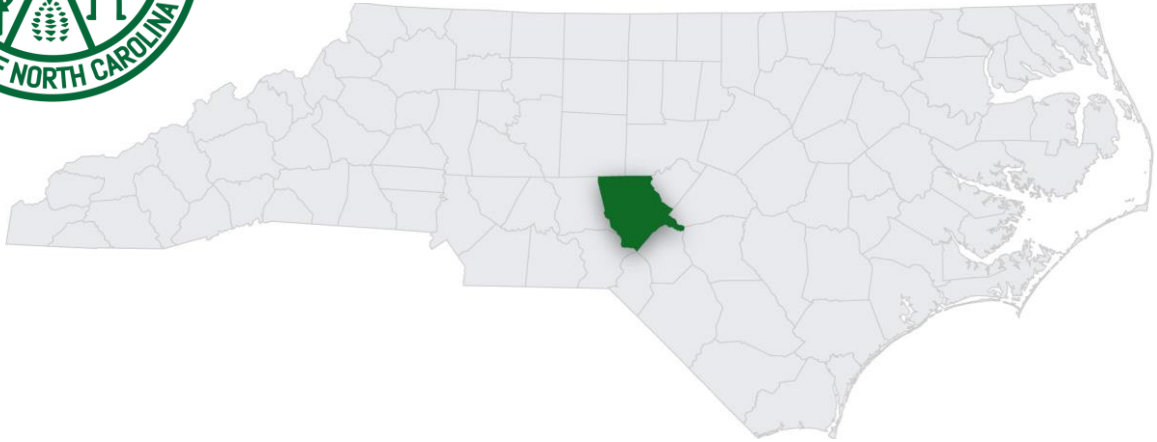


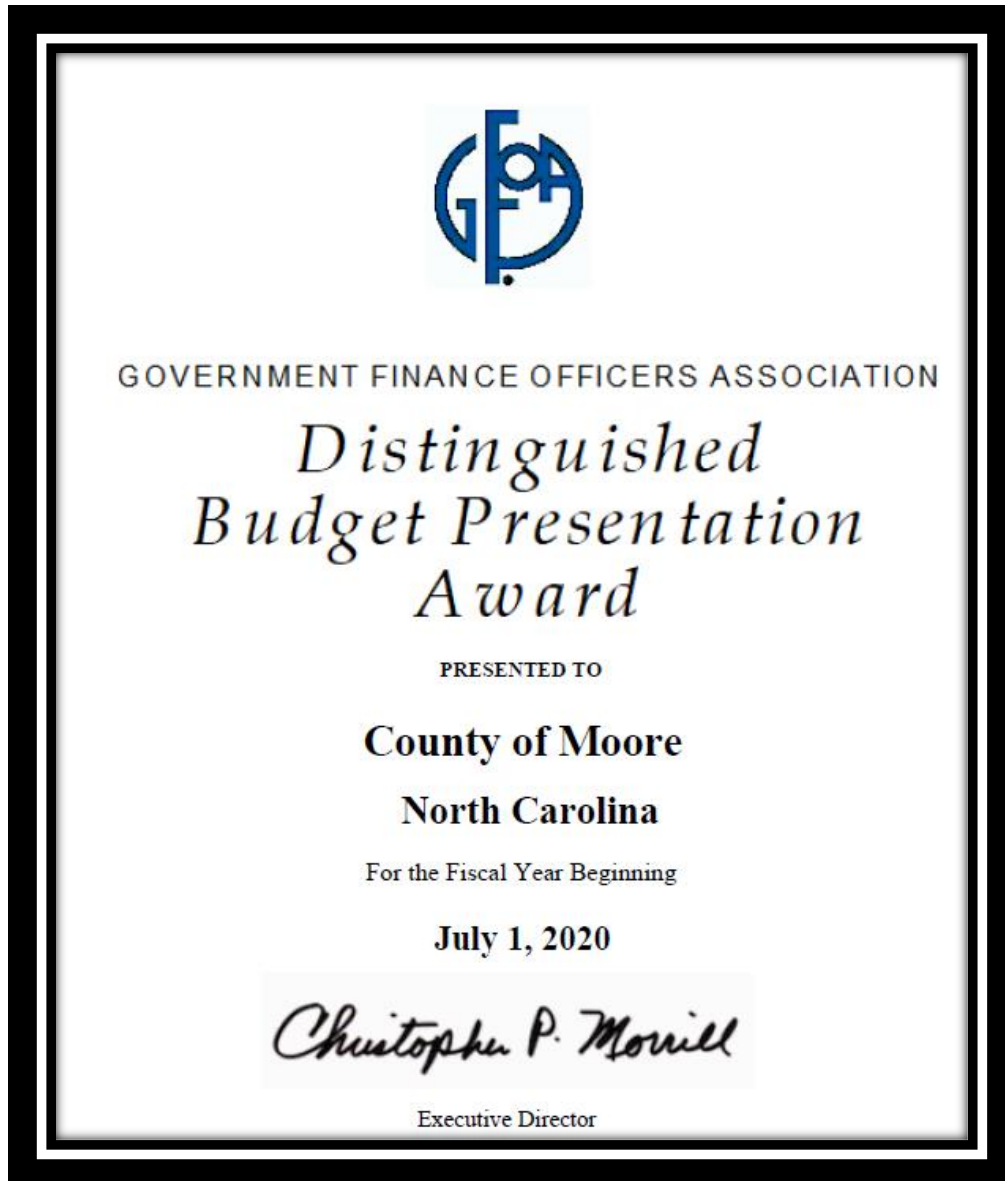
# County of Moore, North Carolina

## ADOPTED BUDGET FY 2021-2022



Historic Courthouse, Carthage, NC  
[www.moorecountync.gov](http://www.moorecountync.gov)

County of Moore, NC



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget presentation to the County of Moore for its annual budget for the fiscal year beginning July 1, 2020.

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

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

**County of Moore, NC  
Adopted Annual Budget  
Fiscal Year 2021-2022**



**Commissioners:**

Frank R. Quis, Jr., Chair, Board of Commissioners	District 4
Louis Gregory, Vice Chair, Board of Commissioners	District 2
Catherine Graham, Commissioner	District 1
Otis Ritter, Commissioner	District 3
Jerry Daeke Commissioner	District 5

**County Officials:**

J. Wayne Vest	County Manager
Janet Parris	Assistant County Manager
Misty Randall Leland	County Attorney
Laura M. Williams	Clerk to the Board
Ronnie Fields	Sheriff
Judy D. Martin	Register of Deeds
Gary E. Briggs	Tax Administrator
Caroline L. Xiong	Finance Director

## **Introduction**

### **Reader's Guide to the County of Moore, NC Budget Document**

#### **Introduction and County Profile**

This section will provide the reader with the background of the County. The county history is included as well as, useful facts, demographics, budget highlights, county-wide organizational chart, meet the commissioners, type of government and a matrix of the relationship between departments and funds.

#### **Strategic Planning Goals and Priorities**

This section provides an understanding of the County Mission, Vision, Values, and strategic priorities. Goals and objectives are linked at the policy level to those of the County.

#### **Budget Message and COVID-19 Update**

The first section of the FY22 Budget is the County Manager's Budget Message. The reader will gain an understanding of the County Manager's mission, vision, values, recommended policy, operational changes, and financial plan for the annual budget.

#### **Budget Structure, Staffing, and Organization**

This section provides a description of the Budget Process and the Budget Calendar.

#### **Budget Ordinance, Budget Policy, and Fiscal Policy**

This section provides the reader with a basic overview of the budget. It also answers one of the most often asked questions, "What is included in the Budget?". Included here you can find Tax information, Budget Summary, Fund Summaries, Overview by Fund, and the Expenditure Summary.

#### **Budget Summary, Fund Structure, and Budgetary Basis**

This section provides the reader with a basic summary of the budget. It includes the fund types, the annual operating budget/fund relationship, summary of all funds, the summary of the changes in Fund Balance, and the summary budget calendar.

#### **Revenue Sources Analysis and Long-Term Planning**

This section provides Revenue Detail and Analysis of Revenue sources as well as a more detailed description of major revenue sources.

#### **Department Summaries**

This section explains the services offered by the County of Moore. Each department includes an organizational chart, a budget of department core programs, divisional narratives of programs, performance measures, department highlights, authorized positions, line-item budgeted expenditures, and capital outlay item requests as applicable.



### **Capital Improvement Program**

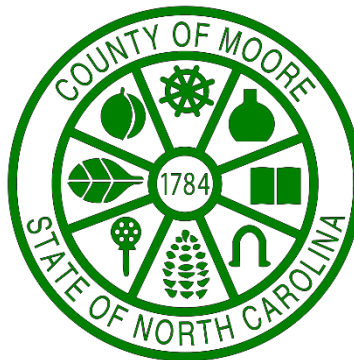
This section provides a listing and explanation of the capital needs of the County for the next ten years, including the operating impact.

### **Debt, Debt Service, and Long-Term Capital Planning**

This section provides all county debt, including principal and interest due, an explanation by project and the annual debt service payments included in the operating budget.

### **Appendices**

This section contains the Glossary and Acronyms.



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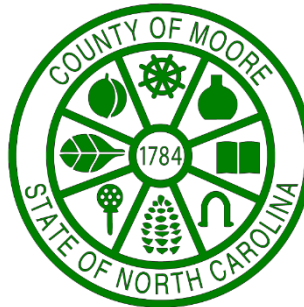
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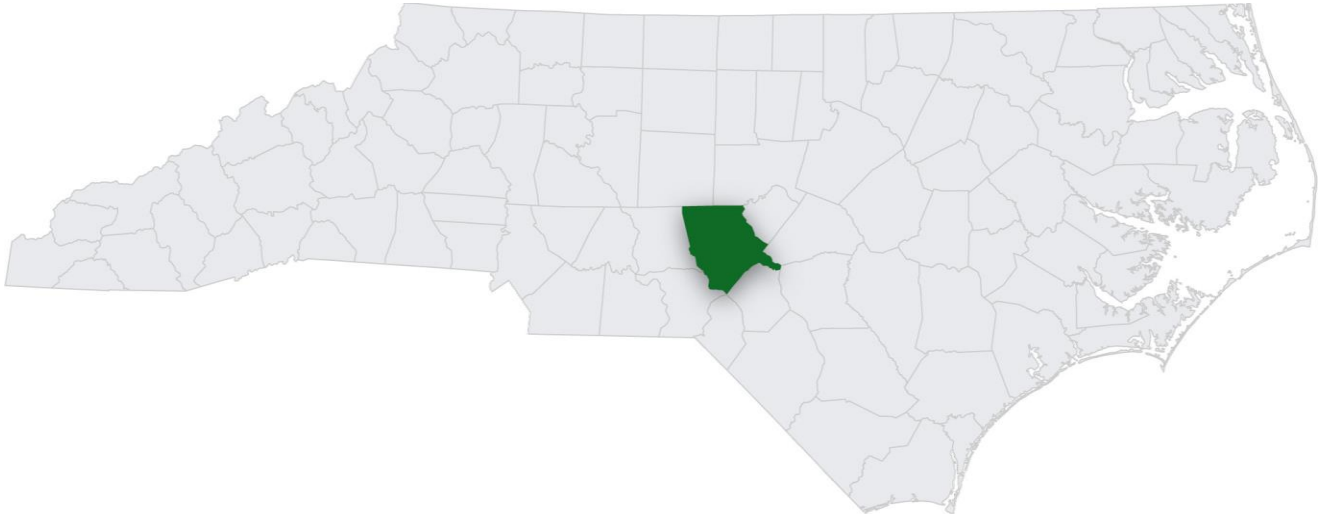


**Top Ten Most Common Budget Questions**  
**“At a Glance” for Fiscal Year 2021-2022**

1. What is the County’s tax rate and estimated tax value? ***\$ .51/\$100 of Valuation with an estimated total tax valuation of \$14,458,351,036 generates \$73,737,590 at 100% of collections, budgeted \$72,317,287 at approximately 98.0% collection rate***
2. What is the total General Fund budget of the County? ***\$124,798,868 up \$9,010,955 or 7.78% from \$115,787,913 in FY21 due to debt***
3. How much revenue comes from property taxes? Sales tax? ***Property tax generates \$ 72,317,287 and Sales Tax generates \$21,100,000 for a total budget of \$93,417,287 or 75% in revenue to the General Fund based on the total budget of \$124,798,868***
4. What percentage of the budget is spent on departments and activities supported by the General Fund? ***Education 46%, Human Services 14%, Public Safety 14%, General Government 13%, Environmental 7%, Debt (excluding education) 2%, Cultural 1%, Transfers to other funds for future projects 1%, non-Departmental 2%***
5. What amount and percentage of the budget is spent on Education? ***\$56,549,612 (\$36,650,586 in operations and \$19,899,026 in Debt Service) or 46% of the General Fund expenditures is spent on Education***
6. What is the Capital Reserve for Governmental Project balance available for future capital projects? ***\$21,843,617 as of June 30, 2021, to be used for Future Governmental Projects adopted by the Board of Commissioners***
7. How many employees work for the County? There are ***706 full time and 10 part time positions budgeted for the county, for a total Full time Equivalent of 711 in all funds. The General Fund contains 546 of this amount***
8. Does the County have a Fiscal Policy that guides how funds are reported? ***Yes, 17% over expenditures vs unassigned fund balance is moved to the Capital Reserve Fund each fiscal year following the last completed annual audit***
9. What is the County’s total FY 2022 budget including component units versus FY 2021? ***\$170,109,247 is the total FY 2022 budget versus \$158,988,801 for FY2021 which is approximately 7% overall increase***
10. How has the Coronavirus (COVID-19 Pandemic effected Moore County and its operations? ***See the section on COVID-19 after the Manager’s Message***

## County of Moore, North Carolina At a Glance

Moore County is centrally located in North Carolina and one of one-hundred counties in the State. Moore County is the “Home of “Golf” and Pinehurst #2 and the U.S. Open. Carthage, NC is the county seat, centrally located in the County.

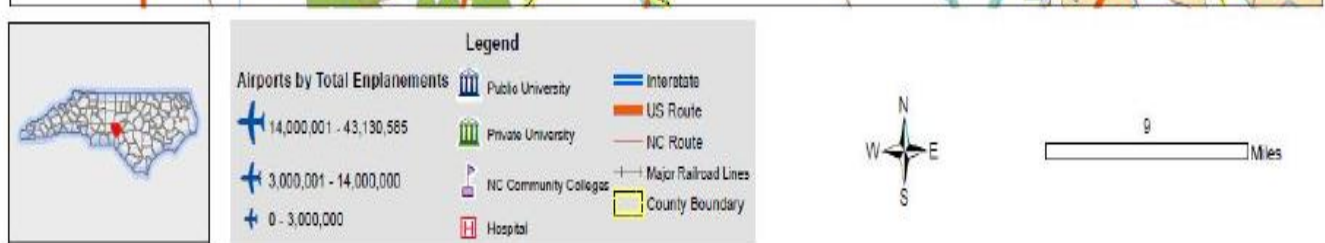


### Location



### Observations

- Located in the Sandhills region of central North Carolina, Moore County is centrally located near the three largest metro areas in North Carolina (Raleigh-Durham, Piedmont Triad, Metro Charlotte) and adjacent to the largest military installation in North Carolina, Fort Bragg.
  - 53 miles to Raleigh
  - 54 miles to Greensboro
  - 80 miles to Charlotte
  - Adjacent to Fort Bragg
- The County has a total area of 706 square miles organized into one city, seven towns and three villages. The largest community is Pinehurst and Carthage serves as the County Seat.
  - Cities/Towns:
    - Aberdeen
    - Cameron
    - Carthage (county seat)
    - Pinebluff
    - City of Robbins
    - Southern Pines
    - Taylortown
    - Vass
  - Villages:
    - Foxfire
    - Pinehurst
    - Whispering Pines



## **History About Moore County, North Carolina**

Moore County, North Carolina, with a population of 103,352 in 2020 comprises an area of approximately 706 square miles. There are eleven incorporated towns in Moore County: Aberdeen, Cameron, Carthage, Foxfire Village, Pinebluff, Pinehurst, Robbins, Southern Pines, Taylortown, Vass and Whispering Pines. Carthage is the County Seat. Moore County, located in the Sandhills area of the south-central portion of the state, is known for its' world class golf courses and equestrian activities.

From a historical perspective, archeological findings indicate that Indians of the Siouan family inhabited the area that is now Moore County formed as early as the beginning of the sixth century, until about 400 years ago. They hunted and camped throughout the area and, in places, settled in villages. A well-used Indian trail, which crosses the County, is thought to have first been beaten out by buffaloes on their annual migrations from the piedmont to the coastal marshes. This trail, which later came to be known as the Yadkin Road, played an important role in the early settlement of Moore County.

The earliest European settlers came to the region about 1739. During the ensuing years, additional settlers, largely English, Ulster Scots, and Germans moved into the area, traveling down the "Great Wagon Road" from Pennsylvania or up the Cape Fear River Valley from Wilmington. Most settled on the fertile lands of the "clay country" along the Deep River in northern Moore County. By the mid-1750's, the area was sparsely, but evenly settled.

The next twenty years saw a large influx of settlers, particularly Highland Scots, who immigrated to the colonies to escape the harsh economic and political conditions which existed in Scotland at the time. These Highlanders settled in the Sandhills of the southeast, an area bypassed by earlier settlers due to the poorness of the soil. The industrious Scots, making the best of what they had, soon established the manufacture of naval stores as a major industry of the vast forests of longleaf pines.

The American Revolution curtailed the influx of settlers to the area and set the stage for bitter conflict. The Highlanders, who had taken an oath of allegiance to the King of England before leaving Scotland, remained loyal to the British throne; settlers in the "clay county" supported independence. Although no major battles were fought in Moore County, the guerrilla warfare between the two factions was bloody. The Highlanders paid dearly for their political views after the defeat of the British, facing the scorn of their neighbors, and in some cases, confiscation of their property and exile from the State.

In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of



Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries flourished in the northern part of the County, including a gun factory in Robbins and a carriage factory in Carthage. The Sandhills area continued to lag behind.

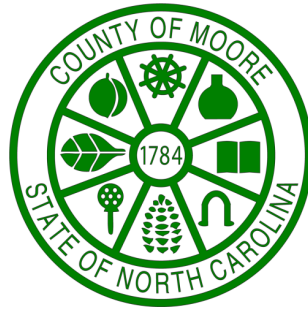
The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang up every ten miles or so along the line to serve as shipping points.

During the 1880s, yet another industry developed in the Sandhills. At that time, there were a number of human ailments for which the only treatment was fresh air and mineral water. The area had an abundance of both, and plenty of cheap land. Town sites were laid out up and down the rail line. Soon, people wishing to improve their health or seeking "refuge from the northern blizzard" began to flock to the resort towns. Shaw's Ridge, later incorporated as Southern Pines, became the most popular. Several years later, in 1895 Pinehurst was built; a complete resort village with an elegant inn, electricity, and a telephone system.

During the 20<sup>th</sup> century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

The Moore County Mission, Vision and Values Statement readable version will follow on the next page. You can find the Moore County Mission Vision and Values Statement, posted below, in all Moore County Departments. As we move through this budget document we will reference our County Mission, Vision and Values and how it is connected to the annual budget.





## **County of Moore**

### ***MISSION: “ONE TEAM, ONE MISSION”***

Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family.

### ***VISION:***

Governing conservatively with innovative leadership and providing exemplary public service.

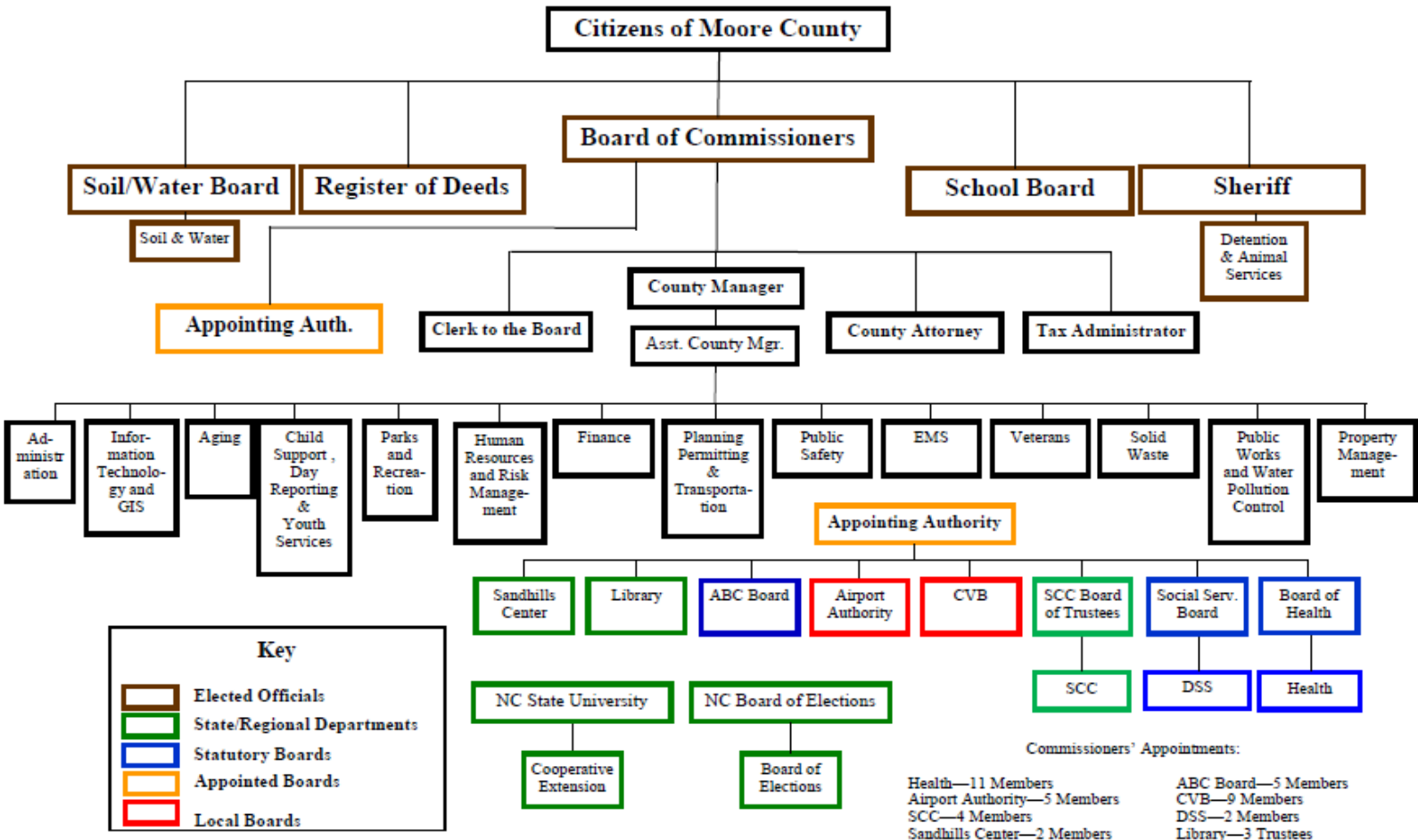
### ***VALUES:***

Commitment to public service through integrity, respect, and compassion to earn the public’s trust.

# Structural Organizational Chart



County of Moore, North Carolina





## Meet the Moore County Board of Commissioners



*From Left to Right: Louis Gregory (Vice Chair), Frank Quis (Chair), Catherine Graham, Otis Ritter, Jerry Daeke*

**Board of Commissioners** ([clerktoboard@moorecountync.gov](mailto:clerktoboard@moorecountync.gov)) The five members that make up the Board of Commissioners are the elected representatives of Moore County residents. The Board is the legislative and policy-making body of the County, and as such, is charged to make decisions and formulate public policy based on community needs. The Board adopts an annual budget that is designed to allocate available funds as efficiently and effectively as possible to ensure that residents receive the highest levels of service at the lowest possible cost. The Board meets on the first and third Tuesdays of each month and holds special planning sessions, as well as an annual Commissioner Retreat. Communications with the County Council can be directed to the Clerk to the Board, Laura Williams.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. Moore County's 700+ person workforce provides County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

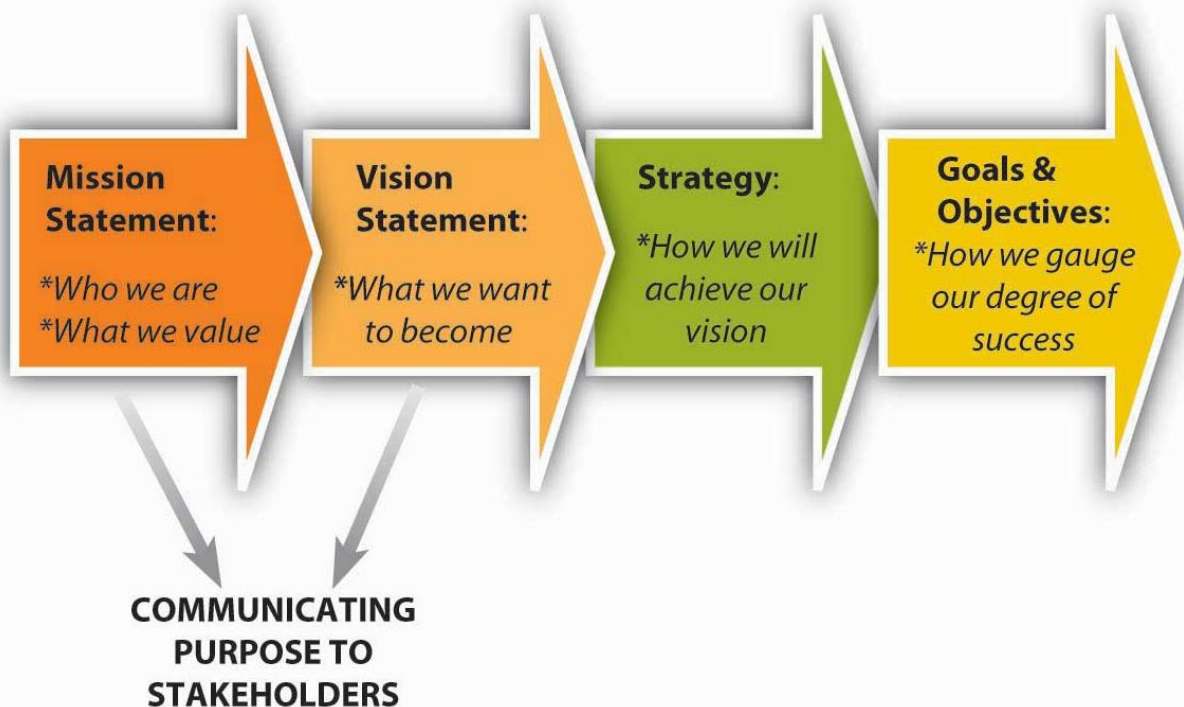
## How does the Organizational Structure Achieve the Mission of the County?

The mission of the County of Moore is to provide exceptional services that make Moore County a premiere community in which to live, work and raise a family. The vision (governing conservatively with innovative leadership and providing exemplary public service) and values (commitment to public service through integrity, respect, and compassion to earn the public's trust) play a major role in the accomplishment of the overall mission of the County.

Structure is defined by means of a number of functions-managing the organization; regulating public affairs; decision-making and policy implementation; exerting leadership-which are considered as essential to the role of government as a life sustainable system.

Structure gives members clear guidelines for how to proceed. A clearly established structure gives the organization a means to maintain order and resolve disagreements. Structure binds members together. It gives meaning and identity to the people in the organization. Our motto is "One Team-One Mission". We work together to achieve the common goal of exceptional services for the public.

The mission statement communicates the organization's reason for being, and how it aims to serve its key stakeholders. Customers, employees, and investors are the stakeholders most often emphasized as well as government or communities.



## **Legal Level of Budget Control in North Carolina and a Balanced Budget**

In North Carolina the legal level of budget control falls under the North Carolina General Statutes (G.S.) Chapter 159-Local Government Finance called the Local Government Budget and Fiscal Control Act. This Act states that:

- Each local government shall operate under an annual balanced budget ordinance, which is balanced when the sum of estimated net revenues and appropriated fund balance is equal to appropriations. (G.S. 159-8(a)).
  - Appropriated fund balance shall not exceed 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. (G.S. 159-8(a)).
  - Fiscal year and legal budget calendar guidelines. (G.S. 159-8(b)).
  - Budget Officer Definition-under the Manager form of government the manager is the budget officer. (G.S. 159-9).
  - General Statute (G.S.) 159 also discusses the budget requests, budget preparation and submission to the governing board:
    - The budget officer shall prepare and present, together, with a budget message, a balanced budget to the governing board no later than June 1 (G.S. 159-11(a) & (b)).
    - Budget Message should address organizational goals, important features of the budget, major changes in fiscal policy and changes from the previous year in program goals and appropriation levels.
    - On the same day that the proposed budget is submitted to the board, a copy is filed with the office of the clerk for public inspection (G.S. 12(a).) *The County publishes a copy with the Clerk and publishes a copy of the proposed budget on the county website.*
    - Once the budget has been submitted to the board a time and place is submitted for the public hearing on the budget (G.S. 159-12(a)).
    - Before adopting the budget ordinance, the board shall hold a public hearing at which time any persons who wish to be heard on the budget may appear (G.S. 159-12(b)).
    - Not earlier than 10 days after the budget is presented to the board and not later than July 1, the government board shall adopt the budget ordinance. (G.S. 159-13(a)).
- The budget ordinance of a local government shall levy taxes that will produce the revenues necessary to balance appropriations and revenues, after considering the collection percentage. (G.S. 159-13C).

## **Fund Structure**

<b>Fund Structure</b>			
<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Enterprise Funds</b>	<b>Internal Service Fund</b>
Governing Body/Administration	Public Safety-Emergency Management	Water Pollution Control Plant	Risk Management
Human Resources	E911 Telephone System	Utilities - Water and Sewer	
Finance	Fire, Ambulance, Rescue Districts	East Moore Water District	
County Attorney	Soil Water Conservation District		
Tax and Revaluation	Transportation Services		
Elections			
Register of Deeds			
Information Technology/GIS			
Property Management			
Planning/Zoning, Inspections			
Solid Waste			
Cooperative Extension	<b>General Fund, continued</b>		
Soil and Water Conservation	Economic Development		
Health Services	Transfers to other Funds		
Social Services	Education, Schools, College		
Child Support/Day Reporting/Youth Services	Sheriff/Detention Center/Animal Services		
Veteran Services	Mental Health		
Aging/Senior Enrichment	Public Safety Fire Marshal & Communications		
Parks and Recreation	Debt Service		
Library			

<b>Component Units</b>
Airport Authority
Convention & Visitor's Bureau

## **About County Services/Departments**

### **Administration** ([wvest@moorecountync.gov](mailto:wvest@moorecountync.gov)); ([jparris@moorecountync.gov](mailto:jparris@moorecountync.gov))

The Administration Office includes the County Manager's Office (Chief Administrator and Budget Officer of the County), Assistant County Manager, Capital Projects Manager, Budget Manager/Internal Auditor and Administrative Assistant. All budgeting, capital projects, management and internal controls are handled through this department.

### **Aging/Senior Center** ([tprots@moorecountync.gov](mailto:tprots@moorecountync.gov))

This department provides services that promote the well-being of older adults. The Senior Center provides many services such as nutrition, transportation, in-home aide, and resources for family caregivers to Moore County citizens aged 60 and over. Residents aged 50 and over will enjoy participating in a variety of programs and recreational activities at the Center. Volunteer instructors and peer-led groups provide an opportunity to learn a new skill in crafts, painting, board games, knitting, woodcarving, etc. There are activities such as pickle ball, walking tracks, and fitness room and yoga classes.

### **Animal Services** ([jfurr@moorecountync.gov](mailto:jfurr@moorecountync.gov))

This department enforces state statutes and county ordinances pertaining to animal law. It also provides temporary care and shelter for the County's stray and unwanted domestic animals. Animal Services is an open admission shelter. Animal Services promotes the placement of adoptable pets and provides information to Moore County owners about responsible pet care. Officers provide a number of services including rabies clinic, microchipping and connecting the owners of fertile pets with spay and neuter assistance. The shelter staff supports these activities and coordinates off site events to reach out to local residents.

### **Board of Elections** ([elections@moorecountync.gov](mailto:elections@moorecountync.gov))

Responsible for conducting all elections held within the county. Your voter registration record is maintained by our office. We also certify petitions, as required by law, and accept and process all notices of candidacy and audits the public campaign finance committee reports. The Board of Elections provides fair administration and conducts all elections within the County jurisdiction according to the laws of the State of North Carolina.

### **Child Support** ([tbrewer2@moorecountync.gov](mailto:tbrewer2@moorecountync.gov))

Establishes and enforces child support orders to ensure that both parents support their children. The program offers five core services including locations of non-custodial parents, establishing paternity for children born outside of marriage, establishes support obligations, collect and distributes support and enforces support obligations.

**Cooperative Extension** ([dmcgiffin@moirecountync.gov](mailto:dmcgiffin@moirecountync.gov))

This department delivers educational programs on profitable agriculture, local foods, youth/adult leadership development and healthy families with programs developed through North Carolina State University.

**County Attorney** ([mistyleland@moirecountync.gov](mailto:mistyleland@moirecountync.gov))

The County Attorney is appointed by the Board of Commissioners and serves as legal counsel to the Board as well as all County departments and the agencies of the County.

**Day Reporting** ([tbrewer2@moirecountync.gov](mailto:tbrewer2@moirecountync.gov))

This division provides substance abuse education, treatment and supportive services to citizens through cognitive behavioral intervention classes for citizens on probation who are referred to the program through the criminal justice system. Program participation provides an alternative to incarceration for the referred individuals.

**Environmental Health** ([rwittmann@moirecountync.gov](mailto:rwittmann@moirecountync.gov))

This division of the Health Department is responsible for the enforcement of local and state public health and environmental health laws, rules, and regulations for the citizens of Moore County.

**Financial Services** ([cxiong@moirecountync.gov](mailto:cxiong@moirecountync.gov))

This department is responsible for County financial record keeping and accountability.

**Geographic Information Services (GIS)** ([rpatterson@moirecountync.gov](mailto:rpatterson@moirecountync.gov))

This department provides GIS, GPS location, and mapping solutions to support all county departments, municipalities, and citizens of Moore County. GIS uses mapping for utility modeling, maintains necessary E911 data and provides addressing and analytics within maps using data and aerial imagery for Moore County. Through partnerships with all the municipalities, Moore County GIS is the sole source for E911 county-wide addressing. The department assigns new addresses or makes changes and updates to existing addresses as needed. The GIS website is used for tax information, real estate queries, land planning information, voter information and much more. GIS hosts a highly trafficked feature on the Moore County website and employs feedback and usage data to continue improving. GIS data enables users to review and display data both spatially and analytically, it is more than just a map!

**Health Department** ([rwittmann@moirecountync.gov](mailto:rwittmann@moirecountync.gov))

Protects and promotes the public's health through the prevention and control of disease and injury. The divisions of the Health Department are: Clinical Services, Communicable Disease, Care Coordination, Health Education, Dental, Environmental Health, Women, Infant & Children (WIC) Food and Nutrition, Vital Records (Births and Deaths), Public Health Preparedness and Response and Laboratory Testing.

**Human Resources** ([dgilbert@moorecountync.gov](mailto:dgilbert@moorecountync.gov))

In partnership with all other departments of the County, develops and administers programs designed to increase the county's effectiveness as an employer. Human Resources are committed to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment. This department tracks turnover, level of employment and length of vacancies. A consistently large number of vacancies can indicate an excessive amount of turnover and/or positions that are difficult to fill and therefore remain vacant for long periods of time. Both of these indicators alert the Human Resources Department of areas needing attention.

**Information Technology** ([cbutts@moorecountync.gov](mailto:cbutts@moorecountync.gov))

The Information Technology (IT) Department aligns the County's Information Technology infrastructure and systems to the business needs of the County Departments. The IT department designs, implements and maintains the technology hardware, applications and programs of the County. As County departments continue to advance in technology solutions, this requires more bandwidth (internet) and data storage.

**Library** ([alice.thomas@srls.info](mailto:alice.thomas@srls.info))

The Moore County Library System is a full-service public library system with a main library in Carthage, a bookmobile, and 4 branch libraries in the towns of Aberdeen, Pinebluff, Robbins and Vass. It is a member of the five (5) county Sandhills Regional Library System. The Moore County Library System has a collection of 80,000 books, audios, videos, periodicals, newspapers, and other items. Services include reference, Internet, interlibrary loans, programs for children and adults, meeting room, genealogy, and online catalog, and fax and copy equipment. Membership is free to county residents. The library also has a Bookmobile that operates Monday-Thursday, visiting daycare centers, schools, assisted living and retirement facilities as well as other community stops.

**Moore County Public Schools** ([superintendent@ncmcs.org](mailto:superintendent@ncmcs.org))

The Moore County Public School System is partially funded by Moore County. The County is basically responsible for the construction and maintenance of schools and administrative offices based on state statutes. In addition, Moore County funds teacher supplements and additional positions beyond what the State provides. The Moore County Schools website can be accessed at [www.ncmcs.org](http://www.ncmcs.org).

**Parks & Recreation** ([bransom1@moorecountync.gov](mailto:bransom1@moorecountync.gov))

This department provides services to all citizens of Moore County by providing recreational opportunities for youth, adults and seniors. In addition, we host tournaments, special events, and offer programs and athletics throughout the year that are open to the public.



**Planning & Zoning** ([densminger@moorecountync.gov](mailto:densminger@moorecountync.gov))

Develops, administers, and enforces ordinances and codes for land use, and construction within the unincorporated areas of Moore County. This department is also responsible for current and long-range planning and community development projects. They provide and issue all North Carolina building permits and provide all inspections required by the Department of Insurance for seven (7) of the eleven (11) municipalities located within Moore County.

**Public Safety** ([bphillips@moorecountync.gov](mailto:bphillips@moorecountync.gov))

A multi-faceted agency that encompasses the Offices of Emergency 911 Communications, Emergency Management, Emergency Medical Services, and Fire Marshal.

Public Safety communications area receives processes and dispatches the appropriate emergency response agencies to all 911 calls for emergency services in Moore County. The communications center receives all 922 calls throughout the county and is staffed 24 hours a day, 7 days a week, 365 days a year by a minimum of three (3) highly trained tele-communicators with emergency medical dispatch, emergency fire dispatch, and multiple job-related certifications.

The Fire Marshal protects lives and property through fire prevention. This is accomplished through enforcement of the North Carolina Fire Prevention Code and offering public education programs as needed. This office maintains on person on call 24 hours a day, 7 days a week to respond to any fire-related incidents or investigations and citizen complaints related to code enforcement. Moore County has an arson K-9 named FRIDAY on staff and the training for the arson canine was provided by State Farm Insurance Company and Maine Specialty Dogs.

Moore County Emergency Services (MCEMS) provides eight paramedic level ambulances, three paramedic level quick response vehicles and one shift commander vehicle responding from ten strategically located bases throughout Moore County. MCEMS provides advanced life support and pre-hospital emergency care for a population of approximately 95,000 in an area of 705 square miles. MCEMS also provides additional paramedic coverage for large events, i.e. Spring Fest, Cameron Street Fair, Robbins Farmer's Day, Carthage Buggy Festival to name a few.

**Public Utilities (MCPU)** ([rgould@moorecountync.gov](mailto:rgould@moorecountync.gov))

Four separate divisions make up Public Works with responsibility for operating the water systems serving Pinehurst, Seven Lakes, Vass, East Moore and Highland Hills; operating the County landfill and convenience sites; engineering capital projects; and managing the Wastewater Treatment Plant. Public Utilities provides water service to Pinehurst, Seven lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, The Carolina, East Moore Water District and Hidden Lakes. They also provide sewer service to Pinehurst, Vass, and a few rural customers.

**Property Management** ([blake@moirecountync.gov](mailto:blake@moirecountync.gov))

This division is responsible for maintaining County vehicles, buildings and grounds and provides services to all property owned by Moore County including vehicles and equipment, custodial services, maintenance, and construction. This division provides garage services to all county vehicles, as well as fuel, maintenance, and utility costs.

**Register of Deeds** ([jmartin@moirecountync.gov](mailto:jmartin@moirecountync.gov))

Judy Martin, the Register of Deeds, is an elected official representing the citizens of Moore County. This department preserves, protects, and provides Moore County's official public records for the past, present and future. This office handles the recording and electronic recording of land records. Service includes the issuance of marriage licenses/on-line marriage application, certification of birth, death, marriage license in house or on-line, military discharge certificates, etc. The public can obtain certified birth certificates of individuals born in other counties in North Carolina from this office.

**Risk Management – Self Insurance Fund** ([dgilbert@moirecountync.gov](mailto:dgilbert@moirecountync.gov))

The Moore County Risk Management Fund administers health and dental insurance and voluntary benefit products, interprets policy and program covered benefits and assists with claim resolution. In addition, the fund administers the property and liability, and workers compensation (WC) insurance coverage, coordinates the safety program, loss control, claim handling and general risk management services for County departments. Risk Management is responsible for the payment of the following: W/C Premiums, W/C Claims, Property and Liability Premium, Wellness Works Staffing Contract and all related expenses, Health and Dental Insurance Claims, Pharmacy Claims, Volunteer Benefit Products, Safety Events, Health Fair Expenditures and the Risk Manager's salary and benefits.

Experience modifier or ex mod is the adjustment of an annual insurance premium based on previous loss experience. Experience modifier calculations use loss information and compare it to what is calculated to be 'average' losses for a company of similar size and line of work. NCACC uses three years of loss experience to determine the experience modifier. The three years include not the immediate past year, but the three prior years. The experience modifier for FY 14/15 for our policy that expired on June 30, 2015, would include loss data from July 1, 2010, to June 30, 2013. The calculated expected losses utilize past audited payroll information for a particular employer, by classification code and State. These payrolls are multiplied by 'Expected Loss Rates' which are calculated by rating bureaus based on past reported claims cost per classification.

**Sandhills Community College** ([dempseyj@sandhills.edu](mailto:dempseyj@sandhills.edu))

Sandhills Community College is partially funded by Moore County. The County is basically responsible for the cost of construction and maintenance of facilities. The Sandhills Community College website can be accessed at [www.sandhills.edu](http://www.sandhills.edu).

**Sheriff's Office** ([rfields@moirecountync.gov](mailto:rfields@moirecountync.gov))

Neil Godfrey was appointed by the Board of Commissioners to finish the term of retiring Sheriff Lane Carter. Ronnie Fields was elected Sheriff in 2020 and is the current Sheriff for Moore County. The Sheriff serves the citizens of Moore County as its chief law enforcement officer. This department provides an improved quality of life for the citizens of Moore County. It provides a safe community in which the citizens can live, work, and prosper. This is accomplished in partnership with the citizens of Moore County through the highest ethical, professional, and legal standards.

**Sheriff's Office-Detention Center** ([rfields@moirecountync.gov](mailto:rfields@moirecountync.gov))

The Detention Center provides a safe and secure environment for both inmates and staff in compliance with Federal and State regulations for the operations of a detention facility.

**Social Services** ([tschrenker@moirecountync.gov](mailto:tschrenker@moirecountync.gov))

This department provides public assistance, medical assistance, food assistance and a broad spectrum of personal social services to Moore County residents. Social Services touch the lives of many citizens of Moore County through the various programs administered within the department. Whether it is caring for our adult population, protecting our youngest or helping those in need of food or medical assistance, these programs make a significant impact on the overall county. Partnerships with community agencies and businesses also aid in meeting the needs of our citizens.

**Soil & Water** ([jrussell@moirecountync.gov](mailto:jrussell@moirecountync.gov))

The Moore County Soil and Water Conservation District preserves the natural resources for all land users in Moore County by providing technical, educational, and financial assistance. The number of acres that are planted using the rental equipment has shifted downward over the past couple of years. However, the number of renters has increased. This is a trend that has also shown up in the request for technical and financial assistance from our office. The size of individual farms is smaller than they once were. We have had a huge increase in the number of inquiries coming from individuals that are new to farming and are looking for ways to best manage their farm. This department works in conjunction with North Carolina State University.

**Solid Waste** ([dlambert1@moirecountync.gov](mailto:dlambert1@moirecountync.gov))

Solid Waste operates seven staffed convenient centers to accept solid waste and recyclables at no charge to the citizen. One of these seven sites including the Moore County Construction and Demolition (C&D) Landfill located in Aberdeen. The Moore County Landfill is also the location for the yard waste facility and the collection site for special waste such as scrap tires and white goods. Landfill fees are charged for C&D disposal as well as yard waste.

**Tax** ([gbriggs@moorecountync.gov](mailto:gbriggs@moorecountync.gov))

This department is responsible for listing, appraising, assessing, billing, and collecting for all real property, personal property, and motor vehicles within the County. The Tax Administrator reports directly to the Board of Commissioners.

**Transportation Services** ([densminger@moorecountync.gov](mailto:densminger@moorecountync.gov))

This division provides transportation services on an advanced reservation basis for senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis and limited out-of-county services are provided for specialized care (for example: the Veterans Administration Hospital in Fayetteville). This department reports directly to the Planning Department.

**Veterans Services** ([jpederson@moorecountync.gov](mailto:jpederson@moorecountync.gov))

This department assists with filing disability and death pension claims, educational benefits, and medical benefits for veterans and their families. They also assist with burial benefits as well as VA home loans. Additional assistance is provided with the property tax relief for Veterans who are rated 100% permanently disabled. Moore County has a total of approximately 10,315 veterans. Assistance is also given to widows and certain dependents of Veterans with the following: applying for death pension claims for widows of war-time veterans, dependent and indemnity compensation for widows of veterans that died as a result of a service-connected disability, applying for burial benefits, health insurance to certain eligible dependents, requests for Military service records, and applying for the North Carolina Scholarship for children of deceased, disabled or Prisoner of War/Missing in Action veterans.

**Youth Services** ([tbrewer2@moorecountync.gov](mailto:tbrewer2@moorecountync.gov))

Provide resources that enable delinquent youth to become responsible and productive citizens. Additionally, it provides juvenile restitution, teen court, and psychological assessments for referred juveniles. Juvenile restitution allows youth, sentenced by the Juvenile Court System, to conduct community service and/or pay restitution for damages they have caused. Teen Court is an alternative system of justice wherein first-time offenders are tried by a jury of his or her peers for misdemeanor offenses. The psychological evaluation component funds psychological evaluations required by the juvenile court counselors to help determine appropriate resources required for youth involved with the Department of Juvenile Justice and Delinquency Prevention. Staff members also conduct educational training sessions as a program component to teach youth positive coping strategies with various situations.

**Water Pollution Control Plant** ([rgould@moorecountync.gov](mailto:rgould@moorecountync.gov))

This department is a division of Public Works and treats wastewater produced within Moore County under strict guidelines of the National Pollutant Discharge Elimination System permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated versus flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

## Social Media Sites and other Links

Below is a list of all active Twitter, Facebook, YouTube, Gmail, Pinterest, Instagram, and Blogger sites and the County Departments they are linked to: (click ctrl and link to go to link).

<u>Departments</u>	<u>Type</u>	<u>URL</u>
Administration	Twitter	<a href="https://twitter.com/MooreCountyGov">https://twitter.com/MooreCountyGov</a>
Aging	Facebook	<a href="https://www.facebook.com/pages/Moore-County-Senior-Enrichment-Center/221696767871847">https://www.facebook.com/pages/Moore-County-Senior-Enrichment-Center/221696767871847</a>
	Facebook	<a href="https://www.facebook.com/Fitness-Programs-1416729178588502/">https://www.facebook.com/Fitness-Programs-1416729178588502/</a>
Cooperative Extension	Facebook	<a href="https://www.facebook.com/Moore-County-4-H-707031419427336/timeline/">https://www.facebook.com/Moore-County-4-H-707031419427336/timeline/</a>
	Twitter	<a href="https://twitter.com/moorecounty4h">https://twitter.com/moorecounty4h</a>
	Facebook	<a href="https://www.facebook.com/Moore-County-Cooperative-Extension-Livestock-1723248591260242/">https://www.facebook.com/Moore-County-Cooperative-Extension-Livestock-1723248591260242/</a>
	YouTube	<a href="https://www.youtube.com/channel/UChrde2-KhWSB2EKQeUraBAw">https://www.youtube.com/channel/UChrde2-KhWSB2EKQeUraBAw</a>
	Facebook	<a href="https://www.facebook.com/MooreNCCES/">https://www.facebook.com/MooreNCCES/</a>
	Instagram	<a href="https://www.instagram.com/mooreextension/?hl=en">https://www.instagram.com/mooreextension/?hl=en</a>
Elections	Facebook	<a href="https://www.facebook.com/pages/Moore-County-Board-of-Elections/141804152510156">https://www.facebook.com/pages/Moore-County-Board-of-Elections/141804152510156</a>
GIS	YouTube	<a href="https://www.youtube.com/channel/UCq7L-d8gODNyAlE07GJJmzQ">https://www.youtube.com/channel/UCq7L-d8gODNyAlE07GJJmzQ</a>
	Twitter	<a href="https://twitter.com/MooreCoGIS">https://twitter.com/MooreCoGIS</a>
	Facebook	<a href="https://www.facebook.com/moorecountyncgis/">https://www.facebook.com/moorecountyncgis/</a>
Keep Moore County	Facebook	<a href="https://www.facebook.com/keepmoorecountybeautiful">https://www.facebook.com/keepmoorecountybeautiful</a>
	Twitter	<a href="https://twitter.com/@keepmcbeautiful">https://twitter.com/@keepmcbeautiful</a>
	Gmail	<a href="https://mail.google.com/mail/?shva=1#inbox">https://mail.google.com/mail/?shva=1#inbox</a>
Library	Facebook	<a href="https://www.facebook.com/moorecountylibrary">https://www.facebook.com/moorecountylibrary</a>
	Pinterest	<a href="https://www.pinterest.com/moorelibrary/">https://www.pinterest.com/moorelibrary/</a>
	YouTube	<a href="https://www.youtube.com/channel/UCWUwDUtK8kw1XvSzhe9i4VA">https://www.youtube.com/channel/UCWUwDUtK8kw1XvSzhe9i4VA</a>
Public Health	Facebook	<a href="https://www.facebook.com/moorecountyhealth">https://www.facebook.com/moorecountyhealth</a>
	Twitter	<a href="https://twitter.com/mocohealth">https://twitter.com/mocohealth</a>
	Facebook	<a href="https://www.facebook.com/mocohealthmarket/">https://www.facebook.com/mocohealthmarket/</a>
Parks & Recreation	Facebook	<a href="https://www.facebook.com/Moore-County-Parks-and-Recreation-390558844673064/">https://www.facebook.com/Moore-County-Parks-and-Recreation-390558844673064/</a>
Public Safety	Facebook	<a href="https://www.facebook.com/moorecountyps">https://www.facebook.com/moorecountyps</a>
	Twitter	<a href="https://twitter.com/moorecountyps">https://twitter.com/moorecountyps</a>
	Twitter	<a href="https://twitter.com/MooreCoNC911">https://twitter.com/MooreCoNC911</a>
	Blogger	<a href="http://moorecountyps.blogspot.com/">http://moorecountyps.blogspot.com/</a>
Sheriff's Office	Facebook	<a href="https://www.facebook.com/pages/Moore-County-Sheriffs-Office/262199247261428">https://www.facebook.com/pages/Moore-County-Sheriffs-Office/262199247261428</a>
	Facebook	<a href="https://www.facebook.com/MCSOAnimalServices">https://www.facebook.com/MCSOAnimalServices</a>
	Twitter	<a href="https://twitter.com/moorecosheriff">https://twitter.com/moorecosheriff</a>
	YouTube	<a href="https://www.youtube.com/channel/UCW8nPXwZPzZVNHvohVu-tLw">https://www.youtube.com/channel/UCW8nPXwZPzZVNHvohVu-tLw</a>

## Demographics of Moore County, NC as compared to North Carolina

Population	Moore County, North Carolina	North Carolina
Population estimates, July 1, 2019, (V2019)	100,880	10,488,084
PEOPLE		
Population		
Population estimates, July 1, 2019, (V2019)	100,880	10,488,084
Population estimates base, April 1, 2010, (V2019)	88,250	9,535,751
Population, percent change - April 1, 2010 (estimates base) to July 1, 2019, (V2019)	14.3%	10.0%
Population, Census, April 1, 2010	88,247	9,535,483
Population, Census, April 1, 2020	X	10,439,388

Economy	Moore County, North Carolina	North Carolina
Population estimates, July 1, 2019, (V2019)	100,880	10,488,084
PEOPLE		
Economy		
In civilian labor force, total, percent of population age 16 years+, 2015-2019	54.5%	61.3%
In civilian labor force, female, percent of population age 16 years+, 2015-2019	51.9%	57.3%
Total accommodation and food services sales, 2012 (\$1,000) (c)	236,674	18,622,258
Total health care and social assistance receipts/revenue, 2012 (\$1,000) (c)	913,446	55,227,505
Total manufacturers shipments, 2012 (\$1,000) (c)	781,495	202,344,646
Total merchant wholesaler sales, 2012 (\$1,000) (c)	224,382	105,275,586
Total retail sales, 2012 (\$1,000) (c)	1,094,899	120,691,007
Total retail sales per capita, 2012 (c)	\$12,125	\$12,376

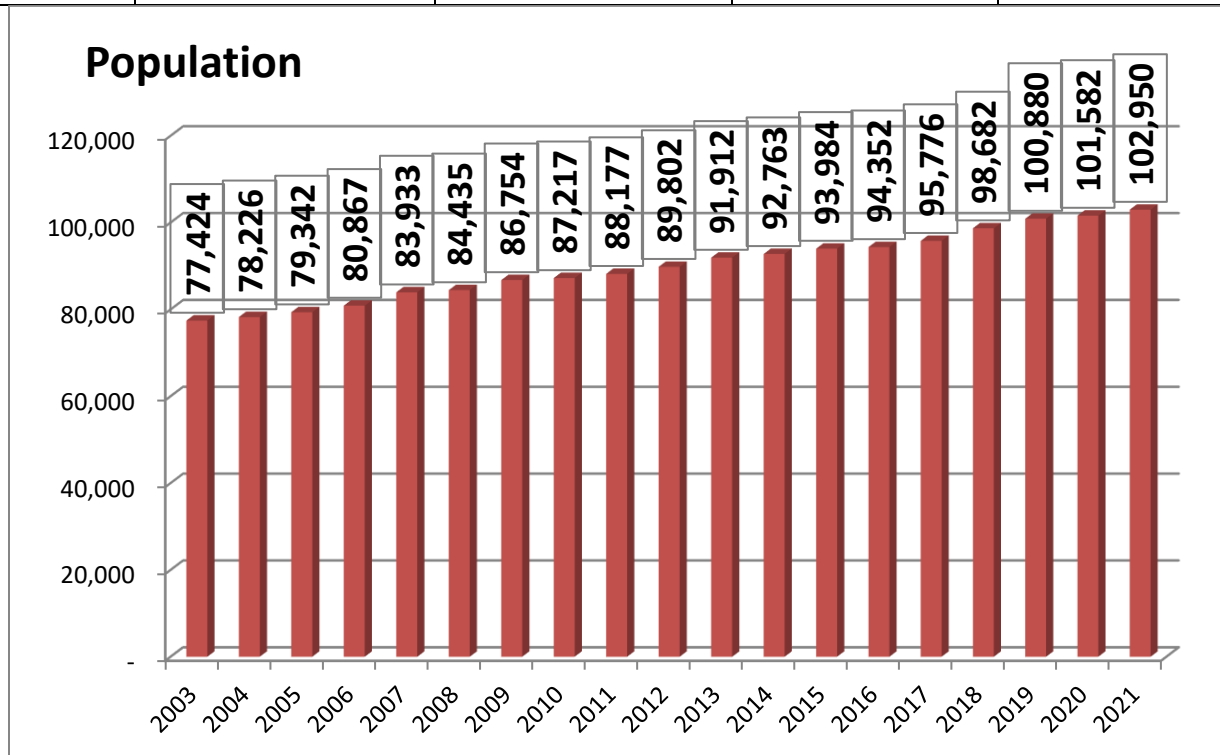
Income & Poverty	Moore County, North Carolina	North Carolina
Population estimates, July 1, 2019, (V2019)	100,880	10,488,084
PEOPLE		
Income & Poverty		
Median household income (in 2019 dollars), 2015-2019	\$59,963	\$54,602
Per capita income in past 12 months (in 2019 dollars), 2015-2019	\$34,606	\$30,783
Persons in poverty, percent	△ 11.3%	△ 13.6%

Source: U.S. Census Bureau

## Moore County Demographics

Moore County Population Growth from 2003 to 2021 chart shows steady growth. Average annual growth is 1.68%.

Fiscal Year	Population	Median Age	School Enrollment	Unemployment Rate
2003	77,424	42.76	11,331	7.20%
2004	78,226	43.04	11,711	5.90%
2005	79,342	43.32	11,937	5.40%
2006	80,867	43.52	12,014	4.80%
2007	83,933	44.80	12,190	4.80%
2008	84,435	45.00	12,294	4.90%
2009	86,754	45.00	12,190	8.60%
2010	87,217	45.00	12,236	10.80%
2011	88,177	45.00	12,378	8.96%
2012	89,802	45.00	12,371	9.20%
2013	91,912	46.00	12,609	8.82%
2014	92,763	46.00	12,812	6.67%
2015	93,984	46.00	12,802	5.67%
2016	94,352	46.00	12,769	5.44%
2017	95,776	46.00	12,578	5.44%
2018	98,682	46.00	12,541	4.50%
2019	100,880	45.00	12,735	4.40%
2020	101,582	42.00	12,797	7.50%
2021	102,950	42.00	12,363	4.70%





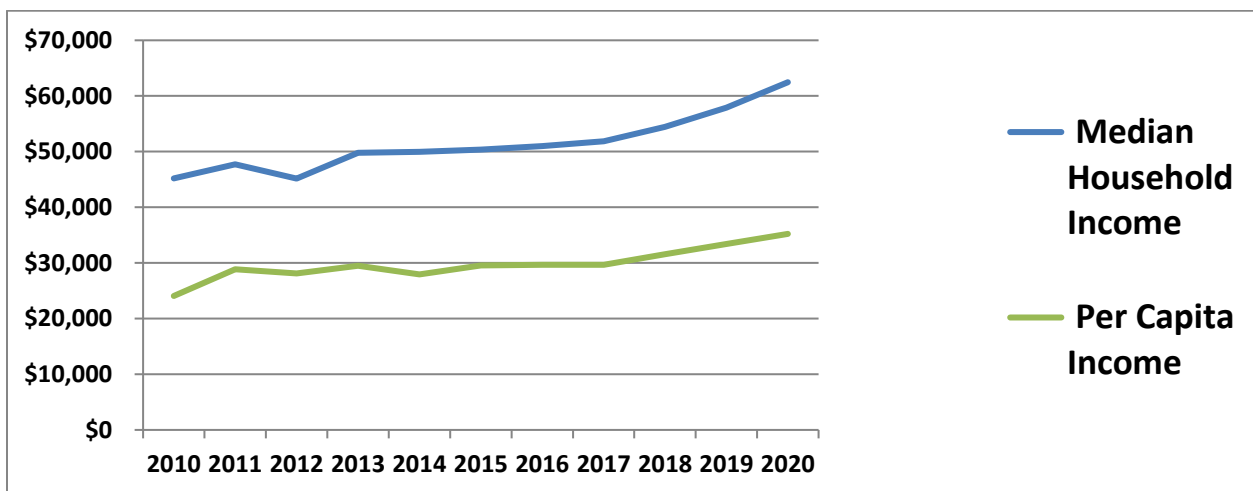
The County unemployment rate has fluctuated with the pandemic but is currently 4.7%. Following is the Top 25 Employers in Moore County, NC, the number of employees and the rank.

<b>Top 25 Employers - Moore County, NC</b>	<b>Employees</b>	<b>Rank</b>
Moore Regional Hospital Montgomery	1000+	1
Moore County Schools	1000+	2
Pinehurst LLC	1000+	3
County Of Moore	500-999	4
Sandhills Community College	500-999	5
Pinehurst Medical Clinic Inc	500-999	6
Trinity Health Senior Communities	500-999	7
Pinehurst Surgical Clinic P A	250-499	8
Lee Electrical Construction Inc	250-499	9
Harris Teeter	250-499	10
Burford's Tree LLC	250-499	11
Wal-Mart Associates Inc.	250-499	12
Food Lion	250-499	13
United Parcel Service Inc	250-499	14
First Bank	250-499	15
Episcopal Home for The Ageing	250-499	16
Town Of Southern Pines	100-249	17
Lowes Foods LLC	100-249	18
Ingersoll Rand Company	100-249	19
Gentle Touch Home Care LLC	100-249	20
U S Postal Service	100-249	21
Lowes Home Centers Inc	100-249	22
Country Club Of North Carolina Inc	100-249	23
Nc Department of Transportation	100-249	24
Kickback Jacks & Tripp's	100-249	25

The chart on the next page shows the top 10 Principal Taxpayers that make up just over 3% of the assessed tax valuation of Moore County:

Principal Property Taxpayers	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
1. DUKE ENERGY PROGRESS, INC	114,004,019	1	0.79%
2. RESORTS OF PINEHURST	98,294,730	2	0.68%
3. PINEHURST, INC	47,731,470	3	0.33%
4. LEE ELECTRICAL CONSTRUCTION INC	45,313,513	4	0.31%
5. MORGANTON PARK, LLC	36,665,150	5	0.25%
6. PINEHURST SURGICAL CLINIC	28,766,340	6	0.20%
7. PINEHURST MEDICAL GROUP, LLC	28,418,020	7	0.20%
8. SBV SOUTHERN PINES LLC	26,491,130	8	0.18%
9. HAWTHORNE PINECREST, LLC	25,209,160	9	0.17%
10. RANDOLPH ELECTRIC MEMB CORP	24,770,684	10	0.17%
Total Assessed Valuation of Top 10	475,664,216		3.29%
Balance of Assessed Valuation	13,982,686,820		96.71%
Total Assessed Valuation 2021-22	14,458,351,036		100.00%

Below is the Median Household Income and Per Capita Income for Moore County:



The County has three (3) different tax rate categories. The county tax rate is \$.51/\$100 of tax valuation. Advanced Life Support is an Ambulatory tax separate from the county tax rate and is \$.04/\$100 of tax valuation. The Fire tax rate for those not living in the city limits is \$.105/\$100 of tax valuation.

The follow chart shows the Tax Rate by Category by Fiscal Year:

<b>Tax Rates</b>	<b>FY15/16 Tax Rate</b>	<b>FY16/17 Tax Rate</b>	<b>FY17/18 Tax Rate</b>	<b>FY18/19 Tax Rate</b>	<b>FY19/20 Tax Rate</b>	<b>FY20/21 Tax Rate</b>	<b>FY21/22 Tax Rate</b>
County	\$0.465	\$0.465	\$0.465	\$0.465	\$0.510	\$0.510	\$0.510
ALS	\$0.020	\$0.030	\$0.030	\$0.040	\$0.040	\$0.040	\$0.040
Fire District	\$0.080	\$0.085	\$0.090	\$0.095	\$0.095	\$0.095	\$0.105

The following chart shows the County Assessed Tax Valuation by Fiscal Year and the Growth %. The asterisk indicates a revaluation year, which were in FY2015-2016 and FY2019-2020. Prior to FY2015-2016 the last tax revaluation was in FY2007-2008. The county typically uses an estimate of 1% growth on the tax rate on average to calculate budgeted revenues needed for any new debt being taken on by the County. The County continues to see increases in assessed values and the trend is expected to continue.

<b>County Assessed Tax Value by Fiscal Year</b>		
<b>FY</b>	<b>Total Assessed Value</b>	<b>Growth %</b>
2011	\$11,754,045,098	
2012	\$11,902,164,046	1.26%
2013	\$12,058,927,123	1.32%
2014	\$12,415,733,360	2.96%
2015	\$12,366,303,232	-0.40%
2016*	\$11,965,004,907	-3.25%
2017	\$12,241,771,992	2.31%
2018	\$12,497,687,273	2.09%
2019	\$12,802,376,334	2.44%
2020*	\$13,808,912,063	7.86%
2021	\$14,056,314,658	1.79%
2022 Estimated	\$14,458,351,036	2.86%

\*Tax Revaluation Year

The County Tax Collection Rate per month is shown below. The county has collected over 99.5% each fiscal year.

Real/Personal Tax Collections % by Month							
Real/Personal Tax	FY15	FY16	FY17	FY18	FY19	FY20	FY21
July	8.06%	0.81%	2.50%	7.26%	6.40%	7.58%	4.40%
Aug - *2% Discount Period	63.02%	47.12%	65.46%	67.36%	69.21%	68.86%	66.78%
Sept	68.36%	69.50%	69.82%	70.35%	72.39%	73.23%	73.22%
Oct	69.77%	70.55%	70.78%	72.41%	73.28%	74.17%	75.13%
Nov	71.90%	72.99%	73.72%	75.23%	75.44%	76.52%	77.74%
Dec	86.05%	86.71%	85.85%	86.56%	87.08%	89.30%	90.08%
Jan - *2% Penalty	95.21%	96.01%	96.62%	96.88%	96.81%	97.55%	97.80%
Feb	97.16%	97.87%	98.09%	98.38%	98.16%	98.68%	98.70%
Mar	98.33%	98.64%	98.86%	98.96%	99.01%	99.08%	99.30%
Apr	99.12%	99.51%	99.37%	99.45%	99.39%	99.37%	99.58%
May	99.41%	99.67%	99.56%	99.55%	99.64%	99.50%	99.67%
Jun	99.51%	99.70%	99.63%	99.62%	99.71%	99.50%	99.74%

The chart shows seven years of historical data on property tax collections by month and shows that most citizens pay by January each year to avoid the two (2%) percent penalty. The seven-year period shows the consistency of the tax collection payments percentages and how they progress through the year by month. June shows the fiscal year end property tax collection rate comparison for the seven-year period.

## Economic Outlook

For the last several years the annual rate of economic growth has averaged between one and three percent. (1% - 3%). In 2019, Moore County, NC had a population of 97,300 people with a median age of 44.3 and a median household income of \$59,963. Between 2018 and 2019 the population of Moore County, NC grew from 95,629 to 97,294 a 1.74% increase and its median household income grew from \$57,899 to \$59,963, a 3.56% increase. The current population is 103,352 in 2020 and continues to increase. During COVID-19 the growth continued to increase. Sales Tax collections are the highest they have ever been with over \$20 annually collected in sales tax alone. Building and building permits continue to climb. The outlook on the housing market is trending upwards and the county is continuing to grow.

Included below shows the unemployment rates as compared to the State of North Carolina as well as the National Unemployment Rate.

Month/Year	Moore County, NC%	North-Carolina%	National %
Jan-20	4.00%	3.60%	3.60%
Feb-20	3.60%	3.60%	3.50%
Mar-20	4.10%	4.30%	4.40%
Apr-20	12.80%	12.90%	14.70%
May-20	12.50%	12.80%	13.30%
Jun-20	7.30%	7.50%	11.10%
Jul-20	8.00%	8.50%	10.20%
Aug-20	6.00%	6.50%	8.40%
Sep-20	6.20%	7.20%	7.90%
Oct-20	5.50%	6.30%	6.90%
Nov-20	5.40%	6.20%	6.70%
Dec-20	5.50%	6.10%	6.70%

Month/Year	Moore County, NC%	North-Carolina%	National %
Jan-21	5.50%	5.90%	6.30%
Feb-21	5.10%	5.70%	6.20%
Mar-21	4.10%	5.20%	6.00%
Apr-21	4.00%	5.00%	6.10%
May-21	4.20%	4.80%	5.80%
Jun-21	4.70%	4.60%	5.90%
Jul-21			
Aug-21			
Sep-21			
Oct-21			
Nov-21			
Dec-21			

Although millions of Americans remain out of work, more people are returning to their jobs, and the unemployment rate is slowly declining back to levels prior to the Pandemic.

The Housing Market has continued to increase in Moore County. The number of permits issued has steadily increase since FY 2018. The following chart shows the number of permits issues from FY 2018 through FY 2021. The median list price of a home in Moore County, NC in 2021 is \$309,643 which has increased by almost 11% in the last year. In 2013, the average price of a home sold for \$247,554.

New construction homes are also moving quickly, with buyers reviewing architectural renderings or walking through cleared lots or inspecting half-built projects before making an offer.

Below is the number of permits issued in Moore County by month for a four-year period from the County Planning and Zoning department:

Month	FY18 # of Permits Issued	FY19 # of Permits Issued	FY20 # of Permits Issued	FY21 # of Permits Issued
July	512	546	540	663
August	496	626	630	823
September	464	352	460	551
October	468	560	515	675
November	446	489	400	549
December	543	348	469	480
January	436	475	609	594
February	476	429	518	410
March	656	463	650	645
April	450	554	450	807
May	540	612	555	547
June	567	595	674	809
	6054	6049	6470	7553

The County will continue to monitor these changes and evaluate current and potential issues and actively seek ways to reduce the impact on service levels. The County constantly evaluates current services and differentiates needs versus wants to ensure a sustainable economic future.



## Retail Sales

Retail Sales continues to grow. For 2021 the amount has been annualized through December 2021. The chart below shows the retail sales from 2010 through 2021 and the growth percentage for each fiscal year. The 2021 year to date through October of 2019 and 2020 totaled \$511,408,838 which equates to 13.50% growth year over year.

<b>Fiscal Year Trends</b>	<b>Retail Sales</b>	<b>Growth %</b>
2010	\$849,424,339	
2011	\$893,991,000	5.2%
2012	\$928,085,654	3.8%
2013	\$955,212,120	2.9%
2014	\$1,003,519,187	5.1%
2015	\$1,072,932,381	6.9%
2016	\$1,136,776,167	6.0%
2017	\$1,244,569,827	9.5%
2018	\$1,262,871,997	1.5%
2019	\$1,372,018,990	8.6%
2020	\$1,488,624,810	17.9%
2021	\$1,742,762,547	17.1%

Moore County, NC is a resort destination for the golf industry with Pinehurst Golf courses and holding the US Men's and Women's Open Championships. The chart below shows the Occupancy Tax Revenue received annually by our Convention and Visitors Bureau.

<b>Occupancy Tax</b>		
<b>FY</b>	<b>Revenue</b>	<b>Growth</b>
2009	1,098,910	
2010	1,063,286	-3.2%
2011	1,157,105	8.8%
2012	1,157,712	0.1%
2013	1,155,090	-0.2%
2014	1,489,327	28.9%
2015	1,278,127	-14.2%
2016	1,430,148	11.9%
2017	1,553,668	8.6%
2018	1,618,924	4.2%
2019	1,856,848	14.7%
2020	1,455,902	-21.6%
2021 Budg.	1,504,730	3.4%
2021 YTD <sup>1</sup>	692,968	

<sup>1</sup> YTD through October 2020.





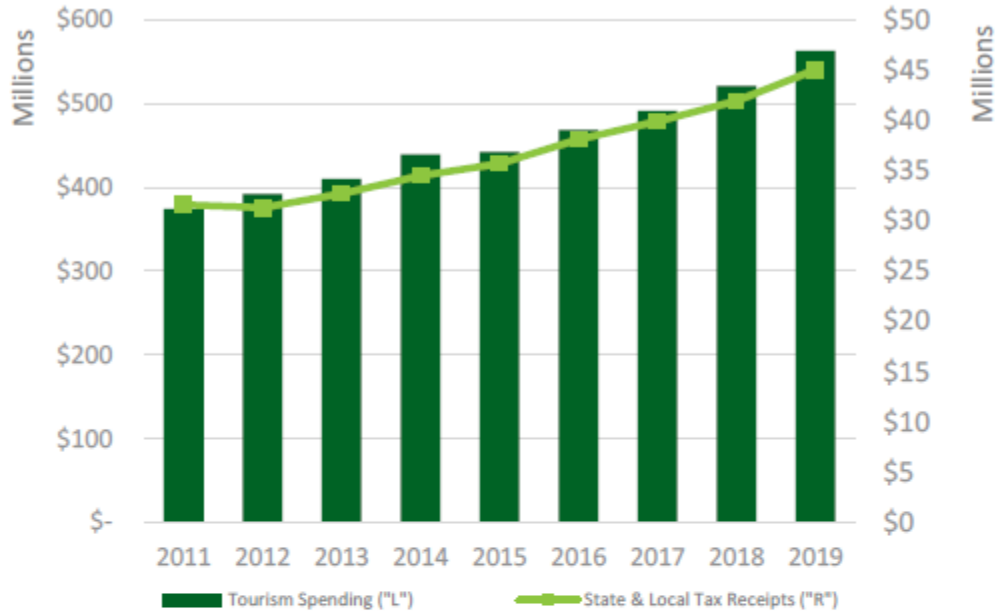
## Occupancy Tax Revenue (Net)

- The occupancy tax rate is currently 3% and can be raised up to 6%.
- The occupancy tax revenue collected is distributed to the Moore County CVB to promote travel and tourism.
- Four new hotels opened over the last 5 years in the County include a TownePlace Suites by Marriott in Aberdeen, Holiday Inn Express in Southern Pines, and Quality Inn in Aberdeen.
- Construction began in December 2018 on new Hilton Garden Inn in Aberdeen as well, which opened on December 14, 2020.
  - The Hilton Garden Inn features 103 rooms and employs about 60 employees.
  - The hotel offers a spacious lobby, a full-service restaurant and bar with seating for up to 60 people, outdoor firepits, pool, fitness center and guest laundry.



## Moore County Visitor Spending Trends and Observations

### Moore County Visitor Spending

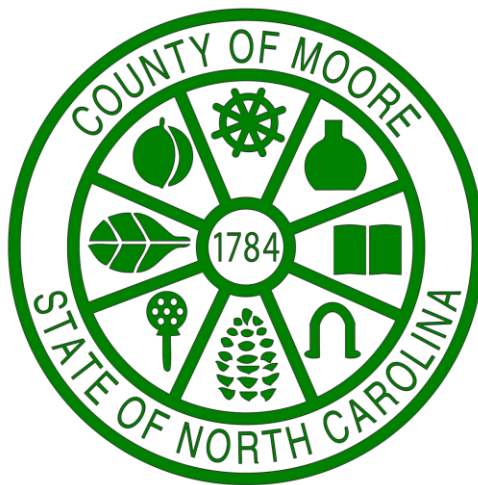


Year	Expenditures (Millions)	Growth	State & Local Tax Receipts (Millions)	Growth
2011	\$374		\$31.6	
2012	392	4.81%	31.3	-0.95%
2013	410	4.59%	32.7	4.47%
2014	439	7.07%	34.5	5.50%
2015	442	0.68%	35.7	3.48%
2016	469	6.11%	38.1	6.72%
2017	491	4.69%	39.9	4.72%
2018	521	6.11%	41.9	5.09%
2019	563	8.06%	45.0	7.39%
<b>Average Growth</b>		<b>5.27%</b>		<b>4.55%</b>
<b>Total Growth</b>		<b>50.53%</b>		<b>42.50%</b>

## Observations

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- Both the Average Daily Lodging Rate and Revenue Per Available Room has increased since 2014.
  - The Average Daily Lodging Rate in 2019 was \$137.56 and the Revenue Per Available Room was \$90.60.
- \$45 million of state and local taxes in Moore County were generated in 2019.
- Tourism supports more than 6,300 direct jobs in Moore County in the tourism/hospitality industry, making the County the 11<sup>th</sup> largest county tourism economy in North Carolina.
- Tourism has helped drive unemployment to 5.5%, which is in line with both the North Carolina and National Averages.



## **Strategic Goals and Priorities**



### **County of Moore**

#### **MISSION:**

Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family.

#### **VISION:**

Governing conservatively with innovative leadership and providing exemplary public service.

#### **VALUES:**

Commitment to public service through integrity, respect, and compassion to earn the public's trust.

#### **Why we believe in our Mission, Vision and Values:**

To accomplish our Mission, Vision and Values, the County of Moore developed a Strategic Planning Process that identifies and aligns the needs and desires of our citizens it serves with current available resources. Strategic planning provides county staff the tools to respond to rapid changes in technology, markets, and resident expectations. County Staff work as a team to create a comprehensive strategic planning process that is designed to give exceptional services in Moore County by providing a climate that responds proactively rather than reactively and by aligning the county resources with the most important challenges facing us today.

Through this process, the County:

- Meets with City Leaders and Departmental Directors each month to determine strategic priorities and goals that accomplish its mission statement.

- Determines how it will address these strategic priorities, the methods it will use in meeting the priorities, and the benchmarks it will use to measure the results.
- Aligns the County Personnel, fiscal, and capital resources to address the most critical issues facing the entire county and community.
- Seeks to maintain our residents' confidence and trust that our County Commissioners and City Leaders, and County Personnel are working on the issues that residents believe are key to improving the values of the County.

Each year, beginning in January, the Strategic Goals and Strategies are reviewed and updated to maintain the County's ever-evolving planning process. Data is collected from elected officials, residents, and businesses, to identify community needs and requirements. Several public meetings and communications take place throughout the fiscal year. Surveys are collected and maintained at the departmental level and used to improve and maintain the county mission, vision and values.

Figure 1: Strategic Planning Cycle



## **Strategic Priorities and Initiatives Roadmap**

The process, as shown in the previous chart, shows the Strategic Planning that the Board of Commissioners and Staff follow at their annual work sessions to define and prioritize the strategic priorities and goals of County Leadership.

1. Analyze Position – Analyze Data and receive Community input
2. Prioritize Criteria - Prioritize and Fund Initiatives
3. Define Goals – Develop Initiatives
4. Define Accountability – Implement Initiatives
5. Review – Review progress throughout the year

### **Strategic Priorities**

- Prioritize Education, Public Safety and Public Health
- Maintain a high quality of life and maintain a high level of County Services
- Preserve the competitiveness of the employee benefits and compensation package and ensure the sustainability of the County's Self-Insurance Program.

### **Strategic Initiatives**

- Building New Schools for our growing community to replace building that are over fifty (50) to one hundred (100) years old.
- Expanding high levels of County Services by going out into the field to serve the public with Planning and community support and input by the public.
- The competitiveness of the employee benefit package is included in this document in an earlier section.

### **Budgeted Programs and Services**

- Public Safety and Health and Human Services
  - Crime Trend Analysis
  - Implementation of Emergency 911 Communications Services software updates
  - CODERED system for all users in the County
  - D.A.R.E Program
  - COVID-19 Mitigation
  - Social Media outlets such as FACEBOOK, TWITTER, INSTAGRAM, Billboards, and local news media for publications of the above programs and services
  - Neighborhood Enhancement Program – Community Development
  - Farmer's Market

- Drive – thru COVID-19 Centers located throughout the County
- Optimize training and development

Next, we will outline the process for the top 3 Strategic Priorities and Goals, Education, Public Safety and Health and Human Services.

### **Outcomes of Strategic Plan**

In Fiscal Year 2017-2018, the County completed a comprehensive resident survey which was used to gauge resident satisfaction. The survey showed the main areas of concern for the citizens where schools, public safety, and health and human services. To accomplish the Mission, Vision and Values the County has established these three main areas of focus:

#### **1. Education**

- The Moore County Board of Commissioners along with the Board of Education has been working in conjunction on a strategic capital improvement plan for improving the school facilities to meet educational needs of students at all levels.

Aberdeen Elementary School







- A bond referendum was held in May 2018 and was passed for General Obligation Bonds totaling \$103,000,000 for Moore County Schools and \$20,000,000 for Sandhills Community College. The \$103,000,000 for the schools was passed to build 3 new elementary schools in the coming 5 years, Aberdeen Elementary, Southern Pines Elementary and Pinehurst Elementary. The \$103,000,000 for Moore County Schools was used to construct a new Aberdeen Elementary School for \$31,000,000, a new Southern Pines Elementary School for \$34,000,000 and a new Pinehurst Elementary School for \$38,000,000. Aberdeen Elementary opened in Fall of 2020. Southern Pines Elementary opened in the Spring of 2021 and Pinehurst Elementary is scheduled to open in the Fall of 2021.

#### Southern Pines Elementary School



Pinehurst Elementary School Groundbreaking Ceremony

The county applied for and was approved for an additional limited obligation bond for a fourth new elementary school in 2018 for Whispering Pines for an additional \$31,000,000 from First Bank. The school construction is now complete, and McDeeds Creek Elementary School which is now in full operation opened Fall of 2019.



McDeeds Creek Elementary School, Whispering Pines, NC

- The Sandhills Community College \$20,000,000 bond is for a new nursing facility expected to be constructed in fiscal year 2021. The groundbreaking event took place on April 20, 2021.



County Commissioners at Groundbreaking Ceremony, April 2021.

Once completed the facility will be named Foundation Hall and will house the education of medical services/nurses to the community and surrounding areas and Hospitals.

- The County has placed the ¼ cent Article 46 sales tax on the November 2018 referendum to help pay the debt on the new schools. The sales tax passed by a large margin. Property taxes were increased from \$.465/\$100 valuation to \$.51/\$100 valuation to cover the increased debt in fiscal year 2020 and 2021 based on the outcome of the sales tax referendum. Without the passage of the ¼ Article 46 sales tax the county was looking at an .08 cent property tax increase/\$100 valuation, but instead budgeted a .045 cent property tax increase/\$100 valuation with the passage of the ¼ cent Article 46 sales tax. This will be talked about in more detail in the Debt Section of this document.

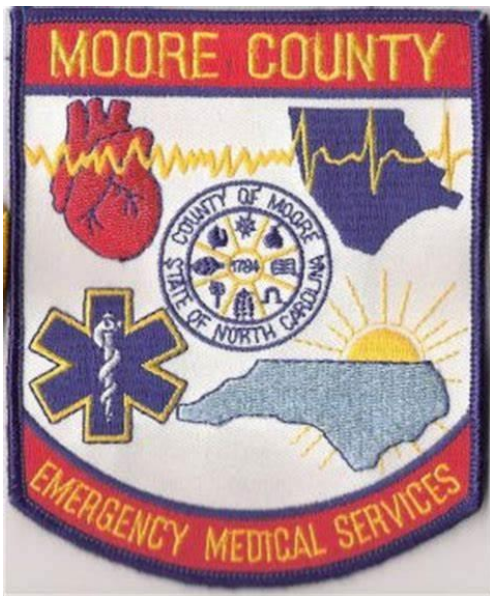
## **2. Public Safety**

The strategic initiative for Public Safety has many areas: Sheriff's Department, Detention Center, Emergency Services, 911 Communications and Rural Fire Services.

- COVID-19 Mitigation has been the focus since March 2020 with help to the community for all services and activating the Emergency Operations Center for help to the community to provide vaccination clinics and transporting Health Employees to underserved areas to give vaccines.
- Crime Trend Analysis
- Response Times for Fire and Ambulance Services.
- Additional Staff
- Calls for Services increasing and adding staff to serve our community with improved response times.
- Social Media outreach and awareness to facilitate greater interaction among residents in the community.
- Purchases of additional Apparatus to ensure public safety, including Fire equipment and community supplies to safeguard against the coronavirus.







### **3. Health and Human Services – Public Safety**

- To maintain and improve current service levels (EMS Response Time) as well as optimize governmental resources owned by other government agencies by having inter-governmental agreements with various school and organizational programs to provide a higher level of service to our community. Some of these groups include but not limited to: Moore County Schools Boys and Girls Club to provide meals; Pet Responsibility to provide education to schools and programs for proper care of animals and spay and neuter programs; and agreements with all towns in the COVID-19 efforts to provide safety gear as needed.
- Health Services to the community by holding community focus and opportunities for education on the COVID-19 vaccine. Although the Pandemic did affect everyone, it also helped our community to come together and work together to achieve a common goal of health and safety.
- Expanded the Moore County Farmer's Market at the Health Department in response to community outreach working in conjunction with the North Carolina Agriculture Extension office in Moore County and the community to provide family services.
- Updated the Fire House Software for all Fire Departments. This is currently being implemented and should be operational in the Fall of 2021. This process includes all Emergency Management software for Fire Services in the County.

Once the Strategic Initiatives are determined, the County uses the following four (4) categories to implement these Strategic Initiatives and to monitor the progress throughout the year:

1. Vision – *What is our vision for the county for the Future?*
2. Citizens – *What are our citizens and resident objectives to obtain our objective?*
3. Financial Process – *What obstacles do we face for funding and what measures do we need to produce the desired outcomes?*
4. Outcomes – *What must we do to development our internal resources to make sure we have the desired outcomes for our community and for citizen services?*

Each initiative is represented to the County Board of Commissioners in a public meeting with outcome measures and performance indicators. Each measure has a target goal which is determined based on benchmarking of similar organizations, the County's historical data, and the County's desired outcomes.

The Moore County Commissioners vote to proceed making sure these initiatives meet the County Mission, Vision and Values of Moore County. The County has started using the Scorecard approach in FY 2019 and has continued to build upon it. It has been a challenge with COVID-19, but we continue to strive to meet our goals each fiscal year and add additional measures.



The Moore County Strategic Plan Initiatives Scorecard follows:

County of Moore, NC Strategic Planning Initiatives Score Card						
Category	Strategic Initiative	Measures	FY19	FY20	FY21	FY22 Target
Vision	High Level of Departmental Services	Citizen Surveys and Satisfaction	3623	3927	4124	4500
	Increase Education Resources	Building new schools, hold referendums, meetings with School Board, Citizen input	5	4	3	5
	Public Safety	Enhance Ambulatory Response Times	10 min, 59 sec	10 min, 53 sec	10 min, 42 sec	<10 minutes
	Health and Human Services	Hold Community Focus Group Meetings and COVID-19 information sessions and other Focus Areas as needed	0	20	25	20
Citizens	Educational Opportunities for Residents	Publish Commissioner meetings and all Committee Meetings on social media as well as Newspapers and On-line	48	50	52	60
	Hold Public Meetings for Citizens to attend in different areas of County	Citizens ask questions to learn more about County Government for more interaction with the public	10	6	4	6
Finance	Ensure Financial Stability	Taxable Values	1.6% Growth	1.39% Growth	1.7% Growth	1.9% Growth
	Ensure Financial Stability	General Fund unassigned Fund Balance/total expenditures	N/A	19%	24%	22%
	Ensure Financial Stability	Capital Reserves growth for future projects	5%	6%	8%	10%
Outcomes	Retain High Quality Workforce	Retention Rate	92%	93%	94%	95%
	Optimize Training and Education Opportunities and Development	Average # of Training Hours per Employee	40	30	32	40

Manager's Budget Recommendations for Fiscal Year 2022

May 18, 2021

## INTRODUCTION:

The Honorable Frank Quis, Chair  
Honorable Members of the Moore County Board of Commissioners

As Moore County Manager, I am pleased and honored to present to the Board of Commissioners the 2022 fiscal year budget which has been developed in accordance with Section 159 of North Carolina General Statutes and the Local Government Budget and Fiscal Control Act.

Although this document is termed the "Manager's Budget Recommendations," it is the result of several meetings and discussions by the Budget Team with the County Department Directors as well as the leaders of other organizations and entities that receive funding from/through the County. The Budget Team Members are listed below. Many thanks go out to all of those that assisted in the budget development process.

### FY21/22 Budget Team Members

Name	Position/Title
Frank Quis	Moore County Board of Commissioners, Board Chair
Catherine Graham	Moore County Board of Commissioners
Laura Williams	Clerk to the Board
Gary Briggs	Tax Administrator
Caroline Xiong	Finance Director
Dawn Gilbert	Human Resources Director
Bobby Lake/Gene Boles	Property Management Director
Chris Butts	Information Technology Director
Tami Golden	Budget Manager/Internal Auditor
Janet Parris	Assistant County Manager
Wayne Vest	County Manager

## **Key Considerations Regarding the Recommended FY22 Budget:**

The Manager's recommended budget provides a sound basis and balanced budget plan for managing the upcoming fiscal year's revenues and expenditures across all fund types.

The FY22 budget is comprised of 14 funds and is balanced at \$180,183,862 in gross revenues and expenditures.

As in previous years, the recommended budget prioritizes Education, Public Safety, and Health & Human Services. These priorities are explained as part of the strategic goals and priorities section of this document.

The recommended FY22 budget maintains the County General Fund (100) tax rate at .510/\$100 of valuation, maintains the Advanced Life Support Fund (200) tax rate at .04/\$100 of valuation, and recommends increasing by .01 (1 penny) the Rural Fire Protection District Fund (215) tax rate from .095/\$100 to .105/\$100 of valuation.

One penny on the General Fund and Advanced Life Support tax rate is projected to generate \$1,413,084 in revenue. One penny on the Rural Fire Protection District tax rate is projected to generate \$497,822.

The recommended FY22 budget preserves the competitiveness of the County employee benefits and compensation package by fully funding existing benefits including an increase to retirement required by LGERS and an increase to County contribution of employee insurance of \$500, incorporating a 3% C.O.L.A. effective January 1, 2022, including a provision for an additional 16 hours of "Pandemic Endurance Leave" over each of the next four fiscal years. The proposed budget also includes an increase to dependent insurance premiums of 5%.

The recommended FY22 budget proposes adding 11 full-time and 3 part-time positions bringing the total number of full-time positions to 706 and the total number of part-time positions to 10. Nine (9) of the full-time and 2 of the part-time positions are in General Fund (100) departments; 2 of the full-time and 1 of the part-time positions are in Enterprise Fund (600/610) departments.

The recommended FY22 budget funds Moore County Schools at \$48,927,582 including Current Expense, Capital Outlay, Digital Learning, and Debt Service.

The recommended FY22 budget funds Sandhills Community College at \$7,622,030 including Expense and Debt Service. Debt Service also includes funding/financing of Foundation Hall.

Funding in the recommended budget does not include appropriating unassigned fund balance to any fund except for the Rural Fire Protection District Fund (215).

Each of the Enterprise Funds includes a transfer to capital reserve totaling \$1,754,025 across the three funds. Fee increases for connections, base rates, and usage for funds 610 and 620 are recommended for FY22.

The recommended FY22 budget does not include an allocation of American Rescue Plan funds.

Total Debt Service for FY22 is \$29,176,235 with General Fund (100) debt service at \$25,777,006 and Enterprise (600, 610, 620) debt service at \$3,399,229.

Increases to thresholds for formal and informal bidding, bid award and rejection, contract execution authority, and when a contract is required vs a purchase order is recommended for FY22. These modifications will streamline the purchasing process, continue to adhere to statutory requirements, and continue to minimize risk of fiscal exposure in the purchasing/procurement process.



## Budget Chart:

The Budget Chart below provides the proposed budget for each fund included in the recommended FY22 budget.

Recommended Gross and Net Budget by Fund FY 2021-2022						
Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	\$124,798,868	-\$6,032,440	\$118,766,428	\$.51/\$100 valuation
200	Public Safety/Emergency Management	Special Revenue	\$9,784,320	-\$2,204,247	\$7,580,073	\$.04/\$100 valuation
210	E911 Telephone	Special Revenue	\$364,275	\$0	\$364,275	PSAP Funding
215	Fire, Ambulance, Rescue District	Special Revenue	\$5,771,330	\$0	\$5,771,330	\$.105/\$100 valuation
220	Soil Water Conservation District	Special Revenue	\$19,891	\$0	\$19,891	Rental Fees/State
230	Transportation Services	Special Revenue	\$1,078,318	-\$334,780	\$743,538	Fees/Grants
280	DSS Charitable	Special Revenue	\$15,000	\$0	\$15,000	Fees
281	DSS Rep Payee	Special Revenue	\$420,000	\$0	\$420,000	Fees
600	Water Pollution Control Plant	Enterprise	\$6,180,458	-\$301,153	\$5,879,305	User Fees
610	Public Utilities - Water & Sewer	Enterprise	\$12,991,598	-\$1,034,695	\$11,956,903	User Fees
620	East Moore Water District	Enterprise	\$2,387,300	\$0	\$2,387,300	User Fees
810	Risk Management	Internal Service	<u>\$10,050,756</u>	<u>-\$9,400</u>	<u>\$10,041,356</u>	Internal (transfers)
	<b>Total County Funds</b>		\$173,862,114	-\$9,916,715	\$163,945,399	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,775,842	-\$59,400	\$1,716,442	Occupancy Tax
640	Airport Authority	Comp Unit/Enterprise	<u>\$4,545,906</u>	<u>-\$98,500</u>	<u>\$4,447,406</u>	User Fees
	<b>Total Component Units</b>		\$6,321,748	-\$157,900	\$6,163,848	
		<b>Totals</b>	\$180,183,862	-\$10,074,615	\$170,109,247	

## Summary:

The Fiscal Year 2022 recommended budget is balanced at \$180,183,862 in revenues and expenditures and adheres to statutory requirements. The recommended budget provides a fiscally sound and responsible blueprint for administering revenues and expenditures, allows for the continued operations of the County, and allows for providing the highest level of services in an efficient and effective manner.

I offer my thanks to everyone that contributed time and expertise to developing the recommended Fiscal Year 2022 budget. It truly continues to be a team effort each year and the team approach has proven to be a very effective method of developing the budget. It is my privilege to present the recommended budget to the Board of Commissioners for consideration and adoption.

Respectfully Submitted,

A handwritten signature in black ink that reads "J. Wayne Vest". The signature is written in a cursive, flowing style.

J. Wayne Vest, County Manager

Attachments: Appendices to the Budget Message to follow

## **Additional Budget Items from the Manager's Office:**

**The following items can be found at the links below for your viewing pleasure:**

- The Proposed Budget presentation from May 18, 2021, can be found at the following link and on the County website at:

[https://www.moorecountync.gov/images/departments/administration/budget/2021-2022/FY\\_2022\\_Budget\\_Presentation.pdf](https://www.moorecountync.gov/images/departments/administration/budget/2021-2022/FY_2022_Budget_Presentation.pdf)

- The Public Hearing Presentation from June 15, 2021, can be found at the following link and on the County website at:

[https://www.moorecountync.gov/images/departments/administration/budget/2021-2022/Public\\_Hearing\\_Presentation\\_06152021.pdf](https://www.moorecountync.gov/images/departments/administration/budget/2021-2022/Public_Hearing_Presentation_06152021.pdf)

- The Adopted Budget Book can be found at the following link and on the County website at:

[https://www.moorecountync.gov/images/departments/administration/budget/2021-2022/Adopted\\_Budget\\_Book.pdf](https://www.moorecountync.gov/images/departments/administration/budget/2021-2022/Adopted_Budget_Book.pdf)

- The County posts a monthly Performance Dashboard that can be found at the following link and on the County website at:

[https://www.moorecountync.gov/images/departments/administration/performance/Dashboard\\_2021\\_2022.pdf](https://www.moorecountync.gov/images/departments/administration/performance/Dashboard_2021_2022.pdf)

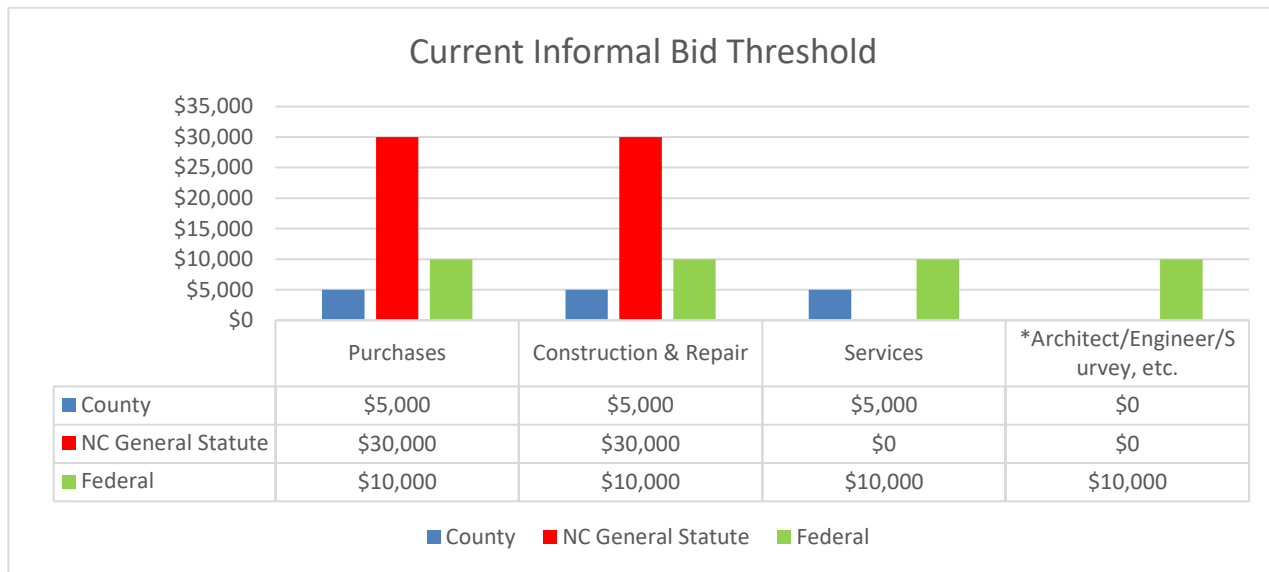
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During the Budget Process period, the County Attorney's office, Financial Services, and Administration met to review the Contract Process for Bid Awards and Rejection Authority, Contract Execution Authority, Written Contract Required. The process thresholds have been revised to be in line with State and Federal requirements and help reduce the backlog of paperwork and response times within the departmental workflow.

The following pages show the before and after changes in the County Contract Processes beginning July 1, 2021 and approved with the FY 2021-2022 Budget.

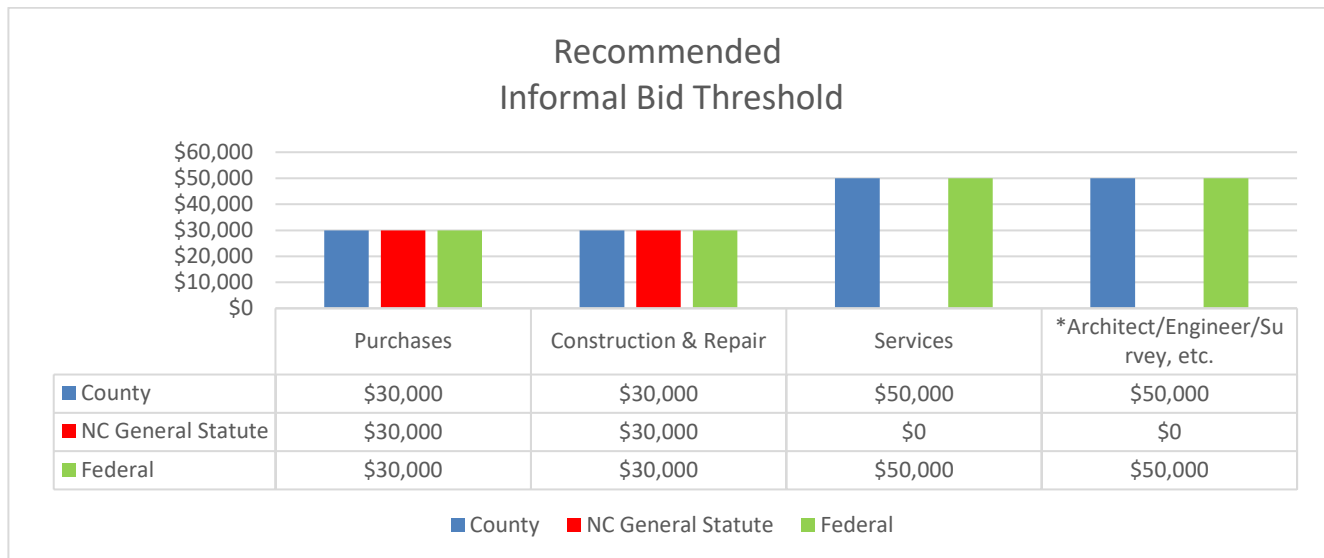
## Policy Issue Updates

### Procurement Thresholds:



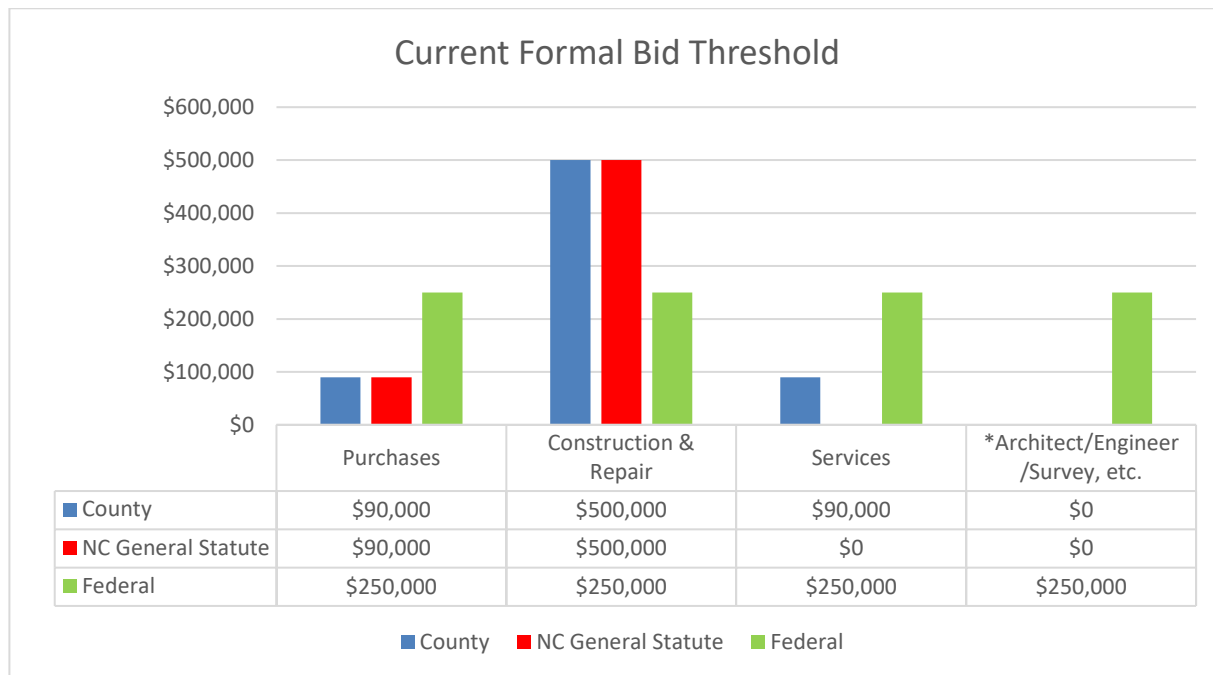
N. C. General Statutes does not address competitive bids for services.

\*N.C. General Statute 143-64.32 Written exemption of contracts allows for exemption where estimated professional fee is in an amount less than \$50,000 (architect, engineer, surveyor, construction manager at risk, design-build, and public-private partnership construction services)

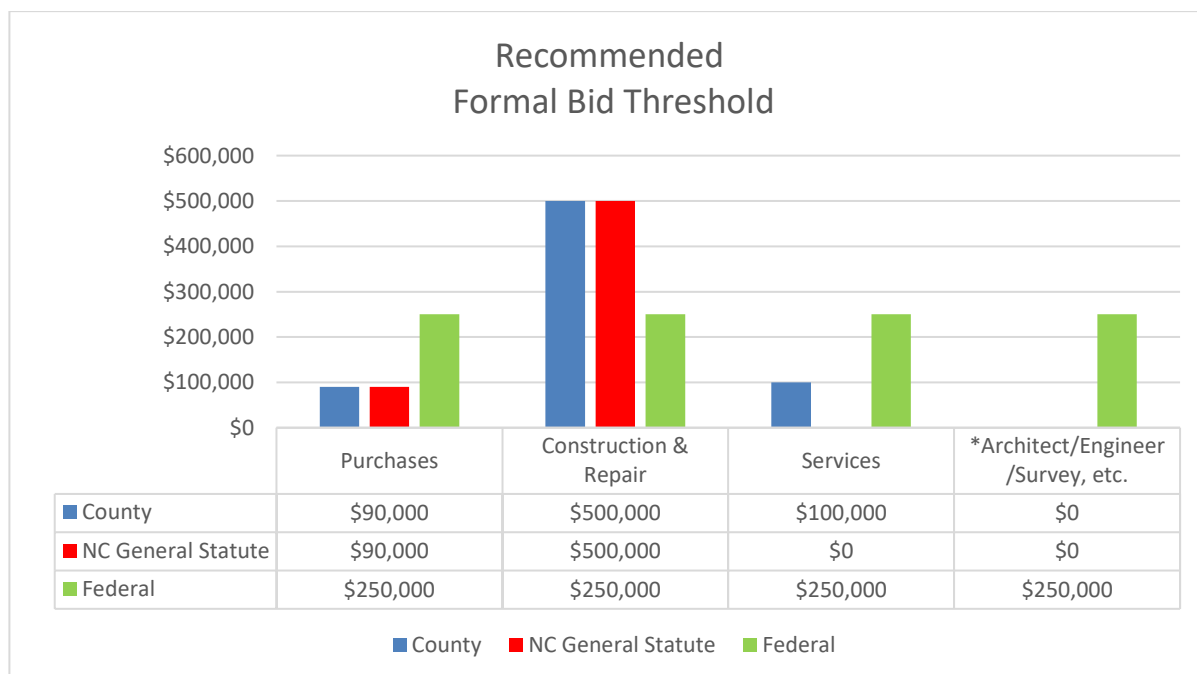


Recommended threshold revisions: Increase County threshold to the N. C. General Statute threshold for Purchase and Construction and Repairs. Informal bids not required per N.C. General Statutes for services – increase County threshold to \$50,000. Architect/Engineer/Survey, etc. increase threshold up to \$50,000, **WITH RFQ EXEMPTION APPROVAL**, otherwise must perform qualification-based selection. Increase Federal purchase and construction threshold to match NC General Statute threshold at \$30,000. Increase Federal services to maximum threshold of

\$50,000. Increase Federal architect, engineer, etc. to N. C. Statute exemption threshold of \$50,000, **WITH RFQ EXEMPTION APPROVAL**, otherwise must perform qualification-based selection.



N. C. General Statutes does not address competitive bids for services.



Recommended threshold revisions: Increase County Service formal bid threshold to \$100,000.

**Bid Award/Rejection Authority:**

**Current:**

Department Head – up to \$5,000

Chief Finance Officer/designee - \$5000 up to \$30,000

County Manager/designee - \$30,000 up to \$50,000

Board of Commissioners - \$50,000 and up

**Recommended:**

Department Heads – up to \$30,000

Chief Finance Officer/designee - \$30,000 up to \$50,000

County Manager – \$50,000 up to and including \$100,000 for purchases/services and up to \$500,000 for construction and repair

Board of Commissioners – over \$100,000 for purchases and \$500,000 for construction and repair

**Contract Execution Authority:**

**Current:**

Department Heads – up to \$5,000

County Manager/Designee – up to \$50,000

Board of Commissioners – no monetary limit

**Recommendation:**

Department Heads – up to \$30,000

County Manager – up to and including \$100,000

Board of Commissioners – no monetary limit

### **Written Contract Required**

#### **Current:**

Purchases: \$50,000 and up

Construction & Repair: \$5,000 and up

Services (including professional services): \$5,000 and up

Architect/Engineer, etc.: \$5,000 and up

#### **Recommended:**

Purchases: \$50,000 and up

Construction & Repair: \$20,000 and up (pending Legal/Finance approval)

Services: \$20,000 and up (pending Legal/Finance approval)

Professional Services (attorney, etc.): \$5,000 and up

Architect/Engineer: \$5,000 and up

These threshold changes were discussed due to the backlog of departmental contracts. The outcome is to reduce the lag time for the processing of contracts in the system and move the contract through the system within a three (3) day period from start to finish, including all signatures and the pre-audit statement required. The outcomes will be measured by the County Attorney's Office annually.

### **Accessibility of State and Local Government for Americans with Disabilities Act (ADA) Requirements**

The Americans with Disabilities Act (ADA) and, if the government entities receive Federal funding, the Rehabilitation Act of 1973, generally require that State and Local Governments provide qualified individuals with disabilities equal access to their programs, services, or activities unless doing so would fundamentally alter the nature of their programs, services, or activities or would impose an undue burden.

This budget ensures that the County of Moore, NC is compliant with the new accessibility laws and all ADA requirements.

### **Economic Factors related to the Budget**

The economy continues to fluctuate with the navigation of the COVID-19 pandemic which comes at a cost to the county. In addition to the safety costs of the community for public safety and medical emergencies which include enforcing orders, the County has incurred additional costs for cleaning, sanitizing, and disinfecting all county facilities and common areas; providing personal protective equipment for staff; providing needed hardware and software to allow employees to telework; and providing signage to encourage social distancing. The Coronavirus Relief Funds of just under \$4 million has helped to cover most of these costs as well as the costs for employees in the Health Department and Social Services working to mitigate the spread of COVID-19.

It has been necessary to reduce, modify and in some instances, discontinue some programs, such as closing our Senior Enrichment Center, the county has worked diligently to overcome all challenges. We continue to monitor and make any changes as needed to continue to serve our community with the highest level of customer service.

The county has seen reductions in interest earnings on the county central depository of up to \$1.5 million in FY 2020-2021. The offset to the reduction in interest earned is the increase in sales tax of just over \$2 million in revenue for the same period.

Building Permits continue to increase due to new construction in Moore County adding additional tax value to the property tax scroll in FY 2021-2022 of up to four percent (4%).

### **Regulatory and Legislative Challenges**

Every two years, in the months preceding the long session of the North Carolina General Assembly, the North Carolina Association of County Commissioners (NCACC) begins a grassroots process to develop their Association's legislative goals, which guide the advocacy efforts at the state and federal levels of government. The process is designed to maximize participation by counties, build consensus among counties, and achieve a unified message on county priorities. The importance of participating in the legislative goals process cannot be overstated. When policymakers hear the same message from all 100 counties throughout our diverse state, the voice of each individual county becomes amplified. Counties are stronger together and our common purpose is enshrined in NCACC history and our vision statement, which states: "Empowering 100 counties to work together for the betterment of one state."

#### **Here are the Five Legislative Priority Goals:**

1. Seek legislation, funding, and other efforts to expand digital infrastructure/broadband capability to the unserved and under-served areas and residents of the state.
2. Seek additional revenue sources, including a statewide bond referendum and expanded lottery proceeds, and changes to the Needs-Based Public School Capital Fund, to equitably address statewide public school and community college capital challenges. Revisions to the Needs-Based Public School Capital Fund that will allow more equitable access to counties to take advantage of the funds include:
  - Allowing Needs-Based Public School Capital Funds to be used for renovations and improvements in addition to new construction.
  - Reducing or eliminating local match requirements for Tier 1 and Tier 2 counties.



- Eliminate the five-year prohibition of receiving funds from the Public-School Building Capital Fund if a county receives a grant from the Needs-Based Public School Capital Fund by repealing G.S. 115C-546.2(f).
- 3. Support legislation to allow counties to include specific language on the ballot referendum designating how the proposed quarter-cent local sales tax levy will be spent.
- 4. Increase state funding and support legislation for behavioral health services and facilities, including dedicated resources for community paramedicine projects; inpatient crisis beds; substance use disorders; specialty courts; individuals with mental health issues in county jails; and single stream funding for area authorities.
- 5. Oppose efforts to divert to the state, fees or taxes currently allocated to the counties or to erode existing county revenue streams with unfunded mandates.

General Government Goals for North Carolina:

- Seek legislation, funding, and other efforts to expand digital infrastructure/broadband capability to the unserved and under-served areas and residents of the state.
- Support increased state funding for existing and new transportation construction and maintenance needs, and support legislation to ensure that the Strategic Transportation Investments (STI) funding formula recognizes that one size does not fit all and that projects in both rural and urban areas are prioritized and funded.
- Support increased State funding for public libraries.
- Support legislation to grow North Carolina's statewide economy through state investments, including public infrastructure funding, competitive incentives, and coordinated efforts with county economic development services.
- Support legislation to remove inequities and inconsistencies in the current state economic tier system.
- Seek legislation allowing public bodies to provide meeting notices by electronic means in addition to allowing notice through a newspaper with general circulation within the county.
- Support food supply chain initiatives and funding for North Carolina food banks as well as other equipment, supplies, and other nonrecurring expenses to reduce food insecurity.
- Support legislation providing equitable distribution of resources to all North Carolina counties to respond to public health and natural emergencies, and to allow each county flexibility in determining the best use for such resources.
- Support legislation allowing counties flexibility in holding remote board meetings, allowing contemporaneous, virtual public hearings, in order to expeditiously conduct county business during emergencies.

Tax and Finance Goals:

- Support efforts to preserve and expand the existing local revenue base of counties and authorize local option revenue sources already given to any other jurisdiction to all counties.
- Support legislation to allow counties to include specific language on the ballot referendum designating how the proposed quarter-cent local sales tax levy will be spent.
- Oppose efforts to divert to the state, fees or taxes currently allocated to the counties or to erode existing county revenue streams with unfunded mandates.

- Support the introduction and enactment of a state low-income housing tax credit to assist with the construction of housing affordable to people of all income levels.

#### Justice and Public Safety Goals:

- Support efforts to provide greater flexibility to local governments in expenditure of 911 surcharge funds and ensure adequate funding for next-gen technology.
- Support increased state funding for NC courts, including funding for specialty courts and pretrial release programs.
- Seek legislation to increase the amount paid to county jails by the state to the full cost reimbursement for housing sentenced inmates.
- Support legislation and state funding to provide early intervention services through the Juvenile Crime Prevention Councils, and support increased state funding for the prevention, intervention and treatment of adolescent substance use disorders, gang involvement and domestic violence; and requires the Department of Public Safety to evaluate and update the number of local matches for JCPC funding.

#### Health and Human Services Goals:

- Support legislation and state resources for social service reform efforts as identified by the Social Services Working Group to improve outcomes for individuals, families, and children, as well as increase state funding for social services programs, and to continue the NCACC's opposition to mandated regionalization, including revisions to the annual written agreement process under G.S. 108A-74.
- Support continued state funding of Medicaid and support efforts to close coverage gaps.
- Support legislation for hold harmless provisions and staggered payment plans to control/cap the liability to counties under the Medicaid and NCHC overpayment recoupment plan, which holds counties financially responsible for the erroneous issuance of Medicaid benefits and Medicaid claim payments resulting when the county DSS takes any action that requires payment of Medicaid claims for an ineligible individual.
- Seek additional funding and preserve block grant allocations to increase access to high quality childcare, early childhood education, child welfare services, adult protective services and guardianship, including:
  - Women's and Children's Health Services Block Grant funding to local health departments for critical services like maternal health, child health and women's health services to address unfavorable infant mortality rates.
  - Home & Community Care Block Grant; Senior Center General Purpose Funds; Social Services and Human Services Block Grants; TANF; and
  - emergency childcare funding to ensure the safety and stability of our childcare system.
- Support adequate funding and policy initiatives to support local health departments and public health services.
- Seek legislation to clarify and simplify the reaccreditation process for local health departments by aligning statutory and administrative code requirements; setting reaccreditation at five-year intervals; and making the process a contracted service between the N.C. Institute of Public Health and the governing body for the local health department.

- Increase state funding and support legislation for behavioral health services and facilities, including dedicated resources for community paramedicine projects; inpatient crisis beds; substance use disorders; specialty courts; individuals with mental health issues in county jails; and single stream funding for area authorities.
- Support legislation to improve processes and regulations to increase child support collections.
- Support legislation to ensure ROAP (Rural Operating Assistance Program) funding is restored for fiscal year 2021.

#### Environment Goals:

- Support additional state funding to assist local governments in all recycling, with special attention to managing electronics recycling and scrap tire disposal
- Seek legislation to restore county authority over solid waste management and oppose any further shift of authority away from local governments.
- Support legislation to help improve water quality in the state, including a comprehensive approach to aquatic weed control, increased funding, and resources for state agencies to develop health advisory levels and standards for existing and emerging contaminants.
- Support increased funding for all agencies that support water and wastewater expansion, as well as capital projects, with consideration to local regulations and secondary impacts to protect receiving waterways
- Seek legislation to provide additional resources for preventative storm damage maintenance to clear debris to help prevent flood damage in low-lying areas.
- Support increased funding at the state level for the Parks and Recreation Trust Fund.
- Seek legislation that will allow the North Carolina Sedimentation Control Commission an option to delegate portions of its authority under the Sedimentation and Pollution Control Act to local County programs for all private, State and Federal projects, at the request of the county.

#### Agriculture Goals:

- Support state funding and staffing for agricultural research, Cooperative Extension services and other agriculture-related efforts, including Community Conservation Assistance Program, to support the largest economic driver in North Carolina.
- Support legislation to protect farming operations from nuisance lawsuits including those as defined by the state and small farms in rural counties.

#### Public Education Goals:

- Seek additional revenue sources, including a statewide bond referendum and expanded lottery proceeds, and changes to the Needs-Based Public School Capital Fund, to equitably address statewide public school and community college capital challenges. Revisions to the Needs-Based Public School Capital Fund that will allow more equitable access to counties to take advantage of the funds include:
  - Allowing Needs-Based Public School Capital Funds to be used for renovations and improvements in addition to new construction.
  - Reducing or eliminating local match requirements for Tier 1 and Tier 2 counties.

- Eliminate the five-year prohibition of receiving funds from the Public-School Building Capital Fund if a county receives a grant from the Needs-Based Public School Capital Fund by repealing G.S. 115C-546.2(f).
- Support legislation providing for funding to help counties implement school security measures.
- Support legislation that promotes career and college readiness by increasing funding for apprenticeship & internship programs, workforce development programs, and funding to allow youth to obtain an associate degree from a community college or trade certificate at no additional cost to the student.
- Support legislation providing flexibility to align K-12 and community college calendars.
- Support legislation to provide exceptions to the K-3 class size mandate including but not limited to lack of school facility space and availability of qualified teachers.
- Seek legislation to repeal the statutory authority under N.C.G.S. 115C-431(c) that allows a local school board to file suit against a county board of commissioners over appropriations to the local board of education's capital outlay fund.
- Support legislation to create a blue-ribbon panel of experts to study, develop and implement critical mediation programs to help NC students recover from the education slide resulting from the COVID related transition to virtual learning.

Moore County appoints one County Commissioner to serve on the North Carolina Association of County Commissioners (NCACC) Board to be the liaison to communicate these goals with the county and work with the NCACC to accomplish these goals on the county level. The Association holds monthly meetings to achieve these goals. The county continues to work with the NCACC in all areas as needed through our commissioner's feedback. The NCACC is a great resource in all aspects of county government.

#### **FY 2021-2022 Budget Challenges**

- Continuing to monitor COVID-19 and the economy effects of the Pandemic.
  - By budgeting conservatively and reducing expenses and all non-essential travel to webinars and online services for all staff.
  - Reduction in departmental expense budget of up to 4%-6% in overall expenses.
- Maintaining the county employment levels at over 95%.
  - Providing all hardware and software needed for employees to telework.
  - Provide training for online services such as Microsoft Teams.
- Maintaining the county property tax rate and provide the same level of exemplary services to our citizens.
- Funding education requests and debt service for the new schools and the new college nursing facility construction to begin in FY 2021-2022.
- Public Safety needs was a major challenge with the Pandemic. Funding for 2 new ambulances and 15 new deputy vehicles is included in the FY2021-2022 budget, including all equipment to outfit the vehicles.
- Provide all needed staff and equipment to Health and Human Services to mitigate the spread of COVID-19.

### **COVID-19 PANDEMIC UPDATE FROM THE MANAGER**

The COVID-19 pandemic affected every county and municipality around the nation and Moore County was no exception. The pandemic has resulted in a global health crisis, business closures, social distancing, and staggering unemployment rates. These actions have limited economic activity and has had a significant impact on the County's operations.

The County is following State and Federal protocols regarding the pandemic. County Commissioners and Administration also seek and follow guidance from the Moore County Health Department in taking steps to mitigate the spread of COVID-19 and to maintain continuity of County Operations.

The County did not anticipate a major impact to its FY2020 financial results, but the following measures were implemented:

- Anticipated a reduction in sales tax revenue projections for March-June 2020 and calculated a 50% reduction for March/April 2020 collections and 25% reduction for May/June 2020 of normal sales tax collections totaling approximately \$1M)
- Non-Essential Purchasing was eliminated beginning in March 2020.
- Evaluated position vacancies to determine if a delay or hold was necessary
- Employees worked from home and investments were made in computers and wireless router devices.

While not anticipated, the County can institute a variety of expenditure reduction measures as the FY2021 budget year progresses. Those reduction measures include staffing and position reductions, capital spending reductions, reductions in contract services, and other line-item reductions in purchases, travel, etc.

The County Manager proposed a FY2020-2021 Budget based on a conservative revenue budget but will continue to monitor as actual results are received and adjust as necessary.

#### **-Revenue Impacts:**

- 13% Reduction in Sales Tax from the Fy2020 Original Budget; 68% reduction in Medicaid Hold Harmless.
- 1% Growth in Ad Valorem Tax.
- 70% Decline in Investment Earnings.

#### **-Expenditure Impacts:**

- Travel and training expenses were reduced. Webinars were strongly encouraged.
- Department Directors were asked to decrease their budget by 4-6% in all General Fund.
- Department Operating Budgets as well as Enterprise (Utility) Funds.
- Overall, the General Fund had a 1.5% increase in the General Fund due to new school debt.

Results from the FY2020-2021 year are still being collected and will be published by the end of this calendar year. Preliminarily, the Sales Tax and Medicaid Hold Harmless amounts have increased significantly over FY 2019-2020.

### **CURRENT EVENTS**

The County has implemented numerous initiatives related to cybersecurity which include the following:

-The County's cybersecurity processes are managed by the Information Technology (IT) Director.

- The IT Director meets with the Network Team on a weekly basis to discuss information security strategy and initiatives.
- The IT Director has created cybersecurity department policies, standards, and processes that include a vulnerability plan, change management plan, release plan, backup plan, account management plan, and an incident response plan.

-The County has implemented Information Security Awareness Training.

- Every employee is required to take annual security awareness training and is part of the onboarding process.
- The IT department conducts quarterly phishing tests on employees and measures result metrics.

-The County has implemented Defense in Depth Strategy with Cybersecurity. This is a series of security mechanisms and controls that are layered throughout the County's network to protect the confidentiality, integrity, and availability of the network.

- Firewall rule improvements (layer 1) – Monitors network traffic and blocks suspicious IP addresses, blocking unnecessary ports, and encrypting sensitive data.
- Spam Filter (layer 2) – Block emails with malicious links, suspicious text, and detecting spoofing.
- End-User Security Training (layer 3) – Annual end user security training.
- Anti-Virus (layer 4) – Improving the anti-virus AV from just a definition-based AV to an artificial intelligence next generation AV.
- Backup Procedures (layer 5) – Two data server centers connected through a county fiber network for replicating data through an "active-passive" copying process. A separate backup software product is utilized to back up data daily which is maintained on an isolated server. A third site contains all the county data as well offsite. Backup copies are tested on an annual cycle.

-The County has conducted an external vulnerability penetration test and multiple internal vulnerability assessments by 3<sup>rd</sup> party cybersecurity teams.

-The County has not experienced any known breaches or incidents but does have cyber security insurance to protect their information if needed.

### **Coronavirus (COVID-19) CRF (Coronavirus Relief Funds) US Treasury Funding for Moore County, NC**

Moore County received 2 rounds of funding from the US Treasury as part of the CARES Act passed on March 27, 2020. Session Law 2020-4 was signed by the North Carolina Governor on May 4, 2020, which appropriated CRF funding to counties (round 1). Session Law 2020-80 was signed by the Governor on July 1, 2020, which appropriated additional CRF funding to counties (round 2).

Moore County received \$1,891,351 in Round 1 and an additional \$1,957,874 in Round 2. Additional criteria were sent to all NC counties notifying all that 25% of the total funding or \$962,306 must be allocated to municipalities. The county created their PLAN and submitted it to the state with approval for the total funding of \$3,849,225.

The funds can be reallocated if not used by December 30, 2020. NC PRO (North Carolina Pandemic Recovery Office) has approved the county plan as submitted back in June 2020.

The following purchases were made using these funds:

EMS Quick Response Vehicle and Ambulance \$356,630

Payroll Expenses \$1,726,093

Temperature monitoring Stations \$64,953

Facilities Maintenance \$283,415

- HVAC Purification and filtering equipment for county buildings
- Protective equipment for employees (face masks, sanitizing stations)
- Generator for Sheltering
- Laptops for employees
- Solid Waste roll off containers for increased landfill debris

Funding to all municipalities totaling \$960,300

Fire Commission Funding of equipment and PPE (Personal Protective Equipment) \$110,573

Moore County Coalition for Human Care \$35,061

Sandhills Food Bank \$40,000

Moore County Schools Parent/Teacher Organizations for Distance Learning \$115,000

Moore Free Care Clinic \$16,366

Moore County Sandhills Community College \$97,150

Moore County Schools Summer Feeding Program through the Boys and Girls Club \$44,128

This process was completed by December 30, 2020. The information and all required reporting were sent to the NCPRO (North Carolina Pandemic Recovery Office) portal as required by the December deadline.

### **The American Rescue Plan Act of 2021**

On March 11, 2021, the federal American Rescue Plan (ARP) became law. This is a \$1.9 trillion stimulus package: the third such major relief act since the onset of the COVID-19 pandemic. The law includes substantial aid for state and local governments. The monies will be distributed in tranches, with the first payment made within 60 days of the law's enactment. The second tranche will be distributed a year after the first. The monies may be used for costs incurred by December 31, 2024. All payments must be made by December 31, 2026.

Eligible and Allowable uses for local fiscal recovery funds are:

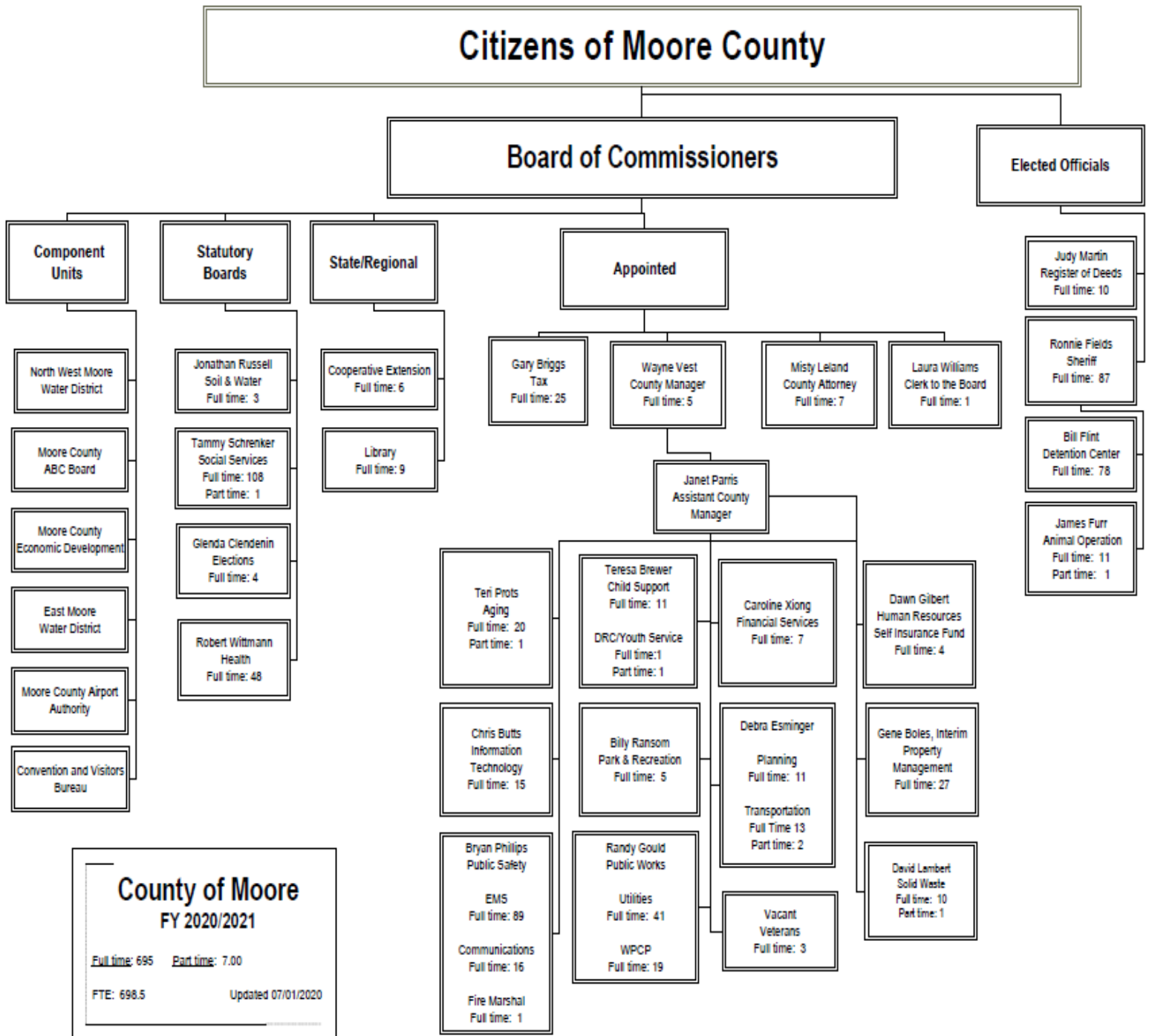
1. COVID Response and Adaptation
  - Public health measures; direct economic assistance to small businesses, households, and nonprofits; behavioral health; and supporting disproportionately impacted populations.
2. Premium Pay
  - Premium pay for workers categorized as essential who are performing in-person work and/or work that is directly mitigating the impact of the coronavirus pandemic.
3. Revenue Loss
  - Requires using a specific formula, set by the U.S. Treasury for calculating revenue loss. Such revenue replacement must be used to provide and support "core government services", including modernization of cybersecurity systems.
4. Infrastructure Investments
  - Allowable uses under this category include improving drinking water infrastructure including the replacement of lead service lines; improving wastewater infrastructure; addressing cybersecurity needs to protect water or sewer infrastructure; and expanding broadband internet access to unserved or underserved households and businesses.

The allocation for Moore County, NC is \$19.57 Million. The county did receive its first payment of \$9,797,835 on June 14, 2021. These funds are in a Special Revenue Fund currently and have not been allocated.

The Board of County Commissioners is holding a special work session on September 1, 2021, to discuss the use of these funds. The current plan is for the use of Infrastructure and Broadband, but discussions and outcomes are taking place as of this writing.



## Moore County Staffing and Departmental Employment Chart Matrix



Moore County is committed to ensuring operational efficiency and continuous quality improvement in alignment with our Mission, Vision and Goals as “ONE TEAM – ONE MISSION”. Every department routinely evaluates staffing and seeks to eliminate, modify, or add positions as necessary to ensure responsive, efficient, and effective service delivery to our citizens. As part of that mission the FY 2021-2022 budget include the addition of eleven (11) new full-time positions and three (3) part-time positions as listed in the charts below. Moore County Government employs 706 Full Time Employees, 10 Part Time Employees for a total of 716 employees or 711 Full Time Equivalent (FTE) Positions.

**Number of Employees (All Funds)**

<b>FY</b>	<b>Full time</b>	<b>Part time</b>	<b>Total # of Employees</b>	<b>Total FTE's</b>
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0
FY19-20	683.0	6.0	689.0	686.0
FY19-20 revised	684.0	6.0	690.0	687.0
FY20-21	694.0	8.0	702.0	698.0
FY20-21 revised	695.0	7.0	702.0	698.5
<b>FY21-22</b>	<b>706.0</b>	<b>10.0</b>	<b>716.0</b>	<b>711.0</b>

**FY22 Budget Position Changes vs FY21 Budgeted Positions**

**General Fund**

Add 1 FT E911 Communications Specialist Public Safety  
Add 1 FT Telecommunicator - Sheriff  
Add 1 FT Deputy - Sheriff  
Add 1 FT Senior Planner - Planning  
Add 2 FT Building Inspector III - Permitting  
Add 1 FT Maintenance Tech Property Management  
Add 1 FT Information Security Officer to IT  
Add 1 FT Truck Driver to Solid Waste  
Add 2 PT Site Attendants to Solid Waste

**General Fund added 9 FT and 2 PT**

**Utility Funds**

Add 2 FT Water Maintenance Tech to Utilities  
Add 1 PT WPCP Operator Trainee to WPCP

**Other Funds added 2 FT and 1 PT**

**TOTAL All Funds Request 11 Full Time and 3 Part Time Positions**

**Fiscal Year Adopted Budgeted Employee Position Count by  
Department- Historical by Fund and Department**

Department	FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	6		5		5		5		5	
Aging	20	1	20	1	20	1	20	1	20	1
Child Support	11		11		11		11		11	
Child Support - Day Reporting Center	0.15		0.15	1	0.15	1	0.15	1	0.15	1
Child Support - Youth Services	0.85		0.85		0.85		0.85		0.85	
Cooperative Extension	6		6		6		6		6	
County Attorney	7		7		7		7		7	
Elections	4		4		4		4		4	
Financial Services	7		7		7		7		7	
Governing Body	1		1		1		1		1	
Health	47	1	49	1	49.75		48.75		48.66	
Human Resources	3		3		3		3		3	
Information Technology	12		12		12		12		13	
IT-Geographical Information Systems (GIS)	3		3		3		3		3	
Library	9		9		9		9		9	
Parks & Recreation	5		5		5		5		5	
Planning & Community Development	5.67		4.84		4.84		4.84		4.41	
Planning & Permitting/Inspections	4.83		5.83		5.08		5.08		8.93	
Public Safety - E911 Communications	15		15		16		16		17	
Public Safety-Fire Marshal	2.6		2.6		2.6		2.6		2.6	
Solid Waste	9		9		9		10	1	11	3
Register of Deeds	10		10		10		10		10	
Sheriff	80		80		86		87		89	
Sheriff - Detention Center	60		60		68		78		78	
Sheriff - Animal Operations	11	1	11	1	11	1	11	1	11	1
Social Services	104	1	108	1	108	1	108	1	108	1
Soil & Water Conservation	3		3		3		3		3	
Tax	24		25		25		25		25	
Veterans	3		3		3		3		3	
Property Management	27	0	27	0	27	0	27	0	28	0
<b>TOTAL GENERAL FUND 100</b>	<b>501.10</b>	<b>4</b>	<b>507.27</b>	<b>5</b>	<b>522.27</b>	<b>4</b>	<b>533.27</b>	<b>5</b>	<b>542.60</b>	<b>7</b>
Emergency Medical Services Fund 200	78.4		84.4		87.4		87.4		87.4	
Transportation Fund 230	13.5	3	13.33	3	13.33	2	13.33	2	13	2
Self-Insurance Fund 810	1		1		1		1		1	
Public Works - Utilities Fund 610	40		41		41		41		43	
Public Works - WPCP Fund 600	19	0	19	0	19	0	19	0	19	1
<b>TOTAL OTHER FUNDS</b>	<b>151.9</b>	<b>3</b>	<b>158.73</b>	<b>3</b>	<b>161.73</b>	<b>2</b>	<b>161.73</b>	<b>2</b>	<b>163.4</b>	<b>3</b>
<b>Totals</b>	<b>653.00</b>	<b>7</b>	<b>666.00</b>	<b>8</b>	<b>684.00</b>	<b>6</b>	<b>695.00</b>	<b>7</b>	<b>706.00</b>	<b>10</b>
<b>Total Number of FTEs</b>	<b>656.5</b>		<b>670.0</b>		<b>687.0</b>		<b>698.5</b>		<b>711.0</b>	

### **Guidelines for Budgeting Positions**

The county budgets for all positions whether vacant or filled. The following chart shows the number of total county positions filled and vacant, monthly turnover and year-to-date turnover by month for the last fiscal year. The last column shows the monthly employment levels. Any funds remaining at year end go back into the fund balance for that fund.

FY 20/21 By Month	Employee Target Funded FTE's	Filled Positions	Vacant Positions	Month Turnover	YTD Turnover	Employment Level
Jul 20	698.5	658.0	40.50	10.00	10.0	94.20%
Aug 20	698.5	659.0	39.50	7.00	17.0	94.35%
Sep 20	698.5	668.5	30.00	8.00	25.0	95.71%
Oct 20	698.5	663.0	35.50	11.00	36.0	94.92%
Nov 20	698.5	662.0	36.50	10.00	46.0	94.77%
Dec 20	698.5	665.0	33.50	6.00	52.0	95.20%
Jan 21	698.5	665.0	33.50	7.00	59.0	95.20%
Feb 21	698.5	668.0	30.50	5.00	64.0	95.63%
Mar 21	698.5	676.0	22.50	8.00	72.0	96.78%
Apr 21	698.5	672.0	26.50	9.00	81.0	96.21%
May 21	698.5	669.0	29.50	11.00	92.0	95.78%
Jun 21	698.5	663.5	35.00	11.00	103.0	94.99%
<b>Average</b>	698.5	665.8	32.75	8.58	54.8	95.31%

The Department Director requests a new position, reclassification of a position or a reduction/change in a position by completing a form and sending it to Human Resources for review by the Budget Team. The Budget Team reviews the position change request form and makes the final decision to grant the request or not based on several factors:

- Is it a grant position? What are the requirements?
- Is there revenue to support the position?
- Will the change support the mission, vision, goals and performance measures of the department?

### **COLA and Insurance Benefits**

The cost-of-living adjustment (COLA) for all county employees is calculated based on the Consumer Price Index (CPI) each year. The COLA for FY22 includes a three percent (3%) increase effective January 1, 2022. All employees, whether full-time, part-time or resource receive the COLA. Resource employees

are classified as working 19 hours or less in a work week and receive no benefits. These are typically made up of retired employees that decide to come back to work for additional income.

Health Insurance Premiums are increasing by 5% for FY22. This increase mainly affects the Family Plan for Health Insurance Coverage. The County pays the Employee Only portion of Health Insurance as a benefit to the employee. The Risk Management Fund 810 is budgeted at just over \$10 million for FY22 and includes Health Insurance, Worker's Compensation, Liability and Property Insurance, unemployment, and a wellness assessment.

The County, in taking a pro-active approach, opened a Wellness Center in 2015 to help cut the cost of growing health insurance costs. A contract was signed between the County and First Health/Moore Regional Hospital to staff the clinic and see county employees and their dependents free of charge (no premium cost to the employee or dependents) to be treated for any type of illness, as needed, or given a referral to a specialist. It's a first come, first served office staffed with one physician and two nurses. In turn, the employee is not required to take sick time when going to the wellness clinic. This is an incentive to use the Wellness Center and help avoid the cost of co-pays and deductibles. It has worked well with staff. The county currently has a five (5) year contract with First Health to provide this service at a cost of \$315,000 per fiscal year.

The recommended FY 2022 budget proposes funding for the following:

- Fully fund the County's Pay and Classification Plan
- Fully Funding Longevity Pay
- Maintaining the annual number of holiday pay at 12
- Contribution to employee retirement which is budgeted at 11.41% and 12.10% for law enforcement
- Contribution to employee 401K retirement plan of 3%
- Life Insurance at 2X an employee's annual salary
- Wellness Works Program incentive

Controlling the cost of providing health insurance for employees and dependents continues to be a challenge as well as managing the plan to account for years in which costs spike. The county is self-insured so any remaining fund balance in the Risk Management Fund 810 will remain in that fund to be appropriated for the cost of insurance increases as needed. The County's health insurance plan fully complies with provisions contained in the Affordable Care Act. In recent years, employees that opted out of the annual biometric screening were required to pay the premium of \$15 per pay period (biweekly) which was required for all employees. Employees that participated in the annual biometric screening received a \$15 per pay period reduction. However, with COVID-19 disruptions throughout the year preventing the screenings from taking place, the recommended budget does not include this provision and recommends no premium for employees. The proposed budget does recommend and increase for dependent coverage of five (5%) percent and no increases in co-pays, deductibles, and out of pocket costs. The following pages will list all county benefits received by county employees.

## OVERVIEW OF OUR BENEFITS PACKAGE FOR REGULAR FULL-TIME EMPLOYEES

The County of Moore offers their regular full-time employees a generous benefits package to complete a competitive package geared toward enticing and retaining the highest caliber of individuals to serve the citizens of Moore County.

### HOSPITALIZATION

**Type:** Major Medical and Preferred Provider Organization (PPO)

**Plan Year:** July - June

***Physician Co-pay:***

PPO - Non-Specialist	PPO - Specialist
- Co-pay is <b>\$35.00</b> per visit	- Co-pay is <b>\$70.00</b>
<b>Non-PPO</b> - 40% after deductible	

***Deductible:***

Individual	Family
- PPO - <b>\$1,500</b> per plan year - non-PPO - <b>\$3,000</b> per plan year	- PPO - <b>\$3,000</b> per plan year - non-PPO - <b>\$6,000</b> per plan year

***Out of Pocket Maximum Per Plan Year:***

Individual	Family
- PPO - <b>\$5,000</b> per plan year - non-PPO - <b>\$9,000</b> per plan year	- PPO - <b>\$10,000</b> per plan year - non-PPO - <b>\$18,000</b> per plan year

***Hospitals:***

Individual	
<b>PPO: MedCost</b> <b>website:</b> <a href="http://www.medcost.com">www.medcost.com</a> <b>or 1-866-267-5835</b>	PPO - 30% non-PPO - 40%

***Eligibility Requirement for Regular Full-time Employees:*** First day of employment

***Coverage for Newly Acquired Dependents:***

<b>Spouse</b>	Must complete application within 30 days of marriage
<b>Child</b>	Must complete application within 30 days of birth, adoption, or custody of a foster child. For more information, see the Health Care Plan.

***Pre-certification:*** Certification is required before inpatient stay in any hospital; in the event of an emergency, approval can be obtained within 24 hours of admission. The phone number that should be called is listed on the back of your health care ID card.

***Open enrollment:*** Is conducted annually prior to the start of the new plan year.

**PHARMACY**

***The cost is as follows, with no deductible:***

	<b>Individual</b>	<b>Family</b>
<b>Generic</b>	<b>\$10 per prescription</b>	<b>\$10 per prescription</b>
<b>Preferred Brand</b>	<b>\$150 deductible, then \$45 per prescription</b>	<b>\$300 deductible, then \$45 per prescription</b>
<b>Non-Preferred Brand</b>	<b>\$150 deductible, then \$60 per prescription</b>	<b>\$300 deductible, then \$60 per prescription</b>

**DENTAL**

***Deductible:***

<b>Individual</b>	<b>\$50 per plan year</b>
<b>Family</b>	<b>\$100 per plan year</b>

***Percentages:***

<b>Preventive and Diagnostic Treatment</b>	<b>90% and NO deductible</b>
<b>Basic Services (fillings, root canals, etc.)</b>	<b>60% after deductible</b>
<b>Major Services (crowns, dentures, etc.)</b>	<b>50% after deductible</b>

***Annual Benefit: \$1,000***

**Maximum Lifetime Benefit: *Unlimited***

***Dependent Coverage Costs for Medical/Pharmacy/Dental:***

<b>Employee Coverage</b>	<b><i>County pays 100% of cost</i></b>
<b>Spouse Only</b>	<b>\$177.00</b> per pay period ( <i>automatically deducted from employee paycheck</i> )
<b>Child Only</b>	<b>\$ 79.00</b> per pay period ( <i>automatically deducted from employee paycheck</i> )
<b>Children Only</b>	<b>\$155.00</b> per pay period ( <i>automatically deducted from employee paycheck</i> )
<b>Family</b>	<b>\$221.00</b> per pay period ( <i>automatically deducted from employee paycheck</i> )

***Dental Dependent Costs:***

<b>Spouse Only</b>	<b>\$16.00</b> per pay period ( <i>automatically deducted from employee paycheck</i> )
<b>Child(ren) Only</b>	<b>\$16.00</b> per pay period ( <i>automatically deducted from employee paycheck</i> )
<b>Family = Spouse and Child(ren)</b>	<b>\$32.00</b> per pay period ( <i>automatically deducted from employee paycheck</i> )

**LIFE INSURANCE**

***Life Amount: 2 x Basic Yearly Earnings***

***\*\*Selection for dependent coverage **MUST** be made WITHIN the first 31 days of employment***

***Dependent Coverage Cost and Amount of Coverage: **Full Family** - .84 cents per pay period (every 2 weeks) with \$5,000 coverage on spouse, and children up to 26 years of age.***

***Coverage for newly acquired dependents:***

<b><i>Spouse</i></b>	<i>Must complete within 30 days of marriage</i>
<b><i>Child</i></b>	<i>Must be complete within 30 days of birth, adoption, or custody of a foster child</i>



## **NC401(k)**

[www.nc401k.prudential.com](http://www.nc401k.prudential.com)

*Regular full-time employees receive an employer contribution of 1.5% if hired after June 30, 2013, and 3% for those hired prior to July 1, 2013 based upon their salary each pay period without an introductory period. Law enforcement personnel receive an employer contribution of 5% each pay period with no introductory period.*

## **RETIREMENT SYSTEM**

[www.nctreasurer.com](http://www.nctreasurer.com)

*Type: Local Governmental Employee's Retirement System*

*Employer Contribution: Amount to be determined by the State by July 1 each fiscal year*

*Employee Contribution: 6.00% per pay period (every 2 weeks)*

*Unreduced Benefits:*

<b>Age 65</b>	With 5 years of creditable service
<b>Age 60</b>	With 25 years of creditable service
	With 30 years of creditable service

*Death Benefit: Twelve months salary no less than \$25,000 and no more than \$50,000 (see Retirement Booklet for specific requirements)*

## **LOCAL GOVERNMENT FEDERAL CREDIT UNION**

[www.lgfcu.org](http://www.lgfcu.org)

*The Local Government Federal Credit Union is a not-for-profit cooperative providing financial services such as:*

*Share Savings and Share Draft Accounts, Visa Credit Cards, Individual Retirement Accounts, Money Market Savings, Loan Services, Payroll Deduction for Deposits and Loans, and Certificates of Deposit*

*Requirement for membership: Membership fee of \$5.00 and a deposit of at least \$25.00 in a share savings account.*

## **CAFETERIA BENEFITS PLAN**

[www.americanfidelity.com](http://www.americanfidelity.com)

*The Cafeteria Plan includes an Accident Plan, Cancer Plan, Community Eye Care, Health Care and Dependent Care Reimbursement Accounts, Flexible Spending Account, Life Insurance, Long-Term and Short-Term Disability Plan, Group Critical Illness Insurance, and Group Hospital Indemnity Insurance.*

*Enrollment is required within 30 days of employment and annually thereafter during our Open Enrollment.*

### **SICK TIME**

*Regular full-time employees earn 8 hours of sick time each month.*

### **VACATION TIME**

*Regular full-time employees earn vacation hours in accordance with the following accrual codes:*

<b>ACCRUAL CODE</b>	<b>YEARS OF AGGREGATE SERVICE</b>	<b>ACCRUAL HOURS PER MONTH</b>
80	<i>Less than 2 years</i>	8
81	<i>2 years but less than 5 years</i>	9
82	<i>5 years but less than 10 years</i>	11
83	<i>10 years but less than 15 years</i>	13
84	<i>15 years but less than 20 years</i>	15
86	<i>20 years or more</i>	17

### **HOLIDAY PAY**

*Regular full-time employees receive 12 paid holidays each year.*

## **LONGEVITY PAY**

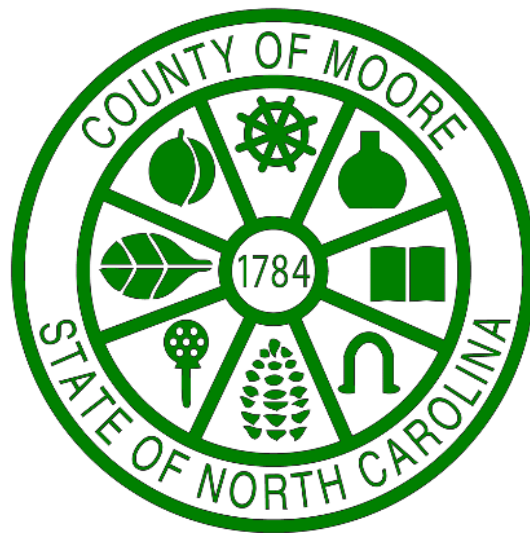
*In addition to regular salaries, longevity may be made annually in recognition of long-term service of regular full-time employees, who have served at least three (3) continuous years with Moore County and have scored at least proficient on their performance evaluation as of July 3<sup>rd</sup> of each year. Annual longevity pay amounts are based on the length of continuous service with Moore County and a percentage of the employee's annual rate of base pay on the date of eligibility as of July 3<sup>rd</sup> of each year, with the payment being made the Wednesday prior to Thanksgiving. The percentage is based upon the following:*

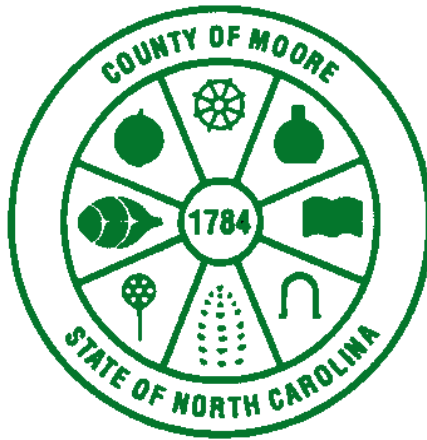
<i>Years of Aggregate Service to Moore County</i>	<i>Longevity Pay Rate</i>
<i>3 through 5 years</i>	<i>1%</i>
<i>6 through 10 years</i>	<i>2%</i>
<i>11 through 15 years</i>	<i>3%</i>
<i>16 through 20 years</i>	<i>4%</i>
<i>21 years or more</i>	<i>5%</i>

Our employees and their families are very important to us, and we strive to preserve the employee benefit plan as well as the competitiveness of the employee benefits and compensation package to ensure sustainability and longevity for everyone to accomplish the county mission, vision, and values.



“ONE TEAM-ONE MISSION”





**COUNTY OF MOORE**  
**BUDGET ORDINANCE**  
**FY 2021/2022**

## **BUDGET ORDINANCE**

### **AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2021-2022.**

WHEREAS Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS) requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

WHEREAS the Moore County Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for Moore County for the 2021-2022 Fiscal Year,

**NOW, THEREFORE BE IT ORDAINED BY THE COUNTY OF MOORE BOARD OF COMMISSIONERS THAT:**

#### **SECTION 1 REVENUES**

The following revenues are hereby appropriated for operating the County government for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

#### **GENERAL FUND BUDGET SUMMARY**

##### **Revenues:**

Property Taxes	\$72,317,287
Rental Vehicle Tax	\$100,000
Sales Tax (Art 39, 40 and 42)	\$18,000,000
Sales Tax (Article 46)	\$3,100,000
Medicaid Hold Harmless	\$2,397,757
ABC Revenues/Video Franchise Tax	\$690,000
Interest income	\$150,000
Transfer In from Bond Interest	\$150,000
Transfer In from Fund 254 SCC Debt Service	\$158,847
Transfer in from Fund 256 MCS Debt Service	\$1,737,077
Transfer In from Fund 482 GO Bonds/Dig Equip	\$750,000
Transfer In from Court Fund 432 for Debt Service	\$1,252,551
Reappropriate Fund Balance-CRF Funding	\$602,005
Departmental Revenues and Fees	\$13,598,739
Child Support Enforcement	\$847,085
Social Services	\$6,031,201
Public Health	\$777,648
Other Grants	\$999,443
Aging/Senior Center	\$906,000
Appropriated Restricted Fund Balance	<u>\$233,228</u>

#### **TOTAL REVENUES**

**\$124,798,868**

## **SECTION 2 EXPENDITURES**

The following expenditures are appropriated to the General Fund and other funds as described in sections 6 through 18 for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

### **Expenditures**

#### **General Government**

Governing Body	\$227,863
Administration	\$729,568
Human Resources	\$307,671
Finance	\$711,419
County Attorney	\$945,048
Tax	\$2,111,638
Board of Elections	\$749,877
Register of Deeds	\$1,888,571
Information Technology/GIS	\$2,597,052
Property Management	<u>\$5,310,609</u>
TOTAL	\$15,579,316

#### **Public Safety**

Sheriff	\$8,290,859
Sheriff-Detention Center	\$5,948,855
Sheriff-Animal Center	\$873,450
Day Reporting Center	\$119,486
Youth Services/JCPC	\$102,244
Emergency Management/E-911/Fire Marshal	<u>\$1,702,596</u>
TOTAL	\$17,037,490

#### **Environmental and Community Development**

Solid Waste	\$6,223,000
Planning and Community Development	\$553,122
Planning Code Enforcement	\$915,651
Cooperative Extension Service	\$299,222
Soil and Water Conservation Service	<u>\$226,096</u>
TOTAL	\$8,217,091

#### **Human Services**

Child Support Enforcement	\$814,235
Veterans Services	\$280,884
Aging/Senior Center	\$1,618,621
Social Services	\$10,046,543
Public Health	<u>\$4,576,190</u>
TOTAL	\$17,336,473

**Cultural Development**

Library	\$665,275
Parks and Recreation	<u>\$709,615</u>
TOTAL	\$1,374,890

**Education**

Public School Current Expense	\$30,350,000
Public School Capital	\$750,000
Public School Digital Equipment	\$750,000
Public Schools Debt Service-Principal	\$11,079,486
Public School Debt Service-Interest	\$5,998,096
Community College Current Expense	\$4,800,586
Community College Debt Service-Principal	\$2,026,515
Community College Debt Service-Interest	<u>\$794,929</u>
TOTAL	\$56,549,612

**Non-Departmental**

TOTAL	<u>\$2,376,016</u>
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**Transfers**

Transfer to Fund 200 Emergency Services	<u>\$450,000</u>
TOTAL	\$450,000

**Debt Service – County P&I (excluding Education)**

TOTAL	<u>\$5,877,980</u>
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**TOTAL EXPENDITURES****\$124,798,868****SECTION 3 AD VALOREM TAX LEVY**

A. There is hereby levied for Fiscal Year 2021-2022, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2021, at a rate of fifty-one (\$.51) cent per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act, Chapter 105 of the NC General Statutes and other applicable laws.

B. There is hereby levied for Fiscal Year 2021-2022, a unified fire tax rate on all property having a situs in the Moore County Fire Protection Service District at a rate of ten and a half (\$.105) cents per \$100 dollars of assessed value of such property in Moore County which is attached to and made a part of this ordinance.

C. There is hereby levied for Fiscal Year 2021-2022, an Emergency Medical Service Advanced Life Support Tax on all property within such emergency service district, as listed for property taxes as of January 1, 2021, at a rate of four (\$.04) cents per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act found in Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the purpose of providing Emergency Medical Services.



D. Tax revaluation was last calculated during the FY2020 budget which reflected the results of the 2019 County-wide revaluation. As required by North Carolina General Statutes, the Revenue Neutral Tax Rate has been calculated and determined to be \$.4423 cents per \$100 dollars of assessed valuation.

#### **SECTION 4 LEVY OF OTHER TAXES**

There is hereby levied, all County Rental Vehicle Taxes as authorized by the NCGS, and other such taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

#### **SECTION 5 AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS:**

##### **A. AUTHORIZED TRANSFER OF APPROPRIATIONS**

The Budget is adopted at the Fund level and the County Manager or Assistant County Manager, or his/her designee is hereby authorized to transfer appropriations between all County Funds under the conditions listed below:

1. The County Manager, Assistant County Manager, or his/her designee may transfer amounts by budget transfer between departments within a fund without limitation, but they shall be reported to the Board of Commissioners by the Finance Office.
2. The County Manager, Assistant County Manager, or his/her designee may transfer amounts by budget amendment between funds and these budget amendments must be reported and approved by the Board of Commissioners in an itemized report.
3. The Finance Director or designee can approve budget transfers up to and including \$10,000 within the same fund.

##### **B. CONTRACTING LIMITATION**

1. Any appropriations for land and new buildings included in this ordinance may be obligated only after approval of the Board of Commissioners.
2. The County Manager, Assistant County Manager, or his/her designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to and including \$100,000 for the following purposes:
  - a. Initiate grant agreements to public and non-profit agencies,
  - b. Leases of routine business equipment,
  - c. Financing Agreements for purchases not including land or buildings:
  - d. Consultant, professional, and/or maintenance service agreements,
  - e. Purchase of apparatus, supplies, construction, repair work, and materials including where formal bids are required by state law or county policies as long as the Board of Commissioners makes the bid award as required by law;
  - f. Agreements for the acceptance of State and Federal grant funds.

3. The County Manager, Assistant County Manager, or his/her designee is authorized to obligate funds through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, included in this budget ordinance at any amount so long as the Board of Commissioners approves/authorizes by majority vote the County Manager, Assistant County Manager, or his/her designee signing said document.
4. The Finance Director or his/her designees is authorized to accept and obligate funds through grant agreements included in this budget ordinance at any amount so long as the Board of Commissioners approves/authorizes by majority vote the Finance Director or his/her designee signing said document.
5. During a State of Emergency situation, the County Manager, Assistant County Manager, or his/her designee is authorized to obligate funds through the necessary agreements, contracts, grant agreements, purchase orders, listed in item 2e and 2f above, or other such documents, included in this budget ordinance at any amount as designated in the State of Emergency Declaration.
6. The Health Director is hereby authorized to execute necessary agreements within the Health Operational Fund up to and including \$50,000 in accordance with State law and County policies. The Health Director is to notify the County Manager and Assistant County Manager or his/her designee and provide a copy of any such agreements authorized in this paragraph no later than the next workday. Any amount above \$50,000 must have the approval of the Board of Commissioners unless the Board of Commissioners authorizes the Health Director to approve the necessary agreements.
7. Department Directors are hereby authorized to execute contracts up to \$30,000 for their respective departments only.
8. For federal procurement, in accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the County of Moore hereby self-certifies the following micro-purchase thresholds, each of which is a “higher threshold consistent with State law” under 2 C.F.R. § 200.320(a)(1)(iv)(C):
  - a. \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”; and
  - b. \$30,000, for the purchase of “construction or repair work”; and
  - c. 50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
  - d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.00.

### **C. OTHER MATTERS**

1. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall inure to the benefit of the County and are considered County funds.
2. A Designee of the Finance Director is hereby designated as a Deputy Finance Director for purposes of pre-audit functions pursuant to Chapter 159 of the NC General Statutes.
3. In accordance with Article V of the North Carolina Constitution, the County Manager and Assistant County Manager shall require the following prior to releasing public funds to other governmental agencies or private groups:
  - a. The activity to be funded is for a public purpose.
  - b. The activity to be funded is one the County is authorized to undertake or for which the County has specific statutory authorization to fund.
  - c. Through appropriate means, the County maintains some degree of control over the funds provided through this ordinance to a governmental agency or private group.
4. The County Manager, Assistant County Manager, or his/her designee is authorized to disburse the Moore County Fire Protection Service District tax revenues up to and including the amount approved in this ordinance by the Board of Commissioners. The balance, in this fund, if any, will be held by the County as an apparatus and building reserve for future purchases for the Rural Fire Protection Service Districts upon approval of the Fire Commission.

### **SECTION 6 ENTERPRISE FUNDS**

- A. The following funds are designated as Enterprise Funds and are to be accounted for as such:

Water Pollution Control Plant Fund 600	\$6,180,458
Public Utilities Fund 610	\$12,991,598

Note: The East Moore Water District Fund 620 will be accounted for in a separate Budget Ordinance approved by the East Moore Water District Board.

## **SECTION 7 INTERNAL SERVICE FUNDS**

The following funds are designated as Internal Service Funds, and will be accounted for as such:

Self-Insurance/Risk Management Fund 810	\$10,050,756
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## **SECTION 8 SPECIAL REVENUE FUNDS**

Annual Special Revenue Funds:

### **A. EMERGENCY MEDICAL SERVICES / ALS FUND**

Emergency Medical Services Fund 200	\$9,784,320
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### **B. EMERGENCY TELEPHONE SYSTEM FUND**

Emergency Telephone System Fund 210	\$364,275
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### **C. TRANSPORTATION SERVICES FUND**

Transportation Services Fund 230	\$1,078,318
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### **D. SOIL & WATER CONSERVATION DISTRICT FUND**

Soil & Water Conservation District Fund 220	\$19,891
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**E. Fire Protection Service District** - The County accounts for the collection and distribution of property taxes on the assessed valuation of taxable property, as listed for taxes as of January 1, 2021, for special districts as listed attached hereto and made a part of this ordinance. The tax rate and appropriations shown on the Fire Protection Service District have been determined by the Fire Commission in conjunction with the various fire department representatives, and the County as necessary for the operation of their fire departments for FY 2022.

Fire Protection Service District Fund 215	\$5,771,330
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### **F. SOCIAL SERVICES CHARITABLE FUND**

The Social Services Charitable Fund accounts for funds donated to the department for specific needs.

Social Services Charitable Fund 280	\$15,000
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#### **G. SOCIAL SERVICES REPRESENTATIVE PAYEE**

The Social Services Representative Payee Fund accounts for funds belonging to individuals who are unable to maintain those funds themselves.

Social Services Representative Payee Fund 281	\$420,000
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#### **H. MULTI-YEAR SPECIAL REVENUE GRANTS FUND**

1. Multi –Year Grant Fund 240

#### **I. MULTI-YEAR CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

1. To track Coronavirus State and Local Fiscal Recovery Funds under the American Rescue Plan Act of 2021. These funds expire December 31, 2024.
  - Multi-Year Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) 241

### **SECTION 9 COMPONENT UNIT FUNDS**

The County maintains funds for the Convention and Visitors Bureau, and Moore County Airport Authority, as component units, and shall incorporate the budgets as adopted by the respective boards into the County Accounting records.

Convention and Visitors Bureau Fund 260	\$1,775,842
Airport Authority Fund 640	\$4,545,906

### **SECTION 10 TRUST and CUSTODIAL FUNDS**

The County maintains various trust funds. Trust and Custodial Funds are identified as:

A. Sheriff Department Trust Funds-This department must maintain certain funds for daily operation. The following funds are authorized:

1. Sheriff's Department-Civil Fund-accounts for funds used in the legal aspects of docketing and collection of judgments.
2. Sheriff's Department Inmate Trust Fund-accounts for commissary and inmate services.
3. Special Tax District Municipal Funds-account for the collection and disbursement for special taxing districts and municipalities.

NCGS require individuals who sign checks in Trust and Custodial Funds to be designated Special Deputy Finance Officer for this purpose only. On a monthly basis, each Special Deputy Finance Officer listed below will provide the County Finance Officer with a copy of the reconciled bank statement and a statement of receipts and disbursements. The following individuals are hereby authorized:

Ronnie Fields – Sheriff  
Richard Maness – Chief Deputy  
Andy Conway - Major  
James Furr - Captain  
William Flint - Captain  
Lydia Craven – Administrative Assistant II  
Vonda Purvis - Administrative Assistant II

### **SECTION 11A CAPITAL PROJECTS BUDGETS**

The County uses Capital Project Budgets and has incorporated these budgets into the financial and accounting systems. Capital Project Funds are used to account for capital projects that span fiscal years and/or may take more than one fiscal year to complete. The following categories of projects are accounted for in such manner:

Vass Phase II Sewer System Improvements Capital Project – Fund 411  
Pinehurst #7 Interceptor Replacement – Fund 421  
County Buildings Capital Project – Fund 430  
Emergency Communication Narrow Banding Project – Fund 431  
New Courthouse Building Capital Project – Fund 432  
Parks and Recreation Capital Project – Fund 433  
Elections Building Capital Project – Fund 434  
Cell 6 Landfill Expansion Capital Project – Fund 435  
2010 Limited Obligation Bond Public Utilities Project – Fund 441  
2013 Water Sources Project – Fund 447  
Airport County Capital Projects – Fund 450  
School and College Capital Projects – Fund 470, 480, 481, 482, 483 and 490

### **SECTION 11B CAPITAL RESERVE FUNDS**

The County will maintain seven (7) Capital Reserve Funds as multi-year Capital Project Funds for the purpose of paying for future non-enterprise fund governmental projects, future non-enterprise fund debt service, future enterprise fund capital projects, future school and college projects as listed below:

1. Capital Reserve for Governmental Projects (Fund 250)
2. Capital Reserve for Debt Service – Consolidated with General Fund (Fund 251)
3. Capital Reserve for Enterprise Projects – Consists of 3 separate capital reserve enterprise fund transfers from Water Pollution Control Plant, Public Utilities and East Moore Water Districts funds into this Capital Reserve for Enterprise Projects. (Fund 252)
4. Capital Reserve for Capital Projects for Sandhills Community College (Fund 253)

5. Capital Reserve for Debt Service for Sandhills Community College (Fund 254)
6. Capital Reserve for Capital Construction Projects for Moore County Schools (Fund 255)
7. Capital Reserve for Debt Service for Moore County Schools (Fund 256)

## **SECTION 12 TEN YEAR CAPITAL PROJECT PLAN**

The County Manager has prepared a ten-year capital forecast. It is included as a part of the budget document for planning purposes only. The ten-year capital plan does not authorize the expenditure of funds.

## **SECTION 13 MOORE COUNTY PUBLIC SCHOOLS**

The Moore County School Board may not adjust the County appropriation in any manner without prior approval of the Board of Commissioners in accordance with NCGS 159-13.

## **SECTION 14 SANDHILLS COMMUNITY COLLEGE**

The County has provided funding to the Community College for Current Expense and Plant Fund expenditures in accordance with NCGS 115D-55. The Community College may not adjust County appropriations in any manner without the prior approval of the Board of Commissioners.

## **SECTION 15 DUAL SIGNATURES ON CHECKS AND ELECTRONIC AND FACSIMILE SIGNATURES**

The County will use dual signatures on checks and drafts made on County funds in accordance with NCGS 159-25(b). The signatures of the County Manager or Assistant County Manager and the Finance Director or the Deputy Finance Director, following proof of warrant, are the authorized signatures of Moore County.

Pursuant to NCGS 159-28.1, the County authorizes the use of electronic signatures, facsimile signature machines, signature stamps, or similar devices in signing checks and drafts and in signing the pre-audit certificate on contracts or purchase orders. The Finance Officer will be responsible for the custody of their electronic signature, facsimile machines, stamps, plates, and other devices.

Pursuant to NCGS 66-58.4, the County is authorized to use and accept electronic signatures in the execution of contracts. Any individual authorized to execute contracts on behalf of the County is authorized to do so using an electronic signature. All electronic signatures must be in compliance with NCGS 66-58.5.

## **SECTION 16 FINANCIAL REPORTING**

The Finance Director, or designee, will submit a monthly financial report for the County Manager, Assistant County Manager and the Board of Commissioners and, from time to time, other reports as required by the County Manager, Assistant County Manager and/or the Board of Commissioners.

## **SECTION 17 RESERVES FOR ENCUMBRANCES**

The reserves for encumbrances on June 30, 2021; and carry over appropriations representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds unless excluded by the County Manager or Assistant County Manager. Expenditures against these encumbrances may be made during fiscal year 2021-2022 as the previous commitments are satisfied.

## **SECTION 18 FEE SCHEDULE**

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and, is hereby approved.


## **SECTION 19 INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE**

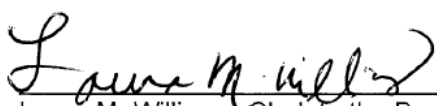
Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.


## **SECTION 20 EFFECTIVE DATE**

Adopted this the 17<sup>th</sup> day of June 2021.

That this ordinance shall be in full force and effect on July 1, 2021.

  
\_\_\_\_\_  
Frank Quis, Chairman  
Moore County Board of Commissioners

  
\_\_\_\_\_  
Laura M. Williams, Clerk to the Board

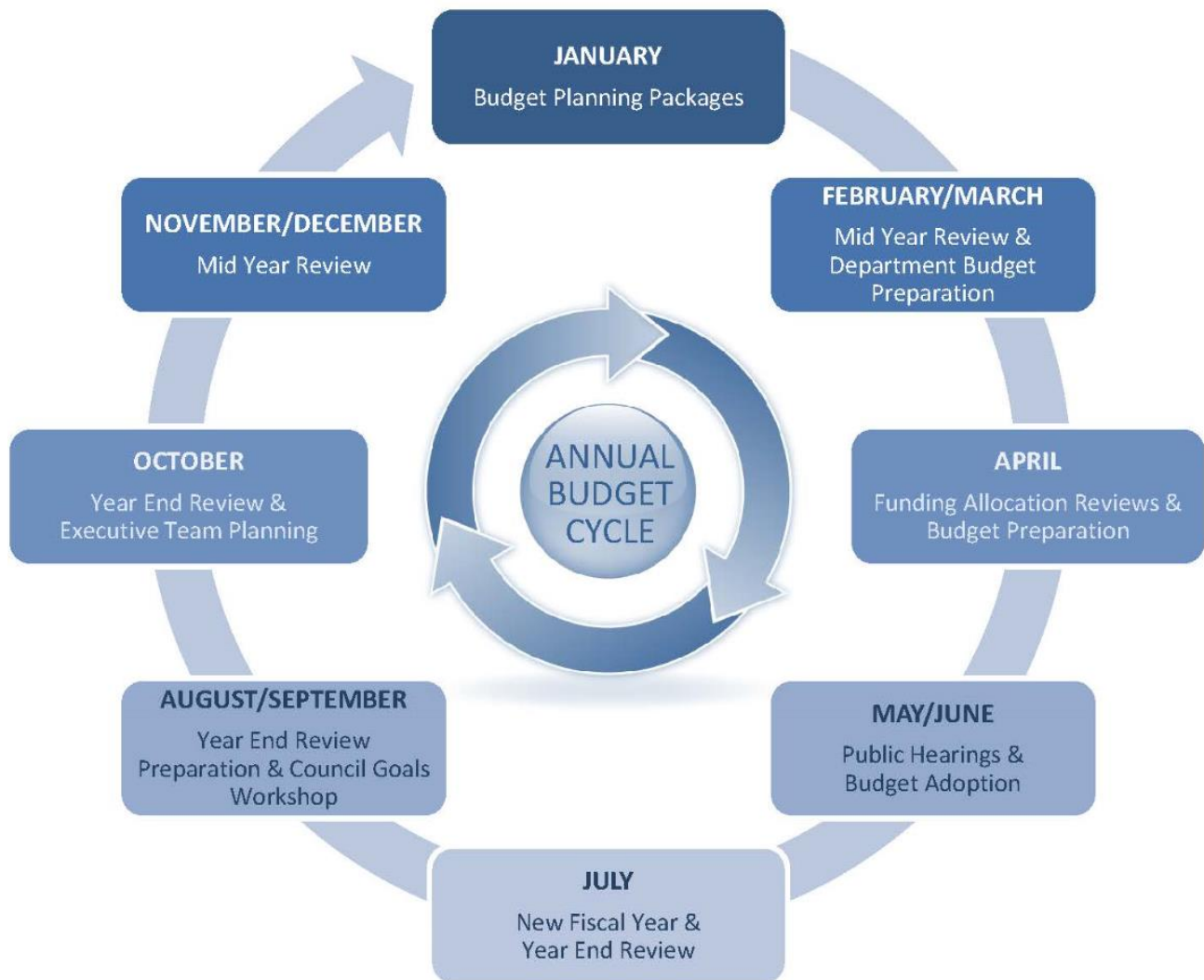




## A Guide to the Moore County, North Carolina Budget Process Overview

County governments exist to provide a wide range of basic services on which we all depend: Emergency Medical Services, Fire Protection, Planning and Community Development, Water and Sewer Services, Landfill Operations, just to name a few. The ability of the County to provide such a wide range of services rests on its financial decision making.

The Moore County budget document is designed to emphasize organizational units funding and authority. Below is a Budget Process Overview of the Annual Budget Cycle:



The County of Moore fiscal year runs from July 1 to June 30. The Budget Process begins in January with budgetary planning and continues through the next several months with budget preparation until final budget adoption, which occurs in June.

## **THE BUDGET DEVELOPMENT POLICY FOR MOORE COUNTY GOVERNMENT**

### **I. Introduction**

#### **A. Moore County Mission Statement**

**Mission:** Providing exceptional services that make Moore County a premiere community in which to live work and raise a family.

**Vision:** Governing conservatively with innovative leadership and providing exemplary public service.

**Values:** Commitment to public service through integrity, respect, and compassion to earn the public's trust.

#### **B. Introduction to Moore County Budgeting Process**

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. The layout of this document is intended to take the reader through the budget development preparation and process. This budget development document is a compilation of budget processes that have been defined under current management. Over the past three (3) years the budget team has worked diligently toward fine-tuning the processes and making a document that describes, in detail, the process with which the County prepares its budget document each fiscal year.

The Local Government Budget and Fiscal Control Act compiled by the UNC School of Government contains all North Carolina General Statutes that govern budgets in North Carolina and is a good resource document of information. The statutes for budgeting in North Carolina range from GS 159-1 to GS 159-182 and discuss all budgeting aspects required by governments in North Carolina from having an annual balanced budget ordinance, to capital reserve funds, fiscal control, non-profits, and enforcement.

### **II. Budget Preparation and Overview**

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed. All Budget Team Meetings are open to the public and attended by the public for their input and direction.

#### **A. Financial Forecasting**

The annual budget process begins with the administration office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The administration office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

Legislative monitoring is tracked by the Managers and Department Directors each fiscal year. At times the County may not always know the outcome of any new or pending legislation at the time of adoption, but

the progress is tracked through the committees and the County will incorporate any new legislation into the budget each fiscal year as needed.

#### B. County Commissioners' Strategic Planning and Goals

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

The Board of Commissioners has developed a platform of goals that is used in guiding the budget development process each year with the focus being education and public safety.

Along with the focus being on education and public safety, the budget is developed using the following goals and guiding principles:

- Maintaining the current County general tax rate, implementing an Advanced Life Support tax rate (ALS) that eliminates fund balance appropriations, and implementing a Rural Fire Protection Service tax rate that allows for a phasing in of the Fire Commission's recommended Funding Formula
- Identifying expense reductions and ensuring effective fund and position allocations
- Ensuring the appropriate level of services for the citizens of Moore County
- Preserving the employee compensation package to include the potential of cost-of-living adjustments and to include the sustainability of the County Self-Insurance program

Other items discussed with the Budget Team and taken into consideration during the budget preparation are:

- CAFR (Comprehensive Annual Financial Report) results from the previous fiscal year
- What the transfer to Capital Reserve will be after the results of the CAFR annual audit and what we plan to use
- The use of resources for coming years for fleet replacement

#### C. Budget Team Members

The budget team consists of a core group of individuals including the County Manager, Assistant County Manager, Chief Finance Officer, Human Resource Director, Clerk to the Board, Internal Auditor and two (2) members identified by the Board of Commissioners. The mission of this team is to review all annually budgeted funds using all resources available to the team, including trends, legislation and any upcoming events that could impact the development of the budget for the upcoming fiscal year.



*Budget Team Core Group and Planning Committee: (L-R) Caroline Xiong, Finance Director, Laura Williams, Clerk to the Board, Frank Quis, Chairman, Board of Commissioners, Catherine Graham, Commissioner, Wayne Vest, County Manager.*

#### D. Departmental Budget Development

Individual departments begin developing their annual budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their “value” and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Team as requests. Requests identify the program’s purpose, costs, objectives, and proposed funding sources. The requests also describe how the new or enhanced program is linked with overall Board of Commissioners’ priorities. Departments are encouraged to prioritize their requests and only submit a limited number of requests each year.

In addition to the budget worksheets and request forms, departments are required to submit the following information to the Budget Team and/or County Manager:

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization’s mission and priorities.

- Revenue and Expenditure projections and detail backup for review.

#### E. County Manager Review

Once the administration office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. The County Manager will decide which, if any, departments will meet with the budget team. Requests are evaluated based on the County's financial capacity and on how they relate to the Commissioners' priorities. With a recessionary economy, budgets have been reduced in most cases, but are still based on the County financial conditions and Commissioner's goals. Following these senior management sessions, a countywide proposed operating budget is developed.

#### F. Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

#### G. Budget Amendments & Revisions or Transfers

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer's liability. A budget amendment is defined to be any appropriation that would alter or affect the total department appropriation or fund total.

Budget revisions are transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions or transfers do not require Board of Commissioner's approval, but the Budget Ordinance does specify that transfers must be reported to the Board of Commissioners in an itemized report. Finance provides this report to the Board. All authorized transfers and amendment monetary levels of approval are listed in the County Budget Ordinance that is approved by the Board of Commissioners.

#### H. Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The

most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities. The outstanding encumbrance carry forward amounts are approved in the annual Budget Ordinance.

Local Governments exist to provide a wide range of basic services on which we all depend; Sheriff and Emergency Management services, rural fire protection, water systems, Health and Human Services, and Planning, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making.

### **III. History**

This is a working, fluid, document and the processes may change from time to time but the framework is set to provide a guideline for the County departments and other entities that the County funds.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. The County's governmental workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

North Carolina General Statute 159-5 states that each local government and public authority shall appoint a budget officer to serve at the will of the governing board. In counties or cities having the manager form of government, the county or city manager shall be the budget officer. Counties not having the manager form of government may impose the duties of budget officer upon the county finance officer or any other county officer or employee except the sheriff, or in counties having a population of more than 7,500 the register of deeds. A public authority or special district may impose the duties of budget officer on the chairman or any member of its governing board or any other officer or employee.

### **IV. Budget Calendar**

Timeline: The budget calendar is updated each fiscal year with specific dates to be finalized by the budget team for the funding entities. The specific annual detailed calendar, showing the due dates for the budget year shall be distributed to the appropriate parties no later than the first or second week of January annually following the Board Retreat.

#### January:

1. Board of Commissioner Retreat is held to discuss goals and strategies for the coming fiscal year.
2. The 10-year Capital Improvement Plan is reviewed with each department.

3. Staff report is sent to the Clerk to the Board of Commissioners for approval of the budget schedule which includes dates of meetings for the budget being presented to the Board of Commissioners, Public Hearing Date, and final Budget approval by the Board of Commissioners, as well as the Budget Ordinance.
4. Initial Budget Team meeting begins with updates to the budget team on current year activity, historical comparisons, trend analysis review and discussion of upcoming topics as well as any legislative changes taking place to be considered in the upcoming budget document.
5. Department Directors hold internal meetings to discuss needs for the upcoming fiscal year and begin the review and preparation of updates for Personnel, Information Technology Requests and Property Management requests.
6. Organizational Charts are due to Administration from the Human Resources department.

February:

1. Salary and benefit information is due to Human Resources (HR) from the Department Directors.
2. Information and Technology (IT) needs are due to the Information Technology Department from the Department Directors.
3. Property Management (PM) needs are due to the Property Management Department from the Department Directors.
4. The Budget Team holds a meeting to discuss the IT, PM and HR needs of the County departments and other funding as needed.
5. Manager meets with the Fire Commission to discuss funding, as needed.
6. Information for the Cost Allocation Plan is gathered and sent to the vendor for processing.
7. Estimates for Debt Service are due from Finance.
8. Revenue estimates are calculated and entered by Administration.
9. Moore County Schools (MCS) and the Board of Education by resolution are required to submit to the Board of Commissioners an annual report of prior year expenditures broken down by federal, state and local expenditures and further broken down by purpose, function and program report code on or before the second regular meeting of the Board of Commissioners in February each year (current resolution adopted February 16, 2016, see resolution section).

March:

1. Other agency budget requests are due to the County Manager the first week of March.
2. Distribute budget instructions and directions to Department Directors for detail entry in the MUNIS system.
3. All operating annually budgeted items should be entered into the budget operating system by the departments.
4. Budget Team reviews revenue estimates and any legislative changes.
5. Budget Team holds meetings with individual departments to discuss budget requests including organizational chart, fee schedules, revenue and expenditure statements and any other requests.
6. Tax Valuation is provided to the Budget Team by the Tax Administrator.

April:

1. Airport and CVB budgets and budget ordinances are due.
2. Airport and CVB budgets are sent to administration and keyed into MUNIS.

3. Finalize budget Public Hearing Notice for the Board of Commissioners and send to Clerk to publish in newspaper.
4. Staff report is sent to the Clerk for the call to public hearing to be held the 2<sup>nd</sup> meeting in May.
5. Public Schools present budget request to the Board of Commissioners as required.
6. Other agencies present budget request to the Board of Commissioners as needed or requested.
7. Budget Team holds final reviews of budget and makes any changes, puts budget in balance.
8. Proposed budget books are assembled by Administration.
9. Departments to submit renewal of contracts to vendors for next fiscal year. At least 15 but no more than 45 days prior to renewal of contract.

May:

1. The proposed budget (required by G.S. 159-11(b)) is presented to the Board of Commissioners by the County Manager at the first meeting in May and published on the County website. The proposed budget includes the Manager's budget message which contains a concise explanation of the governmental goals fixed by the budget for the coming budget year, sets forth the features of the activities anticipated in the budget, and the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and explains any major changes in fiscal policy.
2. Call to Public Hearing memo is presented to Board of Commissioners at the first meeting in May.
3. Public Hearing is held the 2<sup>nd</sup> Board of Commissioner meeting in May.
4. Proposed Budget work sessions are requested to be held by the Board of Commissioners as needed.

June:

1. Budget Ordinance is adopted by the Board of Commissioners typically the 1<sup>st</sup> meeting in June but must be adopted no later than July 1. G.S. 159-13(a) states "not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance....."
2. Any changes made by the Board of Commissioners are rebalanced in the budget system and included in the final approved budget ordinance.
3. The budget documents (ordinance, revenues and expenditure statements and fee schedules) are published on the County website.
4. Begin building the budget book for GFOA (Government Finance Officers Association) Distinguished Budget Award consideration. This is due to the GFOA no later than 90 days after Board approval of the budget ordinance, typically in September.
5. The final adopted budget is uploaded into the budget operating system of the county in preparation for the beginning of the new fiscal year starting July 1.

**V. Definitions, Annually Budgeted Funds and Multi-Year Funds**

**A. Annual Fund Definitions:**

General Fund – Basic Account which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.



Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.

**B. Annually Budgeted Funds**

The chart below provides a list of the funds that are part of the annual budget review process and provides the fund number, name, and fund type:

<b>Funds - Annual Budget Fund and Fund Type</b>			
<b>Fund</b>	<b>Fund Name</b>	<b>Fund Type</b>	<b>Budgeted</b>
100	General	General	Annually
200	Public Safety/Emergency Management	Special Revenue	Annually
210	E911 Telephone	Special Revenue	Annually
215	Fire, Ambulance, Rescue District	Special Revenue	Annually
220	Soil Water Conservation District	Special Revenue	Annually
230	Transportation Services	Special Revenue	Annually
600	Water Pollution Control Plant	Enterprise	Annually
610	Public Utilities	Enterprise	Annually
620	East Moore Water District	Enterprise	Annually
810	Risk Management	Internal Service	Annually
<b>Above are all County Funds that are annually budgeted. Below are the Component Units of the County that are annually budgeted.</b>			
260	Convention & Visitor's Bureau	Comp Unit/Special Revenue	Annually
640	Airport Authority	Comp Unit/Enterprise	Annually

\*Subject to be modified

### C. **Multi-Year Funds**

Below are all other funds of Moore County that are not included in the annual budget process. These are the multi-year funds and include Special Revenues, Capital Projects, Trust, Capital, and Long-Term Debt Funds:

<b>Multi-Year Funds</b>	<b>Fund Type</b>	<b>Budgeted</b>
222 Dixie Youth Softball World Series Fund	Special Revenue	Multi-year
240 Multi-Year Grants Fund	Special Revenue	Multi-year
250 Capital Reserve - Projects	Special Revenue	Multi-year
251 Capital Reserve - Debt	Special Revenue	Multi-year
252 Capital Reserve - Enterprise	Special Revenue	Multi-year
253 Capital Reserve College Projects - SCC	Special Revenue	Multi-year
254 Capital Reserve - College Debt Service Reduction-SCC	Special Revenue	Multi-year
255 Capital Reserve – Capital Projects – MCS	Special Revenue	Multi-year
256 Capital Reserve – Schools Debt Service Reduction – MCS	Special Revenue	Multi-year
400 Community Dev Block Grant	Capital Projects	Multi-year
420 Social Services Complex	Capital Projects	Multi-year
430 County Facilities Expansion	Capital Projects	Multi-year
431 EMS Narrow Banding	Capital Projects	Multi-year
440 ARRA Capital Projects	Capital Projects	Multi-year
441 2010 LOB Public Utilities	Capital Projects	Multi-year
442 Midland Road Waterline Upgrade	Capital Projects	Multi-year
443 Vass Wastewater System Improvements	Capital Projects	Multi-year
444 Lift Station 3-4 Replacement	Capital Projects	Multi-year
445 Interceptor Sewer Rehab	Capital Projects	Multi-year
446 Edgewood Terrace Water Main	Capital Projects	Multi-year
447 2013 Water Sources Project	Capital Projects	Multi-year
449 Public Work Capital Project	Capital Projects	Multi-year
450 Airport County Capital Project	Capital Projects	Multi-year
460 Airport Capital Projects	Capital Projects	Multi-year
461 Airport Enterprise Capital Projects	Capital Projects	Multi-year
470 Schools ADM/Lottery Fund	Capital Projects	Multi-year
480 Local Education Bonds Fund	Capital Projects	Multi-year
490 Local Educational Bonds Fund	Capital Projects	Multi-year
601 WPCP Capital Project Fund	Capital Projects	Multi-year
700 RP Municipal Tax Trust Fund	Trust Fund	Multi-year
710 MV Municipal Tax Trust Fund	Trust Fund	Multi-year
720 Cooperative Extension Agency Trust Fund	Trust Fund	Multi-year
730 DSS/Sheriff Trust Fund	Trust Fund	Multi-year
910 Capital Assets Fund	Capital Assets	Multi-year
920 Long Term Debt Fund	Long Term Debt	Multi-year

\*Subject to be modified

## **VI. Processes – General Fund 100**

Each Department Director is required to present their proposed budget to the budget team by the dates specified in the annual budget calendar (see section IV). The presentation by each Department Director will discuss the departmental organizational chart, fee schedule, revenue, and expenditure statements. Each of these items is discussed with the budget team in detail as well as any changes or requests to these documents annually.

### **A. General Fund Overview**

The General Fund is the County's primary operating budget. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Below is a listing of all the departments that make up the General Fund and the organizational code (ORG) that is assigned to that general fund department. General Fund Departments (Organizational Codes) (ORG)

\*Subject to be modified

<b>Org</b>	<b>Dept</b>	<b>Org</b>	<b>Dept</b>
<b>10011500</b>	Governing Body	<b>10030000</b>	Aging
<b>10012000</b>	Administration	<b>10031000</b>	Library
<b>10013000</b>	Human Resources	<b>10032500</b>	Parks/Recreation
<b>10014000</b>	Finance	<b>10033597</b>	College Expense
<b>10015000</b>	Attorney	<b>10034096</b>	School Expense
<b>10016000</b>	Tax	<b>10035036</b>	Courts Facility Costs
<b>10017000</b>	Elections	<b>10035091</b>	Non-Departmental/JCPC
<b>10018500</b>	Register of Deeds	<b>10036056</b>	Tran Out-Cap Reserve for Courts
<b>10019505</b>	Sheriff	<b>10036056</b>	Trans Out - SCC Debt Reduction
<b>10019508</b>	Detention	<b>10036056</b>	Trans Out - Schools Debt Reduction
<b>10020000</b>	Day Reporting	<b>10037040</b>	Debt GF Principal
<b>10021010</b>	Public Safety/Fire Marshal	<b>10037040</b>	Debt GF Principal-Education
<b>10021012</b>	Public Safety/Communications	<b>10037041</b>	Debt GF Interest
<b>10021570</b>	Animal Operations	<b>10037041</b>	Debt GF Interest –Education
<b>10022000</b>	Solid Waste	<b>10038000</b>	Social Services
<b>10023015</b>	Planning	<b>10039000</b>	Health
<b>10025020</b>	Cooperative Extension	<b>10045000</b>	Information Technology
<b>10026000</b>	Soil/Water	<b>10045032</b>	Geographical Information Systems
<b>10027000</b>	Child Support	<b>10047000</b>	Property Management
<b>10028000</b>	Youth Services	<b>10051037</b>	Non-Profits
<b>10029000</b>	Veterans		

## **B. General Fund Revenue**

The primary revenue sources of the general fund are:

- Ad Valorem Taxes
- Sales Taxes
- Federal and State Grants
- Departmental Fees
- Interest and Transfers
- Other various taxes and fees

The process for each of these revenue sources is described below:

### 1. Ad Valorem/Property Tax

North Carolina General Statute 159-13(6) states that the estimated percentage of collection of property taxes shall not be greater than the percentage of the levy realized in cash as of June 30 during the preceding fiscal year. NCGS 159-13 (7) states that estimated revenues shall include only those revenues reasonably expected to be realized in the budget year, including amounts to be realized from collections of taxes levied in prior fiscal years.

- Tax valuation is provided by the Tax Administrator in March to the budget team.
  - Calculations on revenue are made to estimate the collection of real and personal property tax at 98.5% and motor vehicle property tax at 98.5% of total valuation. Motor vehicle revenue, which is collected by the state, is estimated based on trends.
  - The Public Service Company estimated collection amount is calculated for both real and personal and motor vehicle tax at 99% of valuation as revenue to the general fund.
2. Sales Tax general fund revenue is budgeted annually based on the trend analysis provided in the performance measures.
3. Departmental State and Federal Grants can vary from year to year based on funding levels from the State and Federal Government. The following departments within the general fund receive grant funding each year which is deposited into the General Fund of the County: Soil & Water, Child Support, Youth Services, Veterans, Aging, Social Services and Health.
4. Departmental Fees consist of items listed on the Fee Schedules of Moore County.
- The Board of Commissioners approves the Fee Schedules with the Budget Ordinance each fiscal year.
  - Any changes or updates made to the Fee Schedules after budget adoption by the Board of Commissioners must be brought back to the Board of Commissioners and approved during the fiscal year.
5. Interest and Transfers make up a small portion of the general fund budget. Interest is the amount that is received from the banking institutions that is the County's central depository and the NCCMT (North Carolina Capital Management Trust) investment accounts. Transfers consist of amounts within the general fund that are budgeted as expenditures and are transferred to a

capital reserve for governmental projects or debt reductions in School and College debt service. Transfers include both transfers from other funds and any fund balance appropriations.

**C. General Fund Expenditures**

The primary expenditures of the general fund are grouped as follows:

**SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES**

<b>GENERAL GOVERNMENT</b> Administration Governing Body Human Resources Finance County Attorney Tax Elections Register of Deeds Information Technology Property Management	<b>HUMAN SERVICES</b> Health Department Social Services Child Support Youth Services Veteran's Services Aging RSVP Animal Services
<b>ENVIRONMENTAL AND COMMUNITY DEVELOPMENT</b> Planning, Zoning, Inspections GIS Solid Waste Cooperative Extension Soil and Water Conservation	<b>CULTURAL DEVELOPMENT</b> Parks and Recreation Library
<b>DEBT SERVICE (excluding education)</b> Debt Principal Debt Interest	<b>PUBLIC SAFETY FUNCTIONS</b> Sheriff's Office Detention Center Day Reporting Center Public Safety Fire Marshall Public Safety Communications
<b>NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT</b> Grants Court Facility Other Transfers Non-Profits	<b>EDUCATION</b> Schools Expense Schools Debt  College Expense College Debt

The process for each expenditure category for the General Fund is described as follows:

1. Education is the largest expenditure of the general fund budget and makes up just under ½ of the general fund expenditures. Education includes funding for Moore County Schools (MCS) and Sandhills Community College.

By resolution that the Commissioners adopted on February 16, 2016, the Board of Education must submit to the Board of Commissioners an annual report of prior year expenditures broken down by Federal, State and Local expenditures and further broken down by purpose, function, and project report code. This report must be submitted to the Board of Commissioners before the second regular meeting in February each year. The resolution can be viewed under the resolution section of this document.

Moore County Schools (MCS) funding is categorized into separate components and shows funding through fiscal year 2017. Each category type is described in the funding chart below:

**Total Moore County Schools Funding Example\***

FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	Debt Service	Debt Service Reduction	Total Funding
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890	\$4,122,904		\$26,064,794
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689	\$4,057,211		\$29,282,900
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145	\$5,929,507		\$31,798,652
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145	\$7,049,516		\$32,718,661
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072	\$6,887,644		\$33,139,716
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,937,920		\$32,189,992
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,807,594		\$35,328,898
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072	<b>\$5,533,171</b>		\$32,160,243
FY14/15	12,825	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140	\$5,393,955	Add to Capital	\$32,509,095
FY15/16	12,838	\$26,265,140	\$750,000	\$750,000	\$27,765,140	\$5,263,064	Add to CE	\$33,028,204
FY16/17	12,849	\$27,029,515	\$750,000	\$750,000	\$28,529,515	\$5,324,881	\$208,290	\$34,062,686

\*Example of School Funding Categories

2. A funding formula for Sandhills Community College (SCC) has been developed and is included under the resolution section of this document which explains how the SCC funding formula is calculated each fiscal year. Below is the historical funding chart for SCC listing the funding components through fiscal year 2017:

<b>Total Sandhills Community College Funding Example*</b>					
FY	Current Expense	Debt Service	Cap Res/Debt	CR/SCC Projects	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0		\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0		\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0		\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0		\$9,069,003
FY13/14	\$4,121,819	\$1,781,368	\$0		\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079	\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048	\$6,254,481
FY16/17	\$4,279,427	\$1,691,838	\$89,530		\$6,060,795
	6% of Budgeted Property/Sales Tax	TOTAL	\$229,748	\$662,127	

\*Example of College Funding Categories

A funding formula has not been developed for Moore County Schools (MCS) at this time but is expected to be developed soon. The funding for MCS is calculated in much the same way as SCC in that the total budgeted property and sales tax is used to estimate their funding allocation.

3. Human Services is the next largest expenditure of the general fund budget and includes Social Services, Health Services, Child Support, Youth Services, Veteran Services Aging and Senior Enrichment.
4. Public Safety follows Human Services and includes departments such as Sheriff and Detention Center, Day Reporting Center, Public Safety Communications, Fire Marshal and Animal Operations.
5. General Government includes the following departments: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax and Revaluation, Elections, Register of Deeds, Information Technology, Geographical Information Systems (GIS) and Property Management. Typically, general government is funded by property taxes but there are some fees collected for finance, IT, Property Management, Register of Deeds and Elections.



- a. Property Management is tasked with maintaining all County facilities, grounds, and vehicles. The County spent two years catching up on the fleet replacement from getting behind in years of the recession. As a strategy, the budget team has adopted a plan to budget for approximately \$225,000 each fiscal year for replacement vehicles. The Office of the Sheriff provides funding from their multi-year funds for replacement vehicles for the Sheriff's department of approximately \$50,000 per fiscal year if funding is available. Public Utilities Enterprise Fund purchases their vehicles each fiscal year. The vehicle replacement plan is determined based on the following factors:
    - Seven (7) year replacement plan
    - 150,000 miles, and/or maintenance and life of vehicle
  - b. Information Technology maintains all electronic equipment for the County which includes desktop computers, laptops, printers, networks, telephones, and all communication devices. The County budgets approximately \$100,000 each fiscal year for replacement and upgrades of this equipment.
6. The Environmental and Community Development section consists of Planning, Zoning & Inspections, Solid Waste, Cooperative Extension and Soil and Water Conservation.
7. Debt Service, excluding the debt for education is included as part of the budget process and can fluctuate based on the debt owed in any given fiscal year. The County Fiscal Policy Guidelines address debt service limitations and are listed under the Debt Section of this document.
8. Cultural and Recreational is made up of Library and Parks and Recreation.
9. Transfers Out is a section of the general fund budget process and includes items such as transfers to capital reserve funds and show up as expenditures to the general fund and revenue to a capital reserve or other fund. Examples of the transfers out of the general fund is: Transfer to Capital Reserve for Governmental Projects for the Courts Facility Project, Debt Service Reductions in education and transfers to Capital Reserve for SCC and MCS future projects for Education.
10. The Board, in FY14/15, adopted the strategy to begin moving away from non-profit funding by implementing a 6-year decline. This strategy was developed because there are over 700 non-profits in the county, there is no way to equitably and fairly identify which ones to fund and not fund and what level of funding. This funding incorporated a 5% decline beginning in FY14/15, a 15% decline in FY15/16, and a 20% decline each year for FY17, FY18, FY19 and FY20. The form showing the decrease in funding by fiscal year is attached to this document in the Other Supporting Documents section.
11. Non-Departmental Funding is made up of all other categories of funding within the general fund such as: undistributed longevity and cost of living adjustments (these are budgeted in

this section and later transferred to the general fund departments as needed), Sandhills Mental Health (G.S. 153A-149(c)(22), Juvenile Crime Prevention (JCPC) costs, Partner's in Progress (PIP), Forestry Services (G.S. 106-898), School of Government, Economic Development and the Courts (G.S. 7A-302). The North Carolina G.S. 9-1 explains the Jury Commission's salary (made up of 3 members) and operating costs are to be paid by the County's general fund.

## **VII. Processes – Other Funds**

### **A. Fund 200 Public Safety-Emergency Management/ALS Tax Fund**

This fund is a special revenue fund and accounts for all county emergency medical services.

1. Revenues are primarily made up of:
  - Advanced Life Support Property Tax (ALS)
  - Insurance Payments
  - Medicaid Cost Settlement
  - Any appropriations of fund balance, if needed
2. Expenditures are primarily made up of:
  - Operations
  - Special Operations Team
  - Capital
  - Debt Service

The ALS Tax Resolution can be viewed under the Resolution Section of this document.

### **B. Fund 210 E-911 Telephone Fund**

This fund is a special revenue fund and is fully supported by Public Safety Answering Point (PSAP) funding from the North Carolina 911 Board. Funds are generated by the E911 surcharge on phone bills and appropriated fund balance, if needed. The E911 surcharge revenues are regulated by the State. Any pending legislation is reviewed each year on the allowed use of these funds.

In December of each year the County Manager is notified of the estimated funding distribution for the coming fiscal year. The 911 Board is required to present the proposed distribution amount (base amount as defined in G.S. 62A-46) for each primary PSAP by December 31 of each year for the upcoming fiscal year. The distribution amount is based on data collected for the most recent five years of approved eligible expenditures of your primary PSAP.

The 911 Board must consider the amount of funds carried forward for your primary PSAP in determining the distribution amount for the upcoming fiscal year. This is required by G.S. 62A-46 (b1), and the Board considered distributions remaining in the Emergency Telephone Fund for the past two years. PSAPs may carry forward no more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. The 911 Board, however, may allow a PSAP to carry forward a greater amount with approval.

Each year the PSAP must reconcile the expenditures spent for the previous completed fiscal year. Until that report is reconciled, reviewed, and approved by the 911 Board, the final funding for the next budgeted fiscal year will be based on the most current financial data available for our agency.

The costs that are 911 Fund Eligible are included in the Other Supporting Documents section of this document and may be updated or changed by the NC 911 Board.

**C. Fund 215 Rural Fire, Ambulance, Rescue District Fund**

This fund is a special revenue fund and is supported by:

- Fire protection service district tax
- Annually an amount is transferred from the EMS Fund (200) to support ALS services provided by the Fire Districts by contract. Payments are based on type of transport unit, medical responder, medium or heavy-duty number of calls for EMS or ambulatory and rescue services. Payments are made annually and are included in the funding formula calculations.

The Board of Commissioners formed a Fire Commission on November 3, 2014. The rules of procedure were initially adopted by the Board of Commissioners October 7, 2014 and amended in December 2014. The Board of Commissioners established, by resolution on April 21, 2015, a Single Service District for Fire Protection, Ambulance and Rescue, which is located under the resolution section of this document. The Fire Commission has developed a funding formula for all fire districts in Moore County with a five (5) year Phase in approach which includes fire, ALS, Rescue and Ambulatory Services. The funding formula, as well as the phase in approach and rules of procedures, is included under the other supporting documents section of this document.

**D. Fund 220 Soil and Water Conservation Fund**

This fund is a special revenue fund which accounts for operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures are made up of tree seedling purchases, Voluntary Ag District Program expenses, and educational materials to name a few.

**E. Fund 230 Transportation Services Fund**

This fund is a special revenue fund which provides transportation services to senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation services receive funding to operate through state grants and user fees.

**F. Fund 600 Water Pollution Control Plant Fund**

The Water Pollution Control Plant Fund (WPCP) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for goods or services. The WPCP is a division of Public Utilities and treats wastewater produced within Moore County and Camp McKall under strict guidelines of the National Pollutant Discharge Elimination System (NPDES) permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated vs. flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

**G. Fund 610 Public Utilities Water and Sewer Fund**

Moore County Public Utilities (MCPU) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. It operates ten permitted water systems as follows: Pinehurst, Seven Lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, The Carolina, East Moore Water District (Fund 620) and West Moore. MCPU provides sewer service to Pinehurst, Vass and a few rural customers.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Sewer Sales
- Tank Rental
- Utility Management Fees
- Engineering User Fees

Expenses consist of:

- Debt Service Principal and Interest
- Administration
- Capital Outlay
- Transfers to Capital Reserve for Projects
- Maintenance
- Water Quality
- Engineering

**H. Fund 620 East Moore Water District Fund**

East Moore Water District (EMWD) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. EMWD was established to provide water to rural areas of Moore County utilizing a USDA grant and loan.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Fees – Availability, Tap and Utility Billing Fees

Expenses consist of:

- Debt Service Principal and Interest
- Bulk Water purchase from Harnett County
- Capital Outlay
- Transfers to Capital Reserve for Projects

**I. Fund 810 Risk Management Fund**

This is the County's only Internal Service Fund. Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis. This fund was established for risk management operations which include all insurance activities and the employee wellness program.

Because this is an internal service fund the main revenues for this fund come from the departments. For example: individual departments are charged for health insurance as an expense and the revenue is transferred to the Risk Management Fund to pay for the cost of health insurance.

The following items paid by the Risk Management Fund and charged back to the departments are:

- Wellness Program
- Health Insurance
- Liability and Property Insurance
- Worker's Compensation Premium and Claims
- Unemployment Premium and Claims

The following are the revenues of the Risk Management Fund:

- Insurance Reimbursements
- Transfers from the departments for the cost of the items listed above and provided to all employees of Moore County.
- Retiree Health Insurance paid by the retiree.

**J. Fund 640 Moore County Airport Authority**

- Moore County Airport is a self-sustaining Enterprise Fund.
- Contract between the Airport Authority and Moore County to provide financial services annually.
- General Management Contract wherein the Authority was created for the purpose of operating and maintaining airport facilities in Moore County,
- Inter-local Cooperation Agreement for the utilization and disbursement of occupancy tax to fund the apron and runway expansion and safety projects at the Moore County Airport

**K. Fund 260 Convention and Visitor's Bureau (CVB)**

- The CVB is a self-sustaining Special Revenue Fund
- Revenue is comprised on Occupancy Tax formed by the General Assembly of NC 1987 Session Ratified Bill, Chapter 188, Senate Bill 138, which created an act to authorize Moore County to levy a room occupancy tax May 14, 1987.
- The By-Laws for the CVB, as well as the General Assembly Ratified Bill are attached to this document.

## **VIII. Capital Improvement Plan**

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten-year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten-year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by administration. In December of each year and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, then adjust and add an additional year. Revenues are matched to projects and forecasts for debt financing versus pay-as-you-go are completed. After the County Managers review, the Budget Team reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote but acknowledges it as a planning tool for future years.

To be included in the CIP, a project or equipment must cost more than \$100,000 **and** have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP, with the exception, of vehicles. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities to be purchased and resources needed to keep the fleet modern is significant.

The Capital Improvement Plan is an ever-evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a timeline that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise.

The Capital Improvement Plan can be viewed as part of this document under the other supporting documents section.

## **IX. Debt Service**

Each fiscal year during the budget process the Chief Finance Officer (CFO) generates a report by the due date on the budget calendar (typically the end of February). This report shows the amount of total debt due as well as the amount of debt service to be budgeted for the coming fiscal year. This information is collected and keyed into the MUNIS system from this report by administration. The debt form provided by Finance each fiscal year is located under the forms and other supporting documents section of this document.

### **A. Fiscal Policy Guidelines for Debt**

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.

2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

***(Note: Excludes Enterprise Fund Debt, which is assumed to be Self-Supporting, but is included in this document under resolutions for reference)***

#### **X. Fee Schedules**

Pursuant to North Carolina General Statutes 12-3.1 (a), (c) the Moore County Board of Commissioners has the authority to set fees. Fee Schedules are set for the departments that charge various fees for services each year and presented to the Board of Commissioners to be approved each year. The fee schedules are posted on the County website and approved as part of the Budget Ordinance each fiscal year. Each County Department that charges fees is required to post their fee schedule in their respective department for public view. The Fee Schedule form can be viewed as part of this document under the Forms Section.

#### **XI. Organizational Charts**

Human Resources department prepares the organizational charts due to administration by the date on the budget calendar (January). These organizational charts are distributed from administration to the Department Directors. They are reviewed and discussed when the Department Directors meet with the

Budget Team as scheduled on the budget calendar (March). Any changes are updated with the Human Resources department and updated organizational charts are sent to Administration once approved by the Budget Team. A sample organizational chart is included in the forms section of this document.

## **XII. Performance Measures**

Departmental performance measures are a section for reporting that will show the Budget Team each of our departments with a short narrative of what services they provide to the citizens of Moore County. The measures also include the revenue sources and expenditures for the current fiscal year budget, the budgeted staffing positions and one or two critical measures they are tracking each month. Each sheet also shows the Department Director contact information. This same information can be found on the Moore County website at [www.moorecountync.gov](http://www.moorecountync.gov) under the dashboard measures link on the home page.

The performance measures show the budget team the trends for the last couple of years and provide a resource to the budget team members and department directors in future budget forecasting.

## **XIII. Cost Allocation Plan (CAP)**

A Cost Allocation Plan (CAP), or sometimes called the Indirect Cost Plan, distributes central service overhead costs to operating departments. Central services are those administrative units that mainly provide services to other governmental departments and not to the General Public. Examples included: county administration, purchasing and finance, attorney, human resources. Examples of operating departments include Planning, Law Enforcement, etc.

Cost Allocation Plans can be prepared for several reasons, but the main reasons include:

- Claiming indirect cost associated with federal programs.
- Charging enterprise funds for services provided by the General Fund.
- Determining the full costs of departments providing user fee related service to the public; and
- Obtaining management information related to how the agency carries out its programs.

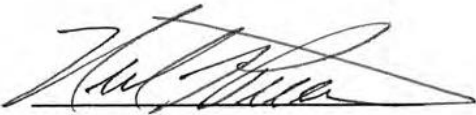
The cost allocation plan is prepared in accordance with the policies and procedures contained in 2 CFR Part 225 also called OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs. Actual expenditure information is obtained from the financial statements each fiscal year. Statistics used to allocate costs are also taken from actual data for each completed fiscal year.

Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY14/15, which was the last completed actual fiscal year, is budgeted in the 16/17 fiscal year. Because fiscal year 15/16 is not completed and closed out it cannot be used to calculate indirect costs for the FY16/17 budget.

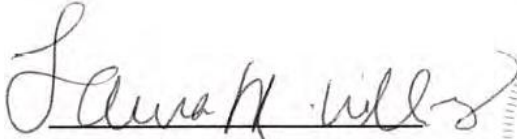
The county uses an outside vendor to calculate all indirect costs and receives a document from this vendor at the specified time in the budget calendar to be used for budgeting each fiscal year. More information can be found in the vendor document in the administration office.



Adopted this 18 day of October, 2016.



Nick J. Picerno, Chairman  
Board of Commissioners



Laura M. Williams  
Clerk to the Board



## **FISCAL POLICY GUIDELINES**

### **Objectives**

The annual budget complies with the relevant financial policies. This fiscal policy will influence and guide the financial management practice of Moore County, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day-to-day operations, and
- Provides the County Staff, the County Board of County Commissioners, and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- This policy will be reviewed annually by County staff and any changes approved by the Board of Commissioners.

To these ends, the following fiscal policy statements are presented.

### **Capital Improvement Budget Policies**

1. It is the responsibility of the County Board of Commissioners to provide for the capital facilities necessary to deliver municipal services to the citizens of the County, as well as facilities for the Moore County Public School and Sandhills Community College systems.
2. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan.
3. The Capital Improvement Plan is inclusive of Capital Improvements (renovations), Capital Replacement (vehicles and heavy equipment) and Major Capital Projects (new buildings).
4. The County will develop a ten-year Capital Improvement Plan and review and update the plan annually. The Moore County Public Schools and the Community College System will submit their respective ten-year capital improvement requests annually and will provide a prioritization for the improvements within their request for the County Commissioner's review.
5. The County will enact an annual capital budget based on the ten-year Capital Improvement Plan, while considering changes in population, changes in real estate development, or changes in assumptions in the capital budget projections.

6. The County, in consultation with the Moore County Public School and Community College Systems, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
7. The Capital Improvement Plan will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the public's welfare and safety, the County's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule will be developed and followed based upon these estimates.
8. The County, in consultation with the Moore County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will adopt the most cost-effective financing consistent with prudent financial management.

#### **Debt Policies**

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

***(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting)***

#### **Reserve Policies**

1. Unassigned General Fund Balances will mean funds that remain available for appropriation by the County Board after all considerations for future expenditures, required restrictions defined by State statutes, and previous Board commitments have been calculated. The County will define these remaining amounts as "available fund balances".

2. Beginning Fiscal Year 2016/2017, available fund balances at the close of each fiscal year should be at least 17.0% of the General Fund's Total Annual Operating Expenditures of the County.
3. The County Board may, from time-to-time, utilize fund balances that will reduce available fund balances below the 17.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Moore County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balances to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time-period without severe hardship to the County, then the Board will establish a different but appropriate time-period.
4. Monies in excess of a 17.0% available fund balance will be transferred to a Capital Reserve Fund for future use except as provided for in the last adopted Resolution for Sandhills Community College.

#### **Budget Development Policies**

1. The County Budget Process begins with a Board of Commissioners Retreat to be held no later than January 31<sup>st</sup> of each year.
2. The Budget Process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
3. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
4. The County will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permits and other fees due to the County.

#### **Cash Management / Investment Policies**

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. Up to one-half (50%) of the appropriations to Non-County Agencies and to non-debt-supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.

4. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash Flows will be forecast, and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in book-entry form in the name of the County with the County's third-party Custodian (Safekeeping Agent).
9. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds in the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than "AAA", and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.
10. Diversification: No more than 5% of the County's investment funds may be invested in a specific company's commercial paper and no more than 20% of the County's investment funds may be invested in commercial paper. No more than 25% of the County's investments may be invested in any one US Agency's Securities.
11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director. The County will maintain segregated accounts with the North Carolina Capital Management Trust for each of the fund types.
12. Reporting: Not less than twice a year the Finance Director will report to the Manager on the Cash Flow Forecast for the ensuing twelve months. The Finance Director also will report on the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features. The Chief Finance Officer will also provide a Financial Summary inclusive of Investment Reporting to the Board of Commissioners as requested.

### **Enterprise Funds**

The County maintains Enterprise Funds (primarily water and wastewater) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County' Fiscal Policy with any exceptions being reported in this section.

- These policies will allow for orderly expansion of services and to allow operation within the financial framework ensuring efficiency while providing necessary services.
- They promote long-term financial stability.

- They ensure future viability by guaranteeing rates that maintain constant in conjunction with inflation.

### **Budget Policies**

- Enterprise Funds will develop a fifteen-year capital improvement plan, which will be reviewed and updated annually.
- Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in the annual budget request.
- Service rates will be reviewed annually as part of the budget process.
- Service rates will be adjusted based upon the December Consumer Price Index for Southeastern United States.
- Service rates will be adjusted as necessary due to debt service obligations.
- Each Enterprise Fund will maintain a retained earnings level that is no less than an amount equal to 8% of its operating expenses.
- Each Enterprise Fund will maintain a Capital Reserve Fund sufficient to meet future capital needs.
- Individual projects costing over \$500,000 will be financed.
- Individual projects costing under \$500,000 will be appropriated from either retained earnings or the Capital Reserve Fund.

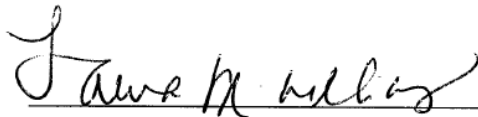
### **Debt Policies**

- Enterprise Funds will limit long-term borrowing to individual projects costing over \$500,000.
- Each Enterprise Fund is responsible for its own debt service.

**Amended this the 3<sup>rd</sup> day of October, 2017, by the County of Moore Board of Commissioners.**



**Catherine Graham, Chair  
Moore County Board of Commissioners**



**Laura M. Williams, Clerk to the Board**



## **Budget Summary, Fund Structure and Budgetary Basis**

**What is “Budgetary Basis”?** Budgetary basis refers to the basis of accounting used to estimate financing sources and uses in the budget.

**What is Accrual Basis?** This is the concept of recording revenues when earned and expenses when incurred. The use of this approach also impacts the balance sheet, where receivables or payables may be recorded even in the absence of an associated cash receipt or cash payment, respectively.

**What is Modified Accrual?** This is an accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

**General Governmental Funds’** budgets (General Fund, Special Revenue Funds, Internal Service Funds and Component Units) are prepared on a modified accrual basis. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available.

**Enterprise Funds** (Water Pollution Control Plant, Utilities and East Moore Water District) also recognize expenditures as encumbrances when a commitment is made, but Revenues, are recognized as revenue when service is provided.

### **Fund Descriptions**

**General Fund** – Basic fund which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

- General Fund 100 is the major fund of the government unit and serves all current governmental operations. The general fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.
- General Fund Revenue Sources are made up of; ad valorem/property taxes, sales tax, departmental fees, intergovernmental fees, grants, and interest.
- General Fund Expenditures Sources are made up of expenses for the departments listed in the annual operating chart under the General Fund tab.

**Special Revenue Funds** – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

- Special Revenue Funds consist of Emergency Advanced Life Support Ambulatory Services, E911 Telephone Fund, Rural Fire Services, Soil and Water Conservation District Fund, and Transportation Services.
- Special Revenue Fund Revenues are made up of revenues collected that can only be used for a specific use. One example is an Advanced Life Support Tax charged for Emergency Management Ambulatory services that can only be used for this purpose.
- Special Revenue Fund Expenditure Sources are made up of expenses for the departments listed in the annual operating chart under Special Revenue Funds.

**Capital Project Funds** – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds). Capital Project Funds are multi-year funds and not included in the annual budget process.

**Enterprise Funds** – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

- Also called Proprietary Funds these funds include the Water Pollution Control Plant (Fund 600), Utilities (Fund 610) and East Moore Water District (Fund 620).
- Revenues for these funds consist of fees charged for services to the user of the system.

**Internal Service Funds** – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis. The County of Moore is Self-Insured and therefore, covers all their own health expenses.

- Risk Management Fund 810 is the only Internal Service Fund for Moore County.
- The Risk Management Fund pays for health insurance, liability and property insurance, wellness center for employee use, unemployment, and worker's compensation.
- All county departments are charged a 'fee' based on the total cost of the items listed above and pays to the Risk Management Fund an amount to cover these costs. In turn, the Risk Management Fund pays the expense.
- Any fund balance left at the end of the fiscal year stays in the Risk Management Fund.

**Component Units** – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County. The county has two component units, The Moore County Airport Authority and the Convention and Visitors' Bureau.

### **Chart of Fund Types-Fund Relationship**

To begin the budget summary section this list will show what makes up the annual operating budget and what departments are related and reported in each fund. Each fund type is defined in the Supplemental Section of this document in the budget glossary. The budget is developed using the Budget Development Policy and Guide.



ANNUAL OPERATING BUDGET CHART -FUND RELATIONSHIP			
General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund
Governing Body/Administration	Public Safety-Emergency Management	Water Pollution Control Plant	<u>Risk Management</u>
Human Resources	E911 Telephone System	Utilities - Water and Sewer	- Health Insurance
Finance	Fire, Ambulance, Rescue Districts	East Moore Water District	- Liability & Property
County Attorney	Soil Water Conservation District		- Wellness
Tax and Revaluation	Transportation Services		- Unemployment
Elections			- Worker's Compensation
Register of Deeds			
Information Technology/GIS			
Property Management			
Planning/Zoning, Inspections			
Solid Waste			
Cooperative Extension			
Soil and Water Conservation			
Health Services			
Social Services			
Child Support/Day Reporting/Youth Services			
Veteran Services			
Aging/Senior Enrichment			
Parks and Recreation			
Library			
Sheriff/Detention Center/Animal Services			
Public Safety Fire Marshal & Communications			
Education, Schools, College			
Debt Service			
Transfers to other Funds			
Mental Health			
Economic Development			

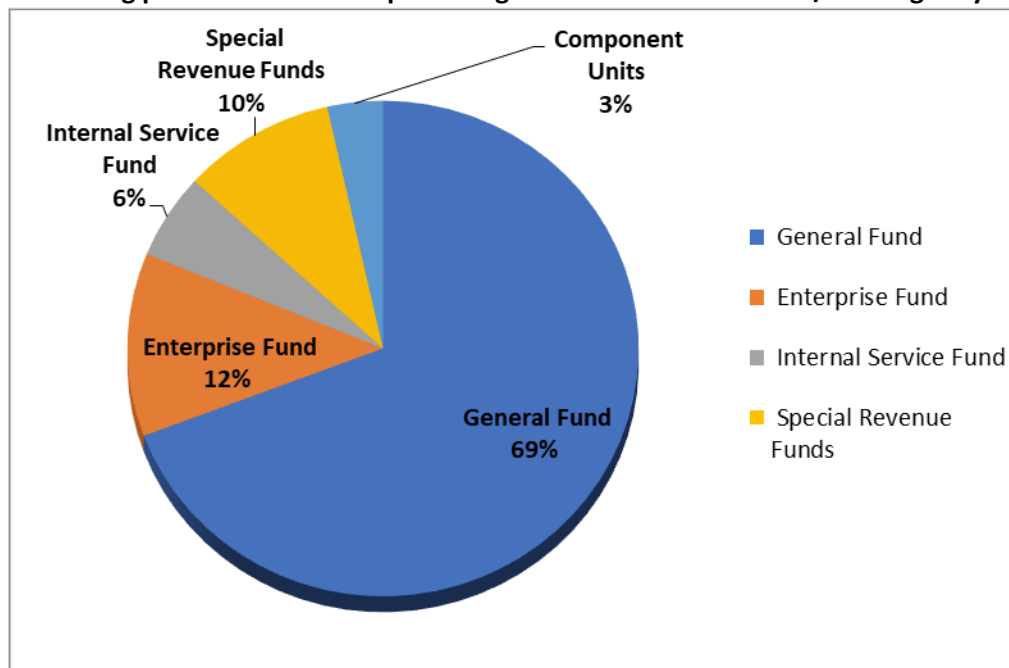
Component Units
Airport Authority
Convention & Visitor's Bureau

The *Budget Summary* section examines the budget at the broadest level. Shown below is a presentation of the budget summary by the sections shown on the previous page.

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	Percent Change
General Fund	102,679,929	116,572,805	115,787,913	124,798,868	7.78%
Enterprise Fund	19,692,933	20,086,147	22,216,104	21,559,356	-2.96%
Internal Service Fund	10,605,592	9,080,649	9,228,842	10,050,756	8.91%
Special Revenue Funds	14,584,761	15,530,364	16,101,227	17,453,134	8.40%
Component Units	4,611,634	4,303,066	4,970,759	6,321,748	27.18%
Subtotal	152,174,849	165,573,031	168,304,845	180,183,862	7.06%
Less Inter-fund Transfers	(8,709,407)	(8,999,326)	(9,316,044)	(10,074,615)	8.14%
<b>Total</b>	<b>143,465,442</b>	<b>156,573,705</b>	<b>158,988,801</b>	<b>170,109,247</b>	<b>6.99%</b>

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	Percent Change
General Fund	101,521,566	103,131,584	115,787,913	124,798,868	7.78%
Enterprise Fund	18,539,304	18,096,750	22,216,104	21,559,356	-2.96%
Internal Service Fund	10,236,022	9,755,635	9,228,842	10,050,756	8.91%
Special Revenue Funds	14,045,036	15,683,139	16,101,227	17,453,134	8.40%
Component Units	4,162,743	4,142,841	4,970,759	6,321,748	27.18%
Subtotal	148,504,671	150,809,949	168,304,845	180,183,862	7.06%
Less Inter-fund Transfers	(8,709,407)	(8,999,326)	(9,316,044)	(10,074,615)	8.14%
<b>Total</b>	<b>139,795,264</b>	<b>141,810,623</b>	<b>158,988,801</b>	<b>170,109,247</b>	<b>6.99%</b>

The following pie chart shows the percentage breakdown of the FY21/22 budget by fund.



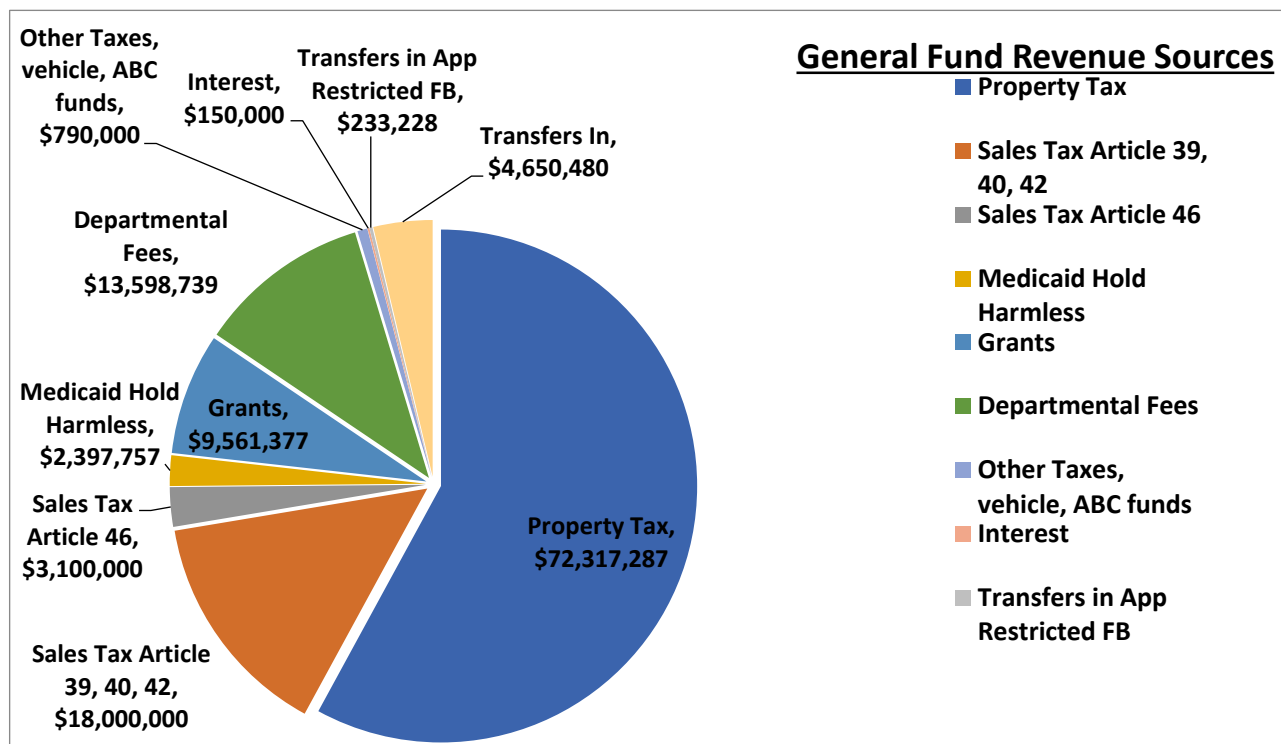
The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2018-19, and for FY 2019-20, and the approved FY 2020-21 Budget as well as the approved FY21-22 Budget. The percent change refers to the change from FY 2020-21 to FY 2021-22.

General Fund Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	Percent Change
Property taxes - current year	58,384,376	69,422,295	69,562,590	71,977,287	3.5%
Property taxes - prior years	91,904	52,253	250,000	250,000	0.0%
Penalties and interest	39,582	38,527	90,000	90,000	0.0%
Rental vehicle tax	110,466	88,136	100,000	100,000	0.0%
Sales taxes	19,415,302	23,034,918	19,461,339	23,497,757	20.7%
Alcohol Beverage Control funds	350,763	330,786	690,000	690,000	0.0%
Interest earnings/Rebates/Other	1,939,583	1,579,512	1,500,000	150,000	-90.0%
Departmental revenues and fees	10,104,809	9,515,367	10,768,941	13,598,739	26.3%
Social services	5,873,678	5,258,890	5,555,630	6,031,201	8.6%
Health	2,220,997	2,172,109	748,999	777,648	3.8%
Child support enforcement	926,911	958,954	847,085	847,085	0.0%
Other grants/fees	542,929	473,067	815,002	999,443	22.6%
Aging	900,906	871,369	877,505	906,000	3.2%
Transfers	0	2,776,622	2,000,000	3,898,475	94.9%
Bond Interest	0	0	150,000	150,000	0.0%
Transfer In from Capital Reserve for Debt	0	0	2,370,822	835,233	-64.8%
<b>Total Revenues</b>	<b>100,902,206</b>	<b>116,572,805</b>	<b>115,787,913</b>	<b>124,798,868</b>	<b>7.8%</b>

- General Fund Revenues are based on trend analysis. The county compares the last four (4) completed years of actuals for historical revenues to calculate the budgeted revenues for the coming year. The revenues for property tax come from the Tax Administrator based on the tax rate and the valuation of property records.
- COVID-19 certainly brought a challenge to Moore County in evaluating how the revenues would be impacted for FY21 and FY22. The County budgeted revenues conservatively to avoid having to appropriate fund balance not knowing how COVID-19 would impact the budget for FY21 and on into FY22.

The following represents the General Fund Revenues budgeted for FY22 by amount and % of the total budget:

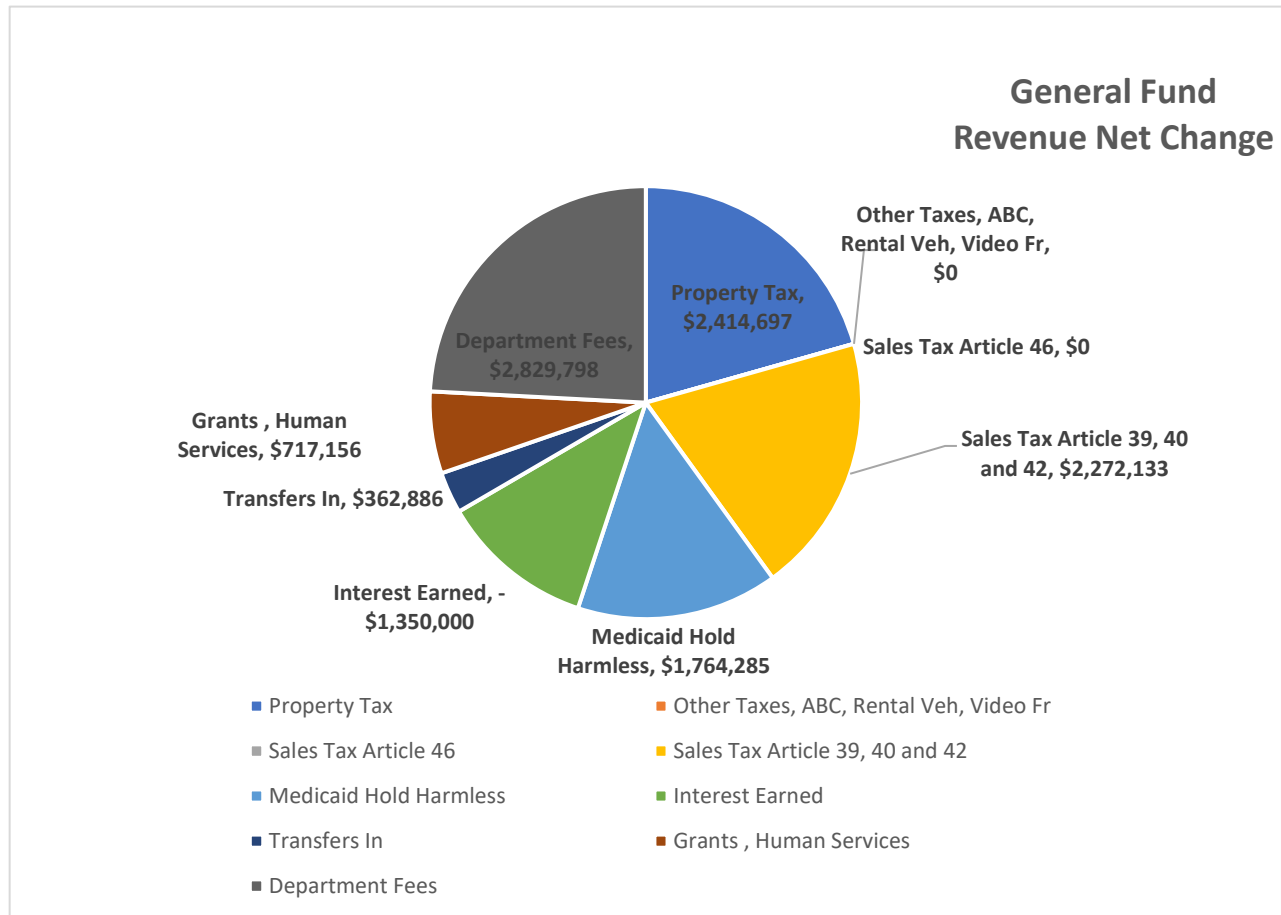
<u>General Fund Revenues</u>		
Source	FY22 Budget	%
Property Tax	\$72,317,287	57.9471%
Sales Tax Article 39, 40, 42	\$18,000,000	14.4232%
Sales Tax Article 46	\$3,100,000	2.4840%
Medicaid Hold Harmless	\$2,397,757	1.9213%
Grants	\$9,561,377	7.6614%
Departmental Fees	\$13,598,739	10.8965%
Other Taxes, vehicle, ABC funds	\$790,000	0.6330%
Interest	\$150,000	0.1202%
Transfers in App Restricted FB	\$233,228	0.1869%
Transfers In	<u>\$4,650,480</u>	<u>3.7264%</u>
Total Revenues - GF	\$124,798,868	100.0000%



The following chart represents the overall changes from FY21 General Fund Budget to FY22 General Fund Budget and an explanation of the differences:

Source	FY21 Budget	FY22 Budget	Net Change
Property Tax	\$69,902,590	\$72,317,287	\$2,414,697
Sales Tax Art 39, 40, 42	\$15,727,867	\$18,000,000	\$2,272,133
Sales Tax Article 46	\$3,100,000	\$3,100,000	\$0
Medicaid Hold Harmless	\$633,472	\$2,397,757	\$1,764,285
Grants, Human Services	\$8,844,221	\$9,561,377	\$717,156
Departmental Fees/Assessments	\$10,768,941	\$13,598,739	\$2,829,798
Other Taxes (ABC, GRVT, Video Franchise)	\$790,000	\$790,000	\$0
Interest	\$1,500,000	\$150,000	(\$1,350,000)
Transfers In Debt/Bond Int/School Debt	<u>\$4,520,822</u>	<u>\$4,883,708</u>	<u>\$362,886</u>
Total Revenues - GF	\$115,787,913	\$124,798,868	\$9,010,955

Revenue Net Change from FY21 to FY22		
Property Tax	\$2,414,697	26.80%
Other Taxes, ABC, Rental Veh, Video Fr	\$0	0.00%
Sales Tax Article 46	\$0	0.00%
Sales Tax Article 39, 40 and 42	\$2,272,133	25.22%
Medicaid Hold Harmless	\$1,764,285	19.58%
Interest Earned	-\$1,350,000	-14.98%
Transfers In	\$362,886	4.03%
Grants, Human Services	\$717,156	7.96%
Department Fees	<u>\$2,829,798</u>	<u>31.40%</u>
	\$9,010,955	100.00%



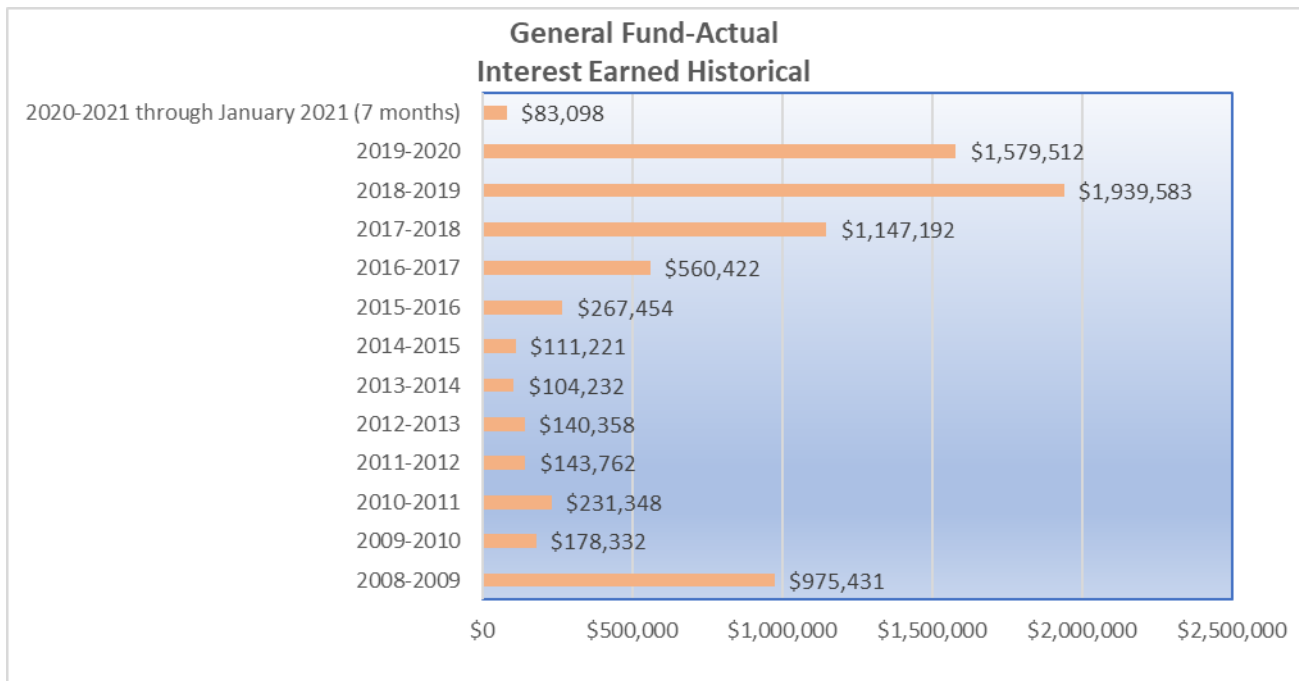
**Analysis of Revenue Sources:**

- **Property Tax Changes \$2,414,697:** This change was based on trends from the last 4 years as well as the new growth projected in FY22. The Tax Administrator provided the estimated tax valuation of \$14,458,351,036. This amount includes Real, Personal, Motor Vehicles and Utility property tax valuations. The budget is calculated at 98.5% of total collections based on the previous year’s tax collection rates being over 99.5%. This is a conservative approach that has worked for the county for the last twenty (20) years of budgeting property tax.
- **Sales tax change \$2,272,133:** Sales tax was more of a challenge with the unknown of COVID-19, but the county has found that the trends in sales tax collections have increased over the last four years and increased during COVID-19, so the sales tax budget as well as the Medicaid Hold Harmless amounts was increased back to the FY20 levels. The following chart provides information on sales tax collections by type for the last three (3) years and the budget for FY22 based on previous years collections:

Note: The sales tax collected chart on the next page (to date for FY21) is only through April, 10 months. We still have 2 more months of collections for FY21 closeout.

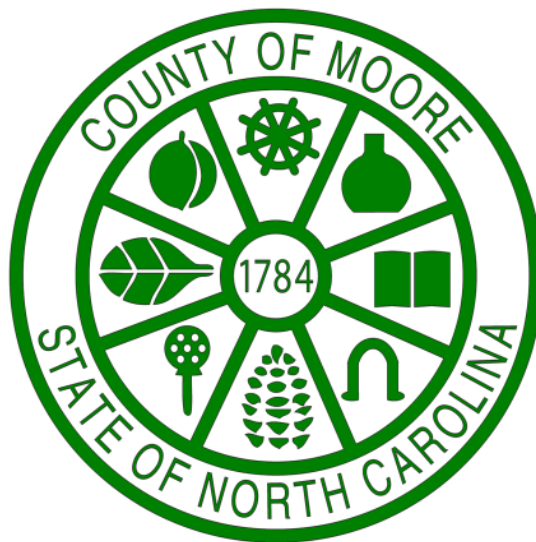
Sales Tax Revenue Budget/Actuals	FY18/19 BUDGET	FY18/19 ACTUALS (June 2019)	FY19/20 BUDGET	FY19/20 ACTUALS (June 2020)	FY20/21 BUDGET	FY20/21 ACTUALS (Apr 2021)	FY21/22 BUDGET
ARTICLE 39-LOCAL SALES TAX 1%	\$7,000,000	\$7,738,220	\$7,535,000	\$8,093,451	\$6,468,946	\$7,964,205	\$7,535,000
ARTICLE 40-COUNTY 1/2% (70%)	\$3,400,000	\$3,876,721	\$3,800,000	\$4,070,605	\$3,386,349	\$3,862,965	\$3,800,000
ARTICLE 42-COUNTY 1/2% (40%)	\$1,800,000	\$2,055,341	\$2,010,000	\$2,149,876	\$1,768,512	\$2,097,260	\$2,010,000
ARTICLE 40-SCHOOLS (30%)	\$1,500,000	\$1,661,452	\$1,640,000	\$1,744,545	\$1,451,291	\$1,655,557	\$1,640,000
ARTICLE 42-SCHOOLS (60%)	<u>\$2,700,000</u>	<u>\$3,083,012</u>	<u>\$3,015,000</u>	<u>\$3,224,814</u>	<u>\$2,652,769</u>	<u>\$3,145,890</u>	<u>\$3,015,000</u>
Subtotal Article 39, 40, 42	\$16,400,000	\$18,414,746	\$18,000,000	\$19,283,290	\$15,727,867	\$18,725,878	\$18,000,000
Medicaid Hold Harmless	\$1,673,217	\$2,703,869	\$2,000,000	\$3,187,354	\$633,472	\$3,483,511	\$2,397,757
Article 46 - 1/4% start 4/19	\$0	\$1,000,568	\$2,800,000	\$3,751,627	\$3,100,000	\$3,636,709	\$3,100,000

- Interest Earned: Less \$1,350,000: Where the county has performed well in property tax and sales tax collection revenue, we have had the opposite affect on interest earned. COVID-19 has affected the county interest earned and has decreased steadily from 2018-2019, and more drastically in 2020-2021. The final close out figures are not complete but estimated to be \$150,000 approximately. First Bank is the county's central depository and during the budget process we verify the rates with them to be able to predict interest earned. The following is an interest trend chart used to calculate the budget for interest:



- Grants \$717,156 increase: Grant amounts come from the grant agency for Department of Social Services, Health Services, Senior Enrichment Center, Child Support, and others. The main change here is an increase in the Department of Social Services and Health Services grants. The notification is received by the county from the grant agency and the county budgets for this amount.
- Departmental Fees increase of \$2,829,798; The increase in departmental fees comes from a variety of departments. The main change is in the Solid Waste Department of the General Fund. All fees in Solid Waste/Landfill collections were increased in FY21-22 to meet increased cost of providing the service. This increase will be explained in the departmental section for Solid Waste.
- Transfers In \$362,886 increase amount is made up of transfers into the General Fund from capital reserve funds to cover debt for the schools and college. The county uses Davenport (Financial Advisors) to fund capital projects such as debt for the schools and college projects. Funds are set aside in a capital reserve fund for debt service from the General Fund and later transferred back to the General Fund to help pay the debt service once the new schools and college debt payments are due.

The chart on the following page is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2018-19, and FY2019-2020, and the approved FY 2020-21 Budget as well as the approved FY2021-2022 Budget. The percent change refers to the change from FY 2020-21 to FY 2021-22. This chart shows each department that makes up the general fund and is later explained in more detail under the General Fund and departmental section of this document.





General Fund Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/ Decrease	Percent Change
Governing body	209,817	211,782	215,894	227,863	11,969	5.5%
Administration	629,233	680,537	710,754	729,568	18,814	2.6%
Human Resources	299,530	284,345	303,875	307,671	3,796	1.2%
Financial services	722,566	717,005	702,954	711,419	8,465	1.2%
County attorney	803,303	859,068	940,002	945,048	5,046	0.5%
Tax and revaluation	1,946,233	1,914,053	2,024,609	2,111,638	87,029	4.3%
Elections	490,164	600,731	615,280	749,877	134,597	21.9%
Register of deeds	1,600,094	1,850,127	1,540,545	1,888,571	348,026	22.6%
Information Technology/GIS	1,893,054	2,052,194	2,273,096	2,597,052	323,956	14.3%
Property Management	4,196,221	3,911,028	4,550,938	5,310,609	759,671	16.7%
Sheriff/Detention Center	11,573,715	12,574,881	13,357,949	14,239,714	881,765	6.6%
Animal Operations	930,621	801,444	840,832	873,450	32,618	3.9%
Day reporting center	64,415	67,572	119,486	119,486	-	0.0%
Public safety and E911	1,341,088	1,481,881	1,577,517	1,702,596	125,079	7.9%
Solid Waste	2,810,366	2,994,408	3,092,124	6,223,000	3,130,876	101.3%
Planning/Community Dev	366,622	414,451	478,707	553,122	74,415	15.5%
Planning/Permitting	461,347	510,887	547,375	915,651	368,276	67.3%
Cooperative extension	261,881	270,245	298,033	299,222	1,189	0.4%
Soil and water conservation	216,988	224,848	222,948	226,096	3,148	1.4%
Social Services	8,048,948	8,699,284	9,656,214	10,046,543	390,329	4.0%
Health	3,821,816	3,929,609	4,312,631	4,576,190	263,559	6.1%
Child support enforcement	745,144	794,391	801,339	814,235	12,896	1.6%
Youth services	68,124	69,534	99,402	102,244	2,842	2.9%
Veteran's service	205,293	227,744	232,757	280,884	48,127	20.7%
Aging/Senior Center	1,472,048	1,490,696	1,600,047	1,618,621	18,574	1.2%
Library	609,479	645,385	663,607	665,275	1,668	0.3%
Recreation	569,936	590,815	658,005	709,615	51,610	7.8%
College current expense	4,692,262	4,932,894	4,612,262	4,800,586	188,324	4.1%
School current expense	29,050,000	30,350,000	30,350,000	30,350,000	-	0.0%
School capital outlay	750,000	750,000	750,000	750,000	-	0.0%
School digital learning	750,000	768,327	750,000	750,000	-	0.0%
Debt service-principal	6,529,002	10,423,000	12,660,001	17,027,001	4,367,000	34.5%
Debt service-interest	3,495,000	5,720,564	7,089,302	8,750,005	1,660,703	23.4%
Grants/Court Facility/Non-Dept	866,838	867,854	1,185,335	2,376,016	1,190,681	100.5%
Transfer to Cap Reserve for SCC	604,165	-	571,886	-	(571,886)	-100.0%
Transfer to Cap Reserve for Schools	1,315,331	-	1,140,760	-	(1,140,760)	-100.0%
Transfer to Cap Reserve for Courts	1,314,553	-	2,724,549	-	(2,724,549)	-100.0%
Transfer to Parks & Rec/First Bank	-	-	45,000	-	(45,000)	-100.0%
Transfer to CR SCC Future Debt	180,000	-	771,021	-	(771,021)	-100.0%
Transfer to other Funds	-	-	-	-	-	0.0%
Transfer to Emergency Services	450,000	450,000	450,000	450,000	-	0.0%
Transfers to CR for Solid Waste	-	-	250,877	-	(250,877)	0.0%
<b>Total</b>	<b>96,355,197</b>	<b>103,131,584</b>	<b>115,787,913</b>	<b>124,798,868</b>	<b>9,010,955</b>	<b>7.8%</b>

The following is a presentation of the revenues and expenditures for the County's Enterprise Utility Funds - Moore County Public Utilities, the Water Pollution Control Plant, and East Moore Water District.

Utility Fund Revenues Fund 610	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Water sales	5,317,960	5,528,893	6,660,463	6,627,903	(32,560)	-0.5%
Sewer sales	4,146,044	4,304,526	4,958,421	5,008,421	50,000	1.0%
Tap fees	624,966	310,368	300,000	300,000	-	0.0%
Other Fees	-	-	-	-	-	0.0%
Other utility revenues	1,195,688	3,186,114	1,055,290	1,055,274	(16)	0.0%
Retained earnings appropriation	-	-	820,314	-	(820,314)	0.0%
<b>Total</b>	<b>11,284,657</b>	<b>13,329,901</b>	<b>13,794,488</b>	<b>12,991,598</b>	<b>(802,890)</b>	<b>-5.8%</b>

Utility Fund Expenses Fund 610	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Administration/operations	1,427,203	2,586,057	1,485,322	1,553,086	67,764	4.6%
Maintenance	5,275,808	4,987,677	5,437,033	5,802,664	365,631	6.7%
Water quality	2,085,668	2,040,683	2,312,451	2,283,338	(29,113)	-1.3%
Engineering	257,068	219,744	286,183	319,165	32,982	11.5%
Capital outlay	802,817	241,052	2,123,374	1,226,552	(896,822)	-42.2%
Debt service	1,297,336	1,371,559	1,350,345	1,345,892	(4,453)	-0.3%
Non-Departmental/Transfers Out	-	-	799,780	460,901	(338,879)	-42.4%
<b>Total</b>	<b>11,145,900</b>	<b>11,446,772</b>	<b>13,794,488</b>	<b>12,991,598</b>	<b>(802,890)</b>	<b>-5.8%</b>

East Moore Water District Enterprise Fund 620	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Revenues	2,199,918	2,806,839	2,779,059	2,387,300	(391,759)	-14.1%
Expenses	2,233,526	2,806,633	2,779,059	2,387,300	(391,759)	-14.1%

Water Pollution Control Plant Enterprise Revenue Fund 600	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
User fees	6,475,536	6,083,419	5,642,557	6,180,458	537,901	9.5%
<b>Total</b>	<b>6,475,536</b>	<b>6,083,419</b>	<b>5,642,557</b>	<b>6,180,458</b>	<b>537,901</b>	<b>9.5%</b>

Water Pollution Control Plant Enterprise Expense Fund 600	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Operations	2,455,540	3,711,433	2,857,983	2,944,191	86,208	3.0%
Capital outlay	754,762	56,810	800,000	821,000	21,000	2.6%
Debt Service	1,387,455	1,361,607	1,343,056	1,320,856	(22,200)	-1.7%
Transfer to Capital Reserve	467,494	662,196	624,749	1,062,384	437,635	70.0%
Non-Departmental	94,627	-	16,769	32,027	15,258	91.0%
<b>Total</b>	<b>5,159,878</b>	<b>5,792,046</b>	<b>5,642,557</b>	<b>6,180,458</b>	<b>537,901</b>	<b>9.5%</b>

The following is a presentation of the revenues and expenditures for the County's Internal Service Fund – also called the Risk Management Fund. Moore County is self-insured and has one internal service fund. More discussion on the revenue and expenditure sources will be shown in these funds later in the budget document.

The Internal Service Fund, also called The Risk Management Fund, handles the following charges for the entire county and includes the following costs:

Health Insurance  
 Liability and Property Insurance  
 Unemployment Premium  
 Worker's Compensation Premium  
 Worker's Compensation Claims  
 Wellness Assessment  
 General Fund Assessment

Self-Insurance Revenues Fund 810	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Revenues	10,605,592	10,080,649	9,228,842	10,050,756	821,914	8.9%
Total	10,605,592	10,080,649	9,228,842	10,050,756	821,914	8.9%

Self-Insurance Expense Fund 810	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Operations	7,925,874	9,477,562	8,903,872	9,695,922	792,050	8.9%
Wellness program	276,475	278,072	324,970	354,834	29,864	9.2%
Total	8,202,349	9,755,634	9,228,842	10,050,756	821,914	8.9%

The following page is a presentation of the revenues and expenditures for the County's Special Revenue Funds – Emergency Medical Services, E911 and Moore County Transportation Services.

EMS Revenues Fund 200	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Property taxes	4,960,302	5,355,959	5,511,591	5,670,180	158,589	2.9%
Property taxes - prior years	6,429	4,356	10,000	10,000	-	0.0%
Fees / other revenues	3,570,696	4,159,658	3,946,173	4,104,140	157,967	4.0%
Appropriated fund balance	-	-	-	-	-	0.0%
<b>Total</b>	<b>8,537,427</b>	<b>9,519,973</b>	<b>9,467,764</b>	<b>9,784,320</b>	<b>316,556</b>	<b>3.3%</b>
EMS Expenditures Fund 200	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Operations	7,301,100	8,069,829	9,040,159	9,282,764	242,605	2.7%
Capital outlay	326,889	423,421	209,475	280,230	70,755	33.8%
Debt Service	71,009	120,169	144,509	73,499	(71,010)	0.0%
Non-Departmental/Transfers	-	450,000	73,621	147,827	74,206	100.8%
<b>Total</b>	<b>7,698,998</b>	<b>9,063,419</b>	<b>9,467,764</b>	<b>9,784,320</b>	<b>316,556</b>	<b>3.3%</b>

E-911 Revenues Fund 210	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Revenues - E911 telephone fees	390,654	345,860	338,676	364,275	25,599	7.6%
<b>Total</b>	<b>390,654</b>	<b>345,860</b>	<b>338,676</b>	<b>364,275</b>	<b>25,599</b>	<b>7.6%</b>
E-911 Expenditures Fund 210	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Operations	294,323	330,732	338,676	364,275	25,599	7.6%
Debt Service	-	-	-	-	-	0.0%
Capital outlay	18,514	-	-	-	-	0.0%
<b>Total</b>	<b>312,837</b>	<b>330,732</b>	<b>338,676</b>	<b>364,275</b>	<b>25,599</b>	<b>7.6%</b>

MCTS Revenues Fund 230	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Revenues - user fees	425,176	468,953	528,518	476,725	(51,793)	-9.8%
Grants	505,151	1,357,108	631,588	600,593	(30,995)	-4.9%
Sale of Assets	-	19,105	1,000	1,000	-	0.0%
<b>Total</b>	<b>930,327</b>	<b>1,845,166</b>	<b>1,161,106</b>	<b>1,078,318</b>	<b>(82,788)</b>	<b>-7.1%</b>
MCTS Expenditures Fund 230	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/	Percent Change
Operations	952,445	1,034,154	1,034,952	978,933	(56,019)	-5.4%
Capital outlay	494,884	682,526	121,466	82,350	(39,116)	-32.2%
Non-Departmental	-	-	4,688	17,035	12,347	263.4%
<b>Total</b>	<b>1,447,329</b>	<b>1,716,680</b>	<b>1,161,106</b>	<b>1,078,318</b>	<b>(82,788)</b>	<b>-7.1%</b>

The following chart shows total County-wide expenditures for the four-year period. Since transfers occur between funds, the “net budget” is shown as the last line. The “net budget” represents the amounts that were spent by each County Fund in FY 2018-19, and FY 2019-20 and the amounts budgeted to be spent for FY 2020-21 and FY 2021-22. This chart equals the expenditure chart at the beginning of this section but shows each fund separately.

County Expenditures - All Funds	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	\$ Increase/ Decrease	Percent Change
General fund	101,521,566	101,521,566	115,787,913	124,798,868	9,010,955	7.8%
Wastewater fund	5,159,878	5,792,046	5,642,557	6,180,458	537,901	9.5%
Public utilities fund	11,145,900	11,446,772	13,794,488	12,991,598	(802,890)	-5.8%
EMWD fund	2,233,526	2,806,633	2,779,059	2,387,300	(391,759)	-14.1%
Self-Insurance fund	10,236,022	9,755,634	9,228,842	10,050,756	821,914	8.9%
EMS fund	7,698,998	9,063,419	9,467,764	9,784,320	316,556	3.3%
E911 fund	312,837	330,732	338,676	364,275	25,599	7.6%
MCTS operations fund	1,447,329	1,716,680	1,161,106	1,078,318	(82,788)	-7.1%
Sub Total Fund Budgets	139,756,056	142,433,482	158,200,405	167,635,893	9,435,488	6.0%
Soil & Water Conservation	9,764	11,987	19,891	19,891	-	0.0%
Fire Districts	4,576,108	4,711,448	5,113,790	5,771,330	657,540	12.9%
DSS Charitable and Payee Restricted	-	-	-	435,000	435,000	0.0%
CVB Fund	1,552,901	1,475,083	1,254,000	1,775,842	521,842	41.6%
Airport Authority Fund	2,609,842	2,480,420	3,716,759	4,545,906	829,147	22.3%
Total All Funds Budget	148,504,671	151,112,420	168,304,845	180,183,862	11,879,017	7.1%
Less transfers	(8,709,407)	(9,316,044)	(9,316,044)	(10,074,615)	(758,571)	8.1%
Net budget	139,795,264	141,796,376	158,988,801	170,109,247	11,120,446	7.0%

## **SUMMARY OF CHANGES IN FUND BALANCE**

### **Fund Balance/Net Position**

A general measure of a County's financial strength is the fund balance. Fund balance is defined as the difference between the assets and liabilities of a fund. Generally accepted accounting principles and state laws require a portion of the fund balance be reserved for inventories, prepaid expenses, and other State mandated reserves. Thus, only the unreserved portion of the fund balance is available for the County to spend. Fund balance generally provides cash flow until revenues are collected and a general operating reserve for the County.

According to the North Carolina Local Government Commission (NCLGC), Counties should maintain a minimum of 8% of expenditures for unassigned fund balance. The norm, however, is between 10% and 30% in North Carolina. Lower fund balance percentages may cause bond rating agencies to downgrade your credit because they feel you have a weak financial position. Should this happen, when the local government goes to sell debt in the bond market, it will pay higher interest rates. Should your balance drop below 8%, the NCLGC (North Carolina Local Government Commission) will issue a letter of warning with appropriate time to increase the level of fund balance. If a local government does not comply with the State's request, the State may take over the financial operations of the County.

When determining the appropriate fund balance level, there are factors to consider in addition to state laws and counties of equal size and populations:

- The predictability of revenues and volatility of expenditures-if significant resources are subject to unpredictability and volatility, a higher level of fund balance is needed.
- The unavailability of funds from other sources or other funds requiring a drain on the fund balance should require a higher level of fund balance.
- Future reservations of fund balance that remains unknown when the level of funding is set in the annual budget.
- Liquidity-Property tax revenue is collected between November and January of each year and accounts for 61% of the total general fund revenue. Expenses occur in all twelve months and do not match up to the revenue generated in a two-month period. Thus, the mismatch in revenue and expense is compensated for with fund balance used as cash flow to bridge the gap. The fund balance provides the liquidity to the County during the first five months of operation.

The General Fund is the primary operating fund of the County. The County estimates the unreserved General Fund balance at the end of FY21 will be \$22,721,427 which will equal approximately 25% of expenditures in FY 21.

The FY22 budget includes no appropriation from the fund balance. The budget staff estimates the fund balance will remain relatively unchanged in FY22 or will increase due to the pay back of GO Bond advances and the results of the COVID-19 Pandemic outcomes.

Classifications of fund balance is established in GASB (Governmental Accounting Standards Board) Statement 54 and are intended to depict the nature of the net resources that are reported in the governmental funds. An individual governmental fund could include any combination of these classifications.

**FUND BALANCE CATEGORIES**

<b>1. non-spendable fund balance</b> (inherently non-spendable) a) Portion of net resources that cannot be spent because of their form b) Portion of net resources that cannot be spent because they must be maintained intact	Examples:  Consumable inventories  Permanent fund principal
<b>2. Restricted fund balance</b> (externally enforceable limitation on use) a) Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments b) Limitations imposed by law through constitutional provisions or enabling legislation	Examples:  Bond proceeds Permanent fund expendable portion Legal settlements (with restrictions) Transportation funds Budget stabilization
<b>3. Committed fund balance</b> (self-imposed limitations set in place prior to the end of the period) a) Limitation imposed at highest level of decision making that requires formal action at the same level to remove	Examples:  Higher education - Tuition funds
<b>4. Assigned fund balance</b> (limitation resulting from intended use) a) Intended use established by highest level of decision making b) Intended use established by body designated for that purpose c) Intended use established by official designated for that purpose	Examples:  Working capital

**5. Unassigned fund balance** (residual net resources)

- a) Total fund balance in the general fund more than non-spendable, restricted, committed and assigned fund balance (i.e., surplus)
- b) Excess of non-spendable restricted and committed fund balance over total fund balance (i.e., deficit)

Examples:

Used in general fund only

Deficit fund balances in other governmental fund types

Following is a chart of the General Fund Total Fund Balance including all the classifications as well as the portion of the total fund balance that is unassigned:

General Fund 100 Fund Balance	FY15	FY16	FY17	FY18	FY19	FY20	FY21 (Est)
Total Fund Balance	\$25,485,736	\$27,060,438	\$29,080,929	\$34,495,050	\$35,653,413	\$37,350,678	\$37,595,785
Unassigned Balance	\$16,568,657	\$16,811,107	\$17,516,270	\$18,231,652	\$18,125,675	\$19,760,719	\$22,721,427

\*Note 2020-21 ending unreserved June balance is an estimate based on the most recent financial data available as of this printing. The actual fund balance will not be known until the Annual Financial Report is completed later in this fiscal year, typically by November 1, 2021. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

The county did not budget to appropriate any fund balance for the FY 2021-2022 year. The next page shows the detail fund balance for the General Fund by category:



### **TOTAL FUND BALANCE ANALYSIS BREAKDOWN SUMMARY – GENERAL FUND**

The Detail of each fiscal year's General Fund, fund balance is shown in the chart below by category:

<b>Non-Spendable:</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
Inventories	\$106,781	\$82,304	\$92,868	\$94,394	\$83,699	\$87,616
Long Term Receivables/Prepaid	\$749,616	\$362,704	\$113,111	\$0	\$0	\$0
<b>Restricted for:</b>						
State Statute	\$7,089,668	\$7,034,566	\$7,590,104	\$7,581,778	\$9,085,688	\$10,088,771
Human Services/Health	\$305,643	\$317,193	\$329,591	\$353,833	\$308,953	\$262,724
Building Inspections	\$0	\$0	\$0	\$0	\$192,860	\$603,964
Environmental Protection	\$399,435	\$417,203	\$452,363	\$532,450	\$639,827	\$735,600
Register of Deeds	\$101,935	\$167,439	\$202,797	\$222,865	\$221,911	\$237,353
<b>Committed:</b>						
Tax Revaluation	\$164,001	\$139,758	\$215,515	\$207,999	\$213,384	\$279,783
<b>Assigned:</b>						
Schools Debt Service	\$0	\$0	\$1,700,000	\$2,000,000	\$2,000,000	\$2,000,000
Schools Digital Learning Incentive	\$0	\$252,924	\$418,310	\$224,768	\$20,848	\$2,521
Parks & Recreation Capital	\$0	\$100,000		\$962,700	\$1,000,000	\$0
Court Project/Capital Projects	\$0			\$2,112,611	\$1,000,000	\$0
Riak Management	\$0			\$1,000,000	\$1,000,000	\$800,000
General Capital Expense	\$0	\$300,000	\$200,000	\$400,000	\$500,000	\$600,000
Environmental Protection	\$0			\$170,000	\$0	\$0
MCS Article 46 Assigned for Capital Contribution- sales tax - schools	\$0	\$0	\$0	\$0	\$1,000,568	\$951,627
Elections Capital Project	\$0	\$200,000				
Vehicle Replacement Plan	\$0	\$315,000	\$250,000	\$400,000	\$260,000	\$940,000
Remaining Govt Projects	\$0	\$560,240				
<b>Unassigned:</b>						
General Fund unassigned FB	\$16,568,657	\$16,811,107	\$17,516,270	\$18,231,652	\$18,125,675	\$19,760,719
<b>Total Audited Fund Balance</b>	<b>\$25,485,736</b>	<b>\$27,060,438</b>	<b>\$29,080,929</b>	<b>\$34,495,050</b>	<b>\$35,653,413</b>	<b>\$37,350,678</b>

Fund Balance % Breakdown for FY20 Balance by Category (Audited):

<b>Category</b>	<b>FY20 Fund Balance</b>	<b>Percentage</b>
Non-Spendable	87,616	0.23%
Restricted	11,928,412	31.94%
Committed	279,783	0.75%
Assigned	5,294,148	14.17%
Unassigned	<u>19,760,719</u>	<u>52.91%</u>
	37,350,678	100.00%

The County is required to keep 17% Fund Balance in the General Fund Unassigned Fund Balance, but historically has kept 20-40% in the General Fund, Total Fund Balance as a % of Expenditures. The General Fund consists of thirty (30) departments or divisions and is a major fund for the operations of the County. Expenditures for FY19 and FY20 increased due to higher costs in health insurance and retirement costs. Revenues also increased in sales tax. Increased costs in schools debt service increased as the county took on additional debt for new schools.

General Fund Balance as a % of Expenditures (Audited):

Fiscal Year	Expenditures	Total Fund Balance	As % of Expenditures
FY15	\$88,016,373	\$25,485,736	28.96%
FY16	\$87,203,143	\$27,060,438	31.03%
FY17	\$89,859,421	\$29,080,929	32.36%
FY18	\$89,597,922	\$34,495,050	38.50%
FY19	\$93,192,201	\$35,653,413	38.26%
FY20	\$103,431,584	\$37,350,678	36.11%

Next is a historical comparison and trend analysis of the General Fund Revenues, Expenditures and Fund Balance including Cash Equity from the annual audit.

General Fund-Audited	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	\$91,014,621	\$91,398,922	\$94,249,242	\$95,511,412	\$100,902,206	\$116,572,805
Expenditures	<u>\$88,016,373</u>	<u>\$87,203,143</u>	<u>\$89,859,421</u>	<u>\$89,597,922</u>	<u>\$93,192,201</u>	<u>\$103,431,584</u>
Excess Revenues over/(under) Expenditures	\$2,998,248	\$4,195,779	\$4,389,821	\$5,913,490	\$7,710,005	\$13,141,221
Transfers In	\$1,520,718	\$2,202,326	\$3,268,148	\$3,322,594	\$3,777,723	\$801,625
Transfers Out	<u>-\$11,405,148</u>	<u>-\$4,823,403</u>	<u>-\$5,637,478</u>	<u>-\$3,821,963</u>	<u>-\$10,329,365</u>	<u>-\$12,245,581</u>
Over/(Under)	-\$6,886,182	\$1,574,702	\$2,020,491	\$5,414,121	\$1,158,363	\$1,697,265
Fund Balance-Beginning	\$32,371,918	\$25,485,736	\$27,060,438	\$29,080,929	\$34,495,050	\$33,653,413
Fund Balance-Ending	\$25,485,736	\$27,060,438	\$29,080,929	\$34,495,050	\$33,653,413	\$37,350,678
Cash Equity	\$23,912,635	\$20,946,171	\$22,723,837	\$27,535,105	\$27,510,634	\$28,437,686

Each fiscal year, once the audit is completed typically in October, the County calculates a transfer from the General Fund to other Capital Reserve Funds for future Governmental Projects or Future Debt Service to be used for future capital expenditures (capital projects and debt service payments) as determined and approved by the County Board of Commissioners. The calculation is based on the County Financial Policies and Fiscal Policy Guidelines under the County Goals and Financial Policies section of this document.

Under the Reserve Policies of the Fiscal Policy Guidelines the available fund balance at the close of each fiscal year should be at least 17% of the total annual operating expenditures. For FY20 a calculation was completed taking the total expenditures of \$108,431,584 x 17% = \$18,433,369 and deduct that figure from the total unassigned fund balance of \$19,760,719 which equals \$1,327,350. This difference is then transferred pending Board of Commissioner approval during fiscal year 2020 to the Capital Reserve for

Governmental Projects Fund to pay for future capital projects or to the Capital Reserve for Debt Service on future capital debt payments.

For example, Moore County passed a voter referendum in May 2018 for a total of \$123,000,000 to build 3 new elementary schools for \$103,000,000 and \$20,000,000 for Sandhills Community College for a nursing education facility. The Board can approve the excess funds to be transferred into the Capital Reserve for Future Debt payments based on the future need to pay debt as debt becomes due.

The following charts show the total fund balances in all other County funds. Following is the audited fund balances as of June 30, 2020 by Fund for all other County funds excluding the General Fund:

<b>Fund Type</b>	<b>Beginning Fund Balance June 30, 2019</b>	<b>Revenues</b>	<b>Expense</b>	<b>Rev less Expenses</b>	<b>Ending Fund Balance June 30, 2020</b>	<b>Net Change</b>
Special Revenue Funds	\$4,556,427	\$15,980,364	\$15,449,029	\$531,335	\$5,087,762	11.66%
Enterprise Funds	\$44,331,044	\$22,075,446	\$19,335,672	\$2,739,774	\$47,070,818	6.18%
Internal Service Funds	\$1,605,897	\$10,080,649	\$9,755,635	\$325,014	\$1,930,911	20.24%
Total Capital Reserve Funds	\$23,675,216	\$12,953,140	\$3,005,840	\$9,947,300	<u>\$33,622,516</u>	<u>42.02%</u>
Total All Other Funds	\$74,168,584	\$61,089,599	\$47,546,176	\$13,543,423	\$87,712,007	18.26%

- Special Revenue Funds – The special revenue funds consist of five (5) different funds and show an overall increase of 11.66% due to capital projects for Emergency Management Services and purchases of ambulances. The Fire Fund has a reserve as part of their fund balance to build new fire stations.
- Enterprise Funds – The enterprise funds consist of three (3) different funds and is due to additional capital utility projects and debt service payments for the Water Pollution Control Plant for Interceptor Rehab.
- Internal Service Fund – The internal service fund consists of one (1) fund, Risk Management. Funds have been transferred from the General Fund to support costs for increases in health insurance and worker's compensation costs.
- Capital Reserve Funds – There are seven (7) capital reserve funds for governmental projects, debt service, enterprise, college, and school future projects. Each year funds are transferred to the capital reserve funds to be used for future projects. Any amounts moved out of capital reserve must be approved by the Board of Commissioners to be used for a specific project.

**Moore County, North Carolina  
Summary Budget Calendar  
Fiscal Year 2021-2022**

<u>Event</u>	<u>Date</u>
Operational Budget Process Begins	December 1, 2020
Board of Commissioners Retreat/Budget Planning Session	January 27, 2021
All Operating Budgets due back from Departments	February 26, 2021
County Manager, Budget Director meets with Department Directors for Initial Budget Reviews	March 8-12, 2021
County Manager and Budget Team Review Requests	April 28, 2021
FY22 Budget Presented to Board of Commissioners and Call to Public Hearing	May 18, 2021
Budget Work Sessions with the Board of Commissioners Held (May 19, 2021, through June 15, 2021)	May-June 2021
Budget Public Hearing	June 15, 2021
Budget Adoption	June 17, 2021

An expanded/detailed version of the budget calendar is provided in the Budget Development Policy included in this manual. The budget Development Policy discusses the Budget Process and Policy in much more detail and includes a full detailed calendar of activities by month for all county departments.

## **ANALYSIS OF REVENUE SOURCES AND FORECASTING LONG TERM PLANNING**

### **Trends and Forecast**

For all revenue sources, the County uses the methodology of at least ten (10) years of trend history as well as considering the current changing environment. The current financial software (TYLER-MUNIS) can store up to ten years of history which is very helpful in the budget process. The entire budget team reviews these historical trends and budgets conservatively based on those trends.

The purpose of a Long-Range Financial Plan is to provide a forecast of the County Financial Resources, projected revenues, and expenditures for all funds based on planned levels of service and the strategic goals of the County.

### **The keys to Financial Forecasting and Long-Term Planning:**

- Economy
- Forecast approach-realistic, pessimistic, and optimistic
- One-time revenues
- Revenues based on the economy – sales tax, development fee and taxes
- State Laws

These items need to be taken into careful consideration when budgeting revenue as well as the long-term planning for future revenue.

### **The Long-Term Priorities:**

1. To maintain a balanced operating budget with no fund balance appropriations.
2. Increase operating reserves each fiscal year with the goal of 25% of budgeted operating expenditures. The county has a 17% reserve policy.
3. Provide necessary fund for infrastructure maintenance and improvements. The County has a Capital Reserve fund for Enterprise Funds that is used for this purpose. Each year funds are expended in the annual budget to transfer to the Capital Reserve for future projects.
4. Provide funding for additional public safety services such as additional fire stations and emergency management locations throughout the county. The county meets with public safety group and is currently working on a plan.

### **Long Range Financial Plan Risks:**

- Decline in sales tax growth
- Changes to grant funding programs
- Recession Events typically every 10 years
- Unforeseen capital needs
- Future contracted rates with service providers
- Compensation and benefit plan increases
- Unknown technology changes

The County Budget Team reviews all risks associated with the long-range financial plan and works with a very conservative approach to the annual budget so when a risk factor does present itself there is minimal impact. This has worked well for the County.

**Property Tax (58% of General Fund Revenue)**

The single largest revenue source funding for Moore County General Fund operations continues to be the property tax. The graph below illustrates the historic property tax revenues collected by fiscal year for the County in millions. The revaluation year will be in fiscal 2023-2024.

Fiscal Year	Total Tax Levy	Amount Collected	Percent of Levy
2016-17	\$57,063,726	\$56,752,908	99.46%
2017-18	\$58,326,083	\$57,993,240	99.43%
2018-19	\$59,692,660	\$59,404,205	99.52%
2019-20	\$70,493,721	\$70,066,515	99.39%
2020-21	\$72,763,230	\$72,413,749	99.52%
2021-22	\$74,946,127	\$74,605,127	99.55%
2022-23	\$77,129,024	\$76,796,506	99.57%
2023-24	\$81,311,921	\$80,987,884	99.60%
2024-25	\$83,494,818	\$83,179,262	99.62%

**Sales Tax (18% of General Fund Revenue)**

The second largest revenue source for the County is sales tax collections. This tax, to a greater extent than property tax, is sensitive to the economy. The NC Sales tax rates include Article 39, 40 42, and 46. An explanation of sales tax articles is listed below:

Article 39 is distributed by point of sale. Basically, any sale that occurs in each county will result in Article 39 portion returning to that county. 1% tax rate

Article 40 is distributed based upon a county's population in relation to the state population total. ½% tax rate.

Article 42 was previously distributed based upon a county's population in relation to the state population total. ½% tax rate.

Article 46 allows an additional 0.25% local sales and use tax on transactions subject to the general State rates of sales and use tax pursuant to General Statute 105-164.4. Article 46 will be distributed based upon point of sale to the counties. ¼ % tax rate, this tax was voted on by referendum to add beginning in April 2019.

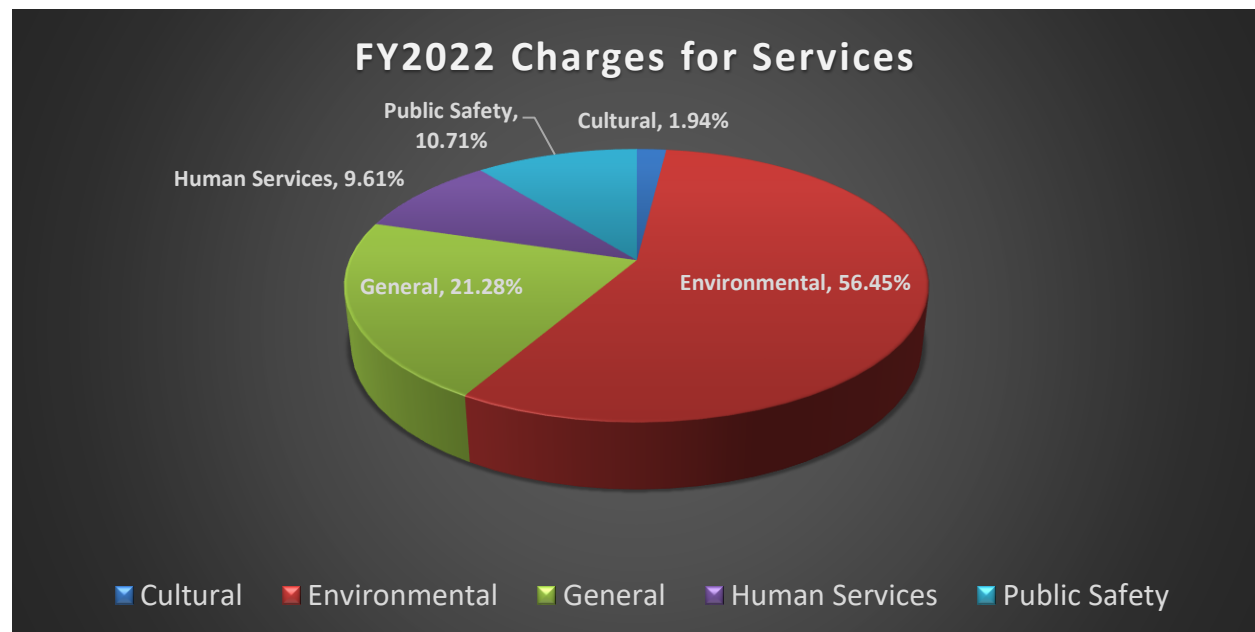
The following chart shows sales tax trends and projections to 2025:

- Sales tax continues to increase year over year
- The county budgets conservatively in both property and sales tax which is the top two sources of revenue, or 75% of the revenue, in the general fund.

	FY17/18 ACTUALS	FY18/19 ACTUALS	FY19/20 ACTUALS	FY20/21 ACTUALS	Projected FY21/22 ACTUALS	Projected FY22/23 ACTUALS	Projected FY23/24 ACTUALS	Projected FY24/25 ACTUALS
ARTICLE 39-LOCAL SALES TAX 1%	\$7,090,961	\$7,738,220	\$8,093,451	\$9,878,066	\$9,978,047	\$10,077,827	\$10,178,606	\$10,280,392
ARTICLE 40-COUNTY 1/2%	\$3,630,983	\$3,876,721	\$4,070,605	\$4,595,890	\$4,792,472	\$4,840,397	\$4,888,801	\$4,937,689
ARTICLE 42-COUNTY 1/2%	\$1,894,851	\$2,055,341	\$2,149,876	\$2,501,848	\$2,672,352	\$2,699,076	\$2,726,066	\$2,753,327
ARTICLE 40-SCHOOLS	\$1,556,136	\$1,661,452	\$1,744,545	\$2,012,524	\$2,137,567	\$2,158,943	\$2,180,532	\$2,202,337
ARTICLE 42-SCHOOLS	\$2,842,277	\$3,083,012	\$3,224,814	\$3,802,772	\$3,907,851	\$3,946,930	\$3,986,399	\$4,026,263
Article 46 County 1/4 %	<u>\$0</u>	<u>\$1,000,568</u>	<u>\$3,751,627</u>	<u>\$4,278,575</u>	<u>\$4,352,895</u>	<u>\$4,396,424</u>	<u>\$4,440,388</u>	<u>\$4,484,792</u>
Total Sales Tax Collections	\$17,015,207	\$19,415,314	\$23,034,918	\$27,069,674	\$27,841,184	\$28,119,596	\$28,400,792	\$28,684,800

### Departmental Revenues-Charges for Services (11% of General Fund Revenue)

Charges for services represent fees charged as a result of direct benefit or in lieu of other charges for a service provided. The chart below shows the departmental fees for the General Fund by category:



**Trend Analysis for Departmental Revenue Sources from 2021 to 2025:**  
**(Same chart as previous pie chart with forecast to 2025)**

General Fund Category	20-21	21-22	22-23	23-24	24-25
Cultural	\$254,423	\$264,423	\$267,067	\$269,711	\$269,711
Environmental	\$5,520,819	\$7,676,909	\$7,676,909	\$7,701,909	\$7,706,909
General	\$2,331,100	\$2,894,100	\$2,904,100	\$2,914,100	\$2,939,100
Human Services	\$1,209,057	\$1,307,457	\$1,332,457	\$1,342,457	\$1,387,457
Public Safety	\$1,453,542	\$1,455,849	\$1,458,349	\$1,460,849	\$1,463,349
	\$10,768,941	\$13,598,738	\$13,638,882	\$13,689,026	\$13,766,526

**Grants and Intergovernmental Revenues (8% of General Fund Revenue)**

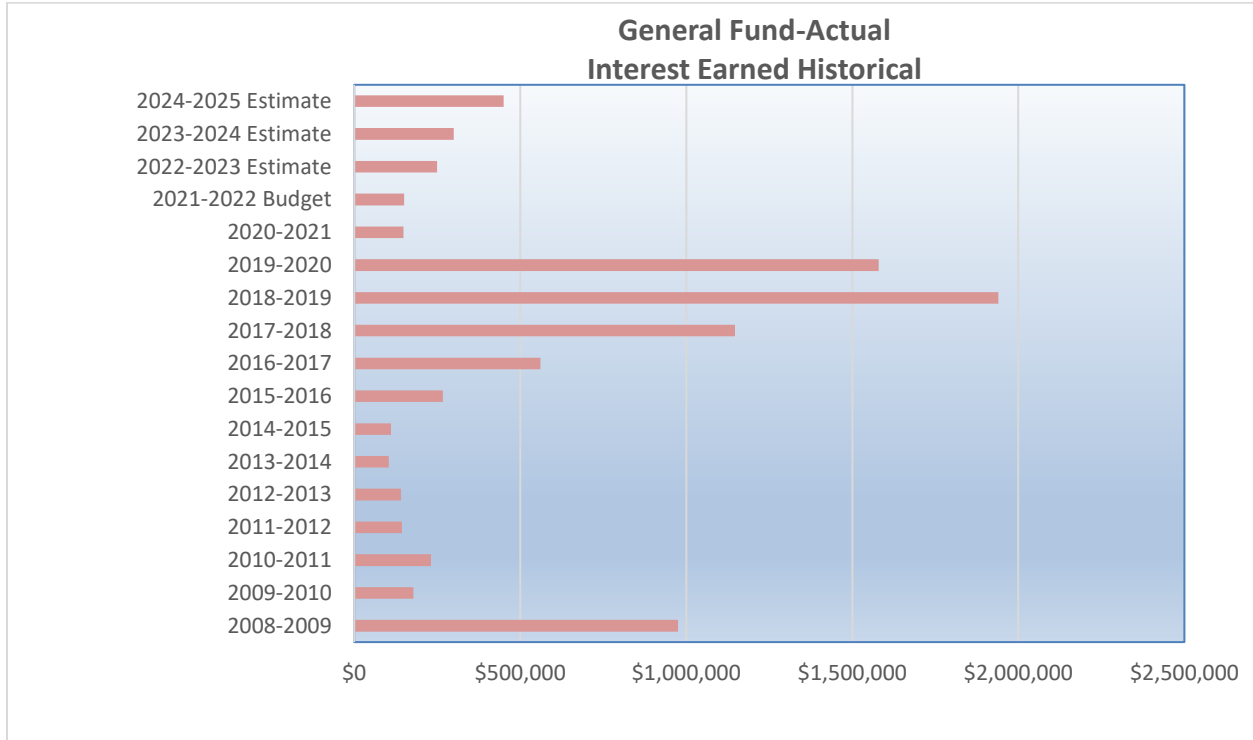
Intergovernmental revenue consists of revenues received from other governmental agencies. Most of these revenues consist of grants for the Department of Aging, Social Services, Child Support, and Health Services. Other Grants consist of state grants for Soil and Water Conservation, Sheriff bullet proof vests, Solid Waste disposal and recycling grants and Juvenile Crime Prevention Grant (JCPC).

Fiscal Year Trends	Social Services	Health	Child Support	Aging	Other Grants
2018-19	\$5,233,392	\$749,769	\$847,085	\$819,298	\$418,220
2019-20	\$5,032,997	\$775,410	\$847,085	\$879,370	\$419,820
2020-21	\$5,555,630	\$748,999	\$847,085	\$877,505	\$515,002
2021-22	\$6,031,201	\$777,648	\$847,085	\$906,000	\$535,178
2022-23	\$6,151,825	\$789,313	\$847,085	\$915,060	\$535,178
2023-24	\$6,282,482	\$799,740	\$847,085	\$920,460	\$535,178
2024-25	\$6,503,106	\$103,612	\$847,085	\$923,160	\$535,178



### Interest Earned (5% of General Fund Revenue)

The information and chart on Interest Earned can be found in the Budget Summary Section of this document. I have included the same chart below for the trend analysis out to 2025.

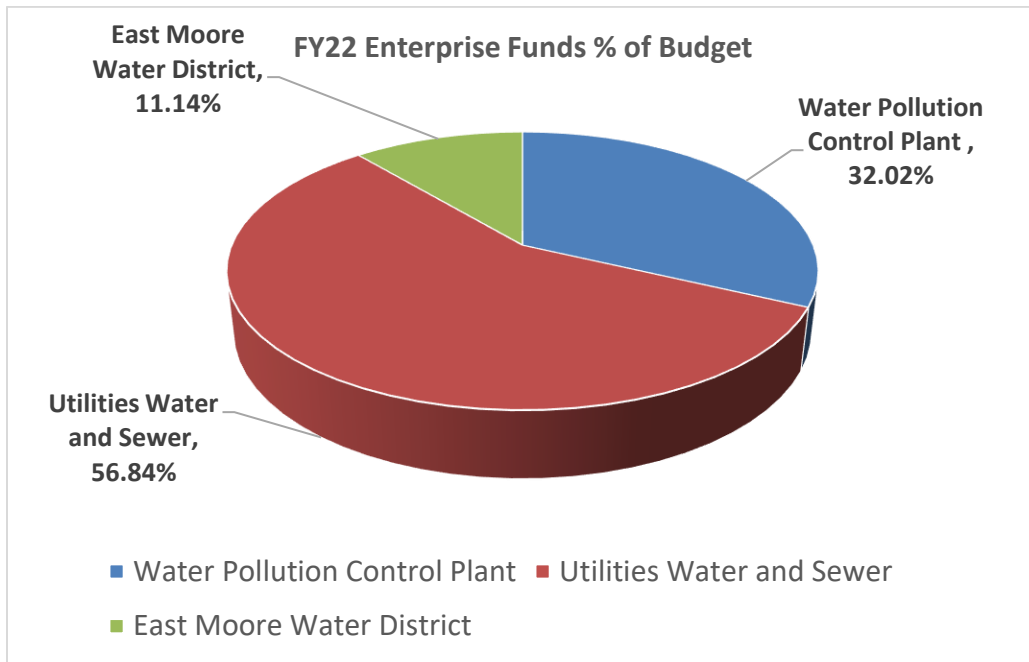


### Enterprise Funds Revenue Sources and Trends

The Enterprise Funds consist of Fund 600 Water Pollution Control Plant, Fund 610 Utilities Fund and Fund 620 East Moore Water District. Each is described below and provide a service to the community:

- Water Pollution Control Plant revenue is from sewer services provided to municipalities.
- Utility Fund revenue is from Water, Irrigation and Sewer Services
- East Moore Water District revenue is from Water, Irrigation and Sewer Services

Revenue Sources and Trends	FY20	FY21	FY22 Budget	FY23 Est	FY24 Est	FY25 Est
Water Pollution Control Plant	\$5,870,225	\$6,617,054	\$6,145,458	\$6,416,105	\$6,513,948	\$6,569,775
Utilities Water and Sewer	\$9,833,419	\$10,695,281	\$10,909,536	\$11,157,459	\$11,389,486	\$11,595,486
East Moore Water District	<u>\$2,084,900</u>	<u>\$2,282,104</u>	<u>\$2,137,300</u>	<u>\$2,344,542</u>	<u>\$2,411,542</u>	<u>\$2,569,512</u>
Total	\$17,788,544	\$19,594,439	\$19,192,294	\$19,918,106	\$20,314,976	\$20,734,773
% Growth		10.15%	-2.05%	3.78%	1.99%	2.07%



Moore County is called the “Home of Golf” with 29 golf courses serving a population of over 94,191 people in an area of 698 square miles. There is 1 Golf Course per 3,247 people and 1 Golf Course per every 24 square miles. The means irrigation is a large revenue source for the Public Utilities Department. If we have dry summer months, the golf courses are irrigated every day and at night. Public Utilities budgets for the revenue from irrigation based on the ten-year trend and on current events, but always on the conservative side. Anything over budget goes to the Utility Fund balance to be used for additional projects.

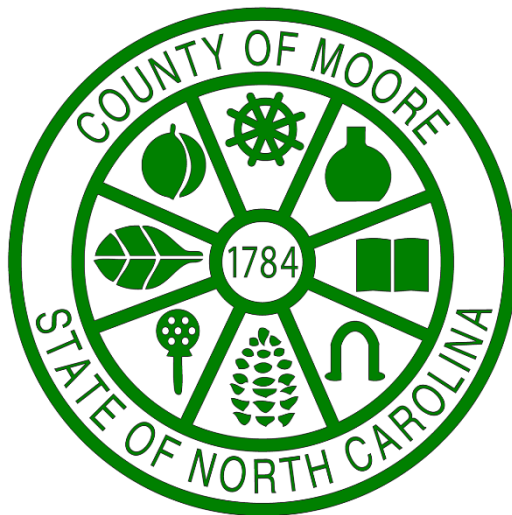
For the Long-Range forecast, projections do not factor in a recession or periods of large expansion, instead the revenue forecast assumes continued, moderate growth in the economy (1% growth) over time.

The Long-Range Plan Goals include:

- Replacing/updating two high schools and possibly building a third high school. To achieve this the county would vote on another bond referendum in the 2025 timeframe.
- Utility Infrastructure – ARP Funding
- Broadband Infrastructure – ARP Funding
- Economic Development – Working with outside agencies such as Partner's in Progress and the municipalities on economic development for Moore County. Funding, etc. would have to be determined.
- Increased capacity at the Water Pollution Control Plant – funding from increases in user fees.
- Study to be conducted for Landfill Locations.
- Study on the development potential for Emergency Management Bases and Fire Stations needed around the county. Possible uses of funding include the ARP Funds or increase in property tax rates for Advanced Life Support tax that is currently \$.04/\$100 valuation. General Assembly allows \$.05/\$100 valuation currently.

As you can see as of this writing, Moore County, is going through a lot of 'growing pains' but in a good way. Most of our long-range plans are due to construction and infrastructure as the population is ever expanding. The county is looking into using the American Rescue Plan (ARP) funds for utility and broadband infrastructure but is in the planning stages currently. A work session with the Board of Commissioners is planned in September 2021 to kick off our long-range plans and strategies for the uses of these funds. Moore County is slated to received \$19.57 million in total funding by May 2022.

Other studies are being conducted on economic development, landfill locations, and the need for additional fire stations and EMS bases.



## **GENERAL FUND**

The General Fund (Fund 100) accounts for all financial resources not restricted to specific purposes or otherwise required to be accounted for in another fund. The following departments are included in the General Fund: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax, Board of Elections, Register of Deeds, Sheriff, Day Reporting Center, Youth Services, Fire Marshal, E-911 Communications, Solid Waste, Planning and Community Development, GIS, Cooperative Extension, Soil and Water Conservation District, Health, Social Services, Child Support, Veterans Services, Aging, Library, Parks and Recreation, Education, Mental Health, Courts, Non-Profits, Information Technology, Property Management, Debt Service and other appropriations. These departments are broken down into categories of General Government, Public Safety, Environmental, Human Services, Cultural, Education, Debt and Transfers.

The following chart shows the breakdown of the General Fund departments by category for expenditures and how they are reported in the Annual Financial Report and this budget document:

### **SERVICES, DEPARTMENTS and DEPARTMENT CODE, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES**

#### **GENERAL GOVERNMENT**

Administration 120  
Governing Body 115  
Human Resources 130  
Finance 140  
County Attorney 150  
Tax and Revaluation 160  
Elections 170  
Register of Deeds 185  
Information Technology/GIS 450  
Property Management 470

#### **HUMAN SERVICES**

Health Department 390  
Social Services 380  
Child Support 270  
Veteran's Services 290  
Aging/Senior Center 300

#### **CULTURAL DEVELOPMENT**

Parks and Recreation 325  
Library 310

#### **ENVIRONMENTAL AND COMMUNITY DEVELOPMENT**

Planning, Zoning, Inspections 230  
Solid Waste 220  
Cooperative Extension 250  
Soil and Water Conservation 260

#### **PUBLIC SAFETY FUNCTIONS**

Sheriff's Office 195  
Sheriff - Detention Center 195  
Sheriff - Animal Operations 215  
Day Reporting Center 200  
Youth Services 280  
Public Safety Fire Marshal 210-10  
Public Safety Communications 210-12

#### **DEBT SERVICE 370**

Debt Principal-County  
Debt Interest -County

#### **EDUCATION 335**

Schools Expense, Capital, Digital Learning  
Schools Debt Principal and Interest  
College Expense  
College Debt Principal and Interest

#### **NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT 360**

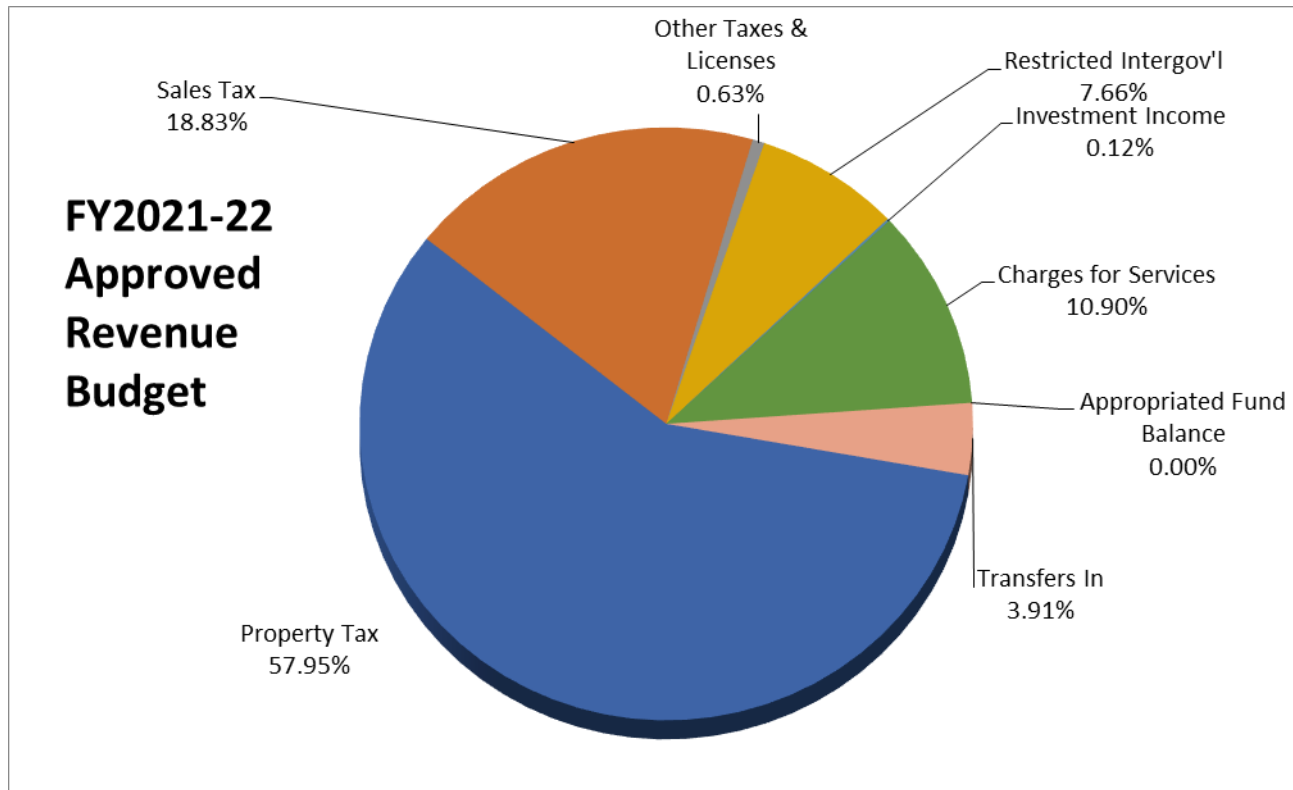
Grants/Transfers Out to Cap Reserve and Project Funds  
Courts Facility Costs  
Non-Profits/Non- Departmental

### **General Fund Revenue (100)**

The following is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY2018-19 and FY 2019-20, the original adopted budget for FY 2020-21, and the approved FY 2021-22 Budget. The percent change refers to the change from FY 2020-21 to FY 2021-22.

General Fund Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	Percent Change
Property Tax	\$ 58,515,862	\$ 69,429,515	\$ 69,902,590	\$ 72,317,287	3.45%
Sales Tax	\$ 19,415,302	\$ 23,034,918	\$ 19,461,339	\$ 23,497,757	20.74%
Other Taxes & Licenses	\$ 461,229	\$ 431,160	\$ 790,000	\$ 790,000	0%
Restricted Intergovernmental	\$ 10,465,421	\$ 10,267,049	\$ 8,844,221	\$ 9,561,377	8.11%
Investment Income	\$ 1,939,583	\$ 1,579,512	\$ 1,500,000	\$ 150,000	-90%
Charges for Services	\$ 10,104,809	\$ 11,830,651	\$ 10,768,941	\$ 13,598,739	26.28%
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -	-100%
Transfers In	\$ -	\$ -	\$ 4,520,822	\$ 4,883,708	8.03%
<b>Total</b>	<b>\$ 100,902,206</b>	<b>\$ 116,572,805</b>	<b>\$ 115,787,913</b>	<b>\$ 124,798,868</b>	<b>7.78%</b>

The detail of each revenue source is shown in the Budget Overview section of this document.



The following is a presentation of revenue in the General Fund. It includes actual “audited” spending for FY

2018-19 and 2019-20, the original adopted budget for FY2020-21, and the approved FY 2021-22 budget. The percent change refers to the change from FY 2020-21 to FY2021-22.

General Fund Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	Percent Change
Property taxes - current year	58,384,376	69,422,295	69,562,590	71,977,287	3.5%
Property taxes - prior years	91,904	52,253	250,000	250,000	0.0%
Penalties and interest	39,582	38,527	90,000	90,000	0.0%
Rental vehicle tax	110,466	88,136	100,000	100,000	0.0%
Sales taxes	19,415,302	23,034,918	19,461,339	23,497,757	20.7%
Alcohol Beverage Control funds	350,763	330,786	690,000	690,000	0.0%
Interest earnings/Rebates/Other	1,939,583	1,579,512	1,500,000	150,000	-90.0%
Departmental revenues and fees	10,104,809	9,515,367	10,768,941	13,598,739	26.3%
Social services	5,873,678	5,258,890	5,555,630	6,031,201	8.6%
Health	2,220,997	2,172,109	748,999	777,648	3.8%
Child support enforcement	926,911	958,954	847,085	847,085	0.0%
Other grants/fees	542,929	473,067	815,002	999,443	22.6%
Aging	900,906	871,369	877,505	906,000	3.2%
Transfers	0	2,776,622	2,000,000	3,898,475	94.9%
Bond Interest	0	0	150,000	150,000	0.0%
Transfer In from Capital Reserve for Debt	0	0	2,370,822	835,233	-64.8%
<b>Total Revenues</b>	<b>100,902,206</b>	<b>116,572,805</b>	<b>115,787,913</b>	<b>124,798,868</b>	<b>7.8%</b>

Trend Analysis - General Fund Actual Revenues by Fiscal Year									
Audited Fiscal Year	General Fund Actual Revenues	General Fund Property Tax	General Fund Sales Tax	Other Taxes and Licenses	Unrestricted Intergovernmental Revenue	Restricted intergovernmental revenues	Investment Income	Charges for Services	Other
FY12-13	\$87,657,134	\$55,981,627	\$13,426,848	\$237,113	\$1,329,012	\$10,964,449	\$140,358	\$4,737,828	\$839,899
FY13-14	\$89,664,730	\$57,393,966	\$14,320,071	\$250,257	\$1,532,430	\$10,547,039	\$104,232	\$4,934,416	\$582,319
FY14-15	\$91,127,333	\$56,860,427	\$14,868,247	\$262,653	\$1,758,130	\$11,266,900	\$111,221	\$5,298,279	\$701,476
FY15-16	\$91,639,781	\$55,004,569	\$15,932,656	\$279,079	\$1,956,150	\$11,451,514	\$267,454	\$5,989,032	\$759,327
FY16-17	\$94,374,804	\$56,238,320	\$16,685,987	\$295,856	\$2,578,810	\$11,049,471	\$560,422	\$6,317,345	\$648,593
FY17/18	\$95,624,523	\$57,787,907	\$17,015,207	\$312,367	\$2,760,351	\$8,893,938	\$1,147,192	\$6,808,417	\$899,144
FY18/19	\$102,679,929	\$58,515,862	\$19,415,302	\$350,763	\$1,773,723	\$9,875,702	\$1,939,583	\$10,104,809	\$704,185
FY19/20	\$116,572,805	\$69,513,075	\$23,034,918	\$418,922	\$2,776,622	\$9,734,389	\$1,579,512	\$9,515,367	\$0

**Definitions:**

Other Taxes and Licenses - privilege licenses, white goods, scrap tires, solid waste recycling

Unrestricted intergovernmental revenues - ABC funds, video franchise tax, Medicaid hold harmless

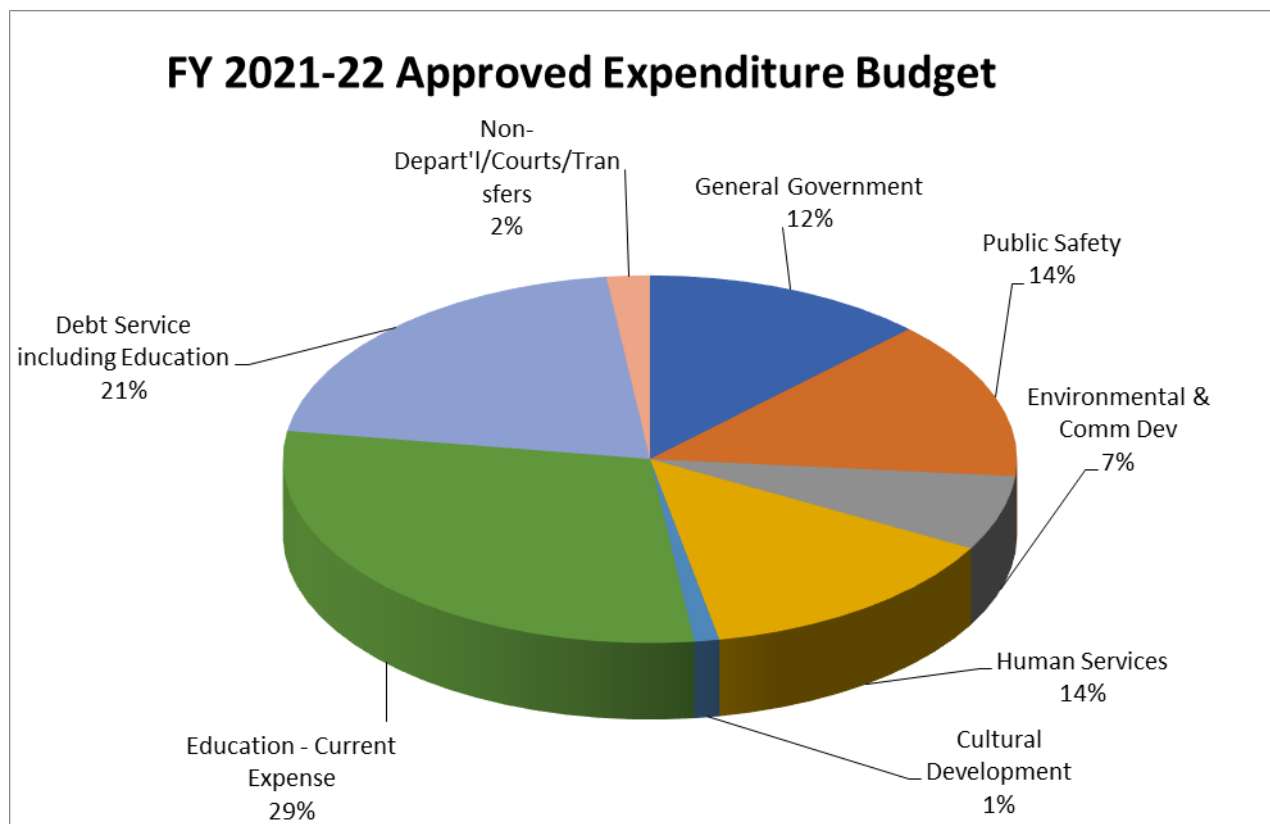
Restricted intergovernmental revenues - social services, health, senior center, veterans, public safety

Charges for Services - all departmental fee charges for services, i.e. permitting, fire inspections, etc.

Other - donations, transfers in from component units such as airport and CVB, ABC profit distribution funds

The following is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2018-19 and 2019-20, the original adopted budget for FY 2020-21, and the approved FY 2021-22 Budget. The percent change refers to the change from FY 2020-21 to FY 2021-22.

General Fund Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	Percent Change
General Government	\$ 12,889,205	\$ 11,654,604	\$ 13,877,947	\$ 15,579,316	12.26%
Public Safety	\$ 13,977,963	\$ 14,995,312	\$ 16,445,186	\$ 17,487,490	6.34%
Environmental & Comm Dev	\$ 4,117,204	\$ 4,414,839	\$ 4,890,064	\$ 8,217,091	68.04%
Human Services	\$ 14,293,249	\$ 15,141,724	\$ 16,602,988	\$ 17,336,473	4.42%
Cultural Development	\$ 1,179,415	\$ 1,236,200	\$ 1,366,612	\$ 1,374,890	0.61%
Education - Current Expense	\$ 37,365,688	\$ 37,540,354	\$ 38,945,929	\$ 36,650,586	-5.89%
Debt Service including Education	\$ 10,351,082	\$ 16,491,572	\$ 19,749,303	\$ 25,777,006	30.52%
Non-Departmental/Courts/Transfers	\$ 2,181,391	\$ 1,656,979	\$ 3,909,884	\$ 2,376,016	-19.58%
Less Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 96,355,197</b>	<b>\$ 103,131,584</b>	<b>\$ 115,787,913</b>	<b>\$ 124,798,868</b>	<b>7.78%</b>



The following page is a presentation of expenditures by department within the General Fund:

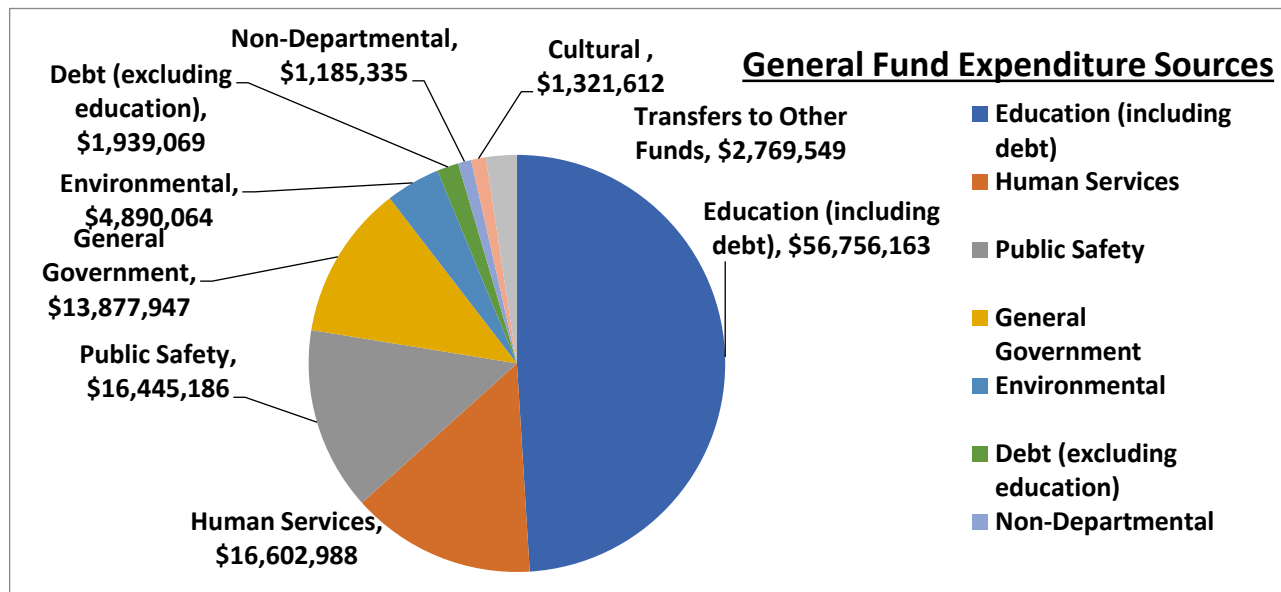


General Fund Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved Budget	FY 2021-22 Approved Budget	Percent Change
Governing body	209,817	211,782	215,894	227,863	5.5%
Administration	629,233	680,537	710,754	729,568	2.6%
Human Resources	299,530	284,345	303,875	307,671	1.2%
Financial services	722,566	717,005	702,954	711,419	1.2%
County attorney	803,303	859,068	940,002	945,048	0.5%
Tax and revaluation	1,946,233	1,914,053	2,024,609	2,111,638	4.3%
Elections	490,164	600,731	615,280	749,877	21.9%
Register of deeds	1,600,094	1,850,127	1,540,545	1,888,571	22.6%
Information Technology/GIS	1,893,054	2,052,194	2,273,096	2,597,052	14.3%
Property Management	4,196,221	3,911,028	4,550,938	5,310,609	16.7%
Sheriff/Detention Center	11,573,715	12,574,881	13,357,949	14,239,714	6.6%
Animal Operations	930,621	801,444	840,832	873,450	3.9%
Day reporting center	64,415	67,572	119,486	119,486	0.0%
Public safety and E911	1,341,088	1,481,881	1,577,517	1,702,596	7.9%
Solid Waste	2,810,366	2,994,408	3,092,124	6,223,000	101.3%
Planning/Community Development	366,622	414,451	478,707	553,122	15.5%
Planning/Permitting	461,347	510,887	547,375	915,651	67.3%
Cooperative extension	261,881	270,245	298,033	299,222	0.4%
Soil and water conservation	216,988	224,848	222,948	226,096	1.4%
Social Services	8,048,948	8,699,284	9,656,214	10,046,543	4.0%
Health	3,821,816	3,929,609	4,312,631	4,576,190	6.1%
Child support enforcement	745,144	794,391	801,339	814,235	1.6%
Youth services	68,124	69,534	99,402	102,244	2.9%
Veteran's service	205,293	227,744	232,757	280,884	20.7%
Aging/Senior Center	1,472,048	1,490,696	1,600,047	1,618,621	1.2%
Library	609,479	645,385	663,607	665,275	0.3%
Recreation	569,936	590,815	658,005	709,615	7.8%
College current expense	4,692,262	4,932,894	4,612,262	4,800,586	4.1%
School current expense	29,050,000	30,350,000	30,350,000	30,350,000	0.0%
School capital outlay	750,000	750,000	750,000	750,000	0.0%
School digital learning	750,000	768,327	750,000	750,000	0.0%
Debt service-principal	6,529,002	10,423,000	12,660,001	17,027,001	34.5%
Debt service-interest	3,495,000	5,720,564	7,089,302	8,750,005	23.4%
Grants/Court Facility/Non-Departmental	866,838	867,854	1,185,335	2,376,016	100.5%
Transfer to Cap Reserve for SCC	604,165	-	571,886	-	-100.0%
Transfer to Cap Reserve for Schools	1,315,331	-	1,140,760	-	-100.0%
Transfer to Cap Reserve for Courts	1,314,553	-	2,724,549	-	-100.0%
Transfer to Parks & Rec/First Bank	-	-	45,000	-	-100.0%
Transfer to CR SCC Future Debt	180,000	-	771,021	-	-100.0%
Transfer to Emergency Management	450,000	450,000	450,000	450,000	0.0%
Transfers to CR for Govt Projects SW Loan	-	-	250,877	-	0.0%
<b>Total</b>	<b>96,355,197</b>	<b>103,131,584</b>	<b>115,787,913</b>	<b>124,798,868</b>	<b>7.8%</b>

**General Fund Expenditures by Category:**

General Fund Expenditures		
GF Expenditures	FY22 Budget	%
Education (including debt)	\$56,549,612	45.3126%
Human Services	\$17,336,473	13.8915%
Public Safety	\$17,486,184	14.0115%
General Government	\$15,579,316	12.4835%
Environmental	\$8,217,091	6.5843%
Debt (excluding education)	\$5,877,980	4.7100%
Non-Departmental	\$2,377,322	1.9049%
Cultural	\$1,374,890	1.1017%
Total	\$124,798,868	100.0000%

**General Fund Expenditure Sources:**



**This chart shows the net change in the General Fund expense budget from FY21 to FY22 by Category:**

Source	FY21 Budget	FY22 Budget	Net Change
Education (including debt & reserves)	\$56,756,163	\$56,549,612	(\$206,551)
Human Services	\$16,602,988	\$17,336,473	\$733,485
Public Safety	\$16,445,186	\$17,486,184	\$1,040,998
General Government	\$13,877,947	\$15,579,316	\$1,701,369
Environmental	\$4,890,064	\$8,217,091	\$3,327,027
Debt (excluding education)	\$1,939,069	\$5,877,980	\$3,938,911
Non-Departmental	\$1,185,335	\$2,377,322	\$1,191,987
Cultural	\$1,321,612	\$1,374,890	\$53,278
Transfers In	\$2,769,549	\$0	(\$2,769,549)
Total	\$115,787,913	\$124,798,868	\$9,010,955

**Explanation of category and changes:**

- **Education** - Education consists of funding for Moore County Schools, Sandhills Community College current expenses, capital outlay and digital equipment (computers, etc.) and debt service payments. The decrease in funding was due to debt service savings from refunding debt and receiving lower interest rates on debt service payments. The funding level of current expense, capital outlay and digital equipment remained unchanged from FY21 to FY22.
- **Human Services** – Human Services consists of Health, Social Services, Child Support, Senior Center and Veteran Services. The increase in services related to increases in grant funds for Social Services and Health Services.
- **Public Safety** – Public Safety is made up of Sheriff, Detention Center, Fire Marshal, 911 Communications, Animal Services, Day Reporting and Youth Services. The increase was related to services in all areas of Public Safety including updating the County Fleet. There are over ninety (90) vehicles assigned to the Sheriff, Detention and Public Safety Departments.
- **General Government** – General Government is made up of Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax and Revaluation, Elections, Register of Deeds, Information Technology and Geographical Information Systems, and Property Management. The majority of the increase included \$350,000 for Register of Deeds Excise Tax increases that are paid to the State for Deeds of Trust Fees, \$150,000 for Elections for equipment, \$350,000 for Information Technology for departmental computer replacements and network improvements, and Property Management for \$760,000 for county vehicle purchases and building improvements. Several HVAC systems are needing repair as well as roof replacements.

- **Environmental** – Environmental Services are made up of Solid Waste/Landfill, Planning and Permitting, Cooperative Extension and Soil and Water Conservation Departments. The increases in this area are \$370,000 for Permitting and Inspections for new positions, equipment and vehicles as well as \$3 M for Solid Waste improvements to upgrade the transfer station and purchase three (3) large pieces of equipment, Track Loader, Roll Off Truck and a Tire Loader.
- **Debt** – Debt Service increased as the County took on additional Debt for construction of a New Courthouse. The courthouse project started last fiscal year with a \$47 M Project and included additional four (4) story building, new courtrooms, and renovations to the existing courts facility. The annual debt service is approximately \$3.5 M per year for a twenty 20-year term.
- **Non-Departmental** – Non-Departmental consists of undistributed cost of living and longevity dollars that are distributed to the departments by budget transfer once these costs are paid out. Basically, the County budgets for all positions whether filled or vacant so unallocated salary funds can be used within the department as needed for cost-of-living adjustments and longevity if the funds are available in the department. The County uses non-department undistributed salary as an ‘as needed’ basic to be sure funds are available if all positions were filled for the entire year. The remainder of funds included in non-departmental is \$620,005 in unallocated COVID-19 funds that were carried forward from the CRF (Coronavirus Relief Funds) that county received in FY20.
- **Cultural** – Cultural consists of Library and Parks and Recreation. Increases here include additional contracts for Parks and Recreation new Splash Pad maintenance and a new cleaning service.
- **Transfers** – The reduction in transfers is the decrease from transferring funds from the Capital Reserve Funds into the General Fund to cover debt service for the schools and the college. Now that the debt service has been established for payment in FY22 we no longer transfer in the funds from Capital Reserve to cover these costs. The property tax rate was increased from .4650 to .5100/\$100 of valuation to cover this new debt service.

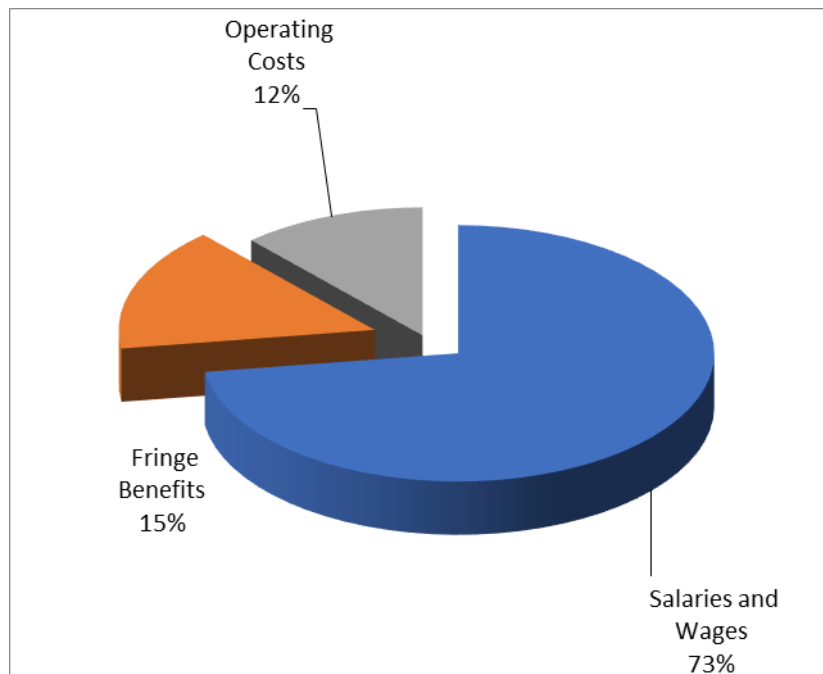
### **General Government – Governing Body Department (115)**

The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County. The Governing Body Department provides the agenda for each Board of Commissioner Meeting.

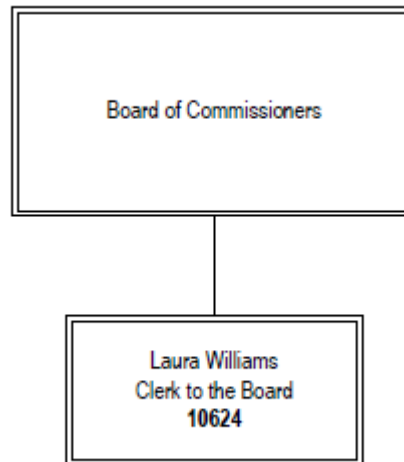
Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	155,158	158,156	156,749	165,598	8,849	5.6%
Fringe Benefits	29,995	31,348	32,210	35,665	3,455	10.7%
Operating Costs	25,876	22,278	26,935	26,600	(335)	-1.2%
Capital Outlay					-	0.0%
<b>Total</b>	<b>211,029</b>	<b>211,782</b>	<b>215,894</b>	<b>227,863</b>	<b>11,969</b>	<b>5.5%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	1	1	1	1	-	0.0%

- The Governing Body consists of five (5) Moore County Board of Commissioners and one (1) Clerk to the Board. The five (5) Commissioners are included in the personnel counts on this page because they are not considered full time workers but elected officials.
- The FY21-22 adopted budget shows a 5.5% increase as compared to the FY20-21 budget and has increased in salaries and fringe benefits and the increase cost of health insurance and retirement costs due to salary changes.
- Operating costs remain relatively flat.
- The department is supported by property tax revenue.



### Clerk's Office -Governing Body (115)



**Program Services:** The Clerk's Office serves the County Commissioners, County Manager and County Departments, the residents of the County and the public. The functions performed include the preparation and publication of the County Commissioner agendas and minutes of the meetings, preparation and monitoring of legal advertising in accordance with North Carolina General Statutes; codification of Ordinances; coordination and management of the County's Records Management Program.

#### **FY21 Highlights and Accomplishments:**

- Handles all records for all committees that report to the County Board of Commissioners.
- Handles all recordings of all commissioner meetings.
- Developed and implemented a virtual meeting process in response to COVID-19.

#### **FY22 Objectives:**

- To implement a county-wide American Disabilities Act (ADA) policy to establish guidelines for communications with the public. Initiative is to provide public services and amenities as defined by the county commissioners.
- Implement an on-line application for use of county buildings and grounds by outside committees and groups needing space to hold meetings and events.

#### **Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Distribute Packets 3 Days Prior to Meeting	100%	100%	100%	100%
Post Approved Minutes to Web Next Day	100%	100%	100%	100%
Fulfill Records Request Within 1 Day	100%	100%	95%	95%
Retain or Reduce Tax Rate per \$100 Valuation	0.465	0.510	0.510	0.510

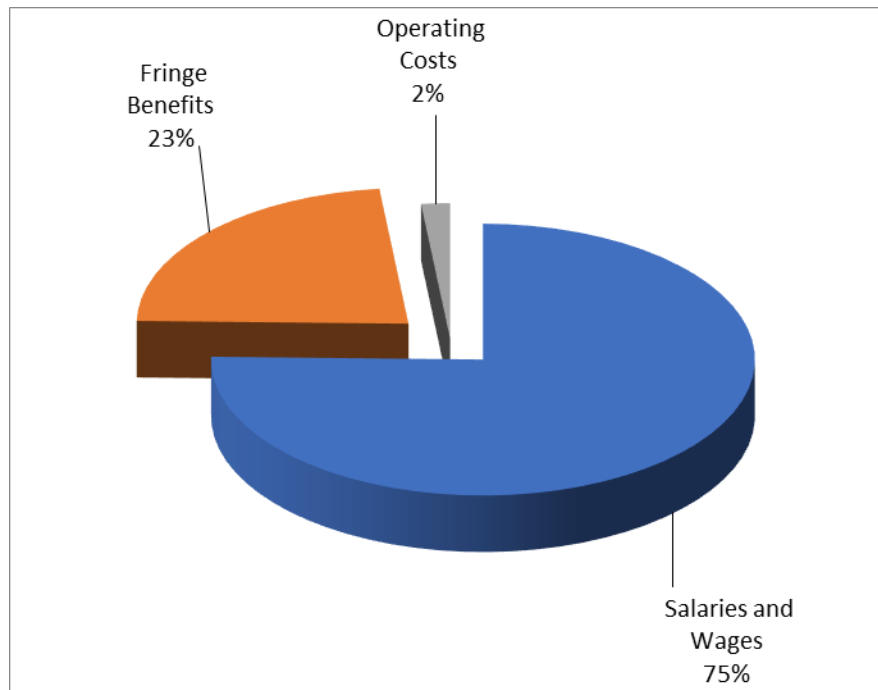
### **General Government – Administration Department (120)**

The mission of Moore County Administration is to enhance the quality of life by providing exceptional public service to the citizens of Moore County by working with all county departments as well as outside agencies to provide the mission of the County.

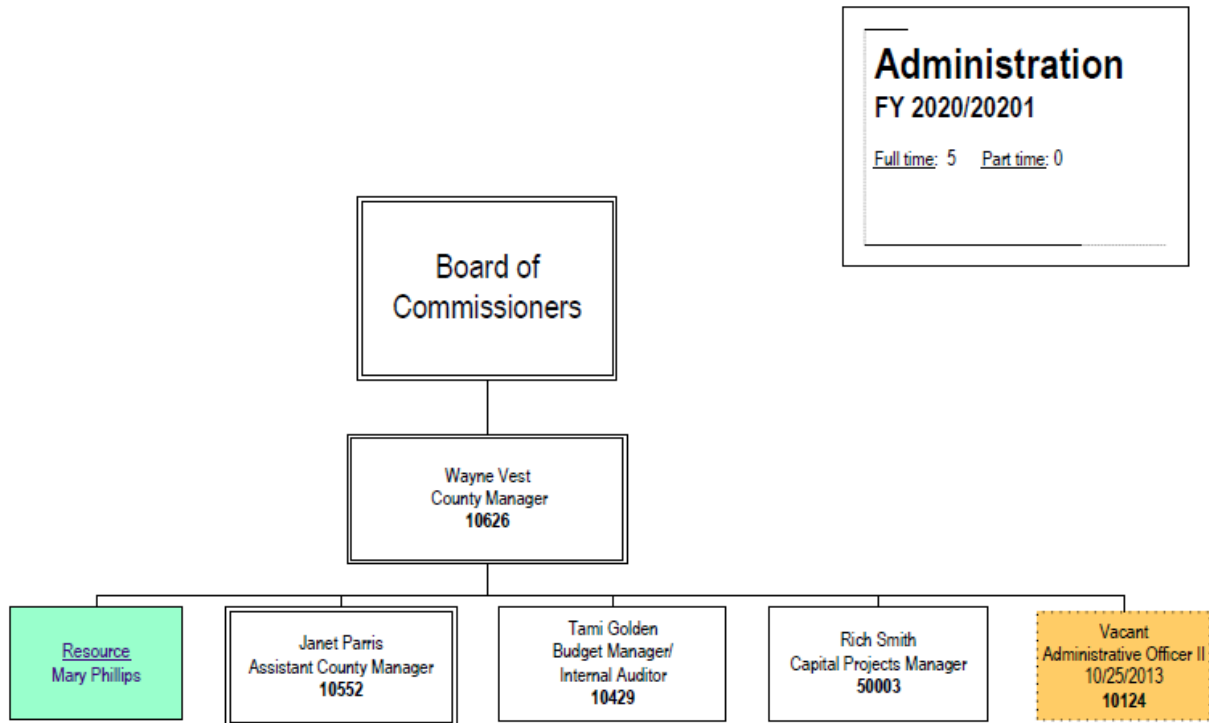
Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	506,509	537,119	540,817	549,555	8,738	1.6%
Fringe Benefits	136,261	130,159	157,425	167,501	10,076	6.4%
Operating Costs	14,569	13,259	12,512	12,512	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>657,339</b>	<b>680,537</b>	<b>710,754</b>	<b>729,568</b>	<b>18,814</b>	<b>2.6%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	6	5	5	5	-	0.0%

- The Administration department includes five (5) positions including the County Manager, Assistant County Manager, Budget Manager/Internal Auditor, Administrative Assistant, and the Capital Projects Manager.
- The budget had a 2.6% increase due to salary, health insurance and retirement increased costs.
- The department is supported by property tax revenue.



## County Manager Office -Administration (120)



**Program Services:** The County Manager serves at the pleasure of the Board of County Commissioners and is the Chief Executive Officer as well as the Budget Officer of the County. The Manager is responsible for the efficient administration of county departments to provide effective delivery of services and programs. The Manager makes recommendations to the County Commissioners to adopt policies through ordinances and resolutions and makes sure they are implemented with the county mission, vision, and goals. It is the goal of the County Manager's Office to continue to develop and communicate a shared vision, focus on citizens' services requirements, and encourage adjustments of services and programs in a changing environment to be effective with the County's vision.

### **FY21 Highlights and Accomplishments:**

- Works closely with other municipalities and fire service districts on annual contracts to fully operate fifteen (15) fire departments that are outside the municipal city limits.
- Works with the county E911 communications system services to the citizens of the county to maximize the response times to provide ambulatory services to the citizens of the county.
- Works with Partner's in Progress (an outside agency-501C3) to development areas of the county and expand services to the public for industrial as well as commercial use.
- Monitors Solid Waste and the county landfill to provide the quality of service to our citizens.
- Maintains the County Budget while providing high quality services to residents and businesses.
- Received the Distinguished Budget Award for the tenth (10<sup>th</sup>) year in a row.
- Approved the FY22 County Budget in June 2021.



**FY22 Objectives:**

- Implement a plan for additional Emergency Management Stations as well as Fire Stations to maximize response times in all areas of Moore County. This will maximize the service level to customers.
- Continue to work closely with all municipalities in the county to maximize services where needed for continued operations.
- Design and implement a comprehensive strategic planning process with community involvement to create a ten-year strategic plan and vision to 2030 and beyond. We plan to have community meetings held in all areas of the county for resident input into the strategic planning process.
- Media Relations Program to include ongoing activities to ensure the County has a strong public image and educates the public about its services. Current media outlets are conducted through newspaper, television, magazines, and social media outlets.
- Maintain the highest quality of budget information for our citizens based on the County Mission, Vision and Values.

**Performance Measures**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Estimated Yes
# Days Prior to May 31 Budget Presented	27	27	30	13
Employees per 1000 Population	9.21	9.20	9.03	10.00
# Of Press Releases/Newsletters Published	128	131	139	150

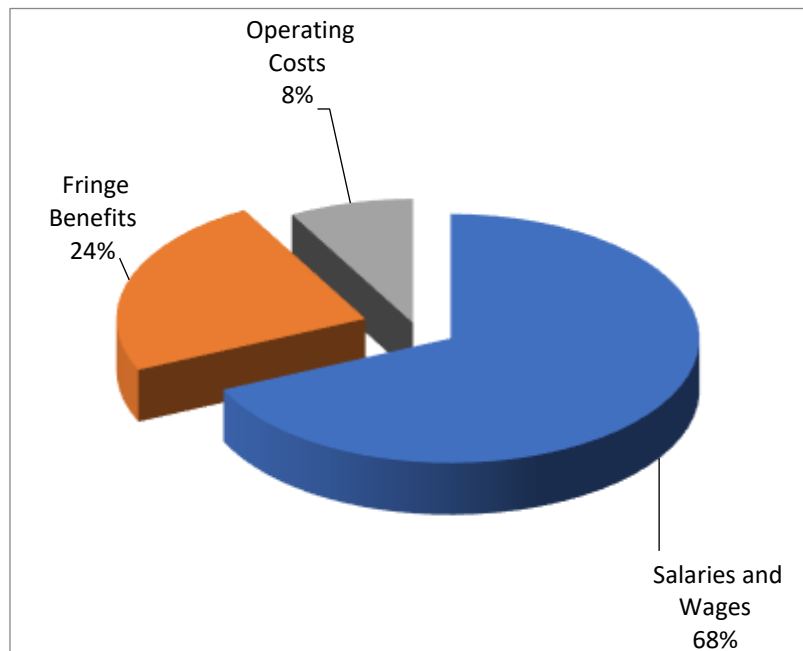
### **General Government – Human Resources (130)**

The mission of the Human Resources Department, in partnership with all departments, is a commitment to recruiting, developing, and retaining knowledgeable, customer-focused employees in a healthy and safe work environment, working toward a shared goal of providing exceptional services that make Moore County a premier community in which to live, work and raise a family.

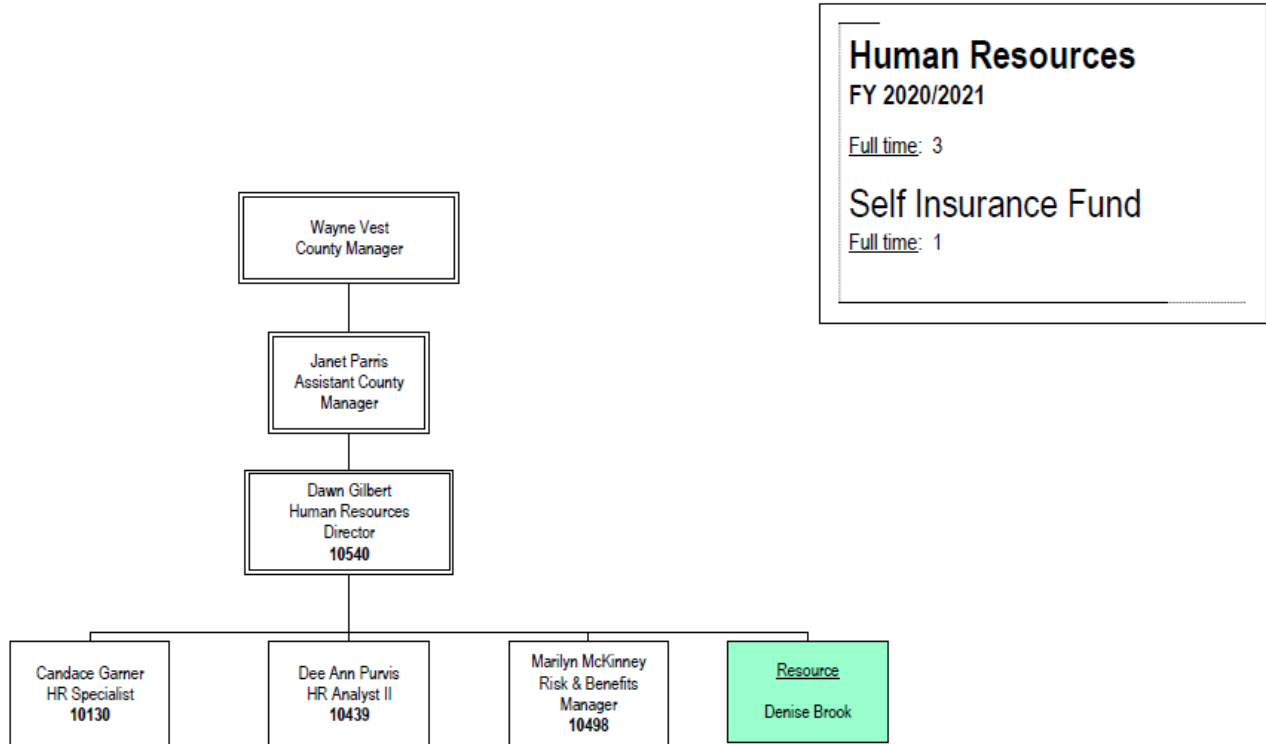
Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	184,156	200,938	209,985	209,985	-	0.0%
Fringe Benefits	60,462	65,607	68,993	72,789	3,796	5.5%
Operating Costs	22,638	17,800	24,897	24,897	-	0.0%
Capital Outlay					-	0.0%
<b>Total</b>	<b>267,256</b>	<b>284,345</b>	<b>303,875</b>	<b>307,671</b>	<b>3,796</b>	<b>1.2%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	3	3	3	3	-	0.0%

- Human Resources consists of three (3) positions, The Human Resources Director, Human Resources Specialist and Administrative Assistant.
- Human Resources conducted a Pay Study for all county positions during fiscal year 2019. We have budgeted for the pay study increases in fiscal year 2021. There continues to be adjustments to remain competitive in the work environment to attract customer-focused employees.
- The increase in fringe benefits is due to increases in the health insurance and retirement contribution.
- The department is supported by the revenue from property tax.



## **Human Resources Department (130)**



**Program Services:** Human Resources (HR) provides administrative and personnel services to all departments of the County. HR performs the centralized functions of workforce planning and employment, professional development, compensation, and benefit administration. HR also facilitates employee motivation and retention efforts, succession planning, and performance management, while ensuring compliance with all legal requirements. The Self Insurance Fund or Risk Management Fund is explained under the Other Funds section of this document as an Internal Service Fund.

### **FY21 Highlights and Accomplishments:**

- Managed COVID-19 emergency efforts related to a variety of personnel and safety measures to ensure employees worked from home safely while also providing the same or enhanced level of services to our citizens.
- Managed PPE (Personal Protective Equipment) Hazard Analysis for all personnel.
- Managed Benefit Programs for employees and held 'lunch and learn' as well as virtual meetings to explain benefit programs to personnel.

### **FY22 Objectives:**

- To provide a competitive compensation and benefits package for longevity of employees to retain a high-quality workforce.
- To maximize effectiveness of recruitment and hiring process.
- Ensure Employee Safety by holding safety training classes once a month.
- To maintain a 95% or greater employment level

Human Resources Average per Fiscal Year						
Fiscal Year Average	Employee Target Funded FTE's	Filled Positions	Vacant Positions	Month Turnover	YTD Turnover	Employment Level
FY16	638.5	587.5	50.6	8.2	52.7	92.07%
FY17	635.5	596.5	38.6	7.6	49.7	93.89%
FY18	656.0	609.5	44.5	7.4	48.5	93.16%
FY19	670.0	633.6	36.4	7.5	47.6	94.57%
FY20	686.4	654.4	30.9	7.4	50.6	95.34%
FY21	698.5	665.8	32.8	8.6	54.8	95.31%
TARGET						Greater than >95%

### Performance Measures

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Employee Turnover Rates	7.40	7.50	7.40	8.60
Workers Comp Experience Modifier	0.86	1.05	1.03	1.05
Employment Applications Processed	1,414	1,612	1,590	1,600
Recruitment Time Average (Calendar Days)	N/A	68	60	55



L-R; Candace Garner, Dawn Gilbert, Dee Ann Purvis, and Marilyn McKinney. Marilyn is paid from the Internal Service Fund Risk Management, but her office is located in the Human Resources Department.

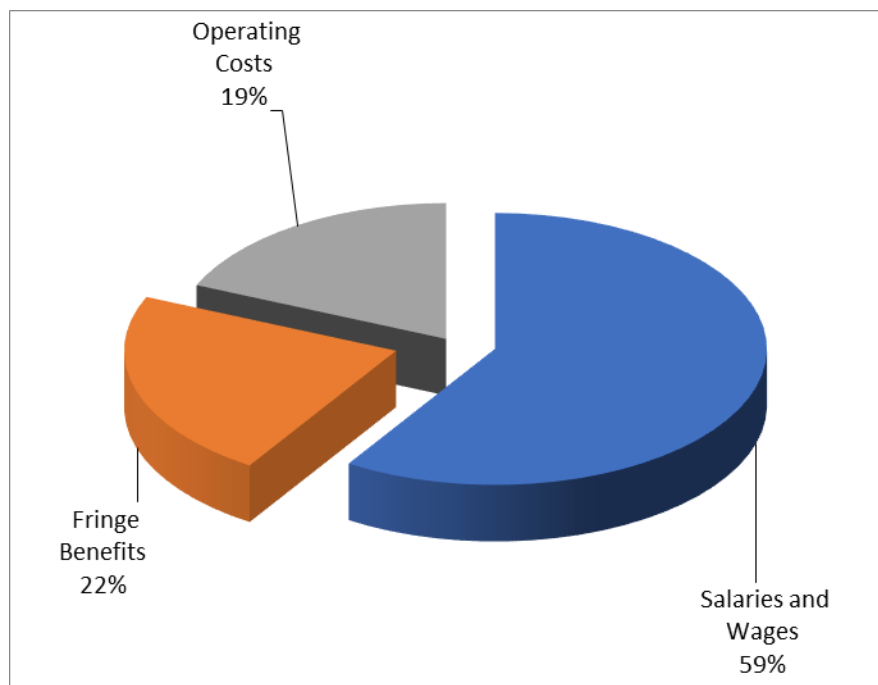
**General Government – Financial Services Department (140)**

The mission of Financial Services is to provide accounting, financial operations and reporting services to County Departments, Citizens, and other users of the County's financial information. Finance manages directs and safeguards the assets of Moore County in an efficient effective and appropriate manner.

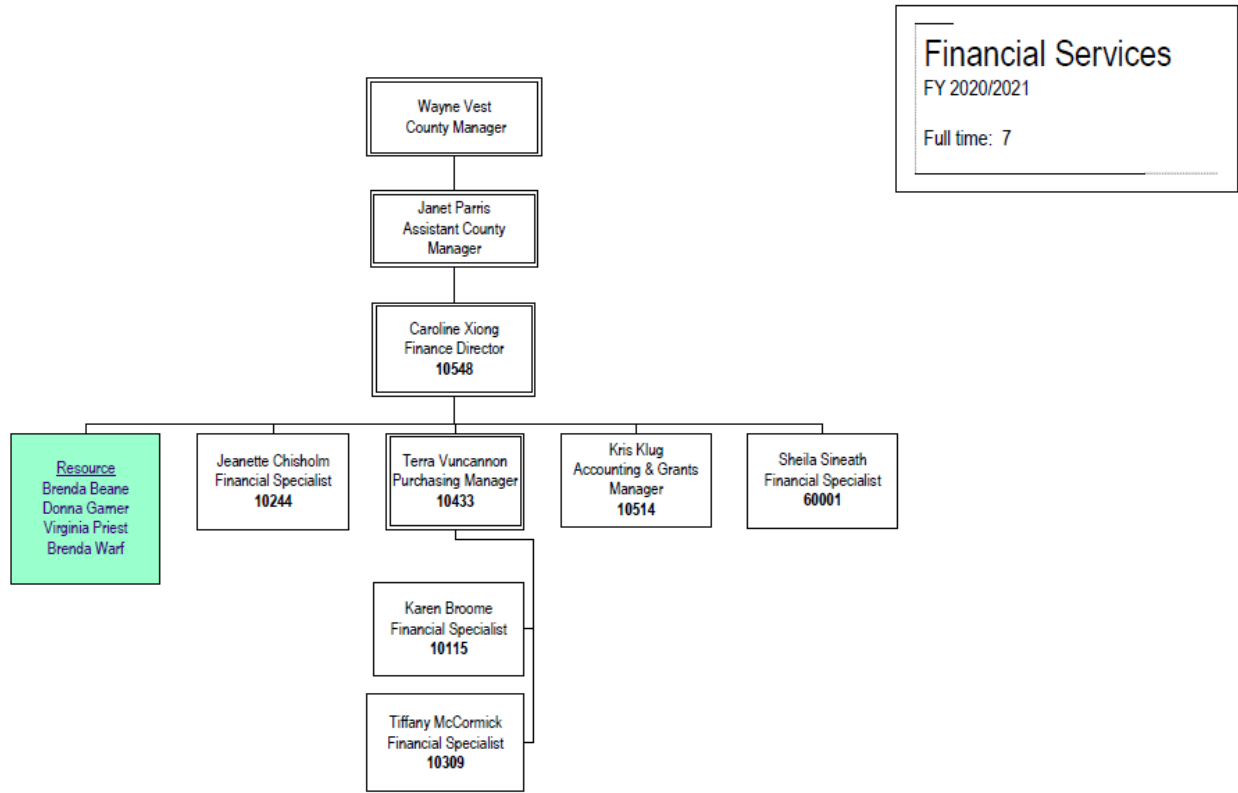
Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	427,292	439,248	420,021	420,021	-	0.0%
Fringe Benefits	137,464	145,406	151,176	159,641	8,465	5.6%
Operating Costs	139,011	(6,660)	131,757	131,757	-	0.0%
Capital Outlay					-	0.0%
<b>Total</b>	<b>703,767</b>	<b>577,994</b>	<b>702,954</b>	<b>711,419</b>	<b>8,465</b>	<b>1.2%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	7	7	7	7	-	0.0%

- The Financial Services Department has remained relatively flat with an increase in fringes for health insurance and retirement changes.
- The department is supported by the revenue from property tax.



## **Financial Services Department (140)**



**Program Services:** Financial Services consists of Accounting, Treasury, Procurement, Payroll, and works closely with the County Manager and Administration on issues relating to financial reporting, investments, contracts, assets, capital improvement plan, deposits, grant administration, and debt issuance. The Accounting Department provides the County with accurate financial reporting in all aspects of governmental accounts and the Annual Financial Report. The County has a five (5) year contract with external auditors and goes out to bid every five (5) years.

### **FY21 Highlights and Accomplishments:**

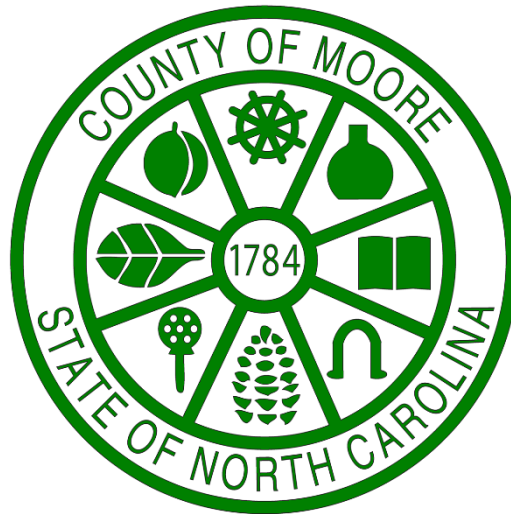
- Obtained the Award for Excellence in Financial Reporting from the GFOA (Government Finance Officers Association).
- Developed additional reporting methods to maximize efficiency by having departments make daily deposits directly to the bank and scan and send to finance all deposits and backup daily. This was implemented with COVID-19 protocol and has worked so well it has been implemented permanently.

### **FY22 Objectives:**

- Continue to implement online employee access to portal to provide one-stop-shop for employee payroll information.
- Implement Vendor Outreach Program to educate vendors on how to conduct business with the County
- Issue Request for Proposals (RFP) for investment management and banking services
- Implement an online process for routing and approving all forms electronically working with the Information Technology Department to finalize the process during FY22.

**Financial Services Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Date Audited CAFR Published	12/1/2019	12/15/2020	12/1/2021	12/1/2022
% Of A/P Check Voids Due to Error	<1%	<1%	<1%	<1%
Budget Transfers Processed w/in 2 days	99%	99%	99%	99%
Month End Closing (Days after Month End)	1-5 days	1-3 Days	Last Day	Last Day



**General Government – County Attorney’s Office (150)**

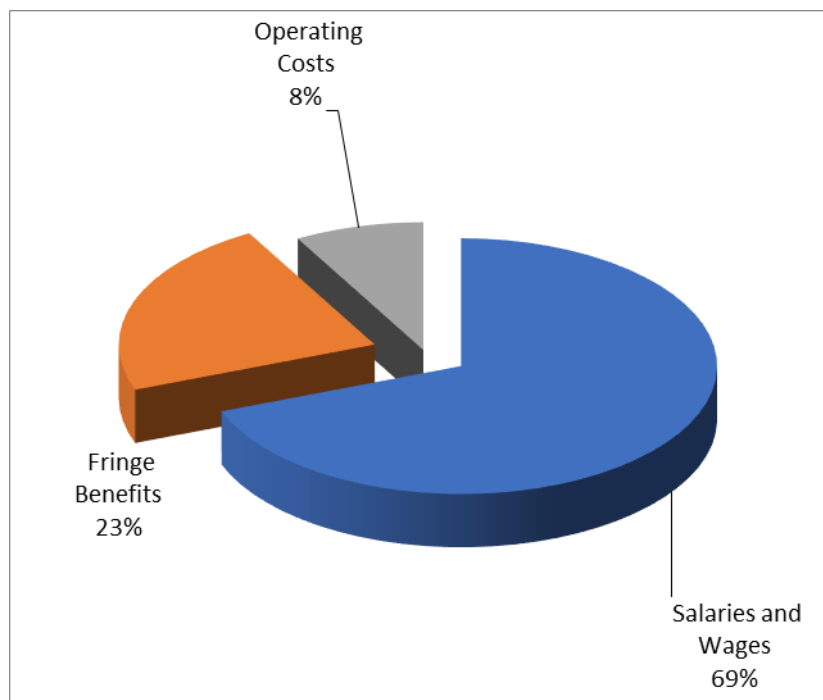
The mission of the County Attorney's office is to serve as the legal advisor to the Board of Commissioners to defend the Board of Commissioners and the agencies of the County from actions brought against them; and, to provide legal advice to County Departments.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	601,934	585,797	655,640	654,376	(1,264)	-0.2%
Fringe Benefits	174,450	178,179	219,135	213,524	(5,611)	-2.6%
Operating Costs	56,227	95,092	65,227	77,148	11,921	18.3%
Capital Outlay					-	0.0%
<b>Total</b>	<b>832,611</b>	<b>859,068</b>	<b>940,002</b>	<b>945,048</b>	<b>5,046</b>	<b>0.5%</b>

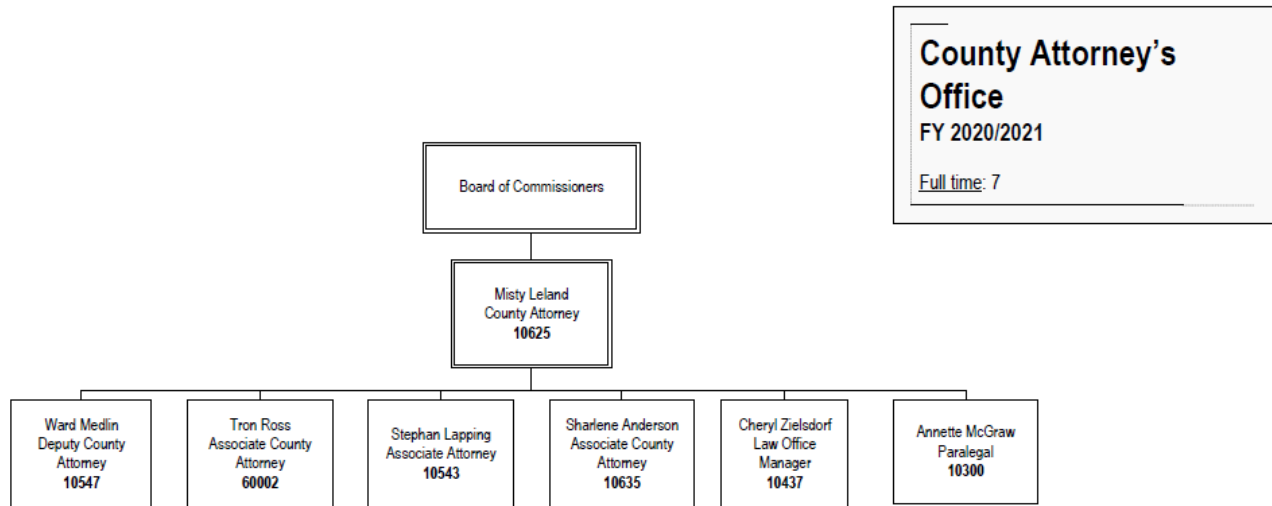
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	7	7	7	7	-	0.0%

- The County Attorney’s Office Budget includes reductions in salary and fringe benefits due to employee retirement and replacement with new attorney positions.
- Operating Costs have increased by 18% due to increases in contract services.
- The Attorney’s Office does budget for revenue amount of \$6,000 for fees paid to the County for a conference each year. The remainder of the funding is supported by the revenue from property tax.





## **County Attorney's Office (150)**



**Program Services:** To provide effective and timely legal representation to the County Commissioners and City Administration. The County Attorney's Office addresses legal issues at their inception to avoid crisis response; coordinates with and assists other county departments with all legal matters; represents all areas of county operations of law pertaining to their official duties; prepares and/or reviews all necessary legal documents, including contracts, agenda items, performs legal research; and prepares legal and ethics opinions as required. The office also provides representation in any actions and proceedings as required.

### **FY21 Highlights and Accomplishments:**

- Prepared and reviewed over 2,000 contracts for all departments in FY21.
- Provided legal advice on ethical issues and laws to the County Commission as needed.

### **FY22 Objectives and Strategies:**

- Continue to ensure effective communication exchange and continuity of Operations.
- Continue to provide legal advice as required.
- Continue to review all county contracts and agreements with vendors.
- Continue to review all policies and procedures of federal, state and local documents to comply with the law.

### **Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Contract Requests Complete in 10 Days	71%	90%	90%	95%
DSS Court Orders Complete in 30 Days	100%	90%	90%	95%
Child Support Orders Complete in 10 Days	62%	90%	90%	95%
Legal Assistance Provided In 2 Days	100%	80%	80%	95%

### **General Government – Tax Administration and Revaluation (160)**

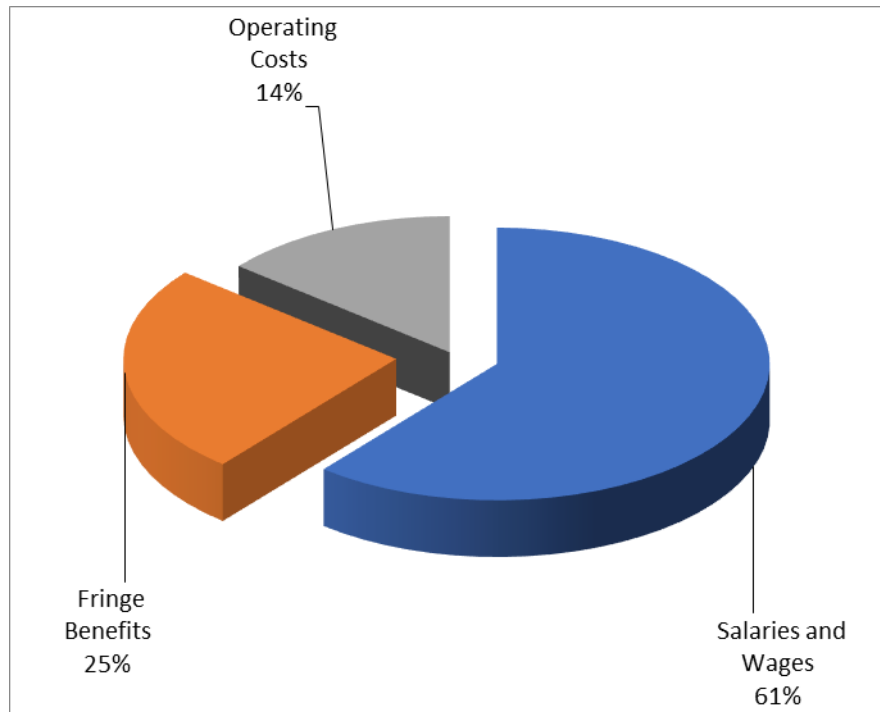
The mission of the Moore County Tax Department is to list, appraise, assess, bill, and collect all real property, personal property and motor vehicle taxes as required and in accordance with the General Statutes of North Carolina while providing exceptional customer service.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	1,167,014	1,281,882	1,282,105	1,287,086	4,981	0.4%
Fringe Benefits	434,978	473,306	497,999	526,951	28,952	5.8%
Operating Costs	167,705	158,865	244,505	297,601	53,096	21.7%
Capital Outlay					-	0.0%
<b>Total</b>	<b>1,769,697</b>	<b>1,914,053</b>	<b>2,024,609</b>	<b>2,111,638</b>	<b>87,029</b>	<b>4.3%</b>

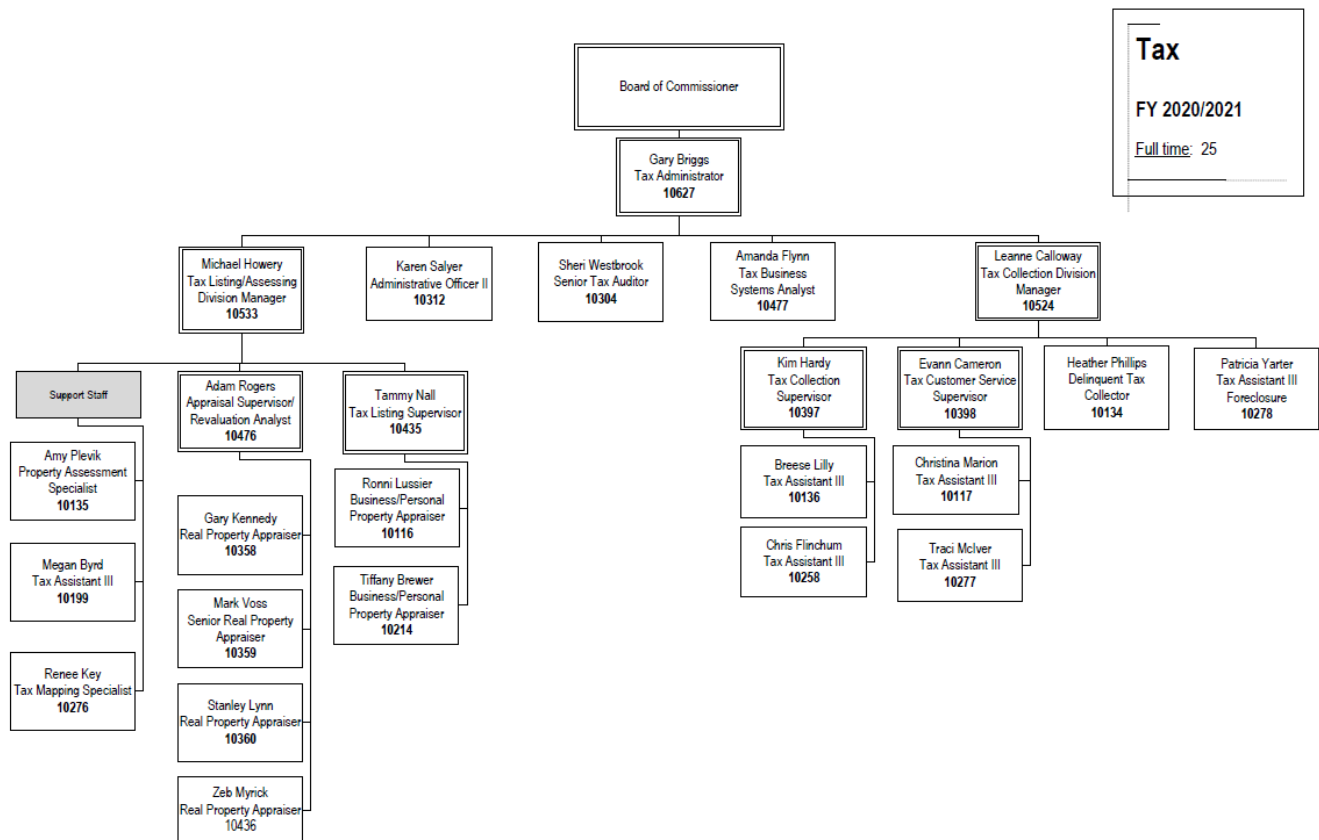
  

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	25	25	25	25	-	0.0%

- The Tax Department budget includes an overall increase of 4.1%.
- The State DMV (Division of Motor Vehicles) system started in FY14/15.
- This budget includes an increase in salaries due to the pay study and fringe benefits due to the increase of retirement cost increases and health insurance increases.
- The operating cost increase is for a purchase of software to process tax foreclosure property. Revenues are supported by the property tax collections.



## Tax Administration and Revaluation (160)



**Program Services:** Responsibilities include listing, appraisal, and assessment of all personal property as well as the collection of all taxes due in accordance with the Machinery Act of North Carolina.

### **FY21 Highlights and Accomplishments:**

- Collection Rate for FY21 was 99.74%
- New Appraisals were completed by March 21
- Tax Bills were mailed out within one week of Board of Commissioners (BOC) charge to Tax Administrator

### **FY22 Objectives and Strategies:**

- Maintain Collection Rate 99.5% or greater.
- Maintain any Discovery Properties within 90 days with Appraisals being assigned to certain areas of the County.

### **Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Update Parcel Information by March 1	100%	100%	100%	100%
New Appraisals Complete by March 31	100%	100%	100%	100%
Mail Tax Bills w/in 1 Week of BOC Charge	100%	100%	100%	100%
Total County Collection Rate	99.09%	99.17%	99.50%	99.50%

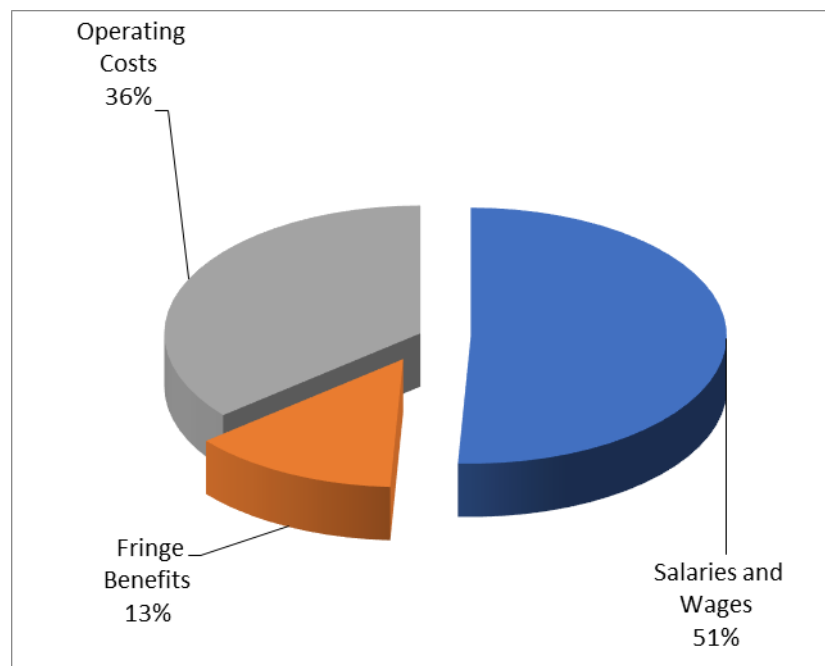
### **General Government – Board of Elections (170)**

The mission of Elections is to provide fair administration and conduct of all elections within the County jurisdiction according to the election laws of the State of North Carolina.

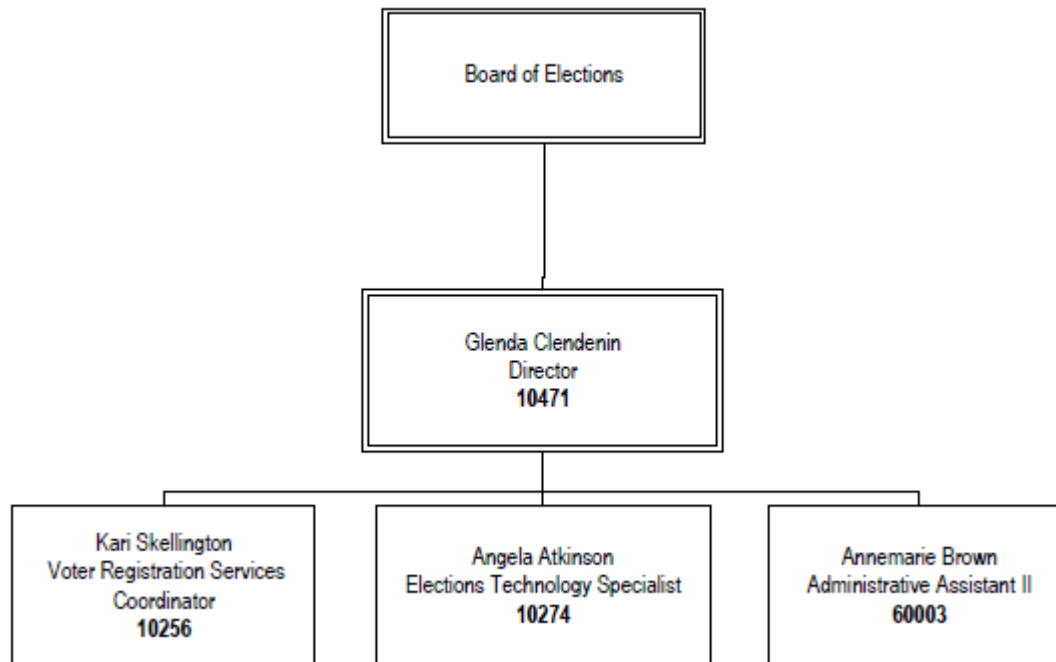
Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	329,293	387,244	373,982	380,960	6,978	1.9%
Fringe Benefits	74,829	80,430	90,851	98,770	7,919	8.7%
Operating Costs	160,151	133,057	150,447	270,147	119,700	79.6%
Capital Outlay					-	0.0%
<b>Total</b>	<b>564,273</b>	<b>600,731</b>	<b>615,280</b>	<b>749,877</b>	<b>134,597</b>	<b>21.9%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	4	4	4	4	-	0.0%

- The Elections budget shows an overall increase of almost 22%.
- The overall increase in salary and fringe benefits is due to the increase costs in health insurance and retirement mandated costs from the state.
- The increase in operating costs is due to additional costs in voting equipment.
- The revenue funding is supported by the property tax.



## **Board of Elections (170)**



**Program Services:** To provide fair administration and conduct all elections within the County jurisdiction according to the election laws of the State of North Carolina.

### **FY21 Highlights and Accomplishments:**

- Reaching out to residents to register to vote
- Conducted the 2020 election and audit within the deadlines required

### **FY22 Objectives and Strategies:**

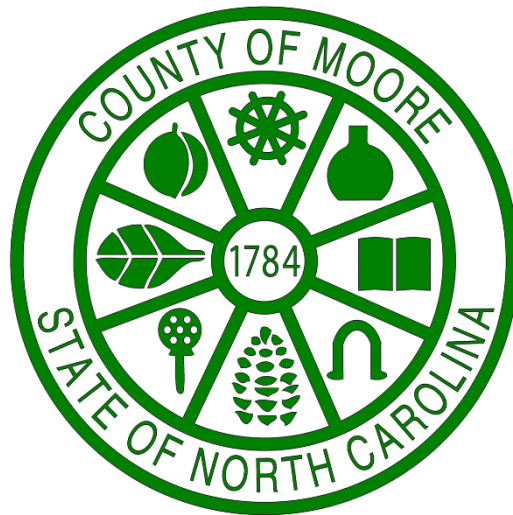
- Reach out to the community to register to vote at events within the county
- Comply with Federal and State Laws
- Work with the State on the new voting equipment requirements

### **Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Comply with 100% State/Federal Laws	100%	100%	100%	100%
Use Electronic Poll Books at Polling Places	New	New	50%	10%
Perform 6-month GEO cross-checks	New	New	New	100%
Increase the % of Registered Voters	New	New	3%	2%

The following chart shows the total of all Registered Voters in Moore County Elections:

Elections - Registration Totals						
Fiscal Year Start	Total All Moore County Voters	# Of Democrat	# Of Republicans	# Of Unaffiliated	# Of Libertarian	# Green/Constitution
July 1, 2014	63,580	17,809	26,252	19,243	276	0
July 1, 2015	61,665	16,865	25,489	19,031	280	0
July 1, 2016	63,683	16,736	26,130	20,542	275	0
July 1, 2017	65,276	16,485	26,731	21,730	330	0
July 1, 2018	66,990	16,413	27,204	23,032	341	0
July 1, 2019	66,774	15,623	27,509	23,233	387	22
July 1, 2020	69,870	15,894	28,716	24,749	450	61
July 1, 2021	71,990	15,792	29,937	25,709	552	0



### **General Government – Register of Deeds Department (185)**

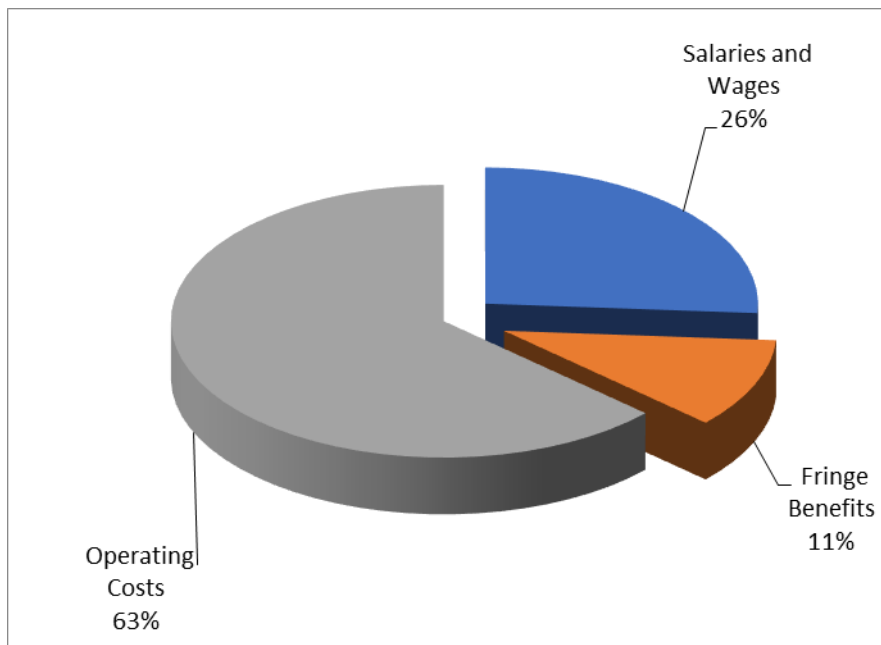
The Register of Deeds serves as legal custodian of all real estate and vital records for Moore County; our mission is to protect, preserve, provide, access, and maintain accuracy and the integrity of all public records for which we are legally entrusted.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	451,979	485,168	491,838	493,085	1,247	0.3%
Fringe Benefits	176,300	178,206	190,892	201,438	10,546	5.5%
Operating Costs	1,171,815	1,186,753	857,815	1,194,048	336,233	39.2%
Capital Outlay					-	0.0%
<b>Total</b>	<b>1,800,094</b>	<b>1,850,127</b>	<b>1,540,545</b>	<b>1,888,571</b>	<b>348,026</b>	<b>22.6%</b>

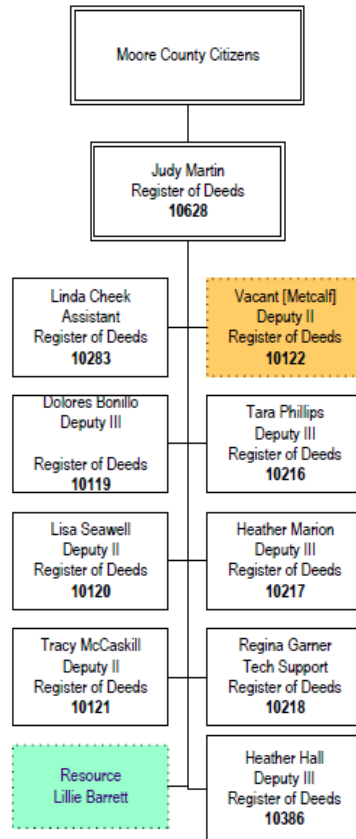
  

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	10	10	10	10	-	0.0%

- The Register of Deeds budget shows and 22.6% increase as compared to the previous budget related to increases in operating costs for excise tax paid to the state.
- The increase in fringe benefits is due to the retirement mandate by the state of 1.2% increase plus the increase cost in employee health insurance coverage.
- This department typically generates enough revenue from fees to support the operation.



## Register of Deeds Department (185)



## Register of Deeds

FY 2020/2021

Full time: 10

**Program Services:** The Register of Deeds office provides the following services: The recording/electronic recording of land records. Services also include the issuance of marriage licenses/on-line marriage application, certification of birth, death marriage licenses in-house or on-line, and military discharge certificates. The public can obtain certified birth certificates of individuals born in other counties in North Carolina from this office.

### **FY21 Highlights and Accomplishments:**

- Recorded over 34,896 instruments as compared to 26,211 in FY20
- Fiscal revenue total was \$4,266,084 vs a budget for FY21 of \$2,315,004

Register of Deeds - Recordings and Revenues by Fiscal Year				
Fiscal Year Ending	Recordings Filed Deeds	Actual YTD Revenues	Fiscal Original Budgeted Revenues	YTD % Rev/Budget
Jun-17	23,646	\$2,232,726	\$1,722,052	129.65%
Jun-18	23,186	\$2,513,958	\$1,958,300	128.37%
Jun-19	22,319	\$2,536,177	\$2,358,800	107.52%
Jun-20	26,211	\$2,679,837	\$2,358,800	113.61%
Jun-21	34,896	\$4,266,084	\$2,315,004	184.28%



**FY22 Objectives and Strategies:**

- All old Deed Book scanned into Register of Deeds System by June 30, 2022
- Maintain 100% accuracy of all documents recorded
- This department is audited monthly for recordings and revenues and has had no findings to date. Continue monthly audits with the Internal Auditor.

**Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Record 100% of Real Estate Docs. Same Day	100%	100%	100%	100%
Return Real Estate Docs. Next Day	98%	98%	99%	100%
Respond to Vital Records Request Same Day	99%	99%	100%	100%
Scan 75 Old Deed Books per Year	148%	71%	100%	100%



The Register of Deeds Team

**Public Safety – Sheriff’s Office (195-05)**

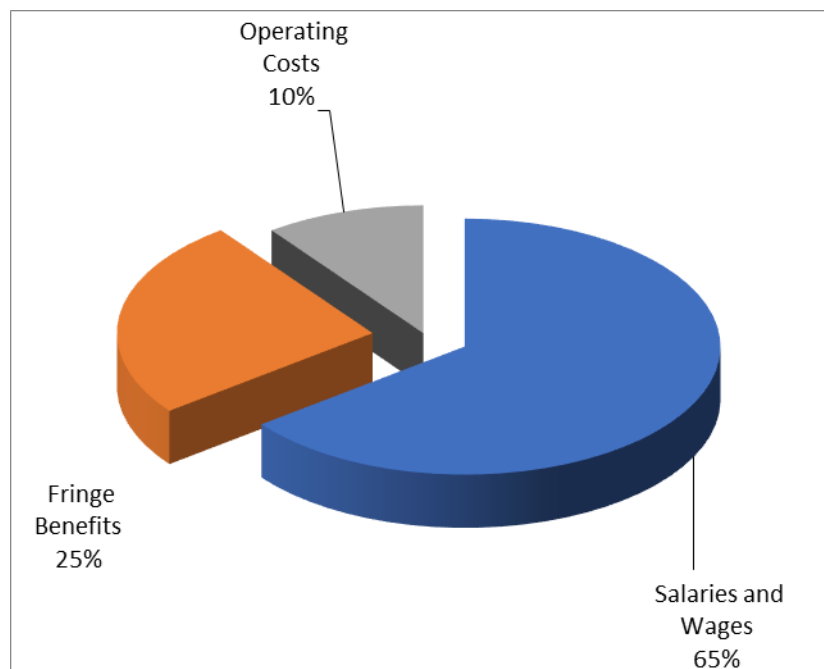
The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work, and prosper.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	4,878,104	5,040,690	5,119,940	5,356,883	236,943	4.6%
Fringe Benefits	1,762,155	1,838,128	1,937,235	2,094,784	157,549	8.1%
Operating Costs	709,217	926,034	747,677	839,192	91,515	12.2%
Capital Outlay	-	-			-	0.0%
<b>Total</b>	<b>7,349,476</b>	<b>7,804,852</b>	<b>7,804,852</b>	<b>8,290,859</b>	<b>486,007</b>	<b>6.2%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	80	86	87	89	2	2.3%

- The majority of the increase in this year’s Sheriff’s Department budget is related to the increase in two (2) new deputy positions. This also includes the increases in the retirement mandate from the state of a 1.2% increase, as well as health insurance increases for coverage.
- The Sheriff’s Office budgeted revenue is \$382,802 which consists of an array of fees including Civil Process, Off-Duty Assignments, Concealed Carry Permits and Fingerprinting.
- The remainder of funding is supported by property tax collections.



**Public Safety – Sheriff’s Office (195-05)**

The Moore County Sheriff’s Office employs eighty-nine (89) positions, consisting of:

- Sheriff and Deputy Sheriff, and Major – 3
- Administrative Staff – 6
- Criminal Investigations – 13
- Telecommunications – 8
- Narcotics Division – 7
- Information Systems – 4
- Road Deputies - 46

**Program Services:**

Fees currently charged by the Sheriff’s office include:

<b>Fee Schedule - Item</b>	<b>FY 2021/2022 Fee Amount</b>
In-State Civil Process Service Fee N.C. General Statute 7A-311	Set by State
Out-of-State Civil Process Service Fee N.C. General Statute 7A-311	\$100.00
Concealed Handgun Permit N.C. General Statute 14-415.19 Currently \$90.00	Set by State
Document Notarization N.C. General Statute 10A-10 Currently \$5.00	Set by State
Storage fees for weapons and ammunition stored pursuant to a Domestic Violence Orders. A fee of \$35.00 will be charged for the storage of one weapon. A fee of \$10.00 will be charged for each additional weapon. If a weapon is stored, a fee of \$10.00 will be charge for the storage of any ammunition. If a weapon is not stored, a fee of \$30 will be charged for the storage of any ammunition.	\$35.00
The resident county of a person who is transported to a mental health facility by the Sheriff’s Office will be billed for the mental transport at a rate of \$30 per hour per deputy and/or \$25 per hour per detention officer and the IRS mileage rate for the round-trip distance to the facility. NC General Statute 122C-251(h)	\$30.00
Fingerprints - A fee of (\$10.00 to \$15.00) will be charged for fingerprints.	\$15.00
Noise Ordinance Permit	\$25.00
Reports for Insurance Companies	\$2.00
Change of Name or Address for a Concealed Carry Permit, NCGS 14-415.19	Set by Statute
Replacement of Access Cards (does not apply to normal wear and tear)	\$5.00 per card
Off Duty Special Assignments for Deputies	\$50.00/hour
Off Duty Special Assignments on Holidays for Deputies	\$70.00/hour
Reimbursement Rate per Inmate per Day to house an Inmate from another County in the Moore County Detention Center	\$55.00/Day

**Public Safety – Sheriff’s Office (195-05)**

The fees generate \$382,802 in revenue. The Sheriff’s Office budgeted expenditures for FY 2022 is \$8,290,859 which is an increase over FY 2021 of \$486,007. The remainder of expenditures are covered by the county property tax rate totaling approximately \$8 million. The expenditures include the addition of two (2) additional deputies, increases in retirement mandates from the state of 1.2% and increases in health insurance coverage amounts. These deputies will be added to the Seven Lakes area of the county which was short-staffed.

**FY21 Highlights and Accomplishments:**

- Provide a high level of service to the citizens of Moore County by consistently keeping the response time below the target of eleven (11) minutes.
- Provide ‘coffee with the citizens’ a monthly meet and greet to talk with fellow citizens about community safety and concerns.

**FY22 Objectives and Strategies:**

- Continue to provide a high level of service to the citizens of Moore County by consistently keeping the response time below the target of eleven (11) minutes.
- Continue to provide ‘coffee with the citizens’ a monthly meet and greet to talk with fellow citizens about community safety and concerns.
- Facilitate greater interaction among residents in the community and within neighborhoods including enhancing community initiatives with crime prevention classes offered at elementary schools and high schools around the county.
- Ensure Public Safety by utilizing advocacy services, average emergency response times, average number of training hours, customer satisfaction with surveys, and the retention rate.

**Performance Measures:**

- To keep the average response time below the state target of 11 minutes from dispatch to arrival on scene:

Fiscal Year	# Of Calls for Service	Average Response Time	Target Response Time
FY18	38,151	9 min, 7 sec	<11 min
FY19	41,296	8 min, 19 sec	<11 min
FY20	46,656	6 min, 7 sec	<11 min
FY21	49,359	7 min, 20 sec	<11 min

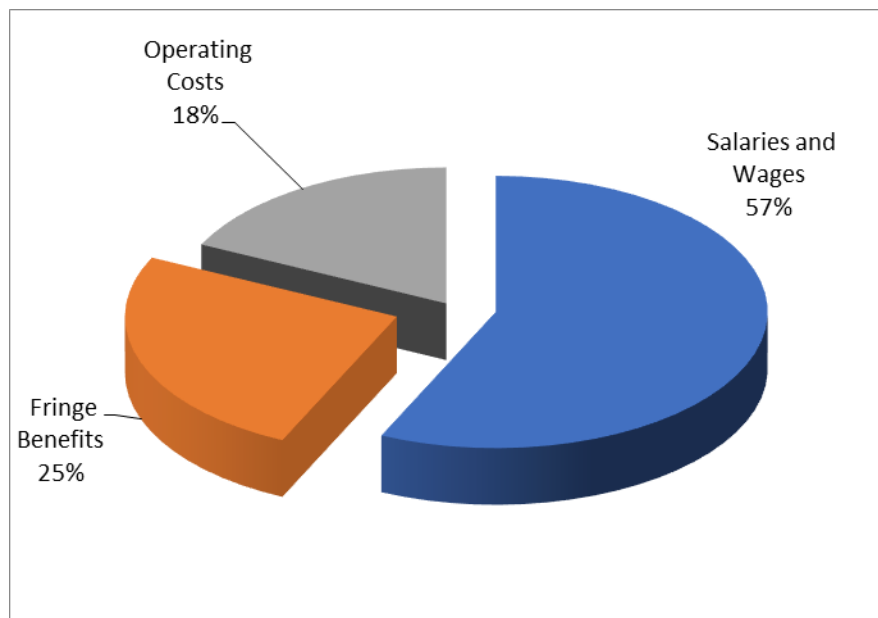
**Public Safety – Sheriff’s Detention Center (195-08)**

The mission of the Moore County Detention Center is to securely house pre-trial detainees and sentenced offenders in a humane environment which provides safety to inmates, staff, and the public.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	2,484,189	2,892,630	3,227,895	3,385,340	157,445	4.9%
Fringe Benefits	967,652	1,170,781	1,375,203	1,500,694	125,491	9.1%
Operating Costs	772,397	881,227	949,999	1,062,821	112,822	11.9%
Capital Outlay					-	0.0%
<b>Total</b>	<b>4,224,238</b>	<b>4,944,638</b>	<b>5,553,097</b>	<b>5,948,855</b>	<b>395,758</b>	<b>7.1%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	68	68	78	78	-	0.0%

- The Sheriff’s Detention Center budget for FY21-22 includes a 7.1% increase. Salaries and fringes are due to the addition of ten (10) new detention center officers being added from FY21, last fiscal year for a portion of the year only. In FY22 the entire salary for these 10 positions was added.
- The Detention Center revenue is made up of \$932,793 in fees from State inmates, telephone deposits, commissary, video visitation, sick fees, litter removal and housing fees.
- The remainder of funding is supported by property tax collections.



**Public Safety – Sheriff's Detention Center (195-08)**

The detention center maximum capacity is 223 inmates with 78 approved positions. The 78 positions that make up the Detention Center include:

- Captain and Administration Services - 6
- Master Control Room Operators – 7
- Transportation – 3
- Booking – 16
- Detention Officers - 46

**Program Services and Revenues:**

Revenues generated by the Detention Center are budgeted at \$875,500 for FY 2022 and consist of collections on Commissary items, telephone deposits, doctor visits and statewide misdemeanor confinement fees. The Detention total annual budget is \$5,948,855. The remainder of revenue to balance the budget comes from the property tax collections.

<b>Fee Schedule - Item</b>	<b>FY 2021/2022 Fee Amount</b>
Inmates Doctor Visit - nonemergency	\$20.00 per visit
Dental Visits	\$20.00 per visit
EHA ( Electronic House Arrest) Monitoring Fee \$10.00 per day monitoring fee for non-indigent pre-trial detainees (G.S. 7A-313.1)	\$10.00 per day
Statewide Misdemeanant Confinement Program (SMCP) reimbursement by NC Sheriff's Association (G.S. 148.10.4C) Transportation and supervision charges to deliver inmate to assigned facility	\$25.00 per hour plus the IRS Current Standard Approved Mileage Rate
Department of Juvenile Justice (DJJ) reimbursement by DPS for transportation and supervision of juvenile offenders to assigned facility	\$25 per hour plus the IRS Current Standard Approved Mileage Rate
Housing Fee for Work Release Inmates	\$40.00 per day
Department of Juvenile Justice (DJJ) daily housing fees for juveniles' offenders (NCAC 143B-820) by DPS	\$122 for juveniles in county \$244 for juveniles out of county
Statewide Misdemeanant Confinement Program (SMCP) reimbursement by NC Sheriff's Association (G.S. 148.10.4C) daily housing fees for inmate confinement	\$40.00 per day
Inmate damage to Fire Suppression System (Sprinkler Head and Labor)	\$200.00

**FY21 Highlights and Accomplishments:**

- Prevention of inmate escapes was 100%
- Comply with State and Local Standards 100%
- Maintain a safe environment for staff and inmates; new radio system was installed in FY21
- Provide inmate transportation on time for court cases 100%

**FY22 Objectives and Strategies:**

- Maintain prevention of escapes for inmates at 100%
- Maintain and update compliance with State and Local Standards 100%
- Maintain a safe environment for staff and inmates
- Maintain inmate transportation on time for court hearings at 100

**Average Daily Population for the Moore County Detention Center:**

<b>Detention</b>	<b>Avg Daily Population FY17</b>	<b>Avg Daily Population FY18</b>	<b>Avg Daily Population FY19</b>	<b>Avg Daily Population FY20</b>	<b>Avg Daily Population FY21</b>	<b>Maximum Capacity</b>
July	176	161	169	188	110	223
August	173	181	172	176	125	223
September	175	192	175	193	140	223
October	183	188	173	190	148	223
November	175	174	166	169	142	223
December	166	158	170	160	145	223
January	180	154	178	165	152	223
February	166	164	175	163	151	223
March	161	162	175	144	148	223
April	173	157	165	127	137	223
May	175	165	190	115	133	223
June	182	156	187	110	146	223
Total	2085	2012	2095	1900	1677	

**Public Safety – Day Reporting Center (DRC) (200)**

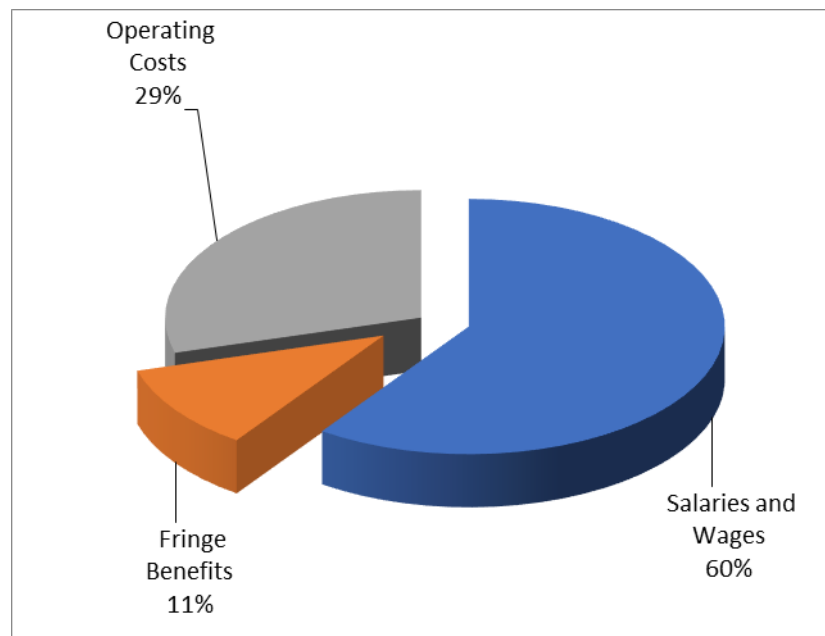
The mission of the Day Reporting Center (DRC) is to provide substance abuse education, treatment and supportive services to citizens referred through the justice system as an alternative to incarceration.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	44,804	48,008	71,074	71,344	270	0%
Fringe Benefits	7,808	9,350	12,413	12,961	548	4%
Operating Costs	11,803	10,214	35,999	35,181	(818)	-2%
Capital Outlay					-	0%
<b>Total</b>	<b>64,415</b>	<b>67,572</b>	<b>119,486</b>	<b>119,486</b>	<b>-</b>	<b>0%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	0.65	0.65	0.65	0.65	-	0%

- The Day Reporting Center in previous years was typically funded through a grant from the JCPC (Juvenile Crime Prevention Commission). Beginning with budget year FY12/13, the State decided to change their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process for services.
- FY21/22 Budget has remained flat as compared to FY20/21. No county property tax dollars support this department. The position is shared with our Youth Services department on the next page and reports directly to the Child Support Department.





**Public Safety – Day Reporting Center (DRC) (200)**

The Day Reporting Department works with the court system and help rehabilitate citizens with substance abuse and provides resources to make them productive citizens by holding classes for minor offenses. The court assigns an inmate for a minor offense to the DRC where the DRC works with them to rehabilitate them to place them back into society as a responsible and productive citizen. The DRC has a contract with a Behavioral Center who works with the clients and their families to rehabilitate them. This is an alternative to incarceration and is determined by the court. The clients are monitored and reviewed by the court system. There is one employee that helps serve in this capacity at 65% of their time. They split their time with Youth Services and Child Support. This position reports to the Child Support Director.

**Program Services and Revenues:**

The program is supported by revenues from substance abuse and the Alcohol Beverage Control (ABC) Liquor Store revenues used to regulate the sale and distribution of alcohol sales.

**Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
% Of sentenced offenders completing programs	46%	51%	40%	40%
% Of probation violators completing programs	45%	41%	42%	40%
Attendance Rate for 70% of offenders	81%	84%	70%	70%

The criteria of the program assigned by the court is monitored by the DRC and reported back to the court. The court then decides if the client is a good fit for this program or needs additional rehabilitation or incarceration.

**Public Safety – Youth Services (280)**

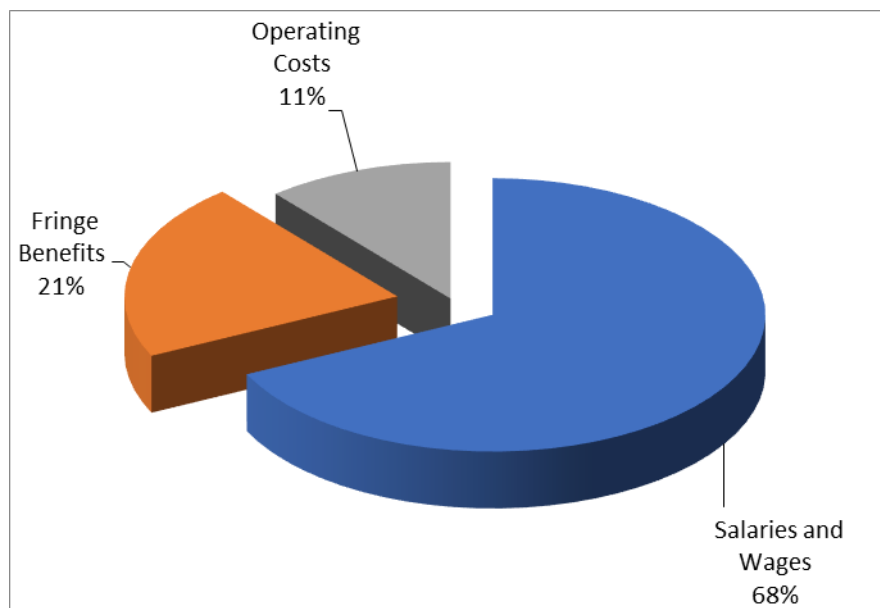
The mission of Moore Youth Services is to hold delinquent youth accountable for their actions and provide resources to help them become responsible and productive citizens.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	45,197	48,077	63,871	63,871	-	0.0%
Fringe Benefits	15,997	17,101	18,782	19,844	1,062	5.7%
Operating Costs	6,930	4,356	10,013	10,437	424	4.2%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>68,124</b>	<b>69,534</b>	<b>92,666</b>	<b>94,152</b>	<b>1,486</b>	<b>1.6%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	0.85	0.85	0.85	0.85	-	0.0%

- The Youth Services program and budget is funded through the JCPC (Juvenile Crime Prevention Commission) grant.
- The budget/funding has remained relatively flat as compared to prior budgets in overall funding.
- This position is shared with the Day Reporting Center on the previous page.
- This department is not supported by county property tax revenue.



**Public Safety – Youth Services (280)**

This department has one employee whose spends 85% of their time in Youth Services and splits their time with Day Reports and Child Support. This position reports to the Child Support Director. The budget is balanced at \$94,152 in revenues and expenditures.

**Program Services and Revenues:**

Youth Services is funded by the JCPC Juvenile Crime Prevention Commission Grant annually. There are no county tax dollars used to support this department or program.

**Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
% Of Restitution Youth Fulfill Obligations	93%	86%	90%	80%
% Of Teen Court Youth Fulfill Obligations	95%	95%	97%	90%
% Of Rest. Youth Reducing Court Appears.	79%	75%	80%	70%
% Of Teen Court Youth Red. Court Appears.	90%	95%	95%	85%

### **Public Safety – Fire Marshal’s Office (210-10)**

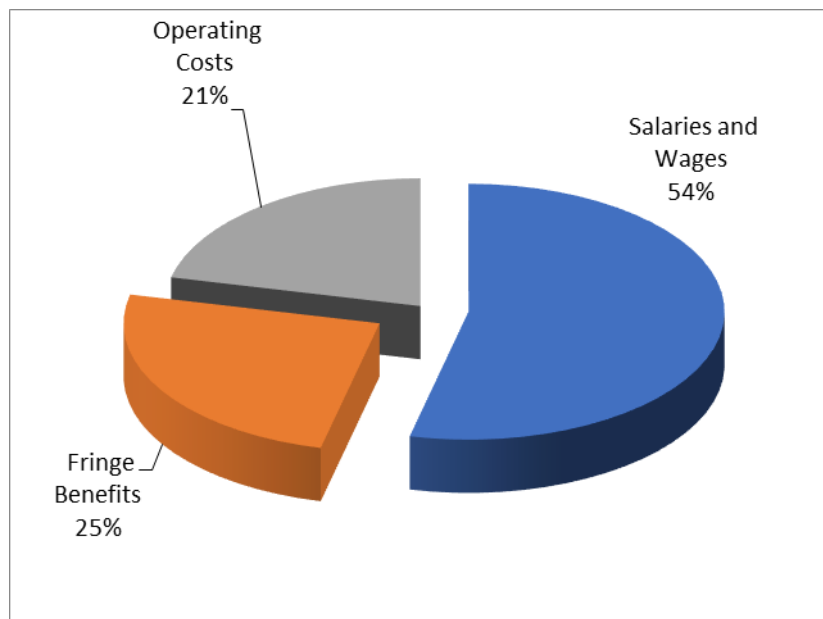
The mission of the Fire Marshal division of Public Safety is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs to the citizens of Moore County.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	163,113	174,568	173,731	173,731	-	0.0%
Fringe Benefits	54,081	74,788	77,280	80,665	3,385	4.4%
Operating Costs	54,302	57,157	56,755	69,205	12,450	21.9%
Capital Outlay					-	0.0%
<b>Total</b>	<b>271,496</b>	<b>306,513</b>	<b>307,766</b>	<b>323,601</b>	<b>15,835</b>	<b>5.1%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	2.60	2.60	2.60	2.60	-	0.0%

- The Fire Marshal budget shows an increase of 5.1%. The fringe increases were due to increase costs in the state mandate for retirement costs of a 1.2% increase and health insurance cost increases.
- Budgeted Revenue for the Fire Marshal is \$5,000 which is made up of collections for fire inspection fees.
- The remainder of the funding for this department comes from the support of the property tax revenue.



**Public Safety – Fire Marshal’s Office (210-10)**

The Fire Marshal’s office reports to Emergency Management Services Fund 200

**Program Services and Revenues:**

This department is supported by \$5,000 budgeted revenue in fire inspection fees. The remainder is supported by the property tax collections.

**FY21 Highlights and Accomplishments:**

- Held fire prevention classes throughout the county on a monthly basis for citizen training and question and answer seminars.
- Visited all schools in the county to talk to all grades about fire prevention. Held zoom classes in place of visits to talk with students during the Pandemic.
- Training certifications and state requirements were maintained.

**FY22 Objectives and Strategies:**

- Maintain training and certifications for all fire positions in Moore County.
- Work with all Special Operations Teams countywide in emergency situations
- Conduct 100% of all county businesses and buildings for fire inspections

**Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Review Plans & Issue Permits w/in 5 Days	75.5%	95%	98%	98%
Respond to Incidents w/in 1 hour	99%	99%	99%	99%
Complete Fire Inspections w/in 5 Days	50%	80%	95%	95%
Review Emerg Mgt Facility Plans w/in 5 Days	N/A	N/A	95%	98%

The chart below shows the number of fire inspections conducted over the last four (4) years by month:

Fire Inspections	# Of Inspections FY18	# Of Inspections FY19	# Of Inspections FY20	# Of Inspections FY21	Target
July	54	120	172	35	80
August	81	88	154	39	80
September	48	13	128	39	80
October	31	60	150	213	80
November	20	80	132	149	80
December	10	52	112	110	80
January	32	111	163	76	80
February	100	124	110	29	80
March	68	148	119	147	80
April	38	91	72	177	80
May	51	106	20	187	80
June	50	136	42	157	80
Total	583	1,129	1,374	1,358	960

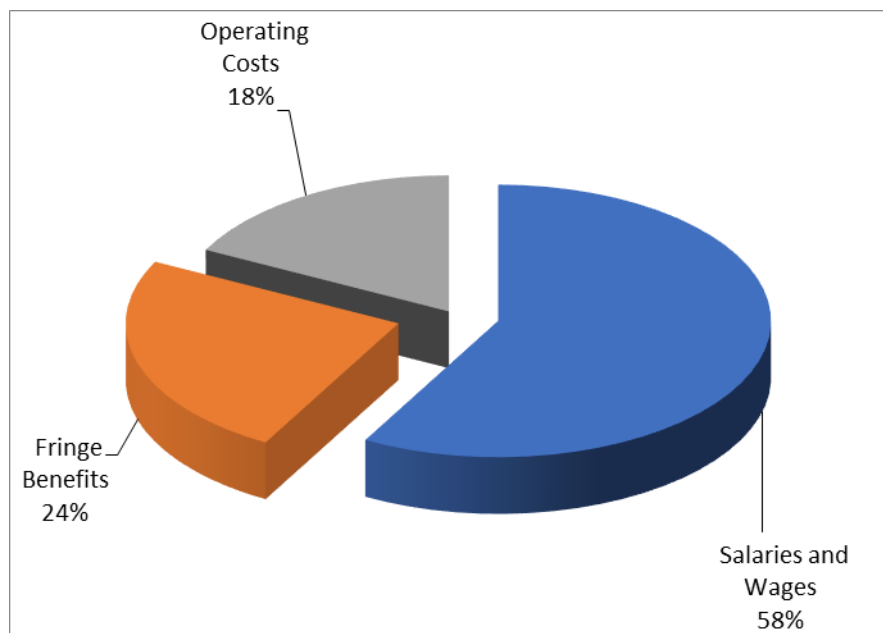
**Public Safety – 911 Communications (210-12)**

Our mission is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for citizen emergency services in Moore County.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	696,793	755,196	746,149	801,009	54,860	7.4%
Fringe Benefits	244,304	282,152	298,000	336,286	38,286	12.8%
Operating Costs	128,496	138,020	225,602	241,700	16,098	7.1%
Capital Outlay			-	-	-	0.0%
<b>Total</b>	<b>1,069,593</b>	<b>1,175,368</b>	<b>1,269,751</b>	<b>1,378,995</b>	<b>109,244</b>	<b>8.6%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	15	16	16	17	1	6.3%

- The E-911 communications budget shows an increase from fiscal year 2021-2022 as compared to fiscal year 2020-21 due increases in 1 position added for telecommunicator. Increase costs in retirement mandate and health insurance costs are also included.
- Operating costs consist of increases in telephone costs, increase call volume, tower leases and maintenance and repairs of existing equipment.
- The department is supported by the revenue from property tax.



**Public Safety – 911 Communications (210-12)**

Communications supports 17 full-time employees. In FY 2021 there were 16 funded full-time positions. With the FY 2022 budget one (1) additional full-time position was added to support the increase in services.

**Program Services and Revenues:**

The department revenue is funded by the property tax collections. The services include receiving, processing, and dispatching emergency 911 calls into our service center to the appropriate emergency response agency for all citizens of Moore County.

**FY21 Highlights and Accomplishments:**

- Provide valuable public service for dispatching calls to appropriate emergency response agencies
- Stay on the line and provide life saving measures until emergency response arrives
- Ensure Public Safety
- Created recruitment strategies that can efficiently attract qualified applicants to ensure succession planning

**FY22 Objectives and Strategies:**

- Ensure public safety and provide valuable public service
- State of the Art E911 Telephone System with call back capability to ensure public safety
- Training programs such as Cardiopulmonary Resuscitation(CPR) and other lifesaving events

**Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Dispatch all 911 Calls w/in 90 Seconds, # of Calls	103,000	102,000	105,000	106,829
Provide Complete/Accurate EMD Instruction	98%	98%	98%	98%
Provide Complete/Accurate EFD Instruction	N/A	N/A	99.5%	98%
Answer 911 Calls w/in 10 Seconds	99%	99%	99%	99%

Fiscal Year	Fire Calls	Medical Calls	Law Enforcement Calls	Other Calls*	Total 911 Calls for Service
FY19	4,406	16,329	59,394	22,959	103,088
FY20	3758	16303	57219	25230	102,510
FY21	3799	18151	57927	25895	105,772
FY22 EST	3837	18332	58506	26154	106,829
FY23 EST	3876	18515	59091	26415	107,897
FY24 EST	3914	18700	59681	26679	108,974

\*Other calls consist of security alarms, dropped calls, hang ups, etc.

**Environmental and Community Development – Solid Waste/Landfill/Collection Sites (220)**

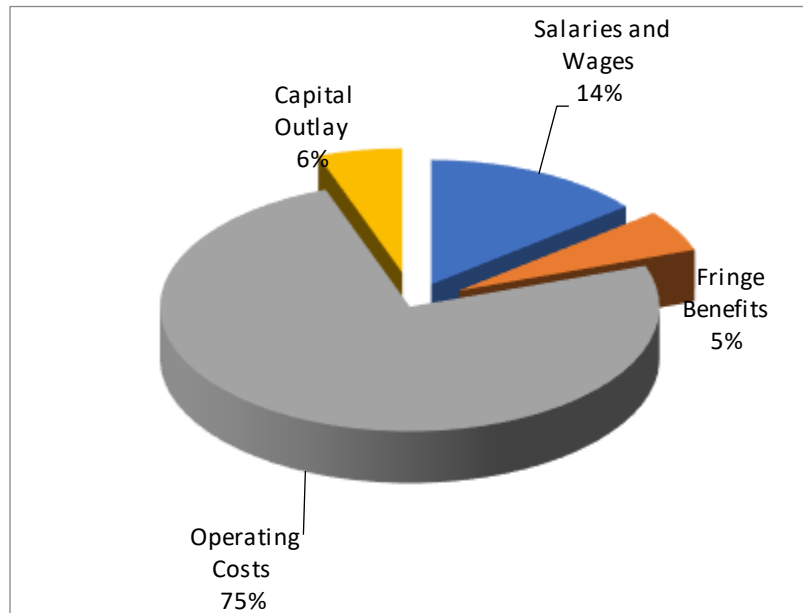
The mission of the Solid Waste division is to protect the environment and Moore County citizens through a convenient, highly organized, and efficient system of solid waste recycling, collection, and disposal services.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	631,586	685,124	683,076	886,154	203,078	29.7%
Fringe Benefits	230,980	242,726	268,999	337,069	68,070	25.3%
Operating Costs	1,947,800	2,066,558	1,990,049	4,659,277	2,669,228	134.1%
Capital Outlay	171,012	166,750	150,000	340,500	190,500	0.0%
<b>Total</b>	<b>2,981,378</b>	<b>3,161,158</b>	<b>3,092,124</b>	<b>6,223,000</b>	<b>3,130,876</b>	<b>101.3%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	9	9	10.5	12.5	2	19.0%

- The Solid Waste budget shows increases in operating costs due to equipment needs as well as program changes which will be explained below. Capital items added to the budget include a new Roll-Off Truck, Track Loader and Tire Loader as well as new containers for all collection sites.
- One (1) full-time position was added for a Truck Driver plus two (2) part-time site attendant positions, a total of two (2) Full Time Equivalents (FTE's).
- The revenue for Solid Waste comes from landfill fees charged to customers, white goods, recycle material, old scrap tires and disposal tax distributions in the amount of \$2,912,275.
- The remainder of the revenue comes from the property tax collections. This department is in the general fund because it does not collect enough revenue to be self-supporting as an Enterprise Fund.





### **Environmental and Community Development – Solid Waste/Landfill/Collection Sites (220):**

Solid Waste is made up of the following divisions:

- Administration – 3 (Solid Waste Manager, Landfill Superintendent, and Administrative Officer)
- Truck Drivers – 3.5 (Haul recycling materials daily)
- Landfill Staff Equipment Operators – 4
- Landfill Weigh Masters – 2
- Collection Sites or Convenience Centers (7) located around the county staffed by Resource Compactor Operators working less than 19 hours per week – 34

### **Program Services and Revenues:**

Services include:

- Landfill - construction and demolition materials, mixed yard waste, and municipal solid waste is collected at the landfill. Other items collected include scrap tires and white goods.
- Collection or Convenience Sites – Compactor Operators operate these sites in seven (7) locations located around the county for residents to discard household trash and recycling materials

Revenues generated from fees collected at the landfill total \$4,599,358. The total budget for Solid Waste for FY 2022 is \$6,223,000. The remainder of revenue is made up of recycling grants in the amount of \$242,913 and property tax collections totaling \$1,380,729. Landfill fees include a construction and demolition fee of \$59.50/ton collected by the weighmasters as the trucks enter the landfill and pay as they exit. Other revenues include recycle material from glass, white goods, electronic recycling, and scrap tires.

### **FY21 Highlights and Accomplishments:**

- The county took over the direct billing from Republic service for the municipal solid waste customers

## Who Does What?

### • **Moore County**

- Construction & Demolition(Direct Billing)
- Leaf & Limb (Direct Billing)
- Weight Tickets (Direct Billing)
- Municipal/Corporate Recycling(Direct Billing)
- Glass Recycling (Record Keeping)
- White Goods(Record Keeping)

Includes all staffing & maintenance of equipment, roads, and scale house for services involved.

### • **Republic Services**

- Directly Bills all MSW Customers
  - All “Municipal Solid Waste” (MSW) from municipalities, commercial entities, & Moore County gets billed for all MSW tonnage
  - Maintains the Transfer Station
  - Provides Staffing
- Moore County runs Scale house, collects money, and inputs data into Republic’s billing system.



### **FY21 Highlights and Accomplishments (continued):**

- Reorganized the department functionality to run more efficiently within each area of service
- Reorganized the contract with Republic Services for the county to take over transfer station

## Part 1: Municipal Solid Waste

### • **Current Contract:**

- Moore County only billed for residential trash from its collection sites. Commercial/Municipal trash is billed directly by Republic Services.
- Moore County is doing everything from the billing perspective except printing and stamping the bills.
- Moore County receives no compensation for those services
- Moore County has expenses for this service not being currently captured.
- Moore County is operating two different systems.
  - Caused some confusion among customers and resulted in some "shopping."

### • **Proposed Contract:**

- Moore County will be billed for ALL waste from the Transfer Station (including municipal/commercial) at Moore County's current rate schedule.
- Moore County will collect tipping fees from municipal and commercial services (in accordance with the current fee formula).
  - Without altering current fee schedule expectations for municipal/commercial customers.
  - Allowing Moore County to capture lost expenses.
- We can have better control on what materials go in the landfill and what goes through the Transfer Station
- Places Moore County in a favorable position for future contracts.



- Tonnages of municipal solid waste (MSW) trash received at the transfer station:

## Tonnages of MSW "Trash" at the Transfer Station



- Overall yearly tonnage increase of 6.95%. Moore County increases at an average rate of 11.34% while the other customers (Municipal/Commercial) are increasing at a rate of 4.79%



## FY22 Objectives and Strategies:

- Changes for Moore County starting in FY 2022 to bill customers of municipal solid waste directly instead of using Republic Services.

## Big Changes

Fiscal Year	Total Tons	% increase over prior year	Moore County Tons	% Moore County Tons over Previous Year	Customer Tons	% Customer Tons Over Previous Year	Annual Moore County Bill (Only for Moore County)	% Moore County Cost Previous Year	Moore County Rate**	Customer Rate**
2020-2021	55,892.84	6.48%	20,032.32	10.45%	35,860.53	4.38%	\$884,807.35	10.00%	\$47.99	\$51.17

### Expenses

Moore County's Bill 2021:  
\$884,807.35

Moore County's Bill in 2022:  
\$2,981,408.66

### Customer Revenue

Customer Revenue 2021: \$0

Customer Revenue in 2022:  
\$2,004,018.10 (from customer tons)

### Dollars Recaptured

Recaptured 2021: \$0  
(expenses but no revenue to cover)

Recaptured 2022:  
\$125,088.55 (from customer tons)



- Five Year Costs – Encumbrances due to this change increases county revenue:

## 5 Year Costs-Encumbrances

Fiscal Year	Customer Tons	MC Tons	Total Tons	Total Republic Expenses	Moore County Expense	Customer Expense County	MSW Revenue	Income (Recapture Expenses)	Projected Republic Rate	Projected Moore County Rate
21-22	38,012.16	22,303.98	60,316.14	\$2,981,408.66	\$1,102,479.10	\$1,878,929.56	\$2,004,018.10	\$125,088.55	\$52.72	\$49.43
22-23	39,832.94	24,833.25	64,666.19	\$3,293,282.36	\$1,264,693.49	\$2,028,588.87	\$2,163,640.89	\$135,052.02	\$54.32	\$50.93
23-24	41,740.94	27,649.34	69,390.28	\$3,640,944.20	\$1,450,775.45	\$2,190,168.75	\$2,335,977.85	\$145,809.10	\$55.96	\$52.47
24-25	43,740.33	30,784.78	74,525.11	\$4,028,855.47	\$1,664,236.78	\$2,364,618.69	\$2,522,041.69	\$157,422.99	\$57.66	\$54.06
25-26	45,835.49	34,275.77	80,111.26	\$4,462,069.77	\$1,909,105.95	\$2,552,963.81	\$2,722,925.76	\$169,961.95	\$59.41	\$55.70

- Projections based on:
  - 4.79% average increase in customer tons
  - 11.34% average increase in Moore County Tons
  - 3.03% average increase in rate



## **FY22 Objectives and Strategies (continued):**

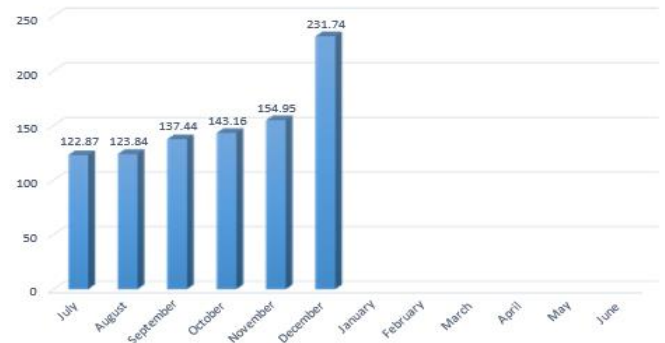
- Changes to Recycling Processing

## **Part 2: Recycling Processing**

### **• How does it work?**

- Republic Services will charge a fee of \$6.79/ton in FY 21-22. In line with the standard CPIU adjustments of the past.
  - During 2020 Calendar year, It was about \$15K.
- Republic Loads municipal recycling into trucks and then we send to Pratt
  - MC pays the Recycling Processing Fee to Republic, the transportation cost, and processing fee out of the Recycling Fee Rate.

**Tons of Municipal Recycling per Month 2020 -2021**



- Moore County owns the transfer station that Republic Services had a contract with the county to run and operate. This change gives the county full control of the transfer station and it's operations.

## **Part 3: Transfer Station Maintenance**

### **• Moore County Owns the Transfer Station**

- Contract specifies that by the end of the term they must fix/repair/replace:
  - Tipping floor, wall, loading chute, and building repairs of the Facility.
  - In FY 20-21 Various improvements and cleanings occurred. Including replacing metal siding, cleaning out drains, etc.





Jimmy Brown-Solid Waste Superintendent

**Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Annual Household Hazardous Waste Event tonnage collected	47,964	29,632	42,365	50,000
% Increase in Recyclables	2%	3%	5%	8%
Lost Time Accidents	1	1	1	Zero

**Projects:**

Solid Waste is committed to increases services to the citizens of Moore County by updating the collection sites. One project that is in the planning stages at this time is to relocate the Aberdeen Collection Site which is currently included as part of the Solid Waste Landfill. The traffic congestion from trucks entering the Landfill and citizens dumping trash at the collection site has created increases to wait times and traffic jams. The first step is for the county to purchase additional land for \$150,000 close to the current landfill and have a separate entrance to the collection site. The design and reconfiguration of the Aberdeen Collection Site is expected to cost approximately \$300,000 and should be completed by December 2022. This project is currently budgeted and included in the Solid Waste operations for FY 2021-2022.





Operating Equipment: On top of landfill cell five (5) with Trash Master, compacts trash



Photo of one (1) of seven (7) Collection Sites in the County where residents can dispose of household trash and recycle items.

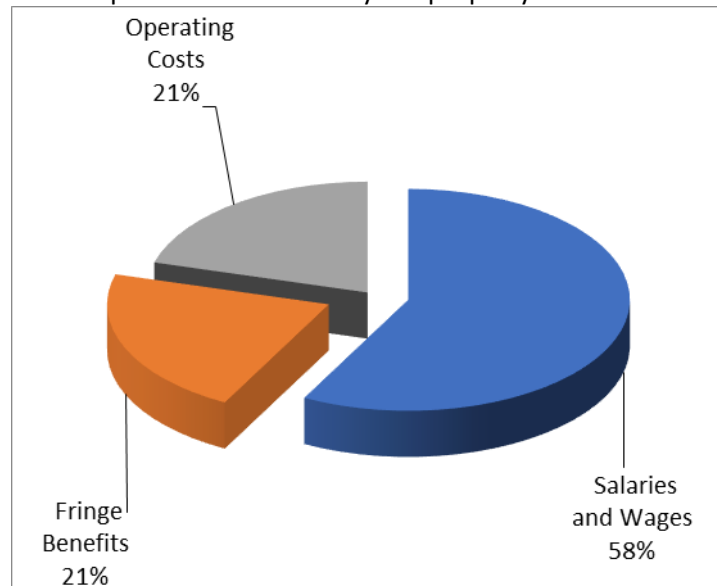
**Environmental and Community Development – Planning, Permitting and Community Development (230)**

The mission of the Planning and Community Development Department (P&CD) is to protect the rights, health, safety, and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code. The department also provides Community Development services to improve the quality of life for Moore County residents.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	565,941	564,233	601,311	848,362	247,051	41.1%
Fringe Benefits	197,073	204,039	219,550	317,463	97,913	44.6%
Operating Costs	64,955	157,066	205,221	302,948	97,727	47.6%
Capital Outlay					-	0.0%
<b>Total</b>	<b>827,969</b>	<b>925,338</b>	<b>1,026,082</b>	<b>1,468,773</b>	<b>442,691</b>	<b>43.1%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	10.67	9.92	9.92	13.34	3	34.5%

- The Planning, Permitting and Community Development Budget is funded with an increase of 43.1% over FY21/22.
- This increase in operating costs consists of new regulations in advertising for meetings and permitting costs associated with assessments from property management and information technology for new vehicles and equipment upgrades.
- The increase in salaries and fringe benefits is due to the addition of 3 new positions: One (1) Senior Planner, and two (2) Building Inspectors. Increases included additional costs for increases in current retirement rate increases as well as health insurance cost increases.
- The permitting department is funded by revenue for the collection of permit fees in the amount of \$718,400. The Planning budget contains \$35,000 in revenue for zoning and ordinance fees.
- The remainder of the department is funded by the property tax collections.



### **Environmental and Community Development – Planning, Permitting and Community Development (230)**

The Planning Department plans for growth and protects the rights, health, safety, and general welfare of the citizens of Moore County through long range planning and enforcement of all development-related ordinances outside the municipal city limits. Work with the municipalities to make Moore County a premier county in with to work, play and raise a family.

#### **Program Services and Revenues:**

Services include:

- General Use Rezoning
- Conditional Use Permits
- Major Subdivision Plat Use Permits
- Commercial Zoning and Permits
- Site Revisions
- Flood Zonings
- Inspections and Demolition and Re-inspections
- Building, Mechanical, Electrical, and Plumbing Permits

The Planning function includes:

- Director and Assistant Director which are split between Planning, Permitting, and Community Development Functions - 2
- Housing Rehab Program Coordinator – 1
- Administrative Officer – 1 (time is split between Planning, permitting and Transportation)
- Senior Planners – 2 (one was added in FY22)

The Permitting function includes:

- Permitting and Inspections Supervisor – 1
- Building Inspectors – 5 ( two were added in FY22)
- Permitting Technicians - 2

Revenue is made up of the following:

- Planning total budget is \$553,122 includes \$4,000 in home recovery fees and the remainder of \$549,122 provided by property tax revenue
- Permitting total budget is \$915,651 includes \$935,000 in zoning and enforcement fees. Any revenue collected over expenditures is moved to the balance sheet under restricted fund balance and can only be used to fund the permitting function.

#### **FY21 Highlights and Accomplishments:**

- Reviewed all subdivision plats within three (3) days as required to stay within the departmental goal
- Increases in building permits has continued to rise for FY 2021 and a request was made to add two (2) building inspectors for FY 2022 to keep up with demand
- Annual survey completed online with the public

#### **FY22 Objectives and Strategies:**

- Increased the annual budget with two (2) additional building inspectors to keep up with county demand and additional workload of building permits
- Update the Unified Development Ordinance and post on the county website
- Housing Rehab Projects and Programs for low-income homeowners with additional applications and grants for community development



- **Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Review Subdivision Plats w/in 3 days	94%	95%	98%	95%
% Of Survey Responses Strongly Positive	91%	96%	90%	90%
Serve at Least 10 People with Housing Assistance	14	27	28	19
Inspections per Inspector per Week	39	41	41	40

Chart below on number of permits being issued from the Planning and Permitting Department continues to increase amid the COVID-19 Pandemic and rising costs of construction materials:

Month	FY18 # Of Permits Issued	FY19 # of Permits Issued	FY20 # of Permits Issued	FY21 # of Permits Issued
July	512	546	540	663
August	496	626	630	823
September	464	352	460	551
October	468	560	515	675
November	446	489	400	549
December	543	348	469	480
January	436	475	609	594
February	476	429	518	410
March	656	463	650	645
April	450	554	450	807
May	540	612	555	547
June	567	595	674	809
	6054	6049	6470	7553

**Planning and Community Development:**

Moore County's Community Development division seeks to build the capacity of Moore County's low-income communities to successfully meet their own needs. Community Development staff:

- Administer a grant-subsidized housing rehab program working with qualifying low-income homeowners. If you are a homeowner in need of assistance, please contact Housing Program Rehab Coordinator Carlis Sweat at 947-5010 to have a Statement of Need mailed to you. Those in need of assistance may also pick up a copy of the Statement of Need at our office at 1048 Carriage Oaks Drive in Carthage (the Planning & Transportation Department, across from Food Lion on Monroe Street and in the same complex as DSS.) The Statement of Need will put you on our mailing list and we will mail you an application when program opportunities become available.
- Refer low-income homeowners to resources outside our department. Our division is able to serve a small portion of those in need. Other agencies, including USDA Rural

Development, Independent Living, Action Pathways and Habitat for Humanity are sometimes a better fit for homeowners in need because these agencies are often able to serve homeowners more quickly than our programs.

- Housing rehab programs improve homes owned by qualifying low-income persons living in Moore County. The work is geared toward addressing health and human safety challenges while also preserving what is often the largest asset owned by a low-income family.

The Community Development division maintains a mailing list of all those who have expressed a need for assistance. When program funds become available an application is mailed to everyone on the mailing list with a letter describing the program opportunity and deadline for application submission. Those interested in having work performed to their home must submit an application for each program in order to be considered for assistance under that program.

Please note that this program does not proceed as quickly as some beneficiaries may like. Even those selected for assistance wait months as compliance hurdles are cleared before work may commence.

Different programs have different requirements. Some programs allow approximately \$5,000 worth of work ("emergency repair") to be performed on a home. Other programs allow more significant repairs, and all programs place limits on the amount of work that can be performed on a mobile home. In order to be considered for assistance, applicants must own their home (mortgage is acceptable) and be current on their taxes. We ask that all applicants maintain property free of zoning violations such as piles of trash and abandoned cars or mobile homes. Those applicants who lack clear title to their property are encouraged to contact the Land Loss Prevention Project at 1-800-672-5839 to obtain free legal assistance.

The county is committed to providing this service to our citizens with the highest quality and excellence of service to the community.



The Planning, Permitting and Community Development Team

### **General Government – Geographical Information Systems (GIS) (450-32)**

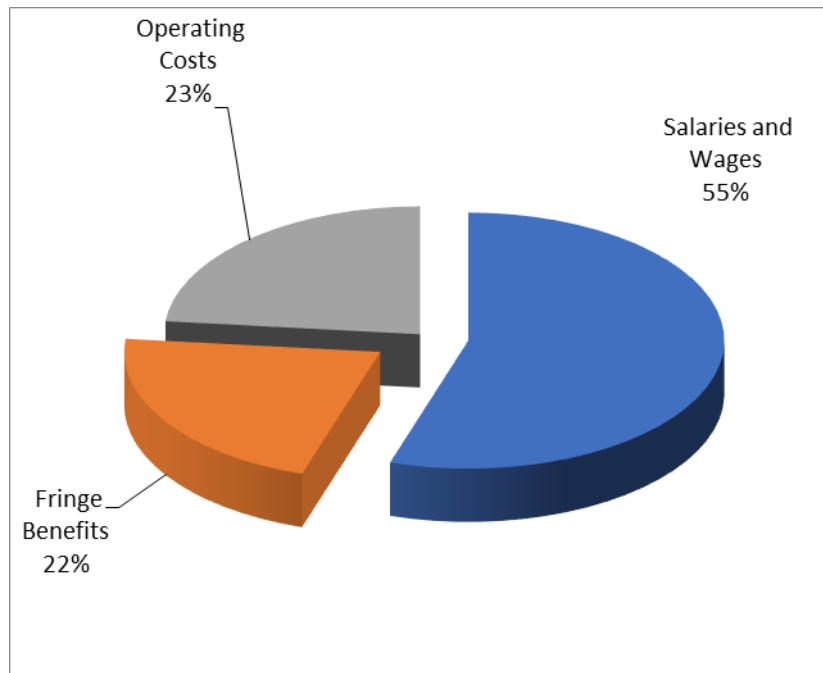
The mission of Moore County GIS is to establish a foundation of geographic information to support community decision-making. GIS provides the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. GIS supports the operations of local government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	160,477	178,771	170,774	172,057	1,283	0.8%
Fringe Benefits	54,429	59,478	64,092	67,928	3,836	6.0%
Operating Costs	73,341	61,100	56,693	73,193	16,500	29.1%
Capital Outlay					-	0.0%
<b>Total</b>	<b>288,247</b>	<b>299,349</b>	<b>291,559</b>	<b>313,178</b>	<b>21,619</b>	<b>7.4%</b>

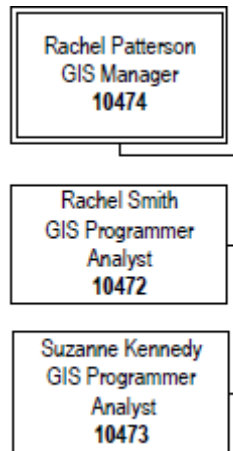
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	3	3	3	3	-	0.0%

- The GIS (Geographical Information Systems) department has an increase of 7.4% over FY20/21 due to increases in retirement and health insurance costs as well as 29% in operating costs made up of equipment and upgrades.
- The revenue for GIS is internal with a budgeted amount of \$105,000 from Public Utilities and Public Safety. The remainder of the revenue for GIS is from the property tax collections.



**Program Services and Revenues:**

GIS includes three (3) full-time positions:



**Department Narrative:**

The GIS Department provides analysis and mapping services for all county departments. GIS uses mapping for utility modeling, maintains necessary E-911 data and provides addressing and analytics within maps using data and aerial imagery for Moore County. Through partnerships with all the municipalities, Moore County GIS is the sole source for E-911 county-wide addressing. The department assigns new addresses or makes changes and updates to existing addresses as needed. The GIS Website is used for tax information, real estate queries, land planning information, voter information and much more. GIS hosts a highly trafficked feature on the Moore County Website and employs feedback and usage data to continue improving. GIS data enables users to review and display data both spatially and analytically. GIS is more than just a map!

**Revenue Sources FY21/22 Budget:**

Fees/Road Names Changes	\$3,000
E911 Services	\$42,000
Utilities Services	\$60,000
County Property Tax	\$208,178

**Total FY21/22 Expenditure Budget:** \$313,178

Revenues are internal from services provided to E911 addressing services and services to the Enterprise Utility Fund for mapping and location of wells. There are inter-local agreements to provide this service to these departments annually. The remainder of revenue is from the county property tax collections to cover the expenditures for this department.

GIS is in charge of Address Assignments within the county. The activity below shows the annual addressing for FY 2020-2021 and has inter-local agreements with all municipalities in Moore County.

<b>GIS - E-911 Address Assignment</b>		
Per Interlocal Agreement for Address Assignment with all municipalities the county assigns all address within the county		
<b>Month</b>	<b>Address Edits/Add</b>	<b>Total Addresses</b>
July 2020	58	64,637
August 2020	83	64,707
September 2020	26	64,726
October 2020	67	64,803
November 2020	67	64,855
December 2020	166	65,013
	<b>Add Only</b>	
January 2021	101	65,003
February 2021	44	65,041
March 2021	65	65,100
April 2021	106	65,195
May 2021	72	65,267
June 2021	104	65,346

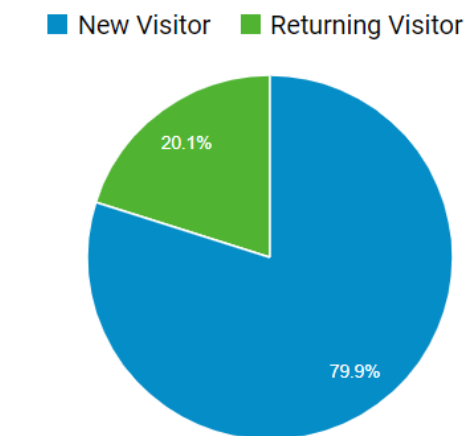
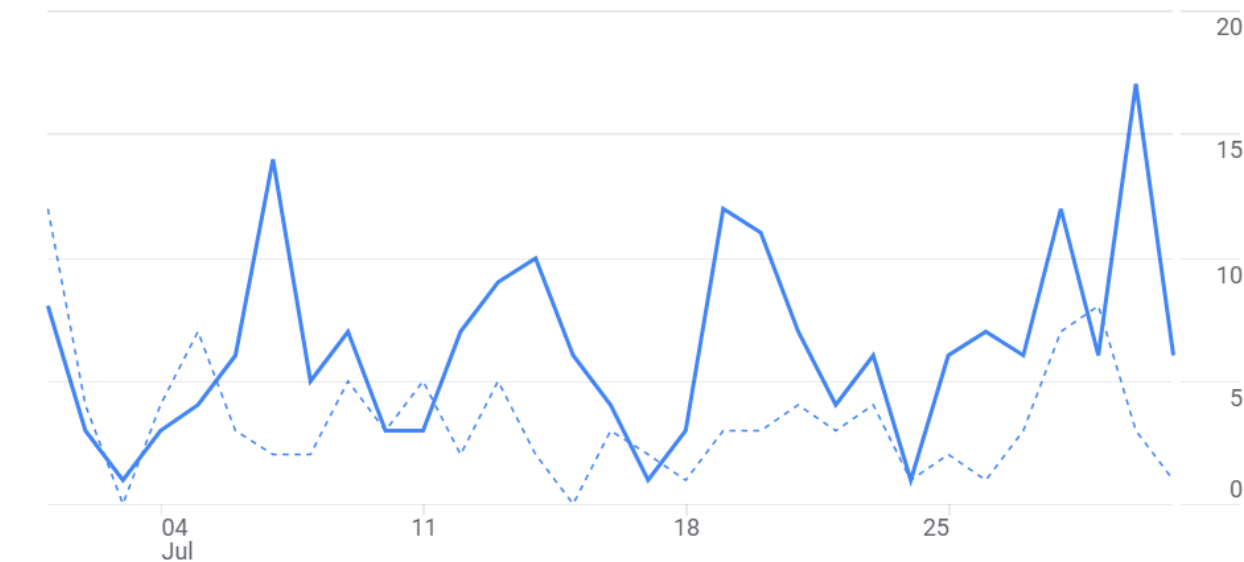
This chart shows the number of addresses added over one fiscal year and this number continues to increase annually at the same rate as FY 2020-2021.

Moore County Department of Geographic Information Systems (GIS), continued:

Monitors activity on the county website for interactive mapping requests.

GIS Interactive Map Website – Fiscal Year 2021-2022

Users	Sessions	Bounce Rate	Session Duration
163	206	85.44%	0m 57s
↑85.2%	↑85.6%	↑2.0%	↓28.4%



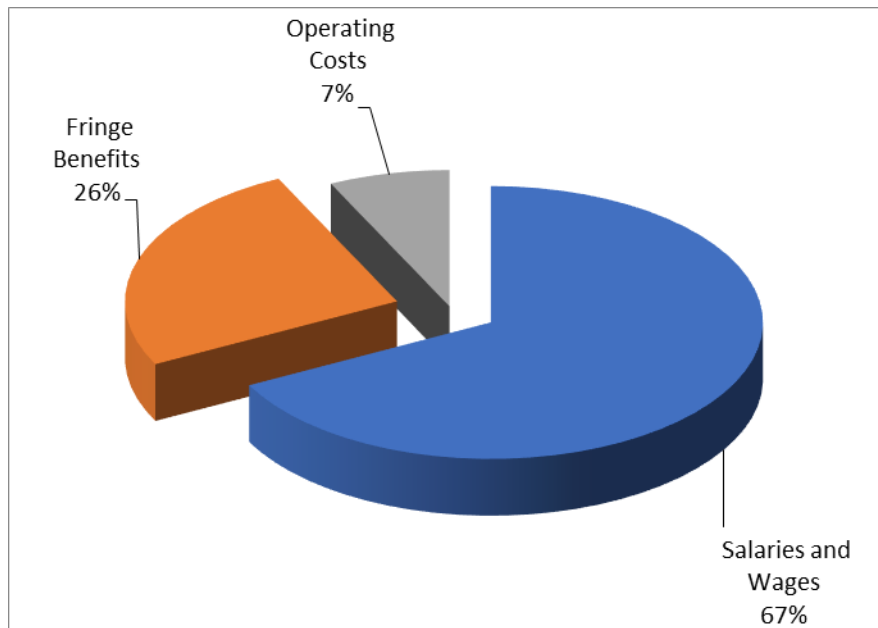
### **Environmental and Community Development – Cooperative Extension (250)**

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

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	179,737	188,440	201,524	201,613	89	0.0%
Fringe Benefits	62,816	65,831	76,244	76,109	(135)	-0.2%
Operating Costs	19,328	15,974	20,265	21,500	1,235	6.1%
Capital Outlay					-	0.0%
<b>Total</b>	<b>261,881</b>	<b>270,245</b>	<b>298,033</b>	<b>299,222</b>	<b>1,189</b>	<b>0.4%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	6	6	6	6	-	0.0%

- The Cooperative Extension Department had an increase of .4% over FY20/21 operating costs. The costs salaries and fringe benefits are billed to the county by the NC State Department of Agriculture.
- All employees are North Carolina State paid and the County has a Memorandum of Understanding with NC State to share in the cost for these state employees and provide in-kind services including office space, supplies, etc.
- The revenues from this department are budgeted **at \$4,100** for Aerator fee revenue for the rental of farm equipment.
- The remainder of the revenue is from property tax collections.



**Program Services and Revenues:**

Cooperative Extension provides educational programming for Moore County involving agriculture, local foods, youth and adult leadership development and healthy families. The program goals are to improve the lives of Moore County residents through detailed observation and interaction. This department works closely with the North Carolina Department of Agriculture and supported by the county tax collections and the North Carolina Department of Agriculture.

**Performance Measures from FY2020 and FY2021:**

<b>FY 2021 Cooperative Extension</b>				
	July-Sept 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-June 2021
# Of Farm Participants receiving education in profitable and sustainable livestock production	65	128	356	352
# Of Farm Participants receiving education in profitable and sustainable plant production	11	47	179	96
# Of Farm Visits	51	84	53	63
# Of Homeowner Gardening and Landscaping Consultations	1170	2649	147	566
# Of Youth engaged in 4-H Curriculum or Projects	401	372	192	236
# Gaining Knowledge of Healthy Lifestyles and Safe Food Consumption	468	383	506	441
On-line Programs	8890	16306	4414	9382
Mass Media (radio/publications)			33600	123200

<b>FY2020 Cooperative Extension</b>	July-Sept 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-June 2020
# Of Farm Participants receiving education in profitable and sustainable livestock production	162	224	122	113
# Of Farm Participants receiving education in profitable and sustainable plant production	768	534	196	96
# Of Farm Visits	90	97	18	36
# Of Homeowner Gardening and Landscaping Consultations	2201	2267	716	356
# Of Youth engaged in 4-H Curriculum or Projects	457	292	370	432
# Gaining Knowledge of Healthy Lifestyles and Safe Food Consumption	380	93	224	43

The goal is to improve the life of all citizens in Moore County so there is no limit to participation. Social Media has been a large outreach tool.



**Environmental and Community Development – Soil and Water Conservation District (260)**

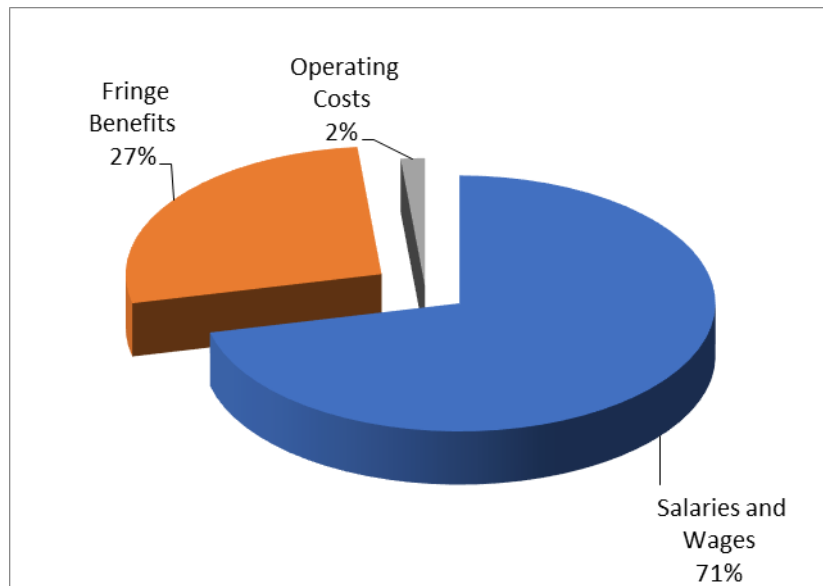
The mission of the Soil and Water Conservation District is to preserve the natural resources for all land users in Moore County by providing technical, education and financial assistance to the citizens of Moore County.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	160,125	164,643	161,301	161,301	-	0.0%
Fringe Benefits	53,383	56,826	58,223	61,371	3,148	5.4%
Operating Costs	3,480	3,379	3,424	3,424	-	0.0%
Capital Outlay					-	0.0%
<b>Total</b>	<b>216,988</b>	<b>224,848</b>	<b>222,948</b>	<b>226,096</b>	<b>3,148</b>	<b>1.4%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	3	3	3	3	-	0.0%

- The Soil and Water Conservation District has an increase in FY21/22 in fringe benefits only due to the increased cost of retirement and health insurance costs for employees.
- The revenue Soil and Water Conservation receives is \$26,675 which is a grant from North Carolina State University Department of Agriculture to help cover costs of the department.
- The remainder of revenue needed to cover the expenses of this department comes from property tax collections.

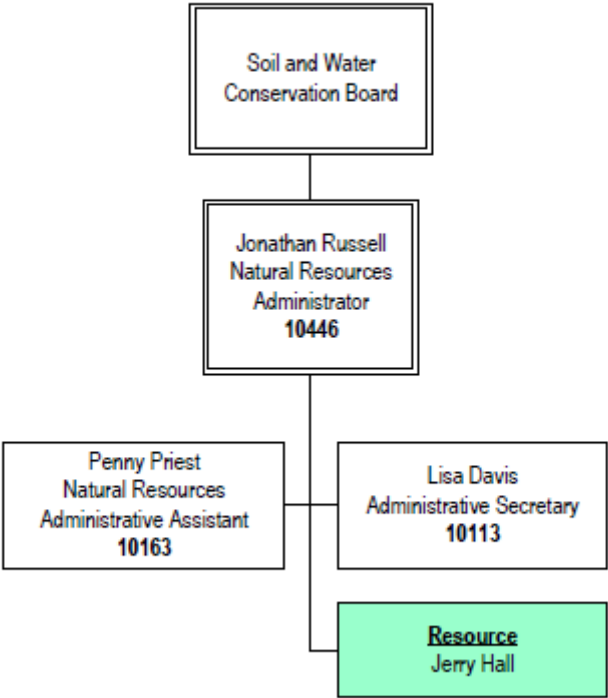


**Environmental and Community Development – Soil and Water Conservation District (260):**

**Program Services and Revenues:**

Soil and Water Conservation is another program that is supported by the county and the North Carolina State Department of Agriculture similar to Cooperative Extension. The revenues are \$226.096 support the positions in the department. The Soil and Water Conservation Board is made up of elected officials and citizens of Moore County that work with State Officials to provide services to citizens on land use.

If you look under Special Revenue Fund 220 Soil and Water Conservation District Fund later in this document, you will see the program services this department provides. All salaries are paid from the general fund department as shown here; services are provided from the Special Revenue Fund 220. All performance measure and accomplishments are shown later in this document under Fund 220 Special Revenue Fund.



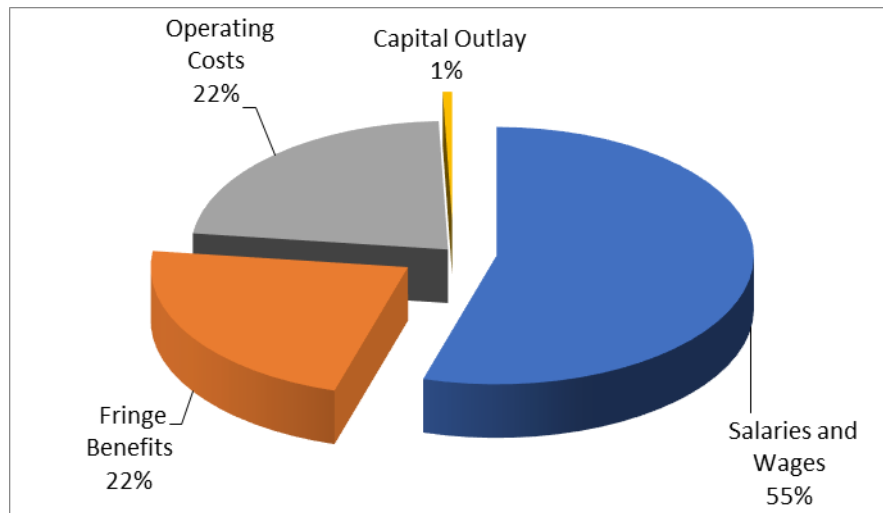
**Human Services – Health Services (390)**

The mission of the Moore County Health Department is to promote health through prevention and to control disease and injury.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	2,292,333	2,398,373	2,515,119	2,498,688	(16,431)	-0.7%
Fringe Benefits	841,775	917,112	977,433	1,025,411	47,978	4.9%
Operating Costs	687,711	614,124	794,315	1,025,376	231,061	29.1%
Capital Outlay	48,727	25,720	25,764	26,715	951	0.0%
<b>Total</b>	<b>3,870,546</b>	<b>3,955,329</b>	<b>4,312,631</b>	<b>4,576,190</b>	<b>263,559</b>	<b>6.1%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	49.5	49.8	48.75	48.66	(0)	-0.2%

- The Health Department's increase of 6.1% is due to the increase cost in fringe benefits is based on the increased cost for retirement mandates by the state plus increases in health insurance coverage for employees.
- The operating cost increases are due to carry forward amounts for temporary services in contract employees for COVID 19 services for vaccines.
- The Health department brings in revenues in the amount of \$1,987,686 which is made up of fees and grants to cover 43% of expenditures.
- The remainder of revenue needed to cover the department is \$2,588,504 which is needed to cover the expenses of the department and comes from the property tax collections or 57%.

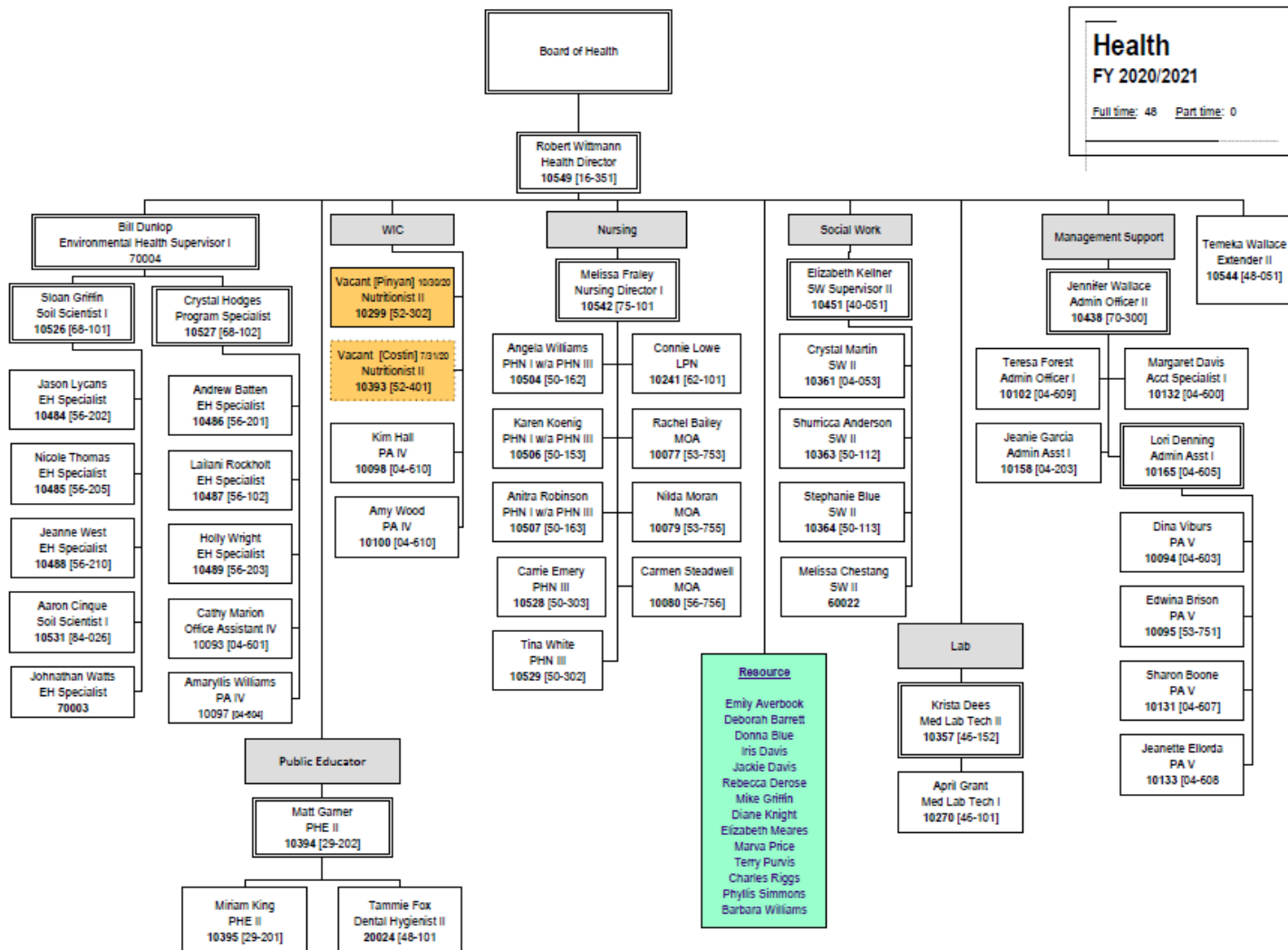


## Human Services – Health Services (390)

### Program Services:

The county Health Department has several divisions and employees:

- Administration and Management Support – 12.66 employees- Provides support to all areas of Health Service
- Environmental Health – 13 employees – mandated service to provide environmentally safe services for sewer and well/treatment system permits, site evaluations, pool inspections, septic systems.
- Women, Infant, Children (WIC) – 4 employees – Federal grant program in support of women, infants and children and nutrition
- Clinical Services – 10 employees – to provide clinical services for maternity, adult services, and doctor visits
- Community Health/Dental – 1 employee – grant funded program for dental services
- Care Management – 5 employees – social worker support
- Public Educator – 3 employees – Public educator provides services to the community on disease prevention



**Health Department Revenues:**

The chart below shows the six (6) year trend for health revenue versus expenditures and the portion covered by county property tax appropriations. For FY 2022 the total health budget is \$4,576,190 of which \$1,987,686 is made up of revenues. The revenues are made up of:

- Donations from First Health Hospital \$20,000
- Fees for Services \$1,190,037
  - Services include Maternal Health, Family Planning, Adult Health, Care Management, and Environmental Health Fees collected.
- Grants \$777,649
  - Grants include WIC grant of \$352,776 which is the largest portion of this amount, the remainder of the grants are for Tuberculosis, Aids Control, Communicable Disease, Immunization Action, Child Fatality, and STD Prevention.

The department budget increase by \$263,559 which was the amount carried forward from FY 2021 due to COVID-19 related costs and encumbrances.

Health Services	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
County Appropriation	\$2,086,899	\$2,232,776	\$1,957,934	\$2,195,280	\$2,470,995	\$2,588,504
Total Revenue Budget	\$1,569,966	\$1,531,262	\$2,031,820	\$1,986,592	\$1,841,636	\$1,987,686
Total Expense Budget	\$3,656,865	\$3,764,038	\$3,989,754	\$4,181,872	\$4,312,631	\$4,576,190
% Of County Funding	57.07%	59.32%	49.07%	52.50%	57.30%	56.56%

**FY21 Highlights and Accomplishments:**

- COVID-19 has been a large part of the Health Department in educating the community and vaccinating the public against the spread of the Pandemic.
- Hired temporary nurses to help vaccinate the community and held weekly vaccination clinics and drive through events.



**FY22 Objectives and Strategies:**

- COVID-19 continues to be a large part of the Health Department in educating the community and vaccinating the public against the spread of the Pandemic.
- Community outreach and education seminars are scheduled throughout the county to educate the public on getting vaccinated.

**Performance Measures:**

Clinical Health Visits not including COVID-19 Vaccinations:

<b>Health Clinical Patient Visits</b>										
<b>MONTH</b>	<b>FY13 Patient Visits</b>	<b>FY14 Patient Visits</b>	<b>FY15 Patient Visits</b>	<b>FY16 Patient Visits</b>	<b>FY17 Patient Visits</b>	<b>FY18 Patient Visits</b>	<b>FY19 Patient Visits</b>	<b>FY20 Patient Visits</b>	<b>FY21 Patient Visits</b>	<b>Target</b>
July	499	430	375	396	345	211	285	304	215	460
August	487	443	376	438	466	321	312	283	189	460
September	449	475	418	416	398	253	253	244	196	460
October	671	468	400	395	374	330	332	332	229	460
November	469	335	309	386	351	302	250	222	178	460
December	412	362	335	359	324	217	213	218	138	460
January	480	382	288	375	325	329	307	296	124	460
February	412	361	275	425	300	290	250	261	153	460
March	373	359	376	401	282	303	259	189	194	460
April	445	418	374	366	190	297	279	147	210	460
May	442	346	282	366	271	311	250	172	163	460
June	397	365	387	383	205	292	252	181	200	460
Total	5,536	4,744	4,195	4,706	3,831	3,456	3,242	2,849	2,189	5,520

**Environmental Health Performance Measures**

These figures come from the temporary food establishment inspections including food trucks:

<b>Env Health Food &amp; Lodging Inspections</b>	<b>FY21 Inspections</b>	<b>FY20 Inspections</b>	<b>FY19 Inspections</b>	<b>Target</b>
July	48	42	105	129
August	108	107	147	129
September	127	138	71	129
October	119	123	129	129
November	116	81	101	129
December	154	114	123	129
January	93	117	143	129
February	122	93	105	129
March	66	45	125	129
April	50	16	146	129
May	81	54	221	129
June	53	114	266	129
Total	1137	1044	1682	1545

Health started tracking by program in FY 2020-2021 and the following chart shows the information by program by month for clients served and citizens visits to the health department:

<b>FY 2021: July 1, 2020 - June 30, 2021</b>	<b>July 2020</b>	<b>Aug. 2020</b>	<b>Sept. 2020</b>	<b>Oct. 2020</b>	<b>Nov. 2020</b>	<b>Dec. 2020</b>	<b>Jan. 2021</b>	<b>Feb. 2021</b>	<b>Mar. 2021</b>	<b>April 2021</b>	<b>May 2021</b>	<b>June 2021</b>	<b>Total To-Date</b>	<b>Avg. per Month</b>	<b>FY 2021 Avg. per month</b>
General Walk-ins	11	13	16	14	10	11	8	6	9	8	10	9	125	10	20
Phone Calls - Health Dept.	2365	2310	2087	2344	2293	2,722	13,182	5,289	7,431	2,686	2,875	2,514	48,098	4,008	1384
<b>Clinical Services:</b>															
Adult Health: Physicals/TB/Preg. Test	36	33	24	40	17	12	6	27	19	35	32	44	325	27	41
Foreign Travel Patients	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STD Patient Visits	43	46	59	53	39	35	38	32	34	60	42	44	525	44	46
Sickle Cell Visits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
Family Planning Patient Visits	44	36	45	55	30	28	28	47	70	46	37	56	522	44	104
Immunizations Patient Visits	20	13	19	30	14	8	4	9	18	16	5	11	167	14	30
Low Risk Maternity Patient Visits	71	61	49	51	78	55	48	38	53	53	47	45	649	54	45
High Risk Maternity Patient Visits	1	0	0	0	0	0	0	0	0	0	0	0	1	0	50
<b>Total Clinical Visits</b>	<b>215</b>	<b>189</b>	<b>196</b>	<b>229</b>	<b>178</b>	<b>138</b>	<b>124</b>	<b>153</b>	<b>194</b>	<b>210</b>	<b>163</b>	<b>200</b>	<b>2,189</b>	<b>182</b>	<b>319</b>
<b>Care Coordination:</b>															
Care Coord. For Children/CC4C (# Patients)	98	85	72	74	65	61	53	57	56	53	51	48	773	64	126
OB Care Management/PCM (# Patients)	74	71	59	50	67	73	53	55	60	73	60	54	749	62	181
<b>Communicable Disease:</b>															
CD: Cases reported as confirmed	31	25	23	16	3	4	2	2	4	12	14	13	149	12	22
CD: Cases not meeting case definition	22	19	21	14	1	4	1	2	3	5	8	8	108	9	3
CD: Outbreaks investigated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CD: Suspect/Probable	386	434	353	355	459	1365	1553	692	313	350	200	111	6,571	548	NA
Tuberculosis Suspects	0	0	0	2	1	0	3	2	1	5	3	2	19	2	0
Tuberculosis Cases	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Tuberculosis Preventive	0	0	0	2	1	0	3	2	1	2	0	0	11	1	5

**Health Charts continued for performance measures and tracking:**

FY 2021: July 1, 2020 - June 30, 2021	July 2020	Aug. 2020	Sept. 2020	Oct. 2020	Nov. 2020	Dec. 2020	Jan. 2021	Feb. 2021	Mar. 2021	April 2021	May 2021	June 2021	Total To-Date	Avg. per Month	FY 2021 Avg. per month
<b>Lab Tests:</b>															
Lab Tests performed in-house	193	169	177	209	188	212	127	141	199	162	137	201	2,115	176	448
Lab Tests Drawn/Sent Out	436	394	381	425	344	370	142	278	463	439	363	443	4,478	373	351
<b>Total Laboratory Tests</b>	<b>629</b>	<b>563</b>	<b>558</b>	<b>634</b>	<b>532</b>	<b>582</b>	<b>269</b>	<b>419</b>	<b>662</b>	<b>601</b>	<b>500</b>	<b>644</b>	<b>6,593</b>	<b>549</b>	<b>799</b>
<b>Health Education:</b>															
Community Education Services	64	56	51	53	62	80	91	77	59	55	37	22	707	59	19
Health Education Communications	2435	1927	3068	1896	2388	2589	3873	5,371	1,393	3,277	2293	1963	32,473	2,706	944
<b>Dental:</b>															
Oral Health Assessments	0	0	0	0	0	0	0	0	0	0	206	0	206	17	156
Oral Health Education	0	0	0	0	0	0	14	10	0	0	0	0	24	2	21
Oral Health Communications	333	533	531	427	620	698	1442	1362	1433	442	214	506	8,541	712	39
Oral Health Follow ups	0	0	0	0	0	0	0	0	0	0	7	0	7	1	26
<b>WIC Active Participation:</b>															
Client visits for food vouchers or certification - (State stats run 2-3 mo. Behind)	1,888	1,875	1,890	1,871	1,833	1,877	1,856	1,842	1,813	1,771			18,516	1,852	1726
<b>Vital Records:</b>															
Death Certificates	157	141	144	155	123	154	167	146	127	138	147	151	1,750	146	126
Birth Certificates	197	189	193	190	160	218	196	191	184	173	193	189	2,273	189	170



**Health Charts continued for performance measures and tracking:**

FY 2021: July 1, 2020 - June 30, 2021	July 2020	Aug. 2020	Sept. 2020	Oct. 2020	Nov. 2020	Dec. 2020	Jan. 2021	Feb. 2021	Mar. 2021	April 2021	May 2021	June 2021	Total To- Date	Avg. per Month	FY 2021 Avg. per month
<b>Environmental Health: On-Site Wastewater:</b>															
Lot Applications Received	85	73	69	70	61	65	72	53	97	109	86	66	906	76	49
Repair Applications Received	11	23	18	15	18	25	26	23	27	32	19	19	256	21	16
Re-evaluation Applications Received	39	32	32	36	32	29	31	23	37	48	37	42	418	35	25
Permits Issued	268	231	220	242	164	221	245	182	228	257	163	202	2,623	219	170
Permits Denied	0	2	0	2	0	2	1	0	3	2	4	1	17	1	0
<b>Private Water Supplies:</b>															
Applications Received	22	9	15	22	14	14	13	16	17	22	17	18	199	17	10



### **Human Services – Department of Social Services (DSS) (380)**

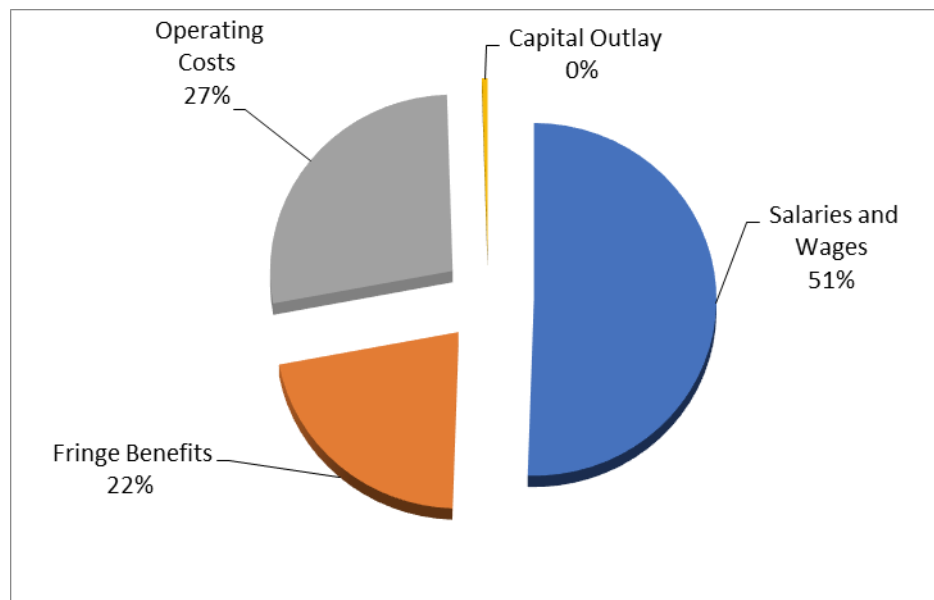
The mission of the Moore County Department of Social Services is to promote quality of life, dignity, and respect for all citizens of Moore County through excellence in social and economic service provision, community education and resource development.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	4,508,105	4,934,645	5,041,510	5,077,694	36,184	0.7%
Fringe Benefits	1,731,041	1,895,205	2,031,766	2,160,297	128,531	6.3%
Operating Costs	1,809,802	1,869,434	2,517,938	2,758,552	240,614	9.6%
Capital Outlay			65,000	50,000	(15,000)	0.0%
<b>Total</b>	<b>8,048,948</b>	<b>8,699,284</b>	<b>9,656,214</b>	<b>10,046,543</b>	<b>390,329</b>	<b>4.0%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	108.5	108.5	108.5	108.5	-	0.0%

- The Social Services Department has an increase of 7.0% in salaries and fringe benefits. These increases are due to the state mandated retirement increase of 1.2% for all salaries and additional changes/increases in the county health insurance plan.
- Social Services revenue is budgeted at \$6,464,201 made up of federal and state grants.
- The remaining revenue of \$3,550,342 needed to cover the expenses of the department comes from property tax collections.



## **Human Services – Department of Social Services (DSS) (380)**

### **Revenues:**

Social Services budget for FY 2022 is \$10,046,543 in expenditures and revenues make up \$6,496,201. The remainder of \$3,550,342 is supported from the property tax collections. The chart below shows the annual county appropriation budgeted for Social Services back to FY 2017.

<b>Social Services</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
County Appropriation	\$3,029,069	\$3,153,545	\$3,239,862	\$4,111,634	\$4,070,584	\$3,550,342
Total Revenue Budget	\$6,899,804	\$7,539,387	\$5,255,392	\$5,062,997	\$5,585,630	\$6,496,201
Total Expense Budget	\$9,928,873	\$10,692,932	\$8,495,254	\$9,174,631	\$9,656,214	\$10,046,543
% of County Funding	30.51%	29.49%	38.14%	44.82%	42.16%	35.34%

Trends are expected to remain constant at 35%-40% of county property tax to support Social Services.

### **Program Services and Revenue breakdown:**

- Fees \$10,000 made up of Health Choice Fees
- Grants \$6,486,201
  - Medical Assistance \$2,327,618
  - Crisis intervention \$306,708
  - LIEAP \$306,708
  - Food Stamps \$636,549
  - The remaining grant programs include Progress Energy , Child Welfare, Smart Start, Medicaid, State Foster Care, and others

### **Program Areas and Staffing (total of 108 positions) Include:**

- Food and Nutrition - 12
- Family and Children Medicaid - 20
- Adult Medicaid - 11
- Work First - 7
- Administration Services - 19
- Social Work Programs
  - Foster Care - 7
  - Case Management - 13
  - Investigations - 12
  - Adult Services - 7

**Social Services Reporting Dashboard and Case Loads are included in the following chart and reported for FY 2020-2021:**

MOORE COUNTY SOCIAL SERVICES - JUNE 2021			
ADULT SERVICES			
	Reports Received	Reports Accepted	Guardianship
Current Month	52	25	24
YTD Totals	504	251	
CHILDREN'S SERVICES			
	Reports Received	Reports Accepted	Children in Custody
Current Month	100	58	74
YTD Totals	1254	781	
FOOD AND NUTRITION SERVICES			
	Applications	Reviews	Active Cases
Current Month	179	105	5356
YTD Totals	2,940	185	
ADULT MEDICAID			
Current Month	99	390	5658
YTD Totals	1187	330	
FAMILY AND CHILDREN'S MEDICAID			
	Applications	Reviews	Active Cases
Current Month	156	1025	7684
YTD Totals	2583	973	
Day Care	457	<i>Clients served by each respective program for the current Month.</i>	
Work First	52		
Emer.			
Assistance	113		

The trend from FY 2020 to FY2021 shows caseloads have remained constant and there are no significant increases or decreases in reporting.

**Human Services – Child Support Enforcement (270)**

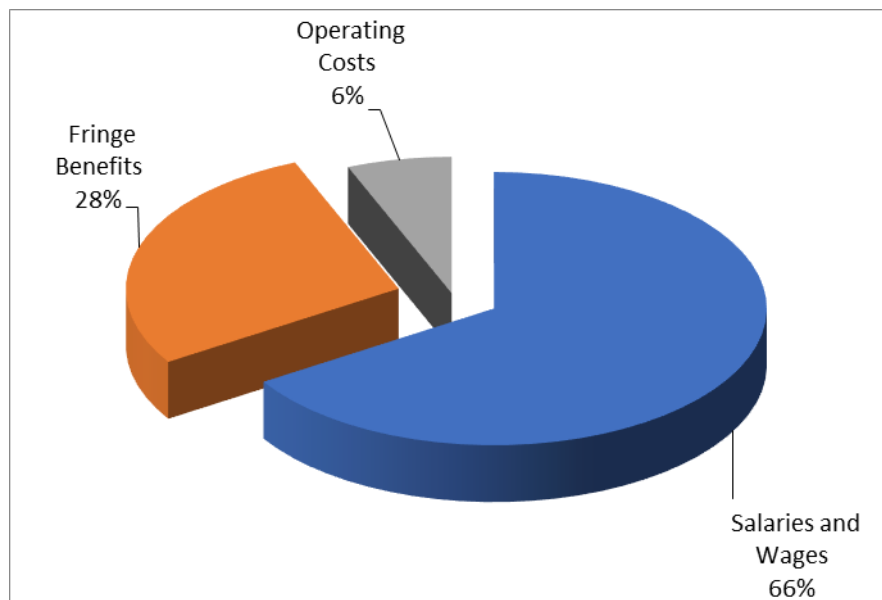
Professionally and timely establish and enforce Child Support orders to ensure that the children we serve are financially supported.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	520,556	543,348	533,430	537,323	3,893	0.7%
Fringe Benefits	189,702	206,150	213,492	226,357	12,865	6.0%
Operating Costs	34,886	44,893	54,417	50,555	(3,862)	-7.1%
Capital Outlay					-	0.0%
<b>Total</b>	<b>745,144</b>	<b>794,391</b>	<b>801,339</b>	<b>814,235</b>	<b>12,896</b>	<b>1.6%</b>

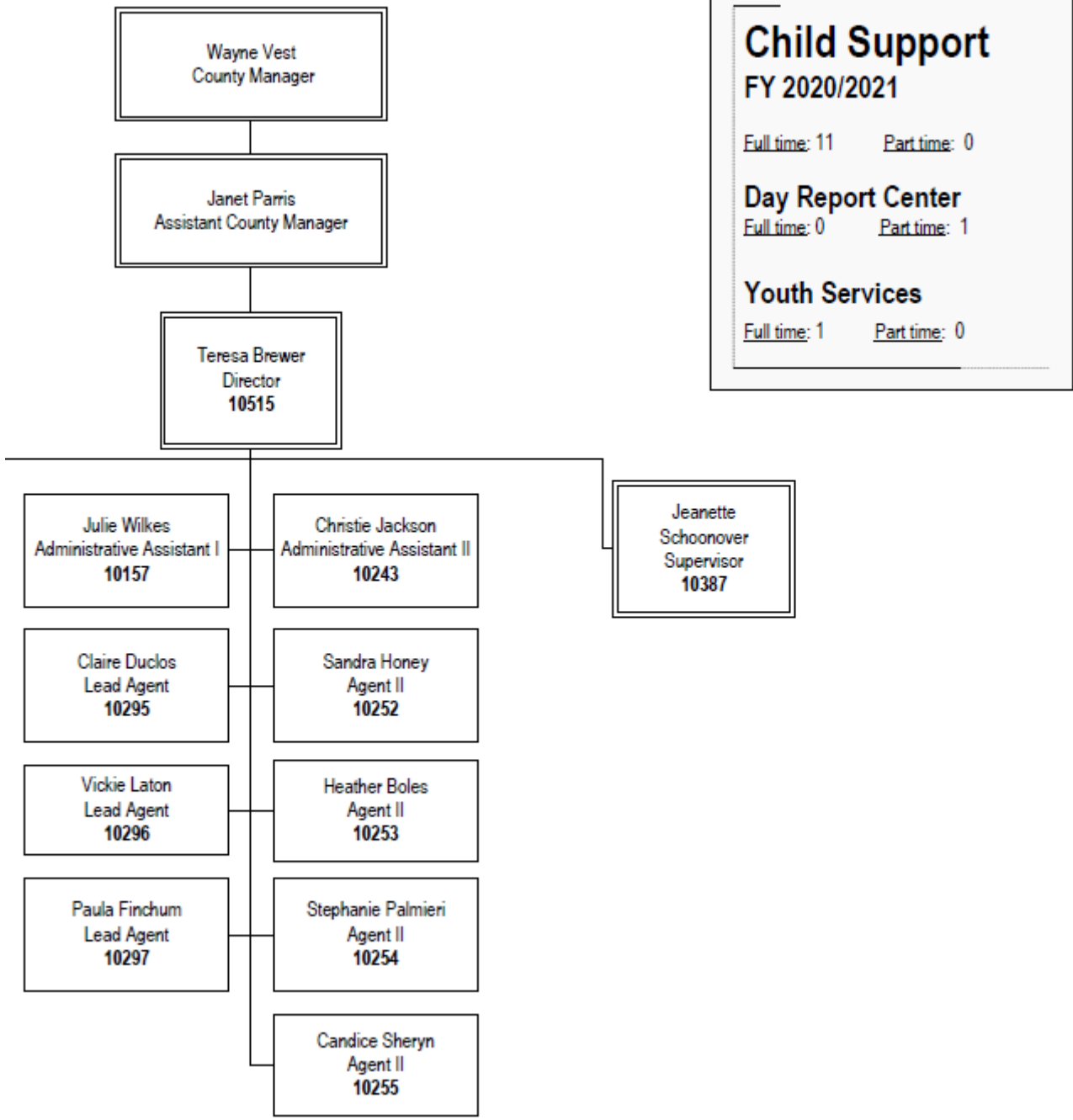
  

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	11	11	11	11	-	0.0%

- The Child Support budget has an increase of 1.6% due to increases in salary and fringe costs for retirement and health insurance.
- The revenue generated by Child Support are budgeted at \$863,985 which is made up of fees and state grant allocations.
- Child Support fees consist of collection fees and paternity fees and state grants of \$847,085. This department collections support their expenditures.

**Child Support Program Services and Staffing Levels:**

Child Support includes the Day Reporting Center and Youth Services. There are a total of 11 full-time employees in Child Support as shown below.



**Child Support – Program Services and Revenue:**

Total Child Support Program establishes and enforces child support orders to ensure that both parents support their children. The program offers five core services including location of non-custodial parents, establishing paternity for children born outside of marriage, establishing support obligations, collecting, and distributing support, and enforcing support obligations.

- Fees total budget \$16,900
- Restricted Revenue from the State allotment and allocation of services \$847,085

Total Revenue for this department is \$863,985 budgeted for FY 2021-2022 which covers expenditures of \$814,235.

The following chart shows the amount of State collections made on behalf of Moore County in collections comparing FY2019-2020 to FY2020-2021. Payments by the State for Moore County have been in the \$5 million to \$6 million dollar range annually since 2015 and continue to remain constant. The trends are climbing steadily and indicate increases of over \$6 million in FY 2021-2022 to 2024-2025.

<b>Child Support Case Collections</b>				
<b>Collection Month</b>	<b>Month-FY19/20</b>	<b>Month-FY20/21</b>	<b>YTD FY19/20</b>	<b>YTD FY20/21</b>
July	\$481,608	\$528,926	\$481,608	\$528,926
August	\$496,231	\$536,699	\$977,839	\$1,065,625
September	\$455,297	\$476,507	\$1,433,136	\$1,542,132
October	\$477,656	\$473,822	\$1,910,792	\$2,015,954
November	\$433,549	\$468,713	\$2,344,341	\$2,484,667
December	\$467,812	\$488,165	\$2,812,153	\$2,972,832
January	\$471,243	\$448,966	\$3,283,396	\$3,421,798
February	\$497,560	\$454,640	\$3,780,956	\$3,876,438
March	\$529,406	\$562,612	\$4,310,362	\$4,439,050
April	\$457,512	\$542,303	\$4,767,874	\$4,981,353
May	\$539,853	\$481,109	\$5,307,727	\$5,462,462
June	\$605,710	\$514,976	\$5,913,437	\$5,977,438

**FY21 Highlights and Accomplishments:**

- Meetings with Child Support program consultant were held virtually for the fiscal year 2020/2021. State travel restrictions remained in place. Throughout the fiscal year, the program consultant expressed appreciation to the Moore County Child Support for their hard work and dedication to the program and scoring high in performance for the incentive and self-assessment categories.
- The Fiscal Compliance Monitoring for FY 2020-2021 was done virtually on July 29, 2020. Official results were shared on August 10, 2020. Results are that there were no findings from the audit and the audit is now complete.
- Moore County was recognized for meeting and exceeding all FY 2019/2020 incentive and self-assessment goals during the Child Support Services State of the State webinar on August 27, 2020.
- Beginning March of 2020 through May of 2021, Child Support staff teleworked on an alternating schedule. Staff working in the office assisted teleworking agents and customer requests.

- Staff were able to attend both County trainings and virtual trainings offered by the State Office staff for Child Support Policy and Training. Additionally, various staff attended the virtual Dedman Leadership Institute series through Sandhills Community College. These training opportunities were at no cost to the County.
- On December 14, 2020, Chief Justice Cheri Beasley issued a 30-day Emergency Directive that placed a stay on all non-essential court hearings in North Carolina, with no court until January 14, 2021. This does include most all Child Support matters. Moore County Child Support resumed court hearings the week of January 18, 2021, with restrictions on group sizes.
- Beginning in May of 2020 through November 22, 2020, Child Support staff and other departments assisted the Emergency Operations Center (EOC) to take calls from the public regarding COVID-19 questions. The line was moved to be answered at the Moore County Health Department effective Monday, November 23, 2020.
- Teresa Brewer has been involved other teammates regarding the creation of the Moore County Health Department - COVID-19 Vaccination Pre-Registration line. Calls began for pre-registrations at 1:00 pm on Friday, January 8, 2021, for participants ages 75 and over. The success of the project was phenomenal and was released over to the Moore County Health Department on March 2, 2021.
- Incentive and self-assessment reports for Moore County Child Support reflect the outstanding performance and service of the staff. Incentive reports show that 4 out of 5 areas were at or above our goal for FY 2020/2021 for incentive statistics. The score for cases under order was 88.91% with a goal of 89.00%. The Moore County Child Support department collected a total of \$5,977,438 in support for our families. According to records back to FY 2004/2005, this is the highest total collections amount for Moore County Child Support since at least that time. Due to the pandemic, Federal stimulus funds and increased unemployment benefit interceptions helped with the increase of collections statewide. Moore County met all self-assessment goals. This is a tremendous effort of all staff during this last fiscal year.

### **Achievements:**

- △ We achieved 102.28% paternity established of our children that were born out of wedlock as of June 30, 2021.
- △ Our caseload as of June 30, 2021, consisted of 2,543 cases. 88.91% of those cases were under a court order for support. Our goal was to have 89.00% of our cases under order.
- △ For fiscal year 2020/2021, Moore County Child Support collected \$5,977,438.00 in total collections.



**FY22 Child Support Objectives and Strategies:**

- Meetings with Child Support program consultant have been virtually for the fiscal year 2021/2022 thus far. State travel restrictions remain in place. The consultant has continually expressed appreciation to the Moore County Child Support for their hard work and dedication to the program and scoring high in performance for the incentive and self-assessment categories.
- Beginning August of 2021, Child Support staff began temporarily teleworking on an alternating schedule. Staff working in the office assisted teleworking agents and customer requests.
- The Child Support Conference was held virtually August 25, 2021, through August 27, 2021. A Moore County Child Support staff person continues to sit as a NC Child Support Council board member.
- Staff are able to attend both County trainings and virtual trainings offered by the State Office staff for Child Support Policy and Training.

**Child Support Goals for SFY 2021/2022**

- ⏏ To achieve 99.00% paternity established of our children that were born out of wedlock as of June 30, 2022.
- ⏏ Our caseload as of July 31, 2021, consisted of 2,620 cases. Our goal is to have 88.91% of those cases under a court order for support.
- ⏏ To achieve a 69.00% of current support collection rate paid.
- ⏏ To have 69.00% of our cases with arrears owed paid by June 30, 2022.
- ⏏ For fiscal year 2021/2022, Moore County Child Support to collect at least \$5,701,980 in total collections.

### **Human Services – Veteran Services (290)**

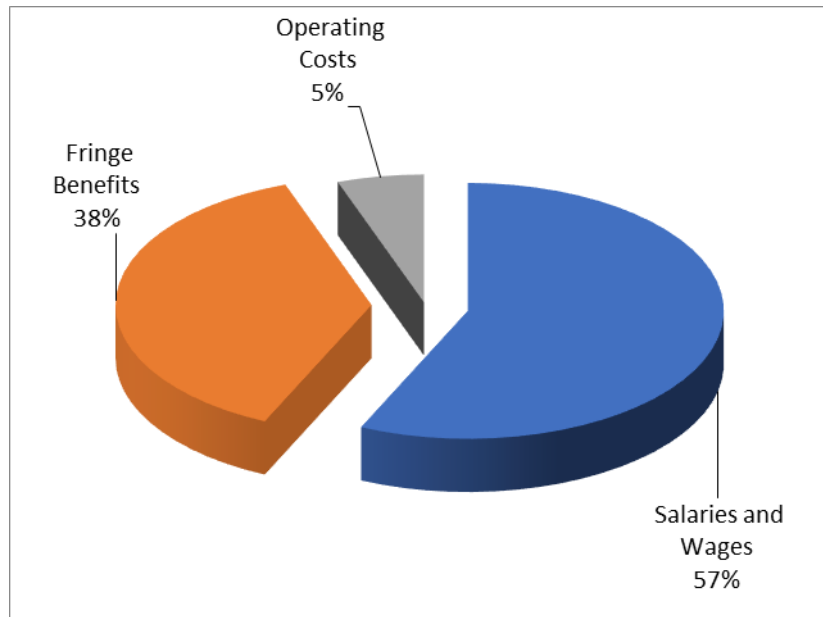
The mission of Veteran Services is to act as an advocate for and provide counseling and assistance to veterans, their dependents, and their survivors, relative to federal, state, and local benefit programs based upon military service.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	144,933	160,026	159,653	159,653	-	0.0%
Fringe Benefits	50,819	55,215	57,531	105,858	48,327	84.0%
Operating Costs	9,541	12,503	15,573	15,373	(200)	-1.3%
Capital Outlay					-	0.0%
<b>Total</b>	<b>205,293</b>	<b>227,744</b>	<b>232,757</b>	<b>280,884</b>	<b>48,127</b>	<b>20.7%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	3	3	3	3	-	0.0%

- The Veterans Services budget has increase in fringe benefit costs due to increases in retirement mandates and health insurance cost increases.
- The revenues for this department include \$2,700 from the State.
- The remainder of revenue comes from the property tax collections.



### **Veteran Services- Program Services and Revenue:**

Veteran Services includes three (3) full-time Veteran Service Officers. This program assists Veterans with the following: applying for disability compensation claims, non-service-connected pension claims, disabled Veteran's Life Insurance , VA Medical System, Vocational Rehabilitation, special Veterans License Plates, property tax relief for veterans who are rated 100% permanent disabled and requesting Military Service records.

Assistance is also given to widows and certain dependents of Veterans with the following: applying for death pension claims for widows of war-time veterans, dependent and indemnity compensation for widows of veterans that died as a result of a service-connected disability, applying for burial benefits, health insurance to certain eligible dependents, requests for Military service records, and applying for the NC Scholarship for children of deceased, disabled or Prisoner of War or Missing in Action Veterans.

The department is supported by State Funding of \$2,700 annually and the remainder from County property tax collections.

The following chart shows the number of Veterans in Moore County:

*Number of Veterans in Moore County	9,884
*Number of Disabled Veteran in Moore County	3,080
*VA Expenditures in Moore County	\$119,048,000

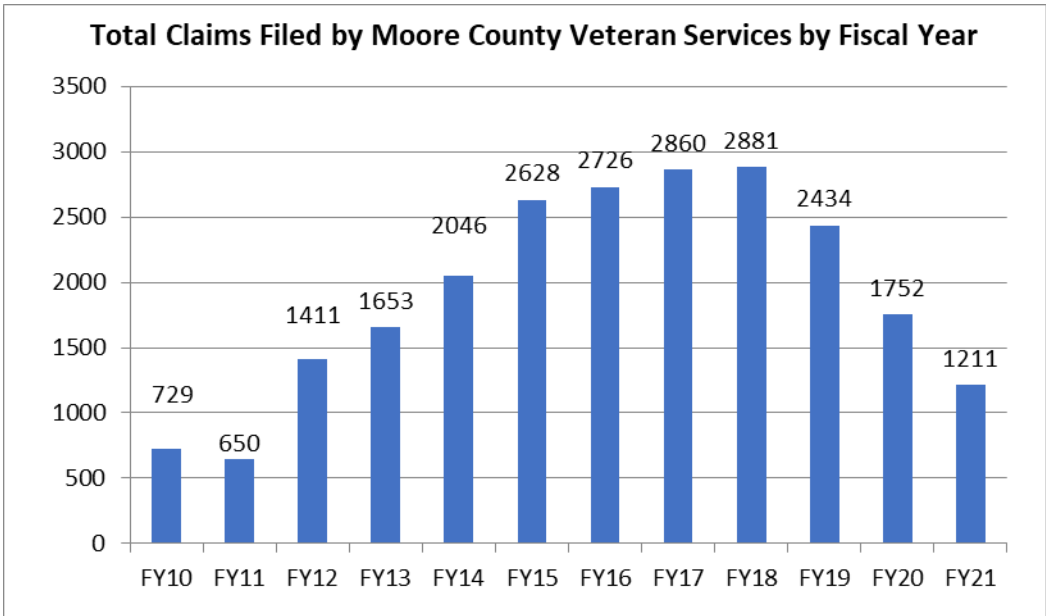
The following chart shows the Disabled Veteran Demographics by Age and Birth Gender:

*Disabled Veteran Demographics by Age Range					
Less than 35	Age 35-44	Age 45-54	Age 55-64	Age 65-74	Age 75 and up
267	378	730	631	657	417

*Number of Disabled Veterans by Birth Gender	
Male	
Disabled Veterans	2639
Female Disabled Veterans	382
Veterans in receipt of VA Pension Only	59

\*National Center for Veterans Analysis and Statistics

The following chart shows the number of claims filed by Moore County Veteran Services by Fiscal Year:



Veteran Services Team

**Veteran Services:****FY21 Highlights and Accomplishments:**

- Hold monthly programs for veterans to provide services and education
- Visit nursing homes to talk with widows and veterans about services
- Outreach was very heavy from FY14 through FY18, and the department found that veterans were coming to Moore County from other areas of the State for services knowing the Moore County Veterans Office was providing exceptional services.

**FY22 Objectives and Strategies:**

- Maintain community outreach programs with nursing homes and the community to continue services and education to all citizens.
- Work with other County Veteran Offices to provide state-wide educational training and services to all needing veteran services.



Veteran Services Team Member

**Human Services – Senior Enrichment Center (Aging) (300)**

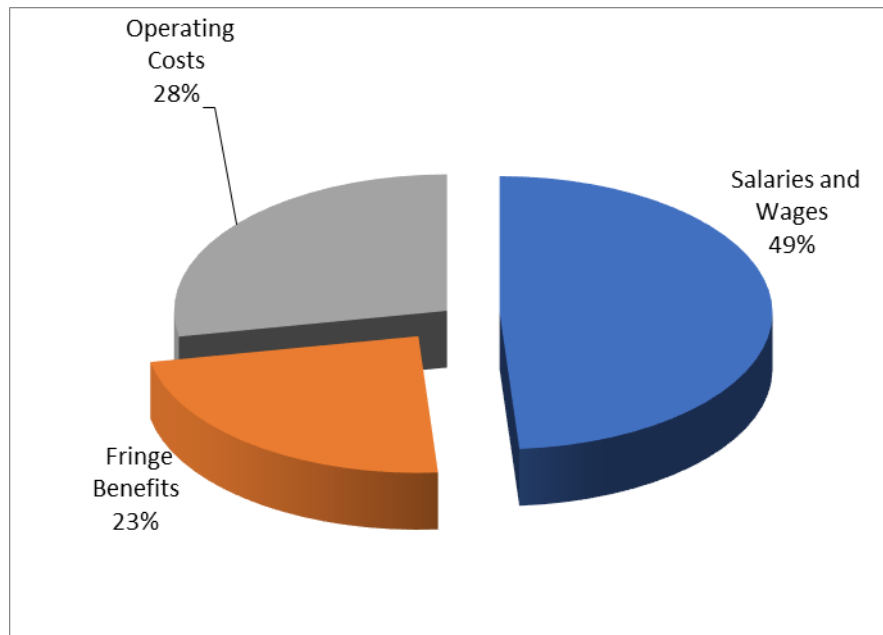
The mission of the Moore County Department of Aging is to provide services that promote the well-being of older adults.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	726,059	772,007	790,707	790,707	-	0.0%
Fringe Benefits	310,236	337,501	355,672	374,310	18,638	5.2%
Operating Costs	435,753	381,003	453,668	453,604	(64)	0.0%
Capital Outlay					-	0.0%
<b>Total</b>	<b>1,472,048</b>	<b>1,490,511</b>	<b>1,600,047</b>	<b>1,618,621</b>	<b>18,574</b>	<b>1.2%</b>

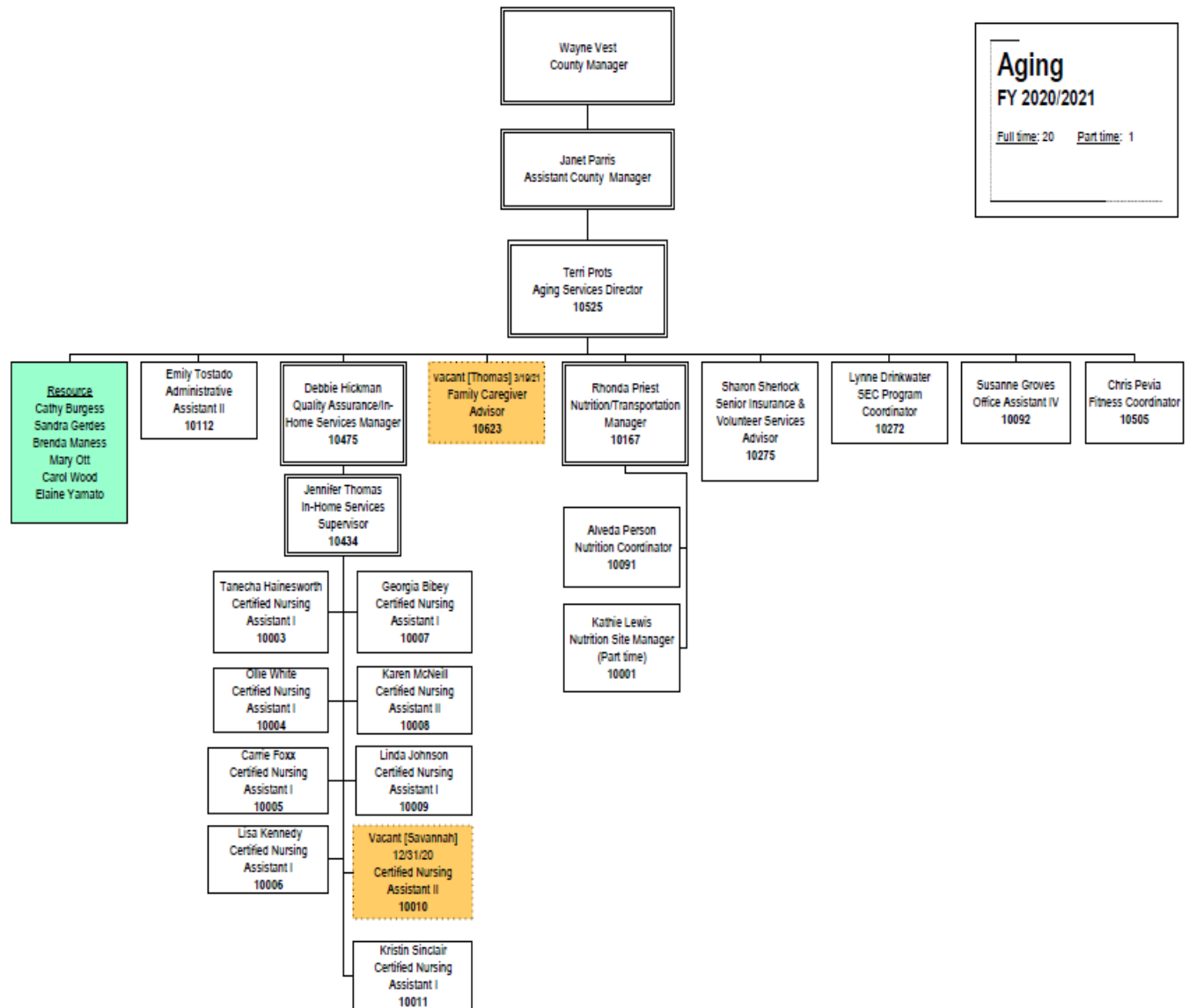
  

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	20.5	20.5	20.5	20.5	-	0.0%

- The Aging Department budget shows a 1.2% increase over the previous fiscal year. Fringe benefits increase due to retirement and state mandated costs and increases to the health insurance plan.
- Operating costs remained flat.
- Revenue for the department makes up \$50,520 in fees for fitness, craft fairs, program income and newsletter income as well as a Home and Community Care Block Grant totaling \$906,000. The total revenue this department generates is budgeted at \$956,520.
- The remainder of \$662,101 comes from property tax collections.

**Senior Enrichment Center Program Services and Revenue:**

The Moore County Senior Enrichment Center Program consists of 20 full-time employees:



Programs include:

- Quality Assurance and In Home Services
- Nutrition and Transportation
- Senior Insurance and Volunteer Services
- Fitness and Recreation Center Programs
- "THE POINT" Newsletter which shows all activities at the center

Revenues include:

- Fitness, Craft Fair and Program Fees \$50,520
- Restricted Grants (HCCBG) Home and Community Care Block Grant \$906,000

Total revenues \$956,520

Total expenditures \$1,618,621

Remaining revenue of \$662,101 is supported by the property tax collections in the General Fund. The following chart shows the county appropriations made by fiscal year back to FY17. The percent of County funding has increase slightly in the last six (6) years.

<b>Senior Enrichment</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
County Appropriation	\$504,744	\$513,497	\$509,415	\$568,378	\$653,022	\$662,101
Total Revenue Budget	\$895,929	\$841,333	\$867,023	\$942,570	\$947,025	\$956,520
Total Expense Budget	\$1,400,673	\$1,354,830	\$1,376,438	\$1,510,948	\$1,600,047	\$1,618,621
% of County Funding	36.04%	37.90%	37.01%	37.62%	40.81%	40.91%

Citizens can join the Senior Enrichment Center at age 50. Many services and programs offered include nutrition, transportation to and from doctor appointments, in-home aide services and resources for family caregivers to citizens aged 60 and over. Residents 50 and over will enjoy participating in a variety of programs and recreational activities. Volunteer instructors and peer-led groups provide an opportunity to learn a new skill. These programs include knitting, woodcarving, greeting card workshops, reconnect with friends, play Maj Jongg, Canasta, Bridge, or increase physical activity in their daily life with Tai Chi, use of the fitness room, yoga, or walking on the indoor walking track.

**FY21 Highlights and Accomplishments:**

- The Senior Center was closed due to the COVID-19 Pandemic from Tuesday, March 17, 2020, through March 15, 2021
- Prior to the pandemic the senior center had a weekly visitation of 1,175 guests
- Added Virtual Fitness Training which increased the weekly visitation to over 2,000 guests
- Provided Home Delivered Meals to over 23,000 residents in the County

**FY22 Objectives and Strategies:**

- The center is now open and operating at full capacity but continues to hold virtual fitness training services to those interested in maintaining this service
- Maintain or increase services for Home Delivered Meals Program.



**Senior Enrichment Center Performance Measures:**

- Measure visitation to the facility for all program areas.
- Measure delivery of Home Delivered Meals.

Fiscal Year	Program Participation	Facility Tours/Fitness Orientations/Other (Virtual)	Fitness Room	Recreation Room	Diner's Club	Total Average Weekly Visitation at Center	Home Delivered Meals Ordered	Home Delivered Meals Served	Home Delivered Meals Over Ordered
FY10/11	247	16	240	0	95	598			
FY11/12	269	15	233	0	91	608			
FY12/13	253	10	232	0	91	586			
FY13/14	289	10	189	76	73	636			
FY14/15	302	11	176	173	62	725			
FY15/16	347	14	192	185	59	797			
FY16/17	355	12	168	174	48	757			
FY17/18	456	10	266	367	56	1,155	21,403	21,320	83
FY18/19	476	7	277	282	59	1,101	24,494	24,407	87
FY19/20	456	5	300	363	51	1,175	21,076	20,847	229
FY20/21	117	703	1,021	163	25	2,029	23,972	23,957	15

Growth and awareness of the facility has increased during the pandemic and virtual fitness has become a large hit with the Senior Population in Moore County. Home Delivered Meals has also grown over the last four (4) years.

### **Cultural Development – Library (310)**

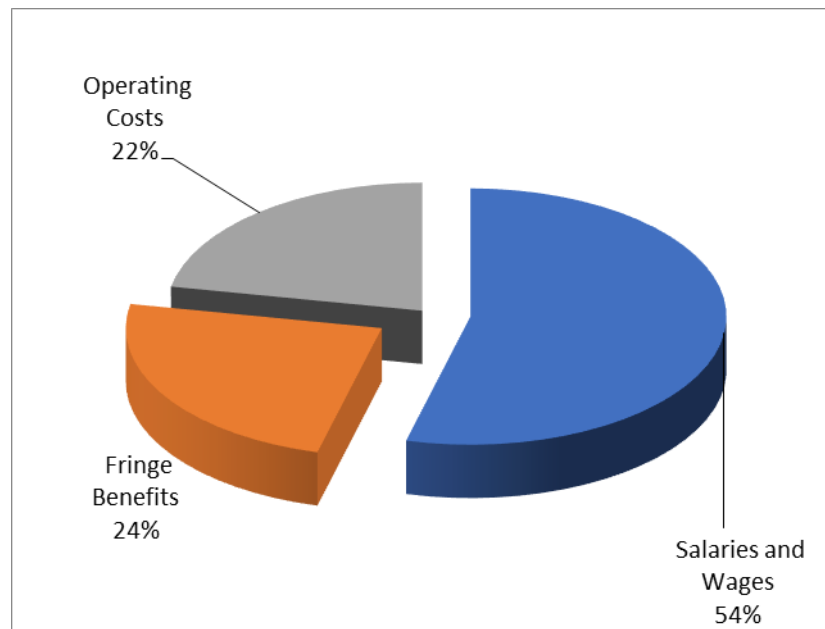
The mission of the Moore County Library is to provide visibility and accessibility to library resources for a rural area through cooperative efforts.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	341,158	348,867	362,296	359,529	(2,767)	-0.8%
Fringe Benefits	137,916	158,550	151,895	159,490	7,595	5.0%
Operating Costs	130,405	137,968	149,416	146,256	(3,160)	-2.1%
Capital Outlay					-	0.0%
<b>Total</b>	<b>609,479</b>	<b>645,385</b>	<b>663,607</b>	<b>665,275</b>	<b>1,668</b>	<b>0.3%</b>

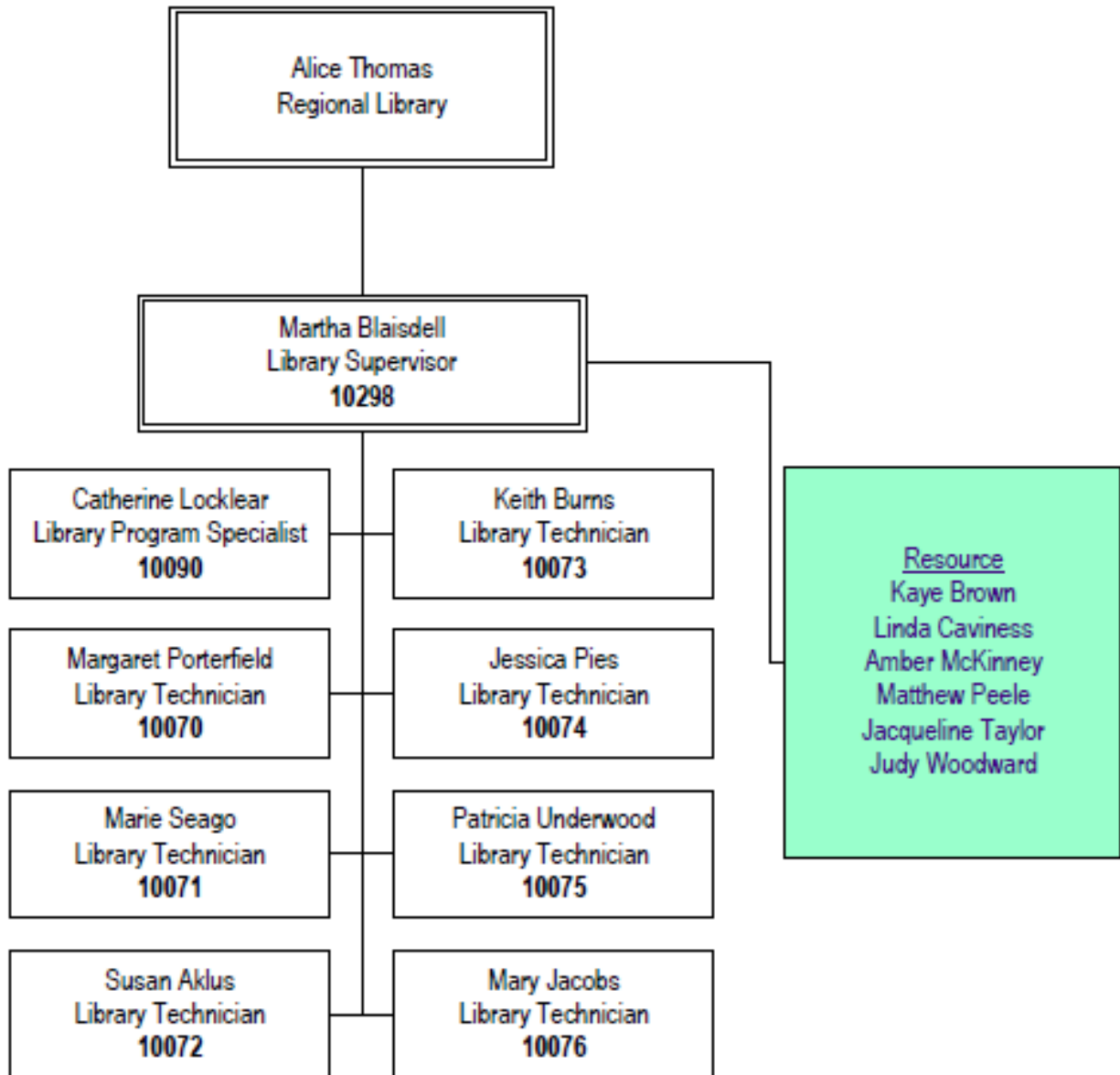
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	9	9	9	9	-	0.0%

- The library budget includes funds for Library books and other materials for patrons.
- The budget shown is flat as compared to the previous fiscal year.
- The Moore County Library brings in revenue budgeted at \$59,723 for regional library reimbursements, donations, and book sales.
- The remaining revenue of \$605,552 comes from property tax collections.



**Library Program Services, Staffing and Revenue:**

The library as nine (9) full-time positions allocated across five (5) library branches within Moore County and a member of the Sandhills Regional Library System, which includes one bookmobile for regional library stops in and around the county for citizen convenience. The Moore County bookmobile operates Monday through Thursday, visiting daycare centers, schools, assisted living and retirement facilities, as well as, other community stops.



Revenues make up \$59,723 of the total expenditure for the library of \$665,275. Property tax revenues support the difference of \$605,552. Revenues consist of:

- Fees and Fines \$14,000
- Book Sales, Faxes \$22,000
- Regional Library Reimbursement \$18,000
- Vass Library Foundation \$5,723

### **FY21 Highlights and Accomplishments:**

- Due to the COVID-19 pandemic services shifted from in-person to on-line story time and programs
- Services declined in all areas from the pandemic and the library was closed from March 2020 to current date.
- Held outdoor activities with children and crafts



### **FY22 Objectives and Strategies:**

- Strategies include expanding on-line programs to include ebook resources and on-line check out
- Bookmobile expanded routes to include additional community stops while social distancing and delivery of books with the bookmobile



**Performance Measures:**

Moore County Library								
Fiscal Year	Circulation (includes eResources)	% Increase from prior year	# Of Persons/Door Count-All Branches	% Increase from prior year	# Of Programs	% Increase from prior year	# People Attending Programs	% Increase from prior year
FY16	156,685		130,171		724		11,104	
FY17	154,289	-1.53%	123,012	-5.50%	947	30.80%	11,209	0.95%
FY18	146,369	-5.13%	113,235	-7.95%	768	-18.90%	11,882	6.00%
FY19	143,400	-2.03%	116,739	3.09%	915	19.14%	12,394	4.31%
FY20	111,670	-22.13%	80,950	-30.66%	20,646	2156.39%	6,622	-46.57%
FY21	109,045	-2.35%	17,502	-78.38%	37,271	80.52%	2,302	-65.24%

**Bookmobile Services:**



### **Cultural Development – Parks & Recreation (325)**

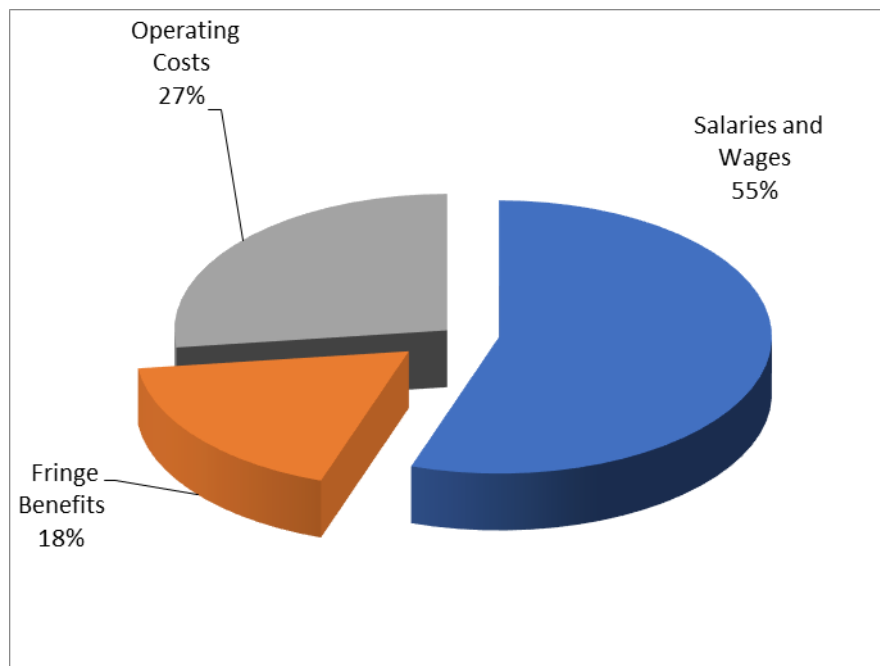
The mission of the Moore County Parks & Recreation Department is to provide leisure services to the residents of Moore County priority given to youth and senior citizens.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	353,030	395,405	391,807	391,807	-	0.0%
Fringe Benefits	109,378	113,430	120,640	126,210	5,570	4.6%
Operating Costs	107,528	78,609	145,558	191,598	46,040	31.6%
Capital Outlay					-	0.0%
<b>Total</b>	<b>569,936</b>	<b>587,444</b>	<b>658,005</b>	<b>709,615</b>	<b>51,610</b>	<b>7.8%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	5.0	5.0	5.0	5.0	-	0.0%

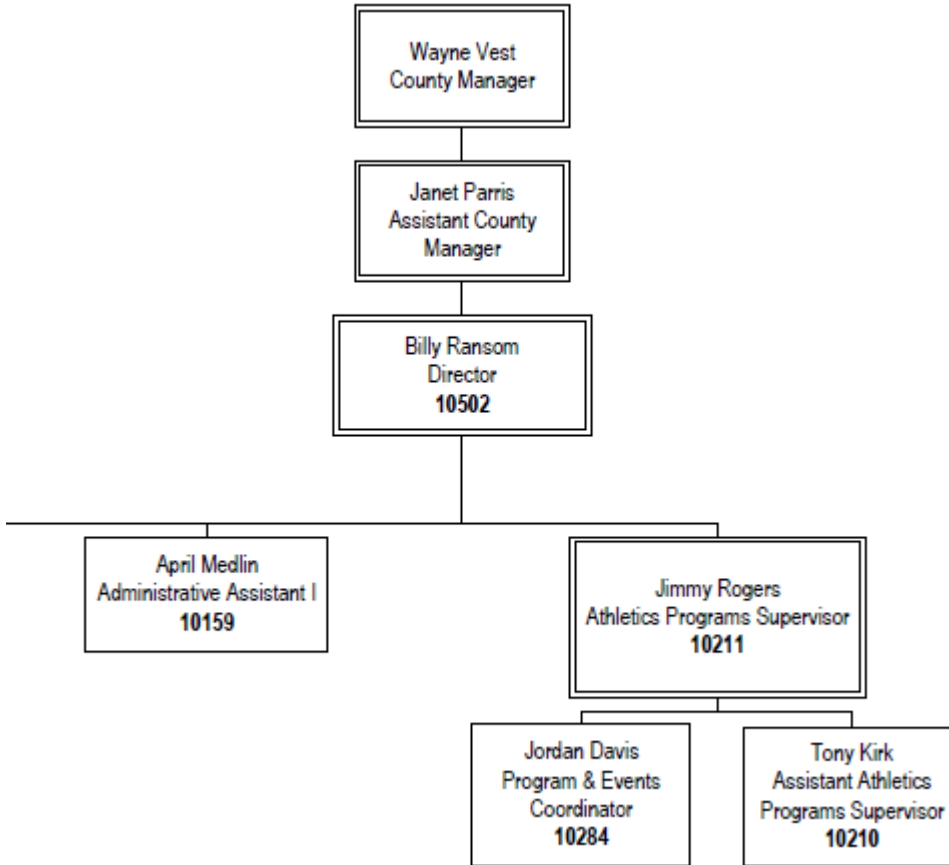
- The parks and recreation budget increased by 7.8% in operating costs due to the increased need for professional services for the Splash Pad monitoring.
- Parks and Recreation has budgeted revenue of \$204,700. This revenue is made up of concession sales, donations, sponsors, signups for sports and signs.
- The remaining revenue of \$504,915 comes from property tax collections.





**Parks and Recreation Services, Staffing and Revenue:**

Parks and Recreation consists of five (5) full-time employees and 50 volunteers and resource employees working under 19 hours per week. These resource employees receive no benefits and only work when needed.



Program services include recreational activities for youth, adults, and seniors. In addition, hosting of tournaments, special events and offering programs and athletics throughout the year that are open to the public. Programs include flag football, basketball, soccer, tennis, softball, baseball, splash pad, pickleball, and cheerleading.

Revenues include:

- Donations and Sponsorships \$32,200
- Fees from Programs and concessions \$172,500
- Remaining revenue from property tax collections amounting to \$504,915

Increases in costs of \$51,610 are due to contract services for maintenance and monitoring of the Splash Pad.

**FY21 Highlights and Accomplishments:**

- Opening of the Splash Pad to the citizens of Moore County.
- Opening of the New Moore County Sports Complex
- Providing additional indoor sports such as Pickleball and Volleyball tournaments indoors in the new complex

**FY22 Objectives and Strategies:**

- Increasing attendance for sporting events with the new Moore County Sports Complex
- COVID-19 shut down various programs in FY20 and FY21. Strategies to improve attendance as we come out of the pandemic include social media advertising for upcoming events

**Performance Measures:**

Event Participants	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Flag Football	230	204	230	253	242	252	220	219	225	0
Basketball	655	653	612	623	661	608	574	576	600	0
Soccer	59	102	75	105	154	162	184	160	170	0
Tennis	129	141	122	117	123	104	102	107	0	43
Softball	330	322	333	301	251	228	221	260	187	203
Baseball	669	734	669	617	590	557	561	532	263	554
Splash Pad Attendance	0	0	0	0	0	0	0	0	0	0
Sports Complex Attendance	0	0	0	0	0	0	0	0	0	0
Cheerleading	<u>122</u>	<u>120</u>	<u>132</u>	<u>138</u>	<u>145</u>	<u>121</u>	<u>132</u>	<u>74</u>	<u>104</u>	<u>0</u>
Total	2,194	2,276	2,173	2,154	2,166	2,032	1,994	1,928	1,549	800



**General Government – Information Technology (IT) (450)**

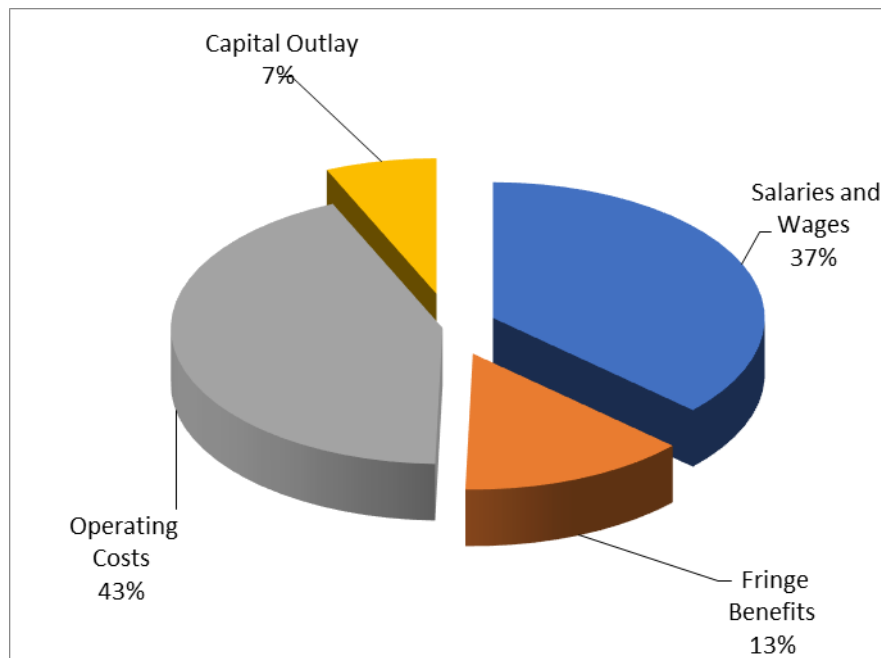
The mission of the Information Technology Department is to support Moore County Government's investment in technology to enhance delivery of services to citizens and to provide convenient, reliable, and efficient access to electronic governmental services.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	697,349	725,856	773,775	841,781	68,006	9%
Fringe Benefits	221,632	242,857	271,426	310,162	38,736	14%
Operating Costs	685,825	784,132	891,751	980,585	88,834	10%
Capital Outlay	107,532	309,891	44,585	151,346	106,761	239%
<b>Total</b>	<b>1,712,338</b>	<b>2,062,736</b>	<b>1,981,537</b>	<b>2,283,874</b>	<b>302,337</b>	<b>15%</b>

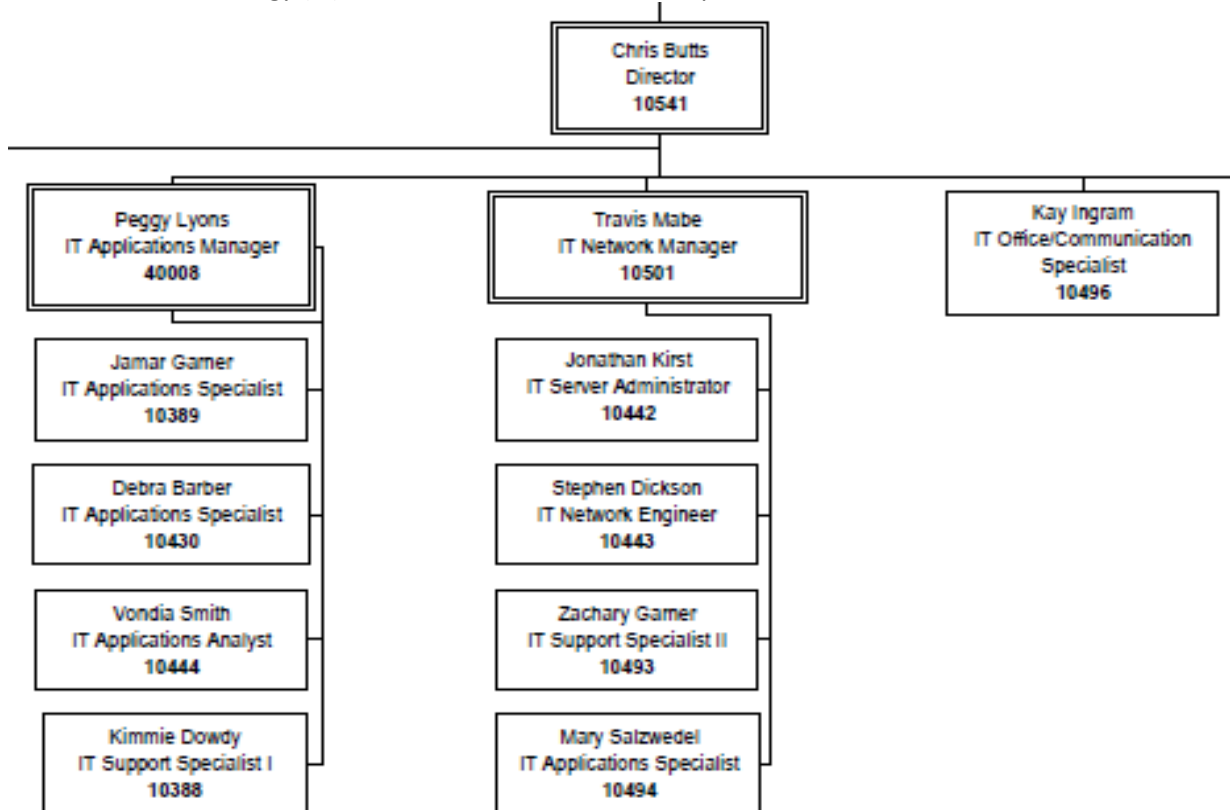
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	12.0	12.0	12.0	13.0	1	8.3%

- The Information Technology department has a 15% increase due to the addition of one (1) new position including a Security Officer and increases in fringe benefits due to retirement and health insurance costs.
- Increases in operating costs are due to additional equipment and license purchases.
- The revenue for this department comes from property tax collections.



### **Information Technology Program Services, Staffing and Revenue:**

Information Technology (IT) Services includes 13 full-time positions as shown in the chart below:



There are twelve positions shown on the chart above. One new position was added for FY22 for a Logistics Security Officer. This position has not been filled at this time, but interviews are taking place currently.

IT services include Network Management, IT Applications, Communications (telephone), Server Maintenance, Engineering and Support. IT aligns the county's information technology infrastructure and systems to the business needs of the county departments. IT designs, implements, and maintains the technology hardware, applications, and programs. As county departments continue to advance in technology solutions, they require more bandwidth (internet) and data storage.

Revenues for IT are supported by the county property tax collections. This department has no additional revenue and works as an internal service department within the General Fund.

#### **Core Services include:**

- Technology Planning to project the technical evolution of a program(s) or system(s) to achieve its future vision.
- Customer Service and Support to all county departments in an effort to service strategy, design, and transition. Focus is on increasing the efficiency, maximizing effectiveness, and optimizing the cost of services and the underlying IT service processes.
- System Administration encompasses the continuous maintenance, configuration, and reliable operation of the IT assets and lifecycle. The program provides guidance on promoting efficient usage to ensure county initiatives and objectives are accomplished.
- Application Services facilitate the selection, design, implementation, and maintenance of software

services. This program ensures planning, implementation, training, and support.

- Security, Policies and Standards establishes the framework to sustain and secure technology operations are supported in compliance with the best business practices, standards, procedures, and regulations. This program also includes cybersecurity education and training for all county staff.

**FY21 Highlights and Accomplishments:**

- Prevented infiltration of cybersecurity into the county network based on other county and municipal attacks
- All employees take the “KNOW BE 4” test and are graded on cyber attacks through email and must pass to continue access to the county network
- IT employees sustained training to keep a high quality and up to date technology issues current
- Employees were provided IT equipment to continue work from home duties and provide citizens with the high level of service

**FY22 Objectives and Strategies:**

- Increase of \$106,000 in expenditures for network upgrades and equipment
- Increase in one position to include a Security Officer with duties to include cybersecurity of the county network and protection of all programs and data.
- Ensure continuity of City Operations and Improve Service Capabilities

**Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Expand E-Government Services for County Departments	98%	99%	100%	100%
Plan, Expand, Upgrade, Maintain Infrastructure, system maintenance	85%	72%	92%	100%
Optimize Training and Development #hours per week per employee	30	32	33	35
Retain High Quality Workforce, Retention Rate	99%	99%	100%	100%

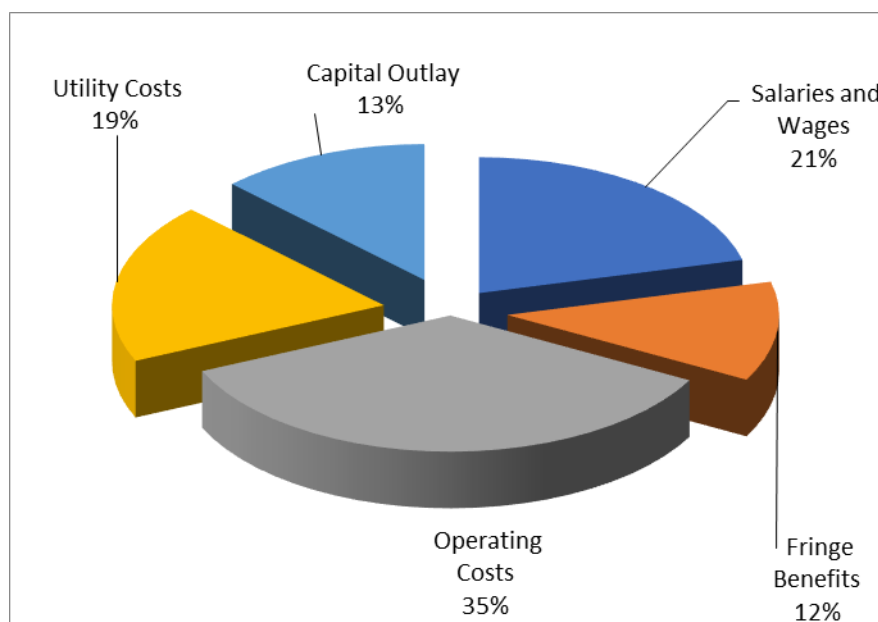
### **General Government – Property Management (470)**

The Property Management Department's mission is to provide a prompt and efficient system of maintenance and cleanliness for County facilities, grounds, and all county vehicles in the fleet.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	1,029,445	1,072,964	1,081,040	1,118,654	37,614	3.5%
Fringe Benefits	465,203	474,866	500,508	628,156	127,648	25.5%
Operating Costs	1,770,832	1,574,581	1,785,593	1,880,548	94,955	5.3%
Utility Costs	830,741	788,617	978,250	1,016,950	38,700	4.0%
Capital Outlay	905,432	470,779	205,547	666,301	460,754	224.2%
<b>Total</b>	<b>5,001,653</b>	<b>4,381,807</b>	<b>4,550,938</b>	<b>5,310,609</b>	<b>759,671</b>	<b>16.7%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	27	27	27	28	1	3.7%

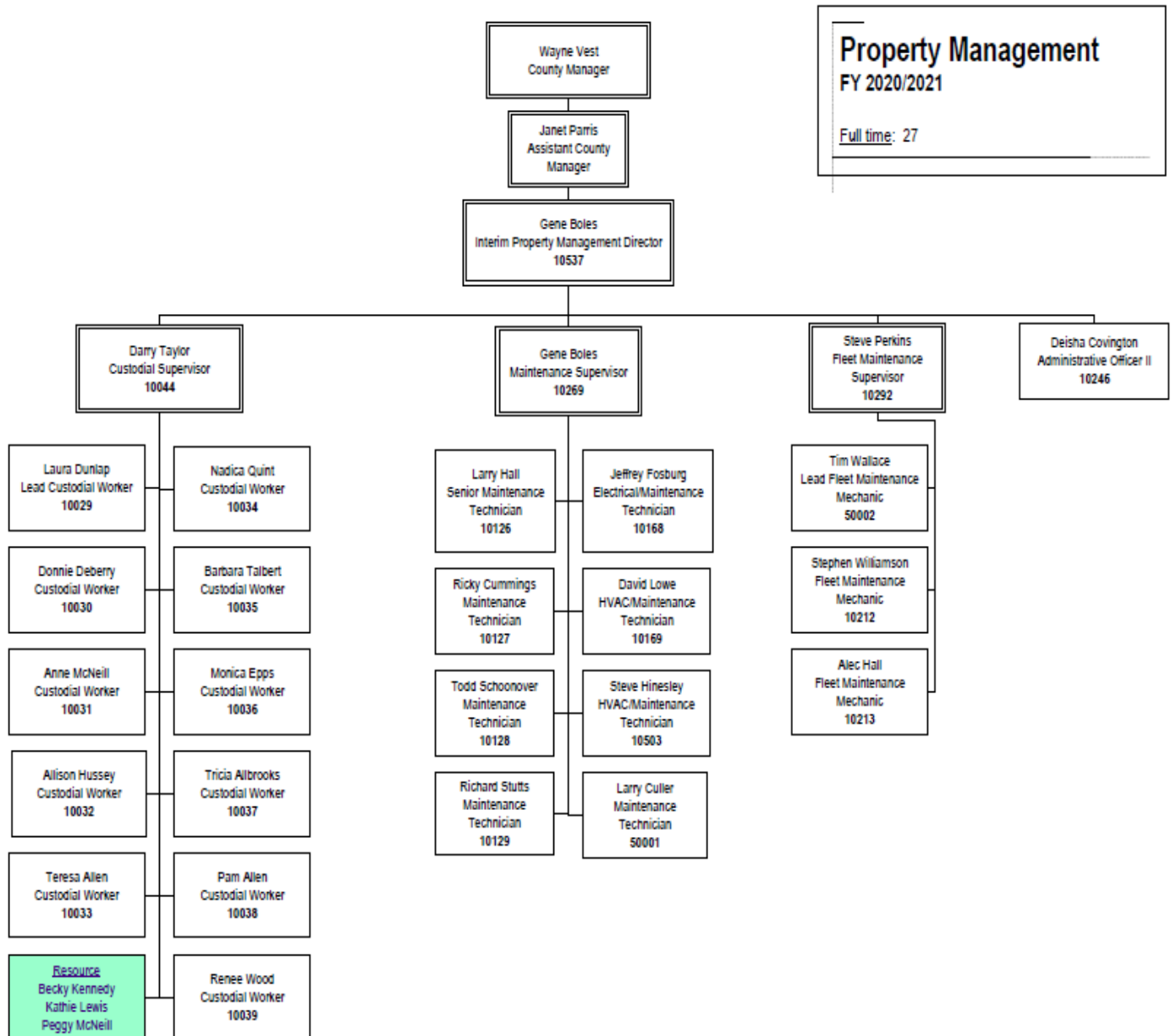
- The Property Management budget shows an increase of 16.7% over the prior year due to increases in capital outlay for vehicle purchases to maintain the fleet. Increases in fringe benefits include retirement and health insurance cost increases.
- There is an increase in one (1) position adding a maintenance technician.
- Property Management is supported by revenues from property tax collections and a contract of \$40,000 with the Town of Carthage for fuel sale purchases for the Town Police Officers.



**Property Management Program Services, Staffing and Revenue:**

Property Management provides maintenance and cleanliness services to all county facilities, grounds, and the county vehicle fleet of approximately 300 vehicles. Revenue is supported for this department by the property tax collections. The county budgeted \$40,000 in revenue for fuel sales for the Town of Carthage to purchase fuel from the county for the fiscal year.

Staffing includes 27 positions from FY21 plus 1 new position was added in FY22 for a Maintenance Technician increasing the total positions to 28 full-time staff members.



**Property Management Core Services include:**

Administration provides services to all divisions of Property Management including placing orders for all purchases, payroll, and all administrative duties. Administration includes the Property Management Director, Custodial Supervisor, Maintenance Supervisor, Fleet Supervisor and Administrative Officer II. Staff provides contract management and administration of landscape and janitorial services as well as disaster debris management and monitoring services.

Maintenance provides customer service support in all trades such as electrical, plumbing, carpentry, HVAC, general facility, property, and landscape maintenance, renovation of facilities and common areas, new construction, and project quality assurance services.

Custodial Services provide cleanliness and first appearance to all county facilities and grounds. We pride ourselves on the appearance of our facilities and grounds.

Garage and Vehicle Fleet Services provide maintenance and support for all county vehicles in the fleet of over 300 automobiles, trucks, ambulances, and others. The Fleet Mission is to provide quality cost-effective maintenance, repair and modifications to all County vehicles and equipment, thus increasing service life and availability.

Building Utilities including electric, water, propane, and fuel oil. Property Management pays all utilities, and the county uses the indirect cost plan to allocate costs back to the proper department.

Building Improvements and Capital Outlay: vehicle purchases and building improvements are included for all county departments.

**FY21 Highlights and Accomplishments:**

Maintenance Accomplishments to promote and maintain a safe and desirable environment to live and work.

- Social Services replacement of twelve (12) heat pump units
- Central Services and Historic Courthouse replacement of carpet
- Installed facility air purification systems
- Historic Courthouse sealant and restoration to the outside of the building
- Animal Services epoxy floors
- Other general maintenance services, replacement of filters, lighting, etc.

Fleet Services Accomplishments to promote cost effective services to the county fleet increasing service life and availability.

- Added twelve (12) new vehicles to the fleet for the Sheriff, Social Services and Environmental Health
- The county has retired over twenty (20) vehicles during FY21, and these vehicles are sold on GovDeals.com to the highest bidder.

**FY22 Property Management Objectives and Strategies:**

- Register of Deeds repaint interior building
- Public Safety Facility and Detention Center repair the master room controls and electronic door controls in the old detention center
- Social Services carpet replacement
- Cooperative Extension and Agriculture Center kitchen design and restroom renovations
- Fleet Services budget for FY22 to purchase 24 new county vehicles including 18 sheriff and 6 county departments (Tax, Environmental Health, Aging and Property Management)
- Update the in-ground fuel tanks that provide county vehicle fleet fuel

**Strategic Initiatives for FY22 Objectives:**

- To promote and maintain a safe and desirable environment to live and work
- Provide valuable Public Service and Amenities by planning for upgrades, and maintaining infrastructure while considering environmental preservation and promoting green initiatives

Increases in the FY22 budget include \$759,671:

- \$460,754 included for the 24 new vehicles to be added to the county fleet.
- \$38,700 in increased utility costs
- \$94,955 in operating costs to include increases in fuel purchases
- \$127,648 in fringe benefits to include increases to the state mandate for a 1.2% increase in retirement, county health insurance increase of \$500/full-time employee and the additional fringe benefits for the one new maintenance technician position added in FY22
- \$27,614 the addition of one (1) new full-time maintenance technician

**Performance Measures:**

Performance Measures	2018-19	2019-20	2020-21	2021-22 Goal
Safety work orders addressed within 48 hours of receipt	85%	92%	93%	99%
Work orders completed within five (5) days	92%	86%	88%	95%
Customer Satisfaction on custodial services	90%	97%	92%	99%
Complete routine vehicle maintenance at 5,000-mile intervals	89%	92%	93%	95%
Retain a High-Quality Workforce - Retention Rate	100%	100%	100%	100%
Retain a High-Quality Workforce - Average Years of Service	15	14	15	15

**Moore County Property Management Team: Administration, Garage, Maintenance and Custodial Team Members**





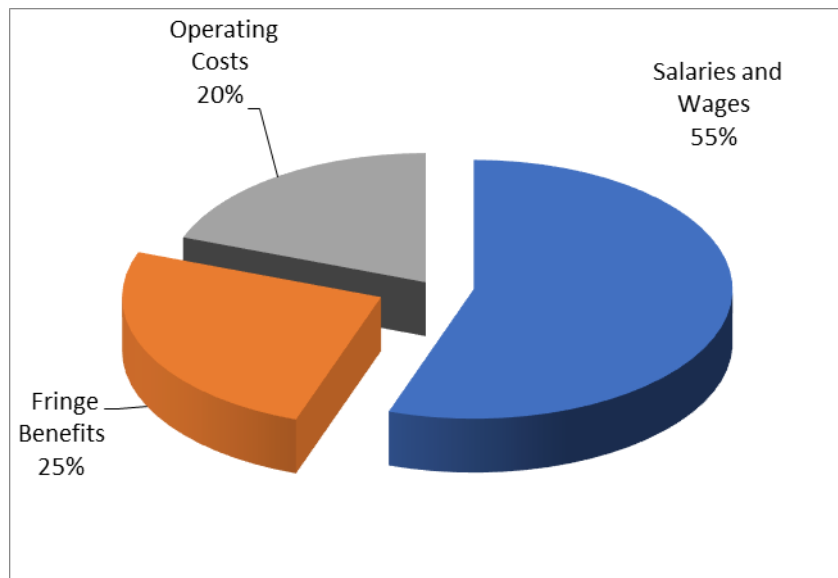
**Public Safety – Animal Services (215)**

The mission of Animal Operations is to provide temporary shelter for the County's overpopulation of stray companion animals, to promote pet placement programs and education regarding pet responsibility, and to enforce State and County animal laws.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	441,341	456,405	463,294	483,187	19,893	4.3%
Fringe Benefits	340,723	197,569	208,473	221,304	12,831	6.2%
Operating Costs	148,557	147,470	169,065	168,959	(106)	-0.1%
Capital Outlay					-	0.0%
<b>Total</b>	<b>930,621</b>	<b>801,444</b>	<b>840,832</b>	<b>873,450</b>	<b>32,618</b>	<b>3.9%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	11.5	11.5	11.5	11.5	-	0.0%

- Animal Operations became a separate department in January 2013. They were previously included with the Health Department operations.
- In fiscal year 2017 Animal Services started reporting directly to the Sheriff's Office. The increase in the budget amount of 3.9% is mainly due to the health insurance and retirement costs.
- Revenues for Animal Operations is budgeted at \$72,500 and is made up of Shelter Fees from adoptions of animals, donations, SNAP Reimbursement from the State Department of Agriculture, trap rentals and fines.
- The remaining revenue of \$800,950 is supported by property tax collections.

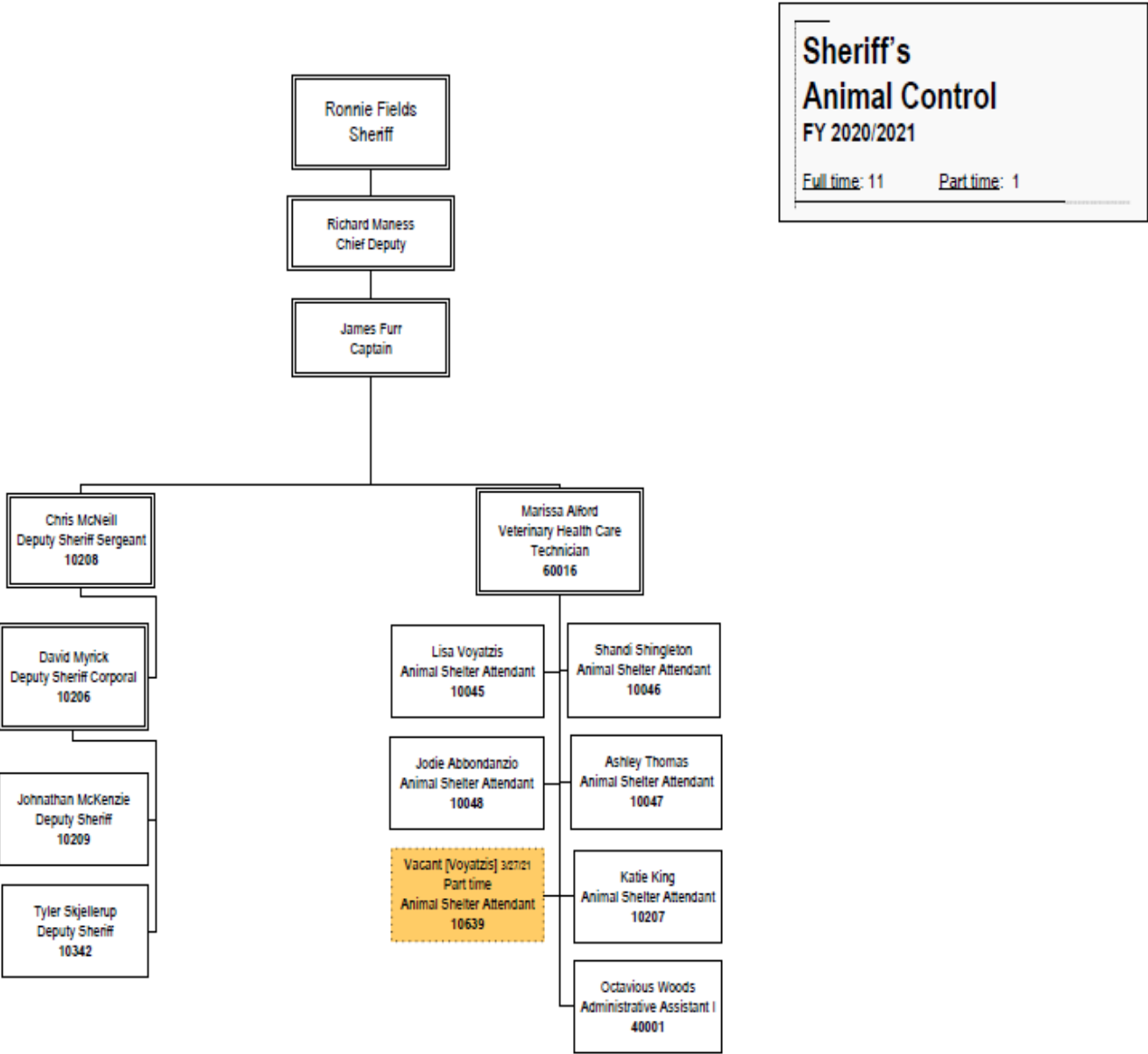


**Animal Services Programs, Staffing and Revenue:**

Moore County Animal Services mission is to provides temporary, open-admission shelter for the County’s stray companion animals and promotes pet placement programs and public education and enforces the State and County animal laws.

Staffing includes eleven (11) full-time and 1 part-time positions. This department is a division of the Sheriff’s Office and reports directly to the Sheriff and Chief Deputy. The divisions of Animal Services include:

- Animal Control – four (4) full-time control officers that enforce State and County animal laws.
- Veterinary Services and Shelter Attendants – Seven and one part time (7.5) positions.
- The Shelter capacity holds up to 150 dogs and cats



**Animal Services Core Services include:**

Animal Control enforces all state and local laws and ordinances for domestic animals. Officers provide a number of services including rabies clinics, microchipping, and connecting the owners of fertile pets with spay and neuter assistance quarterly.

Veterinary Services and Shelter Staff supports all activities and coordinates off-site events for adoptions to reach out to local residents. The staff also promotes the placement of adoptable pets and provides information to Moore County residents about responsible pet care. The Placement of adoptable pets is accomplished by working with other animal rescue groups in and around the county.

**FY21 Highlights and Accomplishments:**

- Provide clinics for rabies and microchipping of pets quarterly at different locations in the county to over 500 domestic animals annually
- Talk with citizens and hold information seminars quarterly on being responsible pet owners by providing documentation
- Talk with citizens and hold information seminars quarterly on spaying and neutering your pets to help control the pet overpopulation by providing documentation
- Work with outside agency and 501C3 Rescue Groups to place animals for adoptions. For FY21, 720 cats and dogs were sent to rescue groups.
- Held Clear the Shelter Event each September with reduced rates for adoptions. Adopted out over 150 dogs and cats to good homes.

**FY22 Objectives and Strategies:**

- Continue to work with the 'Clear the Shelter' event in September of each year to increase animal adoptions
- Upgrade the Social Media site showing availability of adoptable dogs and cats available to county citizens
- Continue to provide rabies and microchipping clinics for health animals and a healthy community
- Continue to hold information seminars on responsible pet owners and spaying and neutering your pet to help control the over-population in Moore County
- Continue to work with rescue groups to provide adoption assistance

**Performance Measures:**

Animal Operations												
Fiscal Year	Dog and Cat Intake - Total all Sources	Owner Surrender - Dogs	Owner Surrender - Cats	% Intake - Owner Surrenders	Adoptions	Rescues	Return to Owner	Total Live Release (Adopt + Rescues + RTO)	Number Euthanized	Total Field Calls for Service	# That are Animal Bite	# That are Cruelty/ Neglect
Fiscal To Date 21/22	596	143	182	55%	104	142	33	279	322	1049	42	13
Fiscal To Date 20/21	2172	534	647	54%	421	720	148	1289	872	4389	213	33
Fiscal To Date 19/20	2038	577	449	50%	496	628	174	1298	771	4573	230	41
Fiscal To Date 18/19	2779	732	742	53%	602	543	206	1351	1295	4433	183	75
Fiscal To Date 17/18	2394	653	552	50%	748	668	164	1580	818	3565	207	83
Fiscal To Date 16/17	2076	512	535	50%	758	604	183	1545	543	2282	211	230
Fiscal To Date 15/16	2523	726	550	51%	636	843	180	1659	815	2337	2376	1135
Fiscal To Date 14/15	3223	916	757	52%	752	720	231	1703	1529	2089	195	168

**Education, Non-Departmental, Courts, Transfers and Debt Service**

The following chart shows expenditures in the General Fund that go to outside agencies including Moore County Schools, Sandhills Community College, Mental Health, the courts, grants, debt, transfers, and miscellaneous expenses.

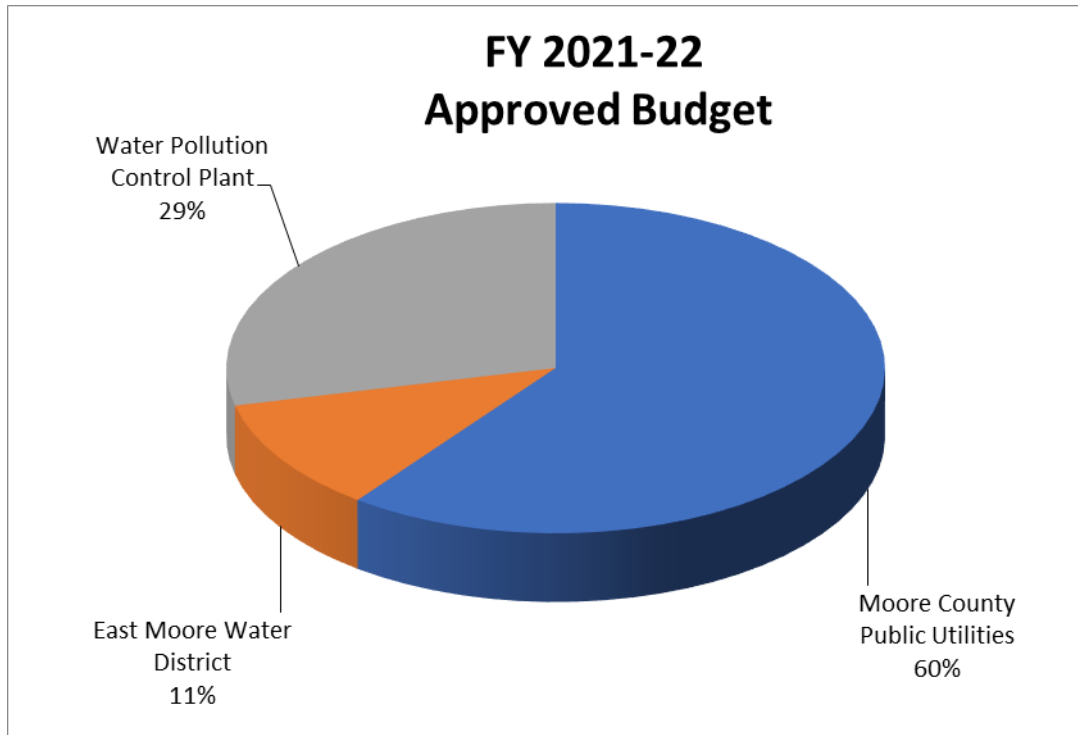
Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Education excluding Debt	35,615,528	37,760,834	36,462,262	36,650,586	188,324	0.5%
Mental Health	256,202	208,857	197,021	197,021	-	0.0%
Courts	3,722	4,716	8,000	8,000	-	0.0%
Grants & Non-Profits	432,165	398,206	447,427	427,231	(20,196)	-4.5%
Longevity Undistributed	-	-	530,887	1,108,695	577,808	108.8%
Transfers	10,329,365	14,245,581	5,954,093	450,000	(5,504,093)	0.0%
Debt - Principal & Interest	10,351,080	16,491,572	19,749,303	25,777,006	6,027,703	30.5%
<b>Total</b>	<b>56,988,062</b>	<b>69,109,766</b>	<b>63,348,993</b>	<b>64,618,539</b>	<b>1,269,546</b>	<b>2.0%</b>

- Education (excluding debt) makes up about 32% of the total general fund budget. This includes funding for Moore County Public Schools (K-12) and Sandhills Community College. Including debt Education makes up about 50% of the fiscal year 2021-22 General Fund budget.
- The \$36,650,586 expenditure for Education for FY22 is made up of \$31,850,000 for Moore County Schools, current expense, digital learning equipment, and capital outlay. The remainder of \$4,800,586 is current expense for Sandhills Community College. The increase of \$188,324 is the increase to Sandhills Community College based on the Funding Formula between the County and the College. Moore County Schools does not currently have a Funding Formula with the County.
- Grants declined by \$20,196 due to a decrease in the Juvenile Crime Prevention Committee Grant that supports Youth Services and the Boys and Girls Club of the Sandhills.
- Longevity and Cost of Living adjustment – increased to include a cost-of-living adjustment for FY22 of three (3%) effective January 1, 2022, to all Moore County employees.
- Transfers - This reduction is due to transfers into the General Fund from Capital Reserve Funds for county, school, and college debt. The transfers decrease as the debt service increases to offset the financial planning. The county set aside funds in capital reserve during the planning stages for the construction of a new court's facility, new schools, and a new nursing facility at the college. Once the debt service started the transfer from the Capital Reserve Funds would stop. The financial plan was thought out over the last five (5) years with the Davenport & Company, the County Financial Advisors.
- All of these items support the county mission, vision and values that make Moore County a premiere community to live, work and raise a family; the vision of governing conservatively with innovative leadership and providing exemplary public service and the value of commitment to public service through integrity, respect, and compassion to earn the public's trust.

## **Enterprise Funds**

The *Enterprise Funds* account for the departments that have sufficient revenue from fees to pay for the cost-of-service delivery. These funds include Moore County Public Utilities, East Moore Water District, and the Water Pollution Control Plant.

The following pie chart shows the percentage breakdown of the budget by enterprise fund:



The following is a presentation of revenues in the Enterprise Fund. It includes actual “audited” revenues received for FY 2018-19 and FY 2019-20, the original adopted budget for FY 2020-2021, and the approved FY 2021-2022 Budget. The percent change refers to the change from FY 2020-2021 to FY 2021-2022.

Enterprise Fund Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	Percent Change
Moore County Public Utilities	\$ 11,017,479	\$ 13,329,901	\$ 13,794,488	\$ 12,991,598	-5.82%
East Moore Water District	\$ 2,199,918	\$ 2,806,839	\$ 2,779,059	\$ 2,387,300	-14.10%
Water Pollution Control Plant	\$ 6,475,536	\$ 6,083,419	\$ 5,642,557	\$ 6,180,458	9.53%
<b>Total</b>	<b>\$ 19,692,933</b>	<b>\$ 22,220,159</b>	<b>\$ 22,216,104</b>	<b>\$ 21,559,356</b>	<b>-2.96%</b>

The following is a presentation of expenditures in the Enterprise Fund. It includes actual “audited” spending for FY 2018-19 and FY 2019-20, the original adopted budget for FY 2020-2021, and the approved FY 2021-2022 Budget. The percent change refers to the change from FY 2020-2021 to FY 2021-2022.

Enterprise Fund Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	Percent Change
Moore County Public Utilities	\$ 11,603,959	\$ 11,446,772	\$ 13,794,488	\$ 12,991,598	-5.82%
East Moore Water District	\$ 2,233,526	\$ 2,809,633	\$ 2,779,059	\$ 2,387,300	-14.10%
Water Pollution Control Plant	\$ 4,701,819	\$ 6,516,169	\$ 5,642,557	\$ 6,180,458	9.53%
<b>Total</b>	<b>\$ 18,539,304</b>	<b>\$ 20,772,574</b>	<b>\$ 22,216,104</b>	<b>\$ 21,559,356</b>	<b>-2.96%</b>

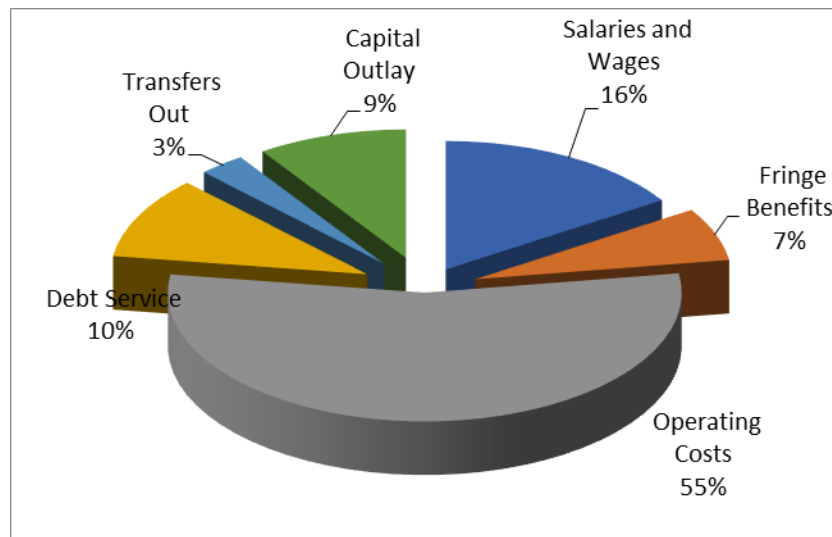
### Moore County Public Utilities Fund 610

This fund accounts for water services provided by the County of Moore. The utility fund structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	1,808,214	1,828,654	1,941,808	2,070,186	128,378	6.6%
Fringe Benefits	737,988	896,177	783,540	866,525	82,985	10.6%
Operating Costs	7,046,646	6,755,147	6,795,641	7,100,254	304,613	4.5%
Debt Service	1,340,119	1,350,345	1,350,345	1,345,892	(4,453)	0.0%
Transfers Out	380,946	-	799,780	382,189	(417,631)	0.0%
Capital Outlay	290,046	616,449	2,123,374	1,226,552	(896,822)	0.0%
<b>Total</b>	<b>11,603,959</b>	<b>11,446,772</b>	<b>13,794,488</b>	<b>12,991,598</b>	<b>(802,890)</b>	<b>-5.8%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	41	41	41	43	2	4.9%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Charges for Services	11,017,479	13,329,901	13,794,488	12,991,598	(802,890)	-5.8%
Investment Earnings	-	-	-	-	-	100.0%
Miscellaneous	-	-	-	-	-	100.0%
<b>Total</b>	<b>11,017,479</b>	<b>13,329,901</b>	<b>13,794,488</b>	<b>12,991,598</b>	<b>(802,890)</b>	<b>-5.8%</b>



Prior to 2009 the Moore Water and Sewer Authority (MOWASA) provided water and sewer services to the non-incorporated areas of Moore County. In 2009 Moore County Government dissolved the Moore Water and Sewer Authority and resumed these services directly through the Moore County Public Utilities Department. This fund depends heavily on the user fees for the **12,910 customers** that use this service, therefore, fees must cover expenses. There have been annual user fee increases for water services in the base rate practically each year. Below is a comparison of annual fee increases in this fund from FY21 to FY22.

Of the \$12.9 million in revenue budgeted for FY22, **\$11.3 million is related to collections** for the following fees for monthly base rates for water, sewer, and irrigation as well as commodity rates.

<b>Fee Schedule – Item</b>	<b>FY21 Fee Amount</b>	<b>FY22 Increase</b>	<b>FY 22 New Amt</b>
<b>Monthly Base Rates for Water</b>			
3/4-inch meter	\$9.88	\$0.40	\$10.28
1 inch meter	\$12.18	\$0.49	\$12.67
1.5-inch meter	\$13.27	\$0.53	\$13.80
2-inch meter	\$20.81	\$0.83	\$21.64
3-inch meter	\$75.64	\$3.03	\$78.67
4-inch meter	\$95.88	\$3.84	\$99.72
6-inch meter	\$143.22	\$5.73	\$148.95

<b>Fee Schedule – Item</b>	<b>FY21 Fee Amount</b>	<b>FY22 Increase</b>	<b>FY 22 New Amt</b>
<b>Monthly Base Rates for Sewer</b>			
3/4-inch meter	\$11.56	\$0.46	\$12.02
1 inch meter	\$13.84	\$0.55	\$14.39
1.5-inch meter	\$15.03	\$0.60	\$15.63
2-inch meter	\$22.53	\$0.90	\$23.43
3-inch meter	\$77.36	\$3.09	\$80.45
4-inch meter	\$97.59	\$3.90	\$101.49
6-inch meter	\$144.93	\$5.80	\$150.73
Unmetered Residential Sewer Monthly Fee	\$71.01	\$2.84	\$73.85
<b>Monthly Base Rates for Irrigation</b>			
3/4-inch meter	\$9.88	\$0.40	\$10.28
1 inch meter	\$12.18	\$0.49	\$12.67
1.5-inch meter	\$13.27	\$0.53	\$13.80
2-inch meter	\$20.81	\$0.83	\$21.64
3-inch meter	\$75.64	\$3.03	\$78.67
4-inch meter	\$95.88	\$3.84	\$99.72
6-inch meter	\$143.22	\$5.73	\$148.95



The following charges are in addition to the base rate charges which include the commodity charges per gallons used:

<b>Fee Schedule - Item</b>	<b>FY21 Fee Amount</b>	<b>FY22 Increase</b>	<b>FY 22 New Amt</b>
<b>*Water Residential Commodity Charges</b>			
Charge per 1000 gallons (0 - 2000 gallons)	\$3.18	\$0.13	\$3.31
Charge per 1000 gallons (2001 - 4000 gallons)	\$4.16	\$0.17	\$4.33
Charge per 1000 gallons (4001 - 8000 gallons)	\$4.79	\$0.19	\$4.98
Charge per 1000 gallons (8001 - 12000 gallons)	\$5.20	\$0.21	\$5.41
Charge per 1000 gallons (12001 + gallons)	\$7.28	\$0.29	\$7.57
<b>*Water Residential Commodity Charges (MCPU-High Falls, Robbins, West Moore)</b>			
Charge per 1000 gallons (0 - 2000 gallons)	\$4.22	\$0.38	\$4.60
Charge per 1000 gallons (2001 - 4000 gallons)	\$5.20	\$0.47	\$5.67
Charge per 1000 gallons (4001 - 8000 gallons)	\$5.83	\$0.52	\$6.35
Charge per 1000 gallons (8001 - 12000 gallons)	\$6.24	\$0.56	\$6.80
Charge per 1000 gallons (12001 + gallons)	\$7.28	\$0.66	\$7.94
<b>Sewer Residential Commodity Charges</b>			
Charge per 1000 gallons (0 - 2000 gallons)	\$4.43	\$0.18	\$4.61
Charge per 1000 gallons (2001 - 4000 gallons)	\$5.42	\$0.22	\$5.64
Charge per 1000 gallons (4001 - 8000 gallons)	\$6.04	\$0.24	\$6.28
Charge per 1000 gallons (8001 - 12000 gallons)	\$6.46	\$0.26	\$6.72
Charge per 1000 gallons (12001 + gallons)	\$8.54	\$0.34	\$8.88

**Program Services:**

Public Utilities provides water services to the unincorporated areas of the county. The program areas include:

- Administration and Billing and Collections – Eight (8) Full-time employees
- Utility Operations and Maintenance – Twenty-Seven (27) Full-time employees, was 25
- Water Quality – Five (5) Full-time employees
- Engineering - Three (3) Full-time employees

There are a total of 43 employees included in this department. Two new positions were added this fiscal year (2022) for 2 full-time water maintenance technicians to help with the additional construction of houses being built and keeping up with the meter readings and maintenance of roads and service leak issues, installing meters, etc.

**FY21 Highlights and Accomplishments:**

- Rate Study is completed each fiscal year to determine the correct charges for services required to cover expense as well as future infrastructure.
- Maintain budgeting five (5) percent of total expenses be moved to a capital reserve fund for future capital projects.
- Provided an adequate supply of safe water to all customers.
- Provided environmentally sound collection services for those communities connected to the County's sewer collection systems.
- Replacement and upgrade of failing force main from Lift Station 10-3 in Lake Pinehurst community

**FY22 Objectives and Strategic Initiatives:**

- Maintain budgeting five (5) percent of total expenses be moved to a capital reserve fund for future capital projects.
- Determine the appropriate rate structure to cover future expenses including infrastructure by completing an annual rate study
- Continue to provide an adequate supply of safe water to all customers.
- Continue to provide environmentally sound collection services for those communities connected to the County's sewer collection systems.
- Upgrade and replacement of the EMWD Thurlow Booster Pump Station to provide additional water supply to Moore County Public Utilities Pinehurst and Seven Lakes water systems.

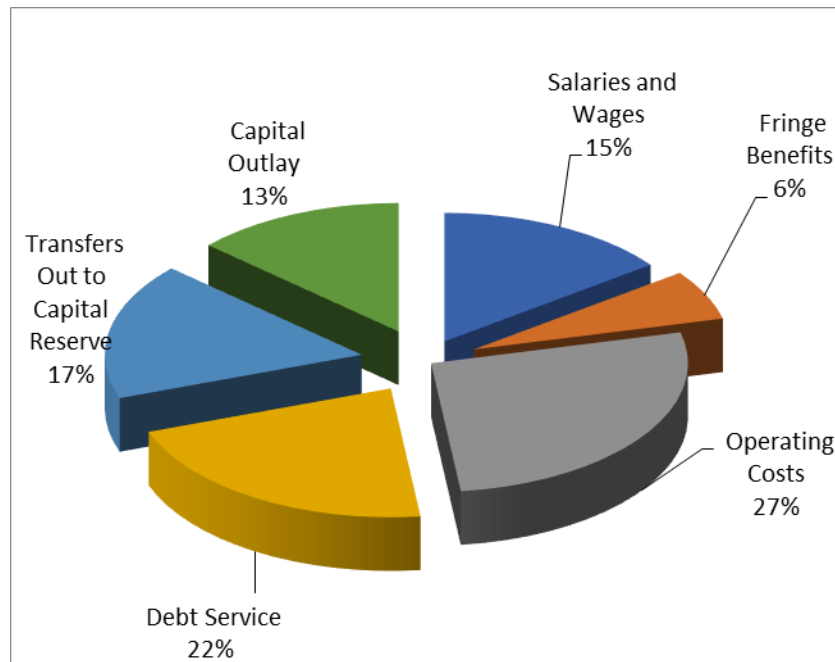


### Moore County East Moore Water District Fund 620

This fund was established by the County of Moore to provide water to a rural area utilizing USDA grants and loans.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Operating Costs	1,252,947	1,923,254	1,242,463	1,269,367	26,904	2.2%
Debt Service	665,362	674,221	674,221	732,481	58,260	8.6%
Transfer Out to Capital Reserve	221,543	113,766	296,927	309,452	12,525	0.0%
Capital Outlay	93,674	98,392	565,448	76,000	(489,448)	-86.6%
<b>Total</b>	<b>2,233,526</b>	<b>2,809,633</b>	<b>2,779,059</b>	<b>2,387,300</b>	<b>(391,759)</b>	<b>-14.1%</b>
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Charges for Services	2,199,918	2,806,839	2,779,059	2,387,300	(391,759)	-14.1%
Transfer from EMWD Capital Fund	-	-	-	-	-	0.0%
<b>Total</b>	<b>2,199,918</b>	<b>2,806,839</b>	<b>2,779,059</b>	<b>2,387,300</b>	<b>(391,759)</b>	<b>-14.1%</b>



**Program Services:**

East Moore Water District (EMWD) was formed in 2009 as a separate fund to develop the rural part of the county and provide water services from funding by the United States Department of Agriculture (USDA) grants and loans. To date there are four developed phases of EMWD. EMWD has no employees directly charged to this fund. The employees are all charged to Fund 610 Utility Enterprise Fund and work in all areas of the county to provide the same level of services as the non-incorporated areas of the county.

Budgeted revenue for EMWD of just under **\$2.4 million is all charges for services** provided to the EMWD customers including water, sewer, and irrigation services. The same fee/rate structure is used for EMWD as the one shown above for the Utility Fund 610. **EMWD has 3,119 customers.**

**FY21 Highlights and Accomplishments:**

- Rate Study is completed each fiscal year to determine the correct charges for services required to cover expense as well as future infrastructure
- Maintain budgeting five (5) percent of total expenses be moved to a capital reserve fund for future capital projects
- Provided an adequate supply of safe water to all customers.
- Provided environmentally sound collection services for those communities connected to the County's sewer collection systems.
- EMWD Phase IV (4) provided water service to the Eastwood area of Moore County. Replacement and upgrade of Morrison Bridge Road Water Main; replaced 10" PVC with 12" Ductile Iron Pipe. Two additional connections to Harnett County water system to provide additional fire flow.

**FY22 Objectives and Strategic Initiatives:**

- Maintain budgeting five (5) percent of total expenses be moved to a capital reserve fund for future capital projects.
- Maintain budgeting five (5) percent to ten (10) percent of total expenses be moved to a capital reserve fund for future capital projects.
- Determine the appropriate rate structure to cover future expenses including infrastructure by completing an annual rate study
- Upgrade and replacement of the EMWD Thurlow Booster Pump Station to provide additional water supply to Moore County Public Utilities Pinehurst and Seven Lakes water systems.
- EMWD Phase IV-B (4-B) will provide water service to the remainder of Eastwood and along Carthage Road which are both rural areas of the county.

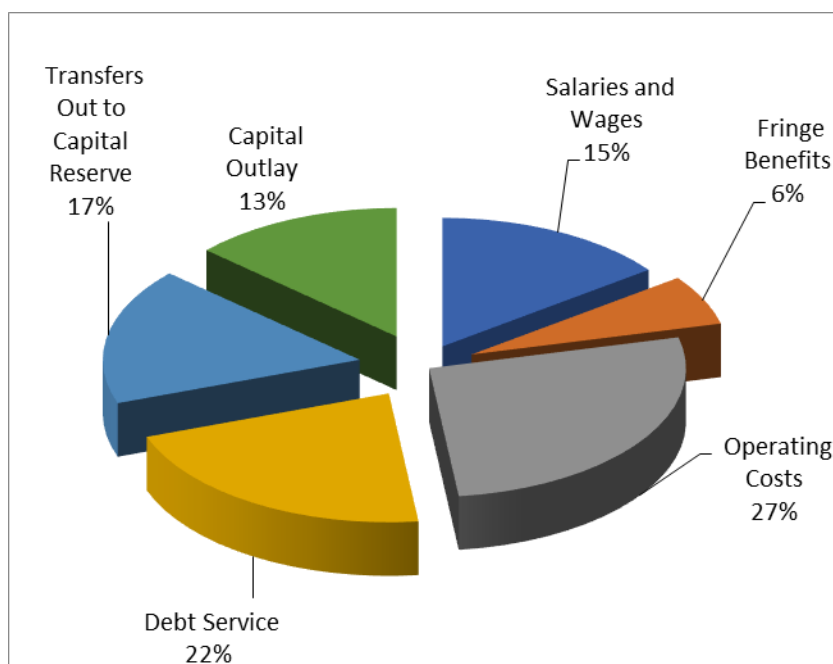
### Moore County Water Pollution Control Plant Fund 600

This fund accounts for the sewer services provided to the County of Moore. The utility structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance. The mission is to protect the environment and Moore County citizens through safe, and efficient collection, treatment, and disposal of sanitary sewage.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	781,505	801,038	892,870	917,530	24,660	2.8%
Fringe Benefits	362,147	418,467	366,936	388,775	21,839	6.0%
Operating Costs	1,555,616	1,740,051	1,614,946	1,669,913	54,967	3.4%
Debt Service	1,383,806	1,343,056	1,343,056	1,320,856	(22,200)	0.0%
Transfers Out to Capital Reserve	175,647	1,716,652	624,749	1,062,384	437,635	0.0%
Capital Outlay	443,098	496,905	800,000	821,000	21,000	2.6%
<b>Total</b>	<b>4,701,819</b>	<b>6,516,169</b>	<b>5,642,557</b>	<b>6,180,458</b>	<b>537,901</b>	<b>9.5%</b>

Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	19	19	19	19	-	0.0%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Charges for Services	6,475,536	6,083,419	5,642,557	6,180,458	537,901	9.5%
Investment Earnings	-	-	-	-	-	0.0%
<b>Total</b>	<b>6,475,536</b>	<b>6,083,419</b>	<b>5,642,557</b>	<b>6,180,458</b>	<b>537,901</b>	<b>9.5%</b>



**Program Services:**

Services included at the Water Pollution Control Plant 19 Full-time employees:

- Administration – Two (2) Full-time employees, a Superintendent and Administration Officer
- Laboratory Services – Two (2) Full-time employees, a Chemist and Lab Technician
- Mechanics – Four (4) Full-time employees
- Plant Operators – Eleven (11) Full-time employees

**Charges for Services:**

Flow rates are charged to each municipality based on cost per gallon and a monthly flat fee as shown on the fee schedule below:

<b>Fee Schedule - Item</b>	<b>FY 2021/2022 Fee Amount</b>
Flow Rates for Municipalities	\$3.14/1000 gallons
Flow Rates for Camp Mackall	\$5.90 per 1000 gal plus a monthly fee of \$3,021.52
Flow Rates for Approved Out of County (Hoffman/ATF via Aberdeen)	\$6.14 per 1000 gallons
Septic Tank Haulers (Domestic)	\$42.50 per 1000 gal \$.0425/gal over 1000
Septic Tank Haulers (Camp Mackall and Hoffman)	\$85.00 per 1000 gal \$.0850/gal over 1000
Septic Tank Haulers (Industrial)	\$112.50 per 1000 gallons
Utility Right of Way Cleaning	\$60 per man hour
Clean Up Fee, Septic Hauler	\$50 per occurrence

Fees are established by a Rate Study conducted each year with a contract the Water Pollution Control Plant has with an outside vendor. Revenues from these rates must cover all expenses in this fund as well as determine what future projects are in the Capital Plan.

**FY21 Highlights and Accomplishments:**

- Rate Study is completed each fiscal year to determine the correct charges for services required to cover expense as well as future infrastructure
- Maintain budgeting five (5) percent of total expenses be moved to a capital reserve fund for future capital projects
- Grit basin, channels 1&2 rehabilitated
- Raw Sewage wet well emptied and rehabilitated
- Raw Sewage Pump Station Valve Replacement Project completed
  - 4 suction side valves, r discharge side valves, 4 check valves and 1 spur plug valve
- Interceptor Manhole Inspection and Assessment
  - Interceptor serving – Town of Aberdeen, Town of Southern Pines, Town of Pinehurst, Town of Vass, Town of Carthage, Town of Pinebluff and Camp MacKall
- Began Sand Filter Media Replacement Project – in-house project, 2 basins completed
- Two new polymer injection systems installed in Solids handling and Disposal – in-house project
- Mobile 311 program brought online to improve efficiency of work orders
- Began upgrade of UV – Ultraviolet system ballast cards and 2 banks of the system

### **FY22 Objectives and Strategic Initiatives:**

- Maintain budgeting five (5) percent of total expenses be moved to a capital reserve fund for future capital projects and determine need by completing an annual rate study to cover expenses.
- Completion of Sand Filter Media Replacement project
  - ⊖ 4 basins remain -- 6 total
- Replacement of air distribution valves on First & Second Stage Aeration Basins
  - ⊖ 36 - valves total
- Restoration of Sand Filter Chlorination System
  - ⊖ 6 individual systems
- Upgrade of the Septic Receiving Station
- Engineering of Morganton Rd interceptor sewer replacement
- Engineering of installing a permanent bypass of Raw Sewage Pump Station
- Continue upgrade of UV system ballast cards
  - ⊖ 2 banks of the UV system
- Rebuild of three Raw Sewage pumps
  - ⊖ Pumps #1, #2, & #3
- Increase staff safety training

### **Long-Term Strategic Planning**

#### **Enterprise Fund Assumptions**

##### **Revenues**

- Charges for Services - Over the projection period of the next three (3) years demand will show a slight increase generating a slight increase in the revenue base for all Enterprise Funds. A rate study is completed each fiscal year and presented to the Board of Commissioners starting back in 2018 which did increase the rates for the utility funds significantly. A growth rate of 1.5% is realistic in the county and the annual rate studies show the rates are now comparable to other same size counties. FY 2022 shows another 1.5% rate increase in Enterprise Funds. Plans to have annual increases due to capital for infrastructure is ongoing.
- Other Revenues – Investment earnings, grants and appropriated retained earnings make up most of this category of revenue. These revenues are expected to remain flat with grants/loans made to the county in prior years by the State will be fulfilled.

##### **Expenses**

- Salary and Wages – This component is expected to rise about 1.5% per year just as other county employees, based on the prior fiscal year cost of living, step and benefits increase. The cost-of-living increase of 3% will be added in January 2022 but is included in the annual budget.
- Fringe Benefits – An expected increase of 1.5% per year based on the General Fund assumptions outlined above, including increases in health insurance costs of \$500/employee and state retirement contributions of 1.2%.
- Operating Costs – These costs are expected to stabilize in the next three (3) year period forecast, primarily due to the growth and the completion of the upgrade and expansion of the Water

Pollution Control Plant. American Rescue Plan funds will be used many infrastructures needs of the Enterprise Funds, but we are still in the planning stages at this time.

### **Long-Term Strategic Project Planning**

#### **Moore County Public Works Major Water and Sewer Projects (funds 600, 610, 620):**

- **The Vass Sewer Expansion and Upgrade Fund 610:** The proposed project will extend sewer collection service to the unsewered areas within the Town of Vass. Moore County is proposing to install a Conventional Collection System which will include gravity sewer mains with manholes, where feasible, and lift stations with force mains where existing topography will not allow for gravity installations. The total project cost is estimated at \$5,024,000 and is expected to be completed by December 2021. This project is currently in process.
- **Deep River Water Source Project Fund 610:** Estimated at \$27,500,000 the project will provide an additional water source for Moore County. At this time discussions are underway to use American Rescue Plan (ARP) Funds to fund portions of this project and will be finalized in FY22.
- **East Moore Water District Phase IV and IV-B Fund 620:**  
The proposed Phase 4 project will extend service approximately 9.4 miles of water distribution line along Murdocksville Road, Juniper Lake Road, Beulah Hill Church, Road, and neighboring roads. The project is cost is estimated at \$2,540,750, funded by USDA grant and loan along with anticipated tap fees and is expected to provide service to at least 111 new customers. The estimated completion is Spring 2022.
- **Water Pollution Control Plant Sewer Interceptor Replacement Fund 600:**  
The interceptor was installed in 1977 as part of the original construction of the Water Pollution Control Plant. It is the main branch of the sewer system and conveys sewage from the smaller collections systems to the WPCP. The interceptor that is in Pinehurst #7 golf course has deteriorated and needs replacement. To minimize the impact on the golf course and wetlands in the area, the interceptor will be replaced in a new location that runs along Highway 15-501. The project cost is estimated at \$2,850,000 with anticipated completion December 2022.

The projects listed above are currently in process and should be completed during fiscal year 2022.



**Future Projects** for the Utility Funds include the following Long -Term Strategic Planning:

	<b>Moore County Public Utilities</b>	<b>Est. Cost</b>	<b>Status</b>	<b>Est. Completion Date</b>
A	<u>Projects In Current Operating Budget</u>			
1	Thurlow Booster Pump Station	\$1,173,568	Design Complete	30-Jun-22
2	Water line Extensions/Upgrades	\$200,000	In-house design	30-Jun-22
3	Sewer Rehabilitation	\$100,000	In-house design	30-Jun-22
		\$1,473,568		
A.1	<u>Additional Capital Projects Needed This Year</u>			
1	Lake Forest Sewer Rehab	\$138,105	Preliminary done	30-Jun-22
B	<u>Projects in CIP</u>			
1	Waterline Extensions/Replace.	\$200,000	FY 23	30-Jun-23
2	Lift Station 15-1 Replacement	\$250,000	FY 23	30-Jun-23
3	211 Chloramine Booster Station	\$110,000	FY 24	30-Jun-24
4	Waterline Extensions/Replace.	\$200,000	FY 24	30-Jun-24
5	Lift Station 3-2 Replacement	\$358,000	FY 24	30-Jun-24
6	Eastwood Elevated Tank(benefits PH and 7Lakes most)	\$2,000,000	FY 24/RFQ	30-Jun-24
7	Lift Station 8-1 Replacement	\$366,000	FY 25	30-Jun-25
8	Waterline Extensions/Replace.	\$200,000	FY 25	30-Jun-25
9	Linden Road Wells	\$450,000	FY 26	30-Jun-26
10	Lift Station 4-2 Replacement	\$360,000	FY 27	30-Jun-27
		\$4,134,000		
C	<u>Future Projects</u>			
1	Deep River Water Source	\$27,500,000	FY 23-28	Jun-28
	-Funding Application & Environmental		RFQs	
	-Design & Permits		RFQs	

**Future Projects** for the Water Pollution Control Plant Funds include the following Long-Term Strategic Planning:

	<b>Moore County WPCP</b>			-
<b>A</b>	<u>Projects In Current Operating Budget</u>	<u>Est. Cost</u>	<u>Status</u>	<u>Est. Completion Date</u>
1	Replace Septic Receiving Station	\$220,000	In-house construction	30-Jun-22
2	Morganton Road Interceptor Replacement			
	-Engineering	\$311,000	RFQs	30-Jun-22
		\$531,000		
<b>A.1</b>	<u>Additional Capital Projects Needed This Year</u>			
1	Raw Sewage Pump Station Bypass	\$500,000	RFQs	30-Jun-24
	-Engineering			
2	Influent Meter Vault	\$150,000	RFQs	30-Jun-24
		\$650,000		
<b>B</b>	<u>Projects in CIP</u>			
1	Morganton Rd Interceptor Repl.(Engineering in A)	\$2,850,000	FY 23	30-Jun-23
2	Sludge Handling Auger Canopy	\$60,000	FY 23	30-Jun-23
3	Sludge Storage Shelter Canopy & Sidewalls	\$500,000	FY 24	30-Jun-24
4	Upgrade Sludge Storage/Conveyor	\$1,500,000	FY 27	30-Jun-27
5	Sand Filter Canopy	\$800,000	FY 28	30-Jun-28
6	Equalization Basin	\$200,000	FY 29	30-Jun-29
7	SP4 Upgrade	\$1,500,000	FY 30	30-Jun-30
8	SP4 Force Main Replacement	\$1,500,000	FY 32	30-Jun-32
9	Sand Filter Shelter	\$280,000	Added	30-Jun-24
		\$9,190,000		
<b>C</b>	<u>Future Projects</u>			
1	Engineering Study Plant Expansion	\$200,000	FY 27	30-Jun-27
	Total A	\$2,792,673		
	Total B	\$13,324,000		
	Total C	\$27,700,000		

The county is currently in the process of prioritizing these projects and funding at this time and meeting to discuss the Long-Range Plans of these projects to determine if the American Rescue Plan will be able to fund any of these infrastructure projects.

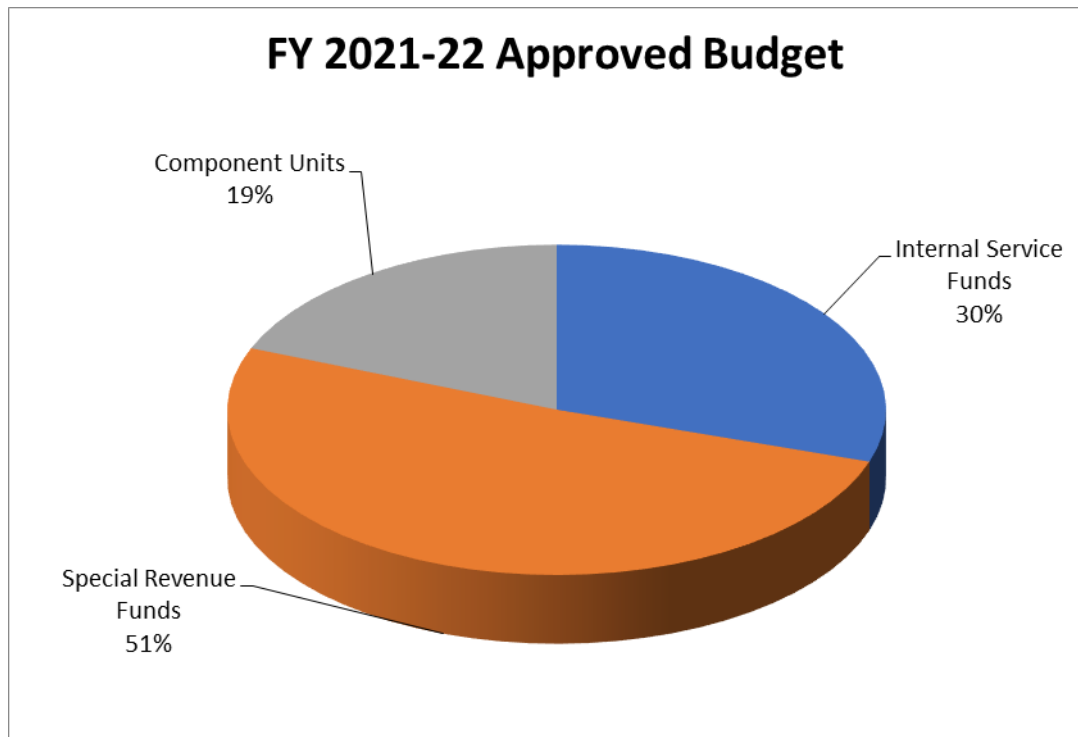
### **OTHER FUNDS - INTERNAL SERVICE FUND, SPECIAL REVENUE FUNDS AND COMPONENT UNITS**

The *Other Funds* account for all other funds for the County of Moore. These funds include one (1) Internal Service Fund called the Self Insurance Risk Management Fund.

Other funds included here are five (5) Special Revenue Funds called Emergency Medical Service, E-911 Telephone, Transportation Service, Fire Districts and Soil and Water Conservation.

The Component Unit Funds consist of two (2) funds called the Convention and Visitor's Bureau and the Airport Authority which are included in this section.

The following is a chart that shows expenditures by the type of fund:



The following is a presentation of revenues in the Other Funds. It includes actual “audited” revenues received for FY 2018-19 and FY 2019-20, the original adopted budget for FY 2020-21, and the approved FY 2021-22 Budget. The percent change refers to the change from FY 2020-21 to FY 2021-22.

Other Fund Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	Percent Change
Internal Service Funds	\$ 10,605,592	\$ 10,080,649	\$ 9,228,842	\$ 10,050,756	8.91%
Special Revenue Funds	\$ 14,097,505	\$ 16,664,413	\$ 16,101,227	\$ 17,018,134	5.69%
Component Units	\$ 4,611,634	\$ 4,045,980	\$ 4,970,759	\$ 6,321,748	27.18%
Total	\$ 29,314,731	\$ 30,791,042	\$ 30,300,828	\$ 33,390,638	10.20%

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2018-19 and FY 2019-20, the original adopted budget for FY 2020-21, and the approved FY 2021-22 Budget. The percent change refers to the change from FY 2020-21 to FY 2021-22.

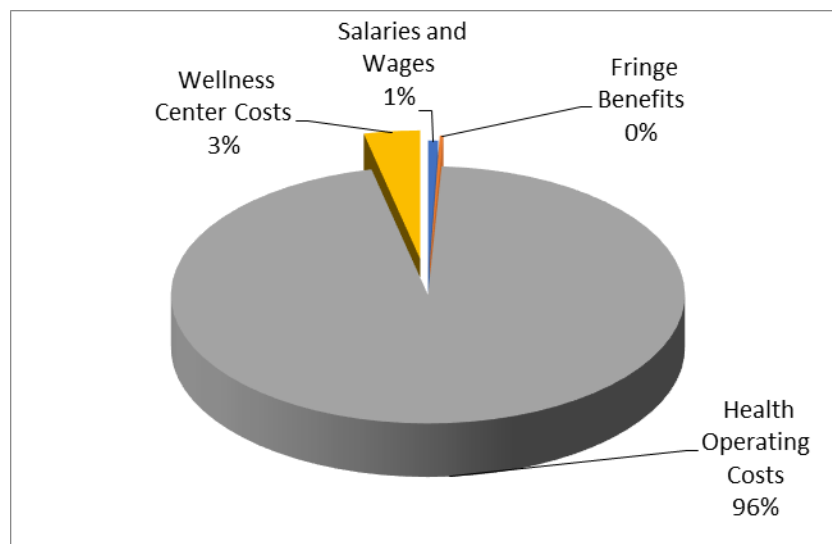
Other Fund Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	Percent Change
Internal Service Funds	\$ 10,236,022	\$ 9,755,634	\$ 9,228,842	\$ 10,050,756	8.91%
Special Revenue Funds	\$ 13,550,152	\$ 15,834,267	\$ 16,101,227	\$ 17,018,134	5.69%
Component Units	\$ 4,162,743	\$ 3,955,503	\$ 4,970,759	\$ 6,321,748	27.18%
Total	\$ 27,948,917	\$ 29,545,404	\$ 30,300,828	\$ 33,390,638	10.20%

### Self-Insurance Risk Management Fund 810

This fund was established to account for risk management operations, which includes all insurance activities and the employee wellness program. The county is self-insured.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	62,064	63,242	61,267	62,389	1,122	1.8%
Fringe Benefits	17,064	19,785	21,894	23,130	1,236	5.6%
Health Operating Costs	9,879,640	9,394,535	8,820,711	9,610,403	789,692	9.0%
Wellness Center Costs	277,254	278,072	324,970	354,834	29,864	9.2%
<b>Total</b>	<b>10,236,022</b>	<b>9,755,634</b>	<b>9,228,842</b>	<b>10,050,756</b>	<b>821,914</b>	<b>8.9%</b>
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	1	1	1	1	-	0.0%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Employer Contributions	6,703,404	7,170,094	6,234,450	6,721,000	486,550	7.8%
Non-employer Contributions	1,180,420	1,335,793	1,312,082	1,417,614	105,532	8.0%
Insurance Reimbursements	1,267,552	354,090	375,000	375,000	-	0.0%
Worker's Comp Premiums	349,762	274,957	275,877	297,502	21,625	7.8%
Worker's Comp Claims	435,537	180,972	276,953	486,826	209,873	0.0%
Liability & Property Insurance	218,433	238,260	238,260	238,260	-	0.0%
Life Insurance	126,383	140,483	125,420	117,504	(7,916)	-6.3%
Unemployment Insurance	50,101	40,000	40,000	40,000	-	0.0%
Wellness Assessment	274,000	346,000	350,800	357,050	6,250	0.0%
<b>Total</b>	<b>10,605,592</b>	<b>10,080,649</b>	<b>9,228,842</b>	<b>10,050,756</b>	<b>821,914</b>	<b>8.9%</b>

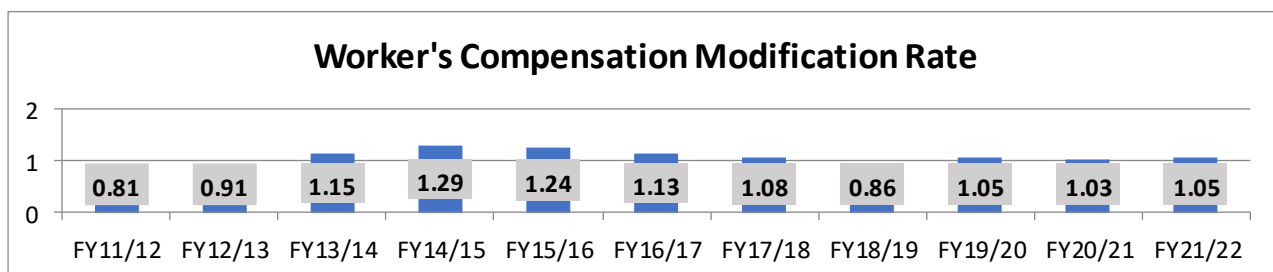


**Program Services:**

This fund accounts for one (1) Full-time employee whose office is located in the Human Resources Department. This fund is sometimes called the Self Insurance Fund or Risk Management Fund but handles all insurance and risk issues for the County.

The Moore County Risk Management Fund administers health and dental insurance and voluntary benefit products, interprets policy and program covered benefits and assists with claim resolution. In addition, the fund administers the property and liability, and workers compensation (WC) insurance coverage, coordinates the safety program, loss control, claim handling and general risk management services for County departments. Risk Management is responsible for the payment of the following: W/C Premiums, W/C Claims, Property and Liability Premium, Wellness Works Staffing Contract and all related expenses, Health and Dental Insurance Claims, Pharmacy Claims, Volunteer Benefit Products, Safety Events, Health Fair Expenditures and the Risk Manager's salary and benefits. The Risk Fund, in turn, pays all insurance expenses and maintains its own fund balance which is carried forward each year. The fund balance for Risk has remained steady at \$2.0 million. As insurance costs increase or decrease annually, these costs are passed on to the county departments and affects the overall cost of fringe benefits.

Experience modifier or ex mod is the adjustment of an annual insurance premium based on previous loss experience. Ex mod calculations use loss information and compare it to what is calculated to be 'average' losses for a company of similar size and line of work. NCACC uses three years of loss experience to determine the ex-mod. The three years include not the immediate past year, but the three prior years. The ex-mod for FY 14/15 for our policy that expired on June 30, 2015, would include loss data from July 1, 2010, to June 30, 2013. The calculated expected losses utilize past audited payroll information for a particular employer, by classification code and State. These payrolls are multiplied by 'Expected Loss Rates' which are calculated by rating bureaus based on past reported claims cost per classification. The chart below shows the workers compensation modification rates as assigned by the North Carolina Association of County Commissioners (NCACC).



**FY21 Highlights and Accomplishments:**

- Contracted with First Health of the Carolinas Hospital to provide a County Wellness Center for approximately \$300,000 per year. This service provides a doctor and nurses to county employees and their dependents free of charge and who are on the health plan. This service provides reduced costs in regular health claims.
- Maintain a Fund Balance of \$1.5 million or more. Because the self-insurance fund can be unpredictable at times, the General Fund has had to transfer fund balance to support this fund in past years.

		<b>Actual</b>	<b>Actual</b>			<b>Cash</b>
<b>Fiscal Year</b>	<b>Beginning FB</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Rev less Exp</b>	<b>Ending FB</b>	<b>Equity</b>
2014-15	\$237,348	\$8,414,389	\$7,376,988	\$1,037,401	\$1,274,749	\$1,826,391
2015-16	\$1,274,749	\$8,304,365	\$8,146,855	\$157,510	\$1,432,259	\$2,041,227
2016-17	\$1,432,259	\$8,024,446	\$8,345,338	-\$320,892	\$1,111,367	\$1,747,897
2017-18	\$1,111,367	\$8,353,224	\$8,232,353	\$120,871	\$1,232,238	\$1,796,026
2018-19	\$1,232,238	\$10,605,592	\$10,231,933	\$373,659	\$1,605,897	\$2,242,173
2019-2020	\$1,605,897	\$10,080,649	\$9,755,635	\$325,014	\$1,930,911	\$2,516,726

**FY22 Objectives:**

- To reduce worker's compensation claims by half in 2022. Claims have doubled over the last fiscal year due increased pressure on workers in the health field during the COVID-19 Pandemic.
- To increase the Fund Balance to over \$2 million in FY22. To do this the costs would have to increase to all county departments. The county is self-insured and maintains their own fund balance in a good year or in a bad year.
- To be a self-sustaining fund without any additional support from the General Fund to cover the cost of claims. The per employee rate was increase \$500/employee to help cover the additional cost in claims and workers compensation increases from FY21.

**Performance Measures:**

Performance and Measure and Outcomes	2018-19	2019-20	2020-21	2021-22 Goal
Ensure Employee Safety # of incidents resulting in lost workdays	17	19	23	<5
Ensure Public Safety # of automobile accidents-employee fault	13	17	15	<10
Safety Training for all employees # of hours mandated per year	42	39	30	40

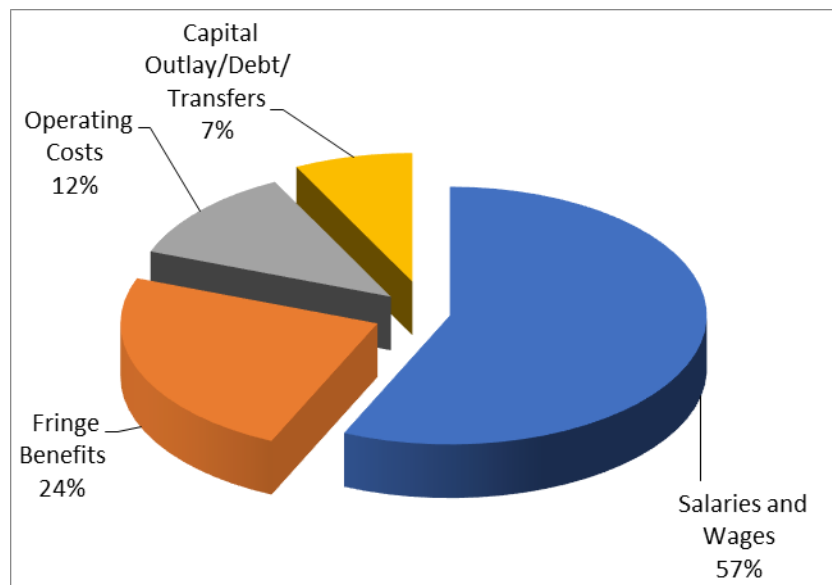
(No lost time in these calculations is due to COVID-19)

**Emergency Management Ambulatory Fund 200**

This fund is used to account for all County Emergency Medical services funded by the \$0.04 Advanced Life Support Tax (ambulatory services).

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	4,540,291	5,250,022	5,385,125	5,552,661	167,536	3.1%
Fringe Benefits	1,682,401	1,849,255	2,135,857	2,344,394	208,537	9.8%
Operating Costs	628,409	1,090,722	1,142,798	1,157,035	14,237	1.2%
Capital Outlay/Debt/Transfers	847,897	873,421	803,984	730,230	(73,754)	-9.2%
<b>Total</b>	<b>7,698,998</b>	<b>9,063,420</b>	<b>9,467,764</b>	<b>9,784,320</b>	<b>316,556</b>	<b>3.3%</b>
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	84.40	87.40	87.40	87.40	-	0.0%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Adv Life Support Tax	4,966,731	5,360,315	5,521,591	5,680,180	158,589	2.9%
EMS Consultant Insurance Reimb	3,289,315	3,084,355	3,190,000	3,284,140	94,140	3.0%
Medicaid Cost Reimbursements	275,664	397,872	306,173	370,000	63,827	20.8%
Capital Lease Proceeds/Transfers	5,717	677,431	450,000	450,000	-	0.0%
<b>Total</b>	<b>8,537,427</b>	<b>9,519,973</b>	<b>9,467,764</b>	<b>9,784,320</b>	<b>316,556</b>	<b>3.3%</b>





**Emergency Management Fund 200 Program Services:**

The mission of the Emergency Medical Services division of Public Safety is to provide quality pre-hospital medical care and ambulance transport service in Moore County. Moore County EMS provides twelve Paramedic level ambulances, three Paramedic level Quick Response Vehicles and one EMS Shift Commander vehicle responding from eleven strategically located bases throughout Moore County. Moore County EMS operations on two different shift schedules of 24/48 as well as 12-hour shifts. They provide advanced life support and pre-hospital emergency care for a population of approximately \$100,000 in an area of 705 square miles. Additional paramedic coverage is provided for large events such as Springfest, football games, Street Fairs, Farmer's Day, Carthage Buggy Festival, and additional sporting events. Also operates the Emergency Operations Communications Center when activated for Emergency Events such as hurricanes.

**Revenues and Fee Schedules:**

- Advanced Life Support Tax – Since this tax is collected on the same basis as the property tax, the same assumptions are made as in the General Fund. The tax rate for the Advanced Life Support Tax has increased from \$.02/\$100 value in FY17 to \$.03/\$100 value in FY18 and to \$.04/\$100 value in FY19. The rate remains the same for FY20, 21 and 22 at \$.04/\$100 value. This fund handles all costs associated with Ambulatory Transport. As indicated on the previous page 58% of revenue comes from the property tax.
- Other Revenue Sources – These fees are indicated on the chart below for non-emergent basic life support and emergent life support. These amounts are charged to insurance companies for the transports and makes up 34% of revenue to this fund. Other revenue sources and fees charged by the Emergency Services Fund are as follows:

<b>Fee Schedule - Item</b>	<b>FY2021/2022 Fee Amount</b>
Basic Life Support (Non-emergent)	\$425.00
Basic Life Support (Emergent)	130% above Medicare Fee Schedule
Advanced Life Support (Non-emergent)	\$425.00
Advanced Life Support (Emergent)	130% above Medicare Fee Schedule
Advanced Life Support - Level 2	130% above Medicare Fee Schedule
Loaded Mileage	130% above Medicare Fee Schedule
Treatment with no Transport	\$100.00

**Expenditures:**

- Salaries and Wages, Fringe Benefits - These costs will mirror the increases for all employees as stated above for the General Fund. These funds are also included in the pay study the county conducted during FY18 and will be included in the FY19 budget for 10 months and fully budgeted in FY20 and FY21. This should continue with a 1.5% budgeted cost of living increase for the next five years for FY23 – FY26.
- Operating Costs - In the EMS fund, we expect costs to go up slightly in advance of the Consumer Price Index. This is calculated at 2% per year for this forecast. As the pandemic changes we will adjust but for the future forecasting we are using a 1.5% increase for FY23 – FY26.

**FY21 Highlights and Accomplishments**

- Average Ambulatory response time averaged 10 minutes and 50 seconds which is just below the state average of 10 minutes and 59 seconds.
- Purchased two (2) additional ambulances with Coronavirus Relief Funds to help reduce the spread of COVID-19 and sanitizing between each use
- Additional hours due to COVID-19 Pandemic for all employees
- Held information sessions for citizens on health and safety risks during the Pandemic
- Held information sessions on Opioid addiction and safety for all citizens

**FY22 Objectives:**

- Improve Ambulatory response time on average to less than 10 minutes and staying within the safety criteria by providing additional EMS bases with additional ambulances. Response time starts from the time the call is sent to EMS until the time the ambulance arrives on scene and pushes the button in the ambulance.
- Resume additional training schedule for all paramedics. Hired resource, or non-benefit, employees to fill in the times for full-time training for full-time paramedics.
- Continue to offer training services to the community for better understanding of treatments and keeping the community safe.

**Performance Measures:**

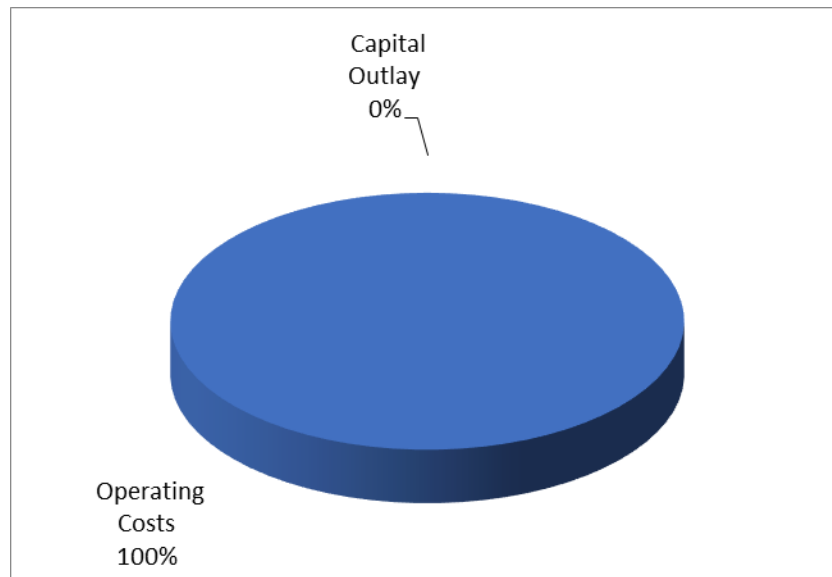
Performance and Measure and Outcomes	Measure	2018-19	2019-20	2020-21	2021-22 Goal
Facilitate County-wide Disaster Preparedness and Recovery Process	# Of Emergency Preparedness classes and drills provided	10	12	10	15
Optimize Training and Development	Average # of Training hours per employee	97	95	78	100
Retain a high-Quality Workforce	Retention Rate	92%	93%	92%	100%
Retain a high-Quality Workforce	Average years of service	8	7	9	10 or more

**E911 – Telephone Fund 210**

This fund accounts for all the funds the County receives from the E-911 surcharge on phone bills. The use of these funds is regulated by the State Statute.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Operating Costs	294,323	330,732	338,676	364,275	25,599	7.6%
Capital Outlay	18,514	-	-	-	-	0.0%
<b>Total</b>	<b>312,837</b>	<b>330,732</b>	<b>338,676</b>	<b>364,275</b>	<b>25,599</b>	<b>7.6%</b>
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
E911 PSAP Revenues	390,654	345,860	338,676	364,275	25,599	7.6%
Interest Earned					-	0.0%
Appropriated Fund Balance			-	-	-	0.0%
<b>Total</b>	<b>390,654</b>	<b>345,860</b>	<b>338,676</b>	<b>364,275</b>	<b>25,599</b>	<b>7.6%</b>



**E911 Telephone Fund 210 Program Services:**

The E911 Telephone Fund is balanced at \$364,275 in revenues and expenditures. The revenues are comprised of the E911 surcharge on phone bills and there is no required fund balance appropriation. The use of the E911 surcharge funds is regulated by the State. Expenditures consist of Operating Cost and Capital Outlay. The chart below provides call volume information on a per fiscal year basis and the projected number of calls for FY22 is expected to exceed 100,000 for the third consecutive year. These calls include all total calls for service into the Public Safety E911 Center including Fire, Medical, Law Enforcement and other.

- FY19 Call Volume 103,088
- FY20 Call Volume 102,510
- FY21 Call Volume 101,772
- Projected FY22 Call Volume 103,000
- Projected FY23 Call Volume 103,500
- Projected FY24 Call Volume 104,000

Revenue is based on a calculation formula provided by the PSAP (Public Safety Answering Point) Board in Raleigh, NC. Funding has remained stable since FY17 until FY22 in the \$300,000 - \$350,000 range each year. FY22 increased by \$25,599 to \$364,275. These funds can only be used to upgrade the E911 phone system and communications. There are no personnel costs covered by PSAP funding. This fund falls under Public Safety and Emergency Management Services.

The chart below shows the beginning fund balance, actual revenues and expenses and ending fund balance including the cash balance audited for each fiscal year. The reduction in fund balance in 2017-18 was expected and account for due to the purchase of the new Narrowband Project System for the entire county which upgraded most of the communications system equipment.

		<b>Actual</b>	<b>Actual</b>			
<b>Fiscal Year</b>	<b>Beginning FB</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Rev less Exp</b>	<b>Ending FB</b>	<b>Cash Equity</b>
2016-17	\$1,209,313	\$545,817	\$547,601	-\$1,784	\$1,207,529	\$927,881
2017-18	\$1,207,529	\$535,146	\$1,009,438	-\$474,292	\$733,237	\$711,355
2018-19	\$733,237	\$390,654	\$312,837	\$77,817	\$811,054	\$796,219
2019-20	\$811,054	\$345,860	\$330,732	\$15,128	\$826,182	\$835,945

**FY21 Highlights and Accomplishments**

- Completed an off-site E911 Backup Center to be used in the event of an emergency

**FY22 Objectives**

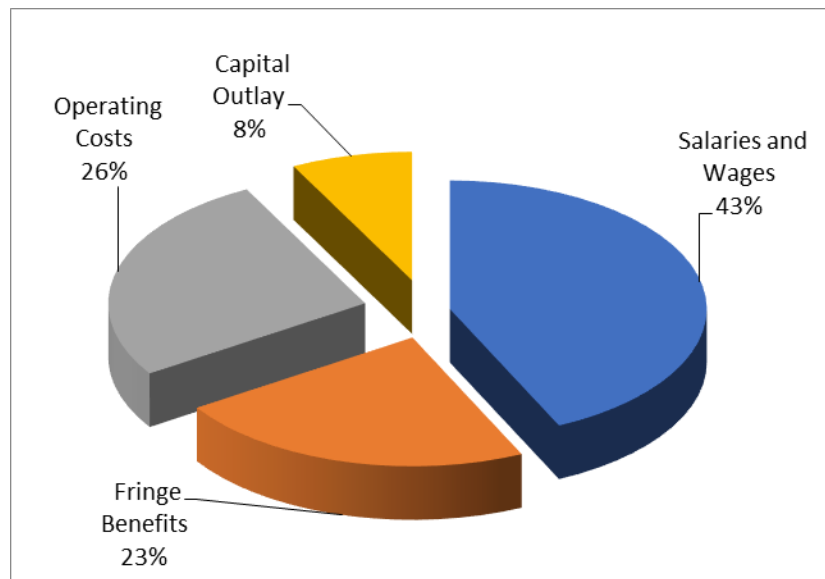
- Begin testing of the off-site E911 Backup Center to be sure all equipment is operational and in compliance with all state requirements to Ensure Public Safety

### **Transportation Services Fund 230**

This fund accounts for all the revenues and expenditures related to the Moore County Transportation Services division.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	409,133	440,764	486,207	463,912	(22,295)	-4.6%
Fringe Benefits	286,785	292,120	248,115	245,865	(2,250)	-0.9%
Operating Costs	256,527	301,270	305,318	286,191	(19,127)	-6.3%
Capital Outlay	-	682,526	121,466	82,350	(39,116)	-32.2%
<b>Total</b>	<b>952,445</b>	<b>1,716,680</b>	<b>1,161,106</b>	<b>1,078,318</b>	<b>(82,788)</b>	<b>-7.1%</b>
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	Increase/ Decrease	Percent Change
Full Time Equivalent Positions	14.83	14.33	14.33	14.00	(0)	-2.3%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Charges for Services	505,151	468,953	528,518	476,725	(51,793)	-9.8%
Sale of Assets	-	19,105	1,000	1,000	-	0.0%
Restricted Intergovernmental	425,176	1,357,108	631,588	600,593	(30,995)	-4.9%
<b>Total</b>	<b>930,327</b>	<b>1,845,166</b>	<b>1,161,106</b>	<b>1,078,318</b>	<b>(82,788)</b>	<b>-7.1%</b>



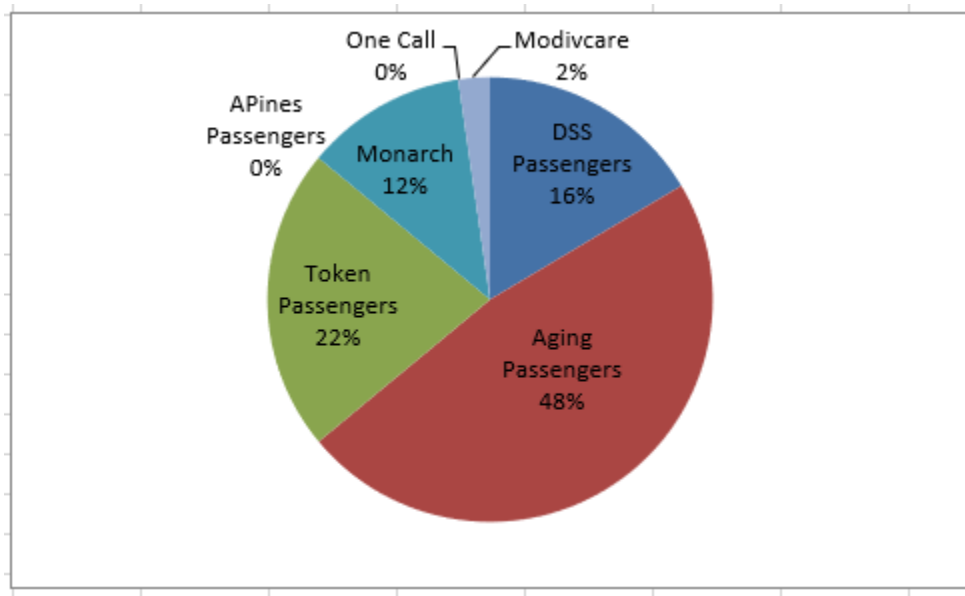
**Transportation Services Fund 230 Program Services:**

The purpose of Transportation Services is to provide clean, safe, reliable and efficient transportation services for senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation Services received funding to operate through grant funds and user fees and is self-supporting.

The Moore County Transportation Services Fund is balanced at \$1,078,318 in revenues and expenditures which is a \$82,788 decrease from the 2021 fiscal year budget. The organizational change moving MCTS from the Department of Social Services to the Planning Department continues to allow for more direct management support and analysis of scheduling rider and routes and resulted in significantly improved efficiencies. A projected decrease in capital grants for the purchase of vans is the primary reason for significant decrease. No appropriated fund balance to support operations or capital is recommended. A potential strategy going into FY 2022, which has and will continue to be discussed, will be to separate Transportation from Planning and allow the agency to operate as a stand-alone department

The ridership percentages are shown in the following chart:

Over 64% of the riders are generated from the County Social Services and Senior Center Departments. Token passengers are for the general public to use for rides to doctor appointments that pay by token. The following page shows the fees charged and revenues that are collected for the services provided.



**Revenues and Fee Schedules:**

Over 55% of the revenues (\$600,593) are grants by the North Carolina State Department of Transportation or restricted revenue. The remaining revenues of \$476,725 or 45% come from the fee schedule on the following page:

Transportation Fee Schedule Item	FY 2021/2022 Fee Amount	
	Per Mile Rate	No Show Fee (equal to Per Mile Rate)
Department of Aging	\$1.90	Yes
Department of Social Services	\$2.16	No
<b>Medicaid Broker fees</b>		
ModivCare 0 to 3 miles flat rate 4 to 6 miles flat rate 7 to 10 miles flat rate Rate per miles over 10 miles	Ambulatory \$15.69 \$20.23 \$23.23 \$1.67 Wheelchair \$24.59 \$29.69 \$32.38 \$2.16	
One Call (flat rate and per mile)	Ambulatory \$12 & \$1.70 Wheelchair \$30 & 2.25	
Elderly & Disabled Transportation Assistance Program (EDTAP) (In City Limits)	\$4.00 each way	Yes*
Elderly & Disabled Transportation Assistance Program (EDTAP) (Outside City Limits)	\$4.00 each way	Yes*
Elderly & Disabled Transportation Assistance Program (EDTAP) (Out of County - Border)	\$7.00 each way	Yes*
Elderly & Disabled Transportation Assistance Program (EDTAP) (Out of County - Wake, CH, Durham)	\$10.00 each way	Yes*
Moore County Schools	\$1.90	Yes
Penick Village	\$1.90	Yes
Monarch Services (previously Pinetree Community Services)	\$1.90	Yes
Rural General Public (RGP) (In City Limits)	\$4.00 each way	Yes*
Rural General Public (RGP) (Outside City Limits)	\$4.00 each way	Yes*
Rural General Public (RGP) (Out of County (Border))	\$7.00 each way	Yes*
Rural General Public (RGP) (Out of County (Wake, Chapel Hill, Durham))	\$10.00 each way	Yes*
A-Pines Line (Fixed Route)	\$2.00 each way	N/A
Sandhills Children's Center	\$1.90	Yes
Sandhills/Moore Coalition for Human Care	\$1.90	Yes
Daymark Recovery (previously Sandhills Mental Health)	\$1.90	Yes
Vocational Rehabilitation Services	\$1.90	Yes
Peak Resources Pine Lake	\$1.90	Yes
Mailing of purchased tokens	Current USPS certified postage rate	
*EDTAP & RGP no show fees will be charged the same as a rider fee.		
Non-Client Transport Fee (back to place of residence)	\$50.00 one way	effective October 1, 2013, BOC Approval

**Expenditures:**

Transportation Services applies for and receives annual grants from the State Department of Transportation which covers expenditures for Salary and Fringe Benefits as well as capital purchases of Transportation vans.

**FY21 Highlights and Accomplishments**

- Evaluated bus ridership to determine community transportation needs
- Maintained community bus operations with limited adjustments to hours of operation during the COVID-19 Pandemic
- Used grant funding for installation of additional ADA accessible equipment
- Purchased two (2) additional buses to help with cleanliness and sanitation of buses between trips

**FY22 Objectives and Strategic Initiatives**

- Provide valuable community transportation services by planning routes, upgrading and maintain infrastructure of the fleet while considering environmental preservation and promoting green initiatives
- To provide economic development and community services program assistance

**Picture of MCTS Transport Van**



### **Rural Fire Protection Service Tax Fund 215:**

FY21/22 - Unified Tax Rate @.105/\$100 Value, increased from \$.095/\$100 valuation in F20/21

#### **Program Services and History of the Creation of the Fire Commission:**

At the April 21, 2015, Board of Commissioner's meeting, the Board approved the creation of the Moore County Fire, Ambulance, and Rescue Service District allowing for a single tax rate to be applied to all properties not located within a municipality, thereby replacing the previous practice of having a separate tax rate for each of the 16 fire departments providing service to unincorporated areas. FY 2016 was the first year funding this new Service District which is now titled Fund 215. In FY 2015, the tax rates ranged from .04/\$100 to .111/\$100 and the new single rate established for FY 2016 was .08/\$100 and allowed for level funding of the various fire departments. The single rate for FY 2017 increased to .085/\$100 and was proposed to increase another .005/\$100 until a full implementation of the funding formula could be realized which included an estimated rate at the time of .105/\$100. The recommended FY 2022 budget does include the .05/\$100 increase, therefore increasing the rate from .095/\$100 to .105/\$100. When the funding formula was implemented, it was recognized and discussed that the annual .005/\$100 (half-cent increases) and estimated full implementation funding rate of .105/\$100 was based on the existing tax bases and growth estimates and that the actual tax rate would be evaluated each year in conjunction with the actual results of growth in the tax base. The revaluation impact on the tax base allowed for a revenue increase almost the equivalent of a .005/\$100 increase for FY20 had there not been a revaluation. The allocation continues to include funding for a future fire station for which the location and operational details have not been finalized. Other than property tax revenues, Fund 215 revenues also include a transfer in from Fund 200 EMS Fund of \$450,000 which allows for supporting rescue efforts of the various fire departments, a \$19,200 allocation of fund balance to provide for audit expenses is included each fiscal year. Total revenue for Fund 215 is budgeted at \$5,771,330 which is an increase of \$657,540. Funding distribution to the various departments is detailed in the following chart and is determined based on a very detailed and intricate funding formula developed by the Moore County Fire Commission. Additionally, the recommended FY 2022 funding allocations takes into consideration the final step in the phase-in strategy implementation of the funding formula. A penny of the fire tax rate generates \$497,822.

#### **Tax Rate Plan per \$100/valuation of property**

FY16 .080

FY17 .085

FY18 .090

FY19 .095

FY20 .095

FY21 .095

FY22 .105

- The original plan for FY20 to increase the tax rate to .105. The Board of County Commissioners kept the tax rate the same until FY22 when they finalized the FY22 plan rate of .105/\$100 valuation which was the final step of the plan for the Fire Districts.

The following chart shows the funding process for the sixteen (16) fire districts not located within a municipality and reporting to the Fire Commission:

**FY21/22 Tax  
Base**

\$5,097,540,236

divided by \$100 x .105 x .985 -Discounts \$45,000 = Budget Tax

**FY21/22 Budget  
@98.5%-  
Discounts**

\$5,227,130

Revenue Generated by .105 Rate	\$5,227,130
Appropriated Fund Balance Audits	\$19,200
Appropriated Fund Balance	\$75,000
Fire Districts - ALS - Rescue - 100%	<u>\$450,000</u>
<b>FY2021-2022 Total Budget Fund 215</b>	<b>\$5,771,330</b>

<u>Rural Fire Service District</u>	<u>Total Manager Recommendation @ 98.5%</u>	<u>Subtotal Distribution</u>	<u>Subtotal Reserve</u>	<u>Operations Distribution</u>	<u>Capital Distribution- Allowance</u>	<u>Apparatus Reserve 21555500 56281</u>	<u>Building Reserve 21555500 56282</u>
Aberdeen	\$254,828	\$254,828	\$0	\$224,244	\$30,584	\$0	\$0
Carthage	\$374,309	\$340,538	\$33,771	\$278,498	\$62,040	\$25,138	\$8,633
Crains Creek	\$318,372	\$302,151	\$16,221	\$240,464	\$61,687	\$16,221	\$0
Cypress Pointe	\$961,479	\$735,400	\$226,079	\$727,885	\$7,515	\$184,198	\$41,881
*Eagle Springs	\$325,925	\$317,322	\$8,603	\$242,696	\$74,626	-\$5,938	\$14,541
Eastwood	\$260,890	\$206,058	\$54,832	\$173,982	\$32,076	\$54,832	\$0
High Falls	\$284,945	\$227,568	\$57,377	\$204,134	\$23,434	\$42,911	\$14,466
Pinebluff	\$324,981	\$324,981	\$0	\$264,549	\$60,432	\$0	\$0
Pinehurst	\$277,806	\$252,580	\$25,226	\$252,580	\$0	\$21,492	\$3,734
Robbins	\$389,153	\$345,817	\$43,336	\$294,787	\$51,030	\$43,336	\$0
Seven Lakes	\$372,038	\$306,020	\$66,018	\$274,624	\$31,396	\$50,277	\$15,741
Southern Pines	\$491,401	\$449,158	\$42,243	\$442,594	\$6,564	\$42,243	\$0
West End	\$569,164	\$544,298	\$24,866	\$436,581	\$107,717	\$20,308	\$4,558
Westmoore	\$266,095	\$227,842	\$38,253	\$188,962	\$38,880	\$24,536	\$13,717
Whispering Pines	\$239,004	\$239,004	\$0	\$201,782	\$37,222	\$0	\$0
Station X	<u>\$41,740</u>	<u>\$0</u>	<u>\$41,740</u>	<u>\$0</u>	<u>\$0</u>	<u>\$31,247</u>	<u>\$10,493</u>
	\$5,752,130	\$5,073,565	\$678,565	\$4,448,362	\$625,203	\$550,801	\$127,764
Audit	\$19,200						
Budget Total	<b>\$5,771,330</b>						

<b>Total Revenue</b>	<b>\$5,771,330</b>
<b>Prop Tax</b>	<b>\$5,227,130</b>
<b>Penny Rate</b>	<b>\$497,822</b>

The proposed Fire Fund 215 funding formula changes are included in the chart above as part of the tax increase to cover capital apparatus replacement of aging equipment. The following chart shows a proposed funding formula changes for a five (5) year phase in for capital buildings cost as a planning tool for future growth:

## Proposed Funding Formula Changes

### Capital Apparatus (Replacement Value)

- Engine - \$465K to \$479K
- Tanker - \$200K to \$225K
- Ladder - \$800K to \$824K
- Mobile Air - \$300K to \$314K
- Rescue Heavy - \$500K to \$515K
- Rescue Medium - \$285K to \$293K

The following charts represent the proposed funding formula changes for FY21-22 budget:

## Proposed Funding Formula Changes

### Capital Building (5-year phase in)

- FY2022 - \$108 to \$120 (per square foot)
- FY2023 - \$120 to \$140
- FY2024 - \$140 to \$160
- FY2025 - \$160 to \$180
- FY2026 - \$180 to \$200

**Note: County Recreation Center- \$200 sq. ft.**

## Proposed Funding Formula Changes

### Operating (Overall)

- Salaries – Full-time Firefighter
  - Increase annual base from \$31,000 to \$32,500

FIRE DEPARTMENT	FULL-TIME FIREFIGHTER STARTING SALARY
ABERDEEN	\$31,733
BENHAVEN	\$31,054
CARTHAGE	\$36,682
GIL-RAND	\$32,960
HIGHFALLS	\$29,000
PINEHURST	\$34,554
SOUTHERN PINES	\$35,248
WEST END	\$30,000
WHISPERING PINES	\$29,857
<b>AVERAGE</b>	<b>\$32,343</b>

The proposed funding changes in the previous charts are included in the tax rate increase in the following funding chart that was approved by the Commissioners for FY21/22 budget year:

## Recommended FY2021-22 Disbursements

Department	FY2020-2021 (current)	Proposed FY2021 - 2022 Disbursement				
		Capital		Operating Budget	Total Budget	Increase/ Decrease
		Apparatus Allowance	Building Allowance			
Aberdeen	\$225,042	\$27,186	\$3,398	\$224,244	\$254,828	\$29,786
Carthage	\$337,201	\$87,178	\$8,633	\$278,498	\$374,309	\$37,108
Crains Creek	\$246,356	\$65,609	\$12,299	\$240,464	\$318,372	\$72,016
Cypress Pointe	\$806,360	\$191,713	\$41,881	\$727,885	\$961,479	\$155,119
Eagle Springs	\$282,412	\$68,688	\$14,541	\$242,695	\$325,925	\$43,513
Eastwood	\$250,722	\$71,617	\$15,291	\$173,982	\$260,890	\$10,168
High Falls	\$245,570	\$66,345	\$14,466	\$204,134	\$284,945	\$39,375
Pinebluff	\$286,905	\$50,181	\$10,251	\$264,548	\$324,981	\$38,076
Pinehurst	\$233,110	\$21,492	\$3,734	\$252,580	\$277,806	\$44,696
Robbins	\$353,129	\$80,516	\$13,850	\$294,787	\$389,153	\$36,024
Seven Lakes	\$347,843	\$81,673	\$15,741	\$274,623	\$372,038	\$24,195
Southern Pines	\$516,227	\$42,243	\$6,564	\$442,594	\$491,401	(\$24,826)
West End	\$488,890	\$108,150	\$24,433	\$436,581	\$569,164	\$80,274
Westmoore	\$262,257	\$63,416	\$13,717	\$188,962	\$266,095	\$3,838
Whispering Pines	\$176,109	\$30,927	\$6,295	\$201,781	\$239,004	\$62,895
Station XX	\$36,456	\$31,247	\$10,493	\$0	\$41,740	\$5,284
	<b>\$5,094,589</b>				<b>\$5,752,131</b>	

Based on a Tax Rate of:

**0.105**

% of Recommendation

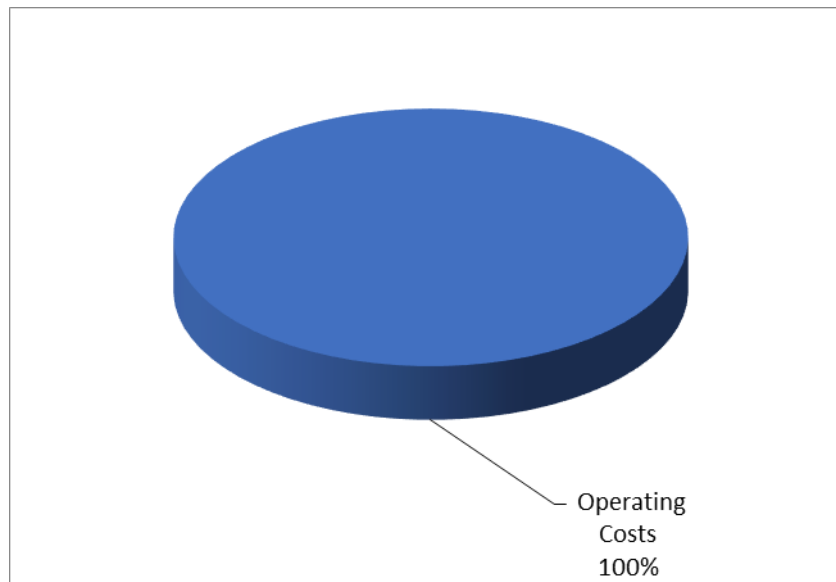
**97.63%**

**Soil and Water Conservation District Fund 220**

This fund accounts for the operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Operating Costs	9,764	11,987	19,891	19,891	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>9,764</b>	<b>11,987</b>	<b>19,891</b>	<b>19,891</b>	<b>-</b>	<b>0.0%</b>
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Charges for Services	10,010	12,015	16,291	16,291	-	0.0%
Sale of Assets/Donations	-	1,541	-	-	-	0.0%
State Matching Grant	3,600	3,600	3,600	3,600	-	0.0%
<b>Total</b>	<b>13,610</b>	<b>17,156</b>	<b>19,891</b>	<b>19,891</b>	<b>-</b>	<b>0.0%</b>



**Soil and Water Conservation District Fund 220 Program Services:**

The Soil and Water Conservation Fund is balanced at \$19,891 in revenues and expenditures and is unchanged from the approved FY20/21 approved budget. This fund is supported by revenues generated by fees from services and matching State grant funds. Staff are paid from the General Fund. There are none charged to Fund 220.

**Revenues and Fee Schedules:**

The chart below shows the fees charged for services including Drill and Brillion Seeder rental, tree purchases, and map purchases to support the district expenditures:

<b>District Fees:</b>	<b>FY 2021/2022 Fee Amount</b>
Drill Rentals - acres - 30 days past due 1.5% per month (Excludes Sales Tax) \$50.00 minimum	\$10.00
Brillion Seeder (Excludes Sales Tax)	\$10
Trees (Excludes Sales Tax)	Varies/packet
Original USGS Topographical Maps	\$7.50

The district works with farmers and citizens on treating soil and alongside the Cooperative Extension and North Carolina State Department of Agriculture. The Drill Rental is the largest revenue source making up \$11,000 of the \$19,891 revenue budget.

**Expenditures:** Expenditures for this fund include the cost of the items listed below. Repairs of the equipment are estimated and budgeted annually.

		<b>2021</b>	<b>2021</b>	<b>2022 MGR</b>
<b>FUND 220 SOIL/WATER</b>	<b>2020</b>	<b>ORIGINAL</b>	<b>REVISED</b>	<b>RECOMMENDED</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
EDUCATIONAL & MEDICAL	\$1,910	\$5,300	\$5,300	\$5,300
OFFICE SUPPLIES	\$1,413	\$1,650	\$1,650	\$1,650
TRAVEL/TRAINING	\$442	\$1,280	\$1,280	\$1,280
BOARD EXPENSES	\$230	\$900	\$900	\$900
SCHOLARSHIPS	\$1,500	\$1,500	\$1,500	\$1,500
TREE PLANTER	\$0	\$100	\$100	\$100
TREE SEEDLINGS	\$1,237	\$1,000	\$1,000	\$1,000
VOLUNTARY AG DISTRICT PROG	\$735	\$935	\$935	\$935
MAINTENANCE AND REPAIRS	\$2,963	\$5,493	\$5,493	\$5,493
DUES/SUBSCRIPTIONS	\$1,556	\$1,733	\$1,733	\$1,733
<b>SOIL WATER TOTAL EXP</b>	<b>\$11,987</b>	<b>\$19,891</b>	<b>\$19,891</b>	<b>\$19,891</b>

### **FY21 Soil and Water Conservation District Highlights and Accomplishments**

- Provided education to the county citizens on soil and tilling of land by holding training classes.
- Provided educational material out in the field to citizens on land users and planting crops

### **FY22 Objectives**

- Continue to provide educational materials and training classes to citizens of Moore County on proper land use and growth of crops and other plants.

### **Performance Measures:**

The following chart shows the number of acres drilled from FY19 – July of FY22 on a monthly target of 125 acres.

<b>Soil/Water</b>					
<b>Month</b>	<b>FY19 Acres Drilled</b>	<b>FY20 Acres Drilled</b>	<b>FY21 Acres Drilled</b>	<b>FY22 Acres Drilled</b>	<b>Target # of Acres Drilled</b>
July	5	18.2	53.7	16.6	125
August	15	35.7	3.7		125
September	69.1	170.1	120.9		125
October	287.4	466.8	309.1		125
November	77.1	190.2	37.4		125
December	0	31.5	0		125
January	0	0	0		125
February	28.9	0	0		125
March	20	22	35.9		125
April	36.5	52.6	16.9		125
May	44.1	38.1	46.5		125
June	65	15.5	21.8		125
Totals	<b>648.1</b>	<b>1040.7</b>	<b>645.9</b>	<b>16.6</b>	<b>1500</b>

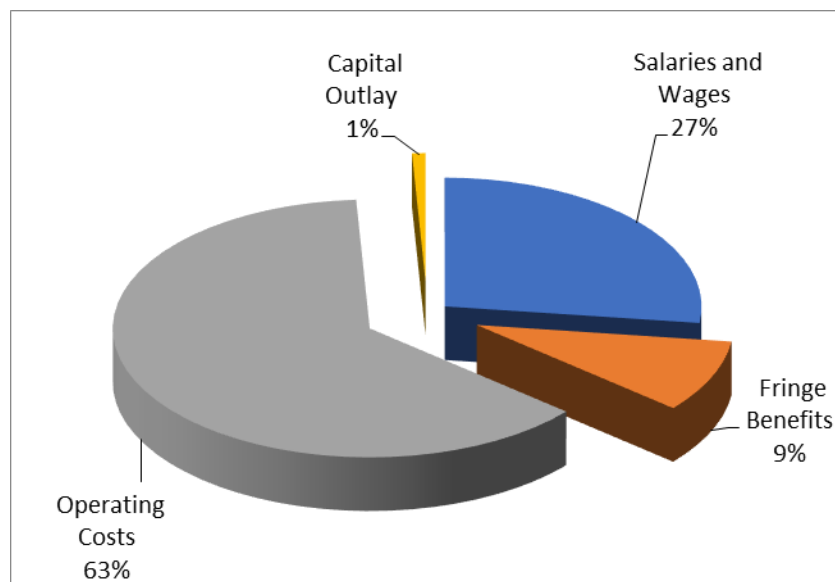
Drilled acres has decreased extremely during the COVID-19 Pandemic. This fund continues to find ways to reach out to the public via social media sites to continue the training on drilling and seeding for the land users of Moore County and to maintain the target level of 125 drilled acres per month.

### **Component Unit – Convention and Visitor’s Bureau Special Revenue Fund 260**

The Convention and Visitor’s Bureau was created by the North Carolina General Assembly to provide governance of the hotel occupancy tax. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Salaries and Wages	392,834	440,305	414,549	480,493	65,944	15.9%
Fringe Benefits	157,133	173,999	133,815	161,579	27,764	20.7%
Operating Costs	988,218	852,473	695,636	1,118,770	423,134	60.8%
Capital Outlay	14,716	8,306	10,000	15,000	5,000	50.0%
<b>Total</b>	<b>1,552,901</b>	<b>1,475,083</b>	<b>1,254,000</b>	<b>1,775,842</b>	<b>521,842</b>	<b>41.6%</b>
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	6.5	6.5	6.5	6.5	-	0.0%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/	Percent Change
Occupancy Tax	1,856,848	1,455,902	1,204,730	1,723,342	518,612	43.0%
Appropriated Retained Earnings	60,107	35,000	35,000	35,000	-	0.0%
Other Income	10,143	6,620	14,270	17,500	3,230	22.6%
<b>Total</b>	<b>1,927,098</b>	<b>1,497,522</b>	<b>1,254,000</b>	<b>1,775,842</b>	<b>521,842</b>	<b>41.6%</b>





## **Component Unit – Convention and Visitor’s Bureau Fund 260**

### **2021-22 CVB Budget Overview**

- As Moore County’s Destination Marketing Organization (DMO), the Convention & Visitors Bureau is proposing an operating budget of \$1.77 million for the 2021-22 FY. Based on projections and intelligence inside the destination, we feel confident we will conclude the current 2021-21 FY between \$1.8-\$1.9 million in collections. The leisure sector is driving pent-up demand, and this translates to a higher Average Daily Rate (ADR) than usual based on lack of negotiated rates for meeting, business, and conventions.
- Based on multiple travel experts and entities gauging the industry, the travel sector is anticipating a robust return to somewhat normal levels which could reach pre-pandemic figures. Our destination is unique as golf is the major driver of the tourism industry and we do not have the overhead of major facilities and convention centers that larger markets like Raleigh-Durham, Charlotte, and Greensboro. According to Longwoods International in a tracking study of American travelers, 88% of those surveyed plan to travel within the next six months – the highest level in more than a year. Similar experts are pointing toward a solid recovery, so our confidence is high in submitting a \$1.77 million budget for the 2021-22 FY.
- The 2021-22 FY Budget does not consider an increase of the occupancy tax by the Moore County Board of Commissioners in time for the start of the 2021-22 FY on July 1, 2021. In the event this changes, the CVB will work with the county finance office to make the proper adjustments.
- With the larger budget for 2021-22 compared to the previous FY due to COVID-19, the CVB has additional dollars to market the destination. Once again, the CVB will partner with Media One to develop and execute the 2021-22 CVB marketing plan. This multi-tiered strategy will primarily use digital marketing tactics and campaigns to reach current visitors and explore ways to cultivate new ones. There will also be a more concerted effort to grow our subscriber database in order to reach a larger and consistent audience. Video content and a deeper social media strategy will also allow us to reach a broader audience and a younger demographic to address our need to attract a new generation of visitors.
- It is then with this level of confidence, that the budget being recommended by the CVB includes the following:
  - Room Tax Revenues (Gross): \$1,775,800 with four-fifths used for marketing; remainder for administration costs.
  - Hiring of a full-time social media manager. The President/CEO has assumed this role since February 2020 with the departure of an employee and not hiring a replacement until now.
  - Commitment to the USGA for support of the 2022 U.S. Women’s Open
  - 11% increase in digital marketing spend; 20% additional for promotions; ability to complete strategic marketing plan; hence the large increase in research line year-over-year.

### **REVENUES:**

**Net Room Tax** - Represents gross hotel room occupancy tax collections, less 3% (for first \$500,000 of tax collection, above that the rate is 1%), retained by Moore County for net 97-99% of the total tax.

**Other Income** – This will primarily be in the form of paid video production services via our in-house capabilities outside of the Destination Guide.

**Destination Guide** - Net revenue from advertising sales for space in the 2022 Destination Guide. This also includes video production, drone photography/video and social media packages as part of the guide sales.

**Appropriated Fund Balance** – Funds in reserve to balance the budget, if necessary. The objective is to never need to use it. Simply a reserve fund that is approved for use from the larger fund balance and can be applied to the operating budget, if necessary.

***ROOM TAX CVB BUDGET REVENUE PROJECTION/RATIONALE  
FY 2021-22***

Current room tax collections through February 2021 are (\$1,108,492) which is -9.7% below last year's collections. Based on the forecast for the rest of the 2020-21 FY, we believe that once collections are tallied for March-June, the CVB will end the FY close to, if not slightly above \$1.8 million. This is close to our all-time high and we would have accomplished this in the midst of a pandemic.

The current 2020-21 FY Budget was extremely conservative and while we started with a \$1.25 million budget, we were able to supplement it with a pair of grants totaling \$25,750. Additionally, with forecasted collections so conservatively, we were able to receive full CVB board of director's approval for a pair of budget amendments totaling \$400,000 which we added to our budget to market the destination. Those budget amendments brought our 2020-21 FY Budget to a level we witnessed in the 2017-18 FY, the year before the all-time record year of 2018-19. We believe the pent-up demand for travel due to COVID-19 and the global pandemic is creating another wave of momentum for the destination, driven primarily by leisure demand by the national resurgence in the game and interest in golf.

***PROPOSED NET ROOM TAX COLLECTION  
FY 2021-22***

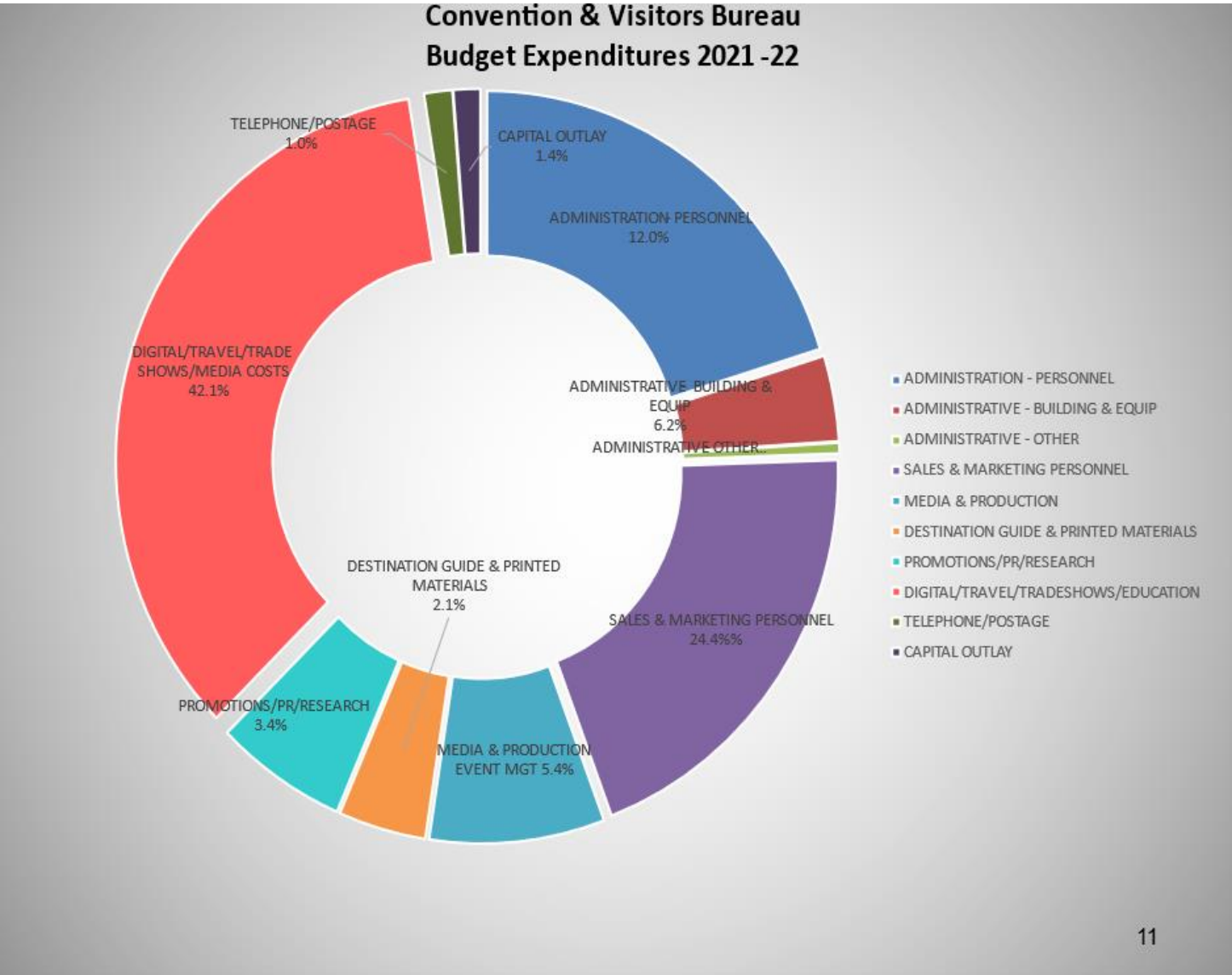
We believe a gross room occupancy tax collection of \$1.77 million for the 2021-22 FY is a very realistic and achievable figure. We anticipate the return of more meeting and conventions to the destination by early 2022 which will supplement the high leisure demand. The 2022 U.S. Women's Open will also generate some extra demand, among other new major events and events tied to the PGA, USGA, US Kids, AJGA and larger local events we know create room night demand (Pinehurst BBQ Festival, Festival D'Avion and Sandhills Motoring Festival, among others).

Room tax collections are the primary source of funding for the CVB at 97% of total revenues. The majority of funding outside this source is budgeted from three sources:

- (1) Advertising space projected to be purchased in the Official Destination Guide (offset by production/printing expenditures)
- (2) Other fee-based marketing programs and services, including partnerships, and printed material sales (*Village of Pinehurst Walking Tour* book, coupon book ads).
- (3) Outside Video Production projects (paid)

**Expenditures:**

Below is a breakdown on the Convention and Visitors Bureau Expenditures by category for the FY21/22 fiscal year:



**MARKETING RESOURCE MIX – FY 2021-22**

**EXPLANATION:**

The CVB established a marketing resource mix to be used, based on the following classifications:

***A. Leisure/Consumer:***

Many of the services and marketing programs that a CVB provides are included in this category, as well as a media specific schedule. They include production/printing of the Official Destination Guide, the Essentials Guide (calendars of events, restaurants) as well as the cost of promotional items (golf tees, koozies, chap stick, sunglasses, sharpies, ball markers), and the costs to promote the leisure non-golf market - equestrian, biking, festivals, cultural tourism, research, and agritourism, sightseeing, event promotion, website development and promotion, photography, social media, and related fulfillment costs.

***B. Golf***

Includes all marketing expenses related to the development of the general consumer golf market. Includes golf advertising, digital marketing, social media (organic and paid), brochure and ad development/printing, public relations, photography, research, golf event promotions and all fulfillment costs - phone, postage, production, etc.

***C. Conventions/Meetings/Weddings***

Also referred to as “group business”, these expenses are to develop conventions, meetings, direct sales brochures, advertising development and placement, trade shows, website development, social media, and related fulfillment costs. The personnel costs directly related to developing these markets are also included in these marketing/advertising expenses.

The chart below shows the room occupancy tax collections by month from FY 2013-2014 to present. Specifically the decreases in revenue in FY 2019-2020 starting in March 2020 through May 2020 when the COVID-19 Pandemic started. The CVB started increasing the revenue in June 2020.

<b>ROOM OCCUPANCY COLLECTIONS BY MONTH 2013-14 TO PRESENT</b>							
	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-20</b>
<b>JULY</b>	113,856.05	117,333.19	140,854.03	135,179.07	142,234.87	149,633.58	156,374.96
<b>AUG</b>	114,010.24	108,887.33	118,420.92	144,667.96	134,755.32	145,624.89	188,537.47
<b>SEPT</b>	129,984.44	149,627.85	149,267.65	152,483.72	166,132.41	163,424.75	185,535.25
<b>OCT</b>	159,124.68	177,800.71	171,205.58	185,888.37	180,761.39	224,453.52	243,147.58
<b>NOV</b>	96,872.20	99,544.75	95,780.98	112,666.67	132,185.99	147,627.83	154,080.85
<b>DEC</b>	52,444.26	53,162.73	64,233.75	66,820.18	69,032.24	76,050.92	93,656.25
<b>JAN</b>	44,626.59	47,861.92	53,289.04	57,406.84	61,351.46	85,221.73	86,925.52
<b>FEB</b>	66,843.67	66,257.65	68,348.70	72,651.73	79,257.56	95,756.43	106,485.88
<b>MARCH</b>	130,984.30	110,308.99	119,762.40	140,424.05	138,414.75	162,786.24	76,530.54
<b>APRIL</b>	190,861.94	172,306.41	187,548.41	189,456.32	211,590.17	220,671.25	17,654.54
<b>MAY</b>	168,596.25	166,910.93	156,157.96	177,445.54	184,746.06	240,607.38	53,263.64
<b>JUNE</b>	361,498.33	130,136.32	129,825.27	144,512.13	144,915.39	173,845.51	118,516.27
<b>FY TOTAL</b>	<b>1,629,702.95</b>	<b>1,400,138.78</b>	<b>1,454,694.69</b>	<b>1,579,602.58</b>	<b>1,645,337.61</b>	<b>1,885,704.03</b>	<b>1,480,708.75</b>

The following chart shows the Room Occupancy for FY19/20 to FY20/21 and the recovery from the Pandemic, The months of December, January and February show a decline due to the winter months for the golf industry. FY 2020-2021 was a record month for occupancy tax revenues at the CVB.

	<b>2019-2020</b>	<b>2020-2021</b>
JULY	\$ 156,374.96	\$ 150,988.63
AUG	\$ 188,537.47	\$ 151,873.32
SEPT	\$ 185,535.25	\$ 173,463.29
OCT	\$ 243,147.58	\$ 233,743.42
NOV	\$ 154,080.85	\$ 143,377.99
DEC	\$ 93,656.25	\$ 68,833.92
JAN	\$ 86,925.52	\$ 88,933.77
FEB	\$ 106,485.88	\$ 97,277.89
MARCH	\$ 76,530.54	\$ 200,060.42
APRIL	\$ 17,654.54	\$ 296,819.34
MAY	\$ 53,263.64	\$ 308,388.34
JUNE	\$ 118,516.27	\$ 279,976.78
<b>Gross Amount</b>	<b>\$ 1,480,708.75</b>	<b>\$ 2,193,737.11</b>
<b>Fees</b>	<b>\$ (24,807.11)</b>	<b>\$ (31,937.37)</b>
<b>Net Amount</b>	<b>\$ 1,455,901.64</b>	<b>\$ 2,161,799.74</b>

**CVB Financial Position:**

**Convention & Visitor's Bureau Fund 260**

**Fund Balance by Year (Audited)**

		Actual	Actual	Net Change		Cash
Fiscal Year	Beginning FB	Revenues	Expenditures	Rev less Exp	Ending FB	Equity
2016-17	\$458,288	\$1,618,103	\$1,552,933	\$65,170	\$523,458	\$405,928
2017-18	\$523,458	\$1,725,433	\$1,598,688	\$126,745	\$650,203	\$551,883
2018-19	\$650,203	\$1,927,098	\$1,552,901	\$374,197	\$1,024,400	\$897,045
2019-20	\$1,024,400	\$1,497,523	\$1,440,474	\$57,049	\$1,081,449	\$982,380

The CVB has their own Board Members. The County Commissioners appoint one county board member to the CVB Board for a three (3) year term. The Finance Director of the County is the Finance Director for the CVB.

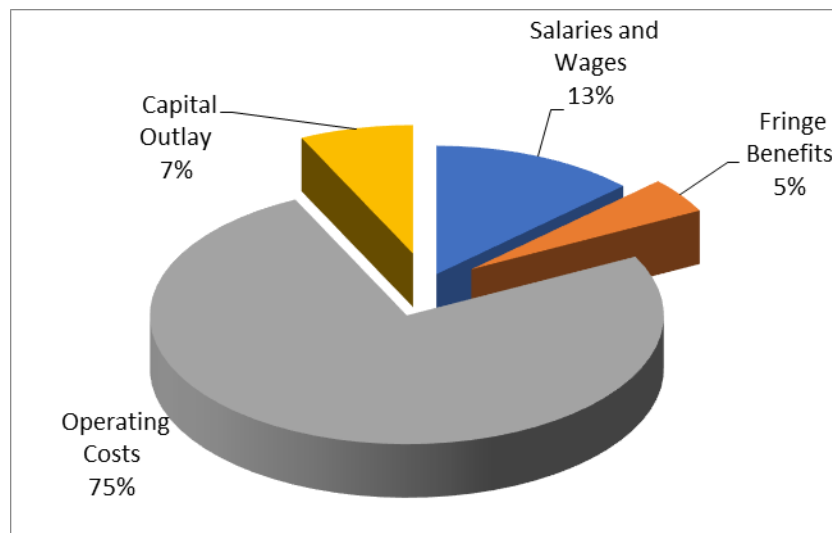


**Airport Authority Enterprise Fund 640**

The Moore County Airport is owned by Moore County and governed by the Airport Authority. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	513,264	493,410	599,585	589,250	(10,335)	-1.7%
Fringe Benefits	231,917	159,620	188,415	203,656	15,241	8.1%
Operating Costs	1,734,368	1,764,467	2,868,759	3,428,000	559,241	19.5%
Capital Outlay	130,293	62,923	60,000	325,000	265,000	441.7%
<b>Total</b>	<b>2,609,842</b>	<b>2,480,420</b>	<b>3,716,759</b>	<b>4,545,906</b>	<b>829,147</b>	<b>22.3%</b>
Personnel	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	16.5	16.5	16.5	16.5	-	0.0%

Revenues	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Approved	\$ Increase/ Decrease	Percent Change
Charges for Services	2,219,695	2,437,462	2,968,245	3,287,490	319,245	10.8%
Appropriated Retained Earnings	458,680	-	709,014	1,238,416	529,402	74.7%
Other	6,161	110,996	39,500	20,000	(19,500)	0.0%
<b>Total</b>	<b>2,684,536</b>	<b>2,548,458</b>	<b>3,716,759</b>	<b>4,545,906</b>	<b>829,147</b>	<b>22.3%</b>





**Airport Authority Revenues:**

The Airport Authority Enterprise Fund 640 is balanced at \$4,545,906. It includes an appropriation from retained earnings of \$1,238,416. The appropriation of retained earnings will primarily fund grant match requirements for Federal Aviation Administration (FAA) funds which will be used for Airport Capital Projects.

As with the CVB, the Airport has their own Board, and this Board approves their annual budget each fiscal year. The County Commissioners contract with the Airport Authority to manage the daily operations of the Airport.

**Airport Mission and Vision****MISSION:**

*To be an engine of economic growth and opportunity for the people of Moore County and the region through the provision of excellent aeronautical support to our visitors, tenants, and to the business and military communities.*

**VISION:**

*As the gateway to the Home of American Golf, we will serve our region as the best general aviation airport in North America.*



### **The State of the Airport:**

- ▶ FY21 revenues and expenses nicely on-track
- ▶ Traffic steady despite COVID
- ▶ All hangars are full of robust waiting list
- ▶ Seven significant active infrastructure projects for safety, maintenance, and improvement
- ▶ Seasoned and well-trained staff, headcount down three but coping
- ▶ Public out-reach: limited & sporadic, but positive
- ▶ Festival delayed until October 29-30
- ▶ Economic Impact grew to \$93M (NCDOA)
- ▶ Implementing Strategic Management Process

### **FY22 Operating Environment:**

- ▶ Operating uncertainty due to Corona Virus & aftereffects and increasing fuel costs
- ▶ GA flying activity should remain stable
- ▶ Pent-up travel demand upside
- ▶ Significant military activity on the field
- ▶ Deadlines for large capital projects nearing, if to be completed prior to 2024
- ▶ DOT/DOA Budget improving

### **FY22 Objectives**

- ▶ Zero Safety Incidents
- ▶ Maintain high customer satisfaction
- ▶ Expand community outreach
- ▶ Identify and Fund all Capital Improvements needed to support the 2024 US Open
- ▶ Execute 10 year capital improvement plan:
  - Complete Taxiway Infrastructure and Hangar Set
  - Complete Airfield Lighting
  - Complete FAA requested Runway Protected Zone (Land Acquisitions)
  - Secure Grants for Ramp Strengthening
- ▶ Aeronautical services
  - Maintain vibrant flight instruction and maintenance
  - Expand services – avionics, aeromedical and flight sim
- ▶ Continue to focus on operational sustainability
  - Closely monitor and maintain fuel margins
  - Explore and develop future revenue streams
    - Additional Corporate Presence
    - Increase Military Presence
    - Land Acquisitions/Swaps
- ▶ Execute strategic management process

### **Airport Grant Eligible Project Summary:**

- ▶ FY21 Grant Match/STI – Actual/Projected
  - \$0 Hangar Taxiway Infrastructure (\$2.4M Project)
  - \$51,500 Airfield Lighting Design
  - \$260,000 Airfield Lighting Build (delay to FY22)
  - \$800,000 Ramp Renovation (delay to FY22)
- ▶ FY22 Grant Match
  - \$214,500 Airfield Lighting
  - \$280,000 RPZ 05 Land Acquisitions
    - FAA reimbursement comes at project completion, bridge loan needed (\$2.8M estimate)
  - \$860,000 Ramp Renovation

### **Investments – Non-Grant Eligible:**

## Investments Not Grant–Eligible

Project	Expected Cost
FY21 – Main Hangar Door	135,000
FY21 – Tug Replacement	25,000
FY22 – New Executive & T Hangars (10%)	290,000
FY22 – LAV Service Unit	10,000
FY22 – Scissor Lift	25,000
FY23 – Airport Maintenance Facility	120,000
FY23 – Power Cart	38,000
FY27 – Building Enhancements (Awning & Facade)	25,000
FY27 – HVAC Replacement x 2	50,000
FY27 – Parking Lot Pavement	200,000
FY27 – EMS Building Repair	50,000
TOTAL	968,000

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**Financial Trends and FY22 Budget:**

## Financial Trends and FY22 Budget

Revenues & Expenses (000)	FY19	FY20	FY21 R Budget	FC & 2x 1H FY21	FY22 Budget
Operating Revenues	2,684	2,444	2,973	2,722	3,287
Non-Operating Revenues	44	104	35	10	20
Total Revenues	2,729	2,548	3,008	2,732	3,307
Operating Expenditures*	2,370	2,247	2,772	2,315	2,895
Rev less Operating Exp	359	301	236	417	412
Match, Capital Outlay	102	55	945	330	1,660
Net Contribution (Draw)	(30)	175	(709)	77	(1248)
Fund Balance (EOY)	2,286	2,461	2,423 as of 01/31/20		

- \* w/o depreciation
- FY21 OPEX Includes Hangar Design
- FY19 and FY20 from Audit Schd. I

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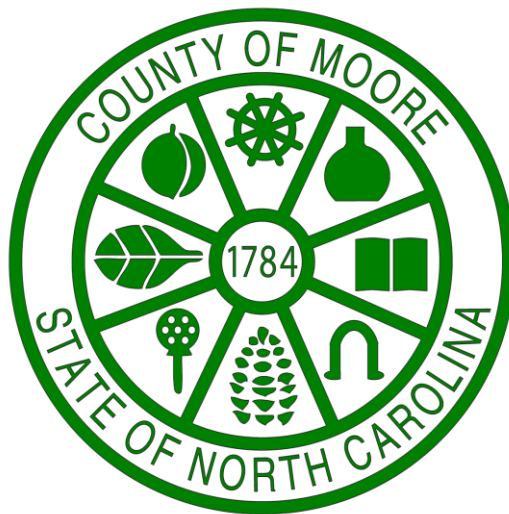
**Airport Authority Financial Position:**

**Airport Authority Fund 640  
Fund Balance by Year (Audited) Enterprise**

		Actual	Actual	Net Change		Cash
Fiscal Year	Beginning FB	Revenues	Expenditures	Rev less Exp	Ending FB (including Assets)	Equity
2016-17	\$3,100,818	\$2,637,515	\$2,350,878	\$286,637	\$3,387,455	\$2,308,906
2017-18	\$3,387,455	\$2,478,778	\$2,339,896	\$138,882	\$3,526,337	\$2,315,671
2018-19	\$3,526,337	\$4,493,797	\$2,948,217	\$1,545,580	\$5,071,917	\$2,285,821
2019-20	\$5,071,917	\$3,087,396	\$2,667,757	\$419,639	\$5,491,556	\$2,460,971

**Airport Conclusion:**

- ▶ Strong operating performance despite COVID
- ▶ FY22 expected to be similar to FY21 or better, high uncertainty
- ▶ Master Plan and Strategic Management in place
- ▶ Critical safety, maintenance and operational improvements needed ASAP (before next US Open)
- ▶ Top Priorities for FY22
  - Safety and Operational Capacity RPZ Improvements
    - FAA requirement to remove Objects from RPZ
    - Short Term (weeks) \$2.7M Bridge Loan needed prior to FAA reimbursement (County help required)
  - Appropriate \$1.7M of Airport Fund for Ramp, Taxiway and Lighting, RPZ, Hangar Down Payment and Equipment Purchase (net \$1.3M)
  - Build set of hangars via Authority-secured funding



## **Capital Improvement Program and Long-Term Planning**

### **Capital Budget Process**

The **Capital Improvement Program (CIP) definition and process** is designed to forecast future capital needs over a rolling ten-year period. Capital improvement needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten-year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The **Improvement Plan Process** is updated each year by the Finance Department. In December of each year and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes any additional adjustments, and adds an additional year. Revenues are matched to projects and forecast for debt financing versus pay-as-you-go are completed. After the County Managers review, the Board of Commissioners reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote but acknowledges it as a planning tool for future years.

To be included in the Capital Improvement Plan (CIP), a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget and considered capital outlay, rather than the CIP with the exception being vehicle purchases. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities of vehicles to be purchased and resources needed to keep the fleet modern is significant.

Each Department Director is required to submit a 10-year capital improvement plan using the criteria as stated above based on the upcoming projects, postponed projects, changes in the physical and economic environment. The plan includes the project to be completed, project costs, identifies sources of funding across the 10-year period, and an explanation and justification of the project. Projects are then linked to our Mission, Vision and Values. The budget year we are adopting will show the capital improvement projects that were approved by the Board of Commissioners. The remaining budget years are reviewed each fiscal year budget term and analyzed for future funding and budgeting based on revenue, financing, community need and other factors. The CIP is used to analyze the County's fiscal capability to finance and construct future capital improvements.

### **Capital Improvement Program for FY 2022 TO FY 2032**

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#### **Summary of Major Current Capital Projects – General Fund (Fund 100)**

- **Education Projects:**

In 2018 the voters approved General Obligation bonds of \$123,000,000 included three projects for Moore County Schools and one project for Sandhills Community College. The project list for the bonds was developed after many, many meetings and discussions with County, School, and College representatives along with financial analyses provided by the County's financial advisors. During the May 2018 primary, the voters, by a large margin, approved the GO bond referendum and during the November 2018 general elections, voters approved by a significant margin the ¼ Cent Local Option Sales and Use Tax which took effect April 1, 2019. The current balance in the Capital Reserve account for the Article 46 collections from April 2019 through June 2020 is \$1,952,568 as of June 30,

2020. The balance of Article 46 collections made in fiscal year 2021 will be moved from the General Fund to the Capital Reserve Fund for the Schools after June 30, 2021. The GO Bond projects for Moore County Schools are Area III Elementary in Aberdeen, Area III Elementary in Southern Pines, and Area III in Pinehurst. These projects are all underway and are being undertaken on a staggered basis which began with Area III Aberdeen. Of the other two projects, GO Bonds have been issued for Area III Southern Pines and GO Bonds for Area III Pinehurst during FY 2020. The College project is primarily focused on a \$20,000,000 medical educational facility; however, other related facilities may be improved as well. The issuance for GO bonds for the College project(s) was originally planned for late FY 2021 to early FY 2022; however, there are current discussions for accelerating the timeline. The timeline to issue these GO Bonds was completed in June 2021. As has been discussed in meetings and described in previous budgets, Moore County Schools has a master facility list that goes well beyond the three elementary school projects listed above, and there are considerable deferred maintenance projects that will need addressing in budgets to come.

Sandhills Community College GO Bonds focused on a \$20,000,000 bond issuance in May 2021. The building construction has started the name of the building will be Foundation Hall. It will house the nursing program which will help the community and First Health Hospital.







Sandhills Community College groundbreaking ceremony April 20, 2021. County Commissioners, County Manager.

- **Court Facility Project:**

Planning and activities for the construction of a new facility are ongoing with the current activities being the review of the architect's, Mosley Architects, schematic design proposals. It is anticipated that the new facility will connect to the existing facility to allow for other court related activities to continue operating from the existing facility and reduce the size, scope, and cost of the new facility. The funding strategy for a new facility will primarily rely on the decline in debt service of non-school and college related debt over the next several years and a small tax rate increase which has been incorporated with the .51/\$100 recommendation. In the early years (1 to 4), funds are anticipated to accumulate, and once debt is taken on for the project, the accumulated funds, future declines in debt service, and revenue generated from the small tax rate component are expected to cover the new debt. The architect has been tasked with addressing Court needs by utilizing as much existing facility space as possible, incorporating technology to enhance security as well as reduce needed new facility space, and designing an efficient facility for utilities, traffic flow, maintenance, and long-term sustainability. The funding strategy will provide debt service funding for an estimated \$35M project. In an update to the Court Facility Project bids were received on the project in May 2021

and the project is expected to cost \$42M. Construction on the new Courts Facility is in the beginning stages at this time and should be completed in the December 2024 to Spring 2025 timeframe. Below is a picture of the finished product using the existing courthouse that will be updated to blend in with the new courthouse and named the Courts Facility.



This picture is a photo of the old courthouse on the left-side of the picture after being renovated and connected to the new courthouse to be completed in 2024 or 2025 timeframe.



Future Parking Lot Location Paving for the New Courts Facility.



- **Parks and Recreation – Moore County Sports Complex: Community Project Plan**

The Board approved a contract with the architectural firm of Clark, Patterson, Lee for update of a Master Park Plan at Hillcrest Park, the design of the proposed facility, and assistance with other facility enhancements to include a splash pad. The Board has also approved the project ordinance for these projects which is identified as Fund 433. In addition to the existing project ordinance funds, additional funds may materialize from the sale of surplus property and contributions from individuals, businesses, and other partners.

The new Splash Pad at The Moore County Sports Complex is completed and opened late-May 2019. The splash pad has been incorporated into the playground area and ADA accessible playground equipment has been added. Additional features of benches, tables, umbrellas, etc. have been included to enhance the experience of those using the splash pad. Due to COVID-19 regulations the Splash Pad was closed in March 2020 and reopened in May 2021.

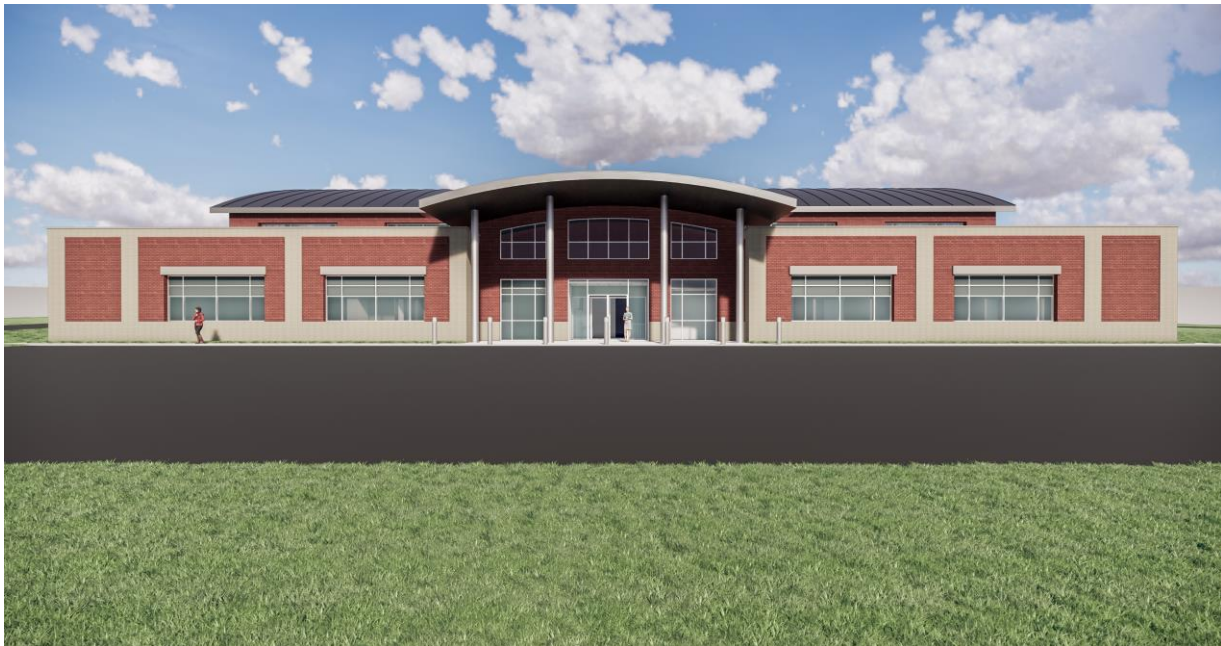
Design has been completed for the new recreation center at Hillcrest Park to include two basketball courts, multi-purpose rooms, concession area, and office space. Bids have been received and the Capital Projects Manager is working with the bidder on value engineering in an effort to find cost savings. The cost of this project was approximately \$6 Million and capital reserve funds were used to complete this project. No financing was needed. The Moore County Sports Complex was opened on March 19, 2021. The grand opening photos are below along with the Splash pad photos. This has been a great success



***Grand Opening of The Moore County Sports Complex March 19, 2021***



***Inside of Moore County Sports Complex – 4 basketball, volleyball and pickleball courts***



***The new Moore County Sports Complex opened March 19, 2021***



**The Moore County Splash Pad opened in March 2019.**

**Moore County Public Works Major Water and Sewer Projects (funds 600, 610, 620):**

- **The Vass Sewer Expansion and Upgrade Fund 610:** The proposed project will extend sewer collection service to the unsewered areas within the Town of Vass. Moore County is proposing to install a Conventional Collection System which will include gravity sewer mains with manholes, where feasible, and lift stations with force mains where existing topography will not allow for gravity installations. The total project cost is estimated at \$5,024,000 and is expected to be completed by December 2021. This project is currently in process.
- **East Moore Water District Phase IV Fund 620:**  
The proposed Phase 4 project will extend service approximately 9.4 miles of water distribution line along Murdocksville Road, Juniper Lake Road, Beulah Hill Church, Road, and neighboring roads. The project cost is estimated at \$2,540,750, funded by USDA grant and loan along with anticipated tap fees and is expected to provide service to at least 111 new customers. The estimated completion is Spring 2022.
- **Water Pollution Control Plant Sewer Interceptor Replacement Fund 600:**  
The interceptor was installed in 1977 as part of the original construction of the Water Pollution Control Plant. It is the main branch of the sewer system and conveys sewage from the smaller collections systems to the WPCP. The interceptor that is in Pinehurst #7 golf course has deteriorated and needs replacement. To minimize the impact on the golf course and wetlands in the area, the interceptor will be replaced in a new location that runs along Highway 15-501. The project cost is estimated at \$2,850,000 with anticipated completion December 2022.

***Emergency Medical Services/Advance Life Support (Fund 200):***

- **Emergency Management Services (EMS) – Ambulatory Services:**

EMS staff has continued to look at 2 potential projects involving partnerships with Southern Pines and Pinehurst for Moore County EMS to utilize space in facility additions/expansions that each entity has in the works. The Southern Pines project, which is nearly completed, is an effort to relocate the ambulance currently stationed at the Airport. The relocation will allow for improved response times, improved staffing quarters, and reduced cost. This site was completed and opened in January 2020.

The Pinehurst project will allow for a relocation of the Pinehurst based response staff and vehicles from an existing facility that needs extensive renovations to additional space the Village of Pinehurst is considering adding onto the Pinehurst Fire Station. The current strategy involves looking at a long-term lease with Southern Pines and Pinehurst which will eliminate having to pay out a significant amount of upfront dollars while securing EMS space in each facility as permanent occupancy. The project with Pinehurst has been slowed while costs and options are evaluated after learning earlier in the year; estimates were more than \$900,000.

The Capital Projects the county has worked on this last fiscal year consistently fall within the county mission, vision and values and objectives.

- Mission, Vision and Values that fit in with the goals and objectives of the county
- Quality of Life for the County Citizens with new Elementary Schools, Splash Pad and Sports Complex
- Revenue Potential and Availability were provided during the budget process and presented to the Budget Team.
- Environmental Impact showing how the infrastructure improvements will improve our service to the community.

The Capital Improvement Plan (CIP) is an ever-evolving project list that is evaluated on a regular basis. The goal has been and continues to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a timeline that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise. Below we have listed the 10- year Capital Improvement plan by area:



Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Water Pollution Control Plant Fund 600:

DESCRIPTION	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
<b>Public Works/ Water Pollution Control Plant</b>											
Interceptor Rehab and Repair	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$1,250,000
30" Interceptor Sewer Replacement across Morganton Road	\$2,850,000										\$2,850,000
SHU Auger canopy	\$60,000										\$60,000
Wier replacement on clarifiers (9)	\$100,000										\$100,000
Diffuser rehab for first stage & second stage, bays 1-4 (8 total)	\$250,000										\$250,000
Header to separate air going to First Stage from Second Stage		\$150,000									\$150,000
Clarifier Wier Cleaning Equipment			\$100,000								\$100,000
Replacement Vehicle				\$65,000							\$65,000
Upgrade to Sludge Storage/Conveyor System					\$1,500,000						\$1,500,000
Sand Filter Canopy						\$200,000					\$200,000
Emergency Retention Pond							\$800,000				\$800,000
Southern Pine 4 Upgrade								\$1,500,000			\$1,500,000
Raw Sewage Upgrade									\$1,800,000		\$1,800,000
Southern Pines 4 Force Main Replacement										\$1,500,000	\$1,500,000
Engineering Study Plant Expansion					\$200,000						\$200,000
Influent flume construction	\$300,000										\$300,000
<b>TOTAL WPCP Fund 600</b>	<b>\$3,685,000</b>	<b>\$275,000</b>	<b>\$225,000</b>	<b>\$190,000</b>	<b>\$1,825,000</b>	<b>\$325,000</b>	<b>\$925,000</b>	<b>\$1,625,000</b>	<b>\$1,925,000</b>	<b>\$1,625,000</b>	<b>\$12,625,000</b>

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Public Utilities Water Fund 610:

DESCRIPTION	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
<b>Public Works/Utilities</b>											
Vehicles	\$23,000	\$0	\$100,000	\$30,000	\$100,000	\$130,000	\$120,000	\$180,000	\$270,000	\$30,000	\$983,000
Vac-Truck Replacement	\$450,000							\$450,000			\$900,000
Water Main Replacement (Asbestos Cement Pipe, Cast Iron Pipe, Aged Pipe)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Sewer Rehabilitation (CCTV Detection and Replacement/Repairs)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
General Extensions of Service	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Easement Clearing, Root Control & Odor Control	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Vass, Hyland Hills and Niagara Area Water Main Replacement				\$100,000			\$100,000			\$300,000	\$500,000
Paint Elevated Tanks (Cannon Park)							\$300,000				\$300,000
Paint Elevated Tanks (Monticello)									\$300,000		\$300,000
Paint Elevated Tanks (Seven Lakes North)						\$300,000					\$300,000
Deep River Water Source Project	\$27,500,000										\$27,500,000
Linden Road Well (Longfellow)				\$238,231							\$238,231
Linden Road Well (Baer)				\$202,093							\$202,093
Chloramines Booster Station for Hwy. 211 Booster Pump Station		\$107,834									\$107,834
Lift Station 15-1 Replacement (With Existing GR T3 Pump)	\$250,000										\$250,000
Lift Station 3-2 Replacement		\$358,079									\$358,079
Lift Station 8-1 Replacement			\$365,999								\$365,999
Lift Station 4-2 Replacement					\$357,822						\$357,822
Mini Excavator	\$111,883										\$111,883
Cues Camera Portable Video Inspection System			\$110,134								\$110,134
<b>TOTAL WATER &amp; SEWER FUND 610</b>	<b>\$28,734,883</b>	<b>\$865,913</b>	<b>\$976,133</b>	<b>\$970,324</b>	<b>\$857,822</b>	<b>\$830,000</b>	<b>\$920,000</b>	<b>\$1,030,000</b>	<b>\$970,000</b>	<b>\$730,000</b>	<b>\$36,885,075</b>

Below is the 10-year Capital Improvement Plan for the Enterprise Fund East Moore Water District Fund 620:

DESCRIPTION	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
East Moore Water District											
Paint EMWD Tank					\$300,000						\$300,000
<b>TOTAL EMWD FUND 620</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>

Below is the 10-year Capital Improvement Plan for the Special Revenue Fund, Emergency Services Fund 200:

DESCRIPTION	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
Emergency Medical Services											
Replacement Ambulance - 2 per year	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$4,125,000
Pinehurst EMS Facilities/Base	\$500,000	\$350,000									\$1,000,000
VIPER Upgrades	\$500,000	\$500,000	\$500,000								\$2,000,000
<b>Total Fund 200 EMS/ALS Fund</b>	<b>\$1,375,000</b>	<b>\$1,225,000</b>	<b>\$875,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$7,125,000</b>

The following table shows the Capital Improvement Plan for the Solid Waste Division of the General Fund. This department is listed separate from the General Fund Capital Items due to the increased needs at the Solid Waste Landfill:

DESCRIPTION	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
<b>Solid Waste/Landfill</b>											
Replace REX Compactor	\$400,000										\$400,000
Relocate Aberdeen Site											\$300,000
Collection Site Compactors	\$26,500	\$26,500	\$27,000	\$27,000	\$28,000	\$28,000	\$28,000	\$28,000	\$30,000	\$30,000	\$305,000
Roll Off Replacement		\$180,000		\$180,000		\$190,000		\$1,900,000		\$200,000	\$2,830,000
Relocate Carthage Site		\$350,000									\$350,000
Purchase Land as Landfill Buffer											\$10,000
Replace Track Loader											\$250,000
Replace Pan				\$250,000							\$250,000
Replace Motor Grader			\$300,000								\$300,000
Replace Backhoe		\$50,000									\$50,000
Replace Rubber Tire Loader	\$130,000										\$130,000
Replace Scale House				\$100,000							\$100,000
New Landfill Location (no quotes- need study)					\$1,000,000	\$1,000,000	\$750,000				\$2,750,000
New Transfer Station (no quotes- need study)		\$100,000	\$1,500,000								\$1,600,000
<b>Total Solid Waste General Fund</b>	<b>\$556,500</b>	<b>\$706,500</b>	<b>\$1,827,000</b>	<b>\$557,000</b>	<b>\$1,028,000</b>	<b>\$1,218,000</b>	<b>\$778,000</b>	<b>\$1,928,000</b>	<b>\$30,000</b>	<b>\$230,000</b>	<b>\$9,625,000</b>



Below is the 10-year Capital Improvement Plan for the General Fund (excluding education and Solid Waste Landfill): (FY22 is included to show some items that are included in the FY22 Budget).

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
<b>General Fund</b>												
Historic Courthouse HVAC			\$1,000,000									\$1,000,000
Register of Deeds HVAC	\$125,000											\$125,000
Re-Paving County Facility Lot		\$150,000	\$150,000	\$150,000	\$150,000							\$600,000
DSS HVAC Replace												\$0
DSS Roof Replace			\$230,000									\$230,000
Historic Courthouse Windows		\$300,000										\$300,000
Library Removal Asbestos					\$115,000							\$115,000
New Courthouse		TBD										\$0
Renovation Detention Center		\$750,000										\$750,000
Rhyne Center Parking Lot	TBD											\$0
Paving at DSS		\$250,000										\$250,000
General Govt Building												\$0
Demolition of Child Support				\$150,000								\$150,000
Davis Center Renovation				\$250,000								\$250,000
Vehicle Fleet	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,750,000
Firewall	\$100,000					\$100,000					\$100,000	\$300,000
SAN Replace		\$300,000					\$300,000					\$600,000
Phone System Refresh											\$100,000	\$100,000
Voting System	\$500,000											\$500,000
New Library Location												\$0
New Bookmobile								\$200,000				\$200,000
<b>TOTAL COUNTY GENERAL FUND</b>	<b>\$975,000</b>	<b>\$2,000,000</b>	<b>\$1,630,000</b>	<b>\$800,000</b>	<b>\$515,000</b>	<b>\$350,000</b>	<b>\$550,000</b>	<b>\$450,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$450,000</b>	<b>\$8,220,000</b>

Below is the 10-year Capital Improvement Plan for the General Fund Education section: (this chart is in millions by fiscal year to be able to fit to the width of the page):

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
<b>General Fund - Moore County Schools</b>												
Advanced Career Center			\$47									\$47
Increase Capacity at PHS				\$79								\$79
Increase Capacity at UPHS					\$40							\$40
Area III Middle School						\$61						\$61
Increase Capacity at West Pine ES							\$2					\$2
Large Project Capital Need at Existing Schools			\$32									\$32
Capital Needs at Existing Schools	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$21
Digital Learning Initiative	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$13
<b>TOTAL MOORE COUNTY SCHOOLS</b>	<b>\$3</b>	<b>\$3</b>	<b>\$83</b>	<b>\$82</b>	<b>\$43</b>	<b>\$64</b>	<b>\$5</b>	<b>\$3</b>	<b>\$3</b>	<b>\$3</b>	<b>\$3</b>	<b>\$295</b>

The following shows the 10-year Capital Improvement Plan for Sandhills Community College, along with a total for the education portion of the Capital Improvement Plan.

DESCRIPTION	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
<b>Sandhills Comm College</b>											
Foundation Hall Allied Health Building Technology and Equipment											\$1,000,000
Campus Hot Water Heating Distribution System											\$500,000
Campus Potable Water Connection with Backflow Prevention											\$250,000
Campus Security Cameras											\$200,000
Sidewalks and ADA Access	\$250,000										\$250,000
Secondary Potable Water Connection with Backflow Prevention	\$400,000										\$400,000
Causey Hall Major Renovation		\$3,000,000									\$3,000,000
Original Palmer Trades Bldg. - New Roof		\$100,000									\$100,000
President's Residence Remodel		\$150,000									\$150,000
Stone and Meyer Hall Auditorium Renovations			\$150,000								\$150,000
Visual Arts Department Renovations including Dust Filtration System			\$155,000								\$155,000
Parking Lots Lighting			\$300,000								\$300,000
Meyer Hall Lab Renovations			\$1,600,000								\$1,600,000
Boyd Library Roof Replacement				\$500,000							\$500,000
Parking Lots Repair and Replacement				\$1,000,000							\$1,000,000
Public Services Training Classroom and Apparatus Building					\$1,200,000						\$1,200,000
Sirotek Hall Renovations					\$1,200,000						\$1,200,000
Campus Wide Electrical Distribution Service						\$3,500,000					\$3,500,000
Owens & Steed Hall Chiller Replacements						\$300,000					\$300,000
Public Services Training Center (Phase 3)- Commercial Burn Bldg.							\$5,000,000				\$5,000,000
Van Dusen Hall Roof Replacement							\$500,000				\$500,000
Meyer/ Stone Fire Alarm Panel Replacement								\$500,000			\$500,000
Public Services Training Center (Phase 4)- Driving Track & Firing Range								\$4,000,000			\$4,000,000
Stone Hall Structural Concrete Repairs									\$1,000,000		\$1,000,000
Information Technology Renovation/ Infrastructure Upfit										\$500,000	\$500,000
<b>TOTAL SANDHILLS COMMUNITY COLLEGE</b>	<b>\$650,000</b>	<b>\$3,250,000</b>	<b>\$2,205,000</b>	<b>\$1,500,000</b>	<b>\$2,400,000</b>	<b>\$3,800,000</b>	<b>\$5,500,000</b>	<b>\$4,500,000</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$27,255,000</b>

Following is the grand totals by category from the 10-year Capital Improvement Plan charts above:

	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL
TOTAL SANDHILLS COMMUNITY COLLEGE	\$650,000	\$3,250,000	\$2,205,000	\$1,500,000	\$2,400,000	\$3,800,000	\$5,500,000	\$4,500,000	\$1,000,000	\$500,000	\$27,255,000
TOTAL EDUCATION	\$3,750,000	\$86,000,000	\$84,005,000	\$44,600,000	\$66,500,000	\$8,900,000	\$8,600,000	\$7,600,000	\$4,100,000	\$3,600,000	\$322,705,000
Total GENERAL FUND (INCLUDING EDUCATION)	\$5,750,000	\$87,630,000	\$84,805,000	\$45,115,000	\$66,850,000	\$9,450,000	\$9,050,000	\$7,850,000	\$4,350,000	\$4,050,000	\$330,925,000
GRAND TOTAL - ALL SOURCES	\$44,159,553	\$92,980,413	\$98,656,133	\$50,894,824	\$73,262,322	\$13,490,500	\$14,863,000	\$15,986,000	\$11,465,000	\$9,169,500	\$447,083,575

Some CIP projects will save funding in future years through lowered operational costs. Other CIP projects may incur additional costs in the future because it is an additional service offered to the public and must be maintained, repaired, and renovated. Some projects may also be funded with bonds and, therefore, be subject to future debt service appropriations. Still, other projects will generate revenue by providing a service which is paid for by the public, such as enterprise fund infrastructure additions. Therefore, much care is taken to know the future financial impacts of CIP projects.

## **Capital Reserve Funds**

The County has several Capital Reserve Funds used to fund governmental projects.

- *Capital Reserve Fund for Governmental Projects (CRGP) Fund 250*

The CRGP is a fund used to accumulate and fund CIP projects for non-enterprise funds. Non-enterprise funds are any funds that are not utility funds. This fund, with approval by the County Board of Commissioners, transfers appropriations to the approved project ordinances as needed. The sources of funding for the CRGP are appropriations from the General Fund balance, and savings from previously authorized projects. Currently the estimated fund balance is \$21,843,617 as of June 30, 2021.

- *Capital Reserve Fund for Enterprise Fund Projects (CREP) Fund 252*

The CREP is a fund used to accumulate and fund CIP projects for enterprise funds only. The source of revenue for the fund is transfers from the Utility Operating Funds and savings from previously authorized projects. Currently the estimated fund balance is \$2,306,978 as of June 30, 2021.

- *Capital Reserve Fund for Debt Service (CRDS) Fund 251*

The CRDS is a fund used to accumulate and transfer to the appropriate debt service account, funds to pay new debt service principal and interest on non-enterprise CIP projects. The sources of funding for the CRDS are appropriations from the General Fund balance. The estimated fund balance of the CRDS is \$4,000,000 as of June 30, 2021.

*The County has added Capital Reserve Funds for Education Projects in the 2014-15 fiscal year.*

- *Sandhills Community College for Projects (SCCP). Fund 253. Currently this fund has a zero balance.*
- *Sandhills Community College for Debt Service (SCCD). Fund 254. These funds will be used for future college projects and future college debt payments. The current balance for Sandhills Community College Future Debt Service Fund 254 is \$1,514,622 as of June 30, 2021. This fund will be used to pay debt service on the new Foundation Hall.*

Two new Capital Reserve Funds were added during fiscal year 2016-2017 for Moore County Schools.

- *Moore County Schools (MCS) Capital Projects. Fund 255. This fund is a collection of the Article 46 Sales Tax that the Board of Commissioners were approved to collect by the state beginning April 2019. The purpose of this additional ¼ cent sales tax is to be used for Schools Capital Building Projects only. Currently, the balance in this fund is \$1,952,195 as of June 30, 2021. The schools must come to the County Commissioners to request the use of these funds.*
- *MCS for Future Debt Service Fund 256. These funds will be used for future School projects and future school debt payments or school needs. The schools current balance is \$3,824,453 as of June 30, 2021.*

The chart below shows the current balances as of June 30, 2021, for all Capital Reserve Funds, which are multi-year funds that can be used in conjunction with any type of financing for the capital project if needed and approved by the County Commissioners. These funds are set aside based on the Fiscal Policy Guidelines of the County to help save the taxpayers money when funding future capital projects. The Moore County Board of Commissioners vote to approve the appropriation of these funds.

Capital Reserve Funds	2018-June	2019-June	2020-June	2021-June
General Fund Governmental Projects Fund 250	\$18,031,390	\$14,168,395	\$19,946,031	\$21,843,617
General Fund Future Debt Service Fund 251	\$2,000,000	\$2,000,000	\$2,000,000	\$4,000,000
Enterprise Funds Fund 252	\$941,775	\$1,596,256	\$1,919,216	\$2,306,978
Sandhills Community College Future Projects Fund 253	-	-	-	-
Sandhills Community College Future Debt Service Fund 254	-	-	\$743,601	\$1,514,622
Schools Future Projects -Fund 255	-	-	\$1,000,568	\$1,952,195
Schools Future Debt Service Fund 256	\$208,290	\$587,485	\$4,198,628	\$3,824,453

### Relationship to the Annual Operating Budget and Capital Outlay (Non-recurring capital expenditures)

There are some projects that do not meet the 10-year capital improvement plan criteria of costing more than \$100,000 and the project lasting more than one year to complete, that can be completed within a fiscal year and are budgeted as capital outlay in departments, which are considered non-recurring capital expenditures. Following is the relationship of capital outlay projects within the annual operating budget.

The estimated impact of annual non-recurring CIP projects on the FY22 operating budget is \$4,463,475 and listed on the next page. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY22 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY22 operating budget by Fund/Area plus the annual debt service budgeted:

• Fund 600 Water Pollution Control Plant	\$ 821,000
• Fund 610 Public Utilities	\$ 1,246,552
• Fund 230 Transportation Services	\$ 82,350
• Fund 620 East Moore Water District	\$ 475,481
• Fund 640 Airport Authority	\$ 325,000
• Fund 200 Emergency Management	\$ 280,230
• Fund 100 Information Technology	\$ 151,346
• Fund 100 Property Management	\$ 666,301
• Fund 100 Health/DSS	\$ 74,715
• Fund 100 Solid Waste	<u>\$ 340,500</u>
Subtotal CIP Projects only - detailed on next page	\$ 4,463,475
• Annual Debt Service (Debt Section)	<u>\$28,741,633</u>
<b>Total Capital Outlay and Debt budgeted for FY 2022</b>	<b>\$33,205,108</b>

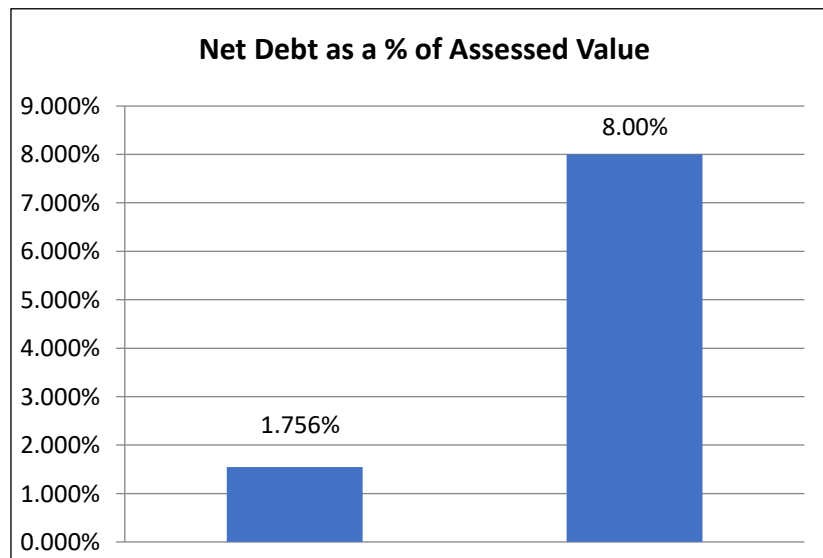
The following pages shows the CIP Projects outlining the \$4,463,475 above and detailing the project name by department and the project title of each Capital outlay item budgeted for FY 2021-2022.

**Detailed Project List of Annual Non-Recurring Projects Budgeted in Fiscal Year 2022**

<b>Fund 600 Water Pollution Control Plant</b>	<b>Amount</b>	<b>Fund 640 Airport Authority</b>	<b>Amount</b>
Vehicle Purchase	\$115,000	Capital Outlay	\$325,000
Septic Receiving Station	\$220,000		
Morganton Rd. Eng	\$311,000	<b>Fund 200 Emergency Management/Public Safety</b>	
Interceptor Lines and Manholes	<u>\$175,000</u>	Vehicle Fleet Replacement Program	\$225,000
Total Water Pollution Control Plant	\$821,000	(Ambulance)	
		Mobile Radios	\$32,930
<b>Fund 610 Public Utilities</b>		Maintenance and Repairs EMS Bases	<u>\$22,300</u>
Vehicles Replacement	\$175,000	Total Emergency Management/Public Safety	\$280,230
Land Acquisition - Juniper Lake Rd	\$10,000		
Test Wells	\$20,000	<b>Fund 100 Information Technology</b>	
Wells Rehab - Others	\$20,000	Network Improvements - battery replacement	\$5,000
Thurlow Booster Station	\$651,552	Network Improvements, switch/servers	\$46,346
Pump Station 10-3 Repairs	\$20,000	Departmental PC Replacement	<u>\$100,000</u>
Lake Pinehurst Sewer Rehab	\$150,000	Total Information Technology	\$151,346
General Extension of Services	<u>\$200,000</u>		
Total Public Utilities Water & Sewer	\$1,246,552	<b>Fund 100 Property Management</b>	
		Vehicle Purchases	\$460,754
<b>Fund 230 Transportation Services</b>		Social Services Carpet	\$30,000
One Service Van per NCDOT guidelines	\$82,350	Detention Center Modification/Repairs	<u>\$175,547</u>
			\$666,301
<b>Fund 620 East Moore Water District</b>			
Tap Meter Expense	\$76,000	<b>Fund 100 Solid Waste</b>	
Morrison/Hillman Project	<u>\$399,481</u>	Aberdeen Site Relocation	\$300,000
	\$475,481	2 compactors and 2 containers	<u>\$40,500</u>
			\$340,500
<b>Fund 100 Health/DSS</b>			
Health Electronic Medical Records	\$24,715		
DSS Building Renovations	<u>\$50,000</u>		
	\$74,715	<b>Total All Non-Recurring Capital Expenditures</b>	<b><u>\$4,463,475</u></b>



The purpose of the Moore County Debt Management Policy is to maintain the County's ability to incur current and future debt at the most favorable interest rates without adversely affecting the County's ability to finance essential County Services.



#### Legal Debt Margin

The legal debt margin is set by State Statute (GS 159-55). The Debt Margin or the County's outstanding debt limit is 8% of the appraised value of property subject to taxation. As of June 30, 2021, the Net Debt for Moore County is 1.756% of the appraised valuation from 1.540% on June 30, 2020. This percentage is the difference between the County's debt limit and the net debt outstanding applicable to the limit, and thus represents the County's legal borrowing authority. The latest debt is due to the recently passed \$123,000,000 voter referendum in May 2018 for 3 new elementary schools and a nursing facility at Sandhills Community College. The Sandhills Community College Bond Issue will take place in fiscal year 2021 and is included in this schedule.

#### Legal Debt Margin Calculation for Fiscal Year 2020-2021:

Appraised valuation on June 30, 2021,	\$13,808,912,063
Debt limit (8% of appraised valuation)	<u><b>\$ 1,104,712,965</b></u>

#### Gross Debt

Total Bonded Debt	\$147,861,378
Limited Obligation Bonds	\$27,334,000
Authorized and Unissued Bonds	\$20,000,000
Federal/State Revolving Loan	\$15,259,207
Notes Payable	\$43,114,054
Capital Leases	<u>\$365,767</u>
<b>Total Gross Debt</b>	<b>\$253,934,406</b>
Statutory Deductions	<u>(\$40,278,639)</u>
<b>Net Debt</b>	<u><b>\$213,655,767</b></u>

<b>Legal Debt Margin</b>	<b>\$891,057,198</b>
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## **Debt Management and Planning**

### **Overview**

- The County has routinely utilized a long-term debt model to assist in planning for and managing the implementation of the current GO Bond Referendum as well as other capital planning endeavors.
- The Long-Term Debt Planning Model is presented to the Board of Commissioners at least annually and reviewed more frequently by County Staff.
- The Long-Term Debt Model consists of two major functions for evaluating existing and future debt issuance and associated debt service payments:
  - Debt Capacity – utilizes key debt ratios to evaluate the County funding capacity.
  - Debt Management Policies.
  - Peer Comparatives.
  - Historical and Projected Assessed Values and Governmental Expenditures.
  - Existing and Future Debt Issuance, Principal Amortization and Debt Service Payments.
- Debt Affordability – Cash Flow analysis evaluating the County’s debt service requirements and identified to revenue sources available for debt service.
  - Existing and Projected annual debt service payments.
  - Existing Revenues budgeted for Debt Service and future revenue projections.
  - Dedicated Capital Reserve Fund which is funded annually through general fund revenues more than reserve policy.
  - Dedicated Reserves.

The County has a service contract with Davenport Public Finance to provide the long-term debt model service to the County for all debt the county currently pays. The contract is renewed each fiscal year. Davenport provides all debt models for the County to review prior to the Board of Commissioners voting to proceed with any debt issuances.

Debt Service expenditures (including Principal and Interest payments) budgeted in All Funds for FY 2021-2022 are as follows:

<b><u>Bonds – General Fund</u></b>	<b><u>Adopted 2021-2022</u></b>	
Moore County Schools Refunding Debt Series 2016	\$4,684,821	
Moore County Schools GO Aberdeen Elem 2018	\$2,652,438	
Moore County Schools Area I K-5 LOB 2018	\$2,327,325	
Moore County Schools Southern Pines Elem	\$2,966,500	
Moore County Schools North Moore HS	\$1,223,623	
Moore County Schools Pinehurst Elem	\$3,222,875	
Sandhills Community College Refunding Debt Series 2016	\$1,340,131	
Sandhills Community College 2021 Series	\$1,481,313	
Public Safety Detention Center (LOB)	\$1,866,957	
New Courthouse LOB Financing 2021	\$4,011,023	
<b>Total General Fund Principal and Interest Budget</b>		<b>\$25,777,006</b>
<b><u>Leases – Emergency Management Fund</u></b>		
Stretcher Lease –EMS 2018	\$49,161	
Stretcher Lease – EMS 2020	\$24,338	
<b>Total Leases - Principal and Interest Budget</b>		<b>\$ 73,499</b>
<b><u>Bonds – Enterprise Funds</u></b>	<b><u>Adopted 2021-2022</u></b>	
2016 LOB Refunding – Utilities for EMWD	\$617,222	
USDA East Moore Water District 2016 GO Ref	\$508,101	
USDA East Moore Water District Phase III	\$162,790	
UDDA East Moore Water District Phase IV	<u>\$61,590</u>	
Total Bonds	\$ 1,349,703	
<b><u>Other Obligations-Enterprise Funds</u></b>	<b><u>Adopted 2021-2022</u></b>	
Pinehurst Lift Station	\$69,095	
Pinehurst Cannon Park Water Tower (ARRA)	\$72,913	
WPCP Interceptor/Plant Upgrade	\$1,320,856	
Truck Financing	<u>\$78,561</u>	
Total Other Obligations	\$1,541,425	
<b>Total Enterprise Fund Principal &amp; Interest Budget</b>		<b>\$2,891,128</b>
<b>Total County Debt Service Payments Budgeted for FY22:</b>		<b><u>\$28,741,633</u></b>

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are backed by the full faith, credit, and taxing power of the County. Principal and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2021, are as follows:

<b>General Fund: General Obligation</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Date Series Matures</b>	<b>Amount of Original Issue</b>	<b>Principal Balance Outstanding on June 30, 2021</b>
Schools GO Debt Series 2018 AB	3.125-5.0%	2018	12/1/2038	\$31,000,000	\$27,900,000
Schools GO Debt Series 2019A SP	2.875-5.0%	2019	1/15/2039	\$34,000,000	\$30,600,000
Schools GO Debt Series 2019B PH	2.0-5.0%	2019	7/15/2039	\$38,000,000	\$36,100,000
College/Schools Refund. Debt Series 2016	2.0-5.0%	2016	6/1/2029	\$42,380,000	\$33,695,000
College GO Debt Series 2021	1.0-4.0%	2021	1/15/2041	\$20,000,000	\$20,000,000
<b>Total General Fund General Obligation (GO)</b>					<b>\$148,295,000</b>
<b>Total Enterprise Fund General Obligation</b>					
GO Refunding Series 2016 EMWD USDA	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$7,715,000
GO Refunding Series 2021-EMWD 2011 USDA GO	2.0-5.0%	2021	6/1/2049	\$2,725,000	\$2,725,000
<b>Total Enterprise Fund General Obligation</b>					<b>\$10,440,000</b>
<b>General Fund/Enterprise: Limited Obligation Bonds</b>					
LOB Public Safety Complex 2010 LOB 2016 Refunding	2.05%	2016	6/1/2031	\$14,481,000	\$11,754,000
Pinehurst Area Utility Project LOB 2016 Refunding 2010	2.05%	2016	6/1/2031	\$6,448,000	\$5,523,000
LOB EMWD Refunding Bond LOB Series 2016 (for Utilities)	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$7,715,000
Courthouse LOB Series 2021	2.0-5.0%	2021	6/1/2041	\$45,665,000	\$45,665,000
WPCP (2013 SRF Loan), Series 2021	4.0-5.0%	2021	6/1/2033	\$9,795,000	\$9,795,000
PU (2014 SRF Loan), Series 2021	4.0-5.0%	2021	6/1/2034	\$580,000	\$580,000
PU (EMWD 2011 USDA GO), Series 2021	2.0-5.0%	2021	6/1/2049	\$2,725,000	\$2,725,000
<b>Total Limited Obligation Bonds</b>					<b>\$83,757,000</b>
<b>Enterprise: Revenue Bond Anticipation Note</b>					
EMWD Revenue Bond Anticipation Note	1.35%	2020	11/3/2021	\$1,395,000	\$1,395,000
<b>Total Revenue Bond Anticipation Note</b>					<b>\$1,395,000</b>
<b>General Fund/Direct Bank Loans</b>					
North Moore High School	3.04%	2019	1/15/2039	\$15,812,000	\$14,231,000
Dozer 2020	1.95%	2020	9/23/2025	\$244,000	\$244,000
Area I WP Elementary School - LOB 2018	2.95%	2018	10/1/2037	\$31,000,000	\$26,350,000
<b>Total Direct Bank Loans</b>					<b>\$40,825,000</b>
<b>Total Bonds (LOB and GO and Revenue) and Direct Bank Loans</b>					<b>\$284,712,000</b>

The County has entered into installment purchase contracts with various agencies for the purchase of assorted assets. These obligations are considered a limited obligation of the County and are secured by the assets themselves. The following is a listing of installment purchases in the Enterprise Fund:

<b>Enterprise Fund: Installment Purchase</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Date Series Matures</b>	<b>Amount of Original Issue</b>	<b>Principal Balance Outstanding on June 30, 2021</b>
Trucks 2016	1.48%	2016	10/21/2022	\$520,184	\$116,093
<b>Total: Installment Purchase</b>					<b>\$116,093</b>

Federal/State Revolving Loans:

<b>Enterprise Fund: Revolving Loans</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Date Series Matures</b>	<b>Amount of Original Issue</b>	<b>Principal Balance Outstanding on June 30, 2021</b>
ARRA Clean Water Revolving Loan, E-SRF-T-09-0208, Sewer	0.00%	2010	5/1/2030	\$1,462,425	\$656,213
Interceptor Sewer Rehab Emergency Revolving Loan, E-SEL-T-12-0044, Sewer	0.00%	2014	5/1/2034	\$1,089,109	\$707,921
<b>Total Enterprise: Revolving Loans</b>					<b>\$1,364,133</b>

Capital Leases:

<b>Governmental Funds: Capital Leases</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Date Series Matures</b>	<b>Amount of Original Issue</b>	<b>Principal Balance Outstanding on June 30, 2021</b>
Stretchers 2018	6.29%	2018	12/5/2023	\$223,200	\$138,247
Stretchers 2020	6.29%	2020	4/21/2025	\$114,655	\$92,631
<b>Total Governmental Funds: Capital Leases</b>					<b>\$230,878</b>

The following is a historical presentation of debt service as of June 30 for the fiscal years 2006-2021. The 2021 presentation is an estimate or unaudited information. The information for the other years came from the annual financial audit report.

Moore County Debt	Principal as of June 30, 2006	Total of Remaining Interest*	Total as of June 30, 2006
Moore County Schools Debt	\$ 27,622,915	\$ 7,415,083	\$ 35,037,998
Sandhills Community College Debt	\$ 9,510,088	\$ 3,422,991	\$ 12,933,079
General County Government Debt	\$ 4,956,762	\$ 901,070	\$ 5,857,832
Total Utility Fund Debt	\$ 6,212,330	\$ 2,599,004	\$ 8,811,334
<b>Grand Total</b>	<b>\$ 48,302,095</b>	<b>\$ 14,338,148</b>	<b>\$ 62,640,243</b>
Percent Change Year to Year	-9.18%	-13.83%	-10.28%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 37,231,186	\$ 3,232,950	\$ 40,464,136

Moore County Debt	Principal as of June 30, 2007	Total of Remaining Interest*	Total as of June 30, 2007
Moore County Schools Debt	\$ 24,693,019	\$ 6,222,077	\$ 30,915,096
Sandhills Community College Debt	\$ 8,910,784	\$ 3,009,222	\$ 11,920,006
General County Government Debt	\$ 4,132,474	\$ 640,319	\$ 4,772,793
Total Utility Fund Debt	\$ 5,575,575	\$ 2,330,821	\$ 7,906,396
<b>Total General Govt. Debt Service</b>	<b>\$ 43,311,852</b>	<b>\$ 12,202,439</b>	<b>\$ 55,514,291</b>
Percent Change Year to Year	-10.33%	-14.90%	-11.38%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 38,301,252	\$ 3,371,460	\$ 41,672,712

Moore County Debt	Principal as of June 30, 2008	Total of Remaining Interest*	Total as of June 30, 2008
Moore County Schools Debt	\$ 53,706,696	\$ 22,353,764	\$ 76,060,460
Sandhills Community College Debt	\$ 16,311,479	\$ 6,920,603	\$ 23,232,082
General County Government Debt	\$ 4,811,549	\$ 719,390	\$ 5,530,939
Total Utility Fund Debt	\$ 12,618,475	\$ 2,146,912	\$ 14,765,387
<b>Grand Total</b>	<b>\$ 87,448,199</b>	<b>\$ 32,140,669</b>	<b>\$ 119,588,868</b>
Percent Change Year to Year	101.90%	163.40%	115.42%
Tax Rate	\$0.4450 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$ 49,525,448	\$ 3,350,236	\$ 52,875,684

>Voter Approved general obligation bonds increased principal by \$40 million

>East Moore Water District Phase 2 increased utility debt principal by \$7.6 million

Moore County Debt	Principal as of June 30, 2009,	Total of Remaining Interest*	Total as of June 30, 2009
Moore County Schools Debt	\$ 72,099,723	\$ 29,870,893	\$ 101,970,616
Sandhills Community College Debt	\$ 23,074,167	\$ 9,593,352	\$ 32,667,519
General County Government Debt	\$ 3,966,738	\$ 537,151	\$ 4,503,889
Total Utility Fund Debt	\$ 11,971,477	\$ 10,275,172	\$ 22,246,649
<b>Grand Total</b>	<b>\$ 111,112,105</b>	<b>\$ 50,276,568</b>	<b>\$ 161,388,673</b>
Percent Change Year to Year	27.06%	56.43%	34.95%
Tax Rate	\$0.4790 cents (Co. General)	\$0.025 (ALS)	
Tax Revenue	\$ 54,531,052	\$ 2,852,715	\$ 57,383,767

>Voter Approved general obligation bonds increased principal by \$29.5 million

Moore County Debt	Principal as of June 30, 2010,	Total of Remaining Interest*	Total as of June 30, 2010
Moore County Schools Debt	\$ 67,813,812	\$ 27,107,288	\$ 94,921,100
Sandhills Community College Debt	\$ 22,129,822	\$ 8,703,360	\$ 30,833,182
General County Government Debt	\$ 2,931,810	\$ 379,672	\$ 3,311,482
Total Utility Fund Debt	\$ 11,328,611	\$ 9,757,182	\$ 21,085,793
<b>Grand Total</b>	<b>\$ 104,204,055</b>	<b>\$ 45,947,502</b>	<b>\$ 150,151,557</b>
Percent Change Year to Year	-6.22%	-8.61%	-6.96%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 53,858,198	\$ 2,328,988	\$ 56,187,186

Moore County Debt	Principal as of June 30, 2011,	Total of Remaining Interest*	Total as of June 30, 2011
Moore County Schools Debt	\$ 63,464,523	\$ 24,568,934	\$ 88,033,457
Sandhills Community College Debt	\$ 21,185,477	\$ 7,869,329	\$ 29,054,806
General County Government Debt	\$ 30,099,184	\$ 11,210,831	\$ 41,310,015
Total Utility Fund Debt	\$ 20,512,742	\$ 13,860,882	\$ 34,373,624
<b>Grand Total</b>	<b>\$ 135,261,926</b>	<b>\$ 57,509,976</b>	<b>\$ 192,771,902</b>
Percent Change Year to Year	29.80%	25.16%	28.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 54,274,878	\$ 2,319,762	\$ 56,594,640

>Limited Obligation Bonds for Public Safety/Detention Center increased principal by \$29.8 million

>Limited Obligation Bonds for Moore County Public Utilities increased principal by \$8.6 million

Moore County Debt**	Principal as of June 30, 2012,	Total of Remaining Interest*	Total as of June 30, 2012
Moore County Schools Debt	\$ 59,945,387	\$ 22,150,150	\$ 82,095,537
Sandhills Community College Debt	\$ 19,999,613	\$ 7,060,919	\$ 27,060,532
General County Government Debt	\$ 28,177,597	\$ 9,960,216	\$ 38,137,813
Total Utility Fund Debt	\$ 36,741,502	\$ 19,111,832	\$ 55,853,334
Grand Total	\$ 144,864,099	\$ 58,283,117	\$ 203,147,216
Percent Change Year to Year	7.10%	1.34%	5.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 54,838,299	\$ 2,347,201	\$ 57,185,500

>State Revolving Loan for Water Pollution Control Plant increased principal for utilities by \$11 million as of June 30, 2012. The full \$20 million loan will show at project completion

>East Moore Water District Phase 3 increased utility debt principal by \$3.7 million

Moore County Debt**	Principal as of June 30, 2013,	Total of Remaining Interest*	Total as of June 30, 2013
Moore County Schools Debt	\$ 53,411,781	\$ 18,967,391	\$ 72,379,172
Sandhills Community College Debt	\$ 16,032,219	\$ 5,494,347	\$ 21,526,566
General County Government Debt	\$ 26,610,408	\$ 8,799,010	\$ 35,409,418
Total Utility Fund Debt	\$ 42,223,272	\$ 19,267,344	\$ 61,490,616
Grand Total	\$ 138,277,680	\$ 52,528,092	\$ 190,805,772
Percent Change Year to Year	-4.55%	-9.87%	-6.08%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 55,981,367	\$ 2,403,038	\$ 58,384,405

Moore County Debt	Principal as of June 30, 2014	Total of Remaining Interest	Total as of June 30, 2014
Moore County Schools Debt	\$ 49,951,305	\$ 16,894,698	\$ 66,846,003
Sandhills Community College Debt	\$ 14,853,695	\$ 4,891,501	\$ 19,745,196
General County Government Debt	\$ 24,537,770	\$ 7,677,228	\$ 32,214,998
Total Utility Fund Debt	\$ 40,594,541	\$ 18,019,032	\$ 58,613,573
Grand Total	\$ 129,937,311	\$ 47,482,459	\$ 177,419,770
Percent Change Year to Year	-6.03%	-9.61%	-7.02%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 57,624,802	\$ 2,469,348	\$ 60,094,150



Moore County Debt	Principal as of June 30, 2015	Total of Remaining Interest	Total as of June 30, 2015
Moore County Schools Debt	\$46,536,134	\$14,915,912	\$61,452,046
Sandhills Community College Debt	\$13,693,866	\$4,317,928	\$18,011,794
General County Government Debt	\$22,325,862	\$6,647,442	\$28,973,304
Total Governmental	\$82,555,862	\$25,881,282	\$108,437,144
Total Utility Fund Debt	\$40,521,070	\$16,867,254	\$57,388,324
Grand Total All Sources	\$123,076,932	\$42,748,536	\$165,825,468
Percent Change Year to Year	-5.28%	-9.97%	-6.53%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$57,539,320	\$2,456,127	\$59,995,447

Moore County Debt	Principal as of June 30, 2016	Total of Remaining Interest	Total as of June 30, 2016
Moore County Schools Debt	\$39,700,296	\$12,197,840	\$51,898,136
Sandhills Community College Debt	\$11,559,704	\$3,495,374	\$15,055,078
General County Government Debt	\$20,404,011	\$5,744,895	\$26,148,906
Total Governmental	\$71,664,011	\$21,438,109	\$93,102,120
Total Utility Fund Debt	\$39,225,044	\$15,652,707	\$54,877,751
Grand Total All Sources	\$110,889,055	\$37,090,816	\$147,979,871
Percent Change Year to Year	-9.90%	-13.23%	-10.76%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$55,005,963	\$2,369,749	\$57,375,712

Moore County Debt	Principal as of June 30, 2017	Total of Remaining Interest	Total as of June 30, 2017
Moore County Schools Debt	\$36,155,817	\$10,612,628	\$46,768,445
Sandhills Community College Debt	\$10,379,183	\$3,038,372	\$13,417,555
General County Government Debt	\$19,651,977	\$2,509,231	\$22,161,208
Total Governmental	\$66,186,977	\$16,160,231	\$82,347,208
Total Utility Fund Debt	\$46,622,440	\$18,084,396	\$64,706,836
Grand Total All Sources	\$112,809,417	\$34,244,627	\$147,054,044
Percent Change Year to Year	1.73%	-7.67%	-0.62%
Tax Rate	\$0.4650 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$56,259,650	\$3,539,659	\$59,799,309

For June 30, 2018, the school's debt increased in the General Fund with the addition of a new Limited Obligation Bond (LOB) approved during fiscal year 2018 for a new Area I Elementary School in Whispering

Pines, NC. The LOB was funded by First Bank for \$31,000,000 and the school is currently under construction with an opening date of Fall 2019. The issue date on the LOB Loan with First Bank was complete on January 18, 2018.

For June 30, 2019, the school's debt increased in the General Fund with the addition of two new GO Bond Issuances, one for Aberdeen Elementary and one for Southern Pines Elementary. The school's debt also had the addition of an LOB for North Moore High School. For June 30, 2020, new debt was issued for the Pinehurst Elementary School GO Bond.

Moore County Debt	Principal as of June 30, 2018	Total of Remaining Interest	Total as of June 30, 2018
Moore County Schools Debt	\$64,676,807	\$18,380,807	\$83,057,614
Sandhills Community College Debt	\$9,673,193	\$2,593,422	\$12,266,616
General County Government Debt	\$17,285,261	\$2,066,598	\$19,351,858
Total Governmental	\$91,635,261	\$23,040,827	\$114,676,087
Total Utility Fund Debt	\$44,525,605	\$16,751,119	\$61,276,724
Grand Total All Sources	\$136,160,866	\$39,791,946	\$175,952,812
Percent Change Year to Year	20.70%	16.20%	19.66%
Tax Rate	\$0.4650 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$57,787,907	\$3,715,463	\$61,503,370

Moore County Debt	Principal as of June 30, 2019	Total of Remaining Interest	Total as of June 30, 2019
Moore County Schools Debt	\$141,520,314	\$46,060,155	\$187,580,469
Sandhills Community College Debt	\$8,941,686	\$2,173,353	\$11,115,039
General County Government Debt	\$15,612,311	\$1,714,927	\$17,327,238
Total Governmental	\$166,074,311	\$49,948,435	\$216,022,746
Total Utility Fund Debt	\$42,414,678	\$15,466,804	\$57,881,482
Grand Total All Sources	\$208,488,989	\$65,415,239	\$273,904,228
Percent Change Year to Year	53.12%	64.40%	55.67%
Tax Rate 6/30 2019	\$0.4650 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue 6/30/2019	\$59,457,627	\$4,966,731	\$64,424,358

Moore County Debt	Principal as of June 30, 2020	Total of Remaining Interest	Total as of June 30, 2020
Moore County Schools Debt	\$171,597,604	\$53,328,150	\$224,925,754
Sandhills Community College Debt	\$8,274,396	\$1,787,392	\$10,061,788
General County Government Debt	\$13,783,767	\$1,386,264	\$15,170,031
Total Governmental	\$193,655,767	\$56,501,806	\$250,157,573
Total Utility Fund Debt	\$40,278,639	\$14,229,967	\$54,508,606
Grand Total All Sources	\$233,934,406	\$70,731,773	\$304,666,179
Percent Change Year to Year	12.21%	8.13%	11.23%
Tax Rate 6/30 2020	\$0.5100 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue 6/30/2020	\$69,429,515	\$5,360,315	\$74,789,829

Moore County Debt	Principal as of June 30, 2021	Total of Remaining Interest	Total as of June 30, 2021
Moore County Schools Debt	\$120,800,221	\$35,761,847	\$156,562,068
Sandhills Community College Debt	\$27,494,779	\$6,176,109	\$33,670,888
General County Government Debt	\$98,474,878	\$28,372,198	\$126,847,076
Total Governmental	\$246,769,878	\$70,310,154	\$317,080,032
Total Utility Fund Debt	\$39,653,226	\$15,269,149	\$54,922,375
Grand Total All Sources	\$286,423,104	\$85,579,303	\$372,002,407
Percent Change Year to Year	22.44%	20.99%	22.10%
Tax Rate 6/30 2021	\$0.5100 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue 6/30/2021	\$69,429,515	\$5,360,315	\$74,789,829

## Credit Rating Agency Overview

The County received updated credit ratings associated with the General Obligation Community College Bonds Series 2021 and was rated as follows on May 13, 2021:

- Moody's (Last Report 2/2/2021; Last ICR 4/24/2020) Aa1 (GO) / Aa2 (LOB)
  - Last Rating Change: Upgraded to Aa1 (2/5/2019)
  
- Standard and Poor's (Last Report 2/2/2021) AA+ (GO) / AA (LOB)
  - Last Rating Change: Upgrade to AA+ (8/8/2018)

The County wanted to receive a credit rating for its Limited Obligation Bonds, Series 2021 on the building of the New Courthouse Facility Project financing amount of \$45,355,000. The total cost of the project is estimated to cost \$53,109,389. In conjunction with the new facility, the County is financing additional Courthouse related projects as bid alternatives including parking lot development, alternate access roadway, and existing courthouse renovations with capital reserve funds already allocated to the courthouse project.

The County currently has the following ratings as of May 24, 2021, based on the addition of the New Courthouse Facility Project debt:

### Moody's Aa2

Last Rated May 24, 2021

**MOODY'S**  
INVESTORS SERVICE

**Rating Action: Moody's assigns Aa2 to Moore County, NC's LOBs, Ser. 2021**

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24 May 2021

New York, May 24, 2021 -- Moody's Investors Service has assigned a Aa2 rating to Moore County, NC's \$58.5 million Limited Obligation Bonds, Series 2021.

#### RATINGS RATIONALE

The Aa2 rating on Moore County's limited obligation bonds are is one notch below the county's GO rating of Aa1, reflecting the contingent nature of the pledge, which is subject to annual appropriation, sound legal structure and the more essential nature of the pledged asset, a courthouse facility.

**S&P Global Ratings AA**

Last Rated May 25, 2021

**Summary:**

# Moore County, North Carolina; Appropriations; General Obligation

**Credit Profile**

US\$58.495 mil ltd oblig bnds ser 2021 due 06/30/2041

*Long Term Rating*

AA/Stable

New

Moore Cnty APPROP|

*Long Term Rating*

AA/Stable

Affirmed

Moore Cnty GO

*Long Term Rating*

AA+/Stable

Affirmed



## **Budget Glossary and Acronyms**

**ACA – Affordable Care Act** – a United States federal statute enacted by the 111<sup>th</sup> United States Congress and signed into law by President Barack Obama March 23, 2010. Together with the Health Care and Education Reconciliation Act of 2010 amendment, it represents the U.S. healthcare system's most significant regulatory overhaul and expansion of coverage since the enactment of Medicare and Medicaid in 1965. This Act addresses health insurance coverage, health care costs, and preventive care.

**ADA -Americans with Disabilities Act of 1990** - A civil rights law that prohibits discrimination based on disability.

**ALS – Advanced Life Support** - Emergency Management services tax charge for an ALS tax to all Moore County citizens to provide ambulatory services in the county limits to all residents.

**ARP – American Rescue Plan** – An emergency legislative package signed by President Joe Biden in March 2021. The stimulus package provided \$1.9 trillion in stimulus relief funds, with \$1,400 checks going out to many Americans and \$350 billion provided to state and local governments.

**Assigned Fund Balance** – Internal constraints, lower level than committed for fund balance. Amounts that are intended to be used for a specific purpose but are neither restricted nor committed. Assignments can occur any time before issuance of financial statements; they can be delegated by the Board to the Manager or another official of the County.

**Available Fund Balance** – Your available balance is the amount you can spend.

**Balanced Budget** – A balanced budget occurs when the total sum of revenues equals the total sum of expenditures.

**Budget Amendment (BA)** – Used to increase the overall budgeted revenues and expenditures within a fund. The total increase in revenue must equal the total increase in expenditures to balance. The budget amendment reflects changes that occur throughout the year to the original budget.

**Budget Transfer (BT)** – A budget transfer increases or decreases the budget available to spend during the current year but does not increase or decrease the overall budgeted revenues and expenditures. A BT is used to show an increase to one budget line item with an offsetting decrease in another line item and does not change the overall total budget.

**Capital Expenditure** – Money spent by a business or organization on acquiring or maintaining fixed assets, such as land, buildings, and equipment with a threshold of \$5,000 or more.

**Capital Improvements Program** - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

**Capital Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

**CARES Act** – Coronavirus Aid, Relief, and Economic Security. To provide assistance for State, Local and Tribal Governments through the Coronavirus Relief Fund, the CARES Act provides for payments for the impact of COVID-19 outbreak. The CARES Act established the \$150 billion Coronavirus Relief Fund.

**Carry Forward Encumbrance** – A budget amendment that is added to the next fiscal year budget for the number of outstanding commitments or purchase orders from the prior fiscal year. This encumbrance increases the overall original budget total in the new fiscal year.

**Cash Management** - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

**CAFR** – Comprehensive Annual Financial Report (CAFR) is a set of governmental financial statements comprising the financial report of a governmental entity that complies with the accounting requirements set by the Governmental Accounting Standards Board (GASB).

**Category** - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

**Charges for Services** - Revenues recording in the general fund that are approved fees charge for governmental services provided to the citizens such as permitting fees, register of deed fees for marriage licenses, etc.

**CIP** - Capital Improvements Program – see previous page for definition.

**Classification** - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

**Committed Fund Balance** – Internal constraints at the highest (Board) level-do not expire, require Board action to undo.

**Component Unit of a Local Government**– a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading due to close relations and financial integration with the primary government. Ultimately, it is up to the professional judgement of the primary government's management to determine what entities should be included as component units. Most governmental component units are typically entities or non-profits whose purpose is to benefit a government by soliciting contributions and managing those funds.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Coronavirus (COVID) 19** – any of various RNA-containing spherical viruses of the family Coronaviridae, including several that cause acute respiratory illnesses. Also called COVID 19 as an abbreviation.



**Coronavirus Relief Funds (CRF)** – US Treasury Funding provide to local governments with criteria on usage.

**Cost of Living Adjustment (COLA)** – An increase in wages or salary to compensate for an increase in the cost of living.

**COVID-19** – See Coronavirus definition above.

**CPR** – Cardiopulmonary resuscitation is an emergency procedure that combines chest compressions often with artificial ventilation in an effort to manually preserve intact brain function until further measures are taken to restore spontaneous blood circulation and breathing in a person who is in cardiac arrest.

**Critical Measure or Thinking** – The objective analysis of facts to form a judgment. The subject is complex, and there are several different definitions which generally include the rational, skeptical, unbiased analysis or evaluation of factual evidence.

**Dashboard** – a data visualization tool that displays the current status of metrics and key performance indicators. Dashboards consolidate and arrange numbers, metrics and sometimes performance scorecards on a single sheet to give an overview for that particular performance measure.

**Debt Service** - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Department** - An organizational unit responsible for carrying out a major governmental function.

**Depreciation** - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**Disbursement** - Payment for goods and services in cash or by check.

**DSS** - Department of Social Services also called DSS

**Earmark** - To designate funds for a specific use.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.

**Enterprise Fund** - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

**ESAC** – Emergency Services Advisory Committee

**Estimated Revenue** - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

**Expenditure** - The outflow of funds for assets that are incurred, or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. The spending of money on something or the money that is spent on something.

**Expense(s)**- Charges incurred (whether paid immediately or unpaid) for operations, maintenance or interest and other charges. Expense is used in the sense of 'price' that is associated with an item.

**FAA – Federal Aviation Administration** – the largest transportation agency of the U.S. government and regulates all aspects of civil aviation in the country as well as over surrounding international waters. Its powers include air traffic management, certification of personnel and aircraft, setting standards for airports, and protection of U.S. assets during the launch or re-entry of commercial space vehicles. Powers over neighboring international waters were delegated to the FAA by authority of the International Civil Aviation Organization.

**Fiscal Policy** - The financial policy, adopted by the Board of Commissioners, and used by the County staff in budgetary and financial matters.

**Fiscal Year (FY)** - The time-period designating the beginning and ending period for recording financial transactions. The County of Moore's fiscal year begins July 1st and ends June 30th.

**Fixed Assets** - Assets of long-term character which are intended to continue to be held or used by the County, including land, buildings, machinery, furniture, and other equipment.

**FTE** – Full-time equivalent is the ratio of the total number of paid hours during a period (part time, full time and contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time. In other words, one FTE is equivalent to one employee working full-time.

**Function** - A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

**Fund** - An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

**Fund Balance** - Fund balance is the amount of assets in excess of the liabilities appropriated for expenditures and is therefore also known as surplus funds.

**Fund Balance Appropriated** - A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

**General Accepted Accounting Principles (GAAP)** - Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

**GASB** – The acronym used for General Accounting Standards Board.

**GFOA** – The acronym used for Government Finance Officers Association of the United States and Canada.

**General Fund** – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as the Sheriff's department, Public Safety, Parks and Recreation, Administration, Finance, Planning and Community Development, as examples.

**General Fund Assessment** – charges or expenses to another county department or fund for services provided by finance, administration, legal and human resources.

**General Ledger** – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

**General Obligation Bonds** - Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government. These bonds must be voter approved.

**Geographic Information System (GIS)** – is a system designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.

**Goal** - A statement of broad direction, purpose, or intent based on the needs of the community.

**Grant** - A contribution by a government or other organization to support a particular function or activity. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

**Inter-fund Transfers** - Amounts transferred from one fund to another.

**Intergovernmental Revenue** - Revenue received from another government for a specified purpose.

**Internal Service Fund**- A fund which permits the accounting transactions of the activity involved to be isolated and the activity's full costs to be passed on to the departments and agencies that use the service.

**Inventory** - A detailed listing of property currently held by the government.

**Investment Earnings** - Revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

**JCPC** – Juvenile Crime Prevention Council grant received by Moore County to fund the Youth Services Department.

**Lease-Purchase Agreement** - An agreement that conveys the right to property or equipment for a stated period of time. It allows the County to spread the cost of the acquisition over several budget years.

**Levy** - To impose taxes, special assessments, or service charges for the support of County activities.

**LIEAP** – Low Income Energy Assistance Program – is a federally funded program that provides for a one-time vendor payment to help eligible households pay their heating bills.

**Limited Obligation Bond** – Bonds that finance a variety of public projects, such as facilities and facility improvements, schools, college building needs, etc. These are not voter approved.

**Line-Item Budget** - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

**Local Government Budget and Fiscal Control Act** - This act governs all financial activities of local Governments within the State of North Carolina.

**Local Government Commission of North Carolina** – us a part of the North Carolina Department of State Treasurer which was created after the Great Depression to assist local North Carolina governments in decision making involving large financing projects such as bond issues. The commission is chaired by the North Carolina State Treasurer.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Maturities** - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

**Medicaid Hold Harmless** - Also called county hold harmless for repealed local taxes – the intent of the General Assembly is that each county be held harmless from the exchange of a portion of the local sales and use taxes for the State’s agreement to assume the responsibility for the non-administrative costs of Medicaid. See Chapter 105, Article 44 of the North Carolina General Statutes.

**Mission** – A clear and concise statement that focuses on the purpose of the program and sets program goals to align practices with values. A mission statement is an actionable plan for a program’s future, which includes the objectives, how these objectives will be reached, who is responsible for performance, and why the program must meet its goals.

**Modified Accrual Accounting** - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and un-matured principal and interest on general long-term debt is recognized when due.

**NCPRO** – North Carolina Pandemic Recovery Office that handles the funding of the CRF or Coronavirus Relief Funds to North Carolina counties.

**Non-Profit Organization** – also called a **501C3** of the Internal Revenue Code, is an organization organized and operated and exempt from some federal income taxes.

**North Carolina Association of County Commissioners (NCACC)** - is an association that provides government relations, educational opportunities, county research and risk management information. A resource for all North Carolina Counties. (Website is located at [www.ncacc.org](http://www.ncacc.org)).

**Non-Spendable** – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Objectives** - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

**Operating Expenses** - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

**Operating Transfers** - Routine and/or recurring transfers of assets between funds.

**Ordinance** – An authoritative rule or law, decree, or command; a law or regulation made and passed by a government.

**Other Revenues** – these revenues received by local governments are revenues that cannot be accounted for in any other revenue category. Some examples are donations, transfers in from other component units such as the Airport or the CVB (Convention and Visitors Bureau) that are accounted for as ‘other’ revenues.

**Other Taxes and Licenses** – These revenues are made up of privilege license tax, white goods and scrap tires, and solid waste recycling and is located in the general fund of the county.

**Pandemic** – an outbreak of a disease that is prevalent over a whole country or the world, occurring over a wide geographic area and affecting an exceptionally high proportion of the population.

**Performance Measures** - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates). These are designed to evaluate how you are performing in your roll and to identify any areas where training may be required.

**Personnel** - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

**Productivity** - A measure of the increase of service output of County programs compared to the per unit resource input invested.

**Program** - An organized set of related work activities that are directed toward accomplishing a common goal. Each County department is usually responsible for a number of related service programs.

**Property Tax** - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary** - A government's continuing business type activities.

**Public Hearing** – An open meeting regarding proposed operating or capital budget allocations, which provides citizens with an opportunity to voice their views on the merits of the proposals.

**Reclassification** - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

**Restricted Funds** – External restrictions (laws, grantors)

**Retained Earnings** - An equity account reflecting the accumulated earnings of an Enterprise Fund.

**Reserves** - A portion of fund balance earmarked to indicate what is not available for expenditures or is legally segregated for a specific future use.

**Resolution** – a decision on some matter; verdict; judgement. Written documentation on a process approved by the Board of Commissioners determining the purpose, action, method, procedure, etc.

**Restricted Fund Balance** – Should be reported when constraints placed on the use of resources are either (a) Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Restricted Intergovernmental Revenues** - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

**Resources** - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

**Revaluation** - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Moore County Tax Department. Under State law, all property must be revalued no less frequently than once every four years.

**Revenue** - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Revenue Bonds** - Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

**Schedule of Values** – is an outline of the methodology and procedures used for appraising all real property values at the time of a general reappraisal.

**Self-Insured** – Self-Insured means an employer who underwrites the risk for health care expenses in a plan that is self-administered or administered through a contract with a third-party organization.

**Service Level** - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Source of Revenue** - Revenues that are classified according to their source or point of origin.

**Spay Neuter Assistance Program (SNAP)** – SNAP is a non-profit organization providing discounted spay-neuter services to North Carolina residents. The mission is to reduce pet overpopulation, making a better life for our special friends and their human families.

**Special Revenue Fund** - A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

**Strategic Plan** – A document outlining long-term goals, critical issues, and action plans that will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives.

**Tax Base** - The assessed valuation of all taxable real and personal property.

**Taxable Value** – The assessed value less all exemptions, if applicable.

**Unassigned Fund Balance** – No external or internal constraints on the fund balance. This is the lowest classification for the General Fund. This is the amount that has not been reported in any other classification on the County Financial Statements.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

**Unrestricted intergovernmental revenues** – Amounts received from other governments as fiscal aid in the form of shared revenue as reimbursements for performance of general government functions such as payments in lieu of taxes, payments from ABC funds, Medicaid hold harmless funds are examples.

**User Fees** – Charges for services provided to an individual or group and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming. (e.g. building inspections, permits, utility costs are some examples).

**VFIS** – Volunteer Firemen's Insurance Services, Incorporated.

**Wellness Assessment** – charges or expenses to a county department for the services paid and provided by another county fund. For example: Risk Management pays for the County Wellness Center which all employees have access to. A wellness assessment is charged per budgeted employee to each department to cover this expense.

**Worker's Compensation Experience Modification Rate** – the experience modifier rate, or EMR is a numeric representation of a business's claims and safety record as compared to other businesses in the same industry, within the same state.

