



**CUMBERLAND
COUNTY**
NORTH CAROLINA

ADOPTED BUDGET

Fiscal Year 2027
County of Cumberland, NC



Fiscal Year 2027 Adopted Annual Budget

July 1, 2026 – June 30, 2027

Board of County Commissioners

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

County Manager

Clarence Grier

Assistant County Managers

Heather Skeens, Human Services & Resilience
Faith Phillips, Community Enrichment & Sustainability
Deborah W. Shaw, Administrative & Civic Affairs
Tufanna Bradley, Community Advancement & Infrastructure

Chief of Staff

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Introduction





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Cumberland
North Carolina**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Cumberland, North Carolina for its Annual Budget for the fiscal year beginning July 1, 2025.

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

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

Awards



Budget and Performance

Cumberland County Received the Distinguished Budget Presentation Award

[Learn More](#)



Financial Services

Cumberland County Receives Certificate for Excellence in Financial Reporting

[Learn More](#)



Public Information Office

Cumberland County Public Information Office Received Two Excellence in Communications Awards from NC3C (Citizen Engagement and Communications Campaign)

[Learn More](#)



Public Health, Social Services

Cumberland County Public Health, Social Services Received the Innovation Awards at the County Commissioners Conference

[Learn More](#)



Social Services

Cumberland County Received the Social Services Association Awards for the DSS Virtual Training Program Partnership

[Learn More](#)

Board of Commissioners



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

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

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

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

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

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

Mission, Vision, & Core Values

MISSION

Serving. Leading. Thriving.

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

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

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

VISION

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

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

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

CORE VALUES

Serving Cumberland County citizens with PRIDE

P

Professionalism

R

Respect

I

Integrity with Accountability

D

Diversity

E

Excellent Customer Service

Strategic Plan

Cumberland County's 3-Year Strategic Priority Areas

Enhancing Health & Wellness



Ensuring a Safe Community for All Residents



Fostering Economic Prosperity



Encouraging Quality Development & Smart Growth



Championing Responsive, Transparent Government



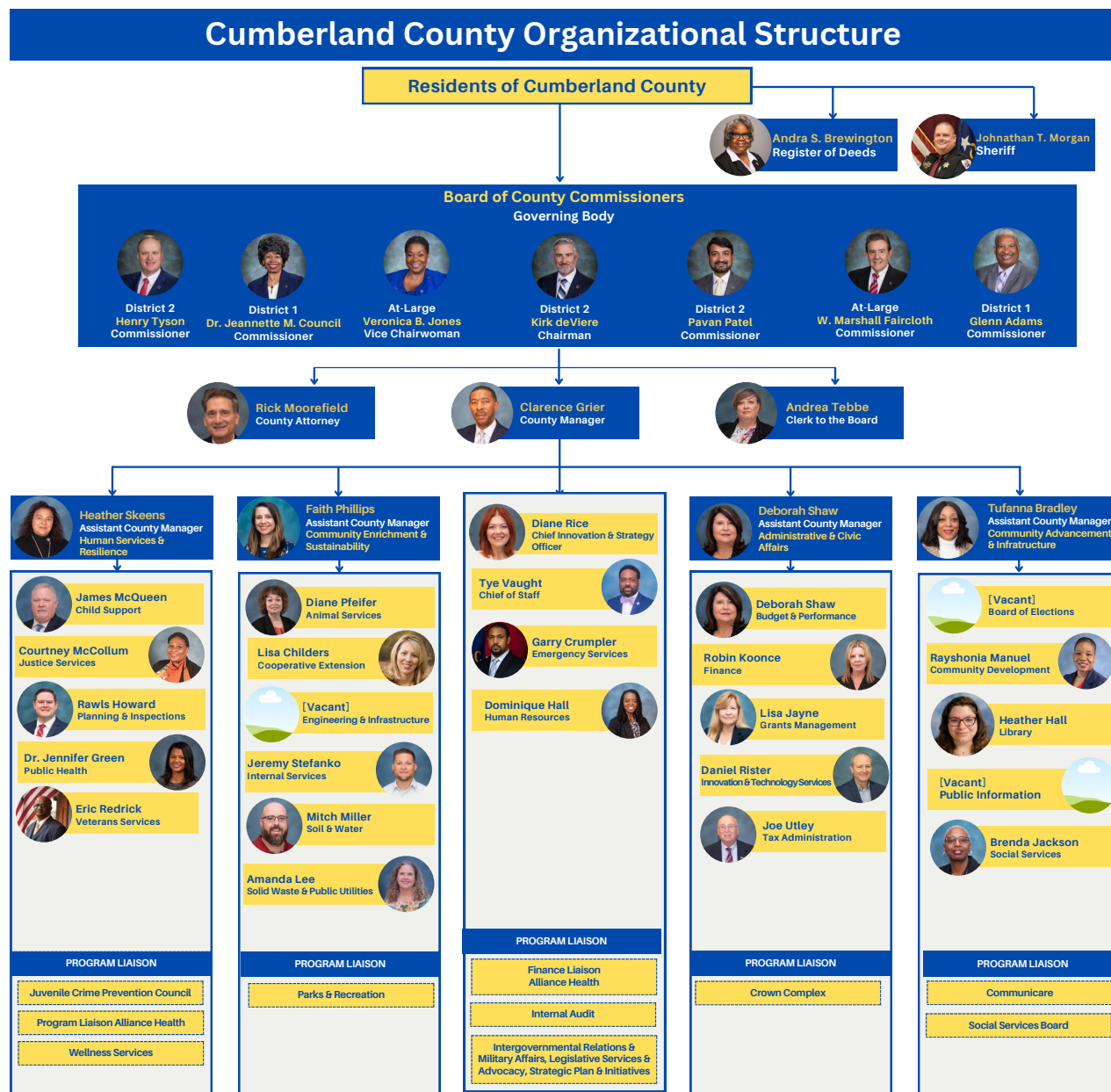
Providing Culture & Recreation Opportunities



Supporting a High-Performing Education System



Note: A comprehensive listing of the County's goals, objectives, and strategic initiatives aligned with the Strategic Priority Areas is available on the County website at: [Strategic Plan](#). Additional goals, objectives, and strategic initiatives that support these Strategic Priority Areas are also detailed throughout this document within the individual department sections.



Note: Organizational structure as of August 16, 2026

Cumberland County Community Profile

History

Cumberland County's history dates to the early 18th century, when Highland Scots began settling in the Upper Cape Fear Valley between 1729 and 1736. In 1754, the Colonial Legislature divided Bladen County to form Cumberland County, which was named for Prince William Augustus, Duke of Cumberland. The area's location along the Cape Fear River helped establish it as an important transportation and distribution center for other growing settlements.

Campbellton, a settlement established along the Cape Fear River, was designated as the county seat in 1778. In 1783, the General Assembly renamed the community Fayetteville in honor of the Marquis de Lafayette, the French military officer who played a significant role in supporting the American cause during the Revolutionary War.

The County experienced significant challenges during the 19th century. A devastating fire in 1831 destroyed more than 600 buildings in Fayetteville, and in 1865, Union forces under General William T. Sherman destroyed the Fayetteville Arsenal and surrounding property. Despite these setbacks, the community rebuilt and continued to grow.

A defining chapter in Cumberland County's modern history began in 1918 with the establishment of Camp Bragg as a U.S. Army training installation. The installation later became a permanent Army post and was known for decades as Fort Bragg. It was renamed Fort Liberty in 2023. In February 2025, the Secretary of Defense directed that the installation again be named Fort Bragg, this time in honor of Private First-Class Roland L. Bragg, a World War II paratrooper who earned the Silver Star and Purple Heart for his actions during the Battle of the Bulge. The redesignation was formally implemented in March 2025. Today, Fort Bragg remains one of the nation's largest military installations and continues to play a significant role in Cumberland County's identity, population, and economy.

Cumberland County is located in southeastern North Carolina and encompasses approximately 652 square miles. According to the North Carolina Office of State Budget and Management, Cumberland County is the sixth most populous county in the state. Fayetteville serves as the county seat and is the County's largest municipality. In addition to Fayetteville, Cumberland County includes eight municipalities: Eastover, Falcon, Godwin, Hope Mills, Linden, Spring Lake, Stedman, and Wade.

In 2026, Cumberland County joined communities across the nation in commemorating the 250th anniversary of the United States. Cumberland County has a significant connection to the American independence movement through the Liberty Point Resolves, adopted in Fayetteville in June 1775 as an early expression of resistance to British rule. As part of the America 250 NC initiative, Cumberland County Public Library hosted educational programs, historical activities, and other events highlighting the region's Revolutionary-era history. A commemorative mural by North Carolina artist Max Dowdle was also installed at Headquarters Library in downtown Fayetteville. The mural celebrates Cumberland County's history and connection to the American independence movement.



Military Impact



Fort Bragg remains one of Cumberland County's most significant economic and institutional assets and one of the largest military installations in the United States. The installation supports a substantial population of active-duty service members, military families, civilian employees, contractors, veterans, and retirees who live and work throughout Cumberland County and the surrounding region.

The military presence has a significant impact on Cumberland County's economy. Military payroll, federal expenditures, construction activity, contracting, and spending by service members and their families support businesses and employment throughout the community. Fort Bragg's presence also creates economic opportunities in industries including defense, technology, logistics, professional services, and advanced manufacturing.

The economic impact associated with Fort Bragg is influenced by troop levels and deployment cycles, federal defense appropriations, military construction and capital investment, and federal contracting activity. Contracts for goods and services associated with the installation provide opportunities for local and regional businesses and strengthen the economic connection between Fort Bragg and the surrounding community.

Beyond its direct economic contribution, Fort Bragg influences Cumberland County's population, housing market, transportation network, educational system, and demand for public services. The longstanding relationship between the military and civilian communities remains a defining characteristic of Cumberland County and an important component of the County's future economic development.

Local Economy

Cumberland County's economy is supported by a diverse combination of military and defense activity, health care, education, government, retail, manufacturing, logistics, tourism, and professional services. While Fort Bragg remains a major economic anchor, continued public and private investment is creating opportunities to further diversify the County's economic base and strengthen long-term economic resilience.

Economic development efforts continue to capitalize on Cumberland County's strategic location, transportation infrastructure, and proximity to Fort Bragg. These advantages position the County to pursue additional investment in defense-related industries, aerospace, advanced manufacturing, logistics, and technology while supporting the expansion of existing businesses.

During 2025 and 2026, Cumberland County and the Fayetteville-Cumberland Economic Development Corporation continued efforts to prepare the community for future growth and investment. In March 2026, County leaders joined transportation, utility, economic development, and local government partners for an Economic Development Infrastructure Summit focused on coordinating infrastructure priorities and ensuring the region is positioned to accommodate future economic growth.

Cumberland County is also pursuing opportunities to strengthen its innovation economy. As part of the County's long-term vision for economic growth, an Innovation Corridor is envisioned to build upon the region's proximity to Fort Bragg and support growth in defense technology, cybersecurity, artificial intelligence, and workforce development. Additional economic development opportunities surrounding Fayetteville Regional Airport and the Crown Complex are also being explored to encourage investment, business development, and job creation.

Opportunities for commercial and hospitality development are also being explored. In May 2026, the Fayetteville-Cumberland Economic Development Corporation presented a proposed mixed-use development concept for County-owned property along Gillespie Street. The concept includes approximately 125 hotel rooms, restaurants, meeting and convention space, commercial space, green space, and parking. The proposal represents an opportunity to support tourism, business activity and continued investment in downtown Fayetteville.

Arts, culture, recreation, and tourism also contribute to Cumberland County's economy and quality of life. Museums, cultural organizations, entertainment venues, festivals, parks, sporting events, and other attractions draw residents and visitors while supporting local businesses and employment.

Continued investment in infrastructure, workforce development, education, and economic development will be important as Cumberland County works to strengthen existing industries, attract new investment and create employment opportunities for residents.



Demographics

General



Incorporated in
1754

Form of Government

**Commission
-Manager**



652.6 SQ MI
Land Area



518.6
People per
square mile



Fayetteville
Largest City



from **35°F**
to **91°F**
Climate ranges
Source:
weatherspark.com

General Statistics

Source: census.gov



338,473
Population



40,226
Veterans



129,758
Households



\$ 61,291
Median Household
Income



\$ 32,657
Per Capita
Income

Education



3
Top Universities
and Colleges

Source: countyoffice.org



50 Elementary Schools
17 Middle Schools
17 High Schools
2 Virtual

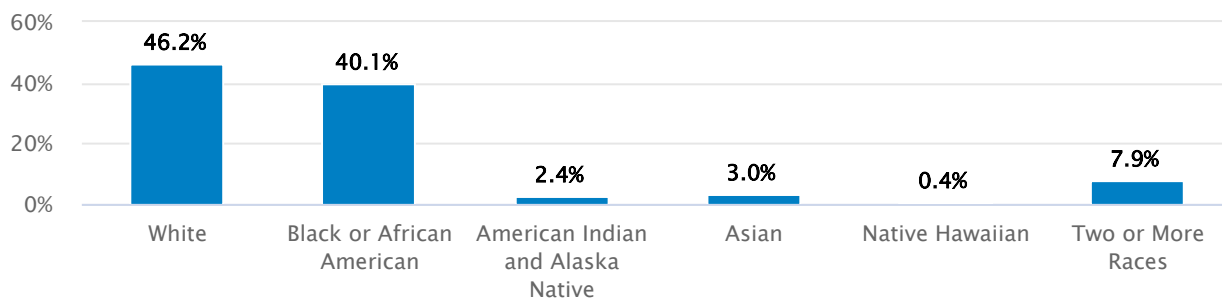
Source: ccs.k12.nc.us
District Profile Section



8
Public Library
Locations

Cumberland County Schools is currently working through consolidation of current schools

Diversity in the Community



Note: Data as of August 31, 2026 Source: census.gov

Your Tax Dollar At Work

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

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

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

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



■ Human Services: 31% ■ Education: 30% ■ Public Safety: 20% ■ General Government: 14%
 ■ Cultural & Recreation: 3% ■ Economic & Physical Development: 2%

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

Reader's Guide to the Budget

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 funds 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 adopting the budget. This ordinance sets the legal spending limits for the various funds as well as 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 a narrative and visual format of 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 General 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. Performance measures that are directly related to a strategic priority objective in the Cumberland County Strategic Plan will be identified and explained. 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 Equivalents (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 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 Fund**. 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), Juvenile Drug Treatment Court (Justice Services), Animal Medical Fund (Animal Services), Juvenile Crime Prevention Fund (Social Services/Justice Services), Innovative Court Grant Fund (Justice Services), Human Trafficking WORTH Fund (Justice Services), Stream Restoration (Engineering), Rhodes Pond (Engineering), State Capital Infrastructure Homeless Grant Fund (SCIF), Linden Little River Park Grant Fund, Flea Hill Drainage Fund, Opioid Settlement Fund (Public Health), 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 **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 several 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, Assistant County Manager/Chief Budget and Performance Officer at 910-678-7744.

Budget Message



Clarence G. Grier
County Manager



Tufanna Bradley
Assistant County Manager

Faith B. Phillips
Assistant County Manager

Deborah Shaw
Assistant County Manager

Heather Skeens
Assistant County Manager

Office of the County Manager

Board of County Commissioners and Citizens of Cumberland County:

The Fiscal Year 2027 Annual Budget for Cumberland County is hereby adopted. A recommended balanced budget was submitted on May 21, 2026, followed by budget work sessions for review and discussion. During many budget work sessions, the Board of Commissioners worked with management and budget staff to review the recommended budget through the lens of the Board of Commissioners' FY2027 Strategic Priority Areas. These priority areas are reflected in adjustments made by the Board of Commissioners prior to final adoption.

Examples of the Board's priorities include expanded funding for the H.O.P.E. Program at Fayetteville Technical Community College and the Fayetteville State University Hub. These initiatives foster economic prosperity by strengthening workforce development opportunities for unemployed and underemployed adults while helping small businesses and local entrepreneurs grow and succeed. The adjustments also include funding for the Connected Care Program to enhance the health and well-being of individuals by addressing social determinants of health.

The Board of Commissioners' commitment to building an engaged workforce within Cumberland County Government is reflected in increased staff cost of living adjustments and a one-time bonus.

Through its adopted budget, the Board demonstrated a commitment to delivering high-quality and innovative services that enhance the well-being of individuals, families, businesses, and the broader community.

The County Manager's Budget Message, as presented on May 21, 2026, is included in the following pages. Additional adjustments to the recommended budget are detailed in Attachment A of the ordinance.

The Budget Ordinance, adopted on June 23, 2026, totals \$666,456,156 and represents hundreds of hours of dedicated work and deliberation by County staff, department leaders, and the Board of Commissioners. We extend our sincere appreciation to all who contributed to this effort.

Sincerely,

Clarence G. Grier
County Manager

Clarence G. Grier
County Manager



Tufanna Bradley
Assistant County Manager

Faith B. Phillips
Assistant County Manager

Deborah Shaw
Assistant County Manager

Heather Skeens
Assistant County Manager

Office of the County Manager

May 21, 2026

To the Cumberland County Board of Commissioners:

I am pleased to submit for your consideration the Fiscal Year (FY) 2027 Recommended Annual Budget for Cumberland County. The document is in accordance with the North Carolina Local Government Budget and Fiscal Control Act and is presented by the required date of June 1, 2026. The FY2027 Recommended Annual Budget is balanced and identifies revenue and expenditure estimates for FY2027.

The FY2027 recommended budget totals \$656,507,949 in total expenditures across all operating funds, with a General Fund total of \$398,317,286. This recommended budget does not include multiyear funds since multiyear budgets have previously been approved by the Board of Commissioners. The General Fund budget represents a decrease of \$7,890,293, or 1.9%, compared to the current year's adopted budget. The value of one penny on the tax rate is \$4,069,793.

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

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

Economic Outlook

Economic uncertainty continues to influence the FY2027 outlook as the nation adjusts to ongoing federal policy changes. While current indicators show that economic growth is slowing, the economy has not yet entered a recession. However, softening consumer confidence, combined with unresolved federal policy questions, particularly related to tariff regulations and broader geopolitical conditions, has led many analysts to anticipate an elevated risk of recession in the months ahead.

Despite continued challenges, including inflation-driven cost increases, material delays and shortages, staffing vacancies, and evolving mandates, Cumberland County remains committed to delivering essential services to our residents every day. As many transformational initiatives and major projects move forward, the County must continue providing services in a fiscally responsible and financially sustainable manner.

To continue to champion a responsive and transparent government, while being fiscally sustainable, the Recommended Budget includes an analysis of mandated and non-mandated services. During this

evaluation, conversations were held with County Management to fully understand the cost and effectiveness of non-essential services and programs. This comprehensive overview of non-mandated services was necessary as the County continues to deal with inflation, price increases, and loss of revenues. The County must anticipate fiscal effects of changes to SNAP and Medicaid programs because of House Resolution 1 or the One Big Beautiful Bill Act. The Recommended Budget must balance these constraints while also continuing to provide mandated services for our community.

This budget prioritizes the County's strategic objectives and strengthens the County's ability to address evolving economic conditions, social safety impacts, and the anticipated challenges in the upcoming fiscal year and beyond. The Board of Commissioners' commitment to fiscal discipline and prudence while strategically providing the necessary leadership to maintain service levels continues to provide a roadmap for the organization and community for the future.

Local Indicators

Inflation and weakening market confidence continue to shape the County's financial outlook. As consumers grow more cautious, discretionary spending has slowed, leading to lower-than-expected sales tax growth. As a result, the County projects sales tax revenue to increase by only 1% over year-end estimates. Inflation remains the primary driver of current economic conditions, with the Consumer Price Index measuring 3.8% as of April 2026 and no indication that the Federal Reserve will reduce interest rates in the near term.

Like many local governments, Cumberland County continues to feel the impact of persistent inflation. Additionally, the conflict that began between the United States and Iran in February 2026 contributed to rising energy prices during March and April and introduced further volatility into global markets. This instability heightened concerns about how long the conflict may continue and how it may affect broader economic trends.

Given these uncertainties, the County must carefully account for the potential impacts on revenues and expenditures as we develop projections for the upcoming fiscal year. This environment reinforces the need for prudent financial management, conservative forecasting, and ongoing monitoring of economic conditions as we prepare the FY2027 budget.

Budget Process

The FY2027 budget process began with the formal kickoff on October 1, 2025, where departments received the County Manager's expectations for the upcoming budget cycle. In order to allow sufficient time for review and gathering of additional information, departments submitted requests for vehicles, technology, maintenance and repairs, positions, and capital improvement in October.

In February 2026, departments submitted their FY2027 operating budget requests. During March, budget review meetings were held with County Management, the Budget Office, and department directors. These meetings provided an opportunity to discuss departmental needs, assess requested funding levels, and review operational priorities.

Using current revenue projections and anticipated economic conditions, the preliminary budget required reducing departmental expansion requests, including new positions, capital items, and other discretionary expenses. The County Manager's initial reductions to new requests totaled more than \$47,923,873 in the General Fund.

Budget Development Considerations

On January 30 and 31, 2025, the Board of County Commissioners held a two-day Strategic Planning Retreat to identify community needs and set the County's strategic direction for the next three years. This retreat brought together Commissioners, County Management, department heads, representatives from the County's State and Federal legislative delegations, and stakeholders in the community. Through collaborative visioning and feedback sessions, the Board of Commissioners refined the County's Vision

and Mission Statements, and developed goals aimed at moving priorities forward. Goals are specific and relevant performance indicators designed to produce measurable outcomes for the Community. The Board of Commissioners' Strategic Plan was also revisited at the January 23, 2026, Board of Commissioners Retreat, where staff provided updates and progress on the plan.

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

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

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

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

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

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

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

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

Through the strategic plan development process, the Board of Commissioners set Strategic Priority Areas, in order to help focus and streamline initiatives. The seven priority areas of the strategic plan are:

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

The recommended budget upholds the Board's priorities, meets the needs of our residents, and ensures the continued delivery of services mandated by State and Federal law. The Recommended Budget is designed to:

- Align funding with the Board's strategic priorities
- Maintain the current tax rate
- Implement efficient and reasonable fee adjustments
- Balance the budget with available resources
- Anticipate and prepare for potential fluctuations in local revenue related to global geopolitical conditions

These objectives are shaped by several key factors, including:

- Ongoing uncertainties at both the federal and state levels
- National and global conflicts that contribute to economic volatility
- Balancing mandated and non-mandated services
- Inflationary pressures that increase the cost of providing services

- Growing demand for County services, particularly as residents feel the broader effects of inflation

Mandates

During the development of the FY2027 budget, federal and state mandates were budgeted that require additional resources. The board overseeing the Local Governmental Employees' Retirement System voted in April 2026 to increase the system's employer contribution rates. For Cumberland County the rates for FY2027 will be 15.13% for non-LEO employees, an approximate 5% increase from FY2026, and 17.10% for LEO employees, an approximate 6% increase from FY2026.

On July 4, 2025, House Resolution 1 (HR-1), the "One Big Beautiful Bill Act" (OBBBA), was signed into law. This legislation includes several provisions that directly affect local governments, particularly in the administration of the SNAP and Medicaid programs. HR-1 reduces federal administrative funding for the SNAP program to the State of North Carolina. This shift is anticipated to increase the County's required share of administrative costs from 50% to 75%. For Cumberland County, this is an estimated increase of approximately \$2.3 million beginning in October 2026, which impacts this budget cycle.

Additionally, HR-1 requires states to share in SNAP benefit costs based on statewide Payment Error Rates. Under this provision, North Carolina will be responsible for 15% of the benefit base. For Cumberland County, this is projected to translate into an additional annual cost of approximately \$22-30 million. Although this requirement does not take effect in the upcoming budget cycle, it is important to begin planning for this significant future impact now.

Pursuant to North Carolina General Statute 153A-94.2(b), enacted under Session Law 2025-16, Part IV, counties are now required to conduct criminal history record checks through the North Carolina State Bureau of Investigation for candidates applying for positions that involve work with children under the age of 18. The fingerprinting fee is \$38 per candidate, resulting in an estimated recurring cost of approximately \$12,000 for the Human Resources Department.

In addition, the Department of Social Services must conduct mandatory background checks for all employees who work with children, as well as for positions that require access to federal tax information. These positions require enhanced federal fingerprinting and security clearances due to Internal Revenue Service regulations governing the handling of sensitive tax data. To support these requirements, \$13,000 in recurring funds has been included in the Department of Social Services operating budget.

North Carolina General Statute 14-318.6 requires the Sheriff's Office to investigate cases referred by the North Carolina Internet Crimes Against Children Task Force. To support this mandate, three Cyber Crimes Workstation Towers are included in the Sheriff's Office operating budget at a one-time cost of \$12,000.

In addition, the North Carolina Department of Public Safety (DPS) notified counties of a multi-year plan to bring the county share of youth detention facility costs in line with current operating costs. The County share for FY2027 will increase from the current rate of \$150 per day (per youth) to \$165 per day (per youth) effective July 1, 2026. Additional adjustments will be made by DPS in future years to ensure detention rates reflect 50% of detention operating costs. After analyzing data for FY2026, it was decided to leave the FY2027 Recommended Budget the same as FY2026. This amount is \$1,561,115.

Medical Examiner Fees are mandated per North Carolina General Statute 130A-387. For each investigation and prompt filing of the required report, the medical examiner shall receive a fee paid by the State. However, if the deceased is a resident of the county in which the death or fatal injury occurred, the county shall pay the fee. The fee shall be two hundred dollars. The Recommended Budget for FY2027 regarding medical examiner fees is \$450,000, based on prior year actuals.

In April 2024, the U.S. Department of Justice finalized a rule requiring state and local government websites and mobile applications to conform to the Web Content Accessibility Guidelines (WCAG) 2.1 Level AA under Title II of the Americans with Disabilities Act (ADA). This mandate ensures individuals with disabilities have equal access to government services, programs, and activities offered online. Cumberland County

is committed to meeting these accessibility standards by the compliance deadline, which previously was April 24, 2026, for entities serving populations of 50,000 or more. While the DOJ issued an interim final rule on April 17, 2026, that extends the deadline to April 26, 2027, the County continues work to meet this rule. The Recommended Budget prioritizes this final rule, while also taking fiscal accountability and the extension into consideration.

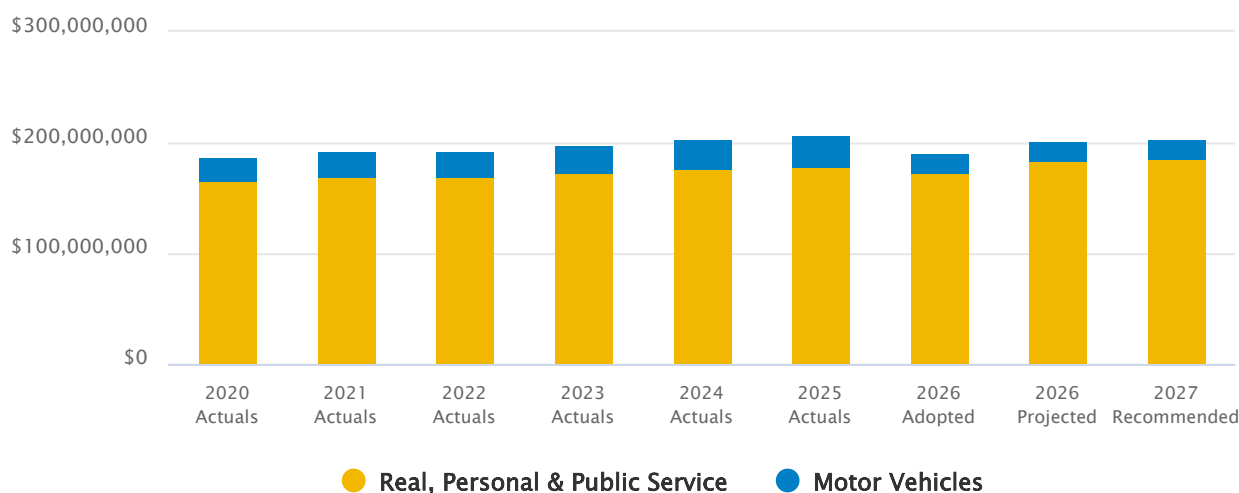
General Fund Overview

Ad Valorem Taxes

Ad valorem taxes remain the largest revenue source for the General Fund, accounting for approximately 47% of total budgeted revenue. The Cumberland County Tax Department continues to demonstrate exceptional performance, maintaining a real and personal property tax collection rate exceeding 99% for more than five years. This sustained achievement reflects the department's strong commitment to effective, efficient, and reliable revenue administration.

The FY2027 Recommended Budget projects ad valorem tax revenue based on the combined assessed values of real property, personal property, and motor vehicles, totaling \$203,703,521, a 6.48% increase over the prior fiscal year. This growth is primarily driven by the County's revaluation cycle. During the FY2026 revenue projections, tax appeals were estimated at approximately 7%. However, thanks to the strong and accurate appraisal work of the Tax Administration team, the actual number of appeals was significantly lower than anticipated. When evaluating year-over-year changes in property and motor vehicle tax revenues, it is important to account for differences in tax rate structures that affect comparability.

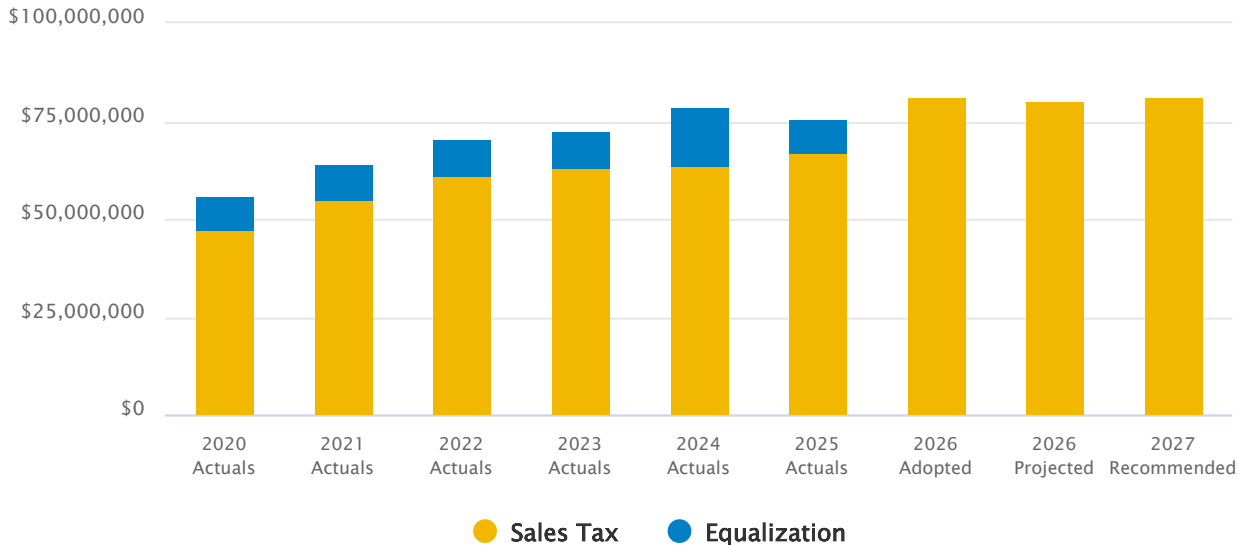
Ad Valorem and Motor Vehicles



Sales Tax

Economic uncertainty, particularly related to inflation and international conflicts, continues to complicate sales tax forecasting. Economic uncertainties regarding the conflict in the Middle East, could affect prices at the pump and grocery stores. We expect the remainder of the fiscal year to remain consistent with trends observed during the first half of the year. Taking these factors into consideration, sales taxes are budgeted conservatively at \$81,323,501 which represents a 1% growth over FY2026 year-end projections of \$80,519,109, a decrease of \$654,352 of the adopted FY2026 budget.

Sales Tax and Equalization



Fund Balance Appropriated

The FY2027 Recommended Budget is balanced through an appropriation of \$3,916,578 from fund balance. Of this amount, \$3,283,048 is appropriated for one-time expenditures and \$633,530 is from the Public Health fund balance. The County remains committed to fiscal responsibility, adhering to its fund balance policy, which sets a target range of 12% to 15% of annual expenditures for unassigned fund balance. This prudent approach ensures adequate reserves are maintained to address unexpected financial needs while sustaining essential departmental operations.

Expenditure Highlights

Due to ongoing uncertainties at both the federal and state levels, many departmental funding requests could not be accommodated in the FY2027 Recommended Budget. In developing this spending plan, the County focused on several key objectives shaped by current economic and operational realities. These include responding to national and global conflicts that continue to create economic volatility, balancing mandated and non-mandated services, and managing the growing demand for County services—particularly as residents experience the broader effects of inflation.

Within this environment, the primary goals of the FY2027 Recommended Budget were to absorb the required increase in the Local Government Employees' Retirement System employer contribution rate, maintain essential mandated services, reassess non-mandated services, and continue fulfilling the County's mission of delivering high-quality services in a fiscally responsible and sustainable manner.

New Positions

For FY2027, departments submitted requests for 16 new General Fund positions totaling \$1,530,859. Given ongoing federal level uncertainties and limited recurring funding, five positions are recommended at a cost of \$696,625.

A strategic realignment within the County Manager's Office resulted in the reclassification of a position that had been vacant for more than 36 months to better align with the operational needs of the organization. This position has been reassigned to the Finance Department and re-titled Accounting – Annual Comprehensive Financial Report (ACFR) Manager.

This role provides critical support to the Finance team and directly advances the Board of Commissioners' strategic goal of ensuring fiscal responsibility through strong financial reporting. As the Accounting-ACFR

Manager, this position will help ensure the County continues to follow best practices in financial reporting and accounting, while also supporting improved efficiency and effectiveness across financial workflows.

The Emergency Services Department requested four new positions at a total cost of \$336,063. After careful evaluation, the recommendation is to fund the Innovation Technology Support Specialist I position to address evolving technology needs within Emergency Services, including the upcoming strategic Computer-Aided Dispatch (CAD) program upgrades.

Given the technical nature of the role and its alignment with countywide systems, the position will be housed within the Innovation and Technology Services Department. The ITS team will be responsible for hiring, onboarding, and training to ensure the position is fully integrated with existing County technology infrastructure while still supporting the specialized needs of Emergency Services and maintaining consistency across shared systems.

The Legal Department continues to face a significant volume of complex work that has stretched its existing resources. In response, the County Attorney submitted a request for three additional positions: a Deputy County Attorney, an Attorney II, and a Paralegal III. After a thorough review of this request, all three positions are recommended at a combined estimated cost of approximately \$528,438.

The addition of a Deputy County Attorney is critical to effective succession planning and ensuring continuity of operations. The Attorney II position will help manage the increasing caseload and improve the department's ability to respond promptly to legal matters. The Paralegal position will provide essential administrative and case support to both attorneys, enhancing overall efficiency and workflow within the department.

Public Utilities requested funding for a Public Utilities Operations Manager position in the amount of \$110,684. After a thorough assessment of the current needs of the County Water and Sewer Districts, as well as additional discussions with the Assistant County Manager overseeing Public Utilities, it was determined that an Administrative Officer II position would better address the department's immediate operational priorities.

This role will provide critical support in billing, customer account management, grant and contract reporting, and other essential administrative functions as the County continues to address contamination and works to secure permanent capacity through regionalization efforts and continued development of county water and sewer districts.

Accordingly, the Recommended Budget includes funding for an Administrative Officer II position at an estimated cost of approximately \$92,983.

Abolished Positions

Each year during the budget process, department heads are asked to evaluate the positions within their departments to ensure they continue to align with the strategic goals of the organization. As part of this year's process, department heads were asked during their budget meetings to reassess their proposed budgets and identify savings equivalent to 7 – 8% of their FY2025 operating budgets.

In conducting this review, departments examined all aspects of their operations—from travel and training to printing, supplies, and personnel. Particular attention was directed toward long-vacant positions, defined as roles that have remained unfilled for more than 180 days. When a position has been open for an extended period, it raises the question of whether the role is still necessary or if the associated funding could be redirected to higher priorities.

In response to the projected fiscal impacts of HR-1, the DSS Director conducted a comprehensive review of the department's organizational structure, focusing on both long-vacant positions and roles currently filled by retired rehire employees. Through this analysis, DSS identified 61 long-vacant positions whose funding could be repurposed to help offset the new federally mandated costs associated with HR-1 changes to the SNAP program. This realignment reflects DSS's proactive approach to addressing emerging fiscal

challenges while maintaining mandated service levels for the community. Approximately \$4.2M was reduced from Department of Social Services budget in salaries and benefits.

As part of the requested 7-8% reduction to the FY2025 operating budget, the Public Health Director also evaluated several programs, including the Connected Care program and the Healthy Conversations barbershop initiative. Through this review, the department identified 15 positions for potential abolishment. While these positions are currently filled, all but two employees—one in Connected Care and one Public Health Educator—can be transitioned into alternative roles. Public Health leadership will work to place the remaining two employees into appropriate vacancies as they arise.

The abolishment of positions is always a difficult decision, and County Management appreciates the thoughtful approach taken by department heads as we work to preserve mandated services while navigating the financial impacts of federal policy changes, inflationary pressures, and slowing tax revenue growth.

Compensation

The FY2027 Recommended Budget includes a 2% cost-of-living adjustment (COLA) for all permanent full-time and part-time employees active as of July 1, 2026. The COLA will begin with the pay period starting July 12, 2026, at a total cost of \$2,707,955. To help address pay compression and strengthen recruitment competitiveness, the County's salary schedule will also increase by 1%. Employees whose positions fall under the Sheriff's Office Career Development Step Plan will not receive the COLA, as their compensation adjustments are provided through the updated step-based structure described below.

Sheriff's Office Compensation Plan

The Recommended Budget includes a comprehensive update to the Sheriff's Office Career Development Step Plan to improve competitiveness with peer agencies and strengthen recruitment and retention. Key components of the revised plan include:

Classification Restructure – Elimination of the Corporal and Detective ranks, consolidating sworn staff into Detention Officers, Deputies, Sergeants, and Lieutenants. Specialty designations for Sergeants and Lieutenants will also be removed to ensure consistency across supervisory roles.

Step-Based Pay Progression:

- Detention Officers and Deputies: Eligible for a 4.5% annual increase for up to 10 years or until reaching the top of the pay band.
- Sergeants and Lieutenants: Eligible for a 3% annual increase for up to 10 years, or until reaching the top of the pay band.

These enhancements provide structured career progression and promote long-term retention.

Pay Band Integrity – All salary adjustments remain within established pay band limits to maintain internal equity and fiscal discipline.

The total cost of the revised plan is \$1,254,521. To fund this investment, the Sheriff has proposed unfunding 16 vacant positions in the upcoming year. In addition, the Sheriff's Office will continue to fund future years of the pay plan through the annual identification and unfunding of vacant positions. Employees covered under this plan are not eligible for the recommended COLA, as their compensation increases will occur through the step schedule.

These compensation adjustments reflect the County's continued commitment to attracting, retaining, and developing a skilled public service workforce. This investment supports the Board of Commissioners' priority of ensuring a safe community by strengthening the staffing stability of public safety operations while maintaining a fiscally responsible approach to long-term workforce planning.

Vehicles

For FY2027, County departments submitted requests for 68 vehicles at an estimated total cost of \$5,664,620. The Recommended Budget provides \$1,555,617 to support priority vehicle replacements.

To strengthen long-term fleet planning, the County will conduct research this fall on the potential benefits and implications of leasing Sheriff's Office vehicles. While many municipalities have begun transitioning to lease models, additional analysis is needed to fully understand the operational, financial, and lifecycle impacts for Cumberland County. The results of this evaluation will guide future strategies for vehicle replacement, standardization, and cost-efficient fleet management across departments.

Capital Outlay

County departments submitted capital funding requests totaling \$1,862,233 for FY2027. After thorough evaluation, the Recommended Budget funds the entire request utilizing fund balance. These requests support essential infrastructure, equipment, and facility needs, ensuring continued service delivery and operational efficiency.

Community Funding

For FY2027, Community agencies submitted requests totaling \$3,873,379 for Community Funding. Given current budget constraints, the Recommended Budget includes \$1.4 million for Community Funding, supported through a one-time freed-up capacity allocation rather than from general fund dollars.

As part of this year's process, the County implemented a new digital grant application platform, Euna Grants, to manage Community Funding submissions. This platform will serve as a centralized system for tracking application materials and program performance for both community partners and County stakeholders. The new system also expands access, resulting in applications from both long-standing partner organizations and new agencies. This broader participation contributed to the overall increase in total funding requests.

Because recurring funds are limited, Community Funding must rely on one-time resources for FY2027. The Recommended Budget provides this allocation, and final decisions on specific funding levels and organizational awards will be completed during the development of the Final Adopted Budget, considering available resources and community priorities.

Education Funding

The Board of Commissioners remains committed to supporting a high-performing education system, recognizing that educating today's young people builds tomorrow's workforce, one capable of sustaining and expanding County services, strengthening the tax base, and helping Cumberland County move beyond its Tier One economic designation. Investing in education is critical to ensure that our young people become productive, self-sustaining members of the community, and the Recommended Budget reflects that commitment.

In FY2026, the Board of Education received \$103,734,839 in current expense funding, fully meeting their requested amount. For FY2027, the Board of Education requested \$110,284,233, an increase of just over \$7 million from the prior year.

The FY2027 Recommended Budget includes \$105,809,536 in current expense funding—a 2% increase over FY2026.

While the Recommended Budget does not fully meet the Board of Education's request, it provides growth funding for the school system even as County departments are experiencing reductions due to fiscal and budgetary constraints outlined throughout this document. This highlights the County's continued prioritization of education despite tightening economic conditions.

In addition to current expense funding, the Recommended Budget includes \$2,210,768 to support School Health Nurses and \$937,211 for School Resource Officers and School Crossing Guards, further reinforcing the County's commitment to student health and safety.

Fayetteville Technical Community College (FTCC) submitted requests for \$17,168,545 in current expenses and \$47,175,000 for capital improvements for FY2027. The Recommended Budget includes \$16,575,000 in General Fund current expense support—a 2% increase over FY2026—and \$1,500,000 in capital funding from the Capital Investment Fund. This capital amount aligns with the pay-go funding approach reviewed with the Board in October 2025. FTCC also requested \$500,000 for the HOPE Program and \$54 million for a Partnership Opportunity; however, these items are not included in the Recommended Budget.

Overall, the FY2027 Recommended Budget demonstrates alignment with the Board of Commissioners' strategic priority to support a high-performing, future-ready education system while maintaining fiscal responsibility. The recommended budget balances substantial financial pressures with the long-term importance of educational investment in the County's workforce, economic vitality, and community wellbeing.

Other Funds Overview

Capital Investment Fund

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

Category	Recommended Budget FY2027
Debt Service	\$ 5,754,374
FTCC Capital	1,500,000
Capital Improvement Plan	2,186,000
Preliminary Capital	21,302,088
Technology	934,508
Maintenance & Repairs	1,078,215
Transfers Out	17,472,474
Total Capital Investment Fund	\$ 50,227,659

Included in the preliminary capital is:

- Planning and Design for Future Projects - \$799,493
- Spring Lake Parks and Recreation Project - \$3,912
- Cedar Creek Community Center - \$2,000,000
- International Farmers Market - \$2,500,000
- Government Complex Design - \$9,000
- Civil War and Reconstruction Museum - \$7,500,000
- Cape Fear Valley Medical School - \$6,666,667
- Cape Fear Regional Theater - \$1,750,000
- Black Voices Museum - \$73,016

Opioid Settlement Fund

The proposed budget for the Opioid Settlement Fund includes funding for a new full-time position with an estimated annual salary and benefits of \$92,983. This role, requested by the Health Director, will be entirely funded through Opioid Settlement Funds, requiring no allocation of County resources.

Primary Responsibilities:

- Develop, implement, and monitor the Collaborative Opioid Settlement Strategic Plan for Cumberland County.
- Coordinate and monitor the implementation of Opioid Settlement Funds allocated to Cumberland County.
- Lead implementation of the Cumberland-Fayetteville Opioid Response Team (C-FORT) strategies aimed to reduce opioid-related injury and death.

By fully funding this position through opioid settlement resources, the objective is to enhance County collaboration with community stakeholders regarding the utilization of Opioid Settlement funds allocated to Cumberland County. The position will oversee the implementation of nine opioid settlement fund recommendations approved by the County Commissioners. This request aligns with the County's strategic goal of enhancing community health and safety through collaborative opioid response efforts. This position provides oversight for several Commissioner supported projects, including the Crisis Intervention Training (CIT) and transitional housing for individuals with substance use disorder.

Solid Waste Enterprise Fund

The FY2027 Recommended Budget for the Solid Waste Fund is \$30,455,645, representing a 24% increase over the prior year's adopted budget. This increase reflects strategic investments in infrastructure, regulatory compliance, and long-term landfill capacity. Included in the budget is \$4,300,000 for capital improvements, \$950,000 for vehicles, and \$3,305,000 for equipment.

The Recommended Budget for the Solid Waste Enterprise Fund includes funding for a new full-time Deputy Director of Solid Waste position with an estimated annual salary and benefits of \$115,675. This position is intended to provide critical operational and administrative support to the General Manager for Natural Resources and to strengthen the department's leadership structure. Establishing this role also supports long-term succession planning for the Solid Waste Department.

Position Responsibilities Include:

- Oversee repair and upkeep of all equipment, inventory and supply, environmental enforcement, equipment operators, and truck drivers.
- Oversee the operations of the Ann Street Landfill, scalehouse, and recycling.

A continuing challenge for the County is that the Ann Street Landfill is nearing capacity. In response, landfill crews continue to actively mine 350 to 500 tons of municipal solid waste per day from the landfill, transferring this excavated municipal solid waste from the unlined area to the Sampson County Landfill for disposal. In FY2026, construction work began on the Solid Waste Transfer station, which, when constructed, will expand capacity of the landfill while work on the "baby cell" expansion continues.

To support the capital and operational needs of the Solid Waste Department, the following fee changes are included in the recommended budget:

- Construction and Demolition (Shingles): \$46 per ton
- Municipal Solid Waste (Furniture): \$46 per ton
- MSW (Street Sweeping Materials): \$46 per ton
- Compost Charges: \$25/\$50/\$100, based on size
- Transfer Station Rate: \$60 per ton
- Transfer Station Surcharge: \$100 per truckload in addition to material per ton
- Transfer Station Surcharge C&D: \$100 per truckload, in addition to material charge per ton

These fee changes are necessary to cover costs and fees associated with transferring waste while the baby cell project continues.

Conclusion

The FY2027 Recommended Annual Budget is presented for your review and consideration as you move toward developing the Adopted Budget. It has been a privilege to work alongside the Board of Commissioners in the responsible stewardship of public resources to advance the County's strategic priorities. The Board's steadfast commitment to fiscal prudence and long-term financial sustainability continues to be essential to maintaining the County's strong financial position.

This year's budget development process has been especially challenging. Economic uncertainty, rising operating costs, and increasing community needs have placed additional pressure on limited resources. At the same time, the demand for services continues to grow. In response, departments and County leadership have worked diligently and creatively to identify efficiencies, innovate, and find new ways to do more with less, ensuring we can continue to support those we serve every day.

The FY2027 Recommended Budget addresses the Board's strategic initiatives while preserving the flexibility needed to adapt to potential future shifts in Federal and State policy, as well as evolving economic conditions.

I extend my sincere appreciation to our dedicated County staff for their unwavering commitment to serving our residents and supporting daily operations. I commend the leadership and hard work of all department heads and their teams for preparing thoughtful, fiscally responsible budget submissions under challenging circumstances.

Special acknowledgment goes to the Budget and Performance Department, the Chief Financial Officer, the Public Information Office, and the County Management Team for their expertise and collaboration in developing, compiling, and balancing this year's budget document and presentation materials. Their efforts have been instrumental in delivering a comprehensive and strategic financial plan for FY2027.

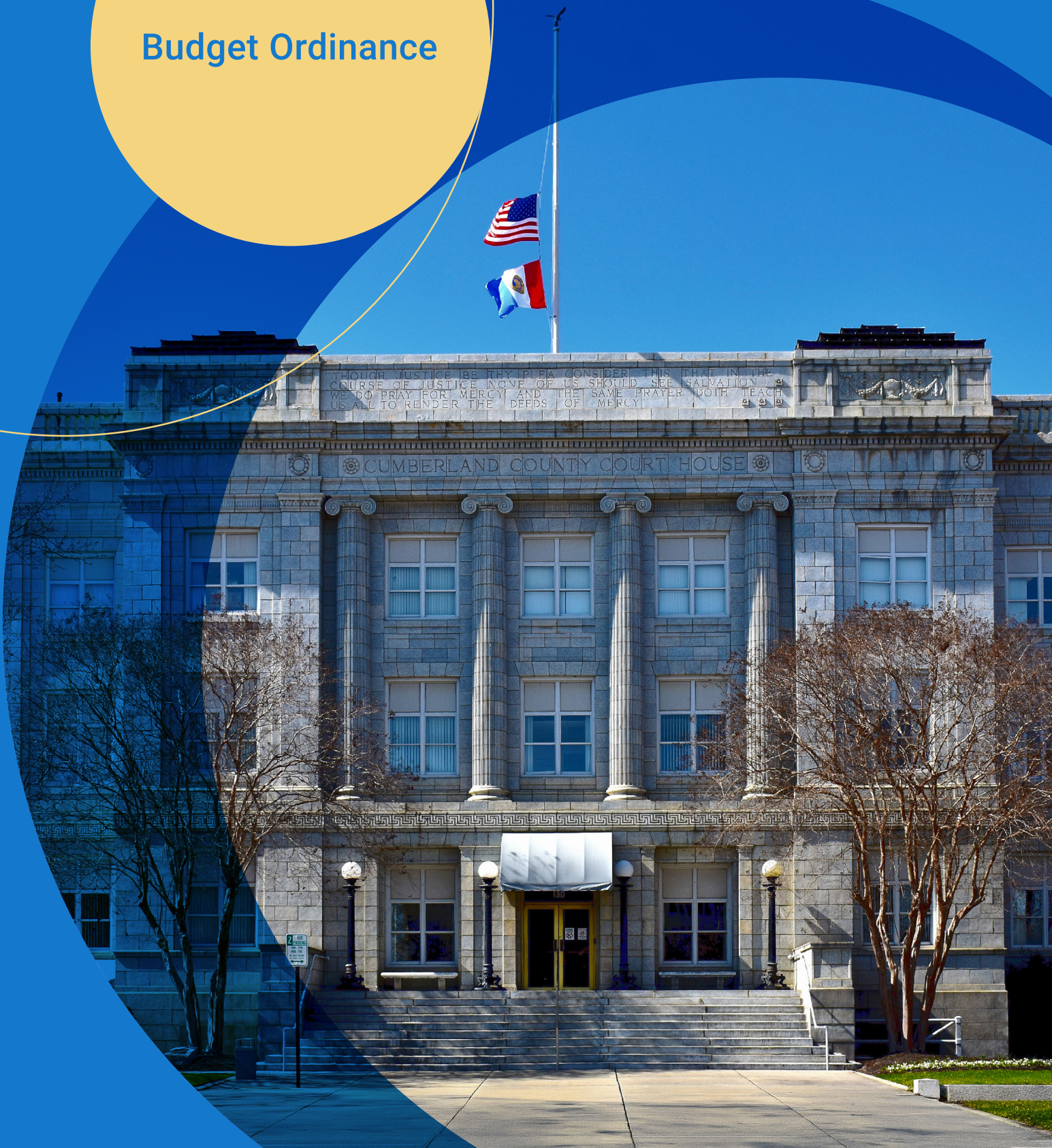
Respectfully submitted,



Clarence G. Grier

County Manager

Budget Ordinance



Budget Ordinance

The Board of County Commissioners hereby adopts and enacts the proposed Fiscal Year (FY) 2027 Budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2027 under the following terms and conditions:

SECTION I. ADOPTION OF FY2027 BUDGET

1. Adjustments to the Recommended Budget - adjustments to the County Manager's recommended budget as approved by the Board of County Commissioners are listed in Attachment A and shall include subsequent adjustments approved through June 30 which are required to implement this budget.
2. Adopted Revenue - in accordance with NCGS § 159-13(a), Attachment B sets forth estimated revenue amounts by source pertaining to each fund.
3. Adopted Expenditures - in accordance with NCGS § 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

1. Ad Valorem - the countywide ad valorem tax rate is hereby adopted and levied at 49.9 cents per \$100 valuation.
2. County Recreation Tax - the countywide recreation tax rate is hereby adopted and levied at 5.0 cents per \$100 valuation.
3. Solid Waste -the countywide Solid Waste disposal fee is levied per household in the amount of \$130 annually. The assessed fee is authorized to be printed on the property tax bill and collected in the same manner as property tax.
4. 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.
5. 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

1. The Cumberland County Board of Education's current expense appropriation is hereby adopted at \$105,809,536.
2. Fayetteville Technical Community College's current expense appropriation is adopted at \$17,168,545.

SECTION IV. PERSONNEL

1. Cost of Living Increase -a 2.5% cost-of-living increase will be implemented for all permanent full-time and part-time employees who are active on July 1, 2026, excluding the Sheriff's Office employees that are covered under the new pay plan. The increase shall become effective with the pay period beginning July 12, 2026.
2. One-Time Bonus - A one-time tiered bonus of an average of approximately 3% will be provided to all permanent full-time and part-time employees who are active on July 1, 2026, excluding the Sheriff's Office employees that are covered under the new pay plan. The bonus shall be paid in November 2026.
3. 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 the 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. The FY2027 salary schedule will remain the same.

4. 401(k) Retirement Plan - the budget funds a 4% employer contribution to a 401K retirement plan for all employees eligible to participate in the Local Government Employees Retirement System, excluding sworn officers.

SECTION V. BOARD COMPENSATION

1. 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 \$38,357, (1) Vice Chairwoman at \$31,209 and (5) Commissioners at \$28,742 each	\$	213,276
One-Time Bonus including benefits approximately	\$	8,925

Per Diem:

(7) Commissioners: \$100 per day for out of County travel on County business	\$	7,000
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Travel Allowance:

(1) Chairman at \$8,400 and (6) Commissioners at \$7,200 each	\$	51,600
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Total Compensation and Allowances:	\$	280,801
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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. Continued participation in the County's Health Insurance Plan upon separation from the County, is based upon criteria established in the amended resolution adopted in 2024.

County Commissioners who elect to participate in the 457 Deferred Compensation Plan receive a County contribution, maximum match allowed by the IRS.

SECTION VI. BUDGET POLICIES

1. 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 2027 budget of the County of Cumberland is balanced pursuant to Chapter 159 of the N.C. General Statutes.
2. Board authorization - no revenues may be increased, no transfers between different funds, no increases to regular salaries and no expenditure transfers of \$250,000 or greater between departments may be processed unless formal action is taken by the Board of Commissioners.
3. Manager authorization - the County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:
 - a) 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 NCGS § 159-13 (b)(3).
 - b) 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.

- c) 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.
- d) Transfers - the County Manager may approve the transfer of amounts less than \$250,000 within the same fund upon finding they are consistent with operational needs.
- e) 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 23rd day of June 2026.



Kirk deViere, Chairman



Clarence Grier, County Manager

Adjustments

Attachment A

Adjustments to the Recommended Budget

Fund	Expenditure Increase/ (Decrease)	Revenue Increase/ (Decrease)
101 - General Fund Recommended Budget	\$398,317,286	\$398,317,286
Salary Adjustment Health Department	13,061	13,061
Salary Adjustments School Resource	25,095	25,095
JCPC Adjustment	22,500	
JCPC Adjustment	(22,500)	
FSU HUB ARPA	450,000	
Special Projects ARPA	(450,000)	
Special Projects ARPA	(350,767)	
Mid-Carolina ARPA	350,767	
Special Projects ARPA	(55,172)	
FTCC Hope	55,172	
Remainder Generator Funding	(346,970)	
FTCC Hope	346,970	
Grays Creek Water	(97,858)	
FTCC Hope	97,858	
Grays Creek Water	(60,000)	
Uber Transportation	60,000	
Youth Council	49,430	
Barbershop	187,351	
Connected Care	1,398,475	
Salary Adjustments	300,000	
DSS reimbursement		120,000
Public Defender	114,000	
District Attorney	114,000	
Board of Elections	167,000	
Municipality Revenue		61,200
Planning Positions	153,000	
FTCC Operating	593,545	
Reverse DSS Salaries	4,068,217	
Reverse DSS Salaries		1,464,891
Replace DSS Salaries	3,172,674	
Replace DSS Salaries		789,104
Replace DSS Salaries		4,065
Abolished DSS Positions	(3,076,104)	
Federal Share		(1,347,334)
State Share		(124,890)
Unfunded DSS Positions	(2,109,561)	
Federal Share		(923,988)
State Share		(85,649)
Sales Tax		309,266

Fund	Expenditure Increase/ (Decrease)	Revenue Increase/ (Decrease)
Interest Income		90,000
.5 additional COLA DSS	273,947	
.5 additional COLA DSS revenue		131,495
.5 additional COLA Child Support		21,082
.5 additional COLA Child Support	31,941	
.5 additional COLA general fund	321,274	
Up to 3% one-time bonus	4,154,873	
Revenue offset on bonus - DSS		663,967
Revenue offset on bonus - Child Support		104,153
DSS additional revenue		307,000
Fund Balance		8,329,700
Total Amended General Fund:	\$ 408,269,504	\$ 408,269,504
107 - Capital Investment Fund	\$ 50,227,659	\$ 50,227,659
Mountain to Sea Trail	258,000	258,000
Cyber Security	150,000	150,000
Botanical Garden	250,000	250,000
Total Amended Capital Investment Fund:	\$ 50,885,659	\$ 50,885,659
220 - Special Fire District Fund	\$ 24,728,673	\$ 24,728,673
Beaver Dam Fire Tax	82,963	
Stedman Fire Tax	82,963	
Godwin-Falcon Fire Tax	82,963	
Wade Fire Tax	82,963	
Westarea Fire Tax 2	150,000	
Manchester Removal	501,637	
Fire District Tax	(1,400,000)	
Manchester Fire Tax	(70,000)	
Manchester Fire Tax	(50,000)	
Manchester Fire Tax	(68,000)	
Manchester Fire Tax	(80,000)	
Fund Balance		(561,363)
Fund Balance		(123,148)
Beaver Dam Fire Tax	70,965	
Beaver Dam Fire Tax	19,295	
Stedman Fire Tax	90,260	
Godwin-Falcon Fire Tax	70,965	
Godwin-Falcon Fire Tax	19,295	
Wade Fire Tax	70,966	
Wade Fire Tax	19,296	
Manchester Fire Tax	(212,896)	
Manchester Fire Tax	(148,146)	
Total Amended Special Fire District Fund:	\$ 24,044,162	\$ 24,044,162

Fund	Expenditure Increase/ (Decrease)	Revenue Increase/ (Decrease)
245 - Juvenile Crime Prevention Fund	\$ 2,563,611	\$ 2,563,611
JCPC Adjustments	22,500	22,500
Total Amended Juvenile Crime Prevention Fund:	\$ 2,586,111	\$ 2,586,111
 Total Adjustments to the Recommended Budget:	 9,948,207	 9,948,207
FY2027 Recommended Budget for All Funds:	656,507,949	656,507,949
New Total All Funds:	\$ 666,456,156	\$ 666,456,156

Revenues by Fund and Source

Attachment B

Adopted
Budget
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Revenue

101 - General Fund

41 - TAXES AND LICENSES

411000 - TAXES CURRENT YEAR	\$	185,391,867
411001 - TAXES 1 ST PRIOR YEAR		480,000
411002 - TAXES 2 ND PRIOR YEAR		135,000
411009 - TAXES ALL PRIOR YEARS		228,000
411100 - MOTOR VEH TAG & TAX - DOR		18,311,654
411198 - MOTOR VEH TAX ALL PRIOR YEARS		14,500
411200 - ADVERTISING CHARGES		34,000
411201 - INTEREST		600,000
411235 - LATE LISTING PENALTY		241,000
411240 - RENTAL RECEIPTS PENALTY		2,026
411250 - PROCESS FEES-TAX DEPT		120,000
411550 - REAL ESTATE TRANSFER TAX		1,900,000
411575 - BEER AND WINE TAXES		474,778
411600 - SALES TAX ART 39 1C		32,252,031
411601 - SALES TAX ART 40 1/2C		21,280,844
411602 - SALES TAX ART 42 1/2C		12,159,074
411605 - SALES TAX ART 44 REP		67,739
411606 - SALES TAX ART 46 1/4C		15,873,079
411650 - SALES TAX VIDEO & TELECOMM		303,828
411750 - RENTAL VEH RECEIPTS CUR YR		760,000
411760 - RENTAL EQUIP RECEIPTS CUR YR		340,000

Total 41 - TAXES AND LICENSES **\$ 290,969,420**

42 - INTERGOVERN UNRESTR

422000 - FEDERAL PRISONERS HOUSING	\$	12,000
422020 - SOCIAL SECURITY INCENTIVE PMT		4,000
422100 - NC PRISONER HOUSING		100,000
422110 - INVESTIGATION SUPPORT		15,000
422130 - SAFE ROADS ACT (DWI)		23,700
422300 - MUNICIPALITIES TAX COLLECTION		161,000
422302 - CITY OF FAYETTEVILLE		4,752
422305 - TOWN OF HOPE MILLS		224,343
422307 - TOWN OF SPRING LAKE		48,400
422310 - TOWN OF EASTOVER		144,000
422311 - MUNIC COLL @ .75%		1,067,770
422312 - MUNIC COLL @ 1.75%		166,385
422400 - ABC 3 1/2%		1,713,798
422401 - ABC STORE PROFIT		5,250,730

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Total 42 - INTERGOVERN UNRESTR	\$	8,935,878
43 - INTERGOVERN RESTR		
433065 - STATE CRIMINAL ALIEN ASSIST	\$	22,000
433070 - CHILD SUPPORT SVCS INCENTIVE		700,000
433071 - CHILD SUPPORT SERVICES IV-D		4,906,737
433076 - BYRNE GRANTS		283,309
433086 - ADULT DRUG TREATMENT COURT		184,067
433087 - VETERANS TREATMENT COURT		251,353
433088 - DWI COURT		115,000
433100 - NC HEALTH SERVICES		233,260
433101 - NC BREASTFEEDING PEER COUNSELOR		186,948
433102 - NC HEALTH PROMOTION		34,526
433103 - NC TB PROJECT		70,884
433105 - NC COMMUNICABLE DISEASE		46,239
433106 - NC IMMUN ACTION PLAN		76,727
433107 - NC SCHOOL HEALTH INITIATIVE		189,406
433108 - NC - YOUTH PREVENTION FUNDING		211,155
433111 - NC FAMILY PLANNING		403,043
433112 - NC WIC ADMINISTRATION		112,000
433113 - NC WIC NUTRITION EDUCATION		505,391
433114 - NC WIC CLIENT SERVICES		1,782,109
433115 - NC WIC BREASTFEEDING PROGRAM		127,456
433118 - NC CHILD HEALTH		196,604
433119 - NC CHILD CARE COORDINATION		50,573
433120 - NC MATERNAL HEALTH		198,910
433121 - NC BREAST & CERVICAL CANCER		26,880
433123 - NC CHILD FATALITY PREVENTION		8,748
433124 - NC AIDS CONTROL		44,000
433125 - NC ENVIRONMENTAL HEALTH		58,000
433126 - NC BIO-TERRORISM TEAM GRANT		60,294
433136 - NC POSITIVE PARENTING PROG		270,921
433137 - COMPREHENSIVE OPIOID ABUSE		433,333
433141 - NC PARTNERSHIP CHILD-CCHC		196,390
433145 - VIRAL HEPATITIS PREVENTION		5,000
433146 - NON-FEDERAL SHARE REIMBURSEMENT		600,000
433149 - PH INFRASTR-LOCAL WFD		240,000
433153 - FOOD RESEARCH & ACTION CENTER		214,852
433155 - NC HEALTHY START PROGRAM		575,084
433159 - REGIONAL FOUNDATION CAPABILITY		107,452
433161 - FIRST RESP COMPR ADDICT & RECO		490,890
433162 - NC ALLIANCE OF PUBLIC HEALTH		121,846
433201 - WORKFIRST		80,000
433300 - SSBG OTHER SVCS & TRAINING		2,788,708
433302 - FOOD STMP RCVRY INCENTIVE		269,353
433303 - FOOD STAMP ADMIN		4,046,970

433304 - DMA MEDCD REIMB TRANS	3,123,645
433305 - CCDF - ADMIN	1,101,747
433306 - PERMANENCY PLANNING-REG	152,574
433310 - CSE SHARES-IVE	3,400
433311 - CSE SHARES-SFHF	65,000
433312 - FOSTER CARE BOARD	5,255,000
433313 - DIVORCE FILING FEES	19,000
433314 - IV - E ADMINISTRATION	3,458,425
433315 - ADOPT ASSIST IV-B NAS	60,000
433316 - EMERGENCY SHELTER GRANT	7,215
433317 - SPECIAL LINKS	50,000
433318 - ENERGY PROGRAM	350,442
433319 - DOMESTIC VIOLENCE GRANT	18,500
433320 - ADULT PROTECTIVE SERVICES	31,199
433321 - HEALTH CHOICE	686,895
433323 - FAMILY VIOLENCE GRANT	58,757
433324 - MEDICAL ASSIST ADMIN	14,915,598
433326 - TANF	5,319,173
433328 - TANF INCENTIVES	4,500
433329 - AFDC INCENTIVES	450
433331 - ADULT DAY CARE	129,020
433332 - LINKS	134,810
433335 - CHILD WELFARE IN HOME	656,417
433337 - FAMILY REUNIFICATION	111,627
433500 - NC LIBRARY PROGRAMS GRANT	418,749
433620 - NC SOIL CONSERV COST SHARE PGM	29,000
433624 - LOCAL EMGC SHELTER CAPACITY	236,830
433635 - NC C5 RENT	25,128
433670 - NC VETERANS SERVICE	2,273
433673 - CRIME COMMISSION GRANT	92,877
433682 - LEPC - HAZARD MATERIALS PLAN	9,000
433700 - ADVISORY COUNCIL	12,000
433701 - HORTICULTURE	9,800
433703 - FIELD CROPS	8,200
433704 - FAMILY & CONSUMER SCIENCES	9,000
433705 - 4-H	20,000
433706 - COOP EXT FUNDRAISERS	3,100
433707 - COMMERCIAL HORTICULTURE	5,000
433708 - LIVESTOCK	1,510
433709 - BETTER LIVING	9,700
433710 - FARM APP	1,484
433730 - CSC FACILITIES FEES	330,000
433746 - CONTRIBUTIONS TO SHERIFF	500
433750 - CC SCHOOL HEALTH	1,088,531
433760 - ABC 5 CENTS TAX REVENUE	137,000

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433761 - ABC PROFIT FOR EDUCATION	396,128
433772 - OTHER MUNICIPALITIES REIMBURSE	100,000
433780 - VEHICLE RESERVE-GOV DEALS	30,000
433803 - COURT ORDERED FORFEITED FUNDS	500
433805 - CONCEALED WEAPON PERMIT	175,000
433810 - NC PRECIOUS METALS	500
433832 - BISSELL PET FOUNDATION GRANT	12,000
Total 43 - INTERGOVERN RESTR	\$ 60,403,622

44 - CHARGES AND SERVICES

444000 - SINGLE FAMILY DWELLING	\$ 250,000
444001 - MANUFACTURED HOME	50,000
444002 - BUILDING INSPECTION	360,000
444003 - ELECTRICAL INSPECTION	50,000
444004 - HEATING A/C INSPECTION	130,000
444005 - PLUMBING INSPECTION	20,000
444006 - ZONING	30,000
444008 - GEN. CONTRACTOR PERMIT FEE	6,000
444009 - COUNTY DEMOLITION	10,000
444012 - MISCELLANEOUS INSPECTN/PERMIT	30,000
444025 - PLANNING REZONING FEES	35,000
444028 - CUMBERLAND COUNTY MATCH	70,413
444050 - MARRIAGE LICENSE	61,000
444055 - REGISTER OF DEEDS FEES	1,529,150
444056 - MAILING FEES	5,000
444100 - ESCROW NC TB CONTROL	1,500
444101 - EW NC STD/CD	571,000
444102 - ESCROW EXPRESS CARE	475,000
444103 - ESCROW NC PRIMARY CARE	10,000
444104 - EXPRESS CARE FEES	500,000
444105 - PLOT PLANS	213,000
444106 - RABIES CLINIC	8,500
444107 - ENVIRONMENTEL HEALTH FEES	225,000
444108 - MEDICAL CLINIC	6,000
444109 - CAROLINA ACCESS CAPITATION FEE	95,000
444110 - LAB FEES	355,000
444111 - FAMILY PLANNING FEES	60,000
444112 - CASE MANAGEMENT FEES	2,638,708
444115 - TB CLINIC FEES	50,000
444117 - CHILD HEALTH FEES	19,000
444118 - MATERNAL HEALTH FEES	22,000
444120 - MEDICAL RECORD FEES	1,500
444121 - COMMUNICABLE DISEASE FEES	16,000
444122 - MISCELLANEOUS	500
444125 - ESCROW NC CHILD/MATERNAL HLTH	1,063,061
444126 - PHARMACY SERVICES	780,827

444200 - BOOK FINES	708
444201 - NON-RESIDENT LIBRARY FEES	5,100
444400 - PROCESS FEES	700,000
444401 - DETENTION CENTER FEES	36,000
444402 - ID FEES	54,000
444403 - SECURITY - DSS	133,000
444404 - SECURITY - HEALTH DEPT	98,000
444405 - SECURITY - BOARD OF ED	2,639,636
444408 - CSC OFFICER FEES	45,000
444409 - CUMB CO CHILD SPT ENFORCEMENT	693,000
444412 - CSC RESTITUTION	500
444413 - COMMISSION PROPERTY SALE	8,200
444417 - CSC DRUG LAB FEES	1,000
444500 - CFVH ELIGIBILITY SPECIALIST	39,000
444600 - PRINTING FEES	115,000
444610 - CSS NPA COLLECTION FEES	52,000
444611 - CHILD SUPPORT SERVICES FEES	7,400
444612 - CHILD SUPPORT PATERNITY LOCAL	294
444624 - FIRE PLANS REVIEW FEES	50,000
444625 - INSPECTION FEES	60,000
444626 - FIRE PERMIT FEES	60,000
444628 - PERMIT FEES	3,500
444630 - ANIMAL SHELTER FEES	5,000
444632 - SPAY/NEUTER	4,000
444634 - MICROCHIP FEES RECLAIM	1,500
444635 - EUTHANASIA FEES	1,900
444636 - FT. LIBERTY SERVICE CONTRACT	100,000
444637 - ADOPTION FEES	150,000
444650 - GARAGE LABOR FEES	105,908
444651 - SUPPLY FEES	720
444680 - EMERGENCY 911 REIMB	12,000
444690 - TAX SUPERVISOR COPIES	500
444695 - COUNTY DEPT SIGN FEE	12,000
444697 - CANDIDATE FILING FEES	3,000
444999 - INDIRECT COST CHARGES	896,161
Total 44 - CHARGES AND SERVICES	\$ 15,842,186
46 - SPECIAL ASSESSMENTS	
466002 - ASSESS BROOKLYN CIRCLE WATER	\$ 500
466003 - ASSESS CEDAR CREEK WATER	130
466004 - BULLARD CIRCLE WATER	1,500
466999 - INTEREST SPECIAL ASSESSMENTS	500
Total 46 - SPECIAL ASSESSMENTS	\$ 2,630
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 13,090,000

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488030 - PNC REBATE	18,780
488100 - RENT BUILDINGS	182,720
488101 - RENT DIV OF SOCIAL SERVICES	64,890
488103 - LEASE/RENT INDUSTRIAL PARK	13,878
488104 - LEASE LAND CFVMC	4,905,067
488107 - SNACK BAR RENTAL FEES	22,000
488108 - RENT NO TILL DRILL	10,000
488233 - PET SMART CHARITIES	6,000
488234 - SOIL AND WATER FUNDRAISER	3,500
488354 - ANIMAL SERVICES DONATIONS	1,800
488400 - MISCELLANEOUS	109,200
488404 - INSURANCE REIMBURSEMENT	7,300
488411 - POSTAGE	183,000
488414 - REFUND OF EXPENSE	42,200
Total 48 - MISC GENERAL REVENUE	\$ 18,660,335
49 - OTHER FINANC SOURCES	
499003 - SALE OF VEHICLES - NO F/A	\$ 50,000
499107 - TRANSFER FROM FUND 107	72,474
499200 - TRANSFER FROM FUND 200	73,620
499220 - TRANSFER FROM FUND 220	24,000
499249 - TRANSFER FROM FUND 249	989,061
499901 - FUND BALANCE APPROPRIATED	11,612,748
499903 - FUND BALANCE APPROP - HEALTH	633,530
Total 49 - OTHER FINANC SOURCES	\$ 13,455,433
Total 101 - General Fund	\$ 408,269,504
106 - County School Fund	
41 - TAXES AND LICENSES	
411603 - SALES TAX 1/2 SCH ART 40	\$ 9,199,805
411604 - SALES TAX 1/2 SCH ART 42	16,470,023
Total 41 - TAXES AND LICENSES	\$ 25,669,828
42 - INTERGOVERN UNRESTR	
422201 - FAY SALES TAX EQUALIZATION	\$ 900,000
Total 42 - INTERGOVERN UNRESTR	\$ 900,000
43 - INTERGOVERN RESTR	
433605 - NC EDUCATION LOTTERY PROCEEDS	\$ 2,555,516
Total 43 - INTERGOVERN RESTR	\$ 2,555,516
Total 106 - County School Fund	\$ 29,125,344
107 - Capital Investment Fund	
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 18,676,356
499106 - TRANSFER FROM FUND 106	1,958,901

499901 - FUND BALANCE APPROPRIATED		30,250,402
Total 49 - OTHER FINANC SOURCES	\$	50,885,659
Total 107 - Capital Investment Fund	\$	50,885,659
200 - Food & Beverage Fund		
41 - TAXES AND LICENSES		
411720 - FOOD & BEVERAGE TAX	\$	10,753,921
411729 - FOOD & BEVERAGE TAX ALL PRIOR		2,900
411730 - INT & PEN - FOOD & OCCUPANCY		106,000
Total 41 - TAXES AND LICENSES	\$	10,862,821
48 - MISC GENERAL REVENUE		
488000 - INTEREST INCOME	\$	47,500
Total 48 - MISC GENERAL REVENUE	\$	47,500
49 - OTHER FINANC SOURCES		
499901 - FUND BALANCE APPROPRIATED	\$	(2,335,425)
Total 49 - OTHER FINANC SOURCES	\$	(2,335,425)
Total 200 - Food & Beverage Fund	\$	8,574,896
201 - Intergovernmental Fund		
41 - TAXES AND LICENSES		
411550 - REAL ESTATE TRANSFER TAX	\$	1,900,000
Total 41 - TAXES AND LICENSES	\$	1,900,000
43 - INTERGOVERN RESTR		
433600 - STATE TREASURERS ALLOCATION	\$	185,132
433805 - CONCEALED WEAPON PERMIT		175,000
Total 43 - INTERGOVERN RESTR	\$	360,132
44 - CHARGES AND SERVICES		
444050 - MARRIAGE LICENSE	\$	89,250
Total 44 - CHARGES AND SERVICES	\$	89,250
Total 201 - Intergovernmental Fund	\$	2,349,382
204 - Federal Drug Forfeiture Fund		
43 - INTERGOVERN RESTR		
433055 - FEDERAL DRUG FORFEITURES	\$	100,000
Total 43 - INTERGOVERN RESTR	\$	100,000
48 - MISC GENERAL REVENUE		
488000 - INTEREST INCOME	\$	4,000
Total 48 - MISC GENERAL REVENUE	\$	4,000
49 - OTHER FINANC SOURCES		
499901 - FUND BALANCE APPROPRIATED	\$	142,187

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Total 49 - OTHER FINANC SOURCES	\$ 142,187
Total 204 - Federal Drug Forfeiture Fund	\$ 246,187
205 - Federal Drug Justice Fund	
43 - INTERGOVERN RESTR	
433055 - FEDERAL DRUG FORFEITURES	\$ 4,000
Total 43 - INTERGOVERN RESTR	\$ 4,000
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 1,500
Total 48 - MISC GENERAL REVENUE	\$ 1,500
49 - OTHER FINANC SOURCES	
499901 - FUND BALANCE APPROPRIATED	\$ 19,000
Total 49 - OTHER FINANC SOURCES	\$ 19,000
Total 205 - Federal Drug Justice Fund	\$ 24,500
206 - State Drug Forfeiture Fund	
43 - INTERGOVERN RESTR	
433674 - NC CONTROLLED SUBSTANC	\$ 10,000
Total 43 - INTERGOVERN RESTR	\$ 10,000
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 750
Total 48 - MISC GENERAL REVENUE	\$ 750
Total 206 - State Drug Forfeiture Fund	\$ 10,750
207 - Inmate Welfare Fund	
44 - CHARGES AND SERVICES	
444123 - DET CTR HEALTH FEES	\$ 5,000
444418 - VISITATION COMMISSION	15,000
444419 - TABLET COMMISSION	30,000
Total 44 - CHARGES AND SERVICES	\$ 50,000
48 - MISC GENERAL REVENUE	
488201 - COMMISSIONS TELEPHONE	\$ 200,000
488231 - SALES CANTEEN	200,000
488400 - MISCELLANEOUS	5,000
Total 48 - MISC GENERAL REVENUE	\$ 405,000
49 - OTHER FINANC SOURCES	
499901 - FUND BALANCE APPROPRIATED	\$ 79,469
Total 49 - OTHER FINANC SOURCES	\$ 79,469
Total 207 - Inmate Welfare Fund	\$ 534,469
208 - Juvenile Drug Treatment Court	

43 - INTERGOVERN RESTR

433749 - JUVENILE DRUG TREATMENT COURT	\$	250,538
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Total 43 - INTERGOVERN RESTR	\$	250,538
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49 - OTHER FINANC SOURCES

499101 - TRANSFER FROM FUND 101	\$	129,610
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Total 49 - OTHER FINANC SOURCES	\$	129,610
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Total 208 - Juvenile Drug Treatment Court	\$	380,148
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210 - School Fines & Forfeitures Fund**43 - INTERGOVERN RESTR**

433751 - SCHOOL FINES & FORFEITURES	\$	16,500
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Total 43 - INTERGOVERN RESTR	\$	16,500
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Total 210 - School Fines & Forfeitures Fund	\$	16,500
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215 - Animal Medical Fund**43 - INTERGOVERN RESTR**

433825 - INJURED ANIMAL STABILIZATION	\$	15,000
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Total 43 - INTERGOVERN RESTR	\$	15,000
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Total 215 - Animal Medical Fund	\$	15,000
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220 - Fire District Fund**41 - TAXES AND LICENSES**

411000 - TAXES CURRENT YEAR	\$	17,625,795
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411001 - TAXES 1 ST PRIOR YEAR		65,850
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411009 - TAXES ALL PRIOR YEARS		33,710
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411100 - MOTOR VEH TAG & TAX - DOR		1,536,451
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411198 - MOTOR VEH TAX ALL PRIOR YEARS		523,114
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411201 - INTEREST		27,315
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411235 - LATE LISTING PENALTY		24,132
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411607 - SALES TAX AD VALOREM		3,840,956
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Total 41 - TAXES AND LICENSES	\$	23,677,323
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48 - MISC GENERAL REVENUE

488000 - INTEREST INCOME	\$	63,175
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Total 48 - MISC GENERAL REVENUE	\$	63,175
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49 - OTHER FINANC SOURCES

499901 - FUND BALANCE APPROPRIATED	\$	303,664
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Total 49 - OTHER FINANC SOURCES	\$	303,664
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Total 220 - Fire District Fund	\$	24,044,162
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245 - Juvenile Crime Prevention Fund**43 - INTERGOVERN RESTR**

433312 - FOSTER CARE BOARD	\$	271,000
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433399 - UNALLOCATED JCPC REVENUE	1,430,772
Total 43 - INTERGOVERN RESTR	\$ 1,701,772
44 - CHARGES AND SERVICES	
444705 - STAFF SUPPORT	\$ 15,500
Total 44 - CHARGES AND SERVICES	\$ 15,500
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 868,839
Total 49 - OTHER FINANC SOURCES	\$ 868,839
Total 245 - Juvenile Crime Prevention Fund	\$ 2,586,111
249 - Opioid Settlement Fund	
43 - INTERGOVERN RESTR	
433779 - OPIOID SETTLEMENT GRANT	\$ 8,215,050
Total 43 - INTERGOVERN RESTR	\$ 8,215,050
Total 249 - Opioid Settlement Fund	\$ 8,215,050
250 - Recreation Fund	
41 - TAXES AND LICENSES	
411000 - TAXES CURRENT YEAR	\$ 7,443,389
411009 - TAXES ALL PRIOR YEARS	30,084
411100 - MOTOR VEH TAG & TAX - DOR	846,952
411198 - MOTOR VEH TAX ALL PRIOR YEARS	299
411201 - INTEREST	17,927
411235 - LATE LISTING PENALTY	6,482
411607 - SALES TAX AD VALOREM	1,761,197
Total 41 - TAXES AND LICENSES	\$ 10,106,330
Total 250 - Recreation Fund	\$ 10,106,330
260 - Emergency Telephone System Fund	
43 - INTERGOVERN RESTR	
433686 - NC 911 BOARD (WIRELESS)	\$ 537,455
Total 43 - INTERGOVERN RESTR	\$ 537,455
49 - OTHER FINANC SOURCES	
499901 - FUND BALANCE APPROPRIATED	\$ 1,064,752
Total 49 - OTHER FINANC SOURCES	\$ 1,064,752
Total 260 - Emergency Telephone System Fund	\$ 1,602,207
265 - County Community Development Fund	
43 - INTERGOVERN RESTR	
433042 - CDBG ENTITLEMENT (FEDERAL)	\$ 944,037
433082 - CARES GRANT	10,000
433765 - PROGRAM INCOME ECON DEVEL	100,000

433766 - PROGRAM INCOME HOUSING REHAB	186,307
433834 - OUR STATE OUR HOME GRANT	5,000
Total 43 - INTERGOVERN RESTR	\$ 1,245,344
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 372,582
Total 49 - OTHER FINANC SOURCES	\$ 372,582
Total 265 - County Community Development Fund	\$ 1,617,926
266 - Community Development Home Fund	
43 - INTERGOVERN RESTR	
433041 - H.O.M.E GRANT (FEDERAL)	\$ 391,718
433093 - AMERICAN RESCUE PLAN ACT	1,436,673
433755 - PROGRAM INCOME AFFORD HOUSING	100,000
433766 - PROGRAM INCOME HOUSING REHAB	50,000
433767 - PROGRAM INCOME 1 ST TIME HOME	25,000
Total 43 - INTERGOVERN RESTR	\$ 2,003,391
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 1,013,861
499901 - FUND BALANCE APPROPRIATED	848,716
Total 49 - OTHER FINANC SOURCES	\$ 1,862,577
Total 266 - Community Development Home Fund	\$ 3,865,968
267 - Community Development Support Housing Fund	
43 - INTERGOVERN RESTR	
433040 - CONTINUUM OF CARE HUD GRANTS	\$ 420,813
Total 43 - INTERGOVERN RESTR	\$ 420,813
48 - MISC GENERAL REVENUE	
488053 - FAYETTEVILLE REIMBURSEMENT	\$ 80,000
488056 - COMMUNICARE REIMBURSEMENT	92,342
Total 48 - MISC GENERAL REVENUE	\$ 172,342
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 441,727
Total 49 - OTHER FINANC SOURCES	\$ 441,727
Total 267 - Community Development Support Housing Fund	\$ 1,034,882
273 - MPO Administration Fund	
49 - OTHER FINANC SOURCES	
499274 - TRANSFER FROM FUND 274	\$ 225,000
499275 - TRANSFER FROM FUND 275	200,466
499276 - TRANSFER FROM FUND 276	256,064
Total 49 - OTHER FINANC SOURCES	\$ 681,530

	Adopted Budget FY2027
Total 273 - MPO Administration Fund	\$ 681,530
274 - MPO Direct Attributable Fund	
43 - INTERGOVERN RESTR	
433758 - DIRECT ATTRIBUTABLE GRANT	\$ 640,000
433770 - FAYETTEVILLE MPO REIMBURSEMENT	76,160
433772 - OTHER MUNICIPALITIES REIMBURSE	59,040
Total 43 - INTERGOVERN RESTR	\$ 775,200
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 24,800
Total 49 - OTHER FINANC SOURCES	\$ 24,800
Total 274 - MPO Direct Attributable Fund	\$ 800,000
275 - Transit Planning Fund	
43 - INTERGOVERN RESTR	
433000 - FEDERAL TRANSIT PLANNING	\$ 160,373
433655 - STATE TRANSIT PLANNING IN-KIND	20,047
433770 - FAYETTEVILLE MPO REIMBURSEMENT	9,542
433772 - OTHER MUNICIPALITIES REIMBURSE	7,397
Total 43 - INTERGOVERN RESTR	\$ 197,359
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 3,107
Total 49 - OTHER FINANC SOURCES	\$ 3,107
Total 275 - Transit Planning Fund	\$ 200,466
276 - US DOT 104 Fund	
43 - INTERGOVERN RESTR	
433656 - NC DOT GRANT PL 104	\$ 475,200
433667 - NC DOT GRANT PL Y-410	10,600
433770 - FAYETTEVILLE MPO REIMBURSEMENT	50,599
433771 - FAYETTEVILLE IN KIND MATCH	12,500
433772 - OTHER MUNICIPALITIES REIMBURSE	39,225
Total 43 - INTERGOVERN RESTR	\$ 588,124
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 16,476
Total 49 - OTHER FINANC SOURCES	\$ 16,476
Total 276 - US DOT 104 Fund	\$ 604,600
277 - NC Elderly Handicap Transportation Fund	
43 - INTERGOVERN RESTR	
433334 - EMPL SERVICES	\$ 85,199
433653 - 5307 GRANT URBAN TRANSPORT	107,627
433658 - NC EDTAP	184,007

433659 - NC RURAL GENERAL PUBLIC GRANT	80,815
433660 - NC 5310 GRANT NONMEDICAL TRANS	260,000
433662 - NC COMMUNITY TRANS PROG GRANT	183,052
433663 - AAA TRANSPORTATION REIMB	254,193
Total 43 - INTERGOVERN RESTR	\$ 1,154,893
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 265,776
Total 49 - OTHER FINANC SOURCES	\$ 265,776
Total 277 - NC Elderly Handicap Transportation Fund	\$ 1,420,669
280 - Representative Payee Fund	
43 - INTERGOVERN RESTR	
433180 - DSS PAYEE CHECK RECEIPTS	\$ 1,000,000
433181 - DSS SPEC CHECK RECEIPTS	50,000
433182 - DSS PAYEE SAVING RECEIPTS	900
433183 - DSS SPECIAL SAVINGS RECEIPTS	5,000
Total 43 - INTERGOVERN RESTR	\$ 1,055,900
Total 280 - Representative Payee Fund	\$ 1,055,900
285 - Tourism Development Authority Fund	
41 - TAXES AND LICENSES	
411701 - ROOM OCCUPANCY TAX TDA	\$ 8,257,963
411730 - INT & PEN - FOOD & OCCUPANCY	33,255
Total 41 - TAXES AND LICENSES	\$ 8,291,218
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 180,000
Total 48 - MISC GENERAL REVENUE	\$ 180,000
Total 285 - Tourism Development Authority Fund	\$ 8,471,218
510 - Cemetery Trust Fund	
48 - MISC GENERAL REVENUE	
488402 - BURIAL FEES	\$ 2,400
Total 48 - MISC GENERAL REVENUE	\$ 2,400
49 - OTHER FINANC SOURCES	
499901 - FUND BALANCE APPROPRIATED	\$ 5,100
Total 49 - OTHER FINANC SOURCES	\$ 5,100
Total 510 - Cemetery Trust Fund	\$ 7,500
600 - Crown Complex Fund	
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 215,188
Total 48 - MISC GENERAL REVENUE	\$ 215,188

	Adopted Budget FY2027
49 - OTHER FINANC SOURCES	
499200 - TRANSFER FROM FUND 200	\$ 8,501,276
Total 49 - OTHER FINANC SOURCES	\$ 8,501,276
Total 600 - Crown Complex Fund	\$ 8,716,464
601 - Crown Motel Fund	
41 - TAXES AND LICENSES	
411700 - ROOM OCCUPANCY TAX CROWN	\$ 2,025,355
Total 41 - TAXES AND LICENSES	\$ 2,025,355
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 17,505
Total 48 - MISC GENERAL REVENUE	\$ 17,505
49 - OTHER FINANC SOURCES	
499901 - FUND BALANCE APPROPRIATED	\$ (370,435)
Total 49 - OTHER FINANC SOURCES	\$ (370,435)
Total 601 - Crown Motel Fund	\$ 1,672,425
602 - Crown Debt Service Fund	
49 - OTHER FINANC SOURCES	
499601 - TRANSFER FROM FUND 601	\$ 1,672,425
Total 49 - OTHER FINANC SOURCES	\$ 1,672,425
Total 602 - Crown Debt Service Fund	\$ 1,672,425
605 - NORCRESS Water & Sewer Fund	
43 - INTERGOVERN RESTR	
433643 - ASSET MANAGEMENT GRANT	\$ 250,000
433725 - DEBT SERVICE FEE	80,160
433727 - PUBLIC UTILITIES ADMIN FEE	16,032
433728 - LIFT STATION FEES	92,098
433795 - FACILITY INVESTMENT FEE (FIF)	760
Total 43 - INTERGOVERN RESTR	\$ 439,050
45 - ENTERPRISE CHARGES	
455205 - SEWER FEES - NORCRESS	\$ 456,797
455208 - LATERAL/TAP CONSTRUCTION FEES	20,000
455209 - CHEMICAL SURCHARGE FEE	47,022
455214 - PUBLIC UTILITIES GENERAL FEES	875
Total 45 - ENTERPRISE CHARGES	\$ 524,694
48 - MISC GENERAL REVENUE	
488413 - CONSTRUCTION PLAN REIMBURSEMNT	\$ 5,000
Total 48 - MISC GENERAL REVENUE	\$ 5,000
49 - OTHER FINANC SOURCES	

499901 - FUND BALANCE APPROPRIATED	\$	1,310,000
Total 49 - OTHER FINANC SOURCES	\$	1,310,000
Total 605 - NORCRESS Water & Sewer Fund	\$	2,278,744
606 - Kelly Hills Water & Sewer Fund		
43 - INTERGOVERN RESTR		
433727 - PUBLIC UTILITIES ADMIN FEE	\$	3,984
Total 43 - INTERGOVERN RESTR	\$	3,984
45 - ENTERPRISE CHARGES		
455203 - SEWER AVAILABILITY FEE	\$	19,920
455206 - M & R WATER/SEWER FEES		74,762
455208 - LATERAL/TAP CONSTRUCTION FEES		10,000
455213 - ELDER VALVE FEE		3,000
455214 - PUBLIC UTILITIES GENERAL FEES		767
455216 - OPERATION & MAINT FEE		16,793
Total 45 - ENTERPRISE CHARGES	\$	125,242
48 - MISC GENERAL REVENUE		
455212 - LATE FEES	\$	4,390
488401 - RETURN CHECK FEE		140
Total 48 - MISC GENERAL REVENUE	\$	4,530
Total 606 - Kelly Hills Water & Sewer Fund	\$	133,756
607 - Southpoint Water & Sewer Fund		
43 - INTERGOVERN RESTR		
433727 - PUBLIC UTILITIES ADMIN FEE	\$	3,120
Total 43 - INTERGOVERN RESTR	\$	3,120
45 - ENTERPRISE CHARGES		
455200 - WATER SALES	\$	38,337
455201 - WATER AVAILABILITY FEE		15,600
455207 - TAP FEES		1,100
455214 - PUBLIC UTILITIES GENERAL FEES		792
455216 - OPERATION & MAINT FEE		5,710
Total 45 - ENTERPRISE CHARGES	\$	61,539
48 - MISC GENERAL REVENUE		
455212 - LATE FEES	\$	3,920
488401 - RETURN CHECK FEE		105
Total 48 - MISC GENERAL REVENUE	\$	4,025
49 - OTHER FINANC SOURCES		
499901 - FUND BALANCE APPROPRIATED	\$	69,500
Total 49 - OTHER FINANC SOURCES	\$	69,500
Total 607 - Southpoint Water & Sewer Fund	\$	138,184

Adopted
Budget
FY2027**608 - Overhills Water & Sewer Fund****43 - INTERGOVERN RESTR**

433727 - PUBLIC UTILITIES ADMIN FEE	\$	7,632
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Total 43 - INTERGOVERN RESTR	\$	7,632
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45 - ENTERPRISE CHARGES

455203 - SEWER AVAILABILITY FEE	\$	64,872
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455206 - M & R WATER/SEWER FEES		123,984
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455214 - PUBLIC UTILITIES GENERAL FEES		5,524
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455216 - OPERATION & MAINT FEE		177,788
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Total 45 - ENTERPRISE CHARGES	\$	372,168
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48 - MISC GENERAL REVENUE

455212 - LATE FEES	\$	6,726
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488401 - RETURN CHECK FEE		140
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Total 48 - MISC GENERAL REVENUE	\$	6,866
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49 - OTHER FINANC SOURCES

499901 - FUND BALANCE APPROPRIATED	\$	33,100
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Total 49 - OTHER FINANC SOURCES	\$	33,100
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Total 608 - Overhills Water & Sewer Fund	\$	419,766
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625 - Solid Waste Fund**41 - TAXES AND LICENSES**

411201 - INTEREST	\$	35,000
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411340 - SOLID WASTE USER CURRENT		14,122,810
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411341 - SOLID WASTE USER 1 PRIOR		60,000
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411342 - SOLID WASTE USER 2 PRIOR		15,000
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411349 - SOLID WASTE USER ALL PRIOR		15,000
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Total 41 - TAXES AND LICENSES	\$	14,247,810
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43 - INTERGOVERN RESTR

433690 - ELECTRONICS MANAGEMENT PROGRAM	\$	12,000
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433692 - NC TIRE DISPOSAL		650,000
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433693 - NC WHITE GOODS DISPOSAL		200,000
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433694 - NC SOLID WASTE DISPOSAL TAX		100,000
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Total 43 - INTERGOVERN RESTR	\$	962,000
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45 - ENTERPRISE CHARGES

455001 - SOLID WASTE SERVICES - COUNTY	\$	221,200
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455002 - SALE OF RECYCLABLE MATERIALS		430,000
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455003 - COMMERCIAL GARBAGE FEES		5,400,000
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Total 45 - ENTERPRISE CHARGES	\$	6,051,200
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48 - MISC GENERAL REVENUE

488000 - INTEREST INCOME	\$	650,000
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488299 - CASH OVER/SHORT		75
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488352 - ENVIRONMENTAL ENFORCEMENT	4,000
488400 - MISCELLANEOUS	3,500
Total 48 - MISC GENERAL REVENUE	\$ 657,575
49 - OTHER FINANC SOURCES	
499901 - FUND BALANCE APPROPRIATED	\$ 8,537,060
Total 49 - OTHER FINANC SOURCES	\$ 8,537,060
Total 625 - Solid Waste Fund	\$ 30,455,645
800 - Workers Compensation Fund	
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 75,000
488410 - WORKERS COMPENSATION	3,001,279
Total 48 - MISC GENERAL REVENUE	\$ 3,076,279
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 11,213
Total 49 - OTHER FINANC SOURCES	\$ 11,213
Total 800 - Workers Compensation Fund	\$ 3,087,492
801 - Group Insurance Fund	
44 - CHARGES AND SERVICES	
444126 - PHARMACY SERVICES	\$ 240,000
444127 - PHARMACY OTC	27,000
Total 44 - CHARGES AND SERVICES	\$ 267,000
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 160,000
488235 - DRUGS REBATE	3,600,000
488300 - PPO EMPLOYER	21,028,163
488301 - PPO EMPLOYEE	2,076,947
488302 - NON-PARTICIPATING BCBS MATCH	12,925,105
488303 - PREMIUMS RETIREES	848,330
488404 - INSURANCE REIMBURSEMENT	7,300,000
Total 48 - MISC GENERAL REVENUE	\$ 47,938,545
49 - OTHER FINANC SOURCES	
499901 - FUND BALANCE APPROPRIATED	\$ 989,452
Total 49 - OTHER FINANC SOURCES	\$ 989,452
Total 801 - Group Insurance Fund	\$ 49,194,997
802 - Employee Benefit Fund	
48 - MISC GENERAL REVENUE	
488000 - INTEREST INCOME	\$ 150
488407 - EMPLOYEE SALARY DEDUCTIONS	450,000
Total 48 - MISC GENERAL REVENUE	\$ 450,150

	Adopted Budget FY2027
49 - OTHER FINANC SOURCES	
499801 - TRANSFER FROM FUND 801	\$ 25,000
Total 49 - OTHER FINANC SOURCES	\$ 25,000
Total 802 - Employee Benefit Fund	\$ 475,150
803 - Vehicle Insurance Fund	
48 - MISC GENERAL REVENUE	
488409 - INSURANCE PREMIUMS - VEHICLES	\$ 1,364,250
Total 48 - MISC GENERAL REVENUE	\$ 1,364,250
Total 803 - Vehicle Insurance Fund	\$ 1,364,250
806 - General Litigation Fund	
49 - OTHER FINANC SOURCES	
499101 - TRANSFER FROM FUND 101	\$ 100,000
Total 49 - OTHER FINANC SOURCES	\$ 100,000
Total 806 - General Litigation Fund	\$ 100,000
Total Revenue	\$ 666,456,156

Expenditures by Department

Attachment C

Adopted
Budget
FY2027

Expense

101 - General Fund

1014100 - GOVERNING BODY	\$ 921,722
1014105 - ADMINISTRATION	2,132,950
1014107 - PUBLIC INFORMATION	2,011,611
1014110 - COURT FACILITIES	147,034
1014111 - HUMAN RESOURCES	1,629,255
1014112 - FACILITIES MAINTENANCE	1,225,993
1014113 - LANDSCAPING & GROUNDS	922,450
1014116 - CARPENTRY SHOP	275,171
1014117 - FACILITIES MANAGEMENT	1,855,783
1014118 - PUBLIC BUILDINGS JANITORIAL	1,391,110
1014119 - CENTRAL MAINTENANCE	4,465,200
1014120 - INNOVATION & TECHNOLOGY SVCS	10,711,284
1014121 - BUDGET AND PERFORMANCE	729,059
1014125 - BOARD OF ELECTIONS	1,708,960
1014130 - FINANCIAL SERVICES	1,753,503
1014135 - LEGAL	1,952,353
1014145 - REGISTER OF DEEDS	2,954,565
1014146 - REGISTER OF DEEDS AUTOMATION	135,150
1014152 - TAX ADMINISTRATION	7,358,383
1014153 - PROPERTY REVALUATION	658,031
1014195 - GENERAL GOVERNMENT OTHER	14,962,861
1014200 - SHERIFF	36,150,406
1014203 - DETENTION CENTER	22,354,486
1014214 - LEO SEPARATION ALLOWANCE	1,235,646
1014218 - SHERIFF GRANTS	283,309
101422F - SCHOOL LAW ENFORCEMENT - LOCAL	3,577,347
1014240 - EMERGENCY SERVICES	6,083,209
1014241 - WORTH COURT	38,500
1014244 - ADULT DRUG TREATMENT COURT	245,762
1014245 - EMERGENCY SERVICES GRANTS	270,745
1014246 - DWI COURT	123,718
1014247 - JUSTICE SERVICES	1,514,784
1014248 - MISDEMEANOR PROGRAM	43,696
1014249 - VETERANS TREATMENT COURT	251,353
1014250 - ANIMAL SERVICES	4,945,471
1014252 - MENTAL HEALTH SPECIALITY COURT	41,281
1014295 - PUBLIC SAFETY OTHER	2,758,978
1014301 - HEALTH DEPT GENERAL	23,057,504
1014306 - DETENTION CENTER HEALTH PROG	7,140,187
1014310 - ENVIRONMENTAL HEALTH	2,578,450

	Adopted Budget FY2027
101432B - BIO-TERRORISM PREPAREDNESS	60,294
101432N - CARE COORDINATION FOR CHILDREN	1,067,421
101432P - PREGNANCY CARE MANAGEMENT	1,790,068
1014334 - WIC - CLIENT SVCS	3,229,603
101433F - SCHOOL HEALTH - BOE	1,088,531
101433M - COMMUNITY TRANSFORMATION GRANT	218,453
1014340 - COURT ORDERED EVALUATION	318,840
1014342 - MENTAL HEALTH OTHER	277,004
1014350 - HEALTH OTHER	97,159
1014365 - DEPARTMENT OF SOCIAL SERVICES	64,338,866
1014366 - SOCIAL SERVICES OTHER	11,524,077
1014367 - GRANT FAMILY VIOLENCE CARE CTR	735,700
1014380 - WELFARE OTHER	137,000
1014395 - VETERANS SERVICES	731,383
1014396 - CHILD SUPPORT SERVICES	7,511,733
1014398 - SL RESOURCE CENTER ADMIN	80,613
1014402 - LIBRARY	12,679,817
1014440 - CULTURE RECREATION OTHER	49,430
1014502 - PLANNING	4,491,252
1014504 - ENGINEERING	418,719
1014506 - NC COOPERATIVE EXTENSION SRV	896,232
1014507 - NC COOPERATIVE EXTENSION PROG	79,794
1014508 - LOCATION SERVICES	274,860
1014509 - SOIL CONSERVATION DISTRICT	194,874
1014511 - SOIL CONSERV/COST SHARE PROG	122,545
101451A - PUBLIC UTILITES	219,769
1014520 - ECONOMIC PHYSICAL DEVEL OTHER	30,000
1014529 - ECONOMIC INCENTIVES	30,126
1014702 - EDUCATION	122,978,081
Total 101 - General Fund	\$ 408,269,504
106 - County School Fund	
1064703 - SCHOOL SPECIAL SALES TAX	\$ 919,453
1064704 - SCHOOL C.O. CATEGORY I	22,541,000
1064706 - SCHOOL C.O. CATEGORY II	2,359,375
1064708 - SCHOOL C.O. CATEGORY III	750,000
1064718 - SCHOOL CAPITAL OUTLAY LOTTERY	2,555,516
Total 106 - County School Fund	\$ 29,125,344
107 - Capital Investment Fund	
1074183 - FTCC CAPITAL CIF	\$ 1,500,000
1074184 - MAINTENANCE & REPAIR CIF	1,110,020
1074185 - CAPITAL IMPROVEMENT PLAN CIF	2,186,000
1074186 - PRELIMINARY CAPITAL CIF	21,552,088
1074187 - INFORMATION TECHNOLOGY CIF	1,125,177
1074190 - CAPITAL INVESTMENTS	17,658,000

	Adopted Budget FY2027
1074194 - DEBT SERVICE CIF	5,754,374
Total 107 - Capital Investment Fund	\$ 50,885,659
200 - Food & Beverage Fund	
2004109 - PREPARED FOOD & BEVERAGE TAX	\$ 8,574,896
Total 200 - Food & Beverage Fund	\$ 8,574,896
201 - Intergovernmental Fund	
2014201 - SHERIFF	\$ 175,000
2014364 - DOMESTIC VIOLENCE CENTER	89,250
2014450 - EXCISE TAX ON DEEDS	2,085,132
Total 201 - Intergovernmental Fund	\$ 2,349,382
204 - Federal Drug Forfeiture Fund	
204422R - FEDERAL DRUG FORFEITURE	\$ 246,187
Total 204 - Federal Drug Forfeiture Fund	\$ 246,187
205 - Federal Drug Justice Fund	
205422P - FEDERAL FORFEITURE - JUSTICE	\$ 24,500
Total 205 - Federal Drug Justice Fund	\$ 24,500
206 - State Drug Forfeiture Fund	
2064208 - STATE DRUG FORFEITURE	\$ 10,750
Total 206 - State Drug Forfeiture Fund	\$ 10,750
207 - Inmate Welfare Fund	
2074205 - INMATE CANTEEN	\$ 534,469
Total 207 - Inmate Welfare Fund	\$ 534,469
208 - Juvenile Drug Treatment Court	
2084561 - JUVENILE DRUG TREATMENT COURT	\$ 380,148
Total 208 - Juvenile Drug Treatment Court	\$ 380,148
210 - School Fines & Forfeitures Fund	
2104712 - SCHOOL FINES & FORFEITURES	\$ 16,500
Total 210 - School Fines & Forfeitures Fund	\$ 16,500
215 - Animal Medical Fund	
2154251 - ANIMAL MEDICAL	\$ 15,000
Total 215 - Animal Medical Fund	\$ 15,000
220 - Fire District Fund	
2204259 - FIRE DISTRICTS INCENTIVES	\$ 5,264,755
2204260 - BEAVER DAM FIRE DISTRICT	350,857
2204261 - FIRE DISTRICT - SPECIAL	1,711,036
2204262 - BETHANY FIRE DISTRICT	705,458
2204264 - BONNIE DOONE FIRE DISTRICT	4,722
2204266 - COTTON FIRE DISTRICT	2,346,580
2204268 - CUMBERLAND ROAD FIRE DISTRICT	1,086,145

	Adopted Budget FY2027
2204270 - EASTOVER FIRE DITRICT	608,922
2204272 - GODWIN-FALCON FIRE DISTRICT	223,132
2204274 - GRAYS CREEK FIRE DEPT #18	2,342,845
2204276 - LAFAYETTE VILLAGE FIRE DISTRIC	882
2204278 - LAKE RIM FIRE DISTRICT	11,944
2204282 - MANCHESTER FIRE DISTRICT	186,830
2204284 - PEARCES MILL FIRE DISTRICT	1,777,119
2204288 - STEDMAN FIRE DISTRICT	357,950
2204290 - STONEY POINT FIRE DISTRICT	2,061,406
2204292 - VANDER FIRE DISTRICT	2,192,544
2204294 - WADE FIRE DISTRICT FUND	257,078
2204296 - WESTAREA FIRE DEPARTMENT	2,063,099
2204297 - WESTAREA FIRE DEPARTMENT #10	490,858
Total 220 - Fire District Fund	\$ 24,044,162
245 - Juvenile Crime Prevention Fund	
2454385 - JUVENILE CRIME PREVENTION	\$ 1,611,833
2454386 - JUVENILE CRIME PREV ADMIN	55,409
2454388 - JCP RESIDENTIAL GROUP HOME	857,244
2454389 - RIGHT TRACK TRIAGE CTR GH	61,625
Total 245 - Juvenile Crime Prevention Fund	\$ 2,586,111
249 - Opioid Settlement Fund	
2494336 - OPIOID SETTLEMENT	\$ 8,215,050
Total 249 - Opioid Settlement Fund	\$ 8,215,050
250 - Recreation Fund	
2504438 - HOPE MILLS RECREATION	\$ 1,399,730
2504441 - PARKS AND RECREATION	8,706,600
Total 250 - Recreation Fund	\$ 10,106,330
260 - Emergency Telephone System Fund	
2604595 - EMERGENCY TELEPHONE SYS	\$ 1,602,207
Total 260 - Emergency Telephone System Fund	\$ 1,602,207
265 - County Community Development Fund	
2654576 - COUNTY COMMUNITY DEVEL ADMIN	\$ 595,426
2654580 - HOUSING ACTIVITIES	714,498
2654581 - ECONOMIC DEVELOPMENT	25,000
2654582 - PUBLIC FACILITIES	136,849
2654583 - PUBLIC SERVICES	136,153
265458A - CD MISCELLANEOUS GRANTS	10,000
Total 265 - County Community Development Fund	\$ 1,617,926
266 - Community Development Home Fund	
2664586 - HOME ADMINISTRATION	\$ 114,532
2664587 - HOME HOUSING ACTIVITY	3,751,436

	Adopted Budget FY2027
Total 266 - Community Development Home Fund	\$ 3,865,968
267 - Community Development Support Housing Fund	
2674589 - SUPPORT HOUSING PROGRAM GRANTS	\$ 1,034,882
Total 267 - Community Development Support Housing Fund	\$ 1,034,882
273 - MPO Administration Fund	
2734573 - MPO ADMIN	\$ 681,530
Total 273 - MPO Administration Fund	\$ 681,530
274 - MPO Direct Attributable Fund	
2744574 - MPO DIRECT ATTRIBUTABLE	\$ 800,000
Total 274 - MPO Direct Attributable Fund	\$ 800,000
275 - Transit Planning Fund	
2754503 - MPO TRANSIT PLANNING (5303)	\$ 200,466
Total 275 - Transit Planning Fund	\$ 200,466
276 - US DOT 104 Fund	
2764571 - US DOT 104 (PL)	\$ 594,000
2764579 - US DOT 104 (Y-410)	10,600
Total 276 - US DOT 104 Fund	\$ 604,600
277 - NC Elderly Handicap Transportation Fund	
277457A - COMMUNITY TRANSP ADM (5311)	\$ 237,355
277457B - RURAL OPERATION ASSIST PROG	358,103
277457D - MID CAROLINA AAA	282,437
277457E - NON-MEDICAL TRANSP GR (5310)	325,000
277457J - URBANIZED TRANSPORTATION(5307)	217,774
Total 277 - NC Elderly Handicap Transportation Fund	\$ 1,420,669
280 - Representative Payee Fund	
2804368 - REPRESENTATIVE PAYEE	\$ 1,055,900
Total 280 - Representative Payee Fund	\$ 1,055,900
285 - Tourism Development Authority Fund	
2854599 - TOURISM DEVELOPMENT AUTHORITY	\$ 8,471,218
Total 285 - Tourism Development Authority Fund	\$ 8,471,218
510 - Cemetery Trust Fund	
5104160 - CEMETERY TRUST	\$ 7,500
Total 510 - Cemetery Trust Fund	\$ 7,500
600 - Crown Complex Fund	
6004442 - CROWN COMPLEX	\$ 8,716,464
Total 600 - Crown Complex Fund	\$ 8,716,464
601 - Crown Motel Fund	
6014443 - CROWN MOTEL TAX	\$ 1,672,425

	Adopted Budget FY2027
Total 601 - Crown Motel Fund	\$ 1,672,425
602 - Crown Debt Service Fund	
6024447 - DEBT SERVICE- CROWN	\$ 1,672,425
Total 602 - Crown Debt Service Fund	\$ 1,672,425
605 - NORCRESS Water & Sewer Fund	
605450E - NORCRESS WATER AND SEWER	\$ 2,278,744
Total 605 - NORCRESS Water & Sewer Fund	\$ 2,278,744
606 - Kelly Hills Water & Sewer Fund	
606450F - KELLY HILLS WATER AND SEWER	\$ 133,756
Total 606 - Kelly Hills Water & Sewer Fund	\$ 133,756
607 - Southpoint Water & Sewer Fund	
607450M - SOUTHPOINT WATER	\$ 138,184
Total 607 - Southpoint Water & Sewer Fund	\$ 138,184
608 - Overhills Water & Sewer Fund	
608450S - OVERHILLS WATER & SEWER	\$ 419,766
Total 608 - Overhills Water & Sewer Fund	\$ 419,766
625 - Solid Waste Fund	
6254602 - SOLID WASTE ADMINISTRATION	\$ 5,779,508
6254606 - SOLID WASTE ANN STREET	16,564,351
6254607 - SOLID WASTE WILKES ROAD	2,887,555
6254608 - SOLID WASTE CONTAINER SITES	4,524,951
6254611 - SOLID WASTE MAINTENANCE	330,793
6254613 - SOLID WASTE WHITE GOODS	368,487
Total 625 - Solid Waste Fund	\$ 30,455,645
800 - Workers Compensation Fund	
8004106 - WORKERS COMPENSATION	\$ 3,087,492
Total 800 - Workers Compensation Fund	\$ 3,087,492
801 - Group Insurance Fund	
8014191 - GROUP INSURANCE	\$ 25,873,220
8014193 - RETIREE HEALTH INSURANCE	13,676,841
8014197 - EMPLOYEE PHARMACY	8,041,174
8014198 - EMPLOYEE CLINIC	1,391,119
8014199 - EMPLOYEE WELLNESS	118,974
8014202 - FORMER COMMISSIONERS INSURANCE	93,669
Total 801 - Group Insurance Fund	\$ 49,194,997
802 - Employee Benefit Fund	
8024196 - EMPLOYEE FLEXIBLE BENEFITS	\$ 475,150
Total 802 - Employee Benefit Fund	\$ 475,150
803 - Vehicle Insurance Fund	

	Adopted Budget FY2027
8034192 - VEHICLE INSURANCE	\$ 1,364,250
Total 803 - Vehicle Insurance Fund	\$ 1,364,250
806 - General Litigation Fund	
8064136 - GENERAL LITIGATION	\$ 100,000
Total 806 - General Litigation Fund	\$ 100,000
TOTAL FUNDS	\$ 666,456,156

Budget Summary

JUDGE E. MAURICE BRASWELL
CUMBERLAND COUNTY COURTHOUSE



Budget Process

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

Following these statutory requirements, during late summer or early fall, the Budget and Performance Department begins developing the next fiscal year's budget by providing budget kickoff and overview sessions and collecting new departmental requests. In January, the Budget and Performance Department begins compiling projections by using the Tyler Munis software program. Each department is asked to submit its budget along with any additional requests. These requests are entered into Munis by the departments and reviewed by budget staff. All departments are required to submit to the County Manager their budget requests and revenue estimates for the next fiscal year by April 30.

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

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

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

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

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.), requests to use contingency funds, or transfer funds between appropriation units (i.e., personnel, operating or capital expenditures) or between

other departments and funds. A department is required to submit a budget ordinance amendment which states why the amendment is needed along with the appropriate revenue and/or expenditure account information. A budget ordinance amendment (other than an appropriation of contingency by the County Manager) that increases regular salaries/wages, changes a fund's "bottom line" or requires transfers between funds must be approved by the Commissioners; all other revisions are approved by the County Manager. Per G.S. 159-13, the governing board may authorize the County Manager to authorize expenditures from contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditures shall be reported to the board at its next regular meeting and recorded in the minutes.

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

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

To view the County Manager's [budget presentation](#), the County's [Budget in Brief](#), and prior-year budget documents, please visit the Cumberland County [Budget & Performance webpage](#).

Budget Calendar

October - 2025	
1	Budget Kickoff Work Session
1-31	Capital Improvement Requests
1-31	New positions and abolishments to HR
1-31	Maintenance & Repair Requests
1-31	Technology Requests
1-31	New Vehicle Requests
December - 2025	
16	Community Funding Application Portal Opens
31	Input prior year (audit) numbers into schedules
31	New personnel requests and abolishments due to Budget
31	Repairs and maintenance due to Budget
31	Vehicle Requests due to Budget
31	Capital Improvement Requests due to Budget
January - 2026	
15-31	FY26 End of Year Projection Q2
31	Community Funding Requests
February - 2026	
5	Departmental Fees Due
6-27	KPI Requests
10-28	Munis Budget Entry
28	Preliminary Debt Service Projections and Schedules
28	Review Fee Schedule
March - 2026	
13	(Requested) Letters mailed to Fire Districts (due 4/24)
13	Auto & Property Insurance (County-wide)
17	Draft of KPIs
28	Ad Valorem & Sales Tax Projections
28	Last day for Position Control Changes
28	Worker's Comp & Health Insurance Munis Budget Entry

April - 2026	
1-14	FY26 End of Year Projection Q3
10	Review Position Schedule
10	Preliminary - Balance Capital Investment Fund
10	Parks & Recreation Projects
22	Review FY26 End of Year Projections with Manager (Q3)
May - 2026	
1	Present Recommended Book (1 st draft) to County Manager
15	Board of Education and FTCC submit formal requests (by May 15)
15	Budget delivers Recommended Book to Print Shop
19	Print Shop delivers Recommended Book to Budget
21	(Recommended) Letters mailed to Fire Districts
21	(Recommended) Letters emailed to Community Funding Recipients
21	Recommended Budget Presentation
June - 2026	
Multiple Dates	Budget Work Sessions
1	Public Hearing session, 9:00 am and 7:00 pm Room 118/564
30	Post Budget - available for spending on July 1
After Adoption	(Adopted) Letters mailed to Fire Districts
After Adoption	(Adopted) Letters mailed to Community Funding Recipients
July - 2026	
1	Print Budget in Brief
15	Post Position Control
August - 2026	
5	Draft of Adopted Budget Book
12	Print Adopted Budget Book
18	Books delivered to BOCC
26	Submit for Budget Award

The information listed for August may differ slightly due to the Budget Office acquiring a vendor to construct and maintain the adopted FY27 budget document.

Budget and Financial Policies

Strategic Plan

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

The Cumberland County Board of Commissioners approved a Strategic Plan on April 21, 2025. The Strategic Plan was revisited at the January 23, 2026 Board of Commissioners Retreat, where staff provided updates and progress on the plan. The County's Strategic Plan is the roadmap that guides the Board of Commissioners and County staff toward achieving the goals and objectives set forth under seven priorities: **Enhancing Health and Wellness, Ensuring a Safe Community for All Residents, Fostering Economic Prosperity, Encouraging Quality Development and Smart Growth, Championing Responsive, Transparent Government, Providing Culture and Recreation Opportunities, and Supporting a High-Performing Education System.** The Board's adopted Mission, Vision, and Core Values and past Board Priorities are central to the Strategic Plan.

Select key performance indicators that support the goals and objectives of the Strategic Plan are included in the departmental budget summaries contained within this budget document. The goals and objectives of Cumberland County's departments are designed to support the Strategic Plan.

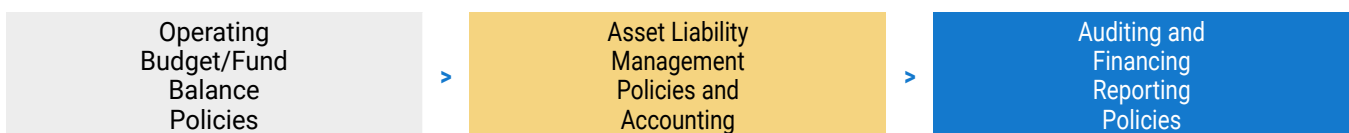
Financial Policies

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 the Board's 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 platforms.

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 July 1 (G.S. 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 Local Government 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 the Local Government Budget and Fiscal Control Act (G.S. 159-13(b)(6)).
- 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 G.S. 159-28, Budgetary Accounting for Appropriations. Expenditure budgets shall be monitored throughout the fiscal year by department heads, the Budget and Performance Department, and the County Manager. Budget compliance is the responsibility of the department head and the Budget and Performance Department.

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 G.S. 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 G.S. 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.

G.S. 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 G.S. 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 G.S. 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 Innovation and Technology Services 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.

Fund Structure

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 Funds & Internal Service Funds). 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 taxes, 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 34 Special Revenue Funds: Food & Beverage Fund, Intergovernmental Fund, Federal Drug Forfeiture Fund, Federal Drug Justice Fund, State Drug Forfeiture Fund, Inmate Welfare Fund, Juvenile Drug Treatment Court, 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, Rhodes Pond Grant, 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, Opioid Settlement 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 Trust 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 eight 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 and the Solid Waste Fund.

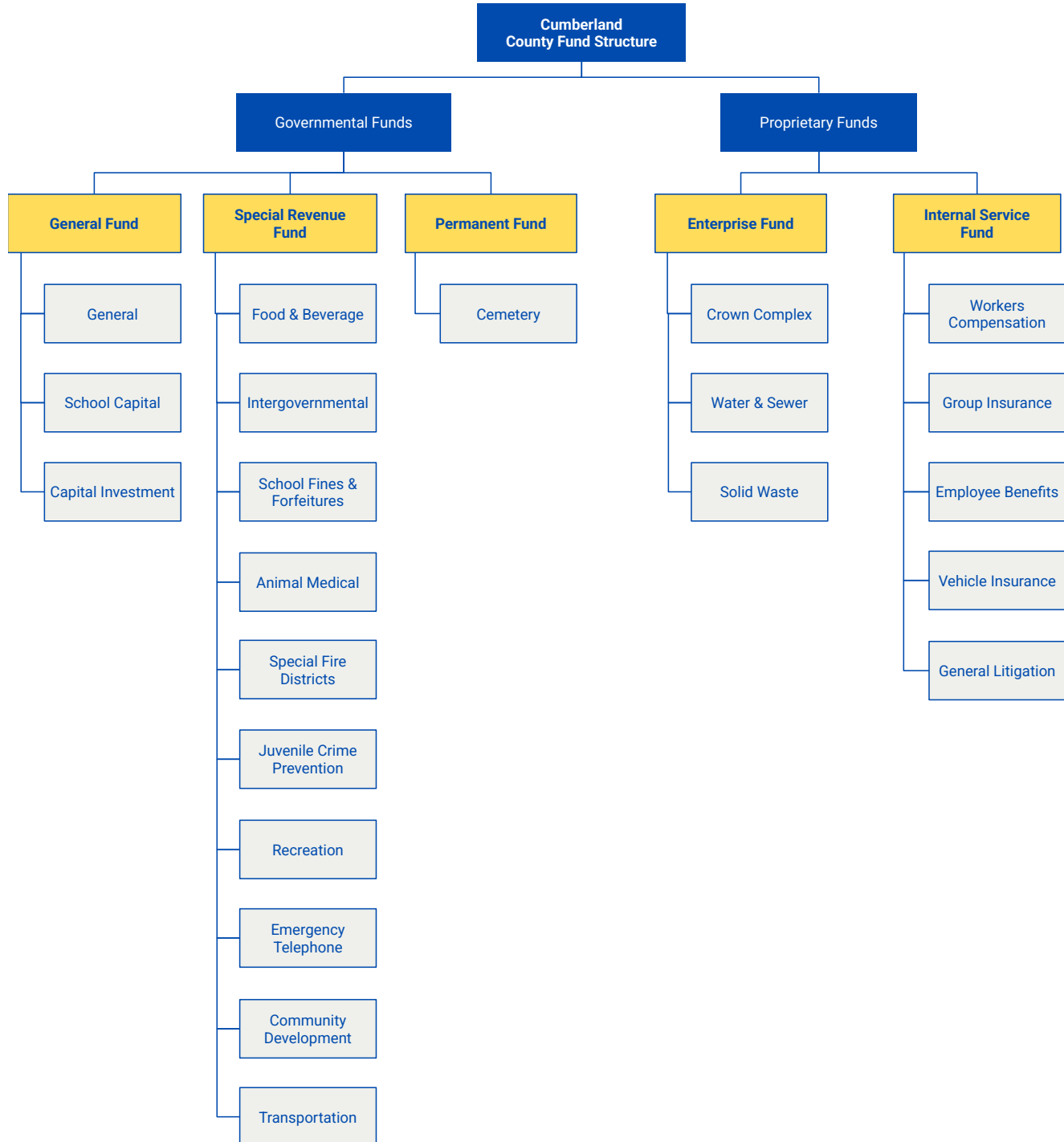
Internal Service Funds

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 **synopsis** of funds appropriated in the Fiscal Year 2027 Adopted Annual Budget. The full listing of funds can be found on the following pages.



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

Governmental Funds

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

- **General Fund**

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

101 – General Fund

- **Separate General Funds**

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

106– County School Fund

107– Capital Investment Fund

- **Special Revenue Funds**

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

200 – Food & Beverage Fund

201 – Intergovernmental Fund

204 – Federal Drug Forfeiture Fund

205 – Federal Drug Justice Fund

206 – State Drug Forfeiture Fund

207 – Inmate Welfare Fund

208 – Juvenile Drug Treatment Court

210 – School Fines & Forfeitures Fund

215 – Animal Medical Fund

220 – Fire District Fund

241 – Innovative Court Grant Fund

242 – Human Trafficking WORTH Fund

243 – Stream Restoration Grant Fund

244 – State Capital Infrastructure Homeless Grant Fund (SCIF)

245 – Juvenile Crime Prevention Fund

247 – Linden Little River Park Grant Fund

248 – Flea Hill Drainage Fund

Special Revenue Funds – continued

- 249 – Opioid Settlement Fund
- 250 – Recreation Fund
- 252 – Cumberland Industrial Center Sewer Fund
- 253 – Rhodes Pond Grant
- 260 – Emergency Telephone System Fund
- 264 – Community Development Block Grant - Disaster Recovery (CDBG-DR) Fund
- 265 – County Community Development Fund
- 266 – Community Development Home Fund
- 267 – Community Development Support Housing Fund
- 269 – Emergency Rental Assistance (ERA) Fund
- 273 – MPO Administration Fund
- 274 – MPO Direct Attributable Fund
- 275 – Transit Planning Fund
- 276 – US DOT 104 Fund
- 277 – NC Elderly Handicap Transportation Fund
- 280 – Representative Payee Fund
- 285 – Tourism Development Authority Fund

- **Permanent Fund**

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

- 510 – Cemetery Trust Fund

Proprietary Funds

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

- **Enterprise Funds**

These revenues stem from service fees charged for associated services.

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

- **Internal Service Funds**

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

800 – Workers Compensation Fund

801 – Group Insurance Fund

802 – Employee Benefit Fund

803 – Vehicle Insurance Fund

806 – General Litigation Fund

Fund Structure Responsibility

FUND STRUCTURE RESPONSIBILITY CHART	GENERAL OPERATING FUNDS			SPECIAL REVENUE FUNDS							
	General	School Capital	Capital Investment	Food & Beverage	Intergovernmental	School Fines & Forfeiture	Animal Medical	Fire Districts	Juvenile Crime Prevention	Recreation	Emergency Telephone
GENERAL GOVERNMENT											
Governing Body	G										
Administration	G										
Public Information	G										
Court Facilities	G										
Human Resources	G										
Facilities Maintenance	G		P								
Landscaping & Grounds	G										
Carpentry Shop	G										
Facilities Management	G		P								
Public Buildings Janitorial	G										
Central Maintenance	G										
Innovation & Technology Services	G										
Budget & Performance	G	M	M	M	M						
Board of Elections	G										
Financial Services	G	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										
PUBLIC SAFETY											
Sheriff	G				P	P					
Detention Center	G										
LEO Separation Allowance	G										
Sheriff Grants	G										
School Law Enforcement – Local	G										
Emergency Services	G							P			M
WORTH Court	G										
Adult Drug Treatment Court	G										
Emergency Services Grants	G										
DWI Court	G										
Justice Services	G								M		
Misdemeanor Program	G								M		
Veterans Treatment Court	G										
Animal Services	G						M				
Mental Health Specialty Court	G										
Public Safety Other	G										
ECONOMIC & PHYSICAL DEVELOPMENT											
Planning	G										
Engineering	G		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										
Economic Physical Development	G										
Industrial Park	G										
Economic Incentives	G										
Water & Sewer Department	G										

Fund Structure Responsibility

FUND STRUCTURE RESPONSIBILITY CHART	SPECIAL REVENUE		PERMANENT	ENTERPRISE			INTERNAL SERVICE FUNDS				
	Community Development	Transportation	Cemetery	Crown Complex	Water & Sewer	Solid Waste	Workers Compensation	Group Insurance	Employee Benefits	Vehicle Insurance	General Litigation
GENERAL GOVERNMENT											
Governing Body											
Administration											
Public Information											
Court Facilities											
Human Resources											
Facilities Maintenance											
Landscaping & Grounds			M								
Carpentry Shop											
Facilities Management											
Public Buildings Janitorial											
Central Maintenance											
Innovation & Technology Services											
Budget & Performance			M	M							M
Board of Elections											
Financial Services				M			M	M	M	M	M
Legal			P								M
Register of Deeds											
Register of Deeds Automation											
Tax Administration											
Property Revaluation											
General Government Other											
PUBLIC SAFETY											
Sheriff											P
Detention Center											
LEO Separation Allowance											
Sheriff Grants											
School Law Enforcement – Local											
Emergency Services											
WORTH Court											
Adult Drug Treatment Court											
Emergency Services Grants											
DWI Court											
Justice Services											
Misdemeanor Program											
Veterans Treatment Court											
Animal Services											
Mental Health Specialty Court											
Public Safety Other											
ECONOMIC & PHYSICAL DEVELOPMENT											
Planning											
Engineering				P							
NC Cooperative Extension Service											
NC Cooperative Extension Program											
Location Services											
Soil Conservation District											
Soil Conservation Cost Share Program											
Public Utilities					M	M					
Economic Physical Development											
Industrial Park											
Economic Incentives											
Water & Sewer Department					M						

Fund Structure Responsibility

FUND STRUCTURE RESPONSIBILITY CHART	GENERAL OPERATING FUNDS			SPECIAL REVENUE FUNDS							
	General	School Capital	Capital Investment	Food & Beverage	Intergovernmental	School Fines & Forfeiture	Animal Medical	Fire Districts	Juvenile Crime Prevention	Recreation	Emergency Telephone
HUMAN SERVICES											
Health Department General	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										
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										
EDUCATION											
Schools - Current Expense	G	M									
FTCC - Current Expense	G										
Other Education	G										
CULTURAL & RECREATION											
Library	G										
Library Grants	G										
Culture Recreation Other	G									M	
COMMUNITY DEVELOPMENT											
MPO ADMINISTRATION											
SOLID WASTE											
CROWN COMPLEX				M							

Key:

G: All, or most, operating funds for this unit are 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

FUND STRUCTURE RESPONSIBILITY CHART	SPECIAL REVENUE		PERMANENT	ENTERPRISE			INTERNAL SERVICE FUNDS				
	Community Development	Transportation	Cemetery	Crown Complex	Water & Sewer	Solid Waste	Workers Compensation	Group Insurance	Employee Benefits	Vehicle Insurance	General Litigation
HUMAN SERVICES											
Health Department General											
Detention Center Health Program											
Environmental Health											
Bio-Terrorism Preparedness											
Care Coordination for Children											
Pregnancy Care Management											
WIC - Client Services											
School Health-BOE											
Community Transformation Grant											
Court Ordered Evaluation											
Sobriety Court											
Mental Health Other											
Department of Social Services											
Social Services Other											
Grant Family Violence Care Center											
Welfare Other											
Veterans Services											
Child Support Services											
SL Resource Center Admin											
EDUCATION											
Schools - Current Expense											
FTCC - Current Expense											
Other Education											
CULTURAL & RECREATION											
Library											
Library Grants											
Culture Recreation Other											
COMMUNITY DEVELOPMENT	M										
MPO ADMINISTRATION		M									
SOLID WASTE					M	M					
CROWN COMPLEX				M							

Key:

G: All, or most, operating funds for this unit are 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 & Accounting

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 unmatured 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 (ACFR). 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 follows:

- 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.

Long Range Financial Planning

The County's leadership and management are committed to a long-range approach to budgeting, recognizing it as the foundation for developing effective annual operating budgets that align with the County's mission, vision, core values, and strategic priorities. The Board actively engages in long-range planning initiatives, including goal-setting sessions led by the Board of Commissioners and comprehensive long-term financial forecasting and debt modeling.

The County's multi-year financial outlook serves as a bridge between the County's strategic priorities and annual budget decisions. The outlook incorporates projected revenues, expenditures, fund balance, debt obligations, and other known financial factors to assess the County's financial position over the forecast period. The forecast is reviewed and updated as economic conditions, service demands, revenue trends, and other assumptions change. This long-range approach allows the County to identify potential financial pressures early and evaluate strategies to maintain long-term financial sustainability.

Board of Commissioners' Strategic Plan

In January 2025, the Cumberland County Board of Commissioners held a two-day Strategic Planning Retreat to assess community needs and establish the County's strategic direction for the next three years. This retreat brought together Commissioners, County leadership and department heads, representatives from the County's state and federal legislative delegations, and key community stakeholders.

Through collaborative visioning and feedback sessions, the Board of Commissioners refined the County's Vision and Mission Statements, and developed goals aimed at moving priorities forward. The resulting goals and key actions are intended to advance the County's strategic priorities and achieve measurable outcomes for the community. Performance measures are used to monitor progress toward these outcomes. The resulting Strategic Plan was formally adopted by the Board of Commissioners on April 21, 2025.

The Board of Commissioners' Strategic Plan was also revisited at the January 23, 2026, Board of Commissioners Retreat, where staff provided updates and progress on the plan.

The Strategic Plan serves as a comprehensive roadmap, guiding the Board and County staff in decision-making and resource allocation. It reflects the County's commitment to the following seven strategic priorities:

1. **Enhancing Health and Wellness**
2. **Ensuring a Safe Community for All Residents**
3. **Fostering Economic Prosperity**
4. **Encouraging Quality Development and Smart Growth**
5. **Championing Responsive, Transparent Government**
6. **Providing Culture and Recreation Opportunities**
7. **Supporting a High-Performing Education System**

The County's Mission, Vision, and Core Values form the foundation of the Strategic Plan and are embedded in every aspect of its implementation. Each strategic priority includes defined goals and key actions that may be refined throughout the year in response to staff analysis, research, Board discussions, and the review of performance metrics and community indicators.

The County Manager's Office plays a central role in monitoring and supporting implementation efforts. This includes collecting data, evaluating progress, identifying barriers, and coordinating interdepartmental collaboration. County departments are encouraged to align their operational business plans with the Strategic Plan, and budget requests are evaluated based on their ability to advance the Plan's strategic actions. This alignment provides a direct connection between the County's strategic priorities and the allocation of financial resources through the annual budget process.

The Strategic Plan is available on the [Budget & Performance page](#) of the Cumberland County website.

From Forecast to Adopted Budget

As part of the FY2027 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. Budget staff also worked with departments to review and refine revenue estimates based on historical trends, current-year experience, known changes in economic conditions, and other factors expected to affect FY2027.

The development of the FY2027 budget considered available recurring resources, historical expenditure trends, anticipated changes in service demand, strategic priorities, mandated services, inflationary pressures, and other known financial obligations. These factors were evaluated collectively to establish the County's overall revenue and expenditure outlook and inform recommendations for the FY2027 adopted budget.

The FY2027 financial outlook addresses a significant amount of uncertainty, including:

- Ongoing uncertainties at both the federal and state levels
- National and global conflicts that contribute to economic volatility
- Balancing mandated and non-mandated services
- Inflationary pressures that increase the cost of providing services
- Growing demand for County services, particularly as residents feel the broader effects of inflation

In response to these uncertainties, the County used conservative financial assumptions and continued to evaluate expenditure growth, service priorities, and available recurring resources to support a structurally sustainable budget.

Expenditure Trends

The financial outlook uses projected growth factors and applies an annual 1.01% growth assumption to salaries and benefits and 1.01% to most other expenditure categories.

These assumptions reflect anticipated net changes across spending categories, including refinement of existing base budgets, realignment of priorities and service needs, and opportunities to moderate expenditure growth in areas that have historically experienced lower spending.

The County will continue to monitor expenditure trends and evaluate opportunities to improve efficiency, prioritize services, and align available resources with community needs. Program budgeting will also be analyzed as a tool for strengthening the connection between financial resources, specific programs, strategic priorities, and expected results, helping the County align annual budget decisions with its long-term goals and community needs. The long-term objective for expenditure growth is to remain below inflation levels.

Revenue Trends

The financial outlook utilizes a moderately refined revenue growth modeling approach, balancing improved accuracy with a degree of simplicity. Ad valorem revenues are projected to grow at an average annual rate of 3% for FY2028 and 4% from FY2029 through FY2032. All other revenue sources are projected to grow at an average rate of 1% for FY2028 and 1.04% from FY2029 through FY2032.

The revenue forecast reflects the County's assessment of historical revenue performance, known changes, economic conditions, and other factors affecting the County's major revenue sources. Ad valorem revenue is modeled separately from other revenue sources because of the distinct factors influencing property values and the property tax base.

The more conservative 1.04% growth projection for non-ad valorem revenues reflect ongoing uncertainty in broader economic indicators, including inflation and international conflicts, and their potential impact on local revenue streams.

These conservative assumptions are intended to provide a reasonable basis for long-range planning while recognizing that actual revenue performance may vary as economic conditions change. Revenue trends will be monitored annually and incorporated into future updates to the County's financial outlook.

Fund Balance Trends

The use of General Fund fund balance as a financing source is intended to provide flexibility when developing the annual budget and to address differences between projected revenues and expenditures. The County's approach to fund balance is guided by Board-adopted financial policies and is evaluated in the context of the County's long-term financial position.

\$12.25M in fund balance is appropriated to balance the FY2027 operating budget for recurring expenditures in the General Fund. The FY2027 budget increases use of fund balance by \$119,807, or approximately 1%, compared with the FY2026 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.

Although the FY2027 budget includes an appropriation of fund balance, the County continues to monitor the use of fund balance to ensure that recurring expenditures remain supported by sustainable recurring revenues over the long term.

As of June 30, 2027, it is projected that the unassigned fund balance will be approximately 18.86% of annual expenditures, which is above the County's stated goal of 12-15%. The projected fund balance level above the County's stated target range provides an additional financial cushion to address economic uncertainty, revenue volatility, and other unforeseen needs. The County will continue to evaluate the appropriate level of fund balance in conjunction with future budget development, financial forecasts, capital needs, debt obligations, and changes in the County's risk environment.

The following multi-year forecast illustrates the County's projected General Fund financial position from FY2026 through FY2032. The forecast is intended to provide a long-term perspective on the relationship between recurring revenues, expenditures, and fund balance and to identify potential fiscal pressures that may require future policy or management action.

Summary of Estimated General Fund Financial Sources & Uses

(in millions)

	2025-26 Adopted	2026-27 Adopted	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast	2031-32 Forecast
Revenues:							
Fund 101: General							
Ad Valorem Taxes	\$ 191.31	\$ 203.70	\$ 205.91	\$ 204.07	\$ 200.24	\$ 196.41	\$ 196.41
Sales Taxes	81.17	87.27	89.01	92.16	95.85	99.69	103.17
All Other Revenues	120.77	103.85	104.29	107.93	112.25	117.13	121.81
Transfers In	0.85	1.21	1.73	1.73	2.07	2.02	-
Fund Balance Appropriated	12.10	12.25	12.40	12.55	12.69	12.84	13.03
Subtotal of Fund 101: General Fund	406.20	408.27	413.34	418.45	423.10	428.09	434.42
Fund 106: County School							
Other Taxes	25.68	25.67	26.18	26.71	27.24	27.79	28.34
Unrestricted intergovernmental revenue	0.93	0.90	-	-	-	-	-
Restricted intergovernmental revenue	3.59	2.56	2.59	2.61	2.64	2.66	2.69
Miscellaneous	-	-	-	-	-	-	-
Subtotal of Fund 106: County School	30.20	29.13	28.77	29.32	29.88	30.45	31.03
Fund 107: Capital Investment Fund							
Interest Income	0.77	-	0.40	0.40	0.40	0.40	0.40
Transfers In	22.51	20.63	30.46	31.35	32.29	33.26	34.26
Fund Balance Appropriated	8.68	30.25	0.19	2.48	8.32	28.85	25.46

	2025-26 Adopted	2026-27 Adopted	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast	2031-32 Forecast
Subtotal of Fund 107: Capital Investment Fund	31.96	50.88	31.05	34.23	41.01	62.51	60.12
Totals	\$ 468.36	\$ 488.28	\$ 473.16	\$ 481.99	\$ 493.99	\$ 521.05	\$ 525.57
Expenditures:							
General Government							
Salaries & Benefits	\$ 12.99	\$ 20.17	\$ 20.37	\$ 20.57	\$ 20.68	\$ 20.78	\$ 20.99
Operating	39.27	39.74	40.14	40.14	40.34	40.64	41.05
Public Safety							
Salaries & Benefits	70.58	66.29	66.95	67.62	67.96	68.30	68.98
Operating	12.15	13.63	13.69	13.69	13.76	13.87	14.00
Economic and physical development							
Salaries & Benefits	5.26	5.63	5.69	5.74	5.77	5.80	5.86
Operating	2.31	1.13	1.13	1.13	1.14	1.15	1.16
Human Services							
Salaries & Benefits	94.72	91.54	92.46	93.38	93.85	94.32	95.26
Operating	35.66	34.44	34.01	34.01	34.16	34.42	34.76
Cultural and recreational							
Salaries & Benefits	10.30	10.46	10.56	10.67	10.72	10.78	10.88
Operating	2.98	2.27	2.28	2.28	2.28	2.30	2.32
Education	119.98	122.98	126.05	129.20	132.43	135.74	139.14
Debt Service							
County	3.17	3.06	2.26	1.41	0.75	0.73	0.71
Schools/FTCC	5.34	2.69	2.58	1.52	0.68	0.65	0.63
Proposed multi-year debt on CIP	-	-	3.11	23.33	31.62	53.15	52.82
Capital Outlay							
School Capital Outlay I, II, and III	26.36	27.17	27.44	27.72	27.99	28.27	28.56
Capital Outlay - General Government	2.50	2.16	2.75	3.00	3.00	3.00	3.00
Capital Outlay - Economic & Physical Development	19.36	24.00	1.27	1.27	1.27	1.27	1.27
Schools/FTCC CIP	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Proposed multi-year on CIP	-	-	17.39	2.00	2.00	2.00	-
Transfers Out							
Transfers Out from 106: County School	4.12	3.84	3.20	3.49	3.79	4.10	4.42
Transfers Out from 107: Capital Investment Fund	0.89	0.09	0.86	0.87	0.88	0.88	0.89
Totals	\$ 468.36	\$ 488.28	\$ 473.16	\$ 481.99	\$ 493.99	\$ 521.05	\$ 525.57
Total Rate							
	0.4990	0.4990	0.4890	0.4790	0.4690	0.4590	0.4590
Total Debt Service as % of Budget with proposed CIP							
	1.82%	1.18%	1.68%	5.45%	6.69%	10.47%	10.30%
Fund Balance Appropriated as % of Budget							
	4.44%	8.70%	2.66%	3.12%	4.25%	8.00%	7.32%
Assessed Property Valuation (Billions) Revaluation will affect FY26 Budget							
	38.56B	37.45B	38.95B	40.51B	42.13B	43.82B	45.57B
Total Debt							
	27.34M	28.31M	70.86M	371.37M	354.00M	670.83M	633.57M
Total Debt as % of Assessed Valuation							
	0.07%	0.08%	0.18%	0.92%	0.84%	1.53%	1.39%

Financial Stability Benchmarks

	2025-26 Adopted	2026-27 Adopted	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast	2031-32 Forecast
Benchmark #1							
Total Debt Service as % of Budget with proposed CIP	1.82%	1.18%	1.68%	5.45%	6.69%	10.47%	10.30%
Benchmark #2							
Assessed Property Valuation	38.56B	37.45B	38.95B	40.51B	42.13B	43.82B	45.57B
Total Debt	27.34M	28.31M	70.86M	371.37	354.00M	670.83M	633.57M
Total Debt as % of Assessed Valuation	0.07%	0.08%	0.18%	0.92%	0.84%	1.53%	1.39%
Benchmark #3							
Available Fund Balance as a % of Expenditures (**= audit in process)	**20.76%	18.93%	12.40%	12.55%	12.69%	12.84%	13.03%
(Future years-Board of County Commissioner's Policy is at least 12% unassigned fund balance)							
State Average for Peer Group (Counties > 100,000)	47.52%	47.52%	47.52%	47.52%	47.52%	47.52%	47.52%
State Average - All Counties	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%

Source - N.C. State Treasurer - 2025 latest available data

All Funds Revenue Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027
Revenue					
General Funds					
101 - General Fund	398,193,950	413,936,462	406,207,579	398,317,286	408,269,504
106 - County School Fund	23,573,423	24,647,871	30,199,916	29,125,344	29,125,344
107 - Capital Investment Fund	41,955,475	42,534,547	31,960,699	50,227,659	50,885,659
Total General Funds	463,722,848	481,118,880	468,368,194	477,670,289	488,280,507
Special Revenue Funds					
200 - Food & Beverage Fund	10,347,717	12,947,161	7,048,319	8,574,896	8,574,896
201 - Intergovernmental Fund	2,392,179	2,321,175	2,454,382	2,349,382	2,349,382
204 - Federal Drug Forfeiture Fund	281,388	52,703	162,000	246,187	246,187
205 - Federal Drug Justice Fund	984	197,923	24,500	24,500	24,500
206 - State Drug Forfeiture Fund	21,159	3,991	21,000	10,750	10,750
207 - Inmate Welfare Fund	558,050	603,138	456,193	534,469	534,469
208 - Juvenile Drug Treatment Court	-	-	350,090	380,148	380,148
210 - School Fines & Forfeitures Fund	5,600	10,000	16,500	16,500	16,500
215 - Animal Medical Fund	32,437	28,864	18,000	15,000	15,000
220 - Fire District Fund	12,466,128	13,549,214	23,380,038	24,728,673	24,044,162
241 - Innovative Court Grant Fund	505,071	181,201	500,000	-	-
242 - Human Trafficking WORTH Fund	2,207	80,833	-	-	-
243 - Stream Restoration Grant Fund	35,151	21,567	-	-	-
244 - State Capital Infrastructure Homeless Grant Fund (SCIF)	173,370	11,109	269,685	-	-
245 - Juvenile Crime Prevention Fund	2,071,083	2,303,044	2,232,652	2,563,611	2,586,111
247 - Linden Little River Park Grant Fund	161	40	-	-	-
248 - Flea Hill Drainage Fund	1,488	1,170	-	-	-
249 - Opioid Settlement Fund	6,944,510	2,884,440	3,797,399	8,215,050	8,215,050
250 - Recreation Fund	5,455,258	5,741,818	10,045,702	10,106,330	10,106,330
252 - Cumberland Industrial Center Sewer Fund	-	1,930,224	-	-	-
253 - Rhodes Pond Grant	-	503,402	-	-	-
260 - Emergency Telephone System Fund	718,500	97,447	629,041	1,602,207	1,602,207
264 - Community Development Block Grant - Disaster Recovery (CDBG-DR) Fund	21,562	-	-	-	-
265 - County Community Development Fund	1,663,471	1,652,124	1,624,635	1,617,926	1,617,926
266 - Community Development Home Fund	420,302	430,530	4,122,157	3,865,968	3,865,968
267 - Community Development Support Housing Fund	510,021	508,979	748,910	1,034,882	1,034,882
269 - Emergency Rental Assistance (ERA) Fund	986	565	-	-	-
273 - MPO Administration Fund	484,277	549,962	679,145	681,530	681,530
274 - MPO Direct Attributable Fund	380,731	-	600,000	800,000	800,000
275 - Transit Planning Fund	145,358	160,030	170,423	200,466	200,466
276 - US DOT 104 Fund	461,502	434,957	566,851	604,600	604,600
277 - NC Elderly Handicap Transportation Fund	1,191,965	1,110,718	1,390,720	1,420,669	1,420,669
280 - Representative Payee Fund	778,302	998,023	945,900	1,055,900	1,055,900
285 - Tourism Development Authority Fund	8,488,215	10,479,128	9,006,047	8,471,218	8,471,218
Total Special Revenue Funds	56,559,133	59,795,480	71,260,289	79,120,862	78,458,851
Permanent Fund					
510 - Cemetery Trust Fund	8,378	1,730	2,800	7,500	7,500
Total Permanent Fund	8,378	1,730	2,800	7,500	7,500

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027
Enterprise Funds					
600 - Crown Complex Fund	9,735,854	10,029,072	7,224,832	8,716,464	8,716,464
601 - Crown Motel Fund	2,084,580	2,140,658	934,229	1,672,425	1,672,425
602 - Crown Debt Service Fund	4,180,524	2,891,483	934,229	1,672,425	1,672,425
605 - NORCRESS Water & Sewer Fund	532,343	2,375,043	1,419,005	2,278,744	2,278,744
606 - Kelly Hills Water & Sewer Fund	126,098	124,030	211,453	133,756	133,756
607 - Southpoint Water & Sewer Fund	73,293	72,426	73,185	138,184	138,184
608 - Overhills Water & Sewer Fund	158,421	168,032	204,209	419,766	419,766
625 - Solid Waste Fund	17,247,799	22,835,077	24,554,151	30,455,645	30,455,645
Total Enterprise Funds	34,138,912	40,635,821	35,555,293	45,487,409	45,487,409
Internal Service Funds					
800 - Workers Compensation Fund	2,675,871	2,764,159	3,076,471	3,087,492	3,087,492
801 - Group Insurance Fund	35,860,435	34,396,770	44,099,969	49,194,997	49,194,997
802 - Employee Benefit Fund	425,261	480,754	525,150	475,150	475,150
803 - Vehicle Insurance Fund	1,209,032	1,277,927	1,364,250	1,364,250	1,364,250
806 - General Litigation Fund	112,411	108,963	145,000	100,000	100,000
Total Internal Service Funds	40,283,010	39,028,573	49,210,840	54,221,889	54,221,889
Total Revenue	594,712,281	620,580,484	624,397,416	656,507,949	666,456,156

General Fund Revenue

Where does the money come from?

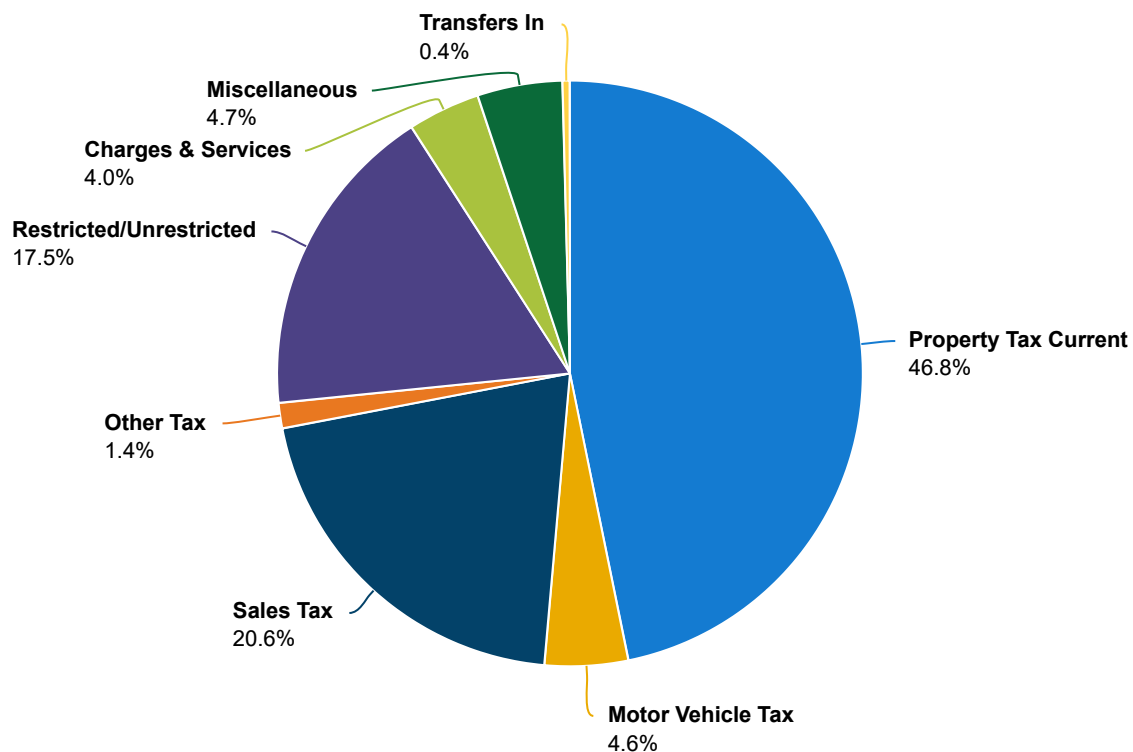
Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Revenue						
Property Tax - Current	\$ 177,235,795	\$ 179,105,449	\$ 173,699,000	\$ 185,391,867	\$ 185,391,867	6.7%
Motor Vehicle Tax	26,370,695	28,745,751	17,606,000	18,311,654	18,311,654	4.0%
Sales Tax	63,417,888	67,062,825	81,173,461	81,323,501	81,632,767	0.6%
Other Tax	5,792,020	5,585,585	5,496,371	5,633,132	5,633,132	2.5%
Restricted/Unrestricted	81,799,655	72,565,200	72,859,363	68,215,604	69,339,500	-4.8%
Charges and Services	15,982,074	17,818,369	15,042,516	15,804,030	15,842,186	5.3%
Miscellaneous	21,380,156	18,868,159	25,352,050	18,511,765	18,662,965	-26.4%
Transfers from other funds	6,215,667	24,185,124	2,852,347	1,209,155	1,209,155	-57.6%
Total Revenue	\$ 398,193,950	\$ 413,936,462	\$ 394,081,108	\$ 394,400,708	\$ 396,023,226	0.5%
Fund Balance	-	-	12,126,471	3,916,578	12,246,278	1.0%
Total Revenue	\$ 398,193,950	\$ 413,936,462	\$ 406,207,579	\$ 398,317,286	\$ 408,269,504	0.5%

The General Fund budget is balanced at **\$408,269,504** by the appropriation of \$12,246,278 of fund balance.

Notes on variances:

Miscellaneous: The decrease is primarily due to interest income.

Transfers In: The decrease reflects an anticipated decrease in the sale of vehicles.



Major Revenue Source Analysis

Major Revenue Source Analysis

Cumberland County's General Fund is supported primarily by property taxes, local sales and use taxes, and other recurring revenues that are influenced by local, state, and national economic conditions. Revenue projections for FY2027 reflect current economic trends, historical collection patterns, and anticipated changes in the County's tax base. While the local economy has remained relatively stable, broader economic uncertainty continues to influence revenue forecasting, particularly for economically sensitive revenue sources such as sales tax.

Persistent inflation continues to affect both consumers and local governments. In addition, geopolitical instability and changes in federal economic policy have contributed to volatility in energy markets and inflationary pressures. These factors have the potential to influence consumer spending patterns, business activity, and overall economic growth, all of which affect local sales tax collections. Although the long-term economic outlook remains uncertain, the County has incorporated these risks into its revenue estimates using a conservative forecasting approach.

FY2027 revenue projections were developed collaboratively by the County Manager's Office, Budget staff, the Tax Assessor, and departmental leadership. Revenue estimates are based on an analysis of five years of historical trends, current-year collection activity, anticipated property valuation growth, population trends, and prevailing economic indicators.

Sales tax revenue remains one of the County's most economically sensitive revenue sources. Inflation, elevated interest rates, and continued uncertainty in domestic and global markets are expected to moderate consumer spending during FY2027. At the time the revenue projections were developed, the U.S. Consumer Price Index had increased 3.8 percent over the prior 12 months through April 2026. Based on collections through the first half of FY2026, current economic conditions, and the potential for slower consumer spending growth, the County has budgeted FY2027 sales tax revenue using a conservative growth assumption of 1.0 percent above the FY2026 year-end projection.

This conservative approach recognizes the potential for continued economic volatility while supporting a structurally balanced budget. The County will continue to monitor revenue performance throughout FY2027 and adjust financial projections as economic conditions evolve.

Tax Base

Cumberland County's property tax base has increased significantly over the past several years, culminating in an unprecedented increase following the most recent revaluation. State statute requires counties to reappraise real property at least every eight years, although counties may elect to reappraise on a more frequent cycle. Cumberland County's latest revaluation became effective January 1, 2025, and resulted in total real property valuation increasing 72 percent over the prior year. This increase was consistent with trends observed statewide and reflected current market conditions at the time of the revaluation.

The Board of Commissioners voted in March 2026 to change the property revaluation cycle from eight years to six years. The shorter cycle is intended to keep property appraisals closer to current market conditions and may reduce the magnitude of valuation changes between revaluations. For FY2027, the total real property valuation is projected at \$34.6 billion, compared with \$34.5 billion in FY2026.

Ad Valorem Tax

The budget projects ad valorem tax revenue of \$203,703,521, a 6.48 percent increase over the prior fiscal year. This growth is primarily associated with changes resulting from the County's revaluation cycle. During the FY2026 revenue projection process, tax appeals were estimated at approximately 7 percent. However, actual adjustments were significantly lower than anticipated, resulting in less reduction to the projected

tax base than initially expected. When evaluating year-over-year changes in property and motor vehicle tax revenues, it is important to account for differences in tax rate structures that affect comparability.

The Board maintained the countywide tax rate of 49.9 cents per \$100 of assessed value for FY2027, and the County projects a 99.55 percent collection rate for FY2027, based on recent collection performance. Although the real property tax base is projected to remain relatively stable following the 2025 revaluation, overall ad valorem revenue growth reflects changes in real, personal, and motor vehicle property values, anticipated collection performance, and adjustments to the taxable base.

Motor Vehicles Tax

The County anticipates continued growth in motor vehicle values. With the property tax rate remaining unchanged at 49.9 cents per \$100 of assessed value, motor vehicle tax revenue is projected at \$18,311,654 for FY2027, a 4.0 percent increase over the FY2026 adopted budget.

Sales Taxes

Cumberland County's total sales and use tax rate is 7 percent, consisting of the 4.75 percent state rate and a 2.25 percent local rate. The local rate consists of Article 39 (1 percent), Article 40 (0.5 percent), Article 42 (0.5 percent), and Article 46 (0.25 percent).

Sales tax proceeds are distributed among Cumberland County and its municipalities in accordance with the statutory distribution methods applicable to the respective articles. The County's Article 39 revenue is unrestricted, while Articles 40 and 42 carry statutory restrictions—30 percent of Article 40 revenue must support school capital projects, and 60 percent of Article 42 revenue must be used for public school capital outlay or related debt service, while the remaining 40 percent is available for general government purposes. Article 46 is an additional 0.25 percent county sales and use tax. Cumberland County is authorized to levy this tax, and the proceeds are allocated to the County rather than divided between the County and its municipalities. The tax became effective in Cumberland County on October 1, 2008.

Beginning in FY2026, Cumberland County uses the ad valorem distribution method, which allocates applicable revenues based on the relative property tax levies of the County and its municipalities. This change significantly affects the allocation of sales tax revenues among the County and its municipalities and limits the comparability of certain year-over-year sales tax figures.

Intergovernmental Revenue

Intergovernmental revenue includes both restricted and unrestricted funds. Restricted revenues primarily consist of federal and state grants supporting Public Health and Social Services. Many of these funds require local matching dollars. Reductions in federal or state funding may necessitate mid-year program adjustments.

Unrestricted revenues include beer and wine tax proceeds and Alcoholic Beverage Control (ABC) revenues. The decline in intergovernmental revenue and increased pressure on General Fund resources reflect changes in federal funding and cost-sharing requirements under the One Big Beautiful Bill Act of 2025 (H.R. 1, Public Law 119-21). Beginning in FY2027, the federal share of SNAP administrative costs is reduced from 50 percent to 25 percent, increasing the state and local share. Because North Carolina operates a state-supervised, county-administered social services system, this change may increase administrative costs associated with SNAP and could place additional pressure on state and local resources. Changes to federal Medicaid funding and administrative requirements may also affect County-supported programs and will be monitored throughout FY2027.

Charges and Services

Charges and services include excise stamp fees, building permits, inspection fees, Register of Deeds fees, and other service-based revenues. These revenues are expected to remain relatively stable in FY2027, with projections based on historical collections and current activity. Miscellaneous rents, concessions, and departmental fees are expected to increase modestly based on current activity and anticipated demand.

The following pages provide more detail on forecasting major revenue.

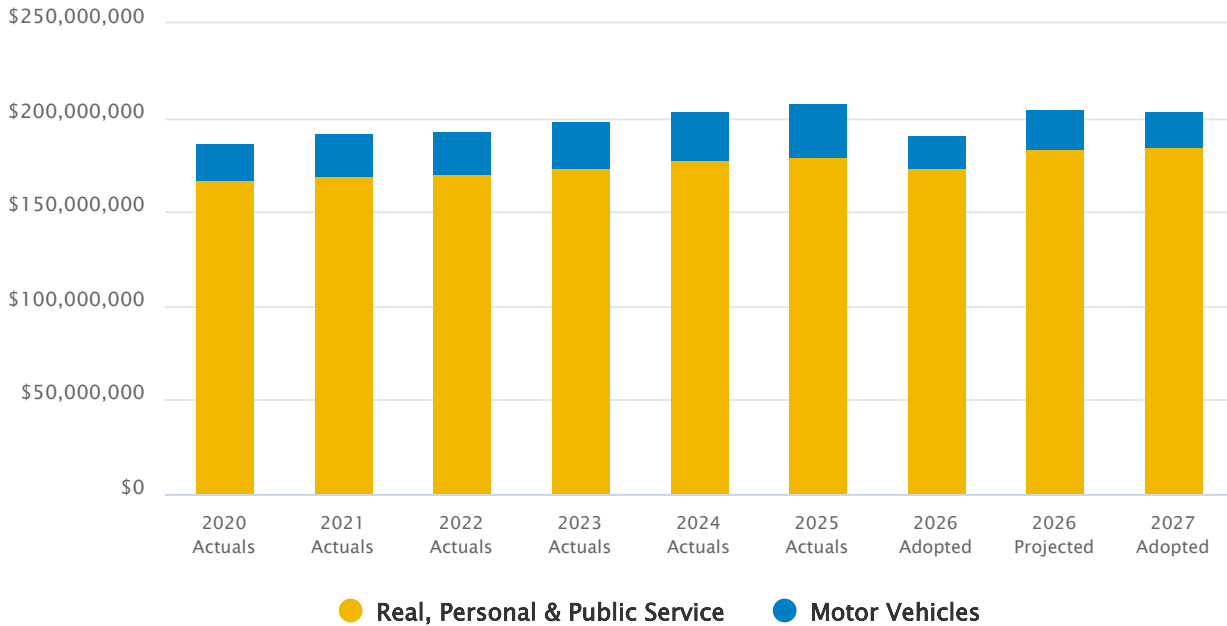
General Fund Revenue

Forecasting Major Revenue

Ad Valorem Tax

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

Ad Valorem and Motor Vehicles



Ad valorem tax, or property tax, is the most significant revenue source and represents a large percentage of all revenue received for the General Fund. Cumberland County's tax rate is set at 49.9 cents for every \$100 of property valuation. The graph above illustrates the historical trend of ad valorem revenue.

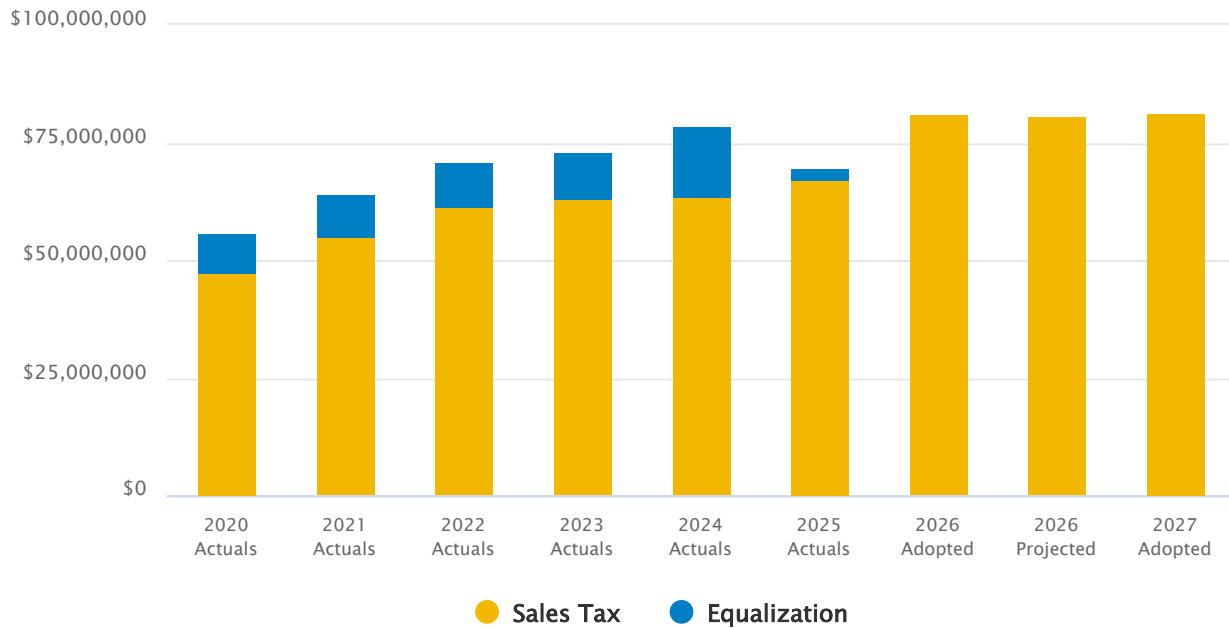
For the Fiscal Year 2027 Adopted Budget, ad valorem and motor vehicle tax collections are projected to be \$203,703,521.

Sales Tax

The Fiscal Year 2027 Adopted Budget includes \$81,323,501 for sales tax revenue; this represents an increase of approximately \$150 thousand dollars compared to the Fiscal Year 2026 Adopted Budget. However, year-over-year comparisons of sales tax revenue require careful interpretation, as previous revenue allocations were influenced by an interlocal agreement (equalization) between the County and its municipalities. Under that agreement, a portion of the revenue collected was categorized as unrestricted.

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

Sales Tax and Equalization



All Funds Expenditure Summary

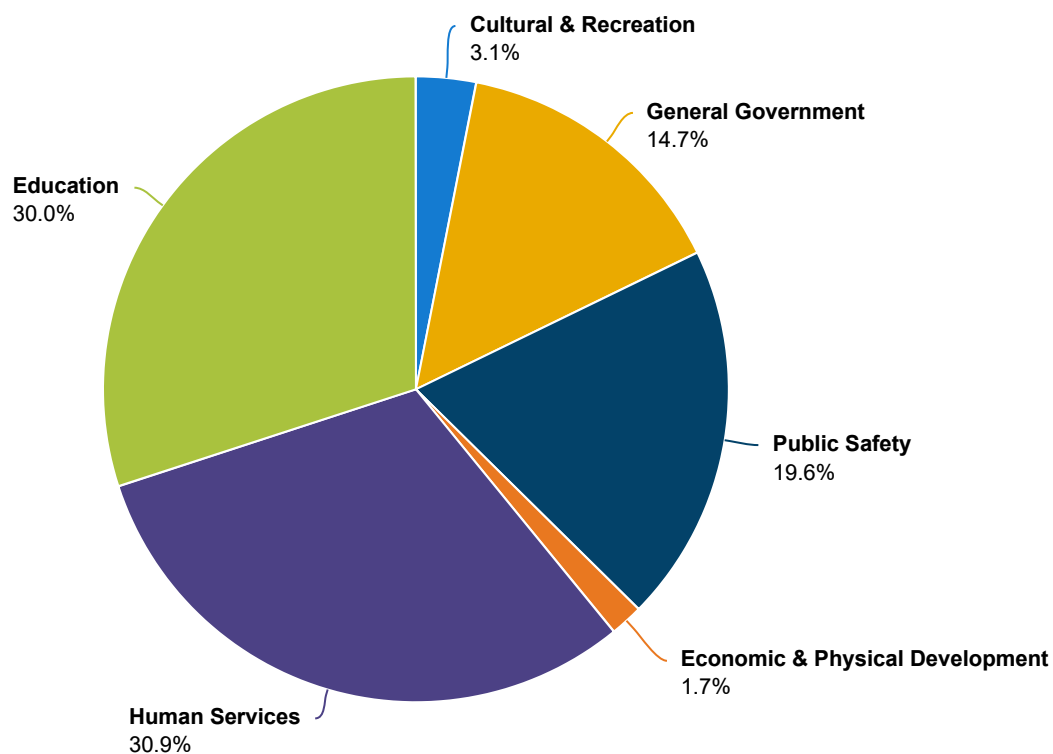
	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027
Expense					
General Funds					
101 - General Fund	377,899,130	394,765,444	406,207,579	398,317,286	408,269,504
106 - County School Fund	21,839,263	26,728,319	30,199,916	29,125,344	29,125,344
107 - Capital Investment Fund	15,967,815	33,917,615	31,960,699	50,227,659	50,885,659
Total General Funds	415,706,208	455,411,378	468,368,194	477,670,289	488,280,507
Special Revenue Funds					
200 - Food & Beverage Fund	11,513,348	10,245,000	7,048,319	8,574,896	8,574,896
201 - Intergovernmental Fund	2,345,931	2,265,043	2,454,382	2,349,382	2,349,382
204 - Federal Drug Forfeiture Fund	238,574	192,320	162,000	246,187	246,187
205 - Federal Drug Justice Fund	25,036	22,869	24,500	24,500	24,500
206 - State Drug Forfeiture Fund	13,082	16,173	21,000	10,750	10,750
207 - Inmate Welfare Fund	286,804	784,949	456,193	534,469	534,469
208 - Juvenile Drug Treatment Court	-	-	350,090	380,148	380,148
210 - School Fines & Forfeitures Fund	5,600	10,000	16,500	16,500	16,500
215 - Animal Medical Fund	42,693	16,316	18,000	15,000	15,000
220 - Fire District Fund	12,233,407	12,883,041	23,380,038	24,728,673	24,044,162
241 - Innovative Court Grant Fund	107,291	63,902	500,000	-	-
242 - Human Trafficking WORTH Fund	10,003	68,388	-	-	-
243 - Stream Restoration Grant Fund	284,580	1,715,420	-	-	-
244 - State Capital Infrastructure Homeless Grant Fund (SCIF)	270,415	135,657	269,685	-	-
245 - Juvenile Crime Prevention Fund	2,023,723	2,415,774	2,232,652	2,563,611	2,586,111
247 - Linden Little River Park Grant Fund	5,402	3,785	-	-	-
249 - Opioid Settlement Fund	274,549	827,910	3,797,399	8,215,050	8,215,050
250 - Recreation Fund	4,248,596	4,809,936	10,045,702	10,106,330	10,106,330
252 - Cumberland Industrial Center Sewer Fund	1,538,800	157,508	-	-	-
253 - Rhodes Pond Grant	-	23,804	-	-	-
260 - Emergency Telephone System Fund	254,544	330,417	629,041	1,602,207	1,602,207
265 - County Community Development Fund	1,526,826	1,385,414	1,624,635	1,617,926	1,617,926
266 - Community Development Home Fund	327,445	718,138	4,122,157	3,865,968	3,865,968
267 - Community Development Support Housing Fund	459,031	468,766	748,910	1,034,882	1,034,882
273 - MPO Administration Fund	564,195	651,541	679,145	681,530	681,530
274 - MPO Direct Attributable Fund	380,660	-	600,000	800,000	800,000
275 - Transit Planning Fund	145,357	162,660	170,423	200,466	200,466
276 - US DOT 104 Fund	462,524	542,987	566,851	604,600	604,600
277 - NC Elderly Handicap Transportation Fund	1,168,144	1,089,782	1,390,720	1,420,669	1,420,669
280 - Representative Payee Fund	810,764	785,124	945,900	1,055,900	1,055,900
285 - Tourism Development Authority Fund	7,524,356	7,800,446	9,006,047	8,471,218	8,471,218
Total Special Revenue Funds	49,091,680	50,593,070	71,260,289	79,120,862	78,458,851
Permanent Fund					
510 - Cemetery Trust Fund	2,727	3,610	2,800	7,500	7,500
Total Permanent Fund	2,727	3,610	2,800	7,500	7,500
Enterprise Funds					
600 - Crown Complex Fund	5,406,255	6,606,913	7,224,832	8,716,464	8,716,464
601 - Crown Motel Fund	2,195,423	2,216,958	934,229	1,672,425	1,672,425
602 - Crown Debt Service Fund	182,196	86,660	934,229	1,672,425	1,672,425

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027
605 - NORCRESS Water & Sewer Fund	968,129	1,255,281	1,419,005	2,278,744	2,278,744
606 - Kelly Hills Water & Sewer Fund	109,021	86,889	211,453	133,756	133,756
607 - Southpoint Water & Sewer Fund	31,202	33,528	73,185	138,184	138,184
608 - Overhills Water & Sewer Fund	92,313	88,750	204,209	419,766	419,766
625 - Solid Waste Fund	13,875,641	18,570,390	24,554,151	30,455,645	30,455,645
Total Enterprise Funds	22,860,180	28,945,369	35,555,293	45,487,409	45,487,409
Internal Service Funds					
800 - Workers Compensation Fund	1,192,791	1,500,084	3,076,471	3,087,492	3,087,492
801 - Group Insurance Fund	34,781,374	35,004,191	44,099,969	49,194,997	49,194,997
802 - Employee Benefit Fund	406,121	468,357	525,150	475,150	475,150
803 - Vehicle Insurance Fund	972,069	1,087,587	1,364,250	1,364,250	1,364,250
806 - General Litigation Fund	170,681	93,869	145,000	100,000	100,000
Total Internal Service Funds	37,523,036	38,154,088	49,210,840	54,221,889	54,221,889
TOTAL ALL FUNDS	525,183,831	573,107,515	624,397,416	656,507,949	666,456,156

General Fund Expenditures

Where does the money go?

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
101 - General Fund						
General Government	81,391,389	87,826,999	52,258,513	54,719,716	59,902,428	14.6%
Public Safety	67,475,514	68,368,664	82,729,790	79,665,596	79,918,691	-3.4%
Economic & Physical Development	7,879,352	6,438,192	7,566,719	6,952,141	6,758,171	-10.7%
Human Services	104,431,262	112,308,623	130,381,285	121,915,480	125,982,886	-3.4%
Education	105,189,567	107,005,909	119,984,839	122,384,536	122,978,081	2.5%
Cultural & Recreation	11,532,046	12,817,057	13,286,433	12,679,817	12,729,247	-4.2%
Total 101 - General Fund	377,899,130	394,765,444	406,207,579	398,317,286	408,269,504	0.5%



General Government

Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Governing Body	\$ 736,845	\$ 854,830	\$ 913,396	\$ 921,722	\$ 921,722	0.9%
Administration	2,222,701	1,865,152	2,255,656	2,132,950	2,132,950	-5.4%
Public Information	1,564,008	1,882,174	1,940,595	2,011,611	2,011,611	3.7%
Court Facilities	211,787	82,390	148,220	147,034	147,034	-0.8%
Human Resources	1,280,844	1,544,179	1,558,744	1,629,255	1,629,255	4.5%
Facilities Maintenance	1,291,966	1,125,868	1,292,382	1,225,993	1,225,993	-5.1%
Landscaping & Grounds	718,447	743,889	870,213	922,450	922,450	6.0%
Carpentry Shop	247,592	268,398	276,171	275,171	275,171	-0.4%
Facilities Management	1,564,472	1,505,559	1,789,002	1,855,783	1,855,783	3.7%
Public Buildings Janitorial	1,194,798	1,323,468	1,387,758	1,391,110	1,391,110	0.2%
Central Maintenance	4,298,059	4,337,516	3,878,822	4,465,200	4,465,200	15.1%
Innovation & Technology Services	8,709,018	8,946,912	10,871,895	10,711,284	10,711,284	-1.5%
Budget & Performance	-	609,578	737,104	729,059	729,059	-1.1%
Board Of Elections	1,608,791	1,587,735	2,062,188	1,541,960	1,708,960	-17.1%
Financial Services	1,352,491	1,344,345	1,719,238	1,753,503	1,753,503	2.0%
Legal	1,273,105	1,333,892	1,379,729	1,952,353	1,952,353	41.5%
Register Of Deeds	2,482,022	2,627,747	2,953,750	2,954,565	2,954,565	-
Register Of Deeds Automation	9,088	126,079	135,150	135,150	135,150	-
Tax Administration	6,450,372	6,693,985	7,032,899	7,358,383	7,358,383	4.6%
Property Revaluation	813,816	936,151	970,314	658,031	658,031	-32.2%
General Government Other	43,361,167	48,087,152	8,085,287	9,947,149	14,962,861	85.1%
Total General Government	\$ 81,391,389	\$ 87,826,999	\$ 52,258,513	\$ 54,719,716	\$ 59,902,428	14.6%

Notes on variances:

Central Maintenance: The increase is due to the vehicle allocation increasing to \$1.5M.

Board of Elections: The decrease is due to no municipal elections in FY2027.

Legal: The increase is due to the addition of three new positions.

Property Revaluation: The decrease is due to the completion of revaluation in FY2026.

General Government Other: The increase is primarily due to funding for the position for Judge Ammons, which will conclude in FY2027, as well as the additional 0.5% Cost-of-Living Adjustment (COLA) and associated one-time stipend payment. The increase also reflects a transition beginning in FY2027 that moves most Community funding allocations into the General Government Other cost center.

Public Safety

Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Sheriff	\$ 30,369,185	\$ 32,943,850	\$ 37,632,973	\$ 36,150,406	\$ 36,150,406	-3.9%
Detention Center	16,953,113	18,035,411	24,527,741	22,354,486	22,354,486	-8.9%
LEO Separation Allowance	928,585	964,157	1,215,485	1,235,646	1,235,646	1.7%
Sheriff Grants	2,590,949	330,729	457,900	283,309	283,309	-38.1%
School Law Enforcement - Local	4,635,421	3,304,642	3,568,212	3,552,252	3,577,347	0.3%
Emergency Services	4,471,070	4,837,971	5,212,661	6,083,209	6,083,209	16.7%
WORTH Court	-	-	419,782	38,500	38,500	-90.8%
Adult Drug Treatment Court	-	16,724	246,392	245,762	245,762	-0.3%
Emergency Services Grants	86,458	43,261	-	270,745	270,745	100.0%
DWI Court	86,317	105,317	165,635	123,718	123,718	-25.3%
Justice Services	712,944	764,298	1,160,850	1,514,784	1,514,784	30.5%
Misdemeanor Program	37,484	34,839	44,856	43,696	43,696	-2.6%
Veterans Treatment Court	-	13,010	204,830	251,353	251,353	22.7%
Animal Services	4,101,433	4,357,995	4,873,831	4,945,471	4,945,471	1.5%
Mental Health Specialty Court	-	-	440,218	41,281	41,281	-90.6%
Public Safety Other	2,502,555	2,616,460	2,558,424	2,530,978	2,758,978	7.8%
Total Public Safety	\$ 67,475,514	\$ 68,368,664	\$ 82,729,790	\$ 79,665,596	\$ 79,918,691	-3.4%

Notes on variances:

Detention Center: The decrease is due to the positions that were unfunded to cover the new Career Development Step Plan.

Sheriff Grants: The decrease is due to no new Byrne grants being reflected in FY2027. The Sheriff's Office spent most of the grant funds in FY2026.

Emergency Services: The increase is primarily due to the Motorola AXS voice dispatch consoles.

Emergency Services Grants: The increase reflects grant funding received in FY26 that was not fully expended and is carried forward into FY27. This includes funding for projects such as shelter generators and the Hazard Mitigation Grant.

WORTH Court: The decrease reflects that ARPA funding is only for two years to pilot the START program. Funds will be reappropriated in FY2027.

DWI Court: The decrease is due to grant funds ending in October 2026. If a grant extension is given, there will be a revised budget to cover salaries and expenses.

Justice Services: The increase is due to additional funds for participant supportive services through opioid settlement funding.

Veterans Treatment Court: The increase reflects the allocation to match the Bureau of Justice Assistance allocation for grant year 4 of 4 years.

Mental Health Specialty Court: The decrease reflects that ARPA funding is only for two years to pilot the START program. Funds will be reappropriated in FY2027.

Public Safety – Other: The increase reflects the addition of two positions supporting the North Carolina Courts: a Public Defender and an Assistant District Attorney.

Economic & Physical Development

Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Planning	\$ 3,499,811	\$ 3,682,052	\$ 4,369,189	\$ 4,338,252	\$ 4,491,252	2.8%
Engineering	605,625	926,347	812,252	765,689	418,719	-48.4%
NC Cooperative Extension Service	748,356	782,601	890,976	896,232	896,232	0.6%
NC Cooperative Extension Program	21,282	22,233	89,300	79,794	79,794	-10.6%
Location Services	240,690	249,730	278,814	274,860	274,860	-1.4%
Soil Conservation District	854,101	238,449	293,461	194,874	194,874	-33.6%
Soil Conservation Cost Share Program	95,209	112,585	120,317	122,545	122,545	1.9%
Public Utilities	114,196	119,147	126,284	219,769	219,769	74.0%
Economic Physical Development	1,222,117	25,000	30,000	30,000	30,000	-
Economic Incentives	305,276	273,893	456,126	30,126	30,126	-93.4%
Water & Sewer Department	172,689	6,155	100,000	-	-	-100.0%
Total Economic & Physical Development	\$ 7,879,352	\$ 6,438,192	\$ 7,566,719	\$ 6,952,141	\$ 6,758,171	-10.7%

Notes on variances:

Engineering: The decrease is primarily due to a reduction in funding associated with the generator project.

NC Cooperative Extension Program: The decrease in program funds reflects a decrease in support from program fees and donations.

Soil Conservation District: The decrease is primarily due to the completion of the NC Streamflow Rehabilitation grant in FY2026.

Public Utilities: The increase is due to the addition of an Administrative Officer II position.

Economic Incentives: The decrease reflects the completion of the Campbell and Cargill incentive agreements in FY2026.

Water & Sewer Department: The decrease is due to the removal of the consultant fee.

Human Services

Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Health Dept General	\$ 19,871,303	\$ 20,850,161	\$ 23,103,987	\$ 21,658,510	\$ 23,057,504	-0.2%
Detention Center Health Program	4,667,976	4,813,981	5,685,523	7,140,187	7,140,187	25.6%
Environmental Health	2,225,011	2,379,873	2,530,049	2,578,450	2,578,450	1.9%
Bio-Terrorism Preparedness	39,531	51,835	60,294	60,294	60,294	-
Care Coordination For Children	848,644	950,783	1,066,892	1,067,421	1,067,421	-
Pregnancy Care Management	1,378,150	1,604,599	1,649,309	1,790,068	1,790,068	8.5%
WIC - Client Svcs	2,408,213	2,671,962	3,148,283	3,229,603	3,229,603	2.6%
School Health - BOE	942,829	916,643	1,119,076	1,088,531	1,088,531	-2.7%
Community Transformation Grant	123,250	209,557	211,155	211,155	218,453	3.5%
Court Ordered Evaluation	318,840	318,840	318,840	318,840	318,840	-
Sobriety Court	51,295	-	-	-	-	-
Mental Health Other	5,091,425	252,573	274,893	277,004	277,004	0.8%
Health Other	91,208	93,594	98,788	97,159	97,159	-1.6%
Department Of Social Services	48,924,274	57,201,294	68,806,041	61,709,693	64,338,866	-6.5%
Social Services Other	9,625,101	11,389,011	12,585,284	11,524,077	11,524,077	-8.4%
Grant Family Violence Care Center	645,300	724,429	744,030	735,700	735,700	-1.1%
Welfare Other	296,735	290,632	853,852	137,000	137,000	-84.0%
Veterans Services	650,296	707,224	734,199	731,383	731,383	-0.4%
Child Support Services	6,168,298	6,805,610	7,310,728	7,479,792	7,511,733	2.7%
SL Resource Center Admin	63,583	76,022	80,062	80,613	80,613	0.7%
Total Human Services	\$104,431,262	\$112,308,623	\$130,381,285	\$ 121,915,480	\$125,982,886	-3.4%

Notes on variances:

Detention Center Health Program: The increase is due to the WellPath contract increase.

Pregnancy Care Management: The increase is primarily attributable to higher operational expenses.

Department of Social Services: The decrease is due to the change in Medicaid due to the Big Beautiful Bill and due to the abolishment of 50 positions.

Social Services Other: The decrease is primarily in the foster care board funding due to the additional 7.5% reduction that departments were requested to provide to reduce their budgets due to limited funding.

Welfare Other: The budget does not include any community funding for the nonprofit agencies.

Education

Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Schools - Current Expense	\$ 87,526,532	\$ 89,648,337	\$ 103,734,839	\$ 105,809,536	\$ 105,809,536	2.0%
FTCC - Current Expense	15,718,600	15,468,600	16,250,000	16,575,000	17,168,545	5.7%
Other Education	1,944,435	1,888,972	-	-	-	-
Total Education	\$105,189,567	\$107,005,909	\$119,984,839	\$ 122,384,536	\$122,978,081	2.5%

Cultural & Recreation

Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Library	\$ 11,068,219	\$ 12,213,571	\$ 12,905,703	\$ 12,679,817	\$ 12,679,817	-1.8%
Library Grants	353,904	187,917	15,084	-	-	-100.0%
Culture Recreation Other	109,923	415,569	365,646	-	49,430	-86.5%
Total Cultural & Recreation	\$ 11,532,046	\$ 12,817,057	\$ 13,286,433	\$ 12,679,817	\$ 12,729,247	-4.2%
Total General Fund	\$377,899,130	\$394,765,444	\$406,207,579	\$ 398,317,286	\$408,269,504	0.5%

Notes on variances:

Library Grants: The decrease is due to the library not receiving grant awards for FY2027. Grants will be recognized in the budget when they are received.

Culture Recreation Other: The adopted budget does not include any community funding for the nonprofit agencies.

New Items

New Vehicles

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

The FY2027 Budget includes funding for vehicles with the highest priority as identified by the Internal Services Manager. Key considerations for replacement include employee safety, vehicle age, maintenance cost, mileage, and useful life.

Department	(A) ADD (R) Replace	Requested		Adopted		State or Federal Funding
		QTY	Total Cost	QTY	Total Cost	
Cooperative Extension		1	\$ 60,000	0	\$ -	\$ -
Ford F-150	R	1	60,000	0	-	-
Detention Center		1	\$ 90,617	1	\$ 90,617	\$ -
Ford Transit 350	R	1	90,617	1	90,617	-
Emergency Services		6	\$ 449,200	0	\$ -	\$ -
F-250 Truck	A	4	343,200	0	-	-
Bronco Sport	A	1	53,000	0	-	-
Chrysler Pacifica	A	1	53,000	0	-	-
Internal Services - Landscaping		1	\$ 60,000	1	\$ 60,000	\$ -
Ford F-150 Super Crew Cab	R	1	60,000	1	60,000	-
Sheriff's Office		47	\$ 4,445,000	15	\$ 1,405,000	\$ -
Ford Explorer	R	31	2,945,000	10	950,000	-
Ford F-150 Police Responder	R	15	1,425,000	4	380,000	-
Ford F-150 Super Crew Cab	A	1	75,000	1	75,000	-
Social Services		12	\$ 559,803	0	\$ -	\$ -
Chrysler Pacifica	A	10	450,000	0	-	-
Sedan/SUV	R	1	42,803	0	-	-
Ford Transit 350	R	1	67,000	0	-	-
Total General Fund		68	\$ 5,664,620	17	\$ 1,555,617	\$ -

Total General Fund Net Cost: \$ 1,555,617

Capital Outlay

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

Department	(A) ADD (R) Replace	Requested			Adopted		State or Federal Funding
		QTY	Unit Cost	Total Cost	QTY	Total Cost	
Court Facilities		1	\$ 37,000	\$ 37,000	1	\$ 37,000	\$ -
Courthouse Improvements	R	1	37,000	37,000	1	37,000	-
Detention Center		1	\$ 63,000	\$ 63,000	1	\$ 63,000	\$ -
Idemia Livescan Machine	R	1	63,000	63,000	1	63,000	-
Emergency Services		1	\$ 32,116	\$ 32,116	1	\$ 32,116	\$ -
Replacement Desk	R	1	32,116	32,116	1	32,116	-
Motorola Consoles	R	1	918,244	918,244	1	918,244	-
Emergency Services Grants		2	\$ 1,178,944	\$ 1,178,944	2	\$ 1,178,944	\$ 236,830
Cliffdale Generator	R	1	260,700	260,700	1	260,700	236,830
Public Information		1	\$ 11,278	\$ 11,278	1	\$ 11,278	\$ -
Canon Graphic Printer	R	1	11,278	11,278	1	11,278	-
Facilities Maintenance		2	\$ 154,500	\$ 154,500	2	\$ 154,500	\$ -
Replacement Equipment	R	1	82,400	82,400	1	82,400	-
Building Improvements	R	1	72,100	72,100	1	72,100	-
Landscaping		2	\$ 32,325	\$ 32,325	2	\$ 32,325	\$ -
Leaf Vac Equipment	R	1	9,230	9,230	1	9,230	-
Pesticide/Fertilizer Sprayer	A	1	23,095	23,095	1	23,095	-
Fleet Management		1	\$ 110,000	\$ 110,000	1	\$ 110,000	\$ -
Alignment Machine	A	1	110,000	110,000	1	110,000	-
Sheriff's Office		7	\$ 479,900	\$ 479,900	7	\$ 479,900	\$ -
Tasers	A	1	218,000	218,000	1	218,000	-
Glock 17	R	1	7,000	7,000	1	7,000	-
Idemia Livescan Machine	R	1	55,000	55,000	1	55,000	-
DefTech Distraction Device	R	1	6,300	6,300	1	6,300	-
Fiber Channel Switch and Server	R	1	170,000	170,000	1	170,000	-
Cyber Crimes HP Workstation Tower	R	1	12,000	12,000	1	12,000	-
Less Lethal Ammunitions	R	1	11,600	11,600	1	11,600	-
Sheriff's Grants		1	\$ 45,097	\$ 45,097	1	\$ 45,097	\$ 45,097
Unidentified Equipment FY22	A	1	45,097	45,097	1	45,097	45,097
Total General Fund			\$ 2,144,160	\$ 2,144,160		\$ 2,144,160	\$ 281,927

Total General Fund Net Cost: \$ 1,862,233

Other Funds

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

Department	(A) ADD (R) Replace	Requested			Adopted	
		QTY	Unit Cost	Total Cost	QTY	Total Cost
Federal Drug Forfeiture		3	\$ 40,500	\$ 40,500	3	\$ 40,500
Belgian Malinois K9	R	3	13,500	40,500	3	40,500
Inmate Canteen		5	\$ 215,011	\$ 215,011	5	\$ 215,011
Dishwasher	R	1	93,011	93,011	1	93,011
Kitchen Equipment	R	1	30,000	30,000	1	30,000
Dental Equipment	R	1	20,000	20,000	1	20,000
Kettle Gas Tilting Range	R	1	32,000	32,000	1	32,000
Gas Oven	R	1	40,000	40,000	1	40,000
Emergency Telephone System		2	\$ 1,053,675	\$ 1,053,675	2	\$ 1,053,675
Replacement Desk	R	1	135,431	135,431	1	135,431
Motorola Consoles	R	1	918,244	918,244	1	918,244
Total Other Fund			\$ 1,309,186	\$ 1,309,186	10	\$ 1,309,186

Fund Balance

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.

FY2027 Appropriated Fund Balance

The General Fund budget includes a fund balance appropriation of \$12.2 million, which represents an increase of \$119,807 from the FY2026 adopted budget.

Fund Balance Analysis

The FY2026 Adopted Budget was developed using conservative revenue estimates and with the understanding that the County continued to experience significant staffing vacancies across departments. As such, the budget anticipated minimal revenue growth and included the appropriation of \$12.2 million from fund balance to help offset reduced recurring revenues, particularly in sales tax collections. Initial projections for FY2026 indicated that some of the appropriated fund balance would be utilized. Updated year-end estimates indicate that the full appropriated amount, plus an additional portion, was used due to lower-than-expected revenues and higher expenditures. Current projections indicate a net decrease of approximately \$5.4 million to the fund balance. The negative variance is primarily attributed to significantly increased current expense funding to Cumberland County Schools, directly linked to the Board's strategic priority area to support a high-performing education system.

Following the FY2025 audit, the County's unassigned fund balance stood at 19.19% of total General Fund expenditures. The FY2027 adopted budget projects an unassigned fund balance of approximately 18.86% of annual expenditures at June 30, 2027, which is above the County's policy target of 12% to 15%.

Even with the FY2026 decrease, the projected unassigned fund balance remains above the County's policy threshold and well above the State's recommended minimum of 8%, demonstrating continued fiscal stability.

The following tables present the County's projected General Fund fund balance for FY2027, along with historical fund balance trends across General Fund components and other fund types. These tables illustrate how fund balance levels have changed over time and provide context for current projections and policy compliance.

Projected Fund Balance – General Fund

Projected Fund Balance General Fund 101 Only

	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Projection	FY26-27 Adopted Budget
Revenues:				
Ad valorem taxes	\$ 207,851,200	\$ 191,305,000	\$ 204,640,664	\$ 203,703,521
Other taxes	72,648,409	86,669,832	85,619,058	87,265,899
Unrestricted & Restricted intergovernmental	72,565,197	72,859,363	64,394,287	69,339,500
Sales and services	17,818,365	15,042,516	16,282,133	15,842,186
Miscellaneous	18,868,156	25,352,050	19,699,800	18,662,965
Transfers from other funds	24,185,125	2,852,347	3,791,876	1,209,155
Total Revenue	413,936,452	394,081,108	394,427,818	396,023,226
Expenditures:				
General Government	47,105,971	30,439,663	47,273,364	37,978,081
Public safety	68,368,665	82,729,790	73,725,160	79,918,691
Economic and physical development	6,438,188	7,566,719	6,832,695	6,758,171
Human Services	112,308,623	130,381,285	117,688,383	125,982,886
Cultural and recreational	12,817,057	13,286,433	12,901,898	12,729,247
Education	107,005,909	119,984,839	119,984,839	122,978,081
Miscellaneous and transfers	40,721,028	21,818,850	21,398,418	21,924,347
Total Expenditures	394,765,441	406,207,579	399,804,757	408,269,504
Net increase (decrease) in fund balance	19,193,209	(12,126,471)	(5,376,939)	(12,246,278)
Fund balance July 1	179,247,814	179,247,814	198,441,023	193,064,084
Fund balance June 30	\$ 198,441,023	\$ 167,121,343	\$ 193,064,084	\$ 180,817,806
Fund balance allocations for FY2027 budget:				
12% fund balance unassigned per policy				\$ 48,992,340
Non-spendable inventories and prepaids				259,237
Leases				35,717
Committed:				
Tax Revaluation				2,500,000
ARP Freed Up Capacity				22,735,124
Restricted:				
Stabilization by state statute				44,707,569
Register of Deeds				1,190,218
Public Health				11,244,068
Assigned for :				
Economic Development Incentives				1,750,000
Economic Development Site Acquisition				250,000
ARP Freed Up Capacity				6,912,972
Subsequent year's expenditures (2027)				12,248,085
Unassigned				27,992,476
Fund balance June 30, 2027				\$ 180,817,806

12% fund balance unassigned per policy + unassigned fund balance/total expenditures =
unassigned fund balance %

18.86%

Fund Balance History – General Fund

Including School Capital Fund and Capital Improvement Fund

	Actual FY2023	Actual FY2024	Actual FY2025	Preliminary FY2026	Projected FY2027
Revenues:					
Ad valorem taxes	\$ 198,307,997	\$ 203,606,490	\$ 207,851,200	\$ 204,640,664	\$ 203,703,521
Other taxes	69,604,577	69,209,909	72,648,409	85,619,058	87,265,899
Unrestricted & restricted intergovernmental	69,259,446	81,799,654	72,565,197	64,394,287	69,339,500
Sales and services	14,807,065	15,979,575	17,818,365	16,282,133	15,842,186
Miscellaneous	16,766,384	21,386,847	18,868,156	19,699,800	18,662,965
Transfers from other funds	16,641,820	6,215,667	24,185,125	3,791,876	1,209,155
Total Revenue	385,387,289	398,198,142	413,936,452	394,427,818	396,023,226
Expenditures:					
General government	40,172,810	46,648,061	47,105,971	47,273,364	37,978,081
Public safety	66,315,860	67,475,506	68,368,665	73,725,160	79,918,691
Economic and physical development	6,400,709	7,879,355	6,438,188	6,832,695	6,758,171
Human services	94,711,893	104,431,270	112,308,623	117,688,383	125,982,886
Cultural and recreational	11,524,440	11,532,046	12,817,057	12,901,898	12,729,247
Education	100,442,517	105,189,567	107,005,909	119,984,839	122,978,081
Miscellaneous and transfers	43,869,600	34,743,315	40,721,028	21,398,418	21,924,347
Total expenditures	363,437,829	377,899,120	394,765,441	399,804,757	408,269,504
Restatement					
Net increase (decrease) in fund balance	21,949,460	20,299,022	19,193,209	5,376,939	12,246,278
Fund balance July 1 - General Fund Operating 101	136,999,332	158,948,792	179,247,814	198,441,023	193,064,084
Fund balance June 30 - General Fund Operating 101	\$ 158,948,792	\$ 179,247,814	\$ 198,441,023	\$ 193,064,084	\$ 180,817,806
Reconciliation:					
General Fund 101 operating - ending fund balance	\$ 158,948,792	\$ 179,247,814	\$ 198,441,023	\$ 193,064,084	\$ 180,817,806
General Fund county school fund - ending fund balance	24,263,894	25,998,056	23,917,609	19,290,093	20,032,580
General Fund - Capital Investment Fund - ending fund balance	147,383,875	173,371,536	181,988,468	211,880,793	181,630,391
Total General Fund ending fund balance	330,596,561	378,617,406	404,347,100	424,234,970	382,480,777
(NON-SPENDABLE)/RESTRICTED BY STATE	71,524,358	88,721,395	87,495,570	90,500,000	90,500,000
(SPENDABLE) COMMITTED GEN GOVT/ASSIGNED/ UNASSIGNED	259,072,203	289,896,011	228,263,035	333,734,970	291,980,777
GENERAL FUND EXPENDITURES INCLUDING COUNTY SCHOOL FUND AND CAPITAL INVESTMENT FUND	\$ 405,057,832	\$ 398,307,781	\$ 454,515,615	\$ 422,026,730	\$ 408,269,504
Fund Balance (Spendable) as % of Expenditures	63.96%	72.78%	50.22%	79.08%	71.52%

Fund Balance History – Other Funds

Fund types other than General Fund

Fund	Actual FY2023	Actual FY2024	Actual FY2025	Preliminary FY2026	Projected FY2027
Non Major Special Revenue Funds					
Beginning Fund Balance	\$ 14,538,528	\$ 14,223,751	\$ 20,703,482	\$ 27,227,220	\$ 34,947,522
Revenues	44,859,398	46,510,390	45,111,569	53,245,467	47,431,706
(Expenditures)	(33,664,557)	(29,584,346)	(31,907,579)	(35,620,282)	(32,694,191)
Transfers In/Out	(11,509,618)	(10,446,313)	(6,680,252)	(9,904,883)	(9,635,267)
Fund Closure	-	-	-	-	-
Restatement-change in accounting principle	-	-	-	-	-
Ending Fund Balance	\$ 14,223,751	\$ 20,703,482	\$ 27,227,220	\$ 34,947,522	\$ 40,049,770
Non Major Capital Projects Funds					
Beginning Fund Balance	\$ 5,740,629	\$ 4,203,771	\$ 4,127,907	\$ 9,562,310	\$ 10,016,716
Revenues	284,633	137,080	5,809,602	1,489,249	1,930,141
(Expenditures)	(1,821,491)	(212,944)	(375,199)	(1,659,843)	(1,017,369)
Transfers In/Out	-	-	-	625,000	156,250
Debt Issuance Cost	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Ending Fund Balance	\$ 4,203,771	\$ 4,127,907	\$ 9,562,310	\$ 10,016,716	\$ 11,085,738
Cemetery Permanent Fund					
Beginning Fund Balance	\$ 59,986	\$ 60,024	\$ 65,675	\$ 63,795	\$ 45,373
Revenues	2,753	8,378	1,730	4,176	4,259
(Expenditures)	(2,715)	(2,727)	(3,610)	(22,598)	(31,650)
Ending Fund Balance	\$ 60,024	\$ 65,675	\$ 63,795	\$ 45,373	\$ 17,982
Enterprise Fund					
Beginning Fund Balance	\$ 101,839,339	\$ 111,178,557	\$ 121,835,459	\$ 86,113,016	\$ 81,083,174
Revenues	23,696,458	24,380,591	15,062,035	24,595,109	21,933,548
(Expenditures)	(14,357,240)	(13,723,689)	(50,784,478)	(29,624,951)	(27,122,590)
Ending Fund Balance	\$ 111,178,557	\$ 121,835,459	\$ 86,113,016	\$ 81,083,174	\$ 75,894,132
Internal Service Funds					
Beginning Fund Balance	\$ 10,293,308	\$ 16,777,492	\$ 19,537,469	\$ 20,393,700	\$ 19,121,579
Revenues	38,116,767	40,183,013	38,881,585	40,031,447	39,303,203
(Expenditures)	(33,829,456)	(37,523,036)	(38,147,342)	(41,403,569)	(37,725,851)
Transfers In/Out	2,196,873	100,000	121,989	100,000	100,000
Ending Fund Balance	\$ 16,777,492	\$ 19,537,469	\$ 20,393,701	\$ 19,121,578	\$ 20,798,931

*Preliminary Numbers as June 30, 2026; unaudited figures

Debt Summary

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, 2026, the County's statutory debt capacity was \$2,962,980,541. At that same point in time, the County's actual gross outstanding debt was \$32,837,969, and consisting of \$25,230,000 in Limited Obligation Bonds, \$848,000 in General Obligation Bonds, \$1,225,000 in USDA Revenue, and \$5,534,969 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 and capital technology. 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
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 Refunding Series 2017	Partial Refund of COPS 2009A
LOBS Series 2021	Emergency Operations Center and Fayetteville Technical Community College Fire Training Center
LOBS Refunding Series 2019A	Refund PNC Bank CIP Draw Program
NC Clean Drinking Water Loan	Southpoint Water Project
2026 PNC Installment Financing Agreement	Various Crown Facility Improvements

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 April 2024, 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 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 April 2024, 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 Bragg. 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 pursuing a comprehensive renovation of the existing Crown Theatre and Arena, with debt issuances anticipated in FY2028 and FY2030. In addition, the County has agreed to support \$610 million in new school construction and building improvements for Cumberland County Schools, with debt issuance beginning in FY2027 and continuing as funding requirements arise over the next ten years. The County has agreed to support \$46,705,000 for a new building and other building improvements for Fayetteville Technical Community College, while also completing approximately \$218 million in County building improvements. Debt issuance for these projects will happen as funding requirements arise, but no sooner than FY2028. Finally, the County continues to work through multiple water/sewer projects, which are included in the County's debt capacity models.

Computation of Legal Debt Margin

June 30, 2026

Assessed Valuations:

Assessed Value	\$ 37,447,731,380
Debt Limit - Eight Percent (8%) of Appraised Valuation	\$ 2,995,818,510
Gross Debt:	
Limited Obligation Bonds	25,230,000
General Obligation Bonds	848,000
USDA Revenue	1,225,000
	27,303,000
Other:	
Other Loans	5,534,969
Gross Debt	32,837,969
Net Debt	32,837,969
Legal Debt Margin (Debt Limit less Net Debt)	\$ 2,962,980,541

Schedule of Debt Payable

June 30, 2026

Series	Dated Date	Outstanding Par Amount	Final Maturity	Project
Installment Financing Notes		\$ 5,534,969		
Southpoint Water 2013	11/01/2013	34,969	05/01/2033	Southpoint Water Project
	12/01/2026	5,500,000	06/01/2036	Crown Installment Financing 2026
Limited Obligation		\$ 25,230,000		
LOBS Series 2021	02/24/2021	15,820,000	11/01/2040	Fire Training Center, Emergency Operations Center
Refunding LOBS 2017	08/02/2017	7,800,000	11/01/2028	Library, County Building, School
Refunding LOBS 2019A	10/15/2019	1,610,000	12/01/2026	Crown Capital Improvement, Governmental Capital Improvement
USDA (General Obligation)		\$ 848,000		
NORCRESS USDA GO 2005	08/22/2005	848,000	06/01/2045	Sewer Project
USDA (Revenue)		\$ 1,225,000		
Overhills USDA Rev 2018A	06/11/2018	732,000	06/01/2058	Sewer Project
Overhills USDA Rev 2018B	06/11/2018	493,000	06/01/2058	Sewer Project
Total Outstanding PAR Amount		\$ 32,837,969		

Debt Service Projections

Capital Investment Fund

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

Debt	FY2026 Projections	FY2027 Adopted	FY2028 Projected	FY2029 Projected	FY2030 Projected
Schools					
Qualified School Construction Bonds Series 2009	\$ 1,093,125	\$ -	\$ -	\$ -	-
Qualified School Construction Bonds Series 2011A	1,438,553	-	-	-	-
G.O. Refunding Series 2011	-	-	-	-	-
COPS Refunding Series 2011B (Gray's Creek Middle School)	-	-	-	-	-
LOBS Refunding Series 2017 (New Century Elementary)	964,260	919,453	874,837	381,095	-
LOBS Refunding Series 2017 (Gray's Creek Middle School)	1,087,398	1,039,447	993,707	439,725	-
	4,583,336	1,958,900	1,868,544	820,820	-
Community College					
LOBS Series 2021 (Fire Training Center)	\$ 755,058	\$ 735,056	\$ 715,053	\$ 695,000	\$ 675,000
	755,058	735,056	715,053	695,000	675,000
Libraries					
LOBS Refunding Series 2017 (West Regional Branch)	\$ 297,365	\$ 283,547	\$ 269,789	\$ 117,260	\$ -
	297,365	283,547	269,789	117,260	-
Emergency Operations Center					
LOBS Series 2021	\$ 837,892	\$ 815,695	\$ 793,497	\$ 771,350	\$ 749,150
	837,892	815,695	793,497	771,350	749,150
Detention Center					
LOBS Refunding Series 2019	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
Public Health Facility					
COPS Refunding Series 2011B	\$ -	\$ -	\$ -	\$ -	\$ -
LOBS Refunding Series 2017	1,310,727	1,252,928	1,197,794	527,670	-
	1,310,727	1,252,928	1,197,794	527,670	-
Capital Improvement Projects (CIP) Financing					
Installment Financing 2016	\$ -	\$ -	\$ -	\$ -	\$ -
LOBS Refunding Series 2019 (2017 CIP)	722,595	708,248	-	-	-
	722,595	708,248	-	-	-
Capital Investment Fund Debt Service	\$ 8,506,973	\$ 5,754,374	\$ 4,844,677	\$ 2,932,100	\$ 1,424,150

Enterprise Fund

Debt	FY2026 Projections	FY2027 Adopted	FY2028 Projected	FY2029 Projected	FY2030 Projected
Crown Complex					
LOBS Refunding Series 2019	\$ 934,229	\$ 915,679	\$ -	\$ -	-
Crown Installment Financing 2026	-	738,149	727,210	707,520	687,830
Total Crown Complex	934,229	1,653,828	727,210	707,520	687,830
Water & Sewer Projects					
Overhills Park Water and Sewer Revenue Bonds 2018	\$ 52,948	\$ 53,397	\$ 52,822	\$ 52,246	\$ 52,671
NORCRESS	66,218	65,980	65,702	66,381	65,979
Southpoint Water	4,996	4,996	4,996	4,996	4,996
Total Water & Sewer Projects	124,162	124,373	123,520	123,623	123,646
Enterprise Funds Debt Service	\$ 1,058,391	\$ 1,778,201	\$ 850,730	\$ 831,143	\$ 811,476

Debt Summary

Debt Service Principal & Interest

Date	Series	Description	Amount Due	Principal	Interest
11/01/2026	LOBS Series 2021	Limited Obligation Bonds	1,313,425.00	1,055,000.00	258,425.00
11/01/2026	Refunding LOBS 2017	Limited Obligation Refunding Bonds	3,380,000.00	3,185,000.00	195,000.00
12/01/2026	Refunding LOBS 2019A	Limited Obligation Refunding Bonds	1,623,926.50	1,610,000.00	13,926.50
12/01/2026	Crown Installment Financing 2026	PNC Installment Financing Agreement	89,698.89	0.00	89,698.89
05/01/2027	LOBS Series 2021	Limited Obligation Bonds	237,325.00	0.00	237,325.00
05/01/2027	Refunding LOBS 2017	Limited Obligation Refunding Bonds	115,375.00	0.00	115,375.00
05/01/2027	Southpoint Water 2013	Clean Drinking Water Loan	4,995.53	4,995.53	0.00
06/01/2027	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,980.00	31,000.00	34,980.00
06/01/2027	Overhills USDA Rev 2018A	Water & Sewer System	33,385.00	16,000.00	17,385.00
06/01/2027	Overhills USDA Rev 2018B	Water & Sewer System	20,011.25	12,000.00	8,011.25
06/01/2027	Crown Installment Financing 2026	PNC Installment Financing Agreement	648,450.00	550,000.00	98,450.00
11/01/2027	LOBS Series 2021	Limited Obligation Bonds	1,292,325.00	1,055,000.00	237,325.00
11/01/2027	Refunding LOBS 2017	Limited Obligation Refunding Bonds	3,300,375.00	3,185,000.00	115,375.00
12/01/2027	Crown Installment Financing 2026	PNC Installment Financing Agreement	88,605.00	0.00	88,605.00
05/01/2028	LOBS Series 2021	Limited Obligation Bonds	216,225.00	0.00	216,225.00
05/01/2028	Refunding LOBS 2017	Limited Obligation Refunding Bonds	35,750.00	0.00	35,750.00
05/01/2028	Southpoint Water 2013	Clean Drinking Water Loan	4,995.53	4,995.53	0.00
06/01/2028	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,701.25	32,000.00	33,701.25
06/01/2028	Overhills USDA Rev 2018A	Water & Sewer System	33,005.00	16,000.00	17,005.00
06/01/2028	Overhills USDA Rev 2018B	Water & Sewer System	19,816.25	12,000.00	7,816.25
06/01/2028	Crown Installment Financing 2026	PNC Installment Financing Agreement	638,605.00	550,000.00	88,605.00
11/01/2028	LOBS Series 2021	Limited Obligation Bonds	1,271,225.00	1,055,000.00	216,225.00
11/01/2028	Refunding LOBS 2017	Limited Obligation Refunding Bonds	1,465,750.00	1,430,000.00	35,750.00
12/01/2028	Crown Installment Financing 2026	PNC Installment Financing Agreement	78,760.00	0.00	78,760.00
05/01/2029	LOBS Series 2021	Limited Obligation Bonds	195,125.00	0.00	195,125.00
05/01/2029	Southpoint Water 2013	Clean Drinking Water Loan	4,995.53	4,995.53	0.00
06/01/2029	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	66,381.25	34,000.00	32,381.25
06/01/2029	Overhills USDA Rev 2018A	Water & Sewer System	32,625.00	16,000.00	16,625.00
06/01/2029	Overhills USDA Rev 2018B	Water & Sewer System	19,621.25	12,000.00	7,621.25
06/01/2029	Crown Installment Financing 2026	PNC Installment Financing Agreement	628,760.00	550,000.00	78,760.00
11/01/2029	LOBS Series 2021	Limited Obligation Bonds	1,250,125.00	1,055,000.00	195,125.00
12/01/2029	Crown Installment Financing 2026	PNC Installment Financing Agreement	68,915.00	0.00	68,915.00
05/01/2030	LOBS Series 2021	Limited Obligation Bonds	174,025.00	0.00	174,025.00
05/01/2030	Southpoint Water 2013	Clean Drinking Water Loan	4,995.53	4,995.53	0.00
06/01/2030	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,978.75	35,000.00	30,978.75
06/01/2030	Overhills USDA Rev 2018A	Water & Sewer System	33,245.00	17,000.00	16,245.00
06/01/2030	Overhills USDA Rev 2018B	Water & Sewer System	19,426.25	12,000.00	7,426.25
06/01/2030	Crown Installment Financing 2026	PNC Installment Financing Agreement	618,915.00	550,000.00	68,915.00
11/01/2030	LOBS Series 2021	Limited Obligation Bonds	1,229,025.00	1,055,000.00	174,025.00
12/01/2030	Crown Installment Financing 2026	PNC Installment Financing Agreement	59,070.00	0.00	59,070.00
05/01/2031	LOBS Series 2021	Limited Obligation Bonds	152,925.00	0.00	152,925.00
05/01/2031	Southpoint Water 2013	Clean Drinking Water Loan	4,995.53	4,995.53	0.00
06/01/2031	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,535.00	36,000.00	29,535.00
06/01/2031	Overhills USDA Rev 2018A	Water & Sewer System	32,841.25	17,000.00	15,841.25
06/01/2031	Overhills USDA Rev 2018B	Water & Sewer System	20,231.25	13,000.00	7,231.25
06/01/2031	Crown Installment Financing 2026	PNC Installment Financing Agreement	609,070.00	550,000.00	59,070.00
11/01/2031	LOBS Series 2021	Limited Obligation Bonds	1,207,925.00	1,055,000.00	152,925.00
12/01/2031	Crown Installment Financing 2026	PNC Installment Financing Agreement	49,225.00	0.00	49,225.00

Date	Series	Description	Amount Due	Principal	Interest
05/01/2032	LOBS Series 2021	Limited Obligation Bonds	131,825.00	0.00	131,825.00
05/01/2032	Southpoint Water 2013	Clean Drinking Water Loan	4,995.53	4,995.53	0.00
06/01/2032	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	66,050.00	38,000.00	28,050.00
06/01/2032	Overhills USDA Rev 2018A	Water & Sewer System	33,437.50	18,000.00	15,437.50
06/01/2032	Overhills USDA Rev 2018B	Water & Sewer System	20,020.00	13,000.00	7,020.00
06/01/2032	Crown Installment Financing 2026	PNC Installment Financing Agreement	599,225.00	550,000.00	49,225.00
11/01/2032	LOBS Series 2021	Limited Obligation Bonds	1,186,825.00	1,055,000.00	131,825.00
12/01/2032	Crown Installment Financing 2026	PNC Installment Financing Agreement	39,380.00	0.00	39,380.00
05/01/2033	LOBS Series 2021	Limited Obligation Bonds	126,550.00	0.00	126,550.00
05/01/2033	Southpoint Water 2013	Clean Drinking Water Loan	4,995.46	4,995.46	0.00
06/01/2033	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,482.50	39,000.00	26,482.50
06/01/2033	Overhills USDA Rev 2018A	Water & Sewer System	33,010.00	18,000.00	15,010.00
06/01/2033	Overhills USDA Rev 2018B	Water & Sewer System	19,808.75	13,000.00	6,808.75
06/01/2033	Crown Installment Financing 2026	PNC Installment Financing Agreement	589,380.00	550,000.00	39,380.00
11/01/2033	LOBS Series 2021	Limited Obligation Bonds	1,181,550.00	1,055,000.00	126,550.00
12/01/2033	Crown Installment Financing 2026	PNC Installment Financing Agreement	29,535.00	0.00	29,535.00
05/01/2034	LOBS Series 2021	Limited Obligation Bonds	105,450.00	0.00	105,450.00
06/01/2034	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,873.75	41,000.00	24,873.75
06/01/2034	Overhills USDA Rev 2018A	Water & Sewer System	32,582.50	18,000.00	14,582.50
06/01/2034	Overhills USDA Rev 2018B	Water & Sewer System	19,597.50	13,000.00	6,597.50
06/01/2034	Crown Installment Financing 2026	PNC Installment Financing Agreement	579,535.00	550,000.00	29,535.00
11/01/2034	LOBS Series 2021	Limited Obligation Bonds	1,160,450.00	1,055,000.00	105,450.00
12/01/2034	Crown Installment Financing 2026	PNC Installment Financing Agreement	19,690.00	0.00	19,690.00
05/01/2035	LOBS Series 2021	Limited Obligation Bonds	84,350.00	0.00	84,350.00
06/01/2035	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	66,182.50	43,000.00	23,182.50
06/01/2035	Overhills USDA Rev 2018A	Water & Sewer System	33,155.00	19,000.00	14,155.00
06/01/2035	Overhills USDA Rev 2018B	Water & Sewer System	19,386.25	13,000.00	6,386.25
06/01/2035	Crown Installment Financing 2026	PNC Installment Financing Agreement	569,690.00	550,000.00	19,690.00
11/01/2035	LOBS Series 2021	Limited Obligation Bonds	1,139,350.00	1,055,000.00	84,350.00
12/01/2035	Crown Installment Financing 2026	PNC Installment Financing Agreement	9,845.00	0.00	9,845.00
05/01/2036	LOBS Series 2021	Limited Obligation Bonds	68,525.00	0.00	68,525.00
06/01/2036	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	66,408.75	45,000.00	21,408.75
06/01/2036	Overhills USDA Rev 2018A	Water & Sewer System	32,703.75	19,000.00	13,703.75
06/01/2036	Overhills USDA Rev 2018B	Water & Sewer System	20,175.00	14,000.00	6,175.00
06/01/2036	Crown Installment Financing 2026	PNC Installment Financing Agreement	559,845.00	550,000.00	9,845.00
11/01/2036	LOBS Series 2021	Limited Obligation Bonds	1,123,525.00	1,055,000.00	68,525.00
05/01/2037	LOBS Series 2021	Limited Obligation Bonds	52,700.00	0.00	52,700.00
06/01/2037	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,552.50	46,000.00	19,552.50
06/01/2037	Overhills USDA Rev 2018A	Water & Sewer System	33,252.50	20,000.00	13,252.50
06/01/2037	Overhills USDA Rev 2018B	Water & Sewer System	19,947.50	14,000.00	5,947.50
11/01/2037	LOBS Series 2021	Limited Obligation Bonds	1,107,700.00	1,055,000.00	52,700.00
05/01/2038	LOBS Series 2021	Limited Obligation Bonds	36,875.00	0.00	36,875.00
06/01/2038	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,655.00	48,000.00	17,655.00
06/01/2038	Overhills USDA Rev 2018A	Water & Sewer System	32,777.50	20,000.00	12,777.50
06/01/2038	Overhills USDA Rev 2018B	Water & Sewer System	19,720.00	14,000.00	5,720.00
11/01/2038	LOBS Series 2021	Limited Obligation Bonds	1,091,875.00	1,055,000.00	36,875.00
05/01/2039	LOBS Series 2021	Limited Obligation Bonds	21,050.00	0.00	21,050.00
06/01/2039	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,675.00	50,000.00	15,675.00
06/01/2039	Overhills USDA Rev 2018A	Water & Sewer System	33,302.50	21,000.00	12,302.50
06/01/2039	Overhills USDA Rev 2018B	Water & Sewer System	19,492.50	14,000.00	5,492.50
11/01/2039	LOBS Series 2021	Limited Obligation Bonds	1,076,050.00	1,055,000.00	21,050.00
05/01/2040	LOBS Series 2021	Limited Obligation Bonds	10,500.00	0.00	10,500.00

Date	Series	Description	Amount Due	Principal	Interest
06/01/2040	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,612.50	52,000.00	13,612.50
06/01/2040	Overhills USDA Rev 2018A	Water & Sewer System	32,803.75	21,000.00	11,803.75
06/01/2040	Overhills USDA Rev 2018B	Water & Sewer System	20,265.00	15,000.00	5,265.00
11/01/2040	LOBS Series 2021	Limited Obligation Bonds	1,060,500.00	1,050,000.00	10,500.00
06/01/2041	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,467.50	54,000.00	11,467.50
06/01/2041	Overhills USDA Rev 2018A	Water & Sewer System	33,305.00	22,000.00	11,305.00
06/01/2041	Overhills USDA Rev 2018B	Water & Sewer System	20,021.25	15,000.00	5,021.25
06/01/2042	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	65,240.00	56,000.00	9,240.00
06/01/2042	Overhills USDA Rev 2018A	Water & Sewer System	32,782.50	22,000.00	10,782.50
06/01/2042	Overhills USDA Rev 2018B	Water & Sewer System	19,777.50	15,000.00	4,777.50
06/01/2043	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	62,930.00	56,000.00	6,930.00
06/01/2043	Overhills USDA Rev 2018A	Water & Sewer System	33,260.00	23,000.00	10,260.00
06/01/2043	Overhills USDA Rev 2018B	Water & Sewer System	19,533.75	15,000.00	4,533.75
06/01/2044	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	60,620.00	56,000.00	4,620.00
06/01/2044	Overhills USDA Rev 2018A	Water & Sewer System	32,713.75	23,000.00	9,713.75
06/01/2044	Overhills USDA Rev 2018B	Water & Sewer System	20,290.00	16,000.00	4,290.00
06/01/2045	NORCRESS USDA GO 2005	General Obligation Sanitary Sewer Bonds	58,310.00	56,000.00	2,310.00
06/01/2045	Overhills USDA Rev 2018A	Water & Sewer System	33,167.50	24,000.00	9,167.50
06/01/2045	Overhills USDA Rev 2018B	Water & Sewer System	20,030.00	16,000.00	4,030.00
06/01/2046	Overhills USDA Rev 2018A	Water & Sewer System	32,597.50	24,000.00	8,597.50
06/01/2046	Overhills USDA Rev 2018B	Water & Sewer System	19,770.00	16,000.00	3,770.00
06/01/2047	Overhills USDA Rev 2018A	Water & Sewer System	33,027.50	25,000.00	8,027.50
06/01/2047	Overhills USDA Rev 2018B	Water & Sewer System	19,510.00	16,000.00	3,510.00
06/01/2048	Overhills USDA Rev 2018A	Water & Sewer System	33,433.75	26,000.00	7,433.75
06/01/2048	Overhills USDA Rev 2018B	Water & Sewer System	20,250.00	17,000.00	3,250.00
06/01/2049	Overhills USDA Rev 2018A	Water & Sewer System	32,816.25	26,000.00	6,816.25
06/01/2049	Overhills USDA Rev 2018B	Water & Sewer System	19,973.75	17,000.00	2,973.75
06/01/2050	Overhills USDA Rev 2018A	Water & Sewer System	33,198.75	27,000.00	6,198.75
06/01/2050	Overhills USDA Rev 2018B	Water & Sewer System	19,697.50	17,000.00	2,697.50
06/01/2051	Overhills USDA Rev 2018A	Water & Sewer System	32,557.50	27,000.00	5,557.50
06/01/2051	Overhills USDA Rev 2018B	Water & Sewer System	19,421.25	17,000.00	2,421.25
06/01/2052	Overhills USDA Rev 2018A	Water & Sewer System	32,916.25	28,000.00	4,916.25
06/01/2052	Overhills USDA Rev 2018B	Water & Sewer System	20,145.00	18,000.00	2,145.00
06/01/2053	Overhills USDA Rev 2018A	Water & Sewer System	33,251.25	29,000.00	4,251.25
06/01/2053	Overhills USDA Rev 2018B	Water & Sewer System	19,852.50	18,000.00	1,852.50
06/01/2054	Overhills USDA Rev 2018A	Water & Sewer System	32,562.50	29,000.00	3,562.50
06/01/2054	Overhills USDA Rev 2018B	Water & Sewer System	19,560.00	18,000.00	1,560.00
06/01/2055	Overhills USDA Rev 2018A	Water & Sewer System	32,873.75	30,000.00	2,873.75
06/01/2055	Overhills USDA Rev 2018B	Water & Sewer System	20,267.50	19,000.00	1,267.50
06/01/2056	Overhills USDA Rev 2018A	Water & Sewer System	33,161.25	31,000.00	2,161.25
06/01/2056	Overhills USDA Rev 2018B	Water & Sewer System	19,958.75	19,000.00	958.75
06/01/2057	Overhills USDA Rev 2018A	Water & Sewer System	33,425.00	32,000.00	1,425.00
06/01/2057	Overhills USDA Rev 2018B	Water & Sewer System	19,650.00	19,000.00	650.00
06/01/2058	Overhills USDA Rev 2018A	Water & Sewer System	28,665.00	28,000.00	665.00
06/01/2058	Overhills USDA Rev 2018B	Water & Sewer System	21,341.25	21,000.00	341.25
Total Principal & Interest			\$ 38,758,715.28	\$ 32,837,968.64	\$ 5,920,746.64

Tax Summary

Top Ten Taxpayers

Tax Year 2025 as of 08/03/2026

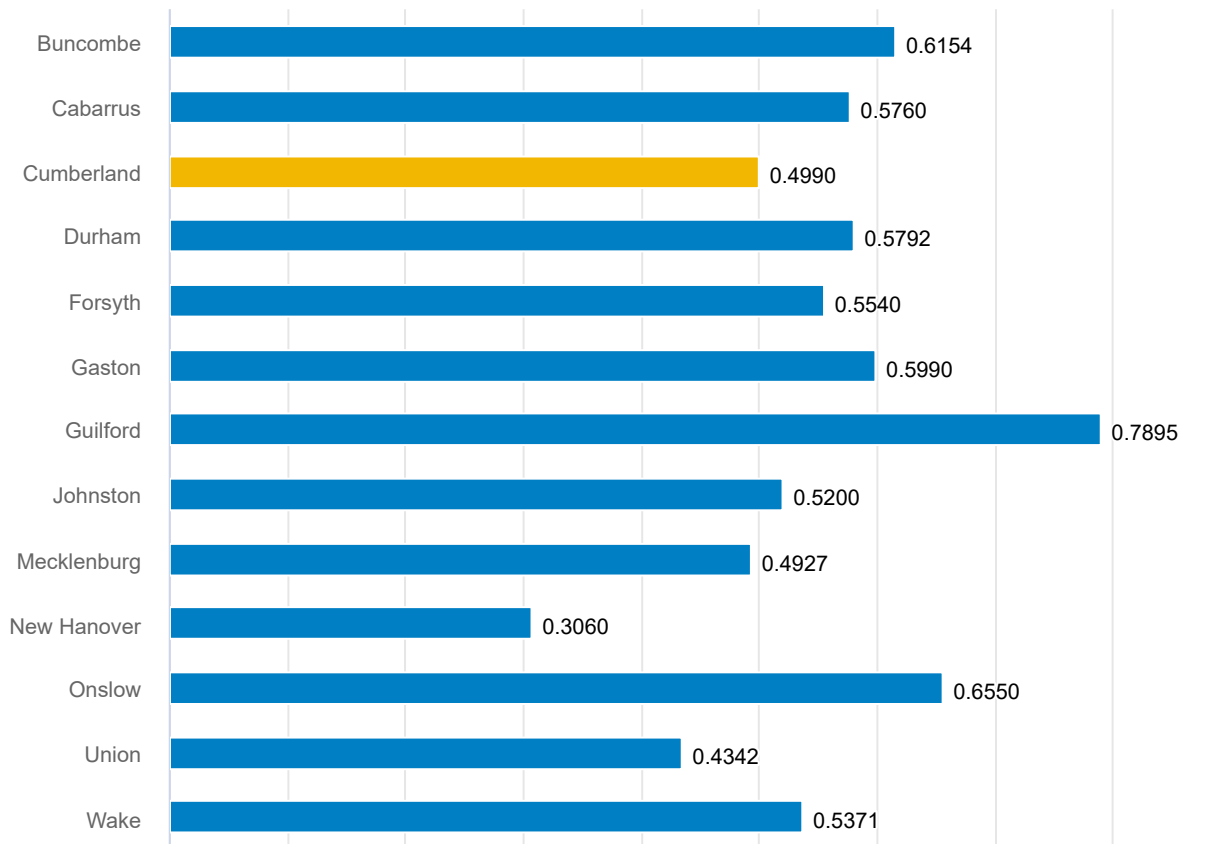
Tax Rate .499

TAXPAYER	ASSESSED TAXABLE VALUE	COUNTY TAX AMOUNT
1) GOODYEAR TIRE & RUBBER CO	413,767,075 \$	2,064,698
2) WAL-MART STORES	268,972,175 \$	1,342,171
3) DUKE ENERGY PROGRESS INC	179,756,289 \$	896,984
4) CROSS CREEK MALL	165,855,182 \$	827,617
5) PIEDMONT NATURAL GAS CO INC	158,186,938 \$	789,353
6) FAYETTEVILLE VA CO LLC	120,599,319 \$	601,791
7) CARGILL INC	108,666,188 \$	542,244
8) PROJECT BRONCO FAYETTEVILLE LLC	95,679,682 \$	477,442
9) SOUTH RIVER EMC	77,206,954 \$	385,263
10) PUROLATOR FILTERS LLC	72,521,185 \$	361,881
TOTALS	1,661,210,987 \$	8,289,444

Although every effort has been made to ensure that the figures presented on this report are accurate, the information is presented "as is" and without warranties, either expressed or implied, including warranties regarding the merchantability, fitness for a particular purpose, and non-infringement of proprietary rights.

Comparison of Ad Valorem Tax Rates

Fiscal Year 2026-2027 Adopted Levies

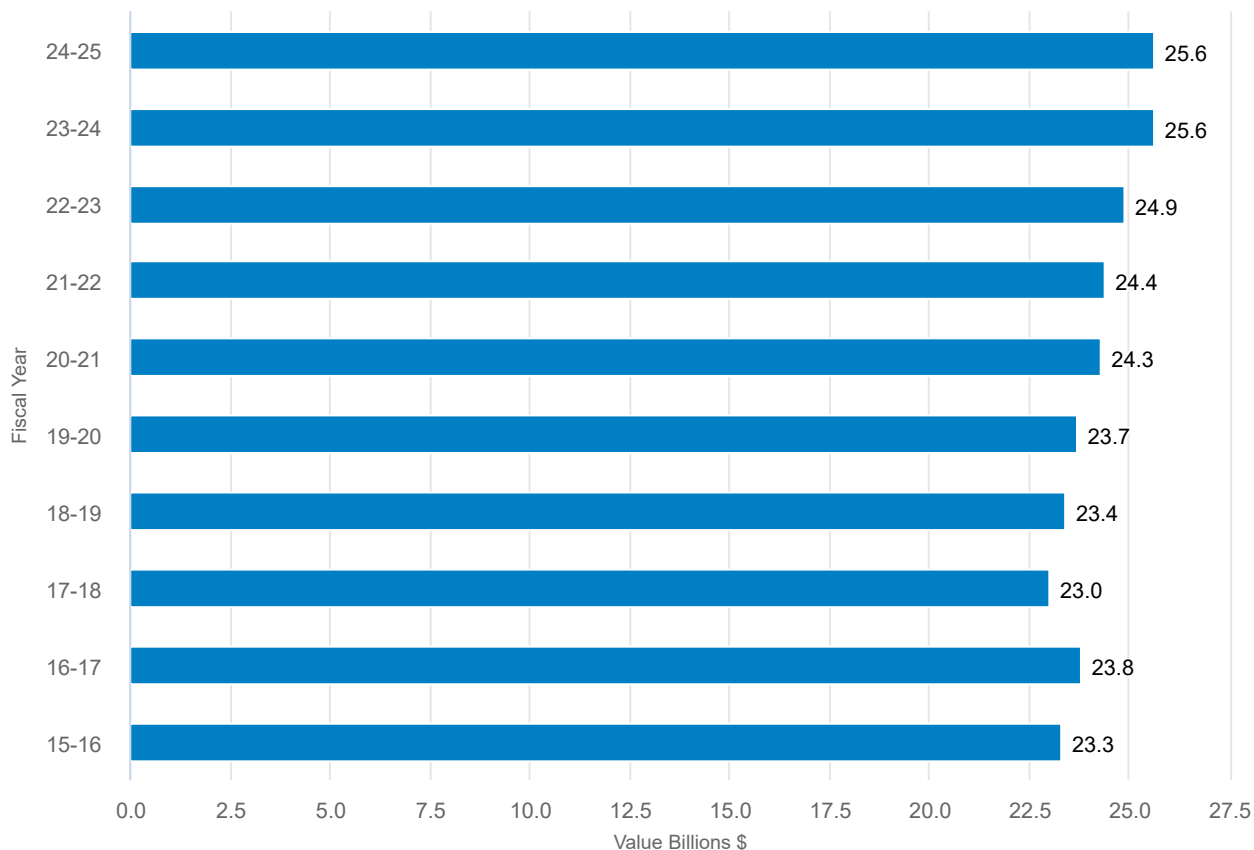


Counties with populations 200,000 and greater

Ad Valorem Tax Rate Per \$100 Valuation

Cumberland County

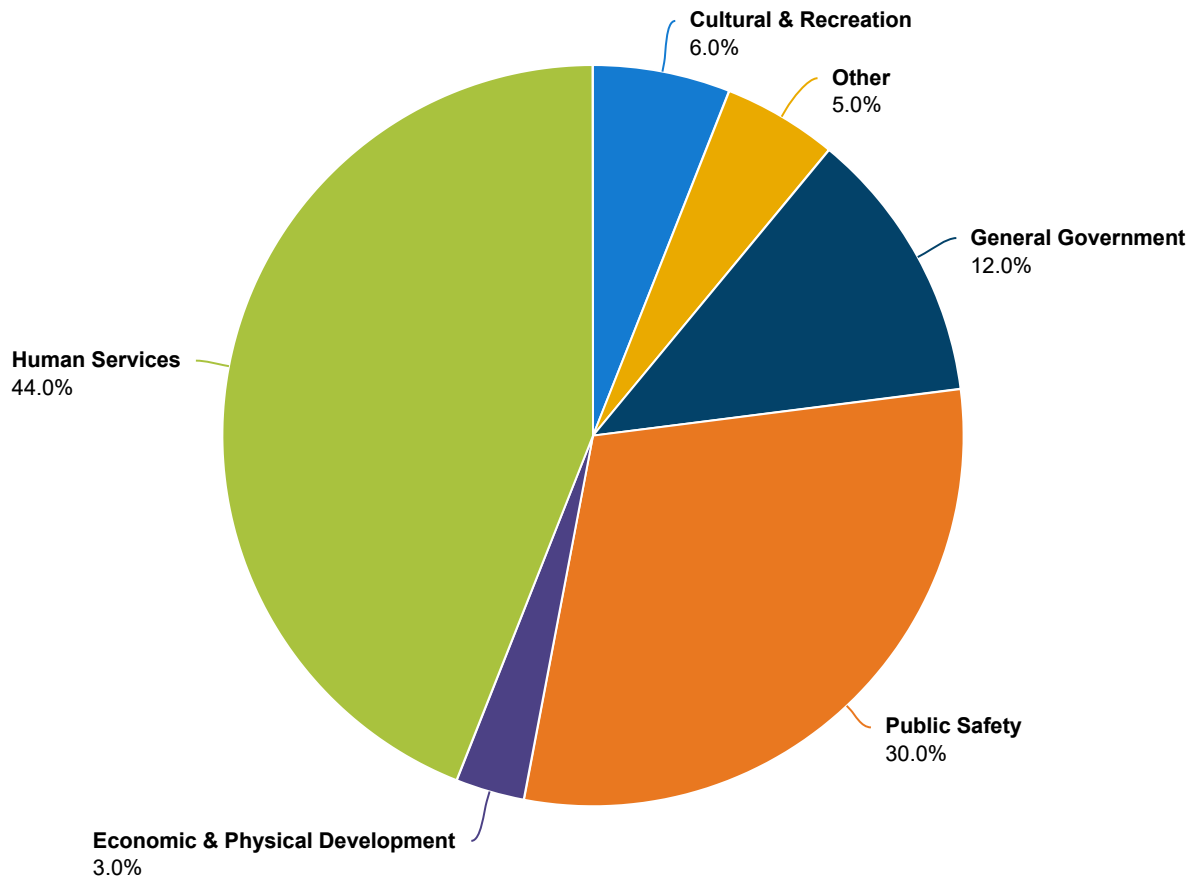
Assessed Valuation



Cumberland County completed its most recent octennial property revaluation, effective **January 1, 2025**. The impact of the revaluation on the property tax levy is not reflected in this chart because audited tax levy data is not yet available. On **March 2, 2026**, the Cumberland County Board of Commissioners approved a change to the County's property revaluation schedule, reducing the revaluation cycle from eight years to six years.

Human Resources Summary

**Percentage of FTE Positions
By Service Area
Fiscal Year 2026-2027**



Service Area	Total FTE FY2027
General Government	303.88
Public Safety	754.27
Economic & Physical Development	64.0
Human Services	1,087.57
Cultural & Recreation	146.5
Other	130.03
Total FTE Positions	2,486.25

Summary of Positions

General Government

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
ADMINISTRATION	18.0	13.0	11.0	10.0	-	10.0
ADULT DRUG TREATMENT COURT	1.25	1.25	1.25	-	1.25	1.25
ANIMAL SERVICES	57.0	56.4	56.4	58.0	1.0	59.0
BIO-TERRORISM PREPAREDNESS	-	-	-	-	0.1	0.1
BOARD OF ELECTIONS	9.45	9.45	9.45	10.0	1.45	11.45
BUDGET & PERFORMANCE	-	5.0	5.0	5.0	-	5.0
CARE COORDINATION FOR CHILDREN	-	-	-	8.0	-	8.0
CARPENTRY SHOP	3.0	3.0	3.0	3.0	-	3.0
CENTRAL MAINTENANCE	9.0	9.0	9.0	8.0	-	8.0
CHILD SUPPORT SERVICES	75.1	75.1	75.1	75.0	0.1	75.1
COMMUNITY TRANSFOR- MATION GRANT	-	-	-	1.0	-	1.0
COURT ORDERED EVALUATION	-	-	-	1.0	-	1.0
DEPARTMENT OF SOCIAL SERVICES	777.0	775.0	775.0	716.0	1.0	717.0
DETENTION CENTER	-	-	-	251.0	3.0	254.0
DWI COURT	1.25	1.25	1.25	1.0	0.25	1.25
EMERGENCY SERVICES	55.0	55.0	55.0	55.0	-	55.0
ENGINEERING	6.0	6.0	6.0	6.0	-	6.0
ENVIRONMENTAL HEALTH	-	-	-	25.0	-	25.0
FACILITIES MANAGEMENT	20.0	20.0	20.0	21.0	-	21.0
FINANCIAL SERVICES	15.0	15.0	15.0	15.0	-	15.0
GOVERNING BODY	9.0	9.0	9.0	9.0	-	9.0
GRANT FAMILY VIOLENCE CARE CENTER	-	-	-	8.0	-	8.0
HUMAN RESOURCES	11.0	11.0	12.0	12.0	1.0	13.0
INNOVATION & TECHNOLOGY SERVICES	49.0	49.0	52.0	53.0	-	53.0
JUSTICE SERVICES	8.5	11.0	12.0	8.0	3.0	11.0
LANDSCAPING & GROUNDS	11.0	11.0	11.0	11.0	-	11.0
LEGAL	8.0	8.0	8.0	11.0	-	11.0
LIBRARY	148.6	146.5	146.5	138.0	8.5	146.5
MENTAL HEALTH OTHER	2.0	2.0	2.0	1.0	-	1.0
MENTAL HEALTH SPECIALITY COURT	-	2.0	2.0	-	2.0	2.0
MISDEMEANOR PROGRAM	-	-	-	0.5	-	0.5
NC COOPERATIVE EXTENSION	9.0	9.0	9.0	9.0	-	9.0
PLANNING	39.0	39.0	39.0	41.0	-	41.0

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
PLANNING - LOCATION SERVICES	3.0	3.0	3.0	3.0	-	3.0
PREGNANCY CARE MANAGEMENT	-	-	-	16.0	-	16.0
PUBLIC BLDGS JANITORIAL	16.0	16.0	16.0	16.0	-	16.0
PUBLIC HEALTH	275.18	278.18	277.98	155.0	19.12	174.12
PUBLIC INFORMATION	13.0	13.0	13.0	13.0	-	13.0
PUBLIC UTILITIES	1.0	1.0	1.0	2.0	-	2.0
REGISTER OF DEEDS	25.0	25.0	25.0	25.0	-	25.0
SCHOOL HEALTH - BOE	-	-	-	-	12.25	12.25
SCHOOL LAW ENFORCEMENT - LOCAL	-	-	-	32.0	1.8	33.8
SHERIFF'S OFFICE	655.22	620.52	620.42	326.0	7.22	333.22
SL RESOURCE CENTER	1.0	1.0	1.0	1.0	-	1.0
SOIL CONSERVATION DISTRICT	3.0	3.0	3.0	2.0	-	2.0
SOIL CONSERV/COST SHARE PROGRAM	-	-	-	1.0	-	1.0
TAX ADMINISTRATION	69.47	69.0	69.0	68.0	1.0	69.0
TAX ADMIN-PROPERTY REVALUATION	8.95	9.43	9.43	5.0	4.42	9.43
VETERANS SERVICES	8.0	8.0	8.0	8.0	-	8.0
VETERANS TREATMENT COURT	1.25	1.25	1.25	-	1.25	1.25
WIC - CLIENT SVCS	-	-	-	41.0	-	41.0
WORTH COURT	-	2.0	2.0	-	2.0	2.0
Total GENERAL FUND	2,422.22	2,392.33	2,395.03	2,284.5	71.71	2,356.22

Other County Funds

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
AMERICAN RESCUE PLAN	4.0	4.0	4.0	2.0	1.0	3.0
CD BLOCK GRANT DISASTER RCOVERY	1.5	0.75	0.75	-	-	-
COMMUNITY TRANSPOR- TATION ADMIN	4.0	4.0	4.0	3.0	-	3.0
COUNTY COMMUNITY DEVELOPMENT ADMIN	9.0	9.0	9.0	3.05	-	3.05
DEPARTMENT OF SOCIAL SERVICES GROUP CARE	12.5	11.5	11.5	11.0	0.5	11.5
EMPLOYEE PHARMACY	5.98	6.5	6.5	5.0	1.5	6.5
EMPLOYEE WELLNESS	1.0	1.0	1.0	1.0	-	1.0
HOME ADMINISTRATION	-	-	-	0.3	-	0.3
HOUSING ACTIVITIES	-	-	-	3.35	-	3.35
HUMAN TRAFFICKING WORTH	0.5	-	-	-	-	-
INNOVATIVE COURT PROGRAM	1.25	-	-	-	-	-
JUVENILE CRIME PREVENTION ADMIN	-	-	-	0.5	-	0.5
JUVENILE DRUG TREATMENT COURT	-	2.05	2.05	-	2.05	2.05
MPO ADMINISTRATION	7.0	7.0	7.0	7.0	-	7.0
OPIOID SETTLEMENT	3.0	3.0	4.0	5.0	-	5.0
PUBLIC SERVICES	-	-	-	0.3	-	0.3
RISK MANAGEMENT	3.48	3.48	3.48	3.0	0.48	3.48
SHERIFF - INMATE CANTEEN	2.0	2.0	2.0	2.0	-	2.0
SOLID WASTE	70.0	70.0	70.0	71.0	-	71.0
SUPPORT HOUSING PROGRAM GRANTS	-	-	-	3.0	3.0	6.0
URBANIZED TRANSPOR- TATION	-	-	-	1.0	-	1.0
Total OTHER COUNTY FUNDS	125.21	124.28	125.28	121.5	8.53	130.03
TOTAL ALL FUNDS	2,547.43	2,516.61	2,520.31	2,406.0	80.24	2,486.25

New Positions

General Fund

Department	Unit Cost			Requested		Adopted		
	FT/PT	Salary	Benefits	QTY	Request	QTY	Total	State or Federal Funding
Public Information Office				1	\$ 39,230	0	\$ -	\$ -
Multimedia Content Specialist	PT	22,355	16,875	1	39,230	0	-	-
Facilities Management				1	\$ 63,794	0	\$ -	\$ -
Facilities Maintenance Technician	FT	41,704	22,089	1	63,794	0	-	-
Board of Elections				2	\$ 158,806	2	\$ 158,806	\$ -
Elections Manager	FT	70,000	29,715	1	99,715	1	99,715	-
Administrative Associate	FT	38,000	21,091	1	59,091	1	59,091	-
Emergency Services				4	\$ 336,063	1	\$ 75,204	\$ -
Department IT Support Specialist I	FT	50,692	24,511	1	75,204	1	75,204	-
Department IT Support Supervisor	FT	67,932	29,158	1	97,090	0	-	-
Department Communication & Outreach Coordinator	FT	53,226	25,195	1	78,421	0	-	-
Deputy Fire Marshal	FT	58,682	26,665	1	85,348	0	-	-
Legal				3	\$ 528,438	3	\$ 528,438	\$ -
Paralegal III	FT	61,616	27,456	1	89,072	1	89,072	-
Attorney II	FT	154,000	52,353	1	206,353	1	206,353	-
Deputy County Attorney	FT	175,000	58,013	1	233,013	1	233,013	-
Justice Services				1	\$ 63,794	0	\$ -	\$ -
PreTrial Release Specialist	FT	41,704	22,089	1	63,794	0	-	-
Health Department General				1	\$ 78,421	0	\$ -	\$ -
Community Disease Control Specailist II	FT	53,226	25,195	1	78,421	0	-	-
Mental Health Other				1	\$ 89,072	0	\$ -	\$ -
Administrative Supervisor	FT	61,616	27,456	1	89,072	0	-	-
Veterans Services				1	\$ 78,421	0	\$ -	\$ -
Veteran Services Officer	FT	53,226	25,195	1	78,421	0	-	-
Planning				2	\$ 138,442	2	\$ 138,442	\$ -
Code Enforcement Officer	FT	45,979	23,241	1	69,221	1	69,221	-
Administrative Professional	FT	45,979	23,241	1	69,221	1	69,221	-
Public Utilities				1	\$ 110,684	1	\$ 92,983	\$ -
Administrative Officer II	FT	64,697	28,286	0	-	1	92,983	-
Public Utilities Operations Manager	FT	78,640	32,043	1	110,684	0	-	-
Total General Fund				18	\$ 1,685,165	9	\$ 993,873	\$ -

Total General Fund Net Cost: \$ 993,873

Note: The Emergency Services adopted position of the Department IT Support Specialist is budgeted in the Innovation & Technology Services budget.

Other Funds

Department	Unit Cost			Requested		Adopted		
	FT/PT	Salary	Benefits	QTY	Request	QTY	Total	State or Federal Funding
Opioid Settlement Fund				1	\$ 92,983	1	\$ 92,983	\$ 92,983
Administrative Officer II	FT	64,697	28,286	1	92,983	1	92,983	92,983
Total Opioid Settlement				1	\$ 92,983	1	\$ 92,983	\$ 92,983

Total Opioid Settlement Fund Net Cost: \$ 92,983

Department	Unit Cost			Requested		Adopted		
	FT/PT	Salary	Benefits	QTY	Request	QTY	Total	State or Federal Funding
Solid Waste				1	\$ 115,675	1	\$ 115,675	\$ -
Solid Waste Deputy Director	FT	82,572	33,103	1	115,675	1	115,675	-
Total Solid Waste				1	\$ 115,675	1	\$ 115,675	\$ -

Total Solid Waste Fund Net Cost: \$ 115,675

Department	Unit Cost			Requested		Adopted		
	FT/PT	Salary	Benefits	QTY	Request	QTY	Total	State or Federal Funding
Employee Pharmacy				1	\$ 58,631	0	\$ -	\$ -
Pharmacist	PT	37,637	20,993	1	58,631		-	-
Total Group Insurance Fund				1	\$ 58,631	0	\$ -	\$ -

Total Group Insurance Fund Net Cost: \$ -

Abolished Positions

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

General Fund

Department	FT/PT	Unit Cost		QTY	Requested		Adopted	
		Salary	Benefits		Request		QTY	Total
Department of Social Services				50	\$ 3,181,128		50	\$ 3,181,128
Accounting Technician II	FT	45,979	23,241	3	207,663		3	207,663
Community Social Service Assistant	FT	36,026	20,559	4	226,340		4	226,340
Housekeeper	FT	34,934	20,265	1	55,199		1	55,199
Income Maintenance Caseworker I	FT	39,718	21,554	12	735,276		12	735,276
Income Maintenance Caseworker II	FT	43,790	22,651	3	199,323		3	199,323
Income Maintenance Caseworker III	FT	48,278	23,847	10	721,260		10	721,260
Income Maintenance Technician	FT	36,026	20,559	11	622,435		11	622,435
Processing Assistant III	FT	37,827	21,044	4	235,488		4	235,488
Social Worker II	FT	61,616	27,456	2	178,144		2	178,144
Financial Services				1	\$ 85,348		1	\$ 85,348
Payroll and Benefit Specialist	FT	58,683	26,665	1	85,348		1	85,348
Public Health Department				14	\$ 1,132,750		0	\$ -
Community Social Service Assistant	FT	36,026	20,559	2	113,172		0	-
Income Maintenance Caseworker III	FT	48,278	23,861	1	72,139		0	-
Nutritionist II	FT	55,888	25,912	1	81,800		0	-
Processing Assistant IV	FT	42,523	22,310	1	64,833		0	-
Public Health Educator I	FT	48,278	23,861	2	144,278		0	-
Public Health Educator II	FT	59,833	26,975	1	86,808		0	-
Social Worker II	FT	61,617	27,456	3	267,219		0	-
Social Worker III	FT	69,957	29,703	2	199,322		0	-
Social Work Supervisor II	FT	72,728	30,450	1	103,179		0	-
Total General Fund				65	\$ 4,399,226		51	\$ 3,266,476



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General Fund



General Fund

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)



General Government

GOVERNING BODY



Clerk to the Board: Andrea Tebbe

Address: PO Box 1829 Fayetteville, NC 28302

Phone: 910-678-7771

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

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.

Prior Year Accomplishments

- Held a Board of Commissioners Retreat in January 2026, during which staff provided updates on progress toward the Board of Commissioners' Strategic Plan
- Hosted two "Coffee with the Commissioners" sessions across the County. These informal, in-person gatherings allowed residents to engage directly with their County Commissioners over coffee and conversation
- Delivered the 2026 State of the County Address in March 2026 with more than 100 residents, elected officials, and County staff in attendance. Led by Chairman Kirk deViere, the address was framed as a mission brief emphasizing community partnership, strategic investment, and shared responsibility
- Chairman Kirk deViere hosted monthly "Chats with the Chairman" press conferences
- Participated in Joint City-County Liaison meetings and Chamber of Commerce meetings
- Participated in quarterly Mayor's Coalition meetings
- Attended East Central Water & Sewer District public meeting in March 2026 and Cedar Creek Water & Sewer District public meeting in April 2026

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#4: Enhance Communication	Action Agenda	Average release time	within 24 hours of BOC meeting	within 24 hours of BOC meeting	within 24 hours of BOC meeting	within 24 hours of BOC meeting
		Minutes	Average release time: minutes from a morning meeting will be presented to the BOC for approval at the next morning meeting and minutes from an evening meeting will be presented at the next evening meeting	within 24 hours	within 24 hours	within 24 hours	within 24 hours
 Fostering Economic Prosperity	#1: Diversify the Tax Base	Track and measure economic opportunities to reduce % of missed prospects	Projects generated (1)	121	149	152	160
			Jobs announced (1)	530	431	75	627
			Capital investment (1)	\$28.5M	\$883M	\$16M	\$82M
			Development acres added (1)	160	110	170	100
			Projects announced (1)	5	3	2	6
			Grants for infrastructure and projects monetized (1)	\$250,000	\$3,500,000	\$80,000	\$1,000,000
		Increase % of growth in targeted industries	Percent of projects in manufacturing sector (1)	88.60%	89.20%	86.90%	staff working to establish target
			Percent of projects in distribution sector (1)	4.60%	6.20%	2.00%	staff working to establish target
			Percent of projects in service sector (1)	3.40%	4.60%	5.00%	staff working to establish target
			Percent of projects in defense sector (1)	3.40%	0.00%	6.10%	staff working to establish target
	#2: Elevate to a Tier 3 County	Increase overall County population	Total number of residents in Cumberland County (2)	338,430	338,473	data not available at time of publishing	staff working to establish target
		Reduce Unemployment Rate	Percentage of civilian labor force unemployed (3)	4.90%	5.10%	4.80%	staff working to establish target

(1) Information provided by Fayetteville Cumberland County Economic Development Corporation (FCEDC)

(2) Data from US Census QuickFacts

(3) Data from US Bureau of Labor Statistics



Goal 2 within the Championing Responsive, Transparent Government Strategic Priority Area is to build an engaged workforce.

Strategic Initiative: A FY2027 initiative is the continuation of funding for the Tuition Assistance Program. In FY2026, revisions to the policy increased the annual reimbursement limit from \$500 to \$2,500 for undergraduate degrees and from \$500 to \$1,500 for graduate degrees, encouraging greater participation and fostering professional development and career advancement opportunities for employees. These educational investments support workforce engagement and help improve employee retention by encouraging long-term career growth within the organization.

Additionally, the FY2027 budget supports four hours of Community Involvement Leave for employees in place of the School Participation Leave previously designated for parent involvement. This leave allows employees to participate in community activities and service opportunities, promoting employee engagement, wellness, and connection to the community. These investments demonstrate the County's commitment to recruiting, retaining, and developing a skilled and competitive public service workforce.



Goal 3 within the Championing Responsive, Transparent Government Priority Area is to strengthen intergovernmental engagement.

Strategic Initiative: One of the initiatives for goal 3 is to advocate for and adopt federal and state legislative priorities that align with county needs. Each fiscal year, department heads and other key staff submit key advocacy considerations for both the state and federal levels. The Board of Commissioners reviews the submissions, then uses this input to formulate federal and state advocacy agendas. The agendas are then used in yearly meetings with state and federal legislatures to advance the needs and priorities of Cumberland County.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ -	\$ (500)	\$ -	\$ -
Total Revenue	\$ -	\$ (500)	\$ -	\$ -
Expense				
Personnel	\$ 502,683	\$ 627,072	\$ 619,252	\$ 682,015
Operating	234,162	227,758	294,144	239,707
Total Expense	\$ 736,845	\$ 854,830	\$ 913,396	\$ 921,722
Total 101 - General Fund	\$ 736,845	\$ 854,330	\$ 913,396	\$ 921,722

This budget summary includes the following organizations: Governing Body

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
GOVERNING BODY	9.0	9.0	9.0	9.0	-	9.0
Total GENERAL FUND	9.0	9.0	9.0	9.0	-	9.0

Looking Ahead

- Monitor the Strategic Plan in conjunction with the County Manager through staff work plans, research, discussions in board work sessions and committee meetings, and through the review of community indicators, performance measurement, and outcomes
- Work with the County Manager, staff, and the Fayetteville Cumberland County Economic Development Corporation (FCEDC) to diversify the tax base
- Work with the County Manager and staff to plan and scope a regional aquatics center
- Work in conjunction with County Manager and staff to proceed with projects to expand access to clean, safe, and regulated drinking water
- Ongoing support of expanded Parks & Recreation access, particularly in rural areas
- Continue economic development partnerships to attract new industries

ADMINISTRATION



County Manager: Clarence Grier
Phone: 910-678-7723

Address: 117 Dick St. Fayetteville, NC 28301
[County Administration \(cumberlandcountync.gov\)](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 Internal Audit, Wellness Services, Employee Pharmacy, and the Employee Health Center.

Divisions

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.

Prior Year Accomplishments

- County Manager and staff provided updates on the County's **Three-Year Strategic Plan** and progress toward strategic goals during the Board of Commissioners Retreat in January 2026
- County Manager continued to provide leadership, oversight, and direction in implementing the Board of Commissioners' strategic priorities
- County Manager collaborated with the Sheriff's Office to develop a comprehensive update to the Sheriff's Career Development Step Plan to improve competitiveness with peer agencies and to strengthen recruitment and retention efforts
- County Manager reclassified and reassigned a vacant position within the County Manager's Office to the Financial Services Department to establish an Accounting-ACFR Manager position, directly supporting the Board's strategic goal of ensuring fiscal responsibility through strong financial reporting and compliance
- County Administration staff continued to coordinate countywide initiatives, support Board operations, and facilitate collaboration among departments to advance organizational goals
- County Manager provided executive leadership and administrative support to ensure the efficient delivery of County services and the timely implementation of Board policies

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#1: Ensure Fiscal Responsibility	Internal Audit	% audits completed within prescribed timeframe (1)	Not available due to vacant Internal Auditor position	Not available due to vacant Internal Auditor position	Not available due to vacant Internal Auditor position	100%
			Audits completed (1)	Not available due to vacant Internal Auditor position	Not available due to vacant Internal Auditor position	Not available due to vacant Internal Auditor position	35

(1) The internal auditor position will be filled in FY2027.



Goal 1 within the Ensuring a Safe Community for All Residents Strategic Priority Area is to enhance public safety.

Strategic Initiative: The FY2027 budget includes funding for nine new General Fund positions. One of these positions is an Innovation Technology Support Specialist I position to address the evolving technology needs within Emergency Services, including the upcoming Computer-Aided Dispatch (CAD) upgrades. The position will be fully integrated with the County's existing technology infrastructure while supporting the specialized needs of Emergency Services and maintaining consistency across shared systems. The upgraded Computer-Aided Dispatch (CAD) system will enhance emergency response capabilities by enabling rapid call handling, efficient resource allocation, and real-time coordination among responders.



Goal 3 within the Enhancing Health & Wellness Strategic Priority Area is to strengthen the physical & mental health infrastructure.

Strategic Initiative: An initiative aligned with the County's strategic goal of enhancing community health and safety through collaborative opioid response efforts includes funding for a new Administrative Officer II position to support administration of the Opioid Settlement Fund. Primary responsibilities include developing, implementing, and monitoring the Collaborative Opioid Settlement Strategic Plan for Cumberland County; coordinating and overseeing the implementation of Opioid Settlement Funds allocated to Cumberland County; and leading the implementation of the Cumberland-Fayetteville Opioid Response Team (C-FORT) strategies aimed at reducing opioid-related injury and death.

By fully funding this position through Opioid Settlement Fund resources, the County will strengthen collaboration with community stakeholders and improve oversight of Opioid Settlement Fund investments. The position will manage the implementation of nine Opioid Settlement Fund recommendations approved by the County Commissioners and will provide oversight for several Commissioner-supported projects, including the Crisis Intervention Training (CIT) program and transitional housing programs for individuals with substance use disorders.



Goal 2 within the Championing Responsive, Transparent Government Strategic Priority Area is to build an engaged workforce.

Strategic Initiative: One of the initiatives to ensure a responsive, transparent government is to build an engaged workforce and provide professional development opportunities that encourage employee retention. The FY2027 budget includes additional positions in the legal department, including a Deputy County Attorney. The addition of this position is critical to effective succession planning and ensuring continuity of operations. It also creates opportunities for mentorship, leadership development, and knowledge transfer within the department, helping to prepare staff for future advancement opportunities.

An Attorney II position and a Paralegal position are also included in the budget. The Attorney II position will help manage the increasing caseload and improve the department's ability to respond promptly to legal matters while also creating a clearer career progression pathway within the legal department. The Paralegal position will provide essential administrative and case support to both attorneys, enhancing overall efficiency and workflow within the department. Together, these additional positions will allow for better distribution of responsibilities, increased collaboration, reduced employee burnout, and expanded opportunities for staff training and professional growth, all of which contribute to improved employee engagement and long-term retention.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ -	\$ (937,600)	\$ -	\$ -
Other	(262,000)	-	-	-
Total Revenue	\$ (262,000)	\$ (937,600)	\$ -	\$ -
Expense				
Personnel	\$ 2,115,888	\$ 1,801,013	\$ 2,163,225	\$ 2,050,555
Operating	432,089	363,032	578,557	142,521
Capital Outlay	1,202,117	-	-	-
Total Expense	\$ 3,750,094	\$ 2,164,045	\$ 2,741,782	\$ 2,193,076
Total 101 - General Fund	\$ 3,488,094	\$ 1,226,445	\$ 2,741,782	\$ 2,193,076

This budget summary includes the following organizations: Administration, Economic Physical Development Other, and Economic Incentives

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
ADMINISTRATION	18.0	13.0	11.0	10.0	-	10.0
Total GENERAL FUND	18.0	13.0	11.0	10.0	-	10.0

Looking Ahead

- County Manager will continue to provide oversight and accountability for the implementation of the Board's **Three-Year Strategic Plan**
- County Administration staff will monitor implementation, effectiveness, and outcomes of the Sheriff's Career Development Step Plan
- County Administration staff will continue to strengthen cross-departmental collaboration and organizational performance in support of the Board's strategic priorities

Prior Year Accomplishments, Performance Measures, and Looking Ahead items for Wellness Services, Employee Pharmacy, and Employee Health Center will be included on the Group Insurance/Employee Wellness Services page under the Internal Services Fund section of this document. Although these divisions are housed under the County Manager, the cost center is in the Internal Services Fund.

**Director:** Vacant**Address:** 226 Bradford Avenue Fayetteville, NC 28301**Phone:** 910-438-4025[Public Information \(cumberlandcountync.gov\)](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 (PMD) 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 (PIO) 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

- Coordinated participation in 71 community events
- Produced 348 press releases
- Coordinated 33 radio interviews
- Welcomed more than 1.6 million website visits
- Mitigated 23,419 ADA website accessibility issues
- Fulfilled 1,078 public records requests
- Fulfilled 2,118 internal print requests and 161 outside agency requests
- Processed more than 536,000 pieces of mail
- Completed a comprehensive review of the County's social media portfolio
- Welcomed two new staff members
- Realigned department structure to establish a Brand and Style Division
- Upgraded video equipment
- In partnership with ITS, expanded digital signage through BrightSign displays and kiosks
- Executed the County's first State of the County event
- Successfully launched "Coffee with the Commissioners" town hall meetings
- Submitted a budget that increased service capacity while reducing costs by more than \$130,000 compared to the prior fiscal year

Performance Measures

Public Information

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#4: Enhance Communication	Public Awareness	Average time to release press releases (1)	6 days	6 days	5 days	5 days
			Facebook content interactions (2)	18,700	80,800	85,000	95,000
			Instagram reach (3)	22,200	36,500	40,000	48,000
			LinkedIn page impressions (4)	76,502	131,928	140,000	155,000
			Number of press releases produced (5)	302	348	360	375
			Social media engagement (Facebook) (6)	279,000	455,600	470,000	500,000
			YouTube views (7)	39,203	44,948	48,000	55,000
			YouTube watch time (hours) (8)	4,800	4,900	5,200	6,000

- (1) Increase reflects strategic planning and coordination
 (2) Growth reflects strategic posts and engaging content
 (3) Growth reflects improved content strategy
 (4) Growth reflects strategic posts and engaging content
 (5) Increase reflects continued growth in departmental coordination
 (6) Growth reflects strategic posts and engaging content
 (7) Continued growth reflects expanded video production and use of short-form videos (typically under 60 seconds)
 (8) Growth reflects expanded video content library and subscriber growth

Print, Mail & Design

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#4: Enhance Communication	Mail Services	Total mail processed (1)	632,568	536,648	550,000	550,000
			Total dollars for voter cards (2)	\$ 90,272	\$ 45,951	Contingent upon BOE requests	Contingent upon BOE requests
		Print Services	Total voter cards (2)	223,282	105,758	Contingent upon BOE requests	Contingent upon BOE requests
			Impressions cost (materials) (3)	\$ 103,553	\$ 108,000	\$ 112,000	\$ 118,000
			Total number of impressions	2,393,994	2,650,000	2,750,000	2,750,000

- (1) Decrease reflects improved and streamlined distribution practices
 (2) Projections and targets are not included, as they are fully contingent upon BOE requests and identified needs
 (3) Increase due to rising supply and material costs.



Goal 4 within the Championing Responsive, Transparent Government Strategic Priority Area is to enhance communication.

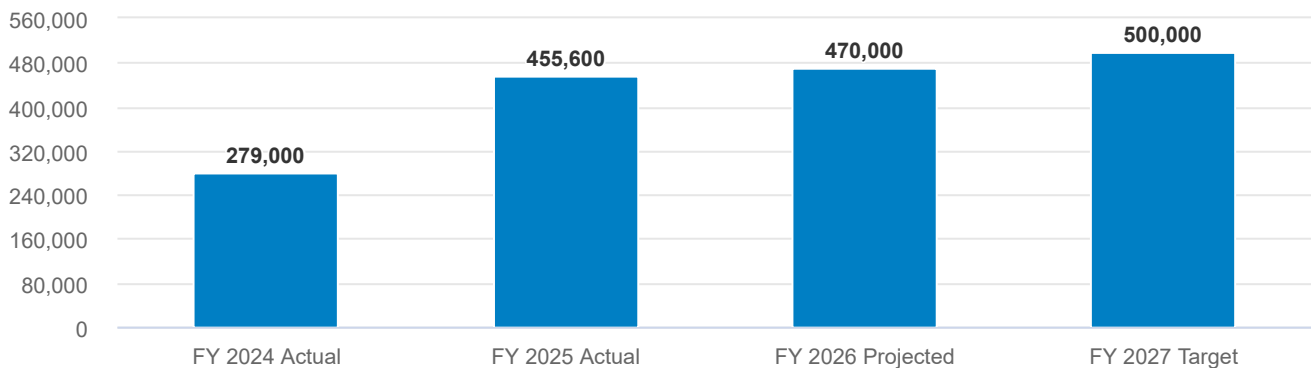
One objective within Goal 4 is to “increase website traffic, information sharing, social media engagement, and access to County resources.” To support this objective, the Public Information Office tracks website usage, social media engagement, video performance, public records activity, digital accessibility metrics, and other measures that help evaluate how residents access and interact with County information as indicated in the graphs below.

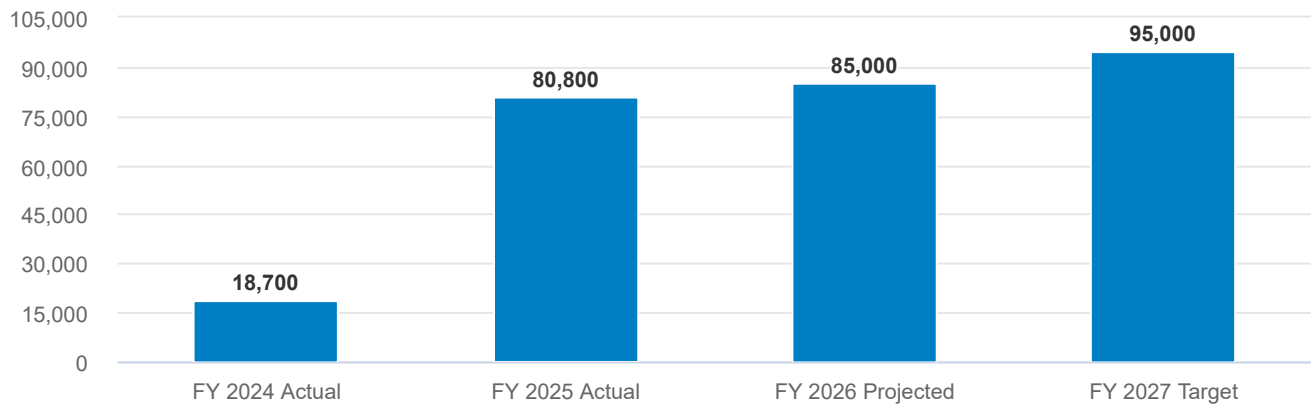
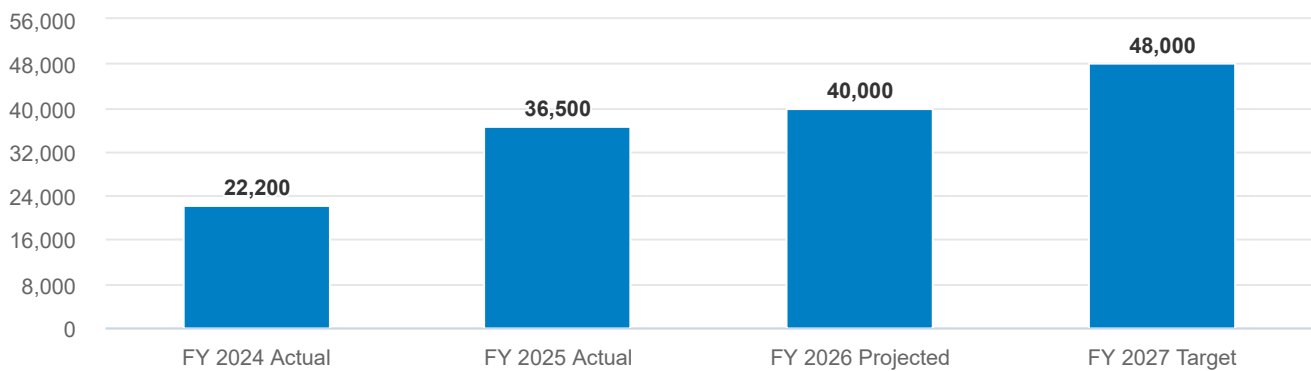
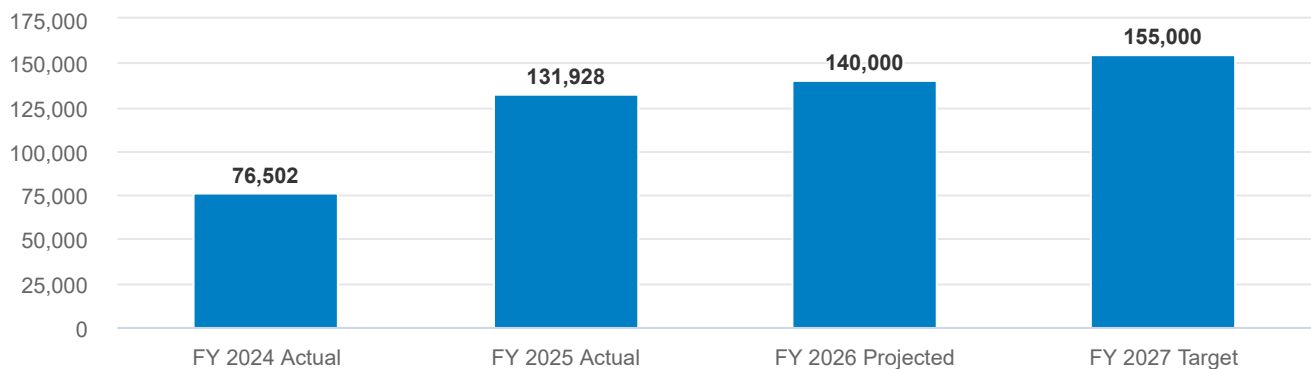
Over the past two years, PIO has implemented a variety of strategies to improve communication and engagement, including expanded video production, targeted digital advertising, enhanced website accessibility, implementation of new communication technologies, increased community outreach, and modernization of public information tools. These efforts have contributed to significant growth across digital platforms while improving residents’ ability to access County services and information.

PIO achieved substantial increases in engagement and outreach during FY2026 and will continue focusing on strategic communications, accessibility, community engagement, and digital modernization efforts in FY2027.

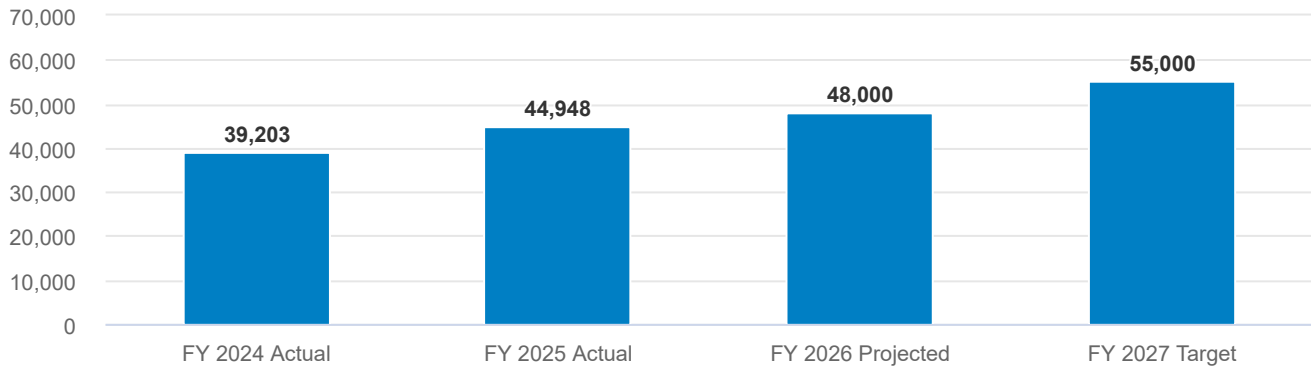
In addition to expanding public engagement, PIO continued its digital accessibility initiative to improve access to County information and services. Through website remediation, staff training, content review, and implementation of accessibility standards, Cumberland County achieved federal accessibility benchmarks ahead of the original Department of Justice compliance deadline and continues to improve accessibility across its digital platforms.

Facebook Social Media Engagement

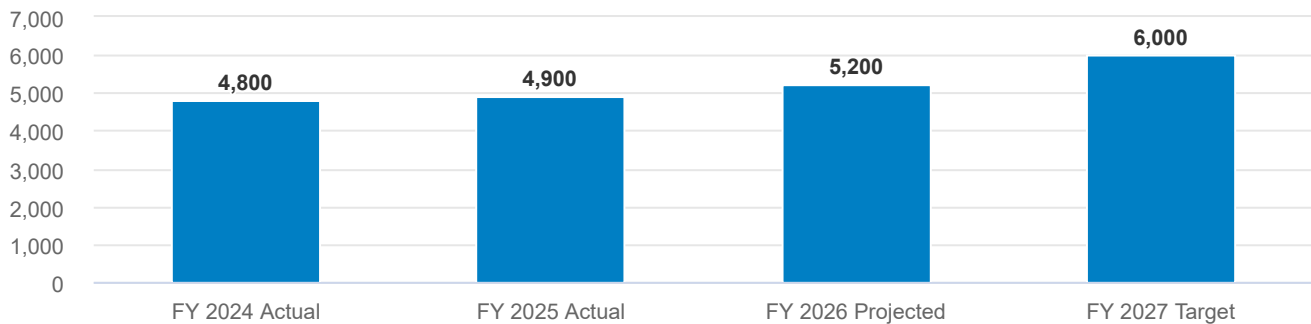


Facebook Content Interactions**Instagram Reaches****LinkedIn Page Impressions**

Youtube Views



Youtube Watch Time Hours



Goal 3 within the Fostering Economic Prosperity Strategic Priority Area is to improve brand recognition for the County.

Strategic Initiative: PIO continues to strengthen the County's brand through storytelling, digital marketing, community engagement, media relations, and partnerships with municipalities, organizations, and local stakeholders. Efforts include targeted social media campaigns, expanded video production, participation in community events, support for initiatives, and promotion of County programs and services.

To further expand outreach, PIO launched a Nextdoor page, generating more than 461,000 impressions and increasing visibility within local neighborhoods. The office also expanded community engagement efforts through participation in community events, Citizens' Academy, Coffee with the Commissioners, and partnerships with municipalities and community organizations.

In FY2027, PIO will continue focusing on strategic storytelling, short-form video content, community engagement, and emerging communication technologies to enhance awareness of County programs, services, and initiatives while strengthening the County's reputation and visibility throughout the region.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Charges and Services	\$ (122,841)	\$ (104,051)	\$ (113,500)	\$ (115,000)
Other	-	(2,121)	-	-
Total Revenue	\$ (122,841)	\$ (106,172)	\$ (113,500)	\$ (115,000)
Expense				
Personnel	\$ 901,709	\$ 1,142,894	\$ 1,231,235	\$ 1,255,716
Operating	621,749	739,280	694,860	744,617
Capital Outlay	40,550	-	14,500	11,278
Total Expense	\$ 1,564,008	\$ 1,882,174	\$ 1,940,595	\$ 2,011,611
Total 101 - General Fund	\$ 1,441,167	\$ 1,776,002	\$ 1,827,095	\$ 1,896,611

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

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
PUBLIC INFORMATION	13.0	13.0	13.0	13.0	-	13.0
Total GENERAL FUND	13.0	13.0	13.0	13.0	-	13.0

Looking Ahead

- Implementing social media portfolio governance actions approved by leadership, including consolidation and closure of select pages
- Continue refining social media content strategies
- Expand use of data analytics to guide decision-making
- Continue website modernization
- Expand digital accessibility efforts
- Provide further training for departmental liaisons to manage routine website updates
- Continue streamlining print and mail workflows
- Upgrade print equipment, allowing for faster and more efficient printing
- Continue improving tracking and reporting
- Continue building strategic communications efforts
- Host quarterly communications trainings and strategic planning meetings with municipal and local partner agencies
- Expand community engagement initiatives
- Continue strengthening partnerships with municipal and public safety partners
- Continue improving internal communications

HUMAN RESOURCES



Director: Dominique Hall

Address: 117 Dick Street Room 25 Fayetteville, NC 28301

Phone: 910-678-7653

Human Resources (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

- Successfully digitized inactive employee records, transitioning from physical storage to Laserfiche to improve records retention, accessibility, and long-term document management efficiency
- Expanded the success of the Ignite Internship Program by piloting transportation assistance initiatives and increasing departmental participation in hosting interns, resulting in three additional intern-to-hire conversions and bringing the program's total conversions to ten participants hired into County positions
- Launched a pilot Human Resources Service Center (HRSC) model to centralize routine HR transactions, streamline workflows, and improve customer service delivery
- Continued implementation of innovative talent acquisition and recruitment marketing strategies, including targeted recruitment campaigns, expanded social media outreach, and ongoing growth of the Cumberland County Human Resources Facebook page to strengthen community engagement, increase audience interaction, and expand candidate reach and visibility
- Enhanced organizational leadership development and succession planning efforts by redesigning the Leadership Academy from a two-year model to a one-year model, increasing program accessibility and efficiency while successfully completing Leadership Academy Cohort 6

- Conducted 35 career fairs and community engagement events, including hosting two career fairs, significantly increasing organizational visibility, strengthening community partnerships, and expanding recruitment outreach efforts to attract qualified and diverse talent pools
- Implemented the revised Tuition Reimbursement and Tuition Assistance Policy, resulting in expanded educational benefits and increased support for employees pursuing higher education and professional development opportunities
- Implemented expanded school participation and volunteer community service leave initiatives to encourage employee involvement in educational partnerships, mentorship opportunities, and community engagement activities that support workforce and community development

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#2: Build an Engaged Workforce	Community Engagement	Number of career fairs attended	22	39	35	30
			Number of college engagements with local colleges (resume writing, interview coaching)	5	16	25	25
			Number of interns in the internship program (high school and college)	36	78	60	60
		Employee Recruitment	Number of applications received	32,267	26,304	25,000	30,000
		Employee Retention	First-year attrition rate (1)	N/A	47%	45%	40%
			Percentage of employees participating in exit interviews	58%	32%	32%	50%
			Turnover rate	32.00%	21.80%	22.00%	19.00%
			Vacancy rate	19.60%	16.90%	17.00%	15.00%

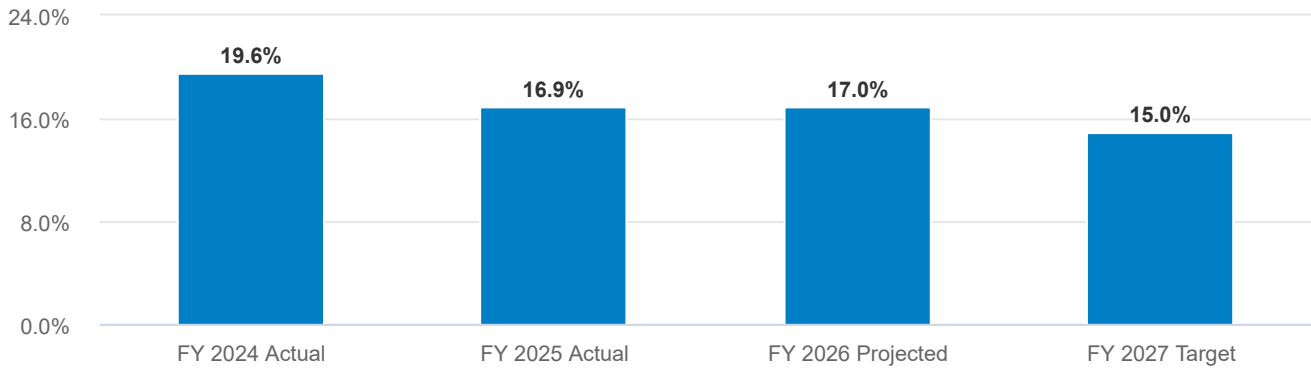
(1) The first-year attrition rate measures the percentage of new hires who leave the organization within their first 12 months of employment. The measures are based on the prior year to capture a complete 12-month window. For example, FY2025 measures are actually for FY2024.



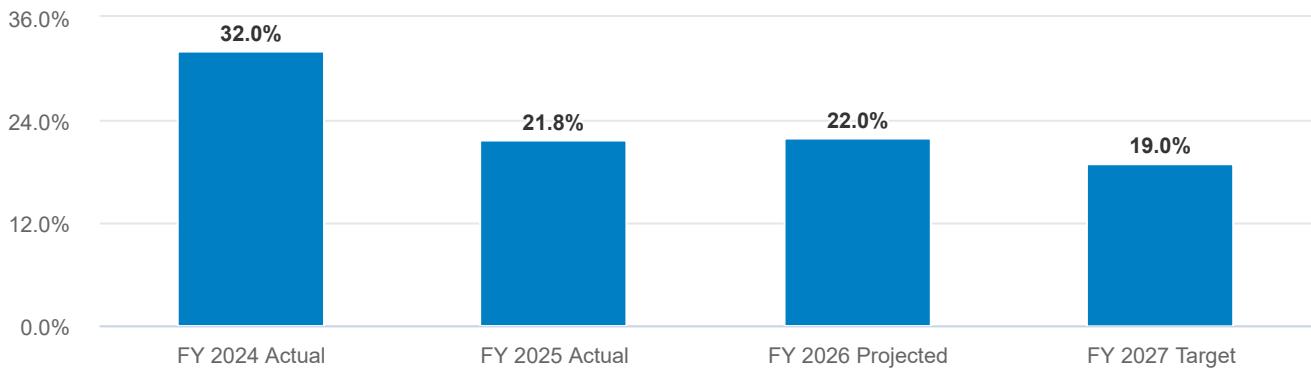
Goal 2 within the Championing Responsive, Transparent Government Strategic Priority Area is to build an engaged workforce.

One of the objectives within Goal 2 is to “reduce employee turnover and vacancy rates.” Human Resources has several programs in place to improve the rates. Initiatives include innovative talent acquisition strategies, including targeted recruitment campaigns and the launch of a Cumberland County Human Resources Facebook page to increase community engagement and candidate reach. Human Resources also successfully administered the Ignite Internship Program across three seasonal cohorts, resulting in seven intern-to-hire conversions and over 400 applications received. Human Resources has set a 15% vacancy rate target and a 19% turnover rate target for FY2027, as indicated in the charts below.

Vacancy Rate



Turnover Rate



Goal 2 within the Championing Responsive, Transparent Government Strategic Priority Area is to build an engaged workforce.

Strategic Initiative: Another objective under Goal 2 to build an engaged workforce is to “expand professional development and wellness opportunities for County employees.” Cumberland County continues to advance professional development through the Cumberland County Leadership Academy, facilitated by the University of North Carolina Wilmington. This long-standing program was recently streamlined from a two-year to a one-year format, allowing more employees to complete the academy and apply leadership skills more quickly in their roles. The Cumberland County Ignite Internship Program also continues to serve as a valuable talent pipeline, with 10 interns transitioning into County employment since the program’s inception in the summer of 2024. In addition, Cumberland County is in the process of revamping its Wellness Program this fiscal year to broaden opportunities that support employee health and well-being.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Expense				
Personnel	\$ 1,059,863	\$ 1,233,111	\$ 1,265,265	\$ 1,290,357
Operating	220,981	311,068	293,479	338,898
Total Expense	\$ 1,280,844	\$ 1,544,179	\$ 1,558,744	\$ 1,629,255
Total 101 - General Fund	\$ 1,280,844	\$ 1,544,179	\$ 1,558,744	\$ 1,629,255

This budget summary includes the following organizations: Human Resources

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
HUMAN RESOURCES	11.0	11.0	12.0	12.0	1.0	13.0
Total GENERAL FUND	11.0	11.0	12.0	12.0	1.0	13.0

Looking Ahead

- Complete the digitization of all active employee records to enhance accessibility, improve data security, strengthen disaster recovery capabilities, and increase operational efficiency across the organization
- Develop and implement standardized internal resources and operating procedures under the SMART HR framework (Strategic, Management, Accountability, Resources, and Training) to improve personnel action processing, onboarding consistency, communication, and accountability across departments
- Advance organizational readiness and integration of Artificial Intelligence (AI) solutions to support operational efficiency and innovation, which includes assessing AI readiness, establishing employee training pathways, creating opportunities for exploration and feedback, and identifying practical use cases that align with County operations and service delivery
- Develop and launch a comprehensive Professional Development and Supervisor Training Program focused on leadership skills, employee relations, performance management, communication, compliance, and workforce engagement
- Expand the HR Service Center (HRSC) initiative to provide centralized employee support, improve response times, standardize HR processes, and enhance the employee experience through more efficient service delivery
- Explore implementation of enhanced HR analytics and workforce planning tools to support data-driven decision-making related to recruitment, retention, turnover trends, succession planning, and organizational development
- Enhance recruitment marketing and employer branding efforts through expanded digital outreach, multimedia recruitment campaigns, and increased community engagement initiatives to attract and retain top talent
- Develop additional employee engagement and retention initiatives focused on recognition, career development, and organizational culture improvement

- Evaluate opportunities to modernize onboarding and new employee orientation processes through increased automation, digital learning resources, and interactive training platforms to improve the new hire experience and accelerate organizational integration



Director: Daniel Rister **Address:** 117 Dick Street Suite 519 Fayetteville, NC 28301
Phone: 910-323-6119 [Innovation and Technology Services \(cumberlandcountync.gov\)](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

- Upgraded and replaced critical network and server infrastructure supporting County operations, including the full replacement of the County's core server infrastructure, DSS and LEC firewalls, and the main core and distribution network components
- Partnered with the Clerks to the Board to successfully replace the outdated agenda management system with a modernized solution that enhances operational efficiency through integrated electronic voting functionality, supporting more streamlined and transparent board processes
- Partnered with DSS, Public Health, and the Public Information Office to implement four outdoor kiosks designed to provide public access to important information, including public notices, to enhance community engagement
- Partnered with the Budget and Performance Department to develop and implement a new budget request application to streamline the submission and review process, enhance transparency, and improve tracking and reporting capabilities
- Collaborated with the Public Information Office to implement a comprehensive public records request solution to improve the intake, tracking, and fulfillment of records requests, enhance transparency; and ensure a more efficient and consistent process for both staff and the public
- Collaborated with the Grants Manager and various departments to implement a comprehensive grants management solution to track grant opportunities, streamline application and reporting processes, and improve oversight and compliance across departments
- Hosted this year's Annual Tech Day Event at the Crown Coliseum. For the first time, the event was expanded to include participation from external partners, including visitors from several regions

across North Carolina, such as representatives from the City of Fayetteville, Robeson County, Hoke County, Guilford County, and others

- Launched a dedicated website for the Annual Tech Day Event to support registration and provide attendees with access to event details and updates, strengthening regional collaboration, encouraging knowledge sharing, and enhancing engagement across participating organizations
- Collaborated with DSS to implement PathNC, the Statewide Child Welfare Information System designed to support improved outcomes for children and families, making Cumberland County one of the first counties to establish an Application Programming Interface (API) that enabled integration between PathNC and its existing on-premises system

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#2: Build an Engaged Workforce	GIS	Cumberland County School Locator	94,937	96,123	94,197	98,000
			Cumberland County GIS open data site	276,319	254,077	254,910	260,000
			Container/recycling sites	49,232	51,494	54,301	56,000
			Cumberland County Public Library	17,712	15,519	12,948	15,000
			GIS data viewer	368,365	408,284	456,870	370,000
		Servers	Percentage uptime for critical servers	98%	98%	98%	99%
			Percentage of incident tickets resolved (1)	99.0%	101.0%	99.0%	99.0%
		Services/Support	Computer deployments/refreshes	1,056	806	575	550
			Number of incident tickets resolved	15,092	15,655	15,500	15,800
			Number of incident tickets submitted	15,212	15,573	15,600	16,000
			Time to first response (minutes)	3h:11m	2h:24m	2h:9m	2h
			Percentage of assets approaching end of life in the next 2 years	22%	23%	37%	35%
 Encouraging Quality Development & Smart Growth	#3: Enhance Transportation and Connectivity	Broadband Connection	Number of grant locations that have broadband fiber service available for order (funded by Growing Rural Economies with Access to Technology (GREAT) grant and Completing Access to Broadband (CAB and CAB2) grants)	Not measured – new for FY2026	Not measured – new for FY2026	213 (as of March 2026)	1,398
 Championing Responsive, Transparent Government	#4: Enhance Communication	Upgrade County Website	Increase average duration time (in minutes) on website (more time on website suggests better navigation and content flow) (2)	Not measured – new for FY2026	02:32	02:34	03:00

- (1) Values above 100% occur when incident tickets carried over from the previous fiscal year are resolved in the current fiscal year.
- (2) ITS began tracking this metric in FY2025; however, it was formally incorporated into the budget document as a performance measure beginning in FY2026.



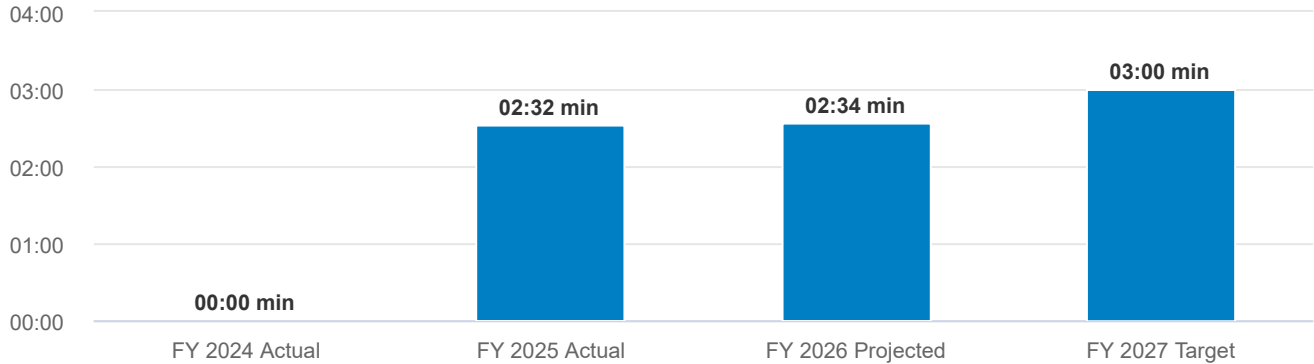
Goal 4 within the Championing Responsive, Transparent Government Strategic Priority Area is to enhance communication.

One objective within Goal 4 is to “increase website traffic, information sharing, and social media presence.” ITS upgraded the county website in FY2026 and set a target to increase the average duration of website visits by 15% to 30%, as longer visit durations indicate improved navigation and content flow.

From FY2025 to FY2026, the average website visit duration increased by 1.32%. Although the targeted increase was not achieved, website visit duration is expected to improve in FY2027 due to strategic

posting efforts, more engaging content, and refined social media content strategies. The FY2027 target for website visit duration is set at 3 minutes.

Average Time on Website



Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ -	\$ (130,555)	\$ -	\$ -
Charges and Services	(12,958)	(16,455)	(12,000)	(12,000)
Other	(52,860)	(48,000)	(48,000)	(48,000)
Total Revenue	\$ (65,818)	\$ (195,010)	\$ (60,000)	\$ (60,000)
Expense				
Personnel	\$ 5,931,994	\$ 6,155,226	\$ 6,705,240	\$ 6,836,704
Operating	2,777,024	2,791,686	4,166,655	3,874,580
Total Expense	\$ 8,709,018	\$ 8,946,912	\$ 10,871,895	\$ 10,711,284
Total 101 - General Fund	\$ 8,643,200	\$ 8,751,902	\$ 10,811,895	\$ 10,651,284

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

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
INNOVATION & TECHNOLOGY SERVICES	49.0	49.0	52.0	53.0	-	53.0
Total GENERAL FUND	49.0	49.0	52.0	53.0	-	53.0

Looking Ahead

- Collaborate with additional boards to onboard them to the new agenda management solution by ensuring a smooth transition, providing necessary training and support, and standardizing processes to maximize the value and efficiency of the new platform across all participating boards
- Collaborate with DSS to expand wireless connectivity to include public Wi-Fi access to improve community accessibility to online resources and services while maintaining appropriate security controls and network performance standards
- Roll out an internally developed, AI-powered tool designed to support Planning staff with document reviews to improve review efficiency, enhance consistency, and reduce processing times while maintaining appropriate oversight and quality control standards
- Expand the Public Kiosk Initiative by deploying two additional indoor wayfinding kiosks to further enhance public access to information, increase visibility of important announcements, and provide convenient, on-site access points within County facilities
- Migrate from Sisense to Microsoft Power BI to align with the County's existing Microsoft ecosystem and licensing model to provide a more standardized and integrated business intelligence platform, improve compatibility with current systems, enhance reporting capabilities across departments, streamline administration, optimize licensing utilization, and support more scalable data analytics and visualization services

BUDGET & PERFORMANCE



Director: Deborah W. Shaw

Address: 117 Dick Street Suite 502 Fayetteville, NC 28301

Phone: 910-678-7744

Budget & Performance (cumberlandcountync.gov)

Mission

Ensure that taxpayer dollars are utilized in the most equitable manner while providing essential and productive governmental services

Description

Budget & Performance 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 and capital improvement plan to the Board of County Commissioners prior to each fiscal year. In addition to creating the annual budget, this department also focuses on special projects, advising departments regarding allotments and revisions, as well as other items that may impact the County Budget. Budget & Performance is also responsible for the management and coordination of maintenance & repair projects, technology funding process, vehicles, outside agency funding process and performance management.

Prior Year Accomplishments

- Awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY2026 document, marking the 3rd consecutive year of award
- Partnered with ITS to implement a budget request application that streamlined submission and review workflows and improved tracking and reporting
- Met with all departments to define the services they provide, along with the positions and percentage allocation of each service within their overall budgets, to initiate a new Program Budgeting process
- Collaborated with ITS, the Grants Manager, and County Management to implement a comprehensive grants management solution, Euna Grants, to improve the Community Funding grant process
- Partnered with ITS to develop and publish a Power BI budget dashboard
- Selected the Gravity software package to support the development, production, and long-term management of an electronic Annual Budget Document and Budget in Brief
- Continued working with ITS to collect performance measures to support the Board's updated strategic priority areas
- Developed a revenue manual as a reference guide for the major sources of County General Fund revenues

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#1: Ensure Fiscal Responsibility	Budget Training	Annual Budget Training Customer Satisfaction (1)	92%	85%	89%	85%
		GFOA Budget Award	Achieve GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
		Budget Targets	Actual general fund revenues compared to budgeted revenues	94.10%	90.30%	all transactions not recorded at time of publication	90%
		Budget Targets	Actual general fund expenditures compared to budgeted expenditures	89.30%	86.20%	all transactions not recorded at time of publication	90%

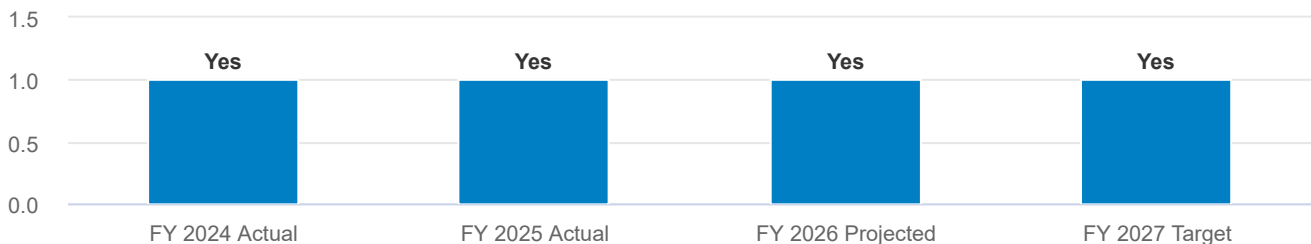
(1) Some responses in the FY2025 survey referred to the procurement process, which is not part of the Budget Department.



Goal 1 within the Championing Responsive, Transparent Government Strategic Priority Area is to ensure fiscal responsibility.

One of the objectives within Goal 1 is to “retain GFOA certifications and financial recognitions.” The Budget & Performance Department was awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the FY2024 budget document, marking the first time the County had received the award in 26 years. The GFOA Distinguished Budget Presentation Award recognizes excellence in governmental budgeting, demonstrating that a government is committed to sound financial management, transparency, and effective communication with its citizens. The team also received the award for the FY2025 and FY2026 budget documents and plans to submit the FY2027 budget document for GFOA consideration while continuing to pursue this recognition in future years.

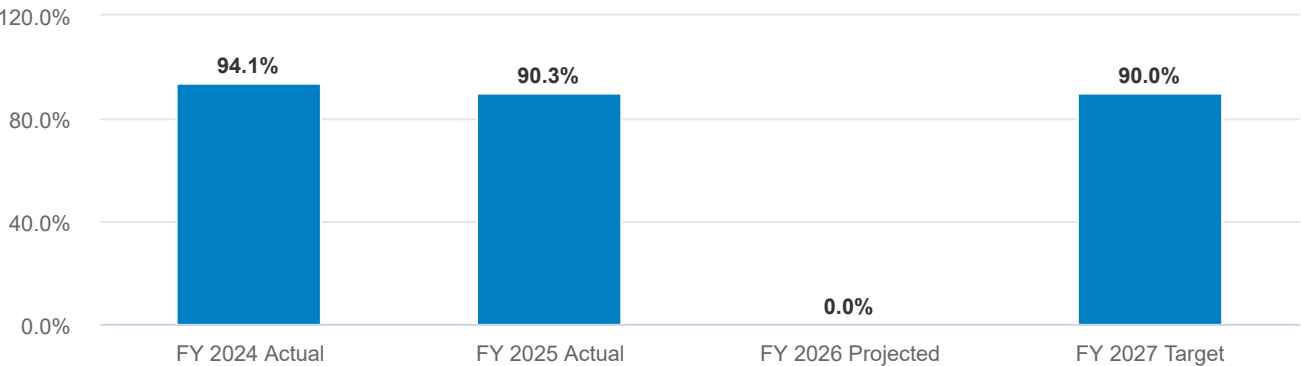
Achieve GFOA Distinguished Budget Presentation Award



Note: No = 0 and Yes = 1

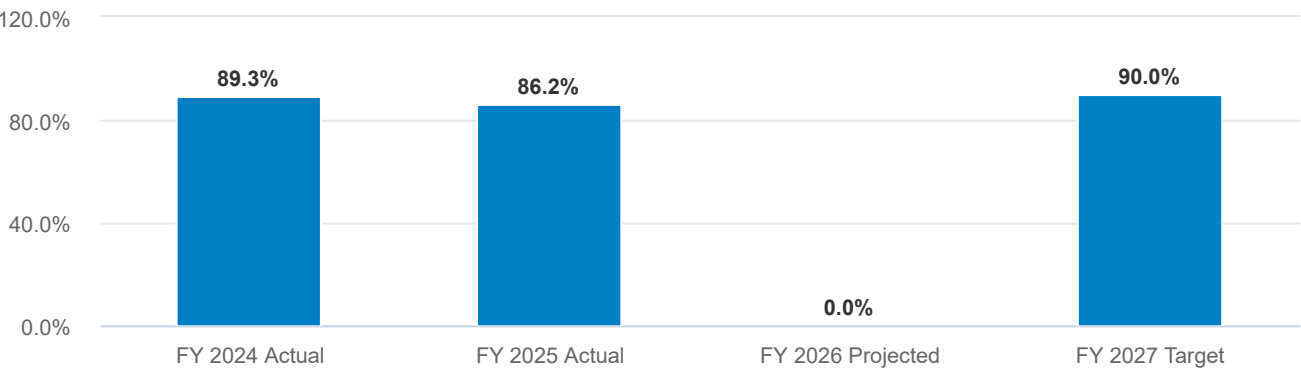
Another objective within Goal 1 is to “meet or exceed budget variance performance targets.” Budget & Performance staff have set a 90% target, within 10% of budget, for actual revenues and actual expenditures as indicated in the graphs below. While receipt of revenues and expenditures are not totally controllable, Budget & Performance staff meet monthly with each department to review the status of actual revenues and expenditures. Concerns with actual revenues and expenditures are addressed monthly to help alleviate issues at year-end.

Actual General Fund Revenues are within 10% of Budgeted Revenues



Note: FY2026 measures are not included in the graphs because all transactions were not recorded at the time of publication.

Actual General Fund Expenditures are within 10% of Budgeted Expenditures



Note: FY2026 measures are not included in the graphs because all transactions were not recorded at the time of publication.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Expense				
Personnel	\$ -	\$ 594,204	\$ 709,232	\$ 652,063
Operating	-	15,374	27,872	76,996
Total Expense	\$ -	\$ 609,578	\$ 737,104	\$ 729,059
Total 101 - General Fund	\$ -	\$ 609,578	\$ 737,104	\$ 729,059

This budget summary only reflects Fiscal Year 2026 and Fiscal Year 2027. Budget and Performance was previously located within the Administrative Department and was moved to be a separate department on July 1, 2025.

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
BUDGET & PERFORMANCE	-	5.0	5.0	5.0	-	5.0
Total GENERAL FUND	-	5.0	5.0	5.0	-	5.0

Looking Ahead

- Implement Gravity software to develop and produce an electronic Annual Budget Document, Budget in Brief, and Recommended Document
- Continue working with ITS to collect performance measures to support the Board's updated strategic priority areas
- Continue working with departments on the Program Budgeting requirements

INTERNAL SERVICES DIVISION



Director: Jeremy Stefanko

Address: 117 Dick Street Suite 519 Fayetteville, NC 28301

Phone: 910-678-7699

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 37 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 they are serving. To reduce impacts on business operations, it often 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

- Completed 599 more work orders than the previous year's average, finishing a total of 6,456 work orders
 - July 2023 – June 2024: 5,884 work orders
 - July 2024 – June 2025: 5,830 work orders
 - July 2025 – June 2026: 6,456 work orders
- Completed 47 Maintenance & Repair and Capital projects, including several projects carried over from 2024
- Completed on-site Ford technician training in electrical and diagnostic systems
- Maintained Cumberland County Sheriff's Office (CCSO) vehicle operational readiness above 90% for FY26
- Added two additional diagnostic computers, providing technicians with enhanced troubleshooting capabilities and reducing vehicle downtime
- Executed systematic spring pruning, seasonal planting, and structural safety clearing across high-profile municipal properties, improving sightlines for facility security and enhancing public curb appeal

- Led a coordinated emergency snow and ice removal operation during hazardous weather events by effectively deploying personnel and equipment across 42 county buildings to clear high-priority pedestrian areas, ensuring county services remained accessible and minimizing pedestrian safety risks

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#2: Build an Engaged Workforce	Facilities Maintenance	Repair and maintenance funding per square foot	1.44	1.57	1.57	1.57
			Total square feet maintained	1,667,723	1,682,596	1,682,596	1,682,596
		Preventive Maintenance	Facilities Maintenance: average completion rate of preventive maintenance work orders generated each month	100%	100%	100%	100%
			Facilities Maintenance: number of submitted work orders	7,754	6,803	7,873	7,800
			Fleet Maintenance: "A" Services completed in a year (1)	668	673	725	725
		Work Orders	Facilities Maintenance: average age of work orders from creation to closure	5.00	5.50	5.25	5.00 days
			Fleet Maintenance: number of submitted work orders	2,037	1,931	2,230	2,300
			Fleet Maintenance: average age of work orders from creation to closure	5.37	6.00	3.30	4.00 days

(1) The "A" Service is the vehicle service at every 7,000 miles or 12 months. It involves oil change, vehicle inspection and tire rotation. All faults found during the vehicle inspection are repaired during the service time.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ -	\$ (10,000)	\$ (30,000)	\$ (30,000)
Charges and Services	(114,625)	(110,061)	(100,720)	(106,628)
Other	(97,844)	(36,929)	-	(7,300)
Total Revenue	\$ (212,469)	\$ (156,990)	\$ (130,720)	\$ (143,928)
Expense				
Personnel	\$ 3,794,515	\$ 3,902,047	\$ 4,408,489	\$ 4,418,042
Operating	4,060,444	3,852,107	4,299,188	4,055,870
Capital Outlay	1,735,745	1,708,956	1,014,953	1,889,442
Total Expense	\$ 9,590,704	\$ 9,463,110	\$ 9,722,630	\$ 10,363,354
Total 101 - General Fund	\$ 9,378,235	\$ 9,306,120	\$ 9,591,910	\$ 10,219,426

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.

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
CARPENTRY SHOP	3.0	3.0	3.0	3.0	-	3.0
CENTRAL MAINTENANCE	9.0	9.0	9.0	8.0	-	8.0
FACILITIES MANAGEMENT	20.0	20.0	20.0	21.0	-	21.0
LANDSCAPING & GROUNDS	11.0	11.0	11.0	11.0	-	11.0
PUBLIC BLDGS JANITORIAL	16.0	16.0	16.0	16.0	-	16.0
SL RESOURCE CENTER	1.0	1.0	1.0	1.0	-	1.0
Total GENERAL FUND	60.0	60.0	60.0	60.0	-	60.0

Looking Ahead

Facilities & Mechanical Maintenance

Goal: Increase preventive maintenance, improve response times, and reduce operating costs

- Preventive vs. Reactive Maintenance Ratio
 - Target: Achieve a 70% preventive / 30% reactive maintenance ratio by Q4
 - Measurement: Track the percentage of completed work orders generated by automated maintenance schedules (e.g., boiler/chiller inspections, elevator checks) versus emergency work orders
- Mean Time to Resolution (MTTR)
 - Target: Reduce the average turnaround time for non-emergency facility work orders to less than 48 hours, while ensuring emergency public safety work orders receive a response within 2 hours
- Energy Intensity Reduction
 - Target: Achieve a 5% to 8% year-over-year reduction in utility consumption (kWh and therms) at targeted facilities (e.g., Sheriff's Training Center and Detention Center) following mechanical damper and HVAC upgrades

Landscaping & Grounds Division

Goal: Maximize the county's aesthetic appeal, maintain strict environmental compliance, and ensure public safety across the county's acreage

- Acreage Maintenance Efficiency
 - Target: Maintain 100% compliance with seasonal maintenance schedules across all 42 county properties
- Emergency Clearance Readiness
 - Target: Restore 100% accessibility to primary pedestrian pathways within 4 hours of a major weather event, leveraging optimized weather response deployment protocols and data-driven staffing tiers

- Regulatory & Safety Compliance Rate
 - Target: Maintain zero safety citations or liability claims related to pedestrian rights-of-way, sightline obstructions, or county storm drainage blockages

Environmental & Regulatory Compliance

Goal: Ensure seamless, zero-defect compliance for specialized infrastructure assets

- North Carolina Department of Environmental Quality (NC DEQ) Tank Compliance Rate
 - Target: Achieve a 100% passing rate on all triennial integrity tests (Forms UST-22A for sumps and UST-23A for spill buckets) before expiration dates, eliminating the risk of delivery prohibitions or red-tag incidents
- 30-Day Mandatory Inspection Completion
 - Target: Achieve 100% on-time completion of monthly visual walkthrough inspections (Form UST-27) for all backup generator fuel assets, ensuring locking mechanisms and security fencing never obstruct required inspection access

Fleet & Asset Management

Goal: Support public safety operations while reducing the total cost of fleet ownership

- Emergency Vehicle Replacement Cycle
 - Target: Minimize operational disruptions by completing the replacement process for totaled emergency vehicles within 30 business days of an accident declaration through the creation of a formal policy that coordinates insurance proceeds, salvage revenue, and cooperative fleet purchasing contracts
- Auxiliary Equipment Reclamation Rate
 - Target: Salvage and repurpose at least 85% of undamaged, high-value equipment (light bars, weapon racks, and modems) from decommissioned or totaled public safety vehicles, reducing upfitting costs for replacement vehicles

BOARD OF ELECTIONS



Interim Director: Vicki Hilburn
Phone: 910-678-7733

Address: 227 Fountainhead Lane Fayetteville, NC 28301
[Board of Elections \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

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

- Hired and trained a new IT specialist specializing in voting machines and computers in preparation for statewide elections
- Completed the 2025 Fayetteville City Primary and Municipal Elections; all data audited and balanced
- Incorporated new changes in election laws
- Completed the Registration and Repair project for Cumberland County, as launched by the North Carolina State Board of Elections
- Deployed additional Ballot on Demand systems at more Early Voting sites to streamline the voting process for voters and precinct officials
- Managed, without issues, the reordering and deployment of new ballot stock after a state candidate was removed from the ballots at the eleventh hour
- Completed and launched the Learning Management System for precinct officials

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#4: Strengthen Intergovernmental Engagement	Percentage of Registered Voters Casting Ballots	Percentage of actual voters who utilized early voting	43%	43%	16%	26%
			Percentage of actual voters who voted absentee by mail	2%	3%	2%	3%
			Percentage of registered voters casting ballots in the general election	62%	63%	40%	50%
			Percentage of registered voters casting ballots in the primary election	62%	N/A	7%	N/A
		Voter Registration	Number of new registrations	13,797	26,619	12,000	14,000
			Number of registered voters	228,661	227,262	220,000	224,000
			Number of voter registrations removed (1)	7,082	31,494	6,500	7,500

(1) FY2025: The number of voter registrations removed was higher than normal due to list maintenance.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (294,741)	\$ (3,313)	\$ (297,650)	\$ -
Charges and Services	(12,878)	(2,128)	(6,500)	(3,000)
Other	-	(12)	-	-
Total Revenue	\$ (307,619)	\$ (5,453)	\$ (304,150)	\$ (3,000)
Expense				
Personnel	\$ 942,187	\$ 1,170,165	\$ 1,275,008	\$ 1,281,110
Operating	666,604	417,570	787,180	427,850
Total Expense	\$ 1,608,791	\$ 1,587,735	\$ 2,062,188	\$ 1,708,960
Total 101 - General Fund	\$ 1,301,172	\$ 1,582,282	\$ 1,758,038	\$ 1,705,960

This budget summary includes the following organizations: Board of Elections

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
BOARD OF ELECTIONS	9.45	9.45	9.45	10.0	1.45	11.45
Total GENERAL FUND	9.45	9.45	9.45	10.0	1.45	11.45

Looking Ahead

- Continue the Town of Godwin election hearings, with a possible new election through no fault of the Elections Office
- Continue validating voter registration identification numbers as initiated by the North Carolina State Board of Elections
- Reach out to local colleges to obtain student data and streamline voter registration for students residing on campus
- Administer a new “I Voted” sticker contest for the 2028 elections
- Attend community events to recruit new precinct officials and encourage voter registration
- Prepare for the 2028 Primary and Presidential Election
- Modernize the Election Data System, adhering to required changes
- Deploy on-demand ballot printing for Early Voting sites without reliable internet connections
- Complete ADA-related updates to the Cumberland County Board of Elections webpage to ensure compliance



Director: Robin Koonce
Phone: 910-678-7753

Address: 117 Dick Street Room 451 Fayetteville, NC 28301
[Financial Services \(cumberlandcountync.gov\)](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 34th consecutive year, Finance 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, 2024
- Received an unqualified audit opinion and had no compliance issues for the fiscal year ended June 30, 2025
- Maintained operations through significant staff transitions, including the Deputy Finance Director, Benefits Consultant, Administrative Supervisor, Financial Associates, and Safety Technician

Performance Measures

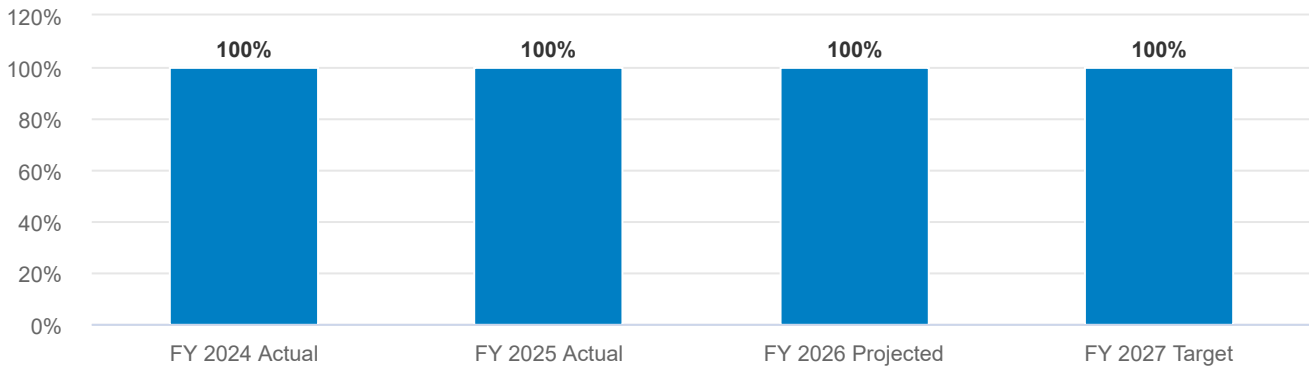
Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#1: Ensure Fiscal Responsibility	Financial Responsibility	Debt affordability: debt models continue to meet fund balance coverage goal of 25%	25%+	25%+	25%+	25%+
		Financial Responsibility	Percentage of annual audits in which an unmodified audit opinion was issued	100%	100%	100%	100%
		Financial Responsibility	Percentage of Annual Comprehensive Financial Reports (ACFRs) that receive the GFOA financial recognition award	100%	100%	100%	100%



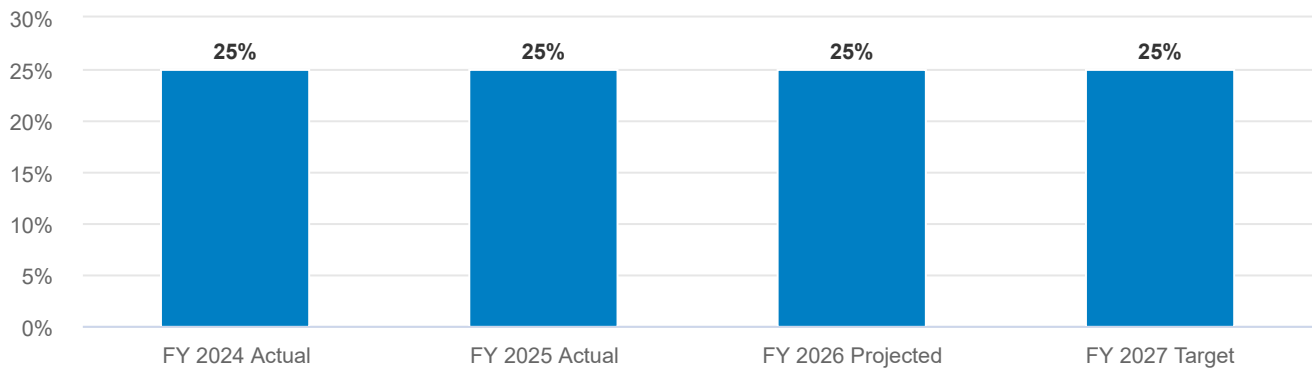
Goal 1 within the Championing Responsive, Transparent Government Strategic Priority Area is to ensure fiscal responsibility.

One of the objectives within Goal 1 is to “maintain clean audits and strong financial reporting.” Financial Services has consistently achieved an annual audit with an unmodified audit opinion and plans to continue this achievement in future years by continuing to place emphasis on the maintenance of an accounting system that provides strong internal budgetary and financial controls.

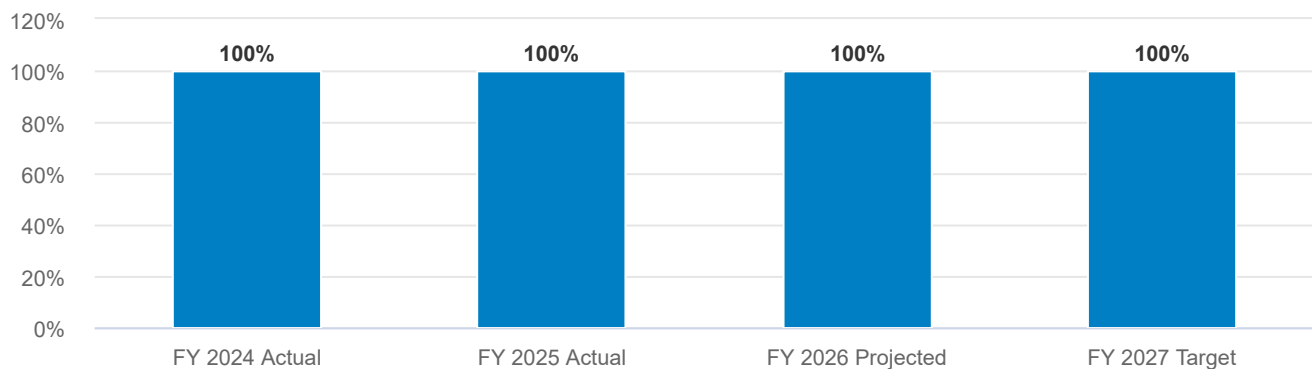
Percentage of Annual Audits with Unmodified Audit Opinion



Financial Services also monitors and measures the debt affordability of the county to ensure that the debt models continue to meet the fund balance coverage goal of 25%, as indicated in the chart below.

Debt Affordability - Net Debt of the County

Another objective within Goal 1 is to “attain and retain GFOA certifications and financial recognitions.” Financial Services has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for 34 consecutive years. This award is the highest form of recognition in governmental accounting and financial reporting. Financial Services will strive to continue this achievement in future years.

Percentage of Annual Comprehensive Financial Reports (ACFRs) Awarded GFOA Award

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (33,897)	\$ (29,220)	\$ (32,700)	\$ (18,780)
Total Revenue	\$ (33,897)	\$ (29,220)	\$ (32,700)	\$ (18,780)
Expense				
Personnel	\$ 1,263,917	\$ 1,218,205	\$ 1,621,539	\$ 1,680,540
Operating	88,574	126,140	97,699	72,963
Total Expense	\$ 1,352,491	\$ 1,344,345	\$ 1,719,238	\$ 1,753,503
Total 101 - General Fund	\$ 1,318,594	\$ 1,315,125	\$ 1,686,538	\$ 1,734,723

This budget summary includes the following organizations: Financial Services

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
FINANCIAL SERVICES	15.0	15.0	15.0	15.0	-	15.0
Total GENERAL FUND	15.0	15.0	15.0	15.0	-	15.0

Looking Ahead

- Work to recruit, hire and onboard employees in key positions to fully staff department and continue to provide training to new staff to ensure efficient operations going forward
- Provide excellent customer service to the County's departments and work towards streamlining existing financial processes



Director: Rick Moorefield

Address: 117 Dick Street Fayetteville, NC 28301

Phone: 910-678-7762

County Attorney (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.

Prior Year Accomplishments

- Drafted and executed community funding contracts
- Reviewed all County contracts for legal sufficiency
- Provided legal counsel to the Tourism Development Authority (TDA)
- Provided legal guidance in complex procurement matters
- Provided legal guidance on the update of the subdivision ordinance

Performance Measures



Goal 2 within the Championing Responsive, Transparent Government Strategic Priority Area is to build an engaged workforce.

Strategic Initiative: One of the initiatives to ensure a responsive, transparent government is to build an engaged workforce and provide professional development opportunities that encourage employee retention. The FY2027 budget includes additional positions in the legal department, including a Deputy County Attorney. The addition of this position is critical to effective succession planning and ensuring continuity of operations. It also creates opportunities for mentorship, leadership development, and knowledge transfer within the department, helping to prepare staff for future advancement opportunities.

An Attorney II position and a Paralegal position are also included in the budget. The Attorney II position will help manage the increasing caseload and improve the department's ability to respond promptly to legal matters while also creating a clearer career progression pathway within the legal department. The Paralegal position will provide essential administrative and case support to both attorneys, enhancing overall efficiency and workflow within the department. Together, these additional positions will allow for better distribution of responsibilities, increased collaboration, reduced employee burnout, and expanded opportunities for staff training and professional growth, all of which contribute to improved employee engagement and long-term retention.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (20)	\$ -	\$ -	\$ -
Total Revenue	\$ (20)	\$ -	\$ -	\$ -
Expense				
Personnel	\$ 1,233,005	\$ 1,288,535	\$ 1,331,078	\$ 1,906,854
Operating	40,100	45,357	48,651	45,499
Total Expense	\$ 1,273,105	\$ 1,333,892	\$ 1,379,729	\$ 1,952,353
Total 101 - General Fund	\$ 1,273,085	\$ 1,333,892	\$ 1,379,729	\$ 1,952,353

This budget summary includes the following organizations: Legal

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
LEGAL	8.0	8.0	8.0	11.0	-	11.0
Total GENERAL FUND	8.0	8.0	8.0	11.0	-	11.0

Looking Ahead

- Proceed with hiring three new full-time legal positions approved as part of the FY2027 budget. The additional staffing capacity will strengthen the County Attorney's Office's ability to provide timely legal guidance, contract review, procurement support, ordinance and policy review, and other legal services to County departments and agencies.
- Continue to provide comprehensive legal support to all county departments and agencies, ensuring adherence to laws and regulations while facilitating the achievement of organizational goals and objectives
- Collaborate with various stakeholders, including elected officials, governmental bodies, and legal professionals to address emerging legal challenges and foster effective governance practices



Director: Andra Brewington
Phone: 910-678-7775

Address: 117 Dick Street Room 114 Fayetteville, NC 28301
[Cumberland County Register of Deeds \(ccrod.org\)](http://ccrod.org)

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, birth certificates, death 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

- Implemented electronic recording of assumed business names, improving accessibility and efficiency for businesses and the public
- Completed the Register of Deeds real estate re-indexing project dating back to 1881, improving the organization, accuracy, and accessibility of historical property records

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#4: Enhance Communication	Vital Records	Births indexed	6,828	6,920	6,000	6,400
			Deaths indexed	3,522	3,627	3,000	3,500
			Marriage licenses issued	2,905	2,388	2,500	2,500
			Certified copies of vital records issued	44,730	52,659	40,000	45,000
		Real Estate Recordings	Deeds, deeds of trust, satisfactions, and other documents	38,582	39,812	36,000	37,000

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ (1,932,459)	\$ (1,902,797)	\$ (1,400,000)	\$ (1,400,000)
Charges and Services	(1,641,545)	(1,680,682)	(1,599,150)	(1,595,150)
Total Revenue	\$ (3,574,004)	\$ (3,583,479)	\$ (2,999,150)	\$ (2,995,150)
Expense				
Personnel	\$ 1,930,300	\$ 2,036,550	\$ 2,179,418	\$ 2,194,736
Operating	560,810	717,276	909,482	894,979
Total Expense	\$ 2,491,110	\$ 2,753,826	\$ 3,088,900	\$ 3,089,715
Total 101 - General Fund	\$ (1,082,894)	\$ (829,653)	\$ 89,750	\$ 94,565

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

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
REGISTER OF DEEDS	25.0	25.0	25.0	25.0	-	25.0
Total GENERAL FUND	25.0	25.0	25.0	25.0	-	25.0

Looking Ahead

- Cross train all employees in each section within the department
- Provide the ability to record plats electronically
- Ensure all employees attend the UNC School of Government Basic Register of Deeds School within their first four years of employment
- Continue to evaluate office policies, procedures, and the layout of the office to better serve citizens
- Continue to emphasize to Cumberland County residents the importance of signing up for our property notification site so they can be quickly informed of possible property fraud
- Re-index all vital records dating back to 1903
- Host a community education event
- Complete the Register of Deeds real estate re-indexing project dating back to 1754



Director: Joseph R. Utley, Jr. **Address:** 117 Dick Street Room 530 Fayetteville, NC 28301
Phone: 910-678-7507 **Tax Administration** (cumberlandcountync.gov)

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

- Participated in the County's Ignite Internship Program for Tax Administration, with the intern working in Assessment, Collections, and Real Estate, learning about overall day-to-day operations
- Participated in the Cumberland County Citizens Academy, providing a presentation about the roles of each division in Tax Administration
- FY2025 Collection Rate: 99.53%
- Prepared and submitted the 2025 NCDOR TR-1 and TR-2 reports, including all property values, levies, and exemptions for Cumberland County
- Processed and mailed:
 - 2025 Public Service Bills – 368
 - 2026 Individual Personal Property Listing Forms – 12,918
 - 2026 Business Personal Property Listing Forms – 8,322
- Elderly/Disabled Exclusion – 389 new applications were approved for a total exempted value of \$37,817,033
- Disabled Veteran/Surviving Spouse Exclusion – 1,426 new applications were approved for a total exempted value of \$64,126,150

- Tax Deferment Specialist delivered presentations at 11 senior centers about tax relief
- Processed and mailed:
 - 2025 Property Tax Bills – 97,423
- As a courtesy to taxpayers, a preprinted payment coupon was included in the 2025 tax bills
- Gross Receipts issued 15 discovery assessments to unreported businesses, totaling \$100,490.85
- Customer Service in the Tax Department processed the following services during FY2025:
 - Assisted walk-in taxpayers – 14,630 (18% increase)
 - Processed individual mail pieces – 16,941
 - Assisted with “live” phone calls – 39,674 (7.6% increase)
- Land Records/Mapping Section reviewed a total of 40,886 legal documents from the Cumberland County Register of Deeds
- The Real Estate website was updated following the 2025 Revaluation to include guidance on how to appeal property values for the 2026 tax year
- Information remained on the website through the 2025 Revaluation page, including the Cumberland County Adopted Schedule of Values, 2025 Property Revaluation Brochure, 2025 Revaluation Presentation, frequently asked questions and answers, and videos for public information
- Real Estate processed 277 Builders’ Inventory applications
- Real estate appraisal staff reviewed 12,200 informal and formal appeals from the 2025 Revaluation. The informal appeals were all completed prior to the end of FY2025. Formal appeals were reviewed and completed in FY2026. Staff processed 2,355 timely formal appeals to the Board of Equalization and Review and successfully presented 248 cases to the Board
- Real estate appraisal staff completed more than 6,000 new real estate reviews from permits or other data reviews for the 2026 tax year
- Real estate completed reviews of more than 6,500 sales that occurred in the 2025 calendar year, many of which affected the real property records

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#4: Enhance Communi- cation	Appeals	Average time to complete appeals (from the time the appeal is received in the office until it is resolved by the Board of Equalization and Review) (1)	10 Weeks	21 Weeks	12 Weeks	10 Weeks
			Number of events held (includes actual presentations, brief answer/question sessions & dropping off informational material) (2)	12	19	31	32
		Community Engagement	Number of town hall meetings on revaluation (3)	0	7	0	0
	#1: Ensure Fiscal Responsi- bility	Revenue Collection Rate	Overall collection revenue (4)	\$177,235,796	\$179,102,241	\$183,602,547	\$184,557,524
			Percent of tax levy collected (nonNCVTS) (5)	99.42%	99.52%	99.44%	99.55%
 Fostering Economic Prosperity	#1: Diversify the Tax Base	Increase Industrial, Commercial, and Residential Tax Base	Number of new homes/ residences completed and valued (6)	Not measured – new for FY2026	834	927	1,015
			Total taxable value of new homes/residences (7)	Not measured – new for FY2026	\$253,748,000	\$272,998,000	\$298,933,000
			Number of new commercial buildings/businesses completed and valued (8)	Not measured – new for FY2026	47	58	70
			Total taxable value of new commercial buildings (9)	Not measured – new for FY2026	\$73,003,000	\$105,921,000	\$142,994,000
			Total taxable value of all new residential and commercial (10)	Not measured – new for FY2026	\$326,750,000	\$378,920,000	\$441,927,000

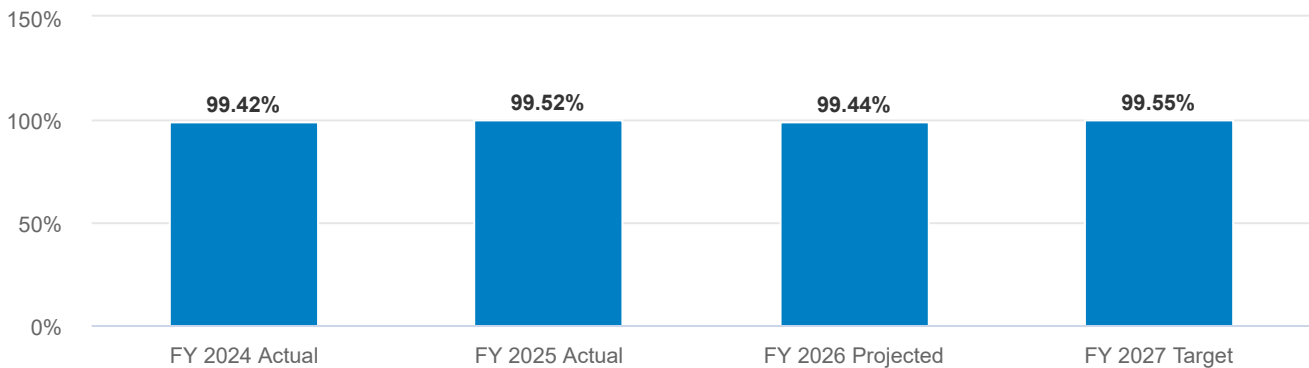
- (1) 2025 was a reappraisal year. A large number of informal and formal appeals pushed the average appeal resolution time out. A lower number of appeals going forward should reduce this time.
- (2) Plans are to continue to increase annual community engagements, including presentations, workshops, distribution of information materials, and partner collaborations. The number of engagements is influenced by requests from CPA firms, community organizations, and other external stakeholders.
- (3) Town hall meetings will be scheduled in the next revaluation in FY2031.
- (4) The increase reflects the impact of the 2025 reappraisal on the taxable property base.
- (5) Experienced staff are expected to maintain or improve the tax collection rate.
- (6) Count is for new homes/ residences that are 100% complete.
- (7) Residential taxable value growth is expected to moderate as market conditions transition toward a more balanced environment.
- (8) Count represents commercial buildings that are 100% complete for the tax year. Expect some slowing in new construction.
- (9) Commercial taxable value is expected to increase modestly; construction costs and broader market conditions may affect future development activity.
- (10) Sum of the total taxable value of new homes/residences and the total taxable value of new commercial buildings.



Goal 1 within the Championing Responsive, Transparent Government Strategic Priority Area is to ensure fiscal responsibility.

One objective under this goal is to “achieve a county tax collection rate of 99.4%.” Tax Administration has consistently exceeded this objective by maintaining a real and personal property tax collection rate above 99.4% for the past four fiscal years. For FY2026, staff achieved a 99.44% collection rate and has set a target of 99.55% for FY2027. This sustained performance reflects the department’s commitment to strong fiscal stewardship, effective revenue collection, and the responsible management of county resources.

Percent of Tax Levy Collected (nonNCVTS)



Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Charges and Services	\$ (636)	\$ (561)	\$ (500)	\$ (500)
Other	(71,717)	(70,606)	(69,987)	(73,620)
Total Revenue	\$ (72,353)	\$ (71,167)	\$ (70,487)	\$ (74,120)
Expense				
Personnel	\$ 5,482,294	\$ 6,019,240	\$ 6,356,039	\$ 6,157,372
Operating	1,776,619	1,610,896	1,647,174	1,859,042
Capital Outlay	5,275	-	-	-
Total Expense	\$ 7,264,188	\$ 7,630,136	\$ 8,003,213	\$ 8,016,414
Total 101 - General Fund	\$ 7,191,835	\$ 7,558,969	\$ 7,932,726	\$ 7,942,294

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

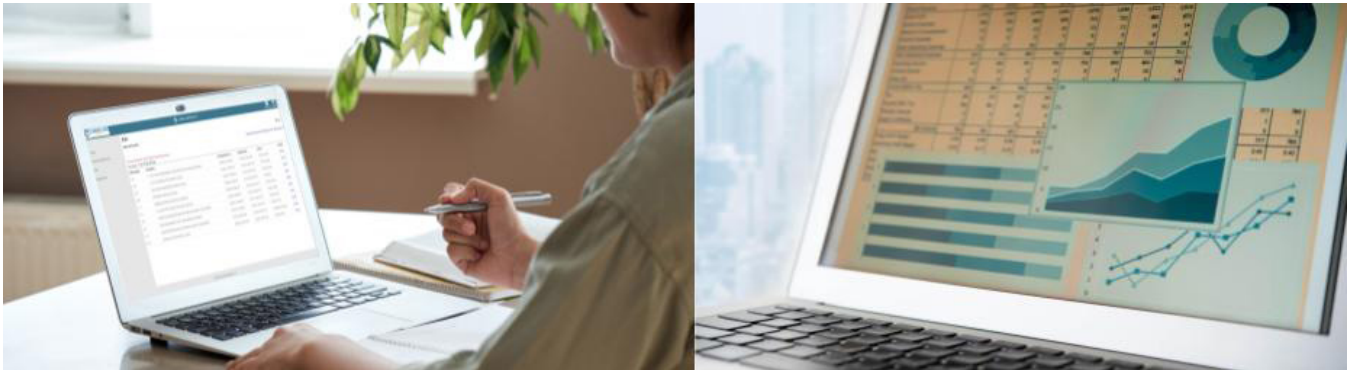
Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
TAX ADMINISTRATION	69.47	69.0	69.0	68.0	1.0	69.0
TAX ADMIN-PROPERTY REVALUATION	8.95	9.43	9.43	5.0	4.42	9.43
Total GENERAL FUND	78.42	78.43	78.43	73.0	5.42	78.43

Looking Ahead

- Begin initial planning for the 2031 Revaluation to include an assessment of possible software additions or changes, outside vendor support for aerial photography, and any other programs needed to support the revaluation process
- Train future revaluation staff on planning, tasks, procedures, etc. as needed in preparation for completing residential and commercial tasks
- Develop a demonstration video regarding the use of the GIS Data Viewer and how to use the website link to find additional information about real property
- Mail postcards to remind taxpayers to list any real property changes in November 2026
- Mail Sales Verification Letters on real property sales to verify and gather more information on the transaction to ensure an accurate sales database
- Review and evaluate new system programs being developed by the current software vendor to determine if the new programs meet needs for requested enhancements and more accurate valuation methods. Programs include enhancements to the Sales Comparison Approach and Income Approach and additional table-driven adjustments
- Review and ensure the new taxpayer portal from the software vendor performs accurately and provides accurate data for real estate
- Mail letters to local CPA offices to offer educational and informational training workshops for their staff on listing requirements, extensions, audits, and related topics. Incorporate information on e-Notices into these workshops
- Mail postcard reminders to all taxpayers with a balance due in November to remind them about the January 5 deadline to pay without added interest
- Mail a series of transfer letters to new real estate owners reminding them about taxes due
- Develop a series of informational assessment and collection videos in English and Spanish to provide information on assessing and collection practices and help taxpayers better understand property valuation and collection processes
- Continue modernization efforts (for example, reducing paper-based documents, expanding online services, creating mobile applications for listing, billing, and payment processes, and implementing e-signature technology to streamline and automate activities such as property listing, payments, and appeals)
- Continue the gap billing process on registered motor vehicles that incur a gap in registration
- Meet with Payroll and Human Resources to determine the feasibility of offering payroll deduction for prepayments or partial payments prior to delinquency for all Cumberland County employees
- Reimplement the Debt Set-Off Program to assist in collecting delinquent taxes
- Prepare a Request for Proposal (RFP) for Business Personal Property and Gross Receipts Auditing Services in December 2026

GENERAL GOVERNMENT OTHER



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

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.

Beginning in FY2027, Community funding allocations, with the exception of those administered through established partner programs, will be included in this cost center.

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because of the broad and varied nature of the expenditure categories in this cost center.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (234,719)	\$ -	\$ -	\$ -
Other	(3,905,341)	(21,961,858)	-	-
Total Revenue	\$ (4,140,060)	\$ (21,961,858)	\$ -	\$ -
Expense				
Personnel	\$ 100,241	\$ 107,698	\$ (16,815,918)	\$ (10,185,014)
Operating	6,045,150	5,175,160	4,158,943	4,529,255
Capital Outlay	2,157,291	1,845,867	-	(157,858)
Debt Service	315,171	237,399	-	-
Transfers	34,743,314	40,721,028	20,742,262	20,776,478
Total Expense	\$ 43,361,167	\$ 48,087,152	\$ 8,085,287	\$ 14,962,861
Total 101 - General Fund	\$ 39,221,107	\$ 26,125,294	\$ 8,085,287	\$ 14,962,861

This budget summary includes the following organizations: General Government Other



Public Safety

SHERIFF'S OFFICE



Sheriff: Johnathan Morgan **Address:** Law Enforcement Center 131 Dick Street Fayetteville, NC 28301
Phone: 910-323-1500 ccsonc.org | [Cumberland County Sheriffs Office – Fayetteville, NC.](#)

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 the military base.

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

- Approved by the North Carolina Department of Justice Sheriff's Education and Training Standards Commission to establish an in-house Basic Law Enforcement Training (BLET) Academy in 2022; the Sheriff's Office has graduated seven classes of recruits, with the eighth class scheduled to graduate in August 2026
- Demolished the outdated indoor range and completed construction of a new 14-lane indoor range that enhances officer readiness and supports in-service firearms qualifications, BLET training, remedial instruction, and ongoing professional development
- Cumberland County Sheriff's Office is one of only three North Carolina agencies to earn Gold Star Standard Accreditation, an elite distinction recognizing exceptional commitment to the highest professional standards in law enforcement
- Continued the Shop with the Sheriff Foundation holiday assistance program, established in 1995, by partnering with Cumberland County social workers from 52 local elementary schools to support vetted families during the holiday season; provided \$35,056 in assistance last year to 139 children from 45 families, averaging \$252 per child
- Implemented License Plate Reader (LPR) technology to enhance operations and public safety by helping deputies identify stolen vehicles, locate wanted and missing persons, support investigations, and improve real-time situational awareness. Deputies receive instant alerts as vehicles pass cameras, and stored LPR data helps establish timelines and connect suspect vehicles to crime scenes
- Special Investigations Unit experienced a sharp rise in activity in 2025, with 75% of cases and warrants occurring after July 28. Case volume increased from 27 to 79 and warrants from 9 to 27, highlighting the unit's proactive enforcement and investigative effectiveness

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Ensuring a Safe Community for All Residents	#1: Enhance Public Safety	Calls for Service	911 Calls for Service	103,395	90,622	92,893	not established
			Domestic Violence 911 Calls for Service	3,924	3,733	3,782	not established
		Reports	Investigative Reports	8,896	7,608	7,635	not established
			Warrants Served	2,490	2,492	2,173	not established
		Warrants & Processes	Processes Served	26,760	24,568	26,003	not established
			Sheriff's Office Arrests	3,734	3,542	3,156	not established
		Arrests & Bookings	Detention Center Bookings	10,339	9,911	9,954	not established
			Aggravated Assault	531	459	475	not established
		Crimes	Homicide	15	12	5	not established
			Larceny	1,338	1,256	1,063	not established
			Burglary	441	491	418	not established
			Motor Vehicle Theft	279	287	243	not established

- (1) The measures shown are primarily workload and community-demand indicators and are influenced by factors outside the Sheriff's Office's direct control. FY 2027 targets have not been established for these measures. The Sheriff's Office will continue to evaluate opportunities to develop additional measures focused on service timeliness, workforce capacity, training, and operation effectiveness.



Goal 1 within the Ensuring a Safe Community for All Residents Strategic Priority Area is to enhance public safety.

Strategic Initiatives: One of the objectives under Goal 1 is to “reduce staff vacancies and turnover rates”. To improve competitiveness with peer agencies and strengthen recruitment and retention, the Sheriff's Office plans to implement a comprehensive update to its Career Development Step Plan in FY2027.

The revised plan streamlines the agency's career progression structure and enhances the step-based pay system to provide predictable salary growth, support employee development, improve retention, and promote internal pay equity while remaining within established salary bands. The total cost of the revised plan is \$1,254,521, and will be funded through the elimination of funding for 16 currently vacant positions. Future costs will continue to be offset through the identification and elimination of vacant positions as appropriate. Employees participating in the Career Development Step Plan are not eligible for the recommended cost-of-living adjustment (COLA), as annual compensation increases are incorporated into the step structure.

In addition to compensation enhancements, the Sheriff's Office maintains a comprehensive mentorship program that pairs newly hired officers with experienced deputies to promote knowledge transfer, professional development, and long-term employee retention.

Together, these initiatives support the County's commitment to workforce stability, effective public safety services, and fiscally responsible staffing strategies.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (3,193,842)	\$ (752,594)	\$ (918,000)	\$ (805,209)
Charges and Services	(3,979,112)	(3,340,991)	(3,604,800)	(4,408,336)
Other	(52,379)	(241,670)	(594,000)	(563,188)
Total Revenue	\$ (7,225,333)	\$ (4,335,255)	\$ (5,116,800)	\$ (5,776,733)
Expense				
Personnel	\$ 47,293,448	\$ 49,201,124	\$ 59,935,796	\$ 55,939,447
Operating	10,160,212	10,795,657	12,768,912	14,213,937
Capital Outlay	2,691,569	395,989	383,126	587,997
Total Expense	\$ 60,145,229	\$ 60,392,770	\$ 73,087,834	\$ 70,741,381
Total 101 - General Fund	\$ 52,919,896	\$ 56,057,515	\$ 67,971,034	\$ 64,964,648

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (265,874)	\$ (40,439)	\$ (100,000)	\$ (100,000)
Other	(15,514)	(12,264)	(4,000)	(4,000)
Total Revenue	\$ (281,388)	\$ (52,703)	\$ (104,000)	\$ (104,000)
Expense				
Operating	\$ 169,606	\$ 125,413	\$ 132,000	\$ 205,687
Capital Outlay	68,968	66,907	30,000	40,500
Total Expense	\$ 238,574	\$ 192,320	\$ 162,000	\$ 246,187
Fund Balance	-	-	(58,000)	(142,187)
Total 204 - Federal Drug Forfeiture Fund	\$ (42,814)	\$ 139,617	\$ -	\$ -
Revenue				
Federal or State	\$ -	\$ (195,841)	\$ (2,500)	\$ (4,000)
Other	(983)	(2,082)	(1,000)	(1,500)
Total Revenue	\$ (983)	\$ (197,923)	\$ (3,500)	\$ (5,500)
Expense				
Operating	\$ 25,036	\$ 22,869	\$ 24,500	\$ 24,500
Total Expense	\$ 25,036	\$ 22,869	\$ 24,500	\$ 24,500
Fund Balance	-	-	(21,000)	(19,000)
Total 205 - Federal Drug Justice Fund	\$ 24,053	\$ (175,054)	\$ -	\$ -
Revenue				
Federal or State	\$ (18,487)	\$ (1,986)	\$ (20,000)	\$ (10,000)
Other	(2,672)	(2,005)	(1,000)	(750)
Total Revenue	\$ (21,159)	\$ (3,991)	\$ (21,000)	\$ (10,750)
Expense				
Operating	\$ 13,082	\$ 16,173	\$ 21,000	\$ 10,750
Total Expense	\$ 13,082	\$ 16,173	\$ 21,000	\$ 10,750
Total 206 - State Drug Forfeiture Fund	\$ (8,077)	\$ 12,182	\$ -	\$ -
Revenue				
Charges and Services	\$ (52,928)	\$ (69,979)	\$ (51,193)	\$ (50,000)
Other	(505,122)	(533,159)	(405,000)	(405,000)
Total Revenue	\$ (558,050)	\$ (603,138)	\$ (456,193)	\$ (455,000)
Expense				
Personnel	\$ 122,307	\$ 128,102	\$ 135,222	\$ 131,858
Operating	152,141	270,251	195,971	187,600
Capital Outlay	12,356	386,596	125,000	215,011
Total Expense	\$ 286,804	\$ 784,949	\$ 456,193	\$ 534,469
Fund Balance	-	-	-	(79,469)
Total 207 - Inmate Welfare Fund	\$ (271,246)	\$ 181,811	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
DETENTION CENTER	-	-	-	251.0	3.0	254.0
SCHOOL LAW ENFORCEMENT - LOCAL	-	-	-	32.0	1.8	33.8
SHERIFF'S OFFICE	655.22	620.52	620.42	326.0	7.22	333.22
Total GENERAL FUND	655.22	620.52	620.42	609.0	12.02	621.02
SHERIFF - INMATE CANTEEN	2.0	2.0	2.0	2.0	-	2.0
Total OTHER COUNTY FUNDS	2.0	2.0	2.0	2.0	-	2.0

Looking Ahead

- Continue operating BLET Academies to fill vacant positions and maintain a steady pipeline of qualified deputies through in-house training and workforce development
- Continue partnering with Cumberland County elementary school social workers to provide assistance to families during the holiday season
- Maintain Gold Star Accreditation standards, demonstrating compliance with the highest professional law enforcement standards while strengthening community trust and recruitment efforts
- Continue implementing recruitment initiatives for the Cumberland County Detention Center through partnerships with local colleges and universities, career fair participation, enhanced social media outreach, signing bonuses, an expedited hiring process, employee referral incentives, and veteran transition programs
- Continue utilizing the new indoor range to enhance firearms training, certification, skill development, officer preparedness, and safety
- Continue expanding the use of License Plate Reader (LPR) technology to strengthen crime prevention and investigations while improving response efficiency, interagency collaboration, and public safety
- Continue supporting the Special Investigations Unit's proactive investigations, targeted enforcement efforts, and strategic operations to combat criminal activity and improve investigative outcomes, public safety, and agency partnership



Director:	Garry Crumpler	Address:	500 Executive Place Fayetteville, NC 28305
Phone:	910-321-6736		Emergency Services (cumberlandcountync.gov)

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**911 Communications**

- Six members of 911 staff received invitations to the Cape Fear Valley Health Heartfelt Banquet in recognition of providing lifesaving pre-arrival instructions that directly contributed to positive patient outcomes
- Partnered with Cumberland County Schools to deliver public safety presentations to high school students participating in the public safety career pathway program, strengthening workforce development and community engagement
- Deployed one Tactical Dispatcher to assist another North Carolina telecommunication center experiencing critical staffing shortages, reinforcing regional collaboration and operational resilience
- Provided 26 training sessions to partner public safety agencies to enhance interoperability, communication effectiveness, and coordinated emergency response
- Successfully achieved re-accreditation in Fire Dispatch, affirming continued compliance with professional standards and best practices

Fire Marshal's Office

- Advanced Professional Development initiatives, with staff earning new certifications including Fire Chief 101, Fire Officer III, and Fire Life Safety Level III, strengthening leadership capacity and technical expertise
- Provided technical assistance and support to the Cumberland Road Fire Department in achieving an ISO Class 1 rating, improving fire protection capabilities, and positively impacting insurance ratings for the community
- Implemented an employee wellness initiative to promote workforce health, resilience, and long-term organizational sustainability

Emergency Management

- Planned and delivered a countywide Local Emergency Planning Committee (LEPC) Conference, enhancing coordination among public safety partners, industry stakeholders, and emergency response agencies
- Conducted Camp Ready, a youth-focused emergency preparedness program designed to build disaster readiness and awareness among the next generation
- Coordinated and supported multiple Emergency Operations Center (EOC) monitoring and partial activations, utilizing scalable staffing models and WebEOC to maintain situational awareness and ensure effective interagency coordination
- Developed and implemented an Access and Functional Needs Registry to better identify and support vulnerable populations before, during, and after emergencies

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Ensuring a Safe Community for All Residents	#3: Enhance Public Safety	Fire Marshal	Violations found and corrected	2,517	2,490	2,100	2,000
			Number of smoke detectors and home safety assessments completed	956	697	750	800
			Total activities completed	2,038	2,103	2,100	2,200
		Grant applications	Number of grant applications submitted	9	4	5	6
		Public Education	Number of events to educate citizens	24	121	130	150
		Emergency Management	New residents enrolled in Cumberland Alerts	Not measured – new for FY2026	Not measured – new for FY2026	700	750
			New residents enrolled in Cumberland Safe Access and Functional Needs Registry	Not measured – new for FY2026	Not measured – new for FY2026	250	300
		Public Safety Answering Point	Percentage of calls answered within the first 10 seconds (1)	98.30%	98.30%	97.90%	98.50%
		Stream Gauge Inspection	Number of stream gauge inspections completed on bridges and overpasses (2)	10	28	42	84

(1) Automated call distribution is expected to boost FY2027 results.

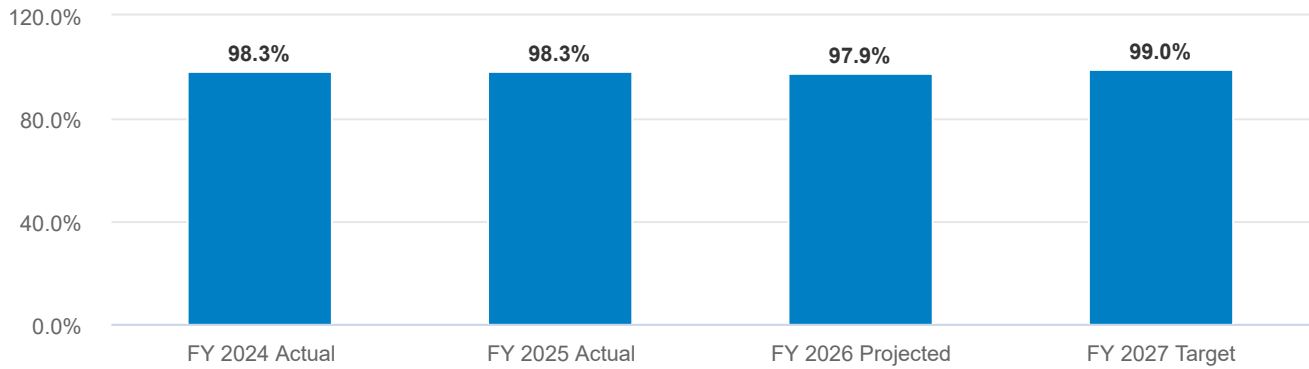
(2) Five new stream gauges were added to our inventory in FY2026.



Goal 1 within the Ensuring a Safe Community for All Residents Strategic Priority Area is to enhance public safety.

One of the objectives under Goal 1 is to “answer 99% of calls to the 911 Call Center within the first 10 seconds.” According to the North Carolina 911 Board requirements, 90% of 911 calls received on emergency lines must be answered within 10 seconds, and 95% must be answered within 20 seconds. Cumberland County has consistently exceeded the North Carolina 911 Board requirements and has established a FY2027 target to answer 99% of calls within the first 10 seconds, as illustrated in the graph below. The implementation of automated call distribution is expected to further improve performance in FY2027.

Percentage of Calls Answered within the First 10 Seconds



Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (615,202)	\$ (436,095)	\$ (426,595)	\$ (474,925)
Charges and Services	(85,834)	(148,332)	(170,000)	(170,000)
Other	(16,640)	(5,625)	-	-
Total Revenue	\$ (717,676)	\$ (590,052)	\$ (596,595)	\$ (644,925)
Expense				
Personnel	\$ 3,874,021	\$ 4,084,733	\$ 4,543,493	\$ 4,570,115
Operating	663,915	785,173	669,168	572,779
Capital Outlay	19,592	11,326	-	1,211,060
Total Expense	\$ 4,557,528	\$ 4,881,232	\$ 5,212,661	\$ 6,353,954
Total 101 - General Fund	\$ 3,839,852	\$ 4,291,180	\$ 4,616,066	\$ 5,709,029

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (679,315)	\$ (64,366)	\$ (340,591)	\$ (537,455)
Other	(39,185)	(33,081)	-	-
Total Revenue	\$ (718,500)	\$ (97,447)	\$ (340,591)	\$ (537,455)
Expense				
Operating	\$ 254,544	\$ 271,060	\$ 629,041	\$ 548,532
Capital Outlay	-	59,357	-	1,053,675
Total Expense	\$ 254,544	\$ 330,417	\$ 629,041	\$ 1,602,207
Fund Balance	-	-	(288,450)	(1,064,752)
Total 260 - Emergency Telephone System Fund	\$ (463,956)	\$ 232,970	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
EMERGENCY SERVICES	55.0	55.0	55.0	55.0	-	55.0
Total GENERAL FUND	55.0	55.0	55.0	55.0	-	55.0

Looking Ahead

911 Communications

- Implement the Voice Dispatch System to enhance call processing efficiency, improve dispatcher ergonomics, and strengthen operational reliability
- Conduct comprehensive scoping and planning for a new Computer-Aided Dispatch (CAD) system to modernize technology infrastructure and improve interoperability across agencies

Fire Marshal's Office

- Increase the level of code enforcement and expand public education initiatives to improve community fire safety and prevention outcomes
- Work toward advanced certifications as part of a multi-year initiative to support the Arson Task Force of the Cumberland County Sheriff's Office
- Continue Professional Development initiatives to strengthen technical expertise, leadership development, and succession planning
- Implement a countywide Fire Extinguisher Training Program to enhance community preparedness and hands-on fire prevention education

Emergency Management

- Strengthen countywide prevention capabilities through enhanced training, exercises, and whole-community engagement strategies
- Leverage technology, including advanced weather monitoring systems and hazard data tools, to improve situational awareness and support data-driven mitigation decisions
- Pursue grant funding opportunities and expand partner engagement to advance community mitigation priorities and increase public education on personal preparedness and risk reduction measures



Director: Courtney McCollum **Address:** 412 West Russell Street Fayetteville, NC 28301
Phone: 910-677-5532 [Justice Services \(cumberlandcountync.gov\)](https://www.cumberlandcountync.gov/justice-services)

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 Cumberland County and the surrounding Fayetteville metropolitan area.

Programs

Pretrial Services

Pretrial Services helps reduce the jail population by recommending the release of qualified defendants and supervising the defendants upon their release.

Local Reentry Council (LRC)

Assist individuals with criminal backgrounds of Cumberland County, NC who are reentering the society by providing supportive services and resources for smooth and successful transition into their communities. LRC convenes county/community leaders, service providers, justice involved individuals and others to develop strategies and deliver results in addressing barriers that justice involved individuals face when returning home from incarceration.

Juvenile Crime Prevention Council (JCPC)

The primary intent is to develop community-based alternatives to youth development centers and to provide community-based delinquency, substance abuse, and gang prevention strategies and programs. The JCPC administers funding from the NC Department of Public Safety- Division of Juvenile Justice and Delinquency Prevention.

Misdemeanor Diversion Program (MDP)

The program is used 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 instead issues a referral that initiates the diversionary process.

DWI Court (Sobriety)

Established to respond to the community's need to address the number of high-risk defendants charged with alcohol related offenses.

Adult Drug Treatment Court

The purpose of this court is to help ensure offenders whose crimes are born out of substance abuse receive treatment to transition to recovery. The expected outcomes are to reduce drug dependencies among offenders, reduce recidivism in the drug-related court workload and increase the personal, familial, and societal accountability of offenders.

Veterans Treatment Court (early identification and supportive service enhancement project)

The purpose of this project is to increase Veterans Treatment Court capacity for early identification of veterans in the Cumberland County criminal justice system. The project will increase access to treatment and recovery for substance use disorder through clinical case management, counseling services, transitional housing, transportation and basic needs.

Juvenile Drug Treatment Court

The purpose of ASPIRE (Approaches to Supporting Young People in Recovery Everyday) is to collaborate with Cumberland County treatment providers, the court system, and law enforcement by incorporating an array of wraparound services to support the healthy recovery of juveniles.

Family Opioid Treatment Court

The purpose of this court is to assist parents/guardians who are in danger of losing custody of their children because of opioid use/abuse and child neglect issues. This court provides treatment, parenting programs and case management.

Mental Health Specialty Court

The purpose of this court is to assist Cumberland County residents that have diagnosed mental health issues to reduce recidivism by providing wraparound treatment services.

WORTH Court (Human Trafficking)

The purpose of this court is to assist victims of human trafficking, increase community awareness of human trafficking and provide education to the community and service providers on best practices for providing service for victims.

Prior Year Accomplishments

- Expanded funding for specialty/recovery courts to provide treatment and/or diversion alternatives to incarceration
- Received additional funding from the North Carolina Department of Public Safety to provide expanded transportation services to justice-involved individuals enrolled in the Local Reentry Council program
- Held the first annual Reentry Resource Fair, bringing together employers, treatment providers, education and occupational training providers, housing providers, and other wraparound service providers for justice-involved individuals

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Ensuring a Safe Community for All Residents	#1: Enhance Public Safety	DWI/Sobriety Court	Number of referrals (1)	Not measured – new for FY2026	65	75	75
			Number of participants in treatment court (2)	63	47	65	65
			Percentage of successful exits from treatment court (1)	Not measured – new for FY2026	60%	60%	60%
		Veterans Treatment Court	Number of referrals	Not measured – new for FY2026	Not measured – new for FY2026	50	75
			Number of participants in treatment court (2)	Not measured – new for FY2026	Not measured – new for FY2026	25	50
			Percentage of successful exits from treatment court	Not measured – new for FY2026	Not measured – new for FY2026	60%	60%
		Adult Drug Treatment Court	Number of referrals	Not measured – new for FY2026	Not measured – new for FY2026	50	80
			Number of participants in treatment court (2)	Not measured – new for FY2026	Not measured – new for FY2026	25	45
			Percentage of successful exits from treatment court	Not measured – new for FY2026	Not measured – new for FY2026	60%	60%
		Family Drug (Opioid) Treatment Court	Number of referrals	Not measured – new for FY2026	Not measured – new for FY2026	30	60
			Number of participants in treatment court (2)	Not measured – new for FY2026	Not measured – new for FY2026	15	30
			Percentage of successful exits from treatment court	Not measured – new for FY2026	Not measured – new for FY2026	60%	60%

(1) Justice Services began tracking this metric in FY2025; however, it was formally incorporated into the budget document as a performance measure beginning in FY2026.

(2) Participants remain in the program until disposition of their case(s), which can span over several months and/or fiscal years

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Ensuring a Safe Community for All Residents	#1: Enhance Public Safety	Juvenile Drug Treatment Court	Number of referrals	Not measured – new for FY2026	Not measured – new for FY2026	20	40
			Number of participants in treatment court (1)	Not measured – new for FY2026	Not measured – new for FY2026	10	20
			Percentage of successful exits from treatment court	Not measured – new for FY2026	Not measured – new for FY2026	60%	60%
		Pretrial Services	Number of participants on electronic monitoring (1)	72	81	70	80
			Number of participants on pretrial release (1)	153	158	160	175
			Percentage of participants that successfully exited electronic monitoring (2)	53%	65%	65%	65%
			Percentage of participants that successfully exited pretrial services (2)	36%	51%	50%	50%
			Number of first appearance risk assessments completed	1,781	1,856	1,800	1,800
		Reentry Services	Recidivism rate among participants	Not measured – new for FY2026	Not measured – new for FY2026	Less than 10%	Less than 10%
			Number of active participants	Not measured – new for FY2026	Not measured – new for FY2026	30	75
			Percentage of participants placed in employment	Not measured – new for FY2026	Not measured – new for FY2026	50%	60%

(1) Participants remain in the program until disposition of their case(s), which can span over several months and/or fiscal years

(2) Successful exits means complete disposition of case (no violations while on pretrial supervision)

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (187,409)	\$ (98,287)	\$ (672,087)	\$ (550,420)
Charges and Services	-	-	(94,770)	(70,413)
Other	(4,114)	(490)	(77,127)	(429,873)
Total Revenue	\$ (191,523)	\$ (98,777)	\$ (843,984)	\$ (1,050,706)
Expense				
Personnel	\$ 673,707	\$ 739,364	\$ 1,917,719	\$ 1,376,324
Operating	214,333	194,824	764,844	882,770
Total Expense	\$ 888,040	\$ 934,188	\$ 2,682,563	\$ 2,259,094
Total 101 - General Fund	\$ 696,517	\$ 835,411	\$ 1,838,579	\$ 1,208,388

This budget summary for the general fund includes the following organizations: Worth Court, Adult Drug Treatment Court, DWI Court, Justice Services, Mental Health Specialty Court, Misdemeanor Program, Veterans Treatment Court and Sobriety Court.

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ -	\$ -	\$ (260,358)	\$ (250,538)
Other	-	-	(89,732)	(129,610)
Total Revenue	\$ -	\$ -	\$ (350,090)	\$ (380,148)
Expense				
Personnel	\$ -	\$ -	\$ 151,834	\$ 156,646
Operating	-	-	198,256	223,502
Total Expense	\$ -	\$ -	\$ 350,090	\$ 380,148
Total 208 - Juvenile Drug Treatment Court	\$ -	\$ -	\$ -	\$ -
Revenue				
Federal or State	\$ (500,000)	\$ (171,194)	\$ -	\$ -
Other	(5,071)	(10,006)	-	-
Total Revenue	\$ (505,071)	\$ (181,200)	\$ -	\$ -
Expense				
Operating	\$ 107,291	\$ 63,902	\$ 500,000	\$ -
Total Expense	\$ 107,291	\$ 63,902	\$ 500,000	\$ -
Fund Balance	-	-	(500,000)	-
Total 241 - Innovative Court Grant Fund	\$ (397,780)	\$ (117,298)	\$ -	\$ -
Revenue				
Federal or State	\$ -	\$ (78,392)	\$ -	\$ -

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Other	(2,207)	(2,441)	-	-
Total Revenue	\$ (2,207)	\$ (80,833)	\$ -	\$ -
Expense				
Operating	\$ 10,003	\$ 68,388	\$ -	\$ -
Total Expense	\$ 10,003	\$ 68,388	\$ -	\$ -
Total 242 - Human Trafficking WORTH Fund	\$ 7,796	\$ (12,445)	\$ -	\$ -
Revenue				
Federal or State	\$ (1,223,791)	\$ (1,227,401)	\$ (1,103,790)	\$ (1,430,772)
Charges and Services	(208,111)	(161,657)	(82,438)	(15,500)
Other	(58,825)	(170,227)	(198,837)	(282,595)
Total Revenue	\$ (1,490,727)	\$ (1,559,285)	\$ (1,385,065)	\$ (1,728,867)
Expense				
Personnel	\$ 36,767	\$ 30,932	\$ 40,757	\$ 39,909
Operating	1,406,598	1,641,084	1,344,308	1,688,958
Total Expense	\$ 1,443,365	\$ 1,672,016	\$ 1,385,065	\$ 1,728,867
Total 245 - Juvenile Crime Prevention Fund	\$ (47,362)	\$ 112,731	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
ADULT DRUG TREATMENT COURT	1.25	1.25	1.25	-	1.25	1.25
DWI COURT	1.25	1.25	1.25	1.0	0.25	1.25
JUSTICE SERVICES	8.5	11.0	12.0	8.0	3.0	11.0
MENTAL HEALTH SPECIALITY COURT	-	2.0	2.0	-	2.0	2.0
MISDEMEANOR PROGRAM	-	-	-	0.5	-	0.5
VETERANS TREATMENT COURT	1.25	1.25	1.25	-	1.25	1.25
WORTH COURT	-	2.0	2.0	-	2.0	2.0
Total GENERAL FUND	12.25	18.75	19.75	9.5	9.75	19.25
HUMAN TRAFFICKING WORTH	0.5	-	-	-	-	-
INNOVATIVE COURT PROGRAM	1.25	-	-	-	-	-
JUVENILE CRIME PREVENTION ADMIN	-	-	-	0.5	-	0.5
JUVENILE DRUG TREATMENT COURT	-	2.05	2.05	-	2.05	2.05
Total OTHER COUNTY FUNDS	1.75	2.05	2.05	0.5	2.05	2.55

Looking Ahead

- Enhance components of pretrial release services to become nationally accredited (multi-year process)
- Continue to apply for and receive funding to support justice-involved initiatives

ANIMAL SERVICES



Director: Diane Pfeifer
Phone: 910-321-6852

Address: 4704 Corporation Drive Fayetteville, NC 28306
[Animal Services \(cumberlandcountync.gov\)](http://cumberlandcountync.gov/AnimalServices)

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

- 7,680 animals entered the shelter
- 3,920 animals adopted
- 561 lost animals returned to their owners
- 1,203 animals placed with non-profit animal rescues
- 1,133 animals fostered by community volunteers
- Animal Services Officers responded to over 20,000 calls from citizens
- 6,239 volunteer hours completed at the shelter by 258 volunteers
- 30+ outreach events, career fairs, and education sessions provided by Animal Services staff
- 1,171 cat spay/neuters and 1,556 dog spay/neuters completed by a contracted vendor

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Enhancing Health and Wellness	#1 - Reduce Abuse and Neglect	Animal Intake	Total live intakes (cats and dogs)	6,960	7,680	7,522	7,500
		Animal Outcomes	Total percentage of live releases	78%	80%	74%	78%
		Animal Outcomes	Total adoptions (cats and dogs)	3,567	3,920	4,442	4,500
		Animal Outcomes	Total animals returned home or reclaimed by the owner	507	561	505	550
		Veterinary Services	Total animals spayed/neutered	672	221	210	350

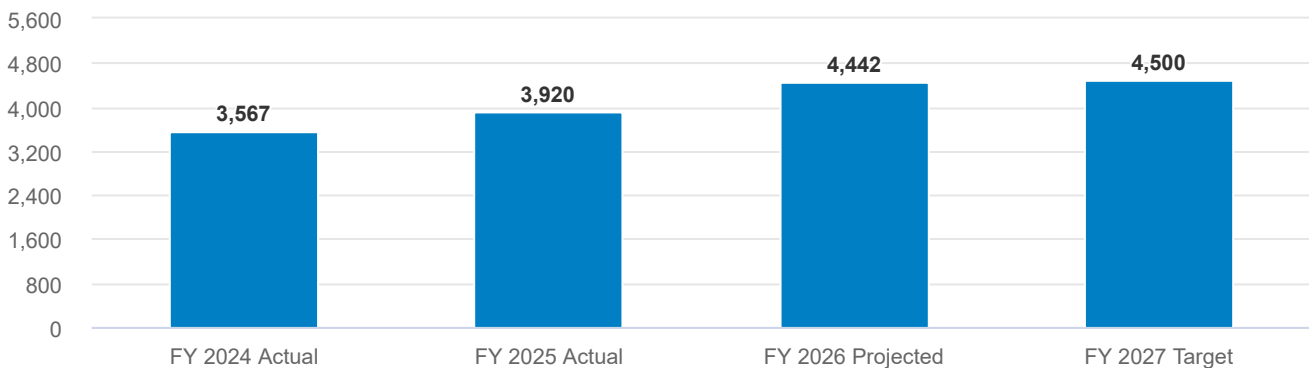


Goal 1 within the Enhancing Health & Wellness Strategic Priority Area is to reduce abuse and neglect.

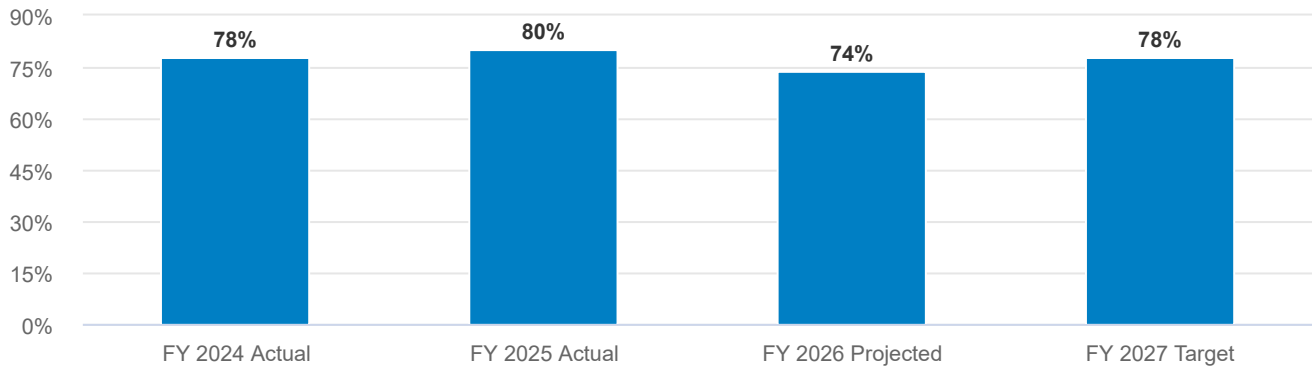
One of the objectives supporting Goal 1 is to increase pet adoptions and improve live release outcomes at the Animal Shelter. Animal Services tracks adoption data because increased adoptions directly reduce the number of animals euthanized. Over the past several years, dog and cat adoptions have steadily increased due to expanded outreach efforts, including community adoption events and the use of the mobile adoption center, as reflected in the graph below.

The live release rate measures the percentage of animals that leave the shelter alive compared to the total number of animals admitted. Animal Services continues to focus on improving this rate, with a target live release rate of 78% for FY2027 and a long-term goal of achieving a 90% live release rate.

Total Adoptions (Cats&Dogs)



Percent of Live Release



Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ -	\$ (5)	\$ -	\$ -
Federal or State	(31,755)	(38,180)	(24,000)	(12,000)
Charges and Services	(351,000)	(331,287)	(274,900)	(272,900)
Other	(38,306)	(50,376)	(7,200)	(7,800)
Total Revenue	\$ (421,061)	\$ (419,848)	\$ (306,100)	\$ (292,700)
Expense				
Personnel	\$ 3,421,565	\$ 3,611,932	\$ 4,178,192	\$ 4,406,032
Operating	679,868	746,063	695,639	539,439
Total Expense	\$ 4,101,433	\$ 4,357,995	\$ 4,873,831	\$ 4,945,471
Total 101 - General Fund	\$ 3,680,372	\$ 3,938,147	\$ 4,567,731	\$ 4,652,771

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (31,886)	\$ (28,491)	\$ (18,000)	\$ (15,000)
Other	(551)	(373)	-	-
Total Revenue	\$ (32,437)	\$ (28,864)	\$ (18,000)	\$ (15,000)
Expense				
Operating	\$ 42,693	\$ 16,316	\$ 18,000	\$ 15,000
Total Expense	\$ 42,693	\$ 16,316	\$ 18,000	\$ 15,000
Total 215 - Animal Medical Fund	\$ 10,256	\$ (12,548)	\$ -	\$ -

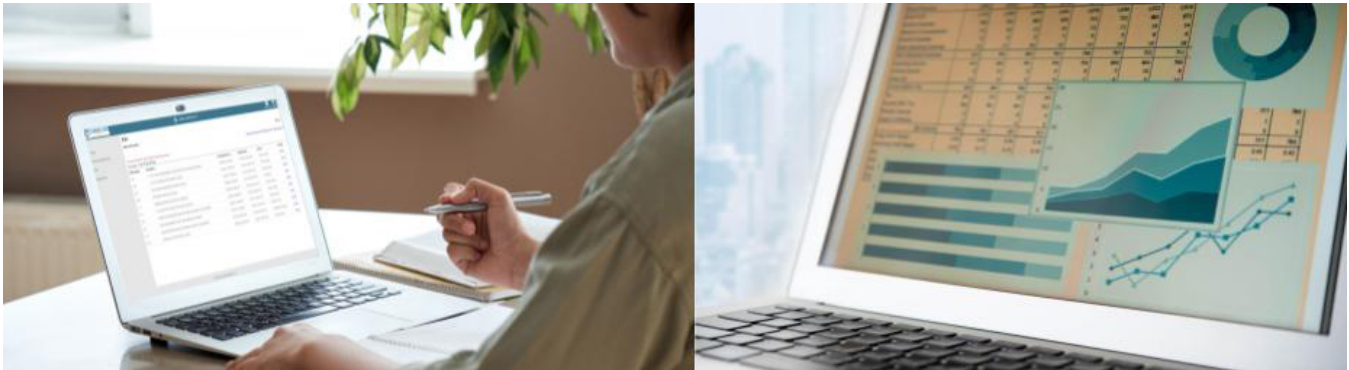
Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
ANIMAL SERVICES	57.0	56.4	56.4	58.0	1.0	59.0
Total GENERAL FUND	57.0	56.4	56.4	58.0	1.0	59.0

Looking Ahead

- Maintain appropriate staffing levels while enhancing training and professional development to ensure animals continue to receive safe, timely, and high-quality care within the shelter environment
- Modernize and equip the veterinary medical area with reliable, shelter-appropriate equipment and infrastructure to ensure efficient workflows, timely treatment, and high-quality medical care for animals in our custody
- Develop and implement a standardized intake assessment process to determine each animal's appropriate care and outcome track upon arrival, ensuring the best possible outcome for both the animal and the community

PUBLIC SAFETY OTHER



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

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Expense				
Operating	\$ 2,502,555	\$ 2,616,460	\$ 2,558,424	\$ 2,758,978
Total Expense	\$ 2,502,555	\$ 2,616,460	\$ 2,558,424	\$ 2,758,978
Total 101 - General Fund	\$ 2,502,555	\$ 2,616,460	\$ 2,558,424	\$ 2,758,978

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

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because of the broad and varied nature of the expenditure categories in this cost center.



Economic & Physical Development



Director: Rawls Howard

Address: 130 Gillespie Street Fayetteville, NC 28301

Phone: 910-678-7600

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

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 Bragg through the Regional Land Use Advisory Committee (RLUAC), and partners with the 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

- Awarded the 2025 American Planning Association – North Carolina Chapter Marvin Collins Award (Small Area Plan category) for the adopted North Central Area Land Use Plan
- Completed and adopted the Northeast Cumberland Land Use Plan
- Developed and implemented the interdepartmental Development Review Committee (DRC) team to address "one-stop" reviews for development submissions
- Began the process of creating the County's Unified Development Ordinance (UDO)
- Implemented the ENERGOV "Citizen Connect" platform to allow public access to real-time development permit information and data
- FAMPO began the MPO-wide transit study and safety improvement study

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Encouraging Quality Development & Smart Growth	#4: Strengthen Inspections & Permitting	Adminis-tration	Management staff to meet a minimum of four times per fiscal year with industry or community stakeholder groups to engage, educate, and receive feedback on operations or efforts	100%	100%	100%	100%
		Code Enforcement	Respond to enforcement complaints within 24 hours of initial notification	100%	100%	100%	100%
		Planning	Percentage of customers surveyed who indicated a rating of "satisfactory" or higher (1)	Not measured – new for FY2026	89%	82%	> 50%
 Encouraging Quality Development & Smart Growth	#2: Effective Planning and Zoning	Inspections	Percentage of initial inspections with client completed within 48 hours of the initial request, per state requirements	100%	99%	100%	100%
		Planning	Ensure a detailed area land use plan update is either completed or started within a given fiscal year	100%	100%	100%	100%
			Provide staff rulings to preliminary subdivision and development plan applications within 12 working days from the date of submission	96%	100%	100%	100%
			Land use plans adopted by the Board of Commissioners include specific policies that promote increasing housing density and stock; to include apartment units and workforce housing	Not measured – new for FY2026	Not measured – new for FY2026	Yes	Yes
			Land use plans adopted by the Board of Commissioners include specific policies that encourage increased open space and preservation of farmland	Not measured – new for FY2026	Not measured – new for FY2026	Yes	Yes

(1) Planning began tracking this metric in FY2025; however, it was formally incorporated into the budget document as a performance measure beginning in FY2026.



Goal 2 within the Encouraging Quality Development & Smart Growth Strategic Priority Area is to promote effective planning and zoning.

Objectives within Goal 2 are to “increase housing density through an increase in apartment units and workforce housing units” and to “increase open space and farming areas”. To achieve these objectives, the Planning Department will ensure that land use plans adopted by the Board of Commissioners include specific policies that promote increasing housing density and housing stock, to include apartment units and workforce housing, and encourage increasing open space and farmland.



Goal 4 within the Encouraging Quality Development & Smart Growth Strategic Priority Area is to strengthen Inspections and Permitting.

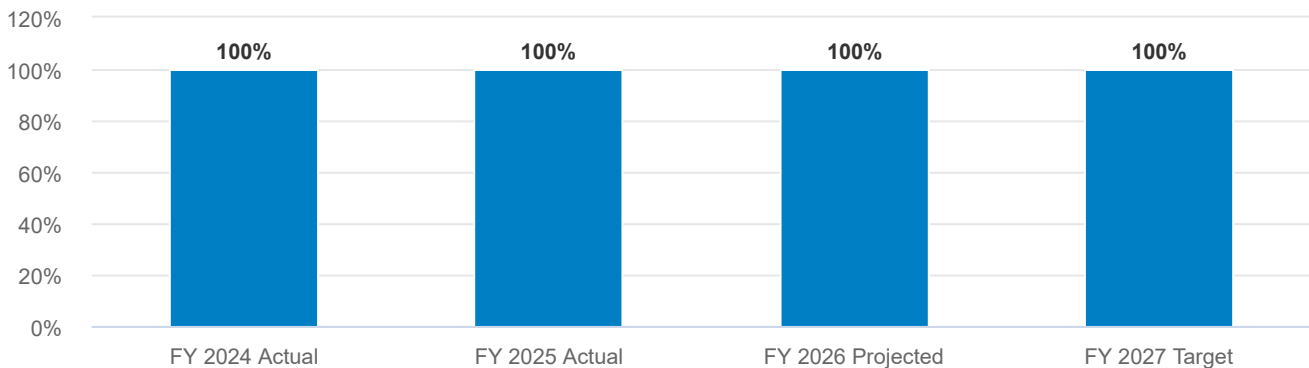
The objective within Goal 4 is to “increase customer service survey ratings in permitting processes”. In FY2025, the Planning Department began tracking the percentage of customers surveyed that indicated a rating of satisfactory or higher, with a target of greater than 50%. Planning exceeded the target by achieving an 89% satisfaction rating in FY2025 and an 82% rating in FY2026.



Goal 3 within the Championing Responsive, Transparent Government Strategic Priority Area is to strengthen intergovernmental engagement.

One of the objectives within Goal 3 is to “foster active participation among local elected officials in Cumberland County and community stakeholders”. The Planning Department established a performance measure requiring Planning management staff to meet with industry or community stakeholder groups at least four times per fiscal year to engage, educate, and receive feedback on department operations, as illustrated in the graph below.

Administration



Planning Management Staff to meet with Community Stakeholders a minimum of 4 times per fiscal year

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (89,701)	\$ (222,698)	\$ (100,000)	\$ (100,000)
Charges and Services	(1,144,579)	(1,152,611)	(1,145,000)	(983,000)
Other	(2,703)	(315)	-	(67,200)
Total Revenue	\$ (1,236,983)	\$ (1,375,624)	\$ (1,245,000)	\$ (1,150,200)
Expense				
Personnel	\$ 3,220,454	\$ 3,437,844	\$ 3,765,982	\$ 3,981,553
Operating	491,867	493,938	882,021	784,559
Capital Outlay	28,180	-	-	-
Total Expense	\$ 3,740,501	\$ 3,931,782	\$ 4,648,003	\$ 4,766,112
Total 101 - General Fund	\$ 2,503,518	\$ 2,556,158	\$ 3,403,003	\$ 3,615,912

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (484,277)	\$ (549,962)	\$ (679,145)	\$ (681,530)
Total Revenue	\$ (484,277)	\$ (549,962)	\$ (679,145)	\$ (681,530)
Expense				
Personnel	\$ 564,195	\$ 651,541	\$ 679,145	\$ 681,530
Total Expense	\$ 564,195	\$ 651,541	\$ 679,145	\$ 681,530
Total 273 - MPO Administration Fund	\$ 79,918	\$ 101,579	\$ -	\$ -
Revenue				
Federal or State	\$ (366,041)	\$ -	\$ (581,400)	\$ (775,200)
Other	(14,690)	-	(18,600)	(24,800)
Total Revenue	\$ (380,731)	\$ -	\$ (600,000)	\$ (800,000)
Expense				
Operating	\$ 380,660	\$ -	\$ 500,000	\$ 575,000
Transfers	-	-	100,000	225,000
Total Expense	\$ 380,660	\$ -	\$ 600,000	\$ 800,000
Total 274 - MPO Direct Attributable Fund	\$ (71)	\$ -	\$ -	\$ -
Revenue				
Federal or State	\$ (142,534)	\$ (157,466)	\$ (167,781)	\$ (197,359)
Other	(2,824)	(2,564)	(2,642)	(3,107)
Total Revenue	\$ (145,358)	\$ (160,030)	\$ (170,423)	\$ (200,466)

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Expense				
Transfers	\$ 145,357	\$ 162,660	\$ 170,423	\$ 200,466
Total Expense	\$ 145,357	\$ 162,660	\$ 170,423	\$ 200,466
Total 275 - Transit Planning Fund	\$ (1)	\$ 2,630	\$ -	\$ -
Revenue				
Federal or State	\$ (445,972)	\$ (423,606)	\$ (547,381)	\$ (588,124)
Other	(15,530)	(11,351)	(19,470)	(16,476)
Total Revenue	\$ (461,502)	\$ (434,957)	\$ (566,851)	\$ (604,600)
Expense				
Operating	\$ 169,797	\$ 155,802	\$ 190,445	\$ 348,536
Transfers	292,727	387,185	376,406	256,064
Total Expense	\$ 462,524	\$ 542,987	\$ 566,851	\$ 604,600
Total 276 - US DOT 104 Fund	\$ 1,022	\$ 108,030	\$ -	\$ -
Revenue				
Federal or State	\$ (1,059,550)	\$ (971,227)	\$ (1,114,886)	\$ (1,154,893)
Other	(132,414)	(139,490)	(275,834)	(265,776)
Total Revenue	\$ (1,191,964)	\$ (1,110,717)	\$ (1,390,720)	\$ (1,420,669)
Expense				
Personnel	\$ 243,618	\$ 225,982	\$ 263,948	\$ 263,843
Operating	924,526	863,800	1,126,772	1,156,826
Total Expense	\$ 1,168,144	\$ 1,089,782	\$ 1,390,720	\$ 1,420,669
Total 277 - NC Elderly Handicap Transportation Fund	\$ (23,820)	\$ (20,935)	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
PLANNING	39.0	39.0	39.0	41.0	-	41.0
PLANNING - LOCATION SERVICES	3.0	3.0	3.0	3.0	-	3.0
Total GENERAL FUND	42.0	42.0	42.0	44.0	-	44.0
COMMUNITY TRANSPOR- TATION ADMIN	4.0	4.0	4.0	3.0	-	3.0
MPO ADMINISTRATION	7.0	7.0	7.0	7.0	-	7.0
URBANIZED TRANSPOR- TATION	-	-	-	1.0	-	1.0
Total OTHER COUNTY FUNDS	11.0	11.0	11.0	11.0	-	11.0

Looking Ahead

- Complete and adopt the Hope Mills Area Land Use Plan (replacing the previously adopted Southwest Cumberland Land Use Plan)
- Begin the Gray's Creek Area Land Use Plan process. This plan will replace the currently adopted South Central Cumberland Land Use Plan
- Implement the ENERGOV "Decision Engine" platform to assist applicants with ENERGOV portal application submissions
- Create an Artificial Intelligence (AI) plan review platform to assist both applicants and staff in expediting plan reviews
- Complete the County's Unified Development Ordinance (UDO)
- Complete the FAMPO MPO-wide transit study and safety improvement study

ENGINEERING



Interim Director: Amanda Lee
Phone: 910-678-7636

Address: 130 Gillespie St. Suite 214 Fayetteville, NC 28301
Engineering (cumberlandcountync.gov)

Mission

Provide reliable service to the community through professionalism, integrity, accountability, quality, transparency, and innovation. Engineering and Infrastructure (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. E&I is also responsible for procurement of architectural/engineering services, management and quality of capital improvement projects.

Prior Year Accomplishments

- Completed a mechanical condition assessment of five major County facilities to assist in determining the timing and cost of future CIP projects to replace essential equipment
- Completed the upgrade of the Earl Butler Sheriff's Training Center indoor range
- Continued renovations for the Planning Department in the Historic Courthouse
- Completed renovations to the Law Enforcement Center restrooms and locker rooms
- Completed roof and ceiling repairs at Hope Mills Library
- Completed significant upgrades to modernize the Crown Complex, including renovating the restrooms and remodeling the ballroom and pre-function area
- Replaced the marquees at the Crown Complex
- Completed parking lot improvements at the Crown Complex

Performance Measures



Goal 2 within the Providing Culture & Recreation Opportunities Strategic Priority Area is to enhance community amenities.

Strategic Initiative: The County is advancing modernization of the existing Crown Complex to enhance community amenities and preserve a major regional destination. Significant modernization upgrades were made last year, including renovations to restrooms and remodeling of the ballroom and pre-function area. Marquees were replaced and parking lot improvements were completed. Multiple projects are planned for FY2027, including replacement of condenser units and refrigerant lines for all walk-in coolers and freezers at the Crown Coliseum and replacement of partition walls at the Crown Expo. The Crown Complex provides Cumberland County residents with accessible venues for entertainment, cultural, recreational, and community events. The facilities host concerts, theatrical and performing arts productions, family shows, sporting events, graduations, civic gatherings, and other special events. These investments help preserve a major community asset while providing opportunities for community connection and shared experiences and supporting tourism, local economic activity, and Cumberland County's identity as a regional destination.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Charges and Services	\$ (105)	\$ (385)	\$ -	\$ -
Total Revenue	\$ (105)	\$ (385)	\$ -	\$ -
Expense				
Personnel	\$ 571,684	\$ 720,376	\$ 783,223	\$ 824,846
Operating	33,941	22,551	29,029	(59,157)
Capital Outlay	-	183,420	-	(346,970)
Total Expense	\$ 605,625	\$ 926,347	\$ 812,252	\$ 418,719
Total 101 - General Fund	\$ 605,520	\$ 925,962	\$ 812,252	\$ 418,719

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (35,151)	\$ (21,567)	\$ -	\$ -
Total Revenue	\$ (35,151)	\$ (21,567)	\$ -	\$ -
Expense				
Operating	\$ 284,580	\$ 1,715,420	\$ -	\$ -
Total Expense	\$ 284,580	\$ 1,715,420	\$ -	\$ -
Total 243 - Stream Restoration Grant Fund	\$ 249,429	\$ 1,693,853	\$ -	\$ -

Revenue				
Federal or State	\$ -	\$ (1,930,224)	\$ -	\$ -
Total Revenue	\$ -	\$ (1,930,224)	\$ -	\$ -
Expense				
Operating	\$ 1,538,800	\$ 157,508	\$ -	\$ -
Total Expense	\$ 1,538,800	\$ 157,508	\$ -	\$ -
Total 252 - Cumberland Industrial Center Sewer Fund	\$ 1,538,800	\$ (1,772,716)	\$ -	\$ -

Revenue				
Federal or State	\$ -	\$ (500,000)	\$ -	\$ -
Other	-	(3,402)	-	-
Total Revenue	\$ -	\$ (503,402)	\$ -	\$ -
Expense				
Capital Outlay	\$ -	\$ 23,804	\$ -	\$ -
Total Expense	\$ -	\$ 23,804	\$ -	\$ -
Total 253 - Rhodes Pond Grant	\$ -	\$ (479,598)	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
ENGINEERING	6.0	6.0	6.0	6.0	-	6.0
Total GENERAL FUND	6.0	6.0	6.0	6.0	-	6.0

Looking Ahead

- Install emergency generators at five County inclement weather recovery shelters to provide backup power at these critical sites during emergency events
- Complete carpet replacement at the Judge E. Maurice Braswell Courthouse
- Renovate the Law Enforcement Center parking deck
- Complete renovations for the Planning Department in the Historic Courthouse
- Recover the roof for the Cooperative Extension offices at the Crown Expo
- Complete major HVAC projects to include rebuilding the cooling towers for the Judge E. Maurice Braswell Courthouse and Detention Center; replacing the cooling tower at the Bradford Building; adding a dedicated boiler to the Cooperative Extension offices at the Crown Expo; and replacing the chiller for the Crown Expo
- Replace the partition walls in the Crown Expo
- Replace the condenser units and refrigerant lines for all walk-in coolers and freezers at the Crown Coliseum



Director:	Lisa Childers	Address:	301 E. Mountain Dr. Fayetteville, NC 28306
Phone:	910-321-6860		Cumberland County Center Extension Marketing and Communications (ncsu.edu)

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. Cooperative Extension’s 4-H program is growing the next generation of leaders and equipping youth with the skills to succeed.

Agriculture

Cooperative Extension and research at NCSU address timely issues impacting our state. Cooperative 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

Cooperative 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

- Delivered educational programs and services to more than 366,717 citizens through classes, workshops, and technical assistance
- Volunteers contributed over 9,724 hours of service – representing an estimated economic impact of \$338,297 to the community

Agriculture and Horticulture

- Introduced more than 70 farmers to drone technology for use in agribusiness operations, including crop scouting and aerial pesticide application

- Delivered agricultural certification training to 266 participants
- Responded to more than 2,900 horticulture and agriculture inquiries and collected over 1,490 soil samples
- Assisted farmers with agronomic crop concerns by providing technical recommendations for cotton, wheat, soybeans, peanuts, and tobacco production, supporting 56,957 harvested acres
- Conducted county-based research in soybeans, corn, and peanuts to generate data-driven recommendations that benefit local farmers
- Extension Master Gardener volunteers contributed 7,341 hours of service, reaching more than 6,200 citizens
- Provided agricultural training to Civil Affairs Special Operations soldiers
- Partnered with Fort Bragg to conduct three five-week Soldiers to Agriculture classes, graduating 127 participants from the program
- Developed a 900-square-foot agricultural exhibit to educate citizens about the importance of agriculture, with an estimated reach of 24,595 individuals
- Expanded the Voluntary Agricultural District program to more than 16,000 enrolled acres, including over 400 new acres added

Family & Consumer Sciences

- Partnered with local schools to implement the Read Me A Story program with 545 youth, emphasizing the importance of healthy eating habits among youth
- Helped 1,899 youth and adults increase their fruit and vegetable consumption and physical activity levels
- Hosted 26 research-based workshops through the Better Living Series, providing 438 citizens with education on gardening, healthy food preparation, and home food preservation
- Collaborated with Cumberland County Wellness to offer monthly healthy cooking classes for county employees

4-H Youth Development

- Served 505 military youth through afterschool programming at five Fort Bragg youth sites
- Engaged 1,627 youth in in-school enrichment programs
- Helped 1,288 youth enhance their knowledge of civic engagement, community involvement, and volunteer service
- Supported 707 youth in strengthening leadership and personal development skills
- 4-H volunteers contributed 1,762 hours of service to youth development programming, representing an estimated value of \$61,300
- Provided hands-on learning experiences for youth participating in Parks and Recreation summer camps
- Selected a youth delegate to attend the NC Association of County Commissioners' Annual Conference. As part of the 4-H Youth Voice program, the delegate met with local government officials and participated in workshops to develop leadership skills
- Partnered with second-grade teachers across Cumberland County to implement the Winged Wonders Butterfly Project in local classrooms
- Facilitated Future Farmers of America Horticulture and Leadership Career Development events for 87 high school students
- 107 youth participated in the livestock shows at the Cumberland County Fair

Performance Measures

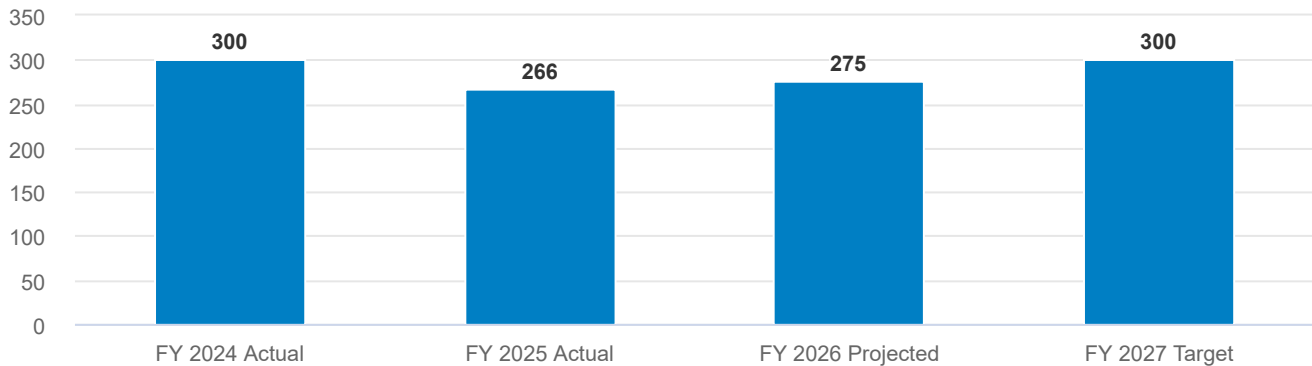
Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Providing Culture & Recreation Opportunities	#2: Enhance Community Amenities	4-H and Youth Development	Number of children/youth participants	626	589	600	650
			Youth enhancing knowledge of civic engagement, community, or volunteer services	1,288	855	900	800
 Encouraging Quality Development & Smart Growth	#2: Effective Planning and Zoning	Agriculture	Number of Soldiers to Agriculture graduates	90	127	157	190
			Acres harvested (cotton, soybeans, wheat, corn, etc.) as a result of classes attended	59,660	56,957	57,000	58,000
			Number of agriculturally based certification trainings	300	266	275	300
			Number of producers increasing knowledge of best management agricultural production practices	188	418	425	300
			Number of acres added to the Voluntary Agricultural District Program	576	443	500	525
 Championing Responsive, Transparent Government	#4: Enhance Communication	Cooperative Extension	Number of citizens reached	258,706	366,717	375,000	310,000
			Number of volunteer service hours	8,670	9,724	10,000	9,700
 Enhancing Health and Wellness	#2: Improve Food & Nutrition Health	Food and Nutrition	Number of education programs in the areas of food and nutrition	300	335	340	325
			Number of youth and adults increasing fruit and vegetable consumption and physical activity	1,676	1,899	1,300	1,500



Goal 2 within the Encouraging Quality Development & Smart Growth Strategic Priority Area is effective planning & zoning.

One of the objectives supporting Goal 2 is to increase the number of agriculturally based certifications earned annually. To achieve this objective, the Cooperative Extension Department plans to conduct 300 agriculturally based certification training programs in FY2027. These programs provide farmers with the knowledge and skills needed to obtain certifications and apply best practices in their operations. Examples of the certification programs include animal waste certifications, beef and pork quality assurance certifications, pesticide certifications, and respirator fit testing.

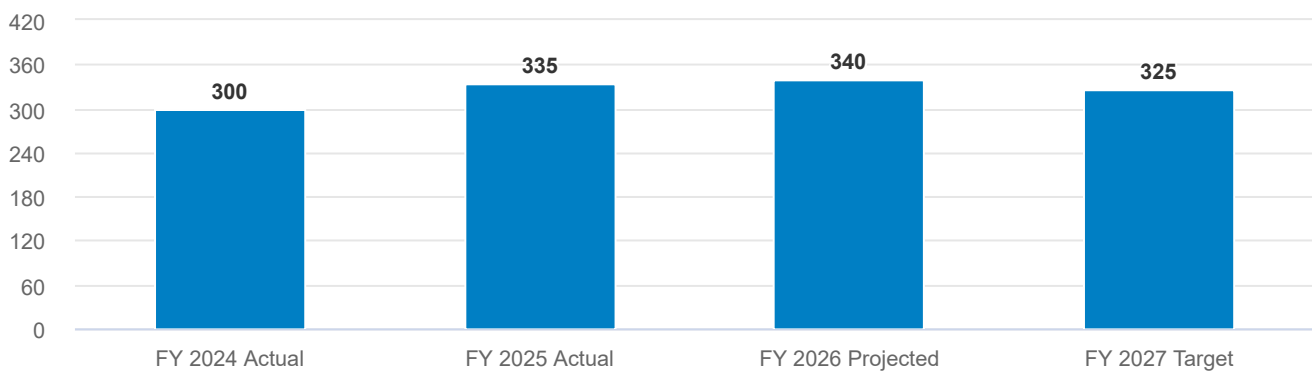
Number of Agriculturally Based Certifications Trainings



Goal 2 within the Enhancing Health & Wellness Strategic Priority Area is to improve food and nutrition health.

The Family & Consumer Sciences Division offers a variety of educational programs that help residents make healthier, better-informed food and nutrition choices. For FY2027, Cooperative Extension has set a target of offering 325 education programs on food and nutrition. Research-based workshops through the Better Living Series provide education on gardening, healthy food preparation, and home food preservation. Partnerships are in place with local schools to implement the Read Me A Story program emphasizing the importance of healthy eating habits. Together, these educational efforts translate research-based information into practical solutions that help individuals and families make healthier food and nutrition choices.

Number of Education Programs in Areas of Food and Nutrition



Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (24,958)	\$ (22,041)	\$ (89,300)	\$ (79,794)
Total Revenue	\$ (24,958)	\$ (22,041)	\$ (89,300)	\$ (79,794)
Expense				
Personnel	\$ 280,179	\$ 271,757	\$ 311,367	\$ 317,253
Operating	489,459	533,077	668,909	658,773
Total Expense	\$ 769,638	\$ 804,834	\$ 980,276	\$ 976,026
Total 101 - General Fund	\$ 744,680	\$ 782,793	\$ 890,976	\$ 896,232

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

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
NC COOPERATIVE EXTENSION	9.0	9.0	9.0	9.0	-	9.0
Total GENERAL FUND	9.0	9.0	9.0	9.0	-	9.0

Looking Ahead

- Support the county in implementing the Agricultural Business Assistance Program to strengthen and expand local agriculture
- Partner with county leaders to establish a community farmers market that increases access to fresh, local products
- Continue expanding participation in the Voluntary Agricultural District Program by increasing both enrolled acreage and the number of farms involved
- Grow the Soldiers to Agriculture program by increasing participation among active-duty soldiers and veterans and connecting graduates with meaningful employment opportunities
- Expand community service initiatives led by 4-H youth, Extension Master Gardeners, and other volunteers to further enhance the quality of life across Cumberland County

SOIL & WATER CONSERVATION



Soil and Water Conservationist: Mitchell Miller

Address: 301 East Mountain Dr. Suite 229 Fayetteville, NC 28306

Phone: 910-484-8479 ext. 3

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

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

- Fully expended \$122,234 in FY2026 Streamflow Rehabilitation Program funding for technical assistance for the Cumberland SWCD, as well as for projects for the Town of Linden Drainage, Rockfish Creek Drainage, Cape Fear River Drainage, and the Beaver Dam Creek Watershed
- Secured Emergency Watershed Protection (EWP) funding for Lower Little River and South River through an EWP agreement totaling \$1.6M in combined federal and County funding
- Made purchases through the EWP deliverable funding to ensure the department can continue providing maintenance for the grain drill equipment, trailers, and UTVs
- Received two County phone lines in addition to the federal lines that we have, to improve communication between county departments
- Purchased Adobe Pro for staff due to the department's need to create and modify forms and applications
- Received \$38,241 in FY2026 NC Agriculture Cost Share Program Funding to assist agricultural producers with Best Management Practices (BMPs) to improve water quality and soil health. Agricultural Cost Share Programs implemented BMPs on Cumberland County farmland, affecting more than 111 acres, saving 144 tons of soil, and 891 lbs. of nitrogen and 16 lbs. of phosphorus

- Received \$9,500 in FY2026 NC Agricultural Water Resources Assistance Program (AgWRAP) funding to assist agricultural producers with BMPs to improve water quantity in their operations; implemented BMPs on Cumberland County pastureland by increasing 48,000 gallons of water for a cattle operation
- Received \$10,380 in FY2026 Impaired and Impacted Watershed funding to assist agricultural producers with BMPs to improve water quality in the Beaver Dam Creek Watershed in Cumberland County. BMPs impacted Cumberland County farmland, affecting more than 173 acres and saving 302 tons of soil and 1,133 lbs. of nitrogen, and 20 lbs. of phosphorus while managing 0 lbs. of animal waste nitrogen and 0 lbs. of animal waste phosphorus
- 1,321 acres of no-till farming have been planted using the Great Plains Grain Drill, generating \$10,872 in revenue from farmers renting the drill since its purchase in FY2023
- 1,052 acres of no-till farming have been planted using the John Deere Grain Drill, generating \$12,627 in revenue from farmers renting the drill since its purchase in FY2024
- Participated in the Area 7 Envirothon with two Cumberland County teams placing in the top 5, making them eligible for the state contest
- Provided technical assistance to more than 200 landowners in Cumberland County

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Enhancing Health and Wellness	#3: Strengthen Physical & Mental Health Infrastructure	Agricultural Cost Share Programs Implemented	Acres of land impacted (1)	1,740 acres	482 acres	279 acres	1,000 acres
			Nitrogen saved per acre (1)	14,234 lbs.	3,711 lbs.	1,821 lbs.	10,000 lbs.
			Nitrogen waste managed per acre (1)	0 lbs.	0 lbs.	0 lbs.	12,000 lbs.
			Phosphorus saved per acre (1)	80 lbs.	84 lbs.	29 lbs.	100 lbs.
			Phosphorus waste managed per acre (1)	0 lbs.	0 lbs.	0 lbs.	40,000 lbs.
			Tons of soil saved per acre (1)	1,010 tons	778 tons	388 tons	500 tons
		Division of Soil & Water Conservation District Funding Allocations	Agricultural Cost Share Program (ACSP) (2)	\$ 35,198	\$ 51,313	\$ 38,241	\$ 50,000
			Agricultural Water Resources Program (AgWRAP) (2)	\$ 15,000	\$ 11,096	\$ 9,500	\$ 10,000
			Community Conservation Assistance Program (CCAP) (2)	\$ 0	\$ 0	\$ 0	\$ 15,000
			Impaired-Impacted Streams (2)	\$ 8,280	\$ 9,721	\$ 10,380	\$ 11,000
		Environmental Education Students Reached	High School (3)	150	0	650	750
			Middle School (3)	100	40	1,500	1,700
			Elementary School (4)	100	0	650	750
		Grant Funding	Grant funds spent on stream debris cleanup (5)	\$ 53,912	\$ 70,921	\$ 1,697,157	\$ 200,000
		Outreach Events	Earth Day events	0	0	1	1
			Envirothon Teams - Regional	3	2	4	6
			Envirothon Teams - State	3	2	4	6
			Parks & Recreation	0	0	2	1
		River/Stream Restoration and Debris Removal	Debris removed from waterways (stream/river length) (5)	13,478 feet	10,710 feet	132,737 feet	25,000 feet

- (1) The numbers fluctuate due to a variety of resource concerns, and the numbers change each year as Best Management Practices (BMPs) evolve.
- (2) Funding may increase or decrease each year depending on supplemental funding availability and program needs.
- (3) High school and middle schools students engaged in 2025 were from Envirothon teams in Area 7. The significant increase in FY2026 was due to more teams and the Career Days event.
- (4) 2025: No activity due to a staff member's health issues 2026: Arnette Park 2nd graders plus various summer programs. 2027: Should be able to increase numbers
- (5) In FY2026: only Hurricane Helene-affected counties received StRAP funding, which reduced the amount of funding available to Cumberland County, but we hope to receive StRAP funding in FY2027. The department completed projects funded through prior-year StRAP allocations in FY2026, and also received Tropical Storm Debby EWP funding in FY2026. The unusually high result in FY26 was driven by one-time grant-funded emergency work and therefore isn't a sustainable baseline for FY2027.

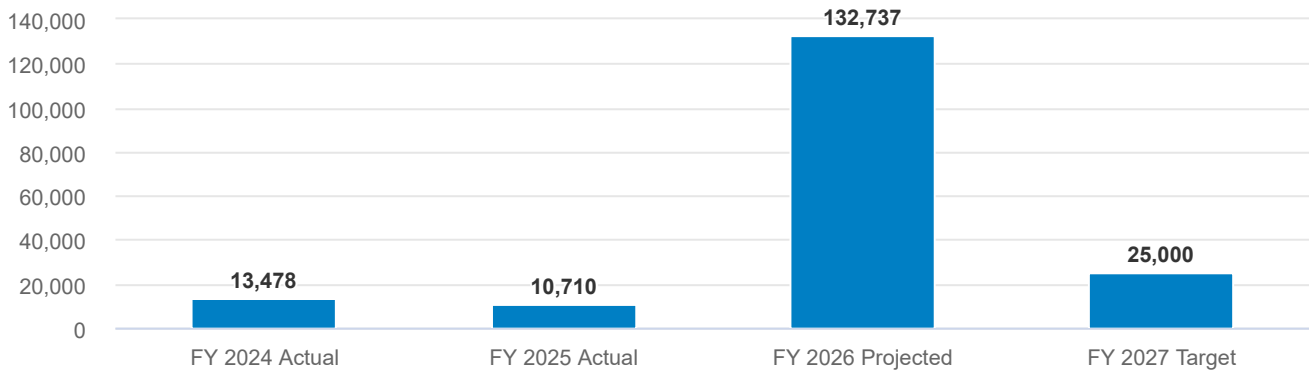


Goal 3 within the Enhancing Health & Wellness Strategic Priority Area is to strengthen physical & mental health infrastructure

One objective under Goal 3 is to “reduce contamination in water, soil, and wastewater.” River and stream restoration, along with debris removal, remains a priority for the Soil & Water Conservation Department. In FY2026, the department received \$1.2M in USDA Natural Resources Conservation Service Emergency Watershed Protection Program funding for Tropical Storm Debby, along with a \$411,000 county match. The combined \$1.6M in funding will support stream debris removal projects on the Lower Little River and South River during FY2027.

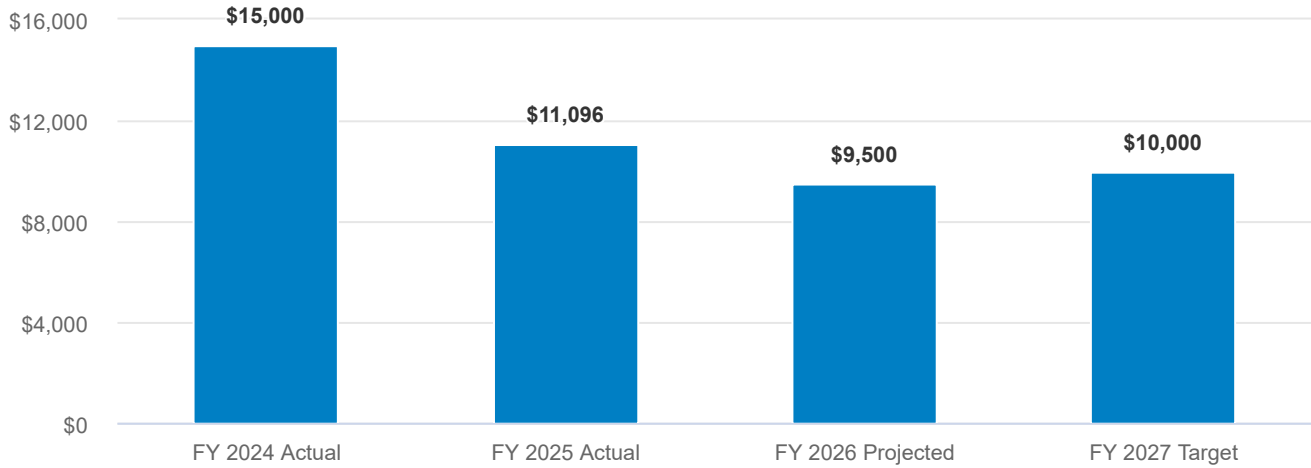
In FY2026, the department also completed debris removal projects funded through the remaining 2025 Streamflow Rehabilitation Program (StRAP) allocations. Completed projects included the Town of Linden Drainage, Rockfish Creek Drainage, Cape Fear River Drainage, and the Beaver Dam Creek Watershed. Only Hurricane Helene counties received StRAP funding in FY2026, which reduced the amount of funding available; however, the Soil & Water Conservation Department plans to pursue StRAP funding again in FY2027. The goal for FY2027 is to remove debris from 25,000 feet of waterways throughout Cumberland County, as reflected in the performance measure below.

Debris removal from waterways by Length (ft) of Stream/River



The Soil & Water Conservation Department also plans to continue the Agricultural Water Resources Program (AgWRAP) to help farmers and landowners increase water use efficiency, availability, and storage. The AgWRAP program allows landowners to directly contribute to the long-term resilience and sustainability of agriculture in North Carolina. In FY2026, through the program, farmers implemented BMPs on pastureland in Cumberland County to increase water capacity by 48,000 gallons for a cattle operation. As shown in the graph below, the department has set a funding target of \$10,000 for FY2027.

Agricultural Water Resources Program (AgWRAP)



Strategic Initiative: Another objective within Goal 3 is to “increase the amount of information disseminated to the community related to contaminated water, soil, and wastewater.” The Soil & Water Conservation Department continues the no-till grain drill rental program, through which farmers rent one of the department’s two grain drills. Staff also continue to educate farmers on the use of no-till farming and encourage participation in the rental program. Benefits of the program include reduced soil erosion, increased water retention, improved soil health, minimized soil disturbance, preservation of soil structure, moisture, and nutrients, reduced operational costs, and promotion of long-term environmental sustainability. More than 2,300 acres were planted using no-till farming methods, and more than \$23,000 in rental revenue has been generated since the purchase of the first grain drill in FY2023 and the second grain drill in FY2024.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (1,312,713)	\$ (243,021)	\$ (132,102)	\$ (29,000)
Other	(9,876)	(17,556)	(13,000)	(13,500)
Total Revenue	\$ (1,322,589)	\$ (260,577)	\$ (145,102)	\$ (42,500)
Expense				
Personnel	\$ 233,622	\$ 252,862	\$ 278,751	\$ 291,582
Operating	652,979	97,728	135,027	25,837
Capital Outlay	62,709	444	-	-
Total Expense	\$ 949,310	\$ 351,034	\$ 413,778	\$ 317,419
Total 101 - General Fund	\$ (373,279)	\$ 90,457	\$ 268,676	\$ 274,919

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

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
SOIL CONSERVATION DISTRICT	3.0	3.0	3.0	2.0	-	2.0
SOIL CONSERV/COST SHARE PROGRAM	-	-	-	1.0	-	1.0
Total GENERAL FUND	3.0	3.0	3.0	3.0	-	3.0

Looking Ahead

- Improve technology integration with ArcGIS Pro and Drone2Map technologies to improve the deliverables in technical assistance to Cumberland County residents
- Continue to ensure that customers receive the highest quality technical assistance possible, while trying to turn technical assistance into cost-share assistance when customers match with program funding opportunities
- Complete the Request for Proposal (RFP) process for Lower Little River and South Rivers through EWP
- Reorganize the department in FY2027 by reclassifying positions to match needed workflow, with reorganization supported by the Soil and Water Conservation District Board
- Increase outreach and awareness through expanded environmental education in schools, hands-on learning programs, contests, and scholarship opportunities
- Continue outreach and awareness through events such as Soldiers to Agriculture, Citizens' Academy, and similar programs
- Continue outreach and potential implementation of the Community Conservation Assistance Program
- Continue improvements in NC Agriculture Cost Share Program funding and NC Agriculture Water Resources Assistance Program funding
- Pursue Streamflow Rehabilitation Assistance Program (StRAP) funding when resources become available to Cumberland County
- Secure the 2024-2028 Master Agreement amendment to then receive the updated technical assistance and matching funds allocation to the County
- Participate in the Area 7 Envirothon
- Work to obtain potential AgWRAP regional funding for a farm in Cumberland County

PUBLIC UTILITIES



Public Utilities Project Manager: Amy Hall **Address:** 698 Ann Street Fayetteville, NC 28301
Phone: 910-678-7637 [Public Utilities \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

Mission

To provide the planning, development and implementation of programs to expand and extend water and/or sanitary sewer services into the unincorporated areas of the County.

Description

The Cumberland County Public Utilities 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: Northern Cumberland Regional Sewer System (NORCRESS) NORCRESS District, Kelly Hills Water & Sewer District, Southpoint Water District and Overhills Water & Sewer District. The cost centers for each water and sewer district are housed in the Water and Sewer Fund under the Enterprise Fund section of this document.

Prior Year Accomplishments

- Office relocation from Historic Courthouse to Ann Street Landfill to improve operation proximity
- Began working on Public Utilities standards and policies
- Completed four test wells in Gray's Creek Phase I to support evaluation and development of future water supply options
- Entered into a bulk water purchase agreement with Fayetteville Public Works Commission to support the Gray's Creek Phase 1 project
- Identified billing discrepancies with NORCRESS and continued efforts to improve financial viability
- Bid Supervisory Control and Data Acquisition (SCADA) Services
- Awarded funding for Cedar Creek Preliminary Engineering Report

Performance Measures



Goal 3 within the Enhancing Health & Wellness Strategic Priority Area is to strengthen the physical & mental health infrastructure.

Strategic Initiative: A key initiative supporting this goal is developing a comprehensive, long-term strategy to ensure the reliable delivery of clean drinking water and effective wastewater management. The FY2027 budget includes funding for a new Administrative Officer II position within Public Utilities. This position will provide critical support for billing, customer account management, grant and contract reporting, and other essential administrative functions. As the County continues to address water contamination, pursue regionalization efforts, and expand county water and sewer districts, this role will help strengthen operational capacity, improve administrative efficiency, and support the delivery of reliable utility services to residents. Performance will be evaluated through improved timeliness of billing and account management, completion of required grant and contract reporting, resolution of identified billing discrepancies, and progress toward water and sewer system expansion projects.”

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (32,784)	\$ (39,291)	\$ (14,100)	\$ (2,630)
Total Revenue	\$ (32,784)	\$ (39,291)	\$ (14,100)	\$ (2,630)
Expense				
Personnel	\$ 111,028	\$ 116,170	\$ 118,080	\$ 215,456
Operating	175,857	9,132	108,204	4,313
Total Expense	\$ 286,885	\$ 125,302	\$ 226,284	\$ 219,769
Total 101 - General Fund	\$ 254,101	\$ 86,011	\$ 212,184	\$ 217,139

This budget summary for the general fund includes the following organizations: Public Utilities and Water and Sewer Department

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
PUBLIC UTILITIES	1.0	1.0	1.0	2.0	-	2.0
Total GENERAL FUND	1.0	1.0	1.0	2.0	-	2.0

Looking Ahead

- Adopt an Asset Management Plan and Capital Improvement Plan (CIP) to establish priorities for infrastructure investment and long-term system sustainability
- Evaluate sewer use policies to ensure policies support system sustainability and effective service delivery
- Construct NORCRESS pump station improvement project to enhance system reliability and capacity
- Implement SCADA improvements to strengthen monitoring, control, and operational decision-making
- Construct Phase 1 of the County water system to advance reliable water service in the Gray's Creek area



Human Services

PUBLIC HEALTH DEPARTMENT



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

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 of public health services 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 services
- Health Education
- Regional programs including Tobacco and Opioid Response and Prevention

Prior Year Accomplishments

- Launched a pilot project to fund two community-based doula agencies: Central Carolina Doulas and Divine Goddess Doulas were funded \$75,000 each to provide birth doula services to a total of 60 underinsured pregnant persons, with support from the Board of Commissioners
- Released a Sequential Intercept Model (SIM) Report to better understand the interactions between criminal justice systems and people with mental and substance use disorders and to strengthen the community response, resulting in the establishment of a SIM Taskforce to implement strategies to divert these individuals away from the criminal justice system
- Environmental Health staff hosted several community education sessions, including the 7th Annual Food Safety Forum, ServSafe for Managers in Spanish, and an informational session on outdoor grilling to improve community knowledge of food safety and safe food-handling practices
- Collaborated across divisions to reduce the risk of communicable diseases in the community through prevention education, enhanced immunization efforts, testing outreach events, appropriate treatment, and disease containment through contact tracing
- Onboarded three community health workers as part of the Thriving Hearts grant, which aims to reduce rates of high blood pressure in pregnancy. Grant funds support the distribution of blood pressure cuffs, community events, and training for healthcare providers to create conditions for pregnant women and moms in North Carolina to not only survive pregnancy but to thrive

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Enhancing Health and Wellness	#2: Improve Food & Nutrition Health	Clinic Productivity	Average percent of the target number of clients seen across clinics (1)	92%	95%	85%	70%
		Grants	Number of grant programs (2)	4	7	7	5
		Immunization	Average number of immunizations per month (3)	758.33	931	850	850
		WIC Participation rate	Participation rate	101.0%	104.9%	100.0%	97.0%
	#1: Reduce Abuse and Neglect	Substance Use	Reduce overdose death rates	42.6 deaths per 100,000 residents	39.6 deaths per 100,000 residents	37.6 deaths per 100,000 residents	< 42.6 deaths per 100,000 residents

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Enhancing Health and Wellness	#2: Improve Food & Nutrition Health	Obesity	Reduce rates of adults with BMI > 30.0	40%	41%	data is not available	< 35%
			Note: Percentage of the Cumberland County adult population (age 18 and older) that reports a body mass index (BMI) greater than or equal to 30 kg/m2 (age-adjusted) https://www.countyhealthrankings.org/health-data/north-carolina/cumberland?year=2025				
		Diabetes	Reduce rates of adults diagnosed with diabetes	13%	13%	data is not available	< 10%
			Note: Percentage of Cumberland County adults aged 18 and above with diagnosed diabetes (age-adjusted). https://www.countyhealthrankings.org/health-data/north-carolina/cumberland?year=2025				
	#3: Strengthen Physical & Mental Health Infrastructure	Heart Disease Death Rates	Reduce rates of death due to heart disease	data is not available	data is not available	data is not available	< 165.2 deaths due to heart disease
			2019-2023 NC Resident Race/Ethnicity-Specific and Sex-Specific Age-Adjusted Death Rate - 2023 is most recent year available. Cumberland County's rate was 193.3 in 2023. https://schs.dph.ncdhhs.gov/data/databook/CD12B-RaceSpecificAndSexSpecificRates.html				
		Maternal Health	Percent of births where mother received prenatal care in the first trimester	69.8%	data is not available	data is not available	80%
			https://www.dph.ncdhhs.gov/programs/title-v-maternal-and-child-health-block-grant/nc-maternal-and-infant-health-data-dashboard/first-trimester-prenatal-care				
	#2: Improve Food & Nutrition Health	Infant Health	Reduce infant death rate	10.2	data is not available	data is not available	6
			Infant Death Rate in Cumberland County (deaths per 1,000 live births). Most recent available year is 2024 - 10.2 deaths per 1,000 live births https://schs.dph.ncdhhs.gov/data/vital/ims/2024/IMR-TABLE-1B.html				
		Infant Health	Reduce infant low birth weight	11.2%	data is not available	data is not available	< 10% low birth weight
			https://www.dph.ncdhhs.gov/programs/title-v-maternal-and-child-health-block-grant/nc-maternal-and-infant-health-data-dashboard/low-birthweight				
		Food Insecurity	Reduce household food insecurity rate	17.7%	data is not available	data is not available	< 15% of population is food insecure
			https://map.feedingamerica.org/county/2024/overall/north-carolina/county/cumberland				

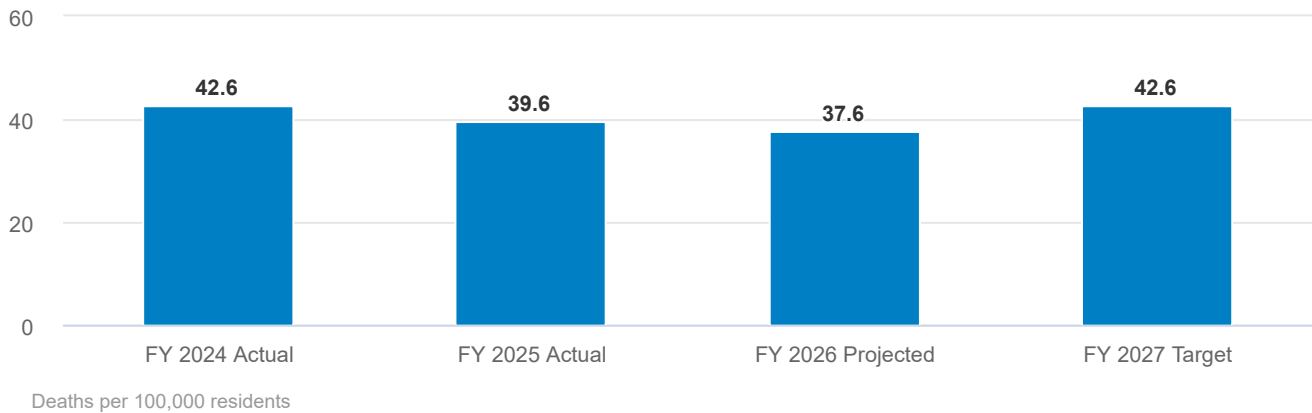
- (1) Drop in numbers due to changes in public health funding, infrastructure, and staffing
- (2) Thriving Hearts, BJA, SAMHSA, Healthy Start, WIC CIAO, Delta Dental, Bike Helmet Grant
- (3) May see a drop because of changing CDC guidance regarding immunizations



Goal 1 within the Enhancing Health & Wellness Strategic Priority Area is to reduce abuse and neglect.

One of the objectives under this goal is to “decrease substance use rates.” Public Health monitors overdose death rates in Cumberland County to evaluate progress toward this objective, as illustrated in the accompanying graph. In October 2024, the Cumberland County Board of Commissioners hosted a ribbon-cutting ceremony and open house for the new Cumberland-Fayetteville Opioid Response Team (C-FORT) Recovery Resource Center. The center serves as a resource hub for individuals affected by substance use and seeking recovery support services. In FY2027, Public Health will continue implementing five new community-based projects funded by Opioid Settlement Funds. These initiatives are designed to support prevention, treatment, and recovery for individuals with opioid use disorder. Public Health has set a FY2027 target of fewer than 42.6 overdose deaths per 100,000 residents.

Overdose Death Rate Reduction

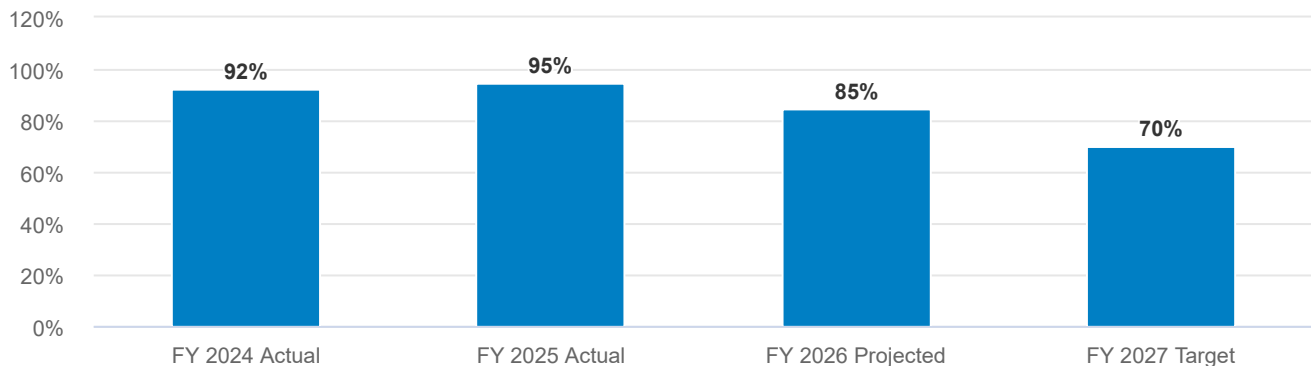


Goal 2 within the Enhancing Health & Wellness Strategic Priority Area is to improve food and nutritional health.

One of the objectives within Goal 2 is to “decrease the percentage of households lacking consistent access to sufficient food.” A new FY2026 performance measure focuses on reducing the household food insecurity rate. In FY2023 (most recent data), 17.8% of Cumberland County residents were food insecure. The FY2027 target is to reduce this rate to below 15%. Food insecurity occurs when households cannot consistently access enough food due to limited financial or other essential resources. Food insecurity is influenced by household income, living expenses, access to affordable health care, the surrounding social and physical environment, and other barriers that limit consistent access to nutritious food.

Another objective within Goal 2 is to “increase the average percent of Public Health clients seen across all clinics.” A priority in the Public Health Department’s Strategic Action Plan is to “improve quality and efficiency of services through electronic health records (EHR) and other technological methods and improvements.” Clinic productivity is one measure used to evaluate progress toward this priority. The decrease in the projected FY2026 rate and the FY2027 target is due to changes in public health funding, infrastructure, and staffing.

Average Percent of Target number of Clients seen Across Clinics



Drop in numbers due to changes in public health funding, infrastructure, and staffing

Another objective within Goal 2 is to “reduce rates of obesity, diabetes, and other diet-related conditions.” Public Health has added three new performance measures to monitor these conditions. For obesity, the FY2027 target is to reduce the percentage of adults with a BMI greater than or equal to 30 to below 35%. In FY2024 (most recent data), 40% of the Cumberland County adult population reported a BMI of greater than or equal to 30. The diabetes target is to reduce the percentage of adults diagnosed with diabetes to below 10%, compared with the FY2024 baseline of 13%. In FY2025, Cumberland County had 13% of adults living with diabetes. For heart disease, the FY2027 target is fewer than 165.2 deaths per 100,000 population, compared with the FY2023 rate of 193.3. In FY2023, Cumberland County had 193.3 deaths due to heart disease per 100,000 population. Since these are new measures and data is not yet available for all tracking years, a graph is not included.

To combat heart disease, an innovative project called Healthy Conversations was implemented in FY2024. The program promotes health education in barbershops and salons within Cumberland County. Staff enrolled the first cohort of 10 barbers for the Healthy Conversations program. Barbers were trained as lay health educators and held more than 2,000 conversations with clients about prostate cancer, heart health, and colorectal cancer. In January 2025, an additional nine barbers were enrolled and trained. Participants have reported making at least one healthy lifestyle change after conversations with trained barbers or hairstylists. The program received the North Carolina Association of County Commissioners (NCACC) Civic Excellence in Innovation Awards at the NCACC 118th Annual Conference in August 2025. Plans are to continue this program in FY2027.



Goal 3 within the Enhancing Health & Wellness Strategic Priority Area is to strengthen physical and mental health infrastructure.

One of the objectives within Goal 3 is to “reduce infant mortality rates.” To better monitor progress toward this objective, Public Health established three new performance measures that track key indicators associated with healthy pregnancies and infant outcomes. These measures establish a baseline for evaluating maternal and child health initiatives.

The first measure tracks the percentage of births where mothers received prenatal care in the first trimester. In FY2024 (most recent data), 69.8% of Cumberland County mothers received prenatal care in the first trimester. The target rate is 80%. The second measure tracks the infant death rate. In FY2024 (most recent data), there were 10.2 deaths per 1,000 live births in Cumberland County. Public Health has set a target to reduce the infant death rate to 6 per 1,000 live births. The third new measure tracks the percentage of infants born with low birth weight. In FY2024 (most recent data), 11.2% of infants were born with low

birth weight. The target rate for FY2027 is less than 10%. Since these are new measures and data is not yet available for all tracking years, a graph is not included.

Public Health has several programs targeted to reduce infant mortality rates. Implementation of the Thriving Hearts project began in Fall 2025. Thriving Hearts aims to improve maternal health outcomes by addressing heart health, providing trauma-informed care, and connecting pregnant people to appropriate resources. Grant funding supports the distribution of blood pressure cuffs, community outreach events, and training for healthcare providers to improve maternal cardiovascular health and help ensure women not only survive pregnancy but thrive throughout the perinatal period. Staff will also continue to implement the Healthy Start program which is designed to reduce maternal and infant mortality. The multidisciplinary team has a health educator, a fatherhood coordinator, a community health worker, social workers, and a nurse. As these initiatives mature and additional years of performance data become available, Public Health will be better positioned to evaluate trends and measure progress toward reducing infant mortality and improving birth outcomes in Cumberland County.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (9,248,001)	\$ (7,725,179)	\$ (8,974,875)	\$ (8,967,452)
Charges and Services	(7,694,033)	(9,968,570)	(6,952,013)	(7,104,596)
Other	(3,384)	(16,579)	-	-
Total Revenue	\$ (16,945,418)	\$ (17,710,328)	\$ (15,926,888)	\$ (16,072,048)
Expense				
Personnel	\$ 19,272,209	\$ 21,994,275	\$ 24,811,938	\$ 25,323,630
Operating	7,914,169	7,080,168	7,577,107	7,266,694
Capital Outlay	150,553	60,970	-	-
Transfers	500,000	500,000	500,000	500,000
Total Expense	\$ 27,836,931	\$ 29,635,413	\$ 32,889,045	\$ 33,090,324
Fund Balance	-	-	(594,028)	(633,530)
Total 101 - General Fund	\$ 10,891,513	\$ 11,925,085	\$ 16,368,129	\$ 16,384,746

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.

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (6,841,336)	\$ (2,762,573)	\$ (3,797,399)	\$ (8,215,050)
Other	(103,174)	(121,867)	-	-
Total Revenue	\$ (6,944,510)	\$ (2,884,440)	\$ (3,797,399)	\$ (8,215,050)
Expense				
Personnel	\$ -	\$ 158,074	\$ 314,113	\$ 403,777
Operating	267,002	559,913	2,817,159	6,822,212
Capital Outlay	-	43,728	-	-
Transfers	7,547	66,195	666,127	989,061
Total Expense	\$ 274,549	\$ 827,910	\$ 3,797,399	\$ 8,215,050
Total 249 - Opioid Settlement Fund	\$ (6,669,961)	\$ (2,056,530)	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
BIO-TERRORISM PREPAREDNESS	-	-	-	-	0.1	0.1
CARE COORDINATION FOR CHILDREN	-	-	-	8.0	-	8.0
COMMUNITY TRANSFOR- MATION GRANT	-	-	-	1.0	-	1.0
ENVIRONMENTAL HEALTH	-	-	-	25.0	-	25.0
PREGNANCY CARE MANAGEMENT	-	-	-	16.0	-	16.0
PUBLIC HEALTH	275.18	278.18	277.98	155.0	19.12	174.12
SCHOOL HEALTH - BOE	-	-	-	-	12.25	12.25
WIC - CLIENT SVCS	-	-	-	41.0	-	41.0
Total GENERAL FUND	275.18	278.18	277.98	246.0	31.47	277.47
OPIOID SETTLEMENT	3.0	3.0	4.0	5.0	-	5.0
Total OTHER COUNTY FUNDS	3.0	3.0	4.0	5.0	-	5.0

Looking Ahead

- Participate in the North Carolina Local Health Department Accreditation program as required by State law, with a site visit expected in spring 2027, with the accreditation program ensuring that all health departments in North Carolina meet the basic level of capacity and public health service
- Continue to implement efforts to improve the efficiency of clinical services by launching CureMD Patient Portal, allowing health department patients timely access to patient health records.
- Participate in the statewide rollout of the Electronic Test Ordering and Report (ETOR) Lab Web Portal to ensure our lab services are more efficient, streamlined, and accurate
- Continue implementation of five new community-based projects funded by Opioid Settlement Funds aimed at supporting individuals in the prevention, treatment, and recovery from opioid use disorder
- Collaborate with Fort Bragg Public Health and the University of North Carolina (UNC) and the Fort Bragg Cumberland County Food Policy Council to publish a national toolkit about improving WIC use among military families, including best practices for establishing a WIC clinic on a military installation

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

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 that 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.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Expense				
Operating	\$ 91,208	\$ 93,594	\$ 98,788	\$ 97,159
Total Expense	\$ 91,208	\$ 93,594	\$ 98,788	\$ 97,159
Total 101 - General Fund	\$ 91,208	\$ 93,594	\$ 98,788	\$ 97,159

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

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because of the broad and varied nature of the expenditure categories in this cost center.

SOCIAL SERVICES



Director: Brenda Jackson

Address: 1225 Ramsey Street Fayetteville, NC 28301

Phone: 910-323-1540

[Department of Social Services \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

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

- Continued delivering services despite a moderately high vacancy rate across all program areas
- Continued to develop and manage a fiscally responsible operating budget and maintained fiscal accountability, including no single audit findings
- Continued improving overall agency staffing by reducing the average vacancy rate from 22% to 17% over the past three fiscal years, including achieving 98% staffing levels in critical areas such as budget, finance, human resources, and social work quality assurance
- Expanded the Social Work Training Program designed to build staffing capacity and strengthened the partnership with the University of Utah to create a virtual simulation platform that provides real-world experiences
 - Led collaboration efforts with Fayetteville State University, the North Carolina Department of Health and Human Services (NCDHHS), and several counties across the state
 - Received two innovation awards from the North Carolina Association of County Directors of Social Services and the North Carolina Association of County Commissioners
- Continued successful implementation of the December 2024 Medicaid Expansion Program, including staffing, technology, and community outreach
- Created the IT Liaison position to oversee major technological projects, including DSS Modernization and the Medicaid Expansion Self-Service Kiosk, resulting in improved partnership and coordination with the County ITS Department
- Continued successful implementation of the County Commissioners' Connected Care Initiative in conjunction with the Public Health Department and received a National Association of Counties (NACo) Achievement Award for the Connected Care Program
- Director was named Vice President of the National Association of County Human Services Administrators, an affiliate organization of the National Association of Counties (NACo) that advocates nationally for social services programs
- Social Services Board members served as regional representatives and on the Nominating Committee for the NC Association of County Boards of Social Services
- Successfully met state-mandated performance requirements, including passing the Medicaid Report Card and meeting SNAP timeliness, accuracy, and error-rate standards. Recognized by NC DHHS as the only urban county with less than a 6% SNAP/FNS (food stamp) error rate in 2025
- Continued participation in the County's Ignite Program, Fayetteville State University, and Fayetteville Technical Community College by providing internship opportunities in social work, clerical services, and training for high school and college students
- Collaborated on and hosted regional and community awareness events, educational training sessions, and meetings on human trafficking in partnership with the U.S. Attorney's Office for the Eastern District of North Carolina
- Completed the department's Strategic Plan, including a refresh of the mission, vision, tagline, guiding principles, core values, and validating behaviors with engagement from the management team, leadership team, senior leadership team, all leaders, and a cross-section of frontline employees

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Enhancing Health and Wellness	#1: Reduce Abuse and Neglect	Foster Care	60% of all children who enter foster care in a 12-month period must reach permanency within 12 months of entering foster care	22.2%	20.6%	21.0%	22.0%
		Protective Services	95% of screened reports of adult abuse and neglect are initiated within the required state/federal timeframes - fixed measure (1)	98.9%	98.3%	90.0%	95.0%
			95% of screened reports of child abuse and neglect are initiated within the required state/federal timeframes - fixed measure (additional notes are included under the Strategic Priority Area section below) (2)	87.6%	88.0%	90.0%	85.0%
		Public Assistance	Pass the Medicaid Report Card quarterly by processing 90% of applications in a timely manner while implementing Medicaid Expansion - growth measure (3)	85.0%	97.0%	97.0%	85.0%
 Championing Responsive, Transparent Government	#2: Build an Engaged Workforce	Staff Recruitment & Retention	Through the implementation of the County's Classification and Compensation Salary Plan, stabilize the current staffing crisis created by the pandemic - growth measure (4)	20.0%	18.5%	15.0%	16.0%
 Enhancing Health and Wellness	#3: Strengthen Physical & Mental Health Infrastructure	Infant Mortality	Eligible pregnant women have access to health care through Medicaid (5)	1,807	1,751	1,532	1,532
			Eligible children aged 0 to 5 have access to health care through Medicaid (5)	18,077	18,227	17,774	17,774

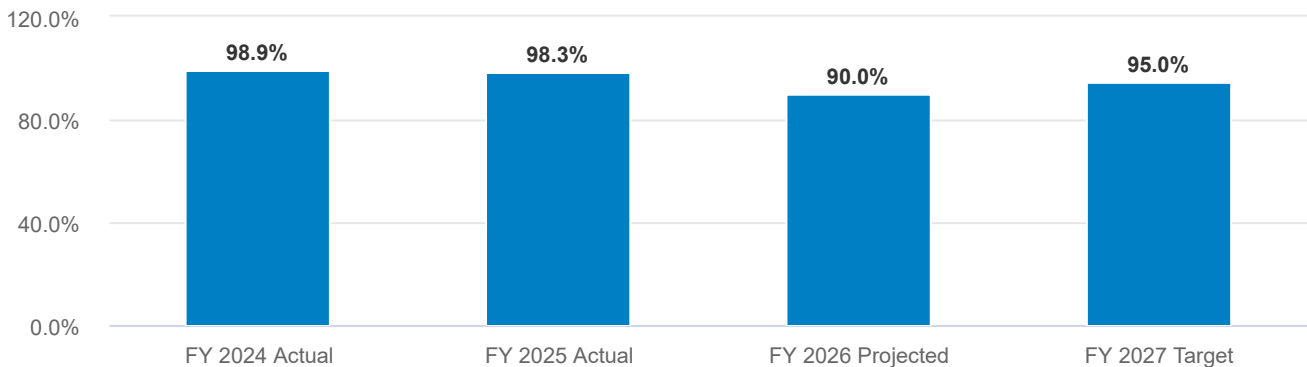
- (1) FY 2026 Projected: Staffing challenges in adult protective services have impacted timely initiation, and state changes in the interpretation of screening criteria have increased the number of referrals accepted. Business redesign and deploying vacant positions to TANF will increase staffing capacity effective spring 2026.
- (2) The unfunding of vacant investigative/assessment and treatment social work positions in the adopted FY2027 budget will limit the department's capacity to meet the target. The social workers in these positions are charged with initiating reports in child protective services.
- (3) The abolishment and unfunding of vacant Medicaid positions in the FY2027 budget will limit the department's capacity to meet the target. The income maintenance caseworkers and supervisors in these positions are charged with determining and reviewing Medicaid eligibility. FY2027 Target: Enactment of HR1 OBBBA policy requirements beginning December 1, 2025, for eligibility determination will impact proficiency and staffing stability and may result in reduced Medicaid performance and increased vacancies and turnover.
- (4) FY2027 Target: Enactment of HR1 OBBBA policy requirements beginning December 1, 2025, for eligibility determination, will impact proficiency and staffing stability and may result in reduced Medicaid performance and increased vacancies and turnover.
- (5) The abolishment and unfunding of vacant Medicaid positions in the FY2027 budget will limit the department's capacity to meet the target. The income maintenance caseworkers and supervisors in these positions are charged with determining and reviewing Medicaid eligibility.



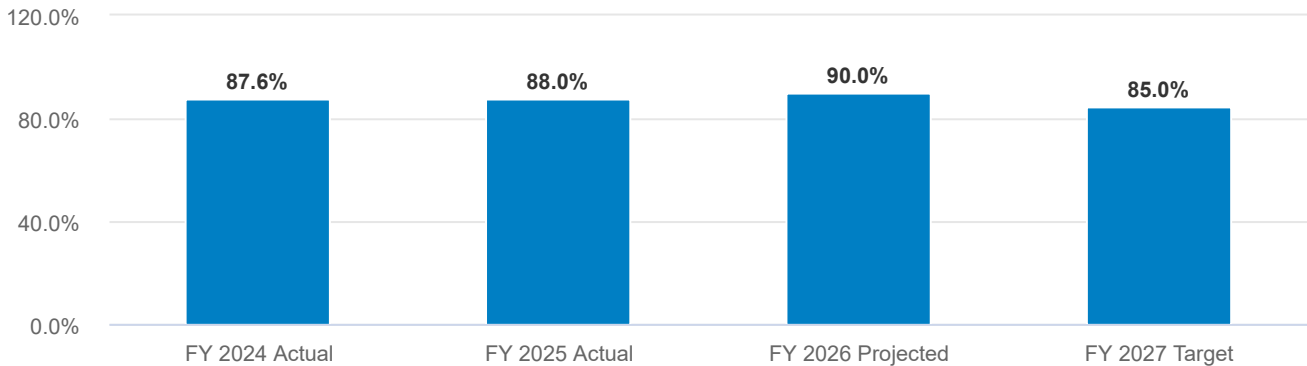
The performance measures shown below address Goal 1: Reduce Abuse and Neglect within the Enhancing Health & Wellness Strategic Priority Area.

One of the objectives within Goal 1 is to “decrease elder, disabled, and child abuse rates.” The Department of Social Services (DSS) is not statutorily charged with prevention but instead responds after allegations are reported. However, DSS works collaboratively with community partners to educate the public and promote awareness of the need for protective services. DSS monitors protective services rates and trends regarding the types of protective services (e.g., neglect, abuse, and exploitation) and can report on community collaborative efforts. The performance measure is that “95% of screened reports of adult and child abuse and neglect are initiated within the required state and federal timeframes (fixed measure).” The FY2026 projected rate for adult protective services reflects a reduction due to staffing challenges that have impacted timely initiation. In addition, changes in state interpretation of screening criteria have increased the number of adult protective services (APS) referrals accepted. Business redesign and the deployment of vacant positions to the Temporary Assistance for Needy Families (TANF) program increased APS staffing capacity effective spring 2026. The charts below reflect the protective services rates for adult and child abuse. The unfunding of vacant investigative/assessment and treatment social work positions in the adopted FY2027 budget will limit the department’s capacity to meet the target initiation of child protective services reports. The investigative/assessment and treatment social workers are charged with initiating reports in child protective services and are currently carrying caseloads double the size of the state-mandated worker-to-caseload limits.

Protective Services - Adult Abuse



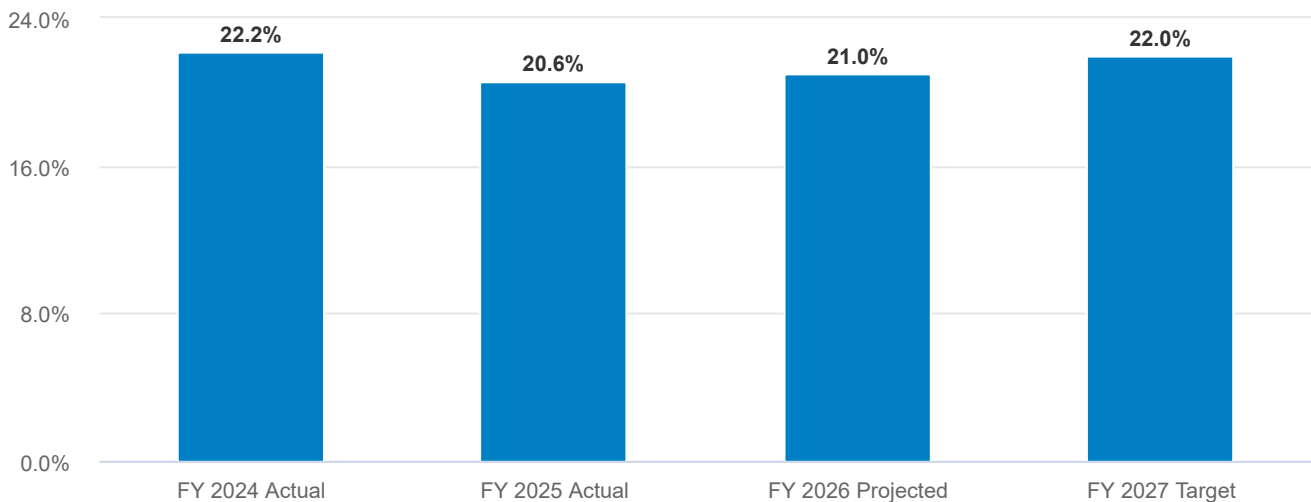
Protective Services - Child Abuse



The performance measure shown below supports Goal 1: Reduce Abuse and Neglect within the Enhancing Health & Wellness Strategic Priority Area.

One of the objectives within Goal 1 is to “decrease the number of children placed in foster care.” The metric that DSS monitors is that 60% of all children who enter foster care in a 12-month period must reach permanency within 12 months of entering foster care. The chart below reflects the percentage at which DSS is meeting this metric. DSS works collaboratively with partner and provider agencies to connect parents and caregivers with services to reunify children. DSS also assesses the safety and well-being needs of children in care and their families and provides referrals and resources to address any identified deficits. In addition, DSS evaluates its social work practice on an ongoing basis to ensure alignment with state and federal policies.

Foster Care





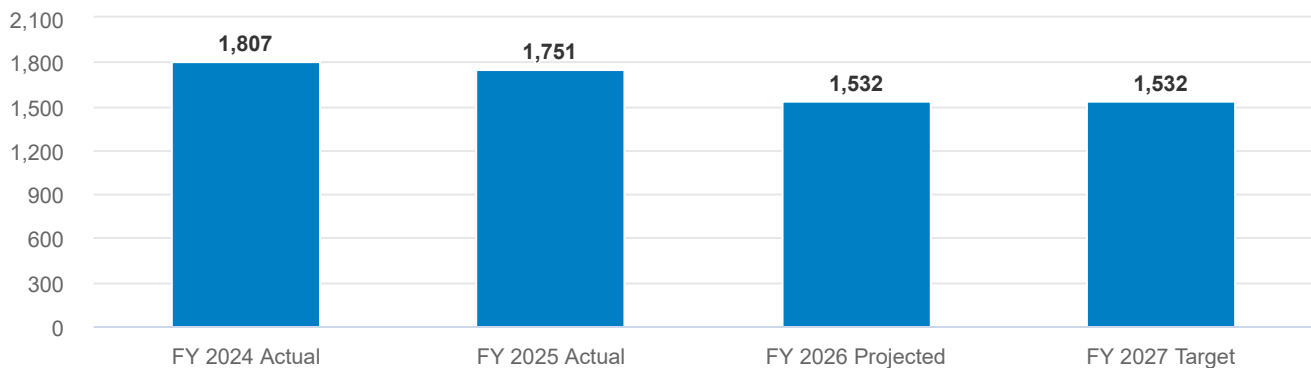
The performance measures shown below support Goal 3: Strengthen Physical & Mental Health Infrastructure within the Enhancing Health & Wellness Strategic Priority Area.

One of the objectives under Goal 3 is to “reduce infant mortality.” DSS is tracking the number of eligible pregnant women who have access to health care through Medicaid. Ensuring that eligible pregnant women are enrolled in Medicaid increases access to early and consistent prenatal care, routine screenings, management of chronic health conditions, nutrition counseling, and other preventive services that contribute to healthier pregnancies and improved birth outcomes. Access to comprehensive prenatal care helps identify and address risk factors that can lead to preterm birth, low birth weight, and other complications associated with infant mortality.

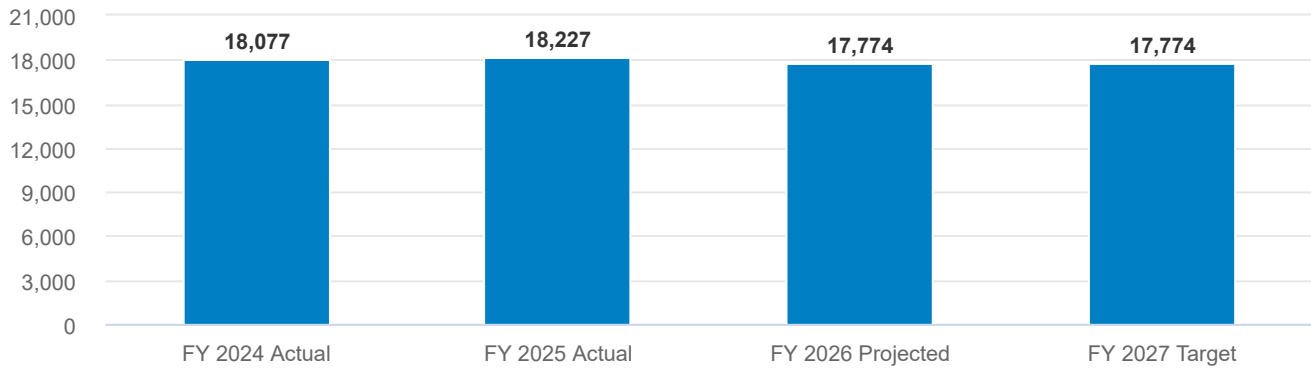
DSS is also tracking the number of eligible children aged 0 to 5 who have access to health care through Medicaid. Maintaining Medicaid coverage for eligible children from birth through age five supports access to well-child visits, developmental screenings, immunizations, and timely treatment for illnesses during the most critical years of growth and development. These services contribute to improved survival during infancy by promoting early detection of health concerns, preventing vaccine-preventable diseases, and connecting families with ongoing medical care.

The abolishment and unfunding of vacant Medicaid positions in the FY2027 budget will limit the department’s capacity to meet the objectives under this goal. The income maintenance caseworkers and supervisors in these positions are charged with determining and reviewing Medicaid eligibility.

Medicaid Access for Eligible Pregnant Women



Medicaid Access for Eligible Children Ages 0-5



Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (36,307,096)	\$ (39,334,583)	\$ (46,599,885)	\$ (42,991,302)
Charges and Services	2,250	-	-	(39,000)
Other	(65,950)	(67,547)	(64,890)	(64,890)
Total Revenue	\$ (36,370,796)	\$ (39,402,130)	\$ (46,664,775)	\$ (43,095,192)
Expense				
Personnel	\$ 44,987,015	\$ 53,138,861	\$ 62,829,185	\$ 58,984,301
Operating	13,673,015	15,338,930	18,069,659	16,966,473
Capital Outlay	190,993	284,756	659,924	-
Transfers	343,652	552,187	576,587	647,869
Total Expense	\$ 59,194,675	\$ 69,314,734	\$ 82,135,355	\$ 76,598,643
Total 101 - General Fund	\$ 22,823,879	\$ 29,912,604	\$ 35,470,580	\$ 33,503,451

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (236,704)	\$ (275,111)	\$ (271,000)	\$ (271,000)
Other	(343,652)	(468,648)	(576,587)	(586,244)
Total Revenue	\$ (580,356)	\$ (743,759)	\$ (847,587)	\$ (857,244)
Expense				
Personnel	\$ 525,622	\$ 681,311	\$ 793,631	\$ 792,321
Operating	54,736	62,447	53,956	64,923
Total Expense	\$ 580,358	\$ 743,758	\$ 847,587	\$ 857,244
Total 245 - Juvenile Crime Prevention Fund	\$ 2	\$ (1)	\$ -	\$ -

This budget summary includes: JCP Residential Group Home

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
DEPARTMENT OF SOCIAL SERVICES	777.0	775.0	775.0	716.0	1.0	717.0
GRANT FAMILY VIOLENCE CARE CENTER	-	-	-	8.0	-	8.0
Total GENERAL FUND	777.0	775.0	775.0	724.0	1.0	725.0
DEPARTMENT OF SOCIAL SERVICES GROUP CARE	12.5	11.5	11.5	11.0	0.5	11.5
Total OTHER COUNTY FUNDS	12.5	11.5	11.5	11.0	0.5	11.5

Looking Ahead

- Continue improving staff recruitment, hiring, and retention efforts, particularly within Children's Services and Economic Services by:
 - Advocating for the reinstatement of 32 unfunded child protective services and Medicaid casework positions in FY2027 to support the administration of the mandated social services programs
 - Continuing to request investment of county funds to support DSS recruitment and retention of critical positions comparable to the fiscal investment in public safety and public education and to meet the new workload demands under the HR1-One Big Beautiful Bill Act
- Advocate for county vehicles to eliminate the county liability risk of employee's use of personal vehicles to transport adults and children
- Advocate for the installation of metal detectors and expanded armed security contract to reduce the high-risk safety issues in the DSS main building
- Continue stabilizing fiscal operations through the recruitment, retention, and training of budget and finance staff

- Complete divisional objectives and action plans aligned with the Board-approved Five-Year Strategic Plan, which serves as the agency's roadmap and strategic direction
- Continue collaborating with County ITS on the implementation of DSS technology and automation initiatives, including DSS Modernization, Data Dashboard development, Human Resources Laserfiche integration, Adult Services Modernization, and the transition of IT inventory management to DSS
- Continue working with County Management and Public Health to assess and provide recommendations regarding the streamlining and re-funding of the Connected Care Project
- Continue monitoring and evaluating federal policy and regulatory changes and assessing their impacts on programs, funding, administration, and service delivery

WELFARE OTHER



Contact: Budget & Performance

Address: 117 Dick Street Fayetteville, NC 28301

Phone: 910-678-7744

Mission

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

Beginning in FY2027, community funding allocations for most agencies will be included in the General Government Other cost center. Funding for the agencies remaining in this cost center will continue to be budgeted here.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Expense				
Operating	\$ 296,735	\$ 290,632	\$ 853,852	\$ 137,000
Total Expense	\$ 296,735	\$ 290,632	\$ 853,852	\$ 137,000
Total 101 - General Fund	\$ 296,735	\$ 290,632	\$ 853,852	\$ 137,000

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

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is not managed by Cumberland County staff.

VETERANS SERVICES



Director: Eric Redrick

Address: 301 E Russell Street Fayetteville, NC 28301

Phone: 910-677-2970

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

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

- Worked with community partners to address homelessness by assisting five veterans with housing
- Participated in four Department of Veterans Affairs (VA) live events, assisting over 2,000 veterans with filing benefits claims
- Veterans Services Director and the Office Administrative Specialist attended and completed two Cumberland County grant writing courses and received certificates of excellence
- Office Administrative Specialist completed the Cumberland County Leadership Academy Course
- One Veterans Service Officer (VSO) attended and supported nine community hiring events and attended and supported four Department of Veterans Affairs (VA) stand-down events in the community
- Veterans Services Director was assigned as a new member of Cumberland County's Veterans Treatment Court under the Honorable Judge Olivera
- Veterans Services Director appeared four times as a special guest speaker on the Gilbert Baez Radio Talk Show and appeared as a special guest speaker for Veterans Day on the show
- Veterans Services Director and a VSO appeared alongside Cumberland County Commissioner and Chairman Kirk DeViere as special guests on the WIDU Radio Talk Show, highlighting veteran issues and concerns
- Implemented the Missing Man Table display at the courthouse
- Hosted the monthly Veterans Council meeting year-round at the Department of Social Services
- Veterans Services assisted 22,216 veterans
- Veterans Services completed over 125 VA community briefings

- Veterans Services completed 60 home visits
- Veterans Services was ranked number one in the State for FY25
 - Total Direct Expenditures: \$1,035,113,164
 - Compensation & Pension \$988,845,504
 - Dependency and Indemnity Compensation (DIC) & Survivors Pension: \$45,344,897

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Enhancing Health and Wellness	#3: Strengthen Physical & Mental Health Infrastructure	Community Engagement	Number of events/ outreach activities attended	45	101	169	61
		GDX	Geographic Distribution of VA Expenditures (GDX) for Cumberland County - Compensation and Pension (1) (2)	\$988,845,504	GDX data for FY2025 will not be available until fall 2026	GDX data for FY2026 will not be available until fall 2027	No target set because this measure is driven by external factors outside the control of the County
		Services	Number of veterans served	13,406	8,530	7,581	8,158

- (1) For FY2024, the methodology was revised to enhance accuracy by aggregating individual-level expenditure data associated with Veterans' addresses and categorizing expenditures as direct or indirect, providing a more comprehensive view of how Veterans Administration spending supports Veterans and their communities nationwide.
- (2) GDX provides context for the economic impact of VA benefits received by Cumberland County veterans. Because these expenditures are determined by federal eligibility and benefit decisions, the County does not establish a target for this measure.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (2,174)	\$ (2,273)	\$ (2,273)	\$ (2,273)
Total Revenue	\$ (2,174)	\$ (2,273)	\$ (2,273)	\$ (2,273)
Expense				
Personnel	\$ 625,689	\$ 683,499	\$ 711,292	\$ 717,458
Operating	24,607	23,725	22,907	13,925
Total Expense	\$ 650,296	\$ 707,224	\$ 734,199	\$ 731,383
Total 101 - General Fund	\$ 648,122	\$ 704,951	\$ 731,926	\$ 729,110

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

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
VETERANS SERVICES	8.0	8.0	8.0	8.0	-	8.0
Total GENERAL FUND	8.0	8.0	8.0	8.0	-	8.0

Looking Ahead

- Add one additional VSO position
- Create a Veterans Services Wall of Honor recognizing veteran clients working and living in our community, featuring photos and awards honoring their service to our country
- Create an area in the office for photo shoots, radio and TV interviews, and VIP visits
- Collect candid photographs of veteran clients from their active-duty military service

CHILD SUPPORT SERVICES



Director: James E. McQueen
Phone: 910-486-1092

Address: 109 Bradford Avenue Fayetteville, NC 28301
[Child Support \(cumberlandcountync.gov\)](https://cumberlandcountync.gov/child-support)

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

- Exceeded all federal self-assessment standards
- Achieved a 96.44% case audit quality standard score, exceeding the federal standard of 95%
- Completed scanning of all open records into Laserfiche
- Implemented individual performance dashboards in Sisense
- Appeared in 10 of 12 monthly Statewide Shoutout reports for the top 20 collections in a month (16 individual collections during the same timeframe)

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Enhancing Health and Wellness	#1: Reduce Abuse and Neglect	Collection Cases with Arrears	% of disbursements collected that were past due	65.18%	64.25%	64.50%	65.00%
		Collection of Current Child Support Payments	% of disbursements collected when due	67.67%	67.88%	67.70%	68.00%
		Establishment of Child Support Obligation	% of cases with legal support obligations	83.76%	84.37%	83.85%	84.75%
 Championing Responsive, Transparent Government	#4: Enhance Communication	Establishment of Paternity	% of children in the caseload born out of wedlock with paternity established	95.64%	96.66%	95.85%	96.00%
		Monthly Case Review Performance	Quality score	98.89%	98.72%	97.00%	98.00%
	#1: Ensure Fiscal Responsibility	Total Collections	Total amount of money collected	\$37,264,110	\$36,940,742	\$36,500,000	\$37,000,000

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (5,371,423)	\$ (5,399,195)	\$ (5,220,083)	\$ (5,606,737)
Charges and Services	(66,669)	(59,752)	(66,694)	(59,694)
Other	(66)	(757)	-	-
Total Revenue	\$ (5,438,158)	\$ (5,459,704)	\$ (5,286,777)	\$ (5,666,431)
Expense				
Personnel	\$ 5,313,548	\$ 5,871,769	\$ 6,211,152	\$ 6,361,545
Operating	854,750	933,841	1,099,576	1,150,188
Total Expense	\$ 6,168,298	\$ 6,805,610	\$ 7,310,728	\$ 7,511,733
Total 101 - General Fund	\$ 730,140	\$ 1,345,906	\$ 2,023,951	\$ 1,845,302

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

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
CHILD SUPPORT SERVICES	75.1	75.1	75.1	75.0	0.1	75.1
Total GENERAL FUND	75.1	75.1	75.1	75.0	0.1	75.1

Looking Ahead

- Decrease abandoned calls by 4%
- Electronically file all orders within 30 days of court
- Complete policy and make remote work options available to staff
- Complete all interviews within 3 weeks of application submission

MENTAL HEALTH OTHER



Director: Budget & Performance

Address: 117 Dick Street Fayetteville, NC 28301

Phone: 910-678-7744

Mission

The purpose of Mental Health Other is to serve as a budgetary accounting for funds appropriated to programs external to Cumberland County to ensure the provision of quality, affordable, mental health, developmental disabilities and substance abuse services.

Description

Cumberland County is part of Alliance Health NC. Alliance is the managed care organization for public behavioral healthcare for the citizens of Cumberland, Durham, Harnett, Johnston, Mecklenburg, Orange and Wake counties. Nearly 95% of funding in this cost center is allocated to Alliance Health NC to empower citizens to overcome life's challenges by ensuring the provision of quality, affordable, mental health, developmental disabilities and substance abuse services.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (556,063)	\$ (529,894)	\$ (563,161)	\$ (533,128)
Other	(84,976)	-	-	-
Total Revenue	\$ (641,039)	\$ (529,894)	\$ (563,161)	\$ (533,128)
Expense				
Personnel	\$ 85,985	\$ 90,773	\$ 92,093	\$ 94,204
Operating	5,324,280	480,640	501,640	501,640
Total Expense	\$ 5,410,265	\$ 571,413	\$ 593,733	\$ 595,844
Total 101 - General Fund	\$ 4,769,226	\$ 41,519	\$ 30,572	\$ 62,716

This budget summary for the general fund includes the following organizations: Mental Health Other and Court Ordered Evaluation

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
COURT ORDERED EVALUATION	-	-	-	1.0	-	1.0
MENTAL HEALTH OTHER	2.0	2.0	2.0	1.0	-	1.0
Total GENERAL FUND	2.0	2.0	2.0	2.0	-	2.0

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is not managed by Cumberland County staff.



Education

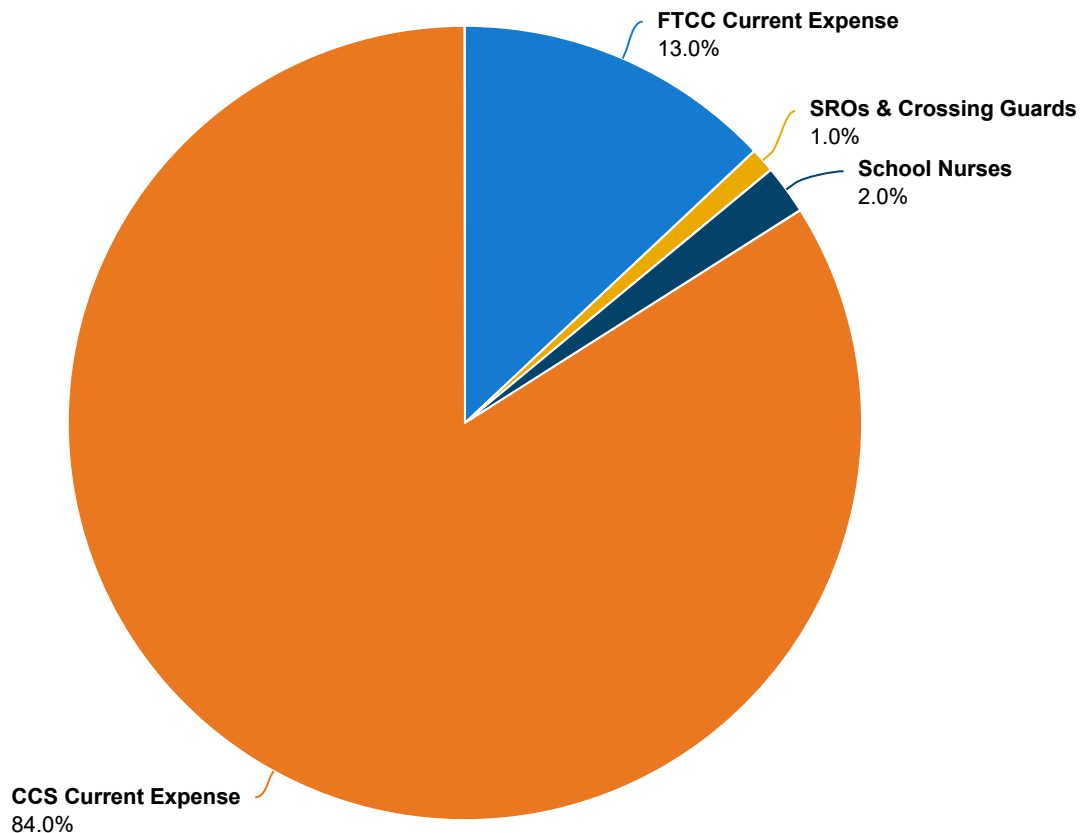
SCHOOL FUNDING

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 2027 Adopted Budget
General Fund Operating Costs for Education



Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Supporting a High-Performing Education System	#1: Improve Infrastructure	Infrastructure	Percentage of school facilities rated as good or better in the facility condition assessment (1)	Not measured – new for FY2026	11.1%	11.1%	> 11.1% rated as good or better
	#2: Enhance Teacher Compensation	Teacher Compensation	Ensure that Cumberland County teacher supplements (average) are at or above the median of peer counties (1) (2)	Not measured – new for FY2026	\$ 3,523	\$ 6,229	\$ 6,250

(1) Cumberland County Schools tracked this metric in FY2025; however, it was formally incorporated into the budget document as a performance measure beginning in FY2026.

(2) The median supplement of peer counties for FY is \$4,447.50



Goal 1 within the Supporting a High-Performing Education System Strategic Priority Area is to improve infrastructure.

One of the objectives within Goal 1 is to “increase the percentage of school facilities rated as good or better in the facility condition assessment.” A Facility Condition Assessment and Master Planning Services report was performed by MGT Consulting in FY2025, which indicated that only 11.1% of Cumberland County Schools were rated as good or better. To improve the 11.1% rating, the Cumberland County Board of Commissioners will work collaboratively with Cumberland County Schools on construction projects and maintenance for existing facilities.



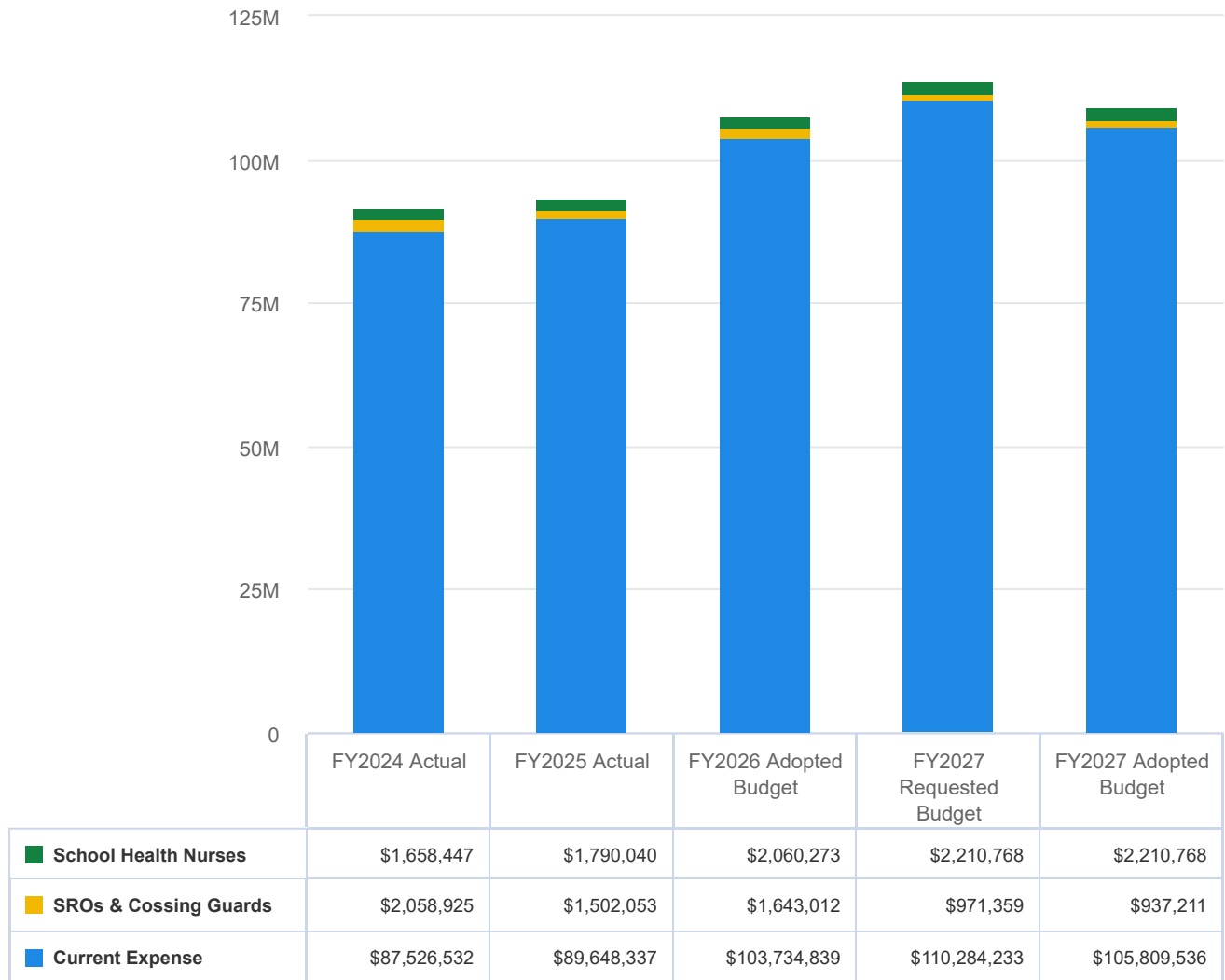
Goal 2 within the Supporting a High-Performing Education System Strategic Priority Area is to enhance teacher compensation.

One of the objectives within Goal 2 is to “ensure that Cumberland County teacher supplements will be at or above the median of peer counties.” For FY2027, the median teacher supplement among peer counties is \$4,448. The Cumberland County Board of Commissioners worked collaboratively with Cumberland County Schools to provide funding to set Cumberland County’s FY2027 teacher supplement at \$6,229, which exceeds the supplement amount for all peer counties. This measure demonstrates the County’s ongoing investment in education and its commitment to attracting and retaining high-quality teachers.

CUMBERLAND COUNTY PUBLIC SCHOOLS

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.

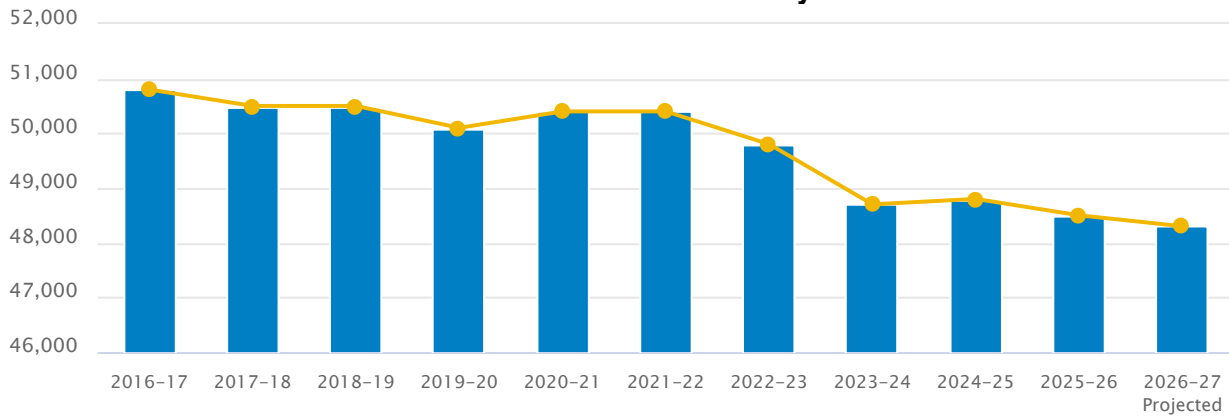
**Fiscal Year 2027 Adopted Budget
Funding for Cumberland County Public Schools**



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

Per the Superintendent's Recommended 2026-2027 Budget, the projected enrollment for next year is 48,833.

Allotted ADM History

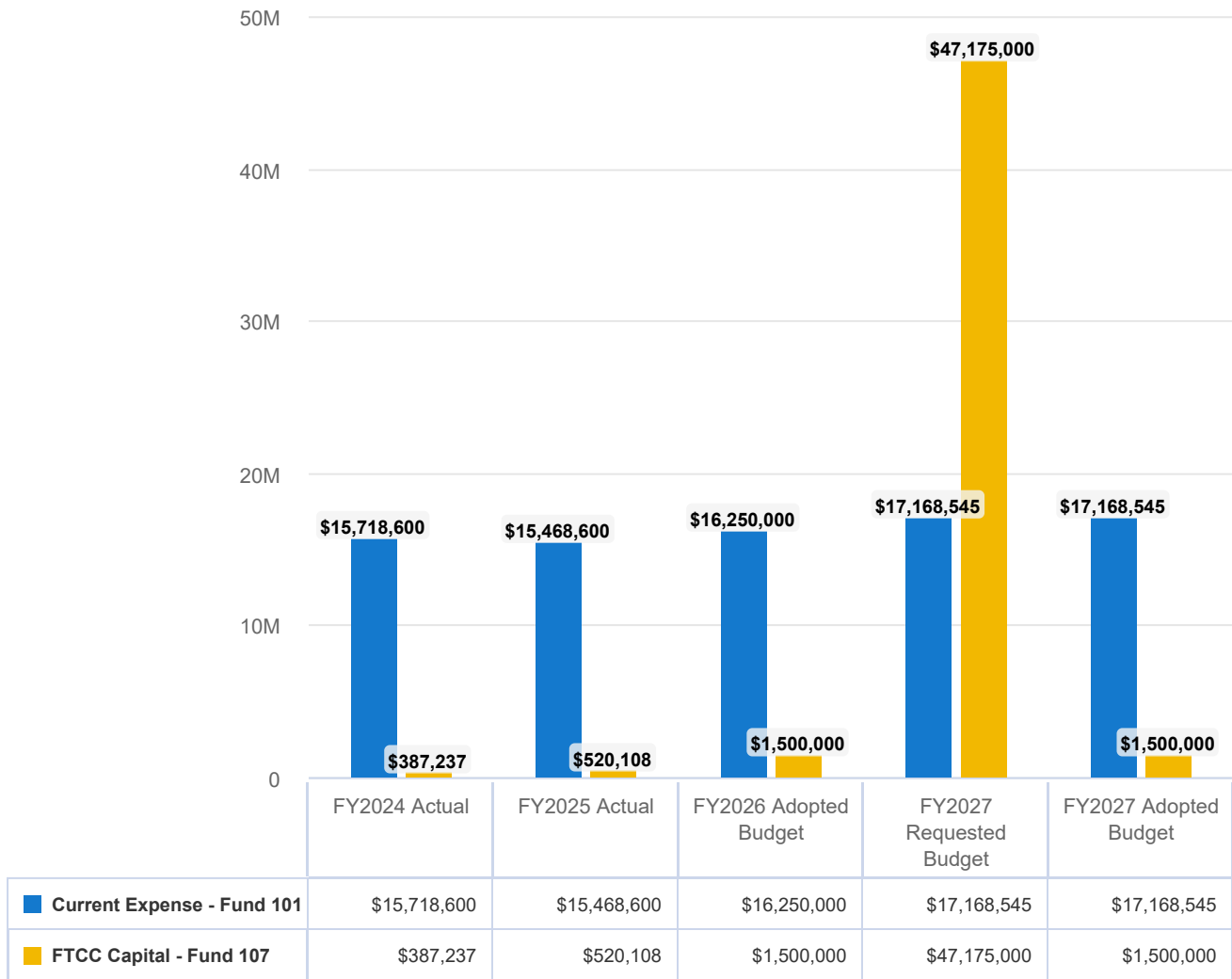


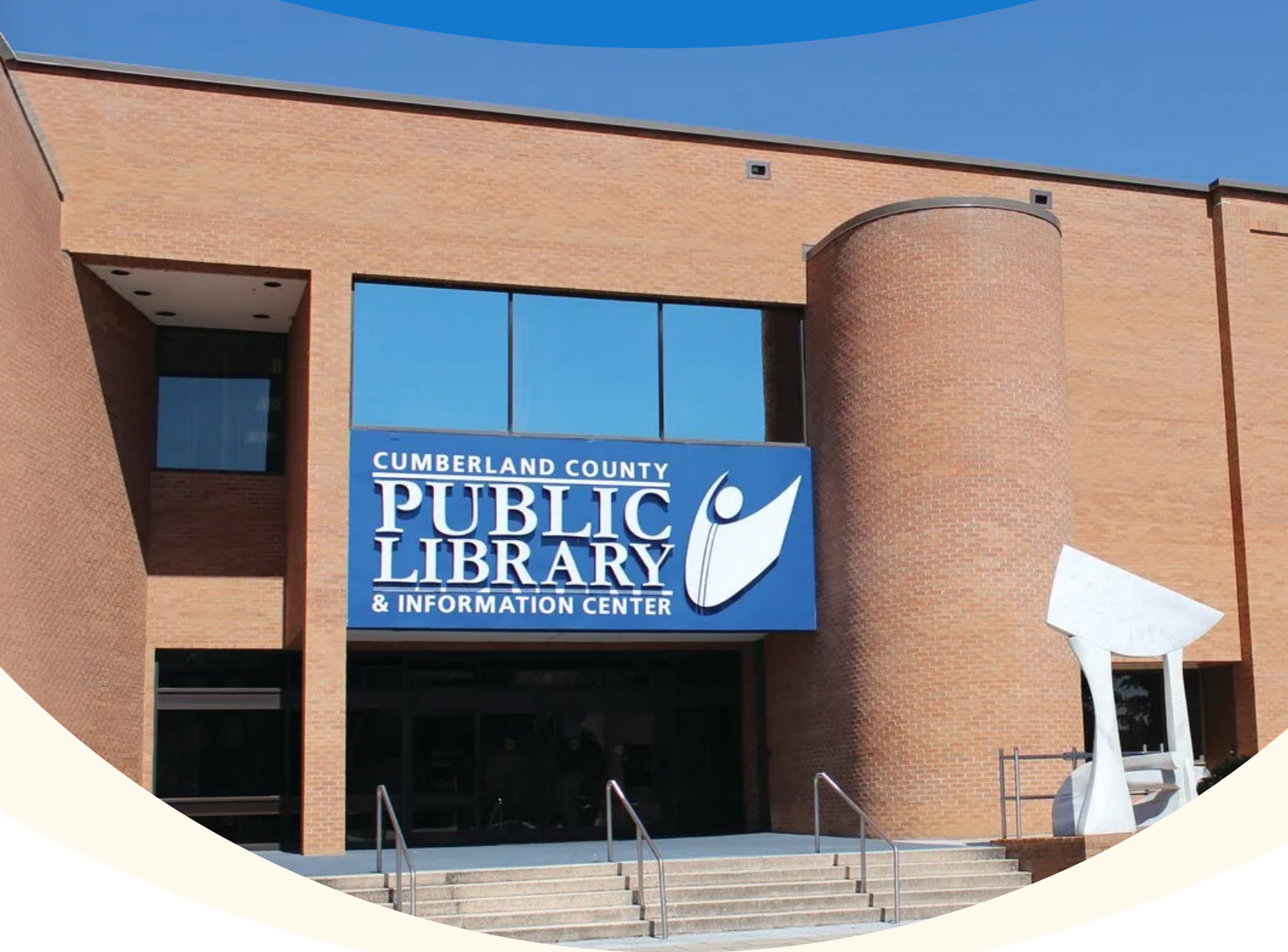
FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE

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

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

Fiscal Year 2027 Adopted Budget Funding for Fayetteville Technical Community College





Cultural & Recreation



Director: Heather Hall **Address:** Headquarters Library 300 Maiden Lane Fayetteville, NC 28301
Phone: 910-483-7727 [Library \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

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 digital and print resources. 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 have access to rich and meaningful programs throughout the year, both virtually and at Library locations and partnering organizations.

Prior Year Accomplishments

- Increased informational inquiries at public service desks by 9.3%, reflecting greater community reliance on professional staff expertise for research support, digital navigation, workforce assistance, and community resource connections
- Increased public computer usage by 7.6%, expanding access to employment applications, online education, and essential digital services
- Systemwide door counts increased 3.7%, reinforcing the library's role as a trusted community space for learning, collaboration, and civic engagement
- Circulated more than 1.2 million physical and digital items and continued growth in registered library cardholders, supporting community access to educational and recreational resources
- Genealogy and local and state history usage increased 160.8%, expanding public engagement with archival collections and local heritage. Installed a public mural at Headquarters Library recognizing America's 250th anniversary and Cumberland County history
- Provided individualized resource navigation to more than 500 residents, assisting with housing stability, employment applications, food security, and veterans' benefits

- Outreach contacts increased 62.9% with minimal growth in event count, demonstrating improved efficiency and expanded reach to new and underserved populations
- Introduced the Library of Things, expanding access to hands-on learning tools and experiential resources beyond traditional materials, with more than 300 kits checked out in the first year
- Increased program attendance across early childhood, youth, teen, and adult categories
- Expanded literacy programming through Imagination Story Time in partnership with the Cumberland County Literacy Council
- Implemented Cumberland Cooks at all eight locations, delivering culinary literacy and wellness programming through two rotating mobile kitchens
- Implemented the Creative Collaborations: Artist in Residence program, bringing live artmaking into library spaces through a dedicated studio, open studio hours, and free public workshops across branches
- Partnered with three Title I high schools to provide classroom supplies, artist mentorship, and educator support, delivering 320 hours of open studio time and 14 new art programs
- Leveraged The Engine makerspace to enhance system-wide STEAM programming, creating 2,537 programs and event support objects and facilitating 45 kit usages to strengthen hands-on learning across branches.
- Delivered six 4-hour professional development sessions for 52 staff members focused on innovative program design and effective kit implementation (including two new system-wide kits). Hosted six programs in The Engine, serving 338 participants
- Expanded workforce development opportunities, serving 39 interns across seven programs and providing approximately 3,922 hours of hands-on training and supervised work experience placements with volunteer hours increasing by 7.65%
- Launched Miller's Brew at Café West, a sheltered-workforce development program that connects, trains, and employs young adults with developmental disabilities, rotating 15 crew members through the cafe each week, providing roughly 50 hours of vocational training weekly
- Launched the William F. Bethune Sensory Playspace at West Regional Library, providing free, developmentally appropriate sensory play experiences for children from birth to age five

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Providing Culture & Recreation Opportunities	#2: Enhance Community Amenities	Circulation	Increase circulation of physical and electronic resources by at least 15% (1)	1,255,736	1,222,361	1,192,726	1,406,285
		Community Participation	Increase the number of community members with a library card by 10% (2)	73,934	73,508	77,917	85,552

(1) Due to the primary vendor going out of business, there were few new materials available to drive circulation between November 2025 and January 2026. Physical DVD/audiobook circulation continues to decline as the shift to digital formats continues. Digital circulation is projected to be at least 8% higher than FY2025.

(2) The objective in the Strategic Plan is to increase the number of community members with a library card by 15%. The Library expects to achieve the 15% increase by FY2028, but has set a 10% increase target for FY2027.

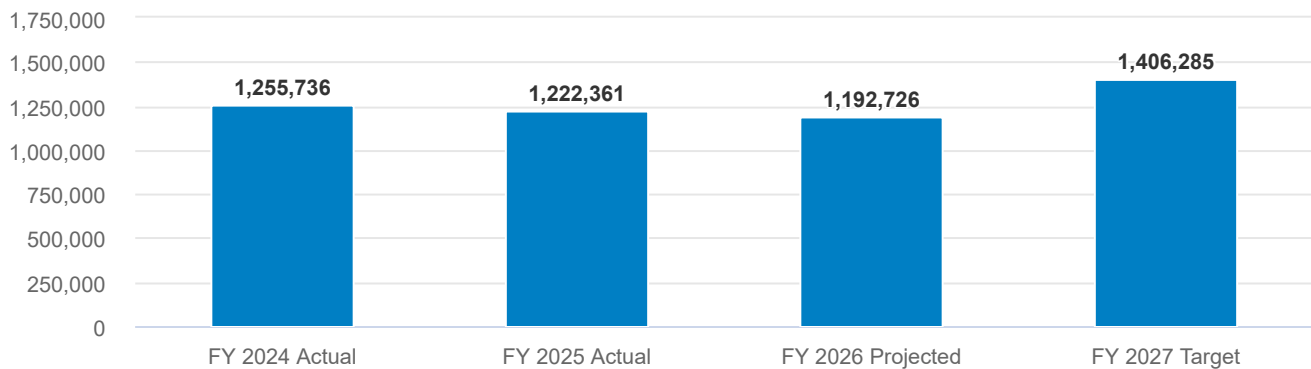


Goal 2 within the Providing Culture & Recreation Opportunities Strategic Priority Area is to enhance community amenities.

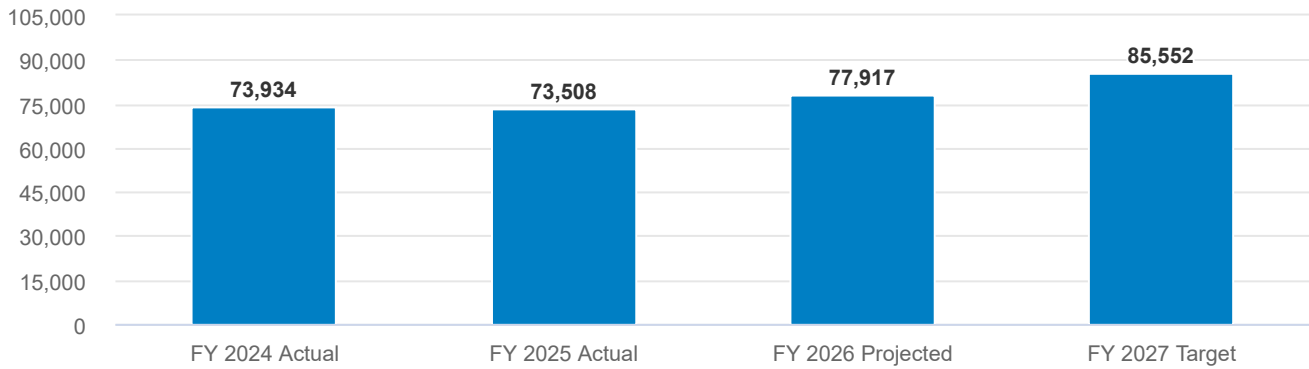
One objective within Goal 2 is to increase circulation and expand library card participation from the Strategic Plan baseline. The Strategic Plan establishes a long-term target of at least 15% growth. The library experienced a temporary decline in circulation between November 2025 and January 2026 due to its primary vendor closing. Despite this setback, the Library continues to see a shift toward digital circulation and projects that digital circulation will be at least 8% higher than FY2025. The Library has set a FY2027 circulation target of 1,406,285, representing a 17.9% increase over the FY2026 projection. To support increased circulation, the Library has launched several initiatives, including expanding the Library of Things collection to offer items such as sewing machines, canning kits, metal detectors, tool and building sets, busy boards, ACT flashcards, and City Engineering & Design sets. This initiative is expected to increase circulation while also improving digital equity and access and helping reduce the digital divide. Additional initiatives are outlined in the [Cumberland County Public Library Strategic Plan](#).

The Strategic Plan also calls for a 15% increase in the number of community members with a library card. The Library expects to achieve this long-term target by FY2028 and has set an interim FY2027 target of 10%.

Increase circulation of physical and electronic resources by at least 15%



Increase the number of community members with a library card by 10%



Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (851,818)	\$ (512,878)	\$ (434,084)	\$ (418,749)
Charges and Services	(6,063)	(6,341)	(5,808)	(5,808)
Other	(17,181)	(61,537)	-	-
Total Revenue	\$ (875,062)	\$ (580,756)	\$ (439,892)	\$ (424,557)
Expense				
Personnel	\$ 8,717,875	\$ 9,601,562	\$ 10,297,326	\$ 10,458,726
Operating	2,660,494	2,604,897	2,623,461	2,221,091
Capital Outlay	43,754	195,029	-	-
Total Expense	\$ 11,422,123	\$ 12,401,488	\$ 12,920,787	\$ 12,679,817
Total 101 - General Fund	\$ 10,547,061	\$ 11,820,732	\$ 12,480,895	\$ 12,255,260

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

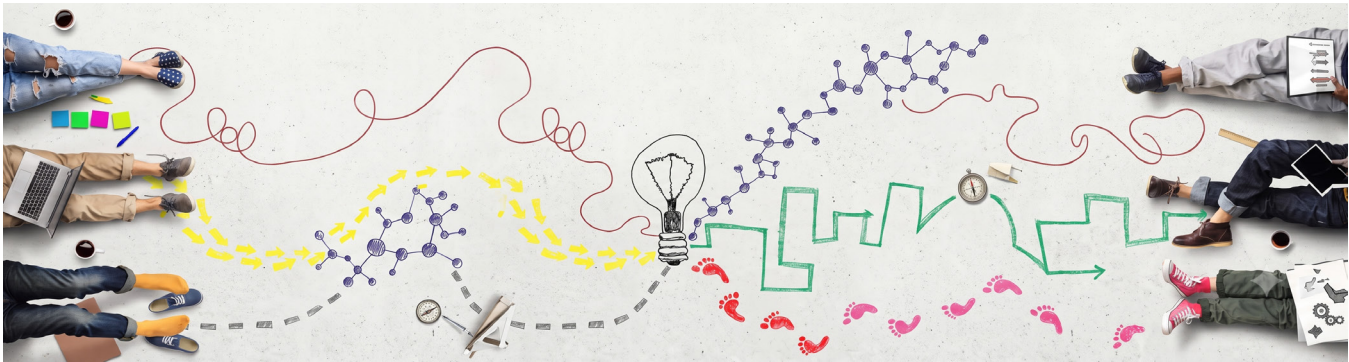
Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
LIBRARY	148.6	146.5	146.5	138.0	8.5	146.5
Total GENERAL FUND	148.6	146.5	146.5	138.0	8.5	146.5

Looking Ahead

- Launch Cumberland County Public Library's new Bookmobile, expanding equitable service delivery to neighborhoods, senior centers, schools, community events, and residents experiencing transportation or access barriers
- Continue growth in circulation, program attendance, and library card participation, reinforcing the Library's role in advancing education, literacy, economic mobility, and overall community well-being
- Expand the collection to meet demonstrated demand and broaden access to skill-building resources with upcoming additions including sewing machines, canning kits, metal detectors, tool and building sets, busy boards, ACT flashcards, and City Engineering & Design sets, marble run set, and experience pass offerings to further strengthen community access and engagement opportunities
- Launch programming within the Community Resource Hub at Headquarters Library, establishing a robust calendar of workshops, partner office hours, and enhanced one-on-one navigation services focused on digital skills, employment support, and social service access
- Expand the Library's community impact through strengthened partnerships and targeted outreach and mobile delivery services, prioritizing underserved populations of all ages
- Begin development of the Library's next strategic plan

CULTURAL RECREATION OTHER



Contact: Budget & Performance
Phone: 910-678-7744

Address: 117 Dick Street Fayetteville, NC 28301

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.

Beginning in FY2027, community funding allocations for most agencies will be budgeted in the General Government Other cost center. Funding for agencies included in this cost center will continue to be budgeted here.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Expense				
Operating	\$ 109,923	\$ 415,569	\$ 365,646	\$ 49,430
Total Expense	\$ 109,923	\$ 415,569	\$ 365,646	\$ 49,430
Total 101 - General Fund	\$ 109,923	\$ 415,569	\$ 365,646	\$ 49,430

This budget summary for the general fund includes the following organizations: Cultural Recreation Other
Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is not managed by Cumberland County staff.



CUMBERLAND COUNTY

NORTH CAROLINA

Community Funding

Community Funding Requests

The Fiscal Year 2027 Adopted Budget includes funding for the following non-profit agencies below:

Agency	Original Budget FY2026	Agency Request	Adopted Budget FY2027
4C Outreach Nursing Program/Carolina Collaborative Community Care (4C)	\$ -	\$ 14,120	\$ 14,120
82 nd Airborne Division Historical Society	100,000	-	-
Action Pathways - Second Harvest Food Bank SENC	100,000	200,000	87,480
Airborne & Special Operations Museum Foundation	150,000	150,000	131,220
Amplify the District/Cool Spring Downtown District	-	7,750	-
Artists In Schools/Arts Council of Fayetteville/Cumberland County	35,000	50,400	43,740
Blue Star Outdoors/Blue Star Families, Inc	-	15,000	15,000
Cape Fear Regional Bureau For Community Action	10,328	-	-
Child Advocacy Center: Continuing To Be Their Voice	39,768	47,100	47,100
Connections of Cumberland County	-	126,000	74,358
Cumberland County CommuniCare Inc.	-	40,000	40,000
Cumberland County Coordinating Council On Older Adults	152,084	154,059	134,771
Cumberland HealthNET	-	280,000	-
Cumberland County Veterans Council	13,000	-	13,000
F.A.I.R Table - M.O.M.S (Maternal Outreach and Mindful Support)/Fair CW Fellowship	-	25,000	-
Fayetteville & Cumberland County Youth, Inc. (Formally known as Boys & Girls Club)	10,000	-	-
Fayetteville Animal Protection Society	-	91,500	69,984
Fayetteville Area Habitat for Humanity, Inc.	-	200,000	87,480
Fayetteville Urban Ministry, Inc.	-	500,000	109,350
Garden Field Trips for Title 1 School Students/Cape Fear Botanical Garden	5,646	40,000	40,000
Greater Life of Fayetteville (GLOF)	-	75,000	56,862
HIV Task Force	5,081	-	-
Legal Aid of North Carolina, Inc	20,000	-	-
Maggie's Outreach Community Economic Development Center	-	175,000	-
MCCOG/Mid Carolina Council of Government	-	350,767	-
Miller's Brew Training Centers/Millers Crew Inc	25,000	50,000	43,740
Miracle Movement Ministries INC. Program - Motivation Station	-	100,000	-
NC211/Meal Packing Event/Dolly Parton Imagination Library/United Way of Cumberland County	25,000	60,778	43,740
North Carolina Down Syndrome Alliance	-	24,000	10,000
Ongoing Museum Access & Educational Programming for Fascinate-U/Friends of The Parks Foundation	-	48,000	48,000
Partnership for Children Community Supports/Partnership for Children of Cumberland County	300,000	400,000	218,700
Region Six Project Inc	50,000	98,125	15,000
Seven Fires Academy - We Got Heart (Community Rhythm Cooperative)	-	150,000	-
SNIP Funding Application/Spay Neuter Initiative Program	-	125,000	-
Sustainable Sandhills	-	125,000	-
The Future Rich Aunties Global Impact	-	100,780	-
VRC On the Move/Vision Resource Center (VRC)	50,000	50,000	43,740
Total Community Funding	\$ 1,090,907	\$ 3,873,379	\$ 1,387,385

Note: Community Funding allocations are budgeted within the General Government – Other organization.

4C Outreach Nursing Program/Carolina Collaborative Community Care (4C)

Carolina Collaborative Community Care (4C) is a nonprofit organization that works to improve health outcomes through coordinated, patient-centered care and partnerships with healthcare providers and community organizations. Through its community outreach efforts, 4C nurses provide health screenings, including blood pressure and blood sugar checks, and connect residents with appropriate healthcare and community resources.

Action Pathways - Second Harvest Food Bank of Southeast NC

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

Airborne & Special Operations Museum Foundation

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

The Arts Council of Fayetteville/Cumberland County, Inc.

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

Blue Star Outdoors/Blue Star Families, Inc.

Blue Star Families supports military-connected individuals and families by building stronger connections between military families and the communities in which they live. Through Blue Star Connect Outdoors, the organization provides opportunities for military families to build relationships with one another, their local communities, and the outdoors through recreation, stewardship, and nature-based activities.

Child Advocacy Center

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

Connections of Cumberland County

The mission of Connections of Cumberland County is to collaborate with community resources to empower women experiencing homelessness or at risk of homelessness to develop self-sufficiency and enhance their children's futures. The organization provides supportive services designed to help women and families overcome barriers to housing stability and achieve greater independence and self-reliance.

Cumberland County CommuniCare, Inc.

Cumberland County CommuniCare, Inc. is an umbrella organization that supports prevention, early intervention, mental health, substance abuse, and other clinical services for at-risk adolescents, adults, and families in Cumberland County. The organization works through community-based collaboration and service delivery to connect residents with behavioral health and supportive services.

Cumberland County Coordinating Council on Older Adults

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

Cumberland County Veterans Council

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

Fayetteville Animal Protection Society (FAPS)

The mission of Fayetteville Animal Protection Society (FAPS) is to provide a licensed, no-kill shelter for homeless animals until they can be adopted into loving, permanent homes; reduce the population of stray animals; and promote responsible pet ownership. FAPS provides sheltering and adoption services for companion animals and relies on community support to carry out its mission.

Fayetteville Area Habitat for Humanity, Inc.

Fayetteville Area Habitat for Humanity works to bring people together to build homes, communities, and hope. The organization promotes access to safe and affordable housing through home construction, rehabilitation and preservation, critical home repairs, veteran-focused repairs, housing advocacy, and resources designed to help families improve their housing conditions.

Fayetteville Urban Ministry, Inc.

The mission of Fayetteville Urban Ministry is to show compassion for neighbors in need and build the community together. The organization provides free assistance to Cumberland County residents through programs that address emergency needs, adult literacy, youth mentoring and development, and home repair and neighborhood support.

Cape Fear Botanical Garden

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

Greater Life of Fayetteville

Greater Life of Fayetteville works to help children and families rise above challenging circumstances and thrive academically, socially, emotionally, and behaviorally. The organization provides youth mentoring, intervention and prevention programming, family support, and educational opportunities designed to encourage positive behavior, academic success, and personal development.

Millers Crew Inc.

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

United Way of Cumberland County

The mission of United Way of Cumberland County is to improve lives across Cumberland County by strategically raising and investing resources that successfully impact prioritized human service and health needs while working in effective and innovative partnerships with direct provider agencies.

North Carolina Down Syndrome Alliance

The mission of the North Carolina Down Syndrome Alliance is to empower, connect, and support individuals with Down syndrome throughout their life, families, and the community through outreach, advocacy, and education. The organization provides family support, educational resources, social opportunities, advocacy, and outreach designed to help individuals with Down syndrome achieve their full potential.

Fascinate-U Children's Museum/Friends of the Parks Foundation

Fascinate-U Children's Museum is operated by the Friends of the Parks Foundation, a local nonprofit organization that works to build public support for parks, recreation facilities, and open space in the Fayetteville area. Fascinate-U provides children and families with interactive museum experiences and educational programming designed to encourage learning through exploration and hands-on activities.

Partnership for Children of Cumberland County

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

Region 6

The mission of Region 6 is to be a resource to local artists, creators, educators and citizens.

Vision Resource Center

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



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 FY2024	Actual FY2025	Adopted Budget FY2026	Year-End Projection FY2026	Adopted Budget FY2027	% Change from Prior Year Adopted Budget
Revenue						
School Special Sales Tax	\$ 19,511,834	\$ 19,910,146	\$ 964,260	\$ 13,977,047	\$ 919,453	-4.6%
School C.O. Category I	734,047	824,831	22,541,000	23,045,982	22,541,000	0.0%
School C.O. Category II	-	-	2,359,375	2,359,375	2,359,375	0.0%
School C.O. Category III	-	-	750,000	750,000	750,000	0.0%
School C.O. Lottery	3,327,542	3,912,894	3,585,281	3,585,281	2,555,516	-28.7%
Total Revenue	\$ 23,573,423	\$ 24,647,871	\$ 30,199,916	\$ 43,717,685	\$ 29,125,344	-3.6%
Expense						
School Special Sales Tax	\$ 1,049,499	\$ 1,008,456	\$ 964,260	\$ 964,260	\$ 919,453	-4.6%
School C.O. Category I	13,176,353	18,907,137	22,541,000	22,541,000	22,541,000	0.0%
School C.O. Category II	2,794,775	2,371,669	2,359,375	2,359,375	2,359,375	0.0%
School C.O. Category III	1,324,300	1,328,163	750,000	750,000	750,000	0.0%
School C.O. Lottery	3,494,336	3,112,894	3,585,281	3,585,281	2,555,516	-28.7%
Total Expense	\$ 21,839,263	\$ 26,728,319	\$ 30,199,916	\$ 30,199,916	\$ 29,125,344	-3.6%



Capital Investment Fund

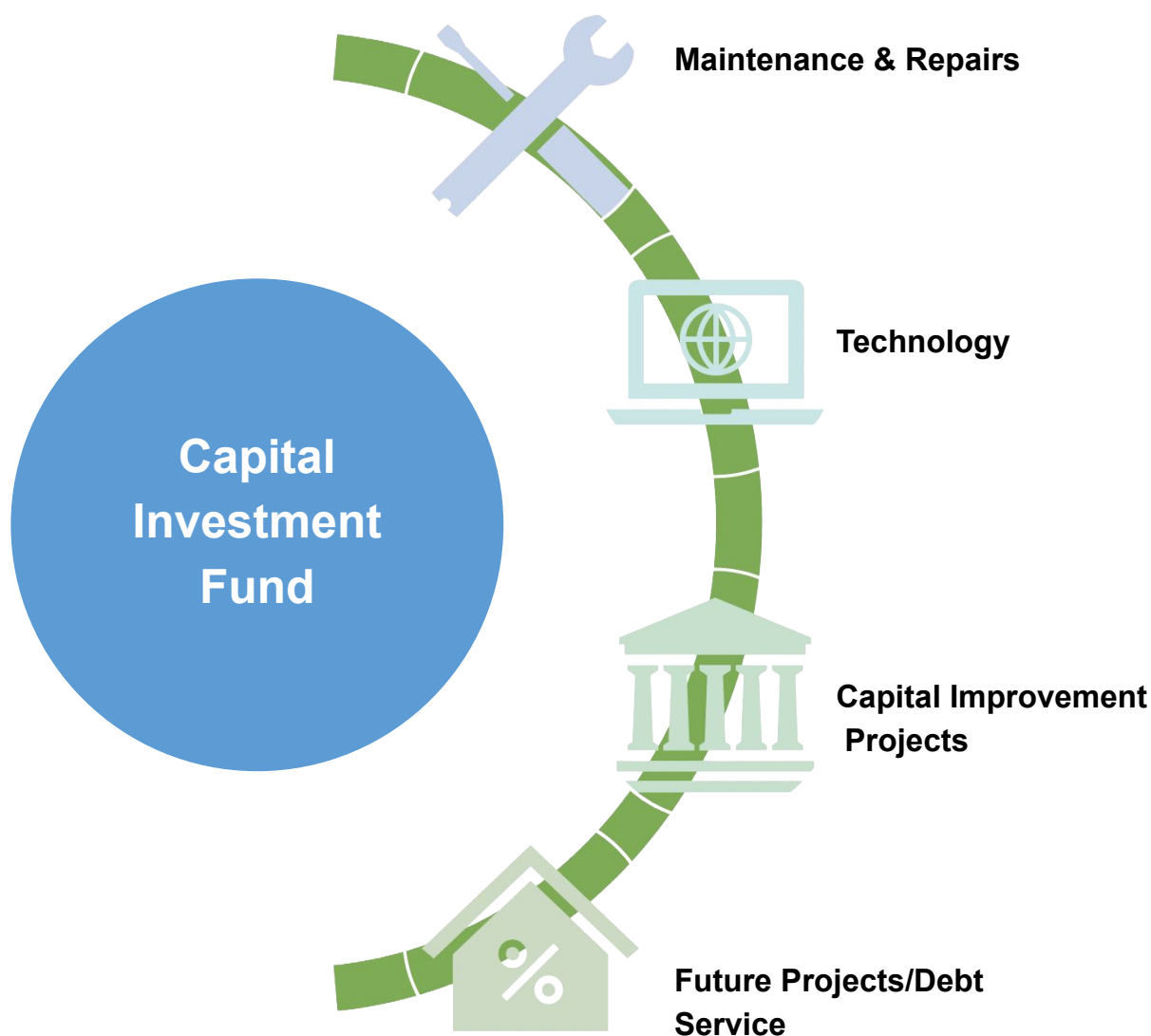
Capital Investment Summary

The Capital Investment Fund (CIF) serves as the primary funding source for Cumberland County's capital projects. The CIF supports current debt service obligations associated with previously issued debt for capital assets and is used to project and allocate future resources for facility acquisitions. Future acquisitions will include both debt-financed and pay-as-you-go (PAYGO) funded capital assets.

Major expenditures funded through the CIF include:

- Maintenance and Repair (M&R) projects
- Technology
- Capital Improvement Plan (CIP) projects
- Future projects and debt service as approved by the Board of Commissioners

The CIF will be presented to the Board of Commissioners as part of the annual budget adoption process and may be brought forward at other times during the fiscal year as necessary.

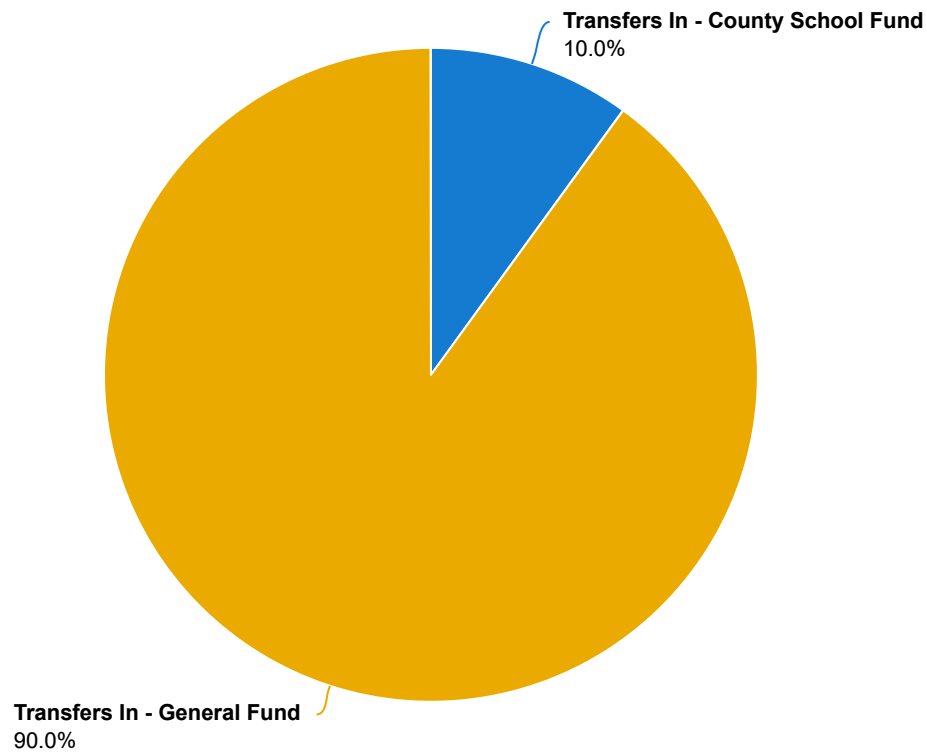


Revenues

Capital Investment Fund - Revenues

Category	Adopted Budget FY2027
Transfers In - General Fund	\$ 18,676,356
Transfers In - County School Fund	1,958,901
Total Revenues	\$ 20,635,257

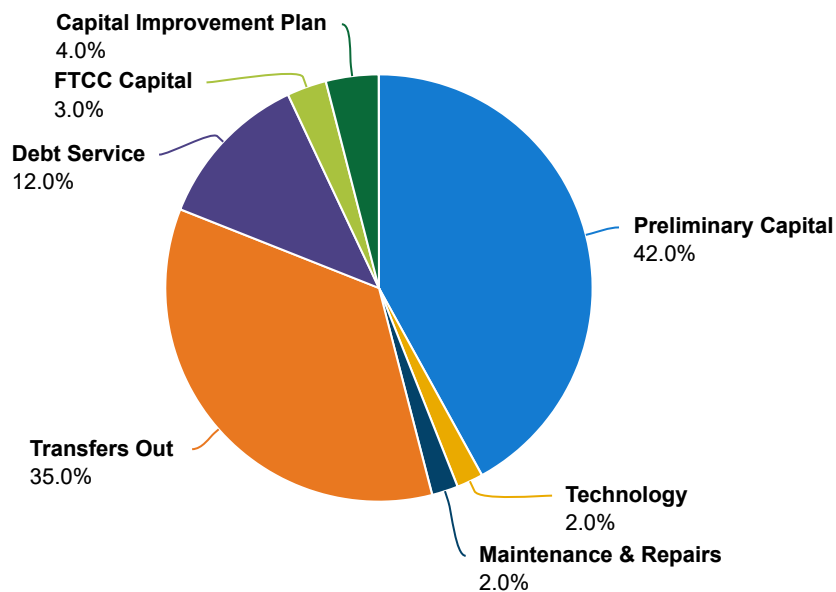
The Capital Investment Fund budget is balanced at **\$50,885,659** by the appropriation of \$30,250,402 of fund balance.



Expenditures

Capital Investment Fund - Expenditures

Category	Adopted Budget FY2027
Debt Service	\$ 5,754,374
FTCC Capital	1,500,000
Capital Improvement Plan	2,186,000
Preliminary Capital	21,810,088
Technology	1,084,508
Maintenance & Repairs	1,078,215
Transfers Out	17,472,474
Total Expenditures	\$ 50,885,659



Preliminary Capital Projects	Amount
Government Complex Design	\$ 9,000
Civil War and Reconstruction Museum	7,500,000
Black Voices Museum	73,016
International Farmers Market	2,500,000
Cedar Creek Community Center	2,000,000
Planning and Design for Future Projects	799,493
Spring Lake Parks and Recreation	3,912
Cape Fear Valley Medical School	6,666,667
Cape Fear Regional Theatre	1,750,000
Cape Fear Botanical Garden	250,000
Mountain to Sea Trail Land	258,000
Total	\$ 21,810,088

Maintenance & Repairs

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

Priority	Location	Description/Category	Department Request FY2027	Adopted Budget FY2027
1	Judge E. Maurice Braswell Courthouse	Heat pump replacement	\$ 80,000	\$ 80,000
2	Cumberland County Cemetery	Replacement of fence	90,000	90,000
3	Public Health Department	Replace DX1 and DX2 HVAC equipment	80,000	80,000
4	Department of Social Services	Replacement of HVAC system at Right Track Group Home	14,000	14,000
5	Detention Center	Replacement of variable air volumn in HVAC system	45,000	45,000
6	Historic Courthouse	Replace second floor fire doors	5,000	6,000
7	Sheriff's Training	Replace floor tiles	20,000	25,000
8	Public Health Department	Add bypass to backflow	25,000	25,000
9	*Department of Social Services	Add bypass to backflow	25,000	25,000
10	Probation	Reconfigure rooms to add more office space	46,000	46,000
11	*Department of Social Services	Tree removal around retention pond	26,000	26,000
12	Employee Garden	Replace fence	47,436	47,436
13	Department of Social Services	Replace 3 storm doors and 20 window screens at Group Home	10,000	10,000
14	Department of Social Services	Replace flooring in Care Center	45,000	45,000
15	Detention Center	Replacement of padded cell doors	45,204	45,204
16	Animal Services	Refinishing of floors	97,000	97,000
17	*Child Support	Repair stair nosing	10,000	15,336
18	Emergency Services	Drainage pipe repair	20,000	20,000
19	Department of Social Services	Replacement of roof at Care Center	30,000	50,000
20	District Attorney's Office	Reconfigure room in 335/336	15,000	25,000
21	District Court	Install new electrical in breakroom	15,000	20,000
22	Roxie Clinic	Replace floor mounted units with split units	80,000	80,000
23	Clerk of Courts	Renovate two courtrooms for Ecourts	50,000	50,000
24	District Court	Close off door at 211H	10,000	10,000
25	Sheriff's Annex	Tree removal and trimming	32,000	32,000
26	Public Defenders	Add variable air volumn to the control zoning in area	30,000	30,000
27	Animal Services	Add kennel tops for adoption area	70,000	70,000
28	Public Health Department	Replace floor in WIC waiting room	10,575	10,575
29	Law Enforcement Center	Pressure wash LEC	25,000	25,000
30	Public Health Department	Add four security cameras to existing system	17,829	-
31	Library	Repair sliding glass doors	46,167	-
32	Library	Replacement of carpet with luxury vinyl plank in Headquarters	13,319	-
33	Library	Replacement of carpet with luxury vinyl plank at Hope Mills Branch	79,445	-
34	Historic Courthouse	Paint common areas in basement	25,000	-
35	Building Maintenance Facility	Replace broken cabinets in kitchen	15,000	-
36	District Attorney's Office	Reconstruct the wall and add a door	14,000	-
37	Superior Court	Repair and replace PA systems in courtrooms 3B, 3C, 4A, and 4B	25,000	-
38	Employee Pharmacy	Replacement of door between Manager's office and breakroom	1,000	-
39	Probation	Reconfigure rooms to add more office space	30,000	-
40	Community Development	Bathroom renovations	31,950	-
41	Department of Social Services	Replace garage door at Group Home	7,500	-
42	District Court	Close off Judges mailbox area	15,000	-
43	District Court	Reconstruct front lobby area	10,000	-
44	Public Defenders	Install electric access control	6,000	-
45	Public Defenders	Upgrade electrical	30,000	-
46	Library	Install PA system in Headquarters Library	85,000	-

Priority	Location	Description/Category	Department Request FY2027	Adopted Budget FY2027
47	Child Support	Remove and replace carpet on 4 th floor	41,189	-
48	Child Support	Repaint public areas	12,000	-
49	Community Development	Remove interior wall	3,250	-
50	Superior Court	Need workspace/desk for coordinator	1,000	-
51	Department of Social Services	Paint, sheetrock, and wallpaper repairs	10,000	-
52	Department of Social Services	Care Center kitchen repairs	30,000	-
53	Department of Social Services	Fill mantel cavity with bricks at Group Home	5,300	-
54	Department of Social Services	Install new stove and ventilation hood at Turtle Cove	2,000	-
55	Department of Social Services	Enclose main entry and desk	12,000	-
56	District Court	Paint judges suite light gray	20,000	-
57	District Court	Reconfigure storage room in judges suite	5,000	-
58	District Court	Reconfigure specialty court office	8,000	-
59	District Court	Remove door between offices in suite 207 A	8,000	-
60	District Court	Install cable connection for TV	5,000	-
61	Historic Courthouse	Install irrigation system	36,000	-
62	Visitors Bureau	Install irrigation system	36,000	-
63	Public Defenders	Wiring reconfiguration to accommodate new space	20,000	-
64	Public Defenders	Add storage space for filing cabinets	20,000	-
65	Spring Lake Resource Center	Replace cabinets at WIC office	1,200	-
66	Public Health Department	Paint all clinical areas on 1 st and 2 nd floor	66,000	-
67	Spring Lake Resource Center	Replace water fountains with water bottle fillers	2,600	-
68	Human Resources	Replace carpet in rooms 25 and 15 with laminate work flooring	1,000	-
69	Library	Replace water fountains with water bottle fillers	21,889	-
70	Historic Courthouse	Create breakroom in Planning and Inspections	50,000	-
71	Law Enforcement Center	Paint 1 st floor and basement	25,000	-
72	Law Enforcement Center	Replace ceiling tiles and tracks in the recruiting office	5,000	-
73	Veterans Services	Replace blinds on Russell Street side of building	2,400	-
74	Veterans Services	Repaint interior of building	30,000	-
75	Veterans Services	New lettering and numbering on outside of building	5,200	-
Total Maintenance and Repairs			\$ 2,035,453	\$ 1,144,551
			Items in Social Services budget:	\$ 51,000
			Items in Child Support budget:	\$ 15,336
			Total M&R Net:	\$ 1,078,215

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

Technology

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

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

Priority	Requesting Department	Item	Description	Department Request FY2027	Adopted Request FY2027
1	Emergency Services	VxRail Environment Replacement	Replace end-of-life server infrastructure to prevent failures and security risks for 911 operations.	\$ 737,468	\$ 737,468
2	*Innovation & Technology Services	DSS Core Switch Replacement	Upgrade to a 10GB core switch to resolve performance issues and support future network demands.	78,000	78,000
3	Innovation & Technology Services	HD Core Switch Replacement	Replace aging core switch with 10GB capability to improve performance and support future growth.	78,000	78,000
4	Planning	PayIT IVR for Energov	Expand secure payment options (including phone and digital) while ensuring PCI compliance and system integration.	18,000	18,000
5	Public Utilities	Utility Billing Cashing	Streamline payment processing, reduce system errors, and enable online customer account access.	65,708	65,708
6	Cooperative Extension	Agriculture Center Sound System	Replace outdated system to provide clear, reliable audio for events and meetings.	13,640	13,640
7	Justice Services	Training Room Technology	Expand in-house training capabilities to reduce costs, improve efficiency, and support larger group sessions.	21,692	21,692
8	Innovation & Technology Services	Cyber Security	Various Cybersecurity related software, hardware, subscriptions, and training to strengthen Cumberland's security posture.	150,000	150,000
9	Emergency Services	Hexagon: CAD Replacement	Replace outdated CAD system to improve response planning and support modern technologies.	2,276,768	-
10	Emergency Services	PowerPolicy	Modernize policy management with digital workflows, version control, and automated reviews to improve efficiency and compliance.	8,995	-
11	Emergency Services	PowerReady	Digitize and streamline training documentation with analytics, improving efficiency and integration with CAD and policies.	7,829	-
12	Public Information Office	Website Update/Redesign	Modernize the County website to improve service delivery, increase self-service, and meet Board direction.	200,000	-
13	Employee Wellness	Wellness App	Automate program tracking, engagement, and incentives to reduce administrative burden and improve employee wellness participation.	19,500	-
14	Public Health Department	Auditorium Room Kit Upgrade	Enhance functionality with dual-room capability and improved camera coverage for meetings and events.	25,020	-
Total Technology				\$ 3,700,620	\$ 1,162,508
				Items in Child Support and Social Services budget:	\$ 78,000
				Total Technology Net:	\$ 1,084,508

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

Capital Improvement Plan

A comprehensive list of all capital investment projects, including detailed project descriptions and financial information, can be accessed via the following hyperlink: [Capital Improvement Plan](#)

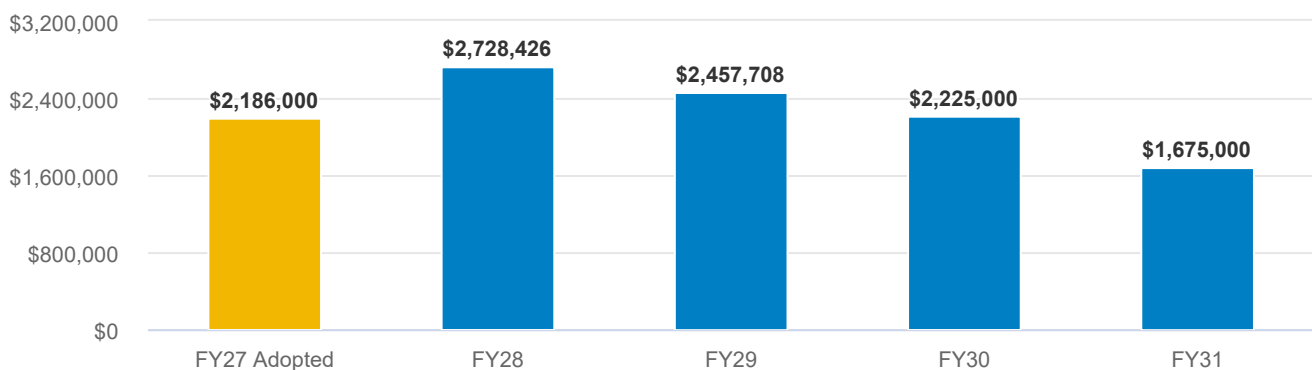
The Cumberland County [Capital Improvement Plan \(CIP\)](#) is a long-range plan for analysis and approval of proposed capital improvement projects that includes estimated project costs and funding sources the County expects to carry out over five years. Projects will be consistent with County priorities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

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

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

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

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



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

Priority	Location	Project	Total by Project	Recommended by E&I	FY27	FY28	FY29	FY30	FY31
1	Detention Center	Retro Fit Cell Doors in Initial Housing	\$ 275,000	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -
2	Detention Center	Cooling Tower and Chiller Addition	1,000,000	1,000,000	1,000,000	-	-	-	-
3	Earl R Butler Sheriff's Training Center	Chiller and Pump Replacement	300,000	300,000	300,000	-	-	-	-
4	Library	Security Camera Upgrades	250,000	250,000	250,000	-	-	-	-
5	Earl R Butler Sheriff's Training Center	Boiler Replacement	110,000	143,000	143,000	-	-	-	-
6	Detention Center	Return and Outside Air Damper Replacements	150,000	150,000	150,000	-	-	-	-
7	Public Health Department	Elevator Modernization (3)	1,250,000	1,250,000	-	-	1,250,000	-	-
8	Department of Social Services	Parking Lot Resurface/Repair	350,000	350,000	-	350,000	-	-	-
9	Department of Social Services	Metal Detectors at Main Entrance	182,000	182,000	-	-	182,000	-	-
10	Justice Services	Floor Renovation	128,426	128,426	-	128,426	-	-	-
11	Cliffdale Library	Mechanical Room Renovation	1,500,000	1,500,000	-	1,500,000	-	-	-
12	Agri-Expo	Elevator Modernization	500,000	500,000	-	-	-	500,000	-
13	Law Enforcement Center	2 nd Floor Bathrooms Renovation	150,000	150,000	-	150,000	-	-	-
14	Judge Maurice E. Braswell Courthouse	Window Replacements - Lower Level, 1 st and 2 nd Floors	1,025,000	275,000	-	125,000	150,000	-	-
15	Department of Social Services	Main Building Window Replacement	362,000	362,000	-	-	362,000	-	-
16	Public Health Department	Flooring Replacement	103,708	103,708	-	-	103,708	-	-
17	Detention Center	Warehouse HVAC unit replacement	150,000	150,000	-	150,000	-	-	-
18	Judge Maurice E. Braswell Courthouse	Carpet Replacement	100,000	43,000	43,000	-	-	-	-
19	County Facilities	Parking Lot Repairs	125,000	125,000	25,000	25,000	25,000	25,000	25,000
20	Central Maintenance Facility	Radio Shop Separate Bathroom	150,000	150,000	-	-	-	-	150,000
21	Visitors Bureau	Elevator Modernization	400,000	400,000	-	-	-	400,000	-
22	Judge Maurice E. Braswell Courthouse	Busway Replacement	1,300,000	1,300,000	-	-	-	1,300,000	-
23	Sheriff's Range	K9 Training Facility	1,500,000	1,500,000	-	-	-	-	1,500,000
24	Building Maintenance Facility	Elevator Modernization	385,000	385,000	-	-	385,000	-	-
25	Law Enforcement Center	1 st Floor Duct Replacement	300,000	300,000	-	300,000	-	-	-
Total CIP			\$ 12,046,134	\$ 11,272,134	\$2,186,000	\$2,728,426	\$2,457,708	\$2,225,000	\$1,675,000
Total CIP Net:					\$2,186,000				

Debt Service Projections

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

Debt	FY2026 Projections	FY2027 Adopted	FY2028 Projected	FY2029 Projected	FY2030 Projected
Schools					
Qualified School Construction Bonds Series 2009	\$ 1,093,125	\$ -	\$ -	\$ -	\$ -
Qualified School Construction Bonds Series 2011A	1,438,553	-	-	-	-
G.O. Refunding Series 2011	-	-	-	-	-
COPS Refunding Series 2011B (Gray's Creek Middle School)	-	-	-	-	-
LOBS Refunding Series 2017 (New Century Elementary)	964,260	919,453	874,837	381,095	-
LOBS Refunding Series 2017 (Gray's Creek Middle School)	1,087,398	1,039,447	993,707	439,725	-
	4,583,336	1,958,900	1,868,544	820,820	-
Community College					
LOBS Series 2021 (Fire Training Center)	\$ 755,058	\$ 735,056	\$ 715,053	\$ 695,000	\$ 675,000
	755,058	735,056	715,053	695,000	675,000
Libraries					
LOBS Refunding Series 2017 (West Regional Branch)	\$ 297,365	\$ 283,547	\$ 269,789	\$ 117,260	\$ -
	297,365	283,547	269,789	117,260	-
Emergency Operations Center					
LOBS Series 2021	\$ 837,892	\$ 815,695	\$ 793,497	\$ 771,350	\$ 749,150
	837,892	815,695	793,497	771,350	749,150
Detention Center					
LOBS Refunding Series 2019	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
Public Health Facility					
COPS Refunding Series 2011B	\$ -	\$ -	\$ -	\$ -	\$ -
LOBS Refunding Series 2017	1,310,727	1,252,928	1,197,794	527,670	-
	1,310,727	1,252,928	1,197,794	527,670	-
Capital Improvement Projects (CIP) Financing					
Installment Financing 2016	\$ -	\$ -	\$ -	\$ -	\$ -
LOBS Refunding Series 2019 (2017 CIP)	722,595	708,248	-	-	-
	722,595	708,248	-	-	-
Capital Investment Fund Debt Service	\$ 8,506,973	\$ 5,754,374	\$ 4,844,677	\$ 2,932,100	\$ 1,424,150



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Special Revenue Fund

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, 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 FY2027, 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
- Juvenile Drug Treatment Court - included in the Justice Services Department Summary
- School Fines & Forfeitures Fund
- Animal Medical Fund - included in the Animal Services Department Summary
- Fire District Fund
- Innovative Court Program Fund - included in the Justice Services Department Summary
- Human Trafficking WORTH Fund - included in the Justice Services Department Summary
- Stream Restoration Grant Fund - included the Engineering Department Summary
- State Capital Infrastructure Homeless Grant Fund (SCIF) - included in the Community Development Department Summary
- Juvenile Crime Prevention Fund - included in the Justice Services Department Summary and the Social Services Department Summary
- Opioid Settlement Fund - included in the Public Health Department Summary
- Linden Little River Park Grant - not budgeted
- Flea Hill Drainage Fund - not budgeted
- Recreation Fund
- Cumberland Industrial Center Sewer - included in the Engineering Department Summary
- Rhodes Pond Grant - Included in the Engineering Department Summary
- 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

FOOD & BEVERAGE



Contact: Budget & Performance

Address: 117 Dick Street Fayetteville, NC 28301

Phone: 910-678-7744

Mission

The Food and Beverage Fund exists to account for the Food & Beverage tax revenues.

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ (10,265,183)	\$ (10,397,860)	\$ (10,451,615)	\$ (10,862,821)
Other	(82,534)	(2,549,301)	(23,400)	(47,500)
Total Revenue	\$ (10,347,717)	\$ (12,947,161)	\$ (10,475,015)	\$ (10,910,321)
Expense				
Transfers	\$ 11,513,348	\$ 10,245,000	\$ 7,048,319	\$ 8,574,896
Total Expense	\$ 11,513,348	\$ 10,245,000	\$ 7,048,319	\$ 8,574,896
Fund Balance	-	-	3,426,696	2,335,425
Total 200 - Food & Beverage Fund	\$ 1,165,631	\$ (2,702,161)	\$ -	\$ -

Performance Measures are not included, because the use of these funds is restricted for debt service and operation of the Crown Complex.

INTERGOVERNMENTAL



Contact: Financial Services

Address: 117 Dick Street Room 451 Fayetteville, NC 28301

Phone: 910-678-7753

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ (1,932,459)	\$ (1,902,797)	\$ (2,000,000)	\$ (1,900,000)
Federal or State	(358,044)	(334,797)	(360,132)	(360,132)
Charges and Services	(101,675)	(83,580)	(94,250)	(89,250)
Total Revenue	\$ (2,392,178)	\$ (2,321,174)	\$ (2,454,382)	\$ (2,349,382)
Expense				
Operating	\$ 2,345,931	\$ 2,265,043	\$ 2,454,382	\$ 2,349,382
Total Expense	\$ 2,345,931	\$ 2,265,043	\$ 2,454,382	\$ 2,349,382
Total 201 - Intergovernmental Fund	\$ (46,247)	\$ (56,131)	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because of the broad and varied nature of this cost center.



CUMBERLAND COUNTY SCHOOLS

Contact: Financial Services

Address: 117 Dick Street Room 451 Fayetteville, NC 28301

Phone: 910-678-7753

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.

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.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (5,600)	\$ (10,000)	\$ (16,500)	\$ (16,500)
Total Revenue	\$ (5,600)	\$ (10,000)	\$ (16,500)	\$ (16,500)
Expense				
Operating	\$ 5,600	\$ 10,000	\$ 16,500	\$ 16,500
Total Expense	\$ 5,600	\$ 10,000	\$ 16,500	\$ 16,500
Total 210 - School Fines & Forfeitures Fund	\$ -	\$ -	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is not managed by Cumberland County staff. These are pass-through funds managed by Cumberland County Public Schools.

FIRE DISTRICT FUND



Contact: Financial Services

Address: 117 Dick Street Room 451 Fayetteville, NC 28301

Phone: 910-678-7753

Mission

The 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. Since the county is now on an ad valorem distribution method the Fire Districts will also receive a percentage of sales tax.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ (12,403,412)	\$ (13,495,857)	\$ (23,088,798)	\$ (23,677,323)
Other	(62,714)	(53,353)	(50,000)	(63,175)
Total Revenue	\$ (12,466,126)	\$ (13,549,210)	\$ (23,138,798)	\$ (23,740,498)
Expense				
Operating	\$ 12,209,407	\$ 12,859,041	\$ 23,356,038	\$ 24,020,162
Transfers	24,000	24,000	24,000	24,000
Total Expense	\$ 12,233,407	\$ 12,883,041	\$ 23,380,038	\$ 24,044,162
Fund Balance	-	-	(241,240)	(303,664)
Total 220 - Fire District Fund	\$ (232,719)	\$ (666,169)	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is not managed by Cumberland County staff. The contracting fire departments manage the use of the fire district tax.

RECREATION FUND



Contact: Financial Services

Address: 117 Dick Street Room 451 Fayetteville, NC 28301

Phone: 910-678-7753

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. Since the county is now on an ad valorem distribution method, Recreation will also receive a percentage of sales tax.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ (5,145,835)	\$ (5,650,100)	\$ (10,045,702)	\$ (10,106,330)
Federal or State	(232,248)	(23,279)	-	-
Other	(77,175)	(68,439)	-	-
Total Revenue	\$ (5,455,258)	\$ (5,741,818)	\$ (10,045,702)	\$ (10,106,330)
Expense				
Operating	\$ 3,868,960	\$ 4,468,337	\$ 9,545,702	\$ 10,106,330
Capital Outlay	379,636	341,599	500,000	-
Total Expense	\$ 4,248,596	\$ 4,809,936	\$ 10,045,702	\$ 10,106,330
Total 250 - Recreation Fund	\$ (1,206,662)	\$ (931,882)	\$ -	\$ -

Prior Year Accomplishments and Looking Ahead sections are not included, because this cost center is not managed by Cumberland County staff. The City of Fayetteville manages the use of the parks and recreation tax.

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Providing Culture & Recreation Opportunities	#2: Increase parks and recreation participation, with demographic tracking to ensure representation across race, ethnicity, age, gender, income level, and ability status, reflecting county demographics	Youth Sports Participation	# of Youth Sports Participants	12,499	11,843	12,435	13,056
		Adult Sports Participation	# of Adult Sports Participants	744	520	546	573
		Senior Participation	# of Senior Participants	117,073	166,595	174,924	183,670
		Therapeutic Participation	# of Therapeutic Participants	9,956	14,726	15,462	16,235
		Aquatics Participation	# of Aquatics Participants	97,457	67,810	71,200	74,760
		Park Programs Participation	# of Park Programs Participants	22,854	22,066	23,169	24,327
		Special Events Participation	# of Special Events Participants	41,758	41,008	43,058	45,211
		Permitted Events	# of Permitted Events	216	72	75	79
		Rentals	# of Mobile Stage/Bleacher Rentals	40	68	71	75
		Recreation Center Participation	# of Recreation Center Participants	803,551	637,561	669,439	702,911
		Historical Properties Participation	# of Historical Properties Visitors	32,712	17,665	18,548	19,475
		Picnic Shelter Rentals	# of Picnic Shelter Rentals	37,814	34,903	36,648	38,480
		Festival Park Events (Tier 1: 0-500 attendees)	# of Tier 1 Events	8	6	6	7
		Festival Park Events (Tier 2: 501-2,500 attendees)	# of Tier 2 Events	7	9	9	9
		Festival Park Events (Tier 3: 2,501+ attendees)	# of Tier 3 Events	4	1	1	2
		Festival Park Events (Tier 4: 5,001-10,000 attendees)	# of Tier 4 Events	4	0	0	1
		Festival Park Events (Tier 5: 10,001+ attendees)	# of Tier 5 Events	19	19	20	20



Director:	Rayshonia Manuel	Address:	707 Executive Place Fayetteville, NC 28301
Phone:	910-323-6112		Community Development(cumberlandcountync.gov)

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 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

- Began implementation of the first year of the FY2025–2029 Consolidated Plan and FY2026 Annual Action Plan — advanced affordable housing initiatives, strengthened homelessness response efforts, and leveraged strategic partnerships to improve housing stability and quality of life for Cumberland County residents
- Advanced planning and pre-development activities associated with the future construction of 10 new single-family homes and a permanent supportive services facility utilizing leveraged federal and state funding sources
- Championed and supported affordable housing initiatives designed to expand Cumberland County's affordable housing inventory through housing rehabilitation, rental rehabilitation, and new housing development activities
- Evaluated and scored affordable housing proposals through the CDBG and HOME application process to strategically invest funding in high-impact housing and community development projects
- Provided continued funding support to nonprofit partners delivering critical human services initiatives, including:
 - Access to free prescription medications and other essential health services
 - Recovery support services for individuals navigating substance use challenges
 - Enhanced coordination of housing and supportive services for individuals and families experiencing homelessness
- Continued collaboration with nonprofit partners to expand facilities and supportive service opportunities for individuals experiencing homelessness and substance use disorders
- Maintained a strong focus on homeowner rehabilitation and rental rehabilitation activities that preserve safe, decent, and affordable housing for low- to moderate-income residents
- Continued operation and enhancement of the transitional housing program for homeless families with children through housing stabilization, case management, and supportive services
- Sustained and expanded supportive services for individuals and families fleeing domestic violence or experiencing homelessness, including emergency shelter assistance, outreach, case management, and long-term housing stabilization strategies

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Enhancing Health and Wellness	#3: Strengthen Physical & Mental Health Infrastructure	Affordable Housing	Number of direct financial assistance to homebuyers	0	0	2	2
			Number of homeowner housing units rehabilitated	5	15	13	22
			Number of housing units added	5	4	8	5
			Number of rental units constructed	0	0	0	10
			Number of rental units rehabilitated, includes acquisition	0	0	5	5
		Community Development	Number of buildings demolished	0	0	0	1
			Number of persons assisted - public facility or infrastructure activities other than low/moderate income housing benefit	0	0	125	50
			Number of persons assisted - public service activities for low/moderate income housing benefit	0	1	0	0
			Number of persons assisted - public service activities other than low/moderate income housing benefit	3,593	9,071	1,500	1,500
 Championing Responsive, Transparent Government	#4: Enhance Communication	Community Engagement	Number of townhall sessions held	16	16	16	16
 Enhancing Health and Wellness	#3: Strengthen Physical & Mental Health Infrastructure	Homelessness / Households Assisted	Number assisted with homeless prevention	349	299	250	250
			Homeless persons - overnight shelter	3	341	0	0
			Housing units for homeless added	0	0	0	0

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (173,370)	\$ (11,109)	\$ -	\$ -
Total Revenue	\$ (173,370)	\$ (11,109)	\$ -	\$ -
Expense				
Operating	\$ 112,766	\$ 135,657	\$ 269,685	\$ -
Capital Outlay	157,649	-	-	-
Total Expense	\$ 270,415	\$ 135,657	\$ 269,685	\$ -
Fund Balance	-	-	(269,685)	-
Total 244 - State Capital Infrastructure Homeless Grant Fund (SCIF)	\$ 97,045	\$ 124,548	\$ -	\$ -
Revenue				
Federal or State	\$ (21,562)	\$ -	\$ -	\$ -
Total Revenue	\$ (21,562)	\$ -	\$ -	\$ -
Total 264 - Community Development Block Grant - Disaster Recovery (CDBG-DR) Fund	\$ (21,562)	\$ -	\$ -	\$ -
Revenue				
Federal or State	\$ (1,473,572)	\$ (1,448,470)	\$ (1,163,362)	\$ (1,245,344)
Other	(189,899)	(203,654)	(461,273)	(372,582)
Total Revenue	\$ (1,663,471)	\$ (1,652,124)	\$ (1,624,635)	\$ (1,617,926)
Expense				
Personnel	\$ 547,159	\$ 448,963	\$ 732,124	\$ 636,696
Operating	800,901	926,301	892,511	981,230
Capital Outlay	178,766	10,150	-	-
Total Expense	\$ 1,526,826	\$ 1,385,414	\$ 1,624,635	\$ 1,617,926
Total 265 - County Community Development Fund	\$ (136,645)	\$ (266,710)	\$ -	\$ -
Revenue				
Federal or State	\$ (386,639)	\$ (407,841)	\$ (1,974,132)	\$ (2,003,391)
Other	(33,663)	(22,689)	(948,025)	(1,013,861)
Total Revenue	\$ (420,302)	\$ (430,530)	\$ (2,922,157)	\$ (3,017,252)
Expense				
Personnel	\$ 35,634	\$ 8,602	\$ 45,034	\$ 42,781
Operating	291,811	709,536	4,077,123	3,823,187
Total Expense	\$ 327,445	\$ 718,138	\$ 4,122,157	\$ 3,865,968
Fund Balance	-	-	(1,200,000)	(848,716)
Total 266 - Community Development Home Fund	\$ (92,857)	\$ 287,608	\$ -	\$ -

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (235,770)	\$ (161,301)	\$ (370,487)	\$ (420,813)
Other	(274,251)	(347,678)	(378,423)	(614,069)
Total Revenue	\$ (510,021)	\$ (508,979)	\$ (748,910)	\$ (1,034,882)
Expense				
Personnel	\$ 86,719	\$ 94,395	\$ 96,008	\$ 323,912
Operating	372,312	374,371	652,902	710,970
Total Expense	\$ 459,031	\$ 468,766	\$ 748,910	\$ 1,034,882
Total 267 - Community Development Support Housing Fund	\$ (50,990)	\$ (40,213)	\$ -	\$ -
Revenue				
Other	\$ (986)	\$ (565)	\$ -	\$ -
Total Revenue	\$ (986)	\$ (565)	\$ -	\$ -
Total 269 - Emergency Rental Assistance (ERA) Fund	\$ (986)	\$ (565)	\$ -	\$ -

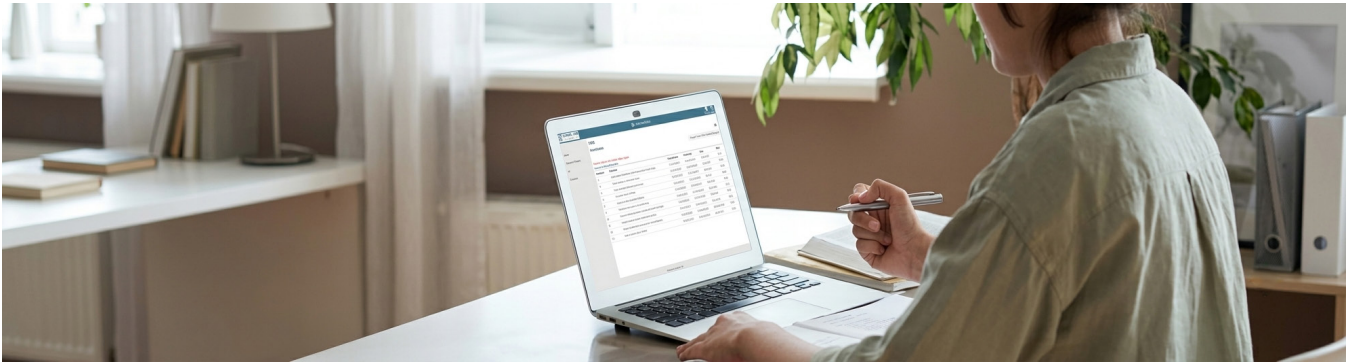
Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
CD BLOCK GRANT DISASTER RCOVERY	1.5	0.75	0.75	-	-	-
COUNTY COMMUNITY DEVELOPMENT ADMIN	9.0	9.0	9.0	3.05	-	3.05
HOME ADMINISTRATION	-	-	-	0.3	-	0.3
HOUSING ACTIVITIES	-	-	-	3.35	-	3.35
PUBLIC SERVICES	-	-	-	0.3	-	0.3
SUPPORT HOUSING PROGRAM GRANTS	-	-	-	3.0	3.0	6.0
Total OTHER COUNTY FUNDS	10.5	9.75	9.75	10.0	3.0	13.0

Looking Ahead

- Continue advancing affordable housing, homelessness response initiatives, and strategic community partnerships that improve housing stability and quality of life throughout Cumberland County
- Support the expansion of affordable housing opportunities through leveraged federal, state, and local funding sources, including partnerships supporting Low-Income Housing Tax Credit (LIHTC) developments throughout Cumberland County
- Continue the advancement and development of 10 new single-family homes and a permanent supportive services facility through coordinated public and private investment
- Continue strategically awarding CDBG and HOME funding to high-impact housing and community development projects that expand affordable housing opportunities and neighborhood revitalization efforts
- Expand partnerships with nonprofit agencies, municipalities, and housing developers to support housing rehabilitation, rental rehabilitation, supportive housing, and new housing development activities
- Continue strengthening homelessness response initiatives through collaboration with the Fayetteville-Cumberland County Continuum of Care (NC-511), including expansion of the Continuum of Care Team through the addition of a CoC Planning Manager, Social Worker II, and administrative support staff
- Sustain and enhance the Robins Meadow Transitional Housing Program to support homeless families with children through housing stabilization, supportive services, and case management
- Continue investing in public service activities that provide emergency shelter assistance, behavioral health services, recovery support, outreach, prescription assistance, and housing stabilization services for vulnerable populations
- Continue implementation of year two priorities identified in the 2025–2029 Consolidated Plan and Annual Action Plan while strengthening regional collaboration and advancing HUD National Objectives throughout Cumberland County

REPRESENTATIVE PAYEE FUND



Contact: Financial Services

Address: 117 Dick Street Room 451 Fayetteville, NC 28301

Phone: 910-678-7753

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (778,302)	\$ (998,023)	\$ (945,900)	\$ (1,055,900)
Total Revenue	\$ (778,302)	\$ (998,023)	\$ (945,900)	\$ (1,055,900)
Expense				
Operating	\$ 810,764	\$ 785,124	\$ 945,900	\$ 1,055,900
Total Expense	\$ 810,764	\$ 785,124	\$ 945,900	\$ 1,055,900
Total 280 - Representative Payee Fund	\$ 32,462	\$ (212,899)	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is a pass-through fund legally restricted for the use of authorized recipients.

TOURISM DEVELOPMENT AUTHORITY FUND



Contact: Financial Services

Address: 117 Dick Street Room 451 Fayetteville, NC 28301

Phone: 910-678-7753

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 programs 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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ (8,431,856)	\$ (8,621,032)	\$ (8,976,047)	\$ (8,291,218)
Other	(56,359)	(1,858,096)	(30,000)	(180,000)
Total Revenue	\$ (8,488,215)	\$ (10,479,128)	\$ (9,006,047)	\$ (8,471,218)
Expense				
Operating	\$ 7,524,356	\$ 7,800,446	\$ 9,006,047	\$ 8,471,218
Total Expense	\$ 7,524,356	\$ 7,800,446	\$ 9,006,047	\$ 8,471,218
Total 285 - Tourism Development Authority Fund	\$ (963,859)	\$ (2,678,682)	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because the use of these funds is restricted for the promotion of travel and tourism.

Permanent Fund



Permanent Fund

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 Trust Fund accounts for assets that are restricted for the perpetual care of the county owned cemetery.

The county has only one Permanent Fund:

- Cemetery Trust

CEMETERY TRUST



Contact: Legal

Address: 117 Dick Street Fayetteville, NC 28301

Phone: 910-678-7762

Mission

The Cemetery Trust Fund is used to account for perpetual care of the County owned cemetery.

Description

The Cemetery Trust 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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (8,378)	\$ (1,730)	\$ (2,800)	\$ (2,400)
Total Revenue	\$ (8,378)	\$ (1,730)	\$ (2,800)	\$ (2,400)
Expense				
Operating	\$ 2,727	\$ 3,610	\$ 2,800	\$ 7,500
Total Expense	\$ 2,727	\$ 3,610	\$ 2,800	\$ 7,500
Fund Balance	-	-	-	(5,100)
Total 510 - Cemetery Trust Fund	\$ (5,651)	\$ 1,880	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is legally restricted for the perpetual care of the county owned cemetery.



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Enterprise Fund



Enterprise Fund

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.

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
- Debt Service Projections – Enterprise Fund
- Solid Waste Fund

CROWN COMPLEX



General Manager: Seth Benalt

Address: 1960 Coliseum Dr. Fayetteville, NC 28306

Phone: 910-438-4100

[Crown Complex Official Website](#) | [Crown Complex \(crowncomplexnc.com\)](#)

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (22,935)	\$ -	\$ -	\$ -
Enterprise Charges	-	(275,000)	-	-
Other	(9,712,919)	(9,754,072)	(7,224,832)	(8,716,464)
Total Revenue	\$ (9,735,854)	\$ (10,029,072)	\$ (7,224,832)	\$ (8,716,464)
Expense				
Operating	\$ 5,406,255	\$ 5,235,799	\$ 6,049,832	\$ 6,174,864
Capital Outlay	-	1,371,114	1,175,000	2,541,600
Total Expense	\$ 5,406,255	\$ 6,606,913	\$ 7,224,832	\$ 8,716,464
Total 600 - Crown Complex Fund	\$ (4,329,599)	\$ (3,422,159)	\$ -	\$ -
Revenue				
Other	\$ (4,180,524)	\$ (2,891,483)	\$ (934,229)	\$ (1,672,425)
Total Revenue	\$ (4,180,524)	\$ (2,891,483)	\$ (934,229)	\$ (1,672,425)
Expense				
Debt Service	\$ 182,196	\$ 86,660	\$ 934,229	\$ 1,672,425
Total Expense	\$ 182,196	\$ 86,660	\$ 934,229	\$ 1,672,425
Total 602 - Crown Debt Service Fund	\$ (3,998,328)	\$ (2,804,823)	\$ -	\$ -

Performance Measures are not included, because the use of these funds is restricted for debt service and operation of the Crown Complex.

Crown Complex Fund Summary

Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Year-End Projection FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Revenue						
Unrestricted & Restricted intergovernmental	\$ 22,935	\$ -	\$ -	\$ -	\$ -	-
Enterprise Charges	-	275,000	-	-	-	-
Miscellaneous	250,221	253,211	246,500	215,188	215,188	-12.7%
Transfers In	9,462,698	9,500,861	6,978,332	8,501,276	8,501,276	21.8%
Total Revenue	\$ 9,735,854	\$ 10,029,072	\$ 7,224,832	\$ 8,716,464	\$ 8,716,464	20.6%
Expense						
Operating	\$ 5,406,255	\$ 5,235,799	\$ 6,049,832	\$ 6,174,864	\$ 6,174,864	2.1%
Capital Outlay	-	1,371,114	1,175,000	2,541,600	2,541,600	116.3%
Total Expense	\$ 5,406,255	\$ 6,606,913	\$ 7,224,832	\$ 8,716,464	\$ 8,716,464	20.6%

Notes on variances:

Revenues

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

Transfers In: The increase is due to the increased amount needed to transfer from the Food & Beverage Fund.

Expenditures

Capital Outlay: The FY27 budget includes an increase in projects in the Capital Improvement Plan. The details of the projects are shown in the Crown Complex new items.

Crown Complex

Capital Improvement Plan

Priority	Location	Total by Project	Recommended by E&I	FY27	FY28	FY29	FY30	FY31
1	Coliseum Washout Assessment	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
2	Coliseum Glass Sealant Replacements & Cleaning	500,000	500,000	-	500,000	-	-	-
3	Expo Roof Assessment	100,000	100,000	100,000	-	-	-	-
4	Coliseum Roof Assessment	100,000	100,000	100,000	-	-	-	-
5	Coliseum Awning Replacement	225,000	225,000	-	225,000	-	-	-
6	Coliseum Stage Replacement	180,000	180,000	180,000	-	-	-	-
7	Coliseum Back of House Floor Resurfacing	120,000	120,000	120,000	-	-	-	-
8	Coliseum Blue Padded Chair Replacement	200,000	200,000	200,000	-	-	-	-
9	Coliseum and Expo Facility Assessment	100,000	100,000	100,000	-	-	-	-
10	Daktronics DMP Replacements	100,000	100,000	-	100,000	-	-	-
11	Coliseum Star Dressing Room Restroom Renovations	100,000	100,000	100,000	-	-	-	-
12	Basketball Equipment Replacement	200,000	200,000	100,000	100,000	-	-	-
13	Coliseum Carpet Replacement	100,000	100,000	-	100,000	-	-	-
14	Coliseum Bowl Seating Replacement	2,750,000	2,750,000	750,000	1,000,000	1,000,000	-	-
15	Crown Interior Painting	500,000	100,000	100,000	100,000	100,000	100,000	100,000
16	Unidentified Capital Improvement Needs	500,000	100,000	100,000	100,000	100,000	100,000	100,000
17	Coliseum Security System Upgrades and Expansion	750,000	750,000	-	750,000	-	-	-
18	Expo Entry Door Replacement	120,000	120,000	-	120,000	-	-	-
19	Coliseum Entry Door Replacement	300,000	300,000	-	300,000	-	-	-
20	Coliseum Air Handler Replacements	400,000	400,000	-	-	-	-	400,000
21	Coliseum Exterior Pressure Washing	200,000	200,000	200,000	-	-	-	-
22	Parking Lot Assessment	100,000	100,000	-	100,000	-	-	-
23	Coliseum Landscaping and Irrigation Replacement	900,000	900,000	-	-	900,000	-	-
24	Coliseum Concession Stand & Kitchen Renovation	1,228,000	1,228,000	245,000	244,000	501,000	40,000	198,000
25	Expo Lighting Upgrade	300,000	300,000	-	-	-	300,000	-
26	Expo Boiler & Equipment Replacement	900,000	900,000	-	900,000	-	-	-
27	Coliseum Suite Renovations	1,000,000	1,000,000	-	-	-	1,000,000	-
28	Coliseum Generator Study	100,000	100,000	-	100,000	-	-	-
29	Coliseum Ice Plant Assessment	100,000	100,000	-	-	-	-	100,000
30	Coliseum Directional Signage Replacement	1,000,000	1,000,000	-	1,000,000	-	-	-
31	Coliseum Sound Insulation Replacement	750,000	750,000	-	-	-	-	750,000
Total Crown CIP		\$ 14,023,000	\$ 13,223,000	\$ 2,495,000	\$ 5,739,000	\$ 2,601,000	\$ 1,540,000	\$ 1,648,000

Total Net Cost: \$ 2,495,000

Vehicles

Department	(A) ADD (R) Replace	Requested			Adopted		
		QTY	Unit Cost	Total Cost	QTY	Total Cost	State or Federal Funding
Crown Complex		1	\$ 46,600	\$ 46,600	1	\$ 46,600	\$ -
Ford F-150	A	1	46,600	46,600	1	46,600	-
Total Crown Complex			\$ 46,600	\$ 46,600	1	\$ 46,600	\$ -

Total Net Cost: \$ 46,600

CROWN MOTEL FUND



Contact: Financial Services **Address:** 117 Dick Street Room 451 Fayetteville, NC 28301
Phone: 910-678-7753

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ (2,063,305)	\$ (2,109,653)	\$ (2,193,971)	\$ (2,025,355)
Other	(21,275)	(31,005)	(19,000)	(17,505)
Total Revenue	\$ (2,084,580)	\$ (2,140,658)	\$ (2,212,971)	\$ (2,042,860)
Expense				
Operating	\$ 42	\$ 38	\$ -	\$ -
Transfers	2,195,381	2,216,920	934,229	1,672,425
Total Expense	\$ 2,195,423	\$ 2,216,958	\$ 934,229	\$ 1,672,425
Fund Balance	-	-	1,278,742	370,435
Total 601 - Crown Motel Fund	\$ 110,843	\$ 76,300	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because an agreement is in place with OVG360 to manage the Crown Complex.

WATER AND SEWER FUND



Public Utilities	Amy Hall	Address:	698 Ann Street Fayetteville, NC 28301
Project Manager:			
Phone:	910-678-7637		

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 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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Federal or State	\$ (173,307)	\$ (197,973)	\$ (218,362)	\$ (439,050)
Enterprise Charges	(337,135)	(411,875)	(530,203)	(524,694)
Other	(21,901)	(1,765,195)	(670,440)	(5,000)
Total Revenue	\$ (532,343)	\$ (2,375,043)	\$ (1,419,005)	\$ (968,744)
Expense				
Operating	\$ 929,694	\$ 964,523	\$ 712,787	\$ 902,764
Capital Outlay	-	253,444	640,000	1,310,000
Debt Service	38,435	37,314	66,218	65,980
Total Expense	\$ 968,129	\$ 1,255,281	\$ 1,419,005	\$ 2,278,744
Fund Balance	-	-	-	(1,310,000)
Total 605 - NORCRESS Water & Sewer Fund	\$ 435,786	\$ (1,119,762)	\$ -	\$ -
Revenue				
Federal or State	\$ (3,984)	\$ (4,051)	\$ (3,984)	\$ (3,984)
Enterprise Charges	(107,996)	(106,367)	(122,189)	(125,242)
Other	(14,118)	(13,612)	(4,280)	(4,530)
Total Revenue	\$ (126,098)	\$ (124,030)	\$ (130,453)	\$ (133,756)
Expense				
Operating	\$ 109,021	\$ 86,889	\$ 130,453	\$ 133,756
Capital Outlay	-	-	81,000	-
Total Expense	\$ 109,021	\$ 86,889	\$ 211,453	\$ 133,756
Fund Balance	-	-	(81,000)	-
Total 606 - Kelly Hills Water & Sewer Fund	\$ (17,077)	\$ (37,141)	\$ -	\$ -
Revenue				
Federal or State	\$ (3,810)	\$ (3,096)	\$ (3,120)	\$ (3,120)
Enterprise Charges	(60,823)	(60,638)	(67,070)	(61,539)
Other	(8,660)	(8,692)	(2,995)	(4,025)
Total Revenue	\$ (73,293)	\$ (72,426)	\$ (73,185)	\$ (68,684)
Expense				
Operating	\$ 31,202	\$ 33,528	\$ 68,189	\$ 63,688
Capital Outlay	-	-	-	69,500
Debt Service	-	-	4,996	4,996
Total Expense	\$ 31,202	\$ 33,528	\$ 73,185	\$ 138,184
Fund Balance	-	-	-	(69,500)
Total 607 - Southpoint Water & Sewer Fund	\$ (42,091)	\$ (38,898)	\$ -	\$ -
Revenue				
Federal or State	\$ (7,632)	\$ (7,911)	\$ (7,632)	\$ (7,632)

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Enterprise Charges	(139,524)	(146,699)	(156,611)	(372,168)
Other	(11,265)	(13,421)	(6,866)	(6,866)
Total Revenue	\$ (158,421)	\$ (168,031)	\$ (171,109)	\$ (386,666)
Expense				
Operating	\$ 65,340	\$ 62,312	\$ 112,877	\$ 327,985
Capital Outlay	-	-	33,100	33,100
Debt Service	26,973	26,438	58,232	58,681
Total Expense	\$ 92,313	\$ 88,750	\$ 204,209	\$ 419,766
Fund Balance	-	-	(33,100)	(33,100)
Total 608 - Overhills Water & Sewer Fund	\$ (66,108)	\$ (79,281)	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included in this cost center, because the cost center is managed by Public Utilities, located in the General Fund. The Public Utilities page of this document contains this information for the Water and Sewer Fund.

Debt Service Projections

Debt	FY2026 Projections	FY2027 Adopted	FY2028 Projected	FY2029 Projected	FY2030 Projected
Crown Complex					
LOBS Refunding Series 2019	\$ 934,229	\$ 915,679	\$ -	\$ -	\$ -
Crown Installment Financing 2026	-	738,149	727,210	707,520	687,830
Total Crown Complex	934,229	1,653,828	727,210	707,520	687,830
Water & Sewer Projects					
Overhills Park Water and Sewer Revenue Bonds 2018	\$ 52,948	\$ 53,397	\$ 52,822	\$ 52,246	\$ 52,671
NORCRESS	66,218	65,980	65,702	66,381	65,979
Southpoint Water	4,996	4,996	4,996	4,996	4,996
Total Water & Sewer Projects	124,162	124,373	123,520	123,623	123,646
Enterprise Funds Debt Service	\$ 1,058,391	\$ 1,040,053	\$ 123,520	\$ 123,623	\$ 123,646

SOLID WASTE MANAGEMENT



Director: Amanda Lee, PE **Address:** 698 Ann St. Fayetteville, NC 28301
Phone: 910-321-6920 [Solid Waste Management \(cumberlandcountync.gov\)](https://www.cumberlandcountync.gov/solid-waste-management)

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 \$130 Solid Waste User Fee, billed annually on their tax bill. This fee allows them to use the County's landfill, compost facility, container sites, and the Household Hazardous Waste Collection Center for disposal of household kitchen and bathroom garbage, yard waste, and hazardous material, such as oil paint, pesticides, used motor oil, etc. There is a limit of 4 cubic yards of waste per week that is free.

Prior Year Accomplishments

- The following projects are under construction:
 - Transfer Station and associated water main
 - Sediment pond improvements
 - Parkton-Brisson Container Site (replacement of Camden Road)
 - Assembly Court (replacement of McCauley)
 - Reverse osmosis piloting
- Completion of the Wilkes Road maintenance shed and piloting of soybean composting products
- Gas system improvements
- Fire suppression system is substantially complete
- Balefill permitting
- Securing borrow soil for balefill expansion construction
- Bid award for Gray's Creek Water and Sewer District, Contracts 1 and 2

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Encouraging Quality Development & Smart Growth	#1: Strengthen Waste Infrastructure	Collection Rate	Tonnage: MSW	149,969	138,291	145,000	150,000
			Tonnage: Recycling	6,776	6,263	6,500	7,000
			Tonnage: Yard waste	35,480	35,409	37,000	37,000
		Full-Cost Accounting	Cost per household: MSW	\$ 131.06	\$ 101.21	\$ 125.00	\$ 130.00
			Cost per household: recycling	\$ 45.37	\$ 35.03	\$ 45.00	\$ 50.00
			Cost per household: yard waste	\$ 75.61	\$ 58.39	\$ 60.00	\$ 62.00
			Cost per ton of waste processed: MSW	\$ 94.38	\$ 79.04	\$ 85.00	\$ 85.00
			Cost per ton of waste processed: recycling	\$ 1,038.88	\$ 604.13	\$ 650.00	\$ 650.00
			Cost per ton of waste processed: yard waste	\$ 230.24	\$ 178.09	\$ 175.00	\$ 175.00
		Landfill	Percentage of landfill capacity currently in use: C&D	62.00%	64.00%	66.00%	68.00%
			Percentage of landfill capacity currently in use: MSW	77.80%	81.00%	83.00%	85.00%



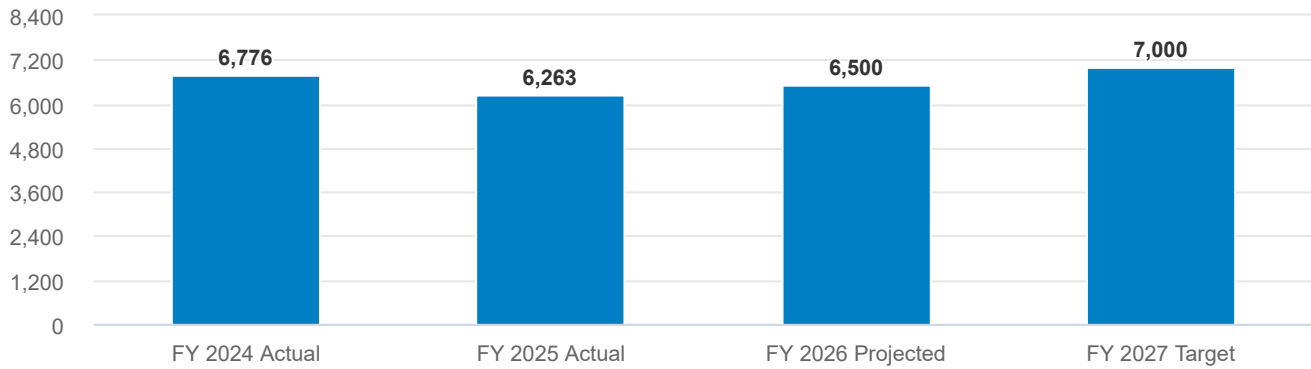
Goal 1 within the Encouraging Quality Development & Smart Growth Strategic Priority Area is to strengthen waste infrastructure.

One of the objectives within Goal 1 is to “increase waste diversion rates from the landfill.” Diverting waste helps save energy, decrease greenhouse gases, and conserve limited landfill space.

To promote responsible recycling and waste reduction, Solid Waste partners with local organizations on a range of community initiatives. In March 2026, Cumberland County Solid Waste and Sustainable Sandhills hosted an e-waste drive and paper shredding event, offering free electronic waste disposal and low-cost document shredding services. Solid Waste also collaborates with the City of Fayetteville and Sustainable Sandhills on the 5 for Friday anti-litter campaign, which encourages residents, schools, businesses, and community groups to remove at least five pieces of litter or recyclable material each Friday.

In addition, the Cumberland Clean initiative organizes countywide litter pickup events throughout the year, engaging individuals and groups in cleaning assigned areas across the county. Solid Waste has set a recycling target of 7,000 tons for FY2027.

Tonnage-Recycling



Strategic Initiative: Another objective within Goal 1 is to “increase landfill capacity.” A continuing challenge for the County is that the Ann Street Landfill is nearing capacity. In FY2026, construction began on the Solid Waste Transfer Station, which, once completed, will expand landfill capacity while work on the “baby cell” expansion continues. The “baby cell” expansion is a small landfill cell designed to bridge the area from the existing lined Subtitle D landfill toward a future westward expansion of the landfill. Staff anticipate that the earliest this cell could become operational is Spring 2028.

Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Taxes and Licenses	\$ (10,018,583)	\$ (14,105,375)	\$ (14,147,910)	\$ (14,247,810)
Federal or State	(795,388)	(1,455,051)	(1,078,500)	(962,000)
Charges and Services	(768,330)	(632,023)	(796,200)	(651,200)
Enterprise Charges	(4,877,785)	(5,999,491)	(5,400,000)	(5,400,000)
Other	(787,713)	(643,136)	(824,544)	(657,575)
Total Revenue	\$ (17,247,799)	\$ (22,835,076)	\$ (22,247,154)	\$ (21,918,585)
Expense				
Personnel	\$ 4,122,949	\$ 4,367,033	\$ 5,092,515	\$ 5,322,206
Operating	9,752,692	13,298,708	18,120,236	16,578,439
Capital Outlay	-	854,764	1,341,400	8,555,000
Transfers	-	49,885	-	-
Total Expense	\$ 13,875,641	\$ 18,570,390	\$ 24,554,151	\$ 30,455,645
Fund Balance	-	-	(2,306,997)	(8,537,060)
Total 625 - Solid Waste Fund	\$ (3,372,158)	\$ (4,264,686)	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
SOLID WASTE	70.0	70.0	70.0	71.0	-	71.0
Total OTHER COUNTY FUNDS	70.0	70.0	70.0	71.0	-	71.0

Looking Ahead

- Transfer station becoming operational
- Completion of the sediment pond and improved stormwater quality
- Operation of the Parkton-Brisson and Assembly Court container sites
- Construction of the reverse osmosis system
- Begin construction of balefill cells
- Begin planning and design of the environmental trail and adaptive reuse building
- Begin design and permitting of a renewable natural gas system for landfill gas
- Completion of the NORCRESS rehabilitation design
- Creation of new water and sewer districts

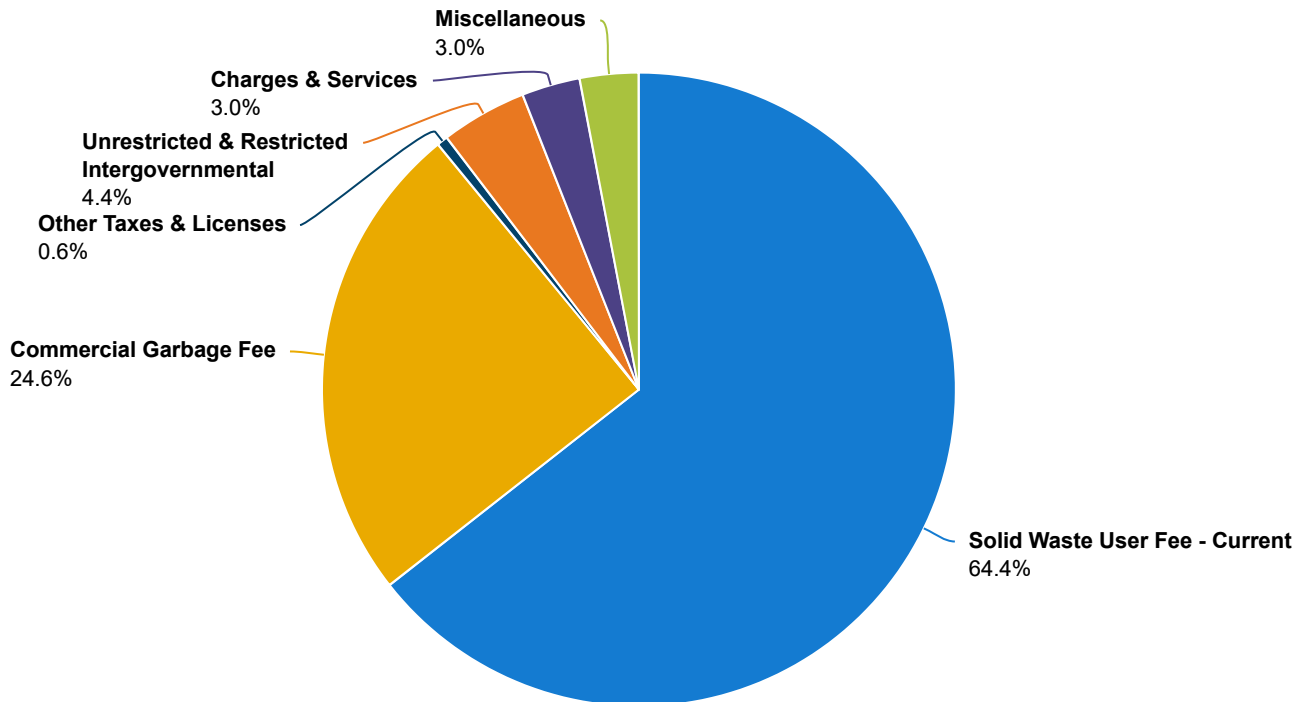
Solid Waste Revenues

Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
Revenue						
Solid Waste User Fee - Current	\$ 9,896,287	\$ 13,946,508	\$ 14,027,910	\$ 14,122,810	\$ 14,122,810	0.7%
Other Taxes & Licenses	122,296	158,867	120,000	125,000	125,000	4.2%
Unrestricted & Restricted intergovernmental	795,388	1,455,051	1,078,500	962,000	962,000	-10.8%
Charges & Services	768,330	632,023	796,200	651,200	651,200	-18.2%
Commercial Garbage Fee	4,877,785	5,999,491	5,400,000	5,400,000	5,400,000	-
Miscellaneous	787,713	643,137	661,775	657,575	657,575	-0.6%
Transfers In	-	-	162,769	-	-	100.0%
Total Revenue	\$ 17,247,799	\$ 22,835,077	\$ 22,247,154	\$ 21,918,585	\$ 21,918,585	-1.5%
Fund Balance	-	-	2,306,997	8,537,060	8,537,060	270.1%
Total Revenue	\$ 17,247,799	\$ 22,835,077	\$ 24,554,151	\$ 30,455,645	\$ 30,455,645	24.0%

Notes on variances:

Unrestricted & Restricted: The decrease is due primarily to a decrease in hazard mitigation funding.

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



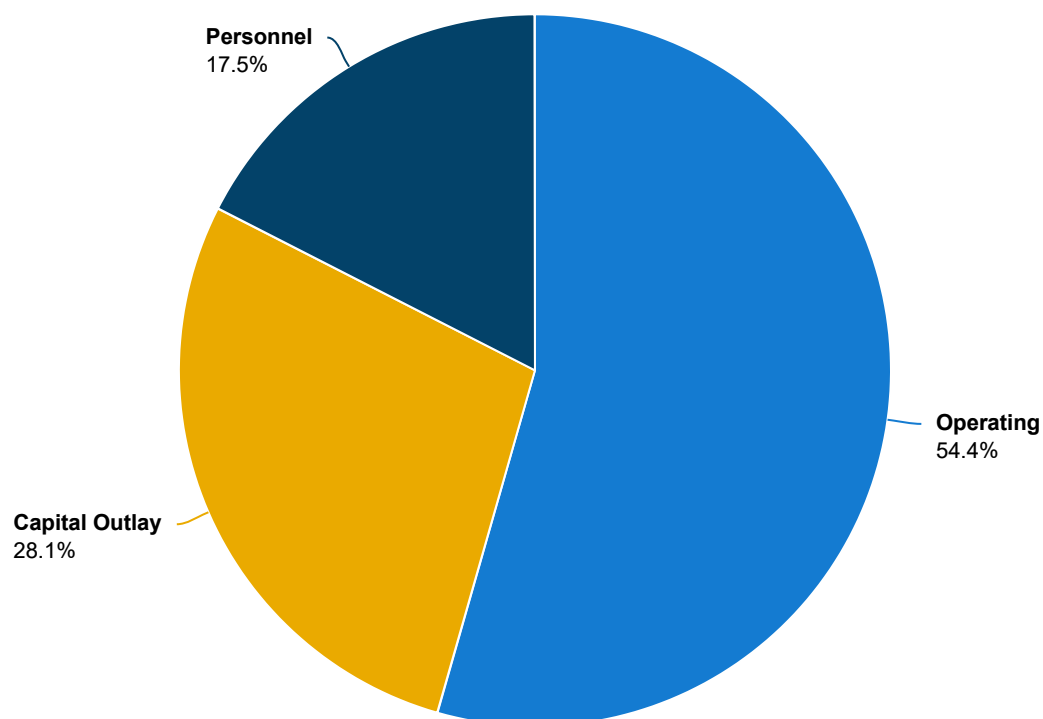
Solid Waste Expenditures

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Recommended Budget FY2027	Adopted Budget FY2027	% Change From Prior Year Adopted Budget
625 - Solid Waste Fund						
Personnel	4,122,949	4,367,033	5,092,515	5,322,206	5,322,206	4.5%
Operating	9,752,692	13,298,708	18,120,236	16,578,439	16,578,439	-8.5%
Capital Outlay	-	854,764	1,341,400	8,555,000	8,555,000	537.8%
Transfers	-	49,885	-	-	-	-
Total 625 - Solid Waste Fund	13,875,641	18,570,390	24,554,151	30,455,645	30,455,645	24.0%

Notes on variances:

Other Operating: The decrease is in contracted services.

Capital Outlay: The increase is due to the addition of multiple capital outlay projects, three new vehicles, and multiple projects in the Capital Improvement Plan. A capital replacement schedule will be brought forward in the fall of 2026.



Solid Waste New Items

Capital Outlay

Department	(A) ADD (R) Replace	Requested			Adopted		
		QTY	Unit Cost	Total Cost	QTY	Total Cost	State or Federal Funding
Solid Waste		3	\$ 3,305,000	\$ 3,305,000	3	\$ 3,305,000	\$ -
Fire Suppression System	R	1	200,000	200,000	1	200,000	-
Transfer Station	A	1	3,000,000	3,000,000	1	3,000,000	-
Compactor	R	1	105,000	105,000	1	105,000	-
Total Solid Waste Fund			\$ 3,305,000	\$ 3,305,000	3	\$ 3,305,000	\$ -
Total Net Cost							\$ 3,305,000

Capital Improvement Plan

Location/Description	Total by Project	FY27	FY28	FY29	FY30	FY31
Gas System Blower Skid	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -
Adaptive Reuse Building	2,000,000	2,000,000	-	-	-	-
Environmental Trail - Cape Fear River Ext.	2,196,500	-	2,196,500	-	-	-
New Gas System Lines	3,500,000	-	-	3,500,000	-	-
Ann Street Off Site Soil Source - Baby Cell	5,200,000	-	5,200,000	-	-	-
Assembly Court Construction	400,000	400,000	-	-	-	-
Parkton Brisson Container Site Construction	400,000	400,000	-	-	-	-
Household Hazardous Waste	1,500,000	1,500,000	-	-	-	-
Total Solid Waste Fund	\$ 17,696,500	\$ 4,300,000	\$ 9,896,500	\$ 3,500,000	\$ -	\$ -
Total Net Cost						\$ 4,300,000

Vehicles

Department	(A) ADD (R) Replace	Requested			Adopted		
		QTY	Unit Cost	Total Cost	QTY	Total Cost	State or Federal Funding
Solid Waste		4	\$ 950,000	\$ 950,000	4	\$ 950,000	\$ -
Chevrolet Truck 4x4	A	1	50,000	50,000	1	50,000	-
Chevrolet Tahoe	A	1	65,000	65,000	1	65,000	-
Caterpillar 730 Dump Truck	A	1	605,000	605,000	1	605,000	-
Roll off truck	R	1	230,000	230,000	1	230,000	-
Total Solid Waste Fund			\$ 950,000	\$ 950,000	4	\$ 950,000	\$ -
Total Net Cost							\$ 950,000

Note: A capital replacement schedule will be brought back in the fall of 2026.

Water and Sewer New Items

Capital Improvement Plan

Location/Description	Total by Project	FY27	FY28	FY29	FY30	FY31+
Manhole Rehabilitation Project 1	\$ 81,000	\$ -	\$ 81,000	\$ -	\$ -	\$ -
Flow Monitoring Improvements	103,900	-	-	103,900	-	-
Manhole Rehabilitation Project 2	81,000	-	-	-	81,000	-
Manhole Rehabilitation Project 3	81,000	-	-	-	-	81,000
Manhole Rehabilitation Project 4	81,000	-	-	-	-	81,000
Total Kelly Hills CIP	\$ 427,900	\$ -	\$ 81,000	\$ 103,900	\$ 81,000	\$ 162,000

Location/Description	Total by Project	FY27	FY28	FY29	FY30	FY31+
Flow Monitoring Study	\$ 76,320	\$ -	\$ -	\$ 25,440	\$ -	\$ 50,880
Manhole Rehabilitatoin and Replacement 1	118,600	-	-	118,600	-	-
Flow Meter Project	203,900	-	-	-	203,900	-
Manhole Rehabilitatoin and Replacement 2	118,600	-	-	-	-	118,600
Manhole Rehabilitation and Replacement 3	118,600	-	-	-	-	118,600
Manhole Rehabilitation and Replacement 4	118,600	-	-	-	-	118,600
Lift Stations Rehabilitation	640,000	-	-	-	340,000	300,000
Upgrade SCADA	240,000	-	-	240,000	-	-
Falcon Force Main-Inspect, Clean, Replace Air Release Valves	80,000	-	-	-	80,000	-
Total NORCRESS CIP	\$ 1,714,620	\$ -	\$ -	\$ 464,040	\$ 543,900	\$ 706,680

Location/Description	Total by Project	FY27	FY28	FY29	FY30	FY31+
Rehabilitation Project 1	\$ 84,100	\$ -	\$ 84,100	\$ -	\$ -	\$ -
Lift Station Improvements	33,100	33,100	-	-	-	-
Manhole Rehabilitation Project 2	84,100	-	-	-	-	84,100
Manhole Rehabilitation Project 3	84,100	-	-	-	-	84,100
Total Overhills CIP	\$ 285,400	\$ 33,100	\$ 84,100	\$ -	\$ -	\$ 168,200

Location/Description	Total by Project	FY27	FY28	FY29	FY30	FY31+
Water Meter Replacement	\$ 69,500	\$ 69,500	\$ -	\$ -	\$ -	\$ -
Ground Storage Tank and Filter	303,500	-	-	-	-	303,500
Hydrant Replacement	-	-	-	-	-	-
Construct New Wells and Water Main	19,614,136	-	-	19,614,136	-	-
Total Southpoint CIP	\$ 19,987,136	\$ 69,500	\$ -	\$ 19,614,136	\$ -	\$ 303,500

Internal Service Fund



Internal Service Fund

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

WORKERS COMPENSATION



Contact: Financial Services **Address:** 117 Dick Street Room 451 Fayetteville, NC 28301
Phone: 910-678-7753

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (2,675,871)	\$ (2,764,159)	\$ (3,076,471)	\$ (3,087,492)
Total Revenue	\$ (2,675,871)	\$ (2,764,159)	\$ (3,076,471)	\$ (3,087,492)
Expense				
Personnel	\$ 1,157,545	\$ 1,466,739	\$ 3,032,502	\$ 3,032,360
Operating	35,246	33,345	43,969	55,132
Total Expense	\$ 1,192,791	\$ 1,500,084	\$ 3,076,471	\$ 3,087,492
Total 800 - Workers Compensation Fund	\$ (1,483,080)	\$ (1,264,075)	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
RISK MANAGEMENT	3.48	3.48	3.48	3.0	0.48	3.48
Total OTHER COUNTY FUNDS	3.48	3.48	3.48	3.0	0.48	3.48

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is designated for payment and administration of workers' compensation claims.



Contact: Financial Services

Address: 117 Dick Street Room 451 Fayetteville, NC 28301

Phone: 910-678-7753

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.

Prior Year Accomplishments

Employee Pharmacy

- Pharmacy Manager worked with pharmacists to expand professional development opportunities and provide more patient education on lifestyle, diabetes, and obesity
- Pharmacy Manager provided oversight of the pharmacy booth at the Wellness Fair, where pharmacy staff offered free blood glucose monitors and hands-on instruction, gave away over-the-counter medicine samples and novelty items, and distributed brochures to educate employees about pharmacy services
- Pharmacy Manager worked with Public Information staff to spotlight pharmacy staff members in The Cumberland Connection's "Behind the Counter" series and highlight the pharmacy's low over-the-counter drug prices in "The Price is Right: Employee Pharmacy Edition"
- Pharmacy Manager worked with pharmacy staff to implement a program aimed at improving customer satisfaction through stock-level optimization and the reduction of out-of-stock items

- Pharmacy Manager worked with pharmacy staff to track vendor reimbursement for reverse distributor services from a new vendor and identified faster, more predictable credit turnaround times and higher recovery rates for expired drugs compared to previous vendors

Employee Wellness

- Conducted an employee wellness survey to receive important feedback to guide wellness programming decisions and areas for improvement
- Partnered with local restaurants, automotive, and health and wellness businesses to offer discounts to County employees and partnered with Great Wolf Lodge, which is not local but a commonly used vacation resort
- Partnered with the Fayetteville-Cumberland Parks and Recreation and the NC Wildlife Resources Commission to offer free wellness activities for County employees, such as kayaking, archery, and an introduction to fishing
- Continued the previous year's National Wellness Day events at several County facilities
- Incorporated Friday Fit Fact Trivia in the Cumberland Connection weekly newsletter to highlight health and wellness tips and information
- Participated in the Healthy Living WIDU radio program along with Department of Public Health representatives to discuss the wellness initiatives and opportunities provided by Cumberland County
- Hosted a Lunch and Learn session with Employee Health Center provider Allison Holden, NP, to present on nutrition and self-care
- Collaborated with the Emergency Services Department to host a Health and Wellness Day at the Emergency Management Center

Employee Health Center

- Successfully completed employee health screenings as part of County's annual Employee Health Fair to allow County employees to earn or maintain a discount on their health insurance premiums
- Completed the final year of initial three-year contract with Proactive MD to operate Employee Health Center. Expanded staffing model and services to support employees' acute care needs, along with enhanced primary care capacity. Eliminated the waiting list for new primary care appointments

Performance Measures

Strategic Priority Area	Goal	Department KPIs	Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Target
 Championing Responsive, Transparent Government	#2: Build an Engaged Workforce	Wellness Services	Employee Participation (overall)	206	354	375	400
			Total Participation (unduplicated)	161	221	253	260
		Pharmacy	Eligible (insured) employees participating (1)	982	971	1,052	1,075
			Non-county insured employees participating	101	93	90	95
			Spouses participating	91	92	90	95
			Dependents participating	216	185	200	210
			Eligible retirees participating	185	175	173	175
			Retirees' spouses participating	31	33	31	30
			Total participating	1,606	1,549	1,636	1,680
			Out-of-stock percentage for regular inventory items	Not measured – new for FY2026	Not measured – new for FY2026	2%	<3%
			On-time order percentage	Not measured – new for FY2026	Not measured – new for FY2026	99%	>97%
		Health Center	Employee usage (2)	851	2,671	3,500	3,500

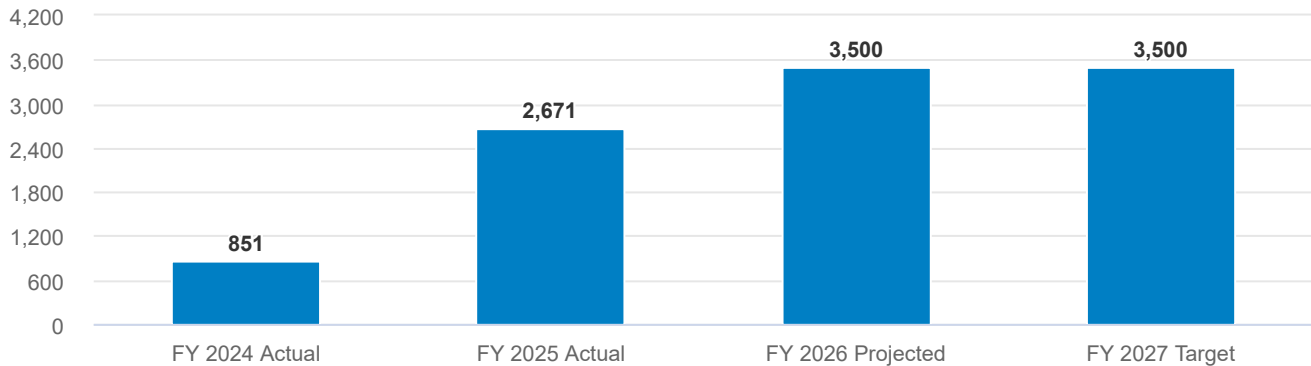
(1) The Employee Clinic could not accommodate the number of patients who wanted to be seen which caused measures to fall well below target.

(2) The target for FY2027 includes increased staff model beginning in FY2025.

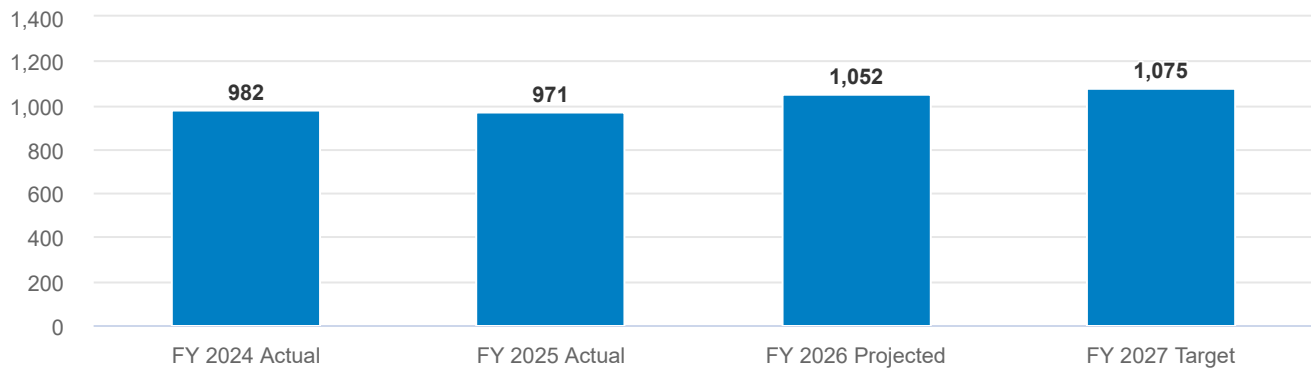


Goal 2 within the Championing Responsive, Transparent Government Strategic Priority Area is to build an engaged workforce.

One of the objectives within Goal 2 is to “expand professional development and wellness opportunities, increasing participation rates.” The employee clinic has set an employee usage target of 3,500 employees for FY2027 as indicated in the graph below. The target for FY2027 includes an increased staff model beginning in FY2025 that supports employee acute care needs along with enhanced primary care capacity to increase appointment availability, reduce waiting times, and lead to better health outcomes for employees.

Employee Usage

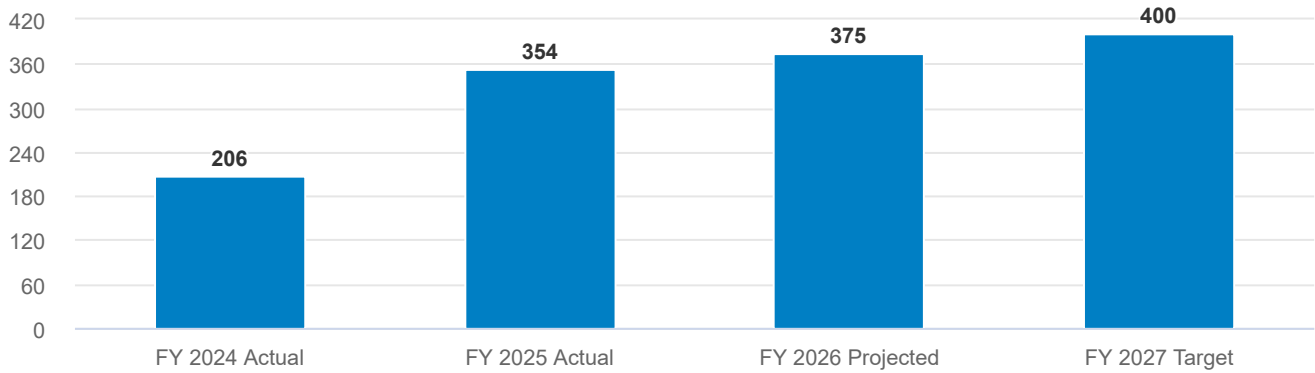
The employee pharmacy has set an employee participation target of 1,075 for eligible (insured) employees for FY2027, as indicated in the graph below. The employee pharmacy's FY2025 participation rate is below target because the employee clinic could not accommodate the number of patients who wanted to be seen. The transition to a new employee health center operator improved pharmacy participation rates in FY2026 with an expected increase projected in FY2027.

Eligible (insured) Employees Participating

Goal 2 within the Championing Responsive, Transparent Government Strategic Priority Area is to build an engaged workforce.

One objective within Goal 2 is to “expand professional development and wellness opportunities, increasing participation rates.” Employee Wellness has set a participation target of 400 employees for FY2027. To achieve this target, staff plan to combine efforts and resources with the Employee Pharmacy and Health Center to improve existing employee wellness programs and implement additional initiatives. Staff also plan to host more Health and Wellness Days across various departments to encourage employee engagement and increase awareness of wellness services and opportunities available to employees.

Employee Participation (overall)



Budget Summary

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Charges and Services	\$ (250,230)	\$ (276,627)	\$ (239,000)	\$ (267,000)
Other	(35,610,205)	(34,120,143)	(42,709,548)	(47,938,545)
Total Revenue	\$ (35,860,435)	\$ (34,396,770)	\$ (42,948,548)	\$ (48,205,545)
Expense				
Personnel	\$ 28,538,438	\$ 27,845,465	\$ 36,501,799	\$ 40,506,705
Operating	6,217,936	7,112,366	7,573,170	8,663,292
Capital Outlay	-	21,360	-	-
Transfers	25,000	25,000	25,000	25,000
Total Expense	\$ 34,781,374	\$ 35,004,191	\$ 44,099,969	\$ 49,194,997
Fund Balance	-	-	(1,151,421)	(989,452)
Total 801 - Group Insurance Fund	\$ (1,079,061)	\$ 607,421	\$ -	\$ -

Positions

Department	Total FTE FY2024	Total FTE FY2025	Total FTE FY2026	Full-Time FY2027	Hourly, Part-Time & Time-Limited FY2027	Total FTE FY2027
EMPLOYEE PHARMACY	5.98	6.5	6.5	5.0	1.5	6.5
EMPLOYEE WELLNESS	1.0	1.0	1.0	1.0	-	1.0
Total OTHER COUNTY FUNDS	6.98	7.5	7.5	6.0	1.5	7.5

Looking Ahead

Employee Pharmacy

- Pharmacy Manager will work with pharmacy staff to implement a medication take-back service to provide employees and retirees with a safe option for disposing of unused or expired drugs
- Pharmacy Manager will work with Employee Health Center providers to create an integrated care model with the goal of developing customized pharmacy services tailored to employees seen at the Employee Health Center
- Pharmacy Manager will work with the Wellness Coordinator to create a collaborative team to develop pharmacy services that promote wellness
- Pharmacy Manager will work with Engineering to develop a plan to optimize the pharmacy's operational efficiency through an improved pharmacy layout
- Pharmacy Manager will implement an operational efficiency program focused on workflow optimization, staff training, and progress tracking
- Pharmacy Manager will work with staff to improve pharmaceutical discounts through Cardinal by reducing invoice payment times to 15 days

Employee Wellness

- Increase participation in wellness services by combining efforts and resources with the Employee Pharmacy and Health Center to improve and implement additional employee wellness programs
- Build a stronger culture of wellness by hosting more Health and Wellness Days at various departments to encourage employee engagement and enhance awareness of employee wellness opportunities provided through wellness services
- Continue to offer monthly wellness activity events to foster connections among different departments and encourage employee involvement in activities they normally would not try, such as kayaking, archery, pickleball, and painting
- Host more Lunch and Learn opportunities that focus on various areas of wellness
- Implement a monthly cooking class to promote healthy eating
- Add a yoga class or another fitness class in accordance with feedback from the employee survey
- Continue to offer creative monthly challenges that encourage health and wellness initiatives

Employee Health Center

- Transition from a weeklong wellness fair incentive model to employees scheduling annual wellness appointments with their primary care provider

EMPLOYEE BENEFITS



Contact: Financial Services

Address: 117 Dick Street Room 451 Fayetteville, NC 28301

Phone: 910-678-7753

[Employee Benefits \(cumberlandcountync.gov\)](http://cumberlandcountync.gov)

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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (425,261)	\$ (480,754)	\$ (525,150)	\$ (475,150)
Total Revenue	\$ (425,261)	\$ (480,754)	\$ (525,150)	\$ (475,150)
Expense				
Personnel	\$ 387,111	\$ 448,196	\$ 500,000	\$ 450,000
Operating	19,010	20,161	25,150	25,150
Total Expense	\$ 406,121	\$ 468,357	\$ 525,150	\$ 475,150
Total 802 - Employee Benefit Fund	\$ (19,140)	\$ (12,397)	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is administered by Sentinel Benefits.

VEHICLE INSURANCE

**Contact:** Financial Services**Address:** 117 Dick Street Room 451 Fayetteville, NC 28301**Phone:** 910-678-7753**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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (1,209,032)	\$ (1,277,927)	\$ (1,364,250)	\$ (1,364,250)
Total Revenue	\$ (1,209,032)	\$ (1,277,927)	\$ (1,364,250)	\$ (1,364,250)
Expense				
Operating	\$ 972,069	\$ 1,087,587	\$ 1,364,250	\$ 1,364,250
Total Expense	\$ 972,069	\$ 1,087,587	\$ 1,364,250	\$ 1,364,250
Total 803 - Vehicle Insurance Fund	\$ (236,963)	\$ (190,340)	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is designated for payment of vehicle claims.

GENERAL LITIGATION



Contact: Legal Department
Phone: 910-678-7762

Address: 117 Dick Street 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

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Adopted Budget FY2027
Revenue				
Other	\$ (112,411)	\$ (108,963)	\$ (100,000)	\$ (100,000)
Total Revenue	\$ (112,411)	\$ (108,963)	\$ (100,000)	\$ (100,000)
Expense				
Operating	\$ 170,681	\$ 93,869	\$ 145,000	\$ 100,000
Total Expense	\$ 170,681	\$ 93,869	\$ 145,000	\$ 100,000
Fund Balance	-	-	(45,000)	-
Total 806 - General Litigation Fund	\$ 58,270	\$ (15,094)	\$ -	\$ -

Prior Year Accomplishments, Performance Measures and Looking Ahead sections are not included, because this cost center is designated to account for contracted services of outside legal counsel.



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Reference





Schedule of Fees Fiscal Year 2026-2027

The following fees have been approved for the year. For your convenience, fee changes that were adopted from the previous year are in bold font.

	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
Animal Control			
Impound Fees:			
Impoundment	\$30 first day; \$10 everyday thereafter	\$30 first day; \$10 everyday thereafter	
Euthanasia request	\$ 25	\$ 5	
Horse	\$ 250	\$ 250	
Daily Fee for Horses	\$ 25	\$ 25	
Adoption Fees:			
Heartworm test	\$ 0	\$ 0	
Dog	\$ 100	\$ 100	
Cat	\$ 70	\$ 70	
Small Livestock	\$ 50	\$ 50	
Horse	\$ 250	\$ 250	
Miscellaneous Pet	\$ 10	\$ 10	
FeLV/FIV Test for Cats			
Licensing Fees:			
Regular license	no fee	no fee	
Senior license (up to 3 dogs/cats/or any combination)	no fee	no fee	
Permits:			
Litter	\$ 100	\$ 100	
Hunting Pack (up to 14 animals)	remove item	remove item	
Hunting Pack (15 and over)	remove item	remove item	
Potentially Dangerous Dog	\$ 100	\$ 300	
Other Fees:			
Credit Card Processing Fees	0%	3%	
Return to Owner:			
Dogs less than 49lbs:			
Spay	\$ 80	\$ 100	
Neuter	\$ 80	\$ 100	
Dogs more than 50lbs, but less than 99lbs:			
Spay	\$ 80	\$ 130	
Neuter	\$ 80	\$ 130	
Dogs more than 100lbs, but less than 149lbs:			
Spay	\$ 155	\$ 200	
Neuter	\$ 155	\$ 200	
Dogs greater than 150lbs:			
Spay	\$ 180	\$ 260	
Neuter	\$ 180	\$ 260	
Cat:			
Spay	\$ 60	\$ 80	
Neuter	\$ 25	\$ 45	
Microchip	\$ 20	\$ 25	
Rabies vaccination	\$ 5	\$ 5	
Violations:			
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	

	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
Board of Elections			
CD	\$ 25	\$ 25	
E-mail	no charge	no charge	
Campaign finance reports and related elections records	\$.20 per page	\$.20 per page	
Filing Fees:			
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	
Child Support			
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)	\$42 per participant	\$42 per participant	
Non-Public Assistance Case	\$35 - charged once yearly. \$550 is collected per case	\$35 - charged once yearly. \$550 is collected per case	
Community Development			
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	
Cooperative Extension			
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)	
County Attorney			
Road Closing Fee	\$ 750	\$ 750	
County Manager			
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	
Emergency Services			
Fines:			
Code Violation (1 st Offense)	\$ 100	\$ 100	
Code Violation (2 nd 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 (1 st 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	

	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
Fire Inspection Fees are collected thru Central Permitting in the Planning Dept.	Refer to Exhibit A	Refer to Exhibit A	
Engineering			
Floodplain Development Permit Fee	\$ 35	\$ 0	
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	
Finance			
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
Health			
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	
Library			
Library card	\$25 non-resident fee (exception, employees no charge)	\$25 non-resident fee (exception, employees no charge)	
Lost or Stolen Library Card	fees waived	fees waived	
Late Renewal Fees:			
All materials except Playaway devices	fees waived	fees waived	
Library of Things Items	\$0.10 per day per item with a maximum charge of \$25 per item per transaction	\$0.10 per day per item with a maximum charge of \$25 per item per transaction	
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.	
Lost/Stolen or Long Overdue Items:			
Lost or Stolen Items:			
Library of Things Items	Replacement cost of item +\$4 processing fee	Replacement cost of item +\$4 processing fee	
Playaway Devices	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	
Hotspots	\$ 80	\$ 80	
Power Adapter for Hotspots	\$ 25	\$ 25	
Interlibrary loan	\$ 3	\$ 3	
Damage Fees:			
Adapter missing (Launchpad)	\$ 10	\$ 10	
Charger missing (Playaway view)	\$ 15	\$ 15	
Cord missing (Launchpad)	\$ 7	\$ 7	
Library of Things Items	Replacement cost of item +\$4 processing fee	Replacement cost of item +\$4 processing fee	
Missing insert (all A/V items)	\$ 0	\$ 0	
Playaway Devices	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	Replacement cost of device (\$99.95-\$179.95) +\$4 processing fee	
Hotspot Device	\$ 80	\$ 80	
Power Adapter for Hotspots	\$ 25	\$ 25	
Planning Department			
Planning and Inspection Fees	Refer to Exhibit C	Refer to Exhibit C	
Location Services and Other Fees	Refer to Exhibit D	Refer to Exhibit D	
Public Information Office			
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	

	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
Register of Deeds			
Deeds and Other Instruments (except plats, deeds of trust and mortgages):			
Up to 15 pages	\$ 26	\$ 26	
Each additional page	\$ 4	\$ 4	
Additional fee for each multiple instrument	\$ 10	\$ 10	
Deed of Trust and Mortgages:			
Up to 35 pages	\$ 64	\$ 64	
Each additional page	\$ 4	\$ 4	
Plat Recording	\$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	
Plat/Map copies	\$.25 - \$4 per page	\$.25 - \$4 per page	
Map recording	remove item	remove item	
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	
UCC (Fixture Filing):			
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	
Vital Record Fees:			
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	
Other Records:			
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	
Delayed Births:			
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	

	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
Birth certificate for papers from another county one year or more after birth	\$ 10	\$ 10	
Other Services:			
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	
Sheriff's Office			
Pistol handgun purchase permit fee	\$5/permit	\$5/permit	
Concealed Weapons Fees: GS 14-415			
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	
Civil Process Fees: GS 162-14			
Uniform	\$ 30	\$ 30	
Out-of-State	\$ 50	\$ 50	
Miscellaneous Fees:			
Background check	\$ 8	\$ 8	
Fingerprint fee	\$ 12	\$ 12	
Administrative dispatch fee	\$ 15	\$ 15	
Precious Metal Permit Fees:			
Dealer/co-owner	\$ 180	\$ 180	
Special occasion dealer	\$ 180	\$ 180	
Employee permit	\$ 60	\$ 60	
Employee renewal permit fee	\$ 3	\$ 3	
Sheriff's Office - Detention Center Inmate Fees			
Administrative Fees:			
I.D. Cards	\$ 5	\$ 5	
Notary Fee	\$ 3	\$ 3	
Checks to release funds for non-court related purposes	\$ 5	\$ 5	
Damage to County property other than normal wear and tear:			
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	

	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
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	\$ 0.35	\$ 0.35	
Other County property	Actual cost of repair or replacement	Actual cost of repair or replacement	
Medical and Dental Services:			
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	
Over the counter medications:			
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)	
Social Services			
Adoption Services:			
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	
Other Fees:			
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	

	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
Soil and Water Conservation District			
Rain barrel	\$ 50	\$ 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	
Rental Equipment:			
Great Plains no-till grain drill	\$50 per day or \$8 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	\$75 per day or \$12 per acre, whichever is greater	\$75 per day or \$12 per acre, whichever is greater	
Solid Waste			
Refer to extended schedules of this document for the Solid Waste fee schedule.	Refer to Exhibit E	Refer to Exhibit E	
Tax Administration			
Property record card:			
At Counter	\$1.50 + 50¢ for each additional building	\$1.50 + 50¢ for each additional building	
Mailed	\$1.50 + 50¢ for each additional building	\$1.50 + 50¢ for each additional building	
Faxed/E-Mailed	no fee	no fee	
Maps			
8 1/2" x 11" Color Map	\$ 4	\$ 5	
11" x 17" Color Map	\$ 6	\$ 7	
17" x 22" Color Map	\$ 10	\$ 10	
22" x 34" Color Map	\$ 12	\$ 15	
Tax Administration			
34" x 44" Color Map	\$ 15	\$ 20	
Copies - Per Page			
Black & White -	5 cents, per page	25 cents, per page	
Color	10 cents, per page	50 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)	
Utilities			
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	
Permanent Fund			
Cemetery	Refer to Exhibit J	Refer to Exhibit J	

Exhibit A - Fire Inspections

Fee and Other Charge Type	Square Footage	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Fire Inspections			
Assembly - Place of: A-1, A-2, A-3, A-4, A-5			
	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
Factory/Industrial:			
	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
Educational: Day Cares (not in residential homes) and Private Schools			
	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
Hazardous:			
	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
Institutional:			
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
High Rise:			
	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

Fee and Other Charge Type	Square Footage	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Residential:			
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
Three-Year Inspection Fee: businesses/miscellaneous			
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
Other Fees and Permits:			
Re-inspection fee	Per visit	\$ 50	\$ 75
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 minimum + \$75 per required employee hour to complete inspection	\$75 minimum + \$75 per required employee hour to complete inspection
Fireworks/explosives permit		\$ 450	\$ 450
LP or gas equipment in assemble	Per visit	\$ 75	\$ 75
Tent permit	Per visit	\$ 75	\$ 75
Plan Reviews and Construction Permits:			
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
Enhanced Fire Plans Review		\$ 100	\$ 100
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	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Public Health			
Dental Services-Performed in Child Health:			
Oral evaluation < 3 years old	D0145	\$ 58	\$ 58
Topical fluoride varnish	D1206	\$ 26	\$ 26
Injections/Medications:			
Epinephrine 001 mg	J0171	\$ 1	\$ 1
Zithromax State Supplied	J0456	\$ 0	\$ 0
Penicillin G Benzathine	J0561	Acquisition Cost	Acquisition Cost
Rocephin	J0696	Acquisition Cost	Acquisition Cost
DEPO Provera 1 mg	J1050	Acquisition Cost	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	Acquisition Cost	Acquisition Cost
Implant- Nexplanon	J7307	Acquisition Cost	Acquisition Cost
Contraceptive Pills	S4993	\$ 10.00	\$ 10.00
Vaccines:			
Admin Fee Covid		\$ 65	\$ 65
Admin Fee Flu	G0008	\$ 33	\$ 33
Admin Fee Pneumonia	G0009	\$ 33	\$ 33
Admin Fee Hep B	G0010	\$ 33	\$ 33
Beyfortus .50ml RSV - less than 11	90380	\$ 536	\$ 575
Beyfortus 1ml RSV - 11 lbs and up	90381	\$ 536	\$ 575
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
Monkeypox Vaccines	90611	\$ 280	\$ 280
Menquadfi - Meningitis	90619	\$ 180	\$ 180
Bexsero Meningitis	90620	\$ 220	\$ 245
Fluzone Quad 18-64 ages	90630	\$ 23	\$ 0
Hepatitis A Adult	90632	\$ 82	\$ 83
Hepatitis A Pediatric and Adolescent	90633	\$ 45	\$ 45
Hepatitis B combo	90636	\$ 130	\$ 135
HIB (influenza) 3 dose	90647	\$ 30	\$ 30
HIB (influenza) PRP-T 4 dose	90648	\$ 21	\$ 21
HPV-Gardasil	90649	\$ 185	\$ 0
Gardasil	90651	\$ 317	\$ 317
Fluzone	90656	\$ 0	\$ 25
Fluzone- high dose	90662	\$ 75	\$ 81
Prevnar 13	90670	\$ 260	\$ 0
Prevnar 15	90671	\$ 236	\$ 236
Flumist 2-49 years	90672	\$ 25	\$ 25
Flublok	90673	\$ 0	\$ 0
Rabies	90675	\$ 417	\$ 417
Prevnar 20	90677	\$ 270	\$ 308

Fee and Other Charge Type	Procedure Code	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Public Health			
Abrysvo - RSV Pregnant Women	90678	\$ 337	\$ 337
Arexvy - RSV 60 years and up	90679	\$ 320	\$ 320
Rotavirus	90680	\$ 110	\$ 117
Flublok 50-64 years	90682	\$ 75	\$ 0
Flu/Quad/Preservative Free 36 month and up	90686	\$ 25	\$ 0
Typhoid	90691	\$ 160	\$ 160
Kinrix	90696	\$ 70	\$ 72
Vaxelis (Dip/Tet/Pert/Polio/HepB)	90697	\$ 175	\$ 175
Pentacel-DTAP	90698	\$ 130	\$ 137
DTAP (Diphtheria/Tetanus/Pertussis)	90700	\$ 35	\$ 35
DT (Diphtheria/Tetanus)	90702	\$ 64	\$ 64
MMR (Measles/Mumps/Rubella)	90707	\$ 105	\$ 110
PROQUAD	90710	\$ 317	\$ 330
(Inactivated virus) Polio	90713	\$ 50	\$ 55
Tetanus Diphtheria	90714	\$ 38	\$ 38
TDAP	90715	\$ 50	\$ 51
Varicella	90716	\$ 190	\$ 190
Yellow Fever	90717	\$ 235	\$ 265
DTAP/HB/IP	90723	\$ 102	\$ 103
Pneumococcal	90732	\$ 127	\$ 127
Meningococcal over 55 years	90733	\$ 90	\$ 90
Meningococcal 2-55 years	90734	\$ 162	\$ 162
Zostavax	90736	\$ 230	\$ 230
Hep B newborn	90744	\$ 35	\$ 35
Hep B 19 and above	90746	\$ 71	\$ 71
Shingrix	90750	\$ 190	\$ 222
Covid - Pfizer 6 mos - 4 yrs	91318	\$ 66	\$ 66
Covid - Pfizer 5 yrs - 11 yrs	91319	\$ 88	\$ 88
Covid - Pfizer 12 yrs and older	91320	\$ 141	\$ 141
Covid - Moderna 6 mos - 11 yrs	91321	\$ 150	\$ 150
Covid - Moderna 12 yrs and older	91322	\$ 150	\$ 150
Admin and Counseling RSV	96380	\$ 20	\$ 20
Admin only RSV	96381	\$ 15	\$ 16
Lab Services:			
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
Assay of Lithium	80178	\$ 0	\$ 10
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

Fee and Other Charge Type	Procedure Code	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Public Health			
Urine with micro	81002	\$ 10	\$ 10
Urine with dipstick	81003	\$ 10	\$ 10
Microscopic Only Urinalysis	81015	\$ 5	\$ 5
Pregnancy test - dipstick	81025	\$ 15	\$ 15
CFTR cystic fibrosis	81220	\$ 160	\$ 299
Genetic analysis (inheritest)	81329	\$ 0	\$ 100
Fetal Chromosomal Genetics	81420	\$ 414	\$ 414
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
Creatine clearance test	82575	\$ 15	\$ 15
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 other fluid	82945	\$ 5	\$ 5
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
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

Fee and Other Charge Type	Procedure Code	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Public Health			
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
Rheumatoid factor quantitative	86431	\$ 11	\$ 11
Tuberculosis test, cell mediated	86480	\$ 80	\$ 80
TB sensitivity test	86580	\$ 15	\$ 15
Syphilis precipitation	86592	\$ 10	\$ 10

Fee and Other Charge Type	Procedure Code	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Public Health			
Syphilis quantity	86593	\$ 10	\$ 10
Lyme Disease Test	86617	\$ 23	\$ 23
Antibody lyme	86618	\$ 28	\$ 28
CMV antibody (Cytomegalovirus)	86645	\$ 20	\$ 20
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 Simplex 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
Coombs Test, direct	86880	\$ 10	\$ 10
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

Fee and Other Charge Type	Procedure Code	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Public Health			
REP C RNA quan	87522	\$ 61	\$ 61
HIV 1 quan	87536	\$ 100	\$ 100
Neisseria gonorrhea	87591	\$ 46	\$ 46
HPV High Risk	87624	\$ 46	\$ 46
HPV Genotype 16/18 reflex	87625	\$ 35	\$ 35
Amplified probe technique	87798	\$ 46	\$ 46
SARS-Covid AG IA	87426	\$ 51	\$ 51
SARS-Covid and Flu/RSV	87637	\$ 145	\$ 145
Infectious agent detection	87661	\$ 30	\$ 30
Influenza antigen	87804	\$ 22	\$ 22
RSV Respiratory Syncytial Virus	87807	\$ 22	\$ 22
SARS - Covid	87811	\$ 45	\$ 45
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
Medical Services:			
PMH Pregnancy risk screening	S0280	\$ 75	\$ 75
PMH postpartum assessment	S0281	\$ 225	\$ 225
Childbirth education	S9442	\$ 20	\$ 20
STD/TB Treatment	T1002	\$ 20	\$ 20
Removal of foreign body	10120	\$ 100	\$ 100
Insertion of Nexplanon	11981	\$ 105	\$ 105
Removal of Nexplanon	11982	\$ 120	\$ 120
Removal with reinsertion of Nexplanon	11983	\$ 185	\$ 185
Chemical cauterization of tissue	17250	\$ 55	\$ 55
Destruction of Lesion Anus	46924	\$ 510	\$ 510
Destruction of lesions male	54050	\$ 130	\$ 130
Destruction of lesions male extensive	54065	\$ 215	\$ 215
Destruction of Lesions Female	56501	\$ 150	\$ 150
Destruction of Lesions Female Extensive	56515	\$ 240	\$ 240
Destruction of Vaginal Lesions	57061	\$ 130	\$ 130
Insert IUD	58300	\$ 61	\$ 61
Remove IUD	58301	\$ 75	\$ 75
Antepartum Care	59425	\$ 567	\$ 567
Antepartum Care 7 or more visits	59426	\$ 1,013	\$ 1,013
Postpartum Care Only	59430	\$ 185	\$ 185
Foreign body ear	69200	\$ 89	\$ 89
Cerumen impacted	69210	\$ 38	\$ 38
Hearing screening	92551	\$ 15	\$ 15
Hearing test	92552	\$ 30	\$ 30
EKG and interpretation	93000	\$ 17	\$ 17
Spirometry	94010	\$ 27	\$ 27
Spirometry before and after	94060	\$ 47	\$ 47

Fee and Other Charge Type	Procedure Code	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Public Health			
Inhalation TX NP	94640	\$ 11	\$ 11
Inhalation TX	94644	\$ 27	\$ 27
Inhalation TX - Asthma Educ	94664	\$ 12	\$ 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	\$ 18	\$ 18
Med Nutrition Therapy	97802	\$ 25	\$ 25
Med Nutrition Therapy Reassessment	97803	\$ 22	\$ 22
Vision Screening	99173	\$ 15	\$ 15
New brief office visit	99201	\$ 92	\$ 92
New limited office visit	99202	\$ 100	\$ 100
New intermediate office visit	99203	\$ 135	\$ 135
New extended office visit	99204	\$ 195	\$ 195
New comprehensive office visit	99205	\$ 245	\$ 245
Established minimal office visit	99211	\$ 35	\$ 35
Established brief office visit	99212	\$ 60	\$ 60
Established limited office visit	99213	\$ 90	\$ 90
Established intermediate office visit	99214	\$ 125	\$ 125
Established comprehensive office visit	99215	\$ 185	\$ 185
Initial exam under 1 year	99381	\$ 90	\$ 90
New patient 1-4 years	99382	\$ 90	\$ 90
New patient 5-11 years	99383	\$ 155	\$ 155
New patient 12-17 years	99384	\$ 170	\$ 170
New patient 18-39 years	99385	\$ 170	\$ 170
New patient 40-64 years	99386	\$ 200	\$ 200
New patient exam 65+	99387	\$ 215	\$ 215
Established under 1 year	99391	\$ 90	\$ 90
Established 1-4 years	99392	\$ 90	\$ 90
Established 5-11 years	99393	\$ 150	\$ 150
Established 12-17 years	99394	\$ 150	\$ 150
Established 18-39 years	99395	\$ 145	\$ 145
Established 40-64 years	99396	\$ 160	\$ 160
Established exam 65+	99397	\$ 175	\$ 175
Smoking Cessation Counseling 3-10 min	99406	\$ 12	\$ 12
Smoking Cessation Counseling > 10 min	99407	\$ 27	\$ 27
Alcohol/Substance Abuse Screening	99408	\$ 35	\$ 35
Telehealth 5-10 minutes	99441	\$ 46	\$ 46
Telehealth 11-20 minutes	99442	\$ 63	\$ 63
Telehealth 21-30 minutes	99443	\$ 100	\$ 100
Home visit postnatal assessment	99501	\$ 135	\$ 135
Home visit newborn care	99502	\$ 185	\$ 185
Medical Records Reproduction Fee Schedule:			
Pages 1-100		\$ 0.50	\$ 0.50
Over 100 pages		\$ 0.25	\$ 0.25
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

Fee and Other Charge Type	Procedure Code	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges
Public Health			
Environmental Health Fee Schedule:			
Septic tank permit and soil evaluation/expansion permit		\$ 600	\$ 600
Repair permit		\$ 25	\$ 25
Redraw plot plan without visit		\$ 25	\$ 25
Redraw plot plan with visit		\$ 125	\$ 125
Call back fee		\$ 100	\$ 100
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		\$ 400	\$ 400
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)		\$ 150	\$ 150
Inspection of existing septic tank in mobile home for relocation (occupancy)		\$ 150	\$ 150
Inspection of existing septic tank for reuse or change of use		\$ 150	\$ 150
Engineered Options Permit		\$ 35	\$ 35
Public swimming pool/seasonal		\$ 200	\$ 300
Public swimming pool/year round		\$ 225	\$ 300
Public swimming pool plan review		\$ 250	\$ 250
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
In-Home Child Daycare Inspection		\$ 50	\$ 50
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
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		\$ 35	\$ 35
Migrant Home/Camp Inspections		\$ 90	\$ 90
Follow-up Water Sample		\$ 45	\$ 45
ServSafe class (offered in Spanish)		\$ 0	\$ 100
A2 (completed by Prof Engineer or Soil Scientist) eval only		\$240 based on Septic Fee	\$240 based on Septic Fee

Private Permitting Option	Completeness Review?	Fees Allowed (compared to normal LHD fees)	Effective Date of Fee Changes	Can LHD Conduct Repairs?	Who May Conduct Final Inspection?
(a2) IP/CA	Yes - 5 days	IP: up to 100% CA: up to 40% IP+CA: up to 40%	9/1/23	Yes - as normal, CA only	LHD or AOWE
EOP	No	Up to \$35	9/1/23	Yes - no BPJ, IP+CA required	PE
AOWE	No	Up to \$35	9/1/23	Yes - no BPJ, IP+CA required	AOWE

* If Septic tank permit is not increased to \$600 then the fee for A2 will need to be set to \$160. The A2 fee by Statute can only be a maximum of 40% of the septic fee.

Exhibit C - Planning & Inspections Fees

Fee and Other Charge Type	FY2026 Adopted Fee	FY2027 Adopted Fee
Planning and Inspections		
Permits		
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)	\$50 per project	\$50 per project
Watershed Permit (High Density)	\$150 per project	\$150 per project
Floodplain Development Permit	\$ 35	\$ 80
Rezoning and Appeals (2)		
Rezoning – Requested Residential (Including: Res., Agri., and Conservancy Districts)	General \$250 – Up to 5 acres \$20 – Each additional acre above 5 acres (3)	Conditional (4) (DD/CZ) \$400 – up to 5 acres \$20 – Each additional acre above 5 acres (3)
Rezoning – Requested All Other Districts	General \$450 – Up to 5 acres \$25 – Each additional acre above 5 acres (3)	Conditional (4) (PND/CZ/MXD) \$700 – up to 5 acres \$25 – Each additional acre above 5 acres (3)
Modification of Conditional Zoning Conditions	\$ 400	\$ 400
Variance (includes Watershed and Floodplain)	\$ 250	\$ 250
Appeal of Administrative Official	\$ 150	\$ 150
(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.		
Subdivisions, Plans and Text Changes		
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
Site Plan Review		
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
Building Inspections - Nonresidential (#)		
Building Permits		
New Const., Addition, Renovation/Upfit, Accessory structure, Pools and Spas, Misc. (e.g. Signs) (*)	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

Fee and Other Charge Type	FY2026 Adopted Fee	FY2027 Adopted Fee
Change of Occupancy	\$ 100	\$ 100
Reinspection	\$75 per trip	\$75 per trip
Job Not Ready	\$75 per trip	\$75 per trip
Contractor Change	\$25 per trade	\$25 per trade
Pre-Scheduled, After Hours Inspection (%)	\$500 per Inspector, per Visit	\$500 per Inspector, per Visit
Enhanced Plan Review	\$400 per Review Session	\$400 per Review Session
Plan Review	\$100 + .01 x Total Building Sq. Ft. (Max \$2,500)	\$100 + .01 x Total Building Sq. Ft. (Max \$2,500)
1 st Plan Re-review	No Fee	No Fee
2 nd Re-review	\$ 100	\$ 100
Each Re-review Thereafter	\$ 200	\$ 200
Electrical Permits		
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 (*)	\$ 200	\$ 200
Miscellaneous	\$ 200	\$ 200
Mechanical Permits		
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
Plumbing Permits		
New/Addition	\$200 + \$10/fixture	\$200 + \$10/fixture
Camper/Recreational Sites	\$100 + \$20/site	\$100 + \$20/site
Miscellaneous	\$ 200	\$ 200
Other		
Demolition	\$ 200	\$ 200
Permit Reactivation Fee	\$ 200	\$ 200

(1*) 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 (#)

Building Permits

Site-Built Home (*)	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
Accessory Structure, Add. to Primary Structure, Renovations, Pools and Spas (*)	0-\$25,000 = \$150 \$25,001 - \$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-\$25,000 = \$150 \$25,001 - \$50,000 = \$250 \$50,001 - \$75,000 = \$500 \$75,001-\$150,000 = \$750 \$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

Fee and Other Charge Type	FY2026 Adopted Fee	FY2027 Adopted Fee
Double-Wide Manufactured Home (*)	\$ 300	\$ 300
Miscellaneous (+)	\$ 100	\$ 100
Change of Occupancy	\$ 100	\$ 100
Reinspection	\$75 per trip	\$75 per trip
Job Not Ready	\$75 per trip	\$75 per trip
Contractor Change	\$25 per trade	\$25 per trade
Pre-Scheduled, After Hours Inspection (%)	\$500 per Inspector, per Visit	\$500 per Inspector, per Visit
Plan Review (One and Two Family)	No Fee	No Fee
Plan Review	\$100 + .01 x Total Building Sq. Ft. (Max \$2,500)	\$100 + .01 x Total Building Sq. Ft. (Max \$2,500)
1 st Plan Re-review	No Fee	No Fee
2 nd Re-review	\$ 100	\$ 100
Each Re-review Thereafter	\$ 200	\$ 200
Enhanced Plan Review	\$400 per Review Session	\$400 per Review Session
<u>Electrical Permits</u>		
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
<u>Mechanical Permits</u>		
Stand-Alone Permit	\$ 100	\$ 100
Miscellaneous (+)	\$ 100	\$ 100
Gas Piping Permit	\$ 100	\$ 100
HVAC Change out (incl. Mech. and Elec.)	\$100/unit	\$100/unit
<u>Plumbing Permits</u>		
Stand-Alone Permit	\$ 100	\$ 100
Miscellaneous (e.g. irrigation system) (+)	\$ 100	\$ 100
<u>Other</u>		
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	FY2026 Adopted Fee	FY2027 Adopted Fee
Location Services		
Sign Blades (includes tape and marking)		
	24x6: \$55	24x6: \$64
	30x6: \$66	30x6: \$76
	36x6: \$77	36x6: \$89
	42x6: \$88	42x6: \$101
	48x6: \$99	48x6: \$114
	54x6: \$110	54x6: \$126
Sign Shop	24x9: \$61	24x9: \$70
	30x9: \$77	30x9: \$89
	36x9: \$88	36x9: \$101
	42x9: \$105	42x9: \$120
	48x9: \$121	48x9: \$140
	54x9: \$132	54x9: \$152
	60x9: \$143	60x9: \$165
Hardware		
Galvanized square sign pole	\$ 85	\$ 98
Galvanized square sign sleeve	\$ 30	\$ 35
Caps	\$ 12	\$ 14
Cross	\$ 12	\$ 14
Hardware (including corner bolts)	\$ 6	\$ 7
Specialty Signs or Projects		
Conservation Area Sign	\$ 12	\$ 14
Handicap Sign	\$ 25	\$ 29
Handicap Sign w/plate for fine	\$ 30	\$ 35
Stop Sign	\$ 70	\$ 81
Stop Sign Package (washers, hardware, pole, 811 cord., sleeve, 2-trip installation)	\$ 225	\$ 260
Other		
County Projects:		
In house, by employees	Planning & Inspection fees waived	Planning & Inspection fees waived
Contracted by outside agent	Per Fee Schedule	Per Fee Schedule
Work Without a Permit	Double Permit Fee	Double Permit Fee
	18x24: \$10	18x24: \$10
	24x36: \$15	24x36: \$15
	36x36: \$15	36x36: \$15
	36x46: \$20	36x46: \$20
Large wall maps		
Copies (per page):		
8.5x11	\$0,10	\$0,10
Plotter copies	\$ 2	\$ 2
Zoning ordinance, hard copy	\$ 30	\$ 30
Refund Processing Fee	\$ 20	\$ 20
Homeowner recovery fee	\$ 10	\$ 10

Exhibit E - Solid Waste Management

Fee and Other Charge Type	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
Solid Waste Management			
Disposal Fees:			
Household Fee (SW User Fee on annual tax bill)	\$ 130	\$ 130	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 ii. Household garbage (kitchen, bath, etc.) amount not to exceed 4 cubic yards (one pickup truck load) per household per week iii. 10 gallons or 80 lbs of household hazardous waste material per household on 2 nd & 4 th Saturday of each month (as scheduled)
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)	
Tipping Fees:			
MSW (Commercial & industrial waste, household waste larger than household fee above)	\$46 per ton or \$2.30 per 100lbs	\$46 per ton or \$2.30 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)	\$44 per ton or \$2.20 per 100lbs	\$44 per ton or \$2.20 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)	\$38 per ton or \$1.90 per 100lbs	\$46 per ton or \$2.30 per 100lbs	
C&D loads containing carpet or furniture (upholstery)	\$300 per load	\$300 per load	
C&D Construction and demolition materials	\$46 per ton or \$2.30 per 100lbs	\$46 per ton or \$2.30 per 100lbs	
Street Sweeping Materials	\$23 per ton	\$46 per ton or \$2.30 per 100lbs	
Furniture	\$40 per ton	\$46 per ton or \$2.30 per 100lbs	
Transfer Station Rate	\$ 0	\$60 per ton or \$3.00 per 100 lbs.	
Transfer Station Surcharge	\$ 0	\$100 per truck load, in addition to material charge per ton	
Transfer Truck Surcharge C&D	\$ 0	\$100 per truck load, in addition to material charge per ton	

Fee and Other Charge Type	FY2026 Adopted Fee and Other Charges		FY2027 Adopted Fee and Other Charges		Notes
Flat Rates (in the event of scale failure, charge per vehicle):					
	C&D/Wilkes	MSW	C&D/Wilkes	MSW	
Pickup trucks, towed trailers (single axle)	\$ 20	\$ 20	\$ 20	\$ 20	
Small flatbed trucks (single axle), step van	\$ 96	\$ 108	\$ 96	\$ 108	
Large flatbed trucks (double axle), fifth wheel trailers	\$ 192	\$ 216	\$ 192	\$ 216	
Roll-off trucks (container boxes) 20-yard box or smaller	\$ 160	\$ 216	\$ 160	\$ 216	
Roll-off trucks (container boxes) 21-30 yard box	\$ 228	\$ 252	\$ 228	\$ 252	
Roll-off trucks (container boxes) 31-40 yard box	\$ 304	\$ 324	\$ 304	\$ 324	
Compactor boxes (all), front loader/rear loader	\$ 288	\$ 324	\$ 288	\$ 324	
Front loader truck	\$ 288	\$ 324	\$ 288	\$ 324	
18-Wheeler	\$720/\$370	\$ 760	\$720/\$370	\$ 760	
Scrap Tire Disposal:					
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	\$65 per ton or \$3.25 per 100lbs		\$65 per ton or \$3.25 per 100lbs		
Yard Waste and Other Waste Materials:					
Land clearing debris containing no soil	\$22.50 per ton or \$1.13 per 100lbs		\$22.50 per ton or \$1.13 per 100lbs		
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		
City of Fayetteville Yard Waste Rate	\$11.25 per ton or \$0.57 per 100lbs		\$11.25 per ton or \$0.57 per 100lbs		
Wooden pallets, clean lumber, clean logs (no leaves or pine straw)	\$11.25 per ton or \$0.57 per 100lbs		\$11.25 per ton or \$0.57 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		
Items Provided for Sale (based on availability):					
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	\$20 per vehicle (per cubic yard) \$60 per pick-up truck load \$40 per cubic yard bag		\$25 per vehicle (per cubic yard) \$50 per dump truck load \$100 per tractor trailer load		
Other Services:					
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.
Enforcement, Penalties, Charges and Fees:					
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	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
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	
Credit Card Processing Fees	3% Fee on each transaction	3% Fee on each transaction	

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.

Residential Sanitary Sewer Rate Schedule

Monthly Rate

Availability/Debt Service Fee - All Customers	\$ 10
(As referenced in the Cumberland County Water and Sewer Ordinance)	
Administration Fee - All Customers	\$ 2
Residential Sewer Flat Charge - Connected Customers	\$ 58.17
Operations and Maintenance Fee	\$ 8.03

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.

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 & Sewer

Fee and Other Charge Type	
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.	
<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)	\$ 10.00 per customer
Operation and Maintenance Fee - All Customers	\$ 7.54 per customer
Administration Fee - All Customers	\$ 2.00 per customer
Town Fee - All Customers	\$ 2.00 per customer
Residential Sewer Usage Charge - Connected Customers	\$ 11.01 per 1,000 gallons
<u>Commercial Sanitary Sewer Rate Schedule</u>	<u>Monthly Rate</u>
Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$ 10.00 per customer
Operation and Maintenance Fee - All Customers	\$ 8.70 per customer
Administration Fee - All Customers	\$ 2.00 per customer
Town Fee - All Customers	\$ 2.00 per customer
Commercial Sewer Usage Charge - Connected Customers	\$ 11.59 per 1,000 gallons
<u>Flat Rate Sanitary Sewer Rate Schedule</u>	<u>Monthly Rate</u>
Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$ 10.00 per customer
Operation and Maintenance Fee - All Customers	\$ 7.54 per customer
Administration Fee - All Customers	\$ 2.00 per customer
Town Fee - All Customers	\$ 2.00 per customer
Residential Sewer Usage Charge - Connected Customers	\$ 52.11 per customer
<u>Industrial Sanitary Sewer Rate Schedule</u>	<u>Monthly Rate</u>
Availability Fee - All Customers (As referenced in the Cumberland County Water and Sewer Ordinance)	\$ 10.00 per customer
Operation and Maintenance Fee - All Customers	\$ 4.57 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	\$ 16.73 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 & 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.		
<u>Residential Sanitary Sewer Rate Schedule</u>		<u>Monthly Rate</u>
Availability Fee - All Customers	\$	17 per customer
(As referenced in the Cumberland County Water and Sewer Ordinance)		
Operation and Maintenance Fee - All Customers	\$	13.31 per customer
Administration Fee - All Customers	\$	2 per customer
Residential Sewer Flat Charge - Connected Customers	\$	29.52 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:		
<u>Lateral Fee:</u>		
Applicant will pay prior to installation all charges including labor, equipment, and materials required for installation of the specified pipe size or sizes.		
<u>Main Extension Charges:</u>		
Applicant will pay prior to installation all charges including labor, equipment, and materials required for installation of the specified pipe size or sizes.		
<u>Debt Charge:</u>		
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 & Sewer

				Fee and Other Charge Type
Southpoint Water Rate Schedule				
Availability/Debt Service Fee		\$	10	per customer
Administration Fee		\$	2	per customer
Operations and Maintenance Fee		\$	3.49	per customer
(As referenced in the Cumberland County Water & Sewer Ordinance)				
<u>Residential Rate</u>			<u>Monthly Rate</u>	
First	2 000 gallons	\$	16.08	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:				
<u>Lateral Fee:</u>				
Applicant will pay prior to installation all charges including labor, equipment, and materials required for installation of the specified pipe size or sizes.				
<u>Main Extension Charges:</u>				
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:				
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	

Exhibit J - Permanent Fund

Fee and Other Charge Type	FY2026 Adopted Fee and Other Charges	FY2027 Adopted Fee and Other Charges	Notes
Cemetery			
Fees:			
Burial Fee	\$ 1,200	\$ 1,200	Funds are used for the upkeep and maintenance of the cemetery, and/or the equipment used at the cemetery.



**Position Classification &
Salary Schedules
Fiscal Year 2026-2027**

SALARY SCHEDULE
EFFECTIVE: JULY 13, 2025

GRADE	MINIMUM	MID-POINT	MAXIMUM
100	\$33,886.67	\$44,052.67	\$54,218.67
101	\$34,934.08	\$45,414.30	\$55,894.52
102	\$36,025.77	\$46,833.50	\$57,641.22
103	\$37,827.06	\$49,175.17	\$60,523.29
104	\$39,718.41	\$51,633.93	\$63,549.45
105	\$41,704.33	\$54,215.63	\$66,726.92
106	\$43,789.54	\$56,926.41	\$70,063.27
107	\$45,979.02	\$59,772.73	\$73,566.43
108	\$48,277.97	\$62,761.36	\$77,244.75
109	\$50,691.87	\$65,899.43	\$81,106.99
110	\$53,226.46	\$69,194.40	\$85,162.34
111	\$55,887.79	\$72,654.12	\$89,420.46
112	\$58,682.18	\$76,286.83	\$93,891.48
113	\$61,616.28	\$80,101.17	\$98,586.05
114	\$64,697.10	\$84,106.23	\$103,515.35
115	\$67,931.95	\$88,311.54	\$108,691.12
116	\$71,328.55	\$92,727.11	\$114,125.68
117	\$74,894.98	\$97,363.47	\$119,831.96
118	\$78,639.73	\$102,231.64	\$125,823.56
119	\$82,571.71	\$107,343.22	\$132,114.74
120	\$86,700.30	\$112,710.39	\$138,720.47
121	\$91,035.31	\$118,345.90	\$145,656.50
122	\$94,860.00	\$122,681.51	\$150,503.02
123	\$95,587.08	\$124,263.20	\$152,939.32
124	\$96,900.00	\$124,211.51	\$151,523.02
125	\$100,366.43	\$135,494.68	\$170,622.93
126	\$102,000.00	\$138,125.74	\$174,251.48
127	\$105,384.75	\$142,269.41	\$179,154.08
128	\$110,653.99	\$149,382.89	\$188,111.78
129	\$112,200.00	\$142,339.26	\$172,478.52
130	\$116,186.69	\$156,852.03	\$197,517.37
131	\$121,996.02	\$164,694.63	\$207,393.24
132	\$128,095.82	\$172,929.36	\$217,762.90
133	\$134,500.62	\$181,575.83	\$228,651.04
134	\$141,225.65	\$190,654.62	\$240,083.60
135	\$147,605.53	\$198,012.47	\$248,419.40
136	\$148,286.93	\$200,187.35	\$252,087.77
137	\$155,348.21	\$209,720.08	\$264,091.95
140	\$179,834.97	\$261,120.38	\$342,405.78
149	\$271,995.29	\$367,193.65	\$462,392.00
150A	\$94,860.00	\$122,681.51	\$150,503.02
150B	\$96,900.00	\$124,211.51	\$151,523.02
150C	\$102,000.00	\$138,125.74	\$174,251.48
150D	\$107,100.00	\$133,555.35	\$160,010.69
150E	\$112,200.00	\$142,339.26	\$172,478.52

DETENTION AND LAW ENFORCEMENT SALARY SCHEDULE
EFFECTIVE: JULY 13, 2025

GRADE	MINIMUM	MID-POINT	MAXIMUM
100L	\$49,410.00	\$63,333.00	\$77,256.00
101L	\$51,730.50	\$66,349.65	\$80,968.80
102L	\$54,765.00	\$70,294.50	\$85,824.00
103L	\$57,353.25	\$73,659.23	\$89,965.20
104L	\$60,070.91	\$77,192.19	\$94,313.46
105L	\$62,924.46	\$80,901.80	\$98,879.13
106L	\$65,920.68	\$84,796.89	\$103,673.09
107L	\$69,066.72	\$88,886.73	\$108,706.74
108L	\$72,370.05	\$93,181.07	\$113,992.08
109L	\$75,838.55	\$97,690.12	\$119,541.69
110L	\$79,480.48	\$102,424.63	\$125,368.77
111L	\$83,304.51	\$107,395.86	\$131,487.21
112L	\$87,319.73	\$112,615.65	\$137,911.57
113L	\$88,535.72	\$115,096.43	\$141,657.15
114L	\$92,962.50	\$120,851.25	\$148,740.00
115L	\$97,610.63	\$126,893.82	\$156,177.00
116L	\$102,491.16	\$133,238.51	\$163,985.85
117L	\$107,615.72	\$139,900.43	\$172,185.15
118L	\$112,996.50	\$146,895.45	\$180,794.40
119L	\$118,646.33	\$154,240.23	\$189,834.13



**Classification Order
Fiscal Year 2026-2027**

POSITION CLASSIFICATION LIST - ALPHA ORDER
EFFECTIVE: JULY 12, 2026

JOB CLASS	POSITION TITLE	GRADE	MINIMUM	MID-POINT	MAXIMUM
6305	911 STANDARDS PROGRAM COORDINATOR	113	\$61,616.28	\$80,101.17	\$98,586.05
0701	ACCOUNTANT I (S)	117	\$74,894.98	\$97,363.47	\$119,831.96
0470	ACCOUNTING CLERK IV (S)	105	\$41,704.33	\$54,215.63	\$66,726.92
0471	ACCOUNTING CLERK V (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
0714	ACCOUNTING SPECIALIST I (S)	112	\$58,682.18	\$76,286.83	\$93,891.48
0715	ACCOUNTING SPECIALIST II (S)	114	\$64,697.10	\$84,106.23	\$103,515.35
0126	ACCOUNTING TECHNICIAN I (S)	105	\$41,704.33	\$54,215.63	\$66,726.92
0127	ACCOUNTING TECHNICIAN II (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
0128	ACCOUNTING TECHNICIAN III (S)	109	\$50,691.87	\$65,899.43	\$81,106.99
0129	ACCOUNTING TECHNICIAN IV (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
1601	ADMINISTRATIVE ASSISTANT I (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
1602	ADMINISTRATIVE ASSISTANT II (S)	109	\$50,691.87	\$65,899.43	\$81,106.99
1603	ADMINISTRATIVE ASSISTANT III (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
1607	ADMINISTRATIVE ASSOCIATE	100	\$33,886.67	\$44,052.67	\$54,218.67
1610	ADMINISTRATIVE MANAGER	115	\$67,931.95	\$88,311.54	\$108,691.12
1605	ADMINISTRATIVE OFFICER I (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
1606	ADMINISTRATIVE OFFICER II (S)	114	\$64,697.10	\$84,106.23	\$103,515.35
1631	ADMINISTRATIVE OFFICER III (S)	116	\$71,328.55	\$92,727.11	\$114,125.68
1611	ADMINISTRATIVE PROFESSIONAL	107	\$45,979.02	\$59,772.73	\$73,566.43
0409	ADMINISTRATIVE SERVICES ASSISTANT V (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
1615	ADMINISTRATIVE SPECIALIST	103	\$37,827.06	\$49,175.17	\$60,523.29
1616	ADMINISTRATIVE SUPERVISOR	113	\$61,616.28	\$80,101.17	\$98,586.05
1617	ADMINISTRATIVE TECHNICIAN	102	\$36,025.77	\$46,833.50	\$57,641.22
4889	ADVANCED PRACTICE PROVIDER I (S)	119	\$82,571.71	\$107,343.22	\$132,114.74
4890	ADVANCED PRACTICE PROVIDER II (S)	121	\$91,035.31	\$118,345.90	\$145,656.50
4891	ADVANCED PRACTICE PROVIDER III (S)	123	\$95,587.08	\$124,263.20	\$152,939.32
1714	AMERICAN RESCUE PROGRAM MANAGER	123	\$95,587.08	\$124,263.20	\$152,939.32
3850	ANIMAL SERVICE DIRECTOR	125	\$100,366.43	\$135,494.68	\$170,622.93
3857	ANIMAL SERVICE DISPATCHER	103	\$37,827.06	\$49,175.17	\$60,523.29
3825	ANIMAL SERVICE FIELD SUPERVISOR	113	\$61,616.28	\$80,101.17	\$98,586.05
3853	ANIMAL SERVICE OFFICER I	105	\$41,704.33	\$54,215.63	\$66,726.92
3854	ANIMAL SERVICE OFFICER II	107	\$45,979.02	\$59,772.73	\$73,566.43
3858	ANIMAL SERVICE OFFICER III	109	\$50,691.87	\$65,899.43	\$81,106.99
3859	ANIMAL SERVICE PROGRAM COORDINATOR	105	\$41,704.33	\$54,215.63	\$66,726.92
3852	ANIMAL SHELTER ATTENDANT	102	\$36,025.77	\$46,833.50	\$57,641.22
3855	ANIMAL SHELTER ATTENDANT-TEAM LEADER	103	\$37,827.06	\$49,175.17	\$60,523.29
3851	ANIMAL SHELTER SUPERVISOR	112	\$58,682.18	\$76,286.83	\$93,891.48
0904	APPRAISER	109	\$50,691.87	\$65,899.43	\$81,106.99
1701	ASSISTANT COUNTY MANAGER	137	\$155,348.21	\$209,720.08	\$264,091.95
0804	ASSISTANT REGISTER OF DEEDS	110	\$53,226.46	\$69,194.40	\$85,162.34
6327	ASSISTANT TELECOMMUNICATION MANAGER	114	\$64,697.10	\$84,106.23	\$103,515.35
3847	ASSOCIATE VETERINARIAN	119	\$82,571.71	\$107,343.22	\$132,114.74
1411	ATTORNEY I (S)	150B	\$96,900.00	\$124,211.51	\$151,523.02
1412	ATTORNEY II (S)	150E	\$112,200.00	\$142,339.26	\$172,478.52
1819	BENEFITS CONSULTANT	113	\$61,616.28	\$80,101.17	\$98,586.05
1624	BOOKING ROOM TECHNICIAN	103	\$37,827.06	\$49,175.17	\$60,523.29
2908	BRAND AND CONTENT MANAGER	114	\$64,697.10	\$84,106.23	\$103,515.35
0741	BUDGET AND MANAGEMENT ANALYST I	113	\$61,616.28	\$80,101.17	\$98,586.05
0742	BUDGET AND MANAGEMENT ANALYST II	115	\$67,931.95	\$88,311.54	\$108,691.12
0747	BUDGET SPECIALIST	110	\$53,226.46	\$69,194.40	\$85,162.34
8604	BUILDING INSPECTOR I	107	\$45,979.02	\$59,772.73	\$73,566.43
8605	BUILDING INSPECTOR II	113	\$61,616.28	\$80,101.17	\$98,586.05
0717	BUSINESS MANAGER	113	\$61,616.28	\$80,101.17	\$98,586.05
1716	BUSINESS OFFICER I (S)	117	\$74,894.98	\$97,363.47	\$119,831.96
1718	BUSINESS OFFICER II (S)	119	\$82,571.71	\$107,343.22	\$132,114.74
0922	BUSINESS SYSTEM SUPERVISOR	114	\$64,697.10	\$84,106.23	\$103,515.35
3770	CANDIDATE SERVICES ADMINISTRATOR	105	\$41,704.33	\$54,215.63	\$66,726.92

(S) - STATE CLASSIFICATION

(C) AND (S) - COUNTY AND STATE CLASSIFICATION

JOB CLASS	POSITION TITLE	GRADE	MINIMUM	MID-POINT	MAXIMUM
7427	CARPENTRY SUPERVISOR	114	\$64,697.10	\$84,106.23	\$103,515.35
6015	CHAPLIN	107	\$45,979.02	\$59,772.73	\$73,566.43
0926	CHIEF ASSESSMENT AND COLLECTIONS	121	\$91,035.31	\$118,345.90	\$145,656.50
0746	CHIEF BUDGET & PERFORMANCE OFFICER	132	\$128,095.82	\$172,929.36	\$217,762.90
8625	CHIEF BUILDING INSPECTOR	115	\$67,931.95	\$88,311.54	\$108,691.12
8628	CHIEF BUILDING OFFICIAL	117	\$74,894.98	\$97,363.47	\$119,831.96
5925	CHIEF DEPUTY SHERIFF	117L	\$107,615.72	\$139,900.43	\$172,185.15
1715	CHIEF DIVERSITY OFFICER	123	\$95,587.08	\$124,263.20	\$152,939.32
1851	CHIEF HUMAN RESOURCES OFFICER	131	\$121,996.02	\$164,694.63	\$207,393.24
2229	CHIEF INFORMATION SECURITY OFFICER	127	\$105,384.75	\$142,269.41	\$179,154.08
2250	CHIEF INNOVATION AND TECHNOLOGY SERVICES DIRECTOR	133	\$134,500.62	\$181,575.83	\$228,651.04
1717	CHIEF OF STAFF	131	\$121,996.02	\$164,694.63	\$207,393.24
0927	CHIEF REAL ESTATE AND MAPPING	123	\$95,587.08	\$124,263.20	\$152,939.32
4094	CHILD SUPPORT AGENT - LEAD	111	\$55,887.79	\$72,654.12	\$89,420.46
4091	CHILD SUPPORT AGENT I	107	\$45,979.02	\$59,772.73	\$73,566.43
4092	CHILD SUPPORT AGENT II	109	\$50,691.87	\$65,899.43	\$81,106.99
4093	CHILD SUPPORT AGENT III	111	\$55,887.79	\$72,654.12	\$89,420.46
4095	CHILD SUPPORT AGENT-INTERSTATE LEAD	112	\$58,682.18	\$76,286.83	\$93,891.48
4098	CHILD SUPPORT DATA SYSTEM SPECIALIST	111	\$55,887.79	\$72,654.12	\$89,420.46
4050	CHILD SUPPORT ENFORCEMENT DIRECTOR	130	\$116,186.69	\$156,852.03	\$197,517.37
1415	CHILD SUPPORT LEGAL MANAGER	150E	\$112,200.00	\$142,339.26	\$172,478.52
4089	CHILD SUPPORT PROGRAM MANAGER	118	\$78,639.73	\$102,231.64	\$125,823.56
4088	CHILD SUPPORT QUALITY AND ASSURANCE TRAINING SPECIALIST	112	\$58,682.18	\$76,286.83	\$93,891.48
4096	CHILD SUPPORT SUPERVISOR	113	\$61,616.28	\$80,101.17	\$98,586.05
4097	CHILD SUPPORT SUPERVISOR-INTERSTATE	114	\$64,697.10	\$84,106.23	\$103,515.35
2105	CLERK TO THE BOARD OF COMMISSIONERS	NO GRADE			
8626	CODE ENFORCEMENT MANAGER	113	\$61,616.28	\$80,101.17	\$98,586.05
8603	CODE ENFORCEMENT OFFICER	107	\$45,979.02	\$59,772.73	\$73,566.43
0907	COMMERCIAL APPRAISER	110	\$53,226.46	\$69,194.40	\$85,162.34
0918	COMMERCIAL PROPERTY DATA COLLECTOR	108	\$48,277.97	\$62,761.36	\$77,244.75
2910	COMMUNICATION AND OUTREACH COORDINATOR	114	\$64,697.10	\$84,106.23	\$103,515.35
2949	COMMUNICATION DIRECTOR	127	\$105,384.75	\$142,269.41	\$179,154.08
3912	COMMUNITY DEVELOPMENT CONSTRUCTION COORDINATOR	108	\$48,277.97	\$62,761.36	\$77,244.75
3950	COMMUNITY DEVELOPMENT DIRECTOR	130	\$116,186.69	\$156,852.03	\$197,517.37
5672	COMMUNITY DISEASE CONTROL SPECIALIST I (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
5673	COMMUNITY DISEASE CONTROL SPECIALIST II (S)	110	\$53,226.46	\$69,194.40	\$85,162.34
5346	COMMUNITY HEALTH ASSISTANT (S)	102	\$36,025.77	\$46,833.50	\$57,641.22
3317	COMMUNITY NAVIGATOR	111	\$55,887.79	\$72,654.12	\$89,420.46
3925	COMMUNITY SERVICE MANAGER	114	\$64,697.10	\$84,106.23	\$103,515.35
5335	COMMUNITY SOCIAL SERVICES ASSISTANT (S)	102	\$36,025.77	\$46,833.50	\$57,641.22
5365	COMMUNITY SOCIAL SERVICES TECHNICIAN (S)	106	\$43,789.54	\$56,926.41	\$70,063.27
5342	COMMUNITY SUPPORT SERVICES SUPERVISOR (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
2226	COMPUTING CONSULTANT I (S)	110	\$53,226.46	\$69,194.40	\$85,162.34
2227	COMPUTING CONSULTANT II (S)	112	\$58,682.18	\$76,286.83	\$93,891.48
2228	COMPUTING CONSULTANT III (S)	114	\$64,697.10	\$84,106.23	\$103,515.35
2907	CONTENT AND PROGRAM MANAGER	117	\$74,894.98	\$97,363.47	\$119,831.96
5918	CONTROL ROOM OPERATOR	106	\$43,789.54	\$56,926.41	\$70,063.27
5919	CONTROL ROOM SUPERVISOR	107	\$45,979.02	\$59,772.73	\$73,566.43
6803	COOK	102	\$36,025.77	\$46,833.50	\$57,641.22
6814	COOK SUPERVISOR	103	\$37,827.06	\$49,175.17	\$60,523.29
5361	COTTAGE PARENT I (S)	102	\$36,025.77	\$46,833.50	\$57,641.22
1450	COUNTY ATTORNEY	135	\$147,605.53	\$198,012.47	\$248,419.40
2110	COUNTY COMMISSIONER	NO GRADE			
2150	COUNTY COMMISSIONER CHAIRMAN	NO GRADE			
2125	COUNTY COMMISSIONER VICE CHAIRMAN	NO GRADE			
7400	COUNTY ENGINEER	130	\$116,186.69	\$156,852.03	\$197,517.37
1700	COUNTY MANAGER	149	\$271,995.29	\$367,193.65	\$462,392.00
1519	COUNTY SOCIAL SERVICES BUSINESS OFFICER II (S)	118	\$78,639.73	\$102,231.64	\$125,823.56
4150	COUNTY SOCIAL SERVICES DIRECTOR (S)	133	\$134,500.62	\$181,575.83	\$228,651.04
1673	COUNTY SOCIAL SERVICES PROGRAM ADMINISTRATOR I (S)	119	\$82,571.71	\$107,343.22	\$132,114.74
1416	COUNTY STAFF ATTORNEY I	150C	\$102,000.00	\$138,125.74	\$174,251.48
1417	COUNTY STAFF ATTORNEY II	150E	\$112,200.00	\$142,339.26	\$172,478.52
5916	CRIME ANALYST/VICTIM WITNESS COORDINATOR	110	\$53,226.46	\$69,194.40	\$85,162.34
6617	CUSTODIAN	101	\$34,934.08	\$45,414.30	\$55,894.52
6618	CUSTODIAN-TEAM LEADER	103	\$37,827.06	\$49,175.17	\$60,523.29

JOB CLASS	POSITION TITLE	GRADE	MINIMUM	MID-POINT	MAXIMUM
1622	CUSTOMER SERVICE SUPERVISOR	111	\$55,887.79	\$72,654.12	\$89,420.46
3911	DATA AND EVALUATION ANALYST	110	\$53,226.46	\$69,194.40	\$85,162.34
4010	DAYCARE SERVICES COORDINATOR I (S)	109	\$50,691.87	\$65,899.43	\$81,106.99
2244	DEPARTMENT DATA SYSTEM SPECIALIST	113	\$61,616.28	\$80,101.17	\$98,586.05
2104	DEPARTMENT GIS/MAP TECHNICIAN	108	\$48,277.97	\$62,761.36	\$77,244.75
2207	DEPARTMENT IT SUPPORT SPECIALIST I	109	\$50,691.87	\$65,899.43	\$81,106.99
2208	DEPARTMENT IT SUPPORT SPECIALIST II	111	\$55,887.79	\$72,654.12	\$89,420.46
2209	DEPARTMENT IT SUPPORT SUPERVISOR	115	\$67,931.95	\$88,311.54	\$108,691.12
2278	DEPARTMENT IT SUPPORT TECHNICIAN	108	\$48,277.97	\$62,761.36	\$77,244.75
2243	DEPARTMENT PROJECT SPECIALIST	114	\$64,697.10	\$84,106.23	\$103,515.35
0806	DEPUTY ASSISTANT REGISTER OF DEEDS	113	\$61,616.28	\$80,101.17	\$98,586.05
748	DEPUTY BUDGET & PERFORMANCE DIRECTOR	119	\$82,571.71	\$107,343.22	\$132,114.74
2106	DEPUTY CLERK TO THE BOARD	110	\$53,226.46	\$69,194.40	\$85,162.34
2930	DEPUTY COMMUNICATION DIRECTOR	119	\$82,571.71	\$107,343.22	\$132,114.74
1703	DEPUTY COUNTY MANAGER	140	\$179,834.97	\$261,120.38	\$342,405.78
3758	DEPUTY ELECTION DIRECTOR	118	\$78,639.73	\$102,231.64	\$125,823.56
7440	DEPUTY ENGINEERING DIRECTOR	120	\$86,700.30	\$112,710.39	\$138,720.47
0712	DEPUTY FINANCE DIRECTOR	127	\$105,384.75	\$142,269.41	\$179,154.08
6308	DEPUTY FIRE MARSHAL	112	\$58,682.18	\$76,286.83	\$93,891.48
2249	DEPUTY INNOVATION AND TECHNOLOGY SERVICES DIRECTOR	128	\$110,653.99	\$149,382.89	\$188,111.78
3125	DEPUTY LIBRARY DIRECTOR	119	\$82,571.71	\$107,343.22	\$132,114.74
8725	DEPUTY PLANNING DIRECTOR	121	\$91,035.31	\$118,345.90	\$145,656.50
0801	DEPUTY REGISTER OF DEEDS I	103	\$37,827.06	\$49,175.17	\$60,523.29
0802	DEPUTY REGISTER OF DEEDS II	105	\$41,704.33	\$54,215.63	\$66,726.92
0803	DEPUTY REGISTER OF DEEDS III	107	\$45,979.02	\$59,772.73	\$73,566.43
5900	DEPUTY SHERIFF	102L	\$54,765.00	\$70,294.50	\$85,824.00
5903	DEPUTY SHERIFF CADET	NO GRADE			
5915	DEPUTY SHERIFF CAPTAIN	113L	\$88,535.72	\$115,096.43	\$141,657.15
5910	DEPUTY SHERIFF LIEUTENANT	110L	\$79,480.48	\$102,424.63	\$125,368.77
5920	DEPUTY SHERIFF MAJOR	115L	\$97,610.63	\$126,893.82	\$156,177.00
5908	DEPUTY SHERIFF SERGEANT	107L	\$69,066.72	\$88,886.73	\$108,706.74
0805	DETENTION CENTER ADMINISTRATOR	113L	\$88,535.72	\$115,096.43	\$141,657.15
6050	DETENTION CENTER DIRECTOR	115L	\$97,610.63	\$126,893.82	\$156,177.00
6010	DETENTION CENTER LIEUTENANT	108L	\$72,370.05	\$93,181.07	\$113,992.08
6008	DETENTION CENTER SERGEANT	104L	\$60,070.91	\$77,192.19	\$94,313.46
6000	DETENTION OFFICER	100L	\$49,410.00	\$63,333.00	\$77,256.00
3750	DIRECTOR OF ELECTIONS	124	\$95,587.08	\$124,263.20	\$152,939.32
3762	ELECTIONS ADMINISTRATOR I	106	\$43,789.54	\$56,926.41	\$70,063.27
3763	ELECTIONS ADMINISTRATOR II	107	\$45,979.02	\$59,772.73	\$73,566.43
3765	ELECTIONS LOGISTICS COORDINATOR I	106	\$43,789.54	\$56,926.41	\$70,063.27
3757	ELECTIONS MANAGER	113	\$61,616.28	\$80,101.17	\$98,586.05
3767	ELECTIONS SYSTEMS SPECIALIST	108	\$48,277.97	\$62,761.36	\$77,244.75
7418	ELECTRICIAN SUPERVISOR	115	\$67,931.95	\$88,311.54	\$108,691.12
6300	EMERGENCY MANAGEMENT PLANNER I	112	\$58,682.18	\$76,286.83	\$93,891.48
6314	EMERGENCY MANAGEMENT PLANNER I (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
6306	EMERGENCY MANAGEMENT SUPERVISOR	115	\$67,931.95	\$88,311.54	\$108,691.12
6350	EMERGENCY SERVICE DIRECTOR	128	\$110,653.99	\$149,382.89	\$188,111.78
2906	ENGAGEMENT AND OUTREACH MANAGER	117	\$74,894.98	\$97,363.47	\$119,831.96
7413	ENGINEERING PROJECT MANAGER	117	\$74,894.98	\$97,363.47	\$119,831.96
5704	ENVIRONMENTAL HEALTH DIRECTOR I (S)	118	\$78,639.73	\$102,231.64	\$125,823.56
5703	ENVIRONMENTAL HEALTH DIRECTOR II (S)	120	\$86,700.30	\$112,710.39	\$138,720.47
5654	ENVIRONMENTAL HEALTH PROGRAM SPECIALIST (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
5653	ENVIRONMENTAL HEALTH SPECIALIST (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
5676	ENVIRONMENTAL HEALTH SUPERVISOR I (S)	114	\$64,697.10	\$84,106.23	\$103,515.35
5677	ENVIRONMENTAL HEALTH SUPERVISOR II (S)	117	\$74,894.98	\$97,363.47	\$119,831.96
7104	ENVIRONMENTAL RESOURCE PROJECT MANAGER	117	\$74,894.98	\$97,363.47	\$119,831.96
7307	EQUIPMENT INVENTORY AND SERVICE COORDINATOR	105	\$41,704.33	\$54,215.63	\$66,726.92
5904	EVIDENCE TECHNICIAN	102	\$36,025.77	\$46,833.50	\$57,641.22
1612	EXECUTIVE ASSISTANT	110	\$53,226.46	\$69,194.40	\$85,162.34
1623	EXECUTIVE ASSISTANT-COUNTY MANAGEMENT	114	\$64,697.10	\$84,106.23	\$103,515.35
1614	EXECUTIVE ASSISTANT-LEGAL	114	\$64,697.10	\$84,106.23	\$103,515.35
7430	FACILITIES AND GROUNDS MANAGER	118	\$78,639.73	\$102,231.64	\$125,823.56
7405	FACILITIES MAINTENANCE COORDINATOR I (S)	106	\$43,789.54	\$56,926.41	\$70,063.27
7407	FACILITIES MAINTENANCE SUPERVISOR	112	\$58,682.18	\$76,286.83	\$93,891.48
7417	FACILITIES MAINTENANCE TECHNICIAN	105	\$41,704.33	\$54,215.63	\$66,726.92

JOB CLASS	POSITION TITLE	GRADE	MINIMUM	MID-POINT	MAXIMUM
1712	FACILITIES, FLEET AND GROUNDS DIRECTOR	127	\$105,384.75	\$142,269.41	\$179,154.08
8703	FAMPO EXECUTIVE DIRECTOR	120	\$86,700.30	\$112,710.39	\$138,720.47
0908	FEES AND SPECIAL ASSESSMENT SPECIALIST	112	\$58,682.18	\$76,286.83	\$93,891.48
0704	FINANCE ACCOUNTANT	117	\$74,894.98	\$97,363.47	\$119,831.96
0710	FINANCE ACCOUNTANT MANAGER	120	\$86,700.30	\$112,710.39	\$138,720.47
1709	FINANCE DIRECTOR/CHIEF FINANCE OFFICER	132	\$128,095.82	\$172,929.36	\$217,762.90
0106	FINANCIAL ASSOCIATE	105	\$41,704.33	\$54,215.63	\$66,726.92
0105	FINANCIAL SPECIALIST	111	\$55,887.79	\$72,654.12	\$89,420.46
6307	FIRE MARSHAL	115	\$67,931.95	\$88,311.54	\$108,691.12
7310	FLEET MAINTENANCE FOREMAN	112	\$58,682.18	\$76,286.83	\$93,891.48
7318	FLEET MAINTENANCE TECHNICIAN I	106	\$43,789.54	\$56,926.41	\$70,063.27
7309	FLEET MAINTENANCE TECHNICIAN II	109	\$50,691.87	\$65,899.43	\$81,106.99
7350	FLEET MANAGER	114	\$64,697.10	\$84,106.23	\$103,515.35
6839	FOOD SERVICE MANAGER	110	\$53,226.46	\$69,194.40	\$85,162.34
0448	FOREIGN LANGUAGE INTERPRETER I (S)	103	\$37,827.06	\$49,175.17	\$60,523.29
0447	FOREIGN LANGUAGE INTERPRETER II (S)	106	\$43,789.54	\$56,926.41	\$70,063.27
5912	FORENSIC MEDIA TECHNICIAN	105	\$41,704.33	\$54,215.63	\$66,726.92
7151	GENERAL MANAGER/SOLID WASTE DIRECTOR	132	\$128,095.82	\$172,929.36	\$217,762.90
0711	GRANT MANAGER	113	\$61,616.28	\$80,101.17	\$98,586.05
2901	GRAPHIC DESIGN AND INFORMATION SPECIALIST	109	\$50,691.87	\$65,899.43	\$81,106.99
7412	GROUND MAINTENANCE SPECIALIST	108	\$48,277.97	\$62,761.36	\$77,244.75
7426	GROUND MAINTENANCE SUPERVISOR	112	\$58,682.18	\$76,286.83	\$93,891.48
7410	GROUND MAINTENANCE TECHNICIAN I	102	\$36,025.77	\$46,833.50	\$57,641.22
7411	GROUND MAINTENANCE TECHNICIAN II	105	\$41,704.33	\$54,215.63	\$66,726.92
6102	HOUSE ARREST SPECIALIST	108	\$48,277.97	\$62,761.36	\$77,244.75
6622	HOUSEKEEPER	101	\$34,934.08	\$45,414.30	\$55,894.52
6623	HOUSEKEEPER-TEAM LEADER	103	\$37,827.06	\$49,175.17	\$60,523.29
5345	HUMAN RESOURCES AIDE	100	\$33,886.67	\$44,052.67	\$54,218.67
1810	HUMAN RESOURCES ASSOCIATE	102	\$36,025.77	\$46,833.50	\$57,641.22
1823	HUMAN RESOURCES CONSULTANT	113	\$61,616.28	\$80,101.17	\$98,586.05
1822	HUMAN RESOURCES DIVISION SUPERVISOR	117	\$74,894.98	\$97,363.47	\$119,831.96
1809	HUMAN RESOURCES LIAISON	110	\$53,226.46	\$69,194.40	\$85,162.34
4105	HUMAN RESOURCES PLACEMENT SPECIALIST (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
1808	HUMAN RESOURCES SPECIALIST	105	\$41,704.33	\$54,215.63	\$66,726.92
4179	HUMAN SERVICE CLINICAL COUNSELOR II (S)	115	\$67,931.95	\$88,311.54	\$108,691.12
4075	HUMAN SERVICE COORDINATOR III (S)	114	\$64,697.10	\$84,106.23	\$103,515.35
8881	HUMAN SERVICE PLANNER/EVALUATOR I (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
8882	HUMAN SERVICE PLANNER/EVALUATOR II (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
5125	HUMAN SERVICES DEPUTY DIRECTOR (S)	NO GRADE			
7404	HVAC SUPERVISOR	115	\$67,931.95	\$88,311.54	\$108,691.12
7403	HVAC TECHNICIAN	112	\$58,682.18	\$76,286.83	\$93,891.48
0210	INCOME MAINTENANCE CASEWORKER I (S)	104	\$39,718.41	\$51,633.93	\$63,549.45
0211	INCOME MAINTENANCE CASEWORKER II (S)	106	\$43,789.54	\$56,926.41	\$70,063.27
0295	INCOME MAINTENANCE CASEWORKER III (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
0296	INCOME MAINTENANCE INVESTIGATOR I (S)	106	\$43,789.54	\$56,926.41	\$70,063.27
0297	INCOME MAINTENANCE INVESTIGATOR II (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
0219	INCOME MAINTENANCE INVESTIGATOR SUPERVISOR I (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
0220	INCOME MAINTENANCE INVESTIGATOR SUPERVISOR II (S)	110	\$53,226.46	\$69,194.40	\$85,162.34
0298	INCOME MAINTENANCE SUPERVISOR I (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
0299	INCOME MAINTENANCE SUPERVISOR II (S)	110	\$53,226.46	\$69,194.40	\$85,162.34
0218	INCOME MAINTENANCE SUPERVISOR III (S)	112	\$58,682.18	\$76,286.83	\$93,891.48
0209	INCOME MAINTENANCE TECHNICIAN (S)	102	\$36,025.77	\$46,833.50	\$57,641.22
5767	INDUSTRIAL HYGIENE CONSULTANT (S)	115	\$67,931.95	\$88,311.54	\$108,691.12
2289	INFORMATION SYSTEM LIAISON I (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
2298	INFORMATION SYSTEM MANAGER (S)	116	\$71,328.55	\$92,727.11	\$114,125.68
5906	INTAKE SUPPORT TECHNICIAN	103	\$37,827.06	\$49,175.17	\$60,523.29
0753	INTERNAL AUDIT DIRECTOR	120	\$86,700.30	\$112,710.39	\$138,720.47
0713	INTERNAL AUDITOR	114	\$64,697.10	\$84,106.23	\$103,515.35
5913	INVESTIGATIVE TECHNICIAN	105	\$41,704.33	\$54,215.63	\$66,726.92
2241	ITS APPLICATION DEVELOPMENT SUPERVISOR	121	\$91,035.31	\$118,345.90	\$145,656.50
2223	ITS APPLICATION MANAGER	125	\$100,366.43	\$135,494.68	\$170,622.93
2217	ITS APPLICATION PROGRAMMER I	117	\$74,894.98	\$97,363.47	\$119,831.96
2248	ITS APPLICATION PROGRAMMER II	119	\$82,571.71	\$107,343.22	\$132,114.74
2256	ITS APPLICATION SUPPORT ANALYST	114	\$64,697.10	\$84,106.23	\$103,515.35
2239	ITS AUDIO/VISUAL SPECIALIST	115	\$67,931.95	\$88,311.54	\$108,691.12

JOB CLASS	POSITION TITLE	GRADE	MINIMUM	MID-POINT	MAXIMUM
2212	ITS BUSINESS ANALYST	118	\$78,639.73	\$102,231.64	\$125,823.56
2252	ITS BUSINESS APPLICATION SUPERVISOR	120	\$86,700.30	\$112,710.39	\$138,720.47
2221	ITS BUSINESS INTELLIGENCE DATA ANALYST	119	\$82,571.71	\$107,343.22	\$132,114.74
2237	ITS CLIENT SUPPORT MANAGER	123	\$95,587.08	\$124,263.20	\$152,939.32
2238	ITS DATA WAREHOUSE PROGRAMMER	119	\$82,571.71	\$107,343.22	\$132,114.74
2299	ITS DATABASE PROGRAMMER	119	\$82,571.71	\$107,343.22	\$132,114.74
2219	ITS ENTERPRISE SOLUTION MANAGER	123	\$95,587.08	\$124,263.20	\$152,939.32
2253	ITS ERP SPECIALIST I	116	\$71,328.55	\$92,727.11	\$114,125.68
2254	ITS ERP SPECIALIST II	118	\$78,639.73	\$102,231.64	\$125,823.56
2215	ITS GIS ANALYST I	113	\$61,616.28	\$80,101.17	\$98,586.05
2257	ITS GIS ANALYST II	115	\$67,931.95	\$88,311.54	\$108,691.12
2251	ITS GIS DEVELOPER	118	\$78,639.73	\$102,231.64	\$125,823.56
2216	ITS GIS MANAGER	123	\$95,587.08	\$124,263.20	\$152,939.32
2224	ITS INFRASTRUCTURE MANAGER	123	\$95,587.08	\$124,263.20	\$152,939.32
2247	ITS INNOVATION STRATEGIST	118	\$78,639.73	\$102,231.64	\$125,823.56
2255	ITS NETWORK SECURITY ENGINEER	120	\$86,700.30	\$112,710.39	\$138,720.47
2205	ITS NETWORK SPECIALIST	117	\$74,894.98	\$97,363.47	\$119,831.96
2220	ITS PROJECT MANAGER	118	\$78,639.73	\$102,231.64	\$125,823.56
2230	ITS SYSTEM SERVER ADMINISTRATOR	119	\$82,571.71	\$107,343.22	\$132,114.74
2233	ITS SYSTEM SERVER ANALYST I	117	\$74,894.98	\$97,363.47	\$119,831.96
2234	ITS SYSTEM SERVER ANALYST II	118	\$78,639.73	\$102,231.64	\$125,823.56
2235	ITS TECHNICAL SUPPORT SPECIALIST I	113	\$61,616.28	\$80,101.17	\$98,586.05
2236	ITS TECHNICAL SUPPORT SPECIALIST II	115	\$67,931.95	\$88,311.54	\$108,691.12
2245	ITS TECHNICAL SUPPORT SUPERVISOR	118	\$78,639.73	\$102,231.64	\$125,823.56
6151	JUSTICE SERVICE DIRECTOR	130	\$116,186.69	\$156,852.03	\$197,517.37
7127	LANDFILL OPERATIONS MANAGER	115	\$67,931.95	\$88,311.54	\$108,691.12
5901	LATENT PRINT EXAMINER	113	\$61,616.28	\$80,101.17	\$98,586.05
6001	LAUNDRY TECHNICIAN	101	\$34,934.08	\$45,414.30	\$55,894.52
0417	LEAD WORKER III (S)	104	\$39,718.41	\$51,633.93	\$63,549.45
0419	LEAD WORKER IV (S)	106	\$43,789.54	\$56,926.41	\$70,063.27
3130	LIBRARIAN I	108	\$48,277.97	\$62,761.36	\$77,244.75
3129	LIBRARIAN II	111	\$55,887.79	\$72,654.12	\$89,420.46
3103	LIBRARY ASSOCIATE	105	\$41,704.33	\$54,215.63	\$66,726.92
3131	LIBRARY BRANCH MANAGER	114	\$64,697.10	\$84,106.23	\$103,515.35
3115	LIBRARY CIRCULATION MANAGER	106	\$43,789.54	\$56,926.41	\$70,063.27
3116	LIBRARY DIGITAL NAVIGATOR	110	\$53,226.46	\$69,194.40	\$85,162.34
3150	LIBRARY DIRECTOR	125	\$100,366.43	\$135,494.68	\$170,622.93
3126	LIBRARY DIVISION MANAGER	116	\$71,328.55	\$92,727.11	\$114,125.68
7422	LIBRARY FACILITIES MAINTENANCE TECHNICIAN	102	\$36,025.77	\$46,833.50	\$57,641.22
7421	LIBRARY FACILITIES SUPERVISOR	112	\$58,682.18	\$76,286.83	\$93,891.48
3117	LIBRARY LEARNING & INNOVATION	114	\$64,697.10	\$84,106.23	\$103,515.35
3101	LIBRARY PAGE	100	\$33,886.67	\$44,052.67	\$54,218.67
3105	LIBRARY SPECIAL PROJECT LIAISON	108	\$48,277.97	\$62,761.36	\$77,244.75
3102	LIBRARY TECHNICIAN	101	\$34,934.08	\$45,414.30	\$55,894.52
1687	LOCAL PUBLIC HEALTH ADMINISTRATOR I (S)	119	\$82,571.71	\$107,343.22	\$132,114.74
5150	LOCAL PUBLIC HEALTH DIRECTOR (S)	133	\$134,500.62	\$181,575.83	\$228,651.04
7473	MAINTENANCE MECHANIC IV (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
1619	MATERIAL SUPPORT ASSOCIATE I	100	\$33,886.67	\$44,052.67	\$54,218.67
1620	MATERIAL SUPPORT ASSOCIATE II	102	\$36,025.77	\$46,833.50	\$57,641.22
4691	MEDICAL LAB ASSISTANT III (S)	101	\$34,934.08	\$45,414.30	\$55,894.52
4675	MEDICAL LAB TECHNOLOGIST I (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
4678	MEDICAL LAB TECHNOLOGIST II (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
4680	MEDICAL LAB TECHNOLOGIST III (S)	115	\$67,931.95	\$88,311.54	\$108,691.12
0562	MEDICAL OFFICE ASSISTANT (S)	105	\$41,704.33	\$54,215.63	\$66,726.92
0492	MEDICAL RECORDS ASSISTANT IV (S)	105	\$41,704.33	\$54,215.63	\$66,726.92
3255	MEDICAL RECORDS MANAGER II (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
3256	MEDICAL RECORDS MANAGER III (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
6105	MISDEMEANOR DIVERSION/JCPC COORDINATOR	110	\$53,226.46	\$69,194.40	\$85,162.34
2905	MULTIMEDIA CONTENT SPECIALIST	111	\$55,887.79	\$72,654.12	\$89,420.46
5245	NUTRITION PROGRAM DIRECTOR II/WIC DIRECTOR (S)	117	\$74,894.98	\$97,363.47	\$119,831.96
5241	NUTRITIONIST I (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
5242	NUTRITIONIST II (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
5243	NUTRITIONIST III (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
0403	OFFICE ASSISTANT III (S)	103	\$37,827.06	\$49,175.17	\$60,523.29
0404	OFFICE ASSISTANT IV (S)	105	\$41,704.33	\$54,215.63	\$66,726.92

JOB CLASS	POSITION TITLE	GRADE	MINIMUM	MID-POINT	MAXIMUM
0400	OFFICE ASSISTANT V (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
1420	PARALEGAL I (C) AND (S)	109	\$50,691.87	\$65,899.43	\$81,106.99
1419	PARALEGAL II (C) AND (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
1418	PARALEGAL III (C) AND (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
0156	PATIENT ACCOUNT REPRESENTATIVE SUPERVISOR (S)	110	\$53,226.46	\$69,194.40	\$85,162.34
0506	PATIENT RELATIONS REPRESENTATIVE V (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
0125	PAYROLL AND BENEFITS SPECIALIST	112	\$58,682.18	\$76,286.83	\$93,891.48
0117	PAYROLL MANAGER	115	\$67,931.95	\$88,311.54	\$108,691.12
5921	PEER SUPPORT SPECIALIST	100	\$33,886.67	\$44,052.67	\$54,218.67
8714	PERMIT SPECIALIST	103	\$37,827.06	\$49,175.17	\$60,523.29
1831	PERSONNEL OFFICER I (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
1811	PERSONNEL TECHNICIAN I (S)	106	\$43,789.54	\$56,926.41	\$70,063.27
1812	PERSONNEL TECHNICIAN II (S)	109	\$50,691.87	\$65,899.43	\$81,106.99
1813	PERSONNEL TECHNICIAN III (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
4920	PHARMACIST	125	\$100,366.43	\$135,494.68	\$170,622.93
4921	PHARMACY MANAGER	130	\$116,186.69	\$156,852.03	\$197,517.37
4829	PHARMACY TECHNICIAN	105	\$41,704.33	\$54,215.63	\$66,726.92
4828	PHARMACY TECHNICIAN/ADMINISTRATIVE SPECIALIST	106	\$43,789.54	\$56,926.41	\$70,063.27
4942	PHYSICIAN DIRECTOR II-A (S)	134	\$141,225.65	\$190,654.62	\$240,083.60
4943	PHYSICIAN DIRECTOR II-B (S)	136	\$148,286.93	\$200,187.35	\$252,087.77
4906	PHYSICIAN III-A (S)	133	\$134,500.62	\$181,575.83	\$228,651.04
4907	PHYSICIAN III-B (S)	135	\$147,605.53	\$198,012.47	\$248,419.40
4908	PHYSICIAN III-C (S)	136	\$148,286.93	\$200,187.35	\$252,087.77
8712	PLANNER I	111	\$55,887.79	\$72,654.12	\$89,420.46
8711	PLANNER II	112	\$58,682.18	\$76,286.83	\$93,891.48
8713	PLANNER III	114	\$64,697.10	\$84,106.23	\$103,515.35
8750	PLANNING DIRECTOR	130	\$116,186.69	\$156,852.03	\$197,517.37
8720	PLANNING MANAGER	117	\$74,894.98	\$97,363.47	\$119,831.96
7416	PLUMBING SUPERVISOR	115	\$67,931.95	\$88,311.54	\$108,691.12
5328	PRACTICAL NURSE II (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
6103	PRETRIAL RELEASE SPECIALIST	105	\$41,704.33	\$54,215.63	\$66,726.92
1621	PRINT AND MAIL TECHNICIAN	103	\$37,827.06	\$49,175.17	\$60,523.29
2925	PRINT SHOP MANAGER	114	\$64,697.10	\$84,106.23	\$103,515.35
0439	PROCESSING ASSISTANT II (S)	100	\$33,886.67	\$44,052.67	\$54,218.67
0440	PROCESSING ASSISTANT III (S)	103	\$37,827.06	\$49,175.17	\$60,523.29
0441	PROCESSING ASSISTANT IV (S)	105	\$41,704.33	\$54,215.63	\$66,726.92
0442	PROCESSING ASSISTANT V (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
0450	PROCESSING UNIT SUPERVISOR IV (S)	105	\$41,704.33	\$54,215.63	\$66,726.92
0456	PROCESSING UNIT SUPERVISOR V (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
0716	PROCUREMENT SPECIALIST	107	\$45,979.02	\$59,772.73	\$73,566.43
0406	PROGRAM ASSISTANT IV (S)	105	\$41,704.33	\$54,215.63	\$66,726.92
0410	PROGRAM ASSISTANT V (S)	107	\$45,979.02	\$59,772.73	\$73,566.43
2961	PUBLIC HEALTH EDUCATOR I (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
2962	PUBLIC HEALTH EDUCATOR II (S)	112	\$58,682.18	\$76,286.83	\$93,891.48
2964	PUBLIC HEALTH EDUCATOR SUPERVISOR (S)	114	\$64,697.10	\$84,106.23	\$103,515.35
5007	PUBLIC HEALTH NURSE I (S)	111	\$55,887.79	\$72,654.12	\$89,420.46
5014	PUBLIC HEALTH NURSE II (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
5016	PUBLIC HEALTH NURSE III (S)	114	\$64,697.10	\$84,106.23	\$103,515.35
5089	PUBLIC HEALTH NURSING DIRECTOR III (S)	122	\$94,860.00	\$122,681.51	\$150,503.02
5038	PUBLIC HEALTH NURSING SUPERVISOR I (S)	115	\$67,931.95	\$88,311.54	\$108,691.12
5039	PUBLIC HEALTH NURSING SUPERVISOR II (S)	117	\$74,894.98	\$97,363.47	\$119,831.96
0435	PUBLIC INFORMATION ASSISTANT III (S)	103	\$37,827.06	\$49,175.17	\$60,523.29
0436	PUBLIC INFORMATION ASSISTANT IV (S)	105	\$41,704.33	\$54,215.63	\$66,726.92
2914	PUBLIC INFORMATION SPECIALIST	111	\$55,887.79	\$72,654.12	\$89,420.46
7626	PUBLIC UTILITIES PROJECT MANAGER	117	\$74,894.98	\$97,363.47	\$119,831.96
0705	PURCHASING MANAGER	115	\$67,931.95	\$88,311.54	\$108,691.12
0916	REAL ESTATE APPRAISAL SUPERVISOR	116	\$71,328.55	\$92,727.11	\$114,125.68
0928	REAL ESTATE MANAGER	119	\$82,571.71	\$107,343.22	\$132,114.74
0917	REAL PROPERTY DATA COLLECTOR	106	\$43,789.54	\$56,926.41	\$70,063.27
7113	RECYCLING COLLECTIONS TECHNICIAN	103	\$37,827.06	\$49,175.17	\$60,523.29
6121	REENTRY PROGRAM CASEWORKER	108	\$48,277.97	\$62,761.36	\$77,244.75
6120	REENTRY PROGRAM COORDINATOR	111	\$55,887.79	\$72,654.12	\$89,420.46
0850	REGISTER OF DEEDS	NO GRADE			
0851	REGISTER OF DEEDS ADMINISTRATIVE SPECIALIST	108	\$48,277.97	\$62,761.36	\$77,244.75
1818	RETIREMENT BENEFITS SPECIALIST	107	\$45,979.02	\$59,772.73	\$73,566.43

JOB CLASS	POSITION TITLE	GRADE	MINIMUM	MID-POINT	MAXIMUM
5512	RISK MANAGEMENT CONSULTANT	113	\$61,616.28	\$80,101.17	\$98,586.05
1625	SENIOR ADMINISTRATIVE PROFESSIONAL	110	\$53,226.46	\$69,194.40	\$85,162.34
1618	SENIOR ADMINISTRATIVE SPECIALIST	105	\$41,704.33	\$54,215.63	\$66,726.92
0905	SENIOR APPRAISER	112	\$58,682.18	\$76,286.83	\$93,891.48
0906	SENIOR APPRAISER SPECIALIST	113	\$61,616.28	\$80,101.17	\$98,586.05
0825	SENIOR ASSISTANT REGISTER OF DEEDS	115	\$67,931.95	\$88,311.54	\$108,691.12
0743	SENIOR BUDGET AND MANAGEMENT ANALYST	117	\$74,894.98	\$97,363.47	\$119,831.96
2103	SENIOR DEPARTMENT GIS/MAP TECHNICIAN	109	\$50,691.87	\$65,899.43	\$81,106.99
1613	SENIOR EXECUTIVE ASSISTANT-COUNTY MANAGEMENT	115	\$67,931.95	\$88,311.54	\$108,691.12
2912	SENIOR GRAPHIC DESIGN AND INFORMATION SPECIALIST	111	\$55,887.79	\$72,654.12	\$89,420.46
3132	SENIOR LIBRARY BRANCH MANAGER	115	\$67,931.95	\$88,311.54	\$108,691.12
3124	SENIOR LIBRARY DIVISION MANAGER	117	\$74,894.98	\$97,363.47	\$119,831.96
8708	SENIOR PERMIT SPECIALIST	105	\$41,704.33	\$54,215.63	\$66,726.92
2911	SENIOR PUBLIC INFORMATION SPECIALIST	112	\$58,682.18	\$76,286.83	\$93,891.48
1311	SENIOR VETERAN SERVICE OFFICER	112	\$58,682.18	\$76,286.83	\$93,891.48
5950	SHERIFF	NO GRADE			
7562	SHERIFF OFFICE ELECTRONIC FOREMAN	112	\$58,682.18	\$76,286.83	\$93,891.48
7561	SHERIFF OFFICE ELECTRONIC TECHNICIAN	109	\$50,691.87	\$65,899.43	\$81,106.99
5917	SHERIFF OFFICE HUMAN RESOURCES MANAGER	113	\$61,616.28	\$80,101.17	\$98,586.05
5914	SHERIFFS LEGAL ADVISOR	NO GRADE			
4040	SOCIAL WORK CLINICAL SPECIALIST (S)	114	\$64,697.10	\$84,106.23	\$103,515.35
4023	SOCIAL WORK PROGRAM ADMINISTRATOR I (S)	121	\$91,035.31	\$118,345.90	\$145,656.50
4024	SOCIAL WORK PROGRAM ADMINISTRATOR II (S)	123	\$95,587.08	\$124,263.20	\$152,939.32
4017	SOCIAL WORK PROGRAM MANAGER (S)	120	\$86,700.30	\$112,710.39	\$138,720.47
4083	SOCIAL WORK SUPERVISOR I (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
4016	SOCIAL WORK SUPERVISOR II (S)	116	\$71,328.55	\$92,727.11	\$114,125.68
4085	SOCIAL WORK SUPERVISOR III (S)	119	\$82,571.71	\$107,343.22	\$132,114.74
4011	SOCIAL WORKER I (S)	109	\$50,691.87	\$65,899.43	\$81,106.99
4012	SOCIAL WORKER II (S)	113	\$61,616.28	\$80,101.17	\$98,586.05
4033	SOCIAL WORKER III (S)	115	\$67,931.95	\$88,311.54	\$108,691.12
4034	SOCIAL WORKER INVESTIGATOR ASSESSMENT AND TREATMENT (S)	115	\$67,931.95	\$88,311.54	\$108,691.12
9301	SOIL AND WATER CONSERVATIONIST	114	\$64,697.10	\$84,106.23	\$103,515.35
9349	SOIL AND WATER CONSERVATIONIST/DEPARTMENT HEAD	118	\$78,639.73	\$102,231.64	\$125,823.56
3401	SOIL AND WATER TECHNICIAN	108	\$48,277.97	\$62,761.36	\$77,244.75
8460	SOIL SCIENTIST I (S)	115	\$67,931.95	\$88,311.54	\$108,691.12
7102	SOLID WASTE ATTENDANT	101	\$34,934.08	\$45,414.30	\$55,894.52
7109	SOLID WASTE ENVIRONMENTAL ENFORCEMENT INSPECTOR	108	\$48,277.97	\$62,761.36	\$77,244.75
7119	SOLID WASTE EQUIPMENT MAINTENANCE TECHNICIAN	101	\$34,934.08	\$45,414.30	\$55,894.52
7108	SOLID WASTE EQUIPMENT OPERATOR I	103	\$37,827.06	\$49,175.17	\$60,523.29
7114	SOLID WASTE EQUIPMENT OPERATOR II	105	\$41,704.33	\$54,215.63	\$66,726.92
7129	SOLID WASTE GAS TECHNICIAN	110	\$53,226.46	\$69,194.40	\$85,162.34
7301	SOLID WASTE HEAVY EQUIPMENT MAINTENANCE TECHNICIAN	107	\$45,979.02	\$59,772.73	\$73,566.43
7308	SOLID WASTE HEAVY EQUIPMENT MECHANIC	110	\$53,226.46	\$69,194.40	\$85,162.34
7304	SOLID WASTE HEAVY EQUIPMENT MECHANIC FOREMAN	113	\$61,616.28	\$80,101.17	\$98,586.05
7121	SOLID WASTE ROUTE COORDINATOR	108	\$48,277.97	\$62,761.36	\$77,244.75
7131	SOLID WASTE SUPERVISOR	114	\$64,697.10	\$84,106.23	\$103,515.35
7120	SOLID WASTE TRUCK DRIVER I	108	\$48,277.97	\$62,761.36	\$77,244.75
7122	SOLID WASTE TRUCK DRIVER II	109	\$50,691.87	\$65,899.43	\$81,106.99
1413	STAFF ATTORNEY I	150A	\$94,860.00	\$122,681.51	\$150,503.02
1891	STAFF DEVELOPMENT SPECIALIST I (S)	108	\$48,277.97	\$62,761.36	\$77,244.75
1892	STAFF DEVELOPMENT SPECIALIST II (S)	110	\$53,226.46	\$69,194.40	\$85,162.34
1893	STAFF DEVELOPMENT SPECIALIST III (S)	112	\$58,682.18	\$76,286.83	\$93,891.48
4553	STAFF PSYCHOLOGIST	113	\$61,616.28	\$80,101.17	\$98,586.05
1720	STRATEGIC INITIATIVES PROJECT MANAGER	114	\$64,697.10	\$84,106.23	\$103,515.35
1719	STRATEGIC PROJECT ANALYST	113	\$61,616.28	\$80,101.17	\$98,586.05
8706	STREET SIGN SUPERVISOR	109	\$50,691.87	\$65,899.43	\$81,106.99
8707	STREET SIGN TECHNICIAN	103	\$37,827.06	\$49,175.17	\$60,523.29
4058	SUBSTANCE ABUSE COUNSELOR II (S)	112	\$58,682.18	\$76,286.83	\$93,891.48
4059	SUBSTANCE ABUSE WORKER (S)	106	\$43,789.54	\$56,926.41	\$70,063.27
6051	SUPPLY CONTROL SUPERVISOR	106	\$43,789.54	\$56,926.41	\$70,063.27
0909	TAX ADMINISTRATIVE COORDINATOR	110	\$53,226.46	\$69,194.40	\$85,162.34
0950	TAX ADMINISTRATOR	130	\$116,186.69	\$156,852.03	\$197,517.37
0902	TAX ANALYST	108	\$48,277.97	\$62,761.36	\$77,244.75
0901	TAX ASSISTANT	104	\$39,718.41	\$51,633.93	\$63,549.45
0903	TAX AUDITOR	110	\$53,226.46	\$69,194.40	\$85,162.34

JOB CLASS	POSITION TITLE	GRADE	MINIMUM	MID-POINT	MAXIMUM
0910	TAX PROGRAM COORDINATOR	110	\$53,226.46	\$69,194.40	\$85,162.34
0920	TAX PROGRAM MANAGER	118	\$78,639.73	\$102,231.64	\$125,823.56
0919	TAX PROGRAM SUPERVISOR	114	\$64,697.10	\$84,106.23	\$103,515.35
6326	TELECOMMUNICATION MANAGER	116	\$71,328.55	\$92,727.11	\$114,125.68
6317	TELECOMMUNICATION QUALITY AND ASSURANCE SPECIALIST	111	\$55,887.79	\$72,654.12	\$89,420.46
6304	TELECOMMUNICATION TRAINING ADMINISTRATOR	112	\$58,682.18	\$76,286.83	\$93,891.48
6315	TELECOMMUNICATION SUPERVISOR	111	\$55,887.79	\$72,654.12	\$89,420.46
6311	TELECOMMUNICATOR I	105	\$41,704.33	\$54,215.63	\$66,726.92
6312	TELECOMMUNICATOR II	107	\$45,979.02	\$59,772.73	\$73,566.43
6313	TELECOMMUNICATOR III	108	\$48,277.97	\$62,761.36	\$77,244.75
3760	TRAINING ADMINISTRATOR	107	\$45,979.02	\$59,772.73	\$73,566.43
5960	TRAFFIC CONTROL OFFICER	NO GRADE			
8718	TRANSPORTATION PLANNER I	113	\$61,616.28	\$80,101.17	\$98,586.05
8717	TRANSPORTATION PLANNER II	114	\$64,697.10	\$84,106.23	\$103,515.35
8719	TRANSPORTATION PROGRAM COORDINATOR	113	\$61,616.28	\$80,101.17	\$98,586.05
8716	TRANSPORTATION SPECIALIST	102	\$36,025.77	\$46,833.50	\$57,641.22
6104	TREATMENT COURT COORDINATOR	110	\$53,226.46	\$69,194.40	\$85,162.34
7320	VEHICLE MAINTENANCE ASSOCIATE	100	\$33,886.67	\$44,052.67	\$54,218.67
1350	VETERAN SERVICE DIRECTOR	120	\$86,700.30	\$112,710.39	\$138,720.47
1310	VETERAN SERVICE OFFICER	110	\$53,226.46	\$69,194.40	\$85,162.34
3849	VETERINARIAN	121	\$91,035.31	\$118,345.90	\$145,656.50
3848	VETERINARY HEALTH CARE TECHNICIAN	106	\$43,789.54	\$56,926.41	\$70,063.27
7117	WEIGHMASTER	103	\$37,827.06	\$49,175.17	\$60,523.29
1814	WELLNESS COORDINATOR	113	\$61,616.28	\$80,101.17	\$98,586.05
5551	WORKPLACE SAFETY ANALYST	107	\$45,979.02	\$59,772.73	\$73,566.43
4043	YOUTH HOME SUPERVISOR (S)	110	\$53,226.46	\$69,194.40	\$85,162.34
4029	YOUTH PROGRAM ASSISTANT II (S)	106	\$43,789.54	\$56,926.41	\$70,063.27



**Grade Order
Fiscal Year 2026-2027**

POSITION CLASSIFICATION LIST - GRADE ORDER
EFFECTIVE: JULY 12, 2026

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
100	\$33,886.67	\$44,052.67	\$54,218.67	ADMINISTRATIVE ASSOCIATE HUMAN RESOURCES AIDE LIBRARY PAGE MATERIAL SUPPORT ASSOCIATE I PEER SUPPORT SPECIALIST PROCESSING ASSISTANT II (S) VEHICLE MAINTENANCE ASSOCIATE
101	\$34,934.08	\$45,414.30	\$55,894.52	CUSTODIAN HOUSEKEEPER LAUNDRY TECHNICIAN LIBRARY TECHNICIAN MEDICAL LAB ASSISTANT III (S) SOLID WASTE ATTENDANT SOLID WASTE EQUIPMENT MAINTENANCE TECHNICIAN
102	\$36,025.77	\$46,833.50	\$57,641.22	ADMINISTRATIVE TECHNICIAN ANIMAL SHELTER ATTENDANT COMMUNITY HEALTH ASSISTANT (S) COMMUNITY SOCIAL SERVICES ASSISTANT (S) COOK COTTAGE PARENT I (S) EVIDENCE TECHNICIAN GROUND MAINTENANCE TECHNICIAN I HUMAN RESOURCES ASSOCIATE INCOME MAINTENANCE TECHNICIAN (S) LIBRARY FACILITIES MAINTENANCE TECHNICIAN MATERIAL SUPPORT ASSOCIATE II TRANSPORTATION SPECIALIST
103	\$37,827.06	\$49,175.17	\$60,523.29	ADMINISTRATIVE SPECIALIST ANIMAL SERVICE DISPATCHER ANIMAL SHELTER ATTENDANT-TEAM LEADER BOOKING ROOM TECHNICIAN COOK SUPERVISOR CUSTODIAN-TEAM LEADER DEPUTY REGISTER OF DEEDS I FOREIGN LANGUAGE INTERPRETER I (S) HOUSEKEEPER-TEAM LEADER INTAKE SUPPORT TECHNICIAN OFFICE ASSISTANT III (S) PERMIT SPECIALIST PRINT AND MAIL TECHNICIAN PROCESSING ASSISTANT III (S) PUBLIC INFORMATION ASSISTANT III (S) RECYCLING COLLECTIONS TECHNICIAN SOLID WASTE EQUIPMENT OPERATOR I STREET SIGN TECHNICIAN WEIGHMASTER
104	\$39,718.41	\$51,633.93	\$63,549.45	INCOME MAINTENANCE CASEWORKER I (S) LEAD WORKER III (S) TAX ASSISTANT

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
105	\$41,704.33	\$54,215.63	\$66,726.92	ACCOUNTING CLERK IV (S)
				ACCOUNTING TECHNICIAN I (S)
				ANIMAL SERVICE OFFICER I
				ANIMAL SERVICE PROGRAM COORDINATOR
				CANDIDATE SERVICES ADMINISTRATOR
				DEPUTY REGISTER OF DEEDS II
				EQUIPMENT INVENTORY AND SERVICE COORDINATOR
				FACILITIES MAINTENANCE TECHNICIAN
				FINANCIAL ASSOCIATE
				FORENSIC MEDIA TECHNICIAN
				GROUND MAINTENANCE TECHNICIAN II
				HUMAN RESOURCES SPECIALIST
				INVESTIGATIVE TECHNICIAN
				LIBRARY ASSOCIATE
				MEDICAL OFFICE ASSISTANT (S)
				MEDICAL RECORDS ASSISTANT IV (S)
				OFFICE ASSISTANT IV (S)
				PHARMACY TECHNICIAN
				PRETRIAL RELEASE SPECIALIST
				PROCESSING ASSISTANT IV (S)
				PROCESSING UNIT SUPERVISOR IV (S)
				PROGRAM ASSISTANT IV (S)
				PUBLIC INFORMATION ASSISTANT IV (S)
				SENIOR ADMINISTRATIVE SPECIALIST
				SENIOR PERMIT SPECIALIST
				SOLID WASTE EQUIPMENT OPERATOR II
				TELECOMMUNICATOR I
106	\$43,789.54	\$56,926.41	\$70,063.27	COMMUNITY SOCIAL SERVICES TECHNICIAN (S)
				CONTROL ROOM OPERATOR
				ELECTIONS ADMINISTRATOR I
				ELECTIONS LOGISTICS COORDINATOR I
				FACILITIES MAINTENANCE COORDINATOR I (S)
				FLEET MAINTENANCE TECHNICIAN I
				FOREIGN LANGUAGE INTERPRETER II (S)
				INCOME MAINTENANCE CASEWORKER II (S)
				INCOME MAINTENANCE INVESTIGATOR I (S)
				LEAD WORKER IV (S)
				LIBRARY CIRCULATION MANAGER
				PERSONNEL TECHNICIAN I (S)
				PHARMACY TECHNICIAN/ADMINISTRATIVE SPECIALIST
				REAL PROPERTY DATA COLLECTOR
				SUBSTANCE ABUSE WORKER (S)
				SUPPLY CONTROL SUPERVISOR
				VETERINARY HEALTH CARE TECHNICIAN
				YOUTH PROGRAM ASSISTANT II (S)
107	\$45,979.02	\$59,772.73	\$73,566.43	ACCOUNTING CLERK V (S)
				ACCOUNTING TECHNICIAN II (S)
				ADMINISTRATIVE ASSISTANT I (S)
				ADMINISTRATIVE PROFESSIONAL
				ADMINISTRATIVE SERVICES ASSISTANT V (S)
				ANIMAL SERVICE OFFICER II
				BUILDING INSPECTOR I
				CHAPLIN
				CHILD SUPPORT AGENT I
				CODE ENFORCEMENT OFFICER

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
107	\$45,979.02	\$59,772.73	\$73,566.43	CONTROL ROOM SUPERVISOR
				DEPUTY REGISTER OF DEEDS III
				ELECTIONS ADMINISTRATOR II
				HUMAN RESOURCES PLACEMENT SPECIALIST (S)
				OFFICE ASSISTANT V (S)
				PATIENT RELATIONS REPRESENTATIVE V (S)
				PRACTICAL NURSE II (S)
				PROCESSING ASSISTANT V (S)
				PROCESSING UNIT SUPERVISOR V (S)
				PROCUREMENT SPECIALIST
				PROGRAM ASSISTANT V (S)
				RETIREMENT BENEFITS SPECIALIST
				SOLID WASTE HEAVY EQUIPMENT MAINTENANCE TECHNICIAN
				TELECOMMUNICATOR II
108	\$48,277.97	\$62,761.36	\$77,244.75	TRAINING ADMINISTRATOR
				WORKPLACE SAFETY ANALYST
				COMMERCIAL PROPERTY DATA COLLECTOR
				COMMUNITY DEVELOPMENT CONSTRUCTION COORDINATOR
				COMMUNITY DISEASE CONTROL SPECIALIST I (S)
				COMMUNITY SUPPORT SERVICES SUPERVISOR (S)
				DEPARTMENT GIS/MAP TECHNICIAN
				DEPARTMENT IT SUPPORT TECHNICIAN
				ELECTIONS SYSTEMS SPECIALIST
				GROUND MAINTENANCE SPECIALIST
				HOUSE ARREST SPECIALIST
				INCOME MAINTENANCE CASEWORKER III (S)
				INCOME MAINTENANCE INVESTIGATOR II (S)
				INCOME MAINTENANCE INVESTIGATOR SUPERVISOR I (S)
				INCOME MAINTENANCE SUPERVISOR I (S)
				INFORMATION SYSTEM LIAISON I (S)
				LIBRARIAN I
				LIBRARY SPECIAL PROJECT LIAISON
				MAINTENANCE MECHANIC IV (S)
				NUTRITIONIST I (S)
				PUBLIC HEALTH EDUCATOR I (S)
				REENTRY PROGRAM CASEWORKER
				REGISTER OF DEEDS ADMINISTRATIVE SPECIALIST
				SOIL AND WATER TECHNICIAN
				SOLID WASTE ENVIRONMENTAL ENFORCEMENT INSPECTOR
				SOLID WASTE ROUTE COORDINATOR
				SOLID WASTE TRUCK DRIVER I
				STAFF DEVELOPMENT SPECIALIST I (S)
				TAX ANALYST
				TELECOMMUNICATOR III
109	\$50,691.87	\$65,899.43	\$81,106.99	ACCOUNTING TECHNICIAN III (S)
				ADMINISTRATIVE ASSISTANT II (S)
				ANIMAL SERVICE OFFICER III
				APPRAISER
				CHILD SUPPORT AGENT II
				DAYCARE SERVICES COORDINATOR I (S)
				DEPARTMENT IT SUPPORT SPECIALIST I
				FLEET MAINTENANCE TECHNICIAN II
				GRAPHIC DESIGN AND INFORMATION SPECIALIST
				PARALEGAL I (C) AND (S)
				PERSONNEL TECHNICIAN II (S)

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
109	\$50,691.87	\$65,899.43	\$81,106.99	SENIOR DEPARTMENT GIS/MAP TECHNICIAN SHERIFF OFFICE ELECTRONIC TECHNICIAN SOCIAL WORKER I (S) SOLID WASTE TRUCK DRIVER II STREET SIGN SUPERVISOR
110	\$53,226.46	\$69,194.40	\$85,162.34	ASSISTANT REGISTER OF DEEDS BUDGET SPECIALIST COMMERCIAL APPRAISER COMMUNITY DISEASE CONTROL SPECIALIST II (S) COMPUTING CONSULTANT I (S) CRIME ANALYST/VICTIM WITNESS COORDINATOR DATA AND EVALUATION ANALYST DEPUTY CLERK TO THE BOARD EXECUTIVE ASSISTANT FOOD SERVICE MANAGER HUMAN RESOURCES LIAISON INCOME MAINTENANCE INVESTIGATOR SUPERVISOR II (S) INCOME MAINTENANCE SUPERVISOR II (S) LIBRARY DIGITAL NAVIGATOR MISDEMEANOR DIVERSION/JCPC COORDINATOR PATIENT ACCOUNT REPRESENTATIVE SUPERVISOR (S) SENIOR ADMINISTRATIVE PROFESSIONAL SOLID WASTE GAS TECHNICIAN SOLID WASTE HEAVY EQUIPMENT MECHANIC STAFF DEVELOPMENT SPECIALIST II (S) TAX ADMINISTRATIVE COORDINATOR TAX AUDITOR TAX PROGRAM COORDINATOR TREATMENT COURT COORDINATOR VETERAN SERVICE OFFICER YOUTH HOME SUPERVISOR (S)
111	\$55,887.79	\$72,654.12	\$89,420.46	ACCOUNTING TECHNICIAN IV (S) ADMINISTRATIVE ASSISTANT III (S) ADMINISTRATIVE OFFICER I (S) CHILD SUPPORT AGENT - LEAD CHILD SUPPORT AGENT III CHILD SUPPORT DATA SYSTEM SPECIALIST COMMUNITY NAVIGATOR CUSTOMER SERVICE SUPERVISOR DEPARTMENT IT SUPPORT SPECIALIST II EMERGENCY MANAGEMENT PLANNER I (S) ENVIRONMENTAL HEALTH SPECIALIST (S) FINANCIAL SPECIALIST HUMAN SERVICE PLANNER/EVALUATOR I (S) LIBRARIAN II MEDICAL LAB TECHNOLOGIST I (S) MEDICAL RECORDS MANAGER II (S) MULTIMEDIA CONTENT SPECIALIST NUTRITIONIST II (S) PARALEGAL II (C) AND (S) PERSONNEL TECHNICIAN III (S) PLANNER I PUBLIC HEALTH NURSE I (S) PUBLIC INFORMATION SPECIALIST REENTRY PROGRAM COORDINATOR

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
111	\$55,887.79	\$72,654.12	\$89,420.46	SENIOR GRAPHIC DESIGN AND INFORMATION SPECIALIST TELECOMMUNICATION QUALITY AND ASSURANCE SPECIALIST TELECOMMUNICATION SUPERVISOR
112	\$58,682.18	\$76,286.83	\$93,891.48	ACCOUNTING SPECIALIST I (S) ANIMAL SHELTER SUPERVISOR CHILD SUPPORT AGENT-INTERSTATE LEAD CHILD SUPPORT QUALITY AND ASSURANCE TRAINING SPECIALIST COMPUTING CONSULTANT II (S) DEPUTY FIRE MARSHAL EMERGENCY MANAGEMENT PLANNER I FACILITIES MAINTENANCE SUPERVISOR FEES AND SPECIAL ASSESSMENT SPECIALIST FLEET MAINTENANCE FOREMAN GROUND MAINTENANCE SUPERVISOR HVAC TECHNICIAN INCOME MAINTENANCE SUPERVISOR III (S) LIBRARY FACILITIES SUPERVISOR PAYROLL AND BENEFITS SPECIALIST PLANNER II PUBLIC HEALTH EDUCATOR II (S) SENIOR APPRAISER SENIOR PUBLIC INFORMATION SPECIALIST SENIOR VETERAN SERVICE OFFICER SHERIFF OFFICE ELECTRONIC FOREMAN STAFF DEVELOPMENT SPECIALIST III (S) SUBSTANCE ABUSE COUNSELOR II (S) TELECOMMUNICATION TRAINING ADMINISTRATOR
113	\$61,616.28	\$80,101.17	\$98,586.05	911 STANDARDS PROGRAM COORDINATOR ADMINISTRATIVE SUPERVISOR ANIMAL SERVICE FIELD SUPERVISOR BENEFITS CONSULTANT BUDGET AND MANAGEMENT ANALYST I BUILDING INSPECTOR II BUSINESS MANAGER CHILD SUPPORT SUPERVISOR CODE ENFORCEMENT MANAGER DEPARTMENT DATA SYSTEM SPECIALIST DEPUTY ASSISTANT REGISTER OF DEEDS ELECTIONS MANAGER ENVIRONMENTAL HEALTH PROGRAM SPECIALIST (S) GRANT MANAGER HUMAN RESOURCES CONSULTANT HUMAN SERVICE PLANNER/EVALUATOR II (S) ITS GIS ANALYST I ITS TECHNICAL SUPPORT SPECIALIST I LATENT PRINT EXAMINER MEDICAL LAB TECHNOLOGIST II (S) MEDICAL RECORDS MANAGER III (S) NUTRITIONIST III (S) PARALEGAL III (C) AND (S) PERSONNEL OFFICER I (S) PUBLIC HEALTH NURSE II (S) RISK MANAGEMENT CONSULTANT SENIOR APPRAISER SPECIALIST SHERIFF OFFICE HUMAN RESOURCES MANAGER

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
113	\$61,616.28	\$80,101.17	\$98,586.05	SOCIAL WORK SUPERVISOR I (S)
				SOCIAL WORKER II (S)
				SOLID WASTE HEAVY EQUIPMENT MECHANIC FOREMAN
				STAFF PSYCHOLOGIST
				STRATEGIC PROJECT ANALYST
				TRANSPORTATION PLANNER I
				TRANSPORTATION PROGRAM COORDINATOR
114	\$64,697.10	\$84,106.23	\$103,515.35	WELLNESS COORDINATOR
				ACCOUNTING SPECIALIST II (S)
				ADMINISTRATIVE OFFICER II (S)
				ASSISTANT TELECOMMUNICATION MANAGER
				BRAND AND CONTENT MANAGER
				BUSINESS SYSTEM SUPERVISOR
				CARPENTRY SUPERVISOR
				CHILD SUPPORT SUPERVISOR-INTERSTATE
				COMMUNICATION AND OUTREACH COORDINATOR
				COMMUNITY SERVICE MANAGER
				COMPUTING CONSULTANT III (S)
				DEPARTMENT PROJECT SPECIALIST
				ENVIRONMENTAL HEALTH SUPERVISOR I (S)
				EXECUTIVE ASSISTANT-COUNTY MANAGEMENT
				EXECUTIVE ASSISTANT-LEGAL
				FLEET MANAGER
				HUMAN SERVICE COORDINATOR III (S)
				INTERNAL AUDITOR
				ITS APPLICATION SUPPORT ANALYST
				LIBRARY BRANCH MANAGER
				LIBRARY LEARNING & INNOVATION
				PLANNER III
				PRINT SHOP MANAGER
				PUBLIC HEALTH EDUCATOR SUPERVISOR (S)
				PUBLIC HEALTH NURSE III (S)
				SOCIAL WORK CLINICAL SPECIALIST (S)
				SOIL AND WATER CONSERVATIONIST
				SOLID WASTE SUPERVISOR
				STRATEGIC INITIATIVES PROJECT MANAGER
				TAX PROGRAM SUPERVISOR
				TRANSPORTATION PLANNER II
115	\$67,931.95	\$88,311.54	\$108,691.12	ADMINISTRATIVE MANAGER
				BUDGET AND MANAGEMENT ANALYST II
				CHIEF BUILDING INSPECTOR
				DEPARTMENT IT SUPPORT SUPERVISOR
				ELECTRICIAN SUPERVISOR
				EMERGENCY MANAGEMENT SUPERVISOR
				FIRE MARSHAL
				HUMAN SERVICE CLINICAL COUNSELOR II (S)
				HVAC SUPERVISOR
				INDUSTRIAL HYGIENE CONSULTANT (S)
				ITS AUDIO/VISUAL SPECIALIST
				ITS GIS ANALYST II
				ITS TECHNICAL SUPPORT SPECIALIST II
				LANDFILL OPERATIONS MANAGER
				MEDICAL LAB TECHNOLOGIST III (S)
				PAYROLL MANAGER
				PLUMBING SUPERVISOR

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
115	\$67,931.95	\$88,311.54	\$108,691.12	PUBLIC HEALTH NURSING SUPERVISOR I (S) PURCHASING MANAGER SENIOR ASSISTANT REGISTER OF DEEDS SENIOR EXECUTIVE ASSISTANT-COUNTY MANAGEMENT SENIOR LIBRARY BRANCH MANAGER SOCIAL WORKER III (S) SOCIAL WORKER INVESTIGATOR ASSESSMENT AND TREATMENT (S) SOIL SCIENTIST I (S)
116	\$71,328.55	\$92,727.11	\$114,125.68	ADMINISTRATIVE OFFICER III (S) INFORMATION SYSTEM MANAGER (S) ITS ERP SPECIALIST I LIBRARY DIVISION MANAGER REAL ESTATE APPRAISAL SUPERVISOR SOCIAL WORK SUPERVISOR II (S) TELECOMMUNICATION MANAGER
117	\$74,894.98	\$97,363.47	\$119,831.96	ACCOUNTANT I (S) BUSINESS OFFICER I (S) CHIEF BUILDING OFFICIAL CONTENT AND PROGRAM MANAGER ENGAGEMENT AND OUTREACH MANAGER ENGINEERING PROJECT MANAGER ENVIRONMENTAL HEALTH SUPERVISOR II (S) ENVIRONMENTAL RESOURCE PROJECT MANAGER FINANCE ACCOUNTANT HUMAN RESOURCES DIVISION SUPERVISOR ITS APPLICATION PROGRAMMER I ITS NETWORK SPECIALIST ITS SYSTEM SERVER ANALYST I NUTRITION PROGRAM DIRECTOR II/WIC DIRECTOR (S) PLANNING MANAGER PUBLIC HEALTH NURSING SUPERVISOR II (S) PUBLIC UTILITIES PROJECT MANAGER SENIOR BUDGET AND MANAGEMENT ANALYST SENIOR LIBRARY DIVISION MANAGER
118	\$78,639.73	\$102,231.64	\$125,823.56	CHILD SUPPORT PROGRAM MANAGER COUNTY SOCIAL SERVICES BUSINESS OFFICER II (S) DEPUTY ELECTION DIRECTOR ENVIRONMENTAL HEALTH DIRECTOR I (S) FACILITIES AND GROUNDS MANAGER ITS BUSINESS ANALYST ITS ERP SPECIALIST II ITS GIS DEVELOPER ITS INNOVATION STRATEGIST ITS PROJECT MANAGER ITS SYSTEM SERVER ANALYST II ITS TECHNICAL SUPPORT SUPERVISOR SOIL AND WATER CONSERVATIONIST/DEPARTMENT HEAD TAX PROGRAM MANAGER
119	\$82,571.71	\$107,343.22	\$132,114.74	ADVANCED PRACTICE PROVIDER I (S) ASSOCIATE VETERINARIAN BUSINESS OFFICER II (S) COUNTY SOCIAL SERVICES PROGRAM ADMINISTRATOR I (S) DEPUTY BUDGET & PERFORMANCE DIRECTOR

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
119	\$82,571.71	\$107,343.22	\$132,114.74	DEPUTY COMMUNICATION DIRECTOR DEPUTY LIBRARY DIRECTOR ITS APPLICATION PROGRAMMER II ITS BUSINESS INTELLIGENCE DATA ANALYST ITS DATA WAREHOUSE PROGRAMMER ITS DATABASE PROGRAMMER ITS SYSTEM SERVER ADMINISTRATOR LOCAL PUBLIC HEALTH ADMINISTRATOR I (S) REAL ESTATE MANAGER SOCIAL WORK SUPERVISOR III (S)
120	\$86,700.30	\$112,710.39	\$138,720.47	DEPUTY ENGINEERING DIRECTOR ENVIRONMENTAL HEALTH DIRECTOR II (S) FAMPO EXECUTIVE DIRECTOR FINANCE ACCOUNTANT MANAGER INTERNAL AUDIT DIRECTOR ITS BUSINESS APPLICATION SUPERVISOR ITS NETWORK SECURITY ENGINEER SOCIAL WORK PROGRAM MANAGER (S) VETERAN SERVICE DIRECTOR
121	\$91,035.31	\$118,345.90	\$145,656.50	ADVANCED PRACTICE PROVIDER II (S) CHIEF ASSESSMENT AND COLLECTIONS DEPUTY PLANNING DIRECTOR ITS APPLICATION DEVELOPMENT SUPERVISOR SOCIAL WORK PROGRAM ADMINISTRATOR I (S) VETERINARIAN
122	\$94,860.00	\$122,681.51	\$150,503.02	PUBLIC HEALTH NURSING DIRECTOR III (S)
123	\$95,587.08	\$124,263.20	\$152,939.32	ADVANCED PRACTICE PROVIDER III (S) AMERICAN RESCUE PROGRAM MANAGER CHIEF DIVERSITY OFFICER CHIEF REAL ESTATE AND MAPPING ITS CLIENT SUPPORT MANAGER ITS ENTERPRISE SOLUTION MANAGER ITS GIS MANAGER ITS INFRASTRUCTURE MANAGER SOCIAL WORK PROGRAM ADMINISTRATOR II (S)
124	\$95,587.08	\$124,263.20	\$152,939.32	DIRECTOR OF ELECTIONS
125	\$100,366.43	\$135,494.68	\$170,622.93	ANIMAL SERVICE DIRECTOR ITS APPLICATION MANAGER LIBRARY DIRECTOR PHARMACIST
127	\$105,384.75	\$142,269.41	\$179,154.08	CHIEF INFORMATION SECURITY OFFICER COMMUNICATION DIRECTOR DEPUTY FINANCE DIRECTOR FACILITIES, FLEET AND GROUNDS DIRECTOR
128	\$110,653.99	\$149,382.89	\$188,111.78	DEPUTY INNOVATION AND TECHNOLOGY SERVICES DIRECTOR EMERGENCY SERVICE DIRECTOR

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
130	\$116,186.69	\$156,852.03	\$197,517.37	CHILD SUPPORT ENFORCEMENT DIRECTOR COMMUNITY DEVELOPMENT DIRECTOR COUNTY ENGINEER JUSTICE SERVICE DIRECTOR PHARMACY MANAGER PLANNING DIRECTOR TAX ADMINISTRATOR
131	\$121,996.02	\$164,694.63	\$207,393.24	CHIEF HUMAN RESOURCES OFFICER CHIEF OF STAFF
132	\$128,095.82	\$172,929.36	\$217,762.90	CHIEF BUDGET & PERFORMANCE OFFICER FINANCE DIRECTOR/CHIEF FINANCE OFFICER GENERAL MANAGER/SOLID WASTE DIRECTOR
133	\$134,500.62	\$181,575.83	\$228,651.04	CHIEF INNOVATION AND TECHNOLOGY SERVICES DIRECTOR COUNTY SOCIAL SERVICES DIRECTOR (S) LOCAL PUBLIC HEALTH DIRECTOR (S) PHYSICIAN III-A (S)
134	\$141,225.65	\$190,654.62	\$240,083.60	PHYSICIAN DIRECTOR II-A (S)
135	\$147,605.53	\$198,012.47	\$248,419.40	COUNTY ATTORNEY PHYSICIAN III-B (S)
136	\$148,286.93	\$200,187.35	\$252,087.77	PHYSICIAN DIRECTOR II-B (S) PHYSICIAN III-C (S)
137	\$155,348.21	\$209,720.08	\$264,091.95	ASSISTANT COUNTY MANAGER
140	\$179,834.97	\$261,120.38	\$342,405.78	DEPUTY COUNTY MANAGER
149	\$271,995.29	\$367,193.65	\$462,392.00	COUNTY MANAGER
150A	\$94,860.00	\$122,681.51	\$150,503.02	STAFF ATTORNEY I
150B	\$96,900.00	\$124,211.51	\$151,523.02	ATTORNEY I (S)
150C	\$102,000.00	\$138,125.74	\$174,251.48	COUNTY STAFF ATTORNEY I
150E	\$112,200.00	\$142,339.26	\$172,478.52	ATTORNEY II (S) CHILD SUPPORT LEGAL MANAGER COUNTY STAFF ATTORNEY II
NO GRADE				CLERK TO THE BOARD OF COMMISSIONERS COUNTY COMMISSIONER COUNTY COMMISSIONER CHAIRMAN COUNTY COMMISSIONER VICE CHAIRMAN HUMAN SERVICES DEPUTY DIRECTOR (S) REGISTER OF DEEDS

LAW ENFORCEMENT CLASSIFICATION LIST - GRADE ORDER
EFFECTIVE: JULY 12, 2026

GRADE	MINIMUM	MID-POINT	MAXIMUM	POSITION TITLE
100L	\$49,410.00	\$63,333.00	\$77,256.00	DETENTION OFFICER
102L	\$54,765.00	\$70,294.50	\$85,824.00	DEPUTY SHERIFF
104L	\$60,070.91	\$77,192.19	\$94,313.46	DETENTION CENTER SERGEANT
107L	\$69,066.72	\$88,886.73	\$108,706.74	DEPUTY SHERIFF SERGEANT
108L	\$72,370.05	\$93,181.07	\$113,992.08	DETENTION CENTER LIEUTENANT
110L	\$79,480.48	\$102,424.63	\$125,368.77	DEPUTY SHERIFF LIEUTENANT
113L	\$88,535.72	\$115,096.43	\$141,657.15	DEPUTY SHERIFF CAPTAIN DETENTION CENTER ADMINISTRATOR
115L	\$97,610.63	\$126,893.82	\$156,177.00	DEPUTY SHERIFF MAJOR DETENTION CENTER DIRECTOR
117L	\$107,615.72	\$139,900.43	\$172,185.15	CHIEF DEPUTY SHERIFF
NO GRADE				DEPUTY SHERIFF CADET SHERIFF SHERIFF'S LEGAL ADVISOR TRAFFIC CONTROL OFFICER

Acronyms and Glossary Reference

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

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

ADA - Americans with Disabilities Act. The ADA is a federal civil rights law that prohibits discrimination against people with disabilities in everyday activities.

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

AED –Automated External Defibrillators. An AED is a medical device designed to analyze the heart rhythm and deliver an electric shock to victims of ventricular fibrillation to restore the heart rhythm.

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

AI – Artificial Intelligence

AMAC-CW – A Model Approach for Change in Child Welfare. Cumberland County Department of Social Services established AMAC-CW which is "Collective Impact in Action"- the belief that it takes more than one organization incorporating the same idea and working together to create long lasting and effective social change.

API - Application Programming Interface

ARPA – American Rescue Plan Act. The American Rescue Plan Act (commonly known as "ARPA" or "ARP") was signed into law on March 11, 2021, to

provide additional financial relief in the wake of the COVID-19 pandemic.

ASPIRE - Approaches to Supporting Young People in Recovery Everyday

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

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

BDA – Bi-Directional Antenna. Bi-directional antennas are designed to send and receive signals in two directions.

BLET – Basic Law Enforcement Training

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

BOCC – Board of County Commissioners

BOE – Board of Education

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

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

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

CCAP – Community Conservation Assistance Program. The purpose of the Community Conservation Assistance Program (CCAP) is to reduce the delivery of nonpoint source pollution

into the waters of the State of NC by installing best management practices on developed lands not directly involved in agricultural production.

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

CCPL – Cumberland County Public Library

CCS – Cumberland County Schools

CD – Community Development

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

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

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

C-FORT – Cumberland-Fayetteville Opioid Response Team. C-FORT is dedicated to improving the opioid response in our community through a collaborative effort among local government and community stakeholders.

CFR – Code of Federal Regulations

CFVH – Cape Fear Valley Health

CHA – Community Health Assessment

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

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

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

COOP – Continuity of Operations. COOP is an effort within individual executive departments and agencies to ensure that primary mission essential functions continue to be performed during a wide range of emergencies, including localized acts of nature, accidents and technological or attack-related emergencies.

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

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

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

DHHS – Department of Health and Human Services

DIC - Dependency and Indemnity Compensation

DOT – Department of Transportation

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

DSS – Department of Social Services

DWI – Driving While Impaired

E&I – Engineering and Infrastructure

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

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

EHR – Electronic Health Record

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

EMC – Electric Membership Corporation

EMS – Emergency Medical Services

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

EOC – Emergency Operations Center

ERA – Emergency Rental Assistance

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

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

ETOR - Electronic Test Ordering and Report

EWP – Emergency Watershed Protection. EWP is a federal emergency recovery program that helps local communities recover after a natural disaster strikes.

FAMPO – Fayetteville Area Metropolitan Planning Organization. The goal of the Fayetteville Area Metropolitan Planning Organization (FAMPO) is

to develop plans that will provide the safest and most efficient transportation while protecting and enhancing the environment.

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

FD - Fund

FEMA – Federal Emergency Management Agency

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

FM – Fire Marshal

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

FTCC – Fayetteville Technical Community College

FTE – Full-Time Equivalent

Fund Balance – A surplus of cash that has accumulated as a result of actual revenues exceeding actual expenditures; is sometimes referred to as the "savings account" of an organization. [G.S. 159-8(a)]. Cumberland County will maintain a General Fund Balance of 12% or more, exceeding the minimum recommended by the Local Government Commission of 8%.

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

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

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

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

GDX – Geographic Distribution of Veterans Affairs Expenditures. The GDX is a report that provides a breakdown of Veterans Affairs expenditures for each major Veterans Affairs program at the state, county, and Congressional District levels.

GFOA – Government Finance Officers Association

GIS – Geographic Information Systems

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

GREAT – Growing Rural Economies with Access to Technology. The GREAT grant is a competitive grant program that provides funding to private sector broadband providers to deploy last-mile broadband infrastructure to unserved areas of North Carolina.

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

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

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

HR – Human Resources

HRIS – Human Resources Information System

HRSC - Human Resources Service Center

HUD – Housing and Urban Development

HVAC – Heating, Ventilation and Air Conditioning

IAED – International Academies of Emergency Dispatch. The IAED is the standard-setting organization for emergency dispatch and response

services worldwide, and is the leading body of emergency dispatch experts.

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

IS ERP – Information Services Enterprise Resource Planning

ITS – Innovation and Technology Services

IUD – Intrauterine Device

IVR – Interactive Voice Response

JCPC – Juvenile Crime Prevention Council

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

LAPP – Locally Administered Projects Program. A locally administered project means that the applicants are responsible for federal/state/board reporting requirements, a local funding commitment (minimum 20%), fronting project costs, invoicing and receiving reimbursements, and coordination with the North Carolina Department of Transportation (NCDOT).

LEO – Law Enforcement Officer

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

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

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

LGERS – Local Government Retirement System

LMS – Learning Management System. A LMS is a software application for the administration, documentation, tracking, reporting, automation and

delivery of educational courses, training programs, materials or learning and development programs.

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

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

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

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

MAT - Medication-Assisted Treatment Program

MOU – Memorandums of Understanding

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

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

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

NCA&T – North Carolina Agricultural and Technical State University

NCAC – North Carolina Administrative Code. The North Carolina Administrative Code (NCAC) is a compilation of the administrative rules of approxi-

mately 26 state agencies and 50+ occupational licensing boards.

NCACC – North Carolina Association of County Commissioners

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

NCLHDA – North Carolina Local Health Department Accreditation Board. The NCLHDA team provides resources and consulting to ensure that all of North Carolina's local health departments meet and exceed the state's accreditation guidelines.

NCSU – North Carolina State University

NC DEQ – NC Department of Environmental Quality

NC DHHS – North Carolina Department of Health and Human Services

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

NC GS – North Carolina General Statutes

NC JCP – North Carolina Juvenile Crime Prevention.

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

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

NEOGOV – NEOGOV is a human resources management software designed exclusively for public sector organizations.

NORCRESS – Northern Cumberland Regional Sewer System

NOV – Notice of Violation

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

OSBM – Office of State Budget & Management. The OSBM is responsible for delivering budget development and management services for the state government of North Carolina.

OTC – Over the Counter

PACT – Promise to Address Comprehensive Toxics

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

PATHNC - The Partnership and Technology Hub for North Carolina

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

PCP – Primary Care Physician

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

PIO – Public Information Office

PMD – Print, Mail and Design Services

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

PRIDE – Professionalism, Respect, Integrity with Accountability, Diversity, Equity & Inclusion, Excellent Customer Service. PRIDE is part of the Core Values of Cumberland County. Recognizing that all people are different, we treat everyone with dignity and serve our diverse population with professionalism, respect, integrity, diversity and excellent customer service.

PSAP – Public Safety Answering Point. A public-safety answering point (PSAP) is a type of call center where the public's telephone calls for first responders (such as police, fire department,

or emergency medical services/ambulance) are received and handled.

PTSD – Post-Traumatic Stress Disorder

PSTF – Public Safety Task Force

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

RFP – Request for Proposal

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

RMS – Records Management System

SCADA – Supervisory Control and Data Acquisition

SCIF – State Capital Infrastructure Fund

SEC – Securities and Exchange

SHF – Special Handling Fee

SHRM-CP – Society of Human Resources Management – Certified Professional. The SHRM-CP credential is for individuals who perform general human resources and human resources-related duties at work; or for those pursuing a career in Human Resource Management.

SMART HR - Strategic, Management, Accountability, Resources, and Training

SPHL – Southern Professional Hockey League

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

SRO – School Resource Officer

STD – Sexually Transmitted Disease

STI – Sexually Transmitted Infections

STEAM – Science, Technology Engineering Arts Mathematics

STEM – Science Technology Engineering Mathematics

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

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

StRAP – Streamflow Rehabilitation Assistance Program. StRAP provides funds to organizations working on projects that help reduce flooding, restore streams, and protect the integrity of drainage infrastructure across North Carolina's waterways.

SYS – System

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

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

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

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

TDA – Tourism Development Authority

TNVR – Trap, Neuter, Vaccinate and Return. TNVR is the internationally accepted, effective and humane

method of controlling feral and free-roaming cat populations.

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

USDA – United States Department of Agriculture

VA – Veterans Affairs

VAMC – Veterans Affairs Medical Center

VHA – Veterans Health Administration

VRC – Vision Resource Center. The VRC is an organization with a mission to enhance the lives of adults and children with visual impairments by advocating for their needs, skill development, wellness, education and socialization opportunities.

VSO – Veterans Service Office

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

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

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



CUMBERLAND COUNTY

NORTH CAROLINA

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