



CUMBERLAND
★ COUNTY ★
NORTH CAROLINA

Adopted Annual Budget

Fiscal Year 2017



Cumberland County

North Carolina

FY 2017 Adopted Annual Budget

Board of County Commissioners

Marshall Faircloth, Chairman

Glenn B. Adams, Vice Chairman

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Kenneth S. Edge

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County Management

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TABLE OF CONTENTS

	PAGE
Introductory Section	
Strategic Plan	1
County Organization Chart	4
Budget Process	5
Fund Structure	7
Budget Message	9
Budget Ordinance	28
Budget Ordinance Attachment A (Adjustments to Recommended Budget)	31
Budget Ordinance Attachment B (Expenditures)	32
Budget Ordinance Attachment C (Revenues)	38
Summary of Fee Schedule Changes	53
Budget Ordinance Attachment D (Fee Schedule)	54
Budget Ordinance Attachment E (Compensation and Allowances)	84
Supplemental Items	
New Positions	85
Capital Outlay	87
New Vehicles	89
Maintenance and Renovations	90
Fund Balance Projection	93
Community Funding	94
Personnel Items	
Summary of Positions by Department	99
Salary Schedule	101
Classification Pay Plan	102
Debt Service	111
Summary of Current Debt	112
General Fund Debt Service Projections	113
General Fund Debt Service Projections Graph	114
Enterprise Funds Debt Service Projections	115
General Funds Debt Service Projections Graph	116
Revenues	
General Fund Revenue Graphs	117
General Fund 5-Year Summary of Revenue	118
Revenue by Source	119

Expenditures	
General Fund Expenditure Graphs.....	125
General Fund 5-Year Summary of Expenditures.....	126
Expenditures by Organization – All Funds	127
Capital Improvement Projects Summary.....	134
Acronyms	135



**CUMBERLAND
COUNTY**
★ NORTH CAROLINA ★

STRATEGIC PLAN

2016 – 2017

— OUR —

MISSION

TO PROVIDE QUALITY SERVICES TO OUR CITIZENS
WHILE BEING FISCALLY RESPONSIBLE.

— OUR —

VISION

TO GROW AS A REGIONAL DESTINATION FOR
EMPLOYMENT, ECONOMIC DEVELOPMENT, COMMERCE
AND CULTURAL PURSUITS.

— OUR —

CORE VALUES

SERVING CUMBERLAND COUNTY CITIZENS WITH PRIDE:

PROFESSIONALISM

RESPECT

INTEGRITY WITH ACCOUNTABILITY

DIVERSITY

EXCELLENT CUSTOMER SERVICE

RECOGNIZING THAT ALL PEOPLE ARE DIFFERENT,
WE TREAT EVERYONE WITH DIGNITY AND SERVE OUR
DIVERSE POPULATION WITH PROFESSIONALISM,
RESPECT, INTEGRITY, DIVERSITY AND EXCELLENT
CUSTOMER SERVICE (PRIDE).

STRATEGIC PLAN

2016 – 2017

GOALS AND OBJECTIVES

GOAL 1:

ENSURE A SAFE AND HEALTHY COMMUNITY BY PROVIDING NEEDED SERVICES TO OUR CITIZENS IN A TIMELY MANNER.

- **Objective 1:** Provide youth development program opportunities that promote good citizenship.
- **Objective 2:** Assist with efforts to reduce crime by repeat offenders.
- **Objective 3:** Improve emergency response services to citizens.
- **Objective 4:** Promote a healthy community by providing educational, health and human services programs and resources to citizens.
- **Objective 5:** Collaborate with community partners to improve programs and services to reduce homelessness.

GOAL 2:

PROVIDE ADEQUATE INFRASTRUCTURE CONSISTENT WITH ORDERLY GROWTH OF A DYNAMIC COUNTY.

- **Objective 1:** Explore strategies to address the County's need for more office space, and ensure facilities are well-maintained.
- **Objective 2:** Strengthen the County's green and energy-efficiency initiatives.
- **Objective 3:** Advance the County's automation and technology capabilities.
- **Objective 4:** Increase gateway and other beautification efforts to create a more aesthetically appealing community.

GOAL 3:

PROMOTE ECONOMIC DEVELOPMENT BY CREATING AND RETAINING JOBS, AND PROVIDING CAREER OPPORTUNITIES, QUALITY EDUCATION, CULTURAL AND RECREATIONAL SERVICES.

- **Objective 1:** Ensure effective economic development incentives and practices are in place to attract and retain business and industry.
- **Objective 2:** Promote economic development through the preservation of natural resources, farmland and the county's agricultural industry.
- **Objective 3:** Provide quality cultural and recreational services.
- **Objective 4:** Develop a flexible, proactive approach to the expansion and contraction of the military.

STRATEGIC PLAN

2016 – 2017

GOALS AND OBJECTIVES

GOAL 4:

EDUCATE, INFORM AND ENGAGE EMPLOYEES, CITIZENS, ELECTED AND APPOINTED OFFICIALS THROUGH EFFECTIVE AND EFFICIENT COMMUNICATIONS.

- **Objective 1:** Increase citizen engagement as evidenced by increased advisory board applications, meeting attendance and program participation.
- **Objective 2:** Enhance communications systems and transparency so citizens can readily access information.
- **Objective 3:** Improve internal communications.
- **Objective 4:** Improve communication and collaboration between the County and other governmental entities, including boards, committees and commissions.

GOAL 5:

EMPLOY MOTIVATED, PROFESSIONAL AND WELL-TRAINED PERSONNEL WHO OFFER EXCELLENT CUSTOMER SERVICE WITH

**PRIDE:
PROFESSIONALISM,
RESPECT,
INTEGRITY WITH ACCOUNTABILITY,
DIVERSITY AND
EXCELLENT CUSTOMER SERVICE.**

- **Objective 1:** Optimize service delivery through innovation, automation and technology to enhance current services and create new service opportunities.
- **Objective 2:** Encourage citizen engagement and provide feedback opportunities through various outlets as it relates to service delivery.
- **Objective 3:** Implement staff development and training programs.
- **Objective 4:** Recognize employees for their achievements.
- **Objective 5:** Support the development and maintenance of a competitive pay and position classification system.
- **Objective 6:** Recognize the importance of the employee's health and fitness for the benefit of the employee as well as the entire organization.

Citizens of Cumberland County

Board of County Commissioners

County Manager

Clerk to the Board

County Attorney

Assistant County Manager
Support Services

Animal Control

Central Maintenance

Community Development

Cooperative Extension

Emergency Services

Engineering & Infrastructure

Human Resources

Planning & Inspections

Soil & Water Conservation

Workforce Development

Liaison to:

Cooperative Extension
Advisory Board
Continuum of Care
Human Services
Transportation System
Mid-Carolina Council
of Governments

Deputy County Manager
Human Services

Child Support

Library

Pretrial Services

Print, Mail & Design
Services

Public Health

Senior Employment

Social Services

Veterans Services

Liaison to:

Communicare, Inc.
Court Ordered Care
Smart Start

Assistant County Manager
Finance &
Administrative Services

Budget

Finance

Information Services

Internal Audit

Risk Management/
Employee Benefits

Solid Waste Management

Tax Administration

Wellness Services
(Clinic, Pharmacy &
Wellness Program)

Liaison to:

Cumberland County
Juvenile Crime Prevention
Council
Civic Center Commission

Legal

Register of Deeds

Sheriff's Office &
Detention Center

Liaison to:

Airborne & Special Operations Museum
Board of Education
Cape Fear Valley Health System
Economic Development Alliance
Fayetteville Area Convention &
Visitors Bureau, Inc.
Southeastern Economic Development Commission

Board of Elections

Crown Complex

Parks & Recreation

Public Information

Budget Process

North Carolina counties budget and spend money under 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:

1. In February 2016, the budget division began the budget process with Tyler Munis, a newly implemented software program for the County of Cumberland. Each department was asked to submit their operating budgets along with any additional requests. These requests were entered into Munis by the departments and reviewed by the budget division. All departments, other than the public schools, were required to submit to the County Manager their budget requests and revenue estimates for the next fiscal year by April 30.
2. The Cumberland County Schools and Fayetteville Technical Community College must submit their proposed budgets and requests for County appropriations no later than May 15.
3. In the April-May time frame, through many budget meetings, a recommended annual 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.
4. On the same day 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. The budget is also posted to the county's web site at www.co.cumberland.nc.us. Additional copies are made available to the news media. The Clerk to the Board must publish a notice that the budget has been delivered and is available.
5. From the time the budget is received until its adoption, the Board may conduct its review during special budget review sessions or at regular meetings. These meetings are always open to the public. During one of the budget review sessions, time is specifically set aside for departments to make appeals directly to the Board concerning specific issues they have with the Recommended Budget. Before adopting the budget ordinance, the Board of Commissioners must hold at least one public hearing for citizen comments on the proposed budget.
6. 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 appropriation, 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 General Statutes.

7. The Board of County Commissioners adopts the budget for each year at the department level including any multiple organizations within a department. The Budget Ordinance gives the County Manager, in the new fiscal year, the authority to include all outstanding encumbrances from the prior fiscal year. Unexpended grant funds previously approved and budgeted by the Board, will be re-budgeted or rolled over into the new fiscal year. Spending is controlled at the appropriation unit level for each organization. The financial system will reject a requisition or invoice that exceeds the total available funds for the appropriation unit (for example: personnel expenditures, general operating, and capital are the three major appropriation units). Departments are allowed to spend beyond the budgeted amount on any line item (object) within an appropriation unit, but cannot overspend the total authorized for the appropriation unit.
8. During the course of 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.); a request for use of contingency funds; or the transfer of funds between appropriation units (i.e., personnel, operating or capital expenditures) or between other departments and funds. A department is required to submit a budget revision which states why the revision is needed along with the appropriate revenue and/or expenditure account information. A budget revision (other than an appropriation of contingency by the County Manager) that increases salaries, changes a department's "bottom line", or requires transfers between departments and 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.
9. Detailed expenditure and revenue reports are available to departments at any time. Departments have the ability to access the Tyler Munis financial system remotely, 24 hours a day.
10. Employees of the budget division are authorized to post budget revisions to the financial system. On occasion, these employees will prepare a budget revision and send it through the appropriate work flow. However, in all cases, the revisions are approved by the County Manager or approved by the Board of County Commissioners.

Fund Structure

The Cumberland County operating 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 Cumberland County budget is comprised of the following types of funds:

A. General Fund (101)

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

B. Separate Funds

1. Special Revenue Funds (200 – 299)

- County Schools
- Food and Beverage Tax
- Drug Forfeiture
- Inmate Welfare
- Injured Animal
- Fire Protection
- Juvenile Crime Prevention
- Recreation
- Workforce Development
- Senior Aides
- Emergency Telephone
- Community Development
- Transportation
- Tourism Development Authority

2. Capital Project Funds (400 – 499)

- Public Safety Capital Project
- Winding Creek Project
- Overhills Park Sewer Project
- Bragg Estates Sewer Project
- Educational Capital Projects

3. Proprietary Funds

Enterprise Funds (600-699)

- Cumberland County Crown Center
- NORCRESS Water and Sewer
- Kelly Hills Water and Sewer
- Southpoint Water
- Eastover Sanitary District
- Eastover Sanitary Debt
- Cumberland County Solid Waste
- Fayetteville and Cumberland County Economic Development Corporation

Internal Service Funds (800-899)

- Worker's Compensation
- Group Insurance
- Employee Flexible Benefits
- Vehicle Insurance
- General Litigation

4. Fiduciary Funds (700 – 799)

- Intergovernmental Custodial Fund
- City/Town Tax
- Stormwater Utility
- Law Enforcement Officer (LEO) Special Separation Allowance

5. Permanent Fund (510)

- Cemetery Trust