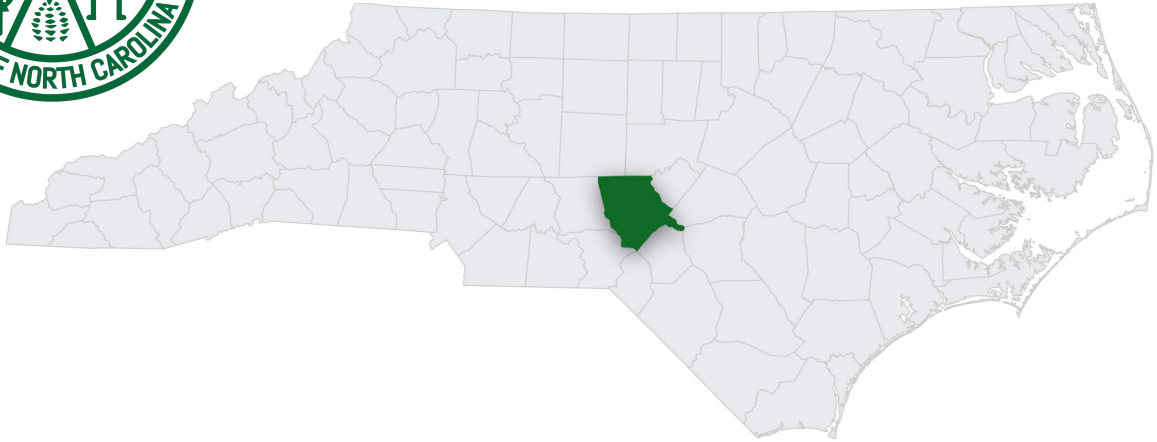


County of Moore, North Carolina

ADOPTED BUDGET FY 2022-2023



Historic Courthouse, Carthage, NC
www.moorecountync.gov

County of Moore, NC



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Moore
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

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, 2021.

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 2022-2023**



Commissioners:

Frank R. Quis, Jr., Chair, Board of Commissioners	District 4
Catherine Graham, Vice Chair, Board of Commissioners	District 1
Nick Picerno, Commissioner	District 2
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

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 and understanding of the County mission, vision, values, and strategic priorities. Goals and objectives are linked at the policy level to those of the County.

Manager's Message

The first section of the FY23 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 detail of the staffing positions by fund and department as well as outlining the County benefits that employees receive.

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.

Analysis of Revenue Sources and Forecasting 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. This section is further subdivided by General Fund, Enterprise Fund and other funds. 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.

Budget Glossary and Acronyms

This section contains the Glossary and Acronyms.



County of Moore, NC Table of Contents

Introduction	2
GFOA Distinguished Budget Presentation Award	2
Commissioners Title Page	3
Reader’s Guide to the County Budget Document.....	4
Table of Contents	6-11
Top Ten Most Common Budget Questions.....	12
County Profile	
County at a Glance	13
Demographics and Economic Outlook.....	15
History	33
Mission Statement	35
Structural Organizational Chart	36
Meet the County Commissioners	37
Organizational Structure and Legal Level of Budget Control.....	38
Fund Structure	40
County Services Overview.....	42
Social Media Sites	50



County of Moore, NC Table of Contents, continued

Strategic Planning Goals and Priorities	52
Why we believe in our Mission	52
Priorities and Initiatives Roadmap	54
Outcomes of Strategic Plan.....	55
Strategic Planning Initiatives Score Card.....	61
Manager’s Message	62
Appendices to Manager’s Budget Message.....	66
Regulatory and Legislative Challenges	67
Budget Challenges.....	71
COVID-19 Pandemic Budget Impact	72
Budget Structure Staffing and Organization	75
Staffing and Departmental Employment Chart Matrix.....	75
Employment Level and Position Changes	76
Authorized Positions by Fund and Department.....	77
Cost of Living and County Benefits	78
Budget Ordinance, Budget Policy, and Financial Fiscal Policy	87
Budget Ordinance	87
Budget Policy Guidelines.....	99
Fiscal and Financial Policy Guidelines	124

County of Moore, NC Table of Contents, continued

Budget Summary, Fund Structure and Budgetary Basis	129
List of Fund Types.....	129
Fund Department Relationship	131
Summary of all Funds by Fund Type	132
General Fund Revenues	139
General Fund Expenditures.....	143
Enterprise Fund Revenues and Expenditures	145
Internal Service Fund Revenues and Expenditures.....	146
Special Revenue Fund Revenues and Expenditures.....	147
County-Wide Expenditures by Fund	148
Summary of Changes in Fund Balance	149
Budget Calendar Summary Schedule.....	157
Analysis of Revenue Sources and Forecasting Long Term Planning	159
Trends and Forecasts	159
General Fund.....	167
General Fund Categories and Departments	167
General Fund Revenue Sources	168
General Fund Expenditures Sources	171
Governing Body.....	174
Administration	176
Human Resources	179

County of Moore, NC Table of Contents, continued

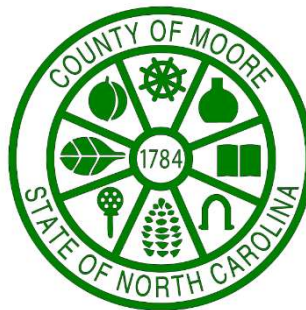
Financial Services	182
County Attorney’s Office.....	185
Tax Administration and Revaluation.....	187
Elections Board	189
Register of Deeds	192
Sheriff’s Office.....	196
Sheriff’s Detention Center	199
Day Reporting Center.....	202
Youth Services.....	204
Fire Marshal	206
911 Communications	208
Solid Waste/Landfill/Collections.....	210
Planning/Permitting and Community Development	214
Cooperative Extension	218
Soil and Water Conservation District	220
Health Services.....	222
Social Services (DSS).....	227
Child Support.....	230
Veteran Services.....	233
Senior Enrichment Center.....	237
Library	241

County of Moore, NC Table of Contents, continued

Parks and Recreation	245
Information Technology & Geographic Information System.....	248
Property Management.....	252
Animal Services	257
Other General Fund Departments (Education, Debt, Transfers)	260
 Enterprise Funds	 261
Enterprise Revenue and Expense Summary	262
Public Utility Fund	263
East Moore Water District Fund	267
Water Pollution Control Plant Fund.....	269
Utility Fund Long-Term Strategic Planning and Projects	271
 Other Funds – Internal Service, Special Revenue, Component Units.....	 275
Other Funds Summary	276
Risk Management Fund	277
Emergency Management Fund	280
E911 – Telephone Fund.....	284
Transportation Services Fund	286
Protection Service Fire Tax Fund.....	290
Soil and Water Conservation District Fund.....	292
Convention and Visitor’s Bureau (CVB).....	295
Airport Authority.....	300

County of Moore, NC Table of Contents, concluded

Capital Improvement Program, Debt, Long-Term Planning	304
Capital Improvement Plan and Major Projects	304
Ten-Year Capital Improvement Plan	310
Capital Reserve Funds	319
Non-Recurring Capital Projects	321
Legal Debt Margin	323
Debt Management and Planning	324
Debt Service	325
Debt Obligations	326
Historical Debt by Category	328
Credit Ratings Agency Overview	335
Budget Glossary and Acronyms	338

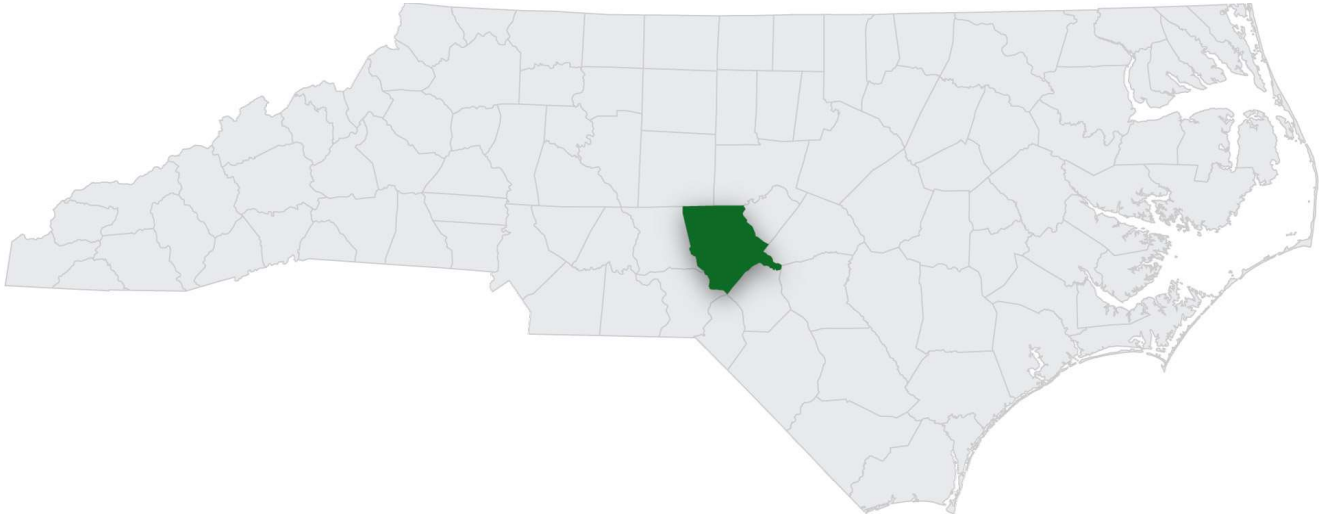


Top Ten Most Common Budget Questions **“At a Glance” for Fiscal Year 2022-2023**

1. What is the County’s tax rate and estimated tax value? ***\$.485/\$100 of Valuation with an estimated total tax valuation of \$14,935,175 generates \$72,435,599 at 100% of collections, budgeted \$71,362,884 at approximately 99% collection rate.***
2. What is the total General Fund budget of the County? ***\$135,133,899 up \$10,335,031 or 8% from \$124,798,868 in FY22***
3. How much revenue comes from property taxes? Sales tax? ***Property tax generates \$71,362,884 and Sales Tax generates \$27,100,000 for a total budget of \$98,462,884 or 73% in revenue to the General Fund based on the total budget of \$135,133,899.***
4. What percentage of the budget is spent on departments and activities supported by the General Fund? ***Education 44%, Human Services 14%, Public Safety 13%, General Government 13%, Environmental 7%, Debt (excluding education) 4%, Cultural 1%, Transfers to other funds for future projects 1%, non-Departmental 3%.***
5. What amount and percentage of the budget is spent on Education? ***\$59,453,794 (\$40,315,653 in operations and \$19,138,141 in Debt Service) or 44% of the General Fund expenditures is spent on Education.***
6. What is the Capital Reserve for Governmental Project balance available for future capital projects? ***\$27,373,776 as of June 30, 2022, to be used for Future Governmental Projects adopted by the Board of Commissioners.***
7. How many employees work for the County? ***There are 719 full time and 14 part time positions budgeted for the County, for a total Full time Equivalent of 726 in all funds. The General Fund contains 555 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 2023 budget including component units versus FY 2022? ***\$187,849,473 is the total FY 2023 budget versus \$170,109,247 for FY2022 which is approximately 10% overall increase.***
10. How is the County dealing with the national labor shortage due to the pandemic? ***The County conducted a Pay Plan Study with an outside agency and will be implementing a new pay plan effective October 8, 2022. To help with recruiting efforts, Human Resources has widened their search to include working with Indeed and LinkedIn for extended areas of recruiting and retention.***

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.

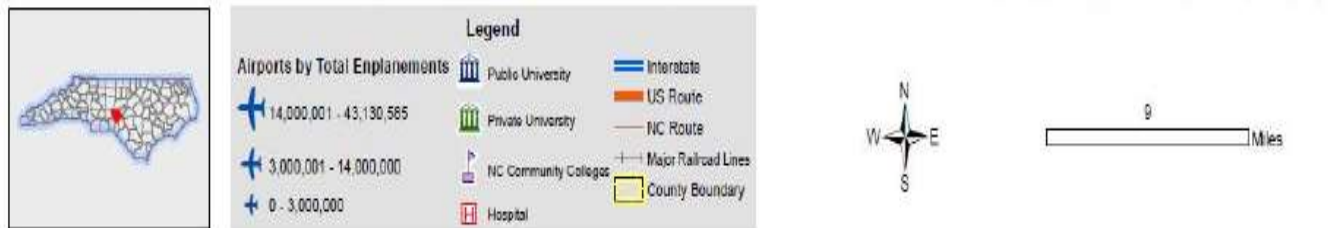


Location



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



Moore County Demographics and Characteristics

The United States Department of Commerce, Bureau of the Census, has recorded the population of the County to be as follows:

<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2020</u>
59,000	74,769	88,247	99,727

The 2020 population divided between incorporated and unincorporated areas is as follows:

Town of Aberdeen	8,516
Town of Cameron	244
Town of Carthage	2,775
Village of Foxfire	1,288
Town of Pinebluff	1,473
Town of Pinehurst	17,581
Town of Robbins	1,168
Town of Southern Pines	15,545
Town of Taylortown	634
Town of Vass	952
Village of Whispering Pines	4,987
Unincorporated Areas	<u>44,564</u>
Total	<u>99,727</u>

Source: United States Department of Commerce, Bureau of the Census.

Moore County population growth from 2013 to 2022 chart shows steady growth. Average annual growth is 1.23% with a median age of 46.30.

Fiscal Year	Population	Median Age
2013	91,912	46.00
2014	92,763	46.00
2015	93,984	46.00
2016	94,352	46.00
2017	95,776	46.00
2018	98,682	46.00
2019	100,880	45.00
2020	99,727	42.00
2021	102,763	42.00
2022	103,298	46.30

Demographics of Moore County, NC as compared to North Carolina

Population	Moore County, North Carolina	North Carolina
Population Estimates, July 1 2021, (V2021)	102,763	10,551,162
PEOPLE		
Population		
Population Estimates, July 1 2021, (V2021)	102,763	10,551,162
Population estimates base, April 1, 2020, (V2021)	99,727	10,439,388
Population, percent change - April 1, 2020 (estimates base) to July 1, 2021, (V2021)	3.0%	1.1%
Population, Census, April 1, 2020	99,727	10,439,388
Population, Census, April 1, 2010	88,247	9,535,483

Economy	Moore County, North Carolina	North Carolina
Population Estimates, July 1 2021, (V2021)	102,763	10,551,162
PEOPLE		
Economy		
In civilian labor force, total, percent of population age 16 years+, 2016-2020	53.9%	61.2%
In civilian labor force, female, percent of population age 16 years+, 2016-2020	51.1%	57.3%
Total accommodation and food services sales, 2017 (\$1,000) (c)	309,386	24,912,995
Total health care and social assistance receipts/revenue, 2017 (\$1,000) (c)	1,243,418	72,732,275
Total transportation and warehousing receipts/revenue, 2017 (\$1,000) (c)	98,883	16,823,524
Total retail sales, 2017 (\$1,000) (c)	1,439,601	141,134,258
Total retail sales per capita, 2017 (c)	\$14,784	\$13,735

Income & Poverty	Moore County, North Carolina	North Carolina
Population Estimates, July 1 2021, (V2021)	102,763	10,551,162
PEOPLE		
Income & Poverty		
Median household income (in 2020 dollars), 2016-2020	\$63,324	\$56,642
Per capita income in past 12 months (in 2020 dollars), 2016-2020	\$36,184	\$31,993
Persons in poverty, percent	9.3%	12.9%

Source: US Census Bureau

Commerce and Industry

The County's economy is well diversified with significant healthcare, retirement, tourism, retail, agriculture and manufacturing sectors.

County residents enjoy a varied lifestyle with many activities available, a diverse host of attractions for entertaining guests, and a pleasant climate. Due to its notoriety as a golf center, climate and health care services, the County is a popular retirement destination for many seniors. Currently over 24% of the County's population is over 65.

Retirement Destination

The County is an attractive destination for retirees. In addition to being a desirable geographic location, the area offers amenities for an active lifestyle, including climate, recreation, healthcare, employment and volunteer opportunities. Many of the County's exclusive neighborhoods are targeted especially towards seniors — single unit homes, patio homes, townhomes, and golf communities. Communities such as St. Joseph's Belle Meade and Penick Village offer amenities such as food service, laundry, housekeeping services and transportation. This senior industry is substantial in the County.

Tourism

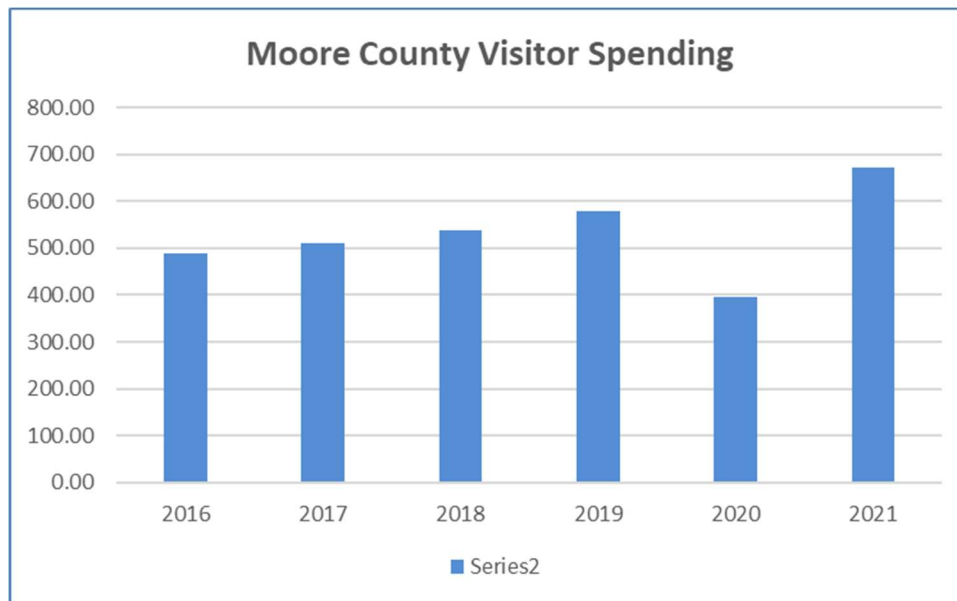
The suppliers of tourism assets and services in the County are well-known and quite diverse, ranging from four-star self-contained golf resorts to independent restaurants and family-owned motels. Supporting the destination's appeal are nearly 40 golf courses, some of which are consistently ranked in the top echelon of golf courses within North Carolina and the United States. The Convention and Visitors Bureau ("CVB") serves as the destination marketing and management organization for the County, responsible for promoting the area for meetings and conventions, sporting events and leisure travelers. Visitors to the County spent \$673.26 million in 2021. The County ranked 10th in total visitor spending in North Carolina for 2021.

This strong tourism economy, along with a community-wide effort including the CVB, helped the Pinehurst Resort and the County obtain the rights to host the 1994 U.S. Senior Open; the 2009 U.S. Amateur Championship; the 2014 U.S. Women's Open at Pinehurst Resort as well as the 1996, 2001 and 2007 U.S. Women's Open at Pine Needles Lodge & Golf Club; and the 1999, 2005 and 2014 U.S. Men's Open Championships. In 2014, Pinehurst Resort hosted the first ever back-to-back U.S. Men's and Women's Open Championships. Pinehurst Resort will host the U.S. Men's Open Championship for the fourth time in 2024. Pine Needles will host the 2024 U.S. Women's Open. These championships have increased the County's exposure tremendously and have improved upon an already strong tourism economy. The tourism industry continues to seek new

ways to further diversify its business by adding family-friendly amenities and new initiatives and products such as agritourism and amateur sports tourism to the mix.

A favorable economic impact to the County was announced in September of 2020. The United States Golf Association (USGA) announced that it would establish “Golf House Pinehurst”, to include a new equipment-testing facility, innovation hub, museum/visitor center and office by 2023 and host five U.S. Open Championships by 2047. Construction for this new facility is underway.

The below graph shows Moore County visitor spending over the last six years.



Year	Expenditures (Millions)	Growth
2016	489.27	
2017	511.02	4.45%
2018	538.40	5.36%
2019	579.42	7.62%
2020	395.97	-31.66%
2021	673.26	70.03%

Source: Visit NC Economic Impact Studies

Healthcare

FirstHealth of the Carolinas (“FirstHealth”) is a private, non-governmental, not-for-profit health care network serving 15 counties in the mid-Carolinas and is headquartered in Pinehurst, North Carolina. FirstHealth owns and operates four hospitals with 610 licensed beds, inpatient and outpatient rehabilitation centers, home care and inpatient and outpatient hospice, specialty clinics including cardiology, wound care, infectious disease, GI, OB/GYN, oncology, cardiothoracic, neurosurgery and other surgical specialties. The health system is also comprised of 20 primary care clinics, 1 transitional care clinic, 6 convenient care centers, two dental clinics, six fitness centers, a health insurance company providing commercial and Medicare advantage plans, a philanthropic foundation and a host of other services.

Moore Regional Hospital, FirstHealth’s flagship hospital, is an acute-care regional referral center providing all major medical and surgical specialties and numerous subspecialties, including open-heart and minimally invasive valve surgery, neurosurgery, orthopedic and spine, bariatric surgery, robotic surgery and neonatology. Its Primary Stroke Center is certified by The Joint Commission. Bariatric, Cardiac, Spine Surgery & Maternity services have been recognized by Blue Cross Blue Shield of North Carolina as Blue Distinction Centers + ®. FirstHealth Moore Regional Hospital has achieved the 2020 Outstanding Patient Experience Award from Healthgrades and is named in the top 10% in the nation for outstanding performance in joint replacement and stroke care. FirstHealth was also recognized by Healthgrades as a five-star recipient for clinical achievements in total knee replacement, treatment of respiratory failure, treatment of heart failure and treatment of stroke. With a staff of over 5,000 employees and more than 1,000 volunteers, the hospital has many sophisticated medical capabilities usually found only in larger metropolitan areas and academic medical centers. FirstHealth offers its patients and families overnight accommodations at the Clara McLean House, an on-campus hospitality house.

Agriculture

The farming industry has a significant economic impact on the County. Forestry, poultry and tobacco are the primary farm products. The agricultural community in the County is served by several groups including Cooperative Extension Service, United States Department of Agriculture/Rural Utilities Service and the United States Department of Agriculture/Division of Soil and Water Conservation. The County ranks 11th among counties in the State in poultry production as of 2019 per the North Carolina Department of Agriculture & Consumer Services.

The latest data available for the Cooperative Extension Service shows the following data on income in the agricultural community in the County:

<u>Year</u>	<u>Total Farm Income</u>
2012	\$151,489,930
2014	170,681,188
2015	151,390,714
2016	135,984,767
2017	155,417,200
2018	171,986,315
2019	147,653,971

MOORE COUNTY

Census of Agriculture - 2017

Total Acres in County

446,491

Number of Farms

733

Total Land in Farms: Acres

89,375

Average Farm Size: Acres

122

Harvested Cropland: Acres

17,909

Average Age of Farmers

57.8

Average Value of Farm & Buildings


\$455,909,000

Average Market Value of Machinery & Equipment

\$60,168,000

Average Total Farm Production Expense

\$140,566



Crops - 2019

Acres Harvested

Yield

Production

Rank

Corn for Grain: Bu.

*

*

*

Cotton: Lbs.: Production in 480 Lb. Bales

*

*

*

*

Peanuts: Lbs.

*

*

*

*

Soybeans: Bu.

4,000

32

128,000

63

Sweet Potatoes: Cwt.

*

*

*

*

Wheat: Bu.

700

45

31,500

63

Livestock

Number

Rank

Broilers Produced (2019)

29,500,000

11

Cattle, All (Jan. 1, 2020)

11,400

28

Beef Cows (Jan. 1, 2020)

*

*

Milk Cows (Jan. 1, 2020)

*

*

Hogs and Pigs (Dec. 1, 2019)

*

*

Layers (Dec. 1, 2019)

37,000

42

Turkeys Raised (2019)

*

*

Cash Receipts - 2019

Dollars

Rank

Livestock, Dairy, and Poultry

132,681,669

16

Crops

14,370,242

64

Government Payments

602,060

68

Total

147,653,971

25

Source: North Carolina Department of Agriculture & Consumer Services - North Carolina Agricultural Statistics

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The following table lists the major employers in the County as of the end of calendar year 2021:

Top 10 Employers - Moore County, NC FY2021	Employees	Rank
First Health of the Carolinas Inc	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
Pinehurst Surgical Clinic, P A	500-999	7
Harris Teeter	250-499	8
United Parcel Service Inc	250-499	9
Buford's Tree LLC	250-499	10

Source: Department of Commerce, Labor and Economic Analysis Division, QCEW Unit.

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Education

The Moore County School Administrative Unit is the single public school district serving the County. An elected, non-partisan, seven-member Board of Education serves as its policy-making authority. The administrative responsibility is vested in a Board-appointed superintendent, who is the chief executive officer and secretary of the Board of Education.

The 22 public schools that make up the Moore County School System had an enrollment of 12,742 students for the 2021-22 school year. A comprehensive transportation system serves all schools. All Moore County Schools are accredited by the State of North Carolina and by the Southern Association of Colleges and Schools. Over 1,500 employees work in full-time or part-time positions for the Moore County School System.

Financial support for Moore County Schools is allocated from three major sources: federal, State and local. For the fiscal year ended June 30, 2021, State funds provided 69%, federal funds provided 9% and local government funds provided 22%.

The following table illustrates the average daily membership (“ADM”) for the past five years:

<u>School Year</u>	<u>Grade Level</u>	<u>ADM</u>
2016-17	K-12	12,578
2017-18	K-12	12,541
2018-19	K-12	12,668
2019-20	K-12	12,743
2020-21	K-12	12,286
2021-22	K-12	12,625
Estimated 2022-23	K-12	12,800

Note: Average Daily Membership (“ADM”) is determined by actual records at each school. “ADM” is computed in North Carolina on a uniform basis for all public-school units by the North Carolina Department of Public instruction. The “ADM” computations are used as a basis for teacher allotments.

North Carolina State law provides for basic minimum educational programs for each school administrative unit or district. The minimum program provides funds for operational costs only; therefore, the operation of public-school facilities is primarily the responsibility of the local Board of Education. Local funds for needed educational facilities and supplemental operating costs are budgeted to the Board by the County Commissioners.

The County appropriated \$34,500,000 for current expense, \$800,000 for capital outlay, \$16,317,525 for debt service in the fiscal year 2023.

Sandhills Community College (the “College” or “SCC”), the first comprehensive community college in North Carolina, is a public post-secondary institution established in the County in 1963. The College is administered by a thirteen-member Board of Trustees with twelve appointed positions (four by the County Board of Commissioners, four by the County Board of Education, and four by the Governor) and a thirteenth student member elected by the student body. Funding for SCC comes from State, federal, and county governments, as well as private sources. The County appropriated \$5,015,653 for current expenses plus an additional \$2,820,616 for debt service, totaling \$7,836,269 for fiscal year 2023. In addition to the County funding, State, federal, and significant private funds have enabled the campus to grow to a 21-building complex. SCC is a two-year, post-secondary educational institution accredited by the Commission on Colleges of the Southern Association of Colleges and Schools. SCC awards certificates, diplomas and associate degrees. SCC offers five college transfer degree programs and 47 technical and vocational programs. In addition, several of its academic programs, such as hotel and restaurant management turf management, and resort and spa management are designed to support the area’s golf and hospitality industries.

SCC works closely with the public schools, as well as business and industry, to provide education and training ranging from literacy to advanced technology and manufacturing. In partnership with Moore Regional Hospital, SCC offers health programs in both its curriculum and continuing education divisions. Nursing, medical laboratory technology, radiological technology, surgical technology, and respiratory therapy are among these programs.

Transportation

The County can be reached directly by U.S. Highways 1 and 15-501 and by N.C. Highways 211, 2 and 5. Interstate 73/74 is nearly contiguous to the western boundary of the County. Interstate Highways 95, 85, and 40 are all easily accessible in less than one hour’s drive. U. S. Highway 1 north of Southern Pines has been expanded to four lanes, providing interstate quality four-lane access from the County to Raleigh.

The County has its own general aviation airport. Other airports accessible within one to two hours are Raleigh-Durham International Airport, Piedmont Triad International Airport (Greensboro) and Charlotte-Douglas International Airport. CSX, Aberdeen, Carolina & Western Railroad, and Aberdeen & Rockfish Railroad supply rail transportation. AMTRAK serves Southern Pines, which is located in the southern portion of the County.

Human Services

Human services programs in the State are provided by a combination of federal, State and local funds. On the County level, these services are administered by the County Departments of Social Services, Health and Aging. In the County budget for the fiscal year ended June 30, 2023, a total appropriation of \$17,035,532 was made for these services funded from appropriations of \$8,010,204 from federal and State governments and \$9,025,328 in local revenues.

Mental health services in the County are provided by Sandhills Center. The center offers treatment and support for mental health, intellectual/developmental disabilities and substance abuse disorders. Sandhills Center is a regional organization also serving Anson, Davidson, Guilford, Harnett, Hoke, Lee, Montgomery, Moore, Randolph, Richmond, and Rockingham counties. The County appropriated \$183,771 for the fiscal year ended June 30, 2023.

Public Service Enterprises

The current County water system services the following areas:

Village of Pinehurst	—	Municipal well system and water purchased from East Moore W.D., Southern Pines and Aberdeen
Seven Lakes	—	Municipal well system and water purchased from East Moore W.D., Southern Pines and Aberdeen
Hyland Hills	—	Water purchased from East Moore W.D.
Town of Vass	—	Water purchased from East Moore W.D.
Addor Community	—	Water purchased from Southern Pines
East Moore Water District	—	Water purchased from Harnett County
The Carolina	—	Water purchased from Southern Pines
High Falls	—	Water purchased from Chatham County
West Moore	—	Water purchased from Robbins
Davis Community	—	Water purchased from Robbins

Other towns or villages are served by separate systems.

Town of Aberdeen	—	Municipal well system
Town of Cameron	—	Municipal well system
Town of Carthage	—	Surface water system from Nicks Creek
Village of Foxfire	—	Municipal well system
Town of Pinebluff	—	Municipal well system
Town of Robbins	—	Water purchased from Montgomery County
Town of Southern Pines	—	Surface water system from Drowning Creek
Town of Taylortown	—	Municipal well system
Village of Whispering Pines	—	Water purchased from Southern Pines

Currently there are interconnections between many of the municipal water systems. Inter-local water purchase contracts are in place to enable the systems to share water resources as needed.

The County owns a regional wastewater treatment facility that provides wholesale treatment services of wastewater from the Town of Aberdeen, the Village of Pinehurst (system owned by the County), the Town of Southern Pines, the Town of Carthage, the Town of Pinebluff, the Town of Vass (system owned by the County), Camp Mackall, Aberdeen ATF, Hoffman, and the immediate service areas of each. The wastewater treatment facility has a capacity of 10 million gallons per day and is currently operating at approximately 66% of capacity. The Town of Robbins has its own wastewater treatment plant, with all remaining areas of the County served by septic systems or privately owned systems.

Fire Protection

Fire protection is provided by a total of 15 fully equipped municipal and volunteer fire departments. Fire protection is financed by municipal taxes and a rural fire protection district and by self-generated funds. The County also provides emergency response/paramedic services to its citizens, funded by an advanced life support tax levied on all taxable property in the County.

Planning

In 2013, the County updated the 1999 County-wide land use plan. A Steering Committee, which represented the County both geographically and in terms of interests, oversaw the process. In 2014, the County adopted its first Unified Development Ordinance which created an inclusive document of zoning, subdivision, and flood plain ordinances.

Solid Waste

The County operates a Solid Waste Department, which includes drop off collection sites, an active and closed landfill, and a leaf and limb treatment area within the general fund. The County currently owns and operates the Moore County Construction and Demolition Landfill, located off N.C. Highway 5 in the southwestern part of the County, between the towns of Pinehurst and Aberdeen. The facility began accepting solid waste in 1968. The County stopped disposing of Municipal Solid Waste (MSW) at the facility in 1993 and, instead, constructed a transfer station for MSW disposal. The County now manages construction and demolition debris, white good, tire disposal, glass disposal, and yard waste streams generated within the County at the landfill. The County's permit No. 63-01 extends through July 2025.

The County accepts Solid Waste throughout Moore County for all residents—some streams exclusively come to Moore County for disposal. Each individual town or village is responsible within its respective corporate limits for curbside solid waste collection, if available, and

coordination of some bulk items and/or yard debris. The County transfers municipal waste to a regional lined landfill facility in neighboring Montgomery County. MSW Disposal services are provided by a private landfill operator on a contract basis. The current contract extends to July 31, 2023.

Property Taxes

The County has three (3) different tax rate categories. The County tax rate is \$.485/\$100 of tax valuation for fiscal year 2023. 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 city limits is \$.105/\$100 of tax valuation.

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

Tax Rates	FY16/17 Tax Rate	FY17/18 Tax Rate	FY18/19 Tax Rate	FY19/20 Tax Rate	FY20/21 Tax Rate	FY21/22 Tax Rate	FY 22/23 Tax Rate
County	\$0.465	\$0.465	\$0.465	\$0.510	\$0.510	\$0.510	\$0.485
ALS	\$0.030	\$0.030	\$0.040	\$0.040	\$0.040	\$0.040	\$0.040
Fire District	\$0.085	\$0.090	\$0.095	\$0.095	\$0.095	\$0.105	\$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 FY2016 and FY2020. Prior to FY2016 the last tax revaluation was in FY2008. 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.

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County Assessed Tax Value by Fiscal Year		
FY	Total Assessed Value	Growth %
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	\$14,226,506,882	3.02%
2022	\$14,722,862,998	3.49%
2023 Estimated	\$14,935,175,093	1.44%

*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	FY22
July	8.06%	0.81%	2.50%	7.26%	6.40%	7.58%	4.40%	6.71%
Aug- *2% Discount Period	63.02%	47.12%	65.46%	67.36%	69.21%	68.86%	66.78%	45.85%
Sept	68.36%	69.50%	69.82%	70.35%	72.39%	73.23%	73.22%	76.69%
Oct	69.77%	70.55%	70.78%	72.41%	73.28%	74.17%	75.13%	77.49%
Nov	71.90%	72.99%	73.72%	75.23%	75.44%	76.52%	77.74%	79.95%
Dec	86.05%	86.71%	85.85%	86.56%	87.08%	89.30%	90.08%	90.79%
Jan - *2% Penalty	95.21%	96.01%	96.62%	96.88%	96.81%	97.55%	97.80%	98.07%
Feb	97.16%	97.87%	98.09%	98.38%	98.16%	98.68%	98.70%	99.03%
Mar	98.33%	98.64%	98.86%	98.96%	99.01%	99.08%	99.30%	99.47%
Apr	99.12%	99.51%	99.37%	99.45%	99.39%	99.37%	99.58%	99.74%
May	99.41%	99.67%	99.56%	99.55%	99.64%	99.50%	99.67%	99.86%
Jun	99.51%	99.70%	99.63%	99.62%	99.71%	99.50%	99.74%	99.76%

The chart shows eight 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 eight-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.

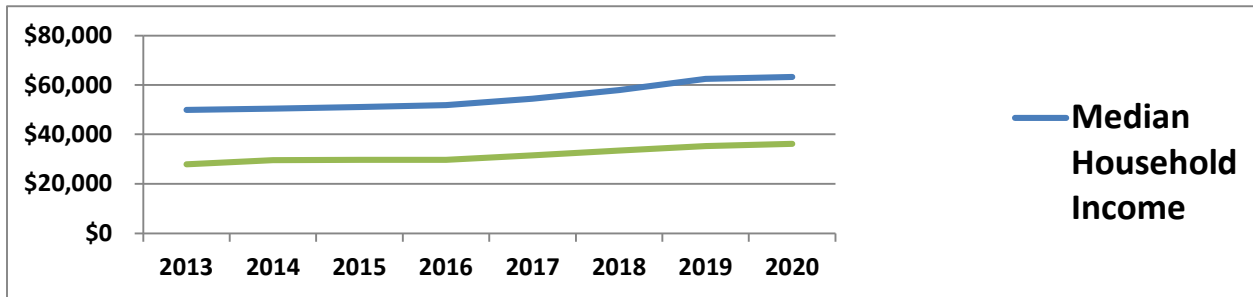
The chart below shows the top 10 Principal Taxpayers that make up just over 3% of the assessed tax valuation of Moore County:

Principal Property Tax Payers	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
1. DUKE ENERGY PROGRESS, INC	135,492,595	1	0.93%
2. RESORTS OF PINEHURST	100,245,720	2	0.68%
3. PINEHURST, INC	47,960,040	3	0.33%
4. LEE ELECTRICAL CONSTRUCTION INC	38,461,996	4	0.26%
5. MORGANTON PARK, LLC	36,665,150	5	0.25%
6. PINEHURST SURGICAL CLINIC	31,618,140	6	0.22%
7. PINEHURST MEDICAL GROUP, LLC	30,451,840	7	0.21%
8. PINEHURST, LLC	26,735,252	8	0.18%
9. SBV SOUTHERN PINES LLC	26,505,280	9	0.18%
10. RANDOLPH ELECTRIC MEMB CORP	25,294,962	10	0.17%
Total Assessed Valuation of Top 10	499,430,975		3.41%
Balance of Assessed Valuation	14,136,091,582		96.59%
Total Assessed Valuation 2021-22	14,635,522,557		100.00%

Economic Outlook

For the last several years the annual rate of economic growth has averaged between one and three percent. (1% - 3%). The 2020 census showed a population of 99,727 with a median household income of \$63,324 and a median family income of \$82,797. The 2020 census per capita income was \$36,184. The estimated population for Moore County for 2022 is 103,298 according to the North Carolina Budget and Management Office.

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



Moore County has seen a strong rebound from the pandemic. Sales Tax collections are the highest they have ever been with over \$23 million collected annually over the past two years. Building and building permits continue to climb. The outlook on the housing market remains strong and the County is continuing to grow.

Over the past year more Americans returned to work, and the unemployment rate has slowly declined back to levels prior to the Pandemic. 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-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%	4.90%	5.90%
Jul-21	4.40%	4.40%	5.40%
Aug-21	4.10%	4.30%	5.20%
Sep-21	3.50%	4.30%	4.80%
Oct-21	3.40%	4.10%	4.20%
Nov-21	3.10%	3.90%	4.20%
Dec-21	2.80%	3.70%	3.90%

Month/Year	Moore County, NC%	North-Carolina%	National %
Jan-22	3.50%	3.90%	4.00%
Feb-22	3.50%	3.70%	3.80%
Mar-22	3.40%	3.50%	3.60%
Apr-22	3.40%	3.40%	3.60%
May-22	3.70%	3.40%	3.60%
Jun-22	4.10%	3.40%	3.60%
Jul-22			
Aug-22			
Sep-22			
Oct-22			
Nov-22			
Dec-22			

The Housing Market has continued to increase in Moore County. The median list price of a home in Moore County, NC in 2021 was \$400,000 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.

The number of permits issued by the County Planning and Zoning Department grew by 9.4% from FY2021 to FY2022. On the next page is the number of permits issued in Moore County by month for a five-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	FY22 # of Permits Issued
July	512	546	540	663	547
August	496	626	630	823	926
September	464	352	460	551	617
October	468	560	515	675	405
November	446	489	400	549	603
December	543	348	469	480	486
January	436	475	609	594	490
February	476	429	518	410	828
March	656	463	650	645	780
April	450	554	450	807	711
May	540	612	555	547	928
June	567	595	674	809	944
	6054	6049	6470	7553	8265

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. The chart below shows the retail sales from 2010 through 2022 by fiscal year and the growth percentage for each fiscal year.

Fiscal Year Trends	Retail Sales	Growth %
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%
2022	\$2,131,350,282	22.3%

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.

Occupancy Tax		
FY	Revenue	Growth
2010	1,063,286	-3.20%
2011	1,157,105	8.80%
2012	1,157,712	0.10%
2013	1,155,090	-0.20%
2014	1,489,327	28.90%
2015	1,278,127	-14.20%
2016	1,430,148	11.90%
2017	1,553,668	8.60%
2019	1,618,924	4.20%
2019	1,856,848	14.70%
2020	1,455,902	-21.60%
2021	2,161,800	48.50%
2022	3,012,109	39.33%
2023 Budget	2,400,650	



History About Moore County, North Carolina

Moore County, North Carolina, with a population estimate of 103,298 in 2022 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

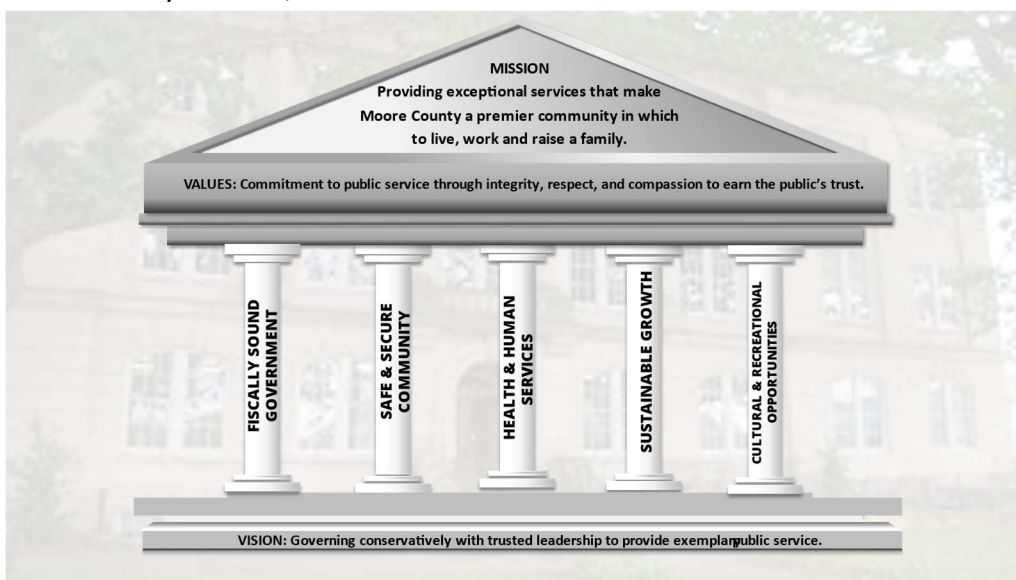
Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries 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.

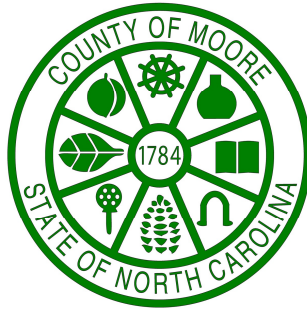
The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang 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 20th 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.

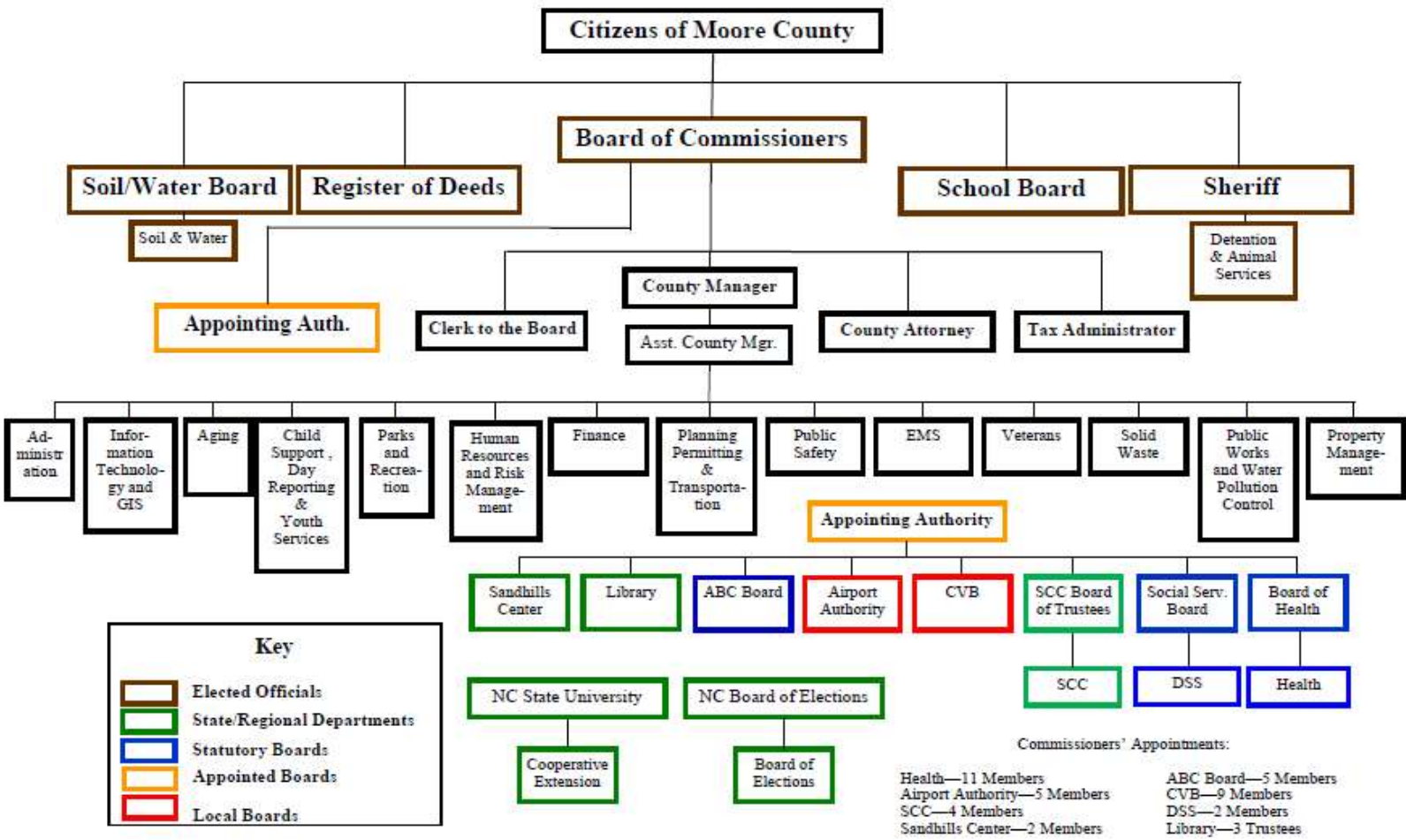
VALUES:

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: Nick Picerno , Catherine Graham (Vice Chair) Frank Quis (Chair), Otis Ritter, Jerry Daeke

Board of Commissioners (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.

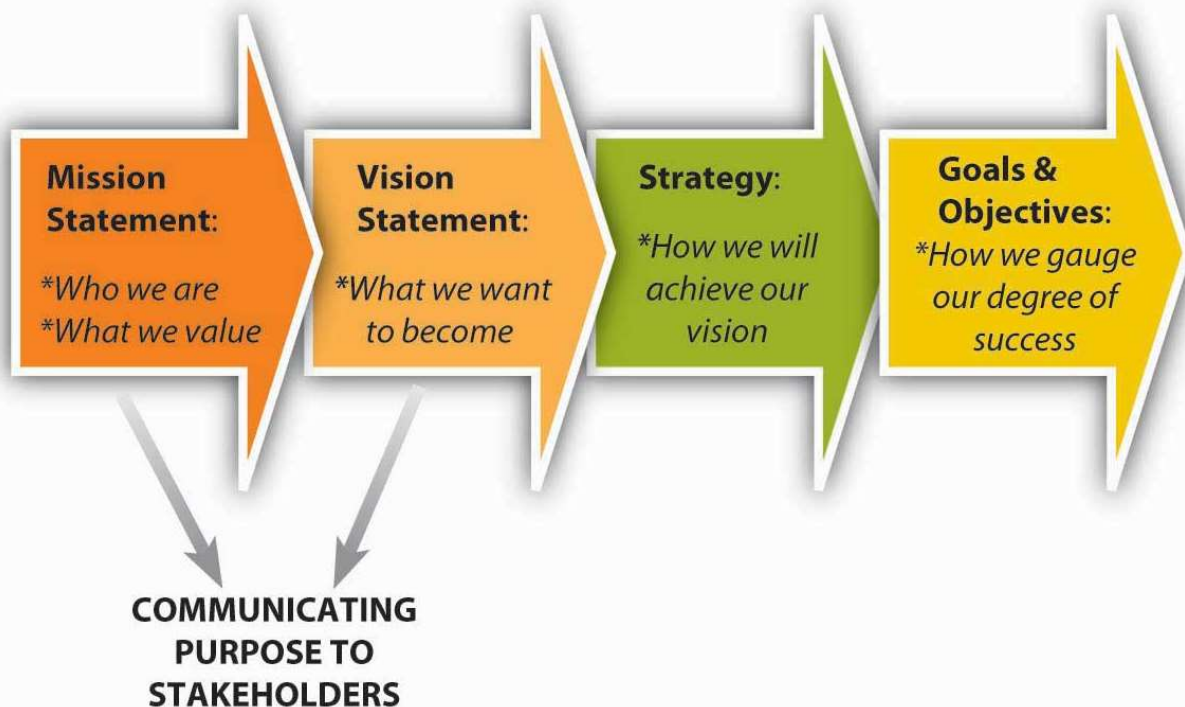
How does the Organizational Structure Achieve the Mission of the County?

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	Included in Budget	Included in ACFR	Major Fund	Non- Major Fund
Government Funds				
General Fund*	X	X	X	
Special Revenue				
Emergency Medical Services Fund	X	X		X
Emergency Telephone System Fund	X	X		X
Transportation Services Fund	X	X		X
Soil & Water Conservation District Fund	X	X		X
Fire Protection Service District Fund	X	X		X
Social Services Charitable Fund	X	X		X
Social Services Representative Payee Fund	X	X		X
Opioid Special Revenue Fund		X		X
Multi-Year Special Revenue Grants Fun		X		
Multi-Year Coronavirus State & Local Fiscal Recovery Funds		X	X	
Capital Projects Funds				
Moore County Capital Project Fund		X		
Emergency Communication Narrow Banding Project Fund		X		
New Courthouse Building Capital Project Fund		X		
Parks and Recreation Capital Project Fund		X		
Solid Waste Improvement Capital Project Fund		X		
School and College Capital Projects Fund		X	X	
Airport County Capital Projects Fund		X		
Capital Reserve and Debt Service Funds				
Capital Reserve for Governmental Projects Fund		X	X	
Capital Reserve for Debt Service Fund		X		
Capital Reserve for Capital Project for SCC Fund		X		
Capital Reserve for Debt Service for SCC		X		
Capital Reserve for Capital Construction Project for Moore County Schools (MCS) Fund		X		
Capital Reserve for Debt Service for MCS Fund		X		
Capital Reserve for Solid Waste Fund		X		
Proprietary Funds				
Enterprise Funds				
Water Pollution Control Plant (WPCP) Enterprise Fund	X	X	X	
Water Pollution Control Plant Capital Reserve Fund		X	X	
Capital Reserve for WPCP Fund		X	X	
WPCP ARP Capital Project Fund		X	X	

FUND STRUCTURE (Continued)	Included in Budget	Included in ACFR	Major Fund	Non- Major Fund
Moore County Public Utilities (MCPU) Enterprise Fund	X	X	X	
MCPU ARP Capital Project Fund		X	X	
2013 Water Sources Project Fund		X	X	
Vass Phase II Sewer System Improvements Capital Project Fund		X	X	
Capital Reserve for MCPU Fund		X	X	
East Moore Water District (EMWD) Enterprise Fund	X	X	X	
EMWD Phase IV Project Fund		X	X	
EMWD Capital Reserve Fund		X	X	
Internal Services Fund				
Self-Insurance/Risk Management Fund	X	X		X
Fiduciary Funds				
Sheriff's Department – Civil Fund		X		X
Sheriff's Department Inmate Trust Fund		X		X
Special Tax District Municipal Funds		X		X
Component Unit Funds				
Convention and Visitors Bureau Fund	X	X		
Airport Authority Fund	X	X		

*Within the General Fund the following departmental budgets are appropriated:

Governing Body/Administration	Social Services
Human Resources	Child Support/Day Reporting/Youth Services
Finance	Veteran Services
County Attorney	Aging/Senior Enrichment
Tax and Revaluation	Parks and Recreation
Elections	Library
Register of Deeds	Economic Development
Information Technology/GIS	Transfers to other Funds
Property Management	Education, Schools, College
Planning/Zoning, Inspections	Sheriff/Detention Center/Animal Services
Solid Waste	Mental Health
Cooperative Extension	Public Safety Fire Marshal & Communications
Soil and Water Conservation	Debt Service
Health Services	

About County Services/Departments

Administration (wvest@moorecountync.gov); (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, Assistant 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)

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 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)

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)

Responsible for conducting all elections held within the County. County voter registration records are maintained by this office. The County Board of Elections office also certifies petitions, as required by law, and accepts and processes 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)

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, collects and distributes support and enforces support obligations.

Cooperative Extension (dmcgiffin@moorecountync.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@moorecountync.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@moorecountync.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 (mgarner@moorecountync.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@moorecountync.gov)

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

Health Department (mgarner@moorecountync.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)

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/Geographic Information Services (GIS) (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.

The IT Department is also over the Geographic Information Services (GIS) division. The GIS division provides analysis and mapping services for 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!

Library (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)

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.

Parks & Recreation (bransom1@moorecountync.gov)

This department provides services to all citizens of Moore County by providing recreational opportunities for youth, adults and seniors. The Parks and Recreation Department also hosts tournaments, special events, and offers programs and athletics throughout the year that are open to the public.

Planning & Zoning (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)

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 911 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 a 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 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 103,298 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)

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@moorecountync.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 (imartin@moorecountync.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@moorecountync.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 (W/C) 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.

Sandhills Community College (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.

Sheriff's Office (rfields@moirecountync.gov)

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)

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)

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)

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 the County Soil and Water

Conservation District office. The size of individual farms is smaller than they once were. There has been a large 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 (rgould@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@moirecountync.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 (sbiggs@moirecountync.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).

Veterans Services (kgreene@moirecountync.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 9,580 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)

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)

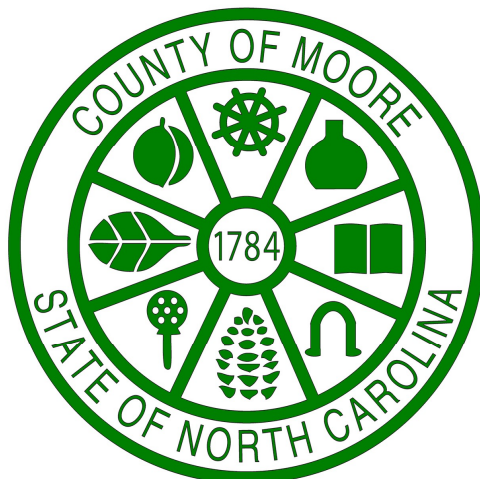
This department is a division of Public Works and treats wastewater produced within Moore County under strict guidelines of the National Pollutant Discharge Elimination System permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated versus flow invoiced is measured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

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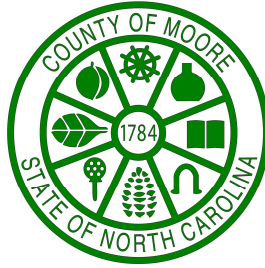
Social Media Sites and other Links

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



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

- 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 were 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 2023. The groundbreaking event took place on April 20, 2021.



County Commissioners at Groundbreaking Ceremony, April 2021.

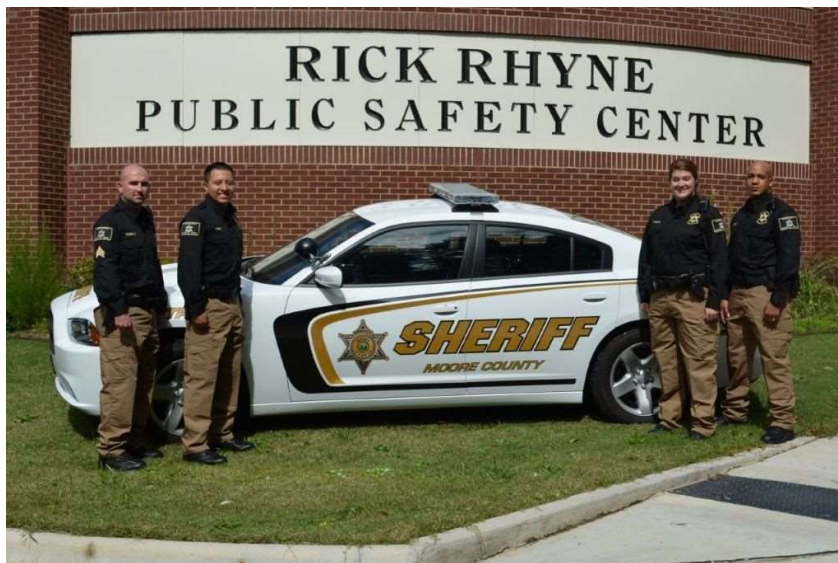
Once completed the facility will be named Foundation Hall and will house the education of medical services/nurses to the community and surrounding areas and Hospitals.

- 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 2022. 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 2023

May 16, 2022

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 2023 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.

FY22/23 Budget Team Members

Name	Position/Title
Frank Quis	Moore County Board of Commissioners, Board Chair
Catherine Graham	Moore County Board of Commissioners, Vice Chair
Laura Williams	Clerk to the Board
Gary Briggs	Tax Administrator
Caroline Xiong	Finance Director
Dawn Gilbert	Human Resources Director
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 FY23 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 FY23 budget is comprised of 14 funds and is balanced at \$199,125,022 in gross revenues and expenditures.

As in previous years, the recommended budget prioritizes Education, Public Safety, and Health & Human Services.

The recommended FY23 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 maintains the Rural Fire Protection District Fund (215) tax rate at .105/\$100 of valuation.

One penny on the General Fund and Advanced Life Support tax rate is projected to generate \$1,466,862 in revenue. One penny on the Rural Fire Protection District tax rate is projected to generate \$512,496.

The recommended FY23 budget preserves the competitiveness of the County employee benefits and compensation package by fully funding existing benefits, including an increase to retirement contributions required by LGERS, incorporating the recently approved 5% C.O.L.A. already in effect, and proposing no health insurance changes to premiums, copays, deductibles, and out-of-pocket limits.

The recommended FY23 budget proposes adding 9 full-time and 4 part-time positions bringing the total number of full-time positions to 719 and the total number of part-time positions to 14. Eight and a 20% portion (8.2) of the full-time and 4 of the part-time positions are in General Fund (100) departments; the remaining 80% of the full-time position from the General Fund is in Emergency Management - Advanced Life Support (ALS) Fund (200).

The recommended FY23 budget funds Moore County Schools at \$50,817,525 including Current Expense, Capital Outlay, Digital Learning, and Debt Service.

The recommended FY23 budget funds Sandhills Community College at \$7,993,911 including Expense and Debt Service.

Each of the Enterprise Funds includes a transfer to capital reserve, which includes System Development Fees for capital, totaling \$3,193,911 across the three funds. Fee increases for flow rates, connections, base rates, and usage for funds 600, 610 and 620 are recommended for FY23.

The recommended FY23 budget does not include an allocation of American Rescue Plan funds; however, a Special Revenue Fund (241) has been established and preliminary projects have been identified for consideration.

Total Debt Service for FY23 is \$28,546,240 with General Fund (100) debt service at \$24,961,975, Advanced Life Support debt service of \$73,500, and Enterprise (600, 610, 620) debt service at \$3,510,765.

Budget Chart:

The Budget Chart below provides the proposed budget for each annual fund included in the recommended FY23 budget.

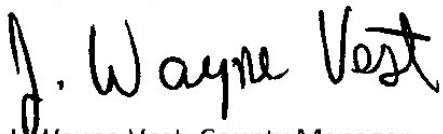
FY2022-2023 Recommended Gross and Net Budget by Fund						
Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	\$135,891,542	-\$6,174,653	\$129,716,889	\$.485/\$100 valuation
200	Public Safety/Emergency Management	Special Revenue	\$11,175,524	-\$2,540,974	\$8,634,550	\$.04/\$100 valuation
210	E911 Telephone	Special Revenue	\$389,189	\$0	\$389,189	PSAP Funding
215	Fire, Ambulance, Rescue District	Special Revenue	\$5,903,211	\$0	\$5,903,211	\$.105/\$100 valuation
220	Soil Water Conservation District	Special Revenue	\$19,891	\$0	\$19,891	Rental Fees/State
230	Transportation Services	Special Revenue	\$1,266,634	-\$319,247	\$947,387	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	\$6,829,657	-\$307,719	\$6,521,938	User Fees
610	Public Utilities - Water & Sewer	Enterprise	\$15,001,583	-\$1,022,113	\$13,979,470	User Fees
620	East Moore Water District	Enterprise	\$2,699,700	\$0	\$2,699,700	User Fees
810	Risk Management	Internal Service	<u>\$10,400,236</u>	<u>-\$9,400</u>	<u>\$10,390,836</u>	Internal (transfers)
	Total County Funds		\$190,012,167	\$10,374,106	\$179,638,061	
260	Convention & Visitor's Bureau	Component Unit/Special Rev	\$2,408,150	-\$49,500	\$2,358,650	Occupancy Tax
640	Airport Authority	Component Unit/Enterprise	<u>\$6,704,705</u>	<u>-\$94,300</u>	<u>\$6,610,405</u>	User Fees
	Total Component Units		\$9,112,855	-\$143,800	\$8,969,055	
		Totals	\$199,125,022	\$10,517,906	\$188,607,116	

Summary:

The Fiscal Year 2023 recommended budget is balanced at \$199,125,022 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 2023 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

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

Commissioners for consideration and adoption.

Attachments: Appendices to the Manager's 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 16, 2022, can be found at the following link and on the County website at:

https://www.moorecountync.gov/images/departments/administration/budget/2022-2023/FY_2022_2023_Proposed_Budget_Presentation.pdf

- The Public Hearing Presentation from June 21, 2022, can be found at the following link and on the County website at:

https://www.moorecountync.gov/images/departments/administration/budget/2022-2023/Fiscal_Year_2023_Budget_Hearing_Pres.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/2022-2023/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_2022_2023.pdf

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.

North Carolina Association of County Commissioners (NCACC)

Moore County Board of Commissioners 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.

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."

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.

FY 2022-2023 Budget Challenges

- Continuing to monitor COVID-19 and the economic 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.
- Reducing the County property tax rate while providing 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. .
- Public Safety needs was a major challenge with the pandemic. Funding for 2 new ambulances and 17 new deputy vehicles is included in the FY2022-2023 budget, including all equipment to outfit the vehicles.
- Provide all needed staff and equipment to Health and Human Services.

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COVID-19 PANDEMIC BUDGET IMPACTS 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.

Going back to the beginning of the Pandemic, the County did not anticipate a major impact to its FY 2019-2020 financial results, but the following measures were implemented at that time:

- 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 FY2023 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 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 \$19,594,7579. The County did receive its first payment of \$9,797,378.50 on June 14, 2021. These funds are in a Special Revenue Fund 437. The second tranche of \$9,797,378.50 was received on June 28, 2022.

The Board of County Commissioners held a special work session on September 1, 2021, to discuss the use of these funds. The Board elected to take the \$10 million standard allowance (Revenue Replacement) and used Sheriff and Emergency Management salaries. The balance of the funding plan is for the use of Infrastructure and Broadband Projects. The ARP Funds will be used for the following projects:

- Information Technology - Broadband Project \$4,797,378
- Utilities/East Moore Water District-Thurlow Booster Pump Station \$1,175,000
- Utilities Linden Road Wells Project-\$1,223,689
- Water Pollution Control Plant-Morganton Road Interceptor \$2,398,690

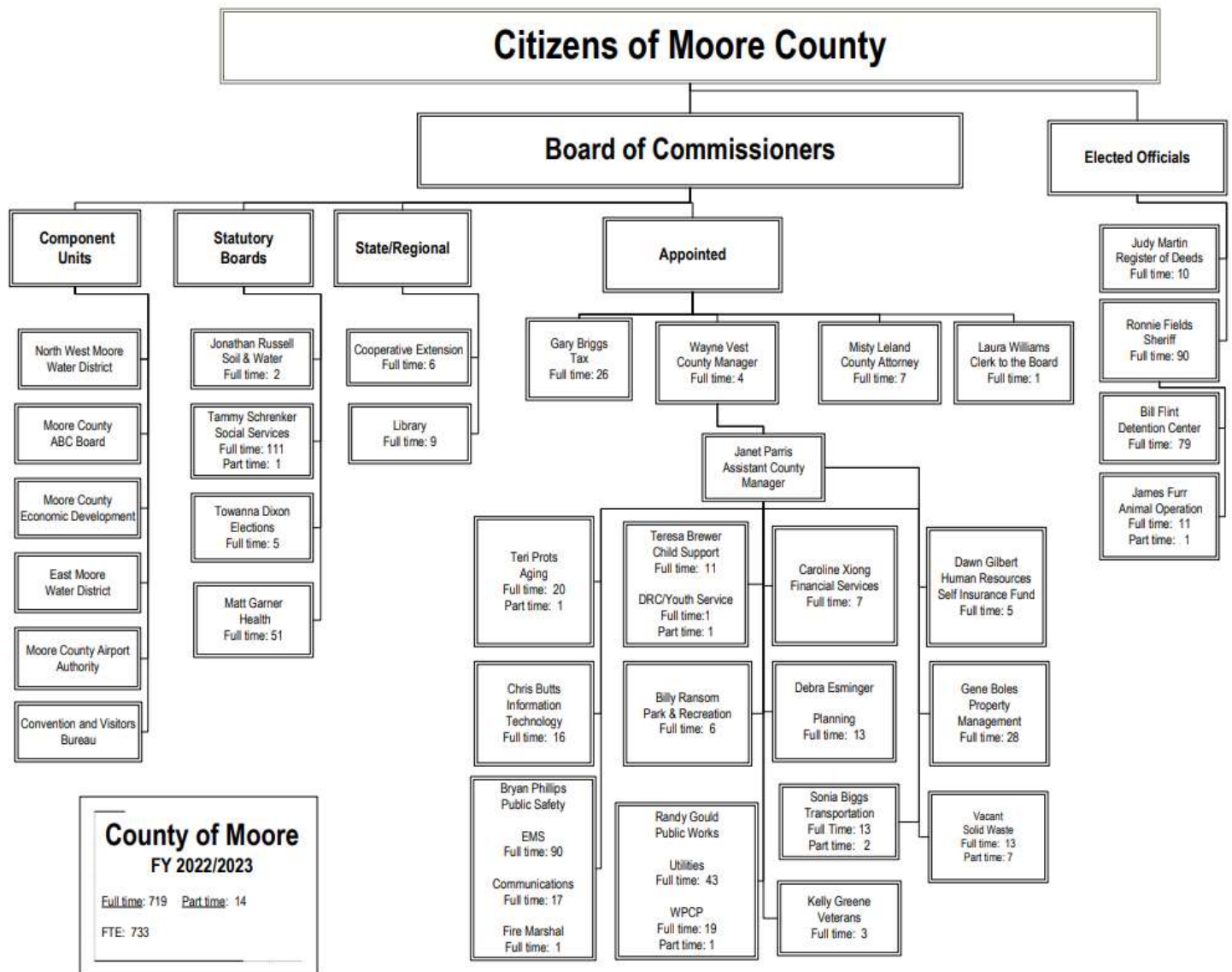
The Standard Allowance allows a local government to expend up to their full allotment of ARP/CSLFRF funds (up to a maximum of \$10 million) in the Revenue Replacement category WITHOUT having to demonstrate any actual lost revenue growth. The following are projects that will utilize the Standard Allowance.

- Sheriff Vehicles- \$3,663,060
- Sheriff Vehicle Equipment-\$680,000
- EMS Ambulance Purchases-\$3,051,978
- EMS Base Pinehurst Renovations-\$450,000
- EMS Defibrillators-\$602,005
- Fire Station X-\$450,000
- Narrow Band Radio Project \$1,000,000
- Other Projects/Audit of ARP funds \$102,957

Why would a local government want to spend some or all of its ARP/CSLFRF funds in the Revenue Replacement category? First, expending ARP/CSLFRF in the Revenue Replacement category allows for a much broader array of potential expenditures. A local government may expend ARP/CSLFRF funds in this category for the provision of government services. This likely includes anything that a local government has state law authority to spend money on, including general fund and enterprise fund expenditures, capital and operating expenditures, and even administrative expenditures, such as employee salaries/benefits.

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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 2022-2023 budget

includes the addition of nine (9) new full-time positions and four (4) part-time positions as listed in the charts below. Moore County Government employs 719 Full Time Employees, 14 Part Time Employees for a total of 733 employees or 726 Full Time Equivalent (FTE) Positions.

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
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
FY21-22	709	10.0	719.0	714.0
FY22-23	719.0	14.0	733.0	726.0

FY23 Budget Position Changes vs FY22 Budgeted Positions

General Fund

Add 1 FT Elections Training & Recruiting Specialist
Add 1 FT Parks & Recreation Athletics Program Specialist
Add 1 FT Sheriff Forensic Officer
Add 1 FT Sheriff Detention Officer (Litter Control)
Add 3 FT DSS (2 FT IMC II's and 1 FT SW IAT)
Add .20 FT Public/EMS Safety Logistics Specialist (.20 PSFM/.80 EMS)
Reduce 1 FT PHN, Health Grant Position
Add 2 FT Solid Waste Site Attendant
Add 4 PT Solid Waste Site Attendants

General Fund added 8.2 FT and 4 PT

Emergency Management Fund 200

Add .80 FT Public Safety/EMS Logistics Specialist (.20 PSFM/.80 EMS)

TOTAL All Funds Request 9 Full Time and 4 Part Time Positions (11 FTE's)

Fiscal Year Budgeted Employee Position Count by Department

Department	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	5		5		5		4		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	1	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		5	
Financial Services	7		7		7		7		7	
Governing Body	1		1		1		1		1	
Health	49	1	49.75		48.75		52.66		51.66	
Human Resources	3		3		3		4		4	
Information Technology	12		12		12		13		13	
IT - Geographical Information Systems (GIS)	3		3		3		3		3	
Library	9		9		9		9		9	
Parks & Recreation	5		5		5		5		6	
Planning & Community Development	4.84		4.84		4.84		3.46		3.46	
Planning & Permitting/Inspections	5.83		5.08		5.08		8.88		8.88	
Public Safety - E911 Communications	15		16		16		17		17	
Public Safety-Fire Marshal	2.6		2.6		2.6		2.6		2.8	
Solid Waste	9		9		10	1	12	3	13	7
Register of Deeds	10		10		10		10		10	
Sheriff	80		86		87		89		90	
Sheriff - Detention Center	60		68		78		78		79	
Sheriff - Animal Operations	11	1	11	1	11	1	11	1	11	1
Social Services	108	1	108	1	108	1	108	1	111	1
Soil & Water Conservation	3		3		3		2		2	
Tax	25		25		25		26		26	
Veterans	3		3		3		3		3	
Property Management	27	0	27	0	27	0	28	0	28	0
TOTAL GENERAL FUND 100	507.27	5	522.27	4	533.27	5	546.60	7	554.80	11
Emergency Medical Services Fund 200	84.4		87.4		87.4		87.4		88.2	
Transportation Fund 230	13.33	3	13.33	2	13.33	2	13	2	13	2
Self Insurance Fund 810	1		1		1		1		1	
Public Works - Utilities Fund 610	41		41		41		43		43	
Public Works - WPCP Fund 600	19	0	19	0	19	0	19	1	19	1
TOTAL OTHER FUNDS	158.73	3	161.73	2	161.73	2	163.4	3	164.2	3
Totals	666.00	8	684.00	6	695.00	7	710.00	10	719.00	14
Total Number of FTEs	670.0		687.0		698.5		715.0		726.0	

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.

HUMAN RESOURCES						
FY 21-22 By Month	Employee Target Funded FTE's	Filled Positions	Vacant Positions	Month Turnover	YTD Turnover	Employment Level
Jul 21	711	656.5	54.50	15.00	15.0	92.33%
Aug 21	711	657.5	53.50	9.00	24.0	92.48%
Sep 21	712	654.5	57.50	23.00	47.0	91.92%
Oct 21	712	655.5	56.50	12.00	59.0	92.06%
Nov 21	712	656.5	55.50	17.00	76.0	92.21%
Dec 21	712	639.5	72.50	22.00	98.0	89.82%
Jan 22	715	647.5	67.50	10.00	108.0	90.56%
Feb 22	715	643.5	71.50	15.00	123.0	90.00%
Mar 22	715	651.5	63.50	13.00	136.0	91.12%
Apr 22	715	652.5	62.50	12.00	148.0	91.26%
May 22	715	656.5	58.50	11.00	159.0	91.82%
Jun 22	715	659.5	55.50	15.00	174.0	92.24%
Average	713.3	652.6	60.75	14.50	97.25	91.48%

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. A Pay Plan Study was conducted for FY 2022-2023 and will be implemented in October 2022. 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 for FY23 remain unchanged from FY22. The County pays the Employee Only portion of Health Insurance as a benefit to the employee. The Risk Management Fund 810 is budgeted at \$10.4 million for FY23 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 2023 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 12.15% and 13.04% for law enforcement
- Contribution to employee 401K retirement plan of 3%. 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.
- 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. 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 \$35.00 per visit	- Co-pay is \$70.00
Non-PPO - 40% after deductible	

Deductible:

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

Out of Pocket Maximum Per Plan Year:

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

Hospitals:

Individual	
PPO: MedCost website: www.medcost.com or 1-866-267-5835	PPO - 30% non-PPO - 40%

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

Coverage for Newly Acquired Dependents:

Spouse	Must complete application within 30 days of marriage
Child	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:

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

DENTAL

Deductible:

Individual	\$50 per plan year
Family	\$100 per plan year

Percentages:

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

Annual Benefit: \$1,000

Maximum Lifetime Benefit: *Unlimited*

Dependent Coverage Costs for Medical/Pharmacy/Dental:

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

Dental Dependent Costs:

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

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

NC401(k)

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

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:

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

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

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

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:

ACCRUAL CODE	YEARS OF AGGREGATE SERVICE	ACCRUAL HOURS PER MONTH
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 3rd 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 3rd 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 2022/2023

Final

BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2022-2023.

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 2022-2023 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, 2022, and ending June 30, 2023:

GENERAL FUND BUDGET SUMMARY

Revenues:

Property Taxes	\$71,362,884
Rental Vehicle Tax	\$100,000
Sales Tax (Art 39, 40 and 42)	\$22,000,000
Sales Tax (Article 46)	\$5,100,000
Medicaid Hold Harmless	\$3,349,587
ABC Revenues/Video Franchise Tax	\$693,000
Interest income	\$150,000
Transfer In from Bond Interest	\$150,000
Transfer in from Fund 251 CR for Debt Service MCS	\$2,000,000
Transfer In from Fund 254 SCC Debt Service	\$157,992
Transfer in from Fund 256 MCS Debt Service	\$1,221,397
Transfer in from Fund 255 Article 46 Capital Projects	\$2,939,412
Transfer in from Fund 253 SCC 6% Debt Service	\$182,089
Transfer In from Court Fund 432 for Debt Service	\$1,110,194
Reappropriate Fund Balance-CRF Funding	\$496,095
Departmental Revenues and Fees	\$14,049,415
Child Support Enforcement	\$847,950
Social Services	\$6,317,605
Public Health	\$786,599
Other Grants	\$1,047,406
Aging/Senior Center	\$906,000
Appropriated Restricted Fund Balance-Tax Reval	<u>\$166,274</u>

TOTAL REVENUES

\$135,133,899

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, 2022, and ending June 30, 2023:

Expenditures

General Government

Governing Body	\$233,360
Administration	\$679,369
Human Resources	\$400,032
Finance	\$749,869
County Attorney	\$951,743
Tax	\$2,923,364
Board of Elections	\$944,822
Register of Deeds	\$1,896,430
Information Technology/GIS	\$2,764,005
Property Management	<u>\$6,144,323</u>
TOTAL	\$17,687,317

Public Safety

Sheriff	\$8,648,123
Sheriff-Detention Center	\$6,330,798
Sheriff-Animal Center	\$915,458
Day Reporting Center	\$119,486
Youth Services/JCPC	\$103,536
Emergency Management/E-911/Fire Marshal	<u>\$1,736,096</u>
TOTAL	\$17,853,497

Environmental and Community Development

Solid Waste	\$6,953,775
Planning and Community Development	\$482,304
Planning Code Enforcement	\$971,884
Cooperative Extension Service	\$304,699
Soil and Water Conservation Service	<u>\$180,348</u>
TOTAL	\$8,893,010

Human Services

Child Support Enforcement	\$837,972
Veterans Services	\$234,265
Aging/Senior Center	\$1,652,310
Social Services	\$10,586,455
Public Health	<u>\$4,796,767</u>
TOTAL	\$18,107,769

Cultural Development

Library	\$688,234
Parks and Recreation	<u>\$789,024</u>
TOTAL	\$1,477,258

Education

Public School Current Expense	\$34,500,000
Public School Capital	\$800,000
Public School Digital Equipment	\$0
Public Schools Debt Service-Principal	\$11,098,925
Public School Debt Service-Interest	\$5,218,600
Community College Current Expense	\$5,015,653
Community College Debt Service-Principal	\$2,032,076
Community College Debt Service-Interest	<u>\$788,540</u>
TOTAL	\$59,453,794

Non-Departmental

TOTAL	<u>\$4,441,325</u>
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Transfers

Transfer to Fund 200 Emergency Services	\$500,000
Transfer to EMS Fund 200 CRF Balance	\$496,095
Transfer to CR for Solid Waste New Fund	\$400,000
Transfer to CR Fund 250 for Governmental Projects	<u>\$.00</u>
TOTAL	\$1,396,095

Debt Service – County P&I (excluding Education)

TOTAL	<u>\$5,823,834</u>
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TOTAL EXPENDITURES**\$135,133,899****SECTION 3 AD VALOREM TAX LEVY**

A. There is hereby levied for Fiscal Year 2022-2023, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2022, at a rate of forty-eight and one half (\$.485) cents 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 2022-2023, 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 2022-2023, 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, 2022, 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 his/her 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, Assistant 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, Assistant 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

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

Water Pollution Control Plant Fund 600	\$6,829,657
Public Utilities Fund 610	\$15,001,583

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	\$10,400,236
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SECTION 8 SPECIAL REVENUE FUNDS

Annual Special Revenue Funds:

A. EMERGENCY MEDICAL SERVICES / ALS FUND

Emergency Medical Services Fund 200	\$11,175,524
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B. EMERGENCY TELEPHONE SYSTEM FUND

Emergency Telephone System Fund 210	\$389,189
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C. TRANSPORTATION SERVICES FUND

Transportation Services Fund 230	\$1,266,634
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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, 2022, 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 2023.

Fire Protection Service District Fund 215	\$5,903,211
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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. OPIOID SPECIAL REVENUE FUND

Opioid Special Revenue Fund 290	\$6,258,160
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I. MULTI-YEAR SPECIAL REVENUE GRANTS FUND

1. Multi –Year Grant Fund 240

J. 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, 2026.
 - Multi-Year Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) 241 \$19,594,757

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	\$2,408,150
Airport Authority Fund 640	\$6,704,705

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:

MCPU ARP Capital Project (Linden Rd Wells)– Fund 412
WPCP ARP Capital Project – Fund 602
Moore County Capital Projects – Fund 437
Vass Phase II Sewer System Improvements Capital Project – Fund 411

Emergency Communication Narrow Banding Project – Fund 431
New Courthouse Building Capital Project – Fund 432
Parks and Recreation Capital Project – Fund 433

Solid Waste Improvement Capital Project – Fund 435

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 (8) 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)
8. Capital Reserve for Solid Waste (Fund 257)

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 or Assistant 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 or his/her designee 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, Assistant 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, 2022; 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 2022-2023 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

That this ordinance shall be in full force and effect on July 1, 2022.

Adopted the 23rd day of June 2022.


Laura M. Williams, Clerk to the Board

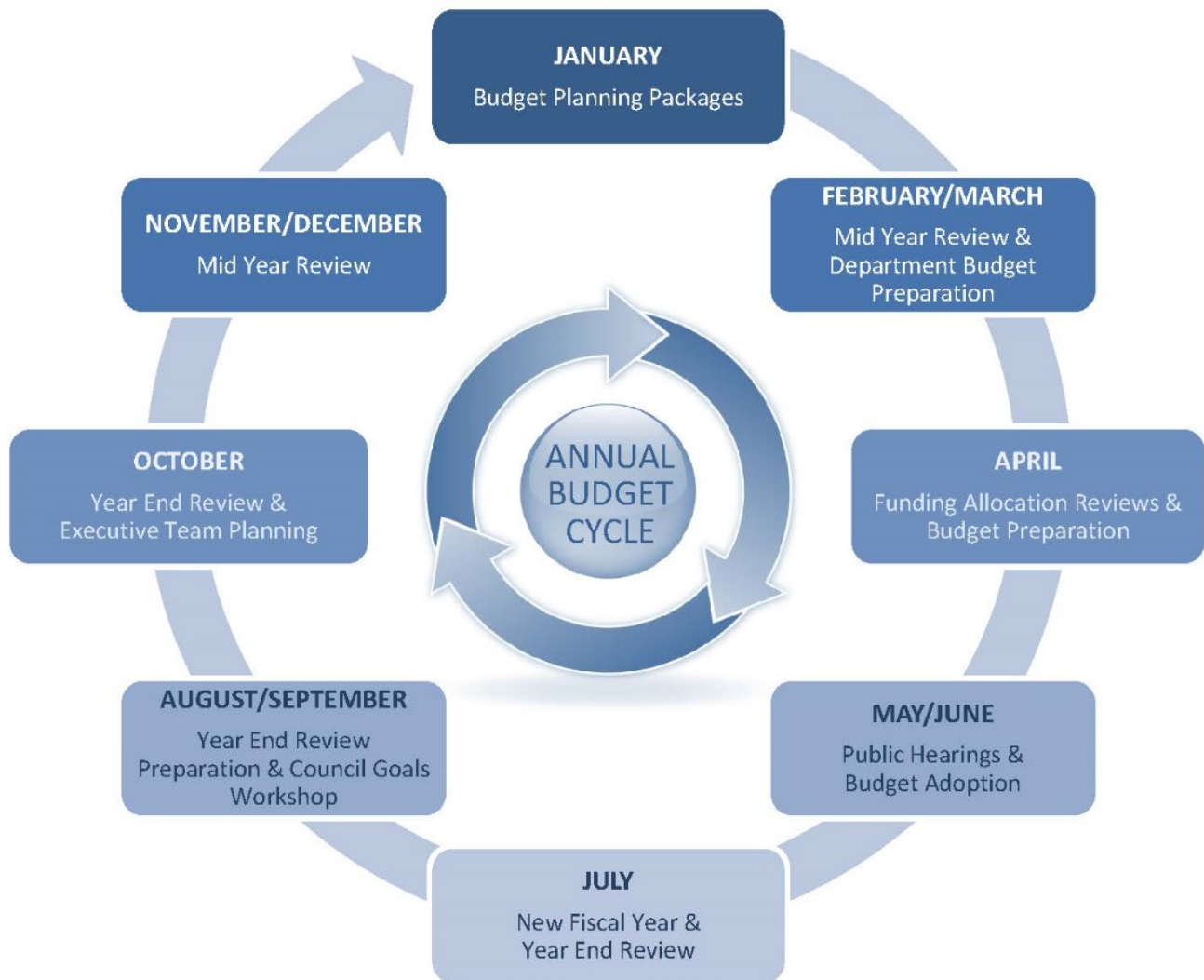

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA


Frank Quis, Chairman
Moore County Board of Commissioners

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:

- ACFR (Annual Comprehensive Financial Report) results from the previous fiscal year
- What the transfer to Capital Reserve will be after the results of the ACFR 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 Annual Comprehensive Financial Report (ACFR) 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 ACFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The

most significant differences between the budget and ACFR 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 ACFR (GAAP); and depreciation is recorded as an expense in the ACFR (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 2nd 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 2nd 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 1st 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.

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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:

Funds - Annual Budget Fund and Fund Type			
Fund	Fund Name	Fund Type	Budgeted
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
Above are all County Funds that are annually budgeted. Below are the Component Units of the County that are annually budgeted.			
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:

Multi-Year Funds	Fund Type	Budgeted
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

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

GENERAL GOVERNMENT Administration Governing Body Human Resources Finance County Attorney Tax Elections Register of Deeds Information Technology Property Management	HUMAN SERVICES Health Department Social Services Child Support Youth Services Veteran's Services Aging RSVP Animal Services
ENVIRONMENTAL AND COMMUNITY DEVELOPMENT Planning, Zoning, Inspections GIS Solid Waste Cooperative Extension Soil and Water Conservation	CULTURAL DEVELOPMENT Parks and Recreation Library
DEBT SERVICE (excluding education) Debt Principal Debt Interest	PUBLIC SAFETY FUNCTIONS Sheriff's Office Detention Center Day Reporting Center Public Safety Fire Marshall Public Safety Communications
NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT Grants Court Facility Other Transfers Non-Profits	EDUCATION 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	\$5,533,171		\$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:

Total Sandhills Community College Funding Example*					
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 McCall 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 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:

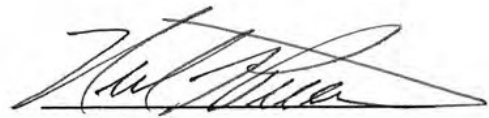
- Claiming indirect cost associated with federal programs.
- Charging enterprise funds for services provided by the General Fund.
- Determining the full costs of departments providing user fee related service to the public; and
- Obtaining management information related to how the agency carries out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

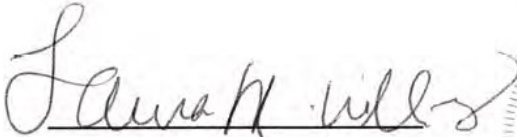
Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY14/15, which was the last completed actual fiscal year, is budgeted in the 16/17 fiscal year. Because fiscal year 15/16 is not completed and closed out it cannot be used 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 31st 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.

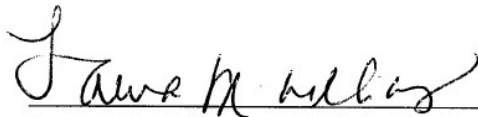
Debt Policies

- 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 3rd 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.

Governmental Fund budgets (General Fund, Special Revenue 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.

Proprietary Funds - Enterprise Funds (Water Pollution Control Plant, Utilities and East Moore Water District) and Internal Service Funds are budgeted on the modified accrual basis.

The Annual Comprehensive Financial Report (ACFR) presents the County’s finances on the basis of Generally Accepted Accounting Principles (GAAP). In most cases GAAP presentation conforms to the County budget except for the following:

- Depreciation is an expense under GAAP for the Enterprise Funds. Depreciation is not included in the budget.
- Capital outlay within the Enterprise Funds is recorded as assets on a GAAP basis and expended in the budget.
- Comprehensive absences are accrued as earned under GAAP for the Proprietary Funds. In the budget they are expensed when paid out.
- Principal payments in the Enterprise Funds are applied to the liability under GAAP and considered expenses in the budget.

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 the list on the next page will show what makes up the annual operating budget and what departments are related and reported in each fund. Each fund type is defined above under the Fund Descriptions. The budget is developed using the Budget Development Policy and Guide that can be found in the Budget Ordinance, Budget Policy, and Financial Fiscal Policy section.

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

BUDGET SUMMARY

The FY2022-2023 overall budget impacts were minimal with the following changes:

Revenue Impacts:

- Sales tax increases back to pre-pandemic levels including a budgeted increase of \$6 million
- Property tax reduction of 2.5 cents (\$.510/\$100 valuation to \$.485/\$100 valuation)
- County services and fees to remain relatively unchanged with all employees returning to the office

Expenditure Impacts:

- Overall, departmental budgets were kept to the same standards as previous years
- Pay Plan Study adjustments for employee retention to be implemented by October 2022
- Educational funding increases to expand resource officer presence

The matrix on the next page is the approved budget for FY2022/2023. It is broken down by Governmental Funds, Proprietary Funds and Component Unit Funds.

- The Governmental Funds consist of the General Fund and the Special Revenue Funds. The General Fund includes most of the County departments and services.
- The Special Revenue Funds include funds that are restricted for specific uses and have dedicated revenue sources. The funds that are included in the Special Revenue Fund include: Emergency Management Systems, E-911, Fire Protection Service Districts, Soil and Water, and the Moore County Transportation Services.
- The Proprietary Fund is made up of the Enterprise Funds and the Intragovernmental Fund. The Enterprise Funds include the Water Pollution Control Plant, Public Utilities, and the East Moore Water District Fund. The County uses Intragovernmental Funds to account for one activity: the Internal Service Fund which is also known as the Risk Management Fund or the Self-Insurance Fund by the County.
- The Component Units consist of the Convention and Visitors Bureau (CVB) and the Moore County Airport.

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BUDGET SUMMARY OF ALL FUNDS BY FUND TYPE

	Governmental Funds		Proprietary Fund				Component Units		All Budgeted Funds
	General Fund	Special Revenue Funds	Water Pollution Control Plant - Enterprise Fund	Public Utilities - Enterprise Fund	East Moore Water District - Enterprise Fund	Internal Service Funds	CVB	Airport	
2023 Adopted Budget									
Revenues									
General Property Tax	\$ 71,362,884	\$ 11,776,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,139,384
Sales and Use Tax	27,100,000	-	-	-	-	-	-	-	27,100,000
Other Taxes	793,000	-	-	-	-	-	2,400,650	-	3,193,650
Interest Earnings	150,000	-	-	391,101	-	-	-	-	541,101
Charges for Services	14,049,415	5,278,744	6,829,657	14,520,482	2,699,700	10,400,236	7,500	4,680,600	58,466,334
Intergovernmental	13,255,147	1,116,110	-	-	-	-	-	-	14,371,257
Transfers In	7,761,084	996,095	-	90,000	-	-	-	-	8,847,179
Appropriated Fund Balance	662,369	22,000						2,024,105	2,708,474
Total Revenues	135,133,899	19,189,449	6,829,657	15,001,583	2,699,700	10,400,236	2,408,150	6,704,705	198,367,379
Expenditures									
General Government	17,687,317	-	-	-	-	10,400,236	-	-	28,087,553
Public Safety	17,853,497	17,394,424	-	-	-	-	-	-	35,247,921
Public Works	-	-	5,726,412	13,303,523	2,307,094	-	-	-	21,337,029
Environmental & Community	8,893,010	19,891	-	-	-	-	-	-	8,912,901
Human Services	18,107,769	1,701,634	-	-	-	-	-	-	19,809,403
Cultural Development	1,477,258	-	-	-	-	-	-	-	1,477,258
Education	40,315,653	-	-	-	-	-	-	-	40,315,653
Convention and Visitors Bureau	-	-	-	-	-	-	2,408,150	-	2,408,150
Moore County Airport	-	-	-	-	-	-	-	6,704,705	6,704,705
Debt Service	24,961,975	73,500	-	-	-	-	-	-	25,035,475
Court Facility	4,441,325	-	-	-	-	-	-	-	4,441,325
Transfers Out	1,396,095	-	1,103,245	1,698,060	392,606	-	-	-	4,590,006
Total Expenditures	135,133,899	19,189,449	6,829,657	15,001,583	2,699,700	10,400,236	2,408,150	6,704,705	198,367,379

TOTAL COUNTY FUNDS

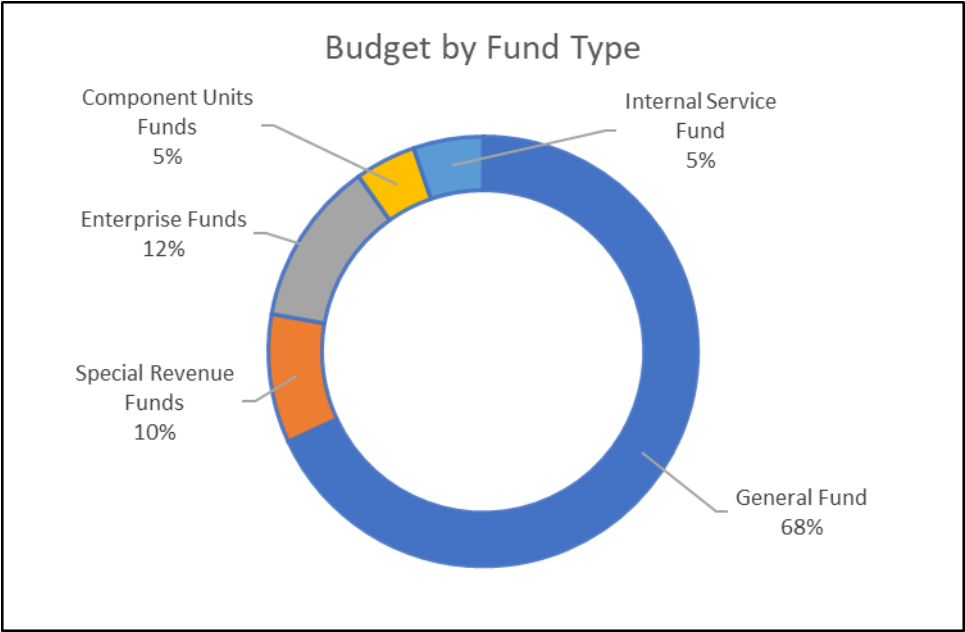
The County’s total FY 2022-2023 budget is \$198,367,379. The largest fund is the General Fund. The General Fund budget total is \$135,133,899, which is roughly 68% of the total budget. The budget has increased by \$10,335,031 from FY 2021-2022. The County increased the amount going to the schools by over \$3.6 million from the prior year budget. Fiscal Year 2022-2023 will also be a tax revaluation year which will have added expenses. The County is also undergoing a pay plan study. It is expected that there will be additional funds needed for salaries and fringes because of the pay plan study that is close to completion. These additional expenses have been budgeted as a separate line in the budget as a non-departmental category.

The next largest group of funds is the Enterprise Funds. The Enterprise Funds have adopted expenditures of \$24,530,940 or approximately 12% of the overall budget. The FY 2022-2023 budget increased by \$2,971,584 over the FY 2021-2022 budget. Most of this increase is due to increased rates that will allow the Enterprise Funds to transfer some of the funds to a capital reserve for upcoming major projects that are identified in the Capital Improvement Plan.

The Special Revenue Funds have adopted expenditures of \$19,189,449. This is an increase of \$1,736,315 over the FY 2021-2022 budget. Most of the increase is for capital expenditures related to the Emergency Management Services Fund.

The Component Unit funds have an adopted budget of \$9,112,855 for FY2022/2023. This is an increase of \$2,791,107. Most of this increase is related to the Airport. The Airport has some significant grant matches and capital projects projected for FY 2022-2023.

TOTAL BUDGET



The below table is the budget presented at the Net Budget Level. The Net Budget subtracts Internal Service Fund charges and transfer of money from one fund to another. These reductions from the total budget are considered to be double counted. Inter-fund transfers are necessary to reflect movement of revenues within the legal budget from the fund where received to the fund where the expenditure is recorded.

	FY2022 Budget	FY2023 Budget
Total Budget	\$ 180,183,862	\$ 198,367,379
Less:		
Internal Service Fund	\$ (9,624,615)	\$ (10,017,906)
Inter-fund Transfer	\$ (450,000)	\$ (500,000)
Net Budget	\$ 170,109,247	\$ 187,849,473

SUMMARY OF FINANCIAL SOURCES & USES

The next three pages present a summary of financial sources and uses for FY 2020-21 actual, FY 2021-22 budget and FY 2022-23 approved budget. Due to the size of the information and to adequately show the major funds, the spreadsheet was broken out into Governmental, Proprietary and Component Units with a grand total on the last page with the Component Units.

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SUMMARY OF FINANCIAL SOURCES & USES

	Governmental Funds					
	General Fund			Special Revenue Funds		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Financial Sources						
General Property Tax	\$ 72,247,829	\$ 72,317,287	\$ 71,362,884	\$ 10,309,711	\$ 10,907,310	\$ 11,776,500
Sales and Use Tax	27,768,603	21,100,000	27,100,000	-	-	-
Other Taxes	756,027	790,000	793,000	-	-	-
Interest Earnings	97,612	150,000	150,000	3,296	-	-
Charges for Services	9,901,681	13,598,739	14,049,415	4,043,467	4,598,156	5,278,744
Intergovernmental	15,124,328	11,959,134	13,255,147	1,696,988	1,403,468	1,116,110
Payments from Component Units	3,323,165	-	-	-	-	-
Sale of Assets	75,670	-	-	54,951	-	-
Installment Purchase Proceeds	244,000	-	-	-	-	-
Other/Donations	431,149	-	-	46,303	-	-
Transfers In	4,162,220	4,048,475	7,761,084	924,905	450,000	996,095
Total Financial Sources	134,132,284	123,963,635	134,471,530	17,079,621	17,358,934	19,167,449
Financial Uses						
General Government	12,779,384	15,579,316	17,687,317	-	-	-
Public Safety	15,800,070	17,037,490	17,853,497	13,443,018	15,566,196	17,394,424
Public Works	-	-	-	-	-	-
Environmental & Community Develop	4,588,337	8,217,091	8,893,010	7,773	19,891	19,891
Human Services	16,198,795	17,336,473	18,107,769	1,297,093	1,430,968	1,701,634
Cultural Development	1,156,773	1,374,890	1,477,258	-	-	-
Education	37,156,508	36,650,586	40,315,653	-	-	-
Grants-Other	984,500	-	-	-	-	-
Convention and Visitors Bureau	-	-	-	-	-	-
Moore County Airport	-	-	-	-	-	-
Debt Service	19,749,300	25,777,006	24,961,975	144,507	73,499	73,500
Non Departmental	-	2,376,016	4,441,325	-	-	-
Transfers Out	9,587,039	450,000	1,396,095	450,000	-	-
Total Financial Uses	118,000,706	124,798,868	135,133,899	15,342,391	17,090,554	19,189,449
Net Increase (Decrease) in Fund Balance	16,131,578	(835,233)	(662,369)	1,737,230	268,380	(22,000)

	Proprietary Funds											
	Water Pollution Control Plant - Enterprise Fund			Public Utilities - Enterprise Fund			East Moore Water District - Enterprise Fund			Internal Service Fund		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Financial Sources												
General Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Tax	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	38	-	-	327,357	318,101	391,101	107	-	-	-	-	-
Charges for Services	6,717,431	6,180,458	6,829,657	12,447,099	12,653,497	14,500,482	2,575,993	2,387,300	2,699,700	9,426,251	10,050,756	10,400,236
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Payments from Component Units	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	4,729	20,000	20,000	-	-	-	-	-	-
Installment Purchase Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Other/Donations	-	-	-	806,192	-	-	444,500	-	-	-	-	-
Transfers In	-	-	-	90,048	-	90,000	16,090	-	-	800,000	-	-
Total Financial Sources	6,717,469	6,180,458	6,829,657	13,675,425	12,991,598	15,001,583	3,036,690	2,387,300	2,699,700	10,226,251	10,050,756	10,400,236
Financial Uses												
General Government	-	-	-	-	-	-	-	-	-	10,175,979	10,050,756	10,400,236
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	3,866,577	3,797,218	4,497,606	10,955,029	11,263,517	11,726,658	2,631,801	1,345,367	1,602,000	-	-	-
Environmental & Community Develop	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-
Cultural Development	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Grants-Other	-	-	-	-	-	-	-	-	-	-	-	-
Convention and Visitors Bureau	-	-	-	-	-	-	-	-	-	-	-	-
Moore County Airport	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	1,246,900	1,320,856	1,228,806	1,343,811	1,345,892	1,576,865	642,993	732,481	705,094	-	-	-
Non Departmental	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	574,749	1,062,384	1,103,245	394,184	382,189	1,698,060	90,048	309,452	392,606	-	-	-
Total Financial Uses	5,688,226	6,180,458	6,829,657	12,693,024	12,991,598	15,001,583	3,364,842	2,387,300	2,699,700	10,175,979	10,050,756	10,400,236
Net Increase (Decrease) in Fund Balance	1,029,243	-	-	982,401	-	-	(328,152)	-	-	50,272	-	-

	Component Units								
	CVB			Airport					
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Financial Sources									
General Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,557,540	\$83,224,597	\$ 83,139,384
Sales and Use Tax	-	-	-	-	-	-	27,768,603	21,100,000	27,100,000
Other Taxes	2,161,800	1,723,342	2,400,650	-	-	-	2,917,827	2,513,342	3,193,650
Interest Earnings	-	-	-	-	-	-	428,410	468,101	541,101
Charges for Services	41,271	17,500	7,500	3,319,094	3,307,490	4,680,600	48,472,287	52,793,896	58,446,334
Intergovernmental	-	-	-	-	-	-	16,821,316	13,362,602	14,371,257
Payments from Component Units	-	-	-	-	-	-	3,323,165	-	-
Sale of Assets	-	-	-	-	-	-	135,350	20,000	20,000
Installment Purchase Proceeds	-	-	-	-	-	-	244,000	-	-
Other/Donations	-	-	-	-	-	-	1,728,144	-	-
Transfers In	-	-	-	-	-	-	5,993,263	4,498,475	8,847,179
Total Financial Sources	2,203,071	1,740,842	2,408,150	3,319,094	3,307,490	4,680,600	190,389,905	177,981,013	195,658,905
Financial Uses									
General Government	-	-	-	-	-	-	22,955,363	25,630,072	28,087,553
Public Safety	-	-	-	-	-	-	29,243,088	32,603,686	35,247,921
Public Works	-	-	-	-	-	-	17,453,407	16,406,102	17,826,264
Environmental & Community Develop	-	-	-	-	-	-	4,596,110	8,236,982	8,912,901
Human Services	-	-	-	-	-	-	17,495,888	18,767,441	19,809,403
Cultural Development	-	-	-	-	-	-	1,156,773	1,374,890	1,477,258
Education	-	-	-	-	-	-	37,156,508	36,650,586	40,315,653
Grants-Other	-	-	-	-	-	-	984,500	0	0
Convention and Visitors Bureau	1,731,061	1,775,842	2,408,150	-	-	-	1,731,061	1,775,842	2,408,150
Moore County Airport	-	-	-	2,762,202	4,545,906	6,704,705	2,762,202	4,545,906	6,704,705
Debt Service	-	-	-	-	-	-	23,127,511	29,249,734	28,546,240
Non Departmental	-	-	-	-	-	-	0	2,376,016	4,441,325
Transfers Out	-	-	-	-	-	-	11,096,020	2,204,025	4,590,006
Total Financial Uses	1,731,061	1,775,842	2,408,150	2,762,202	4,545,906	6,704,705	169,758,431	179,821,282	198,367,379
Net Increase (Decrease) in Fund Balance	472,010	(35,000)	-	556,892	(1,238,416)	(2,024,105)	20,631,474	(1,840,269)	(2,708,474)

GENERAL FUND

Where Does the Funding Come From?

The following represents the General Fund Revenues budgeted for FY 2022-2023 by amount and % of the total budget:

General Fund Revenues		
Source	FY23 Budget	%
Property Tax	\$71,362,884	52.8%
Sales Tax Article 39, 40, 42	\$22,000,000	16.3%
Sales Tax Article 46	\$5,100,000	3.8%
Intergovernmental	\$13,255,147	9.8%
Departmental Fees	\$14,049,415	10.4%
Other Taxes	\$793,000	0.6%
Interest	\$150,000	0.1%
Transfers in App Fund Balance	\$662,369	0.5%
Transfers In	\$7,761,084	5.7%
Total Revenues - GF	\$135,133,899	100.0%

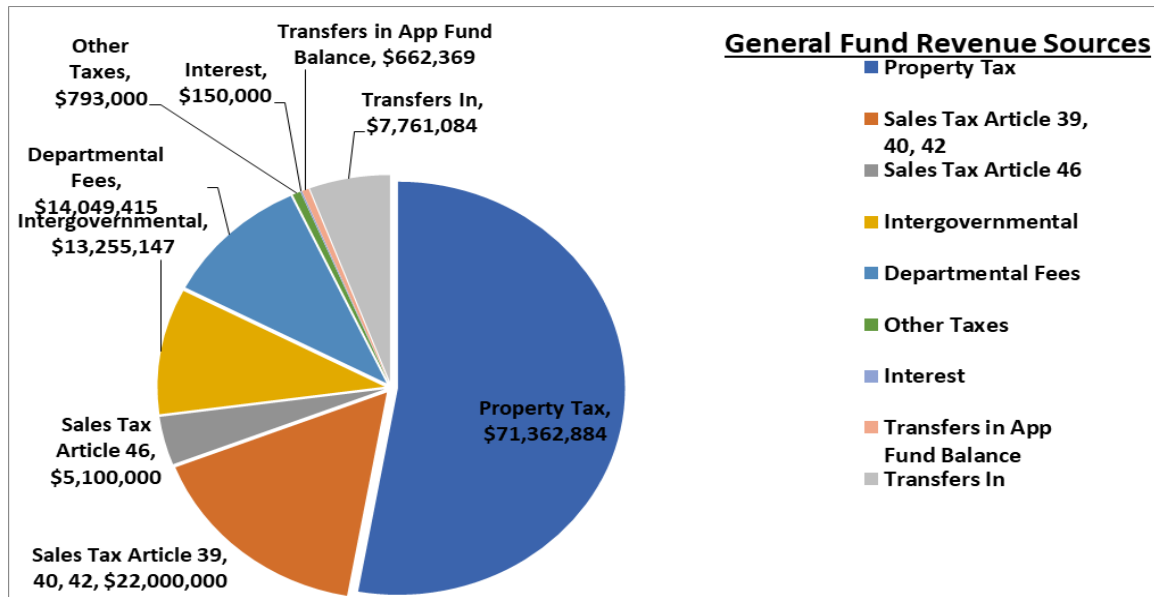
The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2019-20, and for FY 2020-2021, and the approved FY 2021-22 Budget as well as the approved FY22-23 Budget. The percent change refers to the change from FY 2021-22 to FY 2022-23.

General Fund Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	Percent Change
Property taxes - current year	69,422,295	71,724,172	71,977,287	71,022,884	-1.3%
Property taxes - prior years	52,253	426,411	250,000	250,000	0.0%
Penalties and interest	(45,033)	97,246	90,000	90,000	0.0%
Other Taxes	665,597	756,027	790,000	793,000	0.4%
Sales taxes	23,034,918	27,768,603	21,100,000	27,100,000	28.4%
Interest earnings	1,579,512	97,612	150,000	150,000	0.0%
Charges for services	7,693,581	9,901,681	13,598,739	14,049,415	3.3%
Intergovernmental Revenues	12,921,743	15,124,328	11,959,134	13,255,147	10.8%
Payments from Component Units	822,179	3,323,165	-	-	0.0%
Sale of assets	25,003	75,670	-	-	0.0%
Installment Purchase Proceeds	-	244,000	-	-	0.0%
Other/Donations	425,760	431,149	-	-	0.0%
Transfers in	2,776,622	4,162,220	4,048,475	7,761,084	91.7%
Appropriated Funds	-	-	835,233	662,369	-20.7%
Total Revenues	119,374,430	134,132,284	124,798,868	135,133,899	8.3%

- 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

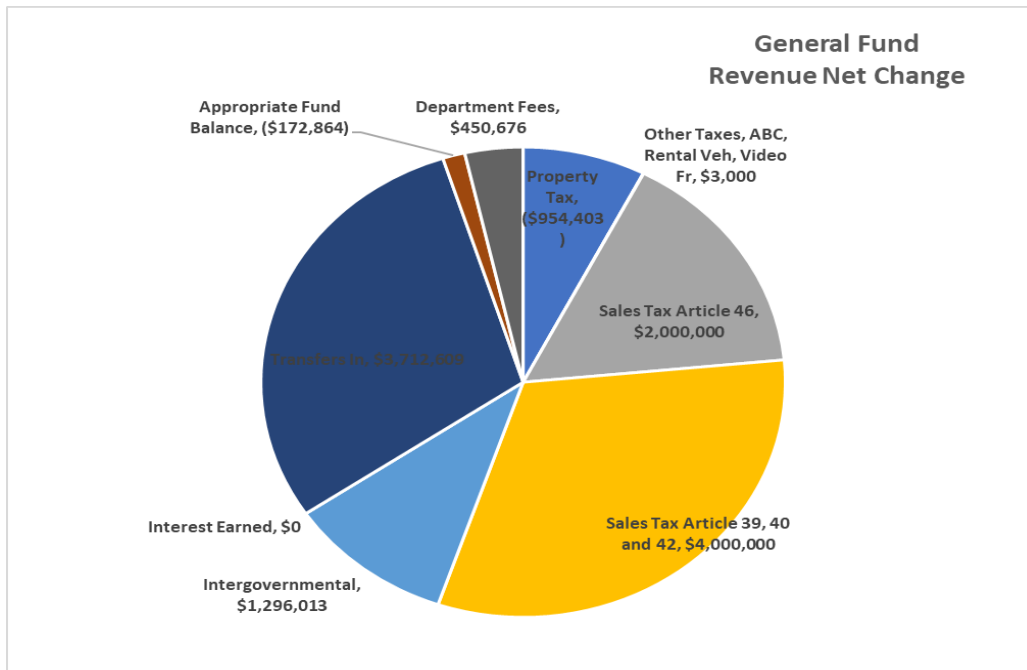
coming year. The revenues for property tax come from the Tax Administrator based on the tax rate and the valuation of property records.

- COVID-19 certainly brought a challenge to Moore County in evaluating how the revenues would be impacted for FY22 and FY23. The County budgeted revenues conservatively to avoid having to appropriate fund balance not knowing how COVID-19 would impact the budget for FY22 and on into FY23.



The following chart represents the overall changes from FY 2021-22 General Fund Budget to FY 2022-23 General Fund Budget and an explanation of the differences:

Source	FY22 Budget	FY23 Budget	Net Change	%
Property Tax	\$72,317,287	\$71,362,884	(\$954,403)	-9.23%
Sales Tax Art 39, 40, 42	\$18,000,000	\$22,000,000	\$4,000,000	38.70%
Sales Tax Article 46	\$3,100,000	\$5,100,000	\$2,000,000	19.35%
Intergovernmental	\$11,959,134	\$13,255,147	\$1,296,013	12.54%
Departmental Fees/Assessments	\$13,598,739	\$14,049,415	\$450,676	4.36%
Other Taxes (ABC, GRVT, Video Franchise)	\$790,000	\$793,000	\$3,000	0.03%
Interest	\$150,000	\$150,000	\$0	0.00%
Transfers In Debt/Bond Int/School Debt	\$4,048,475	\$7,761,084	\$3,712,609	35.92%
Appropriated Fund Balance	\$835,233	\$662,369	(\$172,864)	-1.67%
Total Revenues - GF	\$124,798,868	\$135,133,899	\$10,335,031	100.00%



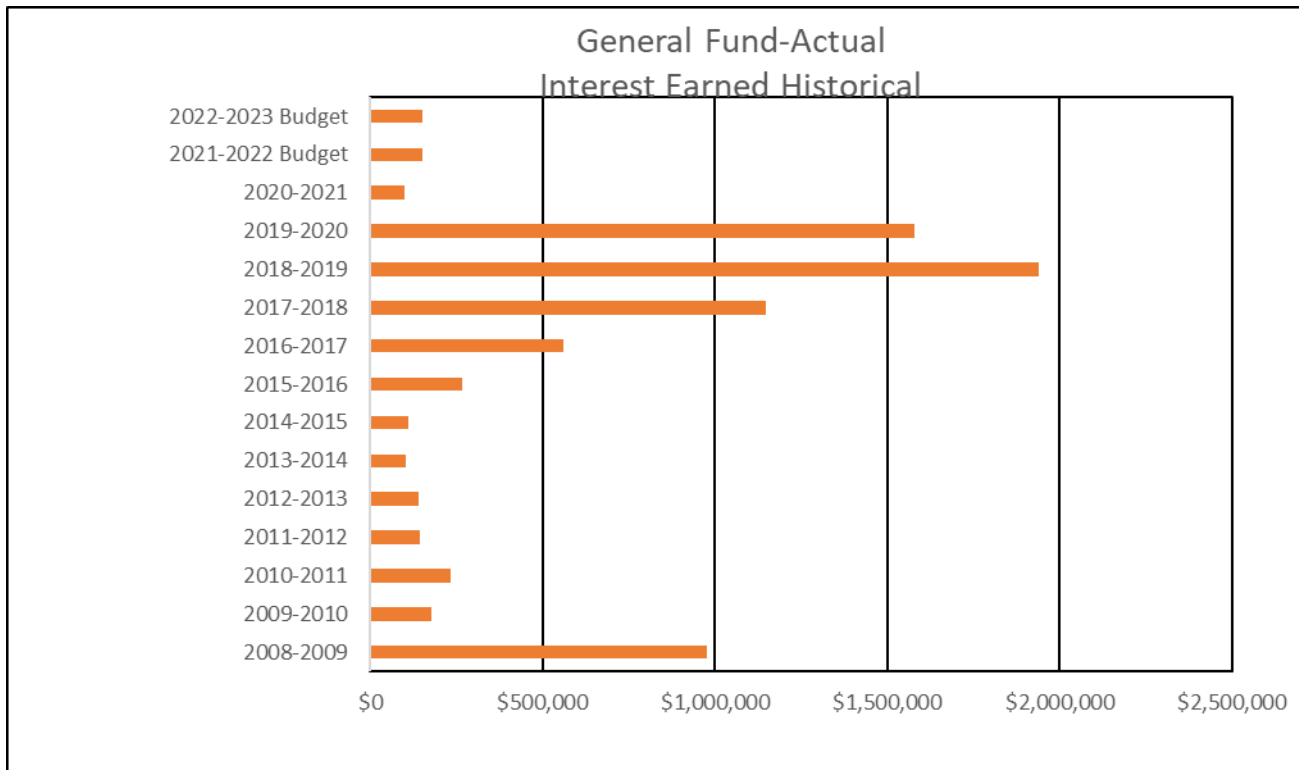
Analysis of Revenue Sources:

- Property Tax \$954,403 decrease: This change was based the Board voting to reduce the tax rate from \$.510/\$100 of tax valuation to \$.485/\$100 of tax valuation. The Tax Administrator provided the estimated tax valuation of \$14,935,175,093. 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 increase of \$6,000,000: The County has seen strong sales tax collection numbers since June of 2020. Based on the upward trend, the sales tax budget was increased to match the estimated actual numbers for FY22, which are expected to come in around \$27,000,000.

Note: The sales tax collected chart on the next page (to date for FY22) is only through April, 10 months. We still have 2 more months of collections for FY22 closeout. The chart also includes the Medicaid Hold Harmless amounts.

Sales Tax Revenue Budget/Actuals	FY18/19 ACTUALS	FY19/20 ACTUALS	FY20/21 ACTUALS	FY21/22 ACTUALS	FY22/23 BUDGET
ARTICLE 39-LOCAL SALES TAX 1%	\$7,738,220	\$8,093,451	\$9,945,563	\$10,783,224	\$9,209,445
ARTICLE 40-COUNTY 1/2% (70%)	\$3,876,721	\$4,070,605	\$4,743,351	\$5,269,474	\$4,644,444
ARTICLE 42-COUNTY 1/2% (40%)	\$2,055,341	\$2,149,876	\$2,606,126	\$2,899,738	\$2,456,667
ARTICLE 40-SCHOOLS (30%)	\$1,661,452	\$1,744,545	\$2,032,865	\$2,258,346	\$2,004,444
ARTICLE 42-SCHOOLS (60%)	<u>\$3,083,012</u>	<u>\$3,224,814</u>	<u>\$3,909,189</u>	<u>\$4,349,606</u>	<u>\$3,685,000</u>
Subtotal Article 39, 40, 42	\$18,414,746	\$19,283,291	\$23,237,094	\$25,560,388	\$22,000,000
Medicaid Hold Harmless	\$2,703,869	\$3,187,354	\$4,180,324	\$4,557,712	\$3,349,587
Article 46 - 1/4% start 4/19	\$1,000,568	\$3,751,627	\$4,531,509	\$5,291,341	\$5,100,000
Grand Total	\$22,119,183	\$26,222,272	\$31,948,927	\$35,409,441	\$30,449,587

- Interest Earned: Unchanged from prior year: Where the County has performed well in property tax and sales tax collection revenue, we have had the opposite effect 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:



- Intergovernmental increase of \$1,296,013. This includes an increase of \$951,830 for the Medicaid Hold Harmless and an increase in grants of \$344,183. The Medicaid Hold Harmless amount comes from the State and has been increasing in the past few years. 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 \$450,676; 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 FY22-23 to meet increased cost of providing the service. This increase will be explained in the departmental section for Solid Waste.
- Transfers In \$3,712,609 increase: This amount is made up of transfers into the General Fund from capital reserve funds to cover debt for the schools and college. The Board approved transferring an additional amount of \$2,939,412 capital reserve fund for school related projects. 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 2019-20, and FY 2020-21, and the approved FY 2021-22 Budget as well as the approved FY2022-23 Budget. The percent change refers to the change from FY 2021-22 to FY 2022-23. 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	\$ Increase/	Percent
Governing body	211,782	210,134	227,863	233,360	5,497	2.4%
Administration	680,537	675,894	729,568	679,369	(50,199)	-6.9%
Human Resources	284,345	280,927	307,671	400,032	92,361	30.0%
Financial services	717,005	688,642	711,419	749,869	38,450	5.4%
County attorney	859,068	870,976	945,048	951,743	6,695	0.7%
Tax and revaluation	1,914,053	1,992,822	2,111,638	2,923,364	811,726	38.4%
Elections	600,731	795,060	749,877	944,822	194,945	26.0%
Register of deeds	1,850,127	2,418,921	1,888,571	1,896,430	7,859	0.4%
Information Technology/GIS	2,052,194	2,204,322	2,597,052	2,764,005	166,953	6.4%
Property Management	3,911,028	4,073,594	5,310,609	6,144,323	833,714	15.7%
Sheriff/Detention Center	12,574,881	13,331,889	14,239,714	14,978,921	739,207	5.2%
Animal Operations	801,444	817,870	873,450	915,458	42,008	4.8%
Day reporting center	67,572	73,896	119,486	119,486	-	0.0%
Public safety and E911	1,481,881	1,509,695	1,702,596	1,736,096	33,500	2.0%
Solid Waste	2,994,408	3,101,395	6,223,000	6,953,775	730,775	11.7%
Planning/Community Dev	414,451	394,183	553,122	482,304	(70,818)	-12.8%
Planning/Permitting	510,887	602,474	915,651	971,884	56,233	6.1%
Cooperative extension	270,245	261,694	299,222	304,699	5,477	1.8%
Soil and water conservation	224,848	228,591	226,096	180,348	(45,748)	-20.2%
Social Services	8,699,284	9,132,048	10,046,543	10,586,455	539,912	5.4%
Health	3,929,609	4,732,333	4,576,190	4,796,767	220,577	4.8%
Child support enforcement	794,391	803,501	814,235	837,972	23,737	2.9%
Youth services	69,534	66,720	102,244	103,536	1,292	1.3%
Veteran's service	227,744	206,964	280,884	234,265	(46,619)	-16.6%
Aging/Senior Center	1,490,696	1,323,949	1,618,621	1,652,310	33,689	2.1%
Library	645,385	593,860	665,275	688,234	22,959	3.5%
Recreation	590,815	562,913	709,615	789,024	79,409	11.2%
College current expense	4,932,894	5,314,789	4,800,586	5,015,653	215,067	4.5%
School current expense	30,350,000	30,350,000	30,350,000	34,500,000	4,150,000	13.7%
School capital outlay	750,000	750,000	750,000	800,000	50,000	6.7%
School digital learning	768,327	741,719	750,000	-	(750,000)	-100.0%
School Operating Impact Area 1	739,133	-	-	-	-	-
Debt service-principal	10,423,000	12,660,000	17,027,001	17,053,801	26,800	0.2%
Debt service-interest	6,068,572	7,089,300	8,750,005	7,908,174	(841,831)	-9.6%
Grants/Court Facility/Non-Dept	530,713	1,991,796	2,376,016	4,441,325	2,065,309	86.9%
Transfer to Capital Project Funds	12,790,581	8,307,134	-	-	-	0.0%
Transfer to Internal Service Funds	1,000,000	800,000	-	-	-	0.0%
Transfer to Emergency Mgmt	455,000	479,905	450,000	996,095	546,095	121.4%
Transfers to CR for Solid Waste	-	-	-	400,000	400,000	0.0%
Total	117,677,165	120,439,910	124,798,868	135,133,899	10,335,031	8.3%

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	11,703,849	12,447,099	12,653,497	14,500,482	1,846,985	14.6%
Other Revenues	1,621,256	1,228,326	338,101	501,101	163,000	48.2%
Total	13,325,105	13,675,425	12,991,598	15,001,583	2,009,985	15.5%

Utility Fund Expenses Fund 610	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Administration/operations	2,586,057	2,638,326	1,553,086	1,594,170	41,084	2.6%
Maintenance	5,424,273	5,401,304	5,802,664	6,072,161	269,497	4.6%
Water quality	2,040,683	2,218,590	2,283,338	2,431,823	148,485	6.5%
Engineering	219,744	273,559	319,165	330,585	11,420	3.6%
Capital outlay	241,052	817,434	1,226,552	1,010,000	(216,552)	-17.7%
Debt service	1,371,559	1,343,811	1,345,892	1,576,865	230,973	17.2%
Non-Departmental/Transfers Out	-	-	460,901	1,985,979	1,525,078	330.9%
Total	11,883,368	12,693,024	12,991,598	15,001,583	2,009,985	15.5%

East Moore Water District Revenues Fund 620	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	2,345,597	2,575,993	2,387,300	2,699,700	312,400	13.1%
Other Revenues	478,072	460,697	-	-	-	0.0%
Total Revenues	2,823,669	3,036,690	2,387,300	2,699,700	312,400	13.1%

East Moore Water District Expenses Fund 620	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operating Costs	1,923,254	2,190,074	1,269,367	1,482,000	212,633	16.8%
Debt Service	674,221	642,993	732,481	705,094	(27,387)	-3.7%
Transfer Out	113,766	90,048	309,452	392,606	83,154	26.9%
Capital Outlay	98,392	441,727	76,000	120,000	44,000	57.9%
Expenses	2,809,633	3,364,842	2,387,300	2,699,700	312,400	13.1%

Water Pollution Control Plant Enterprise Revenue Fund 600	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	5,966,999	6,717,431	6,180,458	6,829,657	649,199	10.5%
Other Revenues	86,420	38	-	-	-	0.0%
Total	6,053,419	6,717,469	6,180,458	6,829,657	649,199	10.5%

Water Pollution Control Plant Enterprise Expense Fund 600	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	2,959,556	3,129,648	2,944,191	3,305,585	361,394	12.3%
Capital outlay	496,905	736,929	821,000	1,073,000	252,000	30.7%
Debt Service	1,343,056	1,246,900	1,320,856	1,228,806	(92,050)	-7.0%
Transfer to Capital Reserve	-	574,749	1,062,384	1,103,245	40,861	3.8%
Non-Departmental	-	-	32,027	119,021	86,994	271.6%
Total	4,799,517	5,688,226	6,180,458	6,829,657	649,199	10.5%

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 2019-20 Actual	FY 2020-21 Actual	FY 2021- 22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Revenues	10,080,649	10,226,251	10,050,756	10,400,236	349,480	3.5%
Total	10,080,649	10,226,251	10,050,756	10,400,236	349,480	3.5%

Self-Insurance Expense Fund 810	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021- 22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	9,477,562	9,893,527	9,695,922	10,044,210	348,288	3.6%
Wellness program	278,072	282,452	354,834	356,026	1,192	0.3%
Total	9,755,634	10,175,979	10,050,756	10,400,236	349,480	3.5%

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Property taxes	5,355,959	5,554,937	5,670,180	5,885,289	215,109	3.8%
Property taxes - prior years	4,356	27,901	10,000	10,000	-	0.0%
Fees / other revenues	4,159,658	4,588,942	4,104,140	4,284,140	180,000	4.4%
Transfer from General Fund	-	-	-	996,095	996,095	0.0%
Total	9,519,973	10,171,780	9,784,320	11,175,524	1,391,204	14.2%
EMS Expenditures Fund 200	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	8,069,829	8,303,284	9,282,764	9,923,274	640,510	6.9%
Capital outlay	536,404	456,486	280,230	678,750	398,520	142.2%
Debt Service	120,169	144,506	73,499	73,500	1	0.0%
Non-Departmental/Transfers	450,000	450,000	147,827	500,000	352,173	238.2%
Total	9,176,402	9,354,276	9,784,320	11,175,524	1,391,204	14.2%
E-911 Revenues Fund 210	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Revenues - E911 telephone fees	345,860	366,874	364,275	389,189	24,914	6.8%
Total	345,860	366,874	364,275	389,189	24,914	6.8%
E-911 Expenditures Fund 210	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	330,732	316,407	364,275	389,189	24,914	6.8%
Debt Service	-	-	-	-	-	0.0%
Capital outlay	-	-	-	-	-	0.0%
Total	330,732	316,407	364,275	389,189	24,914	6.8%
MCTS Revenues Fund 230	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Revenues - user fees	468,953	413,888	476,725	542,313	65,588	13.8%
Grants	1,357,108	505,527	600,593	723,321	122,728	20.4%
Sale of Assets	19,105	47,351	1,000	1,000	-	0.0%
Total	1,845,166	966,766	1,078,318	1,266,634	188,316	17.5%
MCTS Expenditures Fund 230	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	1,034,154	938,423	978,933	1,199,778	220,845	22.6%
Capital outlay	868,415	-	82,350	-	(82,350)	-100.0%
Non-Departmental	-	-	17,035	66,856	49,821	292.5%
Total	1,902,569	938,423	1,078,318	1,266,634	188,316	17.5%

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 2019-20, and FY 2020-21 and the amounts budgeted to be spent for FY 2021-22 and FY 2022-23. This chart equals the expenditure chart at the beginning of this section but shows each fund separately.

County Expenditures - All Funds	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ (Decrease)	Percent Change
General fund	116,588,040	120,439,910	124,798,868	135,133,899	10,335,031	8.3%
Wastewater fund	4,799,517	5,688,226	6,180,458	6,829,657	649,199	10.5%
Public Utilities fund	11,883,368	12,693,024	12,991,598	15,001,583	2,009,985	15.5%
EMWD fund	2,809,633	3,364,842	2,387,300	2,699,700	312,400	13.1%
Self-Insurance fund	9,755,634	10,175,979	10,050,756	10,400,236	349,480	3.5%
EMS fund	9,176,402	9,354,276	9,784,320	11,175,524	1,391,204	14.2%
E911 fund	330,732	316,407	364,275	389,189	24,914	6.8%
MCTS operations fund	1,902,569	938,423	1,078,318	1,266,634	188,316	17.5%
Sub Total Fund Budgets	157,245,895	162,971,087	167,635,893	182,896,422	15,260,529	9.1%
Soil & Water Conservation	11,987	7,773	19,891	19,891	-	0.0%
Fire Districts	4,711,448	4,823,329	5,771,330	5,903,211	131,881	2.3%
DSS Charitable and Payee Restricted	-	358,670	435,000	435,000	-	0.0%
CVB Fund	1,475,083	1,731,061	1,775,842	2,408,150	632,308	35.6%
Airport Authority Fund	2,667,757	2,762,202	4,545,906	6,704,705	2,158,799	47.5%
Total All Funds Budget	166,112,170	172,654,122	180,183,862	198,367,379	18,183,517	10.1%
Less transfers	(8,999,326)	(9,316,044)	(10,074,615)	(10,517,906)	(443,291)	4.4%
Net budget	157,112,844	163,338,078	170,109,247	187,849,473	17,740,226	10.4%

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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 FY22 will be \$22,721,427 which will equal approximately 25% of expenditures in FY 22.

The FY23 budget includes a small appropriation from the fund balance in the amount of \$662,369. The budget staff estimates the fund balance will remain relatively unchanged in FY23 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

1. non-spendable fund balance (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
2. Restricted fund balance (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
3. Committed fund balance (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
4. Assigned fund balance (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	FY18	FY19	FY20	FY21	FY22 Est.	FY23 Est.
Total Fund Balance	\$34,495,050	\$35,653,413	\$37,350,678	\$53,043,052	\$59,273,527	\$58,611,158
Unassigned Balance	\$18,231,652	\$18,125,675	\$19,760,719	\$21,879,803	\$22,000,000	\$22,000,000

*Note 2021-22 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, 2022. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

The County re-appropriated \$496,095 from CRF fund to transfer to EMS in FY 2022-23 and also appropriated \$166,274 in restricted fund balance to use for the tax revaluation. 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:

Non-Spendable:	FY16	FY17	FY18	FY19	FY20	FY21
Inventories	\$82,304	\$92,868	\$94,394	\$83,699	\$87,616	\$104,397
Long Term Receivables/Prepaid	\$362,704	\$113,111	\$0	\$0	\$0	\$0
Restricted for:						
State Statute	\$7,034,566	\$7,590,104	\$7,581,778	\$9,085,688	\$10,088,771	\$12,352,524
Human Services/Health	\$317,193	\$329,591	\$353,833	\$308,953	\$262,724	\$274,228
Building Inspections	\$0	\$0	\$0	\$192,860	\$603,964	\$1,071,635
Environmental Protection	\$417,203	\$452,363	\$532,450	\$639,827	\$735,600	\$928,102
Register of Deeds	\$167,439	\$202,797	\$222,865	\$221,911	\$237,353	\$330,988
Committed:						
Tax Revaluation	\$139,758	\$215,515	\$207,999	\$213,384	\$279,783	\$196,182
Schools Debt Service	\$0	\$1,700,000	\$2,000,000	\$2,000,000	\$2,000,000	\$4,000,000
Assigned:						
Schools Digital Learning Incentive	\$252,924	\$418,310	\$224,768	\$20,848	\$2,521	\$10,802
Parks & Recreation Capital	\$100,000		\$962,700	\$1,000,000	\$0	\$10,877
Court Project/Capital Projects			\$2,112,611	\$1,000,000	\$0	\$0
Riak Management			\$1,000,000	\$1,000,000	\$800,000	\$1,500,000
General Capital Expense	\$300,000	\$200,000	\$400,000	\$500,000	\$600,000	\$7,650,000
Environmental Protection			\$170,000	\$0	\$0	\$0
MCS Article 46 Assigned for Capital	\$0	\$0	\$0	\$1,000,568	\$951,627	\$1,431,509
Elections Capital Project	\$200,000					
Vehicle Replacement Plan	\$315,000	\$250,000	\$400,000	\$260,000	\$940,000	\$700,000
Subsequent Year's Expenditures	\$0	\$0	\$0	\$0	\$0	\$602,005
Remaining Govt Projects	\$560,240					
Unassigned:						
General Fund unassigned FB	<u>\$16,811,107</u>	<u>\$17,516,270</u>	<u>\$18,231,652</u>	<u>\$18,125,675</u>	<u>\$19,760,719</u>	<u>\$21,879,803</u>
Total Audited Fund Balance	\$27,060,438	\$29,080,929	\$34,495,050	\$35,653,413	\$37,350,678	\$53,043,052

Fund Balance % Breakdown for FY21 Balance by Category (Audited):

Category	FY21 Fund Balance	Percentage
Non-Spendable	104,397	0.20%
Restricted	14,957,477	28.20%
Committed	4,196,182	7.91%
Assigned	11,905,193	22.44%
Unassigned	<u>21,879,803</u>	<u>41.25%</u>
	53,043,052	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, FY20 and FY21 increased due to higher costs in health insurance and retirement costs. Revenues also increased in sales tax. Increased costs in debt service due to the County Courthouse Project also occurred in FY21.

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%
FY21	\$110,852,871	\$53,043,052	47.85%

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	FY16	FY17	FY18	FY19	FY20	FY21
Revenues	\$91,398,922	\$94,249,242	\$95,511,412	\$100,902,206	\$116,572,805	\$129,650,394
Expenditures	<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>	<u>\$110,852,871</u>
Excess Revenues over/(under) Expenditures	\$4,195,779	\$4,389,821	\$5,913,490	\$7,710,005	\$13,141,221	\$18,797,523
Transfers In	\$2,202,326	\$3,268,148	\$3,322,594	\$3,777,723	\$801,625	\$4,481,890
Transfers Out	<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>	<u>(\$7,587,039)</u>
Over/(Under)	\$1,574,702	\$2,020,491	\$5,414,121	\$1,158,363	\$1,697,265	\$15,692,374
Fund Balance-Beginning	\$25,485,736	\$27,060,438	\$29,080,929	\$34,495,050	\$33,653,413	\$37,350,678
Fund Balance-Ending	\$27,060,438	\$29,080,929	\$34,495,050	\$35,653,413	\$37,350,678	\$53,043,052
Cash Equity	\$20,946,171	\$22,723,837	\$27,535,105	\$27,510,634	\$28,437,686	\$40,879,241

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 FY21 a calculation was completed taking the total expenditures of \$110,852,871 x 17% = \$18,844,988 and deduct that figure from the total unassigned fund balance of \$23,429,803 which equals \$4,584,815. This difference is then transferred pending Board of Commissioner approval during fiscal year 2022 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.

FUND BALANCE ANALYSIS – ALL APPROPRIATED FUNDS

The following charts show the fund balances in the appropriated funds. FY 2020-21 are audited numbers while FY 2021-2022 and FY 2022-2023 are estimated numbers.

General Fund			
	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$ 136,132,284	\$ 145,727,687	\$ 134,471,530
Total Expenditures	120,439,910	139,497,212	135,133,899
Revenues Over (Under) Expenditures	15,692,374	6,230,475	(662,369)
Fund Balance, Beginning as Restated	37,350,678	53,043,052	59,273,527
Fund Balance, Beginning as Restated	53,043,052	59,273,527	58,611,158
% Change	42.01%	11.75%	-1.12%

- The General Fund appropriated fund balance for FY2022 is estimated to increase due to higher sales tax revenues than anticipated. The FY2023 budget fund balance is estimated to remain relatively flat from the estimated FY2022 amount.

Special Revenue Funds			
	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$ 17,079,621	\$ 22,377,757	\$ 19,167,449
Total Expenditures	15,798,878	21,741,047	19,189,449
Revenues Over (Under) Expenditures	1,280,743	636,710	(22,000)
Fund Balance, Beginning as Restated	5,169,937	6,450,680	7,087,390
Fund Balance, Beginning as Restated	6,450,680	7,087,390	7,065,390
% Change	24.77%	9.87%	-0.31%

- Special Revenue Funds – The Special Revenue fund balance for FY2022 is estimated to be 9.87% higher than FY2021. This increase is related to a transfer in of funds to purchase defibrillators for the Emergency Management Systems Department. The FY2023 budget fund balance remains flat compared to the prior year.

Enterprise Funds			
	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$ 23,429,546	\$ 24,000,000	\$ 24,530,940
Total Expenditures	21,746,092	22,500,000	24,530,940
Revenues Over (Under) Expenditures	1,683,454	1,500,000	-
Fund Balance, Beginning as Restated	47,070,818	48,754,272	50,254,272
Fund Balance, Beginning as Restated	48,754,272	50,254,272	50,254,272
% Change	3.58%	3.08%	0.00%

- Enterprise Funds – The enterprise funds consist of three (3) different funds: the Water Pollution Control Plant, Public Utilities and the East Moore Water District. Growth in fund balance is projected to remain flat for FY2023.

Internal Service Fund			
	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$ 10,226,251	\$ 12,165,535	\$ 10,400,236
Total Expenditures	10,175,979	11,268,503	10,400,236
Revenues Over (Under) Expenditures	50,272	897,032	-
Fund Balance, Beginning as Restated	1,830,911	1,881,183	2,778,215
Fund Balance, Beginning as Restated	1,881,183	2,778,215	2,778,215
% Change	2.75%	47.68%	0.00%

- 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.

Component Units			
	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$ 5,522,165	\$ 7,055,109	\$ 7,088,750
Total Expenditures	4,493,263	6,321,748	9,112,855
Revenues Over (Under) Expenditures	1,028,902	733,361	(2,024,105)
Fund Balance, Beginning as Restated	6,026,207	7,055,109	7,788,470
Fund Balance, Beginning as Restated	7,055,109	7,788,470	5,764,365
% Change	17.07%	10.39%	-25.99%

- Component Units – Consists of the Convention and Visitors Bureau (CVB) and the Moore County Airport. The CVB saw a large increase in room occupancy taxes in FY 2021 and FY 2022. The Airport is also seeing higher air traffic. The Airport in FY 2023 is expected to use \$2,024,105 of their fund balance toward grant matches and capital projects.

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FY2023
Moore County Budget Calendar

Day/Date	Activity/Description
Jan-22	HR meets with Department Directors on Budget Requests/Positions
January 2022-February 2022	IT and PM meet with Department Directors on Budget Requests (Chris Butts, Gene Boles)
January 2022-February 2022	Begin 10 Year Capital Plan Review with Departments (Kris Klug)
Monday, January 24, 2022	Distribute Fee Schedules to Department Directors for updates
Monday, January 24, 2022	Staff report to Clerk for BOC approval of Budget Schedule at 2/1/22 BOC Meeting
End of January 2022	Email Budget Calendar to Department Directors
End of January 2022	Distribute Budget Instructions for Input into MUNIS
End of January 2022 - February 2022 as needed	Budget Training Sessions: please send request to me and we can have virtual meetings if needed
*Tuesday, February 1, 2022	BOC meeting for approval of Manager's budget schedule
Wednesday, February 16, 2022 (if needed)	Budget Task Force Meeting (time/place TBD)
Month of February, 2022	Schools present PY expenditures by 2 nd meeting in February per Resolution
Friday, February 11, 2022	IT Department Requests are due to IT Director
Friday, February 11, 2022	PM Department Requests are due to PM Director
Week of February 18, 2022	Send Tax Base info to Mike Cameron Fire Commission recommends their budget in March to Budget Team
Friday, February 18, 2022	Fee Schedules are Due from Department Directors to Tgolden
Friday, February 18, 2022	Estimates for Debt Service are due from Finance
Friday, February 25, 2022	CIP 10 Year Capital Plan Due to Kris Klug
Friday, February 25, 2022	Salary and Benefit info due from HR to key into MUNIS (TG)
Week of February 21-25, 2022	Schedule Budget Task Force Meeting to discuss IT/PM/HR issues/others as needed
*Wednesday, March 9, 2022	Board Work Session - Budget
Friday, March 4, 2022	Set up dates, times reserve room for budget review with departments as needed
Friday, March 4, 2022	All operating budgets keyed into MUNIS for all departments
Friday, March 4, 2022	Outside Agency Budgets due (SMH, PIP, JCPC, Forestry Service, PRC, F2F, MFCC)
Monday, March 7, 2022	Review of revenues estimates & tax valuations with Manager
Monday, March 21 - Friday, March 25, 2022	Mgr/Budget Team meet with Department Directors to discuss budgets

Thursday, March 31, 2022	Indirect Cost Plan due from Maximus
Thursday, March 31, 2022 (if needed)	Potential Budget Work Session Budget Team Review with Departments (if needed) Conf Room Meeting only
Friday, April 1, 2022	CVB and Airport Budget Due as soon as Approved by their Boards
*Tuesday, April 19, 2022	Schools present budget to Board of Commissioners
*Wednesday, April 27, 2022	Budget Work Session after Pre-Agenda (if needed) Budget Work Session at Sr. Enrichment Center
Monday, May 9, 2022	Deadline for Staff Report to Clerk for CALL To Public Hearing at 6/21/2022 BOC Meeting for County and EMWD
Monday, May 9, 2022	Manager Budget Message Finalized
Monday, May 9, 2022	Budget Books Prepared, Proposed Budget Document Completed
Monday, May 9, 2022	Pre-Agenda Packet to include proposed budget document G.S. 159-11B for County and EMWD
*Tuesday May 17, 2022	Proposed Budget Presentation to BOC <u>and Call to</u> Public Hearing for 6/21/2022 BOC Public Hearing
*Tuesday, June 21, 2022	Hold Public Hearing on the Budget at BOC Meeting for County and EMWD
May 2022 to June 2022 (as needed)	Hold Work Sessions as requested by the Board on the Proposed Budget
Thursday, June 23, 2022	Adopt the Budget Ordinance for the County and EMWD
July 1 st , 2022	First Day of fiscal year 2023

*Dates when the public can be involved in the budget process.

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.

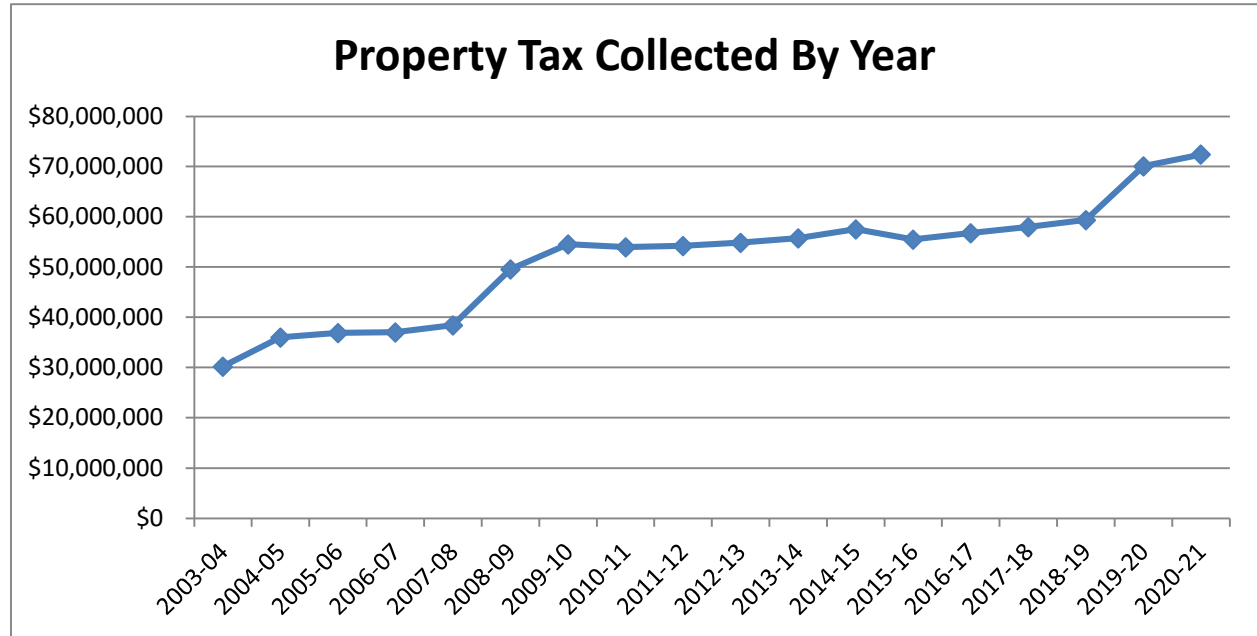
Long Range Financial Plan Risks:

- 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 (55% 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. The revaluation year will be in fiscal 2023-2024.



Sales Tax (16% 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 is distributed on a point of sale basis. 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.

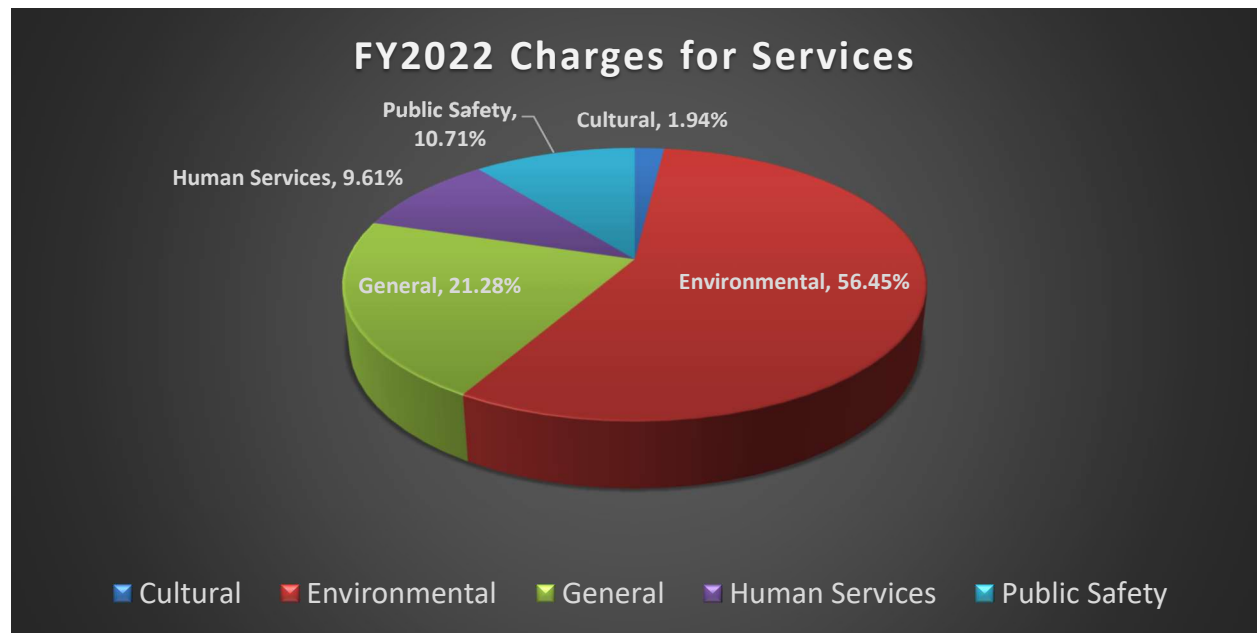
The following chart shows sales tax trends and projections to 2025:

- 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 71% of the revenue, in the general fund.

	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23	Projected	Projected	Projected
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	FY23/24	FY24/25	FY25/26
ARTICLE 39-LOCAL SALES TAX 1%	\$7,738,220	\$8,093,451	\$9,945,563	\$10,783,224	\$10,077,827	\$10,178,606	\$10,280,392	\$10,486,000
ARTICLE 40-COUNTY 1/2%	\$3,876,721	\$4,070,605	\$4,743,351	\$5,269,474	\$4,840,397	\$4,888,801	\$4,937,689	\$5,036,443
ARTICLE 42-COUNTY 1/2%	\$2,055,341	\$2,149,876	\$2,606,126	\$2,899,738	\$2,699,076	\$2,726,066	\$2,753,327	\$2,808,394
ARTICLE 40-SCHOOLS	\$1,661,452	\$1,744,545	\$2,032,865	\$2,258,346	\$2,158,943	\$2,180,532	\$2,202,337	\$2,246,384
ARTICLE 42-SCHOOLS	\$3,083,012	\$3,224,814	\$3,909,189	\$4,349,606	\$3,946,930	\$3,986,399	\$4,026,263	\$4,106,788
Article 46 County 1/4 %	<u>\$1,000,568</u>	<u>\$3,751,627</u>	<u>\$4,531,509</u>	<u>\$5,291,341</u>	<u>\$4,396,424</u>	<u>\$4,440,388</u>	<u>\$4,484,792</u>	<u>\$4,574,488</u>
Total Sales Tax Collections	\$19,415,314	\$23,034,918	\$27,768,603	\$30,851,729	\$28,119,597	\$28,400,792	\$28,684,800	\$29,258,496

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	25-26
Cultural	\$254,423	\$264,423	\$267,067	\$269,711	\$269,711	\$270,000
Environmental	\$5,520,819	\$7,676,909	\$7,676,909	\$7,701,909	\$7,706,909	\$7,720,000
General	\$2,331,100	\$2,894,100	\$2,904,100	\$2,914,100	\$2,939,100	\$2,950,000
Human Services	\$1,209,057	\$1,307,457	\$1,332,457	\$1,342,457	\$1,387,457	\$1,400,000
Public Safety	\$1,453,542	\$1,455,849	\$1,458,349	\$1,460,849	\$1,463,349	\$1,500,000
	\$10,768,941	\$13,598,738	\$13,638,882	\$13,689,026	\$13,766,526	\$13,840,000

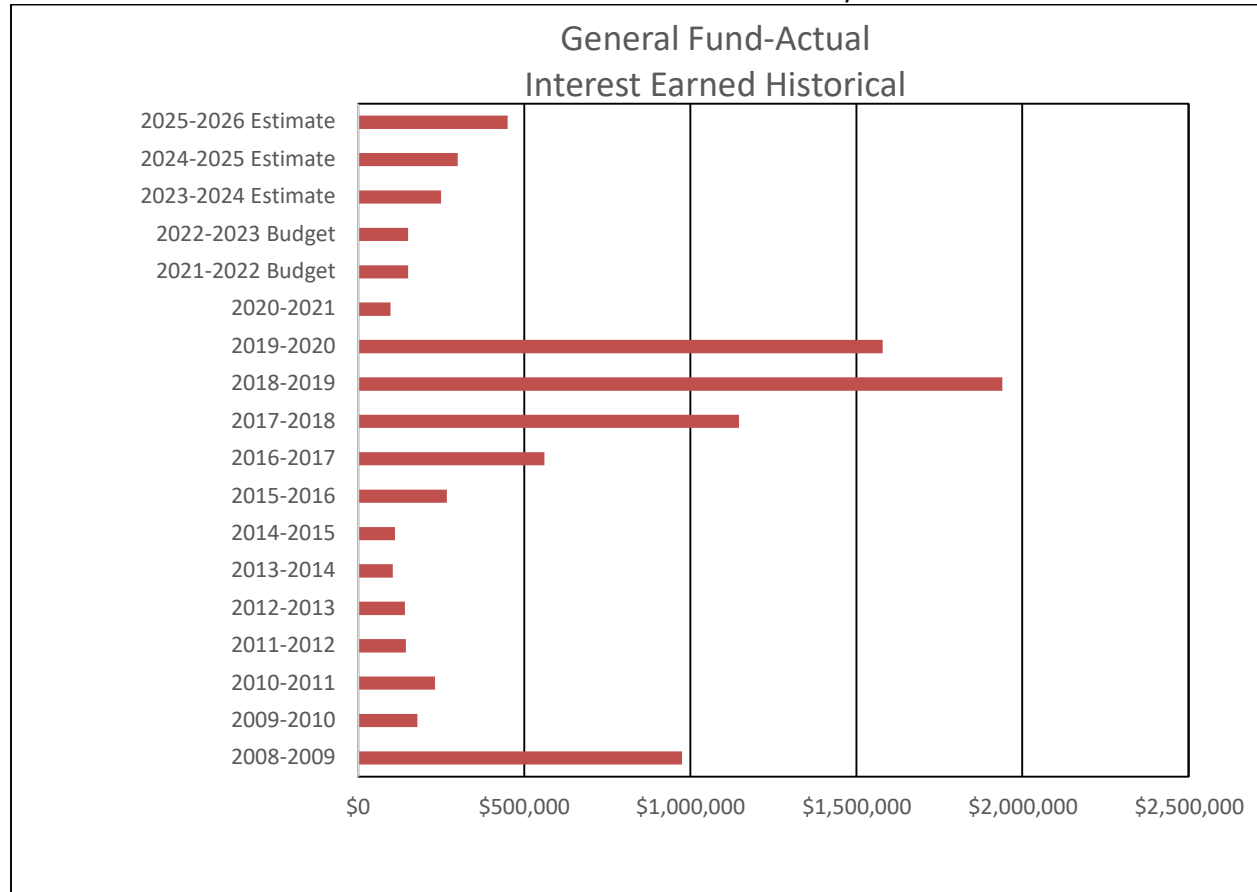
Grants and Intergovernmental Revenues (8% of General Fund Revenue)

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	\$5,258,890	\$2,172,109	\$958,954	\$872,369	\$556,410
2020-21	\$5,877,136	\$2,980,083	\$933,573	\$568,503	\$515,002
2021-22	\$6,031,201	\$1,440,713	\$847,085	\$906,000	\$642,164
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	\$900,000	\$847,085	\$923,160	\$535,178
2025-26	\$6,653,106	\$920,000	\$847,085	\$925,160	\$535,178

Interest Earned (1% of General Fund Revenue)

The information and chart on Interest Earned can be found in the Budget Summary Section of this document. Included below is the same chart below for the trend analysis out to 2026.

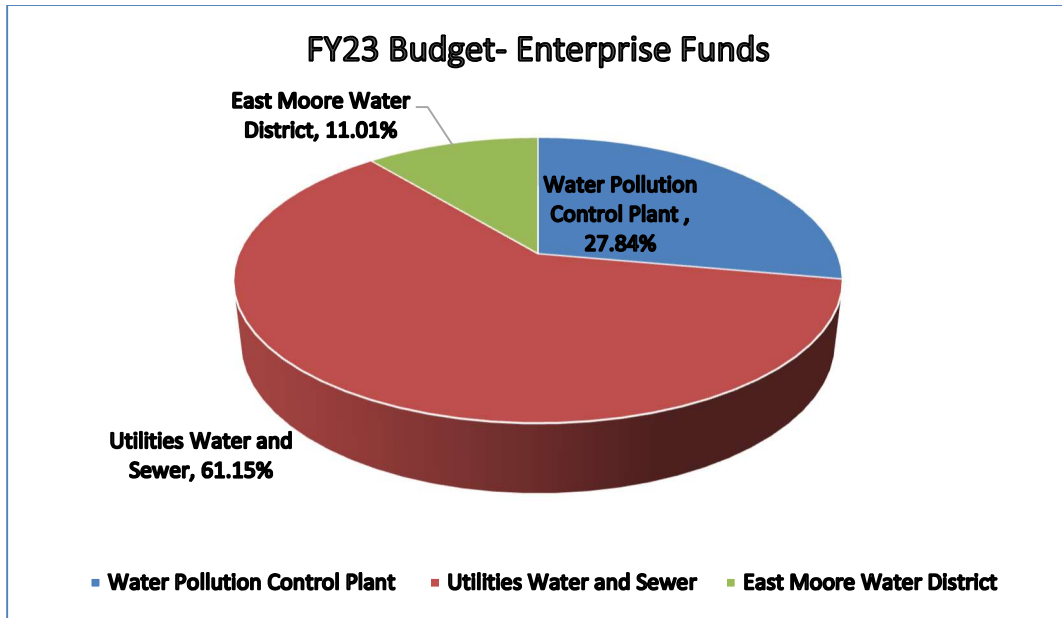


Enterprise Funds Revenue Sources and Trends

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

	FY21	FY22 Budget	FY23 Budget	FY24 Est	FY25 Est	FY26 Est
Water Pollution Control Plant	\$6,717,469	\$6,180,458	\$6,829,657	\$7,116,503	\$7,415,396	\$7,726,842
Utilities Water and Sewer	\$13,675,425	\$12,991,598	\$15,001,583	\$15,166,600	\$15,621,598	\$16,090,246
East Moore Water District	\$3,036,690	\$2,387,300	\$2,699,700	\$2,813,087	\$2,931,237	\$3,054,349
Total	\$23,429,584	\$21,559,356	\$24,530,940	\$25,096,190	\$25,968,231	\$26,871,438
% Growth		-7.98%	13.78%	2.30%	3.47%	3.48%



Moore County is called the “Home of Golf” with 29 golf courses serving a population of over 99,727 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 the County has 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.

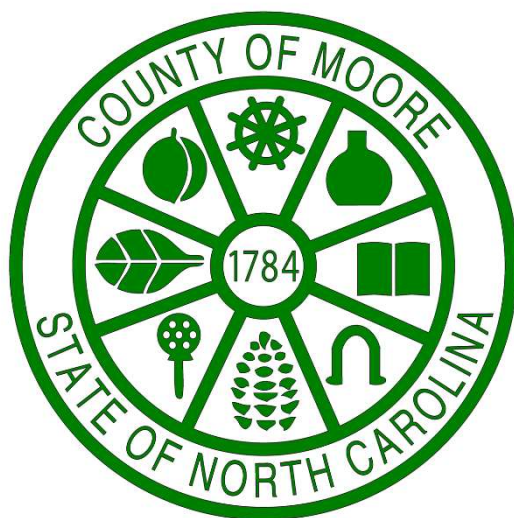
For the Long-Range forecast, projections do not factor in a recession or periods of large expansion, instead the revenue forecast assumes continued, moderate growth in the economy (1% growth) over time.

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 the long-range plans are due to construction and infrastructure as the population is ever expanding.

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

ENVIRONMENTAL AND COMMUNITY DEVELOPMENT

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

DEBT SERVICE 370

Debt Principal-County
Debt Interest -County

NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT 360

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

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

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

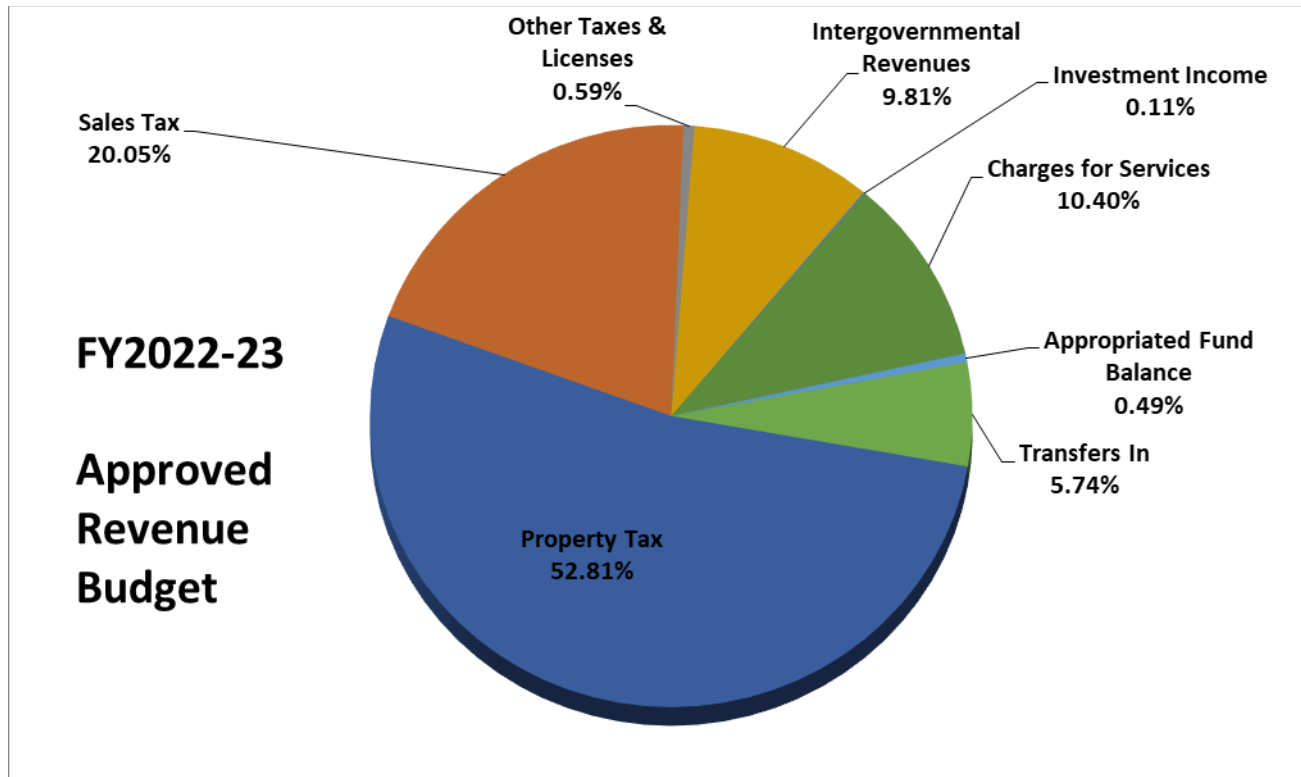
EDUCATION 335

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

General Fund Revenue (100)

The following is a presentation of revenues in the General Fund. It includes actual "audited" revenues received for FY2019-20 and FY 2020-21, the original adopted budget for FY 2021-22, and the approved FY 2022-23 Budget. The percent change refers to the change from FY 2021-22 to FY 2022-23.

General Fund Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	Percent Change
Property Tax	\$ 69,429,515	\$ 72,247,829	\$ 72,317,287	\$ 71,362,884	-1.32%
Sales Tax	\$ 23,034,918	\$ 27,768,603	\$ 21,100,000	\$ 27,100,000	28.44%
Other Taxes & Licenses	\$ 665,597	\$ 756,027	\$ 790,000	\$ 793,000	0.38%
Intergovernmental Revenues	\$ 12,921,743	\$ 15,124,328	\$ 11,959,134	\$ 13,255,147	10.84%
Investment Income	\$ 1,579,512	\$ 97,612	\$ 150,000	\$ 150,000	0.00%
Charges for Services	\$ 7,693,581	\$ 9,901,681	\$ 13,598,739	\$ 14,049,415	3.31%
Payments from Component Units	\$ 822,179	\$ 3,323,165	\$ -	\$ -	0.00%
Sale of assets	\$ 25,003	\$ 75,670	\$ -	\$ -	0.00%
Installment Purchase Proceeds	\$ -	\$ 244,000	\$ -	\$ -	0.00%
Other/Donations	\$ 425,760	\$ 431,149	\$ -	\$ -	0.00%
Appropriated Fund Balance	\$ -	\$ -	\$ 835,233	\$ 662,369	-100%
Transfers In	\$ 2,776,622	\$ 4,162,220	\$ 4,048,475	\$ 7,761,084	91.70%
Total	\$ 119,374,430	\$ 134,132,284	\$ 124,798,868	\$ 135,133,899	8.28%



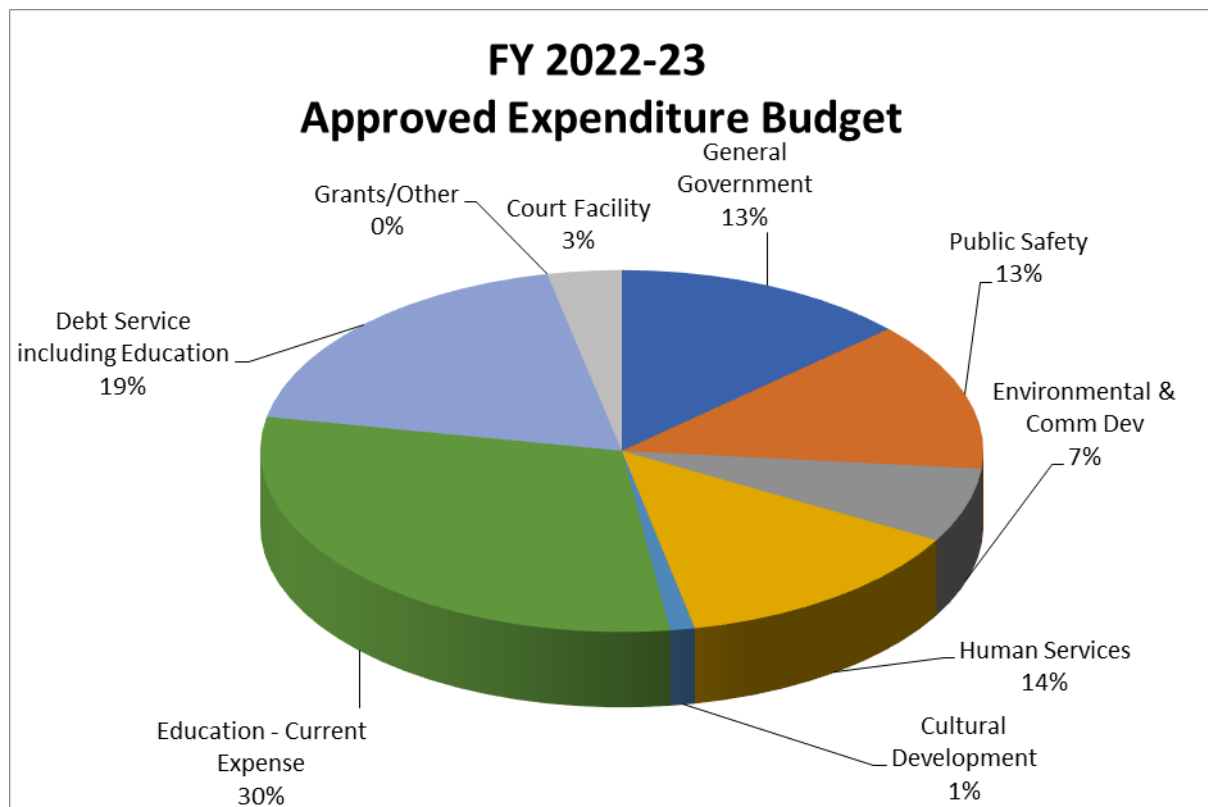
The following is a presentation of detailed revenue in the General Fund. It includes actual “audited” spending for FY 2019-20 and 2020-21, the original adopted budget for FY2021-22, and the approved FY 2022-23 budget. The percent change refers to the change from FY 2021-22 to FY2022-23.

General Fund Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ Decrease	Percent Change
Property taxes - current year	69,422,295	71,724,172	71,977,287	71,022,884	(954,403)	-1.3%
Property taxes - prior years	52,253	426,411	250,000	250,000	-	0.0%
Penalties and interest	-45,033	97,246	90,000	90,000	-	0.0%
Rental vehicle tax	88,136	111,318	100,000	100,000	-	0.0%
Sales taxes	23,034,918	27,768,603	21,100,000	27,100,000	6,000,000	28.4%
Alcohol Beverage Control funds	577,461	644,709	690,000	693,000	3,000	0.4%
Interest earnings	1,579,512	97,612	150,000	150,000	-	0.0%
Departmental revenues and fees	7,693,581	9,901,681	13,598,739	14,049,415	450,676	3.3%
Medicaid Hold Harmless	3,187,354	4,180,326	2,397,757	3,349,587	-	0.0%
Social services	5,258,890	5,877,136	6,031,201	6,317,605	286,404	4.7%
Health	2,172,109	2,980,083	777,648	786,599	8,951	1.2%
Child support enforcement	958,954	933,573	847,085	847,950	865	0.1%
Other grants/fees	473,067	584,707	999,443	1,047,406	47,963	4.8%
Aging	871,369	568,503	906,000	906,000	-	0.0%
Payments from Component Units	822,179	3,323,165	-	-	-	0.0%
Sale of assets	25,003	75,670	-	-	-	0.0%
Installment Purchase Proceeds	-	244,000	-	-	-	0.0%
Other/Donations	425,760	431,149	-	-	-	0.0%
Transfers in	2,776,622	4,162,220	4,048,475	7,761,084	3,712,609	91.7%
Appropriated Funds	-	-	835,233	662,369	(172,864)	-20.7%
Total Revenues	119,374,430	134,132,284	124,798,868	135,133,899	10,335,031	8.3%

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	\$119,376,430	\$69,429,515	\$23,034,918	\$320,291	\$3,532,660	\$9,734,389	\$1,579,512	\$7,693,581	\$4,051,564
FY20/21	\$134,132,284	\$72,247,829	\$27,768,603	\$363,586	\$4,572,767	\$10,944,002	\$97,612	\$9,901,681	\$8,236,204

The following is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2019-20 and 2020-21, the original adopted budget for FY 2021-22, and the approved FY 2022-23 Budget. The percent change refers to the change from FY 2021-22 to FY 2022-23.

General Fund Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	Percent Change
General Government	\$ 12,523,608	\$ 14,627,499	\$ 15,579,316	\$ 17,687,317	13.53%
Public Safety	\$ 15,022,964	\$ 15,949,070	\$ 17,037,490	\$ 17,853,497	4.79%
Environmental & Comm Dev	\$ 4,581,589	\$ 4,987,211	\$ 8,217,091	\$ 8,893,010	8.23%
Human Services	\$ 15,167,443	\$ 16,223,676	\$ 17,336,473	\$ 18,107,769	4.45%
Cultural Development	\$ 1,236,200	\$ 1,175,107	\$ 1,374,890	\$ 1,477,258	7.45%
Education - Current Expense	\$ 37,540,354	\$ 37,156,508	\$ 36,650,586	\$ 40,315,653	10.00%
Debt Service including Education	\$ 16,491,572	\$ 19,749,300	\$ 25,777,006	\$ 24,961,975	-3.16%
Grants/Other	\$ 867,854	\$ 984,500	\$ -	\$ -	0.00%
Court Facility	\$ -	\$ -	\$ 2,376,016	\$ 4,441,325	-19.58%
Transfers Out	\$ 14,245,581	\$ 9,587,039	\$ 450,000	\$ 1,396,095	210.24%
Total	\$ 117,677,165	\$ 120,439,910	\$ 124,798,868	\$ 135,133,899	8.28%



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

General Fund Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved Budget	FY 2022-23 Approved Budget	\$ Increase/ Decrease	Percent Change
Governing body	211,782	210,134	227,863	233,360	5,497	2.4%
Administration	680,537	675,894	729,568	679,369	(50,199)	-6.9%
Human Resources	284,345	280,927	307,671	400,032	92,361	30.0%
Financial services	717,005	688,642	711,419	749,869	38,450	5.4%
County attorney	859,068	870,976	945,048	951,743	6,695	0.7%
Tax and revaluation	1,914,053	1,992,822	2,111,638	2,923,364	811,726	38.4%
Elections	600,731	795,060	749,877	944,822	194,945	26.0%
Register of deeds	1,850,127	2,418,921	1,888,571	1,896,430	7,859	0.4%
Information Technology/GIS	2,052,194	2,204,322	2,597,052	2,764,005	166,953	6.4%
Property Management	3,911,028	4,073,594	5,310,609	6,144,323	833,714	15.7%
Sheriff/Detention Center	12,574,881	13,331,889	14,239,714	14,978,921	739,207	5.2%
Animal Operations	801,444	817,870	873,450	915,458	42,008	4.8%
Day reporting center	67,572	73,896	119,486	119,486	-	0.0%
Public safety and E911	1,481,881	1,509,695	1,702,596	1,736,096	33,500	2.0%
Solid Waste	2,994,408	3,101,395	6,223,000	6,953,775	730,775	11.7%
Planning/Community Dev	414,451	394,183	553,122	482,304	(70,818)	-12.8%
Planning/Permitting	510,887	602,474	915,651	971,884	56,233	6.1%
Cooperative extension	270,245	261,694	299,222	304,699	5,477	1.8%
Soil and water conservation	224,848	228,591	226,096	180,348	(45,748)	-20.2%
Social Services	8,699,284	9,132,048	10,046,543	10,586,455	539,912	5.4%
Health	3,929,609	4,732,333	4,576,190	4,796,767	220,577	4.8%
Child support enforcement	794,391	803,501	814,235	837,972	23,737	2.9%
Youth services	69,534	66,720	102,244	103,536	1,292	1.3%
Veteran's service	227,744	206,964	280,884	234,265	(46,619)	-16.6%
Aging/Senior Center	1,490,696	1,323,949	1,618,621	1,652,310	33,689	2.1%
Library	645,385	593,860	665,275	688,234	22,959	3.5%
Recreation	590,815	562,913	709,615	789,024	79,409	11.2%
College current expense	4,932,894	5,314,789	4,800,586	5,015,653	215,067	4.5%
School current expense	30,350,000	30,350,000	30,350,000	34,500,000	4,150,000	13.7%
School capital outlay	750,000	750,000	750,000	800,000	50,000	6.7%
School digital learning	768,327	741,719	750,000	-	(750,000)	-100.0%
School Operating Impact Area 1	739,133	-	-	-	-	-
Debt service-principal	10,423,000	12,660,000	17,027,001	17,053,801	26,800	0.2%
Debt service-interest	6,068,572	7,089,300	8,750,005	7,908,174	(841,831)	-9.6%
Grants/Court Facility/Non-Dept	530,713	1,991,796	2,376,016	4,441,325	2,065,309	86.9%
Transfer to Capital Project Funds	12,790,581	8,307,134	-	-	-	0.0%
Transfer to Internal Service Funds	1,000,000	800,000	-	-	-	0.0%
Transfer to Emergency Mgmt	455,000	479,905	450,000	996,095	546,095	121.4%
Transfers to CR for Solid Waste	-	-	-	400,000	400,000	0.0%
Total	117,677,165	120,439,910	124,798,868	135,133,899	10,335,031	8.3%

General Fund Expenditures by Category:

General Fund Expenditures		
GF Expenditures	FY23 Budget	%
Education (including debt)	\$59,453,794	43.9962%
Human Services	\$18,107,769	13.3999%
Public Safety	\$18,849,592	13.9488%
General Government	\$17,687,317	13.0887%
Environmental	\$8,893,010	6.5809%
Debt (excluding education)	\$5,823,834	4.3097%
Non-Departmental	\$4,441,325	3.2866%
Cultural	\$1,477,258	1.0932%
Transfers to Other Funds	<u>\$400,000</u>	<u>0.2960%</u>
Total	\$135,133,899	100.0000%

This chart shows the net change in the General Fund expense budget from FY22 to FY23 by Category:

Source	FY22 Budget	FY23 Budget	Net Change
Education (including debt & reserves)	\$56,549,612	\$59,453,794	\$2,904,182
Human Services	\$17,336,473	\$18,107,769	\$771,296
Public Safety	\$17,486,184	\$18,849,592	\$1,363,408
General Government	\$15,579,316	\$17,687,317	\$2,108,001
Environmental	\$8,217,091	\$8,893,010	\$675,919
Debt (excluding education)	\$5,877,980	\$5,823,834	(\$54,146)
Non-Departmental	\$2,377,322	\$4,441,325	\$2,064,003
Cultural	\$1,374,890	\$1,477,258	\$102,368
Transfers In	<u>\$0</u>	<u>\$400,000</u>	<u>\$400,000</u>
Total	\$124,798,868	\$135,133,899	\$10,335,031

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 debt service increased \$2,904,182 from FY22 to FY23.
- **Human Services** – Human Services consists of Health, Social Services, Child Support, Senior Center and Veteran Services. The increase of \$771,296 in services is 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 \$1,006,671 for the Tax Department for the purchase of new software and for the upcoming revaluation, \$833,714 for Property Management for Building Improvements to County facilities for the budget year to complete roofing and HVAC system needs.
- **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 \$675,919 for Solid Waste equipment needs moving the Aberdeen Collection Site to a new location for more space for the landfill. Planning and Soil and Water showed minor decreases.
- **Debt** – Debt Service declined for the county and education slightly due to decreases in interest payments for existing debt.
- **Non-Departmental** – Non-Departmental consists of undistributed cost of living and longevity dollars that are distributed to the General Fund 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 on 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 includes an increase of just over \$2,000,000 to cover changes in the Pay Plan Study that will be effective October 2022.
- **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 transfer of \$400,000 is to create a newly established Capital Reserve Fund for Solid Waste for future needs of the Landfill.

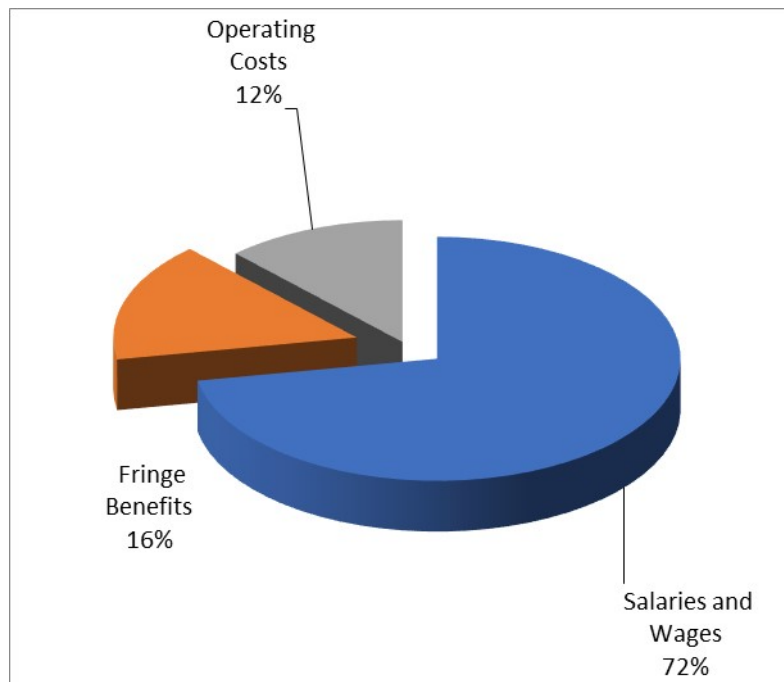
General Government – Governing Body Department (115)

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.

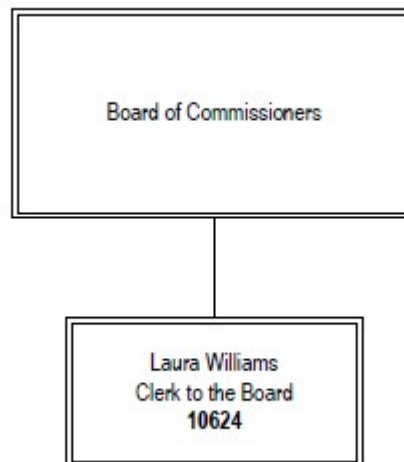
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	158,156	158,372	165,598	168,298	2,700	1.6%
Fringe Benefits	31,348	32,232	35,665	36,957	1,292	3.6%
Operating Costs	22,278	19,530	26,600	28,105	1,505	5.7%
Capital Outlay					-	0.0%
Total	211,782	210,134	227,863	233,360	5,497	2.4%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 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 not included in the personnel counts on this page because they are not considered full time workers but elected officials.
- The FY22-23 adopted budget shows a 2.4% increase as compared to the FY21-22 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.

FY22 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.

FY23 Objectives:

- 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	2019-20	2020-21	2021-22	2022-23 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%	95%	95%	95%
Retain or Reduce Tax Rate per \$100 Valuation	0.510	0.510	0.510	0.485

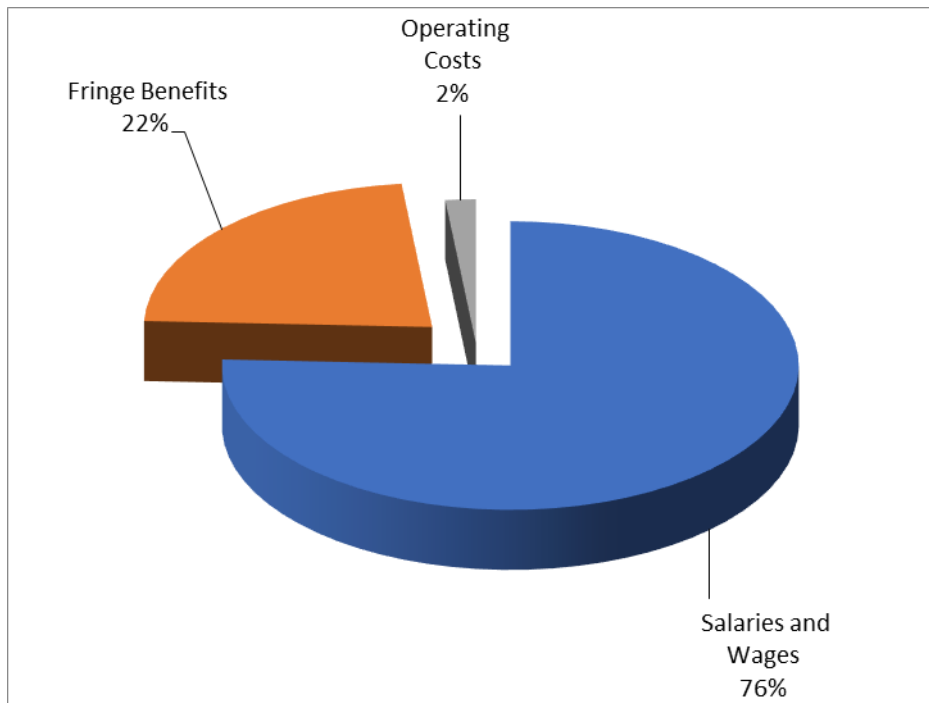
General Government – Administration Department (120)

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.

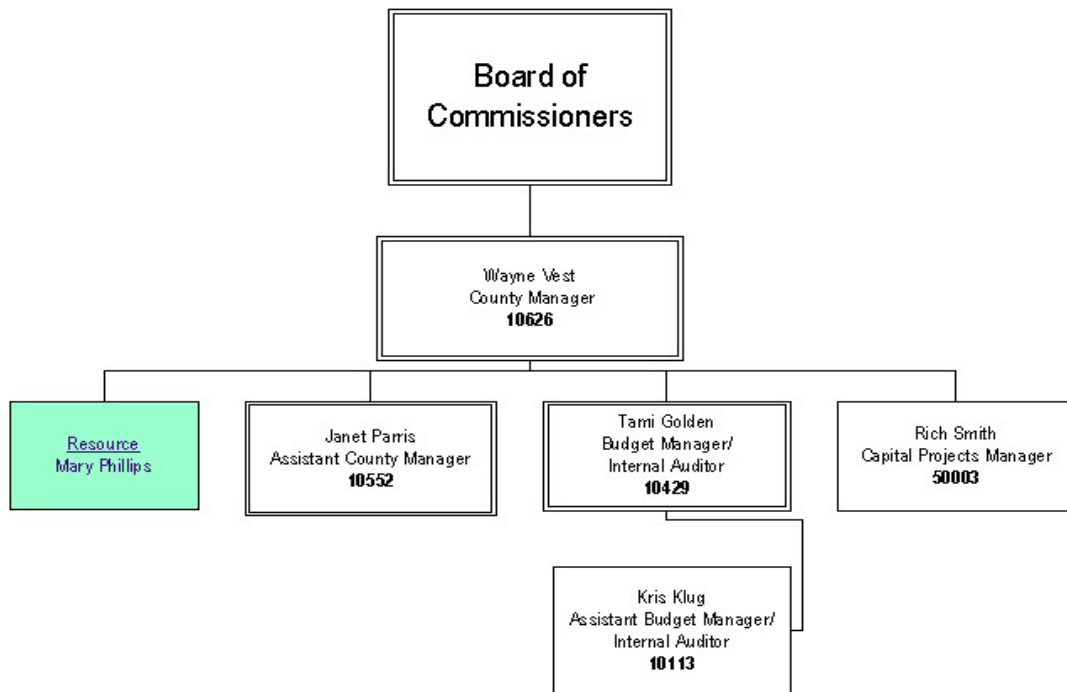
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	537,119	527,636	549,555	514,031	(35,524)	-6.5%
Fringe Benefits	130,159	136,704	167,501	153,787	(13,714)	-8.2%
Operating Costs	13,259	11,554	12,512	11,551	(961)	-7.7%
Capital Outlay	-	-	-	-	-	0.0%
Total	680,537	675,894	729,568	679,369	(50,199)	-6.9%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	5	5	5	5	-	0.0%

- The Administration department includes five (5) positions including the County Manager, Assistant County Manager, Budget Manager/Internal Auditor, Assistant Budget Manager/Internal Auditor, and the Capital Projects Manager.
- The budget had a 6.9% decrease due to salary, health insurance and retirement 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.

FY22 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 (11th) year in a row.
- Approved the FY23 County Budget on June 23, 2022, within state statute guidelines.

Administration (continued)

FY23 Objectives:

- Implemented a plan for additional Emergency Management Stations as well as Fire Stations to maximize response times in all areas of Moore County with ARP Standard Allowance Funds. 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	2019-20	2020-21	2021-22	2022-23 Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
# Days Prior to May 31 Budget Presented	27	30	21	22
Employees per 1000 Population	9.20	9.03	10.00	10.00
# of Press Releases/Newsletters Published	131	139	150	150

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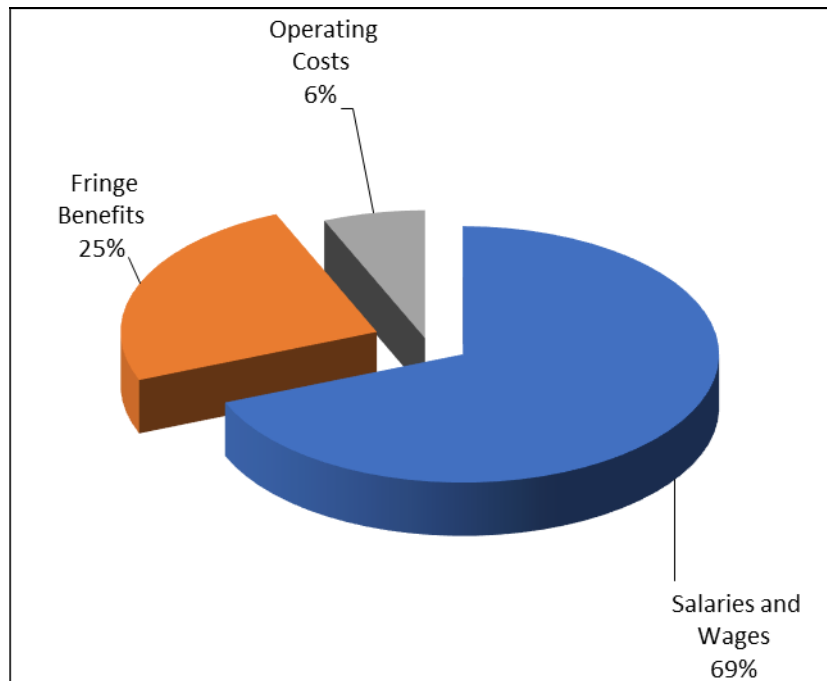
General Government – Human Resources (130)

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.

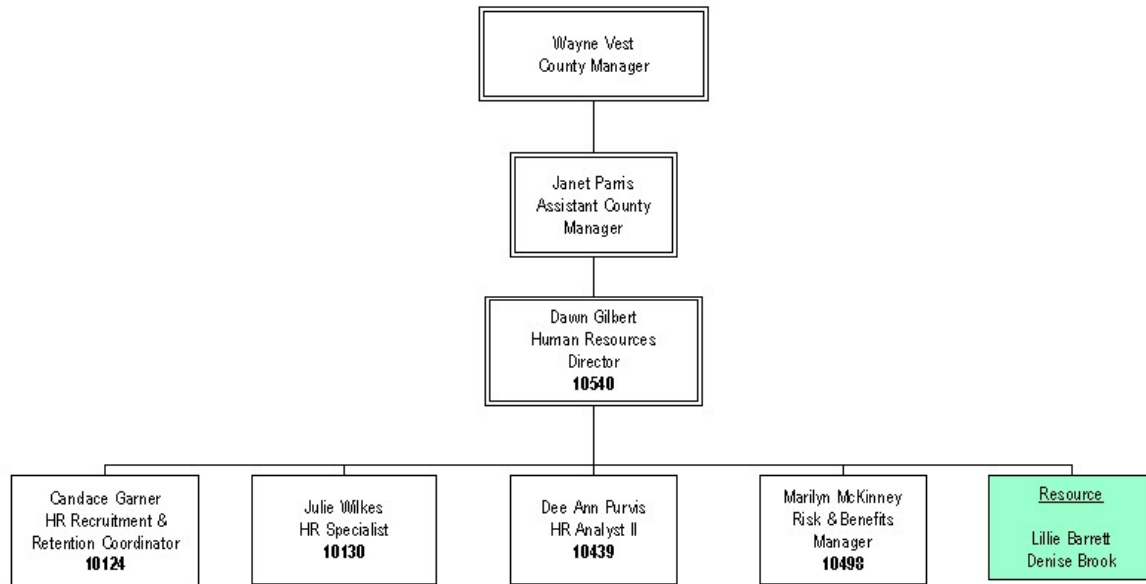
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	200,938	197,831	209,985	275,502	65,517	31.2%
Fringe Benefits	65,607	67,549	72,789	98,772	25,983	35.7%
Operating Costs	17,800	15,547	24,897	25,758	861	3.5%
Capital Outlay	-	-	-	-	-	0.0%
Total	284,345	280,927	307,671	400,032	92,361	30.0%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	3	3	4	4	-	0.0%

- Human Resources consists of three (4) positions, The Human Resources Director, two (2) Human Resources Specialist and an Administrative Assistant and supported by the property tax revenue.
- Human Resources conducted a Pay Study for all County positions during fiscal year 2019 and again in 2022-2023. We have budgeted for the pay study increases in fiscal year 2023. There continues to be adjustments to remain competitive in the work environment to attract customer-focused employees and recruitment and retention.
- The increase in fringe benefits is due to increases in the health insurance and retirement contribution.



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.

FY22 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.

FY23 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 by contracting with LinkedIn and INDEED services.
- Ensure employee safety by holding safety training classes once a month.
- To maintain a 95% or greater employment level

Human Resources Employment Level 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%
FY22	713.3	652.6	60.8	14.5	97.3	91.48%
TARGET						Greater than >95%

Performance Measures

Performance Measures	2019-20	2020-21	2021-22	2022-23 Goal
Employee Turnover Rates	7.50	7.40	14.50	8.60
Workers Comp Experience Modifier	1.05	1.03	1.19	1.05
Employment Applications Processed	1,612	1,590	1,500	1,500
Recruitment Time Average (Calendar Days)	68	60	55	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.

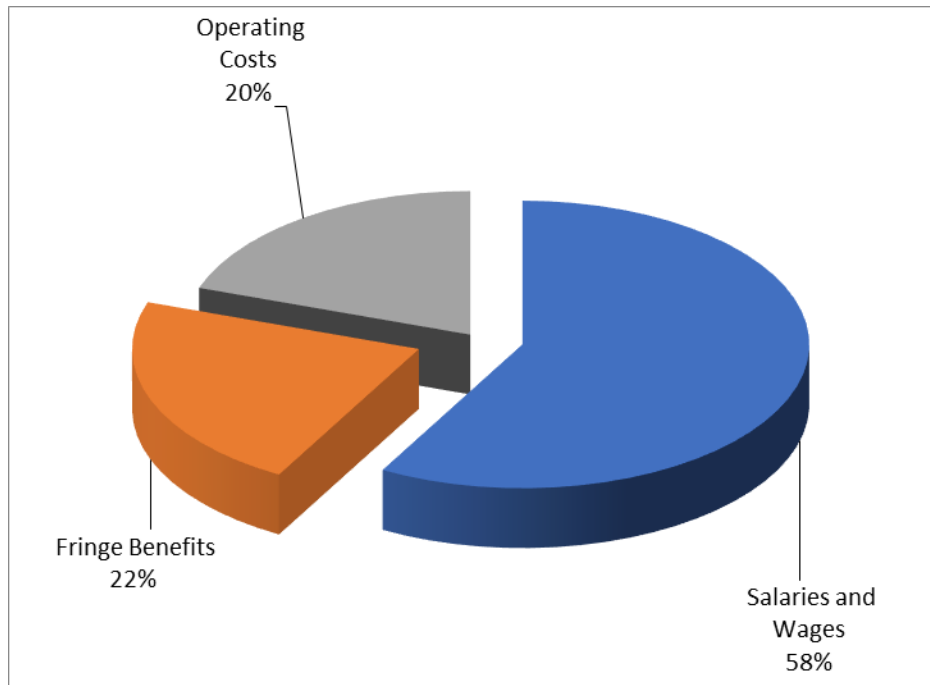
General Government – Financial Services Department (140)

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.

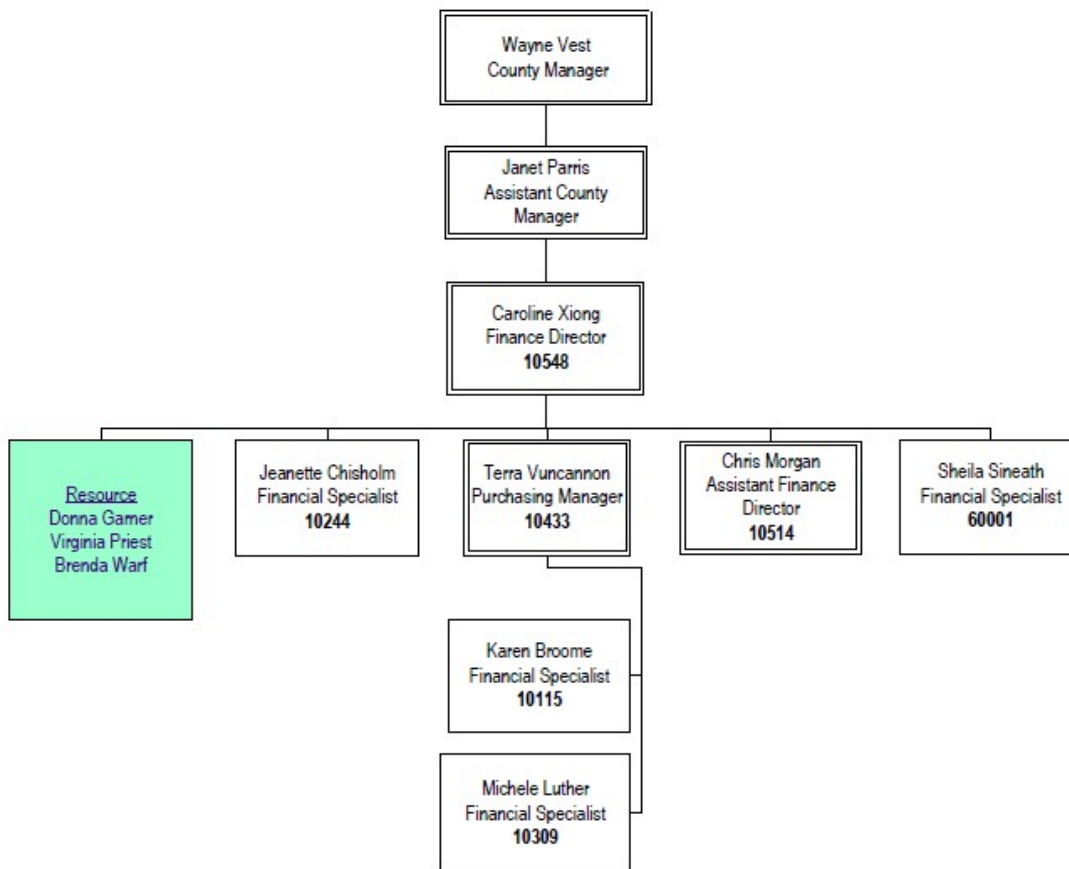
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	439,248	458,819	420,021	435,672	15,651	3.7%
Fringe Benefits	145,406	155,603	159,641	166,325	6,684	4.2%
Operating Costs	132,351	74,220	131,757	147,872	16,115	12.2%
Capital Outlay					-	0.0%
Total	717,005	688,642	711,419	749,869	38,450	5.4%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	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, as well as operating costs for increases in audit costs.
- 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 Grants. Finance works closely with the County Manager and Administration on issues relating to financial reporting, investments, contracts, 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.

FY22 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 well.

FY23 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 FY23.

Financial Services Performance Measures:

Performance Measures	2019-20	2020-21	2021-22	2022-23 Goal
Date Audited ACFR Published	10/21/2020	10/27/2021	10/1/2022	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)	1-3 Days	Last Day	Last Day	Last Day

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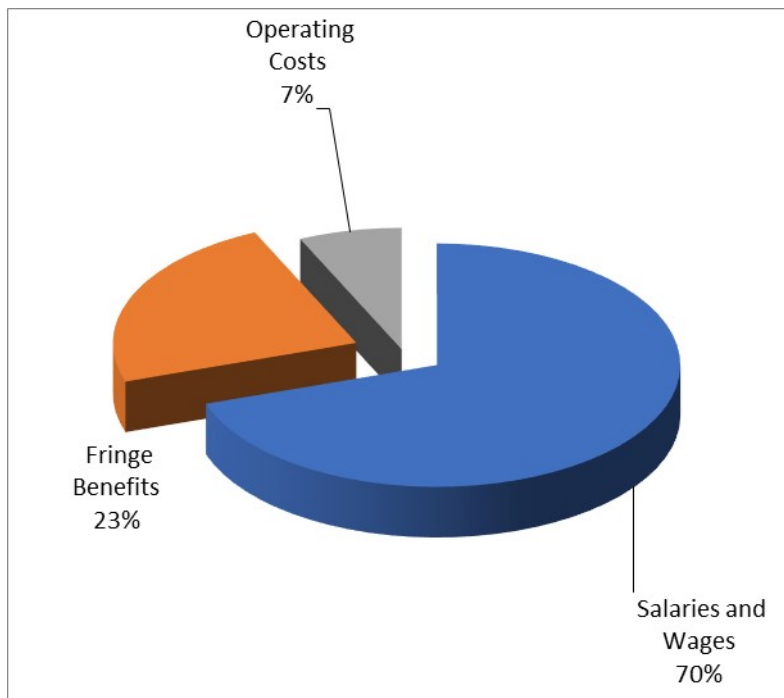
General Government – County Attorney’s Office (150)

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.

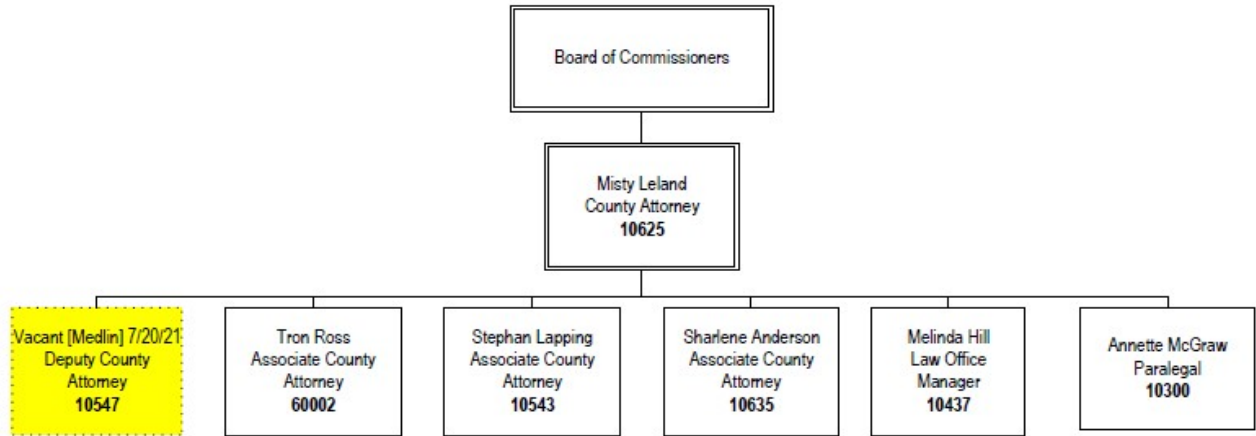
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	585,797	639,414	654,376	664,766	10,390	1.6%
Fringe Benefits	178,179	205,158	213,524	221,750	8,226	3.9%
Operating Costs	95,092	26,404	77,148	65,227	(11,921)	-15.5%
Capital Outlay					-	0.0%
Total	859,068	870,976	945,048	951,743	6,695	0.7%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	7	7	7	7	-	0.0%

- The County Attorney’s Office Budget includes increases in salary and fringe benefits due to employee retirement and replacement with new attorney positions.
- Operating Costs have decreased by 15% due to decreases in outside 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 County 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.

FY22 Highlights and Accomplishments:

- Prepared and reviewed over 2,000 contracts for all departments in FY22.
- Provided legal advice on ethical issues and laws to the County Commission as needed.

FY23 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 budget, policy, and the law.

Performance Measures:

Performance Measures	2019-20	2020-21	2021-22	2022-23 Goal
Contract Requests Complete in 10 Days	90%	90%	95%	95%
DSS Court Orders Complete in 30 Days	90%	90%	95%	95%
Child Support Orders Complete in 10 Days	90%	90%	95%	95%
Legal Assistance Provided In 2 Days	80%	80%	95%	95%

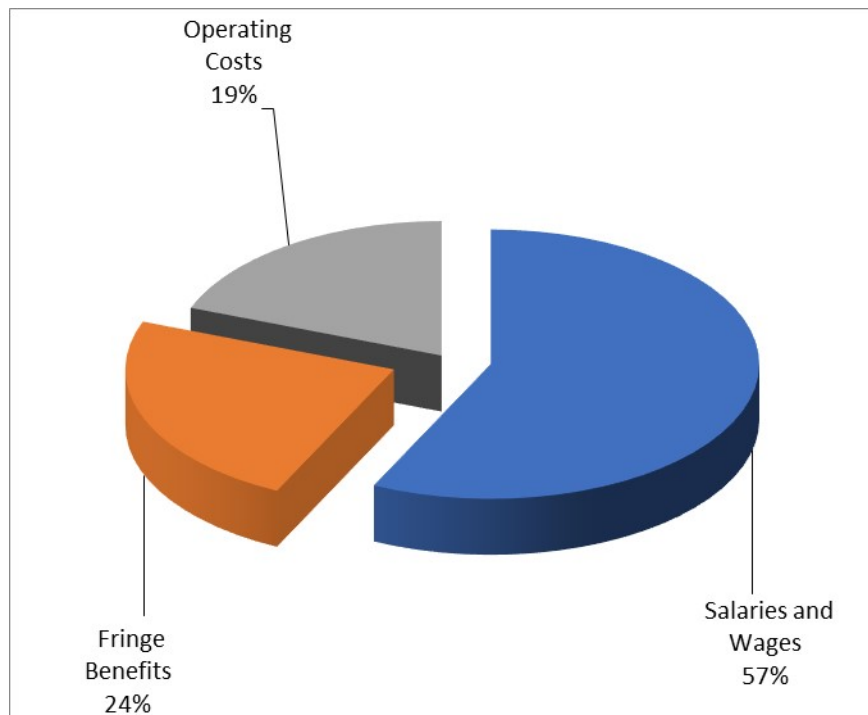
General Government – Tax Administration and Revaluation (160)

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.

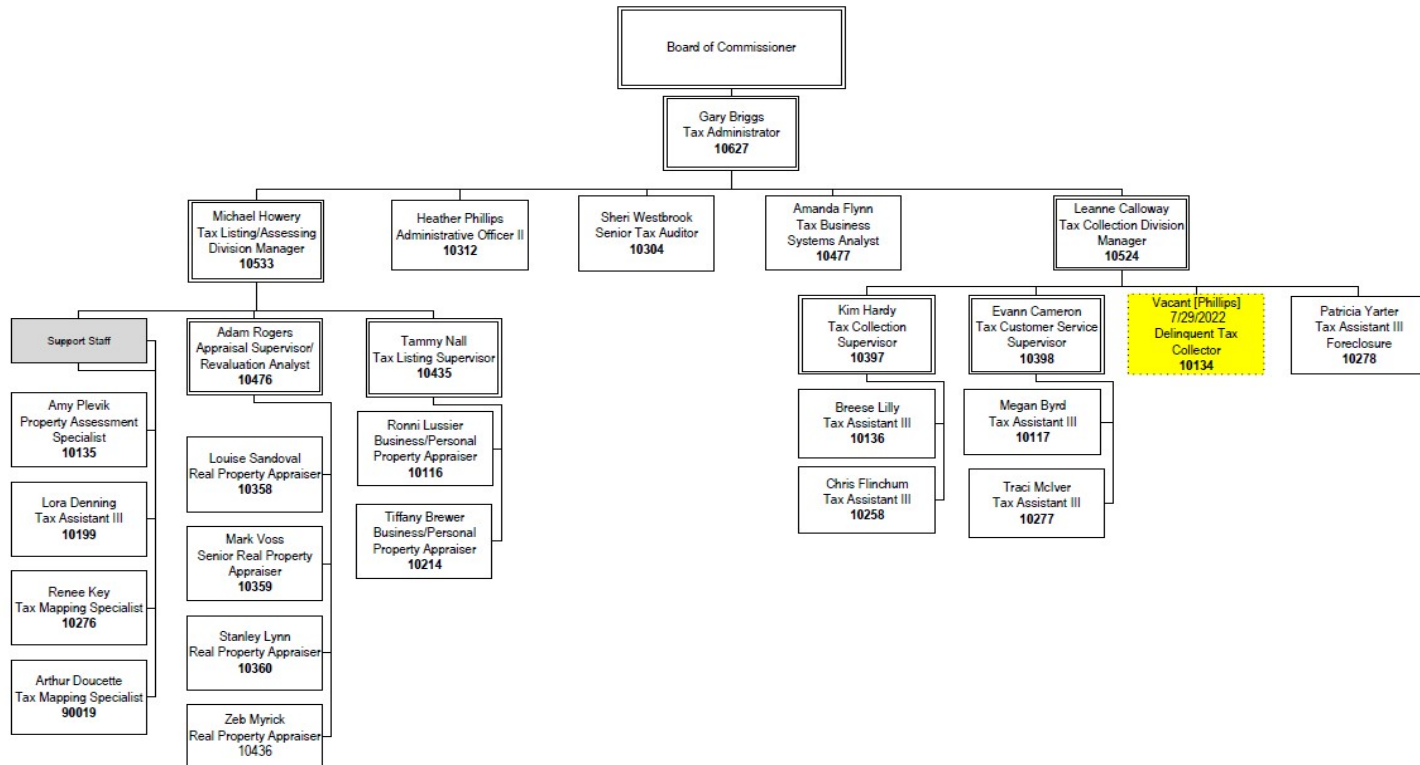
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	1,281,882	1,310,518	1,287,086	1,356,732	69,646	5.4%
Fringe Benefits	473,306	488,730	526,951	560,396	33,445	6.3%
Operating Costs	158,865	193,574	297,601	456,236	158,635	53.3%
Capital Outlay				550,000	550,000	0.0%
Total	1,914,053	1,992,822	2,111,638	2,923,364	811,726	38.4%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	25	25	26	26	-	0.0%

- The Tax Department budget includes an overall increase of 38.4%.
- The State DMV (Division of Motor Vehicles) system started in FY14/15 with Tax and Tag Together.
- 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 and capital cost increases is for the purchase of a new software to process tax valuations and collections. Revenues are supported by the property tax collections.



Tax Administration and Revaluation (160)



Program Services: Responsibilities include tax listing, appraisal, and assessment of all real and personal property as well as the collection of all taxes due in accordance with the Machinery Act of North Carolina.

FY22 Highlights and Accomplishments:

- Collection Rate for FY22 was 99.76%
- New Appraisals were completed by March 21
- Tax Bills were mailed out within one week of Board of Commissioners (BOC) charge to Tax Administrator

FY23 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.
- Implement a new tax collection software within one year of signing the contract.

Performance Measures:

Performance Measures	2019-20	2020-21	2021-22	2022-23 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	99.71%	99.74%	99.76%	99.50%

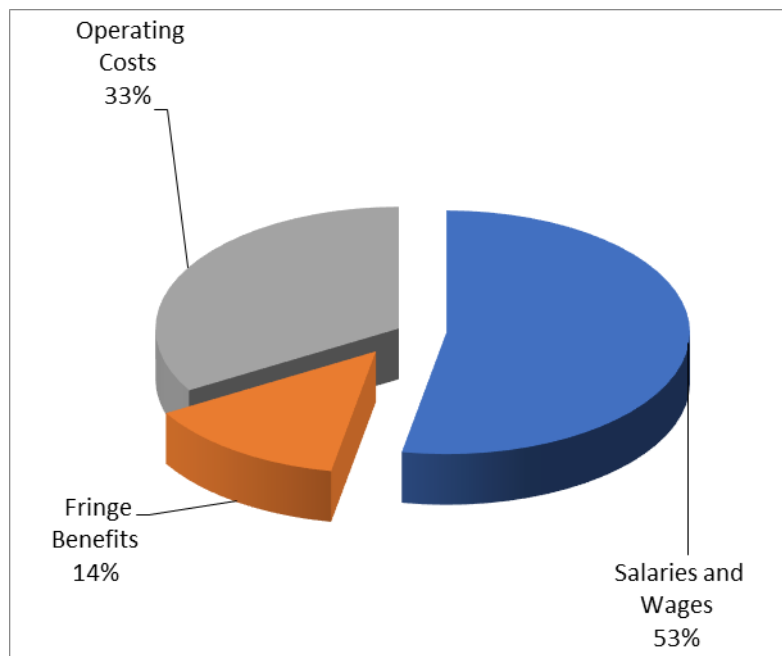
General Government – Board of Elections (170)

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.

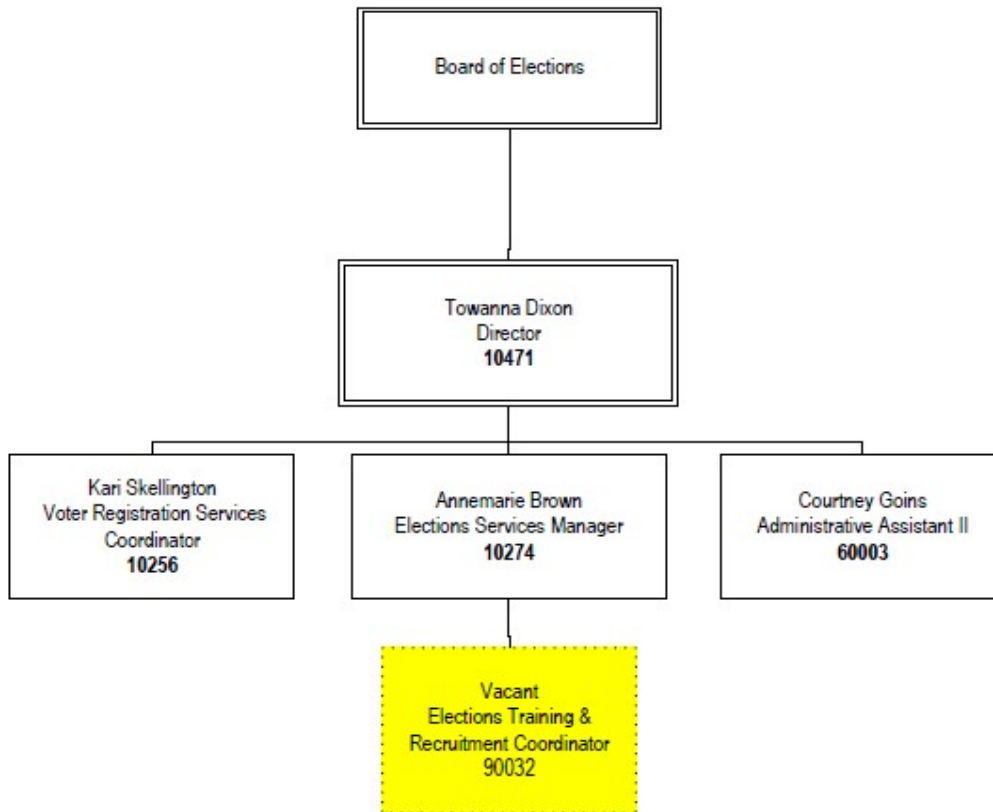
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	387,244	473,516	380,960	500,185	119,225	31.3%
Fringe Benefits	80,430	97,538	98,770	128,387	29,617	30.0%
Operating Costs	133,057	224,006	270,147	316,250	46,103	17.1%
Capital Outlay					-	0.0%
Total	600,731	795,060	749,877	944,822	194,945	26.0%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	4	4	4	5	1	25.0%

- The Elections budget shows an overall increase of 26%.
- The overall increase in salary and fringe benefits is due to the increase costs in health insurance and retirement mandated costs from the state plus the increase of one (1) FTE for a new full-time position for an Elections Training and Recruitment Coordinator.
- The increase in operating costs is due to additional equipment related to voting.
- The revenue funding is supported by the property tax collections.



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.

FY22 Highlights and Accomplishments:

- Reaching out to residents to register to vote
- Conducted the 2021 election and audit within the deadlines required

FY23 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
- Added a new position for additional recruitment and training of election workers

Performance Measures:

Performance Measures	2019-20	2020-21	2020-21	2022-23 Goal
Comply with 100% State/Federal Laws	100%	100%	100%	100%
Use Electronic Poll Books at Polling Places	New	50%	10%	10%
Perform 6-month GEO cross-checks	New	New	100%	100%
Increase the % of Registered Voters	New	3%	2%	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
July 1, 2022	74,699	15,819	30,914	27,369	597	0

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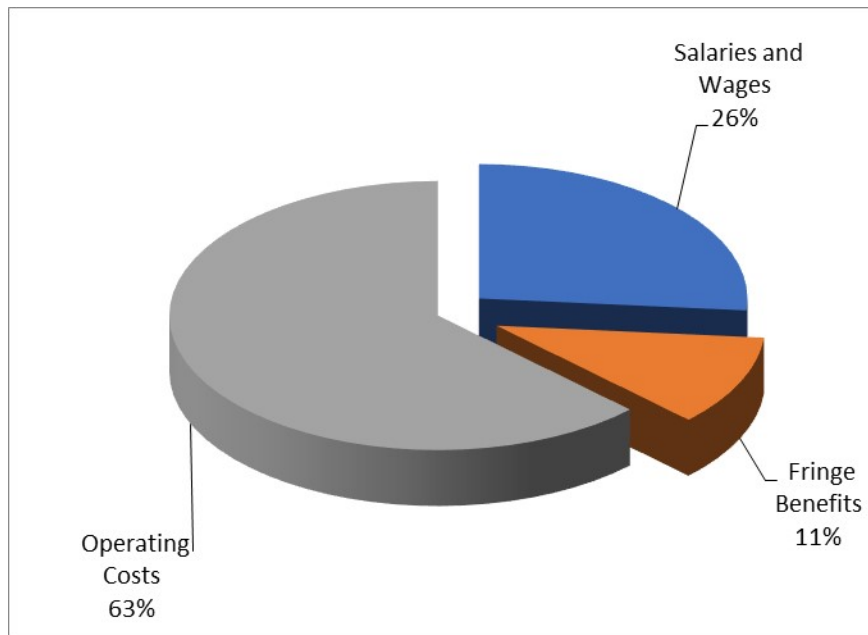
General Government – Register of Deeds Department (185)

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.

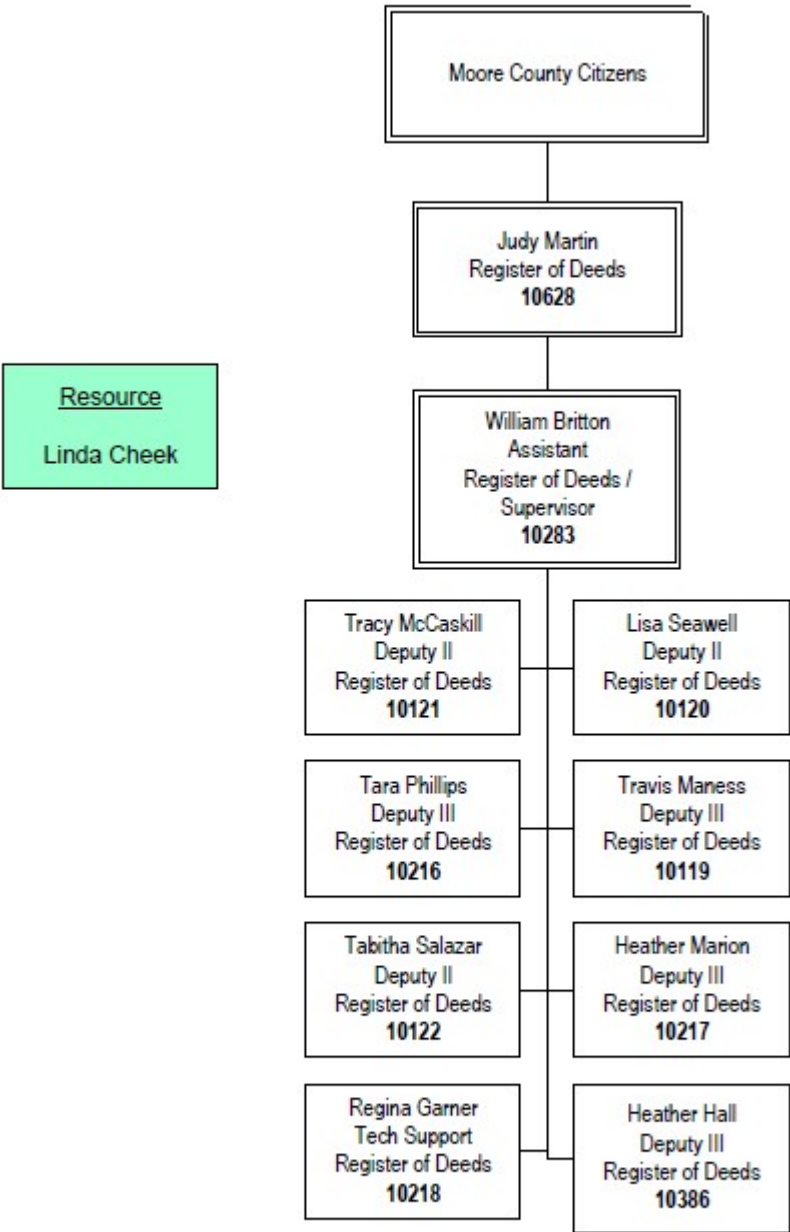
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	485,168	454,654	493,085	501,037	7,952	1.6%
Fringe Benefits	178,206	180,364	201,438	206,799	5,361	2.7%
Operating Costs	1,186,753	1,783,388	1,194,048	1,188,594	(5,454)	-0.5%
Capital Outlay	-	-	-	-	-	0.0%
Total	1,850,127	2,418,406	1,888,571	1,896,430	7,859	0.4%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	10	10	10	10	-	0.0%

- The Register of Deeds budget shows and slight increase as compared to the previous budget related to increases in salaries and fringe costs for increases in retirement costs.
- This department typically generates enough revenue from fees to support the operation.



Register of Deeds Department (185)



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.

FY22 Highlights and Accomplishments:

- Recorded 29,689 instruments as compared to 34,896 in FY21
- Fiscal revenue total was \$4,190,851 vs a budget for FY22 of \$2,902,880
- The chart below shows the fiscal year recordings and revenues

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
17-Jun	23,646	\$2,232,726	\$1,722,052	129.65%
18-Jun	23,186	\$2,513,958	\$1,958,300	128.37%
19-Jun	22,319	\$2,536,177	\$2,358,800	107.52%
20-Jun	26,211	\$2,679,837	\$2,358,800	113.61%
21-Jun	34,896	\$4,266,084	\$2,315,004	184.28%
22-Jun	29,689	\$4,190,851	\$2,902,880	144.37%

FY23 Objectives and Strategies:

- All old Deed Books 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	2019-20	2020-21	2020-21	2022-23 Goal
Record 100% of Real Estate Docs. Same Day	100%	100%	100%	100%
Return Real Estate Docs. Next Day	98%	99%	100%	100%
Respond to Vital Records Request Same Day	99%	100%	100%	100%
Scan 75 Old Deed Books per Year	71%	100%	100%	100%



The Register of Deeds Team

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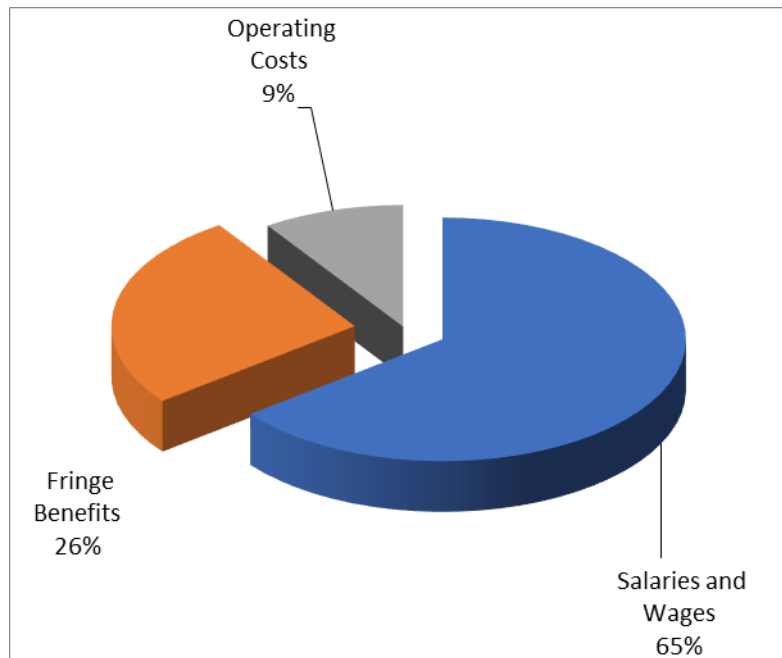
Public Safety – Sheriff’s Office (195-05)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	5,040,690	5,229,661	5,356,883	5,576,138	219,255	4.1%
Fringe Benefits	1,838,128	1,956,318	2,094,784	2,258,577	163,793	7.8%
Operating Costs	926,034	753,024	839,192	813,408	(25,784)	-3.1%
Capital Outlay	-	149,000	-	-	-	0.0%
Total	7,804,852	8,088,003	8,290,859	8,648,123	357,264	4.3%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	86	87	89	90	1	1.1%

- The majority of the increase in this year’s Sheriff’s Department budget is related to the increase in one (1) 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 \$381,202 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 (90) positions, consisting of:

- Sheriff and Deputy Sheriff, and Major – 3
- Administrative Staff – 6
- Criminal Investigations – 14
- Telecommunications – 9
- Narcotics Division – 7
- Information Systems – 4
- Road Deputies - 47

Program Services:

Fees currently charged by the Sheriff’s office include:

Fee Schedule - Item	FY 2022/2023 Fee Amount
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)

Sheriff’s Office fees generate \$381,202 in revenue. The Sheriff’s Office budgeted expenditures for FY 2023 is \$8,648,123 which is an increase over FY 2022 of \$357,264. The remainder of expenditures are covered by the county property tax rate totaling approximately \$8 million. The expenditures include the addition of two (1) Forensics Officer, increases in retirement mandates from the state of 1.2% and increases in retirement coverage amounts.

FY22 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 seven (7) minutes or less.
- Provide ‘coffee with the citizens’ a monthly meet and greet to talk with fellow citizens about community safety and concerns.

FY23 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 seven (7) 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 7 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	< 7 min
FY19	41,296	8 min, 19 sec	< 7 min
FY20	46,656	6 min, 7 sec	< 7 min
FY21	49,359	7 min, 20 sec	< 7 min
FY22	47,107	4 min, 51 sec	< 7 min

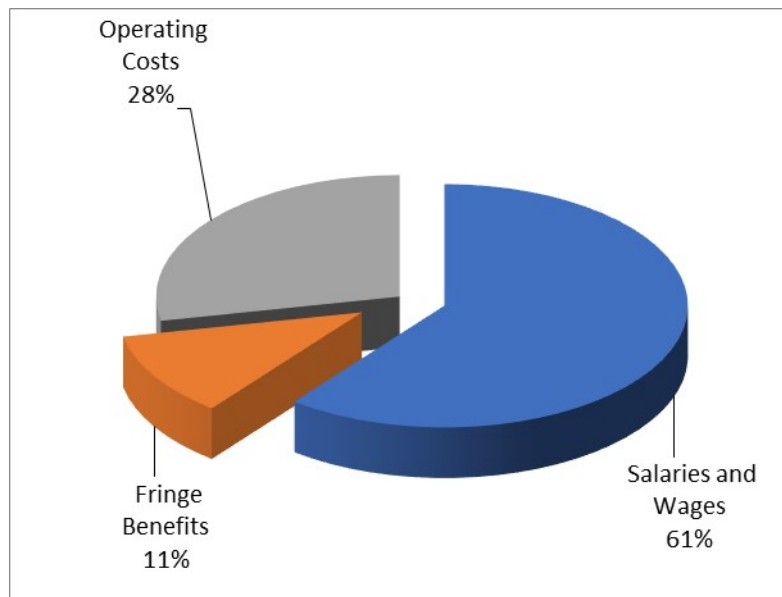
Public Safety – Sheriff’s Detention Center (195-08)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Salaries and Wages	2,892,630	3,187,250	3,385,340	3,510,499	125,159	3.7%
Fringe Benefits	1,170,781	1,316,538	1,500,694	1,564,070	63,376	4.2%
Operating Costs	881,227	889,097	1,062,821	1,256,229	193,408	18.2%
Total	4,944,638	5,392,885	5,948,855	6,330,798	381,943	6.4%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	68	78	78	79	1	1.3%

- The Sheriff’s Detention Center budget for FY22-23 includes a 6.4% increase. The main increase is in operating costs due to equipment replacement for a new dishwasher and security servers. The salary and fringe increase is related to one additional position for FY 23.
- The Detention Center revenue is made up of \$875,500 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 79 approved positions. The 79 positions that make up the Detention Center include:

- Captain and Administration Services - 6
- Master Control Room Operators – 7
- Transportation – 3
- Booking – 16
- Detention Officers - 47

Program Services and Revenues:

Revenues generated by the Detention Center are budgeted at \$875,500 for FY 2023 and consist of collections on commissary items, telephone deposits, doctor visits and statewide misdemeanor confinement fees. The Detention total annual budget is \$6,330,798. The remainder of revenue to balance the budget comes from the property tax collections.

Fee Schedule - Item	FY 2022/2023 Fee Amount
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 juvenile 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

FY22 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 FY22
- Provide inmate transportation on time for court cases 100%

FY23 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:

Detention	Avg Daily Population FY17	Avg Daily Population FY18	Avg Daily Population FY19	Avg Daily Population FY20	Avg Daily Population FY21	Avg Daily Population FY22	Maximum Capacity
July	176	161	169	188	110	156	223
August	173	181	172	176	125	177	223
September	175	192	175	193	140	166	223
October	183	188	173	190	148	165	223
November	175	174	166	169	142	150	223
December	166	158	170	160	145	152	223
January	180	154	178	165	152	159	223
February	166	164	175	163	151	174	223
March	161	162	175	144	148	161	223
April	173	157	165	127	137	175	223
May	175	165	190	115	133	182	223
June	182	156	187	110	146	173	223
Total	2085	2012	2095	1900	1677	1990	

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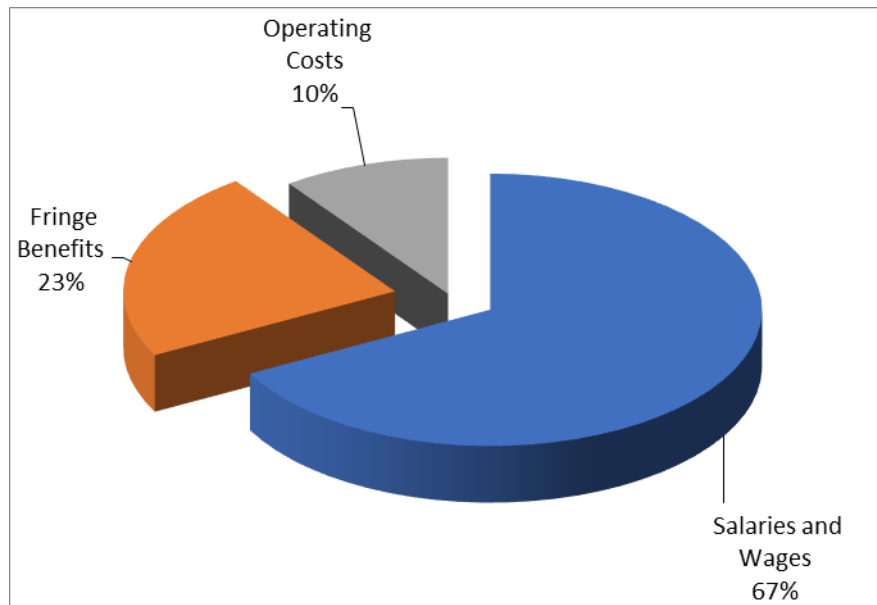
Public Safety – Day Reporting Center (DRC) (200)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Salaries and Wages	48,008	58,351	71,344	72,349	1,005	1%
Fringe Benefits	9,350	10,783	12,961	13,449	488	4%
Operating Costs	10,214	4,762	35,181	33,688	(1,493)	-4%
Capital Outlay					-	0%
Total	67,572	73,896	119,486	119,486	-	0%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	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 changed their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process for services that are not grant funded.
- FY22/23 Budget has remained flat as compared to FY21/22. 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 helps 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 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 contracted services and the Alcohol Beverage Control (ABC) Liquor Store revenues used to regulate the sale and distribution of alcohol sales.

Performance Measures:

Performance Measures	2019-20	2020-21	2021-22	2022-23 Goal
% of sentenced offenders completing programs	51%	40%	40%	45%
% of probation violators completing programs	41%	42%	40%	45%
Attendance Rate for 70% of offenders	84%	70%	77%	70%

The criteria of the program assigned by the court is monitored by the Day Reporting Center and reported back to the court system. The court then decides if the client is a good fit for this program or needs additional rehabilitation or incarceration.

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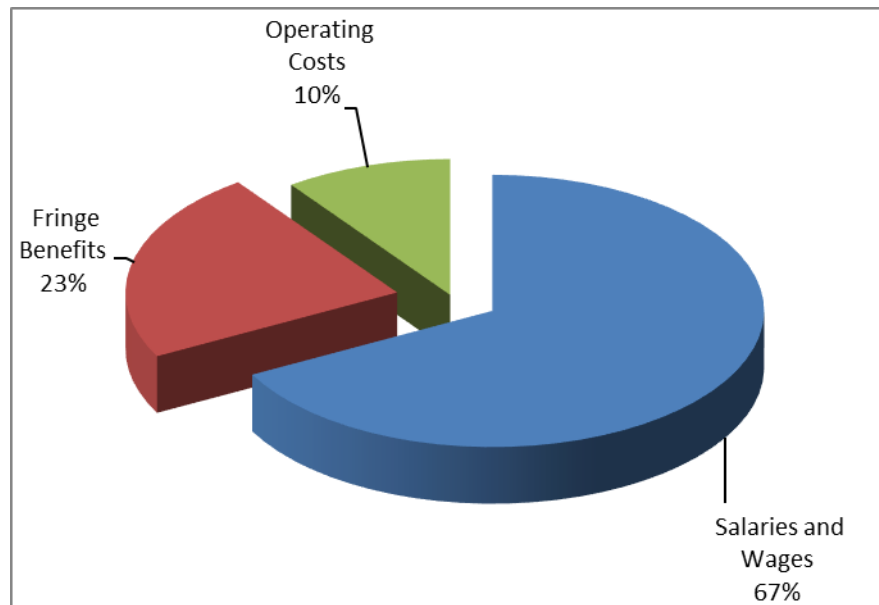
Public Safety – Youth Services (280)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	48,077	45,252	63,871	60,899	(2,972)	-4.7%
Fringe Benefits	17,101	17,431	19,844	20,648	804	4.1%
Operating Costs	4,356	4,037	10,437	9,027	(1,410)	-13.5%
Capital Outlay	-	-	-	-	-	0.0%
Total	69,534	66,720	94,152	90,574	(3,578)	-3.8%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	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.



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 \$90,574 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	2019-20	2020-21	2021-22	2022-23 Goal
% of Restitution Youth Fulfill Obligations	86%	90%	80%	82%
% of Teen Court Youth Fulfill Obligations	95%	97%	90%	90%
% of Rest. Youth Reducing Court Appears.	75%	80%	70%	75%
% of Teen Court Youth Red. Court Appears.	95%	95%	85%	85%

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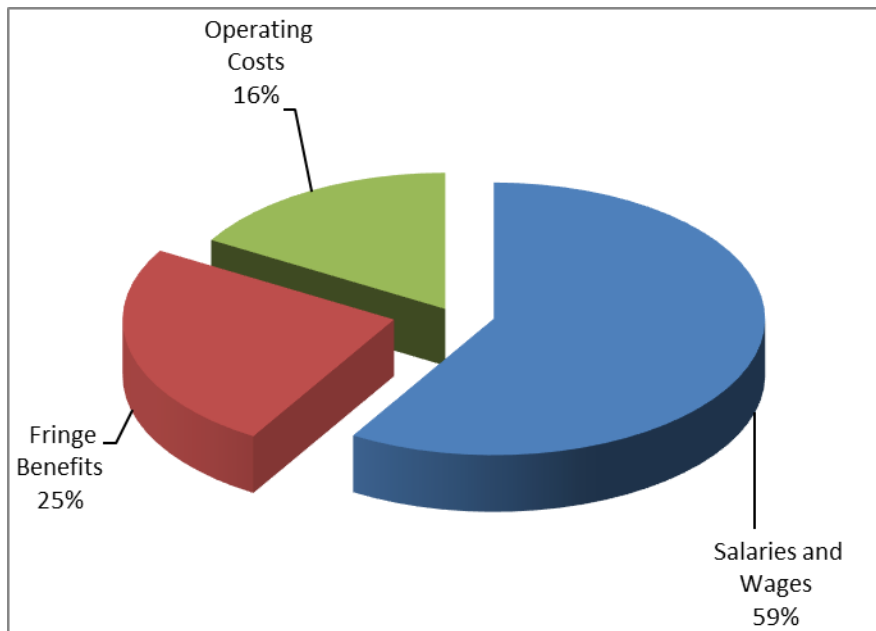
Public Safety – Fire Marshal’s Office (210-10)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Salaries and Wages	174,568	165,002	173,731	187,244	13,513	7.8%
Fringe Benefits	74,788	74,364	80,665	85,136	4,471	5.5%
Operating Costs	57,157	52,927	69,205	68,540	(665)	-1.0%
Capital Outlay					-	0.0%
Total	306,513	292,293	323,601	340,920	17,319	5.4%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	2.60	2.60	2.60	2.80	0.20	7.7%

- The Fire Marshal budget shows an increase of 5.4%. The salary and fringe increases are due to an increase of an additional employee added to public Safety and part of their time will be allocated between Public Safety and Emergency Management Systems. There is also wage and fringe increase included for existing employees.

**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.

FY22 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.

FY23 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	2019-20	2020-21	2021-22	2022-23 Goal
Review Plans & Issue Permits w/in 5 Days	95%	98%	98%	98%
Respond to Incidents w/in 1 hour	99%	99%	99%	99%
Complete Fire Inspections w/in 5 Days	80%	95%	95%	96%
Review Em. Mgt. Facility Plans w/in 5 Days	N/A	95%	98%	98%

The chart below shows the number of fire inspections conducted over the last five (5) years by month:

Fire Inspections	# of Inspections FY18	# of Inspections FY19	# of Inspections FY20	# of Inspections FY21	# of Inspections FY22	Target
July	54	120	172	35	176	80
August	81	88	154	39	176	80
September	48	13	128	39	166	80
October	31	60	150	213	148	80
November	20	80	132	149	111	80
December	10	52	112	110	151	80
January	32	111	163	76	127	80
February	100	124	110	29	75	80
March	68	148	119	147	105	80
April	38	91	72	177	110	80
May	51	106	20	187	123	80
June	50	136	42	157	125	80
Total	583	1,129	1,374	1,358	1,593	960

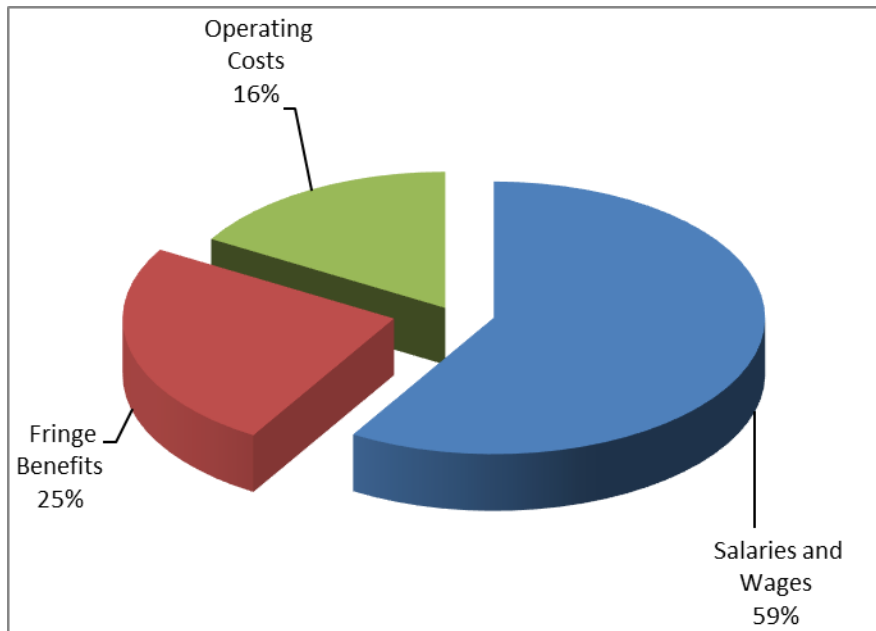
Public Safety – 911 Communications (210-12)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	755,196	753,017	801,009	818,441	17,432	2.2%
Fringe Benefits	282,152	288,027	336,286	345,763	9,477	2.8%
Operating Costs	138,020	176,358	241,700	230,972	(10,728)	-4.4%
Capital Outlay	-	-	-	-	-	0.0%
Total	1,175,368	1,217,402	1,378,995	1,395,176	16,181	1.2%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	16	16	17	17	-	0.0%

- The E-911 communications budget shows an increase of 1.2%. This is due to wage and fringe increases for the next fiscal year.
- 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. There are expected to be no changes to the number of employees in the next fiscal year.

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.

FY22 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

FY23 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	2019-20	2020-21	2021-22	2022-23 Goal
Dispatch all 911 Calls w/in 90 Seconds	169	171	150	175
Provide Complete/Accurate EMD Instruction	98%	98%	98%	99%
Provide Complete/Accurate EFD Instruction	N/A	99.5%	98%	99%
Answer 911 Calls w/in 10 Seconds	99%	99%	99%	100%

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	3,758	16,303	57,219	25,230	102,510
FY21	3,799	18,151	51,927	25,895	99,772
FY22	4,642	20,656	51,220	24,542	101,060
FY23 EST	3,876	18,515	59,091	26,415	107,897
FY24 EST	3,914	18,700	59,681	26,679	108,974

*Other calls consist of security alarms, dropped calls, hang ups, etc.

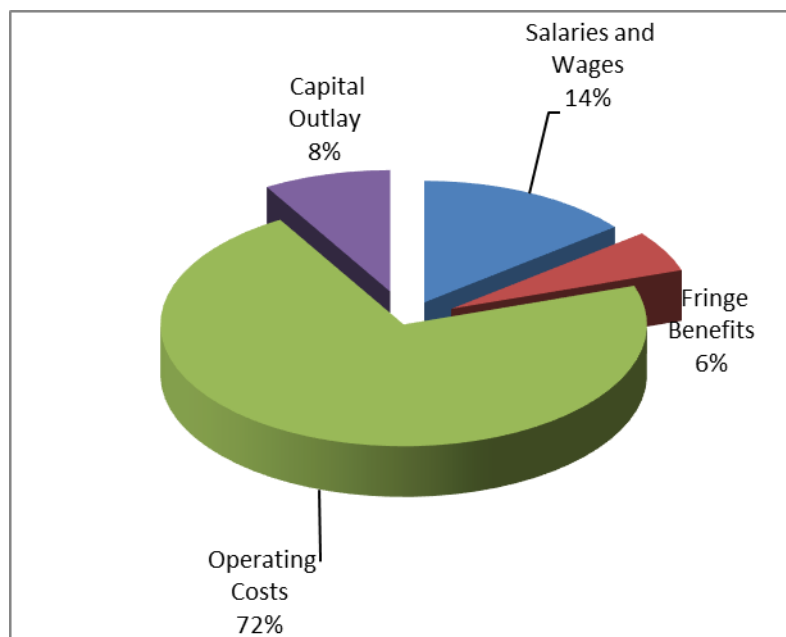
Environmental and Community Development – Solid Waste/Landfill/Collection Sites (220)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Salaries and Wages	685,124	705,344	886,154	997,361	111,207	12.5%
Fringe Benefits	242,726	263,701	337,069	382,186	45,117	13.4%
Operating Costs	2,066,558	2,132,350	4,659,277	4,984,228	324,951	7.0%
Capital Outlay	166,750	380,794	340,500	590,000	249,500	0.0%
Total	3,161,158	3,482,189	6,223,000	6,953,775	730,775	11.7%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	9	10.5	12.5	16.5	4	32.0%

- 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, Aberdeen site equipment, compactors, glass bunker and a water truck.
- Two (2) full-time site attendant positions and four (4) part time site attendant positions were added in the budget increasing the number of full-time positions to 16.5 which is an increase of 4 positions from the prior year.
- 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 \$5,058,878.
- The remainder of the revenue comes from the property tax collections.



Environmental and Community Development – Solid Waste/Landfill/Collection Sites (220):

Solid Waste is made up of the following divisions:

- Administration – 2.5 (Solid Waste Manager, Landfill Superintendent, and Operation Specialist)
- 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
 - Resource Compactor Operators working less than 19 hours per week – 30
 - Full-time operators-2, Part-time operators-5

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 \$5,058,878. The total budget for Solid Waste for FY 2023 is \$6,953,775. The remainder of revenue is made up of recycling grants in the amount of \$293,991 and property tax collections totaling \$1,600,906. Landfill fees include a construction and demolition fee of \$61.00/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.

FY22 Highlights and Accomplishments:

- The County took over the direct billing from Republic service for the municipal solid waste customers in FY22.
- 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.
- Republic Services completed major repairs to the County owned transfer station as part of agreement.

FY23 Objectives and Strategies:

- One of the bigger projects for this next year is to construct a new Aberdeen Collection Site. The current Aberdeen Collection Site is part of the Solid Waste Landfill site. The traffic congestion from trucks entering the landfill and citizens bringing recycling and trash to the collection site has created increases in wait times and traffic jams. The new Aberdeen Collection Site will be on purchased property outside of the landfill site. This will help with the traffic flow and make it easier and safer for citizens to use the collection site.
- Fill all vacant and new positions in the current year.



Jimmy Brown-Solid Waste Superintendent

Performance Measures:

Performance Measures	2019-20	2020-21	2021-22	2022-23 Goal
Annual Household Hazardous Waste Event tonnage collected	29,632	42,365	21,325	50,000
% Increase in Recyclables	3%	5%	8%	8%
Lost Time Accidents	1	1	Zero	Zero



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.

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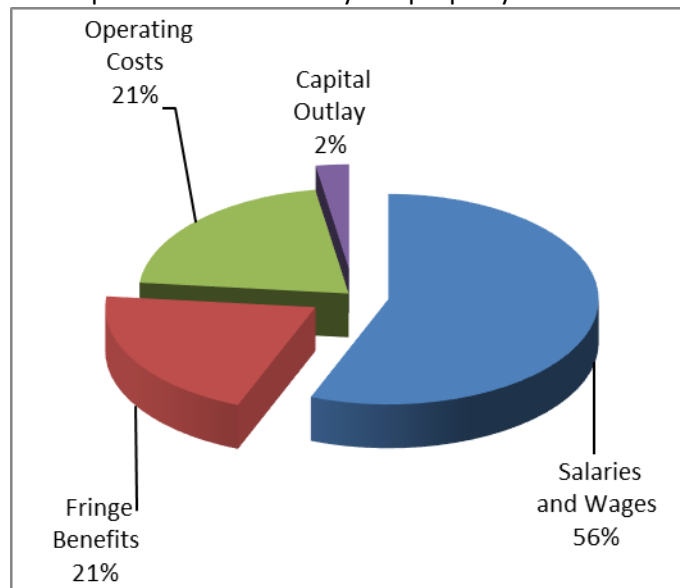
Environmental and Community Development – Planning, Permitting and Community Development (230)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	564,233	598,458	848,362	814,501	(33,861)	-4.0%
Fringe Benefits	204,039	215,848	317,463	300,107	(17,356)	-5.5%
Operating Costs	157,066	182,351	302,948	302,580	(368)	-0.1%
Capital Outlay		18,080		37,000	37,000	0.0%
Total	925,338	1,014,737	1,468,773	1,454,188	(14,585)	-1.0%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	9.92	9.92	12.34	13.00	1	5.3%

- The Planning, Permitting and Community Development budget is 1.0% lower than the prior year budget.
- This decrease is due to an organizational restructuring. In the past the Department Head for Planning was also the Department Head for Transportation, and their time was split between the two departments. The Transportation Department now has their own director.
- The permitting department is funded by revenue for the collection of permit fees in the amount of \$904,000. 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 and Permitting)
- Senior Planners – 2 (1 Senior Planner is split between Planning and Permitting)

The Permitting function includes:

- Permitting and Inspections Supervisor – 1
- Building Inspectors – 4
- Permitting Technicians – 2 (Time is split between Planning and Permitting)

Revenue is made up of the following:

- Planning total budget is \$482,304 includes \$4,000 in home recovery fees and the remainder of \$478,304 provided by property tax revenue
- Permitting total budget is \$971,884 which 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.

FY22 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 2022. Two additional building inspectors were added in FY 2022 to help keep up with demand.
- Annual survey completed online with the public.

FY23 Objectives and Strategies:

- 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	2019-20	2020-21	2021-22	2022-23 Goal
Review Subdivision Plats w/in 3 days	95%	98%	95%	97%
% of Survey Responses Strongly Positive	96%	90%	90%	91%
Serve at Least 10 People With Housing Asst.	27	28	19	20
Inspections per Inspector per Week	41	41	40	42

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	FY22 # of Permits Issued
July	512	546	540	663	547
August	496	626	630	823	926
September	464	352	460	551	617
October	468	560	515	675	405
November	446	489	400	549	603
December	543	348	469	480	486
January	436	475	609	594	490
February	476	429	518	410	828
March	656	463	650	645	780
April	450	554	450	807	711
May	540	612	555	547	928
June	567	595	674	809	944
	6054	6049	6470	7553	8265

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:

- 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 apply 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

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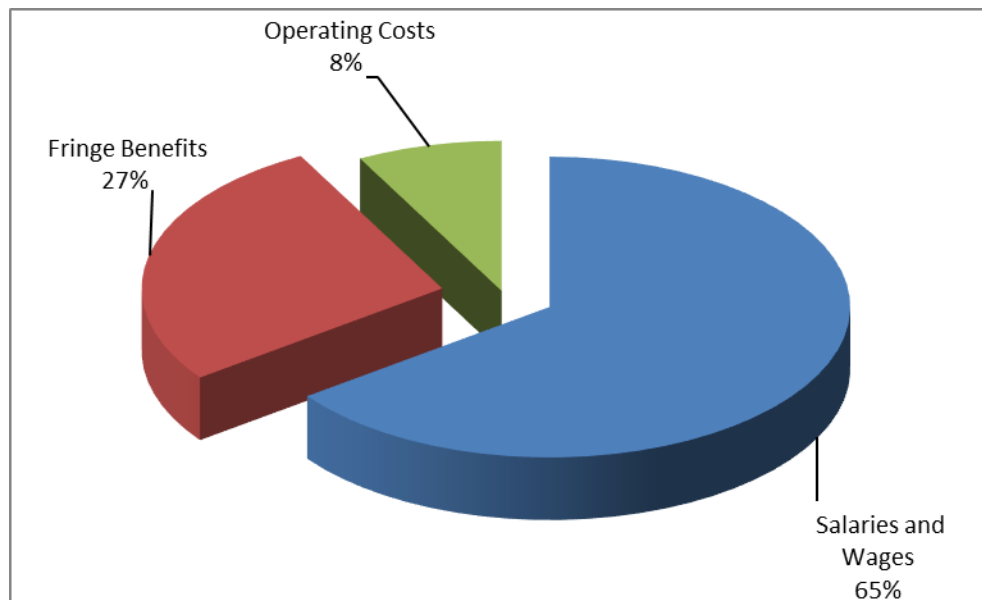
Environmental and Community Development – Cooperative Extension (250)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	188,440	178,426	201,613	197,753	(3,860)	-1.9%
Fringe Benefits	65,831	68,101	76,109	83,135	7,026	9.2%
Operating Costs	15,974	15,167	21,500	23,811	2,311	10.7%
Capital Outlay					-	0.0%
Total	270,245	261,694	299,222	304,699	5,477	1.8%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	6	6	6	6	-	0.0%

- The Cooperative Extension Department had an increase of 1.8% over FY21/22. Most of this increase is related to operating costs. The salaries and fringe benefits costs are billed to the County by the NC State Department of Agriculture.
- All employees are North Carolina State paid employees, 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 \$500 for aerator fees 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 FY2022:

Cooperative Extension				
	July-Sept 2021	Oct-Dec 2021	Jan-Mar 2022	Apr-June 2022
# of Farm Participants receiving education in profitable and sustainable livestock production	161	24	287	117
# of Farm Participants receiving education in profitable and sustainable plant production	128	155	178	207
# of Farm Visits	72	54	108	156
# of Homeowner Gardening and Landscaping Consultations	1,988	995	255	1660
# of Youth engaged in 4-H Curriculum or Projects	577	226	1834	1700
# Gaining Knowledge of Healthy Lifestyles and Safe Food Consumption	555	727	450	290
On-line Programs	9,690	7888	5956	5594
Mass Media (radio/publications)	120,000	99474	56000	67200

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.

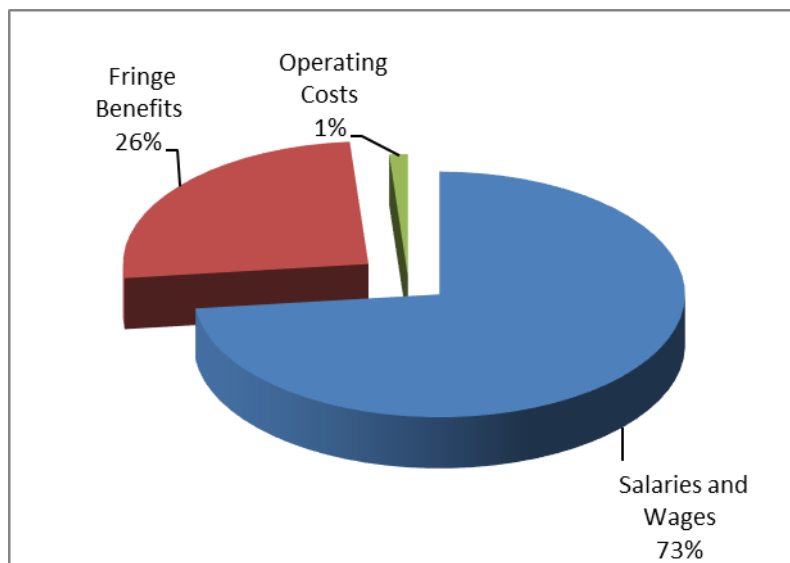
Environmental and Community Development – Soil and Water Conservation District (260)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	164,643	166,499	161,301	131,953	(29,348)	-18.2%
Fringe Benefits	56,826	58,660	61,371	46,193	(15,178)	-24.7%
Operating Costs	3,379	3,432	3,424	2,202	(1,222)	-35.7%
Capital Outlay	-	-	-	-	-	0.0%
Total	224,848	228,591	226,096	180,348	(45,748)	-20.2%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	3	3	2	2	-	0.0%

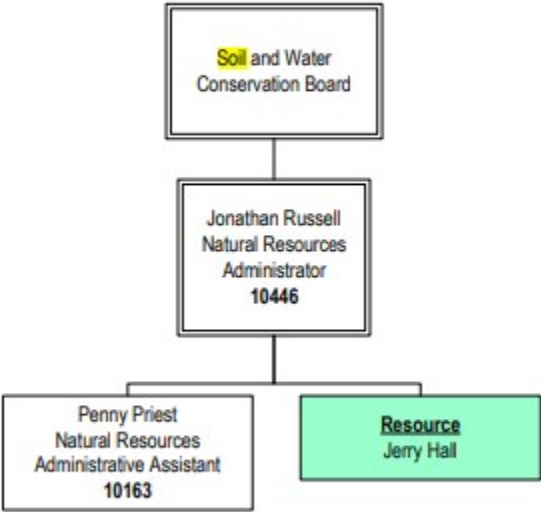
- The Soil and Water Conservation District has a decrease in FY22/23 due to staffing changes within the department.
- Soil and Water Conservation receives a grant for approximately \$30,000 from North Carolina State University Department of Agriculture to help cover costs of the department.
- The remainder 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.

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 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.



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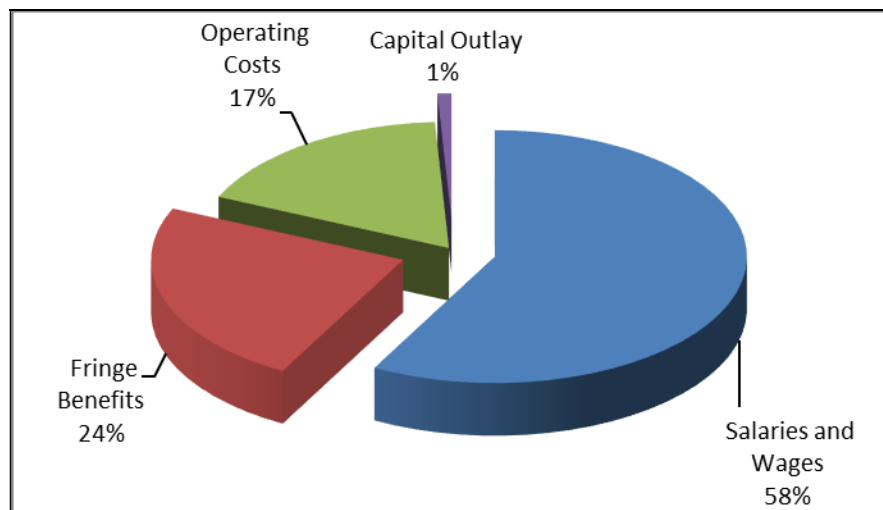
Human Services – Health Services (390)

The mission of the Moore County Health Department is to promote health through prevention and to control disease and injury.

Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Salaries and Wages	2,398,373	2,636,411	2,498,688	2,778,043	279,355	11.2%
Fringe Benefits	917,112	959,948	1,025,411	1,138,356	112,945	11.0%
Operating Costs	614,124	1,135,974	1,025,376	837,544	(187,832)	-18.3%
Capital Outlay	25,720	24,880	26,715	42,824	16,109	0.0%
Total	3,955,329	4,757,213	4,576,190	4,796,767	220,577	4.8%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	49.8	48.75	52.66	51.66	(1.00)	-1.9%

- The Health Department's increase of 4.8% is due to the increase cost in salaries and fringe benefits. This increase is offset by a decrease in operating costs. The operating costs are decreased as a result of less temporary staffing used for the COVID clinics.
- The Health Department brings in revenues in the amount of \$1,836,636 which is made up of fees and grants to cover 38.3% of expenditures.
- The remainder of revenue needed to cover the department is \$2,960,131 which is needed to cover the expenses of the department and comes from the property tax collections or 61.7%.

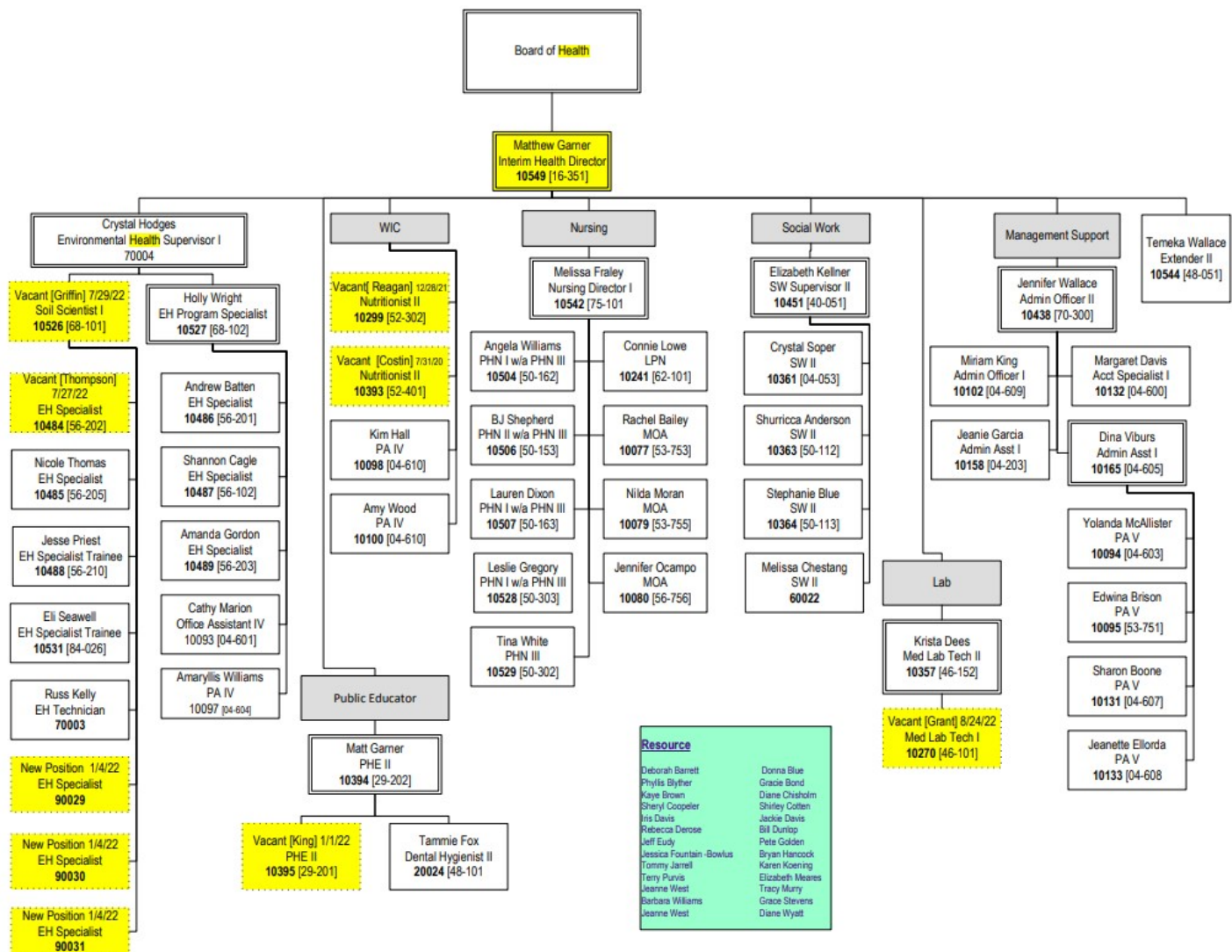


Human Services – Health Services (390)

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 – 16 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:

For FY 2023 the total health budget is \$4,796,767. The revenues are made up of:

- Donations from First Health Hospital \$20,000
- Fees for Services \$1,030,037
 - Services include Maternal Health, Family Planning, Adult Health, Care Management, and Environmental Health Fees collected.
- Grants \$786,599
 - Grants include WIC grant of \$61,726 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.
- \$2,960,131 covered by County tax revenue.

FY22 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.



FY23 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.
- The Health Department is monitoring the monkeypox outbreak.

Performance Measures:Clinical Health Visits not including COVID-19 Vaccinations:

Health Clinical Patient Visits									
MONTH	FY15 Patient Visits	FY16 Patient Visits	FY17 Patient Visits	FY18 Patient Visits	FY19 Patient Visits	FY20 Patient Visits	FY21 Patient Visits	FY22 Patient Visits	Target
July	375	396	345	211	285	304	215	163	460
August	376	438	466	321	312	283	189	180	460
September	418	416	398	253	253	244	196	158	460
October	400	395	374	330	332	332	229	194	460
November	309	386	351	302	250	222	178	176	460
December	335	359	324	217	213	218	138	136	460
January	288	375	325	329	307	296	124	162	460
February	275	425	300	290	250	261	153	176	460
March	376	401	282	303	259	189	194	183	460
April	374	366	190	297	279	147	210	151	460
May	282	366	271	311	250	172	163	184	460
June	387	383	205	292	252	181	200	218	460
Total	4,195	4,706	3,831	3,456	3,242	2,849	2,189	2,081	5,520

Environmental Health Performance Measures

These figures come from the temporary food establishment inspections including food trucks:

Env Health Food & Lodging Inspections	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Target
July	95	94	97	49	105	42	48	76	129
August	110	90	142	108	147	107	108	104	129
September	116	133	111	104	71	138	127	86	129
October	148	111	132	99	129	123	119	104	129
November	103	107	119	59	101	81	116	79	129
December	149	154	121	62	123	114	154	103	129
January	78	91	82	58	143	117	93	31	129
February	106	206	90	92	105	93	122	48	129
March	155	139	118	54	125	45	66	86	129
April	138	148	87	94	146	16	50	117	129
May	212	192	128	130	221	54	81	142	129
June	200	236	45	87	266	114	53	123	129
Total	1610	1701	1272	996	1682	1044	1137	1099	1545



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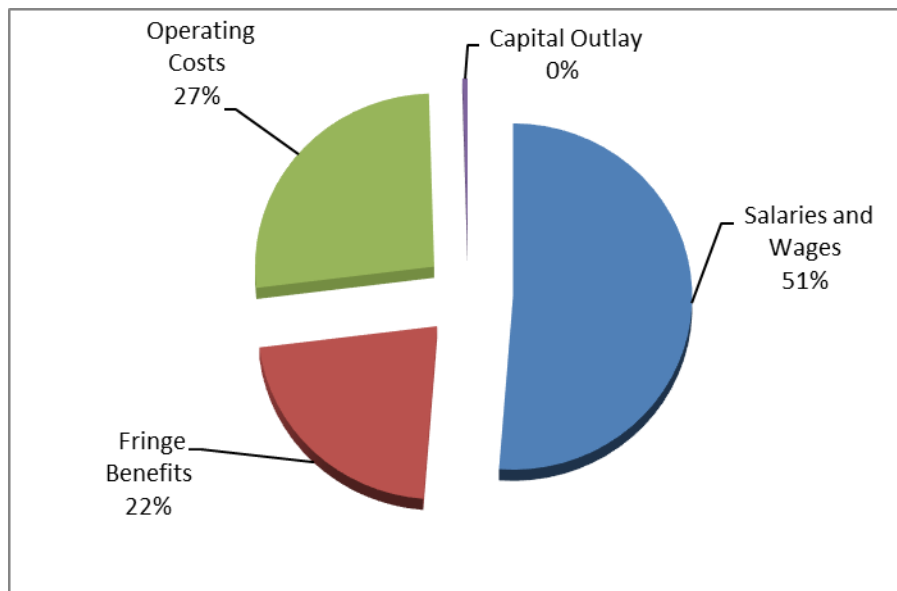
Human Services – Department of Social Services (DSS) (380)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	4,934,645	4,991,499	5,077,694	5,425,208	347,514	6.8%
Fringe Benefits	1,895,205	1,974,409	2,160,297	2,306,818	146,521	6.8%
Operating Costs	1,869,434	2,166,140	2,758,552	2,804,429	45,877	1.7%
Capital Outlay	-	-	50,000	50,000	-	0.0%
Total	8,699,284	9,132,048	10,046,543	10,586,455	539,912	5.4%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	108.5	108.5	108.5	111.5	3	2.8%

- The Social Services Department has an increase of 5.4% in salaries and fringe benefits. These increases are due to increased staffing needs and higher wages.
- Social Services revenue is budgeted at \$6,317,605 made up of federal and state grants. \$30,000 in revenue is related to fees collected.
- The remaining revenue of \$4,238,850 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 2023 is \$10,586,455 in expenditures and revenues make up \$6,496,201. The County property tax allocation to cover some of the expenses is \$4,238,850 or 40% of the total expenses. Trends are expected to remain constant at 35%-40% of County property tax to support Social Services.

Program Services and Revenue breakdown:

- Fees \$30,000 made up of Health Choice Fees for \$24,000 and \$6,000 in adoption fees.
- Grants \$6,317,605
 - Medical Assistance \$2,385,856
 - Crisis intervention \$228,305
 - LIEAP \$344,331
 - Food Stamps \$707,669
 - The remaining grant programs include Progress Energy, Child Welfare, Smart Start, Medicaid, State Foster Care, and others

Program Areas and Staffing (total of 111.5 positions) Include:

- Food and Nutrition - 13
- Family and Children Medicaid - 18
- Adult Medicaid - 12
- Work First - 7
- Administration Services – 20.5
- Social Work Programs
 - Foster Care - 7
 - Case Management - 13
 - Investigations - 14
 - Case Management Adult Services - 7

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Social Services Reporting Dashboard and Case Loads are included in the following chart and reported for FY 2021 and FY 2022:

MOORE COUNTY SOCIAL SERVICES - JUNE 2022			
ADULT SERVICES			
	Reports Received	Reports Accepted	Guardianship
Current Month	35	26	28
YTD Totals	527	301	
CHILDREN'S SERVICES			
	Reports Received	Reports Accepted	Children in Custody
Current Month	73	42	72
YTD Totals	1160	661	
FOOD AND NUTRITION SERVICES			
	Applications	Reviews	Active Cases
Current Month	514	485	5180
YTD Totals	3,662	3,181	
ADULT MEDICAID			
Current Month	81	293	5634
YTD Totals	1207	3738	
FAMILY AND CHILDREN'S MEDICAID			
	Applications	Reviews	Active Cases
Current Month	122	740	8162
YTD Totals	1627	9982	
Day Care	481	<i>Clients served by each respective program for the current Month.</i>	
Work First	46		
Emer. Assistance	30		

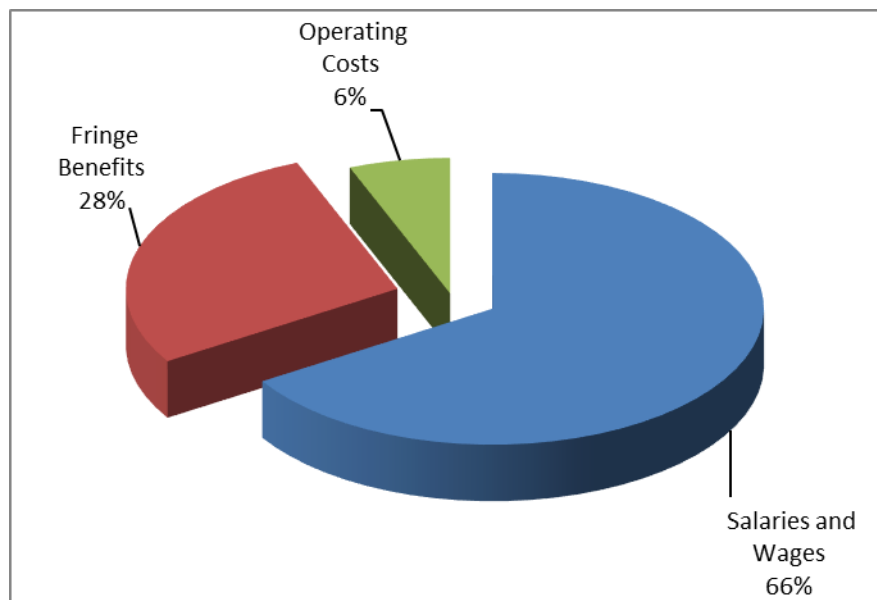
Human Services – Child Support Enforcement (270)

Professionally and timely establish and enforce Child Support orders to ensure that the children we serve are financially supported.

Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Salaries and Wages	543,348	556,450	537,323	553,444	16,121	3.0%
Fringe Benefits	206,150	214,615	226,357	233,973	7,616	3.4%
Operating Costs	44,893	32,436	50,555	50,555	-	0.0%
Capital Outlay					-	0.0%
Total	794,391	803,501	814,235	837,972	23,737	2.9%

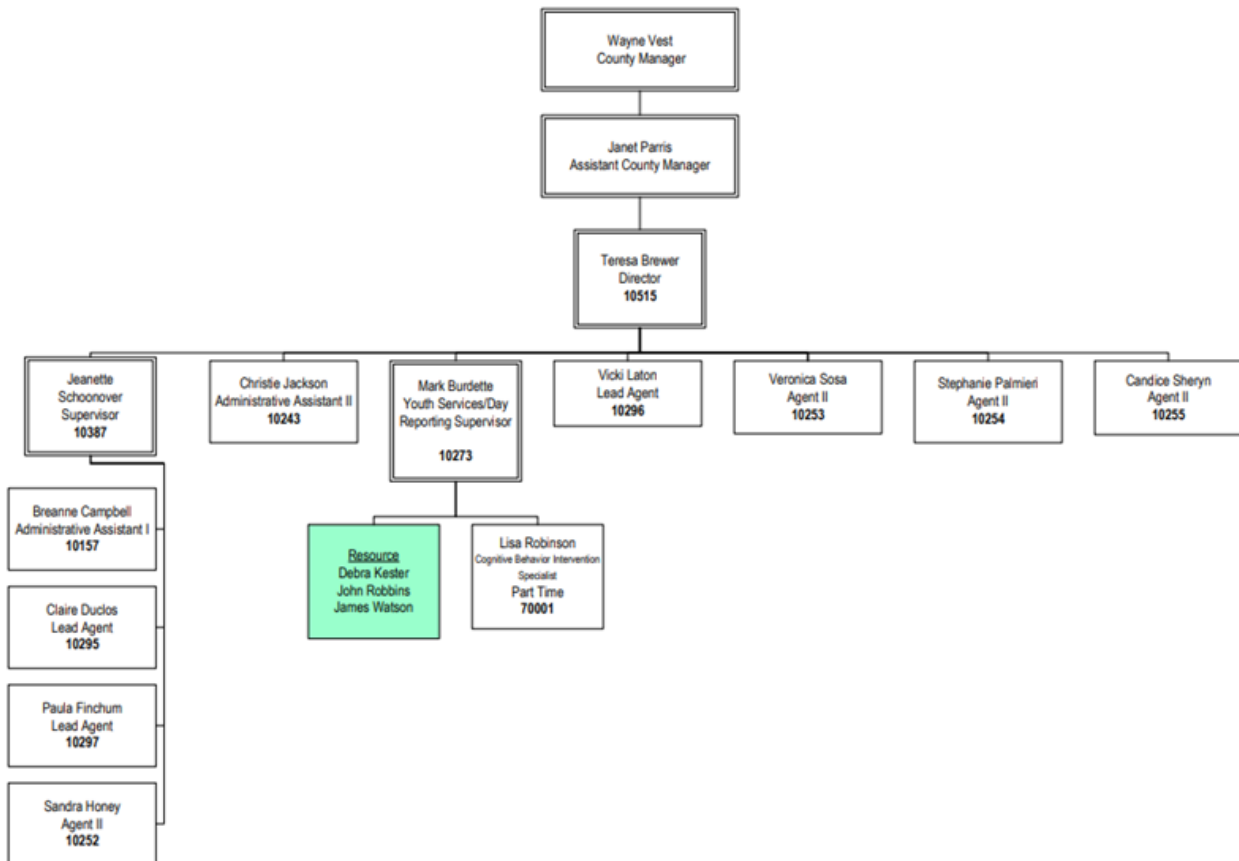
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	11	11	11	11	-	0.0%

- The Child Support budget has an increase of 2.9% due to increases in salary and fringe costs related to salary increases.
- The revenue generated by Child Support are budgeted at \$864,850 which is made up of fees and state grant allocations.
- Child Support fees consist of collection fees and paternity fees in the amount of \$16,900 and State and Federal grants of \$847,950. 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:

The 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 \$847,950

Total Revenue for this department is \$864,850 budgeted for FY 2023 which covers expenditures of \$837,972.

The following chart shows the amount of State collections made on behalf of Moore County in collections comparing FY2020-2021 to FY2021-2022. 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.

Child Support Case Collections				
Collection Month	Month-FY20/21	Month-FY21/22	YTD FY20/21	YTD FY21/22
July	\$528,926	\$485,164	\$528,926	\$485,164
August	\$536,699	\$475,230	\$1,065,625	\$960,394
September	\$476,507	\$475,714	\$1,542,132	\$1,436,108
October	\$473,822	\$444,554	\$2,015,954	\$1,880,662
November	\$468,713	\$437,553	\$2,484,667	\$2,318,215
December	\$488,165	\$473,136	\$2,972,832	\$2,791,351
January	\$448,966	\$423,481	\$3,421,798	\$3,214,832
February	\$454,640	\$424,041	\$3,876,438	\$3,638,873
March	\$562,612	\$519,308	\$4,439,050	\$4,158,181
April	\$542,303	\$492,078	\$4,981,353	\$4,650,259
May	\$481,109	\$498,939	\$5,462,462	\$5,149,198
June	\$514,976	\$491,599	\$5,977,438	\$5,640,797

FY23 Child Support Objectives and Strategies:

- Meetings with Child Support program consultant have been virtual for the fiscal year 2022/2023 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.
- 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 2022/2023

- ☐ To achieve 99.00% paternity established of our children that were born out of wedlock as of June 30, 2023.
- ☐ Our caseload as of July 31, 2022, 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, 2023.
- ☐ For fiscal year 2022/2023, Moore County Child Support to collect at least \$5,701,980 in total collections.

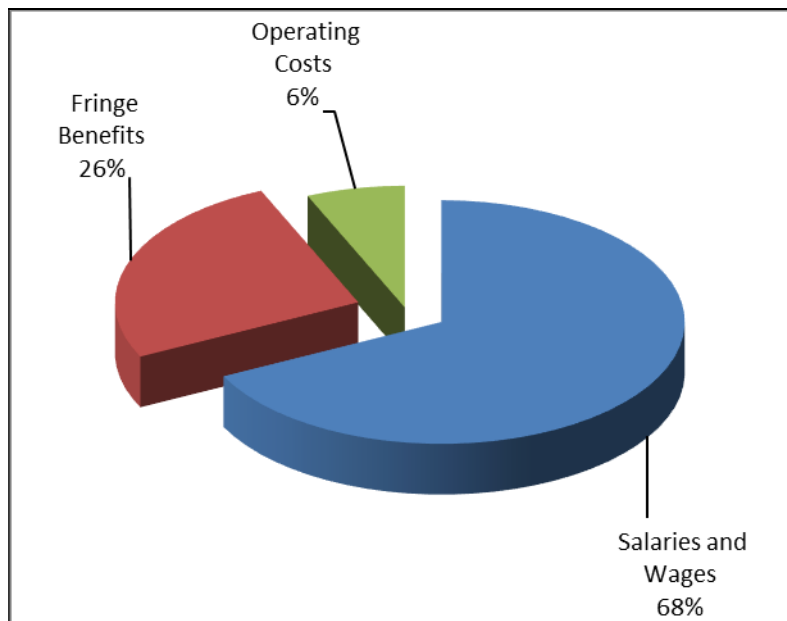
Human Services – Veteran Services (290)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	160,026	144,436	159,653	158,476	(1,177)	-0.7%
Fringe Benefits	55,215	52,906	105,858	60,457	(45,401)	-42.9%
Operating Costs	12,503	9,622	15,373	15,332	(41)	-0.3%
Capital Outlay					-	0.0%
Total	227,744	206,964	280,884	234,265	(46,619)	-16.6%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	3	3	3	3	-	0.0%

- The Veterans Services budget has a decrease 16.6%. The decrease is related to a drop in worker's comp claims from the prior year.
- The revenues for this department include \$2,217 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 \$2,217 annually and the remainder from County property tax collections.

The following chart shows the number of Veterans in Moore County at the end of FY 2022:

*Number of Veterans in Moore County	9,580
*VA Expenditures in Moore County	\$137,328,000

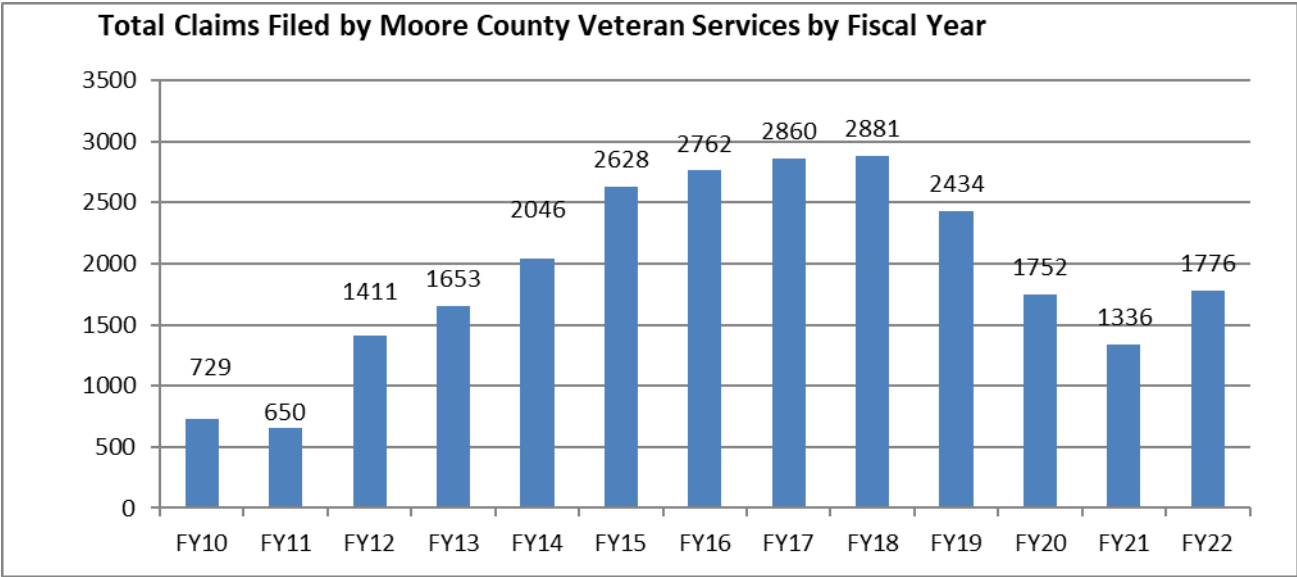
The following chart shows the Disabled Veteran Demographics by Age and Birth Gender:

* Veteran Demographics by Age Range			
Age 17 - 44	Age 45 - 64	Age 65 - 84	Age 85 and up
2186	3080	3446	868

*Number of Veterans by Birth Gender	
Male Disabled Veterans	8428
Female Disabled Veterans	1152

*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:

FY22 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 FY22, 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.

FY23 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

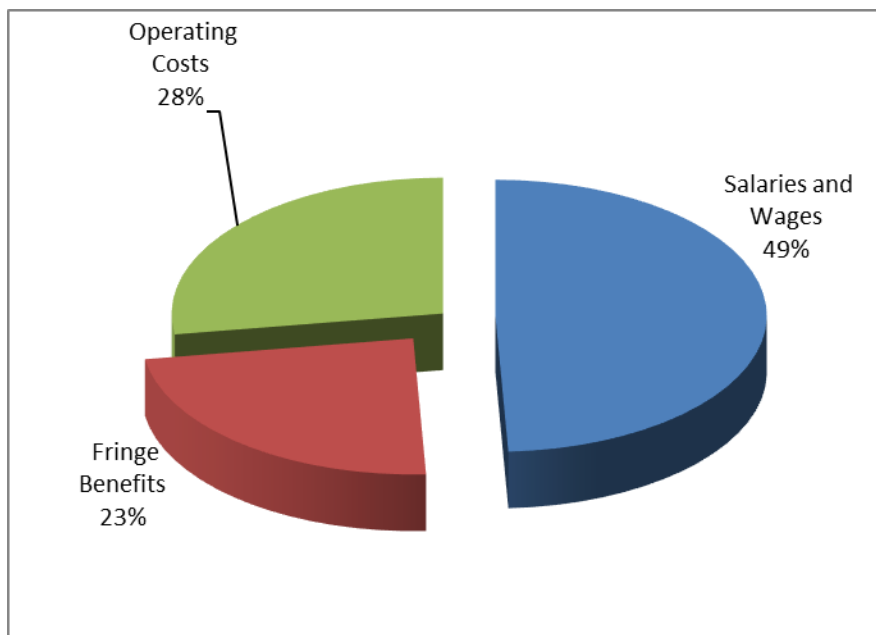
Human Services – Senior Enrichment Center (Aging) (300)

The mission of the Moore County Department of Aging is to provide services that promote the well-being of older adults.

Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	772,007	722,884	790,707	813,668	22,961	2.9%
Fringe Benefits	337,501	340,716	374,310	385,038	10,728	2.9%
Operating Costs	381,003	260,350	453,604	453,604	-	0.0%
Capital Outlay					-	0.0%
Total	1,490,511	1,323,950	1,618,621	1,652,310	33,689	2.1%

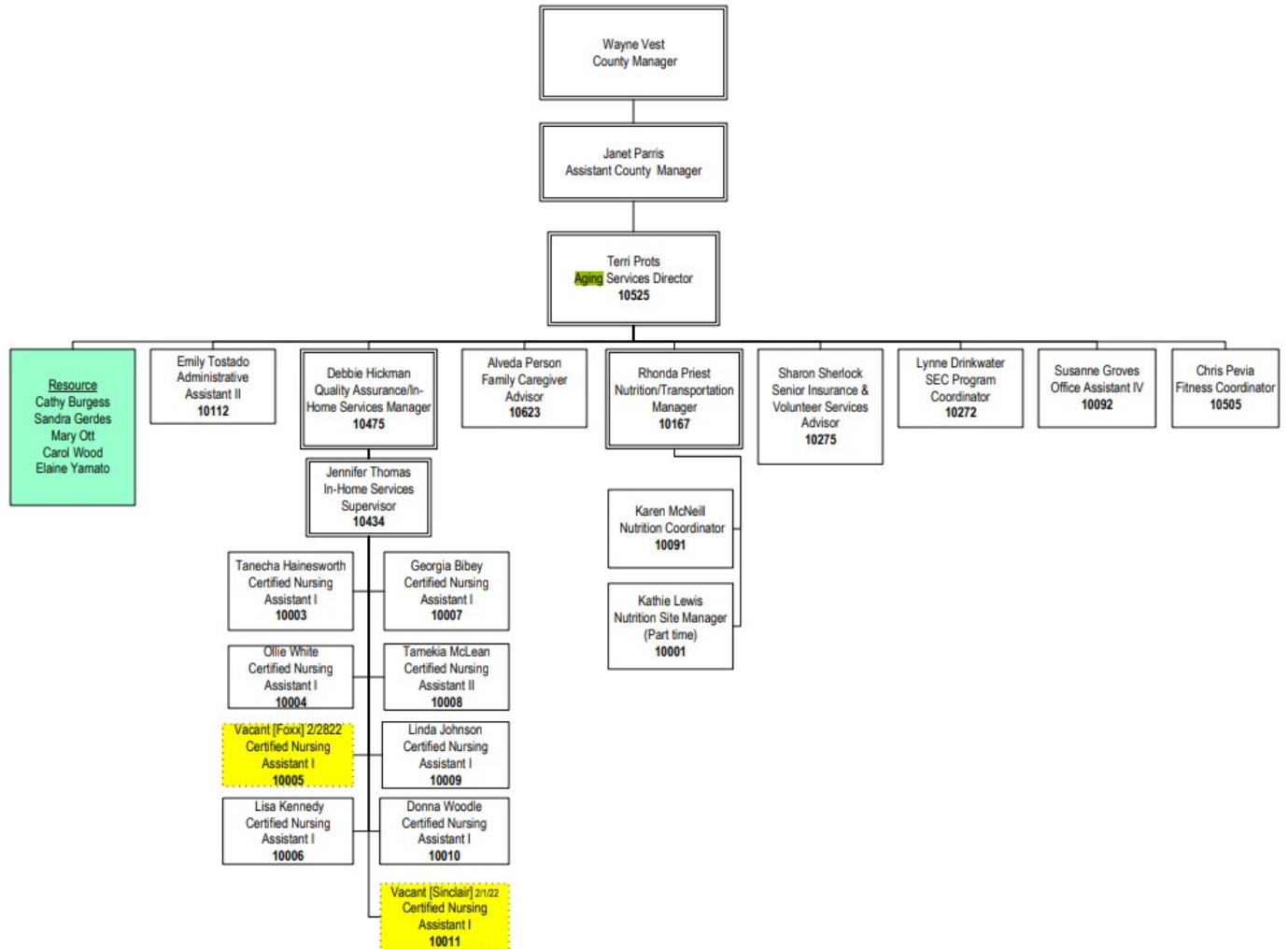
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	20.5	20.5	20.5	20.5	-	0.0%

- The Aging Department budget shows a 2.1% increase over the previous fiscal year due to salary and fringe increases.
- Operating costs remained flat.
- Revenue for the department makes up \$50,520 in fees for fitness, craft fairs, program income and newsletter income. The Home and Community Care Block Grant contributes \$906,000 to revenue. The total revenue this department generates is budgeted at \$956,520.
- The remainder of \$695,790 comes from property tax collections.



Senior Enrichment Center Program Services and Revenue:

The Moore County Senior Enrichment Center Program consists of 20.5 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 \$1,652,310

Remaining revenue of \$695,790 is supported by the property tax collections in the General Fund.

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.

FY22 Highlights and Accomplishments:

- Prior to the pandemic the senior center had a weekly visitation of 1,175 guests, average weekly visits post pandemic are 916 guests at the center
- 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

FY23 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.

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Senior Enrichment Center Performance Measures:

- Measure visitation to the facility for all program areas.
- Measure delivery of home delivered meals.

Aging - Senior Enrichment Center - Average Weekly Participation									
Fiscal Year	Program Participation (Weekly Avg)	Facility Tours/Fitness Orientations Other (Virtual)	Fitness Room (weekly avg)	Recreation Room (weekly avg)	Diner's Club (weekly avg)	Total Average Weekly Visitation at Center	Home Delivered Meals Ordered	Home Delivered Meals Served	Home Delivered Meals Over Ordered (under 2%)
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	334	163	25	1,342	23,972	23,957	15
FY21/22	516	1	180	176	43	916	17,532	17,433	99

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.

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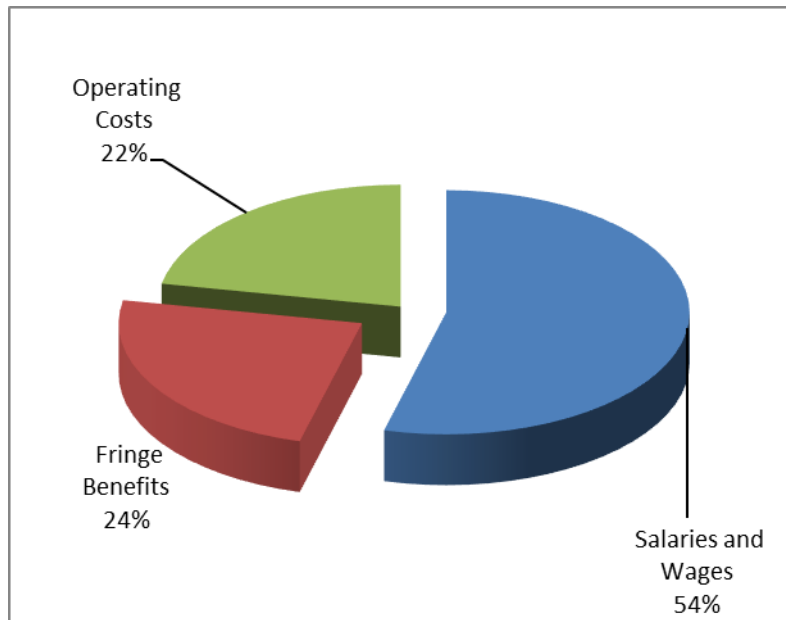
Cultural Development – Library (310)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	348,867	311,857	359,529	372,438	12,909	3.6%
Fringe Benefits	158,550	145,306	159,490	164,502	5,012	3.1%
Operating Costs	137,968	136,697	146,256	151,294	5,038	3.4%
Capital Outlay					-	0.0%
Total	645,385	593,860	665,275	688,234	22,959	3.5%

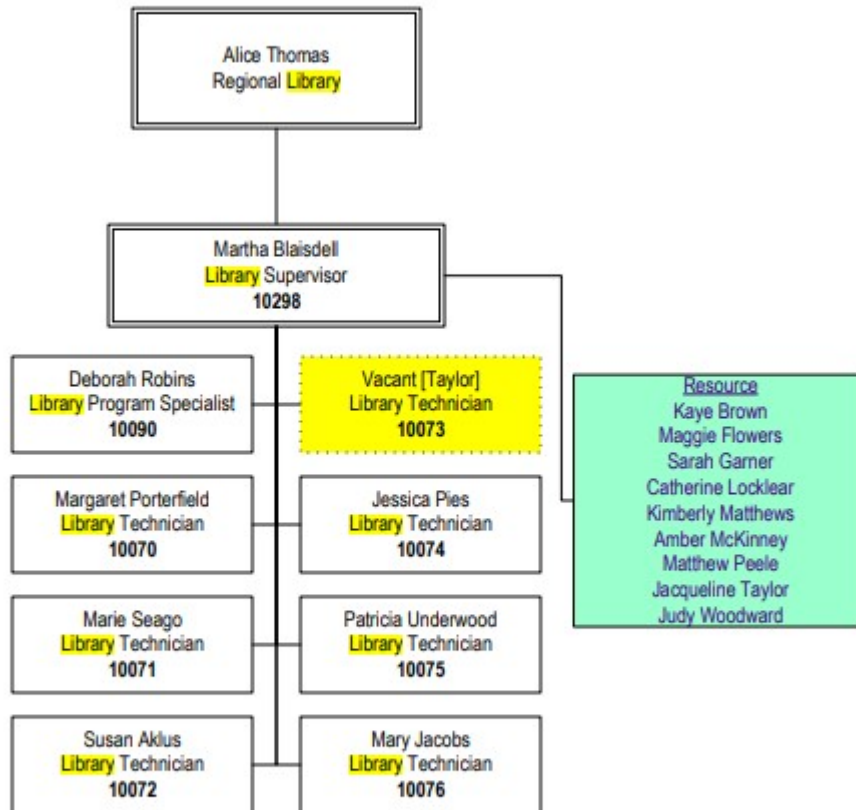
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	9	9	9	9	-	0.0%

- The library budget includes funds for library books and other materials for patrons.
- The budget is 3.5% higher due mostly to salary and fringe increases.
- The Moore County Library brings in revenue budgeted at \$59,723 for regional library reimbursements, donations, and book sales.
- The remaining revenue of \$628,511 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 \$688,234. Property tax revenues support the difference of \$628,511. Revenues consist of:

- Fees and Fines \$14,000
- Book Sales, Faxes \$22,000
- Regional Library Reimbursement \$18,000
- Vass Library Foundation \$5,723

FY22 Highlights and Accomplishments:

- Extended services for bookmobile travel to double service areas around the county to serve additional Moore County residents with mobile library book check-outs.
- Held outdoor activities with children and crafts



FY23 Objectives and Strategies:

- Strategies include expanding on-line programs to include eBook resources and on-line check out
- Continuing to monitor and expand bookmobile 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%
FY 20	111,670	-22.13%	80,950	-30.66%	786	-14.10%	6,622	-46.57%
FY21	109,045	-2.35%	17,502	-78.38%	490	-37.66%	2,302	-65.24%
FY22	174,412	59.94%	60,693	246.78%	334	-31.84%	14,351	523.41%

Bookmobile Services:



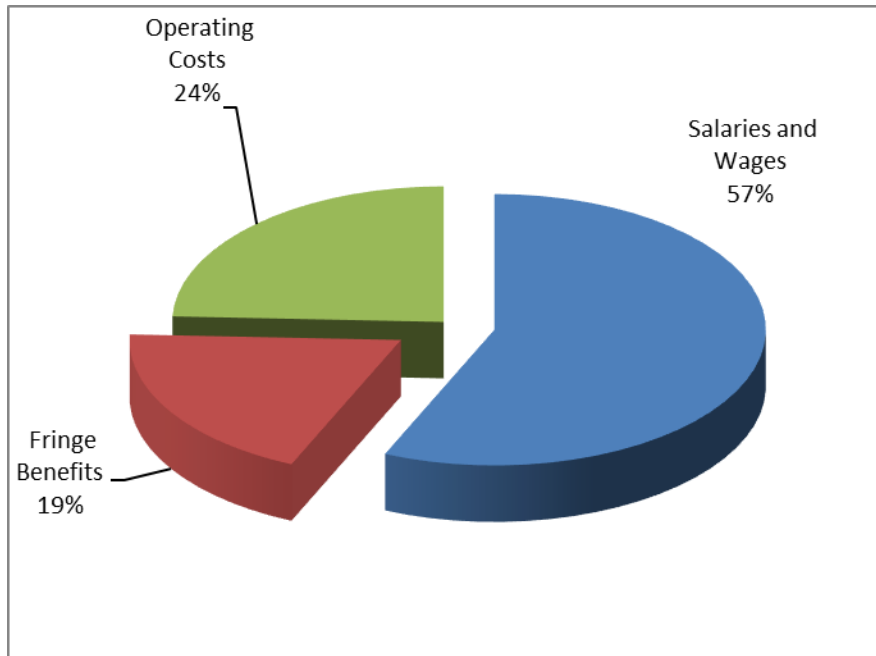
Cultural Development – Parks & Recreation (325)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	395,405	311,210	391,807	446,574	54,767	14.0%
Fringe Benefits	113,430	114,014	126,210	150,352	24,142	19.1%
Operating Costs	78,609	137,689	191,598	192,098	500	0.3%
Capital Outlay	-	18,334	-	-	-	0.0%
Total	587,444	581,247	709,615	789,024	79,409	11.2%

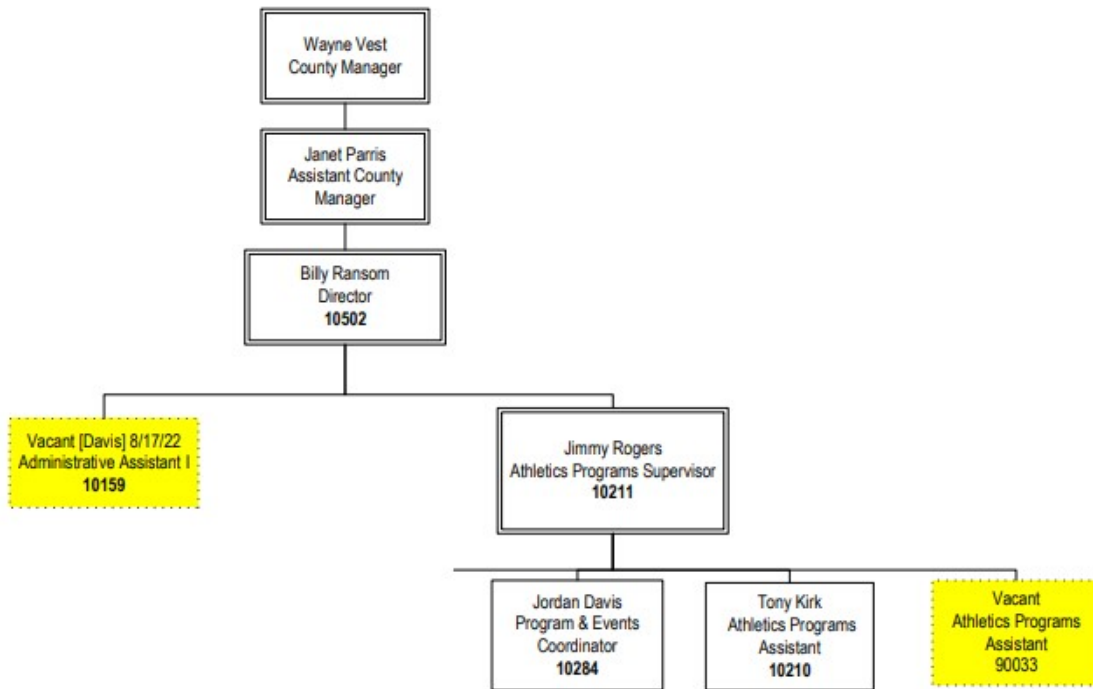
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	5.0	5.0	5.0	6.0	1	20.0%

- The Parks and Recreation budget increased by 11.2%. Most of this increase is due to an additional position added in in this department for an Athletics Programs Specialist.
- Parks and Recreation has budgeted revenue of \$206,250. This revenue is made up of concession sales, donations, sponsors, signups for sports and signs.
- The remaining revenue of \$582,774 is budget from property tax collections.



Parks and Recreation Services, Staffing and Revenue:

Parks and Recreation consists of six (6) 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 \$174,050
- Remaining revenue from property tax collections amounting to \$582,774

Increases in costs of \$79,409 are due to additional personnel costs for the Athletics Programs Specialist and pay increases.

FY22 Highlights and Accomplishments:

- Opening of the Splash Pad to the citizens of Moore County to regular hours post pandemic
- Opening of the New Moore County Sports Complex
- Providing additional indoor sports such as pickleball and volleyball tournaments indoors in the new complex

FY23 Objectives and Strategies:

- Increasing attendance and activities 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	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Flag Football	230	253	242	252	220	219	225	0	236
Basketball	612	623	661	608	574	576	600	0	580
Soccer	75	105	154	162	184	160	170	0	106
Tennis	122	117	123	104	102	107	0	43	97
Softball	333	301	251	228	221	260	187	203	258
Baseball	669	617	590	557	561	532	263	554	593
Splash Pad Attendance	0	0	0	0	0	0	0	0	11,584
Sports Complex Attendance	0	0	0	0	0	0	0	0	5,457
Cheerleading	<u>132</u>	<u>138</u>	<u>145</u>	<u>121</u>	<u>132</u>	<u>74</u>	<u>104</u>	<u>0</u>	<u>0</u>
Total	2,173	2,154	2,166	2,032	1,994	1,928	1,549	800	18,911

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General Government – Information Technology (IT) & Geographic Information System (GIS) (450)

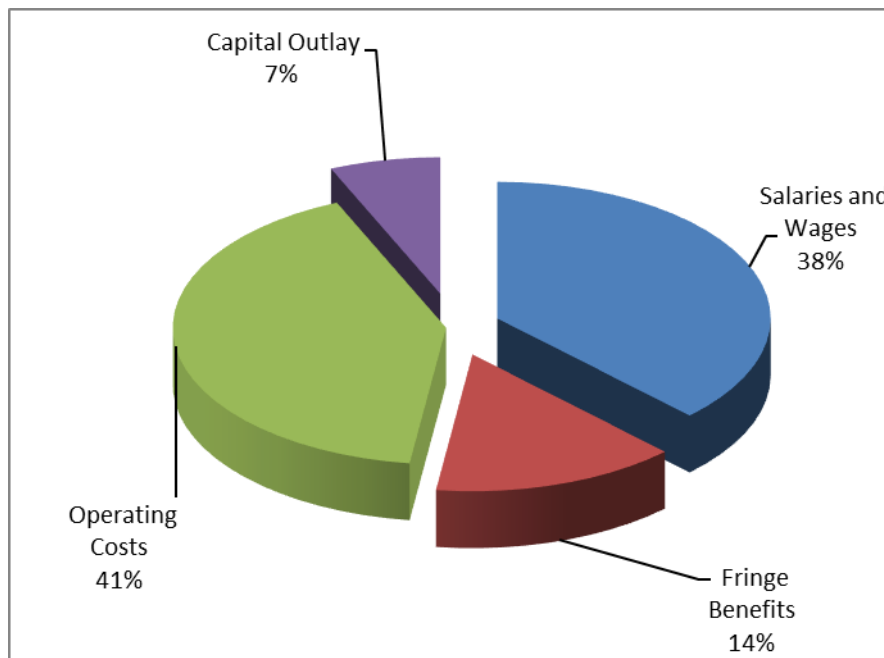
The Information Technology (IT) Department aligns the County's Information Technology infrastructure and systems to the business needs of the County departments. The IT Department designs, implements, and maintains the technology hardware, applications, and programs.

The IT Department includes the Geographic Information Systems (GIS) Division. The GIS division 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.

Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Salaries and Wages	904,627	966,436	1,013,838	1,039,089	25,251	2%
Fringe Benefits	302,335	337,523	378,090	401,831	23,741	6%
Operating Costs	845,232	900,362	1,053,778	1,141,914	88,136	8%
Capital Outlay	309,891	44,212	151,346	181,171	29,825	20%
Total	2,362,085	2,248,533	2,597,052	2,764,005	166,953	6%

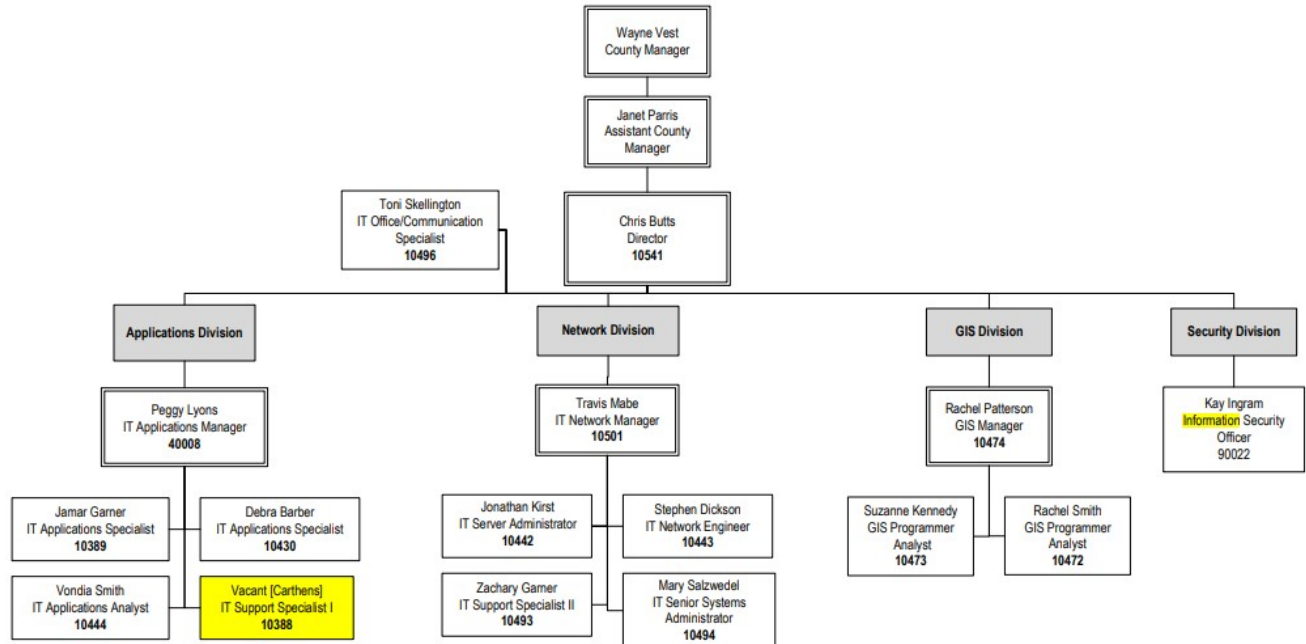
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/	Percent Change
Full Time Equivalent Positions	15.0	15.0	16.0	16.0	-	0.0%

- The Information Technology Department has a 6% increase. Salary and fringe have increased by 8% over the prior year budget due to salary increases. Operating costs are higher due to increased software maintenance costs and licenses.
- 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, and the Geographic Information Systems (GIS) Division includes 3 full-time positions as shown in the chart below:



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.

FY22 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

FY23 Objectives and Strategies:

- 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 County operations and improve service capabilities

Cyber Security

The County’s cybersecurity processes are managed by the Information Technology (IT) Director. The County has implemented numerous initiatives in the past year that are ongoing related to cybersecurity which include the following:

- 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 3rd 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.

Performance Measures:

Performance Measures	2019-20	2020-21	2021-22	2022-23 Goal
Wk Ord Supp Serv Requests Responded to within SLA	96%	95%	95%	98%
Enterprise systems uptime during regular work hours	98%	99%	97%	98%
Website Updates completed within SLA	100%	100%	97%	98%
Percent of Servers with Security Updates	99%	100%	99%	100%

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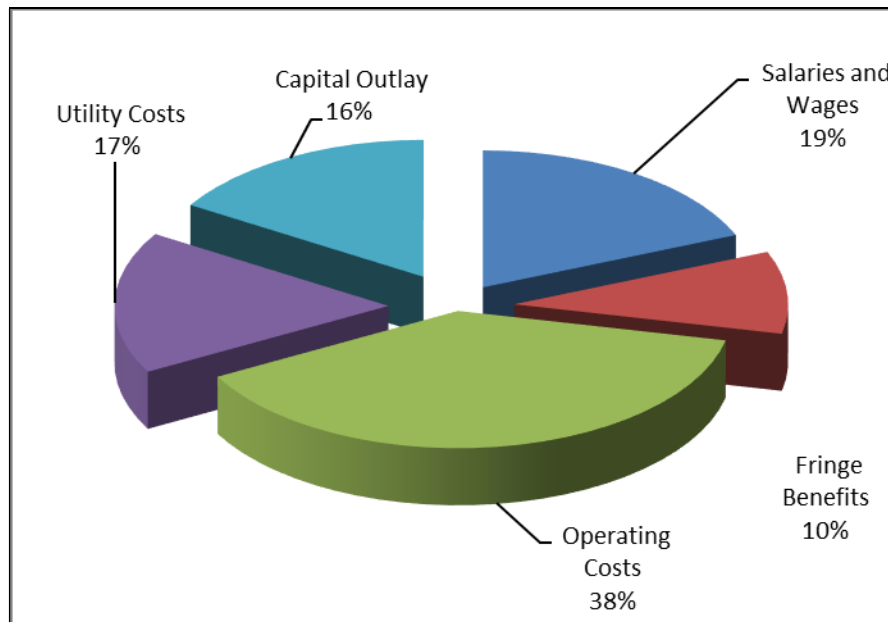
General Government – Property Management (470)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	1,072,964	1,084,501	1,118,654	1,152,347	33,693	3.0%
Fringe Benefits	474,866	503,357	628,156	595,711	(32,445)	-5.2%
Operating Costs	1,574,581	1,673,219	1,880,548	2,370,814	490,266	26.1%
Utility Costs	788,617	812,514	1,016,950	1,029,150	12,200	1.2%
Capital Outlay	470,779	1,803,903	666,301	996,301	330,000	49.5%
Total	4,381,807	5,877,494	5,310,609	6,144,323	833,714	15.7%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	27	27	28	28	-	0.0%

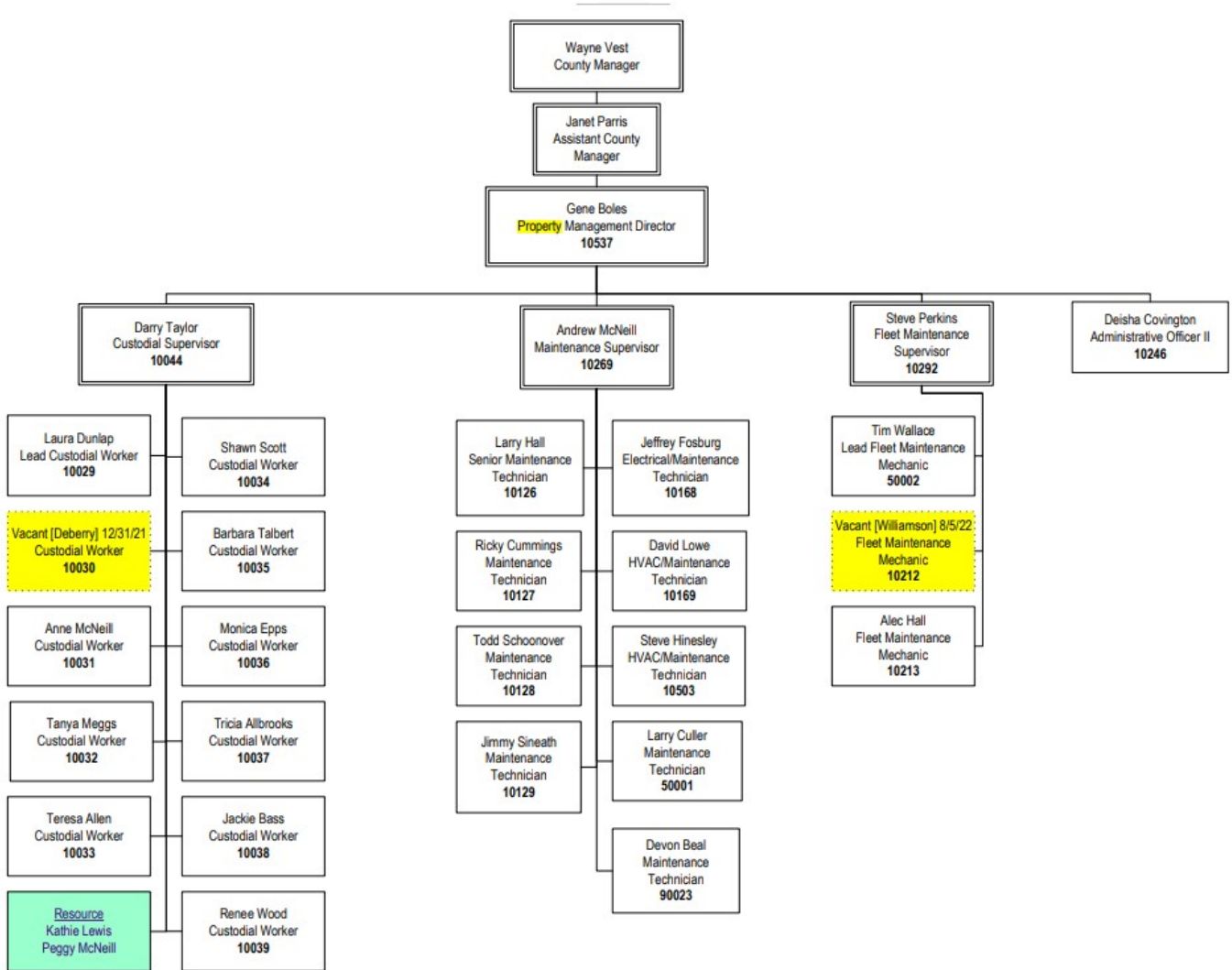
- The Property Management budget shows an increase of 15.7% over the prior year due to increases in capital outlay for vehicle purchases to maintain the fleet. Operating costs increase is due to fuel cost increases and increases in the costs of parts and supplies.
- Property Management is supported by revenues from property tax collections plus 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 28 full-time positions.



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.

FY22 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

FY23 Property Management Objectives and Strategies:

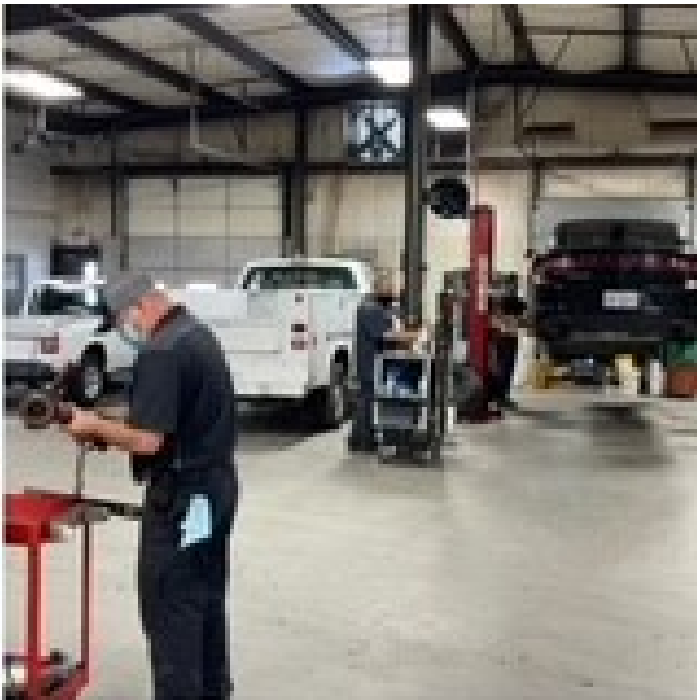
- Register of Deeds repaint interior building included in new courthouse project
- Public Safety Facility and Detention Center repair the master room controls and electronic door controls in the old detention center
- Social Services carpet replacement
- Cooperative Extension and Agriculture Center kitchen design and restroom renovations
- Fleet Services budget for FY23 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

Performance Measures:

Performance Measures	2019-20	2020-21	2021-22	2022-23 Goal
Safety work orders addressed within 48 hours of receipt	92%	93%	99%	99%
Work orders completed within five (5) days	86%	88%	95%	95%
Customer Satisfaction on custodial services	97%	92%	99%	99%
Complete routine vehicle maint at 5,000 mile intervals	92%	93%	95%	95%
Retain a High-Quality Workforce - Retention Rate	100%	100%	100%	100%
Retain a High-Quality Workforce - Average Years of Service	14	15	15	20

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Moore County Property Management Team: Administration, Garage, Maintenance and Custodial Team Members



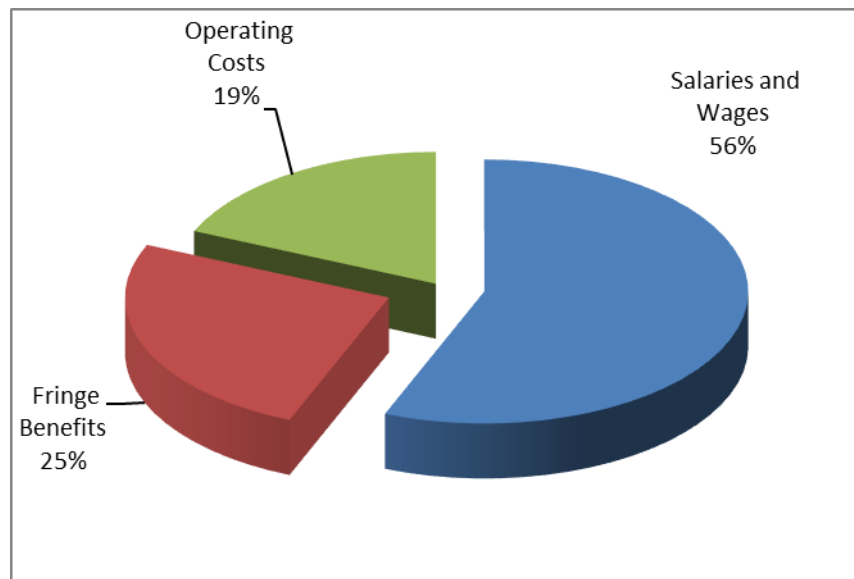
Public Safety – Animal Services (215)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	456,405	465,876	483,187	513,910	30,723	6.4%
Fringe Benefits	197,569	207,018	221,304	232,589	11,285	5.1%
Operating Costs	147,470	144,976	168,959	168,959	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Total	801,444	817,870	873,450	915,458	42,008	4.8%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	11.5	11.5	11.5	11.5	-	0.0%

- Animal Services reports directly to the Sheriff's Office.
- The increase in the budget amount of 4.8% is mainly due to salary and fringe related to pay increases in 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 \$842,958 is supported by property tax collections.

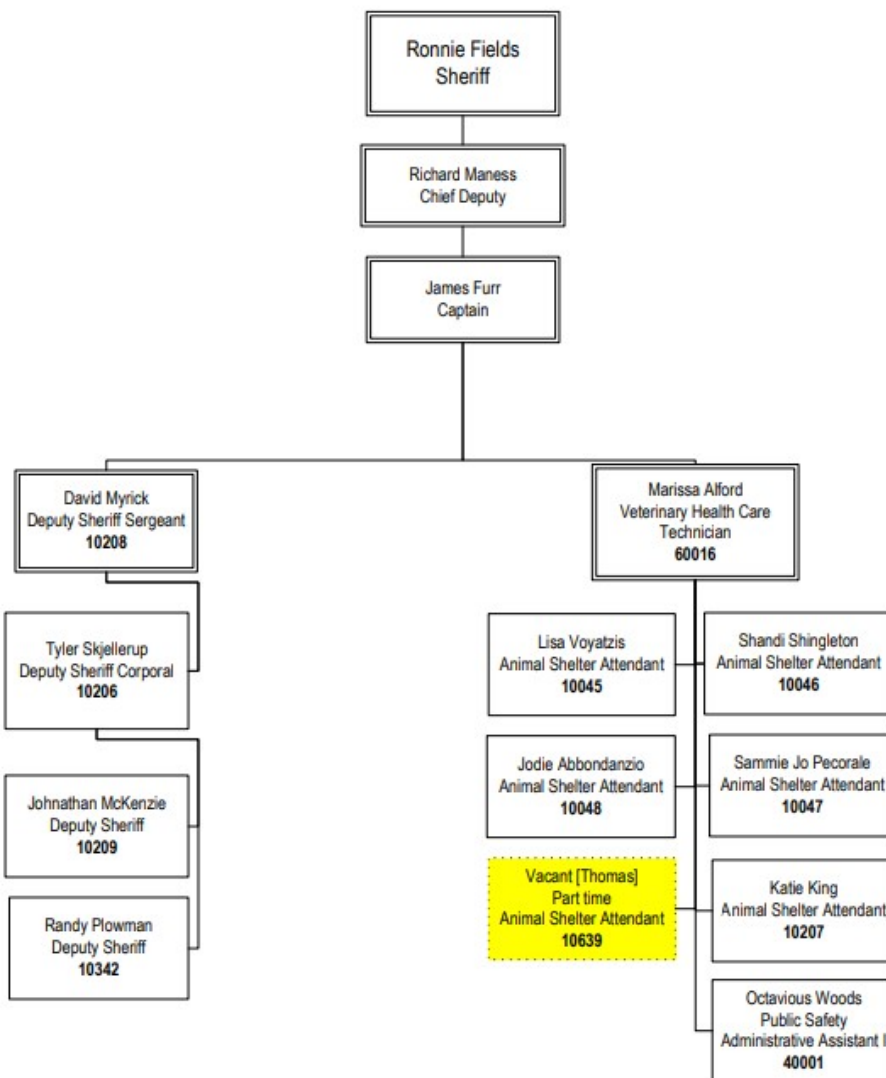


Animal Services Programs, Staffing and Revenue:

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.

FY22 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 and the Pet Responsibility Committee on spaying and neutering your pets
- Held Clear the Shelter Event each August with reduced rates for adoptions.

FY23 Objectives and Strategies:

- Continue to work with the 'Clear the Shelter' event each year to promote adoption events
- 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 goes to outside agencies including Moore County Schools, Sandhills Community College, Mental Health, the courts, grants, debt, transfers, and miscellaneous expenses.

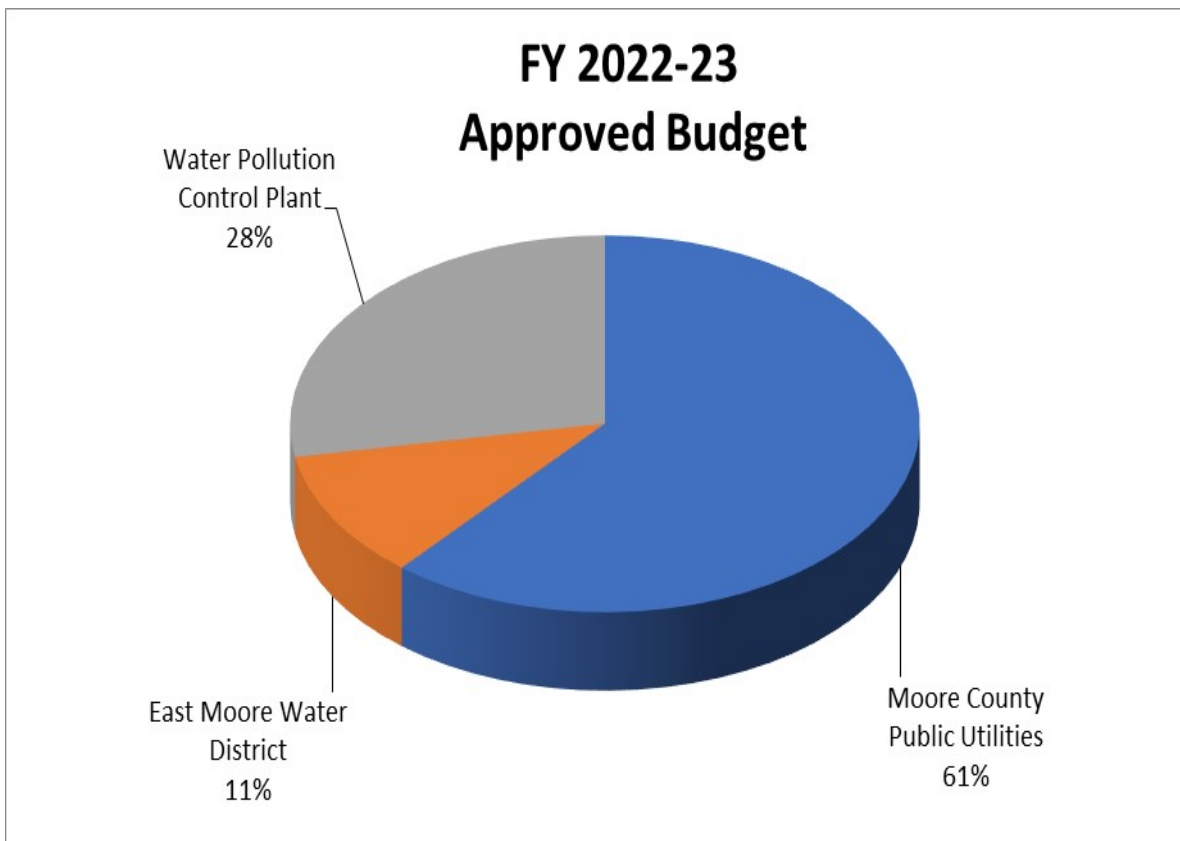
Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Education excluding Debt	37,760,834	37,390,329	36,650,586	40,315,653	3,665,067	10.0%
Mental Health	208,857	197,021	197,021	197,021	-	0.0%
Courts	4,716	4,150	8,000	8,000	-	0.0%
Grants & Non-Profits	398,206	542,705	427,231	502,776	75,545	17.7%
Longevity/Undistributed Salaries	-	-	1,108,695	3,732,028	2,623,333	236.6%
Transfers	14,245,581	9,587,039	450,000	1,396,095	946,095	0.0%
Debt - Principal & Interest	16,491,572	19,749,300	25,777,006	24,961,975	(815,031)	-3.2%
Total	69,109,766	67,470,544	64,618,539	71,113,548	6,495,009	10.1%

- Education (excluding debt) makes up about 33% 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 2022-23 General Fund budget.
- The \$40,315,653 expenditure for Education for FY23 is made up of \$35,300,000 for Moore County Schools, current expense, digital learning equipment, and capital outlay. The remainder of \$5,015,653 is current expense for Sandhills Community College.
- Grants increased by \$75,545 due to an increase in the Juvenile Crime Prevention Committee Grant that supports Youth Services and the Boys and Girls Club of the Sandhills and an increase to the Forestry Service of \$15,571.
- Longevity and Cost of Living adjustment – increased to include a cost-of-living adjustment for FY23 of five (5%) effective July 1, 2022, to all Moore County employees, plus an additional 6.32% cost-of-living adjustment in October 2023 for all employees for retention and inflation.
- Transfers - This increase is due to transfers from the General Fund to EMS of \$496,005 for the remainder of the Coronavirus Relief Funding for the purchase of Ambulances and an additional \$500,000 to EMS for Fire Rescue Services. The remainder of \$400,000 is a transfer to a newly created Capital Reserve Fund for Solid Waste for future landfill operations and landfill closure.
- Debt – Interest decreases for the pay down of interest and existing debt service on schools.

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 2019-20 and FY 2020-21, the original adopted budget for FY 2021-2022, and the approved FY 2022-2023 Budget. The percent change refers to the change from FY 2021-2022 to FY 2022-2023.

Enterprise Fund Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	Percent Change
Moore County Public Utilities	\$ 13,325,105	\$ 13,675,425	\$ 12,991,598	\$ 15,001,583	15.47%
East Moore Water District	\$ 2,823,769	\$ 3,036,690	\$ 2,387,300	\$ 2,699,700	13.09%
Water Pollution Control Plant	\$ 6,053,419	\$ 6,717,469	\$ 6,180,458	\$ 6,829,657	10.50%
Total	\$ 22,202,293	\$ 23,429,584	\$ 21,559,356	\$ 24,530,940	13.78%

The following is a presentation of expenditures in the Enterprise Fund. It includes actual “audited” spending for FY 2019-20 and FY 2020-21, the original adopted budget for FY 2021-2022, and the approved FY 2022-2023 Budget. The percent change refers to the change from FY 2021-2022 to FY 2022-2023.

Enterprise Fund Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	Percent Change
Moore County Public Utilities	\$ 11,883,368	\$ 12,693,024	\$ 12,991,598	\$ 15,001,583	15.47%
East Moore Water District	\$ 2,809,633	\$ 3,364,842	\$ 2,387,300	\$ 2,699,700	13.09%
Water Pollution Control Plant	\$ 4,799,519	\$ 5,688,226	\$ 6,180,458	\$ 6,829,657	10.50%
Total	\$ 19,492,520	\$ 21,746,092	\$ 21,559,356	\$ 24,530,940	13.78%

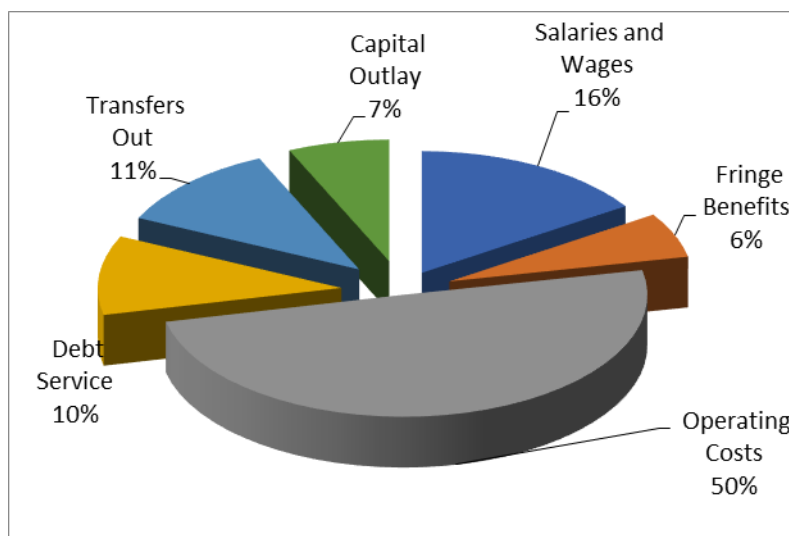
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Moore County Public Utilities Fund 610

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
Salaries and Wages	1,828,654	1,941,808	2,070,186	2,365,804	295,618	14.3%
Fringe Benefits	896,177	783,540	866,525	897,500	30,975	3.6%
Operating Costs	7,191,743	7,412,247	7,100,254	7,453,354	353,100	5.0%
Debt Service	1,350,345	1,343,811	1,345,892	1,576,865	230,973	17.2%
Transfers Out	-	394,184	382,189	1,698,060	1,315,871	344.3%
Capital Outlay	616,449	817,434	1,226,552	1,010,000	(216,552)	-17.7%
Total	11,883,368	12,693,024	12,991,598	15,001,583	2,009,985	15.5%
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
Full Time Equivalent Positions	41	41	43	43	-	0.0%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
Charges for Services	11,703,849	12,447,099	12,653,497	14,500,482	1,846,985	14.6%
Other Revenues	1,621,256	1,228,326	338,101	501,101	163,000	100.0%
Total	13,325,105	13,675,425	12,991,598	15,001,583	2,009,985	15.5%



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 FY22 to FY23.

Of the \$15.0 million in revenue budgeted for FY23, **\$12.5 million is related to collections** for the following fees for monthly base rates for water, sewer, and irrigation as well as commodity rates.

Fee Schedule – Item	FY22 Fee Amount	FY23 Increase	FY 23 New Amt
Monthly Base Rates for Water			
3/4-inch meter	\$10.28	\$0.31	\$10.59
1 inch meter	\$12.67	\$0.38	\$13.05
1.5-inch meter	\$13.80	\$0.41	\$14.21
2-inch meter	\$21.64	\$1.30	\$22.94
3-inch meter	\$78.67	\$4.72	\$83.39
4-inch meter	\$99.72	\$5.98	\$105.70
6-inch meter	\$148.95	\$8.94	\$157.89

Fee Schedule – Item	FY22 Fee Amount	FY23 Increase	FY 23 New Amt
Monthly Base Rates for Sewer			
3/4-inch meter	\$12.02	\$0.36	\$12.38
1 inch meter	\$14.39	\$0.43	\$14.82
1.5-inch meter	\$15.63	\$0.47	\$16.10
2-inch meter	\$23.43	\$1.41	\$24.84
3-inch meter	\$80.45	\$4.83	\$85.28
4-inch meter	\$101.49	\$6.09	\$107.58
6-inch meter	\$150.73	\$9.04	\$159.77
Unmetered Residential Sewer Monthly Fee	\$73.85	\$2.22	\$76.07
Monthly Base Rates for Irrigation			
3/4-inch meter	\$10.28	\$0.31	\$10.59
1 inch meter	\$12.67	\$0.38	\$13.05
1.5-inch meter	\$13.80	\$0.41	\$14.21
2-inch meter	\$21.64	\$1.30	\$22.94
3-inch meter	\$78.67	\$4.72	\$83.39
4-inch meter	\$99.72	\$5.98	\$105.70
6-inch meter	\$148.95	\$8.94	\$157.89

The following charges are in addition to the base rate charges which include the commodity charges per gallons used:

Fee Schedule - Item	FY22 Fee Amount	FY23 Increase	FY23 New Amt
*Water Residential Commodity Charges			
Charge per 1000 gallons (0 - 2000 gallons)	\$3.31	\$0.10	\$3.31
Charge per 1000 gallons (2001 - 4000 gallons)	\$4.33	\$0.13	\$4.33
Charge per 1000 gallons (4001 - 8000 gallons)	\$4.98	\$0.15	\$4.98
Charge per 1000 gallons (8001 - 12000 gallons)	\$5.41	\$0.16	\$5.41
Charge per 1000 gallons (12001 + gallons)	\$7.57	\$0.23	\$7.57
*Water Residential Commodity Charges (The Carolina)			
Charge per 1000 gallons (0 - 2000 gallons)	\$3.47	\$0.10	\$3.57
Charge per 1000 gallons (2001 - 4000 gallons)	\$4.53	\$0.14	\$4.67
Charge per 1000 gallons (4001 - 8000 gallons)	\$5.22	\$0.16	\$5.38
Charge per 1000 gallons (8001 - 12000 gallons)	\$5.67	\$0.17	\$5.84
Charge per 1000 gallons (12001 + gallons)	\$7.94	\$0.24	\$8.18
*Water Residential Commodity Charges (MCPU-High Falls, Robbins, West Moore)			
Charge per 1000 gallons (0 - 2000 gallons)	\$4.60	\$0.41	\$5.01
Charge per 1000 gallons (2001 - 4000 gallons)	\$5.67	\$0.51	\$6.18
Charge per 1000 gallons (4001 - 8000 gallons)	\$6.35	\$0.57	\$6.92
Charge per 1000 gallons (8001 - 12000 gallons)	\$6.80	\$0.61	\$7.41
Charge per 1000 gallons (12001 + gallons)	\$7.94	\$0.71	\$8.65
Sewer Residential Commodity Charges			
Charge per 1000 gallons (0 - 2000 gallons)	\$4.61	\$0.14	\$4.75
Charge per 1000 gallons (2001 - 4000 gallons)	\$5.64	\$0.17	\$5.81
Charge per 1000 gallons (4001 - 8000 gallons)	\$6.28	\$0.19	\$6.47
Charge per 1000 gallons (8001 - 12000 gallons)	\$6.72	\$0.20	\$6.92
Charge per 1000 gallons (12001 + gallons)	\$8.88	\$0.27	\$9.15

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
- Water Quality – Five (5) Full-time employees
- Engineering - Three (3) Full-time employees

There are a total of 43 employees included in this department.

FY22 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

FY23 Objectives and Strategic Initiatives:

- Maintain budgeting five (5) percent or more of the 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.

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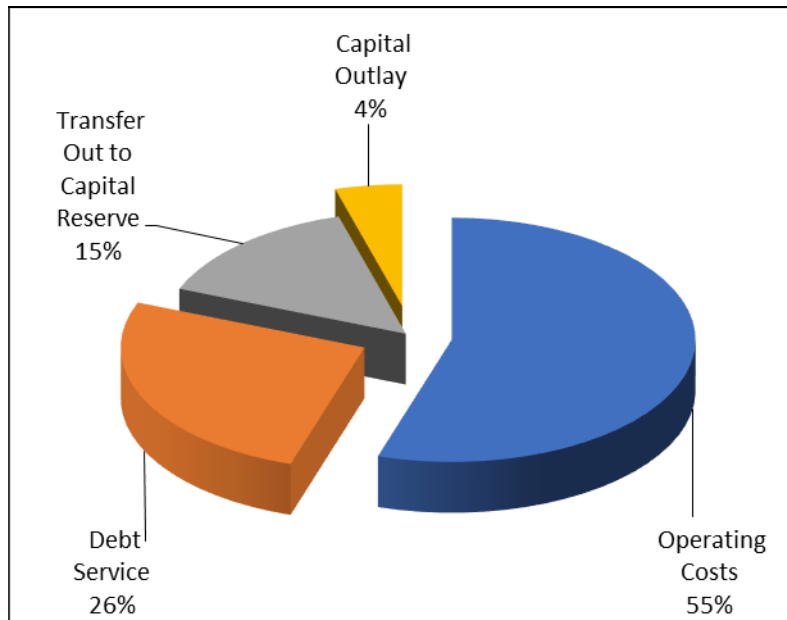
Moore County East Moore Water District Fund 620

This fund was established by the County of Moore to provide water to a rural area utilizing USDA grants and loans.

Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Operating Costs	1,923,254	2,190,074	1,269,367	1,482,000	212,633	16.8%
Debt Service	674,221	642,993	732,481	705,094	(27,387)	-3.7%
Transfer Out to Capital Reserve	113,766	90,048	309,452	392,606	83,154	0.0%
Capital Outlay	98,392	441,727	76,000	120,000	44,000	57.9%
Total	2,809,633	3,364,842	2,387,300	2,699,700	312,400	13.1%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Charges for Services	2,345,597	2,575,993	2,387,300	2,699,700	312,400	13.1%
Other Revenues	478,072	460,697	-	-	-	0.0%
Total	2,823,669	3,036,690	2,387,300	2,699,700	312,400	13.1%



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 **\$2.7 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 3,249 customers.**

FY22 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.

FY23 Objectives and Strategic Initiatives:

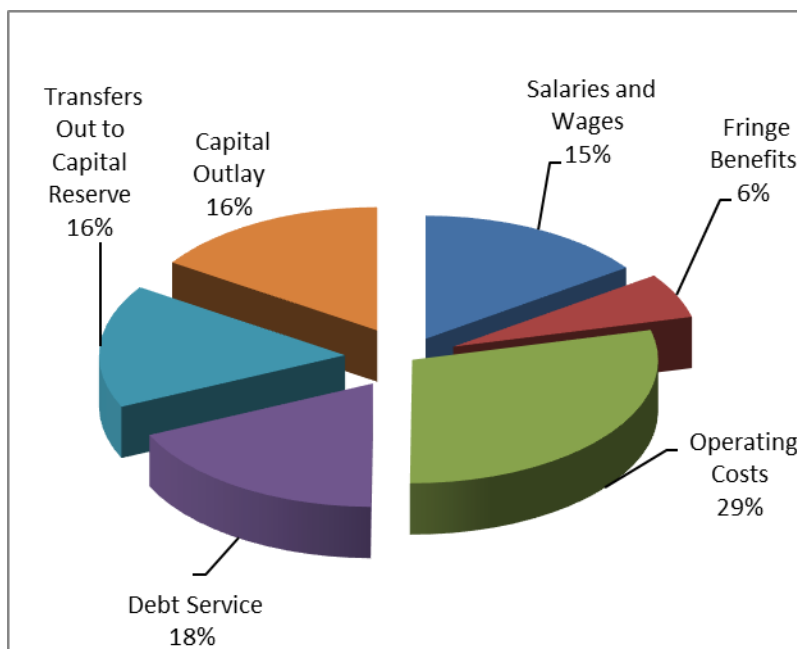
- Maintain budgeting five (5) percent or more of the total expenses be moved to a capital reserve fund for future capital projects.
- Determine the appropriate rate structure to cover future expenses including infrastructure by completing an annual rate study
- Upgrade and replacement of the EMWD Thurlow 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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	801,038	830,324	917,530	1,037,891	120,361	13.1%
Fringe Benefits	418,467	492,976	388,775	403,060	14,285	3.7%
Operating Costs	1,740,051	1,806,348	1,669,913	1,983,655	313,742	18.8%
Debt Service	1,343,056	1,246,900	1,320,856	1,228,806	(92,050)	0.0%
Transfers Out to Capital Reserve	-	574,749	1,062,384	1,103,245	40,861	0.0%
Capital Outlay	496,905	736,929	821,000	1,073,000	252,000	30.7%
Total	4,799,517	5,688,226	6,180,458	6,829,657	649,199	10.5%
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	19	19	19	19	-	0.0%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Charges for Services	5,966,999	6,717,431	6,180,458	6,829,657	649,199	10.5%
Other Revenues	86,420	38	-	-	-	0.0%
Total	6,053,419	6,717,469	6,180,458	6,829,657	649,199	10.5%



Program Services:

The Water Pollution Control Plant has 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:

Fee Schedule - Item	FY 2022/2023 Fee Amount
Flow Rates for Municipalities	\$3.24/1000 gallons
Flow Rates for Camp Mackall	\$6.08 per 1000 gal plus a Monthly fee of \$3,021.52
Flow Rates for Approved Out of County (Hoffman/ATF via Aberdeen)	\$6.48 per 1000 gallons
Septic Tank Haulers (Domestic)	\$50.00 per 1000 gal \$.050/gal over 1000
Septic Tank Haulers (Camp Mackall and Hoffman)	\$100.00 per 1000 gal \$0.10/gal over 1000
Septic Tank Haulers (Industrial)	\$130.00 per 1000 gal
Utility Right of Way Cleaning	\$60 per man hour
Clean Up Fee, Septic Hauler	\$75.00 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.

FY22 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

FY23 Objectives and Strategic Initiatives:

- Maintain budgeting five (5) percent or more of the 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 2023 shows another 3-6% rate increase in Enterprise Funds. Plans to have annual increases due to capital for infrastructure is ongoing.
- Other Revenues – Investment earnings, grants, capital contributions 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 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 5% was added at the end of FY22
- Fringe Benefits – An expected increase of 3-5% per year based on the General Fund assumptions outlined above.

- Operating Costs – The operating 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. Planning is taking place now on the future expansion of Plant.

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 2024. 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 FY24
- **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 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 2023.
- **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 2024.

The projects listed above are currently in process and should be completed during fiscal year 2023.

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Future Projects for the Utility Funds include the following Long -Term Strategic Planning:

	<u>Moore County Public Utilities</u>	<u>Est. Cost</u>	<u>Status</u>	<u>Est. Completion Date</u>
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	

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Future Projects for the Water Pollution Control Plant Funds include the following Long-Term Strategic Planning:

	Moore County WPCP			-
A	<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		
A.1	<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	<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		
C	<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 which projects can be funded with The American Rescue Plan funding.

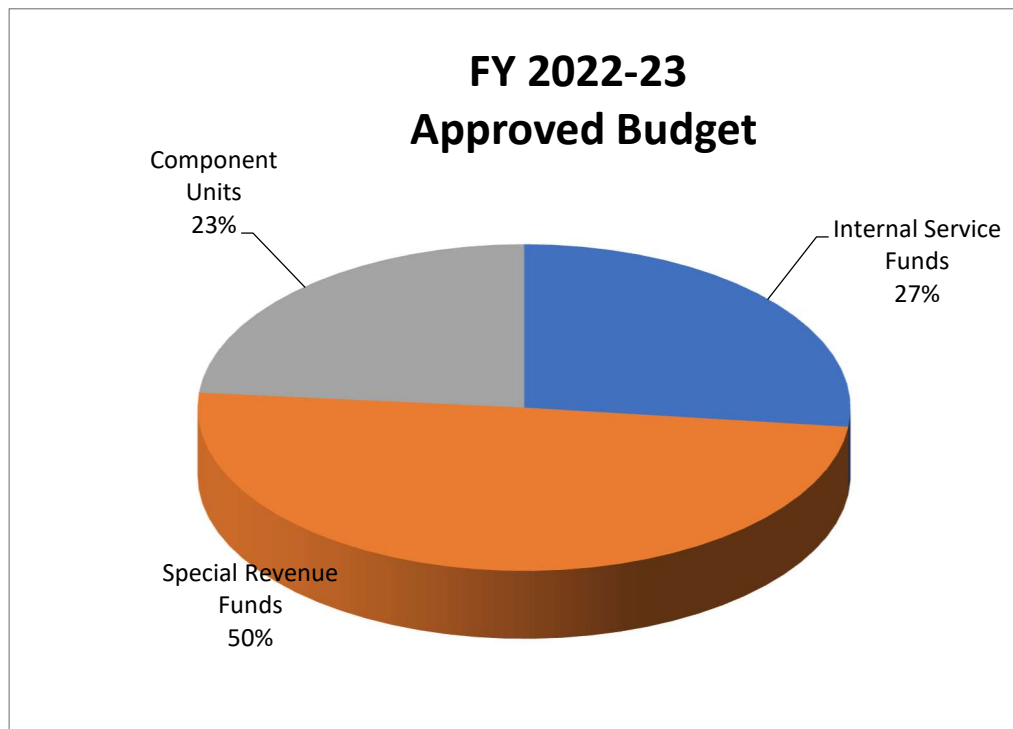
OTHER FUNDS - INTERNAL SERVICE FUND, SPECIAL REVENUE FUNDS AND COMPONENT UNITS

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 seven (7) Special Revenue Funds called Emergency Medical Service, E-911 Telephone, Transportation Service, Fire Districts, Soil and Water Conservation, Social Services Charitable, and Social Services Representative Payee.

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 2019-20 and FY 2020-21, the original adopted budget for FY 2021-22, and the approved FY 2022-23 Budget. The percent change refers to the change from FY 2021-22 to FY 2022-23.

Other Fund Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	Percent Change
Internal Service Funds	\$ 10,080,649	\$ 10,226,251	\$ 10,050,756	\$ 10,400,236	3.48%
Special Revenue Funds	\$ 16,664,474	\$ 17,079,620	\$ 17,453,134	\$ 19,189,449	9.95%
Component Units	\$ 4,584,918	\$ 5,522,165	\$ 6,321,748	\$ 9,112,855	44.15%
Total	\$ 31,330,041	\$ 32,828,036	\$ 33,825,638	\$ 38,702,540	14.42%

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2019-20 and FY 2020-21, the original adopted budget for FY 2021-22, and the approved FY 2022-23 Budget. The percent change refers to the change from FY 2021-22 to FY 2022-23.

Other Fund Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	Percent Change
Internal Service Funds	\$ 9,755,634	\$ 10,175,979	\$ 10,050,756	\$ 10,400,236	3.48%
Special Revenue Funds	\$ 16,133,139	\$ 15,798,877	\$ 17,453,134	\$ 19,189,449	9.95%
Component Units	\$ 4,562,479	\$ 4,493,263	\$ 6,321,748	\$ 9,112,855	44.15%
Total	\$ 30,451,252	\$ 30,468,119	\$ 33,825,638	\$ 38,702,540	14.42%

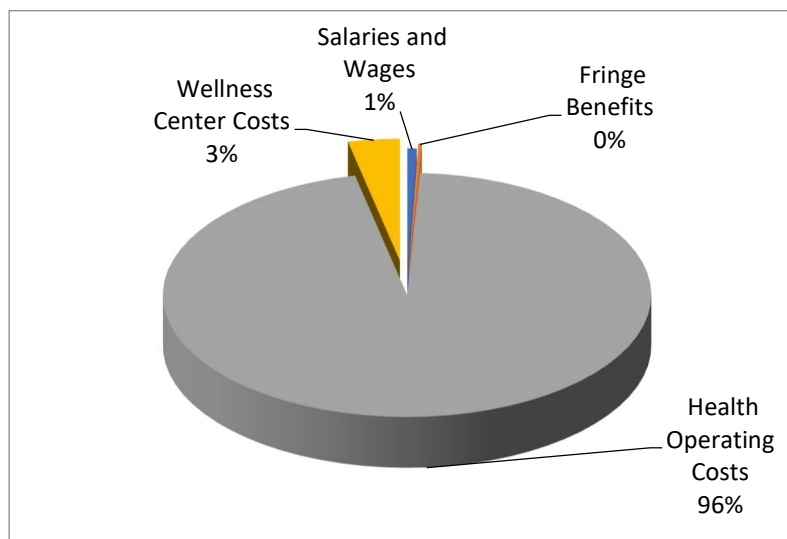
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Self-Insurance Risk Management Fund 810

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	63,242	62,297	62,389	63,921	1,532	2.5%
Fringe Benefits	19,785	20,553	23,130	23,976	846	3.7%
Health Operating Costs	9,394,535	9,810,677	9,610,403	9,956,313	345,910	3.6%
Wellness Center Costs	278,072	282,452	354,834	356,026	1,192	0.3%
Total	9,755,634	10,175,979	10,050,756	10,400,236	349,480	3.5%
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	1	1	1	1	-	0.0%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Employer Contributions	7,170,094	6,237,665	6,721,000	6,843,550	122,550	1.8%
Non-employer Contributions	1,335,793	1,347,441	1,417,614	1,369,262	(48,352)	-3.4%
Insurance Reimbursements	354,090	540,967	375,000	400,050	25,050	6.7%
Worker's Comp Premiums	274,957	275,877	297,502	297,502	-	0.0%
Worker's Comp Claims	180,972	276,953	486,826	718,462	231,636	47.6%
Liability & Property Insurance	238,260	238,260	238,260	253,906	15,646	6.6%
Life Insurance	140,483	119,286	117,504	117,504	-	0.0%
Unemployment Insurance	40,000	40,002	40,000	40,000	-	0.0%
Wellness Assessment	346,000	349,800	357,050	360,000	2,950	0.8%
Transfers	-	800,000	-	-	-	0.0%
Total	10,080,649	10,226,251	10,050,756	10,400,236	349,480	3.5%

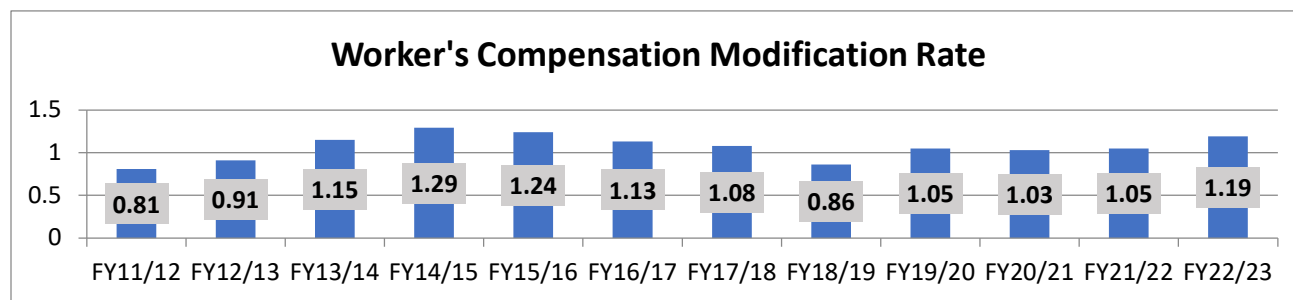


Program Services:

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).



FY22 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.

Risk Mgmt Fiscal Year	Beginning FB	Actual Revenues	Actual Expenditures	Rev less Exp	Ending FB	Cash Equity
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
2020-2021	\$1,930,911	\$10,226,251	\$10,175,979	\$50,272	\$1,981,183	\$2,617,743

FY23 Objectives:

- To reduce worker's compensation claims by half in 2023. Claims have doubled over the last fiscal year due increased pressure on workers in the health field during the COVID-19 Pandemic. Although the decrease cost wasn't reduced by half, there was a decrease from FY22 actual claims of \$733,606 to estimated claims for FY23 of \$455,000, or a decrease of 38%.
- To increase the Fund Balance to over \$2 million in FY23. 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. The Fund Balance for FY21 was \$1,981,183. We have not received the FY22 audited fund balance.
- 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 FY 2021 into FY 2022. The FY 2023 cost per full-time employee of \$9,400 remained unchanged from FY22.

Performance Measures:

Performance and Measure and Outcomes	2019-20	2020-21	2021-22	2022-23 Goal
Ensure Employee Safety # of incidents resulting in lost workdays	19	23	20	<5
Ensure Public Safety # of automobile accidents-employee fault	17	15	9	<10
Safety Training for all employees # of hours mandated per year	39	30	30	40

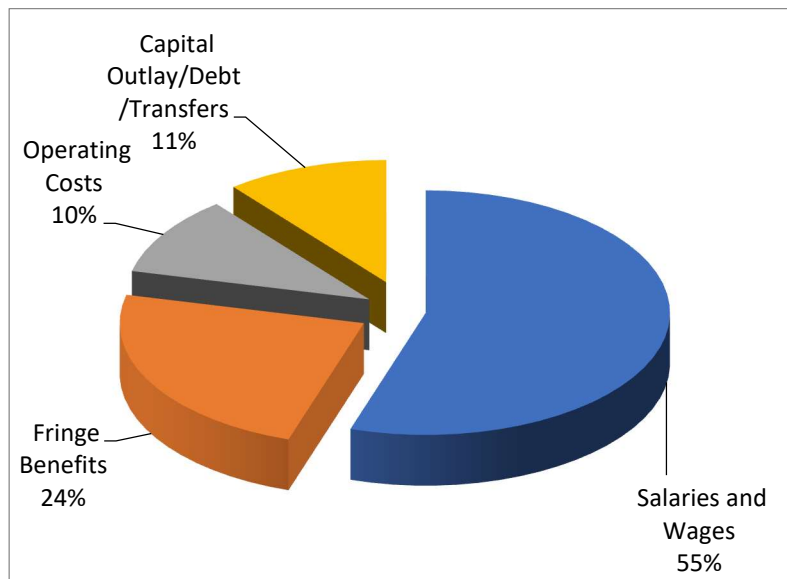
(No lost time in these calculations is due to COVID-19)

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	5,250,022	5,204,044	5,552,661	6,145,227	592,566	10.7%
Fringe Benefits	1,849,255	2,028,056	2,344,394	2,652,178	307,784	13.1%
Operating Costs	1,090,722	1,109,526	1,157,035	1,174,299	17,264	1.5%
Capital Outlay/Debt/Transfers	873,421	1,012,648	730,230	1,203,820	473,590	64.9%
Total	9,063,420	9,354,274	9,784,320	11,175,524	1,391,204	14.2%
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	87.40	87.40	87.40	88.20	1	0.9%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Adv Life Support Tax	5,360,315	5,582,838	5,680,180	5,895,289	215,109	3.8%
EMS Consultant Insurance Reimb	3,084,355	3,621,576	3,284,140	4,284,140	1,000,000	30.4%
Medicaid Cost Reimbursements	397,872	479,373	370,000	-	(370,000)	-100.0%
Capital Lease Proceeds/Transfers	677,431	487,992	450,000	996,095	546,095	0.0%
Total	9,519,973	10,171,779	9,784,320	11,175,524	1,391,204	14.2%



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 103,298 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, 22 and 23 at \$.04/\$100 value. This fund handles all costs associated with Ambulatory Transport. As indicated on the previous page 53% 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 38% of revenue to this fund. Other revenue sources and fees charged by the Emergency Services Fund are as follows:

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Fee Schedule - Item	FY2022/2023 Fee Amount
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 be increasing by 5% COLA increase from FY22 and some possibly higher with a pay study being conducted in the fall of FY23. The remainder of the increase in this area is due to the grade and step modifications for employees that took place with the budget approval for FY23.
- Operating Costs - In the EMS fund, we expect costs to go up in advance of the Consumer Price Index and finding that vehicle costs have increased 30-40% over last year

FY22 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

FY23 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 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	2019-20	2020--21	2021-23	2022-23 Goal
Facilitate County-wide Disaster Preparedness and Recovery Process	# Of Emergency Preparedness classes and drills provided	12	10	15	15
Optimize Training and Development	Average # of Training hours per employee	95	78	78	100
Retain a high-Quality Workforce	Retention Rate	93%	92%	92%	100%
Retain a high-Quality Workforce	Average years of service	7	9	9	10 or more

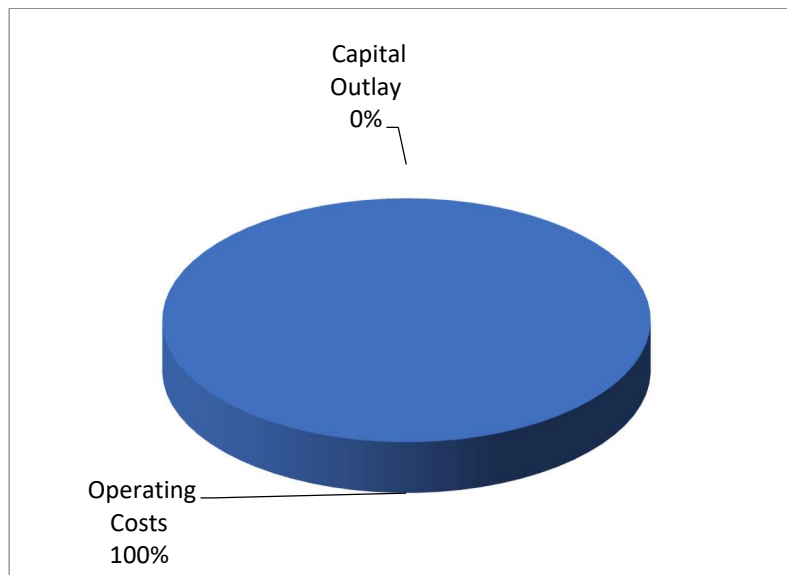
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E911 – Telephone Fund 210

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
Operating Costs	330,732	316,407	364,275	389,189	24,914	6.8%
Capital Outlay	-	-	-	-	-	0.0%
Total	330,732	316,407	364,275	389,189	24,914	6.8%
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
E911 PSAP Revenues	345,860	366,874	364,275	389,189	24,914	6.8%
Interest Earned					-	0.0%
Appropriated Fund Balance		-	-	-	-	0.0%
Total	345,860	366,874	364,275	389,189	24,914	6.8%



E911 Telephone Fund 210 Program Services:

The E911 Telephone Fund is balanced at \$389,189 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 information below provides call volume information on a per fiscal year basis and the projected number of calls for FY23 is expected to exceed 100,000 for the fifth consecutive year. These calls include all 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
- FY22 Call Volume 101,060
- Projected FY23 Call Volume 103,000
- Projected FY24 Call Volume 103,500
- Projected FY25 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 FY23 in the \$300,000 - \$350,000 range each year. FY23 increased by \$24,914 to \$389,189. 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 due to the purchase of the new Narrowband Project System for the entire County which upgraded most of the communications system equipment.

E911 Fiscal Year	Beginning FB	Actual Revenues	Actual Expenditures	Rev less Exp	Ending FB	Cash Equity
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
2020-21	\$826,182	\$366,874	\$316,407	\$50,467	\$876,649	\$856,099

FY22 Highlights and Accomplishments

- Completed an off-site E911 Backup Center to be used in the event of an emergency

FY23 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. Replacing some 911 equipment is taking place in FY23.

Transportation Services Fund 230

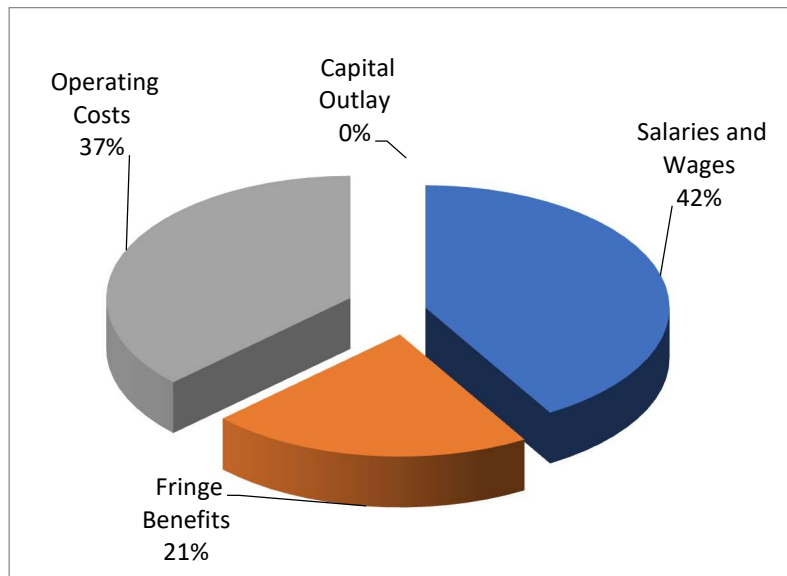
This fund accounts for all the revenues and expenditures related to the Moore County Transportation Services division.

Transportation

Expenditures	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	440,764	417,450	463,912	525,351	61,439	13.2%
Fringe Benefits	292,120	231,930	245,865	271,435	25,570	10.4%
Operating Costs	301,270	289,043	286,191	469,848	183,657	64.2%
Capital Outlay	868,415	-	82,350	-	(82,350)	-100.0%
Total	1,902,569	938,423	1,078,318	1,266,634	188,316	17.5%

Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	14.33	14.33	14.00	14.00	-	0.0%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Charges for Services	468,953	413,888	476,725	542,313	65,588	13.8%
Sale of Assets	19,105	47,351	1,000	1,000	-	0.0%
Restricted Intergovernmental	1,357,108	505,527	600,593	723,321	122,728	20.4%
Total	1,845,166	966,766	1,078,318	1,266,634	188,316	17.5%



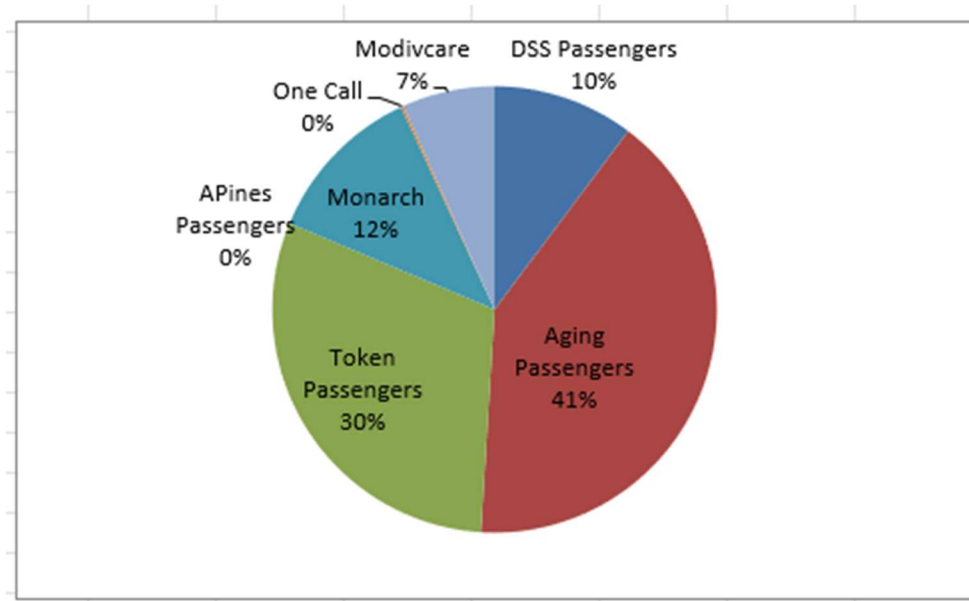
Transportation Services Fund 230 Program Services:

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 \$1266,634 in revenues and expenditures which is a \$188,316 increase from the 2022 fiscal year budget.

The ridership percentages are shown in the following chart:

Over 51% 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 57% of the revenues (\$723,321) are grants by the North Carolina State Department of Transportation or restricted revenue. The remaining revenues of \$542,313 or 43% come from the fee schedule on the following page:

Fee Schedule Item	FY 2022/2023 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
Medicaid Broker fees		
ModivCare	Ambulatory Wheelchair	
0 to 3 miles flat rate	\$15.69 \$24.59	
4 to 6 miles flat rate	\$20.23 \$29.69	
7 to 10 miles flat rate	\$23.23 \$32.38	
Rate per miles over 10 miles	\$1.67 \$2.16	
One Call (flat rate and per mile)	Ambulatory Wheelchair \$12 & \$1.70 \$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, CH, 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 Pinelake	\$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.

FY22 Highlights and Accomplishments

- Evaluated bus ridership to determine community transportation needs
- Maintained community bus operations with limited adjustments to hours of operation
- 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

FY23 Objectives and Strategic Initiatives

- Provide valuable community transportation services by planning routes, upgrading, and maintaining the 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



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Rural Fire Protection Service Tax Fund 215:

FY22/23 - Unified Tax Rate @.105/\$100 Value, no change from FY 21/22 rate

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. In FY 2022 the rate was increased by .05/\$100, therefore increasing the rate from .095/\$100 to .105/\$100. The FY 2023 budget does not change from the current rate of .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 \$500,000 which allows for supporting rescue efforts of the various fire departments, a \$22,000 allocation of fund balance to provide for audit expenses is included each fiscal year. Total revenue for Fund 215 is budgeted at \$5,903,211 which is an increase of \$131,881. 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 2023 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 \$512,496.

Tax Rate Plan per \$100/valuation of property

FY16 .080
FY17 .085
FY18 .090
FY19 .095
FY20 .095
FY21 .095
FY22 .105
FY23 .105

- The original plan for FY20 was 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:

Rural Fire Protection Service Tax Fund 215
FY2022-2023 - Unified Tax Rate @.105/\$100 Value

Total 2022-2023 Tax Base
 \$5,207,383,204

divided by \$100 x .105 x .985 -Discounts \$45,000 = Budget

FY22/23 Budget
@98.5%-Discounts
 \$5,381,211

Revenue Generated by .105 Rate \$5,381,211
 Appropriated Fund Balance from FY22 (Audits) \$22,000
 Appropriated Fund Balance \$0
 Fire Districts - ALS - Rescue - 100% \$500,000
FY2022-2023 Total Budget Fund 215 \$5,903,211

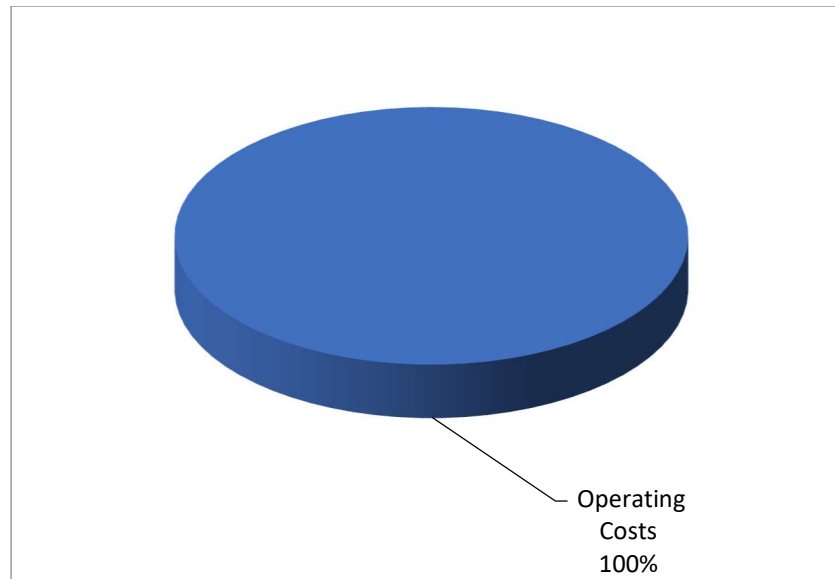
<u>Rural Fire Service District</u>	<u>Total Manager Recommendation @ 98.5%</u>	<u>Subtotal Distribution</u>	<u>Subtotal Reserve</u>	<u>Operations Distribution</u>	<u>Capital Distribution- Allowance</u>	<u>Apparatus Reserve 21555500 56281</u>	<u>Building Reserve 21555500 56282</u>
Aberdeen	\$253,472	\$253,472	\$0	\$224,520	\$28,952	\$0	\$0
Carthage	\$393,729	\$356,018	\$37,711	\$293,978	\$62,040	\$27,371	\$10,340
Crains Creek	\$313,058	\$297,380	\$15,678	\$234,162	\$63,218	\$15,357	\$321
Cypress Pointe	\$983,269	\$741,801	\$241,468	\$734,286	\$7,515	\$190,824	\$50,644
Eagle Springs	\$324,728	\$307,786	\$16,942	\$239,191	\$68,595	\$0	\$16,942
Eastwood	\$265,070	\$210,335	\$54,735	\$175,734	\$34,601	\$54,735	\$0
High Falls	\$300,408	\$240,732	\$59,676	\$217,298	\$23,434	\$42,821	\$16,855
Pinebluff	\$355,521	\$355,521	\$0	\$292,372	\$63,149	\$0	\$0
Pinehurst	\$299,863	\$274,314	\$25,549	\$274,314	\$0	\$21,258	\$4,291
Robbins	\$384,600	\$342,747	\$41,853	\$289,548	\$53,199	\$41,853	\$0
Seven Lakes	\$375,817	\$275,914	\$99,903	\$275,914	\$0	\$81,563	\$18,340
Southern Pines	\$509,688	\$468,150	\$41,538	\$460,641	\$7,509	\$41,538	\$0
West End	\$544,160	\$523,564	\$20,596	\$415,847	\$107,717	\$13,791	\$6,805
Westmoore	\$271,013	\$230,222	\$40,791	\$191,702	\$38,520	\$24,810	\$15,981
Whispering Pines	\$263,385	\$263,385	\$0	\$221,892	\$41,493	\$0	\$0
Station X	\$43,430	\$0	\$43,430	\$0	\$0	\$31,205	\$12,225
	\$5,881,211	\$5,141,341	\$739,870	\$4,541,399	\$599,942	\$587,126	\$152,744
Audit - Professional Services	\$22,000						
Grand Total Fund 215	\$5,903,211						

Total Revenue Budget Fund 215 \$5,903,211
Property Tax Budget Amt \$5,381,211
Penny on Fire Tax Rate @ .105 \$512,496

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
Operating Costs	11,987	7,773	19,891	19,891	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Total	11,987	7,773	19,891	19,891	-	0.0%
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%
Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Change	Percent Change
Charges for Services	12,015	15,603	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%
Total	17,156	19,203	19,891	19,891	-	0.0%

**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 FY21/22 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 no wages 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:

DISTRICT REIMBURSED FEES:		FY 2022/2023 Fee Amount
Drill Rentals - acres - 30 days past due 1.5% per month (Excludes Sales Tax) \$100.00 minimum		\$15.00
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.

Fund 220 SOIL/WATER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 MGR RECOMMENDED BUDGET
EDUCATIONAL & MEDICAL	\$1,847	\$5,300	\$5,300	\$5,300
OFFICE SUPPLIES	\$532	\$1,650	\$1,650	\$1,650
TRAVEL/TRAINING	\$445	\$1,280	\$1,280	\$1,280
BOARD EXPENSES	\$229	\$900	\$900	\$900
SCHOLARSHIPS	\$1,500	\$1,500	\$1,500	\$1,500
TREE PLANTER	\$0	\$100	\$100	\$100
TREE SEEDLINGS	\$110	\$1,000	\$1,000	\$1,000
VOLUNTARY AG DISTRICT PROGRAM	\$0	\$935	\$935	\$935
MAINTENANCE AND REPAIRS	\$1,434	\$5,493	\$5,493	\$5,493
DUES/SUBSCRIPTIONS	\$1,676	\$1,733	\$1,733	\$1,733
SOIL WATER TOTAL EXP	\$7,773	\$19,891	\$19,891	\$19,891

FY22 Soil and Water Conservation District Highlights and Accomplishments

- Provided education to the county citizens on soil and tilling of land by holding virtual training classes.
- Provided educational material virtually and out in the field to citizens on land users and planting crops

FY23 Objectives

- Continues 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 FY2 on a monthly target of 125 acres.

Soil/Water						
Month	FY19 Acres Drilled	FY20 Acres Drilled	FY21 Acres Drilled	FY22 Acres Drilled	FY23 Acres Drilled	Target # of Acres Drilled
July	5	18.2	53.7	16.6	17.5	125
August	15	35.7	3.7	13.4		125
September	69.1	170.1	120.9	91.2		125
October	287.4	466.8	309.1	268.8		125
November	77.1	190.2	37.4	63.2		125
December	0	31.5	0	9.3		125
January	0	0	0	0		125
February	28.9	0	0	0		125
March	20	22	35.9	0		125
April	36.5	52.6	16.9	6.8		125
May	44.1	38.1	46.5	42.8		125
June	65	15.5	21.8	46.3		125
Totals	648.1	1040.7	645.9	558.4	17.5	1500

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.

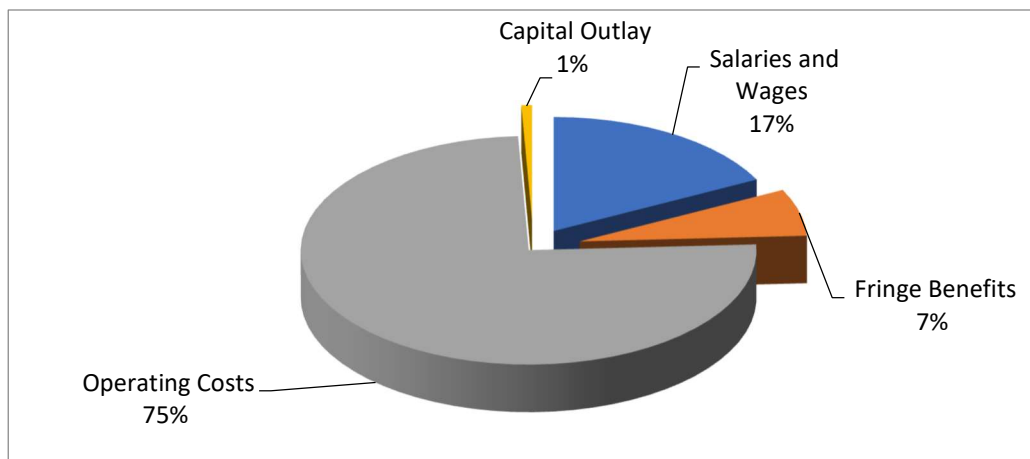
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Component Unit – Convention and Visitor’s Bureau Special Revenue Fund 260

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	440,305	433,926	480,493	422,492	(58,001)	-12.07%
Fringe Benefits	173,999	188,353	161,579	160,328	(1,251)	-0.77%
Operating Costs	852,473	1,099,299	1,118,770	1,807,330	688,560	61.55%
Capital Outlay	8,306	9,483	15,000	18,000	3,000	20.00%
Total	1,475,083	1,731,061	1,775,842	2,408,150	632,308	35.61%
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	6.5	6.5	6.5	6.5	-	0.00%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Occupancy Tax	1,455,902	2,161,800	1,723,342	2,400,650	677,308	39.30%
Appropriated Retained Earnings	35,000	0	35,000	0	(35,000)	0.00%
Other Income	6,620	41,271	17,500	7,500	(10,000)	-57.14%
Total	1,497,522	2,203,071	1,775,842	2,408,150	632,308	35.61%



Component Unit – Convention and Visitor’s Bureau Fund 260

2022-23 CVB Budget Overview

- As Moore County’s Destination Marketing Organization (DMO), the Convention & Visitors Bureau is proposing an operating budget of \$2.4 million for the 2022-23 FY. Based on projections and intelligence inside the destination, we feel confident we will conclude the current 2021-22 FY

approaching \$2.8-\$3.0 million in occupancy tax collections. The leisure sector is driving demand and this translates to a higher county hotel occupancy and average daily rate (ADR) than usual based on lack of negotiated rates for meeting, business and conventions. The meteoric rise in inventory and revenue generated by the short-term rental market is also having a significant impact of increased occupancy tax collections and the CVB believes this sector will continue to expand in the coming year.

- 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. With the USGA moving a second headquarters to the Pinehurst area, the awareness and recognition of the area is having an impact on interest by leisure travelers on the destination.
- The 2022-23 FY Budget does not take into account an increase of the occupancy tax by the Moore County Board of Commissioners in time for the start of the 2022-23 FY on July 1, 2022. In the event this changes, the CVB will work with the County Finance Office to make the proper adjustments.
- With the largest CVB budget ever requested for 2022-23 FY, the CVB has unprecedented dollars to market the destination. Once again, the CVB will partner with MediaOne to develop and execute the 2022-23 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. The 2022 launch of our CVB podcast has shown to be another good channel to reach new audiences and generate future visitors.
- It is with this level of confidence, that the budget being recommended by the CVB includes the following:
 - Room Tax Revenues (Gross): \$2,435,000 with 83.6% used for marketing; the remainder for administration costs.
 - Hiring of a full-time destination services manager – a hybrid role to address multiple identified CVB demands.
 - Hiring a new social media manager given Collin Blank's departure in February.
 - 47.4% increase in digital marketing spend; and additional spend for PR and promotions.

ROOM TAX CVB BUDGET REVENUE PROJECTION/RATIONALE
FY 2022-23

Current room tax collections through January 2022 are **\$1,547,741** which is 56% above last year's collections (and 42% above 2019-20). Based on the forecast for the rest of the 2021-22 FY, we believe that once collections are tallied for February-June, the CVB will end the FY approaching \$3 million. This would shatter our previous all-time high by almost \$900,000. The proposed 2022-23 CVB Budget can still be considered conservative as we anticipate continued demand for the destination.

The current 2021-22 FY Budget was extremely conservative and while we started with a \$1.77 million budget, we were able to receive full CVB board of director's approval for a pair of budget amendments totaling \$500,000 which we added to our budget to market the destination. The national media attention from the 2022 U.S. Women's Open and the subsequent momentum to be generated by the run-up for the 2024 U.S. Open at Pinehurst No. 2 will serve to keep the destination top of mind among leisure and some business travelers.

PROPOSED NET ROOM TAX COLLECTION
FY 2022-23

We believe a gross room occupancy tax collection of \$2.4 million for the 2022-23 FY is a very realistic and achievable figure. The 2022 U.S. Women's Open will also generate some extra demand, among other new major events such as the U.S. Adaptive Open and events tied to the PGA, USGA, US Kids, AJGA, PGA National High School, 2023 ACC Men's Golf Championship and larger local events we know create room night demand (i.e. 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 fees charged to outside demand for video production services when not conflicting with primary content generation.

MARKETING RESOURCE MIX – FY 2022-23

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, Coupon Book 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. This would also include production of the podcast, Pour Tour passport program, and in 2023, the official Trail Guide of Moore County to coincide with VisitNC's major initiative, the "Year of the Trail" which will receive significant promotion statewide.

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. This would also include major USGA championship events.

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.

CVB Financial Position:

Convention & Visitor's Bureau Fund 260 Fund Balance by Year (Audited) Enterprise						
Fiscal Year	Beginning FB	Actual Revenues	Actual Expenditures	Rev less Exp	Ending FB (Including Assets)	Cash Equity
2016-17	\$64,363	\$1,618,103	\$1,464,326	\$153,777	\$218,140	\$405,928
2017-18	\$218,140	\$1,725,433	\$1,776,219	(\$50,786)	\$167,354	\$551,883
2018-19	\$167,354	\$1,927,102	\$1,582,241	\$344,861	\$512,215	\$897,045
2019-20	\$512,215	\$1,497,522	\$1,475,083	\$22,439	\$534,654	\$982,380
2020-21	\$534,654	\$2,203,072	\$1,731,062	\$472,010	\$1,006,664	\$1,379,408

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.

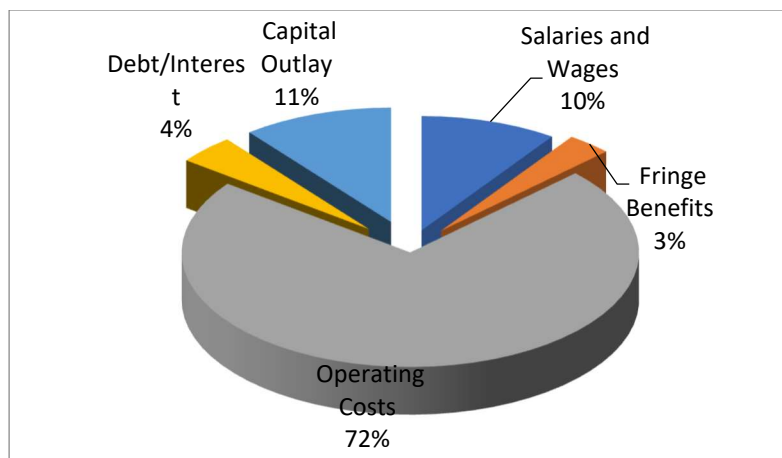


Airport Authority Enterprise Fund 640

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Salaries and Wages	493,410	555,309	589,250	648,650	(59,400)	-10.08%
Fringe Benefits	159,620	175,027	203,656	212,255	(8,599)	-4.22%
Operating Costs	1,951,804	2,031,866	3,428,000	4,854,800	(1,426,800)	-41.62%
Debt/Interest	0	0	0	274,000	(274,000)	100.00%
Capital Outlay	62,923	0	325,000	715,000	(390,000)	-120.00%
Total	2,667,757	2,762,202	4,545,906	6,704,705	(2,158,799)	-47.49%
Personnel	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Full Time Equivalent Positions	16.5	16.5	16.5	16.5	-	0.00%

Revenues	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Approved	\$ Increase/ Decrease	Percent Change
Charges for Services	3,051,301	3,128,756	3,287,490	4,650,600	(1,363,110)	-41.46%
Appropriated Retained Earnings	0	0	1,238,416	2,024,105	(785,689)	-63.44%
Other	36,095	190,338	20,000	30,000	(10,000)	-50.00%
Total	3,087,396	3,319,094	4,545,906	6,704,705	(2,158,799)	-47.49%





Airport Authority Revenues:

The Airport Authority Enterprise Fund 640 is balanced at \$6,704,705. It includes an appropriation from retained earnings of \$2,024,105. 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:

- FY22 revenues and expenses nicely on-track
- All hangars are full, with robust waiting list
- Defense contractor presence remains strong
- Significant capital projects are underway with more planned
- Economic Impact grew to \$93M, 320 jobs (Institute for Transportation Research and Education)
- New strategic management process is underway

FY23 Objectives:

- Future traffic projections uncertain
 - Fuel prices are highest on record with erratic weekly fluctuations
- FY23 budget fuel projections based on conservative estimates
- Continues significant defense contractor activity on the field
- Hangar loan payments = planned additional overhead costs
- Plans in progress for additional privately owned large corporate hangar
- Significant project grant match and internal capital costs

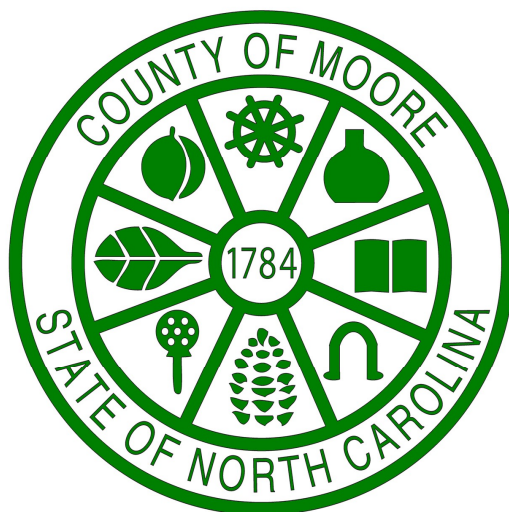
Airport Grant Eligible Project Summary:

- | | |
|--------------------------------------|----------------------------|
| • Airfield Lighting | Matching Costs \$215,000 |
| • RPZ Land Acquisition | Matching Costs \$252,000 |
| • Ramp Renovation | Matching Costs \$1,100,000 |
| • Taxi Lane/Hangar Site Prep (Corp.) | Matching Costs \$30,000 |
| • Taxi Lane/Hangar Site Prep (Base) | Matching Costs \$0 |
| • Ace Hardware Land Swap | Matching Costs \$5,000 |
| | Total Matching \$1,602,000 |

Airport Project – Locally Funded (Non-Grant Eligible):

- | | |
|---------------------------------|------------------|
| • Terminal Improvement | \$100,000 |
| • Power Cart | \$ 40,000 |
| • Scissor Lift | \$ 20,000 |
| • Maintenance Facility | \$195,000 |
| • Computer & Server Upgrades | \$ 20,000 |
| • Hangar LED Lighting | \$ 50,000 |
| • Hangar Construction Oversight | \$190,000 |
| • Hangar 3,4,5 Improvements | <u>\$100,000</u> |
| Total | \$715,000 |

Airport Authority Fund 640 Fund Balance by Year (Audited) Enterprise						
Fiscal Year	Beginning FB	Actual Revenues	Actual Expenditures	Rev less Exp	Ending FB (Including Assets)	Cash 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
2020-21	\$5,491,556	\$3,319,094	\$2,762,202	\$556,892	\$6,048,448	\$1,976,260



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. 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 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 that is being adopted 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.

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 2021 is \$1,952,568 as of June 30,

2021. The balance of Article 46 collections made in fiscal year 2022 will be moved from the General Fund to the Capital Reserve Fund for the Schools after June 30, 2022. 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 have all been completed. 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 were issued in March of 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 March 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:**

The new court facility construction is underway. The new facility will connect to the existing court 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 design of the new facility is to address the 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. Construction on the new court facility is in the framing stage at this time and should be completed in the December 2024 to Spring 2025 timeframe. Limited Obligation Bonds were issued in June of 2021 for the new facility. These bonds mature in 2041 and have an interest rate range between 2-5%. Below is an architectural rendering of the finished product using the existing courthouse that will be updated to blend in with the new courthouse and named the Courts Facility.



The picture below is a photo of the new Courts Facility in the background with the existing court facility in the left hand side of the picture.





New Parking Lot for the New Courts Facility.

Summary of Major Current Capital Projects- Public Works (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 2024. 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 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 Fall 2022.
- **Water Pollution Control Plant Primary Clarifier Valve Vault Fund 600:**
The Water Pollution Control Plant will have the primary clarifier valve vault number 1 and number 3 in FY 2023 costing approximately \$550,000.

Summary of Major Current Capital Projects- Emergency Medical Services/Advance Life Support(Fund 200):

- **Emergency Management Services (EMS) – Ambulatory Services:**

EMS staff is working on a project involving a partnership with Pinehurst for Moore County EMS to utilize space in a facility addition/expansion. This Pinehurst project would 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 Pinehurst which will eliminate having to pay out a significant amount of upfront dollars while securing EMS space in the facility as permanent occupancy. The project with Pinehurst has been slowed while costs and options are evaluated.

Summary of Major Current Capital Projects - American Rescue Plan Funds:

- The Moore County Public Works Departments have been allocated \$4,797,379 in American Rescue Plan funds for water and sewer projects. These funds have been divided between the three enterprise funds (Fund 600, 610 and 620). The Water Pollution Control Plant (Fund 600) will utilize \$2,398,690 of the funds for the Morganton Road Interceptor Project. The Public Utilities Department will utilize \$1,223,689 of the funds for the Linden Road Wells Project. East Moore Water District (Fund 620) has been allocated \$1,175,000 of the American Rescue Plan fund for the Thurlow Booster Pump Station Project.
- The County will also be utilizing American Rescue Plan Funds to extend broadband to unserved areas in the County. \$4,797,378 has been designated for this project.
- The County will be using the \$10,000,000 standard allowance under the American Rescue Plan to fund the following projects:

Sheriff Vehicles (Fund 100)	\$3,663,060.00
Sheriff Vehicle Equipment (Fund 100)	\$680,000.00
EMS Ambulances (Fund 200)	\$3,051,978.00
EMS Pinehurst Renovation (Fund 200)	\$450,000.00
EMS Defibrillators (Fund 200)	\$602,005.00
Station X (Fund 200)	\$450,000.00
Narrow Band Radio Replacement (Fund 210)	\$1,000,000.00
Other Projects (Fund 100)	<u>\$102,957.00</u>
Total	\$10,000,000.00

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.

Capital Improvement Program for FY2024 to FY2033

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.

In the next few pages, the 10-year CIP is presented by major areas. The first few pages are the Enterprise Funds (Fund 600, 610 and 620). Some of the major projects that will occur in the next 10 years in the Enterprise Funds are the Water Sources Project and the Water Pollution Control Plant expansion. The County is currently undergoing a water supply and future needs study to help determine when additional water sources will need to be utilized. The County is receiving request from municipalities for additional flow to support the growth in those communities. It is estimated in the next 3-5 years additional water capacity will be needed. The Water Pollution Control Plant is also seeing growth and will need to expand. Expansion for the Water Pollution Control Plant is estimated to be started in FY30 with an estimated cost of \$35 million.

The Special Revenue Fund 10-year CIP mostly includes vehicle replacement. The Emergency Services Fund (Fund 200) includes a schedule to replace two ambulances per year. The Moore County Transportation Services Fund (Fund 230) includes replacing vans used to transport senior citizens, persons with disabilities and limited general public individuals.

The General Fund 10-year CIP needs include Solid Waste, Property Management, Sandhills Community College and the Moore County Schools. The Solid Waste Department anticipates needing a new transfer station and a location/capacity study within the next 10 years. Property Management budgets vehicle replacements, which includes the Sheriff's Department vehicles and building renovations and improvements. Sandhills Community College will have some major building renovations in the next 10 years. The Moore County Schools has budgeted the replacement of an elementary school as well as high school renovations in the 10-year CIP.

The next few pages contain 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	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
Water Pollution Control Plant											
Interceptor Rehab and Repair	\$676,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$2,026,000
Sand filter Shelter / Canopy	\$280,000										\$280,000
RSPS:VFD / PLC Replacement	\$315,000										\$315,000
RSPS Sleuse Gate Replacement	\$430,000										\$430,000
Clarifier Covers (6) IC's/ FC's	\$120,000										\$120,000
Upgrade to Biosolids Storage Canopy & New SHU Canopy	\$500,000										\$500,000
Sand Filter Skimmer System	\$100,000										\$100,000
Replacement Vehicles: Operations, Maintenance, Solids Handling, Operations	\$60,000			\$85,000			\$100,000			\$60,000	\$305,000
Press Rehab #1 & #2		\$115,000									\$115,000
Sand Filter Carriage Rehab		\$350,000									\$350,000
Wier Replacement on Clarifiers (9)		\$100,000									\$100,000
RSPS Bar Screen Replacement (2)			\$700,000								\$700,000
Engineering Study Plant Expansion				\$200,000	\$200,000						\$400,000
Plant Expansion Design						\$3,000,000					\$3,000,000
RSPS Pump #1 & #2 Replacement					\$450,000						\$450,000
RSPS Pump #3 & #4 Replacement						\$450,000					\$450,000
WPCP Roof Replace/ Repair							\$200,000				\$200,000
WPCP Expansion - Construction							\$15,000,000	\$20,000,000			\$35,000,000
Southern Pines #4 Station Upgrade								\$1,500,000			\$1,500,000
Southern Pines #4 Force Main Replacement									\$1,500,000		\$1,500,000
Structural Coating Basins / Structures										\$750,000	\$750,000
TOTAL WPCP Fund 600	\$2,481,000	\$715,000	\$850,000	\$435,000	\$800,000	\$3,600,000	\$15,450,000	\$21,650,000	\$1,650,000	\$960,000	\$48,591,000

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Public Utilities Water Fund 610:

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
Public Works/Utilities											
Vehicles	\$200,000	\$240,000	\$130,000	\$170,000	\$330,000	\$100,000	\$150,000	\$100,000	\$250,000		\$1,670,000
Vac-Truck Replacement			\$550,000								\$550,000
Sewer Rehabilitation(CCTV Detection and Replacement/Repair	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
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
Water Main Replacement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Fire Hydrant Replacement	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
Paint Elevated Tanks (Seven Lakes North)					\$300,000						\$300,000
Paint Elevated Tanks (Cannon Park)						\$300,000					\$300,000
Paint Elevated Tanks(Monticello)								\$300,000			\$300,000
Deep River Water Source Project	\$70,000	\$3,000,000	\$9,166,666	\$9,166,667	\$9,166,667						\$30,570,000
Chloramines Booster Station for Hwy. 211 Booster Pump Station						107834					\$107,834
Lift Station 3-2 Replacement	\$358,000										\$358,000
Lift Station 8-1 Replacement		\$366,000									\$366,000
Lift Station 4-2 Replacement			\$360,000								\$360,000
Mini Excavator			\$111,883								\$111,883
TOTAL WATER & SEWER FUND 610	\$1,128,000	\$4,106,000	\$10,818,549	\$9,836,667	\$10,296,667	\$1,007,834	\$650,000	\$900,000	\$750,000	\$500,000	\$39,993,717

Below is the 10-year Capital Improvement Plan for the Enterprise Fund East Moore Water District Fund 620:

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
East Moore Water District											
Paint EMWD Tank				\$300,000							\$300,000
Water Main Extensions		\$160,000									\$160,000
TOTAL EMWD FUND 620	\$0	\$160,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$460,000

Below is the 10-year Capital Improvement Plan for the Special Revenue Fund, Emergency Services Fund 200:

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
Emergency Medical Services											
Replacement Ambulance - 2 per year	\$470,000	\$500,000	\$500,000	\$500,000	\$525,000	\$525,000	\$525,000	\$550,000	\$550,000	\$550,000	\$5,195,000
Pinehurst EMS Facilities/Base ** Currently working to develop potential land swap and	\$450,000										\$450,000
VIPER Upgrades at 2 Remote Tower Site Locations & Paging Upgrades at 1 New Tower Site Location (work out lease options with American Towers at Sams Place Tower and NCHWY 705 Robbins) 911 Wired Line Console upgrades to comply with the VIPER 2025 TDMA upgrades which will include the replacement of Public Safety Mobiles and Portables	\$750,000	\$1,000,000									\$1,750,000
Total Fund 200 EMS/ALS Fund	\$1,670,000	\$1,500,000	\$500,000	\$500,000	\$525,000	\$525,000	\$525,000	\$550,000	\$550,000	\$550,000	\$7,395,000

Below is the 10-year Capital Improvement Plan for the Special Revenue Fund, Moore County Transportation Services Fund 230:

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
Moore County Transportation Services											
5311 Community Transportation-Capital Grant	\$161,000	\$0	\$426,500	\$501,500	\$62,500	\$65,000	\$130,000	\$0	\$117,500	\$270,000	\$1,734,000
Total MCTS	\$161,000	\$0	\$426,500	\$501,500	\$62,500	\$65,000	\$130,000	\$0	\$117,500	\$270,000	\$1,734,000

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 Division:

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
Solid Waste											
Replace REX Compactor	\$750,000										\$750,000
Collection Site Compactors	\$27,000	\$28,000	\$28,000	\$29,000	\$29,000	\$29,000	\$29,000	\$31,000	\$31,000	\$31,000	\$292,000
Roll Off Replacement		\$190,000		\$200,000		\$200,000		\$200,000		\$200,000	\$990,000
Relocate Carthage Site	\$1,500,000										\$1,500,000
Replace Pan			\$250,000								\$250,000
Replace Motor Grader		\$300,000									\$300,000
Replace Back hoe	\$50,000										\$50,000
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
Total Solid Waste Fund 630	\$2,427,000	\$2,018,000	\$378,000	\$1,229,000	\$1,029,000	\$979,000	\$29,000	\$231,000	\$31,000	\$231,000	\$8,582,000

On the next page is the 10-year Capital Improvement Plan for the General Fund (excluding education and Solid Waste Department):

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
General Fund											
Historic Courthouse HVAC Replacement	\$1,500,000										\$1,500,000
Re-Paving County Facility Parking Lots	\$150,000	\$150,000	\$150,000								\$450,000
Library Removal Asbestos Ceiling Area			\$115,000								\$115,000
Demolition of Child Support		\$150,000									\$150,000
Davis Center Renovation - New roof, painting, windows, floor and new HVAC		\$250,000									\$250,000
Vehicle Fleet Replacement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,500,000
Court Facility-Chiller and pump station replacement	\$165,000										\$165,000
Property Management-Backhoe		\$115,000									\$115,000
Rick Rhyne Public Safety Center-Hot water boiler and pump replacement			\$120,000								\$120,000
Rick Rhyne Public Safety Center-Aaon unit replacement				\$100,000							\$100,000
Rick Rhyne Public Safety Center-Water source heat pump replacement					\$800,000						\$800,000
Health Department-HVAC replacement with economizer		\$150,000									\$150,000
Health/AG Departments-Paving						\$800,000					\$800,000
Historic Courthouse-Roof replacement							\$120,000				\$120,000
Rick Rhyne Public Safety Center-Generator Replacement								\$600,000			\$600,000
AG Facility-HVAC Replacement with economizer									\$180,000		\$180,000
Firewall									\$100,000		\$100,000
SAN Replacement	\$300,000				\$300,000						\$600,000
Phone System Refresh									\$100,000		\$100,000
New Library Location in County or Renovation of Current Bldg. in Carthage											\$0
New Bookmobile (current vehicle was purchased in 2007 for \$125,000)						\$200,000					\$200,000
TOTAL COUNTY GENERAL FUND	\$2,365,000	\$1,065,000	\$635,000	\$350,000	\$1,350,000	\$1,250,000	\$370,000	\$850,000	\$630,000	\$250,000	\$9,115,000

The following shows the 10-year Capital Improvement Plan for Sandhills Community College.

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
General Fund - Sandhills Community College											
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
TOTAL SANDHILLS COMMUNITY COLLEGE	\$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	\$0	\$24,655,000

Below is the 10-year Capital Improvement Plan for the General Fund Education section:

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
General Fund - Moore County Schools											
Advanced Career Center	\$47,250,000										\$47,250,000
Increase Capacity at PHS		\$78,700,000									\$78,700,000
Increase Capacity at UPHS			\$40,000,000								\$40,000,000
Area III Middle School				\$61,000,000							\$61,000,000
Increase Capacity at West Pine ES					\$2,000,000						\$2,000,000
Large Project Capital Need at Existing Schools	\$32,400,000										\$32,400,000
Capital Needs at Existing Schools	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$19,000,000
Digital Learning Initiative	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$12,000,000
TOTAL MOORE COUNTY SCHOOLS	\$82,750,000	\$81,800,000	\$43,100,000	\$64,100,000	\$5,100,000	\$3,100,000	\$3,100,000	\$3,100,000	\$3,100,000	\$3,100,000	\$292,350,000

Below is the 10-year Capital Improvement Plan for the Airport, County Component Unit (Fund 640):

DESCRIPTION	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
Airport - Component Unit of Moore County											
Corporate Hangar Development	\$2,117,000										\$2,117,000
Pavement Strength (Runway)		\$9,948,000									\$9,948,000
Hangar Development			\$3,261,000								\$3,261,000
T-Hangar Taxiways - Phase III				\$1,525,000							\$1,525,000
Wildlife Hazard Fencing					\$1,230,000						\$1,230,000
Terminal Expansion Phase 1						\$2,750,000					\$2,750,000
Access Road/Auto Parking Reconfiguration							\$1,048,000				\$1,048,000
RPZ/Approach Land Acquisition RWY 23								\$279,000			\$279,000
RPZ - Runway 23 Fee Simple								\$884,000			\$884,000
RPZ - Runway 23 Fee Simple								\$884,000			\$884,000
RPZ - Runway 23 Fee Simple								\$884,000			\$884,000
RPZ - Runway 23 Fee Simple								\$884,000			\$884,000
Terminal Expansion									\$2,042,000		\$2,042,000
Terminal Expansion							\$2,000,000				\$2,000,000
Total Airport Enterprise Fund	\$2,117,000	\$9,948,000	\$3,261,000	\$1,525,000	\$1,230,000	\$2,750,000	\$3,048,000	\$3,815,000	\$2,042,000	\$0	\$29,736,000

Following are the grand totals by category from the 10-year Capital Improvement Plan charts above:

CIP 10 YEAR SUMMARY	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total
ENTERPRISE FUNDS											
WPCP	\$2,481,000	\$715,000	\$850,000	\$435,000	\$800,000	\$3,600,000	\$15,450,000	\$21,650,000	\$1,650,000	\$960,000	\$48,591,000
PUBLIC UTILITIES	\$1,128,000	\$4,106,000	\$10,818,549	\$9,836,667	\$10,296,667	\$1,007,834	\$650,000	\$900,000	\$750,000	\$500,000	\$39,993,717
EMWD	\$0	\$160,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$460,000
ENTERPRISE FUND TOTAL	\$3,609,000	\$4,981,000	\$11,668,549	\$10,571,667	\$11,096,667	\$4,607,834	\$16,100,000	\$22,550,000	\$2,400,000	\$1,460,000	\$89,044,717
SPECIAL REVENUE FUNDS											
EMS	\$1,670,000	\$1,500,000	\$500,000	\$500,000	\$525,000	\$525,000	\$525,000	\$550,000	\$550,000	\$550,000	\$7,395,000
TRANSPORTATION SERVICES	\$161,000	\$0	\$426,500	\$501,500	\$62,500	\$65,000	\$130,000	\$0	\$117,500	\$270,000	\$1,734,000
SPECIAL REVENUE TOTAL	\$1,831,000	\$1,500,000	\$926,500	\$1,001,500	\$587,500	\$590,000	\$655,000	\$550,000	\$667,500	\$820,000	\$9,129,000
GENERAL FUND											
GENERAL FUND	\$2,365,000	\$1,065,000	\$635,000	\$350,000	\$1,350,000	\$1,250,000	\$370,000	\$850,000	\$630,000	\$250,000	\$9,115,000
SOLID WASTE	\$2,427,000	\$2,018,000	\$378,000	\$1,229,000	\$1,029,000	\$979,000	\$29,000	\$231,000	\$31,000	\$231,000	\$8,582,000
SANDHILLS COLLEGE	\$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	\$0	\$24,655,000
MOORE CTY SCHOOLS	\$82,750,000	\$81,800,000	\$43,100,000	\$64,100,000	\$5,100,000	\$3,100,000	\$3,100,000	\$3,100,000	\$3,100,000	\$3,100,000	\$292,350,000
GENERAL FUND TOTAL	\$90,792,000	\$87,088,000	\$45,613,000	\$68,079,000	\$11,279,000	\$10,829,000	\$7,999,000	\$5,181,000	\$4,261,000	\$3,581,000	\$334,702,000
AIRPORT - COMPONENT UNIT	\$2,117,000	\$9,948,000	\$3,261,000	\$1,525,000	\$1,230,000	\$2,750,000	\$3,048,000	\$3,815,000	\$2,042,000	\$0	\$29,736,000
TOTAL CIP	\$98,349,000	\$103,517,000	\$61,469,049	\$81,177,167	\$24,193,167	\$18,776,834	\$27,802,000	\$32,096,000	\$9,370,500	\$5,861,000	\$462,611,717

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 (Fund 600, 610 and 625). 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 \$27,227,476 as of June 30, 2022.

- *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 \$2,715,903 as of June 30, 2022.

- *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 \$5,946,375 as of June 30, 2022.

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 \$182,089 balance as of June 30, 2022.
- *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 \$1,355,775 as of June 30, 2022. 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 \$3,383,704 as of June 30, 2022. 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 \$2,087,376 as of June 30, 2022.

The chart below shows the current balances as of June 30, 2022, 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	2019-June	2020-June	2021-June	2022-June
General Fund Governmental Projects Fund 250	\$14,168,395	\$19,946,031	\$21,843,617	\$27,227,476
General Fund Future Debt Service Fund 251	\$2,000,000	\$2,000,000	\$4,000,000	\$5,946,375
Enterprise Funds Fund 252	\$1,596,256	\$1,919,216	\$2,306,978	\$2,715,903
Sandhills Community College Future Projects Fund 253	-	-	-	\$182,089
Sandhills Community College Future Debt Service Fund 254	-	\$743,601	\$1,514,622	\$1,355,775
Schools Future Projects -Fund 255	-	\$1,000,568	\$1,952,195	\$3,383,704
Schools Future Debt Service Fund 256	\$587,485	\$4,198,628	\$3,824,453	\$2,087,376

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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 FY23 operating budget is \$6,062,046 and listed on the next page. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY23 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY23 operating budget by Fund/Area plus the annual debt service budgeted:

Governmental Funds

• Fund 100 Information Technology	\$ 181,171
• Fund 100 Property Management	\$ 996,301
• Fund 100 Health/DSS	\$ 92,824
• Fund 100 Tax	\$ 550,000
• Fund 100 Permitting	\$ 37,000
• Fund 100 Solid Waste	<u>\$ 590,000</u>
○ Total General Fund	\$2,447,296

Special Revenue Funds

• Fund 200 Emergency Management	\$ 678,750
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Enterprise Funds

• Fund 600 Water Pollution Control Plant	\$ 1,073,000
• Fund 610 Public Utilities	\$ 1,010,000
• Fund 620 East Moore Water District	<u>\$ 120,000</u>
○ Total Enterprise Funds	\$ 2,203,000

Component Units

• Fund 640 Airport Authority	\$ 715,000
• Fund 260 CVB	<u>\$ 18,000</u>
○ Total Component Units	\$ 733,000

Subtotal CIP Projects only - detailed on next page	\$ 6,062,046
Annual Debt Service (Debt Section)	<u>\$28,164,139</u>
Total Capital Outlay and Debt budgeted for FY 2023	\$34,226,185

The following pages shows the CIP Projects outlining the \$6,062,046 above and detailing the project name by department and the project title of each Capital outlay item budgeted for FY 2023.

Detailed Project List of Annual Non-Recurring Projects Budgeted in Fiscal Year 2023

Fund 100 Information Technology

Network Improvements - battery replacem	\$15,000
Network Improvements, switch/servers	\$30,171
Departmental PC's	<u>\$136,000</u>
Total Information Technology	\$181,171

Fund 100 Property Management

Vehicle Purchases	\$460,754
Building Improvements	<u>\$535,547</u>
	\$996,301

Fund 100 Health/DSS

Health Electronic Medical Records	\$42,824
DSS Building Renovations	<u>\$50,000</u>
	\$92,824

Fund 100 Tax Department

New CAMA/Collection Tax Software	\$550,000
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Fund 100 Permitting

Vehicle Purchase	\$37,000
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Fund 100 Solid Waste

Aberdeen Site Equipment	\$260,000
Roll Off Truck	\$190,000
Compactors	\$30,000
Glass Bunker Project	\$40,000
Water Truck	<u>\$70,000</u>
	\$590,000

Fund 200 Emergency Management/Public Safety

Vehicle Fleet Replacement Program	\$630,320
(Ambulance)	
Mobile Radios	\$32,930
Maintenance and Repairs EMS Bases	<u>\$15,500</u>
Total Emergency Management/Public Safety	\$678,750

Fund 600 Water Pollution Control Plant

Interceptor Rehab and Repair	\$373,000
Valut-Primary Clarifier	\$550,000
Raw Sewage Rehab	<u>\$150,000</u>
Total Water Pollution Control Plant	\$1,073,000

Fund 610 Public Utilities

Vehicles Replacement	\$220,000
Land Acquisition - Juniper Lake Rd	\$10,000
Test Wells	\$50,000
Wells Rehab - Others	\$30,000
Engineering Fees	\$350,000
Lake Pinehurst Sewer Rehab	\$150,000
General Extension of Services	<u>\$200,000</u>
Total Public Utilities Water & Sewer	\$1,010,000

Fund 620 East Moore Water District

Tap Meter Expense	\$120,000
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Fund 640 Airport Authority

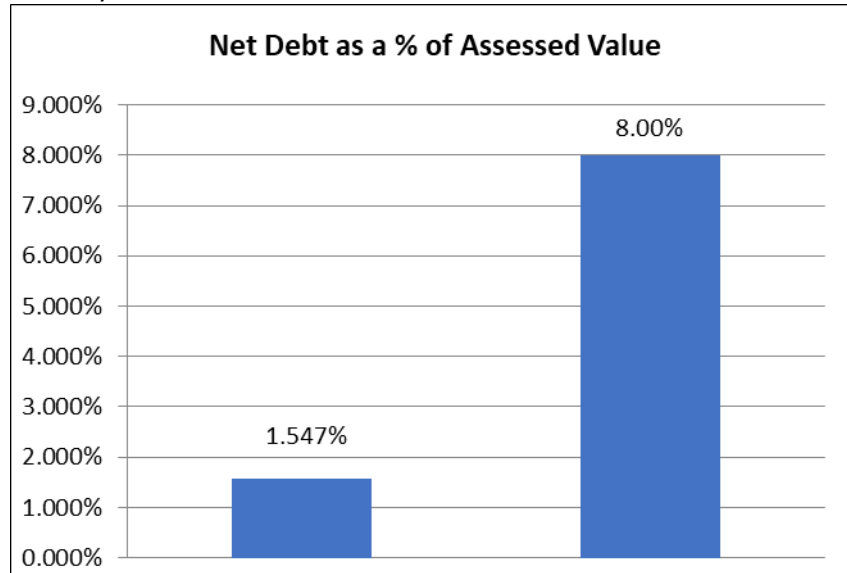
Capital Outlay	\$715,000
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Fund 260 Convention and Visitors Bureau

Capital Outlay	\$18,000
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Total All Non-Recurring Capital Expenditures	<u>\$6,062,046</u>
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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, 2022, the Net Debt for Moore County is 1.57% of the appraised valuation. This is down from the 1.73% on June 30, 2021. 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.

Legal Debt Margin Calculation for Fiscal Year 2021-2022:

Appraised valuation on June 30, 2022	<u>\$ 14,635,522,557</u>
Debt limit - eight percent (8%) of appraised valuation	<u>1,170,841,805</u>
<u>Gross Debt</u>	
Total bonded debt	147,720,000
Revenue Bond	1,371,000
Limited obligation bonds	78,307,000
Federal/State revolving loan	1,236,766
Notes payable	38,474,187
Capital lease	<u>163,816</u>
Gross debt	<u>267,272,769</u>
<u>Statutory Deductions</u>	<u>(37,635,752)</u>
Net debt	<u>229,637,017</u>
Legal debt margin	<u>\$ 941,204,788</u>

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 2022-2023 are as follows:

<u>Bonds – General Fund (Fund 100)</u>	<u>Adopted 2022-2023</u>	
Moore County Schools Refunding Debt Series 2016	\$4,524,836	
Moore County Schools GO Aberdeen Elem 2018	\$2,574,938	
Moore County Schools Area I K-5 LOB 2018	\$2,008,800	
Moore County Schools Southern Pines Elem	\$2,881,500	
Moore County Schools North Moore HS	\$1,199,576	
Moore County Schools Pinehurst Elem	\$3,127,875	
Sandhills Community College Refunding Debt Series 2016	\$1,294,366	
Sandhills Community College 2021 Series	\$1,526,250	
Public Safety Detention Center (LOB)	\$1,796,624	
New Courthouse LOB Financing 2021	<u>\$3,974,550</u>	
Total Bonds	\$24,909,315	
<u>Other Obligations-General Fund</u>		
Dozer 2020	\$52,660	
Total General Fund Principal and Interest Budget		\$24,961,975
<u>Leases – Emergency Management Fund (Fund 200)</u>		
Stretcher Lease –EMS 2018	\$49,162	
Stretcher Lease – EMS 2020	\$24,338	
Total Leases - Principal and Interest Budget		\$ 73,500
<u>Bonds – Enterprise Funds</u>	<u>Adopted 2022-2023</u>	
2016 LOB Refunding – Utilities for EMWD	\$614,890	
USDA East Moore Water District 2016 GO Ref	\$513,601	
USDA East Moore Water District Phase III	\$142,500	
USDA MCPU Vass Phase II	\$128,180	
USDA East Moore Water District Phase IV	<u>\$48,993</u>	
Total Bonds	\$ 1,448,164	
<u>Other Obligations-Enterprise Funds</u>	<u>Adopted 2022-2023</u>	
Pinehurst Lift Station	\$65,500	
Pinehurst Cannon Park Water Tower (ARRA)	\$72,913	
WPCP Interceptor/Plant Upgrade	\$1,228,806	
Truck Financing	<u>\$39,281</u>	
Total Other Obligations	\$1,406,500	
Total Enterprise Fund Principal & Interest Budget		\$2,854,664
<u>Other Obligations – Component Unit</u>		
Airport Hangar Debt	\$274,000	\$ 274,000
Total County Debt Service Payments Budgeted for FY 2023:		<u>\$28,164,139</u>

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, 2022, are as follows:

General Fund: General Obligation	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2022
Schools GO Debt Series 2018 AB	3.125-5.0%	2018	12/1/2038	\$31,000,000	\$26,350,000
Schools GO Debt Series 2019A SP	2.875-5.0%	2019	1/15/2039	\$34,000,000	\$28,900,000
Schools GO Debt Series 2019B PH	2.0-5.0%	2019	7/15/2039	\$38,000,000	\$34,200,000
College/Schools Refund. Debt Series 2016	2.0-5.0%	2016	6/1/2029	\$42,380,000	\$29,080,000
College GO Debt Series 2021	1.0-4.0%	2021	1/15/2041	\$20,000,000	\$19,000,000
Total General Fund General Obligation (GO)					\$137,530,000
Total Enterprise Fund General Obligation					
GO Refunding Series 2016 EMWD USDA	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$7,525,000
GO Refunding Series 2021-EMWD 2011 USDA GO	2.0-5.0%	2021	6/1/2049	\$2,725,000	\$2,665,000
Total Enterprise Fund General Obligation					\$10,190,000
General Fund/Enterprise: Limited Obligation Bonds					
LOB Public Safety Complex 2010 LOB 2016 Refunding	2.05%	2016	6/1/2031	\$14,481,000	\$10,128,000
Pinehurst Area Utility Project LOB 2016 Refunding 2010	2.05%	2016	6/1/2031	\$6,448,000	\$5,019,000
LOB EMWD Refunding Bond LOB Series 2016 (for Utilities)	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$7,525,000
Courthouse LOB Series 2021	2.0-5.0%	2021	6/1/2041	\$45,665,000	\$43,380,000
WPCP (2013 SRF Loan), Series 2021	4.0-5.0%	2021	6/1/2033	\$9,795,000	\$9,050,000
PU (2014 SRF Loan), Series 2021	4.0-5.0%	2021	6/1/2034	\$580,000	\$540,000
PU (EMWD 2011 USDA GO), Series 2021	2.0-5.0%	2021	6/1/2049	\$2,725,000	\$2,665,000
Total Limited Obligation Bonds					\$78,307,000
Enterprise: Revenue Bond Anticipation Note					
EMWD Revenue Bond Anticipation Note	1.35%	2020	11/3/2021	\$1,395,000	\$1,371,000
Total Revenue Bond Anticipation Note					\$1,371,000
General Fund/Direct Bank Loans					
North Moore High School	3.04%	2019	1/15/2039	\$15,812,000	\$13,440,000
Dozer 2020	1.95%	2020	9/23/2025	\$244,000	\$195,200
Area I WP Elementary School - LOB 2018	2.95%	2018	10/1/2037	\$31,000,000	\$24,800,000
Total Direct Bank Loans					\$38,435,200
Total Bonds (LOB and GO and Revenue) and Direct Bank Loans					\$265,833,200

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:

Enterprise Fund: Installment Purchase	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2022
Trucks 2016	1.48%	2016	10/21/2022	\$520,184	\$38,987
Total: Installment Purchase					\$38,987

Federal/State Revolving Loans:

Enterprise Fund: Revolving Loans	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2022
ARRA Clean Water Revolving Loan, E-SRF-T-09-0208, Sewer	0.00%	2010	5/1/2030	\$1,462,425	\$583,300
Interceptor Sewer Rehab Emergency Revolving Loan, E-SEL-T-12-0044, Sewer	0.00%	2014	5/1/2034	\$1,089,109	\$653,465
Total Enterprise: Revolving Loans					\$1,236,765

Capital Leases:

Governmental Funds: Capital Leases	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2022
Stretchers 2018	6.29%	2018	12/5/2023	\$223,200	\$93,654
Stretchers 2020	6.29%	2020	4/21/2025	\$114,655	\$70,162
Total Governmental Funds: Capital Leases					\$163,816

The following is a historical presentation of debt service as of June 30 for the fiscal years 2006-2022. The 2022 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
Grand Total	\$ 48,302,095	\$ 14,338,148	\$ 62,640,243
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
Total General Govt. Debt Service	\$ 43,311,852	\$ 12,202,439	\$ 55,514,291
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
Grand Total	\$ 87,448,199	\$ 32,140,669	\$ 119,588,868
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
Grand Total	\$ 111,112,105	\$ 50,276,568	\$ 161,388,673
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
Grand Total	\$ 104,204,055	\$ 45,947,502	\$ 150,151,557
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
Grand Total	\$ 135,261,926	\$ 57,509,976	\$ 192,771,902
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 (McDeeds Creek

Elementary) located in Whispering Pines, NC. The LOB was funded by First Bank for \$31,000,000 and the school has finished construction and opened in 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	\$9,429,515	\$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	\$72,247,829	\$5,582,838	\$77,830,667

Moore County Debt	Principal as of June 30, 2022	Total of Remaining Interest	Total as of June 30, 2022
Moore County Schools Debt	\$150,301,736	\$38,549,620	\$188,851,356
Sandhills Community College Debt	\$25,468,264	\$5,381,181	\$30,849,445
General County Government Debt	\$53,867,016	\$15,291,683	\$69,158,699
Total Governmental	\$229,637,016	\$59,222,484	\$288,859,500
Total Utility Fund Debt	\$37,635,751	\$14,387,594	\$52,023,345
Grand Total All Sources	\$267,272,767	\$73,610,078	\$340,882,845
Percent Change Year to Year	-6.68%	-13.98%	-8.36%
Tax Rate 6/30 2022	\$0.5100 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue 6/30/2022	\$74,056,447	\$5,724,016	\$79,780,463

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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



Rating Action: [Moody's assigns Aa2 to Moore County, NC's LOBs, Ser. 2021](#)

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

ABC Board – Alcoholic Beverage Control Board – The ABC Board is required by State statute to distribute its surpluses to the County and the various municipalities within the County. The members of the Moore County ABC Board are appointed by the County Commissioners.

ACA – Affordable Care Act – a United States federal statute enacted by the 111th 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.

ACFR – Annual Comprehensive Financial Report (ACFR) 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).

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 – This is the total fund balance less the total of non-spendable fund balance and the fund balance restricted for stabilization by state statute and is the amount that is available to Encumber.

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.

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 – Committed fund balance are the components of fund balance that are used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. In Moore County, the highest level of decision-making authority would be considered the Board of County Commissioners. These self-imposed limitations must be set in place prior to year-end but can be calculated after year-end to be considered committed for that fiscal year end. In addition, to be considered committed, the limitations that were imposed at the highest level of decision-making authority must also require the same action to remove or modify the limitations. Ordinances that lapse at year-end do not meet the committed test.

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.

Consumer Price Index (CPI) – a measure of the average change in prices over time in a fixed market basket of goods and services. It measures the price of consumer good and how they're trending. It's a tool for measuring how the economy as a whole is faring when it comes to inflation or deflation.

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.

CVB – Convention and Visitors Bureau – The Convention and Visitors Bureau is a public authority with the purposed of promoting the development of travel, tourism and conventions in the County, through state, national and international advertising and promotion.

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 appropriating 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 difference between assets and liabilities reported in a governmental fund. An accounting distinction is made between classifications of fund balance based on restrictions on the use of fund balance. These classifications as defined by the Government Finance Officers Association are (1) Non-spendable, (2) Restricted, (3) Committed, (4) Assigned, and (5) Unassigned.

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.

Key Performance Indicators (KPI's)- Quantifiable measures of performance over time for a specific objective. KPI's provide targets, milestones, and insight to help the organization to make better decisions.

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.

LGERS – Local Government Employees' Retirement System – a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina.

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.

MSW – Municipal solid waste

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).

Non-Spendable Fund Balance – 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.

Public Safety Answering Point (PSAP) – also called a primary public safety answering point is the first point of reception of a 911 call by a public safety agency. A primary PSAP must be capable of receiving and processing enhanced 911 calls from all voice communications service providers based on a specific operating policy.

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)

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.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise Fund.

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.

SCC – Sandhills Community College – Community college within Moore County.

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 Goals – A part of the strategic plan process. What the focus/goal area expects to accomplish.

Strategic Objectives – A part of the strategic plan process. States what needs to be done to achieve the strategic goals.

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.

Tier 1, Tier 2 and Tier 3 – North Carolina three-level system for designating County development tiers. The designations are mandated by State law, determine a variety of State funding opportunities to assist in economic development. Tier 1 is considered the most distressed counties. The County of Moore falls under Tier 3, the least distressed.

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.

