



County of Moore  
— North Carolina —

# Proposed Changes from Recommended Budget June 20, 2023

# Recommended Budget Presented 5/16/23

## FY2023-2024 Recommended Gross and Net Budget by Fund – 5/16/23

Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	\$144,415,448	-\$6,290,806	\$138,124,642	\$.33/\$100 valuation
200	Public Safety/Emergency Mgmt	Special Revenue	\$12,630,607	-\$2,410,925	\$10,219,682	\$.0375/\$100 valuation
210	E911 Telephone	Special Revenue	\$276,982	\$0	\$276,982	PSAP Funding
215	Fire, Ambulance, Rescue District	Special Revenue	\$6,430,662	\$0	\$6,430,662	\$.0875/\$100 valuation
220	Soil Water Conservation District	Special Revenue	\$23,753	\$0	\$23,753	Rental Fees/State
230	Transportation Services	Special Revenue	\$1,554,336	-\$346,902	\$1,207,434	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	\$7,458,460	-\$317,595	\$7,140,865	User Fees
610	Public Utilities - Water & Sewer	Enterprise	\$16,094,240	-\$1,168,756	\$14,925,484	User Fees
620	East Moore Water District	Enterprise	\$3,711,339	\$0	\$3,711,339	User Fees
810	Risk Management	Internal Service	\$10,338,496	-\$9,400	\$10,329,096	Internal (transfers)
	<b>Total County Funds</b>		<b>\$203,369,323</b>	<b>-\$10,544,384</b>	<b>\$192,824,939</b>	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$4,102,085	-\$49,500	\$4,052,585	Occupancy Tax
640	Airport Authority	Comp Unit/Enterprise	\$5,893,941	-\$90,100	\$5,803,841	User Fees
	<b>Total Component Units</b>		<b>\$9,996,026</b>	<b>-\$139,600</b>	<b>\$9,856,426</b>	
	<b>Totals</b>		<b>\$213,365,349</b>	<b>-\$10,683,984</b>	<b>\$202,681,365</b>	

A penny on the County Property (Fund 100, \$.33/\$100) & ALS (Fund 200, \$.0375/\$100) Tax rate is anticipated to generate \$2,163,174 in revenue.

A penny on the Fire Service Property (Fund 215, \$.0875/\$100) Tax rate is anticipated to generate \$639,375 in revenue.

# Fiscal Year 2024 Budget

## Revenue Neutral Information

North Carolina General Statutes require Counties to post the Revenue Neutral Rate(s) during a Revaluation Year

2023 is a Revaluation Year for Moore County, the previous Revaluation Year was 2019

Per Board of Commissioner action, Moore County performs a Revaluation every 4 years

Tax Rate Comparisons of Current, Revenue Neutral, and Proposed			
Fund Description	FY23 Tax Rates	FY24 Revenue Neutral	FY24
General Fund (100)	\$0.4850	\$0.3512	\$0.3300
Advanced Life Support (200)	\$0.0400	\$0.0290	\$0.0375
Rural Fire Protection (215)	<u>\$0.1050</u>	<u>\$0.0871</u>	<u>\$0.0875</u>
Cummulative (100, 200, 215)	\$0.6300	\$0.4673	\$0.4550



# Revenue & Expense Changes

Revenue		
<b>General Fund Recommended Revenue Total 5/16/23</b>		<b>\$144,415,448</b>
<u>Account Number</u>	<u>Account Description</u>	
1 10018000 30457	Sandhills Center	\$284,000
2 10033100 30253	Medicaid Hold Harmless	\$12,000
<b>Total Revenue Budget with Proposed Changes 6/20/23</b>		<b>\$144,711,448</b>
1 Increase Behavioral Health Services pass thru to Moore County Schools		
2 Increase Medicaid Hold Harmless for additional projected revenues		

Expense		
<b>General Fund Recommended Expenditure Total 5/16/23</b>		<b>\$144,415,448</b>
<u>Account Number</u>	<u>Account Description</u>	
1 10034096 56301	Sandhills Center Behavioral Health Grant	\$284,000
2 10021570 53959	Spay/Neuter Assistance Program	(\$40,000)
2 10021570 56274	SNAP/Voucher County Program	\$40,000
3 10035091 56014	Moore Co Econ Dev Partnership	\$12,000
<b>Total Expenditure Budget with Proposed Changes 6/20/23</b>		<b>\$144,711,448</b>
1 Increase Behavioral Health Services pass thru to Moore County Schools		
2 Move \$40,000 in SNAP to County Voucher/SNAP program Expense, no overall change		
3 Increase contract amount by \$12,000		

# Education Funding

Total Moore County Schools Funding FY24										
Budget	Student Enrollment (Final ADM Enrollment-DPI)	Total Sales Tax & Property Tax Budget	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	School Funding from Health Department - Nurse	Pass Through Sandhills Mental Health	Total Funding Before Debt Payments	% of Sales Tax & Prop Tax Budget
FY23	12,891	\$93,112,884	\$34,500,000	\$800,000	\$0	\$35,300,000	\$50,000	\$250,000	\$35,600,000	38.23%
Recommended FY24 5/16/23	12,900	\$97,884,734	\$34,850,000	\$800,000	\$0	\$35,650,000	\$50,000	\$250,000	\$35,950,000	36.73%
Modified FY24 6/22/23	12,900	\$97,884,734	\$34,850,000	\$800,000	\$0	\$35,650,000	\$50,000	\$284,000	\$35,984,000	36.76%
*Consideration FY24	12,900	\$97,884,734	\$36,062,200	\$800,000	\$0	\$36,862,200	\$50,000	\$284,000	\$37,196,200	38.00%

Difference between Modified & Consideration

\$1,212,200

\*Post budget adoption and contingent upon fully executed funding agreement similar to Sandhills Community College

Does not include debt payments of \$15,841,838 (Principal and Interest).

# Proposed Fee Changes from Recommended Budget

Fee Schedule - Item	FY 2023/2024 Fee Amount
<b>Sheriff/Animal Services Change:</b>	
Fix'em Voucher & Local SNAP Program <del>(effective January 24, 2018)</del>	25-Rate to be determined by the Sheriff
<b>Cooperative Extension Addition:</b>	
4-H Day Camps	\$20.00-\$110.00 (Depending on camp)
<b>Day Reporting Addition:</b>	
Cognitive Behavioral Intervention class participant charged for replacement curriculum books. (Replacement costs reimbursed to the Moore county Day Reporting Center).	Replacement cost may vary. Participant charged for actual cost of the book.

# Recommended Budget 6/20/23

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