



CUMBERLAND
★ COUNTY ★
NORTH CAROLINA

Adopted Budget

Fiscal Year 2016



Cumberland County

North Carolina

FY 2016 Adopted Budget

Board of County Commissioners

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TABLE OF CONTENTS

	PAGE
Introductory Section	
Brief History of Cumberland County and County Government.....	1
Strategic Plan	3
County Organization Chart	6
Budget Process.....	7
Fund Structure.....	9
Budget Message	11
Budget Ordinance	29
Budget Ordinance Attachment A (Adjustments to Recommended Budget)	32
Budget Ordinance Attachment B (Expenditures)	36
Budget Ordinance Attachment C (Revenues).....	44
Budget Ordinance Attachment D (Fee Schedule).....	61
Budget Ordinance Attachment E (Compensation and Allowances).....	91
Supplemental Items	
Capital Outlay	92
Maintenance and Renovations	94
New Vehicles	97
Fund Balance Projection	98
Community Funding	99
Personnel Items	
Summary of Positions by Department	100
New Positions	102
Salary Schedule.....	104
Classification Pay Plan	105
Debt Service	113
Summary of Current Debt	114
General Fund Debt Service Projections	115
General Fund Debt Service Projections Graph.....	116
Enterprise Funds Debt Service Projections.....	117
Enterprise Funds Debt Service Projections Graph.....	118
Revenues	
General Fund Revenue Graphs	119
General Fund 5-Year Summary of Revenue.....	120
Revenue by Source	121

Expenditures	
General Fund Expenditure Graphs.....	127
General Fund 5-Year Summary of Expenditures.....	128
Expenditures by Organization – All Funds	129
Capital Improvement Projects Summary.....	138
Acronyms	139

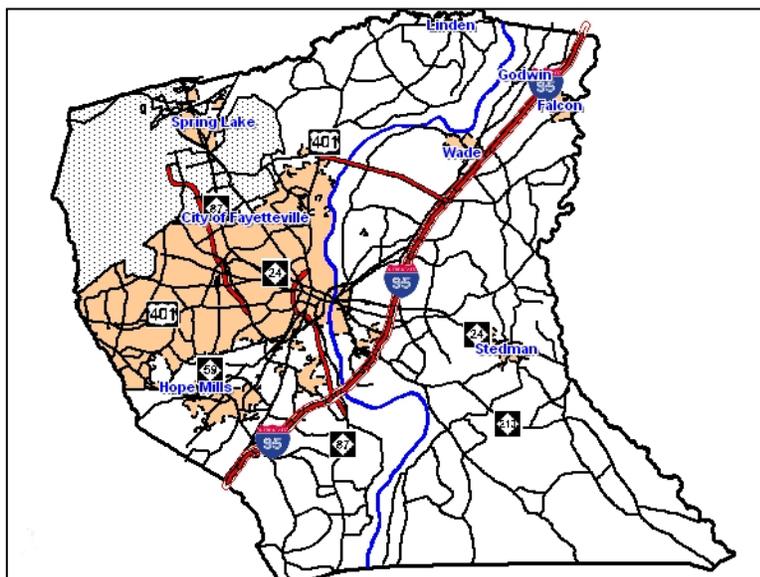
BRIEF HISTORY OF THE COUNTY OF CUMBERLAND

HISTORY

Cumberland County began as a settlement in the Upper Cape Fear Valley between 1729 and 1736, by European migrants known as Highland Scots. The area became a vital transportation link to other major settlements. A receiving and distribution center was established in 1730 on the Cape Fear River. This settlement was known as Campbellton. The Colonial Legislature passed an act in 1754 which resulted in the political division of Bladen County, thus forming Cumberland County. It was named after the Duke of Cumberland (William Augustus), who commanded the English Army. The County continued to grow and prosper as the Scotch-Irish, Germans and Moravians also entered the area. Campbellton was named the county seat during 1778. In 1783, Campbellton was renamed Fayetteville in honor of Marquis De La Fayette, a French general that served in the American Colonies Revolutionary Army.

A devastating fire in 1831 and the invasion of General Sherman's army in 1865, during the American Civil War, delayed Fayetteville's growth. In 1918, the Army purchased land in northwest Cumberland County and opened Camp Bragg as an artillery and temporary training facility. Later, the camp became a permanent Army post and renamed to Fort Bragg, after Confederate General Braxton Bragg, a North Carolina native. Today, Fort Bragg plays a vital role in the economy of the County as the post occupies approximately 43,000 acres of the County land area.

Presently, Cumberland County has a population of 331,279 (2012) and consists of 661 square miles located in the Upper Coastal Plain section of the state. This area is better known as the Sandhills. Cumberland County has progressed from its beginnings as a river front distribution center to a highly commercialized area offering a variety of services to its citizens.



DESCRIPTION OF CUMBERLAND COUNTY GOVERNMENT

The County of Cumberland functions under a Board of Commissioners - County Manager form of government. The Board of County Commissioners consists of seven members. Two members are elected from District 1 which follows the 17th House District line, three members from District 2 which follows the 18th House District line, and two members at large.

Each member of the Board is elected for a four-year term. The terms are staggered with two members from District 1 and two members at large elected in a biennial general election, and three members from District 2 elected two years later. The Board members elect their own Chairman and Vice Chairman on an annual basis. The Board is the policy-making and legislative authority for the County, responsible for adopting the annual budget, establishing the tax rate, approving zoning and planning issues and other matters related to health, welfare and safety of citizens.

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

The board of Commissioners meets two times each month. Scheduled meeting days are the first Monday of each month at 9:00 a.m. and the third Monday of the month at 6:45 p.m. The first 15 minutes, of the third Monday meeting, is set aside as an open forum for citizens to address the Commissioners on any topic. The meetings are broadcast live on Fayetteville/Cumberland Educational TV cable channel 5 and 97-3 on the digital tier. The meetings are also streamed live through the county's website – www.co.cumberland.nc.us look for the link at the top of the homepage. When necessary, the Board holds special called meetings which are always advertised in advance. The Board of Commissioners meetings, open to the public, are held in the Commissioners' meeting room on the first floor of the County Courthouse located on Dick Street.

The agenda for each regular scheduled Board meeting is normally available on the Thursday prior to the Monday meeting on the county's website; www.co.cumberland.nc.us. The minutes of the meetings are also posted as soon as they become available.



**CUMBERLAND
COUNTY**
★ NORTH CAROLINA ★

STRATEGIC PLAN

2015 – 2016

— 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

2015 – 2016

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

2015 – 2016

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

Planning & Inspections

Soil & Water Conservation

Workforce Development

Liaison to:

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

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

Deputy County Manager
Human Services

Child Support

Human Resources

Library

Mail Management

Pretrial Services

Print & Graphic Services

Public Health

Senior Employment

Social Services

Veterans Services

Liaison to:

Communicare, Inc.
Continuum of Care
Court Ordered Care
Smart Start

Board of Elections

Crown Complex

Parks & Recreation

Public Information

Assistant County Manager
Finance &
Administrative Services

Finance & Budget

Information Services

Internal Audit &
Wellness Services

Risk Management

Solid Waste Management

Tax Administration

Liaison to:

Cumberland County
Juvenile Crime Prevention
Council
Civic Center Commission

Legal

Register of Deeds

Sheriff's Office &
Detention Center

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. Each February, the Finance department initializes BRASS for departmental input of their budget request. Departmental budget requests along with inputs from the budget staff are keyed into BRASS. All departments, other than the public schools, are 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 budget is developed. The County Manager submits the recommended budget, including a budget message, to the Board of County Commissioners not later than June 1. G.S. 159-11 requires that the recommended budget be balanced unless the Board of County Commissioners insists that an unbalanced budget be submitted.
4. 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 and the budget is 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 the above adopted budget 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 so that the fiscal year budget is balanced pursuant to Chapter 159 of the General Statutes. The

adopted budget is then imported from BRASS into the financial system on the first workday of the new fiscal year by the Finance Department.

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 purchase order or purchase voucher 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 due to an increase/decrease 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 form which states why the revision is needed along with the appropriate revenue and/or expenditure account information. A budget revision that increases salaries, changes a department's "bottom line", or requires transfers between departments and funds must be approved by the Commissioners and are numbered using the prefix B16-XXX. The Board's approval is indicated in the minutes of the Board Meeting. All other revisions are approved by the County Manager and are numbered using the prefix M16-XXX.
9. Detailed expenditure and revenue reports are emailed to departments on a monthly basis. Additionally, departments have the ability to access the County's financial system 24 hours a day.
10. Four employees are authorized to enter budget revisions into the financial system. On occasion, these employees will prepare a budget revision and enter the revision into the financial system. However, in all cases, the revision is reviewed by senior management and signed either by the County Manager or approved by the BOCC.
11. Each month, an ADV2030 Budget Report is printed that lists all budget revisions for the year. The total amended budget on the ADV2030 is compared to the financial system budget.

Fund Structure

The Accounting and Budgetary systems for the County are organized using funds and organizations. A **fund** is a separate accounting entity, with a self-balancing set of accounts. **Organizations** are cost centers within funds to accumulate separate financial data for various programs or functional areas to provide accountability for certain revenue and expenditures. The Cumberland County budget is comprised of the following types of funds:

A. **General Fund**

This is the primary operating account of the County. The General Fund is used for the majority of current operating expenditures and is also used to account for all financial resources except those required to be accounted for in another fund. General Fund activities are financed mainly through property taxes, sales tax, fees, and federal and state revenues.

B. **Separate Funds**

1. Special Revenue Funds

- Emergency Telephone Fund
- County School Fund
- Prepared Food and Beverage Tax Fund
- Workforce Investment Opportunities Act Fund
- Senior Aides Fund
- Drug Forfeiture Funds
- Injured Animal Fund
- Recreation Fund
- Juvenile Crime Prevention Fund
- Community Development Funds
- Transportation Funds
- Fire Protection Funds
- Inmate Welfare Fund
- Tourism Development Authority Fund

2. Capital Project Funds

- Detention Facility Fund
- Landfill Construction Fund
- West Regional Branch Library
- Gray's Creek Middle School Fund
- New Century Elementary School Fund
- New Century Middle School
- Eastover Sanitary District Sewer Project
- Overhills Park Sewer
- Bragg Estates Sewer and Water
- Capital Improvement Projects
- Crown Improvement Projects
- Bullard Circle Water Project

3. Proprietary Funds

Internal Service Funds

- Group Insurance Fund
- Employee Flexible Benefit Fund
- Vehicle Insurance Fund
- Retiree Insurance Fund
- Workers' Compensation Fund
- General Litigation Fund

Enterprise Funds

- Cumberland County Crown Center Funds
- Cumberland County Solid Waste Fund
- Eastover Sanitary District General Fund
- Eastover Sanitary District Debt Fund
- Kelly Hills Water and Sewer Fund
- NORCRESS Water & Sewer
- Southpoint Water Fund

4. Fiduciary Funds

Trust Fund- LEO Special Separation Allowance Fund

Agency Funds

- Payee Account Fund
- City/Town Tax Funds
- Intergovernmental Custodial Fund
- Stormwater Utility Fund
- NC 3% Vehicle Interest Fund
- Inmate Payee Fund

5. Permanent Fund

Cemetery Fund