242)
<b>Expense</b>					
Personnel		156,916	161,124	221,872	231,944
Operating		487,448	675,105	1,355,281	1,127,679

### Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE	
GENERAL FUND							
PLANNING	44	44	39	39	0	39	
PLANNING-LOCATION SERVICES	4	4	3	3	0	3	

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE	
OTHER COUNTY FUNDS							
MPO ADMINISTRATION	0	0	7	7	0	7	
PLANNING - FAMPO	3	3	4	4	0	4	

### Looking Ahead

- Completion and adoption of North Central Land Use Plan
- Completion of comprehensive update of Cumberland County Subdivision Ordinance
- Start review of Wade Land Use Plan update
- Complete Survey of Cumberland County Historic Survey
- Complete 2050 Metropolitan Transportation Plan Update (FAMPO)
- Complete Review and Update of FAMPO Urban Area Boundary; including updating all Memorandums of Understanding (MOU) with all participating governments
- Completing an update of all State Strategic Transportation Prioritization (SPOT) and Statewide Transportation Improvement Projects (STIP) - (FAMPO)

Director: Rawls Howard  
 Phone: 910-678-7600  
 Address: 130 Gillespie Street  
 Fayetteville, NC 28301

[Planning & Inspections Department](#)  
[cumberlandcountync.gov](http://cumberlandcountync.gov)



### Mission

Provide reliable service to the community through professionalism, integrity, accountability, quality, transparency, and innovation. E&I administers the planning, design, construction of the County's physical infrastructure for the residents and businesses in the County, making our community a desirable place to live, work, and visit.

### Description

Cumberland County Engineering and Infrastructure provides services to County departments including planning, design, cost estimations and construction administration for facility renovations and new construction projects. Engineering and Infrastructure (E&I) is also responsible for procurement of architectural/engineering services, management and quality of capital improvement projects and special assessment water and sewer projects.

### Prior Year Accomplishments

- Headquarters Library Slope and Parking Lot Repair
- Department of Social Services Multiple Elevator Replacement
- Judge E. Maurice Braswell Courthouse Electric Boiler Replacement
- Judge E. Maurice Braswell Courthouse Public Bathroom Remodel (Basement – 4<sup>th</sup> Floor)
- Crown Coliseum LED Sports Lighting/Control System Upgrade
- Selection of Site, Architect and Construction Manager at Risk (CMaR) for new Crown Event Center
- Law Enforcement Center Roof Replacement
- Public Utilities received \$15M in grant funding for Gray's Creek Water

### Performance Measures

- Efficiently deliver Capital Improvement Projects (CIP)
- Responsibly manage & guide all Capital Improvement Projects
- Capitalize on opportunities to improve the effectiveness of services provided to the community
- Leverage State & Federal grant funds to implement significant Capital Improvement Projects
- Preserve & extend the useful service life of public infrastructure in a fiscally responsible manner
- Maintain a CIP program that delivers projects on schedule and within budget

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 501,067</b>	<b>\$ 693,055</b>	<b>\$ 746,060</b>	<b>\$ 2,527,585</b>
<b>Revenue</b>				
Federal or State	-	-	-	-
Charges and Services	(280)	(140)	-	(70)
Other	-	-	-	-
<b>Expense</b>				
Personnel	472,346	661,783	708,363	748,150
Operating	22,606	31,412	37,697	34,505
Capital Outlay	6,395	-	-	1,745,000
Transfers	-	-	-	-

This budget summary for the general fund includes the following organizations: Engineering and Public Utilities

### Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
GENERAL FUND							
ENGINEERING	6	6	6	6	0	6	6
PUBLIC UTILITIES	1	1	1	1	0	1	1

### Looking Ahead

- Completion of design for new Crown Event Center
- Law Enforcement Center switchgear replacement
- Historic Courthouse switchgear replacement
- Detention Center multiple heating boiler replacement
- Crown Coliseum bathroom remodel
- Judge E. Maurice Braswell Courthouse public bathroom remodel (5th Floor)
- Multiple repairs to NORCRESS lift stations
- Backup generators for post-event recovery shelters
- Crown Coliseum ballroom, pre-function & suite renovation
- Crown Expo cooling tower replacement
- Crown Expo multiple air handler replacement
- Crown Coliseum chiller multiple replacement

Director: Jermaine Walker  
 Phone: 910-678-7636  
 Address: 130 Gillespie St. Suite 214  
 Fayetteville, NC 28301

[Engineering \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



### Mission

North Carolina Cooperative Extension is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship, and an improved quality of life.

### Description

North Carolina Cooperative Extension is a collaborative effort between the state's land-grant universities, North Carolina State University (NCSU) and North Carolina Agricultural and Technical State University (NC A&T), and Cumberland County government. Located in all 100 counties, Cooperative Extension provides research-based educational programs focused on agriculture and food, health and nutrition and 4-H Youth Development.

### Focus Areas

#### 4-H and Youth Development

4-H is the largest youth development organization in North Carolina, educating hundreds of thousands of young people each year. Extension's 4-H program is growing the next generation of leaders and equipping youth with the skills to succeed.

#### Agriculture

Extension and research at NCSU addresses timely issues impacting our state. Extension delivers trusted information directly into the hands of farmers and agribusinesses, helping them translate knowledge into solutions that grow our economy and communities.

#### Health & Nutrition

Extension offers a wealth of educational programs that help people make healthier, better-informed decisions and grow our economy. Programs cover a variety of areas from local foods and food safety to gardening and environmental efforts.

### Prior Year Accomplishments

- Provided educational programs and services reaching over 211,542 citizens through classes, workshops, mailings, and technical assistance
- Volunteers contributed over 8,900 hours to citizens with a dollar value of \$266,675

#### **Agriculture and Horticulture: provides agricultural and horticultural educational programs, farm consultations, and technical assistance.**

- Agricultural-based certification training was provided for 281 participants
- Responded to over 1,800 horticulture and agricultural calls, collected over 1,500 soil samples
- Assisted farmers with agronomic crop concerns and provided technical assistance and recommendations for cotton, wheat, soybean, and tobacco production
- Extension Master Gardeners provided 6,442 volunteer hours, reaching over 11,000 citizens
- Increased usage of the NC Farms App in Cumberland County with a total of 34 agriculture business assets linked to the App. Over 2,030 citizens downloaded the App and users opened over 400 push notifications
- Provided Civil Affairs Special Operations soldiers with agricultural training
- Held the inaugural class of Soldiers to Agriculture in partnership with Fort Liberty to provide soldiers transitioning out of the military and veterans with a five-week course on careers in the agricultural industry
- Created a 1,600 square foot agricultural exhibit to educate citizens about the importance of agriculture, with an estimated reach of over 28,000 people

#### **Family & Consumer Sciences: provides food and nutrition educational programs.**

- Reached over 78,767 citizens through programs and indirect contacts
- Partnered with Cumberland County Schools to provide the Steps to Health program that provides weekly classes to students on the importance of eating healthy and physical activity. Based on pre and post surveys, over half of the students are drinking less sugar-sweetened beverages, increased their physical activity and reviewed the nutrition label on containers more often
- Partnered with the Cumberland County Health Department and the Fayetteville Metropolitan Housing Authority to offer a three-part webinar series called "March into Better Health"
- Provided Tasty Tuesday programs using social media outlets, reaching over 1,000 users. The programs were also broadcasted over the Cumberland County Government Cable TV station
- Better Living Series hosted twenty-two research-based workshops that provided citizens education on gardening, healthy food preparation, and home food preservation. The classes range in topics from healthy cooking techniques to gardening trends. Through hands-on experiences, consumers learned how to grow, preserve, and prepare healthy food



**4-H Youth: provides youth enrichment opportunities for youth ages 5-19. The program includes community-based clubs and clubs located at Fort Liberty youth sites.**

- Five hundred and seventy-six youth enhanced knowledge of leadership and personal development
- Six hundred and forty-nine youth participated in 4-H clubs
- Two hundred and twenty-three youth are members of organized 4-H community clubs
- Five hundred and eighty-three youth participated in school enrichment programs
- Military youth participated in one of the five youth sites that offer afterschool programming on Fort Liberty
- Martin Luther King Day of Service: assembled 700 diaper bags for Cumberland County Partnership for Children, cleaned up wreaths from Christmas at a veteran's cemetery, trash pick-up along the Cape Fear River Trail, etc.
- Cumberland County youth participating in our Horse Club competed on State, Regional, and National levels and earned thirteen individual and team national academic awards
- Partnered with ServiceSource - a program working with youth with disabilities to gain career readiness skills (8 sessions)
- Provided 50 hours of hands-on learning opportunities with the YMCA and Parks and Recreation sites during the summer

### Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Cooperative Extension	Number of citizens reached	Outcome	196,264	211,542	215,000	218,000	98.62%
Cooperative Extension	Volunteer service hours to the community	Outcome	8,927	8,904	9,000	9,200	97.83%
4-H and Youth Development	Number of youth enhancing skills in leadership, civic and personal development	Outcome	400	576	600	625	96.00%
4-H and Youth Development	Number of youth participants	Outcome	1,305	1,599	1,700	1,800	94.44%
Foods & Nutrition	Number of youth and adults increasing fruit and vegetable consumption and increased physical activity	Outcome	89	387	425	450	94.44%
Agriculture	Agricultural-based certification training	Outcome	293	281	300	325	92.31%
Agriculture	Acres harvested (cotton, soybean, wheat, corn, etc.)	Outcome	56,251	58,856	59,000	60,000	98.33%
Agriculture	Producers increasing knowledge in best management agricultural production practices	Outcome	268	216	270	290	93.10%

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 613,447</b>	<b>\$ 619,688</b>	<b>\$ 799,223</b>	<b>\$ 787,386</b>
<b>Revenue</b>				
Federal or State	(8,634)	(10,849)	(75,100)	(78,000)
Other	-	-	-	-
<b>Expense</b>				
Personnel	241,934	267,627	294,573	283,067
Operating	380,147	358,239	579,750	582,319
Capital Outlay	-	4,671	-	-

This budget summary for the general fund includes the following organizations: NC Cooperative Extension and NC Cooperative Extension Program

### Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	FULL-TIME		
GENERAL FUND							
NC COOPERATIVE EXTENSION	9	9	9	0	9	9	9

### Looking Ahead

- Increase farm assets and citizen utilization of Cumberland County’s NC Farms App
- Provide three sessions of Soldiers to Agriculture program in partnership with Fort Liberty
- Provide technical assistance and training opportunities for farmers
- Provide high quality educational classes for citizens in the areas of food and nutrition, agriculture, and horticulture
- Provide safe, relevant, and meaningful youth enrichment opportunities
- Foster community partnerships to establish 4-H opportunities for underserved populations
- Provide face-to-face Science Technology Engineering Mathematics (STEM) based programming to youth
- Provide agricultural training for active-duty Special Operations Civil Affairs soldiers and army medics.
- Transition the Farm Advisory Board to Cooperative Extension for the overall management of the Voluntary Agricultural District Program

Director: Lisa Childers  
 Phone: 910-321-6860  
 Address: 301 E. Mountain Dr.  
 Fayetteville, NC 28306



[Cumberland County Center | Extension Marketing and Communications \(ncsu.edu\)](#)

### Mission

To utilize available technical, financial, and educational resources and administer programs designed to encourage individual responsibility to conserve, improve, and sustain our soil and water resources for future generations.

### Description

Soil and Water Conservation Districts are agencies of the State of North Carolina that partner with federal, state and local entities to deliver state and federal conservation programs related to water quality practices, farmland protection, wetlands restoration, and wildlife habitat enhancement. The Cumberland Soil & Water Conservation District is governed by a five-member Board of Supervisors, three of which are elected and two that are appointed by the NC Soil and Water Conservation Commission. Board meetings are open to the public and held the second Friday of each month, except during January and July, at 8:30 am in the Cumberland Soil & Water Conservation District office.

### Prior Year Accomplishments

- Agricultural Cost Share Programs implemented best management practices on Cumberland County farmland effecting over 235 acres, saving 490 tons of soil and 2,092 pounds of nitrogen
- Awarded \$446,234 in grant funding to clear stream debris in Locks Creek. Partnering with Cumberland County and the City of Fayetteville, Cumberland Soil & Water Conservation District completed this Emergency Watershed Project restoring natural water flow to Locks Creek
- Cumberland Soil & Water Conservation District won Area VII district of the year and was presented the “Area VII Outstanding District Award” in recognition of hard work and dedication to the conservation of natural resources and for outstanding accomplishments in various district activities. Area VII consists of nine counties
- Hired a new district technician to help with increasing workload
- Sold \$3,240 of rain barrels to Cumberland County residents to help collect rainwater for gardens, for pets, to stop erosion from rooftops, along with other uses
- Granted \$279,014 to clean up stream debris along Harrison Creek
- Grain Drill rentals continue, no-till planting is a best management practice that, along with cover crops, prevents soil erosion, adds nutrients to the soil, and promotes water retention
- Involved in the Area VII Envirothon environmental education contest. A team from Cumberland County won first place and will go on to compete at the state level

### Budget Summary

		FY2021	FY2022	FY2023	FY2024
		Actual	Actual	Adopted Budget	Adopted Budget
<b>101 - GENERAL FUND</b>	\$	<b>103,423</b>	\$ <b>115,749</b>	\$ <b>194,251</b>	\$ <b>183,647</b>
<b>Revenue</b>					
Federal or State		(96,145)	(376,494)	(2,526,632)	(392,987)
Other		(8,637)	(7,378)	(13,435)	(14,000)
<b>Expense</b>					
Personnel		135,550	142,847	185,928	209,557
Operating		72,655	356,774	2,518,890	381,077
Capital Outlay		-	-	29,500	-

This budget summary for the general fund includes the following organizations: Soil Conservation District and Soil Conservation Cost Share Program

### Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
SOIL CONSERVATION	2	2	3	3	0	3	3

### Looking Ahead

- Continued stream debris removal through the Stream Flow Rehabilitation and Assistance Program to help several rivers and streams in Cumberland County, starting with the Harrison Creek project
- Increase outreach and awareness through more environmental education in schools, hands on learning programs, contests and scholarship opportunities
- Assist landowners through the swine assistance program to close lagoons on hog farms that lost sponsor contracts due to COVID 19 production issues
- Implement urban conservation through the Community Conservation Assistance Program (CCAP)
- Complete current Emergency Watershed Protection Program projects in Cumberland County, assisting in stream bank stabilization, sediment and vegetative debris removal along creeks and canals

Program Officer: Gretta Steffans  
 Phone: 910-484-8479 ext. 3  
 Address: 301 East Mountain Dr. Suite 229  
 Fayetteville, NC 28306

[Soil & Water Conservation District  
 \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)





**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

### Mission

To provide high quality service in a professional, efficient, and fiscally responsible manner while improving the health of Cumberland County citizens.

### Description

The Department of Public Health also referred to as the Health Department provides an array of services to the citizens of the County.

Federal, State and County tax money fund the Health Department. Grants and fees for services generate additional funds. The Health Department is governed by the Cumberland County Board of Health, which is composed of up to 11 members appointed by the Board of Commissioners.

The Health Department was founded in 1911 as the Cumberland County/Fayetteville City Board of Sanitation and Health, but it had no paid employees. In 1923, a part-time physician and two nurses were hired as the first paid employees.

Major areas that the Public Health Department specializes include:

- Clinical services including, Communicable Disease, Family Planning, Maternity, Immunizations and Child Health
- Environmental Health
- School Health
- Women, Infants and Children (WIC)
- Care Management for At-Risk Children and Care Management for High-Risk Pregnancies
- Newborn home visiting
- Laboratory
- Health Education
- Regional programs including Tobacco and Opioid Response and Prevention

### Prior Year Accomplishments

- A new Community Health Assessment (CHA) for Cumberland County was released. After a more than yearlong collaborative data collection process, the following health priorities were identified as a focus for the next three years: Economy, Substance Abuse, Public Safety, and Mental Health. The CHA is a tool for agencies across the county to use to prioritize and act on health issues that are most impacting our county
- Launched a new modernized electronic health record (EHR) in August 2022, which will feature a patient portal in 2023
- Continued to enhance local public health infrastructure and workforce to provide more efficient and effective public health services with an equity lens

### Prior Year Accomplishments (continued)

- Through the American Rescue Plan Act Workforce Grant, hired additional health educators, community health workers, and communications staff that work regionally to share key public health information and engage the public on important health topics
- Provided additional training for staff in crisis communications, sharing complex data, and racial equity
- Continued to explore opportunities to improve access to services. Access to safe and reliable transportation can result in delayed care or missing appointments. To address this challenge, launched a pilot project to provide free transportation using Uber Health to patients receiving services at any of our Health Department locations
- Focused on addressing the rising number of opioid overdoses doses and death. A national opioid settlement with several large drug distributors is bringing funding and resources to address the harm caused by the opioid epidemic. After a series of community listening sessions, stakeholder meetings, and community surveys, the Cumberland County Commissioners approved the use of initial funding to implement evidence-based strategies. These strategies include Narcan distribution, syringe service programs, medication addiction treatment, and recovery support services

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 6,729,118</b>	<b>\$ 6,903,356</b>	<b>\$ 11,124,764</b>	<b>\$ 13,798,337</b>
<b>Revenue</b>				
Federal or State	(8,007,669)	(6,812,082)	(11,759,088)	(10,750,824)
Other	(2,757)	(2,656)	(380,519)	(365,338)
<b>Expense</b>				
Personnel	15,586,793	15,477,799	18,455,050	21,069,833
Operating	4,313,460	4,122,064	8,949,024	8,592,179
Capital Outlay	-	34,606	-	-
Debt Service	-	-	-	-
Transfers	500,000	500,000	500,000	500,000

This budget summary for the general fund includes the following organizations: Health Department General, Environmental Health, Bio-Terrorism Preparedness, Care Coordination for Children, Pregnancy Care Management, WIC – Client Services, School Health – BOE and Community Transformation Grant



## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
PUBLIC HEALTH	246.175	251.175	251.42	241	30.175	271.175	271.175

## Looking Ahead

- In early 2023, the Health Department will participate in the North Carolina Local Health Department Accreditation process. Local health department accreditation helps ensure that our public health launches are successful. Accreditation provides a structure to assess, maintain, and advance local health departments so they can effectively work towards their goals
- Will launch the 2023-2027 Strategic Plan which will guide the direction of the Health Department based on the Cumberland County Board of Health’s priorities based on the key issues affecting the health of Cumberland County
- Will launch the WIC office on the Fort Liberty installation. This WIC location will be open two days a week on Fort Liberty and will increase access to WIC services for military families
- Anticipate the end of the COVID-19 Federal Public Health Emergency. We will work to normalize our COVID-19 response, while continuing to make our testing and vaccinations available to the public
- Continue to expand our outreach efforts to address reportable communicable disease and increase access to immunization services
- Will launch a new division in the department to strategically address substance use and abuse, mental health, and homelessness

Director: Dr. Jennifer Green  
 Phone: 910-433-3600  
 Address: 1235 Ramsey Street  
 Fayetteville, NC 28301



[Department of Public Health \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

**Mission**

The purpose of Health Other is to serve as a budgetary accounting for funds appropriated to programs external to Cumberland County Government which provide human services.

**Description**

Non-profit agencies which provide human service functions submit requests for funding to the County on an annual basis. Funding to these agencies are included within this budget. While providing services to children, adults, and the elderly of Cumberland County, some of these agencies may provide support to County departments.

The following agencies are funded within this budget:

- Cape Fear Bureau for Community Action
- NC Division Vocational Rehab
- HIV Task Force

**Budget Summary**

		FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$</b>	<b>80,322</b>	<b>\$ 79,623</b>	<b>\$ 83,771</b>	<b>\$ 83,771</b>
<b>Revenue</b>					
Charges and Services		-	-	-	-
<b>Expense</b>					
Operating		80,322	79,623	83,771	83,771

This budget summary for the general fund includes the following organizations: Health Other

Contact: Budget & Performance  
 Phone: 910-678-7744  
 Address: 117 Dick Street  
 Fayetteville, NC 28301



### Mission

We stand united to strengthen individuals and families and to protect children and vulnerable adults. We collaborate with our community partners to provide programs and services which engage our customers in improving their quality of life.

### Description

Cumberland County Department of Social Services (DSS) administers state and federal social human services programs that promote the economic and social well-being of children, adults, and families in the County. The purpose of the programs is to enhance the quality of life for county residents by improving social problems; protecting adults, children and families from abuse and neglect; ensuring that children have permanent families; enabling adults to become self-sufficient through employment; and providing individuals and families with assistance for food, utilities, childcare, and healthcare. In addition, the department provides support services such as voter registration, fishing license, and refugee services.

The department provides services for ages zero to transition of life with programs like Medicaid for pregnant women and burials for unclaimed bodies. The department provides three non-mandated services: group home services that support teens in foster care and juvenile justice programs; non-emergency Medicaid transportation for medical appointments; and domestic violence services including operating the County's only shelter for battered women. Child and adult protective services, group home and domestic violence shelter services operate 24 hours, 7 days a week including holidays.

The department staffs disaster shelters for the County, in conjunction with American Red Cross; and when federally mandated, administers the disaster supplemental nutritional assistance program (DSNAP-food stamps). The department is lead facilitator for unmet needs during disasters and coordinates the community partner's collaborative efforts to meet the food, clothing, financial, and donation needs of citizens immediately following a disaster.

The department collaborates with other County departments and community partners to provide services that enhance its programs and bridge gaps for needs the department is unable to meet.

The department envisions itself as a catalyst for improving their quality of life through teamwork, partnership, forward thinking, and cutting-edge service delivery. It is worth noting, the department has received over 21 best practice awards for innovation, efficiency, empowering citizen to self-sufficiency, staff development and community collaboration.

### Prior Year Accomplishments

- Retention of core supervisory positions
- Maintained state/federal timeliness rate for Adult Medicaid and Food & Nutrition Services (FNS)
- Continued the safe reduction of the number of children in foster care
- Successfully processed the inherited Emergency Rental Assistance Program (ERAP) application backlog
- Continued to assess the Adult Protective Services reports and provided quality guardianship services to vulnerable adults
- Partnership with Public Health in developing the County’s Coordination & Case Management Prevention Collaborative
- In partnership with the County, improved facility operations ex. elevator replacement and first floor conference room renovations
- Managed the operations of key divisions despite enormous vacancies in Finance & Budget Units, Human Resources, Children’s Services, Economic Services & Legal

### Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Medicaid	Application Timeliness Rate	Output	90.00%	90.00%	90.00%	90.00%	100.00%
FNS	Application Timeliness Rate	Output	95.03%	93.40%	95.00%	95.00%	100.00%

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 23,039,664</b>	<b>\$ 18,875,518</b>	<b>\$ 32,955,478</b>	<b>\$ 34,708,519</b>
<b>Revenue</b>				
Federal or State	(31,910,410)	(37,297,987)	(34,820,109)	(34,778,453)
Charges and Services	(21,361)	(6,328)	(54,609)	(46,517)
Other	(61,344)	(67,221)	(56,238)	(847,510)
<b>Expense</b>				
Personnel	36,179,319	34,870,757	45,317,690	49,565,877
Operating	18,618,262	21,084,386	21,930,871	19,976,516
Capital Outlay	-	58,670	180,000	215,000
Debt Service	-	-	-	-
Transfers	235,198	233,241	457,873	623,606

This budget summary for the general fund includes the following organizations: Department of Social Services, Social Services Other, and Grant Family Violence Care Center.

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>245 - JUVENILE CRIME PREVENTION FUND</b>	<b>\$ 407</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(269,323)	(292,304)	(269,650)	(130,000)
<b>Expense</b>				
Personnel	461,332	477,604	721,775	707,345
Operating	43,595	47,941	51,083	46,261

This budget summary includes: JCP Residential Group Home

### Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	
GENERAL FUND						
DEPT OF SOCIAL SERVICES	699.2	689.2	712.1	674	45	719

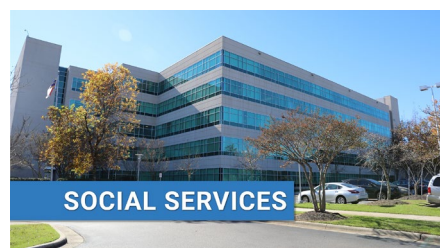
DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	
OTHER COUNTY FUNDS						
DEPT OF SOCIAL SVCS GRP CARE	12.5	12.5	12.5	12	0.5	12.5

### Looking Ahead

- Continue to explore strategies to improve recruitment and retention of all positions but especially in the areas of social work, income maintenance, finance & legal
- Continue services to support domestic violence, group care, and emergency child placement services
- Impact of County Classification and Compensation Study results, cost and implementation
- Monitor the State and Congressional legislation including Medicaid Expansion and unwinding of the COVID-19 Public Health Emergency for Food & Nutrition Services (FNS) and Medicaid
- Monitor the social impact of the opioid epidemic, human trafficking, and erosion of Mental Health Services; especially related to Residential Therapeutic Care for Children and Adults
- Continue work on Innovation and Technology projects related to scanning, streamlining DSS automation, and North Carolina Accessing Services through Technology (NC FAST)
- Continue to monitor and evaluate the impact of any future of any unfunded mandates

Director: Brenda Jackson  
Phone: 910-323-1540  
Address: 1225 Ramsey Street  
Fayetteville, NC 28301

[Department of Social Services](https://www.cumberlandcountync.gov/department-of-social-services)  
[\(cumberlandcountync.gov\)](https://www.cumberlandcountync.gov/)



**Mission**

The purpose of Welfare Other is to serve as a budgetary accounting for funds appropriated to programs external to Cumberland County which provide welfare services.

**Description**

Non-profit agencies which provide welfare service functions submit requests for funding to the County on an annual basis. Funding to these agencies are included within this budget. County funding extends and increases the network of services available to the citizens at a higher level than the County could provide on its own.

The following agencies are funded within this budget:

- Communicare
- Child Advocacy Center
- Cumberland County Coordinating Council On Older Adults
- Court Ordered Care
- Fayetteville Senior Citizens Center
- Second Harvest (Action Pathways)

**Budget Summary**

	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Adopted Budget	Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 301,052</b>	<b>\$ 334,626</b>	<b>\$ 380,064</b>	<b>\$ 329,733</b>
<b>Revenue</b>				
Other	-	-	-	-
<b>Expense</b>				
Operating	301,052	334,626	380,064	329,733

This budget summary for the general fund includes the following organizations: Welfare Other

Contact: Budget & Performance  
 Phone: 910-678-7744  
 Address: 117 Dick Street  
 Fayetteville, NC 28301



### Mission

To assist veterans and their families in Cumberland County and obtain benefits from the Department of Veterans Affairs and the State of North Carolina

### Description

Veterans Services assists veterans, and their dependents with obtaining benefits to which they are entitled by submitting claims for benefits to the Department of Veterans Affairs (VA); reviewing and following up on decisions of the Department of Veterans Affairs for fairness and accuracy; and writing and submitting appeals to the Board of Veterans Appeals for disputed decisions.

### Prior Year Accomplishments

- North Carolina ranks eighth in the U.S. with a veteran population of 688,259
- Cumberland County ranks third in North Carolina with a veteran population at 50,864
- Cumberland County continues to hold the number one position for compensation and pension benefits for veterans in North Carolina with revenue at \$795,885,000
- One of the few Veteran services organizations fully open and offering full services to veterans
- Supports the Cumberland County Veterans Treatment Court (VTC), 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 (PTSD). Cumberland Veterans Services Officers refer veterans, ensure veterans program eligibility, and assist in securing benefits
- Assisted a veteran in submitting a claim through the Promise to Address Comprehensive Toxics Act (PACT), a new law enacted in January 2023 that expands VA health care and benefits for veterans exposed to burn pits, Agent Orange, and other toxic substances – due to the claim, the veteran’s benefits increased from 20% to 60% allowing the veteran to receive his full retirement amount



## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 435,739</b>	<b>\$ 497,822</b>	<b>\$ 567,737</b>	<b>\$ 600,701</b>
<b>Revenue</b>				
Federal or State	(2,084)	(2,109)	(2,000)	(3,000)
<b>Expense</b>				
Personnel	426,161	481,354	545,638	575,770
Operating	11,662	18,577	24,099	27,931

This budget summary for the general fund includes the following organizations: Veteran Services

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
GENERAL FUND							
VETERANS SERVICES	7	8	8	8	0	8	8

## Looking Ahead

- Continue working on the agreement between the Department of Veterans Affairs Administration (VHA) and Cumberland County Veterans Services to process claims at the Raeford Road VAMC – agreement is pending approval by the County Manager
- Collaborate with Cumberland County Veterans Council and other community partners to host the very first Department of Veterans Affairs Live Event Claims Clinic in June 2024

Director            Eric Redrick  
 Phone:            910-677-2970  
 Address:          301 E Russell Street  
                       Fayetteville, NC 28301

[Veterans Services \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



## Mission

To provide family-centered child support services through mutual collaboration with families and partners, using innovative strategies to reach a common goal of self-sufficiency.

## Description

Child Support Services are available to parents and/or nonparent caretakers of minor children. Services provided by Child Support Services include location, establishment of paternity, establishment or modifying of child support orders, enforcement of child support orders, collection and processing of child support ordered payments.

## Prior Year Accomplishments

- More paternity testing than any other Child Support office in NC
- Despite the Federal Office of Child Support Enforcement relaxing the timeliness standards for processing due to the pandemic, our office has continued to meet pre-pandemic standards
- Quality score of 97.92% from the monthly case reviews performed by our assigned Continuous Quality Improvement Specialist
- Above state average in obtaining our goal of total money collected
- Installed Webex equipment in interview rooms to allow virtual meetings with customers

## Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Establishment of Paternity	% of Children in caseload born out of wedlock with paternity established	Input	99.00%	97.99%	96.00%	99.00%	96.97%
Establishment of Child Support Obligation	% of cases with a legal Support Obligations	Input	83.21%	82.00%	82.00%	83.00%	98.80%
Collection of Current Child Support Payments	% of disbursements collected when due	Output	66.79%	66.08	67.00%	68.00%	98.53%
Collection Cases with Arrears	% of disbursements collected that were past due	Output	66.25%	67.77	66.00%	68.00%	97.06%
Total Collections	Total amount of money collected	Output	\$39,826,602	\$37,672,280	\$36,500,000	\$38,700,000	94.32%

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 298,496</b>	<b>\$ 748,210</b>	<b>\$ 2,098,613</b>	<b>\$ 1,494,298</b>
<b>Revenue</b>				
Federal or State	(4,741,186)	(3,942,607)	(3,842,964)	(4,664,856)
Other	-	-	-	-
<b>Expense</b>				
Personnel	4,336,170	4,127,479	4,944,411	5,083,122
Operating	773,907	629,163	1,065,166	1,143,932
Capital Outlay	-	-	-	-

This budget summary for the general fund includes the following organizations: Child Support Services

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
GENERAL FUND							
CHILD SUPPORT SERVICES	73.1	74.1	75.1	75	0.1	75.1	75.1

## Looking Ahead

- Partner with the Clerk of Court to participate in electronic filing of legal documents as they implement a new computer system
- Work through huge policy changes that affect the way we handle Medicaid referrals from Department of Social Services (DSS) and the establishment and enforcement of cases that involve Foster Care
- Continue to digitally scan and store open and closed paper case files

Director: James E. McQueen  
 Phone: 910-486-1092  
 Address: 109 Bradford Avenue  
 Fayetteville, NC 28301

[Child Support \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

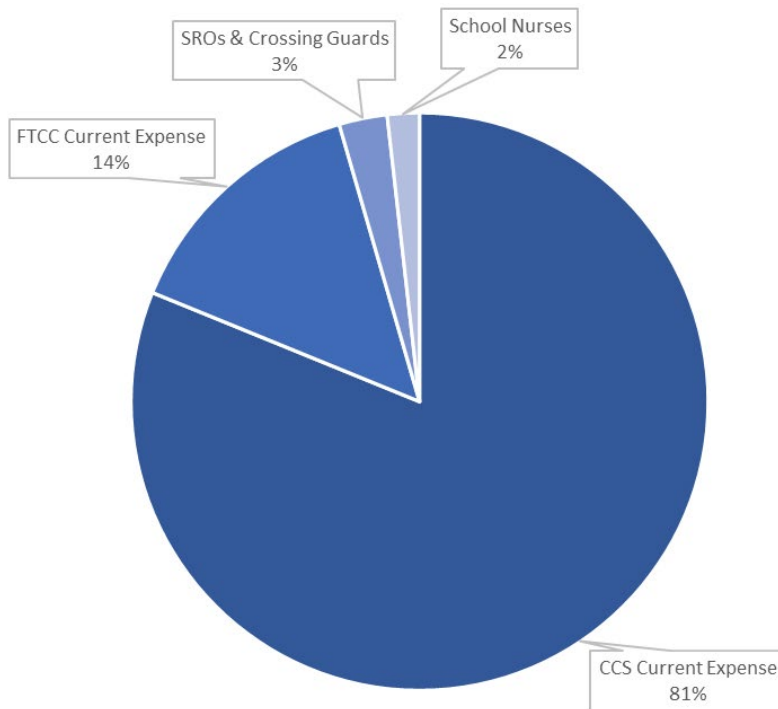


North Carolina counties are required to fund school capital expenses and provide operating support.

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.

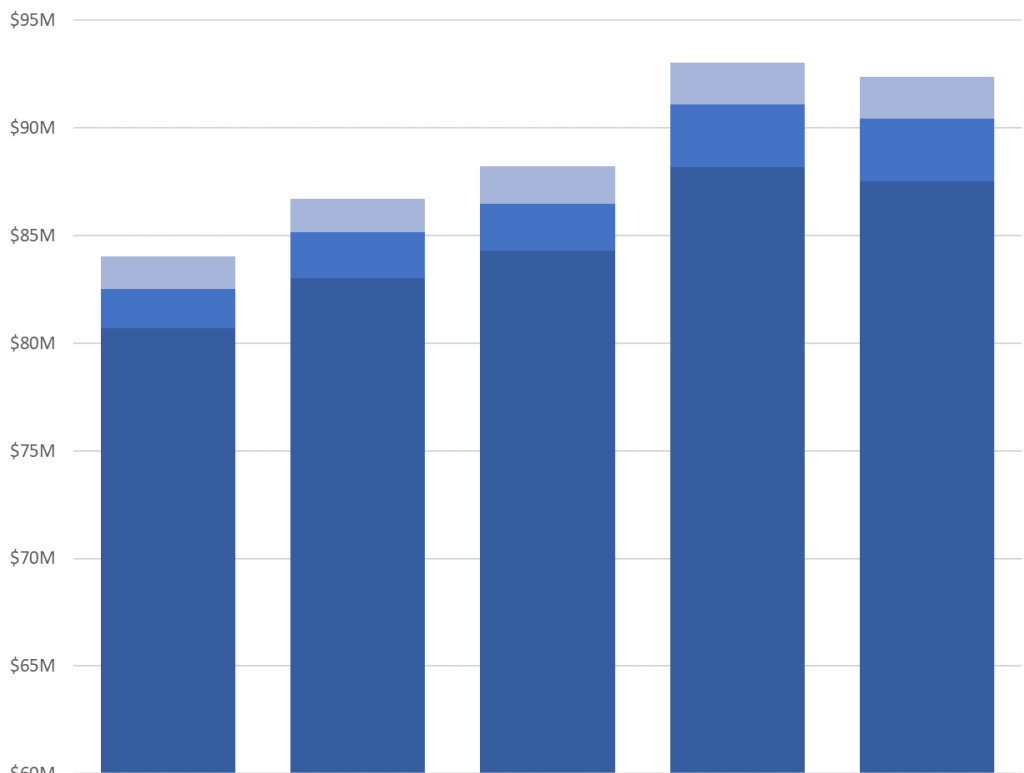
Cumberland County provides funding for the schools’ current expense to fund items such as teacher salaries, supplies and materials, computers, nutrition and transportation. Funding is allocated to both Cumberland County Schools and Fayetteville Technical Community College.

### Fiscal Year 2024 Adopted 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 2024 Adopted Budget  
Funding for Cumberland County Public Schools**

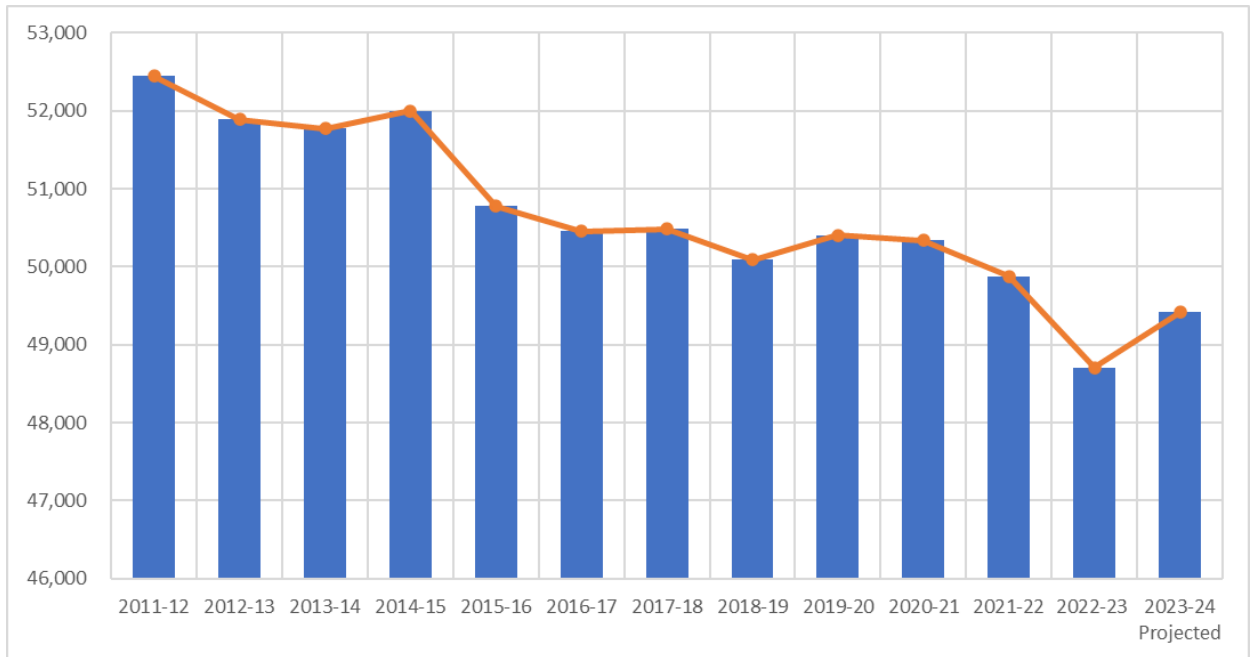


	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED BUDGET	FY2024 REQUESTED BUDGET	FY2024 ADOPTED BUDGET
■ SCHOOL HEALTH NURSES	\$1,525,021	\$1,534,196	\$1,741,146	\$1,939,875	\$1,939,875
■ SROs & CROSSING GUARDS	\$1,809,208	\$2,140,207	\$2,190,057	\$2,907,396	\$2,907,396
■ CURRENT EXPENSE	\$80,711,700	\$83,033,918	\$84,305,166	\$88,183,204	\$87,526,532

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 2023-2024 Budget, the projected enrollment for next year is 49,416.

### Cumberland County Schools Allotted ADM History



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

## Fiscal Year 2024 Adopted Budget Funding for Fayetteville Technical Community College





### Mission

The Cumberland County Public Library embraces innovative, traditional, and transformational approaches that support, encourage, and engage our diverse community. The library provides free and equitable access to resources and experiences to all.

### Description

The Cumberland County Public Library (CCPL) is a dynamic, ever-growing public library system with the goal of serving an informed and progressive community. The library system provides modern library resources and services necessary to satisfy the evolving informational needs and recreational pursuits of the community, thus enhancing the quality of life in Cumberland County. CCPL provides access to services, spaces, programs, and resources (digital and print). These resources and services support the educational and recreational needs and interests of our community. We partner with county organizations to support the literacy and digital skills development for our county. We also partner with organizations to provide county residents with job and career information. Our customers are provided with rich and meaningful programs throughout the year (digitally, at partnering organizations and virtually).

### Prior Year Accomplishments

- Expanded hours, to include Sundays from 2:00pm – 6:00pm at Headquarters, Cliffdale Regional, North Regional and Hope Mills Branch Libraries
- Received \$429,972 in grant funding from organizations such as the Friends of the Cumberland County Public Library, Inc. the State Library of North Carolina, the Arts Council of Fayetteville-Cumberland County, and the Public Library Association
- Began a multi-year project to reimagine spaces and capacity for serving the community at all locations, with a specific emphasis on transforming the 2<sup>nd</sup> Floor of Headquarters Library into an interactive space for youth and families, focused on Science, Technology, Engineering, Arts, and Math (STEAM)
- Began a partnership with Service Source, Inc to provide workforce development and job skills training opportunities for youth and individuals with intellectual and developmental disabilities
- Completed a multi-year strategic planning process focused on meeting community needs and Specific, Measurable, Achievable, Relevant and Time-Bound (SMART) goals
- Continued to reevaluate programs and services to ensure effective, evidence-based services and fiscal responsibility in budgeting
- Successfully launched a Digital Navigators team to help improve digital equity and access within our community

## Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Circulation	Increase circulation of physical and electronic resources by 15%	Effectiveness	525,206	1,102,661	1,227,429	= or > 15%	11%
Community Participation	Increase the percentage of community members with a library card by 10%	Effectiveness	57,618	67,407	70,789	= or > 10%	5%

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 9,077,368</b>	<b>\$ 9,517,271</b>	<b>\$ 10,418,044</b>	<b>\$ 11,185,110</b>
<b>Revenue</b>				
Federal or State	(435,594)	(558,451)	(369,033)	(414,384)
Other	(10,728)	(16,940)	-	-
<b>Expense</b>				
Personnel	7,581,295	7,824,323	8,573,399	9,147,410
Operating	1,957,070	2,200,736	2,216,373	2,458,184
Capital Outlay	-	83,974	-	-

This budget summary for the general fund includes the following organizations: Library and Library Grants

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
GENERAL FUND							
LIBRARY	149.525	149.525	151.6	142	6.6	148.6	148.6

## Looking Ahead

- Will implement the transformation of Headquarters Library, including a makerspace for STEAM education and exploration and improving the library's spaces for teens at East Regional Library, West Regional Library, and Bordeaux Branch Library
- Piloting a makerspace focused on digital creation at Cliffdale Regional Library
- Plan to create a dedicated peer navigator role within the library for customers suffering from substance abuse, mental illness and/or homelessness to help better connect them to services and resources to meet needs
- Continue to increase library circulation, card holders, and program attendance through expanded programming and outreach opportunities

Director: Faith Phillips  
Phone: 910-483-7727  
Address: Headquarters Library  
300 Maiden Lane  
Fayetteville, NC 28301

[Library \(cumberlandcountync.gov\)](http://library.cumberlandcountync.gov)



## Mission

Cultural & Recreation enables external agencies to provide cultural and recreational opportunities for Cumberland County citizens.

## Description

Funding for the operations of public and nonprofit organizations within Cumberland County which provide cultural and/or recreational activities are included within this cost center. Organizations apply for funding on an annual basis. The level of funding is determined after careful review of all requests.

The following agencies are funded within this budget:

- Airborne & Special Operations Museum
- Cape Fear River Assembly
- Orange Street School
- Vision Resource Center

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>101 - GENERAL FUND</b>	<b>\$ 260,569</b>	<b>\$ 260,569</b>	<b>\$ 260,569</b>	<b>\$ 459,923</b>
<b>Revenue</b>				
Other	-	-	-	-
<b>Expense</b>				
Operating	260,569	260,569	260,569	459,923

This budget summary for the general fund includes the following organizations: Cultural Recreation Other

Contact: Budget & Performance  
 Phone: 910-678-7744  
 Address: 117 Dick Street  
 Fayetteville, NC 28301



# School Capital Fund

## School Capital Fund

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		ADOPTED		RECOMMENDED		ADOPTED BUDGET FY2024	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
	FY2021	FY2022	BUDGET FY2023	BUDGET FY2024	BUDGET FY2024			
<b>Revenue</b>								
School Special Sales Tax	\$ 15,404,720	\$ 17,541,238	\$ 1,260,218	\$ 1,049,499	\$ 1,049,499	\$ 1,049,499	-16.7%	
School C.O. Category I	1,941	11,793	10,535,407	10,535,407	10,535,407	10,535,407	0.0%	
School C.O. Category II	-	-	2,359,375	2,359,375	2,359,375	2,359,375	0.0%	
School C.O. Category III	-	-	750,000	750,000	750,000	750,000	0.0%	
School C.O. Lottery	3,349,297	3,281,839	3,256,990	3,186,620	3,186,620	3,186,620	-2.2%	
<b>Total Revenue</b>	<b>\$ 18,755,958</b>	<b>\$ 20,834,870</b>	<b>\$ 18,161,990</b>	<b>\$ 17,880,901</b>	<b>\$ 17,880,901</b>	<b>\$ 17,880,901</b>	<b>-1.5%</b>	
<b>Expense</b>								
School Special Sales Tax	\$ 1,705,800	\$ 1,646,694	\$ 1,260,218	\$ 1,049,499	\$ 1,049,499	\$ 1,049,499	-16.7%	
School C.O. Category I	9,517,693	9,038,133	10,535,407	10,535,407	10,535,407	10,535,407	0.0%	
School C.O. Category II	1,795,554	1,581,296	2,359,375	2,359,375	2,359,375	2,359,375	0.0%	
School C.O. Category III	208,660	352,598	750,000	750,000	750,000	750,000	0.0%	
School C.O. Lottery	3,248,818	3,281,839	3,256,990	3,186,620	3,186,620	3,186,620	-2.2%	
<b>Total Expense</b>	<b>\$ 16,476,524</b>	<b>\$ 15,900,560</b>	<b>\$ 18,161,990</b>	<b>\$ 17,880,901</b>	<b>\$ 17,880,901</b>	<b>\$ 17,880,901</b>	<b>-1.5%</b>	



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

# Capital Investment Summary

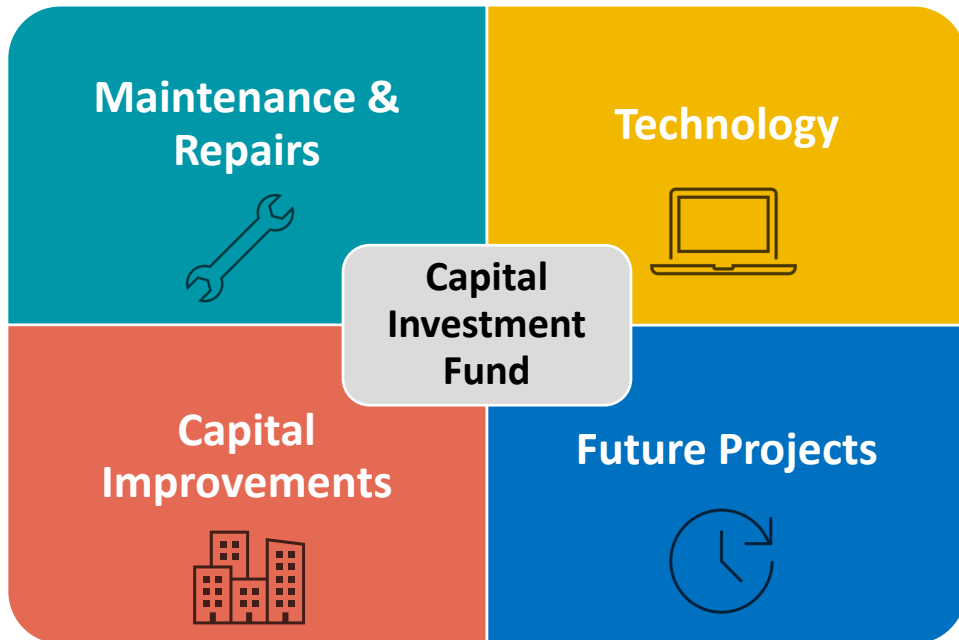
## Capital Investment Fund

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 projects
- Technology
- Capital improvement plan
- Future projects – approved by the Board of Commissioners

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



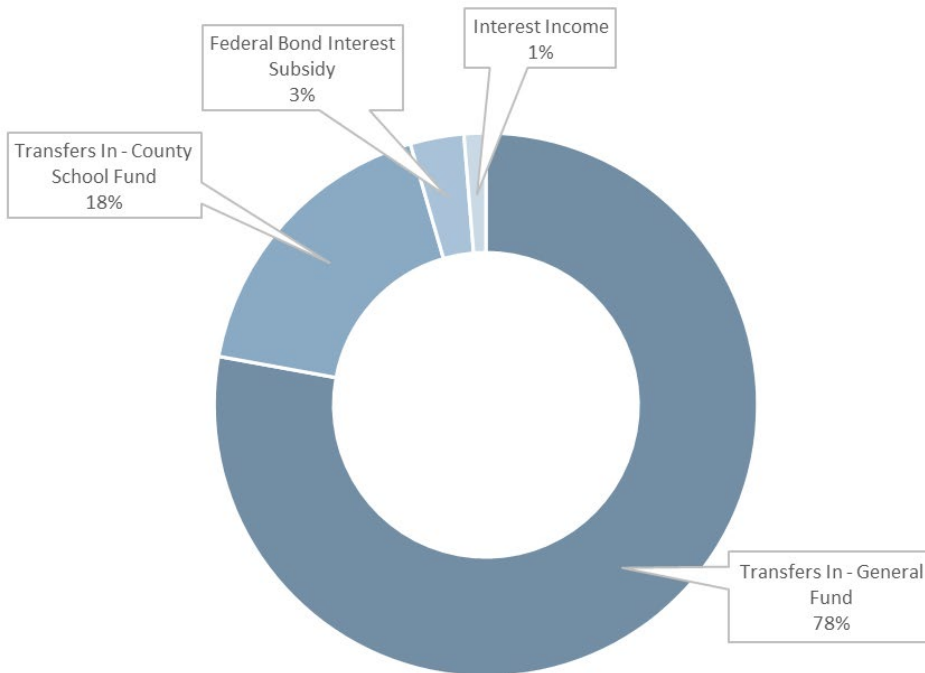
# Revenue Summary

## Capital Investment Fund

Capital Investment Fund - Revenues:

CATEGORY		ADOPTED BUDGET FY2024
Transfers In - General Fund	\$	18,676,356
Transfers In - County School Fund		4,236,119
Federal Bond Interest Subsidy		766,465
Interest Income		309,839
<b>Total Capital Investment Fund</b>	<b>\$</b>	<b>23,988,779</b>

The Capital Investment Fund budget is balanced at **\$37,794,362** by the appropriation of \$13,805,583 of fund balance.



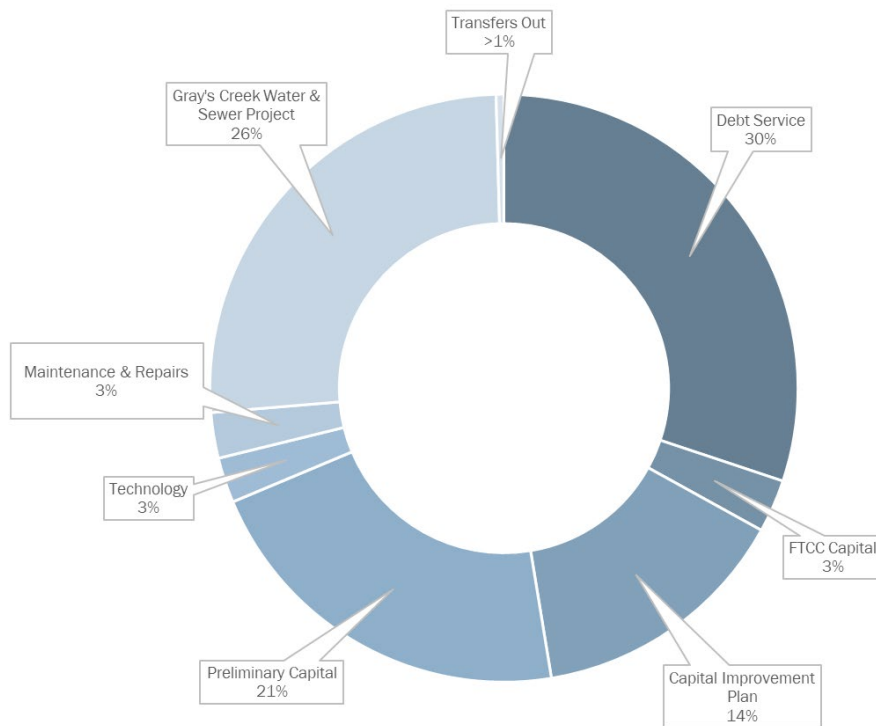


# Expenditure Summary

## Capital Investment Fund

Capital Investment Fund - Expenditures:

CATEGORY	ADOPTED BUDGET FY2024
Debt Service	\$ 11,383,087
FTCC Capital	1,100,000
Capital Improvement Plan	5,438,000
Preliminary Capital	8,036,475
Technology	939,818
Maintenance & Repairs	947,700
Gray's Creek Water	9,788,782
Transfers Out	160,500
<b>Total Capital Investment Fund</b>	<b>\$ 37,794,362</b>



# Maintenance & Repairs

## Capital Investment Fund

Qualifying maintenance and repair items are projects associated with a one-time cost and are anticipated to be completed within the fiscal year. Each request is reviewed and prioritized by designated staff from Internal Services.

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

PRIORITY	LOCATION	DESCRIPTION/CATEGORY	R/M/A	DEPARTMENT REQUEST		ADOPTED BUDGET FY2024
					FY2024	
1	Detention Center	Install 12kVA UPS battery back up system in HSA 118.	R	\$	82,107	\$ 100,000
2	Judge E. Maurice Braswell Courthouse	Replace rusting and degraded fire sprinkler couplings, valves, and heads throughout the facility.	M		20,000	20,000
3	Animal Services	Replace obsolete Simplex fire panel.	R		60,000	60,000
4	East Regional Library	Replace obsolete Simplex fire panel.	R		35,000	35,000
5	Spring Lake Family Resource Center	Replace obsolete Simplex fire panel.	R		35,000	35,000
6	Dept. Social Services	Install intercom and access system on ground floor where domestic violence victims seek assistance.	A		7,000	9,500
7	Dept. Social Services	Install 6' wooden privacy fence and gate for domestic violence shelter.	A		11,000	11,000
8	Law Enforcement Center	Install three security bollards on Dick Street sidewalk next to LEC.	A		5,000	8,200
9	Animal Services	Install UV filtration on air handlers to prevent spread of airborne viruses/bacteria.	A		20,000	20,000
10	Sheriff's Annex	Replace rotted wooden stairs leading from parking lot to facility.	R		25,000	25,000
11	Detention Center	Replace Veeder-Root controller, low voltage wiring, and conduit to underground fuel storage tank.	R		75,000	75,000
12	Judge E. Maurice Braswell Courthouse	Replace end of life water-source heat pumps.	R		90,000	90,000
13	Bradford Building	Replace building pump #1.	R		45,000	45,000
14	Cooperative Extension	Replace backflow preventer and install bypass.	R		45,000	45,000
15	Central Maintenance Facility	Replace two air compressors and install new electrical feed.	R		30,000	30,000
16	Bradford Building	Replace Federal Pacific electrical disconnects and panels in mechanical room.	R		25,000	25,000
17	Detention Center	Replace coiling Thermiser doors at the vehicle sallyport located at intake and booking.	R		62,347	75,000
18	Animal Services	Install trap interceptor in floor below washing machine drains to protect sewer main.	A		20,000	20,000
19	Judge E. Maurice Braswell Courthouse	Replace both sets of emergency exit doors on 1st floor.	R		80,000	80,000
20	Animal Services	Repair exterior building cladding that has corroded from animal urine.	M		10,000	20,000
21	Dept. Social Services	Replace laminate flooring throughout facility and repair subfloor as needed at the domestic violence shelter.	R		21,000	28,000
22	Historic Courthouse	Change three hallway water fountains to bottle filling stations with filters.	A		5,400	6,000
23	Judge E. Maurice Braswell Courthouse - Clerk of Courts	Widen entrance to bookkeeping for employees, security, and custodial staff.	A		12,000	12,000
24	Judge E. Maurice Braswell Courthouse - Clerk of Courts	Remove transaction counter and add four new workstations in Civil Room 107.	A		25,000	25,000
25	Judge E. Maurice Braswell Courthouse - Clerk of Courts	Reconfigure criminal district area for more effective flow of service and add five transaction counters to serve the public.	A		25,000	25,000
26	Public Health	Create new conference room where Webex Kit is installed in Environmental Health Section.	A		10,000	18,000
27	Sheriff's Annex	Install additional toilet in women's restroom.	A		5,000	5,000

# Maintenance & Repairs

## Capital Investment Fund

PRIORITY	LOCATION	DESCRIPTION/CATEGORY	R/M/A	DEPARTMENT	ADOPTED
				REQUEST	
				FY2024	FY2024
28	Judge E. Maurice Braswell Courthouse	Install safety shields at all three entrances to the Courthouse to keep individuals out of the Courthouse until safety checks are complete.	A	50,000	-
29	Safe Landing Group Home	Replace frayed and damaged carpet throughout the house.	R	28,000	-
30	Judge E. Maurice Braswell Courthouse - Public Defender's office	Reconfigure front reception area.	R	15,000	-
31	Detention Center	Remove wall in fugitive's office.	R	35,000	-
32	Judge E. Maurice Braswell Courthouse	Repaint Courtrooms 3C, 3B, 4A, and 4B.	M	40,000	-
33	Judge E. Maurice Braswell Courthouse	Replace wallpaper in rooms 323 and 324.	R	10,000	-
34	Judge E. Maurice Braswell Courthouse	Replace carpet in courtroom 4B.	R	10,000	-
35	Judge E. Maurice Braswell Courthouse	Replace carpet throughout Superior Court Judge's office.	R	5,000	-
36	Animal Services	Replace two metal exterior doors due to wear and tear.	R	5,000	-
37	Bradford Building	Repair and repaint several offices, bathrooms, halls, interior doors, and trim.	M	15,000	-
38	Judge E. Maurice Braswell Courthouse	Replace carpet in Judge's chamber room 459 behind 4A.	R	5,000	-
39	Cooperative Extension	Replace flooring, paint walls, replace moldings, replace lighting with LEDs and upgrade speakers in the auditorium.	M	48,000	-
40	Judge E. Maurice Braswell Courthouse	Replace tile in bathroom in room 314.	R	4,000	-
41	Judge E. Maurice Braswell Courthouse	Repaint 5th floor elevator lobby and hallways.	M	25,000	-
42	Bradford Building	Replace carpet in 3rd and 4th floor breakrooms.	R	20,000	-
43	Bradford Building	Repaint all exterior doors and railings.	M	10,000	-
44	Law Enforcement Center	Paint interior walls of the entire facility.	M	50,000	-
45	Judge E. Maurice Braswell Courthouse - Public Defender's office	Replace outdated kitchen cabinets in breakroom.	R	15,000	-
46	Judge E. Maurice Braswell Courthouse	Install exhaust fans in Jury bathrooms for Courtroom 3B, 3C, 4A, and 4B.	A	2,500	-
47	Public Health	Replace flooring on 1st floor patient waiting areas approximately 7,800 square feet.	R	85,000	-
48	Law Enforcement Center	Pressure wash exterior of the entire facility.	M	25,000	-
49	Animal Services	Replace two metal signs in front of building.	R	2,000	-
50	Bradford Building	Paint railings in stairwells.	M	4,000	-
51	Historic Courthouse	Install irrigation system.	A	15,000	-
52	Fayetteville Area Convention & Visitors Bureau	Install irrigation system.	A	12,000	-
53	Emergency Services	Replace vinyl composite tile flooring in bathrooms with something more water resistant.	R	20,000	-
54	Veterans Services	Pressure wash exterior of the entire facility.	M	1,000	-
55	Bradford Building	Clean and repaint curbing and sidewalk around parking lot.	M	2,000	-
56	Cumberland Cemetery	Install new 6' pointed aluminum fence around entire perimeter.	A	80,000	-
57	Judge E. Maurice Braswell Courthouse	Install color-changing LEDs in front of building.	A	30,000	-
58	Veterans Services	Install flag-pole at front entrance.	A	850	-
<b>Total Maintenance &amp; Repairs</b>				\$ 1,555,204	\$ 947,700

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

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

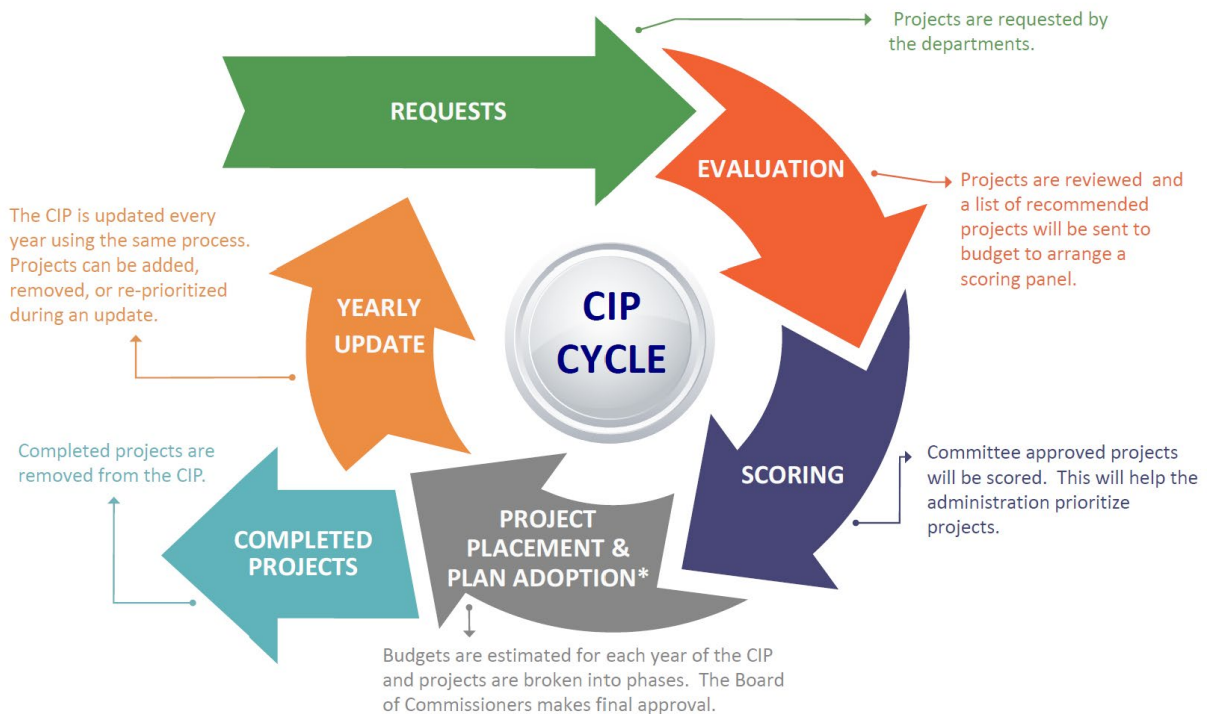
PRIORITY	ITEM	DESCRIPTION	DEPARTMENT REQUEST FY2024	ADOPTED BUDGET FY2024
1	HP Laserjet Printers	Replace printers for older equipment in Board of Elections.	\$ 38,893	\$ 38,893
2	Laptops	Refresh the laptops in Board of Elections that was last completed in June 2016.	135,000	135,000
3	Printers	Replacement of printers at One Stop Sites for Board of Elections.	6,075	6,075
4	Call Recording System	911 and radio recording system.	85,000	85,000
5	NovusAgenda Upgrade	Granicus is in the process of phasing out NovusAgenda software. The upgrade will provide better support.	45,000	45,000
6	Cisco Security Analytics and Logging	The security analytics and logging (sal) solution brings the best of perimeter-based protection and detection with the power of visibility, security analytics over the entire network and integration with our current Cisco Security products.	35,000	35,000
7	Laptop Refresh	To replace 30 laptops in the Sheriff's Office that are over 8 years old.	54,300	54,300
8	Desktop Refresh	To replace 50 desktops agency wide that are 7 years old in the Sheriff's Office.	72,000	72,000
9	BDA & DAS Replacement	Bi-Directional Amplifier and Distributed Antenna System (BDA & DAS) system helps ensure that first responders remain in contact with each other during an emergency. It also provides better cellular coverage for staff and patrons, creating a better customer experience. Current system at the Health Department is outdated and not functioning.	368,550	368,550
10	Toughbook Laptops	The request will fund the switch-out of all desktop computers in the Code Enforcement and Building Inspection Divisions to allow for field inspections.	55,000	55,000
11	Sound System for Historic Courthouse	The request is to replace the sound system in the historic courtroom. This includes the microphones, speakers, and all supporting equipment.	45,000	45,000
<b>Total Technology</b>			<b>\$ 939,818</b>	<b>\$ 939,818</b>

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 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.

## CAPITAL IMPROVEMENT PLAN (CIP): HOW IT WORKS

The CIP is designed as a multi-year capital plan to provide a transparent process for project evaluation, prioritization, funding, and construction.



# Capital Improvement Plan

## Capital Investment Fund

PRIORITY	LOCATION	TOTAL BY PROJECT	RECOMMENDED BY E&I	ADOPTED				
				FY24	FY25	FY26	FY27	FY28
1	Judge E. Maurice Braswell Courthouse Fire Panel Replacement	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
2	Judge E. Maurice Braswell Courthouse Cooling Tower Rebuilds	140,000	140,000	140,000	-	-	-	-
3	Law Enforcement Center Parking Deck	1,250,000	1,250,000	1,250,000	-	-	-	-
4	Animal Services Boiler Replacement	137,000	137,000	137,000	-	-	-	-
5	Historic Courthouse Elevator Modernization	280,000	280,000	280,000	-	-	-	-
6	Bradford Building Elevator Modernization (2)	560,000	560,000	560,000	-	-	-	-
7	Detention Center Wireless Pneumatic Controls	100,000	100,000	100,000	-	-	-	-
8	Community Corrections Center HVAC Replacement	50,000	100,000	50,000	-	-	-	-
9	Agri-Expo Cooperative Extension Roof Recovering	350,000	350,000	350,000	-	-	-	-
10	Detention Center Elevators Modernization (2)	560,000	560,000	560,000	-	-	-	-
11	County Facilities Security System Upgrades	275,000	700,000	275,000	-	-	-	-
12	Fuller Building HVAC Replacement	230,000	230,000	46,000	46,000	46,000	46,000	46,000
13	North Regional Library Wireless Pneumatic Controls	70,000	70,000	70,000	-	-	-	-
14	Hope Mills Library Wireless Pneumatic Controls	70,000	70,000	70,000	-	-	-	-
15	Wellness Building Heat Pump Replacements	200,000	200,000	50,000	50,000	50,000	50,000	-
16	Central Maintenance Facility Canopy Enclosure	420,000	420,000	420,000	-	-	-	-
17	County Facilities Parking Lot Repair/Resurfacing	125,000	125,000	25,000	25,000	25,000	25,000	25,000
18	Judge E. Maurice Braswell Courthouse Bathroom Updates	1,420,000	1,775,000	355,000	355,000	355,000	355,000	-
19	Judge E. Maurice Braswell Courthouse Interior Painting	500,000	600,000	100,000	100,000	100,000	100,000	100,000
20	Judge E. Maurice Braswell Courthouse Carpet Replacement	500,000	500,000	100,000	100,000	100,000	100,000	100,000

# Capital Improvement Plan

## Capital Investment Fund

PRIORITY	LOCATION	TOTAL BY PROJECT	RECOMMENDED BY E&I	ADOPTED FY24	FY25	FY26	FY27	FY28
21	Agri-Expo Cooperative Extension Office Elevator Modernization	370,000	370,000	-	370,000	-	-	-
22	Alphin House Driveway	10,000	10,000	-	-	-	10,000	-
23	Animal Services Air Handler Replacements (2)	120,000	120,000	-	120,000	-	-	-
24	Building Envelope Assessment County Facilities	350,000	350,000	-	350,000	-	-	-
25	Building Maintenance Facility Elevator Modernization	370,000	370,000	-	370,000	-	-	-
26	Fayetteville Area Convention & Visitors Bureau Elevator Modernization	370,000	370,000	-	370,000	-	-	-
27	County Facilities Replace Water Coolers	200,000	200,000	-	200,000	-	-	-
28	Detention Center Building Systems Review	65,000	65,000	-	65,000	-	-	-
29	Detention Center Warehouse Unit	95,000	95,000	-	-	95,000	-	-
30	Headquarters Library Elevator Modernization	275,000	275,000	-	275,000	-	-	-
31	Headquarters Library Facility Renovation Assessment	50,000	50,000	-	50,000	-	-	-
32	Health Department Elevators Modernization (3)	1,100,000	1,100,000	-	-	1,100,000	-	-
33	Judge E. Maurice Braswell Courthouse Building Systems Review	55,000	55,000	-	55,000	-	-	-
34	Judge E. Maurice Braswell Courthouse Busway Replacement	900,000	900,000	-	900,000	-	-	-
35	Judge E. Maurice Braswell Courthouse Window Replacement	1,500,000	1,500,000	-	-	-	1,500,000	-
36	Law Enforcement Center Basement Bathroom Improvements	355,000	355,000	-	355,000	-	-	-
37	Law Enforcement Center Building Systems Review	55,000	55,000	-	55,000	-	-	-
38	Law Enforcement Center First Floor Bathroom Improvements	250,000	250,000	-	250,000	-	-	-
39	Law Enforcement Center Second Floor Replace HVAC Air Duct System	300,000	300,000	-	300,000	-	-	-
40	Sheriff's Range K9 Training Facility	1,500,000	1,500,000	-	1,500,000	-	-	-
41	Veterans Services HVAC and Duct Replacement	365,000	365,000	-	-	365,000	-	-
<b>Total CIP</b>		<b>\$ 16,392,000</b>	<b>\$ 17,322,000</b>	<b>\$ 5,438,000</b>	<b>\$ 6,261,000</b>	<b>\$ 2,236,000</b>	<b>\$ 2,186,000</b>	<b>\$ 271,000</b>

# Debt Service Projections

## Capital Investment Fund

Note: For more detailed debt service information, please see the Debt Summary section of this document.

DEBT	FY2023 PROJECTIONS	FY2024 ADOPTED	FY2025 PROJECTED	FY2026 PROJECTED	FY2027 PROJECTED
<b>Schools</b>					
Qualified School Construction Bonds Series 2009	\$ 1,192,500	\$ 1,192,500	\$ 1,192,500	\$ 1,093,125	\$ -
Qualified School Construction Bonds Series 2011A	1,890,105	1,890,105	1,890,105	1,438,553	-
G.O. Refunding Series 2011	168,300	-	-	-	-
LOBS Refunding Series 2017 (New Century Elementary)	1,091,917	1,049,499	1,008,456	964,260	919,453
LOBS Refunding Series 2017 (Gray's Creek Middle School)	1,224,869	1,180,319	1,132,413	1,087,398	1,039,447
	<u>5,567,691</u>	<u>5,312,423</u>	<u>5,223,474</u>	<u>4,583,336</u>	<u>1,958,900</u>
<b>Community College</b>					
LOBS Series 2021 (Fire Training Center)	\$ 812,566	\$ 795,064	\$ 775,061	\$ 755,058	\$ 735,056
	<u>812,566</u>	<u>795,064</u>	<u>775,061</u>	<u>755,058</u>	<u>735,056</u>
<b>Libraries</b>					
LOBS Refunding Series 2017 (West Regional Branch)	\$ 336,733	\$ 323,651	\$ 310,994	\$ 297,365	\$ 283,547
	<u>336,733</u>	<u>323,651</u>	<u>310,994</u>	<u>297,365</u>	<u>283,547</u>
<b>Emergency Operations Center</b>					
LOBS Series 2021	\$ 901,709	\$ 882,286	\$ 860,089	\$ 837,892	\$ 815,695
	<u>901,709</u>	<u>882,286</u>	<u>860,089</u>	<u>837,892</u>	<u>815,695</u>
<b>Detention Center</b>					
LOBS Refunding Series 2019	\$ 1,753,913	\$ 1,713,258	\$ 1,036,639	\$ -	\$ -
	<u>1,753,913</u>	<u>1,713,258</u>	<u>1,036,639</u>	<u>-</u>	<u>-</u>
<b>Public Health Facility</b>					
LOBS Refunding Series 2017	\$ 1,476,431	\$ 1,422,731	\$ 1,364,987	\$ 1,310,727	\$ 1,252,928
	<u>1,476,431</u>	<u>1,422,731</u>	<u>1,364,987</u>	<u>1,310,727</u>	<u>1,252,928</u>
<b>Capital Improvement Projects (CIP) Financing</b>					
Installment Financing 2016	\$ 190,081	\$ 186,708	\$ -	\$ -	\$ -
LOBS Refunding Series 2019 (2017 CIP)	759,152	746,966	734,780	722,595	708,248
	<u>949,233</u>	<u>933,674</u>	<u>734,780</u>	<u>722,595</u>	<u>708,248</u>
<b>Capital Investment Fund Debt Service</b>	<u>\$ 11,798,276</u>	<u>\$ 11,383,087</u>	<u>\$ 10,306,024</u>	<u>\$ 8,506,973</u>	<u>\$ 5,754,374</u>



Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for special purposes.

Some Special Revenue Funds are included within department summaries as noted below. Some Special Revenue funds are not budgeted in FY2024, also noted below.

Special Revenue Funds of the County include:

- Food & Beverage Fund
- Intergovernmental Fund
- Federal Drug Forfeiture Fund - included in the Sheriff's Office Department Summary
- Federal Drug Justice Fund - included in the Sheriff's Office Department Summary
- State Drug Forfeiture Fund - included in the Sheriff's Office Department Summary
- Inmate Welfare Fund - included in the Sheriff's Office Department Summary
- School Fines & Forfeitures Fund
- Animal Medical Fund - included in the Animal Services Department Summary
- Special Fire District Fund
- American Rescue Plan Act Fund – not budgeted in Special Revenue Fund, budgeted in General Fund
- Innovative Court Program Fund – to be re-appropriated in FY2024
- Human Trafficking WORTH Fund - to be re-appropriated in FY2024
- Stream Restoration Grant Fund - to be re-appropriated in FY2024
- State Capital Infrastructure Homeless Grant Fund (SCIF) - not budgeted
- Juvenile Crime Prevention Fund - included in the Justice Services Department Summary and the Social Services Department Summary
- Linden Little River Park Grant- not budgeted
- Flea Hill Drainage Fund - not budgeted
- Recreation Fund
- Cumberland Industrial Center Sewer - not budgeted
- Emergency Telephone System Fund - included in the Emergency Services Department Summary
- Community Development Fund
  - Community Development Block Grant (CDBG) - Disaster Recovery Fund
  - County Community Development Fund
  - Community Development Home Fund
  - Community Development Support Housing Fund
  - Emergency Rental Assistance (ERA) Fund
- Transportation Fund – all Transportation Funds are included in the Planning Department Summary
  - Metropolitan Planning Organization (MPO) Administration Fund
  - MPO Direct Attributable Fund
  - Transit Planning Fund
  - US DOT 104 Fund
  - NC Elderly Handicap Transportation Fund
- Representative Payee Fund
- Tourism Development Authority Fund



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

**Mission**

The Food and Beverage Fund exists to account for the Food & Beverage tax revenues to be allocated to the Cumberland County Civic Center Commission as specified in the description below.

### Description

The North Carolina General Assembly has authorized the County to levy a prepared food and beverage tax of up to 1% of the sale price of prepared food and beverages sold at retail for consumption on or off the premises by any retailer within the County that is subject to sales tax imposed by the State. The proceeds of the Food and Beverage Tax are collected monthly by the County and allocated to the Cumberland County Civic Center Commission and maintained in the County's Prepared Food and Beverage Tax Fund. The Commission may use the proceeds of the Food and Beverage Tax to pay debt service or to expand the existing arena facilities or to pay other costs of acquiring, constructing, maintaining, operating, marketing, and promoting the coliseum or expanded arena facilities.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>200 - FOOD AND BEVERAGE FUND</b>	\$ 1,060,174	\$ 2,794,401	\$ -	\$ -
<b>Revenue</b>				
Other	(454)	(10,998)	(3,227,155)	(903,370)
<b>Expense</b>				
Operating	-	-	-	-
Capital Outlay	-	2,500,000	-	-
Transfers	8,863,029	9,286,280	12,572,345	11,512,979

Contact: Budget & Performance  
 Phone: 910-678-7744  
 Address: 117 Dick Street  
 Fayetteville, NC 28301



### Mission

Transfers of financial resources between levels of government to support public spending.

### Description

Intergovernmental Fund is revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>201 - INTERGOVERNMENTAL FUND</b>	\$ (65,070)	\$ (36,788)	\$ -	\$ -
<b>Revenue</b>				
Federal or State	(506,053)	(459,815)	(440,900)	(385,132)
Other	-	-	-	-
Taxes and Licenses	(2,215,078)	(3,299,733)	(2,445,490)	(2,200,000)
<b>Expense</b>				
Operating	2,749,476	3,832,065	2,992,263	2,691,005

Contact: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street. Room 451  
 Fayetteville, NC 28301



## Mission

The purpose of the Fines and Forfeiture special revenue fund is to account for fines and forfeitures collected related to North Carolina State Statute 115C-437, which are to be passed on to the Cumberland County Public School System. Under the State Statute 115C-437, clear proceeds in a county Court of Justice from all penalties, forfeitures, and fines collected for any breach of penal laws of the State should be remitted to the local school administrative unit.

## Description

The Fines and Forfeiture special revenue fund remits payment to the Cumberland County Public School System on a monthly basis in compliance with the North Carolina State Statutes. Expenditures in the fund are completely reliant upon the funding from the court and may fluctuate in revenue. The revenue from the Court of Justice is the sole revenue source for this fund and is reliant upon court activity.

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>210 - SCHOOL FINES &amp; FORFEITURES</b>	<b>\$ (100)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(16,750)	(14,600)	(16,500)	(16,500)
<b>Expense</b>				
Operating	16,650	14,600	16,500	16,500

Contact: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street. Room 451  
 Fayetteville, NC 28301



### Mission

The Special Fire District tax provides funding for the operational needs of the contracted fire departments located in Cumberland County.

### Description

In FY2020, the Cumberland County Board of Commissioners approved a new fire service funding model and a 3.75 cent increase in the fire tax district rate for residents who live or own property in the unincorporated areas of the county. The funding model was endorsed by the Public Safety Task Force (PSTF). The rate is now 15 cents per \$100 valuation for residents in all fire districts as part of an all-encompassing unincorporated Cumberland County Fire Protection Service District.

The commissioners reactivated the PSTF in 2017 to develop a sustainable funding mechanism to ensure adequate fire and rescue service delivery in the county and to develop an updated agreement between County government and the contracting fire departments. Cumberland County fire departments, like others across North Carolina and the United States, are facing decreasing numbers of volunteers while at the same time increasing demand for fire and rescue services. The result is a significant increase in the cost of providing essential fire services.

Under the funding model, contracting fire departments continue to receive base funding for each fiscal year calculated at 10 cents per \$100 valuation for the appropriate fire district. Low-wealth districts will receive additional funding generated from 1.25 cents per \$100 valuation and the remaining funds resulting from the 3.75 cents increase will be distributed through supplements, incentives and grants.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>220 - SPECIAL FIRE DISTRICT FUND</b>	<b>\$ (605,142)</b>	<b>\$ (405,355)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Other	(283)	(3,473)	(475)	(2,965)
Taxes and Licenses	(11,496,103)	(11,520,329)	(11,602,599)	(12,047,309)
<b>Expense</b>				
Operating	10,867,244	11,094,446	11,579,074	12,026,274
Transfers	24,000	24,000	24,000	24,000

Contact: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street, Room 451  
 Fayetteville, NC 28301



### Mission

The Recreation Fund is used to enhance the quality of life for all citizens through the development of sustainable facilities, parks, programs, and services that promote a lifestyle of cultural arts, physical activity, and wellness for all.

### Description

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 & Recreation Department and managed by the City of Fayetteville.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>250 - RECREATION FUND</b>	<b>\$ (25,927)</b>	<b>\$ (15,128)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(25,637)	(9,719)	-	-
Taxes and Licenses	(4,558,629)	(4,575,841)	(5,256,482)	(5,559,917)
<b>Expense</b>				
Operating	3,913,674	4,455,728	4,534,839	4,496,202
Capital Outlay	644,956	120,100	721,643	1,063,715

Contact: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street. Room 451  
 Fayetteville, NC 28301



## Mission

Provide programs that will address and improve the quality of life for our citizens through private, public, and local government partnerships.

## Description

With funding from the U.S. Department of Housing and Urban Development, the Cumberland County Community Development Department is required to implement programs that meet one of the national objectives established through federal regulation.

Community Development programs must benefit low/moderate income families; aid in the prevention or elimination of blighted areas; or meet an urgent need that poses a serious and immediate threat to the health or welfare of the community. Housing programs have been developed to preserve and expand the supply of decent, safe, affordable housing in Cumberland County.

## Programs

### Housing Rehabilitation

The Housing Rehabilitation Program is designed to provide financial and technical assistance to property owners to assist in repairing substandard housing. Assistance is available to qualified owner-occupants.

### Rental Rehabilitation

The Rental Rehabilitation Program is designed to provide financial assistance to investors to assist in repairing substandard housing and to increase the supply of decent safe affordable housing in the county.

### First-Time Homebuyers

The purpose of Gap Financing and Down-Payment Assistance Program (DAP) is to provide affordable homes to low-income families.

### Affordable Housing Development

Affordable Housing Program (AHP) subsidies 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.



### Public Service

The purpose of the Public Service Program is to provide funding for the start-up or expansion of programs that provide services for low to moderate income residents.

### Economic Development

The purpose of the Business Loan Program is to provide financing for the start-up or expansion of businesses that will create jobs for low to moderate income citizens in Cumberland County.

### Prior Year Accomplishments

- Partnered with a Community Housing Development Organization to fund the construction of 5 single-family housing that will target low to moderate income homebuyers and/or renters
- Addressing homelessness:
  - ✓ In the planning stages of developing a homeless center to provide temporary shelter and services for homeless individuals
  - ✓ Partnered with a nonprofit to implement the White Flag event between January 2023 – March 2023 to provide shelter during inclement weather
  - ✓ Provided match funding to a nonprofit to provide additional services within the Project for Assistance in Transition from Homelessness (PATH) Program
  - ✓ Continue to manage and operate the Robins Meadow Transitional Housing program used to provide temporary housing and services to homeless families with children
  - ✓ In partnership with a nonprofit, administers the Safe Homes for New Beginnings program to provide permanent supportive housing and services to disabled adults who are homeless and have a substance use disorder and/or mental illness
- Partnered with several nonprofit agencies to provide public services to low to moderate income persons

### Performance Measures

Focus Area	Measure	Type	FY2021 Actual	FY2022 Actual	FY2023 Actual (Projected)	FY2024 Target	Actual to Target Ratio
Affordable Housing	Household Housing Unit	Homeowner Housing Added	13	4	5	5	100.00%
Affordable Housing	Household Housing Unit	Rental Units Constructed	Not Measured	Not Measured	15	48	31.25%
Affordable Housing	Household Housing Unit	Rental Units Rehabilitated (includes acquisition)	21	33	10	10	100.00%
Affordable Housing	Households Assisted	Direct Financial Assistance to Homebuyers	Not Measured	Not Measured	1	3	33.33%
Affordable Housing	Household Housing Unit	Homeowner Housing Rehabilitated	Not Measured	10	25	10	250.00%
Homeless	Households Assisted	Tenant-based rental assistance/Rapid Rehousing	Not Measured	Not Measured	25	50	50.00%
Homeless	Households Assisted	Homelessness Prevention	Not Measured	Not Measured	25	0	0.00%
Community Development	Persons Assisted	Public Facility or Infrastructure Activities other than Low/Moderate Income Housing Benefit	0	0	100	68	147.06%
Community Development	Persons Assisted	Public service activities other than Low/Moderate Income Housing Benefit	2,346	1,356	100	1,000	10.00%
Community Development	Buildings	Buildings Demolished	0	0	0	5	0.00%
Economic Development	Jobs	Jobs Created/retained	83	0	0	0	0.00%
Economic Development	Businesses Assisted	Businesses Assisted	1	0	1	1	100.00%

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>264 - CDBG-DISASTER RECOVERY</b>	<b>\$ (40,352)</b>	<b>\$ (1,308)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(127,757)	(103,408)	(2,681,184)	-
<b>Expense</b>				
Personnel	15,145	-	217,785	-
Operating	72,261	102,100	2,463,399	-
Capital Outlay	-	-	-	-
<b>265 - COUNTY CD FUND</b>	<b>\$ (263)</b>	<b>\$ (140,310)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(2,150,318)	(1,410,505)	(1,233,881)	(1,132,120)
Other	(153,589)	(258,677)	(265,446)	(310,634)
<b>Expense</b>				
Personnel	539,997	544,785	584,595	607,131
Operating	1,763,647	984,087	914,732	835,623
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
<b>266 - CD HOME FUND</b>	<b>\$ (1,047,754)</b>	<b>\$ 116,634</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(1,214,873)	(191,902)	(1,991,533)	(2,050,387)
Other	(4,050)	(1,891)	(1,732,205)	(1,819,280)
<b>Expense</b>				
Personnel	28,078	30,159	34,068	35,488
Operating	143,091	280,268	3,689,670	3,834,179
<b>267 - CD SUPPORT HOUSING FUND</b>	<b>\$ (28,920)</b>	<b>\$ (16,498)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(147,942)	(139,496)	(240,101)	(323,811)
Other	(101,130)	(195,193)	(404,372)	(345,078)
<b>Expense</b>				
Personnel	-	57,810	141,594	77,926
Operating	220,152	260,382	502,879	590,963
<b>269 - EMERGENCY RENTAL ASSIST FUND</b>	<b>\$ (281)</b>	<b>\$ (6,050)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(999)	(7,775,965)	(10,000,000)	(350,000)
Other	(281)	(6,050)	-	-
<b>Expense</b>				
Personnel	-	103,262	1,154,852	-
Operating	999	7,672,702	8,845,148	350,000

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024			
	TOTAL FTE	TOTAL FTE	TOTAL FTE	FULL-TIME	HOURLY, PART-TIME & TIME-LIMITED	TOTAL POSITIONS	TOTAL FTE
OTHER COUNTY FUNDS							
COMMUNITY DEVELOPMENT	9	10	10	9	0	9	9
CD BLOCK GRANT DISASTER RECOVERY	4.25	4.25	3.5	0	1.5	1.5	1.5

## Looking Ahead

- Partnering with a local developer to fund a project that will involve the development of approximately 48 affordable multi-family housing units
- Partnering with a Community Housing Development Organization to continue to fund the construction of additional single-family homes that will target low to moderate income homebuyers and/or renters
- Plan to open the application process for the Rental Rehabilitation Program to partner with investor-owners that will use Community Development funds to acquire and rehab homes and lease to low to moderate income tenants
- Partnering with a nonprofit to fund the expansion of a transitional housing used to provide temporary housing and services to individuals who are homeless and have a substance use disorder
- Plan to fund several nonprofits to provide human services activities that will include:
  - ✓ Coordinating access to housing
  - ✓ Providing case management and mental health counseling
  - ✓ Providing access to free prescription medication and other health services
  - ✓ Improving access to food pantry services
  - ✓ Improving access to emergency shelter services

Director: Dee Taylor  
 Phone: 910-323-6112  
 Address: 707 Executive Place  
 Fayetteville, NC 28301

[Community Development  
 \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



# Representative Payee Fund

Special Revenue Fund

## Mission

The Representative Payee Fund accounts for assets held by the County for private individuals, received through the Social Services Trust Plan and the Sheriff's Office Trust Plan, to be expended for these individuals.

## Description

Representative Payee Funds are collected by the County, held for a brief period and then distributed to authorized recipients. The revenues are legally restricted for the use of authorized recipients.

## Budget Summary

		FY2021		FY2022		FY2023		FY2024
		Actual		Actual		Adopted Budget		Adopted Budget
<b>280 - REPRESENTATIVE PAYEE FUNDS</b>	<b>\$</b>	<b>34,358</b>	<b>\$</b>	<b>21,135</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Revenue</b>								
Federal or State		(897,137)		(745,774)		(1,038,200)		(1,062,200)
<b>Expense</b>								
Operating		931,494		766,908		1,038,200		1,062,200

Contact: Financial Services  
Phone: 910-678-7753  
Address: 117 Dick Street. Room 451  
Fayetteville, NC 28301



### Mission

To grow an inclusive and sustainable tourism economy through good county governance, strategic partnerships and collaboration.

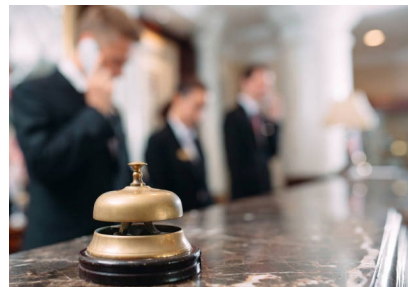
### Description

Tourism funds are generated by the occupancy tax levied by the County. These funds provide for the administration of the tourism program by the Chamber of Commerce and the contributions made by the Board of Commissioners to various agencies for the events or activities intended to attract tourists and for eligible capital expenses of the county. The use of these funds is specified in the special legislation which authorized the tax and must be used for the promotion of travel and tourism in the county.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>285 - TOURISM DEVELOP AUTHORITY FUND</b>	<b>\$ (238,448)</b>	<b>\$ (189,678)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Other	(276)	(1,969)	-	-
Taxes and Licenses	(6,565,293)	(8,230,735)	(8,976,047)	(8,976,047)
<b>Expense</b>				
Operating	6,327,122	8,043,026	8,976,047	8,976,047

Contact: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street. Room 451  
 Fayetteville, NC 28301



Permanent Funds are mostly created when there needs to be a special division made for the particular funds. It is essential for organizations to segregate this particular fund and only disburse the returns that are generated from the investment.

The Cemetery Permanent Fund accounts for assets that are restricted for the perpetual care of the county owned cemetery.

The county has only one Permanent Fund:

- Cemetery



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*



**Mission**

The Cemetery Permanent Fund is used to account for perpetual care of the County owned cemetery.

### Description

The Cemetery Permanent Fund accounts for assets that are restricted for the perpetual care of the county owned cemetery. Only the earnings of the fund, not the principal, may be used to support the cemetery. The County holds the funds which are the revenue from plot sales and the related interest earnings that are restricted for maintenance of the cemetery.

This cemetery is located in southwestern Fayetteville very close to the border between Fayetteville and Hope Mills.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>510 - CEMETERY TRUST FUND</b>	<b>\$ (5,617)</b>	<b>\$ (2,731)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Other	(8,413)	(4,864)	(2,800)	(2,800)
<b>Expense</b>				
Operating	2,796	2,133	2,800	2,800
Capital Outlay	-	-	-	-

Department: Legal  
 Phone: 910-678-7762  
 Address: 117 Dick Street  
 Fayetteville, NC 28301





**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

An Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income, is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Some Enterprise Funds are not budgeted in FY2024 as noted below.

Enterprise Funds of the County include:

- Crown Complex Fund
- Crown Motel Fund
- Water & Sewer Fund
  - NORCRESS Water & Sewer Fund
  - Kelly Hills Water & Sewer Fund
  - Southpoint Water & Sewer Fund
  - Overhills Water & Sewer Fund
  - Bragg Estates Water & Sewer Fund - not budgeted
- Solid Waste Fund



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

## Mission

To be a positive disruption to business as usual in the sports, live entertainment, and hospitality industries. Our purpose together is to create unforgettable experiences for millions of people around the world, to positively impact the communities in which we live and operate, to improve the wellness of our planet, and support our people.

## Description

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

Managed by OVG360, the Center is home to the Fayetteville Marksmen hockey team of the Southern Professional Hockey League (SPHL) and hosts a variety of other sporting events, family shows, concerts, and special productions year-round.

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

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>600 - CROWN COMPLEX FUND</b>	\$ (622,532)	\$ (3,065,028)	\$ -	\$ -
<b>Revenue</b>				
Federal or State	(434,670)	-	-	-
Other	(5,770,317)	(8,621,445)	(10,565,037)	(9,497,698)
<b>Expense</b>				
Personnel	-	-	-	-
Operating	5,582,455	5,390,188	5,155,037	5,782,698
Capital Outlay	-	166,229	5,410,000	3,715,000
Transfers	-	-	-	-

General Manager: Seth Benalt  
 Phone: 910-438-4100  
 Address: 1960 Coliseum Dr.  
 Fayetteville, NC 28306

[Crown Complex Official Website | Crown Complex \(crowncomplexnc.com\)](https://www.crowncomplexnc.com)



# Crown Complex Fund Summary

Enterprise Fund

CATEGORY	ACTUAL		ADOPTED BUDGET	RECOMMENDED BUDGET	ADOPTED BUDGET FY2024	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
	FY2021	FY2022	FY2023	FY2024		
<b>Crown Complex - Revenue</b>						
Federal Or State	\$ 434,670	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous	16,337	4,229	-	35,000	35,000	0.0%
Transfers In	5,753,980	8,615,191	10,565,037	9,462,698	9,462,698	-10.4%
<b>Total Revenue</b>	<b>\$ 6,204,986</b>	<b>\$ 8,619,420</b>	<b>\$ 10,565,037</b>	<b>\$ 9,497,698</b>	<b>\$ 9,497,698</b>	<b>-10.1%</b>
<b>Crown Complex- Expense</b>						
Operating	\$ 1,911,622	\$ 2,099,310	\$ 152,228	\$ 172,037	\$ 172,037	13.0%
Maintenance & Repairs	698,142	195,751	-	-	-	0.0%
Charges & Services	2,972,691	3,095,127	5,002,809	5,610,661	5,610,661	12.2%
Capital Outlay	-	166,229	5,410,000	3,715,000	3,715,000	-31.3%
<b>Total Expense</b>	<b>\$ 5,582,455</b>	<b>\$ 5,556,417</b>	<b>\$ 10,565,037</b>	<b>\$ 9,497,698</b>	<b>\$ 9,497,698</b>	<b>-10.1%</b>
<b>Total Crown Complex Fund</b>	<b>\$ 622,531</b>	<b>\$ 3,063,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**Notes on variances:**

**Transfers In:** The budget includes a decrease of \$1,102,339 due to a reduction in funding from the Food and Beverage Fund.

**Operating:** For FY2024, insurance and bonds is projected to increase by \$19,809.

**Charges and Services:** The budget includes an increase of \$607,852. This includes an increase in the Global Spectrum operating (\$527,359) and management (\$6,831) fees, the Global Incentives (\$13,662) and the Crown Event Center consulting expense (\$60,000).

**Capital Outlay:** The FY2023 budget included \$5,410,000 in the Capital Improvement Plan items. The FY2024 budget includes a reduced amount of \$3,715,000. The detail of the projects is shown in the Crown Complex New Items.

# Crown Complex New Items

Enterprise Fund

## Capital Investment Fund

PRIORITY	LOCATION	TOTAL BY	RECOMMENDED	FY24	FY25	FY26	FY27	FY28
		PROJECT	BY E&I					
1	Crown Replace Dry Pipe System	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -
2	Coliseum Loading Dock repairs	2,150,000	2,150,000	2,150,000	-	-	-	-
3	Coliseum Elevator Modernization	750,000	750,000	750,000	-	-	-	-
4	Expo Replace Folding Black Padded Chairs	100,000	100,000	100,000	-	-	-	-
5	Expo Replace Doors	100,000	100,000	100,000	-	-	-	-
6	Unidentified Capital Improvement Needs	500,000	500,000	100,000	100,000	100,000	100,000	100,000
7	Coliseum Riding Scrubbers for Floors	60,000	60,000	60,000	-	-	-	-
8	Coliseum Ballroom Replace Dance Floor	35,000	35,000	35,000	-	-	-	-
9	Crown Carpet Replacement	200,000	200,000	200,000	-	-	-	-
10	Crown Interior Painting	200,000	200,000	100,000	100,000	-	-	-
11	Parking Lot Light Pole Painting	50,000	50,000	50,000	-	-	-	-
12	Coliseum Bathrooms Remodel	250,000	250,000	-	250,000	-	-	-
13	Coliseum New Stage	150,000	150,000	-	150,000	-	-	-
14	Coliseum Replace Refrigerant Lines and Condenser Units	150,000	225,000	-	75,000	75,000	-	-
15	Crown Admin Offices/Box Office Renovation	200,000	200,000	-	200,000	-	-	-
16	Crown Ceiling Tile Replacement	300,000	300,000	-	-	100,000	100,000	100,000
17	Expo Chiller Replacement	400,000	400,000	-	400,000	-	-	-
18	Expo Generator Study	100,000	100,000	-	100,000	-	-	-
19	Expo Remodel Bathrooms	200,000	200,000	-	200,000	-	-	-
20	Expo Replace Air Walls	900,000	900,000	-	900,000	-	-	-
21	Expo Security Cameras	300,000	300,000	-	300,000	-	-	-
22	Landscaping and Irrigation Replacement	900,000	900,000	-	-	900,000	-	-
<b>Total Crown CIP</b>		<b>\$ 8,065,000</b>	<b>\$ 8,140,000</b>	<b>\$ 3,715,000</b>	<b>\$ 2,775,000</b>	<b>\$ 1,175,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>

## Mission

The Crown Motel Fund exists to account for the occupancy tax revenues to be allocated to the Cumberland County Civic Center Commission and the Cumberland Tourism Development Authority (TDA) as specified in the description below.

## Description

The General Assembly has authorized the County to levy a room occupancy and tourism development tax on the gross receipts derived from the rental of any sleeping room or lodging furnished in any hotel, motel, or inn located in the County. This is in addition to any state or local sales or occupancy tax. The authorized rate is 6%. The legislation also created the Cumberland Tourism Development Authority (TDA). The proceeds of the Occupancy Tax are collected monthly by the County. The County deducts 3% for administrative expenses on the first \$500,000 collected and 1% on amounts more than \$500,000. Fifty percent of the net proceeds from the first 3% of the Occupancy Tax is allocated to the Civic Center Commission and the remainder to TDA. All taxes collected more than the first 3% are allocated to TDA. TDA is required to share 50% of these additional taxes with the Arts Council to support festivals and events that will draw tourists to the County. The remainder must be used by TDA to promote travel and tourism in the County.

The Civic Center Commission may use the proceeds of the Occupancy Tax received by it only to finance renovations and expansions of the Cumberland County Crown Complex and, with the permission of the Board of County Commissioners, to finance construction of new convention-oriented or multipurpose facilities.

Under the statutory distribution formula, the County will receive an equivalent amount in each fiscal year with such amount to be used for advertising the Crown Complex and promoting travel and tourism within the County.

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>601 - CROWN MOTEL FUND</b>	<b>\$ (208,816)</b>	<b>\$ 1,737,351</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Other	(723)	(1,498)	(500)	(1,000)
Taxes and Licenses	(1,606,165)	(2,014,030)	(2,195,252)	(2,193,971)
<b>Expense</b>				
Operating	1,370	42	-	-
Transfers	1,396,701	3,752,837	2,195,752	2,194,971

Contact: Budget & Performance  
 Phone: 910-678-7744  
 Address: 117 Dick Street  
 Fayetteville, NC 28301





## Mission

The Water & Sewer Fund accounts for the operations of the water and/or sewer districts in Cumberland County as outlined below.

## Description

The Cumberland County Public Utilities Division of the Engineering and Infrastructure Department provides the planning, development and implementation of programs to expand and extend water and/or sanitary sewer services into the unincorporated areas of the County, primarily through the organization and administration of water and sewer districts established by the Board of County Commissioners.

The County has four water and/or sewer districts in this fund: Northern Cumberland Regional Sewer System (NORCRESS) NORCRESS District, Kelly Hills Water & Sewer District, Southpoint Water District and Overhills Water & Sewer District. A brief description of each fund is provided below.

The NORCRESS District was created as a partnership between the three towns of Wade, Godwin and Falcon, as well as Cumberland County, in effect creating a regional wastewater collection system. These communities are in the Northeast quadrant of Cumberland County. All three towns are east of the Cape Fear River and located near Interstate I-95. The system went online October 2005.

The Kelly Hills Water and Sewer District was created to extend public sanitary sewer to an area in Cumberland County to assist residents who have failing septic tanks.

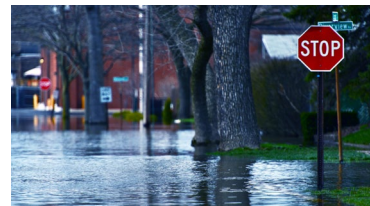
Southpoint Water District brings potable, public water to the Southpoint community from the Bladen County Regional Water System. Cumberland County is a bulk water purchaser from Bladen County. Cumberland County owns the lines, reads the water meters and bills the customers.

The Overhills Water and Sewer District was created to extend public sanitary sewer to an area in Cumberland County to assist residents who have failing septic tanks.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>605 - NORCRESS WATER AND SEWER FUND</b>	<b>\$ 288,080</b>	<b>\$ (460,426)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(138,766)	(158,518)	(227,585)	(318,425)
Charges and Services	(228,800)	(262,788)	(386,004)	(449,558)
Other	(12)	(685,009)	(807,775)	(550,000)
<b>Expense</b>				
Operating	614,120	588,098	547,989	702,455
Capital Outlay	-	17,246	807,775	550,000
Debt Service	41,539	40,545	65,600	65,528
<b>606 - KELLY HILLS WATER &amp; SEWER FD</b>	<b>\$ 5,341</b>	<b>\$ (6,628)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(3,988)	(4,116)	(4,032)	(4,032)
Charges and Services	(90,475)	(91,286)	(106,316)	(110,154)
Other	(193)	(4,593)	(4,310)	(3,761)
<b>Expense</b>				
Operating	99,996	93,367	114,658	117,947
Capital Outlay	-	-	-	-
<b>607 - SOUTHPOINT WATER &amp; SEWER FD</b>	<b>\$ (22,852)</b>	<b>\$ (39,494)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(2,644)	(6,190)	(2,496)	(3,048)
Charges and Services	(41,848)	(61,482)	(38,957)	(42,347)
Other	(71)	(3,246)	(3,030)	(2,673)
<b>Expense</b>				
Operating	21,711	31,424	39,487	43,072
Capital Outlay	-	-	-	-
Debt Service	-	-	4,996	4,996
Transfers	-	-	-	-
<b>608 - OVERHILLS WATER &amp; SEWER FD</b>	<b>\$ (36,306)</b>	<b>\$ (60,793)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(7,604)	(7,734)	(7,608)	(7,632)
Charges and Services	(131,795)	(131,073)	(128,960)	(137,779)
Other	(114)	(8,125)	(8,480)	(7,796)
<b>Expense</b>				
Operating	74,698	58,142	87,235	94,905
Debt Service	28,509	27,997	57,813	58,302

Contact: Engineering  
 Phone: 910-678-7636  
 Address: 130 Gillespie St. Suite 214  
 Fayetteville, NC 28301



## Mission

To provide for efficient use of the sanitary landfill and to further the County's efforts in developing future solid waste disposal programs that will conserve natural resources, reduce the volume of waste through recycling, and dispose of non-recoverable wastes in an environmentally sound manner.

## Description

Solid Waste Management operates the County's Ann Street Landfill, Wilkes Road Compost Facility, 17 container sites and the Household Hazardous Waste Collection Center.

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

## Prior Year Accomplishments

- Secured over \$1M in NC Department of Environmental Quality (NCDEQ) grant funding
- Conducted environmental justice studies that included public participation regarding the future of the Ann Street Landfill
- Initiated a pilot study of the closed unlined landfill (balefill) to determine the viability of mining it out to extend the life of the landfill
- Executed a successful grand opening of the new Ann Street Scale House and took great strides toward making this facility more aesthetically pleasing to our customers and making a visit to the landfill a more enjoyable experience
- Completed erosion control improvements for Wilkes Road Facility
- Held various community clean up events such as, "Five for Friday" and "Cumberland Clean", that resulted in the recovery of over five tons of litter
- Solid Waste Management environmental team cleaned up over 30 tons of illegal dumping and cleaned up more than 150 properties
- Initiated the permitting process for a Transfer Station Facility
- Began negotiations with the City of Fayetteville regarding the acquisition of Milan Yard

## Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>625 - SOLID WASTE FUND</b>	<b>\$ (53,249)</b>	<b>\$ 19,758</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Federal or State	(513,208)	(1,755,983)	(640,000)	(1,689,105)
Charges and Services	(4,175,959)	(4,749,838)	(5,445,000)	(6,380,000)
Other	(332,444)	(132,254)	(3,677,439)	(9,076,541)
Taxes and Licenses	(5,940,494)	(5,955,782)	(6,074,728)	(10,074,091)
<b>Expense</b>				
Personnel	3,111,925	2,555,703	4,803,654	4,931,639
Operating	7,796,931	10,057,912	8,148,513	8,589,611
Capital Outlay	-	-	2,885,000	13,698,487
Transfers	-	-	-	-

## Positions

DEPARTMENT	FY2021	FY2022	FY2023	FY2024		TOTAL POSITIONS	TOTAL FTE
	TOTAL FTE	TOTAL FTE	TOTAL FTE	HOURLY, PART-TIME & TIME-LIMITED	TOTAL		
SOLID WASTE	69	69	68	70	0	70	70

## Looking Ahead

- Build the Ann Street Transfer Station to be used during the mining of the balefill
- Complete the acquisition of seven new pieces of equipment using North Carolina Department of Environmental Quality (NCDEQ) grant funds
- Complete the Wilkes Road sediment basins which will complete the sediment control plan for the facility
- Continue negotiations with the City of Fayetteville towards the transfer of ownership of Milan Yard
- Continue balefill mining studies to determine the feasibility of a complete mining project to recover air space and extend the life of the landfill by 20 years

Director: Amanda L. Bader, PE  
 Phone: 910-321-6920  
 Address: 698 Ann St.  
 Fayetteville, NC 28301

[Solid Waste Management  
 \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



# Solid Waste Revenues

Enterprise Fund

## Solid Waste Revenues

CATEGORY	ACTUAL		ADOPTED		RECOMMENDED		ADOPTED		% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
	FY2021	FY2022	BUDGET FY2023	BUDGET FY2024	BUDGET FY2024	BUDGET FY2024	BUDGET FY2024		
Solid Waste User Fee - Current	\$ 5,797,166	\$ 5,838,003	\$ 5,957,728	\$ 13,921,310	\$ 9,959,091	67.2%			
Commercial Garbage Fee	3,465,506	3,544,086	3,800,000	4,775,000	4,775,000	25.7%			
Other Taxes & Licenses	143,328	117,780	117,000	115,000	115,000	-1.7%			
Federal Or State	513,208	1,755,983	640,000	1,689,105	1,689,105	163.9%			
Charges & Services	710,453	1,205,752	1,645,000	1,605,000	1,605,000	-2.4%			
Miscellaneous	332,444	132,253	110,000	213,700	213,700	94.3%			
Transfers In	-	-	-	-	-	-			
Subtotal	\$ 10,962,105	\$ 12,593,857	\$ 12,269,728	\$ 22,319,115	\$ 18,356,896	49.6%			
Fund Balance Appropriated			3,567,439	4,900,622	8,862,841				
Total Solid Waste Fund	\$ 10,962,105	\$ 12,593,857	\$ 15,837,167	\$ 27,219,737	\$ 27,219,737	71.9%			

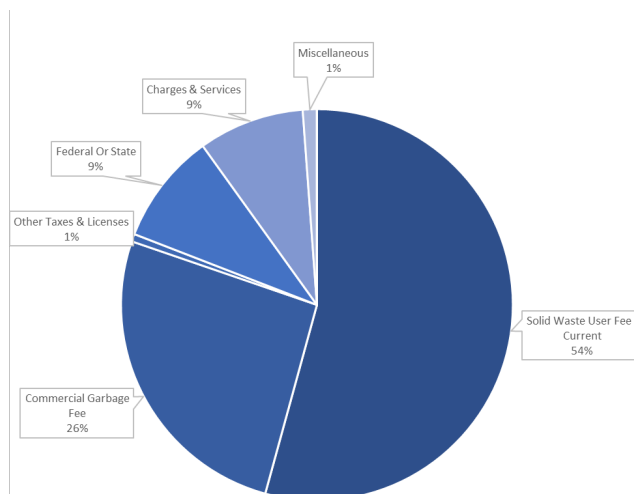
### Notes on variances:

**Solid Waste User Fee:** The budget includes an increase in user fee revenue. The annual Solid Waste Fee charged to residential units is \$93 per year. The increase from \$56 will provide funding for current operational needs, construction of the transfer station, expected transfer costs to a regional landfill, major needed improvements to Wilkes Road and equipment replacement.

**Commercial Garbage Fee:** The budget includes an increase in Municipal Solid Waste fees from per \$38/ton to \$40/ton.

**Federal or State:** The budget includes an increase of \$1,049,105, primarily due to new grants. Solid Waste received a \$183,950 Diesel Emission Reduction Act (DERA) grant from the North Carolina Department of Environmental Quality (DEQ) and a \$112,500 Building Resilient Infrastructure & Communities (BRIC) grant from FEMA for implementation of a Comprehensive Vegetation Waste Management plan. During FY23, Solid Waste received a Volkswagen Settlement Clean Heavy-Duty Equipment and Vehicle Program from North Carolina Department of Environment Quality in the amount of \$812,655.

**Miscellaneous:** Items that make up this category include environmental enforcement fines, violations, interest, etc. The \$103,700 increase in the FY2024 budget is due to the increase in the Environmental Enforcement of \$3,700 and interest income of \$100,000.



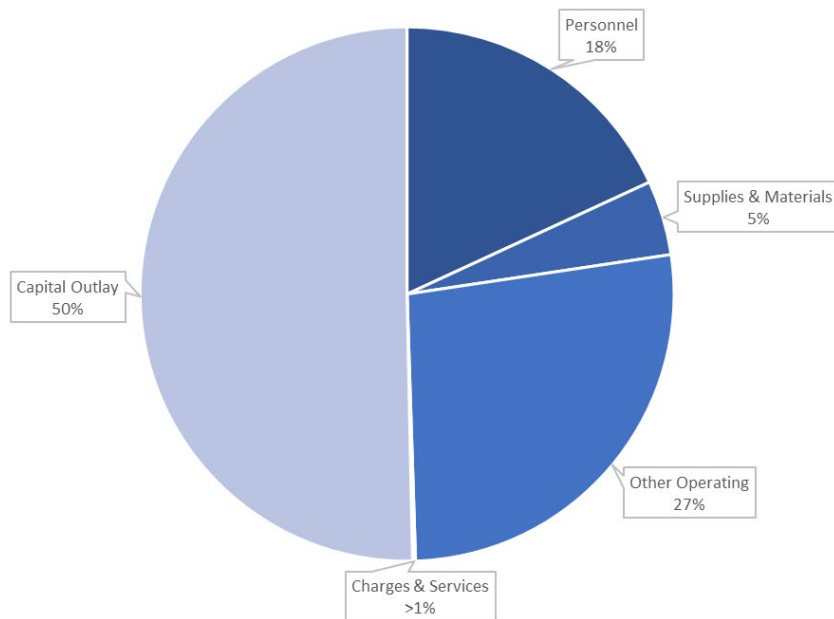
# Solid Waste Expenditures

## Solid Waste Expenditures

CATEGORY	ACTUAL FY2021	ACTUAL FY2022	ADOPTED BUDGET FY2023	RECOMMENDED BUDGET FY2024	ADOPTED BUDGET FY2024	% CHANGE FROM PRIOR YEAR ADOPTED BUDGET
Personnel	\$ 3,111,925	\$ 2,555,703	\$ 4,803,654	\$ 4,931,639	\$ 4,931,639	2.7%
Supplies & Materials	678,375	1,143,402	1,146,540	1,229,125	1,229,125	7.2%
Other Operating	7,077,317	8,877,606	6,941,973	7,310,486	7,310,486	5.3%
Charges & Services	41,238	36,904	60,000	50,000	50,000	-16.7%
Capital Outlay	-	-	2,885,000	13,698,487	13,698,487	374.8%
Transfers Out	-	-	-	-	-	-
<b>Total Solid Waste Fund</b>	<b>\$ 10,908,856</b>	<b>\$ 12,613,615</b>	<b>\$ 15,837,167</b>	<b>\$ 27,219,737</b>	<b>\$ 27,219,737</b>	<b>71.9%</b>

### Notes on variances:

**Capital Outlay:** The budget includes an increase in capital outlay purchases including \$6M for a transfer station at the Ann Street location and \$1.2M for a grinder. Funding is also included for multiple vehicle and equipment purchases which are partially funded by grants and can be viewed in detail in the Solid Waste New Items section of the budget document.



# Solid Waste New Items

Enterprise Fund

## New Vehicles

DEPARTMENT	REQUESTED		
	(A) ADD (R) REPLACE	QTY	COST
<b>Solid Waste</b>		<b>7</b>	<b>\$ 1,164,655</b>
Water Truck - Wilkes Road	A	1	100,000
Front End Loader	R	1	334,720
Grapple Truck	R	1	205,270
Box Truck	R	1	105,971
Rolloff Container	R	1	102,000
Fuel Truck	R	1	156,169
Service Truck	R	1	160,525
<b>Total Solid Waste Fund</b>		<b>7</b>	<b>\$ 1,164,655</b>

ADOPTED		STATE OR FEDERAL
QTY	COST	FUNDING
<b>7</b>	<b>\$ 1,164,655</b>	<b>\$ 962,655</b>
1	100,000	-
1	334,720	<b>334,720</b>
1	205,270	<b>205,270</b>
1	105,971	<b>105,971</b>
1	102,000	-
1	156,169	<b>156,169</b>
1	160,525	<b>160,525</b>
<b>7</b>	<b>\$ 1,164,655</b>	<b>\$ 962,655</b>

Total Net Cost: \$ 202,000

## Capital Outlay

DEPARTMENT	REQUESTED		
	(A) ADD (R) REPLACE	QTY	UNIT COST TOTAL COST
<b>Solid Waste</b>		<b>9</b>	<b>\$ 4,633,832 \$ 4,633,832</b>
Backhoe (Transfer Station)	A	1	167,000 167,000
Yard Spotter (Transfer Station)	A	1	125,000 125,000
Loader	A	1	923,000 923,000
Wheeled Excavator (Transfer Station)	A	1	345,000 345,000
Track Loader - DERA Grant to cover 25%	R	1	315,836 315,836
Trommel	A	1	568,000 568,000
D6T Bulldozer	R	1	570,000 570,000
Grinder	R	1	1,200,000 1,200,000
Grader - DERA Grant to cover 25%	R	1	419,996 419,996
<b>Total Solid Waste Fund</b>			<b>\$ 4,633,832</b>

ADOPTED		STATE OR FEDERAL
QTY	TOTAL COST	FUNDING
<b>9</b>	<b>\$ 4,633,832</b>	<b>\$ 183,959</b>
1	167,000	
1	125,000	
1	923,000	
1	345,000	
1	315,836	78,959
1	568,000	
1	570,000	
1	1,200,000	
1	419,996	105,000
<b>9</b>	<b>\$ 4,633,832</b>	<b>\$ 183,959</b>

Total Net Cost: \$ 4,449,873

## Capital Improvement Plan

LOCATION	TOTAL BY PROJECT				STATE OR FEDERAL
	FY24	FY25	FY26	FY27+	FUNDING
Gas Collection System	\$ 1,500,000	\$ 700,000	\$ 700,000	\$ -	\$ 100,000
Wilkes Road Vegetation Plan (BRIC Grant)	150,000	150,000	-	-	112,500
Landfill Road Improvements	400,000	-	100,000	200,000	100,000
Assembly Court Container Site	500,000	500,000	-	-	-
Convenience Center Site Improvements	400,000	200,000	100,000	100,000	-
Ann Street Environmental Campus Development	100,000	-	100,000	-	-
Landfill Expansion Evaluation and Pilot Studies	600,000	-	200,000	200,000	200,000
Gates/Fencing Wilkes Road	50,000	50,000	-	-	-
Access Roads for Compost Piles - Wilkes	300,000	300,000	-	-	-
Ann Street Transfer Station	6,000,000	6,000,000	-	-	-
<b>Total Solid Waste CIP</b>	<b>\$ 10,000,000</b>	<b>\$ 7,900,000</b>	<b>\$ 1,200,000</b>	<b>\$ 500,000</b>	<b>\$ 400,000</b>

Total Net Cost: \$ 7,787,500

# Debt Service Projections

Enterprise Fund

## Debt Service Projections – Enterprise Fund

DEBT	FY2023 PROJECTIONS	FY2024 ADOPTED	FY2025 PROJECTED	FY2026 PROJECTED	FY2027 PROJECTED
<b>Crown Complex</b>					
LOBS Refunding Series 2019	\$ 4,266,207	\$ 4,174,316	\$ 2,891,394	\$ 934,229	\$ 915,679
<b>Total Crown Complex</b>	<b>4,266,207</b>	<b>4,174,316</b>	<b>2,891,394</b>	<b>934,229</b>	<b>915,679</b>
<b>Water &amp; Sewer Projects</b>					
Overhills Park Water and Sewer Revenue Bonds 2018	\$ 52,529	\$ 53,018	\$ 52,483	\$ 52,948	\$ 53,397
NORCRESS	65,600	65,528	66,414	66,218	65,980
Southpoint Water	4,996	4,996	4,996	4,996	4,996
<b>Total Water &amp; Sewer Projects</b>	<b>123,125</b>	<b>123,542</b>	<b>123,893</b>	<b>124,162</b>	<b>124,373</b>
<b>Enterprise Funds Debt Service</b>	<b>\$ 4,389,332</b>	<b>\$ 4,297,858</b>	<b>\$ 3,015,287</b>	<b>\$ 1,058,391</b>	<b>\$ 1,040,052</b>



# Enterprise Fund Fee Changes

## Other Funds

DEPARTMENT/DESCRIPTION	CURRENT FEE	REQUESTED	ADOPTED FEE	NOTES
	FY2023	FEE CHANGE		
<b>Solid Waste</b>				
Construction & Demolition Rates	\$36 per ton	\$38 per ton	\$38 per ton	Operational expenses continue to increase and rate increases are needed to offset these costs.
MSW - Mix Rates	\$40 per ton	\$42 per ton	\$42 per ton	
MSW Rates	\$38 per ton	\$40 per ton	\$40 per ton	
Yard Waste Rate	\$18.50 per ton	\$22.50 per ton	\$22.50 per ton	
County Availability Fee	\$56.00	\$130.00	\$93.00	This proposed increase is to maintain long-term viability of the fund for expansion, construction of a transfer station, equipment replacement, closure and post closure care costs.



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-replacement basis.

Internal Service Funds for Cumberland County include:

- Worker's Compensation Fund
- Group Insurance Fund
- Employee Benefits Fund
- Vehicle Insurance Fund
- General Litigation Fund



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

**Mission**

The Workers' Compensation Fund exists to provide insurance coverage for workers' compensation claims for the County.

### Description

This Internal Service Fund manages the Self-Insurance Program for payment and administration of the Workers' Compensation claims of the County. The Risk Management Section administers this program by utilizing a third-party administrator for processing and monitoring claims. The payroll system automatically calculates any premiums to be transferred to this fund each pay period based on a computation of salaries and associated classification of risk. Savings and costs are accounted for and accumulated in the Workers' Compensation Fund and the rates are adjusted annually based on actual and projected claims experience.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>800 - WORKERS COMPENSATION FUND</b>	<b>\$ (795,070)</b>	<b>\$ (1,046,123)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Other	(2,036,701)	(2,093,228)	(2,167,513)	(2,575,595)
<b>Expense</b>				
Personnel	1,239,862	1,043,102	2,104,632	2,532,937
Operating	1,769	4,003	62,881	42,658

Department: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street, Room 451  
 Fayetteville, NC 28301



# Group Insurance/Employee Wellness Services

Internal Service Fund

### Mission

Employee Medical Insurance provides medical insurance coverage and a dental and vision reimbursement plan for employees of Cumberland County government. This fund also accounts for Employee Wellness Services for employees covered by county health insurance. Employees are entitled to use the Employee Pharmacy, Employee Health Center, and Wellness Program. The Wellness Program is an educational program designed to help employees achieve improved health and wellness and thus, reduce the county's insurance costs.

### Description

This Internal Service Fund accounts for employee and family medical insurance. The county is self-insured for this program unlike private industry which purchases insurance policies for medical coverage. The County also funds a dental and vision reimbursement plan for employees and dependents covered under the medical insurance program. Departments pay premiums on behalf of their employees and employees with dependent coverage have premiums deducted from their paycheck. These premium payments constitute the majority of this fund's revenue. All employees regardless of insurance coverage may use the Employee Health Center. Retirees who are on the county's insurance plan may be seen as well. Dependents age 2 and older who are covered on the county health plan may also be seen.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>801 - GROUP INSURANCE FUND</b>	<b>\$ 281,278</b>	<b>\$ 3,126,464</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Charges and Services	(230,252)	(167,313)	(203,000)	(203,000)
Other	(25,743,268)	(27,055,979)	(34,503,138)	(33,553,755)
<b>Expense</b>				
Personnel	23,138,382	26,891,373	30,734,444	29,391,494
Operating	3,116,415	3,433,383	3,946,694	4,340,261
Transfers	-	25,000	25,000	25,000

Department: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street. Room 451  
 Fayetteville, NC 28301



**Mission**

The Employee Benefits Fund exists to account for the management of the Flexible Spending Account (FSA) plan for the County.

**Description**

The FSA is a voluntary benefit plan. Employees are allowed to set aside pre-tax dollars to cover qualified expenses that would normally be paid out of pocket with post-tax dollars. The plan is comprised of a health care spending account and a dependent care account. Employees pay no federal or state income taxes on the money placed in an FSA. The plan is administrated by Sentinel Benefits.

**Budget Summary**

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>802 - EMPLOYEE BENEFIT FUND</b>	<b>\$ 49,584</b>	<b>\$ (13,198)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>				
Other	(391,343)	(417,892)	(460,000)	(460,000)
<b>Expense</b>				
Personnel	421,851	386,216	435,000	435,000
Operating	19,076	18,478	25,000	25,000
Transfers	-	-	-	-

Department: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street. Room 451  
 Fayetteville, NC 28301

[Employee Benefits \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)



**Mission**

The program accounts for the operation of the Risk Management Section that includes payment of vehicle claims, and costs associated with vehicle insurance premium.

### Description

This fund manages all insurance liability coverage for the County’s vehicles including payment of small automobile liability claims. Revenues for the Vehicle Insurance Fund are received from other funds in the form of premium charge outs to ensure stability of reserves and to fully cover the projected operating expenditures of the vehicle insurance program.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>803 - VEHICLE INSURANCE FUND</b>	<b>(94,348)</b>	<b>(128,276)</b>	<b>0</b>	<b>0</b>
<b>Revenue</b>				
Other	(1,100,143)	(1,024,510)	(1,100,000)	(1,175,000)
<b>Expense</b>				
Operating	1,005,796	896,234	1,100,000	1,175,000

Department: Financial Services  
 Phone: 910-678-7753  
 Address: 117 Dick Street. Room 451  
 Fayetteville, NC 28301





**Mission**

The General Litigation fund exists to account for contracted services of outside legal counsel and to pay small dollar settlement amounts.

### Description

Although the county has a County Attorney’s Office, outside legal counsel is sometimes needed. This internal service fund accounts for expenditures related to outside legal counsel and small dollar settlement amounts. This fund’s expenditures are supported by a transfer from the general fund.

### Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>806 - GENERAL LITIGATION FUND</b>	\$ 8,259	\$ (72,130)	\$ -	\$ -
<b>Revenue</b>				
Other	(100,145)	(100,661)	(100,205)	(104,200)
<b>Expense</b>				
Personnel	-	-	-	-
Operating	108,405	28,532	100,205	104,200
Transfers	-	-	-	-

Contact: Legal  
 Phone: 910-678-7762  
 Address: 117 Dick Street.  
 Fayetteville, NC 28301





**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*



# CUMBERLAND COUNTY

NORTH CAROLINA

## Schedule of Fees Fiscal Year 2024

The following fees have been approved for the year. For your convenience, fee changes that were adopted from the previous year have been highlighted in **red**.



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Animal Control</b>			
<b>Impound Fees:</b>			
Impoundment	\$30 first day; \$10 everyday thereafter	\$30 first day; \$10 everyday thereafter	
Euthanasia request	\$25	\$25	
<b>Adoption Fees:</b>			
Heartworm test	\$10	\$10	
Dog	\$100	\$100	
Cat	\$70	\$70	
<b>Licensing Fees:</b>			
Regular license	no fee	no fee	
Senior license (up to 3 dogs/cats/or any combination)	no fee	no fee	
<b>Permits:</b>			
Litter	\$100	\$100	
Hunting Pack (up to 14 animals)	remove item	remove item	
Hunting Pack (15 and over)	remove item	remove item	
<b>Return to Owner:</b>			
<b>Dogs less than 75lbs:</b>			
Spay	\$80	\$80	
Neuter	\$80	\$80	
<b>Dogs greater than 75lbs:</b>			
Spay	\$155	\$155	
Neuter	\$155	\$155	
<b>Dogs greater than 150lbs:</b>			
Spay	\$180	\$180	
Neuter	\$180	\$180	
<b>Cat:</b>			
Spay	\$60	\$60	
Neuter	\$25	\$25	
Microchip	\$20	\$20	
Rabies vaccination	\$5	\$5	
<b>Violations:</b>			
Unpermitted Litter	\$300	\$300	
Abandonment C.C. Sec. 3-23	\$100	\$100	
Cruelty C.C. Sec 3-23	\$100	\$100	
Running at large C.C. Sec 3-19	\$100	\$100	
No rabies vaccination C.C. Sec 3-40	\$100	\$100	
Failure to wear rabies tag C.C. Sec 3-40	\$100	\$100	
Tethering violation C.C. 3-23	\$100	\$100	
Nuisance C.C. Sec 3-15	\$100	\$100	
<b>Board of Elections</b>			
CD	\$25	\$25	
E-mail	no charge	no charge	
Campaign finance reports and related elections records	\$.20 per page	\$.20 per page	
<b>Filing Fees:</b>			
City of Fayetteville	Mayor; Council Member	Mayor; Council Member	Filing fees are calculated prior to filing, 1% of salary
Town of Eastover, Falcon, Godwin, Linden, Stedman, Wade	Mayor \$5; Commissioner \$5	Mayor \$5; Commissioner \$5	
Town of Hope Mills	Mayor \$10; Commissioner \$5	Mayor \$10; Commissioner \$5	
Town of Spring Lake	Mayor \$15; Alderman \$15	Mayor \$15; Alderman \$15	
Eastover Sanitary District	\$5	\$5	
<b>Child Support</b>			
Application Fee	\$25 non-public assistance case (can be reduced to \$10 if the applicant is considered indigent)	\$25 non-public assistance case (can be reduced to \$10 if the applicant is considered indigent)	
Paternity Testing (DNA Fees)	\$25 per participant	\$25 per participant	
Non-Public Assistance Case	\$35 - charged once yearly. \$550 is collected per case	\$35 - charged once yearly. \$550 is collected per case	

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Community Development</b>			
Investor Application Fee	\$50 non-refundable	\$50 non-refundable	
Return Check Fee	\$25 money orders or cashier's check	\$25 money orders or cashier's check	
Late Payment Fee	5% of the monthly payment	5% of the monthly payment	
<b>Cooperative Extension</b>			
Master Gardener Training Program	\$130 - 14 week program- meet 1 time per week	\$130 - 14 week program- meet 1 time per week	
Baby Think It Over Program	\$5 per student (supports the program)	\$5 per student (supports the program)	
<b>County Attorney</b>			
Road Closing Fee	\$750	\$750	
<b>County Manager</b>			
Reproduction on CD or DVD	\$750	\$750	
Copies	\$.05 per page b/w; \$.10 per page color	\$.05 per page b/w; \$.10 per page color	
<b>Emergency Services</b>			
<b>Fines:</b>			
Code Violation (1st Offense)	\$100	\$100	
Code Violation (2nd Offense)	\$250	\$250	
Code Violation (for each subsequent offense in the period of one year - 365 calendar days - since the last offense date)	\$500	\$500	
Excessive false fire alarms per article III-A Cumberland County Ordinances Fire Alarm Systems Regulations; Excessive False Alarms (per offense starting at the fourth offense in a calendar year)	\$250	\$250	
Exit Violation (1st offense)	\$500	\$500	
Exit Violation (for each subsequent offense in the period of one year - 365 calendar days - since the last offense date)	\$1,000	\$1,000	
Installation or alteration of equipment without approved permit (per offense)	\$500	\$500	
Occupying a building without an issued certificate of occupancy or compliance (per offense)	\$500	\$500	
Overcrowding violation (per person over the assigned occupant load)	\$100	\$100	
Fire Inspection Fees are collected thru Central Permitting in the Planning Dept.	Refer to Exhibit A	Refer to Exhibit A	
<b>Engineering</b>			
Floodplain Development Permit Fee	\$35	\$35	
Flood Damage Prevention Ordinance violation penalty	Up to \$500 fine C.C. Chapter 6.5-24 Article III	Up to \$500 fine C.C. Chapter 6.5-24 Article III	
<b>Finance</b>			
Copies	\$.05 per page b/w; \$.10 per page color	\$.05 per page b/w; \$.10 per page color	
Return Check Fee (assessed by all County Departments)	\$35	\$35	Per N.C.G.S. 25-3-506
<b>Health</b>			
Health Service fee schedule is voluminous. Refer to exhibit #3 of this document for the Health Fee structures.	Refer to Exhibit B	Refer to Exhibit B	

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Library</b>			
Library card	\$25 non-resident fee	\$25 non-resident fee (exception, employees no charge)	
Lost or Stolen Library Card	\$2.00	fees waived	
<b><u>Late Renewal Fees:</u></b>			
All materials except Playaway devices	fees waived	fees waived	
Playaway devices only	\$1 per day per item with a maximum charge of \$25 per item per transaction.	\$1 per day per item with a maximum charge of \$25 per item per transaction.	
<b><u>Lost/Stolen or Long Overdue Items:</u></b>			
Lost or Stolen Items:			
Playaway Views	\$100	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	
Hotspots	\$0	\$80	
Power Adapter for Hotspots	\$0	\$25	
Interlibrary loan	\$3	\$3	
<b><u>Damage Fees:</u></b>			
Adapter missing (Launchpad)	\$10	\$10	
Charger missing (Playaway view)	\$15	\$15	
Cord missing (Launchpad)	\$7	\$7	
Missing insert (all A/V items)	\$5	\$5	
Playaway launchpad	\$130	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	
Hotspot Device	\$0	\$80	
Power Adapter for Hotspots	\$0	\$25	
<b>Planning Department</b>			
<b><u>Planning and Inspection Fees</u></b>	Refer to Exhibit C	Refer to Exhibit C	
<b><u>Location Services and Other Fees</u></b>	Refer to Exhibit D	Refer to Exhibit D	
<b>Public Information Office</b>			
Copies	\$.05 per page b/w; \$.10 per page color	\$.05 per page b/w; \$.10 per page color	
CDs/DVDs	\$1 per disc	\$1 per disc	
<b>Register of Deeds</b>			
<b><u>Deeds and Other Instruments (except plats, deeds of trust and mortgages):</u></b>			
Up to 15 pages	\$26	\$26	
Each additional page	\$4	\$4	
Additional fee for each multiple instrument	\$10	\$10	
<b><u>Deed of Trust and Mortgages:</u></b>			
Up to 35 pages	\$64	\$64	
Each additional page	\$4	\$4	
Plat <b>Recording</b>	\$21 each sheet	\$21 each sheet	
State Highway Right-of Way Plans	\$21 first page; \$5 each additional page	\$21 first page; \$5 each additional page	
<b>Plat/Map</b> copies	\$.25 - \$4 per page	\$.25 - \$4 per page	
Map recording	\$21 per page	<b>remove item</b>	
Excise tax on deeds	\$2 per \$1,000 (based on purchase price)	\$2 per \$1,000 (based on purchase price)	
Nonstandard document	\$25	\$25	
Multiple instruments as one each	\$10	\$10	
Additional assignment instrument index reference	\$10 each	\$10 each	
Additional party to index in excess of 20 each	\$2	\$2	
Satisfaction	No fee	No fee	
Certified copies unless statute otherwise provides	\$5 first page; \$2 each additional page	\$5 first page; \$2 each additional page	

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b><u>UCC (Fixture Filing):</u></b>			
1 to 2 pages	\$38	\$38	
3 to 10 pages	\$45 (up to 10 pages)	\$45 (up to 10 pages)	
10+ pages, each additional page	\$2	\$2	
1 to 2 pages filed electronically (if permitted)	\$38	\$38	
3 to 10 pages filed electronically (if permitted)	\$45 (up to 10 pages)	\$45 (up to 10 pages)	
10+ pages, each additional page filed electronically (if permitted)	\$2	\$2	
Response to written request for information	remove item	remove item	
Copy of statement	remove item	remove item	
<b><u>Vital Record Fees:</u></b>			
Marriage licenses	\$60	\$60	
Delayed marriage certificate, with one certified copy	\$20	\$20	
Application or license correction with one certified copy	\$10	\$10	
Marriage license certified copy	\$10	\$10	
On-line vitals shipping and handling fee	\$1	\$1	
On-line vital records international shipping and handling fee	\$2	\$2	
<b><u>Other Records:</u></b>			
Recording military discharge	No Fee	No Fee	
Military discharge certified copy as authorized	No Fee	No Fee	
Birth certificate certified copy	\$10	\$10	
Birth certificate Legitimations	\$25	\$25	
Birth certificate Amendments	\$25	\$25	
<b><u>Delayed Births:</u></b>			
Birth certificate after one year or more for same county with one certified copy	\$20	\$20	
Papers for birth certificate in another county one year or more after birth	\$10	\$10	
Birth certificate for papers from another county one year or more after birth	\$10	\$10	
<b><u>Other Services:</u></b>			
Death certificate certified copy	\$10	\$10	
Birth record amendment	\$10	\$10	
Death record amendment	\$10	\$10	
Legitimations	\$10	\$10	
Uncertified copies	Cost as posted	Cost as posted	
Notary public oath	\$10	\$10	
Notary authentications	\$5 per notary page	\$5 per notary page	
Comparing copy for certification	\$5	\$5	
State vital records automated search	\$14	\$14	
State vital records automated search copy	\$10	\$10	
Miscellaneous services	Cost as posted	Cost as posted	



Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Sheriff's Office</b>			
Pistol handgun purchase permit fee	\$5/permit	\$5/permit	
<b><u>Concealed Weapons Fees: GS 14-415</u></b>			
First application	\$80	\$80	
Renewal	\$75	\$75	
Retired LEO application	\$45	\$45	
Retired LEO application renewal	\$40	\$40	
Duplicate	\$15	\$15	
Concealed handgun fingerprint	\$10	\$10	
<b><u>Civil Process Fees: GS 162-14</u></b>			
Uniform	\$30	\$30	
Out-of-State	\$50	\$50	
<b><u>Miscellaneous Fees:</u></b>			
Background check	\$8	\$8	
Fingerprint fee	\$12	\$12	
Administrative dispatch fee	\$15	\$15	
<b><u>Precious Metal Permit Fees:</u></b>			
Dealer/co-owner	\$180	\$180	
Special occasion dealer	\$180	\$180	
Employee permit	\$60	\$60	
Employee renewal permit fee	\$3	\$3	
<b>Sheriff's Office - Detention Center Inmate Fees</b>			
<b><u>Administrative Fees:</u></b>			
I.D. Cards	\$5	\$5	
Notary Fee	\$3	\$3	
Checks to release funds for non-court related purposes	\$5	\$5	
<b><u>Damage to County property other than normal wear and tear:</u></b>			
Writing or drawing on walls	\$12	\$12	
Damage to walls or other surfaces requiring painting	\$20	\$20	
Damage to sprinkler heads resulting in activation	\$500	\$500	
Clogging toilet requiring Maintenance Staff Assistance	\$10	\$10	
Sheet	\$4.20	\$4.20	
Pillow Case	\$1.85	\$1.85	
Mattress Cover	\$7.70	\$7.70	
Blanket	\$14	\$14	
Towel	\$2.80	\$2.80	
Inmate Uniform	\$17.85	\$17.85	
Inmate Sandal	1.85	1.85	
Mattress Cover	\$40	\$40	
Pillow	\$6.95	\$6.95	
Food Tray	\$36.50	\$36.50	
Cup	\$2	\$2	
Spork	\$.35	\$.35	
Other County property	Actual cost of repair or replacement	Actual cost of repair or replacement	
<b><u>Medical and Dental Services:</u></b>			
Nurse - sick call	\$5	\$5	
Physician - sick call	\$10	\$10	
Dental Service	\$10	\$10	
Psychiatric Service	\$10	\$10	
X-Ray	\$5	\$5	
Prescriptions	\$2 per prescription	\$2 per prescription	

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Over the counter medications:</b>			
Tylenol	\$.35 (not more than 5 packs (2pr/pack)	\$.35 (not more than 5 packs (2pr/pack)	
Sudodrin	\$.25 (not more than 5 packs (2pr/pack)	\$.25 (not more than 5 packs (2pr/pack)	
Ibuprofen	\$.25 (not more than 5 packs (2pr/pack)	\$.25 (not more than 5 packs (2pr/pack)	
Anti-Fungal cream	\$.25 (not more than 5 packs (1pr/pack)	\$.25 (not more than 5 packs (1pr/pack)	
Cough drops	\$.10 (not more than 10 drops (1 each)	\$.10 (not more than 10 drops (1 each)	
Antacid tablets	\$.25 (not more than 10 packs (2pr/pack)	\$.25 (not more than 10 packs (2pr/pack)	
Effergrip denture cream 2.5 oz.	\$4.45 (1 each)	\$4.45 (1 each)	
Saline nasal spray 1.5 oz	\$1.75 (1 each)	\$1.75 (1 each)	
Artificial tears .5 oz.	\$2.15 (1 each)	\$2.15 (1 each)	
Debrox ear drops 1/2 oz.	\$2.10 (1 each)	\$2.10 (1 each)	
<b>Social Services</b>			
<b>Adoption Services:</b>			
Adopt intermediary fees	\$400	\$400	
Independent adoption	\$600	\$600	
Pre-placement assessment	\$400	\$400	
Court report	\$200	\$200	
Petition and all other documentation	\$900	\$900	
Step-parent relative adoption - court report	\$200	\$200	
Custody investigation	single family \$450; multi family \$500	single family \$450; multi family \$500	
Homestudy fee	\$200	\$200	
<b>Other Fees:</b>			
Health coverage for workers w/disabilities	\$50	\$50	
NC Health Choice fee	\$50/\$100	\$50/\$100	
Resolve fee (domestic violence)	\$175	\$175	
Transportation (One Way/Out of Town)	\$5	\$5	
Employees-Replacement Key	\$1.50-2.75	\$1.50-2.75	
Employees-Proximity Card	\$3	\$3	
Copies	\$.25 per page	\$.25 per page	
<b>Soil and Water Conservation District</b>			
Rain barrel	\$40	\$50	
Longleaf Pine tree	\$5/bundle of 15	\$5/bundle of 15	
Loblolly Pine tree	\$5/bundle of 20	\$5/bundle of 20	
Eastern Red Cedar tree	\$5/bundle of 5	\$5/bundle of 5	
<b>Rental Equipment:</b>			
Great Plains no-till grain drill	\$25 per day or \$5 per acre, whichever is greater	\$50 per day or \$8 per acre, whichever is greater	Deposit is required at pick-up. Late fee of \$10/hour will be charged, unless other arrangements are made with office staff.
John Deere no-till grain drill	\$50 per day or \$8 per acre, whichever is greater	\$75 per day or \$12 per acre, whichever is greater	
<b>Solid Waste</b>			
Refer to extended schedules of this document for the Solid Waste fee schedule.	Refer to Exhibit E	Refer to Exhibit E	
<b>Tax Administration</b>			
<b>Property record card:</b>			
At Counter	\$1 + 50¢ for each additional building	\$1 + 50¢ for each additional building	
Mailed	\$1 + 50¢ for each additional building	\$1 + 50¢ for each additional building	
Faxed/E-Mailed	no fee	no fee	
8 1/2" x 11" map	\$2	\$2	
11" x 17" map	\$4	\$4	
17" x 22" map	\$6	\$6	
22" x 34" map	8	8	

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Tax Administration</b>			
33" x 44" map	10	10	
8 1/2" x 11" copies - black and white	5 cents, per page	5 cents, per page	
8 1/2" x 11" copies - color	10 cents, per page	10 cents, per page	
Greenbar printout	\$1 per page	\$1 per page	
CD's/tapes etc.	Dependent on request	Dependent on request	
Standard data file request	\$80	\$80	
Sales data file	\$30 - \$50 (depends on request)	\$30 - \$50 (depends on request)	
<b>Utilities</b>			
Kelly Hills/Slocomb Road Sanitary Sewer	Refer to Exhibit F	Refer to Exhibit F	
NORCRESS Water & Sewer	Refer to Exhibit G	Refer to Exhibit G	
Overhills Water & Sewer	Refer to Exhibit H	Refer to Exhibit H	
Southpoint Water & Sewer	Refer to Exhibit I	Refer to Exhibit I	

## Exhibit A - Fire Inspections

Fee and Other Charge Type	Square Footage	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Fire Inspections</b>			
<b><u>Assembly - Place of: A-1, A-2, A-3, A-4, A-5</u></b>			
	Up to 2,500	\$75	\$75
	2,501 - 10,000	\$100	\$100
	10,001 - 50,000	\$150	\$150
	50,001 - 100,000	\$200	\$200
	100,001 - 150,000	\$250	\$250
	150,001 - 200,000	\$300	\$300
	Over - 200,000	\$350	\$350
<b><u>Factory/Industrial:</u></b>			
	Up to 2,500	\$75	\$75
	2,501 - 10,000	\$100	\$100
	10,001 - 50,000	\$150	\$150
	50,001 - 100,000	\$200	\$200
	100,001 - 150,000	\$250	\$250
	150,001 - 200,000	\$300	\$300
	Over - 200,000	\$350	\$350
<b><u>Educational: Day Cares (not in residential homes) and Private Schools</u></b>			
	Up to 2,500	\$75	\$75
	2,501 - 10,000	\$100	\$100
	10,001 - 50,000	\$150	\$150
	50,001 - 100,000	\$200	\$200
	100,001 - 150,000	\$250	\$250
	150,001 - 200,000	\$300	\$300
	Over - 200,000	\$350	\$350
<b><u>Hazardous:</u></b>			
	Up to 2,500	\$75	\$75
	2,501 - 10,000	\$100	\$100
	10,001 - 50,000	\$150	\$150
	50,001 - 100,000	\$200	\$200
	100,001 - 150,000	\$250	\$250
	150,001 - 200,000	\$300	\$300
	Over - 200,000	\$350	\$350
<b><u>Institutional:</u></b>			
Nursing home, hospital, mental	Up to 2,500	\$75	\$75
Health facility, jail or detox center	2,501 - 10,000	\$100	\$100
	10,001 - 50,000	\$150	\$150
	50,001 - 100,000	\$200	\$200
	100,001 - 150,000	\$250	\$250
	150,001 - 200,000	\$300	\$300
	Over - 200,000	\$350	\$350
<b><u>High Rise:</u></b>			
	Up to 2,500	\$75	\$75
	2,501 - 10,000	\$100	\$100
	10,001 - 50,000	\$150	\$150
	50,001 - 100,000	\$200	\$200
	100,001 - 150,000	\$250	\$250
	150,001 - 200,000	\$300	\$300
	Over - 200,000	\$350	\$350
<b><u>Residential:</u></b>			
Group homes	Per visit	\$75	\$75
Day cares (in a residence)	Per visit	\$75	\$75
Foster care (less than 11 units)	Per visit	\$75	\$75
Foster care (11 - 20 units)	Per visit	\$100	\$100
Foster care (21 - 40 units)	Per visit	\$125	\$125
Foster care (41 - 100 units)	Per visit	\$150	\$150
Foster care (101 - 200 units)	Per visit	\$200	\$200
Foster care (201 - 300 units)	Per visit	\$250	\$250
Foster care (301 - 400 units)	Per visit	\$300	\$300
Foster care (401 - 500 units)	Per visit	\$350	\$350
Foster care (over 500 units)	Per visit	\$400	\$400

Fee and Other Charge Type	Square Footage	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Three-Year Inspection Fee: businesses/miscellaneous</b>			
Business, Mercantile, Storage	Up to 2,500	\$75	\$75
Church/synagogue, Misc. (Group U)	2,501 - 10,000	\$100	\$100
	10,001 - 50,000	\$150	\$150
	50,001 - 100,000	\$200	\$200
	100,001 - 150,000	\$250	\$250
	150,001 - 200,000	\$300	\$300
	Over - 200,000	\$350	\$350
<b>Other Fees and Permits:</b>			
Re-inspection fee	Per visit	\$50	\$50
A.L.E. (NC ABC license)	Per visit	\$75	\$75
Amusement buildings	Per visit	\$75	\$75
Carnival and Fair	Per visit	\$75	\$75
Circus tent		\$250	\$250
Courtesy/requested inspection	Per visit	\$75	\$75
Covered mall building displays	Per visit	\$75	\$75
Exhibits/trade shows	Per visit	\$75	\$75
Fireworks/explosives permit		\$250	\$250
LP or gas equipment in assemble	Per visit	\$75	\$75
Tent permit	Per visit	\$75	\$75
<b>Plan Reviews and Construction Permits:</b>			
Alarm detection systems equipment		\$5 per initiating device (\$75 minimum)	\$5 per initiating device (\$75 minimum)
All Commercial Building Construction (fire trade) reviews	Up to 5,000	Standard Fee (Total Job Cost) x (0.00125) = Fire Fee (\$100 Minimum)	Standard Fee (Total Job Cost) x (0.00125) = Fire Fee (\$100 Minimum)
All Commercial Building Construction (fire trade) reviews	5,000 - 10,000		
All Commercial Building Construction (fire trade) reviews	Over 10,000		
Compressed gas		\$75	\$75
Fire pump and related material		\$75	\$75
Hazardous material install/abandon repair		\$75	\$75
Industrial oven install		\$75	\$75
Private fire hydrants		\$75	\$75
Sprinkler auto extinguisher system			
- 1.05 per sprinkler head minimum		\$75 minimum	\$75 minimum
Spray rooms/booth dipping operations		\$75	\$75
Stand pipe install/modify		\$75	\$75
Tanks, pumps, piping new construction		\$100	\$100

Exhibit B - Public Health  
Department

Fee and Other Charge Type	Procedure Code	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Public Health</b>			
<b><u>Dental Services-Performed in Child Health:</u></b>			
Oral evaluation < 3 years old	D0145	\$58	\$58
Topical fluoride varnish	D1206	\$26	\$26
<b><u>Injections/Medications:</u></b>			
Epinephrine 001 mg	J0171	\$1	\$1
Zithromax State Supplied	J0456	\$0	\$0
Penicillin G Benzathine	J0561	\$15	Acquisition Cost
Rocephin	J0696	\$15	Acquisition Cost
DEPO Provera 1 mg	J1050	\$1	Acquisition Cost
Rhogam	J2790	\$90	\$90
Solumedrol 80 ml	J2930	\$5	\$5
Emergency Contra Plan B	J3490	\$15	\$15
Liletta	J7297	Acquisition Cost	Acquisition Cost
Mirena	J7298	Acquisition Cost	Acquisition Cost
IUD Paragard	J7300	Acquisition Cost	Acquisition Cost
Skyla	J7301	Acquisition Cost	Acquisition Cost
NuvaRing	J7303	\$40	Acquisition Cost
Implant- Nexplanon	J7307	Acquisition Cost	Acquisition Cost
Contraceptive Pills	S4993	\$10.00	\$10.00
<b><u>Vaccines:</u></b>			
Admin Fee Covid		\$0	\$65
Admin Fee Flu	G0008	\$24	\$24
Admin Fee Pneumonia	G0009	\$24	\$24
Admin Fee Hep B	G0010	\$24	\$24
Admin Fee vaccines	90471	\$24	\$24
Admin Fee 2 or more vaccines	90472	\$21	\$21
Admin Fee oral	90473	\$21	\$21
Admin Fee intranasal	90474	\$21	\$21
Bexsero Meningitis	90620	\$207	\$207
Fluzone Quad 18-64 ages	90630	\$23	\$23
Hepatitis A Adult	90632	\$82	\$82
Hepatitis A Pediatric and Adolescent	90633	\$40	\$40
Hepatitis B combo	90636	\$120	\$120
HIB (influenza) 3 dose	90647	\$30	\$30
HIB (influenza) PRP-T 4 dose	90648	\$21	\$21
HPV-Gardasil	90649	\$185	\$185
Gardasil	90651	\$274	\$274
Fluzone- high dose	90662	\$62	\$62
Prevnar 13	90670	\$236	\$240
Flumist 2-49 years	90672	\$25	\$25
Flublok	90673	\$0	\$0
Rabies	90675	\$417	\$417
Rotavirus	90680	\$98	\$98
Flublok 50-64 years	90682	\$62	\$63
Flu/Quad/Preservative Free 36 month and up	90686	\$20	\$20
Typhoid	90691	\$73	\$120
Kinrix	90696	\$60	\$65
Pentacel-DTAP	90698	\$109	\$121
DTAP (Diphtheria/Tetanus/Pertussis)	90700	\$30	\$31
DT (Diphtheria/Tetanus)	90702	\$64	\$64
MMR (Measles/Mumps/Rubella)	90707	\$93	\$93
PROQUAD	90710	\$268	\$268
(Inactivated virus) Polio	90713	\$38	\$40
Tetanus Diphtheria	90714	\$38	\$38
TDAP	90715	\$45	\$50
Varicella	90716	\$163	\$165
Yellow Fever	90717	\$161	\$161

Fee and Other Charge Type	Procedure Code	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Public Health</b>			
DTAP/HB/IP	90723	\$94	\$102
Pneumococcal	90732	\$127	\$127
Meningococcal over 55 years	90733	\$90	\$90
Meningococcal 2-55 years	90734	\$151	\$162
Zostavax	90736	\$230	\$230
Hep B newborn	90744	\$30	\$30
Hep B 19 and above	90746	\$68	\$68
Shingrix	90750	\$176	\$177
Covid Vaccines		\$0	\$0
<b>Lab Services:</b>			
Venipuncture 3 years and older	36410	\$25	\$25
Venipuncture	36415	\$10	\$10
Basic metabolic panel	80048	\$15	\$15
Comprehensive metabolic panel	80053	\$15	\$15
LIPID profile	80061	\$26	\$26
Acute Hepatitis panel	80074	\$88	\$88
Hepatic function panel	80076	\$15	\$15
Tegretol	80156	\$28	\$28
Digoxin	80162	\$25	\$25
Assay of Digoxin free	80163	\$20	\$20
Valproic acid	80164	\$26	\$26
Dilantin	80185	\$25	\$25
Theophylline level	80198	\$31	\$31
Quantitation of drug	80299	\$26	\$26
Drug Screen - Urine (DSS)	80301	\$20	\$20
Urine with micro	81001	\$10	\$10
Urine with micro	81002	\$10	\$10
Urine with dipstick	81003	\$10	\$10
Microscopic Only Urinalysis	81015	\$5	\$5
Pregnancy test - dipstick	81025	\$15	\$15
Adrenocorticotrophic	82024	\$73	\$73
Albumin/urine	82043	\$11	\$11
AFP serum	82105	\$32	\$32
Amylase	82150	\$13	\$13
Bile acids	82239	\$31	\$31
Bilirubin	82247	\$15	\$15
Bilirubin Direct	82248	\$15	\$15
Hemoccult	82270	\$10	\$10
Calcifediol	82306	\$56	\$56
Calcium total	82310	\$10	\$10
Total cortisol	82533	\$31	\$31
Creatine	82540	\$10	\$10
Keppra	82542	\$34	\$34
Creatine kinase	82550	\$13	\$13
Serum creatine	82565	\$10	\$10
Creatine, other source	82570	\$10	\$10
B-12	82607	\$29	\$29
Estradiol	82670	\$45	\$45
Ferritin	82728	\$26	\$26
Folic acid	82746	\$28	\$28
Gammaglobulin	82784	\$18	\$18
Gammaglobulin IGE	82785	\$31	\$31
Glucose	82947	\$10	\$10
Glucose tolerance 1 hour	82948	\$10	\$10
Glucose test	82950	\$10	\$10
Glucose tolerate test	82951	\$25	\$25
Glucose tolerance 3 hour	82952	\$20	\$20
Blood glucose	82962	\$10	\$10
GAMM glutamyl	82977	\$10	\$10

Fee and Other Charge Type	Procedure Code	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Public Health</b>			
GAMM glutamyl	82977	\$10	\$10
Follicle stimulating hormone	83001	\$35	\$35
Luteinizing hormone	83002	\$25	\$25
Sickle cell	83020	\$25	\$25
Hemoglobin A1C	83036	\$25	\$25
Insulin	83525	\$15	\$15
Assay of iron	83540	\$13	\$13
Iron binding test	83550	\$17	\$17
Lactic Acid	83605	\$20	\$20
Lactates dehydrogenase	83615	\$12	\$12
Venous lead	83655	\$23	\$23
Assay of lipase	83690	\$13	\$13
Magnesium	83735	\$13	\$13
Natriuretic peptide	83880	\$64	\$64
Parathormone	83970	\$78	\$78
Alkaline Phosphatase	84075	\$10	\$10
Phosphorus	84100	\$10	\$10
Potassium serum	84132	\$10	\$10
Prolactin	84146	\$37	\$37
Prostate specific antigen	84153	\$35	\$35
Protein	84156	\$7	\$7
Electrophoretic	84166	\$25	\$25
Vitamin B6 complex	84207	\$53	\$53
Assay of Renin	84244	\$42	\$42
Thiocyanate	84430	\$11	\$11
Thyroxine total	84436	\$11	\$11
Thyroxine T4	84439	\$17	\$17
Thyroid stim hormone	84443	\$31	\$31
Assay of TSI	84445	\$96	\$96
Transferase - Aspartate amino	84450	\$15	\$15
Transferase - Alanine amino	84460	\$10	\$10
Thyroid hormone T3 and T4	84479	\$12	\$12
Triiodothyronine	84481	\$32	\$32
Uric acid	84550	\$10	\$10
Zinc	84630	\$22	\$22
Gonadotropin	84702	\$17	\$17
Serum pregnancy test	84703	\$15	\$15
Hematocrit	85014	\$5	\$5
Hemoglobin	85018	\$5	\$5
CBC	85025	\$20	\$20
CBC auto differential	85027	\$15	\$15
Reticulocyte county	85045	\$10	\$10
Leukocyte	85048	\$10	\$10
Blood count platelet	85049	\$10	\$10
Clotting factor	85245	\$43	\$43
Prothrombin	85610	\$10	\$10
Sedimentation rate	85651	\$10	\$10
Sickling Cell screen	85660	\$10	\$10
Thromboplastin time	85730	\$10	\$10
Allergen immunoglobulin	86003	\$10	\$10
Antinuclear	86038	\$23	\$23
Antistreptolysin O titer	86060	\$14	\$14
C reactive protein (CRP)	86140	\$10	\$10
Total hemolytic	86162	\$38	\$38
Anti CCP IgG/IgA	86200	\$20	\$20
Anti-Dnase B	86215	\$25	\$25
DNA antibody	86225	\$26	\$26
Mono test	86308	\$15	\$15
Absolute CD4 county	86361	\$51	\$51
Microsomal antibodies	86376	\$26	\$26
Rheumatoid factor qualitative	86430	\$11	\$11



Fee and Other Charge Type	Procedure Code	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Public Health</b>			
Rheumatoid factor quantitative	86431	\$11	\$11
TB sensitivity test	86580	\$15	\$15
Syphilis precipitation	86592	\$10	\$10
Syphilis quantity	86593	\$10	\$10
Lyme Disease Test	86617	\$23	\$23
Antibody lyme	86618	\$28	\$28
Mono test	86663	\$25	\$25
Epstein BARR	86664	\$28	\$28
Epstein BARR VCA	86665	\$31	\$31
Helicobacter	86677	\$28	\$28
Herpes Simplex	86694	\$27	\$27
Herpes Simplex type 1	86695	\$25	\$25
Herpes Simples type 2	86696	\$37	\$37
HIV 1	86701	\$17	\$17
REP B profile	86704	\$22	\$22
IGM antibody	86705	\$22	\$22
Hepatitis B	86706	\$21	\$21
Mumps Antibody	86735	\$25	\$25
Rickettsia	86757	\$37	\$37
Rubella	86762	\$27	\$27
Rubeola	86765	\$25	\$25
Toxoplasma	86777	\$27	\$27
Pallidum antibody	86780	\$26	\$26
Varicella zoster	86787	\$25	\$25
Virus antibody NOS	86790	\$25	\$25
Thyroglobulin	86800	\$30	\$30
Hepatitis C Antibody	86803	\$27	\$27
Antibody ID	86870	\$39	\$39
Blood typing ABO	86900	\$6	\$6
Blood typing RH	86901	\$15	\$15
Antigen testing donor blood	86902	\$8	\$8
Blood culture for bacteria	87040	\$20	\$20
Culture bacterial feces	87045	\$18	\$18
Stool culture	87046	\$18	\$18
Culture wound	87070	\$17	\$17
Routine culture any	87081	\$15	\$15
Urine culture with sensitivity	87086	\$20	\$20
Sputum lab test	87116	\$15	\$15
Culture typing ident	87149	\$38	\$38
OVA and parasites	87177	\$17	\$17
Sensitivity test	87184	\$13	\$13
Gram culture smear Stat male	87205	\$10	\$10
Comp stain OVA and parasites	87209	\$30	\$30
WE mount smear	87210	\$10	\$10
Virus isolation, with ID	87255	\$46	\$46
Herpes antigen detection	87274	\$22	\$22
Hepatitis B surface antigen	87340	\$18	\$18
Hepatitis BE antigen HBEAG	87350	\$21	\$21
Oral HIV1 antigen test	87389	\$35	\$35
Covid/Flu/RSV	87428	\$65	\$65
Chlamydia trachomatis	87491	\$46	\$46
REP C amplified probe	87521	\$46	\$46
REP C RNA quan	87522	\$61	\$61
HIV 1 quan	87536	\$100	\$100
Neisseria gonorrhoea	87591	\$46	\$46
HPV High Risk	87624	\$46	\$46
HPV Genotype 16/18 reflex	87625	\$35	\$35
Amplified probe technique	87798	\$46	\$46
Infectious agent detection	87801	\$92	\$92
Influenza antigen	87804	\$22	\$22

Fee and Other Charge Type	Procedure Code	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Public Health</b>			
RSV Respiratory Syncytial Virus	87807	\$22	\$22
GC Culture	87850	\$22	\$22
Throat rapid strep	87880	\$25	\$25
Hepatitis C virus	87902	\$100	\$100
Cytopathology smears	88108	\$60	\$60
Cytopathology cellular	88112	\$85	\$85
PAP smear	88142	\$38	\$38
Nasal smear for eosinophil	89190	\$10	\$10
Hepatitis B Immune Globulin	90371	\$155	\$155
RHO (D) Immune Globulin	90384	\$100	\$100
Evoked Otoacoustic Emissions, Limited	92587	\$70	\$70
Reading of TB Skin Test not administered at HD	RecTB	\$13	\$13
<b>Medical Services:</b>			
PMH Pregnancy risk screening	S0280	\$50	\$75
PMH postpartum assessment	S0281	\$150	\$225
Childbirth education	S9442	\$20	\$20
STD/TB/CTRL TX	T1002	\$56	\$56
Insertion of Nexplanon	11981	\$150	\$80
Removal of Nexplanon	11982	\$173	\$183
Removal with reinsertion of Nexplanon	11983	\$269	\$182
Destruction of Lesion Anus	46924	\$529	\$360
Destruction of lesions male	54050	\$146	\$100
Destruction of lesions male extensive	54065	\$248	\$170
Destruction of Lesions Female	56501	\$150	\$101
Destruction of Lesions Female Extensive	56515	\$253	\$172
Destruction of Vaginal Lesions	57061	\$130	\$88
Insert IUD	58300	\$110	\$61
Remove IUD	58301	\$120	\$75
Antepartum Care	59425	\$501	\$567
Antepartum Care 7 or more visits	59426	\$895	\$1,013
Postpartum Care Only	59430	\$160	\$161
Foreign body ear	69200	\$135	\$89
Cerumen impacted	69210	\$55	\$38
Hearing screening	92551	\$15	\$15
Hearing test	92552	\$25	\$25
EKG and interpretation	93000	\$30	\$17
Spirometry	94010	\$29	\$27
Spirometry before and after	94060	\$68	\$47
Inhalation TX NP	94640	\$16	\$11
Inhalation TX	94644	\$40	\$27
Inhalation TX - Asthma Educ	94664	\$17	\$12
Oximetry	94760	\$5	\$5
Developmental Screening with Scoring	96110	\$15	\$15
PHQ-9 Brief Emotional Assessment	96127	\$10	\$10
Administration of patient focused health risk	96160	\$10	\$10
Administration of caregiver health risk	96161	\$10	\$10
Therapeutic Injection	96372	\$25	\$18
Med Nutrition Therapy	97802	\$37	\$25
Med Nutrition Therapy Reassessment	97803	\$32	\$22
Vision Screening	99173	\$15	\$15
New brief office visit	99201	\$92	\$92
New limited office visit	99202	\$137	\$100
New intermediate office visit	99203	\$195	\$135
New extended office visit	99204	\$287	\$195
New comprehensive office visit	99205	\$360	\$245
Established minimal office visit	99211	\$51	\$35
Established brief office visit	99212	\$84	\$60
Established limited office visit	99213	\$116	\$90
Established intermediate office visit	99214	\$180	\$125
Established comprehensive office visit	99215	\$268	\$180
Initial exam under 1 year	99381	\$133	\$90
New patient 1-4 years	99382	\$133	\$90

Fee and Other Charge Type	Procedure Code	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Public Health</b>			
New patient 5-11 years	99383	\$227	\$155
New patient 12-17 years	99384	\$249	\$170
New patient 18-39 years	99385	\$246	\$170
New patient 40-64 years	99386	\$293	\$200
New patient exam 65+	99387	\$317	\$215
Established under 1 year	99391	\$133	\$90
Established 1-4 years	99392	\$133	\$90
Established 5-11 years	99393	\$133	\$150
Established 12-17 years	99394	\$215	\$150
Established 18-39 years	99395	\$209	\$145
Established 40-64 years	99396	\$233	\$160
Established exam 65+	99397	\$258	\$175
Smoking Cessation Counseling 3-10 min	99406	\$18	\$12
Smoking Cessation Counseling > 10 min	99407	\$34	\$24
Alcohol/Substance Abuse Screening	99408	\$46	\$31
Home visit postnatal assessment	99501	\$135	\$135
Home visit newborn care	99502	\$185	\$185
<b>Medical Records Reproduction Fee Schedule:</b>			
Pages 1-100		\$1	\$1
Over 100 pages		\$0	\$0
Copy of Medical Record Voc Rehab		\$10	\$10
Copy of Medical Record In State Disability		\$12	\$12
Copy of Medical Record Out of State Disability		\$15	\$15
<b>Environmental Health Fee Schedule:</b>			
Septic tank permit and soil evaluation/expansion permit		\$400	\$400
Repair permit		\$25	\$25
Redraw plot plan without visit		\$25	\$25
Redraw plot plan with visit		\$125	\$125
Call back fee		\$75	\$75
New well permit (irrigation/agricultural) no water sample		\$275	\$275
Well driller call back fee		\$75	\$75
Expansion with pool or room addition		\$230	\$230
New well permit, inspection & water samples		\$320	\$320
Water sample - Inorganic chemical		\$100	\$100
Water sample - bacteriological		\$45	\$45
Water sample - organic		\$100	\$100
Water sample - petroleum/pesticide		\$100	\$100
Water sample - nitrate		\$40	\$40
Inspection of existing septic tank in mobile home park (AIW)		\$90	\$90
Inspection of existing septic tank in mobile home for relocation (occupancy)		\$90	\$90
Inspection of existing septic tank for reuse or change of use		\$90	\$90
Engineered Options Permit		\$120	\$120
Public swimming pool/seasonal		\$200	\$200
Public swimming pool/year round		\$225	\$225
Public swimming pool plan review		\$150	\$150
Swimming pool call back fee		\$75	\$75
Tattoo license - permanent location		\$250	\$250
Tattoo license - conventions		\$75	\$75
Tattoo Call Back Fee		\$75	\$75
Solid waste transporter permit		\$50	\$50
Inspection per Vehicle		\$10	\$10
Building Demolition/Relocation (Rodent Inspection)		\$50	\$50
Rabies Clinic		\$10	\$10
Plan Review Food Establishment and Food Stands		\$250	\$250
Temporary Food Establishment (TFE) and Renewals		\$75	\$75
Plan Review Remodels		\$200	\$200
Plan Review Limited Food Service		\$200	\$200
Plan Review Mobile Food Units		\$200	\$200
Plan Review Push Carts		\$150	\$150

Fee and Other Charge Type	Procedure Code	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Public Health</b>			
New patient 5-11 years	99383	\$227	\$155
New patient 12-17 years	99384	\$249	\$170
New patient 18-39 years	99385	\$246	\$170
New patient 40-64 years	99386	\$293	\$200
New patient exam 65+	99387	\$317	\$215
Established under 1 year	99391	\$133	\$90
Established 1-4 years	99392	\$133	\$90
Established 5-11 years	99393	\$133	\$150
Established 12-17 years	99394	\$215	\$150
Established 18-39 years	99395	\$209	\$145
Established 40-64 years	99396	\$233	\$160
Established exam 65+	99397	\$258	\$175
Smoking Cessation Counseling 3-10 min	99406	\$18	\$12
Smoking Cessation Counseling > 10 min	99407	\$34	\$24
Alcohol/Substance Abuse Screening	99408	\$46	\$31
Home visit postnatal assessment	99501	\$135	\$135
Home visit newborn care	99502	\$185	\$185
<b>Medical Records Reproduction Fee Schedule:</b>			
Pages 1-100		\$1	\$1
Over 100 pages		\$0	\$0
Copy of Medical Record Voc Rehab		\$10	\$10
Copy of Medical Record In State Disability		\$12	\$12
Copy of Medical Record Out of State Disability		\$15	\$15
<b>Environmental Health Fee Schedule:</b>			
Septic tank permit and soil evaluation/expansion permit		\$400	\$400
Repair permit		\$25	\$25
Redraw plot plan without visit		\$25	\$25
Redraw plot plan with visit		\$125	\$125
Call back fee		\$75	\$75
New well permit (irrigation/agricultural) no water sample		\$275	\$275
Well driller call back fee		\$75	\$75
Expansion with pool or room addition		\$230	\$230
New well permit, inspection & water samples		\$320	\$320
Water sample - Inorganic chemical		\$100	\$100
Water sample - bacteriological		\$45	\$45
Water sample - organic		\$100	\$100
Water sample - petroleum/pesticide		\$100	\$100
Water sample - nitrate		\$40	\$40
Inspection of existing septic tank in mobile home park (AIW)		\$90	\$90
Inspection of existing septic tank in mobile home for relocation (occupancy)		\$90	\$90
Inspection of existing septic tank for reuse or change of use		\$90	\$90
Engineered Options Permit		\$120	\$120
Public swimming pool/seasonal		\$200	\$200
Public swimming pool/year round		\$225	\$225
Public swimming pool plan review		\$150	\$150
Swimming pool call back fee		\$75	\$75
Tattoo license - permanent location		\$250	\$250
Tattoo license - conventions		\$75	\$75
Tattoo Call Back Fee		\$75	\$75
Solid waste transporter permit		\$50	\$50
Inspection per Vehicle		\$10	\$10
Building Demolition/Relocation (Rodent Inspection)		\$50	\$50
Rabies Clinic		\$10	\$10
Plan Review Food Establishment and Food Stands		\$250	\$250
Temporary Food Establishment (TFE) and Renewals		\$75	\$75
Plan Review Remodels		\$200	\$200
Plan Review Limited Food Service		\$200	\$200
Plan Review Mobile Food Units		\$200	\$200
Plan Review Push Carts		\$150	\$150

Fee and Other Charge Type	Procedure Code	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges
<b>Public Health</b>			
Plan Review Seafood Market		\$200	\$200
Setback Compliance (in office review)		\$25	\$25
Setback Compliance (on site review)		\$90	\$90
AOWE (Authorized On-Site Wastewater Evaluator)/Licensed Soil Scientist		\$0	\$120
Migrant Home/Camp Inspections		\$0	\$90
Follow-up Water Sample		\$0	\$45

## Exhibit C - Planning &amp; Inspections Fees

Fee and Other Charge Type	FY2023 Adopted Fee		FY2024 Adopted Fee		
<b>Planning and Inspections</b>					
<b>Permits</b>					
Zoning Permit (all)		\$50		\$50	
Sign Permit		\$50		\$50	
Special Use Permit		\$250		\$250	
Special Use Permit Amendment		\$100		\$100	
Zoning Verification Letter		\$35		\$35	
ABC Zoning Permit Verification		\$75		\$75	
Watershed Permit (Low Density)		\$0		\$50 per project	
Watershed Permit (High Density)		\$0		\$150 per project	
<b>Rezoning and Appeals<sup>2</sup></b>					
		<u>General</u>	<u>Conditional<sup>4</sup></u> <u>(DD/CZ)</u>	<u>General</u>	<u>Conditional<sup>4</sup></u> <u>(DD/CZ)</u>
Rezoning – Requested Residential (Including: Res., Agri., and Conservancy Districts)	\$250 – Up to 5 acres \$20 – Each additional acre above 5 acres <sup>3</sup>	\$400 – up to 5 acres \$20 – Each additional acre above 5 acres <sup>3</sup>	\$250 – Up to 5 acres \$20 – Each additional acre above 5 acres <sup>3</sup>	\$400 – up to 5 acres \$20 – Each additional acre above 5 acres <sup>3</sup>	
		<u>General</u>	<u>Conditional<sup>4</sup></u> <u>(PND/CZ/MXD)</u>	<u>General</u>	<u>Conditional<sup>4</sup></u> <u>(PND/CZ/MXD)</u>
Rezoning – Requested All Other Districts	\$450 – Up to 5 acres \$25 – Each additional acre above 5 acres <sup>3</sup>	\$700 – up to 5 acres \$25 – Each additional acre above 5 acres <sup>3</sup>	\$450 – Up to 5 acres \$25 – Each additional acre above 5 acres <sup>3</sup>	\$700 – up to 5 acres \$25 – Each additional acre above 5 acres <sup>3</sup>	
Modification of Conditional Zoning Conditions		\$400		\$400	
Variance (includes Watershed and Floodplain)		\$250		\$250	
Appeal of Administrative Official		\$150		\$150	
<b>Subdivisions, Plans and Text Changes</b>					
Preliminary Plat		5 Lots or Less: \$100 Greater than 5 Lots: \$250		5 Lots or Less: \$100 Greater than 5 Lots: \$250	
Major Plat – Final Record Plat (each phase)		\$100		\$100	
Exempt or Recombination Plats		No Fee		No Fee	
Waiver (Subdivision, Group Development Standards, MIA Standards, Nonconforming Use)		\$200		\$200	
Group Developments		5 Units or Less: \$50 Greater than 5 Units: \$200		5 Units or Less: \$50 Greater than 5 Units: \$200	
<b>Site Plan Review</b>					
All nonresidential uses		\$150		\$150	
Wireless Communication Facility		New Tower: \$3,000 Co-Location: \$500 (per facility)		New Tower: \$3,000 Co-Location: \$500 (per facility)	
Group Development, Subdivision, Site Plan Extension or Revision		\$50		\$50	
Sketch Plan Review		No Fee		No Fee	
Text Amendments		\$400		\$400	

(1) Stated fees are for services provided by Cumberland County and does not include any additional fees that may be charged by the Towns. All fees are cumulative based upon the services provided or otherwise stated.

(2) If more than one zoning district is requested in the same application, the highest fee for the district(s) requested shall apply.

(3) In the event of fraction calculations, any number equating at or above .5 shall be rounded up the next whole number.

(4) If a general rezoning is requested and based on recommendations of the Joint Planning Board or County Commissioners, a conditional zoning district and permit application is to be filed, the original application fee will be credited toward the conditional zoning district and permit application fee.

Fee and Other Charge Type	FY2023 Adopted Fee	FY2024 Adopted Fee
<b>Planning and Inspections</b>		
<b><u>Building Inspections - Nonresidential<sup>(#)</sup></u></b>		
<b><u>Building Permits</u></b>		
New Const., Addition, Renovation/Upfit, Accessory structure, Pools and Spas, Misc. (e.g. Signs) <sup>(*)</sup>	0-\$50,000 = \$250 \$50,001 - \$75,000 = \$500 \$75,001- \$150,000 = \$750 \$150,001 and over = .5% (.005) of total cost of project	0-\$50,000 = \$250 \$50,001 - \$75,000 = \$500 \$75,001- \$150,000 = \$750 \$150,001 and over = .5% (.005) of total cost of project
Change of Occupancy	\$100	\$100
Reinspection	\$75	\$75 per trip
Job Not Ready	\$0	\$75 per trip
Contractor Change	\$25 per trade	\$25 per trade
Pre-Scheduled, After Hours Inspection <sup>(%)</sup>	\$500 per Inspector, per Visit	\$500 per Inspector, per Visit
Enhanced Plan Review	\$0	\$500 per Review Session
Plan Review	\$0	\$100 + .01 x Total Building Sq. Ft. (Max \$2,500)
1st Plan Re-review	\$0	No Fee
2nd Re-review	\$0	\$100
Each Re-review Thereafter	\$0	\$200
<b><u>Electrical Permits</u></b>		
New Construction/Additional Amps	\$200/200Amp + 0.75/additional Amp	\$200/200Amp + 0.75/additional Amp
Pole Service	\$100	\$100
Temporary Power/Occupancy	\$200	\$200
Farm Building	\$200/200Amp + 0.75/additional Amp	\$200/200Amp + 0.75/additional Amp
Solar Equipment	\$200 = 0.50/panel	\$200 = 0.50/panel
Solar Farms	\$200/Service + 0.50/panel	\$200/Service + 0.50/panel
Temporary Service Pole	\$50	\$50
Camper/Recreational Sites	\$100/service + \$20/pedestal	\$100/service + \$20/pedestal
Generator <sup>(*)</sup>	\$200	\$200
Miscellaneous	\$200	\$200
<b><u>Mechanical Permits</u></b>		
New Construction/Addition	\$200.00/unit	\$200.00/unit
Gas Piping Permit	\$200	\$200
HVAC Changeout	\$200/unit	\$200/unit
Refrigeration	\$100 + \$50/unit or rack	\$100 + \$50/unit or rack
Miscellaneous	\$200	\$200
<b><u>Plumbing Permits</u></b>		
New/Addition	\$200 + \$10/fixture	\$200 + \$10/fixture
Camper/Recreational Sites	\$100 + \$20/site	\$100 + \$20/site
Miscellaneous	\$200	\$200
<b><u>Other</u></b>		
Demolition	\$200	\$200
Permit Reactivation Fee	\$200	\$200

\* All permits and plan review fees included

+ Additional fees apply as needed for additional inspections

# All fees based upon valuation shall be calculated using a signed contract for work. Absent a contract, the valuation shall be calculated using the most recent Building Valuation Data table by the International Code Council (ICC), as amended

% Scheduling shall be at the discretion of the Inspections Manager

### **Building Inspections - Residential<sup>(#)</sup>**

#### **Building Permits**

Site-Built Home <sup>(*)</sup>	0 to 1,500 Sq. ft. = \$500, 1,500 sq. ft and over = \$500 + Sq. Ft over 1,500 x .20	0 to 1,500 Sq. ft. = \$500, 1,500 sq. ft and over = \$500 + Sq. Ft over 1,500 x .20
--------------------------------	---	---

Fee and Other Charge Type	FY2023 Adopted Fee	FY2024 Adopted Fee
<b>Planning and Inspections</b>		
	0-\$25,000 = \$150	0-\$25,000 = \$150
	\$25,001 – \$50,000 = \$250	\$25,001 – \$50,000 = \$250
Accessory Structure, Add. to Primary Structure,	\$50,001 - \$75,000 = \$500	\$50,001 - \$75,000 = \$500
Renovations, Pools and Spas (*)	\$75,001-\$150,000 = \$750	\$75,001-\$150,000 = \$750
	\$150,001 and over = .5% (.005) of total cost of project	\$150,001 and over = .5% (.005) of total cost of project
Minor Renovation (Building Only)	\$100	\$100
Modular Home(*)	\$500	\$500
Single-Wide Manufactured Home (*)	\$200	\$200
Double-Wide Manufactured Home (*)	\$300	\$300
Miscellaneous (*)	\$100	\$100
Change of Occupancy	\$100	\$100
Reinspection	\$75	\$75 per trip
Job Not Ready	\$0	\$75 per trip
Contractor Change	\$25 per trade	\$25 per trade
Pre-Scheduled, After Hours Inspection(%)	\$0	\$500 per Inspector, per Visit
Plan Review (One and Two Family)	\$0	No Fee
Plan Review	\$0	\$100 + .01 x Total Building Sq. Ft. (Max \$2,500)
1st Plan Re-review	\$0	No Fee
2nd Re-review	\$0	\$100
Each Re-review Thereafter	\$0	\$200
Enhanced Plan Review	\$0	\$500 per Review Session
<b>Electrical Permits</b>		
Stand-Alone Permit	\$100	\$100
Temporary Power/Temporary Occupancy	\$100	\$100
Pole Service	\$100	\$100
Solar Equipment	\$100 + 0.50/panel	\$100 + 0.50/panel
Temporary Service Pole	\$50	\$50
Camper Service	\$100	\$100
Generator (*)	\$100	\$100
Miscellaneous	\$100	\$100
<b>Mechanical Permits</b>		
Stand-Alone Permit	\$100	\$100
Miscellaneous (*)	\$100	\$100
Gas Piping Permit	\$100	\$100
HVAC Change out (incl. Mech. and Elec.)	\$100/unit	\$100/unit
<b>Plumbing Permits</b>		
Stand-Alone Permit	\$100	\$100
Miscellaneous (e.g. irrigation system) (*)	\$100	\$100
<b>Other</b>		
Demolition Permit	\$100	\$100
Permit Modification/Change of Contractor	\$50	\$50
Permit Reactivation Fee	\$100	\$100

\* All permits and plan review fees included

+ Additional fees apply as needed for additional inspections

# All fees based upon valuation shall be calculated using a signed contract for work. Absent a contract, the valuation shall be calculated using the most recent Building Valuation Data table by the International Code Council (ICC), as amended

% Scheduling shall be at the discretion of the Inspections Manager

#### **Street Naming Request**

Street Naming Request	\$250	\$250
-----------------------	-------	-------



## Exhibit D - Location Services

Fee and Other Charge Type	FY2023 Adopted Fee	FY2024 Adopted Fee
<b>Location Services</b>		
<b><u>Sign Blades (includes tape and marking)</u></b>		
	24x6: \$50	24x6: \$55
	30x6: \$60	30x6: \$66
	36x6: \$70	36x6: \$77
	42x6: \$80	42x6: \$88
	48x6: \$80	48x6: \$99
	54x6: \$85	54x6: \$110
Sign Shop	24x9: \$55	24x9: \$61
	30x9: \$70	30x9: \$77
	36x9: \$80	36x9: \$88
	42x9: \$95	42x9: \$105
	48x9: \$110	48x9: \$121
	54x9: \$120	54x9: \$132
	60x9: \$130	60x9: \$143
<b><u>Hardware</u></b>		
Galvanized square sign pole	\$50	\$85
Galvanized square sign sleeve	\$25	\$30
Caps	\$10	\$12
Cross	\$10	\$12
Hardware (including corner bolts)	\$5	\$6
<b><u>Specialty Signs or Projects</u></b>		
Handicap Sign	\$20	\$25
Handicap Sign w/plate for fine	\$25	\$30
Stop Sign	\$50	\$70
Stop Sign Package (washers, hardware, pole, 811 cord., sleeve, 2-trip installation)	\$165	\$225
<b><u>Other</u></b>		
County Projects:		
In house, by employees	Planning & Inspection fees waived	Planning & Inspection fees waived
Contracted by outside agent	Per Fee Schedule	Per Fee Schedule
Building Inspection - work without a permit	Double Permit Fee	Double Permit Fee
	18x24: \$10	18x24: \$10
	24x36: \$15	24x36: \$15
Large wall maps	36x36: \$15	36x36: \$15
	36x46: \$20	36x46: \$20
Copies (per page):		
8.5x11	\$0.10	\$0.10
Plotter copies	\$2	\$2
Zoning ordinance, hard copy	\$30	\$30
Refund Processing Fee	\$0	\$20
Homeowner recovery fee	\$10	\$10

## Exhibit E - Solid Waste Management

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Solid Waste Management</b>			
<b>Disposal Fees:</b>			
Household Fee (SW User Fee on annual tax bill)	\$56	\$93	<p>i. Yard waste (limbs, brush, etc. not to exceed 3 inches diameter, 3 feet in length) amount not to exceed 4 cubic yards (one pickup truck load) per household per week</p> <p>ii. Household garbage (kitchen, bath, etc.) amount not to exceed 4 cubic yards (one pickup truck load) per household per week</p> <p>iii. 10 gallons or 80 lbs of household hazardous waste material per household on 2nd &amp; 4th Saturday of each month (as scheduled)</p>
Apartments/Condos/Townhomes that do not pay the SW User Fee annually are considered commercial and therefore pay for all debris brought to the landfill	See Tipping Fees	See Tipping Fees	
Pick-up trucks, cars, SUVs, and vans not pulling a trailer (vehicles paying the flat rate fee remain on concrete the whole time at the landfill and do not have to wait in line for weighing/reweighing, thereby cutting down on time at the landfill and on damage to vehicles) Household garbage is still no charge unless mixed with chargeable items, then load is charged the flat rate fee)	\$20 (flat rate fee)	\$20 (flat rate fee)	
<b>Tipping Fees:</b>			
MSW (Commercial & industrial waste, household waste larger than household fee above)	\$38 per ton or \$1.90 per 100lbs	\$40 per ton or \$2 per 100lbs	
Inert debris (clean)	\$18 per ton or \$0.90 per 100lbs as markets allow	\$18 per ton or \$0.90 per 100lbs as markets allow	Subject to market availability. Applies to "clean" debris (no rebar, no paint nor other waste) brick, cement, dirt, rock or asphalt.
Inert debris (dirty)	\$36 per ton or \$1.80 per 100lbs as markets allow	\$36 per ton or \$1.80 per 100lbs as markets allow	Subject to market availability. Applies to "dirty" debris (contains rebar, paint or other waste) brick, cement, dirt, rock or asphalt.
Mixed debris (garbage with construction or other debris)	\$40 per ton or \$2 per 100lbs	\$42 per ton or \$2.10 per 100lbs	
Clean shingles (no paper/plastic/wood/vent caps, etc.)	\$22 per ton or \$1 per 100lbs as markets allow	\$22 per ton or \$1 per 100lbs as markets allow	
Mixed shingles (includes other debris)	\$36 per ton or \$1.80 per 100lbs	\$38 per ton or \$1.90 per 100lbs	
C&D loads containing carpet or furniture (upholstery)	\$300 per load	\$300 per load	
C&D Construction and demolition materials	\$36 per ton or \$1.80 per 100lbs	\$38 per ton or \$1.90 per 100lbs	

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Solid Waste Management</b>			
<b>Flat Rates (in the event of scale failure, charge per vehicle):</b>			
	<u>C&amp;D/Wilkes</u>	<u>MSW</u>	
Pickup trucks, towed trailers (single axle)	\$20	\$20	
Small flatbed trucks (single axle), step van	\$96	\$108	
Large flatbed trucks (double axle), fifth wheel trailers	\$192	\$216	
Roll-off trucks (container boxes) 20-yard box or smaller	\$160	\$216	
Roll-off trucks (container boxes) 21-30 yard box	\$228	\$252	
Roll-off trucks (container boxes) 31-40 yard box	\$304	\$324	
Compactor boxes (all), front loader/rear loader	\$288	\$324	
Front loader truck	\$288	\$324	
18-Wheeler	\$720/\$370	\$760	
<b>Scrap Tire Disposal:</b>			
Free disposals (eligible commercial business, homeowners and farms)	\$0	\$0	Eligibility for: Commercial business - must prove payment of NC tire tax. Homeowners & farms - up to 5 times per year.
Tires with rims	\$1 per tire	\$1 per tire	
All other tires not eligible for free disposal	\$61 per ton or \$3.05 per 100lbs	\$61 per ton or \$3.05 per 100lbs	
<b>Yard Waste and Other Waste Materials:</b>			
Land clearing debris containing no soil	\$18.50 per ton or \$0.93 per 100lbs	<b>\$22.50 per ton or \$1.13 per 100lbs</b>	
Mixed loads of yard waste & land clearing debris containing soil	\$30 per ton or \$1.50 per 100lbs	\$30 per ton or \$1.50 per 100lbs	
Wooden pallets, clean lumber, clean logs (no leaves or pine straw)	\$9.25 per ton or \$0.47 per 100lbs	\$9.25 per ton or \$0.47 per 100lbs	Clean logs should be 3" or greater in diameter, greater than 3" in length. Does not include 18-wheeler trucks.
18-wheeler trucks: wooden pallets, clean lumber, clean logs (no leaves or pine straw)	\$370	\$370	Clean logs should be 3" or greater in diameter, greater than 3" in length.
Bulky waste (large items such as furniture and mattresses/mattress sets)	\$10 per item \$20 max charge for a pick-up truck load	\$10 per item \$20 max charge for a pick-up truck load	
<b>Items Provided for Sale (based on availability):</b>			
Sale of crushed rock	\$14 per ton or \$0.70 per 100lbs as supply allows	\$14 per ton or \$0.70 per 100lbs as supply allows	
Sale of mulch/red mulch/compost	\$25 per vehicle (per cubic yard) \$60 per pick-up truck load \$40 per cubic yard bag	\$25 per vehicle (per cubic yard) \$60 per pick-up truck load \$40 per cubic yard bag	
<b>Other Services:</b>			
Recyclable materials	no charge	no charge	Applies to designated recyclable materials only.
Shredding	\$0.35 per lb.	\$0.35 per lb.	Available for households only - no businesses.
<b>Enforcement, Penalties, Charges and Fees:</b>			
Charge on past due balances (account holders)	1.5%	1.5%	
Special handling fee (SHF) charge per vehicle, trailer or container	\$100	\$100	
Illegal dumping at landfills	First offense: \$100 Second offense: \$300 Third and subsequent offenses: \$500	First offense: \$100 Second offense: \$300 Third and subsequent offenses: \$500	Each offense/fine will also include SHF of \$100 for each occurrence.

Fee and Other Charge Type	FY2023 Adopted Fee and Other Charges	FY2024 Adopted Fee and Other Charges	Notes
<b>Solid Waste Management</b>			
Written NOV/citation	\$50 - \$2,500	\$50 - \$2,500	This is a graduated fee of \$50 to \$2,500 depending on the number of bags and/or weight of debris
Landfill speed violations	First offense: \$25 Second offense: \$50 Third and subsequent offenses: \$100	First offense: \$25 Second offense: \$50 Third and subsequent offenses: \$100	After the third offense, the driver will be banned from the landfill for 30 days.
Uncovered loads surcharge per load	Cars, pick-ups or trailers: \$10 Commercial and all other vehicles: \$25	Cars, pick-ups or trailers: \$10 Commercial and all other vehicles: \$25	
Smoking violations	Enforced per Cumberland County policy sec. 9.5-97	Enforced per Cumberland County policy sec. 9.5-97	

## Exhibit F- Utilities Kelly Hills

## Fee and Other Charge Type

**Kelly Hills/Slocomb Road Sanitary Sewer Rate Schedule**

The monthly wastewater bill shall be the sum of the Availability Fee, Administration Fee and Flat Monthly Usage Fee.

<u>Residential Sanitary Sewer Rate Schedule</u>	<u>Monthly Rate</u>
Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$10
Administration Fee - All Customers	\$2
Residential Sewer Flat Charge - Connected Customers	<b>\$50.36</b>
Operations and Maintenance Fee	<b>\$6.95</b>

*Other Fees:*

Deposit	\$100
Late payment fee	\$10
Processing Fee per Collection Action	\$30
Administrative Filing Fee per Collection Action	\$100
Reconnect Fee - Business Hours (Mon-Fri 8am-5pm)	\$25
Disconnect Fee	\$25
After-Hours Reconnect Fee (Available until 9:00pm)	\$75
Court Costs	Actual
Elder Valve	Actual plus 10%
Returned Bank Item	Amount of bank item plus return fee

*Connection Fees and Charges:*

## Standard Tap Fee:

The Standard Tap Fee will be based on the customer's water meter size.

<u>Size of Water Meter</u>	<u>Standard Tap Fee</u>
5/8"	\$720
1"	\$1,800
1-1/2"	\$3,600
2"	\$5,760

Standard Tap Fees for water meter sizes 3" or larger shall be determined by an engineering estimate.

## Fee and Other Charge Type

**Kelly Hills/Slocomb Road Sanitary Sewer Rate Schedule**

## Lateral

## Fee:

Applicant will pay prior to installation all charges including labor, equipment, and materials required for installation of the specified pipe size or sizes.

## Main Extension Charges:

Applicant will pay prior to installation all charges including labor, equipment, and materials required for installation of the specified pipe size or sizes.

## Debt Charge:

Applicant will pay prior to installation the sum of the Availability Charges that would have been paid had the customer connected when the main was first available.

## Exhibit G- Utilities NORCRESS Water &amp; Sewer

**NORCRESS Sanitary Sewer Fees/Charges**

The monthly wastewater bill shall be the sum of the Availability Fee, Operation and Maintenance Fee, Administration Fee, Town Fee and Usage Charge.

Residential Sanitary Sewer Rate ScheduleMonthly Rate

Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$10.00 per customer
Operation and Maintenance Fee - All Customers	<b>\$6.83</b> per customer
Administration Fee - All Customers	\$2.00 per customer
Town Fee - All Customers	\$2.00 per customer
Residential Sewer Usage Charge - Connected Customers	<b>\$9.98</b> per 1,000 gallons

Commercial Sanitary Sewer Rate ScheduleMonthly Rate

Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$10.00 per customer
Operation and Maintenance Fee - All Customers	<b>\$7.88</b> per customer
Administration Fee - All Customers	\$2.00 per customer
Town Fee - All Customers	\$2.00 per customer
Commercial Sewer Usage Charge - Connected Customers	<b>\$10.50</b> per 1,000 gallons

Flat Rate Sanitary Sewer Rate ScheduleMonthly Rate

Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$10.00 per customer
Operation and Maintenance Fee - All Customers	<b>\$6.83</b> per customer
Administration Fee - All Customers	\$2.00 per customer
Town Fee - All Customers	\$2.00 per customer
Residential Sewer Usage Charge - Connected Customers	<b>\$4.25</b> per customer

## Exhibit G- Utilities NORCRESS Water &amp; Sewer

**NORCRESS Sanitary Sewer Fees/Charges**

The monthly wastewater bill shall be the sum of the Availability Fee, Operation and Maintenance Fee, Administration Fee, Town Fee and Usage Charge.

Residential Sanitary Sewer Rate ScheduleMonthly Rate

Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$10.00 per customer
Operation and Maintenance Fee - All Customers	<b>\$6.83</b> per customer
Administration Fee - All Customers	\$2.00 per customer
Town Fee - All Customers	\$2.00 per customer
Residential Sewer Usage Charge - Connected Customers	<b>\$9.98</b> per 1,000 gallons

Commercial Sanitary Sewer Rate ScheduleMonthly Rate

Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$10.00 per customer
Operation and Maintenance Fee - All Customers	<b>\$7.88</b> per customer
Administration Fee - All Customers	\$2.00 per customer
Town Fee - All Customers	\$2.00 per customer
Commercial Sewer Usage Charge - Connected Customers	<b>\$10.50</b> per 1,000 gallons

Flat Rate Sanitary Sewer Rate ScheduleMonthly Rate

Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$10.00 per customer
Operation and Maintenance Fee - All Customers	<b>\$6.83</b> per customer
Administration Fee - All Customers	\$2.00 per customer
Town Fee - All Customers	\$2.00 per customer
Residential Sewer Usage Charge - Connected Customers	<b>\$47.25</b> per customer



## Fee and Other Charge Type

**NORCRESS Sanitary Sewer Fees/Charges**Industrial Sanitary Sewer Rate ScheduleMonthly Rate

Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$10.00 per customer
Operation and Maintenance Fee - All Customers	<b>\$3.45</b> per 1,000 gallons
Administration Fee - All Customers	\$2.00 per customer
Town Fee - All Customers	\$2.00 per customer
Industrial Sewer Usage Charge - Connected Customers	<b>\$12.65</b> per 1,000 gallons

*Other Fees:*

Deposit	\$150
Late payment fee	\$10
Processing Fee per Collection Action	\$30
Administrative Filing Fee per Collection Action	\$100
Reconnect Fee - Business Hours (Mon-Fri 8am-5pm)	\$25
Disconnect Fee	\$25
After-Hours Reconnect Fee (Available until 9:00pm)	\$75
Court Costs	Actual
Elder Valve	Actual plus 10%
Returned Bank Item	Amount of bank item plus return fee

*NORCRESS Sanitary Sewer Fees/Charges:**Connection Fees and Charges:*

## Standard Tap Fee:

The Standard Tap Fee will be based on the customer's water meter size.

<u>Size of Water Meter</u>	<u>Standard Tap Fee</u>
5/8"	\$1,107
1"	\$1,738
1-1/2"	\$4,749
2"	\$6,321

**Lateral****Fee:**

Applicant will pay prior to installation all charges including labor, equipment, and materials required for

installation of the specified pipe size or sizes.

**Main Extension Charges:**

Applicant will pay prior to installation all charges including labor, equipment, and materials required for

installation of the specified pipe size or sizes.

**Debt Charge:**

Applicant will pay prior to installation the sum of the Availability Charges that would have been paid had

the customer connected when the main was first available.

## Exhibit H- Utilities Overhills Water &amp; Sewer

## Fee and Other Charge Type

**Overhills Sewer Rate Schedule**

The monthly wastewater bill shall be the sum of the Availability Fee, Operation and Maintenance Fee, Administration Fee and Flat Monthly Usage Fee.

Residential Sanitary Sewer Rate ScheduleMonthly Rate

Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$17 per customer
Operation and Maintenance Fee - All Customers	<b>\$12.08</b> per customer
Administration Fee - All Customers	\$2 per customer
Residential Sewer Flat Charge - Connected Customers	<b>\$26.78</b> per customer

*Other Fees:*

Deposit	\$100
Late payment fee	\$10
Processing Fee per Collection Action	\$30
Administrative Filing Fee per Collection Action	\$100
Reconnect Fee - Business Hours (Mon-Fri 8am-5pm)	\$25
Disconnect Fee	\$25
After-Hours Reconnect Fee (Available until 9:00pm)	\$75
Court Costs	Actual
Returned Bank Item	Amount of bank item plus return fee

*Connection Fees and Charges:**Lateral Fee:*

Applicant will pay prior to installation all charges including labor, equipment, and materials required for installation of the specified pipe size or sizes.

**Main Extension Charges:**

Applicant will pay prior to installation all charges including labor, equipment, and materials required for

installation of the specified pipe size or sizes.

**Debt Charge:**

Applicant will pay prior to installation the sum of the Availability Charges that would have been paid had

the customer connected when the main was first available.

## Exhibit I- Utilities Southpoint Water &amp; Sewer

Southpoint Water Rate Schedule		Fee and Other Charge Type
Availability Fee		\$10 per customer
Administration Fee		\$2 per customer
Operations and Maintenance Fee		\$2.89 per customer
(As referenced in the Cumberland County Water & Sewer Ordinance)		
	<u>Residential Rate</u>	<u>Monthly Rate</u>
First	2,000 gallons	\$13.31 minimum
Next	4,000 gallons	\$11 per 1,000 gallons
Next	2,000 gallons	\$12 per 1,000 gallons
Next	2,000 gallons	\$13 per 1,000 gallons
Next	40,000 gallons	\$14 per 1,000 gallons
Next	50,000 gallons	\$15 per 1,000 gallons
All over	100,000 gallons	\$16 per 1,000 gallons

*Tap-on Fees:*

Lateral Fee: Applicant will pay prior to installation all charges including labor, equipment, and materials required for installation of the specified pipe size or sizes.

*Main Extension Charges:*

Applicant will pay prior to installation all charges including labor, equipment, and materials required for installation of the specified pipe size or sizes.

*Other Fees:*

Deposit	\$100
Late payment fee	\$10
Processing Fee per Collection Action	\$30
Administrative Filing Fee per Collection Action	\$100
Activation/Transfer Fee	\$20
Reconnect Fee - Business Hours (Mon-Fri 8am-5pm)	\$25
Disconnect Fee	\$25

Southpoint Water Rate Schedule	Fee and Other Charge Type
--------------------------------	---------------------------

*Southpoint Water Rate Schedule:*

After-Hours Reconnect Fee (Available until 9:00pm)	\$75
Special Meter Reading	\$10
Meter Verification Fee	\$50
(No charge if meter over-registers by more than 5%)	
Flow Test	\$50
Court Costs	Actual
Returned Bank Item	Amount of bank item plus return fee

FY 2023-2024

# Position Classification & Salary Schedules



**CUMBERLAND  
COUNTY**  
NORTH CAROLINA



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*



# Salary Schedules



**SALARY SCHEDULE FY 2023 - 2024**

**EFFECTIVE: JULY 2, 2023**

<b>GRADE</b>	<b>MINIMUM</b>	<b>MID-POINT</b>	<b>MAXIMUM</b>
55	\$33,096.96	\$37,158.60	\$41,220.24
56	\$33,096.96	\$38,104.33	\$43,111.71
57	\$33,096.96	\$39,092.28	\$45,087.61
58	\$33,096.96	\$40,116.26	\$47,135.56
59	\$33,096.96	\$41,188.65	\$49,280.33
60	\$33,096.96	\$42,331.97	\$51,566.97
61	\$33,096.96	\$43,558.03	\$54,019.11
62	\$33,622.89	\$45,105.61	\$56,588.33
63	\$35,202.50	\$47,224.50	\$59,246.51
64	\$36,850.75	\$49,435.14	\$62,019.52
65	\$38,571.08	\$51,743.16	\$64,915.24
66	\$40,393.85	\$54,187.98	\$67,982.10
67	\$42,310.08	\$56,759.46	\$71,208.84
68	\$44,263.47	\$59,379.37	\$74,495.26
69	\$46,309.17	\$62,123.66	\$77,938.15
70	\$48,451.70	\$64,997.44	\$81,543.18
71	\$50,684.29	\$67,993.37	\$85,302.45
72	\$53,017.09	\$71,122.16	\$89,227.23
73	\$55,468.10	\$74,410.25	\$93,352.39
74	\$58,060.96	\$77,889.17	\$97,717.38
75	\$60,773.18	\$81,527.42	\$102,281.66
76	\$63,582.22	\$85,295.13	\$107,008.04
77	\$66,528.61	\$89,248.62	\$111,968.62
78	\$69,622.50	\$93,398.57	\$117,174.63
79	\$72,858.24	\$97,739.91	\$122,621.57
80	\$76,236.96	\$102,271.52	\$128,306.07
81	\$79,756.43	\$106,992.84	\$134,229.26
82	\$83,468.41	\$111,972.55	\$140,476.68
83	\$87,368.42	\$117,204.46	\$147,040.50
84	\$91,460.95	\$122,694.19	\$153,927.43
85	\$95,720.10	\$128,410.22	\$161,100.33
86	\$100,168.41	\$134,376.19	\$168,583.97
87	\$104,854.27	\$140,661.90	\$176,469.54
88	\$109,757.40	\$147,239.78	\$184,722.15
89	\$114,869.98	\$154,098.00	\$193,326.02
90	\$120,221.22	\$161,277.09	\$202,332.96
91	\$125,835.91	\$168,808.58	\$211,781.24
92	\$131,497.90	\$176,404.24	\$221,310.58
93	\$137,415.46	\$184,342.73	\$231,269.99
94	\$143,598.72	\$192,637.56	\$241,676.39
95	\$150,061.20	\$201,306.73	\$252,552.26

**DETENTION AND LAW ENFORCEMENT SALARY SCHEDULE FY 2023 - 2024**

**EFFECTIVE: JULY 2, 2023**

<b>GRADE</b>	<b>MINIMUM</b>	<b>MID-POINT</b>	<b>MAXIMUM</b>
64DE	\$42,075.28	\$54,572.29	\$67,069.30
64LE	\$42,075.28	\$54,572.29	\$67,069.30
65DE	\$43,877.14	\$56,982.28	\$70,087.42
65LE	\$43,877.14	\$56,982.28	\$70,087.42
66DE	\$45,760.00	\$59,500.67	\$73,241.34
66LE	\$45,760.00	\$59,500.67	\$73,241.34
67DE	\$47,727.68	\$62,132.44	\$76,537.21
67LE	\$47,727.68	\$62,132.44	\$76,537.21
68DE	\$49,783.90	\$64,882.64	\$79,981.38
68LE	\$49,783.90	\$64,882.64	\$79,981.38
69DE	\$51,932.66	\$67,756.60	\$83,580.55
69LE	\$51,932.66	\$67,756.60	\$83,580.55
70DE	\$54,178.11	\$70,759.89	\$87,341.67
70LE	\$54,178.11	\$70,759.89	\$87,341.67
71DE	\$56,524.60	\$73,898.32	\$91,272.04
71LE	\$56,524.60	\$73,898.32	\$91,272.04
72DE	\$58,976.68	\$77,177.98	\$95,379.28
72LE	\$58,976.68	\$77,177.98	\$95,379.28
73DE	\$61,539.10	\$80,605.22	\$99,671.34
73LE	\$61,539.10	\$80,605.22	\$99,671.34
74DE	\$64,216.84	\$84,186.69	\$104,156.55
74LE	\$64,216.84	\$84,186.69	\$104,156.55
75DE	\$67,015.07	\$87,929.33	\$108,843.59
75LE	\$67,015.07	\$87,929.33	\$108,843.59
76DE	\$67,905.40	\$90,823.48	\$113,741.55
76LE	\$67,905.40	\$90,823.48	\$113,741.55
77DE	\$70,961.14	\$94,910.53	\$118,859.92
77LE	\$70,961.14	\$94,910.53	\$118,859.92
78DE	\$74,154.40	\$99,181.51	\$124,208.61
78LE	\$74,154.40	\$99,181.51	\$124,208.61
79DE	\$77,491.34	\$103,644.67	\$129,798.00
79LE	\$77,491.34	\$103,644.67	\$129,798.00
80DE	\$80,978.46	\$108,308.69	\$135,638.92
80LE	\$80,978.46	\$108,308.69	\$135,638.92
81DE	\$84,622.49	\$113,182.58	\$141,742.67
81LE	\$84,622.49	\$113,182.58	\$141,742.67
82DE	\$88,430.49	\$118,275.79	\$148,121.08
82LE	\$88,430.49	\$118,275.79	\$148,121.08
83DE	\$92,409.86	\$123,598.19	\$154,786.52
83LE	\$92,409.86	\$123,598.19	\$154,786.52

**APPOINTED POSITIONS SALARY SCHEDULE FY 2023-2024**  
**EFFECTIVE: JULY 2, 2023**

<b>CLASSIFICATION</b>	<b>GRADE</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
CLERK TO THE BOARD OF COUNTY COMMISSIONERS (APPOINTED)	No Grade	\$71,610.88	\$120,521.12
COUNTY ATTORNEY (APPOINTED)	91	\$125,835.91	\$211,781.24
COUNTY MANAGER (APPOINTED)	Executive Salary Schedule	\$137,415.46	\$291,263.30
TAX ADMINISTRATOR (APPOINTED)	84	\$91,460.95	\$153,927.43

**PHYSICIAN SALARY SCHEDULE FY 2023 - 2024  
EFFECTIVE JULY 2, 2023**

<b>CLASSIFICATION</b>	<b>GRADE</b>	<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
PHYSICIAN DIRECTOR II-A	10	\$133,817.19	\$178,980.50	\$224,143.80
PHYSICIAN DIRECTOR II-B	12	\$147,186.86	\$196,862.42	\$246,537.99
PHYSICIAN III-A	9	\$127,411.01	\$170,412.23	\$213,413.44
PHYSICIAN III-B	11	\$140,219.99	\$187,544.24	\$234,868.49
PHYSICIAN III-C	12	\$147,186.86	\$196,862.42	\$246,537.99

**EXECUTIVE SALARY SCHEDULE FY 2023 - 2024  
EFFECTIVE JULY 2, 2023**

<b>CLASSIFICATION</b>	<b>PAY BAND</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
COUNTY MANAGER	A	\$137,415.46	\$291,263.30
DEPUTY COUNTY MANAGER	B	\$109,932.36	\$229,412.68
ASSISTANT COUNTY MANAGER - ENVIRONMENTAL & COMMUNITY SAFETY	C	\$100,168.41	\$221,310.58
ASSISTANT COUNTY MANAGER - COMMUNITY SUPPORT SERVICES	C	\$100,168.41	\$221,310.58
ASSISTANT COUNTY MANAGER - GENERAL GOVERNMENT & STEWARDSHIP	C	\$100,168.41	\$221,310.58
ASSISTANT COUNTY MANAGER - STRATEGIC MANAGEMENT & GOVERNMENTAL AFFAIRS	C	\$100,168.41	\$221,310.58
GENERAL MANAGER - HUMAN SERVICES	D	\$91,460.95	\$202,332.96
FINANCE DIRECTOR/GENERAL MANAGER - FINANCIAL SERVICES	D	\$91,460.95	\$202,332.96
GENERAL MANAGER FOR NATURAL RESOURCES	D	\$91,460.95	\$202,332.96
CHIEF OF STAFF	E	\$83,046.55	\$145,746.69

# Position Classification



JOB CLASSIFICATION LIST - ALPHABETICAL ORDER

Job Class	Job Class Desc	Min Grade	Min Rate	Mid Rate	Max Rate
6317	911 QUALITY ASSURANCE & COMPLIANCE SPECIALIST	69	\$46,309.17	\$62,123.66	\$77,938.15
6305	911 STANDARDS PROGRAM COORDINATOR	71	\$50,684.29	\$67,993.37	\$85,302.45
0701	ACCOUNTANT I*	73	\$55,468.10	\$74,410.25	\$93,352.39
0470	ACCOUNTING CLERK IV*	60	\$33,096.96	\$42,331.97	\$51,566.97
0471	ACCOUNTING CLERK V*	62	\$33,622.89	\$45,105.61	\$56,588.33
0714	ACCOUNTING SPECIALIST I*	68	\$44,263.47	\$59,379.37	\$74,495.26
0715	ACCOUNTING SPECIALIST II*	70	\$48,451.70	\$64,997.44	\$81,543.18
0725	ACCOUNTING SUPERVISOR	78	\$69,622.50	\$93,398.57	\$117,174.63
0126	ACCOUNTING TECHNICIAN I*	60	\$33,096.96	\$42,331.97	\$51,566.97
0127	ACCOUNTING TECHNICIAN II*	62	\$33,622.89	\$45,105.61	\$56,588.33
0128	ACCOUNTING TECHNICIAN III*	64	\$36,850.75	\$49,435.14	\$62,019.52
0129	ACCOUNTING TECHNICIAN IV*	66	\$40,393.85	\$54,187.98	\$67,982.10
1601	ADMINISTRATIVE ASSISTANT I*	64	\$36,850.75	\$49,435.14	\$62,019.52
1602	ADMINISTRATIVE ASSISTANT II*	66	\$40,393.85	\$54,187.98	\$67,982.10
1603	ADMINISTRATIVE ASSISTANT III*	68	\$44,263.47	\$59,379.37	\$74,495.26
1608	ADMINISTRATIVE COORDINATOR I	64	\$36,850.75	\$49,435.14	\$62,019.52
1609	ADMINISTRATIVE COORDINATOR II	66	\$40,393.85	\$54,187.98	\$67,982.10
1605	ADMINISTRATIVE OFFICER I*	68	\$44,263.47	\$59,379.37	\$74,495.26
1606	ADMINISTRATIVE OFFICER II*	71	\$50,684.29	\$67,993.37	\$85,302.45
1631	ADMINISTRATIVE OFFICER III*	73	\$55,468.10	\$74,410.25	\$93,352.39
1629	ADMINISTRATIVE PROGRAM OFFICER I	68	\$44,263.47	\$59,379.37	\$74,495.26
1630	ADMINISTRATIVE PROGRAM OFFICER II	70	\$48,451.70	\$64,997.44	\$81,543.18
0409	ADMINISTRATIVE SERVICES ASSISTANT V*	62	\$33,622.89	\$45,105.61	\$56,588.33
0412	ADMINISTRATIVE SUPPORT SPECIALIST	60	\$33,096.96	\$42,331.97	\$51,566.97
4889	ADVANCED PRACTICE PROVIDER I	80	\$76,236.96	\$102,271.52	\$128,306.07
4890	ADVANCED PRACTICE PROVIDER II	82	\$83,468.41	\$111,972.55	\$140,476.68
4891	ADVANCED PRACTICE PROVIDER III	84	\$91,460.95	\$122,694.19	\$153,927.43
9302	AGENT	68	\$44,263.47	\$59,379.37	\$74,495.26
1714	AMERICAN RESCUE PROGRAM MANAGER	84	\$91,460.95	\$122,694.19	\$153,927.43
3850	ANIMAL SERVICES DIRECTOR	80	\$76,236.96	\$102,271.52	\$128,306.07
3857	ANIMAL SERVICES DISPATCHER	63	\$35,202.50	\$47,224.50	\$59,246.51
3825	ANIMAL SERVICES ENFORCEMENT SUPERVISOR	69	\$46,309.17	\$62,123.66	\$77,938.15
3853	ANIMAL SERVICES OFFICER I	64	\$36,850.75	\$49,435.14	\$62,019.52
3854	ANIMAL SERVICES OFFICER II	66	\$40,393.85	\$54,187.98	\$67,982.10
3852	ANIMAL SHELTER ATTENDANT	60	\$33,096.96	\$42,331.97	\$51,566.97
3851	ANIMAL SHELTER MANAGER	67	\$42,310.08	\$56,759.46	\$71,208.84
0904	APPRAISER	67	\$42,310.08	\$56,759.46	\$71,208.84
1705	ASSISTANT COUNTY MANAGER - COMMUNITY SUPPORT SERVICES			EXECUTIVE SALARY SCHEDULE	
1704	ASSISTANT COUNTY MANAGER - ENVIRONMENTAL & COMMUNITY SAFETY			EXECUTIVE SALARY SCHEDULE	
1706	ASSISTANT COUNTY MANAGER - GENERAL GOVERNMENT & STEWARDSHIP			EXECUTIVE SALARY SCHEDULE	
1707	ASSISTANT COUNTY MANAGER - STRATEGIC MANAGEMENT & GOVERNMENTAL AFFAIRS			EXECUTIVE SALARY SCHEDULE	
0804	ASSISTANT REGISTER OF DEEDS	70	\$48,451.70	\$64,997.44	\$81,543.18
1411	ATTORNEY I*	80	\$76,236.96	\$102,271.52	\$128,306.07
1412	ATTORNEY II*	83	\$87,368.42	\$117,204.46	\$147,040.50
1819	BENEFITS CONSULTANT	71	\$50,684.29	\$67,993.37	\$85,302.45
0741	BUDGET & MANAGEMENT ANALYST I	75	\$60,773.18	\$81,527.42	\$102,281.66
0742	BUDGET & MANAGEMENT ANALYST II	77	\$66,528.61	\$89,248.62	\$111,968.62
0744	BUDGET & PERFORMANCE DATA ANALYST	79	\$72,858.24	\$97,739.91	\$122,621.57
0746	BUDGET & PERFORMANCE DIRECTOR	84	\$91,460.95	\$122,694.19	\$153,927.43
8601	BUILDING & PLUMBING INSPECTOR	68	\$44,263.47	\$59,379.37	\$74,495.26
0707	BUSINESS MANAGER I	71	\$50,684.29	\$67,993.37	\$85,302.45
0706	BUSINESS MANAGER II	73	\$55,468.10	\$74,410.25	\$93,352.39
1716	BUSINESS OFFICER I*	75	\$60,773.18	\$81,527.42	\$102,281.66
1718	BUSINESS OFFICER II*	79	\$72,858.24	\$97,739.91	\$122,621.57
4220	BUSINESS SERVICES & INCUMBENT WORKER TRAINING REPRESENTATIVE	73	\$55,468.10	\$74,410.25	\$93,352.39
0922	BUSINESS SYSTEMS MANAGER	72	\$53,017.09	\$71,122.16	\$89,227.23
7427	CARPENTRY SUPERVISOR	67	\$42,310.08	\$56,759.46	\$71,208.84
6015	CHAPLAIN	68	\$44,263.47	\$59,379.37	\$74,495.26
8628	CHIEF BUILDING OFFICIAL	74	\$58,060.96	\$77,889.17	\$97,717.38
5925	CHIEF DEPUTY SHERIFF	83LE	\$92,409.86	\$123,598.19	\$154,786.52
1715	CHIEF DIVERSITY OFFICER	84	\$91,460.95	\$122,694.19	\$153,927.43
2229	CHIEF INFORMATION SECURITY OFFICER	82	\$83,468.41	\$111,972.55	\$140,476.68
2250	CHIEF INNOVATION & TECHNOLOGY SERVICES DIRECTOR	87	\$104,854.27	\$122,694.19	\$176,469.54
8625	CHIEF INSPECTOR	70	\$48,451.70	\$64,997.44	\$81,543.18
0926	CHIEF OF ASSESSMENT & COLLECTIONS	76	\$63,582.22	\$85,295.13	\$107,008.04
0927	CHIEF OF REAL ESTATE & MAPPING	77	\$66,528.61	\$89,248.62	\$111,968.62
1717	CHIEF OF STAFF			EXECUTIVE SALARY SCHEDULE	
4091	CHILD SUPPORT AGENT I	64	\$36,850.75	\$49,435.14	\$62,019.52
4092	CHILD SUPPORT AGENT II	66	\$40,393.85	\$54,187.98	\$67,982.10
4093	CHILD SUPPORT AGENT III	67	\$42,310.08	\$56,759.46	\$71,208.84
4050	CHILD SUPPORT ENFORCEMENT DIRECTOR	82	\$83,468.41	\$111,972.55	\$140,476.68
4094	CHILD SUPPORT LEAD AGENT I	67	\$42,310.08	\$56,759.46	\$71,208.84
4095	CHILD SUPPORT LEAD AGENT II	68	\$44,263.47	\$59,379.37	\$74,495.26
1415	CHILD SUPPORT LEGAL MANAGER	81	\$79,756.43	\$106,992.84	\$134,229.26
4089	CHILD SUPPORT PROGRAM MANAGER	76	\$63,582.22	\$85,295.13	\$107,008.04
4088	CHILD SUPPORT QUALITY ASSURANCE PROGRAM TRAINING SPECIALIST	68	\$44,263.47	\$59,379.37	\$74,495.26
4096	CHILD SUPPORT SUPERVISOR I	69	\$46,309.17	\$62,123.66	\$77,938.15
4097	CHILD SUPPORT SUPERVISOR II	70	\$48,451.70	\$64,997.44	\$81,543.18
2105	CLERK TO THE BOARD OF COUNTY COMMISSIONERS (A)			NO GRADE	
8626	CODE ENFORCEMENT MANAGER	73	\$55,468.10	\$74,410.25	\$93,352.39
8603	CODE ENFORCEMENT OFFICER	66	\$40,393.85	\$54,187.98	\$67,982.10
0907	COMMERCIAL APPRAISER	68	\$44,263.47	\$59,379.37	\$74,495.26
0918	COMMERCIAL PROPERTY DATA COLLECTOR	68	\$44,263.47	\$59,379.37	\$74,495.26
2910	COMMUNICATIONS & OUTREACH COORDINATOR	72	\$53,017.09	\$71,122.16	\$89,227.23
6304	COMMUNICATIONS CERTIFIED TRAINING OFFICER	70	\$48,451.70	\$64,997.44	\$81,543.18



Job Class	Job Class Desc	Min Grade	Min Rate	Mid Rate	Max Rate
2949	COMMUNICATIONS DIRECTOR	84	\$91,460.95	\$122,694.19	\$153,927.43
3950	COMMUNITY DEVELOPMENT DIRECTOR	82	\$83,468.41	\$111,972.55	\$140,476.68
5673	COMMUNITY DISEASE CONTROL SPECIALIST II*	66	\$40,393.85	\$54,187.98	\$67,982.10
5346	COMMUNITY HEALTH ASSISTANT*	57	\$33,096.96	\$39,092.28	\$45,087.61
3317	COMMUNITY RESOURCE NAVIGATOR	71	\$50,684.29	\$67,993.37	\$85,302.45
3925	COMMUNITY SERVICES MANAGER	73	\$55,468.10	\$74,410.25	\$93,352.39
3910	COMMUNITY SERVICES SPECIALIST	68	\$44,263.47	\$59,379.37	\$74,495.26
5335	COMMUNITY SOCIAL SERVICES ASSISTANT*	57	\$33,096.96	\$39,092.28	\$45,087.61
5365	COMMUNITY SOCIAL SERVICES TECHNICIAN*	61	\$33,096.96	\$43,558.03	\$54,019.11
5342	COMMUNITY SUPPORT SERVICES SUPERVISOR*	63	\$35,202.50	\$47,224.50	\$59,246.51
2226	COMPUTING CONSULTANT I*	71	\$50,684.29	\$67,993.37	\$85,302.45
2227	COMPUTING CONSULTANT II*	73	\$55,468.10	\$74,410.25	\$93,352.39
2228	COMPUTING CONSULTANT III*	75	\$60,773.18	\$81,527.42	\$102,281.66
6803	COOK	58	\$33,096.96	\$40,116.26	\$47,135.56
6814	COOK SUPERVISOR	61	\$33,096.96	\$43,558.03	\$54,019.11
5361	COTTAGE PARENT I*	57	\$33,096.96	\$39,092.28	\$45,087.61
1450	COUNTY ATTORNEY (A)	91	\$125,835.91	\$168,808.58	\$211,781.24
7400	COUNTY ENGINEER	82	\$83,468.41	\$111,972.55	\$140,476.68
1700	COUNTY MANAGER (A)				
EXECUTIVE SALARY SCHEDULE					
1519	COUNTY SOCIAL SERVICES BUSINESS OFFICER II*	79	\$72,858.24	\$97,739.91	\$122,621.57
4150	COUNTY SOCIAL SERVICES DIRECTOR*	88	\$109,757.40	\$147,239.78	\$184,722.15
1673	COUNTY SOCIAL SERVICES PROGRAM ADMINISTRATOR I*	77	\$66,528.61	\$89,248.62	\$111,968.62
5916	CRIME ANALYST	70	\$48,451.70	\$64,997.44	\$81,543.18
6617	CUSTODIAN	55	\$33,096.96	\$37,158.60	\$41,220.24
6618	CUSTODIAN CREW LEADER	57	\$33,096.96	\$39,092.28	\$45,087.61
3911	DATA & EVALUATION ANALYST	68	\$44,263.47	\$59,379.37	\$74,495.26
4010	DAY CARE SERVICES COORDINATOR I*	66	\$40,393.85	\$54,187.98	\$67,982.10
2244	DEPARTMENT DATA SYSTEMS SPECIALIST	70	\$48,451.70	\$64,997.44	\$81,543.18
2101	DEPARTMENT GIS & MAPPING TECHNICIAN I	63	\$35,202.50	\$47,224.50	\$59,246.51
2102	DEPARTMENT GIS & MAPPING TECHNICIAN II	66	\$40,393.85	\$54,187.98	\$67,982.10
2207	DEPARTMENT IT SUPPORT SPECIALIST I	70	\$48,451.70	\$64,997.44	\$81,543.18
2208	DEPARTMENT IT SUPPORT SPECIALIST II	72	\$53,017.09	\$71,122.16	\$89,227.23
2210	DEPARTMENT IT SUPPORT TECHNICIAN I	64	\$36,850.75	\$49,435.14	\$62,019.52
2211	DEPARTMENT IT SUPPORT TECHNICIAN II	66	\$40,393.85	\$54,187.98	\$67,982.10
2209	DEPARTMENT ITS SUPPORT SUPERVISOR	74	\$58,060.96	\$77,889.17	\$97,717.38
2243	DEPARTMENT PROJECT SPECIALIST	73	\$55,468.10	\$74,410.25	\$93,352.39
3758	DEPUTY BOARD OF ELECTIONS DIRECTOR	78	\$69,622.50	\$93,398.57	\$117,174.63
2106	DEPUTY CLERK TO THE BOARD	73	\$55,468.10	\$74,410.25	\$93,352.39
2930	DEPUTY COMMUNICATIONS DIRECTOR	78	\$69,622.50	\$93,398.57	\$117,174.63
1703	DEPUTY COUNTY MANAGER				
EXECUTIVE SALARY SCHEDULE					
0805	DEPUTY DETENTION CENTER ADMINISTRATOR	76DE	\$67,905.40	\$90,823.48	\$113,741.55
7440	DEPUTY DIRECTOR OF ENGINEERING	79	\$72,858.24	\$97,739.91	\$122,621.57
0712	DEPUTY FINANCE DIRECTOR	80	\$76,236.96	\$102,271.52	\$128,306.07
6308	DEPUTY FIRE MARSHAL	70	\$48,451.70	\$64,997.44	\$81,543.18
2249	DEPUTY INNOVATION & TECHNOLOGY DIRECTOR	83	\$87,368.42	\$117,204.46	\$147,040.50
3125	DEPUTY LIBRARY DIRECTOR	78	\$69,622.50	\$93,398.57	\$117,174.63
8725	DEPUTY PLANNING DIRECTOR	78	\$69,622.50	\$93,398.57	\$117,174.63
0801	DEPUTY REGISTER OF DEEDS I	62	\$33,622.89	\$45,105.61	\$56,588.33
0802	DEPUTY REGISTER OF DEEDS II	64	\$36,850.75	\$49,435.14	\$62,019.52
0803	DEPUTY REGISTER OF DEEDS III	66	\$40,393.85	\$54,187.98	\$67,982.10
8508	DEPUTY SENIOR ASSISTANT REGISTER OF DEEDS	72	\$53,017.09	\$71,122.16	\$89,227.23
5900	DEPUTY SHERIFF	66LE	\$45,760.00	\$59,500.67	\$73,241.34
5915	DEPUTY SHERIFF CAPTAIN	78LE	\$74,154.40	\$99,181.51	\$124,208.61
5905	DEPUTY SHERIFF CORPORAL	68LE	\$49,783.90	\$64,882.64	\$79,981.38
5907	DEPUTY SHERIFF DETECTIVE	69LE	\$51,932.66	\$67,756.60	\$83,580.55
5911	DEPUTY SHERIFF DETECTIVE LIEUTENANT	75LE	\$67,015.07	\$87,929.33	\$108,843.59
5909	DEPUTY SHERIFF DETECTIVE SERGEANT	71LE	\$56,524.60	\$73,898.32	\$91,272.04
5910	DEPUTY SHERIFF LIEUTENANT	75LE	\$67,015.07	\$87,929.33	\$108,843.59
5920	DEPUTY SHERIFF MAJOR	80LE	\$80,978.46	\$108,308.69	\$135,638.92
5908	DEPUTY SHERIFF SERGEANT	71LE	\$56,524.60	\$73,898.32	\$91,272.04
6050	DETENTION CENTER ADMINISTRATOR	80DE	\$80,978.46	\$108,308.69	\$135,638.92
6005	DETENTION CENTER CORPORAL	66DE	\$45,760.00	\$59,500.67	\$73,241.34
6010	DETENTION CENTER LIEUTENANT	72DE	\$58,976.68	\$77,177.98	\$95,379.28
6008	DETENTION CENTER SERGEANT	68DE	\$49,783.90	\$64,882.64	\$79,981.38
6000	DETENTION OFFICER	64DE	\$42,075.28	\$54,572.29	\$67,069.30
3750	DIRECTOR OF ELECTIONS (A)	82	\$83,468.41	\$111,972.55	\$140,476.68
4250	DIRECTOR OF WORKFORCE DEV BOARD & CENTER	76	\$63,582.22	\$85,295.13	\$107,008.04
3401	DISTRICT TECHNICIAN	66	\$40,393.85	\$54,187.98	\$67,982.10
8602	ELECTRIC & MECHANICAL INSPECTOR	68	\$44,263.47	\$59,379.37	\$74,495.26
7415	ELECTRICIAN	66	\$40,393.85	\$54,187.98	\$67,982.10
7561	ELECTRONICS TECHNICIAN	65	\$38,571.08	\$51,743.16	\$64,915.24
6325	EMERGENCY MANAGEMENT PLANNER I*	70	\$48,451.70	\$64,997.44	\$81,543.18
6303	EMERGENCY MANAGEMENT PROGRAM COORDINATOR	74	\$58,060.96	\$77,889.17	\$97,717.38
6350	EMERGENCY SERVICES DIRECTOR	82	\$83,468.41	\$111,972.55	\$140,476.68
7413	ENGINEERING PROJECT MANAGER	77	\$66,528.61	\$89,248.62	\$111,968.62
7401	ENGINEERING TECHNICIAN I	68	\$44,263.47	\$59,379.37	\$74,495.26
5703	ENVIRONMENTAL HEALTH DIRECTOR II*	79	\$72,858.24	\$97,739.91	\$122,621.57
5654	ENVIRONMENTAL HEALTH PROGRAM SPECIALIST*	69	\$46,309.17	\$62,123.66	\$77,938.15
5653	ENVIRONMENTAL HEALTH SPECIALIST*	67	\$42,310.08	\$56,759.46	\$71,208.84
5676	ENVIRONMENTAL HEALTH SUPERVISOR I*	70	\$48,451.70	\$64,997.44	\$81,543.18
5677	ENVIRONMENTAL HEALTH SUPERVISOR II*	73	\$55,468.10	\$74,410.25	\$93,352.39
7307	EQUIPMENT INVENTORY & SERVICES COORDINATOR	68	\$44,263.47	\$59,379.37	\$74,495.26
7111	EQUIPMENT OPERATOR	61	\$33,096.96	\$43,558.03	\$54,019.11
1612	EXECUTIVE ASSISTANT	72	\$53,017.09	\$71,122.16	\$89,227.23
7430	FACILITIES AND GROUNDS MANAGER	78	\$69,622.50	\$93,398.57	\$117,174.63
7405	FACILITIES MAINTENANCE COORDINATOR I*	63	\$35,202.50	\$47,224.50	\$59,246.51
7407	FACILITIES MAINTENANCE SUPERVISOR	69	\$46,309.17	\$62,123.66	\$77,938.15

Job Class	Job Class Desc	Min Grade	Min Rate	Mid Rate	Max Rate
8703	FAMPO EXECUTIVE DIRECTOR	77	\$66,528.61	\$89,248.62	\$111,968.62
0908	FEES & SPECIAL ASSESSMENT SPECIALIST	69	\$46,309.17	\$62,123.66	\$77,938.15
0704	FINANCE ACCOUNTANT	77	\$66,528.61	\$89,248.62	\$111,968.62
0710	FINANCE ACCOUNTANT II	79	\$72,858.24	\$97,739.91	\$122,621.57
0709	FINANCE ACCOUNTANT SENIOR	77	\$66,528.61	\$89,248.62	\$111,968.62
1709	FINANCE DIRECTOR/GENERAL MANAGER		EXECUTIVE SALARY SCHEDULE		
0708	FINANCE TECHNICIAN	67	\$42,310.08	\$56,759.46	\$71,208.84
0103	FINANCIAL ASSOCIATE I	62	\$33,622.89	\$45,105.61	\$56,588.33
0104	FINANCIAL ASSOCIATE II	64	\$36,850.75	\$49,435.14	\$62,019.52
8606	FIRE INSPECTOR	68	\$44,263.47	\$59,379.37	\$74,495.26
6307	FIRE MARSHAL	74	\$58,060.96	\$77,889.17	\$97,717.38
7310	FLEET MAINTENANCE FOREMAN	67	\$42,310.08	\$56,759.46	\$71,208.84
7319	FLEET MAINTENANCE TECHNICIAN	64	\$36,850.75	\$49,435.14	\$62,019.52
7350	FLEET MANAGER	74	\$58,060.96	\$77,889.17	\$97,717.38
6839	FOOD SERVICE MANAGER	68	\$44,263.47	\$59,379.37	\$74,495.26
0447	FOREIGN LANG INTERPRETER*	60	\$33,096.96	\$42,331.97	\$51,566.97
0448	FOREIGN LANG INTERPRETER II*	63	\$35,202.50	\$47,224.50	\$59,246.51
5912	FORENSIC MEDIA TECHNICIAN	64	\$36,850.75	\$49,435.14	\$62,019.52
7151	GENERAL MANAGER - NATURAL RESOURCES		EXECUTIVE SALARY SCHEDULE		
0711	GRANTS MANAGER	73	\$55,468.10	\$74,410.25	\$93,352.39
2901	GRAPHIC DESIGN & INFORMATION SPECIALIST I	64	\$36,850.75	\$49,435.14	\$62,019.52
2902	GRAPHIC DESIGN & INFORMATION SPECIALIST II	66	\$40,393.85	\$54,187.98	\$67,982.10
7426	GROUNDS MAINTENANCE LANDSCAPING SUPERVISOR	69	\$46,309.17	\$62,123.66	\$77,938.15
7412	GROUNDS MAINTENANCE OPERATIONS SPECIALIST	65	\$38,571.08	\$51,743.16	\$64,915.24
7410	GROUNDS MAINTENANCE TECHNICIAN I	60	\$33,096.96	\$42,331.97	\$51,566.97
7411	GROUNDS MAINTENANCE TECHNICIAN II	63	\$35,202.50	\$47,224.50	\$59,246.51
7301	HEAVY EQUIPMENT MAINTENANCE TECHNICIAN	62	\$33,622.89	\$45,105.61	\$56,588.33
7308	HEAVY EQUIPMENT MECHANIC	66	\$40,393.85	\$54,187.98	\$67,982.10
7304	HEAVY EQUIPMENT MECHANIC FOREMAN	70	\$48,451.70	\$64,997.44	\$81,543.18
6102	HOUSE ARREST SPECIALIST	67	\$42,310.08	\$56,759.46	\$71,208.84
6622	HOUSEKEEPER*	55	\$33,096.96	\$37,158.60	\$41,220.24
6623	HOUSEKEEPER TEAM LEADER*	57	\$33,096.96	\$39,092.28	\$45,087.61
5345	HUMAN RESOURCES AIDE*	55	\$33,096.96	\$37,158.60	\$41,220.24
1810	HUMAN RESOURCES ASSOCIATE	63	\$35,202.50	\$47,224.50	\$59,246.51
1820	HUMAN RESOURCES CONSULTANT I	71	\$50,684.29	\$67,993.37	\$85,302.45
1821	HUMAN RESOURCES CONSULTANT II	73	\$55,468.10	\$74,410.25	\$93,352.39
1822	HUMAN RESOURCES CONSULTANT III	75	\$60,773.18	\$81,527.42	\$102,281.66
1850	HUMAN RESOURCES DIRECTOR	84	\$91,460.95	\$122,694.19	\$153,927.43
4105	HUMAN RESOURCES PLACEMENT SPECIALIST*	63	\$35,202.50	\$47,224.50	\$59,246.51
1807	HUMAN RESOURCES REPRESENTATIVE	68	\$44,263.47	\$59,379.37	\$74,495.26
1808	HUMAN RESOURCES SPECIALIST	66	\$40,393.85	\$54,187.98	\$67,982.10
4179	HUMAN SERVICES CLINICAL COUNSELOR II*	71	\$50,684.29	\$67,993.37	\$85,302.45
4075	HUMAN SERVICES COORDINATOR III*	70	\$48,451.70	\$64,997.44	\$81,543.18
5125	HUMAN SERVICES DEPUTY DIRECTOR*		NO GRADE		
8881	HUMAN SERVICES PLANNER & EVALUATOR I*	68	\$44,263.47	\$59,379.37	\$74,495.26
8882	HUMAN SERVICES PLANNER & EVALUATOR II*	70	\$48,451.70	\$64,997.44	\$81,543.18
7404	HVAC SUPERVISOR	68	\$44,263.47	\$59,379.37	\$74,495.26
7403	HVAC TECHNICIAN	66	\$40,393.85	\$54,187.98	\$67,982.10
0210	INCOME MAINTENANCE CASEWORKER I*	61	\$33,096.96	\$43,558.03	\$54,019.11
0211	INCOME MAINTENANCE CASEWORKER II*	63	\$35,202.50	\$47,224.50	\$59,246.51
0295	INCOME MAINTENANCE CASEWORKER III*	65	\$38,571.08	\$51,743.16	\$64,915.24
0296	INCOME MAINTENANCE INVESTIGATOR I*	63	\$35,202.50	\$47,224.50	\$59,246.51
0297	INCOME MAINTENANCE INVESTIGATOR II*	65	\$38,571.08	\$51,743.16	\$64,915.24
0219	INCOME MAINTENANCE INVESTIGATOR SUPERVISOR I*	65	\$38,571.08	\$51,743.16	\$64,915.24
0220	INCOME MAINTENANCE INVESTIGATOR SUPERVISOR II/	67	\$42,310.08	\$56,759.46	\$71,208.84
0298	INCOME MAINTENANCE SUPERVISOR I*	65	\$38,571.08	\$51,743.16	\$64,915.24
0299	INCOME MAINTENANCE SUPERVISOR II*	67	\$42,310.08	\$56,759.46	\$71,208.84
0218	INCOME MAINTENANCE SUPERVISOR III*	69	\$46,309.17	\$62,123.66	\$77,938.15
0209	INCOME MAINTENANCE TECHNICIAN*	59	\$33,096.96	\$41,188.65	\$49,280.33
5767	INDUSTRIAL HYGIENE CONSULTANT*	77	\$66,528.61	\$89,248.62	\$111,968.62
2289	INFORMATION SYSTEMS LIAISON I*	69	\$46,309.17	\$62,123.66	\$77,938.15
2298	INFORMATION SYSTEMS MANAGER*	77	\$66,528.61	\$89,248.62	\$111,968.62
0753	INTERNAL AUDIT DIRECTOR	79	\$72,858.24	\$97,739.91	\$122,621.57
0713	INTERNAL AUDITOR	74	\$58,060.96	\$77,889.17	\$97,717.38
1712	INTERNAL SERVICES DIRECTOR	80	\$76,236.96	\$102,271.52	\$128,306.07
5913	INVESTIGATIVE TECHNICIAN	64	\$36,850.75	\$49,435.14	\$62,019.52
2217	ITS APPLICATIONS ANALYST PROGRAMMER I	75	\$60,773.18	\$81,527.42	\$102,281.66
2218	ITS APPLICATIONS ANALYST PROGRAMMER II	77	\$66,528.61	\$89,248.62	\$111,968.62
2241	ITS APPLICATIONS DEVELOPMENT SUPERVISOR	78	\$69,622.50	\$93,398.57	\$117,174.63
2223	ITS APPLICATIONS MANAGER	81	\$79,756.43	\$106,992.84	\$134,229.26
2213	ITS APPLICATIONS PROGRAMMER	71	\$50,684.29	\$67,993.37	\$85,302.45
2222	ITS APPLICATIONS SUPPORT ANALYST	72	\$53,017.09	\$71,122.16	\$89,227.23
2246	ITS APPLICATIONS SUPPORT ANALYST III	76	\$63,582.22	\$85,295.13	\$107,008.04
2242	ITS APPLICATIONS SUPPORT SUPERVISOR	77	\$66,528.61	\$89,248.62	\$111,968.62
2239	ITS AUDIO/VISUAL SPECIALIST	73	\$55,468.10	\$74,410.25	\$93,352.39
2212	ITS BUSINESS ANALYST	76	\$63,582.22	\$85,295.13	\$107,008.04
2221	ITS BUSINESS INTELLIGENCE DATA ANALYST	77	\$66,528.61	\$89,248.62	\$111,968.62
2237	ITS CLIENT SUPPORT MANAGER	78	\$69,622.50	\$93,398.57	\$117,174.63
2299	ITS DATABASE SYSTEMS PROGRAMMER	77	\$66,528.61	\$89,248.62	\$111,968.62
2238	ITS DATABASE WAREHOUSE PROGRAMMER	77	\$66,528.61	\$89,248.62	\$111,968.62
2219	ITS ENTERPRISE SOLUTIONS MANAGER	81	\$79,756.43	\$106,992.84	\$134,229.26
2201	ITS ERP SYSTEM SPECIALIST	74	\$58,060.96	\$77,889.17	\$97,717.38
2215	ITS GIS ANALYST	70	\$48,451.70	\$64,997.44	\$81,543.18
2251	ITS GIS DEVELOPER	75	\$60,773.18	\$81,527.42	\$102,281.66
2216	ITS GIS MANAGER	77	\$66,528.61	\$89,248.62	\$111,968.62
2203	ITS HELPDESK COORDINATOR	68	\$44,263.47	\$59,379.37	\$74,495.26
2224	ITS INFRASTRUCTURE MANAGER	81	\$79,756.43	\$106,992.84	\$134,229.26

Job Class	Job Class Desc	Min Grade	Min Rate	Mid Rate	Max Rate
2247	ITS INNOVATION STRATEGIST	76	\$63,582.22	\$85,295.13	\$107,008.04
2204	ITS NETWORK SECURITY COORDINATOR	79	\$72,858.24	\$97,739.91	\$122,621.57
2205	ITS NETWORKING SPECIALIST	75	\$60,773.18	\$81,527.42	\$102,281.66
2220	ITS PROJECT MANAGER	76	\$63,582.22	\$85,295.13	\$107,008.04
2232	ITS SENIOR TECHNICAL SUPPORT SPECIALIST	74	\$58,060.96	\$77,889.17	\$97,717.38
2230	ITS SYSTEMS SERVER ADMINISTRATOR	77	\$66,528.61	\$89,248.62	\$111,968.62
2233	ITS SYSTEMS SERVER ANALYST I	74	\$58,060.96	\$77,889.17	\$97,717.38
2234	ITS SYSTEMS SERVER ANALYST II	76	\$63,582.22	\$85,295.13	\$107,008.04
2245	ITS TECHNICAL SPECIALIST SUPERVISOR	76	\$63,582.22	\$85,295.13	\$107,008.04
2235	ITS TECHNOLOGY SUPPORT SPECIALIST I	71	\$50,684.29	\$67,993.37	\$85,302.45
2236	ITS TECHNOLOGY SUPPORT SPECIALIST II	73	\$55,468.10	\$74,410.25	\$93,352.39
6151	JUSTICE SERVICES DIRECTOR	87	\$104,854.27	\$122,694.19	\$176,469.54
7127	LANDFILL OPERATIONS MANAGER	72	\$53,017.09	\$71,122.16	\$89,227.23
5901	LATENT PRINT EXAMINER	73	\$55,468.10	\$74,410.25	\$93,352.39
6001	LAUNDRY WASHER OPERATOR	55	\$33,096.96	\$37,158.60	\$41,220.24
3855	LEAD ANIMAL SHELTER ATTENDANT	61	\$33,096.96	\$43,558.03	\$54,019.11
0417	LEAD WORKER III*	59	\$33,096.96	\$41,188.65	\$49,280.33
0419	LEAD WORKER IV*	61	\$33,096.96	\$43,558.03	\$54,019.11
3130	LIBRARIAN I	67	\$42,310.08	\$56,759.46	\$71,208.84
3129	LIBRARIAN II	69	\$46,309.17	\$62,123.66	\$77,938.15
3128	LIBRARIAN III	71	\$50,684.29	\$67,993.37	\$85,302.45
3127	LIBRARIAN IV	73	\$55,468.10	\$74,410.25	\$93,352.39
3103	LIBRARY ASSOCIATE	64	\$36,850.75	\$49,435.14	\$62,019.52
3115	LIBRARY CIRCULATION MANAGER	67	\$42,310.08	\$56,759.46	\$71,208.84
3114	LIBRARY CIRCULATION SUPERVISOR	66	\$40,393.85	\$54,187.98	\$67,982.10
3116	LIBRARY DIGITAL NAVIGATOR	67	\$42,310.08	\$56,759.46	\$71,208.84
3150	LIBRARY DIRECTOR	82	\$83,468.41	\$111,972.55	\$140,476.68
3126	LIBRARY DIVISION MANAGER	75	\$60,773.18	\$81,527.42	\$102,281.66
7421	LIBRARY FACILITIES SUPERVISOR	69	\$46,309.17	\$62,123.66	\$77,938.15
3101	LIBRARY PAGE	55	\$33,096.96	\$37,158.60	\$41,220.24
3102	LIBRARY TECHNICIAN	57	\$33,096.96	\$39,092.28	\$45,087.61
5150	LOCAL HEALTH DIRECTOR*	88	\$109,757.40	\$147,239.78	\$184,722.15
1687	LOCAL PUBLIC HEALTH ADMINISTRATOR I*	76	\$63,582.22	\$85,295.13	\$107,008.04
7420	MAINTENANCE SERVICES COORDINATOR	60	\$33,096.96	\$42,331.97	\$51,566.97
7406	MAINTENANCE SUPERVISOR	65	\$38,571.08	\$51,743.16	\$64,915.24
7408	MAINTENANCE TECHNICIAN	62	\$33,622.89	\$45,105.61	\$56,588.33
7409	MAINTENANCE WORKER	57	\$33,096.96	\$39,092.28	\$45,087.61
1713	MANAGEMENT ANALYST	74	\$58,060.96	\$77,889.17	\$97,717.38
1711	MANAGEMENT FELLOW	75	\$60,773.18	\$81,527.42	\$102,281.66
4691	MEDICAL LAB ASSISTANT III*	60	\$33,096.96	\$42,331.97	\$51,566.97
4675	MEDICAL LAB TECHNOLOGIST I*	70	\$48,451.70	\$64,997.44	\$81,543.18
4678	MEDICAL LAB TECHNOLOGIST II*	72	\$53,017.09	\$71,122.16	\$89,227.23
4680	MEDICAL LAB TECHNOLOGIST III*	74	\$58,060.96	\$77,889.17	\$97,717.38
0562	MEDICAL OFFICE ASSISTANT*	60	\$33,096.96	\$42,331.97	\$51,566.97
0492	MEDICAL RECORDS ASSISTANT IV*	60	\$33,096.96	\$42,331.97	\$51,566.97
3255	MEDICAL RECORDS MANAGER II*	68	\$44,263.47	\$59,379.37	\$74,495.26
6105	MISDEMEANOR DIVERSION PROGRAM/JCPC COORDINATOR	68	\$44,263.47	\$59,379.37	\$74,495.26
2905	MULTIMEDIA CONTENT MANAGER	70	\$48,451.70	\$64,997.44	\$81,543.18
2904	MULTIMEDIA PRODUCTION SPECIALIST	70	\$48,451.70	\$64,997.44	\$81,543.18
5245	NUTRITION PROGRAM DIRECTOR II*	75	\$60,773.18	\$81,527.42	\$102,281.66
5241	NUTRITIONIST I*	66	\$40,393.85	\$54,187.98	\$67,982.10
5242	NUTRITIONIST II*	69	\$46,309.17	\$62,123.66	\$77,938.15
5243	NUTRITIONIST III*	71	\$50,684.29	\$67,993.37	\$85,302.45
0403	OFFICE ASSISTANT III*	58	\$33,096.96	\$40,116.26	\$47,135.56
0404	OFFICE ASSISTANT IV*	60	\$33,096.96	\$42,331.97	\$51,566.97
0400	OFFICE ASSISTANT V*	62	\$33,622.89	\$45,105.61	\$56,588.33
0421	OFFICE PROCESSING ASSISTANT	58	\$33,096.96	\$40,116.26	\$47,135.56
1423	PARALEGAL	67	\$42,310.08	\$56,759.46	\$71,208.84
1422	PARALEGAL I*	67	\$42,310.08	\$56,759.46	\$71,208.84
0156	PATIENT ACCOUNTS REPRESENTATIVE SUPERVISOR*	65	\$38,571.08	\$51,743.16	\$64,915.24
0506	PATIENT RELATIONS REPRESENTATIVE V*	62	\$33,622.89	\$45,105.61	\$56,588.33
0125	PAYROLL MANAGER	77	\$66,528.61	\$89,248.62	\$111,968.62
0115	PAYROLL SPECIALIST I	67	\$42,310.08	\$56,759.46	\$71,208.84
0116	PAYROLL SPECIALIST II	70	\$48,451.70	\$64,997.44	\$81,543.18
0117	PAYROLL/BENEFITS SPECIALIST II	70	\$48,451.70	\$64,997.44	\$81,543.18
0540	PERSONNEL ASSISTANT V*	62	\$33,622.89	\$45,105.61	\$56,588.33
1831	PERSONNEL OFFICER I*	70	\$48,451.70	\$64,997.44	\$81,543.18
1811	PERSONNEL TECHNICIAN I*	63	\$35,202.50	\$47,224.50	\$59,246.51
1812	PERSONNEL TECHNICIAN II*	66	\$40,393.85	\$54,187.98	\$67,982.10
1813	PERSONNEL TECHNICIAN III*	68	\$44,263.47	\$59,379.37	\$74,495.26
4920	PHARMACIST	84	\$91,460.95	\$122,694.19	\$153,927.43
4921	PHARMACY MANAGER	87	\$104,854.27	\$122,694.19	\$176,469.54
4829	PHARMACY TECHNICIAN	60	\$33,096.96	\$42,331.97	\$51,566.97
4942	PHYSICIAN DIRECTOR II-A*			PHYSICIAN SALARY SCHEDULE	
4943	PHYSICIAN DIRECTOR II-B*			PHYSICIAN SALARY SCHEDULE	
4908	PHYSICIAN III-A*			PHYSICIAN SALARY SCHEDULE	
4908	PHYSICIAN III-B*			PHYSICIAN SALARY SCHEDULE	
4908	PHYSICIAN III-C*			PHYSICIAN SALARY SCHEDULE	
8710	PLANNER	70	\$48,451.70	\$64,997.44	\$81,543.18
8750	PLANNING DIRECTOR	83	\$87,368.42	\$117,204.46	\$147,040.50
8720	PLANNING MANAGER	75	\$60,773.18	\$81,527.42	\$102,281.66
7416	PLUMBING SUPERVISOR	66	\$40,393.85	\$54,187.98	\$67,982.10
5328	PRACTICAL NURSE II*	63	\$35,202.50	\$47,224.50	\$59,246.51
6103	PRETRIAL RELEASE SPECIALIST	65	\$38,571.08	\$51,743.16	\$64,915.24
2925	PRINTING & GRAPHICS SERVICES SUPERVISOR	70	\$48,451.70	\$64,997.44	\$81,543.18
0439	PROCESSING ASSISTANT II*	55	\$33,096.96	\$37,158.60	\$41,220.24
0440	PROCESSING ASSISTANT III*	58	\$33,096.96	\$40,116.26	\$47,135.56

Job Class	Job Class Desc	Min Grade	Min Rate	Mid Rate	Max Rate
0441	PROCESSING ASSISTANT IV*	60	\$33,096.96	\$42,331.97	\$51,566.97
0442	PROCESSING ASSISTANT V*	62	\$33,622.89	\$45,105.61	\$56,588.33
0450	PROCESSING UNIT SUPERVISOR IV*	60	\$33,096.96	\$42,331.97	\$51,566.97
0456	PROCESSING UNIT SUPERVISOR V*	62	\$33,622.89	\$45,105.61	\$56,588.33
0406	PROGRAM ASSISTANT IV*	60	\$33,096.96	\$42,331.97	\$51,566.97
0410	PROGRAM ASSISTANT V*	62	\$33,622.89	\$45,105.61	\$56,588.33
2961	PUBLIC HEALTH EDUCATOR I*	64	\$36,850.75	\$49,435.14	\$62,019.52
2962	PUBLIC HEALTH EDUCATOR II*	68	\$44,263.47	\$59,379.37	\$74,495.26
2964	PUBLIC HEALTH EDUCATOR SUPERVISOR*	70	\$48,451.70	\$64,997.44	\$81,543.18
5007	PUBLIC HEALTH NURSE I*	71	\$50,684.29	\$67,993.37	\$85,302.45
5014	PUBLIC HEALTH NURSE II*	73	\$55,468.10	\$74,410.25	\$93,352.39
5016	PUBLIC HEALTH NURSE III*	74	\$58,060.96	\$77,889.17	\$97,717.38
5089	PUBLIC HEALTH NURSING DIRECTOR III*	82	\$83,468.41	\$111,972.55	\$140,476.68
5038	PUBLIC HEALTH NURSING SUPERVISOR I*	75	\$60,773.18	\$81,527.42	\$102,281.66
5039	PUBLIC HEALTH NURSING SUPERVISOR II*	77	\$66,528.61	\$89,248.62	\$111,968.62
0435	PUBLIC INFORMATION ASSISTANT III*	58	\$33,096.96	\$40,116.26	\$47,135.56
0436	PUBLIC INFORMATION ASSISTANT IV*	60	\$33,096.96	\$42,331.97	\$51,566.97
2914	PUBLIC INFORMATION SPECIALIST	68	\$44,263.47	\$59,379.37	\$74,495.26
7625	PUBLIC UTILITIES SPECIALIST	70	\$48,451.70	\$64,997.44	\$81,543.18
0705	PURCHASING MANAGER	72	\$53,017.09	\$71,122.16	\$89,227.23
0928	REAL ESTATE APPRAISAL MANAGER	76	\$63,582.22	\$85,295.13	\$107,008.04
0916	REAL ESTATE APPRAISAL SUPERVISOR	74	\$58,060.96	\$77,889.17	\$97,717.38
0917	REAL PROPERTY DATA COLLECTOR	67	\$42,310.08	\$56,759.46	\$71,208.84
7113	RECYCLING VEHICLE OPERATOR	60	\$33,096.96	\$42,331.97	\$51,566.97
8050	REGISTER OF DEEDS (E)			NO GRADE	
5512	RISK MANAGEMENT CONSULTANT	72	\$53,017.09	\$71,122.16	\$89,227.23
5551	SAFETY TECHNICIAN	64	\$36,850.75	\$49,435.14	\$62,019.52
0411	SENIOR ADMINISTRATIVE SUPPORT SPECIALIST	62	\$33,622.89	\$45,105.61	\$56,588.33
3856	SENIOR ANIMAL SERVICES OFFICER I	65	\$38,571.08	\$51,743.16	\$64,915.24
0906	SENIOR APPRAISAL SPECIALIST	71	\$50,684.29	\$67,993.37	\$85,302.45
0905	SENIOR APPRAISER	69	\$46,309.17	\$62,123.66	\$77,938.15
0825	SENIOR ASSISTANT REGISTER OF DEEDS	76	\$63,582.22	\$85,295.13	\$107,008.04
0743	SENIOR BUDGET & MANAGEMENT ANALYST	79	\$72,858.24	\$97,739.91	\$122,621.57
2103	SENIOR DEPARTMENT GIS & MAPPING TECHNICIAN II	68	\$44,263.47	\$59,379.37	\$74,495.26
1613	SENIOR EXECUTIVE ASSISTANT	76	\$63,582.22	\$85,295.13	\$107,008.04
8715	SENIOR PLANNER	73	\$55,468.10	\$74,410.25	\$93,352.39
5950	SHERIFF (E)			NO GRADE	
5914	SHERIFFS LEGAL ADVISOR (A)			NO GRADE	
6104	SOBRIETY TREATMENT & COURT CASE COORDINATOR	67	\$42,310.08	\$56,759.46	\$71,208.84
4040	SOCIAL WORK CLINICAL SPECIALIST*	74	\$58,060.96	\$77,889.17	\$97,717.38
4023	SOCIAL WORK PROGRAM ADMINISTRATOR I*	77	\$66,528.61	\$89,248.62	\$111,968.62
4024	SOCIAL WORK PROGRAM ADMINISTRATOR II*	79	\$72,858.24	\$97,739.91	\$122,621.57
4017	SOCIAL WORK PROGRAM MANAGER*	76	\$63,582.22	\$85,295.13	\$107,008.04
4083	SOCIAL WORK SUPERVISOR I*	69	\$46,309.17	\$62,123.66	\$77,938.15
4016	SOCIAL WORK SUPERVISOR II*	72	\$53,017.09	\$71,122.16	\$89,227.23
4085	SOCIAL WORK SUPERVISOR III*	75	\$60,773.18	\$81,527.42	\$102,281.66
4011	SOCIAL WORKER I*	65	\$38,571.08	\$51,743.16	\$64,915.24
4012	SOCIAL WORKER II*	69	\$46,309.17	\$62,123.66	\$77,938.15
4033	SOCIAL WORKER III*	71	\$50,684.29	\$67,993.37	\$85,302.45
4034	SOCIAL WORKER-INVESTIGATIVE-ASSESSMENT & TREATMENT*	71	\$50,684.29	\$67,993.37	\$85,302.45
9301	SOIL & WATER CONSERVATIONIST	69	\$46,309.17	\$62,123.66	\$77,938.15
8460	SOIL SCIENTIST I*	73	\$55,468.10	\$74,410.25	\$93,352.39
7102	SOLID WASTE ATTENDANT	57	\$33,096.96	\$39,092.28	\$45,087.61
7150	SOLID WASTE DIRECTOR	82	\$83,468.41	\$111,972.55	\$140,476.68
7109	SOLID WASTE ENVIRONMENT ENFORCEMENT INSPECTOR	65	\$38,571.08	\$51,743.16	\$64,915.24
7108	SOLID WASTE EQUIPMENT OPERATOR I	63	\$35,202.50	\$47,224.50	\$59,246.51
7114	SOLID WASTE EQUIPMENT OPERATOR II	65	\$38,571.08	\$51,743.16	\$64,915.24
7129	SOLID WASTE GAS TECHNICIAN	66	\$40,393.85	\$54,187.98	\$67,982.10
7118	SOLID WASTE INTERSTATE TRUCK DRIVER	65	\$38,571.08	\$51,743.16	\$64,915.24
7130	SOLID WASTE SUPERVISOR	68	\$44,263.47	\$59,379.37	\$74,495.26
7131	SOLID WASTE SUPERVISOR II	70	\$48,451.70	\$64,997.44	\$81,543.18
7112	SOLID WASTE TRUCK DRIVER	63	\$35,202.50	\$47,224.50	\$59,246.51
1413	STAFF ATTORNEY I	79	\$72,858.24	\$97,739.91	\$122,621.57
1414	STAFF ATTORNEY II	82	\$83,468.41	\$111,972.55	\$140,476.68
1891	STAFF DEVELOPMENT SPECIALIST I*	67	\$42,310.08	\$56,759.46	\$71,208.84
1892	STAFF DEVELOPMENT SPECIALIST II*	69	\$46,309.17	\$62,123.66	\$77,938.15
1893	STAFF DEVELOPMENT SPECIALIST III*	71	\$50,684.29	\$67,993.37	\$85,302.45
5001	STAFF NURSE*	71	\$50,684.29	\$67,993.37	\$85,302.45
4553	STAFF PSYCHOLOGIST II	73	\$55,468.10	\$74,410.25	\$93,352.39
8706	STREET SIGN SUPERVISOR	66	\$40,393.85	\$54,187.98	\$67,982.10
8704	STREET SIGN TECHNICIAN I	63	\$35,202.50	\$47,224.50	\$59,246.51
8705	STREET SIGN TECHNICIAN II	65	\$38,571.08	\$51,743.16	\$64,915.24
4058	SUBSTANCE ABUSE COUNSELOR II*	67	\$42,310.08	\$56,759.46	\$71,208.84
6051	SUPPLY CONTROL OFFICER	69	\$46,309.17	\$62,123.66	\$77,938.15
0950	TAX ADMINISTRATOR (A)	84	\$91,460.95	\$122,694.19	\$153,927.43
0902	TAX ANALYST	64	\$36,850.75	\$49,435.14	\$62,019.52
0901	TAX ASSISTANT	62	\$33,622.89	\$45,105.61	\$56,588.33
0903	TAX AUDITOR	68	\$44,263.47	\$59,379.37	\$74,495.26
0910	TAX PROGRAM COORDINATOR	65	\$38,571.08	\$51,743.16	\$64,915.24
0920	TAX PROGRAM MANAGER	75	\$60,773.18	\$81,527.42	\$102,281.66
0915	TAX PROGRAM SUPERVISOR	72	\$53,017.09	\$71,122.16	\$89,227.23
6327	TELECOMMUNICATIONS ASSISTANT MANAGER	74	\$58,060.96	\$77,889.17	\$97,717.38
6326	TELECOMMUNICATIONS MANAGER	77	\$66,528.61	\$89,248.62	\$111,968.62
6315	TELECOMMUNICATIONS SUPERVISOR	68	\$44,263.47	\$59,379.37	\$74,495.26
6311	TELECOMMUNICATOR I	64	\$36,850.75	\$49,435.14	\$62,019.52
6312	TELECOMMUNICATOR II	65	\$38,571.08	\$51,743.16	\$64,915.24
6313	TELECOMMUNICATOR III	66	\$40,393.85	\$54,187.98	\$67,982.10

Job Class	Job Class Desc	Min Grade	Min Rate	Mid Rate	Max Rate
8719	TRANSPORTATION PROGRAM COORDINATOR	72	\$53,017.09	\$71,122.16	\$89,227.23
7624	UTILITY ENGINEERING TECHNICIAN II	70	\$48,451.70	\$64,997.44	\$81,543.18
7418	VEHICLE OPERATOR	58	\$33,096.96	\$40,116.26	\$47,135.56
1350	VETERAN SERVICES DIRECTOR	79	\$72,858.24	\$97,739.91	\$122,621.57
1310	VETERAN SERVICES OFFICER	65	\$38,571.08	\$51,743.16	\$64,915.24
3849	VETERINARIAN	79	\$72,858.24	\$97,739.91	\$122,621.57
3847	VETERINARIAN ASSOCIATE	78	\$69,622.50	\$93,398.57	\$117,174.63
3848	VETERINARY HEALTH CARE TECHNICIAN	63	\$35,202.50	\$47,224.50	\$59,246.51
7117	WEIGHMASTER	63	\$35,202.50	\$47,224.50	\$59,246.51
4043	YOUTH HOME SUPERVISOR*	67	\$42,310.08	\$56,759.46	\$71,208.84
4221	YOUTH PROGRAM ANALYST	66	\$40,393.85	\$54,187.98	\$67,982.10
4029	YOUTH PROGRAM ASSISTANT II*	63	\$35,202.50	\$47,224.50	\$59,246.51

**JOB CLASSIFICATION LIST - GRADE ORDER**

<b>GRADE</b>	<b>MINIMUM</b>	<b>MID-POINT</b>	<b>MAXIMUM</b>	<b>JOB TITLE</b>
55	33,096.96	37,158.60	41,220.24	CUSTODIAN HOUSEKEEPER HUMAN RESOURCES AIDE LAUNDRY WASHER OPERATOR LIBRARY PAGE PROCESSING ASSISTANT II
57	33,096.96	39,092.28	45,087.61	COMMUNITY HEALTH ASSISTANT COMMUNITY SOCIAL SERVICES ASSISTANT COTTAGE PARENT I CUSTODIAN CREW LEADER HOUSEKEEPER TEAM LEADER LIBRARY TECHNICIAN MAINTENANCE WORKER SOLID WASTE ATTENDANT
58	33,096.96	40,116.26	47,135.56	COOK OFFICE ASSISTANT III OFFICE PROCESSING ASSISTANT PROCESSING ASSISTANT III PUBLIC INFORMATION ASSISTANT III VEHICLE OPERATOR
59	33,096.96	41,188.65	49,280.33	INCOME MAINTENANCE TECHNICIAN LEAD WORKER III
60	33,096.96	42,331.97	51,566.97	ACCOUNTING CLERK IV ACCOUNTING TECHNICIAN I ADMINISTRATIVE SUPPORT SPECIALIST ANIMAL SHELTER ATTENDANT FOREIGN LANG INTERPRETER I GROUNDS MAINTENANCE TECHNICIAN I MAINTENANCE SERVICES COORDINATOR MEDICAL LAB ASSISTANT III MEDICAL OFFICE ASSISTANT MEDICAL RECORDS ASSISTANT IV OFFICE ASSISTANT IV PHARMACY TECHNICIAN PROCESSING ASSISTANT IV PROCESSING UNIT SUPERVISOR IV PROGRAM ASSISTANT IV PUBLIC INFORMATION ASSISTANT IV RECYCLING VEHICLE OPERATOR
61	33,096.96	43,558.03	54,019.11	COMMUNITY SOCIAL SERVICES TECHNICIAN COOK SUPERVISOR EQUIPMENT OPERATOR INCOME MAINTENANCE CASEWORKER I LEAD ANIMAL SHELTER ATTENDANT LEAD WORKER IV
62	33,622.89	45,105.61	56,588.33	ACCOUNTING CLERK V ACCOUNTING TECHNICIAN II ADMINISTRATIVE SERVICES ASSISTANT V DEPUTY REGISTER OF DEEDS I FINANCIAL ASSOCIATE I HEAVY EQUIPMENT MAINTENANCE TECHNICIAN MAINTENANCE TECHNICIAN OFFICE ASSISTANT V PATIENT RELATIONS REPRESENTATIVE V PERSONNEL ASSISTANT V PROCESSING ASSISTANT V PROCESSING UNIT SUPERVISOR V PROGRAM ASSISTANT V

GRADE	MINIMUM	MID-POINT	MAXIMUM	JOB TITLE
62	33,622.89	45,105.61	56,588.33	SENIOR ADMINISTRATIVE SUPPORT SPECIALIST TAX ASSISTANT
63	35,202.50	47,224.50	59,246.51	ANIMAL SERVICES DISPATCHER COMMUNITY SUPPORT SERVICES SUPERVISOR DEPARTMENT GIS & MAPPING TECHNICIAN I FACILITIES MAINTENANCE COORDINATOR I FOREIGN LANG INTERPRETER II GROUNDS MAINTENANCE TECHNICIAN II HUMAN RESOURCES ASSOCIATE HUMAN RESOURCES PLACEMENT SPECIALIST INCOME MAINTENANCE CASEWORKER II INCOME MAINTENANCE INVESTIGATOR I PERSONNEL TECHNICIAN I PRACTICAL NURSE II SOLID WASTE EQUIPMENT OPERATOR I SOLID WASTE TRUCK DRIVER STREET SIGN TECHNICIAN I VETERINARY HEALTH CARE TECHNICIAN WEIGHMASTER YOUTH PROGRAM ASSISTANT II
64	36,850.75	49,435.14	62,019.52	ACCOUNTING TECHNICIAN III ADMINISTRATIVE ASSISTANT I ADMINISTRATIVE COORDINATOR I ANIMAL SERVICES OFFICER I CHILD SUPPORT AGENT I DEPARTMENT IT SUPPORT TECHNICIAN I DEPUTY REGISTER OF DEEDS II FINANCIAL ASSOCIATE II FLEET MAINTENANCE TECHNICIAN FORENSIC MEDIA TECHNICIAN GRAPHIC DESIGN & INFORMATION SPECIALIST I INVESTIGATIVE TECHNICIAN LIBRARY ASSOCIATE PUBLIC HEALTH EDUCATOR I SAFETY TECHNICIAN TAX ANALYST TELECOMMUNICATOR I
65	38,571.08	51,743.16	64,915.24	ELECTRONICS TECHNICIAN GROUNDS MAINTENANCE OPERATIONS SPECIALIST INCOME MAINTENANCE CASEWORKER III INCOME MAINTENANCE INVESTIGATOR II INCOME MAINTENANCE INVESTIGATOR SUPERVISOR I INCOME MAINTENANCE SUPERVISOR I MAINTENANCE SUPERVISOR PATIENT ACCOUNTS REPRESENTATIVE SUPERVISOR PRETRIAL RELEASE SPECIALIST SENIOR ANIMAL SERVICES OFFICER I SOCIAL WORKER I SOLID WASTE ENVIRONMENT ENFORCEMENT INSPECTOR SOLID WASTE EQUIPMENT OPERATOR II SOLID WASTE INTERSTATE TRUCK DRIVER STREET SIGN TECHNICIAN II TAX PROGRAM COORDINATOR TELECOMMUNICATOR II VETERAN SERVICES OFFICER VETERAN SERVICES OFFICER
66	40,393.85	54,187.98	67,982.10	ACCOUNTING TECHNICIAN IV ADMINISTRATIVE ASSISTANT II ADMINISTRATIVE COORDINATOR II ANIMAL SERVICES OFFICER II CHILD SUPPORT AGENT II CODE ENFORCEMENT OFFICER

GRADE	MINIMUM	MID-POINT	MAXIMUM	JOB TITLE
66	40,393.85	54,187.98	67,982.10	COMMUNITY DISEASE CONTROL SPECIALIST II
				DAY CARE SERVICES COORDINATOR I
				DEPARTMENT GIS & MAPPING TECHNICIAN II
				DEPARTMENT IT SUPPORT TECHNICIAN II
				DEPUTY REGISTER OF DEEDS III
				DISTRICT TECHNICIAN
				ELECTRICIAN
				GRAPHIC DESIGN & INFORMATION SPECIALIST II
				HEAVY EQUIPMENT MECHANIC
				HUMAN RESOURCES SPECIALIST
				HVAC TECHNICIAN
				LIBRARY CIRCULATION SUPERVISOR
				NUTRITIONIST I
				PERSONNEL TECHNICIAN II
				PLUMBING SUPERVISOR
				SOLID WASTE GAS TECHNICIAN
				STREET SIGN SUPERVISOR
TELECOMMUNICATOR III				
YOUTH PROGRAM ANALYST				
67	42,310.08	56,759.46	71,208.84	ANIMAL SHELTER MANAGER
				APPRAISER
				CARPENTRY SUPERVISOR
				CHILD SUPPORT AGENT III
				CHILD SUPPORT LEAD AGENT I
				ENVIRONMENTAL HEALTH SPECIALIST
				FINANCE TECHNICIAN
				FLEET MAINTENANCE FOREMAN
				HOUSE ARREST SPECIALIST
				INCOME MAINTENANCE INVESTIGATOR SUPERVISOR II
				INCOME MAINTENANCE SUPERVISOR II
				LIBRARIAN I
				LIBRARY CIRCULATION MANAGER
				LIBRARY DIGITAL NAVIGATOR
				PARALEGAL
				PARALEGAL I
				PAYROLL SPECIALIST I
				REAL PROPERTY DATA COLLECTOR
				SOBRIETY TREATMENT & COURT CASE COORDINATOR
				STAFF DEVELOPMENT SPECIALIST I
SUBSTANCE ABUSE COUNSELOR II				
YOUTH HOME SUPERVISOR				
68	44,263.47	59,379.37	74,495.26	ACCOUNTING SPECIALIST I
				ADMINISTRATIVE ASSISTANT III
				ADMINISTRATIVE OFFICER I
				ADMINISTRATIVE PROGRAM OFFICER I
				AGENT
				BUILDING & PLUMBING INSPECTOR
				CHAPLAIN
				CHILD SUPPORT LEAD AGENT II
				CHILD SUPPORT QUALITY ASSURANCE PROGRAM TRAINING SPECIALIST
				COMMERCIAL APPRAISER
				COMMERCIAL PROPERTY DATA COLLECTOR
				COMMUNITY SERVICES SPECIALIST
				DATA & EVALUATION ANALYST
				ELECTRIC & MECHANICAL INSPECTOR
				ENGINEERING TECHNICIAN I
				EQUIPMENT INVENTORY & SERVICES COORDINATOR
				FIRE INSPECTOR
				FOOD SERVICE MANAGER
				HUMAN RESOURCES REPRESENTATIVE
				HUMAN SERVICES PLANNER & EVALUATOR I
				HVAC SUPERVISOR
				ITS HELPDESK COORDINATOR
				MEDICAL RECORDS MANAGER II



GRADE	MINIMUM	MID-POINT	MAXIMUM	JOB TITLE
68	44,263.47	59,379.37	74,495.26	MISDEMEANOR DIVERSION PROGRAM/JCPC COORDINATOR PERSONNEL TECHNICIAN III PUBLIC HEALTH EDUCATOR II PUBLIC INFORMATION SPECIALIST SENIOR DEPARTMENT GIS & MAPPING TECHNICIAN II SOLID WASTE SUPERVISOR TAX AUDITOR TELECOMMUNICATIONS SUPERVISOR
69	46,309.17	62,123.66	77,938.15	911 QUALITY ASSURANCE & COMPLIANCE SPECIALIST ANIMAL SERVICES ENFORCEMENT SUPERVISOR CHILD SUPPORT SUPERVISOR I ENVIRONMENTAL HEALTH PROGRAM SPECIALIST FACILITIES MAINTENANCE SUPERVISOR FEES & SPECIAL ASSESSMENT SPECIALIST GROUNDS MAINTENANCE LANDSCAPING SUPERVISOR INCOME MAINTENANCE SUPERVISOR III INFORMATION SYSTEMS LIAISON I LIBRARIAN II LIBRARY FACILITIES SUPERVISOR NUTRITIONIST II SENIOR APPRAISER SOCIAL WORK SUPERVISOR I SOCIAL WORKER II SOIL & WATER CONSERVATIONIST STAFF DEVELOPMENT SPECIALIST II SUPPLY CONTROL OFFICER
70	48,451.70	64,997.44	81,543.18	ACCOUNTING SPECIALIST II ADMINISTRATIVE PROGRAM OFFICER II ASSISTANT REGISTER OF DEEDS CHIEF INSPECTOR CHILD SUPPORT SUPERVISOR II COMMUNICATIONS CERTIFIED TRAINING OFFICER CRIME ANALYST DEPARTMENT DATA SYSTEMS SPECIALIST DEPARTMENT IT SUPPORT SPECIALIST I DEPUTY FIRE MARSHAL EMERGENCY MANAGEMENT PLANNER I ENVIRONMENTAL HEALTH SUPERVISOR I HEAVY EQUIPMENT MECHANIC FOREMAN HUMAN SERVICES COORDINATOR III HUMAN SERVICES PLANNER & EVALUATOR II ITS GIS ANALYST MEDICAL LAB TECHNOLOGIST I MULTIMEDIA CONTENT MANAGER MULTIMEDIA PRODUCTION SPECIALIST PAYROLL SPECIALIST II PAYROLL/BENEFITS SPECIALIST II PERSONNEL OFFICER I PLANNER PRINTING & GRAPHICS SERVICES SUPERVISOR PUBLIC HEALTH EDUCATOR SUPERVISOR PUBLIC UTILITIES SPECIALIST SOLID WASTE SUPERVISOR II UTILITY ENGINEERING TECHNICIAN II
71	50,684.29	67,993.37	85,302.45	911 STANDARDS PROGRAM COORDINATOR ADMINISTRATIVE OFFICER II BENEFITS CONSULTANT BUSINESS MANAGER I COMMUNITY RESOURCE NAVIGATOR COMPUTING CONSULTANT I HUMAN RESOURCES CONSULTANT I HUMAN SERVICES CLINICAL COUNSELOR II ITS APPLICATIONS PROGRAMMER

GRADE	MINIMUM	MID-POINT	MAXIMUM	JOB TITLE
71	50,684.29	67,993.37	85,302.45	ITS TECHNOLOGY SUPPORT SPECIALIST I LIBRARIAN III NUTRITIONIST III PUBLIC HEALTH NURSE I SENIOR APPRAISAL SPECIALIST SOCIAL WORKER III SOCIAL WORKER-INVESTIGATIVE-ASSESSMENT & TREATMENT STAFF DEVELOPMENT SPECIALIST III STAFF NURSE
72	53,017.09	71,122.16	89,227.23	BUSINESS SYSTEMS MANAGER COMMUNICATIONS & OUTREACH COORDINATOR DEPARTMENT IT SUPPORT SPECIALIST II DEPUTY SENIOR ASSISTANT REGISTER OF DEEDS EXECUTIVE ASSISTANT ITS APPLICATIONS SUPPORT ANALYST LANDFILL OPERATIONS MANAGER MEDICAL LAB TECHNOLOGIST II PURCHASING MANAGER RISK MANAGEMENT CONSULTANT SOCIAL WORK SUPERVISOR II TAX PROGRAM SUPERVISOR TRANSPORTATION PROGRAM COORDINATOR
73	55,468.10	74,410.25	93,352.39	ACCOUNTANT I ADMINISTRATIVE OFFICER III BUSINESS MANAGER II BUSINESS SERVICES & INCUMBENT WORKER TRAINING REPRESENTATIVE CODE ENFORCEMENT MANAGER COMMUNITY SERVICES MANAGER COMPUTING CONSULTANT II DEPARTMENT PROJECT SPECIALIST DEPUTY CLERK TO THE BOARD ENVIRONMENTAL HEALTH SUPERVISOR II GRANTS MANAGER HUMAN RESOURCES CONSULTANT II ITS AUDIO/VISUAL SPECIALIST ITS TECHNOLOGY SUPPORT SPECIALIST II LATENT PRINT EXAMINER LIBRARIAN IV PUBLIC HEALTH NURSE II SENIOR PLANNER SOIL SCIENTIST I STAFF PSYCHOLOGIST II
74	58,060.96	77,889.17	97,717.38	CHIEF BUILDING OFFICIAL DEPARTMENT ITS SUPPORT SUPERVISOR EMERGENCY MANAGEMENT PROGRAM COORDINATOR FIRE MARSHAL FLEET MANAGER INTERNAL AUDITOR ITS ERP SYSTEM SPECIALIST ITS SENIOR TECHNICAL SUPPORT SPECIALIST ITS SYSTEMS SERVER ANALYST I MANAGEMENT ANALYST MEDICAL LAB TECHNOLOGIST III PUBLIC HEALTH NURSE III REAL ESTATE APPRAISAL SUPERVISOR SOCIAL WORK CLINICAL SPECIALIST TELECOMMUNICATIONS ASSISTANT MANAGER
75	60,773.18	81,527.42	102,281.66	BUDGET & MANAGEMENT ANALYST I BUSINESS OFFICER I COMPUTING CONSULTANT III HUMAN RESOURCES CONSULTANT III ITS APPLICATIONS ANALYST PROGRAMMER I

GRADE	MINIMUM	MID-POINT	MAXIMUM	JOB TITLE
75	60,773.18	81,527.42	102,281.66	ITS GIS DEVELOPER ITS NETWORKING SPECIALIST LIBRARY DIVISION MANAGER MANAGEMENT FELLOW NUTRITION PROGRAM DIRECTOR II PLANNING MANAGER PUBLIC HEALTH NURSING SUPERVISOR I SOCIAL WORK SUPERVISOR III TAX PROGRAM MANAGER
76	63,582.22	85,295.13	107,008.04	CHIEF OF ASSESSMENT & COLLECTIONS CHILD SUPPORT PROGRAM MANAGER DIRECTOR OF WORKFORCE DEV BOARD & CENTER ITS APPLICATIONS SUPPORT ANALYST III ITS BUSINESS ANALYST ITS INNOVATION STRATEGIST ITS PROJECT MANAGER ITS SYSTEMS SERVER ANALYST II ITS TECHNICAL SPECIALIST SUPERVISOR LOCAL PUBLIC HEALTH ADMINISTRATOR I REAL ESTATE APPRAISAL MANAGER SENIOR ASSISTANT REGISTER OF DEEDS SENIOR EXECUTIVE ASSISTANT SOCIAL WORK PROGRAM MANAGER
77	66,528.61	89,248.62	111,968.62	BUDGET & MANAGEMENT ANALYST II CHIEF OF REAL ESTATE & MAPPING COUNTY SOCIAL SERVICES PROGRAM ADMINISTRATOR I ENGINEERING PROJECT MANAGER FAMPO EXECUTIVE DIRECTOR FINANCE ACCOUNTANT FINANCE ACCOUNTANT SENIOR INDUSTRIAL HYGIENE CONSULTANT INFORMATION SYSTEMS MANAGER ITS APPLICATIONS ANALYST PROGRAMMER II ITS APPLICATIONS SUPPORT SUPERVISOR ITS BUSINESS INTELLIGENCE DATA ANALYST ITS DATABASE SYSTEMS PROGRAMMER ITS DATABASE WAREHOUSE PROGRAMMER ITS GIS MANAGER ITS SYSTEMS SERVER ADMINISTRATOR PAYROLL MANAGER PUBLIC HEALTH NURSING SUPERVISOR II SOCIAL WORK PROGRAM ADMINISTRATOR I TELECOMMUNICATIONS MANAGER
78	69,622.50	93,398.57	117,174.63	ACCOUNTING SUPERVISOR DEPUTY BOARD OF ELECTIONS DIRECTOR DEPUTY COMMUNICATIONS DIRECTOR DEPUTY LIBRARY DIRECTOR DEPUTY PLANNING DIRECTOR FACILITIES AND GROUNDS MANAGER ITS APPLICATIONS DEVELOPMENT SUPERVISOR ITS CLIENT SUPPORT MANAGER VETERINARIAN ASSOCIATE
79	72,858.24	97,739.91	122,621.57	BUDGET & PERFORMANCE DATA ANALYST BUSINESS OFFICER II COUNTY SOCIAL SERVICES BUSINESS OFFICER II DEPUTY DIRECTOR OF ENGINEERING ENVIRONMENTAL HEALTH DIRECTOR II FINANCE ACCOUNTANT II INTERNAL AUDIT DIRECTOR ITS NETWORK SECURITY COORDINATOR SENIOR BUDGET & MANAGEMENT ANALYST SOCIAL WORK PROGRAM ADMINISTRATOR II

GRADE	MINIMUM	MID-POINT	MAXIMUM	JOB TITLE
79	72,858.24	97,739.91	122,621.57	STAFF ATTORNEY I VETERAN SERVICES DIRECTOR VETERINARIAN
80	76,236.96	102,271.52	128,306.07	ADVANCED PRACTICE PROVIDER I ANIMAL SERVICES DIRECTOR ATTORNEY I DEPUTY FINANCE DIRECTOR INTERNAL SERVICES DIRECTOR
81	79,756.43	106,992.84	134,229.26	CHILD SUPPORT LEGAL MANAGER ITS APPLICATIONS MANAGER ITS ENTERPRISE SOLUTIONS MANAGER ITS INFRASTRUCTURE MANAGER
82	83,468.41	111,972.55	140,476.68	ADVANCED PRACTICE PROVIDER II CHIEF INFORMATION SECURITY OFFICER CHILD SUPPORT ENFORCEMENT DIRECTOR COMMUNITY DEVELOPMENT DIRECTOR COUNTY ENGINEER DIRECTOR OF ELECTIONS (A) EMERGENCY SERVICES DIRECTOR LIBRARY DIRECTOR PUBLIC HEALTH NURSING DIRECTOR III SOLID WASTE DIRECTOR STAFF ATTORNEY II
83	87,368.42	117,204.46	147,040.50	ATTORNEY II DEPUTY INNOVATION & TECHNOLOGY DIRECTOR PLANNING DIRECTOR
84	91,460.95	122,694.19	153,927.43	ADVANCED PRACTICE PROVIDER III AMERICAN RESCUE PROGRAM MANAGER BUDGET & PERFORMANCE DIRECTOR CHIEF DIVERSITY OFFICER COMMUNICATIONS DIRECTOR HUMAN RESOURCES DIRECTOR PHARMACIST TAX ADMINISTRATOR (A)
87	104,854.27	122,694.19	176,469.54	CHIEF INNOVATION & TECHNOLOGY SERVICES DIRECTOR JUSTICE SERVICES DIRECTOR PHARMACY MANAGER
88	109,757.40	147,239.78	184,722.15	COUNTY SOCIAL SERVICES DIRECTOR LOCAL HEALTH DIRECTOR
91	\$120,996.07	\$162,315.94	\$203,635.81	COUNTY ATTORNEY
64DE	42,075.28	54,572.29	67,069.30	DETENTION OFFICER
66DE/LE	45,760.00	59,500.67	73,241.34	DETENTION CENTER CORPORAL DEPUTY SHERIFF
68DE/LE	49,783.90	64,882.64	79,981.38	DETENTION CENTER SERGEANT DEPUTY SHERIFF CORPORAL
69LE	51,932.66	67,756.60	83,580.55	DEPUTY SHERIFF DETECTIVE
71LE	56524.5953	73898.31861	91272.04192	DEPUTY SHERIFF DETECTIVE SERGEANT DEPUTY SHERIFF SERGEANT
72 DE	58,976.68	77,177.98	95,379.28	DETENTION CENTER LIEUTENANT
75LE	67,015.07	87,929.33	108,843.59	DEPUTY SHERIFF DETECTIVE LIEUTENANT DEPUTY SHERIFF LIEUTENANT

GRADE	MINIMUM	MID-POINT	MAXIMUM	JOB TITLE
76DE	67,905.40	90,823.48	113,741.55	DEPUTY DETENTION CENTER ADMINISTRATOR
78LE	74,154.40	99,181.51	124,208.61	DEPUTY SHERIFF CAPTAIN
80DE/LE	80,978.46	108,308.69	135,638.92	DETENTION CENTER ADMINISTRATOR DEPUTY SHERIFF MAJOR
83LE	92,409.86	123,598.19	154,786.52	CHIEF DEPUTY SHERIFF
<b>APPOINTED POSITIONS SALARY SCHEDULE</b>				CLERK TO THE BOARD OF COUNTY COMMISSIONERS (A) COUNTY ATTORNEY (A) COUNTY MANAGER (A) TAX ADMINISTRATOR (A)
<b>PHYSICIAN SALARY SCHEDULE</b>				PHYSICIAN DIRECTOR II-A PHYSICIAN DIRECTOR II-B PHYSICIAN III-A PHYSICIAN III-B PHYSICIAN III-C
<b>EXECUTIVE SALARY SCHEDULE</b>				ASSISTANT COUNTY MANAGER - COMMUNITY SUPPORT SERVICES ASSISTANT COUNTY MANAGER - ENVIRONMENTAL & COMMUNITY SAFETY ASSISTANT COUNTY MANAGER - GENERAL GOVERNMENT & STEWARDSHIP ASSISTANT COUNTY MANAGER - STRATEGIC MANAGEMENT & GOVERNMENTAL AFFAIRS CHIEF OF STAFF DEPUTY COUNTY MANAGER FINANCE DIRECTOR/GENERAL MANAGER GENERAL MANAGER - NATURAL RESOURCES
<b>NO GRADE</b>				HUMAN SERVICES DEPUTY DIRECTOR REGISTER OF DEEDS (E) SHERIFF (E) SHERIFFS LEGAL ADVISOR (A)



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*

- AA** – Agreement Addendum
- AAL** – American Arena League
- AAR’s** – After Action Reports
- ABC** – Alcoholic Beverage Control
- ACFR** – Annual Comprehensive Financial Report
- ACH** – Automated Clearing House
- ADM** – Average Daily Membership
- AHP** – Affordable Housing Program
- AMAC** – A Model Approach for Change
- AMAC – CW** – A Model Approach for Change in Child Welfare
- APAP** – Annual Progress and Action Plan
- APCO** – Association of Public Safety Communications
- ARP** – American Rescue Plan
- ARPA** – American Rescue Plan Act
- ARRA** – American Recovery and Reinvestment Act
- ASIST** – Applied Suicide Intervention Skills
- AVL** – Automated Vehicle Locator
- BABS** – Build American Bonds
- Balanced Budget** – A budget is balanced when planned expenditures equal anticipated revenues.
- BLET** – Basic Law Enforcement Training
- BCCCP** – Breast Cancer and Cervical Cancer Prevention
- BOCC** – Board of County Commissioners
- BOE** – Board of Education
- BRIC** – Building Resilient Infrastructure & Communities
- CAD** – Computer Aided Dispatch
- CALM** – Counseling for Access to Lethal Means
- CCAP** – Community Conservation Assistance Program
- CCAS** – Cumberland County Animal Services
- CCDPH** – Cumberland County Department of Public Health
- CCNC-TV** – Cumberland County, North Carolina Television. 24-hour channel airing on Spectrum Cable Channel 5.
- CCPL** – Cumberland County Public Library
- CCS** – Cumberland County Schools
- CD** – Community Development
- CDBG** – Community Development Block Grant
- CDBGDR** – Community Development Block Grant Disaster Recovery
- CDB** – Communicable Disease Nurse

**CDC** – Centers for Disease Control and Prevention

**CDC Tips** – Tips from Former Smokers

**CDL** – Commercial Driver’s License

**CDO** – Chief Diversity Officer

**C&D** - Construction and Demolition

**CERT** – Community Emergency Response Team

**CEU** – Continuing Education Unit

**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 consisting of capital assets with a value of \$100,000 or more.

**CMARC** – Care Management for At-Risk Children

**CMP** – Congestion Management Process

**COLA** – Cost-of-Living Adjustment

**COPS** – Certificates of Participation Bonds

**COVID** – Coronavirus Disease

**CPSE** – Centers for Public Safety Excellence

**CRS** – Community Rating System

**CSC Facilities** – Clerk of Superior Court Facilities

**CSS** – Citizen Self Service

**CTP** – Comprehensive Transportation Plan

**DAP** – Down-payment Assistance Program

**DEI** – Diversity, Equity & Inclusion

**DERA** – Diesel Emission Reduction Act

**DOD** - Department of Defense

**DOT** – Department of Transportation

**DPS** – Department of Public Safety

**DSNAP** – Disaster Supplemental Nutritional Assistance Program

**DSS** – Department of Social Services

**DTAs** – Designated Tobacco Areas

**DUI** – Driving under the Influence

**DWI** – Driving While Impaired

**E&I** – Engineering and Infrastructure



**EDSS** – Electronic Disease Surveillance System

**EDTAP** – Elderly and Disabled Transportation Assistance Program

**EE** – Educator Education

**EFT** – Electronic Fund Transfer

**EH** – Environmental Health

**EHR** – Electronic Health Record

**EKG** – Electrocardiogram

**ELC** – Epidemiology and Laboratory Capacity

**EMC** – Electric Membership Corporation

**EMS** – Emergency Medical Services

**EMMA** – Electronic Municipal Market Access

**EOC** – Emergency Operations Center

**ERA** – Emergency Rental Assistance

**ERAP** – Emergency Rental Assistance Program

**ESHPF** – Emergency Supplemental Historic Preservation Fund

**FACT** – Families and Courts Together

**FAMPO** – Fayetteville Area Metropolitan Planning Organization

**FASB** – Financial Accounting Standards Board

**FAST** – North Carolina Families Accessing Services through Technology

**FD** - Fund

**FEMA** – Federal Emergency Management Agency

**FFPSA** – Family First Prevention Services Act

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

**FM** – Fire Marshal

**FMCSA** – Federal Motor Carrier Safety Administration

**FMIS** – Fleet Management Information System

**FNS** – Food and Nutrition Services

**FSA** – Flexible Spending Account

**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

**GAAP** – Generally Accepted Accounting Principles

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

**GASB** – Governmental Accounting Standards Board

**GFOA** – Governmental Finance Officers Association

**GIS** – Geographic Information Systems

**G.O.** – General Obligation

**HEI** – Health Education Interface

**HIE** – Health Information Exchange

**HIV** – Human Immunodeficiency Virus

**HOME Grant** – Housing and Urban Development Home Investment Partnership Program

**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

**HSEEP** – Homeland Security Exercise and Evaluation Program

**HSP** – Health and Safety Plan

**HUD** – Housing and Urban Development

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

**IAED** – International Academies of Emergency Dispatch

**IBNR** – Incurred but not Reported

**ICC** – International Code Council

**ICPC** – Interstate Compact on Placement of Children

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

**ITS** – Innovation and Technology Services

**IUD** – Intrauterine Device

**IVR** – Interactive Voice Response System

**JCPC** – Juvenile Crime Prevention Council

**JV** – Journal Voucher (journal entry)

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

**LEO** – Law Enforcement Officer

**LEPC** – Local Emergency Planning Committee

**LGBFCA** – Local Government Budget and Fiscal Control Act

**LGC** – Local Government Commission

- LGERS** – Local Government Retirement System
- LHD** – Local Health Department
- LOBS** – Limited Obligation Bond Series
- LRR** – Live Release Rate
- M & R** – Maintenance and Repairs
- MCM** – Medical Countermeasure
- MOU** – Memorandums of Understanding
- MDP** – Misdemeanor Diversion Program
- MPO** – Metropolitan Planning Organization
- MSW** – Municipal Solid Waste
- NA** – Narcotics Anonymous
- NCA&T** – North Carolina Agricultural and Technical State University
- NCAC** – North Carolina Administrative Code
- NCACC** – North Carolina Association of County Commissioners
- NCIR** – North Carolina Immunization Registry
- NCPTS** – North Carolina Property Tax Solutions
- NCSU** – North Carolina State University
- NC AFDC** – North Carolina Aid for Dependent Children
- NC BCCCP** – North Carolina Breast/Cervical Cancer Control Program
- NC CCDF** – North Carolina Child Care and Development Fund
- NC CDC TB Project** – North Carolina Centers for Disease Control Tuberculosis Project
- NC CSE** – North Carolina Child Support Enforcement
- NC CTP Grant** – North Carolina Community Transportation Program
- NCDEQ** – NC Department of Environmental Quality
- NC DETECT** – North Carolina Disease Event Tracking and Epidemiological Collection Tool
- NC DHHS** – North Carolina Department of Health and Human Services
- NC DMA** – North Carolina Division of Medical Assistance
- NC FVPSA** – North Carolina Family Violence and Prevention Services Act
- NCGS** – North Carolina General Statutes
- NC JCP** – North Carolina Juvenile Crime Prevention
- NC JCP JAC** – North Carolina Juvenile Crime Prevention Juvenile Assessment Center
- NC JCP SWAT** – North Carolina Juvenile Crime Prevention Serving With Accountability and Teamwork
- NC LEPC** – North Carolina Local Emergency Planning Committee
- NC RGP Grants** – North Carolina Rural General Public

- NC SSBE** – North Carolina Social Services Block Grant
- NC TANF** – North Carolina Temporary Assistance to Needy Families
- NC WIC** – North Carolina Women, Infants, and Children
- NOAA** – National Oceanic and Atmospheric Administration
- NORCRESS** – Northern Cumberland Regional Sewer System
- NOV** – Notice of Violation
- OP-ed** – Opposite the editorial
- OPEB** – Other Post-Employment Benefit
- OSH** – Office on Smoking and Health
- OTC** – Over the Counter
- PACT** – Promise to Address Comprehensive Toxics
- PATH** – Project for Assistance in Transition from Homelessness
- PAYGO** – “Pay as you go” expenditures are financed with available funds rather than borrowed funds.
- PBS** – Public Broadcasting Service
- PCP** – Primary Care Physician
- PFAS** – Per and polyfluoroalkyl substances (GenX)
- PHEP-ORR** – Public Health Emergency Preparedness Operational Readiness Review
- PHP&R** – Public Health Preparedness and Response
- 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
- PSAP** – Public Safety Answering Point
- PSE** – Policy, Systems, and Environmental
- PTSD** – Post-traumatic Stress Disorder
- PSTF** – Public Safety Task Force
- QPR** – Question, Persuade, and Refer
- QSCB** – Qualified School Construction Bonds
- RFA** – Request for Application
- RFP** – Request for Proposal
- RLUAC** – Regional Land Use Advisory Committee
- RMS** – Records Management System
- RZED** – Recovery Zone Economic Development

**SAMS** – Secure Access Management Service

**SBER** – Specialized Board of Equalization and Review

**SCIF** – State Capital Infrastructure Fund

**SE Lab Animal Farm** – Southeast Lab Animal Farm

**SEC** – Securities and Exchange

**SHF** – Special Handling Fee

**SMART** – Specific, Measurable, Achievable, Relevant and Time-Bound

**SNFI** – School Nurse Funding Initiative

**SPHL** – Southern Professional Hockey League

**SPOT** - Strategic Prioritization

**SRO** – School Resource Officer

**STD** – Sexually Transmitted Disease

**STD ERRN** – Sexually Transmitted Disease Enhanced Role Registered Nurse

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

**STEM** – Science Technology Engineering Mathematics

**STIP** – Statewide Transportation Improvement Projects

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

**SYS** – System

**TAC** – Transportation Advisory Committee

**TANF** – Temporary Assistance for Needy Families

**TATP** - Technical Assistance and Training Program

**TCC** – Transportation Coordinating Committee

**TCP** – TimeClock Plus

**TDA** – Tourism Development Authority

**TNVR** – Trap, Neuter, Vaccinate and Return

**TPCB** – Tobacco Prevention and Control Branch

**Tri-ACE** – Triple Accredited Center of Excellence

**UPWP** – Unified Planning Work Program

**USDA** – United States Department of Agriculture

**VA** – Veterans Affairs

**VAMC** – Veterans Affairs Medical Center

**VHA** – Veterans Health Administration

**VTC** – Veterans Treatment Court

**WIC** – Women, Infants, and Children

**WORTH** – We Overcome Recidivism Through Healing

**WRN** – Weather Ready Nation



**CUMBERLAND  
COUNTY**

NORTH CAROLINA

*Together, we can.*





## **CUMBERLAND COUNTY GOVERNMENT**

Cumberland County Courthouse

117 Dick Street

Fayetteville, NC 28301

(910) 678-7703

[www.cumberlandcountync.gov](http://www.cumberlandcountync.gov)