

Fiscal Year 2027

Recommended Budget

Clarence Grier, County Manager

May 21, 2026



**CUMBERLAND
COUNTY**

NORTH CAROLINA

FY2027

- Funding in accordance with the Board's priorities and strategic plan
- Efficient fee changes
- Maintain the current tax rate
- Balancing budget with available resources
- Current and future economic conditions
- Anticipate and prepare for potential fluctuations in local revenue related to global geopolitical conditions

3- Year Strategic Priority Areas



**Enhancing Health
& 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**

Economic Outlook



Inflation



**Federal Policy
Shifts/Changes**



**Tariff
Regulations**



**Slow Economic
Growth**

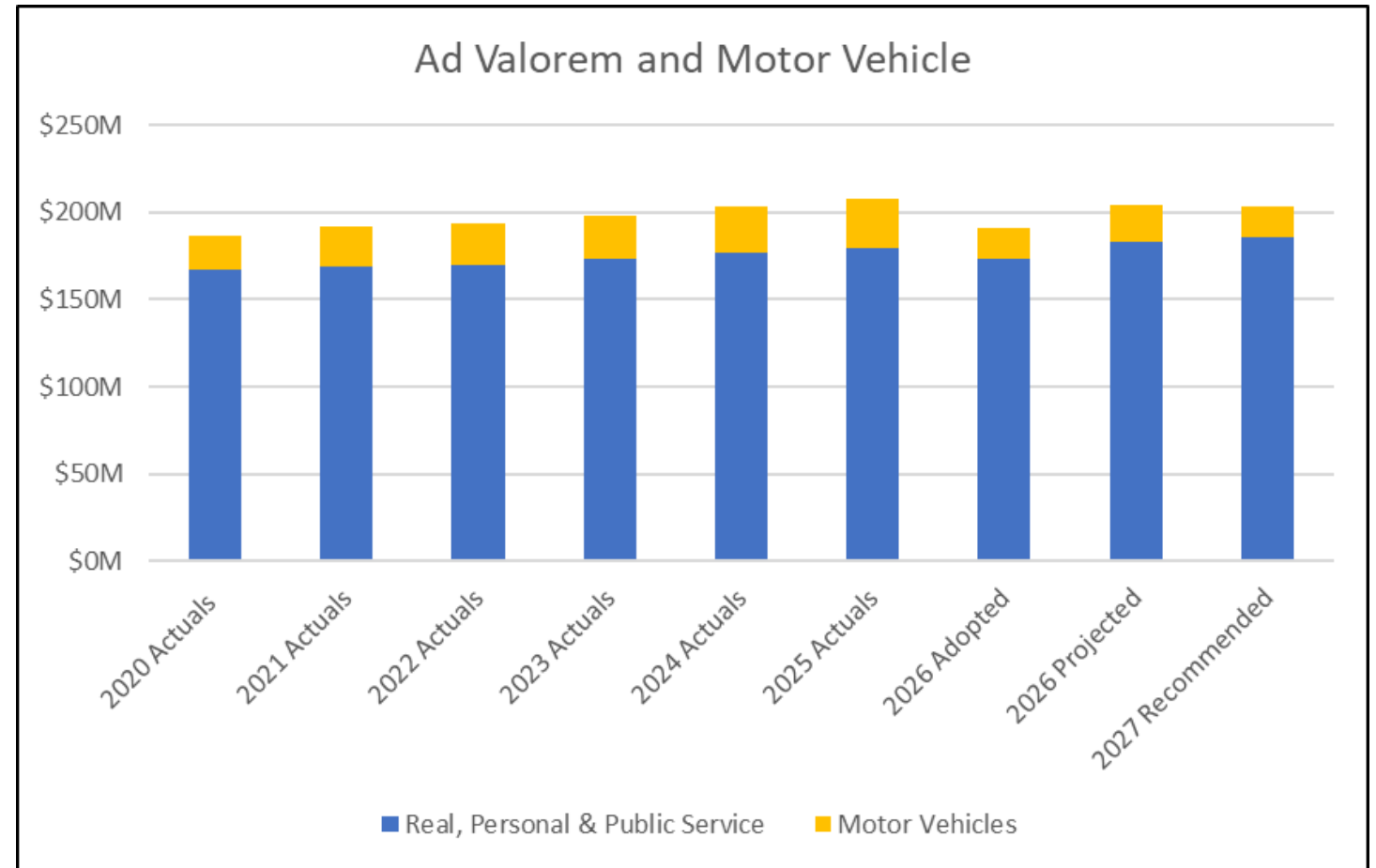


Slow Sales Tax

Revenues

Ad Valorem Taxes

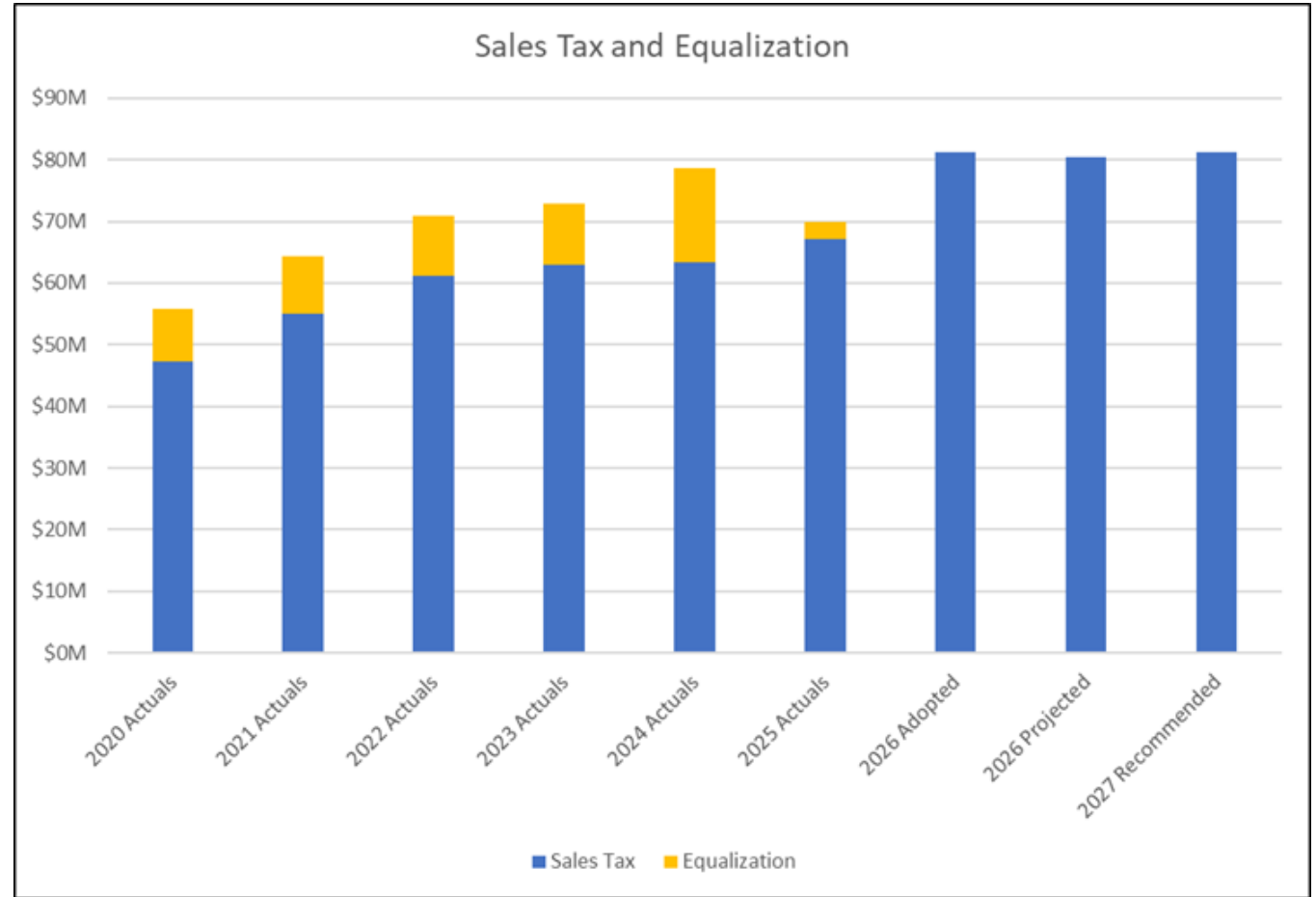
- Budgeted at \$185,391,867
- Motor vehicle collections budgeted at \$18,311,654



Revenues

Sales Taxes

Budgeted at \$81,323,501



Revenues

Fund Balance - Appropriated Within Policy

- \$3,283,048 – One-time expenditures
- \$633,530 – Public Health fund balance

Mandates

- Retirement – 15.13%
- Law Enforcement Officers (LEO's) – 17.10%
- Increase from 50% to 75% on the County's required share of administrative cost – \$2.9M Annually
- State Background Checks for Human Resources – \$12,000
- Fingerprinting and Security Clearance for Social Services – \$13,000
- Cyber Crimes Workstation Tower for the Sheriff's Office – \$12,000
- Increase from \$150 to \$165 per day for Youth Detention Facility cost
- Medical Examiner – \$450,000

Overview

FY 2027 New Requests	\$ 47,923,873
FY 2026 Adopted Budget	406,207,579
Total of Increased requests over prior year	\$ 454,131,452
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FY 2027 Recommended Budget	\$ 398,317,286
FY 2026 Adopted Budget	406,207,579
Reduced by:	\$ 7,890,293

Programs Suspended

- Connected Care
- Barbershop
- Transportation Services (Uber)
- Ignite

Positions

- 16 requested at \$1,530,859
- 5 positions recommended at \$696,625
- Vacancies
- 77 abolished at \$5,490,184

Recommended Positions

Emergency Services

- Department IT Support Specialist 1

Legal

- Paralegal III
- Attorney II
- Deputy County Attorney

Public Utilities

- Administrative Officer II

Abolished Positions

- 77 abolished at \$5,490,184
 - 61 – Department of Social Services
 - 1 – Financial Services
 - 15 – Public Health Department

Vehicles

- **FY2027 - 68 Requested - \$5,664,620**
- **FY2027 - 17 Recommendation \$1,555,617**
 - Detention Center (1), Internal Services (1), and Sheriff's Office (15)
- **One-Time Cost**

Capital Outlay

- FY2027 Requested **\$2,144,160**
- FY2027 Recommendation net cost **\$1,862,233**

Education

Cumberland County Schools

FY2027 Requested - \$110,284,233

- FY2027 Recommendation - **\$105,809,536**
- FY2027 School Resource Officers and Crossing Guards and School Health Nurses - **\$3,147,979**

Fayetteville Technical Community College

FY2027 Requested - \$17,168,545

- FY2027 Recommendation - **\$16,575,000**

FY2026 Adopted Budget - \$16,250,000

FY2027 Requested Capital - \$47,175,000

- FY2027 Recommendation Capital - **\$1,500,000**

Community Funding and Compensation

Community Agency Funding



FY2027 Requested - \$3,873,379

- FY2027 Recommendation - **\$1,400,000**

FY2026 Adopted - \$1,090,907

2% COLA

Cost-of-Living Adjustment

Career Development Step Plan Established for Sheriff's Office

Other Funds Funding Priorities

Capital Investment Fund



Expenditures

\$50.2 million

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	17,472,575
Total Capital Investment Fund	\$50,227,659

Capital Investment Fund



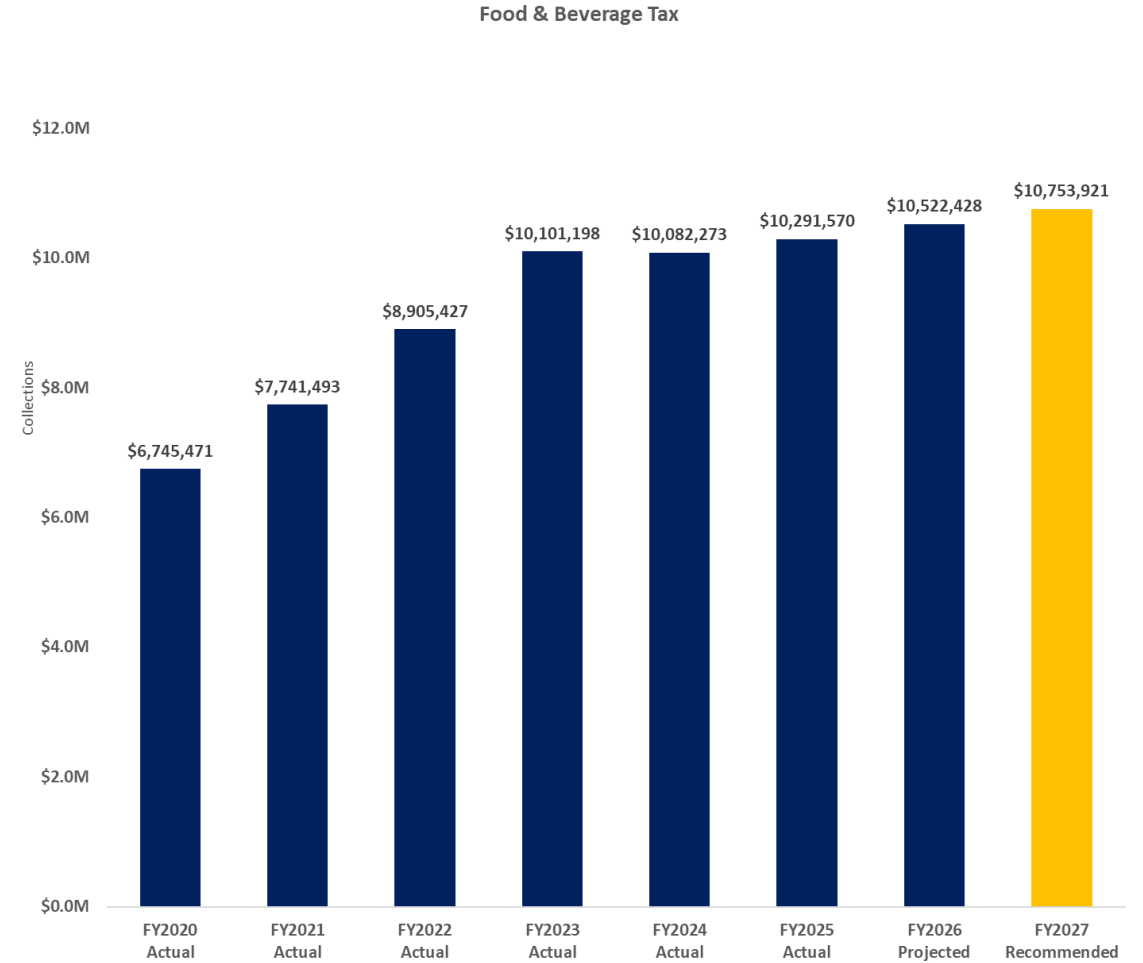
Preliminary Capital
\$21.3 million

PRELIMINARY CAPITAL	RECOMMENDED BUDGET FY2027
Planning and Design for Future Projects	\$799,493
Spring Lake Parks and Recreation	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 Theatre	1,750,000
Black Voices Museum	73,016
Total Preliminary Capital	\$21,302,088

Food and Beverage Tax

**FY2027
Recommended**

\$10,753,921

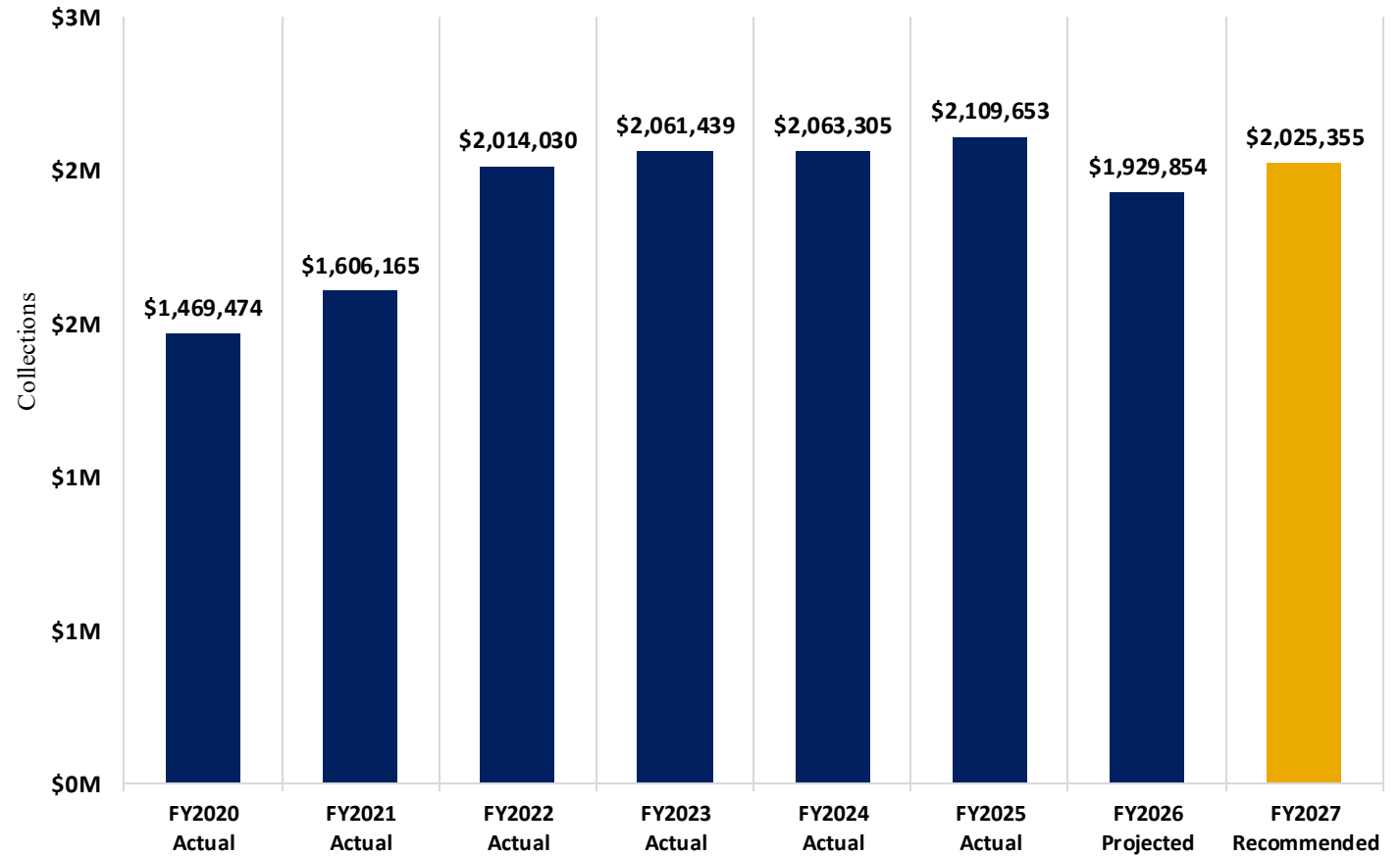


Occupancy Tax

**FY2027
Recommended**

\$2,025,355

Occupancy Tax



Positions

- **3 requested at \$267,289**
 - 1 – Administrative Officer II
 - 1 – Deputy Director-Solid Waste
 - 1 – Employee Pharmacy
- **2 positions recommended**
 - 1 – Administrative Officer II
 - 1 – Deputy Director Solid Waste

Capital Outlay

Other Improvements

- **Requested - \$1,309,186**
- **Recommended - \$1,309,186**

FY2027 Recommended Annual Budget - \$30,455,645

Proposed Fee Increases

- 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

FY2027 Recommended Annual Budget includes

- Other Improvements - \$3,305,000
- Capital Improvement Plan (CIP) - \$4,300,000
- Vehicles - \$950,000
- Capital Reserve replacement schedule will be brought back in the fall.

Water and Sewer New Items

FY2027 Recommended Annual Budget includes

- Capital Improvement Plan (CIP) - \$102,600
 - Overhills - \$33,100
 - Southpoint - \$69,500

Overview – All Funds



\$656,507,949

Total expenditures across all funds

49.9 cents

Recommended tax rate per \$100 valuation

\$398,317,286

General Fund Total

1 penny on tax rate equals

\$4,069,793

in revenue

Conclusion

Budget Meeting Schedule



Thursday, May 28, 2026	3:00 p.m.	Budget Work Session	Room 564
Monday, June 1, 2026	9:00 a.m. & 7:00 p.m.	Budget Public Hearing & Optional Work Session	Room 118
Tuesday, June 9, 2026	3:00 p.m.	Budget Work Session	Room 564
Thursday, June 11, 2026	5:30 p.m.	Budget Work Session	Room 564
Thursday, June 18, 2026	2:30 p.m.	Budget Work Session	Room 564



CUMBERLAND
COUNTY
NORTH CAROLINA

Fiscal Year 2027 Recommended Budget

CumberlandCountyNC.gov/Budget