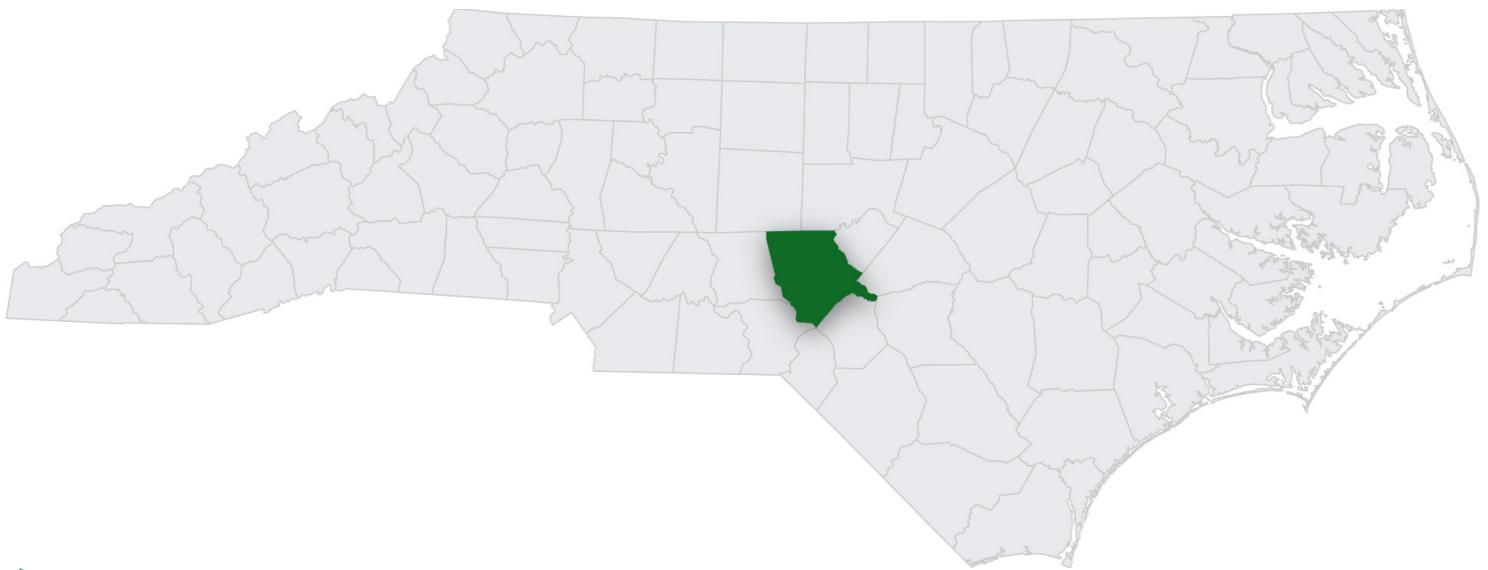


ADOPTED BUDGET



COUNTY OF MOORE, NORTH CAROLINA
ADOPTED BUDGET FY2023-2024
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, 2022

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation Award to the County of Moore for its annual budget for the fiscal year beginning July 1, 2022.

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 2023-2024



Commissioners:

| | |
|--|------------|
| Nick Picerno, Chair, Board of Commissioners | District 2 |
| Frank Quis, Vice Chair, Board of Commissioners | District 4 |
| Jim Von Canon, Commissioner | District 1 |
| John Ritter, Commissioner | District 3 |
| Kurt Cook, 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 |
| William Britton | 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 an understanding of the County mission, vision, values, and strategic priorities. Goals and objectives are linked at the policy level to those of the County.

Manager's Message

The first section of the FY24 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..... | 13 |
| County at a Glance..... | 13 |
| Demographics and Economic Outlook..... | 15 |
| History | 32 |
| Mission Statement..... | 35 |
| Structural Organizational Chart | 36 |
| Meet the County Commissioners..... | 37 |
| Organizational Structure and Legal Level of Budget Control | 38 |
| Fund Structure..... | 41 |
| County Services Overview | 43 |
| Social Media Sites | 51 |

County of Moore, NC Table of Contents, continued

| | |
|--|-----------|
| STRATEGIC PLANNING GOALS AND PRIORITIES | 53 |
| Why we believe in our Mission | 53 |
| Priorities and Initiatives Roadmap | 55 |
| Strategic Goals and Objectives..... | 56 |
| Strategic Plan/Task Force Charts..... | 57 |
| MANAGER'S MESSAGE..... | 64 |
| Appendices to Manager's Budget Message..... | 68 |
| Regulatory and Legislative Challenges | 69 |
| Budget Challenges | 72 |
| American Rescue Plan Act..... | 74 |
| Opioid Settlement Funds | 76 |
| BUDGET STRUCTURE STAFFING AND ORGANIZATION | 78 |
| Staffing and Departmental Employment Chart Matrix..... | 78 |
| Employment Level and Position Changes..... | 79 |
| Authorized Positions by Fund and Department | 80 |
| Cost of Living and County Benefits..... | 81 |
| BUDGET ORDINANCE, BUDGET POLICY, AND FINANCIAL FISCAL POLICY..... | 90 |
| Budget Ordinance | 91 |
| Budget Policy Guidelines | 102 |
| Fiscal and Financial Policy Guidelines | 127 |

County of Moore, NC Table of Contents, continued

| | |
|---|------------|
| BUDGET SUMMARY, FUND STRUCTURE AND BUDGETARY BASIS | 132 |
| List of Fund Types | 132 |
| Fund Department Relationship | 134 |
| Summary of all Funds by Fund Type..... | 136 |
| General Fund Revenues | 142 |
| General Fund Expenditures..... | 147 |
| Enterprise Fund Revenues and Expenditures..... | 148 |
| Internal Service Fund Revenues and Expenditures..... | 149 |
| Special Revenue Fund Revenues and Expenditures..... | 150 |
| County-Wide Expenditures by Fund..... | 151 |
| Summary of Changes in Fund Balance | 152 |
| Budget Calendar Summary Schedule | 160 |
| ANALYSIS OF REVENUE SOURCES AND FORECASTING LONG TERM PLANNING | 162 |
| Trends and Forecasts | 162 |
| Financial Forecast Revenues | 163 |
| Financial Forecast Expenses..... | 167 |
| GENERAL FUND | 172 |
| General Fund Categories and Departments | 172 |
| General Fund Revenue Sources..... | 175 |
| General Fund Expenditures Sources..... | 177 |
| Governing Body | 179 |
| Administration..... | 181 |
| Human Resources | 183 |

County of Moore, NC Table of Contents, continued

| | |
|--|------------|
| Financial Services | 187 |
| County Attorney's Office | 189 |
| Tax Administration and Revaluation | 191 |
| Elections Board | 193 |
| Register of Deeds | 196 |
| Sheriff's Office | 199 |
| Sheriff's Detention Center | 202 |
| Day Reporting Center | 205 |
| Youth Services | 207 |
| Fire Marshal | 208 |
| 911 Communications | 210 |
| Solid Waste/Landfill/Collections | 212 |
| Planning/Permitting and Community Development | 216 |
| Cooperative Extension | 220 |
| Soil and Water Conservation District | 222 |
| Health Services | 223 |
| Social Services (DSS) | 228 |
| Child Support | 231 |
| Veteran Services | 234 |
| Senior Enrichment Center | 237 |
| Library | 240 |

County of Moore, NC Table of Contents, continued

| | |
|--|------------|
| Parks and Recreation | 244 |
| Information Technology & Geographic Information System | 247 |
| Property Management | 251 |
| Animal Services | 256 |
| Other General Fund Departments (Education, Debt, Transfers)..... | 259 |
| ENTERPRISE FUNDS..... | 260 |
| Enterprise Revenue and Expense Summary | 261 |
| Public Utility Fund | 262 |
| East Moore Water District Fund..... | 265 |
| Water Pollution Control Plant Fund | 267 |
| Utility Fund Long-Term Strategic Planning and Projects..... | 270 |
| OTHER FUNDS – INTERNAL SERVICE, SPECIAL REVENUE, COMPONENT UNITS..... | 272 |
| Other Funds Summary | 273 |
| Risk Management Fund | 274 |
| Emergency Management Fund | 277 |
| E911 – Telephone Fund..... | 281 |
| Transportation Services Fund | 284 |
| Protection Service Fire Tax Fund..... | 287 |
| Soil and Water Conservation District Fund..... | 289 |
| Convention and Visitor's Bureau (CVB) | 291 |
| Airport Authority..... | 296 |

County of Moore, NC Table of Contents, concluded

| | |
|---|------------|
| CAPITAL IMPROVEMENT PROGRAM, DEBT, LONG-TERM PLANNING..... | 300 |
| Capital Improvement Plan and Major Projects | 300 |
| Ten-Year Capital Improvement Plan | 305 |
| Capital Reserve Funds..... | 317 |
| Non-Recurring Capital Projects | 319 |
| Legal Debt Margin..... | 321 |
| Debt Management and Planning | 322 |
| Debt Service | 323 |
| Debt Obligations..... | 324 |
| Historical Debt by Category | 325 |
| Credit Ratings Agency Overview | 333 |
| | |
| BUDGET GLOSSARY AND ACRONYMS..... | 336 |



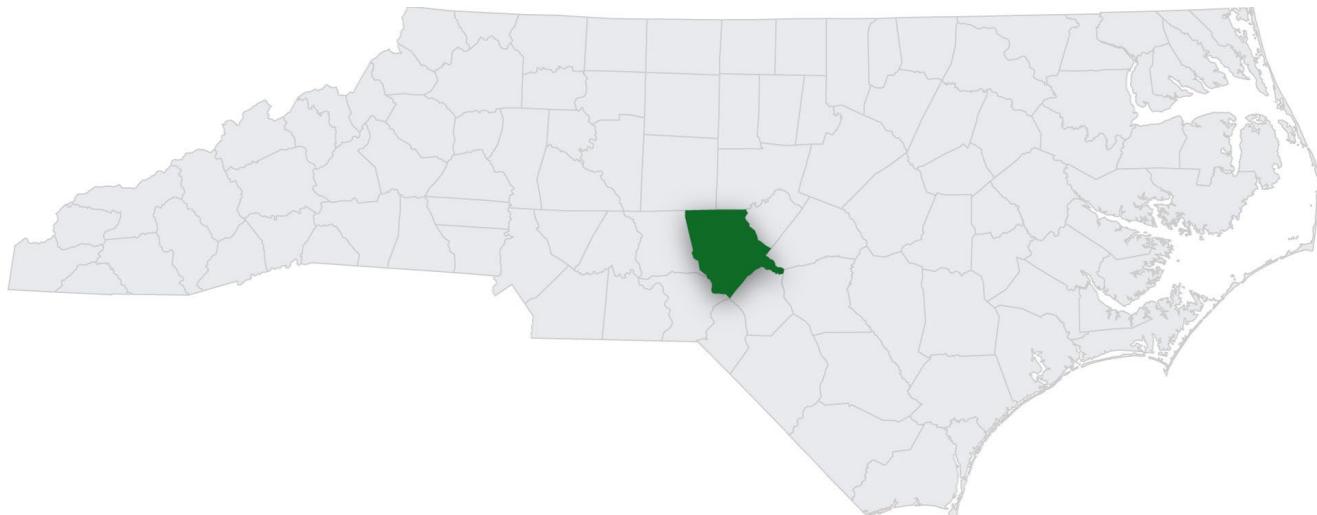
Top Ten Most Common Budget Questions

"At a Glance" for Fiscal Year 2023-2024

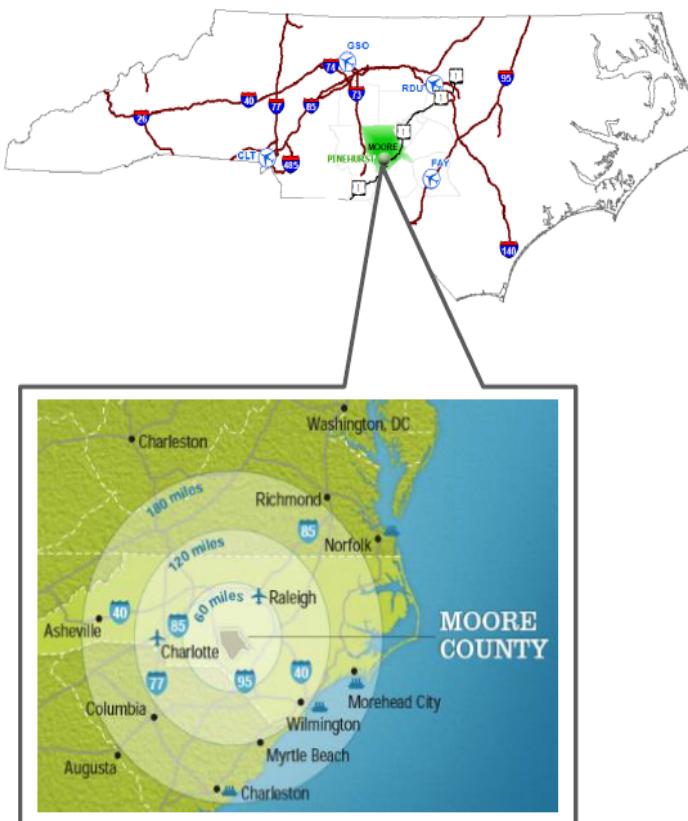
1. What is the County's tax rate and estimated tax value? ***\$.330/\$100 of Valuation with an estimated total tax valuation of \$22,034,541,992 generates \$72,713,989 at 100% of collections, budgeted \$71,634,734 at approximately 99% collection rate.***
2. What is the total General Fund budget of the County? ***\$144,711,448 up \$9,577,549 or 7% from \$135,133,899 in FY23***
3. How much revenue comes from property taxes? Sales tax? ***Property tax generates \$71,634,734 and Sales Tax generates \$31,600,000 for a total budget of \$103,234,734 or 71% in revenue to the General Fund based on the total budget of \$144,711,448.***
4. What percentage of the budget is spent on departments and activities supported by the General Fund? ***Education 41%, Human Services 14%, Public Safety 15%, General Government 14%, Environmental 8%, Debt (excluding education) 4%, Cultural 1%, non-Departmental 3%.***
5. What amount and percentage of the budget is spent on Education? ***\$59,726,376 (\$41,151,256 in operations and \$18,575,120 in Debt Service) or 41% of the General Fund expenditures is spent on Education.***
6. What is the Capital Reserve for Governmental Project balance available for future capital projects? ***\$33,931,748 as of June 30, 2023, to be used for Future Governmental Projects adopted by the Board of Commissioners.***
7. How many employees work for the County? ***There are 752 full time and 15 part time positions budgeted for the County, for a total Full time Equivalent of 759.5 in all funds. The General Fund contains 582 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 2024 budget including component units versus FY 2023? ***\$202,977,365 is the total FY 2024 budget versus \$187,849,473 for FY2023 which is approximately 8% 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 implemented the 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.



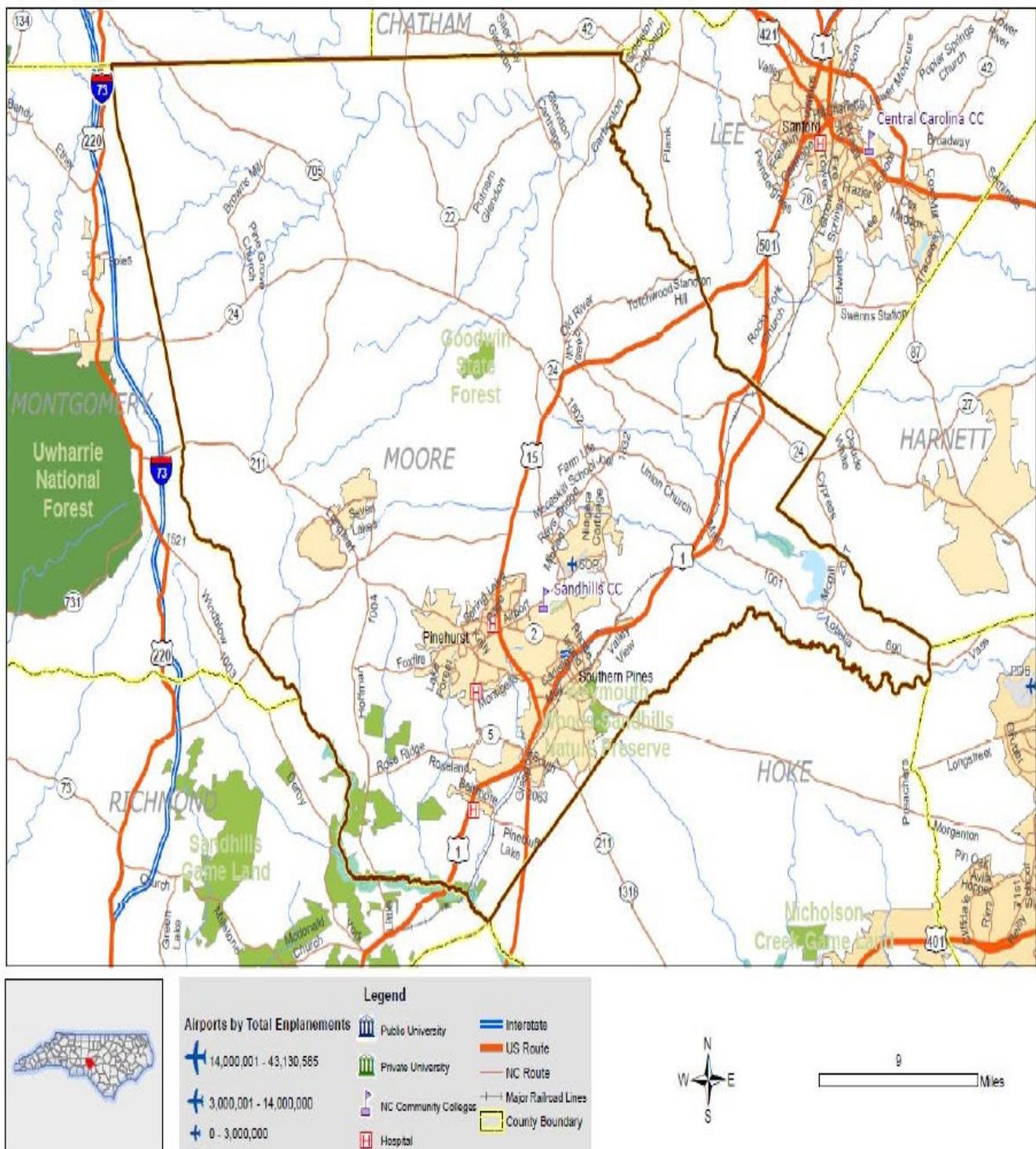
Location



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

County and Surrounding Area



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 | 99,727 |

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

Moore County population growth from 2013 to 2023 chart shows steady growth. Average annual growth is 1.23% with a median age of 444.00.

| 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 |
| 2023 | 105,040 | 44.00 |

Source: Bureau of the Census and North Carolina Office of State Budget and Management population projections.

Demographics of Moore County, NC as compared to North Carolina

| Population | Moore County, North Carolina | North Carolina |
|--|------------------------------|----------------|
| Population Estimates, July 1, 2022, (V2022) | ▲ 105,531 | ▲ 10,698,973 |
| PEOPLE | | |
| Population | | |
| Population Estimates, July 1, 2022, (V2022) | ▲ 105,531 | ▲ 10,698,973 |
| Population estimates base, April 1, 2020, (V2022) | ▲ 99,725 | ▲ 10,439,414 |
| Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022) | ▲ 5.8% | ▲ 2.5% |
| 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, 2022, (V2022) | ▲ 105,531 | ▲ 10,698,973 |
| PEOPLE | | |
| Economy | | |
| In civilian labor force, total, percent of population age 16 years+, 2017-2021 | 53.6% | 61.4% |
| In civilian labor force, female, percent of population age 16 years+, 2017-2021 | 51.2% | 57.6% |
| 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, 2022, (V2022) | ▲ 105,531 | ▲ 10,698,973 |
| PEOPLE | | |
| Income & Poverty | | |
| Median household income (in 2021 dollars), 2017-2021 | \$67,440 | \$60,516 |
| Per capita income in past 12 months (in 2021 dollars), 2017-2021 | \$39,507 | \$34,209 |
| Persons in poverty, percent | ▲ 9.2% | ▲ 13.4% |

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.

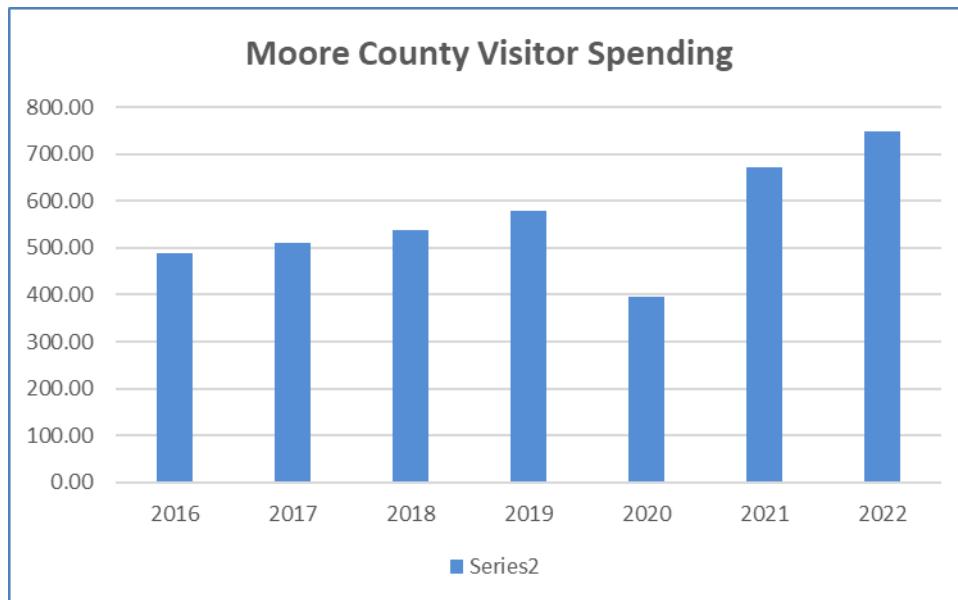
Tourism

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 \$749.50 million in 2022. The County ranked 10th in total visitor spending in North Carolina for 2022.

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.

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% |
| 2022 | 749.50 | 11.32% |

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 2021 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 |
| 2020 | 128,765,884 |
| 2021 | 171,848,103 |

| MOORE COUNTY | | | | | |
|---|---------------|---|-----------------|-------------|------------|
| Census of Agriculture - 2017 | | Crops - 2021 | | Livestock | |
| | | Crops - 2021 | Acres Harvested | Yield | Production |
| Total Acres in County | 446,491 | Corn for Grain: Bu. | 3,000 | 130 | 390,000 |
| Number of Farms | 733 | Cotton: Lbs.: Production in 480 Lb. Bales | * | * | * |
| Total Land in Farms: Acres | 89,375 | Peanuts: Lbs. | * | * | * |
| Average Farm Size: Acres | 122 | Soybeans: Bu. | 3,490 | 30 | 103,000 |
| Harvested Cropland: Acres | 17,909 | Sweet Potatoes: Cwt. | 190 | 120 | 22,400 |
| Average Age of Farmers | 57.8 | Wheat: Bu. | 1,270 | 42 | 53,100 |
| Average Value of Farm & Buildings | \$455,909,000 | | | | |
| Average Market Value of Machinery & Equipment | \$60,168,000 | | | | |
| Average Total Farm Production Expense | \$140,566 | | | | |
| Map of North Carolina showing Moore County location | | Crops - 2021 | | Livestock | |
|  | | Crops - 2021 | Acres Harvested | Number | Rank |
| | | Corn for Grain: Bu. | 3,000 | 130 | 390,000 |
| | | Cotton: Lbs.: Production in 480 Lb. Bales | * | * | * |
| | | Peanuts: Lbs. | * | * | * |
| | | Soybeans: Bu. | 3,490 | 30 | 103,000 |
| | | Sweet Potatoes: Cwt. | 190 | 120 | 22,400 |
| | | Wheat: Bu. | 1,270 | 42 | 53,100 |
| Crops - 2021 | | Livestock | | Number | |
| | | Crops - 2021 | Acres Harvested | Number | Rank |
| | | Corn for Grain: Bu. | 3,000 | 130 | 390,000 |
| | | Cotton: Lbs.: Production in 480 Lb. Bales | * | * | * |
| | | Peanuts: Lbs. | * | * | * |
| | | Soybeans: Bu. | 3,490 | 30 | 103,000 |
| | | Sweet Potatoes: Cwt. | 190 | 120 | 22,400 |
| | | Wheat: Bu. | 1,270 | 42 | 53,100 |
| Livestock | | Livestock | | Number | |
| | | Livestock | | Number | Rank |
| | | Broilers Produced (2021) | | 31,300,000 | 11 |
| | | Cattle, All (Jan. 1, 2022) | | 11,000 | 28 |
| | | Beef Cows (Jan. 1, 2022) | | * | * |
| | | Milk Cows (Jan. 1, 2022) | | * | * |
| | | Hogs and Pigs (Dec. 1, 2021) | | * | * |
| | | Layers (Dec. 1, 2021) | | 37,000 | 41 |
| | | Turkeys Raised (2021) | | * | * |
| Cash Receipts - 2021 | | Cash Receipts - 2021 | | Dollars | |
| | | Livestock, Dairy, and Poultry | | 153,935,081 | 17 |
| | | Crops | | 16,946,199 | 64 |
| | | Government Payments | | 966,823 | 78 |
| | | Total | | 171,848,103 | 27 |

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

(Remainder of page intentionally left blank)

The following table lists the major employers in the County as of the end of calendar year 2022:

| Top 10 Employers - Moore County, NC FY2022 | 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 |
| Food Lion | 250-499 | 9 |
| Wal-Mart Associates | 250-499 | 10 |

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

(Remainder of page intentionally left blank)

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 12,891 students for the 2022-23 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, 2022, State funds provided 57.4%, federal funds provided 13.6% and local government funds provided 22.8%.

The following table illustrates the average daily membership (“ADM”) which includes Charter School enrollment 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 | 12,626 |
| 2022-23 | K-12 | 12,891 |
| <i>Estimated</i> 2023-24 | K-12 | 12,900 |

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 \$34,850,000 for current expense, \$800,000 for capital outlay, \$15,841,838 for debt service in the fiscal year 2024.

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 \$5,217,256 for current expenses plus an additional \$2,733,282 for debt service, totaling \$7,950,538 for fiscal year 2024. 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 \$18,459,512 was made for these services funded from appropriations of \$8,164,260 from federal and State governments and \$10,295,252 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 \$169,771 for the fiscal year ended June 30, 2024.

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 50% 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 June 30, 2026.

Property Taxes

The County has three (3) different tax rate categories. The County tax rate is \$.330/\$100 of tax valuation for fiscal year 2024. Advanced Life Support is an Ambulatory tax separate from the County tax rate and is \$.0375/\$100 of tax valuation. The Fire tax rate for those not living in city limits is \$.0875/\$100 of tax valuation.

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

| Tax Rates | 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 | FY 23/24 Tax Rate |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| County | \$0.465 | \$0.465 | \$0.510 | \$0.510 | \$0.510 | \$0.485 | \$0.3300 |
| ALS | \$0.030 | \$0.040 | \$0.040 | \$0.040 | \$0.040 | \$0.040 | \$0.0375 |
| Fire District | \$0.090 | \$0.095 | \$0.095 | \$0.095 | \$0.105 | \$0.105 | \$0.0875 |

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, FY2020, and FY2024. 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 | \$14,635,522,557 | 2.88% |
| 2023 | \$15,210,020,695 | 3.93% |
| Estimated 2024* | \$22,034,541,992 | 44.87% |

*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 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
| July | 0.81% | 2.50% | 7.26% | 6.40% | 7.58% | 4.40% | 6.71% | 5.65% |
| Aug- *2% Discount Period | 47.12% | 65.46% | 67.36% | 69.21% | 68.86% | 66.78% | 45.85% | 69.57% |
| Sept | 69.50% | 69.82% | 70.35% | 72.39% | 73.23% | 73.22% | 76.69% | 75.44% |
| Oct | 70.55% | 70.78% | 72.41% | 73.28% | 74.17% | 75.13% | 77.49% | 77.52% |
| Nov | 72.99% | 73.72% | 75.23% | 75.44% | 76.52% | 77.74% | 79.95% | 80.14% |
| Dec | 86.71% | 85.85% | 86.56% | 87.08% | 89.30% | 90.08% | 90.79% | 90.53% |
| Jan - *2% Penalty | 96.01% | 96.62% | 96.88% | 96.81% | 97.55% | 97.80% | 98.07% | 98.11% |
| Feb | 97.87% | 98.09% | 98.38% | 98.16% | 98.68% | 98.70% | 99.03% | 99.05% |
| Mar | 98.64% | 98.86% | 98.96% | 99.01% | 99.08% | 99.30% | 99.47% | 99.40% |
| Apr | 99.51% | 99.37% | 99.45% | 99.39% | 99.37% | 99.58% | 99.74% | 99.56% |
| May | 99.67% | 99.56% | 99.55% | 99.64% | 99.50% | 99.67% | 99.86% | 99.67% |
| Jun | 99.70% | 99.63% | 99.62% | 99.71% | 99.50% | 99.74% | 99.74% | 99.71% |

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 eight-year period.

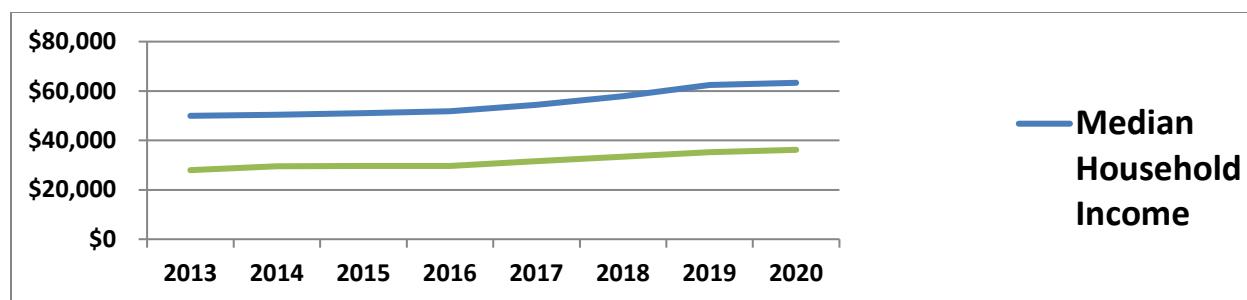
The chart below shows the top 10 Principal Taxpayers that make up just over 3.5% of the assessed tax valuation of Moore County:

| Principal Property Taxpayers | Taxable Assessed Value | % of Total Taxable Assessed Value |
|------------------------------------|------------------------|-----------------------------------|
| 1. DUKE ENERGY PROGRESS, INC | 143,769,652 | 0.95% |
| 2. RESORTS OF PINEHURST | 99,967,300 | 0.66% |
| 3. PINEHURST, INC | 47,960,040 | 0.32% |
| 4. PINEHURST SURGICAL CLINIC | 40,111,110 | 0.26% |
| 5. PINEHURST MEDICAL GROUP, LLC | 38,051,480 | 0.25% |
| 6. ZP NO 340 LLC | 36,713,120 | 0.24% |
| 7. MORGANTON PARK, LLC | 36,665,150 | 0.24% |
| 8. LEE ELECTRICAL CONSTRUCTION INC | 35,000,076 | 0.23% |
| 9. PINEHURST, LLC | 30,043,924 | 0.20% |
| 10. RANDOLPH ELECTRIC MEMB CORP | 27,508,188 | 0.18% |
| Total Assessed Valuation of Top 10 | 535,790,040 | 3.52% |
| Balance of Assessed Valuation | 14,674,230,655 | 96.48% |
| Total Assessed Valuation 2022-23 | 15,210,020,695 | 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 2023 is 105,040 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-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 | 3.70% | 3.40% | 3.50% |
| Aug-22 | 3.90% | 3.50% | 3.70% |
| Sep-22 | 3.30% | 3.60% | 3.50% |
| Oct-22 | 4.00% | 3.80% | 3.70% |
| Nov-22 | 3.80% | 3.90% | 3.60% |
| Dec-22 | 3.10% | 3.90% | 3.50% |

| Month/Year | Moore County, NC% | North-Carolina% | National % |
|------------|-------------------|-----------------|------------|
| Jan-23 | 3.60% | 3.80% | 3.40% |
| Feb-23 | 3.60% | 3.60% | 3.60% |
| Mar-23 | 3.50% | 3.50% | 3.50% |
| Apr-23 | 3.20% | 3.40% | 3.40% |
| May-23 | 3.60% | 3.40% | 3.70% |
| Jun-23 | | | 3.60% |
| Jul-23 | | | |
| Aug-23 | | | |
| Sep-23 | | | |
| Oct-23 | | | |
| Nov-23 | | | |
| Dec-23 | | | |

The Housing Market has continued to increase in Moore County. The median list price of a home in Moore County, NC in 2022 was \$470,000 which has increased by almost 17.5% 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 5.4% from FY2022 to FY2023. The chart below shows the number of permits issued in Moore County by month for a five-year period from the County Planning and Zoning Department:

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| Month | FY19 # of Permits Issued | FY20 # of Permits Issued | FY21 # of Permits Issued | FY22 # of Permits Issued | FY23 # of Permits Issued |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| July | 546 | 540 | 663 | 547 | 678 |
| August | 626 | 630 | 823 | 926 | 1026 |
| September | 352 | 460 | 551 | 617 | 636 |
| October | 560 | 515 | 675 | 405 | 632 |
| November | 489 | 400 | 549 | 603 | 635 |
| December | 348 | 469 | 480 | 486 | 582 |
| January | 475 | 609 | 594 | 490 | 602 |
| February | 429 | 518 | 410 | 828 | 639 |
| March | 463 | 650 | 645 | 780 | 691 |
| April | 554 | 450 | 807 | 711 | 659 |
| May | 612 | 555 | 547 | 928 | 851 |
| June | 595 | 674 | 809 | 944 | 1079 |
| | 6049 | 6470 | 7553 | 8265 | 8710 |

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 |
| 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 | 3,191,140 | 5.94% |
| 2024 Budget | 3,100,085 | |



History About Moore County, North Carolina

Moore County, North Carolina, with a population estimate of 105,040 in 2023 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.

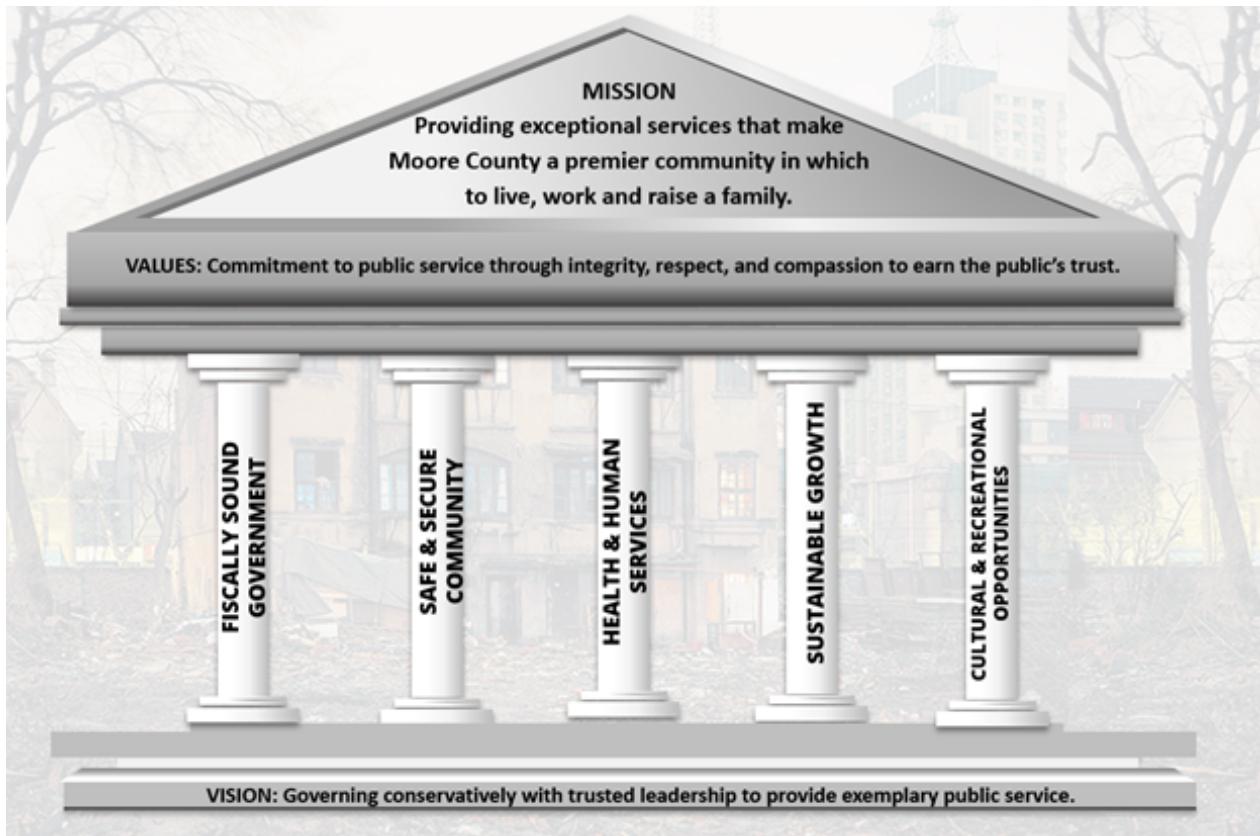
In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens 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.



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County of Moore

MISSION: “ONE TEAM, ONE MISSION”

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

VISION:

Governing conservatively with innovative leadership and providing exemplary public service.

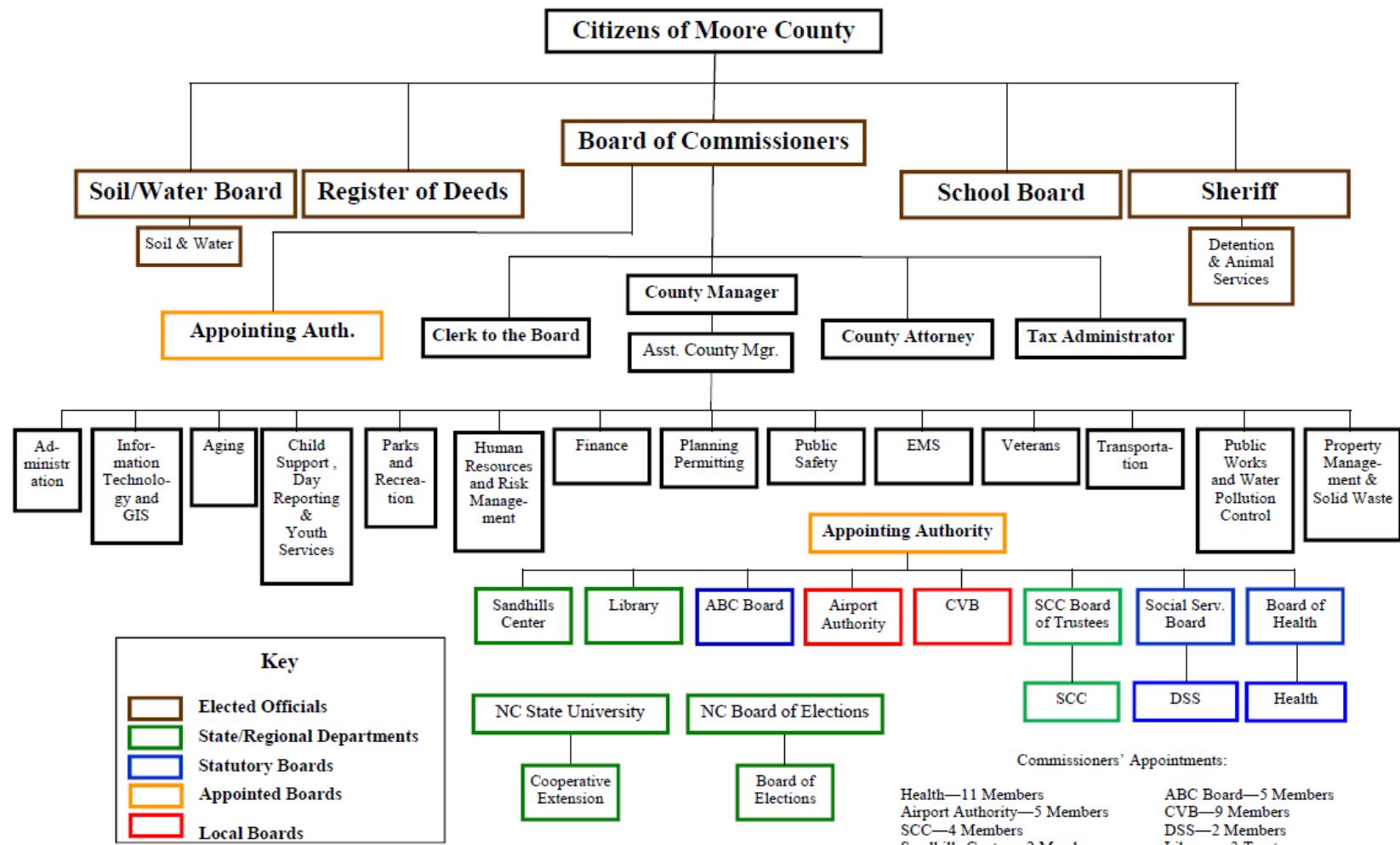
VALUES:

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

Structural Organizational Chart



Moore County, North Carolina



Meet the Moore County Board of Commissioners



From Left to Right: John Ritter, Jim Von Canon, Nick Picerno (Chair), Frank Quis (Vice Chair), Kurt Cook

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 Board 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?

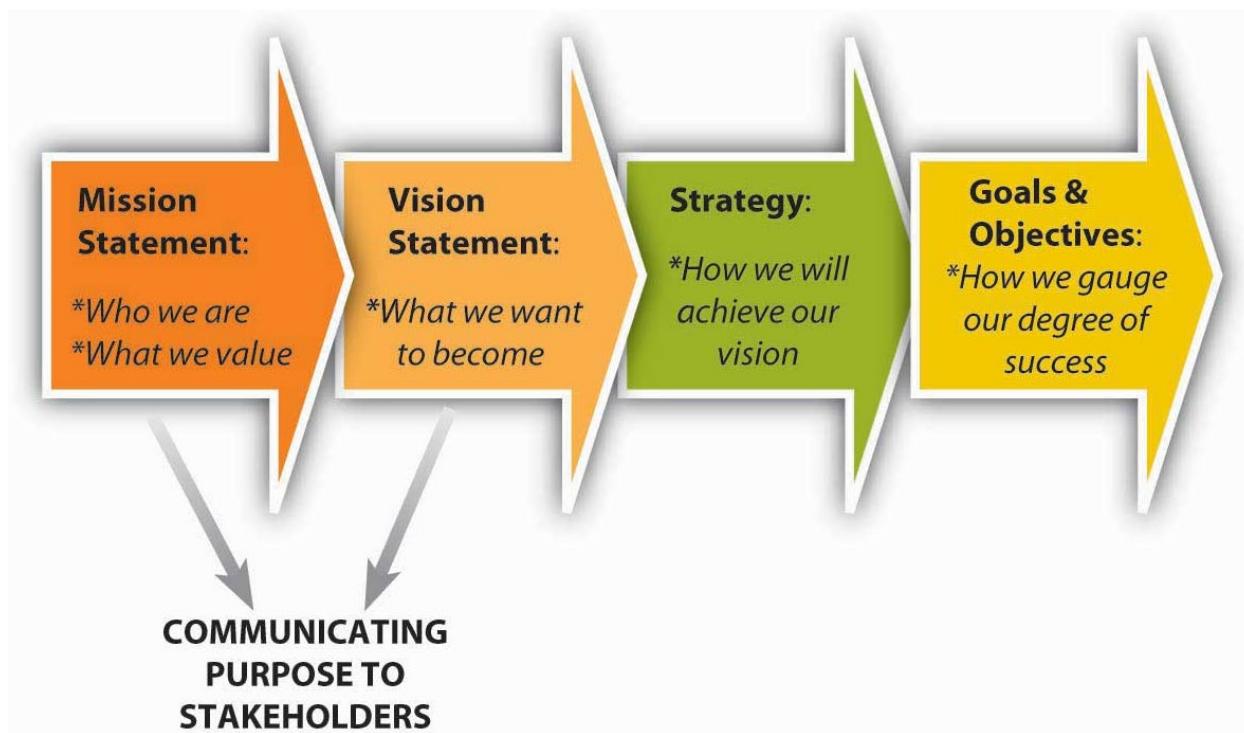
The mission of the County of Moore is to provide exceptional services that make Moore County a premiere community in which to live, work and raise a family. The vision (governing conservatively with innovative leadership and providing exemplary public service) and values (commitment to public service 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.

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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 Manger 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).

(Remainder of page intentionally left blank)

| 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 (wwest@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 Director/Internal Auditor, 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 walking tracks, fitness room and yoga classes.

Animal Services (cgoins@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 (cxióng@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 (kigram@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, 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 105,040 in an area of 706 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)

Public Utilities is responsible for operating the water systems serving Pinehurst, Seven Lakes, Vass, East Moore and Highland Hills. Public Utilities provides water service to Pinehurst, Seven Lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, East Moore Water District and Hidden Lakes.

Property Management (gboles@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 (wbritton@moorecountync.gov)

William Britton, 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 (stewarts@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@moorecountync.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@moorecountync.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@moorecountync.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@moorecountync.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 (gboles@moorecountync.gov)

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

Tax (gbriggs@moorecountync.gov)

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@moorecountync.gov)

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

Veterans Services (kgreen@moorecountync.gov)

This department assists with filing disability and death pension claims, educational benefits, and medical benefits for veterans and their families. They also assist with burial benefits as well as VA home loans. Additional assistance is provided with the property tax relief for veterans who are rated 100% permanently disabled. Moore County has a total of approximately 9,467 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.

(Remainder of page intentionally left blank)

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-d8gODNyAIE07GJJmzQ |
| | 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 premier 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 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 Plan

In January of 2023, the Board of Commissioners held a two-day work session to develop goals and objectives of the Board. The theme of the meeting was where we are, where we are going and how will we get there. The meeting included presentations by several County Departments to explain the department's function, issues, and goals. Based on the information that was presented, the Board decided to establish task force groups to help accomplish the goals. Each task force consists of two Board members. The tasks force group that was established, consists of eight main areas of focus. The eight areas of focus are Budget, Economic Development, Homelessness, Land Use Plan, Law Enforcement & Veterans, Opioid, Solid Waste, and Water and Sewer.

The Board of Commissioners have held regular work sessions to review the items and develop action items to achieve the goals. The Board is in the process of further defining timelines for each action item.

Strategic Task Force Groups:

- Budget
- Economic Development
- Homelessness
- Land Use Plan/Unified Development Ordinance (UDO)
- Law Enforcement/Veterans
- Opioid
- Solid Waste
- Water & Sewer

Strategic Goals

- Budget conservatively and minimize tax burden to Moore County citizens.
- Drive balanced economic growth while maintaining an attractive community without stress to the infrastructure.
- Address homelessness in Moore County
- Establish Moore County as a leader in promoting growth in faith, family, and freedom.
- Ensure all people feel safe and secure in the community.
- Distribute Opioid Settlement Funds to key stakeholders that will reduce opioid addiction.
- Establish a plan that considers the growth and capacity for the future waste disposal of Moore County.
- Develop a long-range plan that will meet the current and future needs of the County for water and sewer infrastructure.

Strategic Objectives

- No additional tax burden to citizens
- Transportation planning
- Future opportunities that fit culturally
- Understanding of workforce needs
- Enhance our current economic development partnership.
- Put measures in place to reduce/prevent homelessness in Moore County
- Reconcile Land Use Plan and Unified Development Ordinance
- Know the needs of the community.
- Address homeless Veterans.
- Address mental health crisis for Veterans.
- Put measures in place for prevention, treatment, and support post treatment of opioids.
- Provide efficient and effective services for leaf and limb, construction and demolition, scrap metal, recyclables, and material solid waste.
- Provide citizens safe and sufficient convenience centers to dispose of household waste.

Below are charts showing each of the Task Force focus areas along with the goals, objectives, actions, and timeline. The County has referred to this chart as the GOAT (Goals, Objectives, Actions, Timeline) document.

1. BUDGET

| GOALS | OBJECTIVES | ACTIONS | TIMELINE/UPDATE | COMPLETE |
|---|--------------------------------------|---|--|------------------|
| Budget conservatively and minimize tax burden to Moore County citizens. | No additional tax burden to citizens | Evaluate tax rate and revenue neutral rate Look at scale for COLA (Cost of Living Adjustment) 2-5% range Review Enterprise Fund rates Local Government Employees' Retirement System (LGERS) Contribution | Begin with Budget Task Force Mtg - End with budget adoption 6/22/23 | ✓ ✓ ✓ ✓ |

2. ECONOMIC DEVELOPMENT

| GOALS | OBJECTIVES | ACTIONS | TIMELINE/UPDATE | COMPLETE |
|--|--|---|------------------|----------|
| Drive balanced economic growth while maintaining an attractive community without stress to the infrastructure. | Transportation Planning | Review the (Comprehensive Transportation Plan) CTP Leverage our new Metropolitan Planning Organization (MPO) status Leverage Moore County Airport - Grant Opportunities | | |
| | Future opportunities that fit culturally | Golf courses, golf equipment manufacturing Health care Military/Defense Retirement communities | 4/4/23 Joint Mtg | ✓ |
| | Understanding of workforce needs | 1. Childcare 2. Recruitment/Retention of talent 3. Housing - lack of affordable housing 4. Infrastructure and mobility | | |
| | Enhance our current economic development partnership | New industrial/commercial opportunities | | |

3. HOMELESSNESS

| GOALS | OBJECTIVES | ACTIONS | TIMELINE/UPDATE | COMPLETE |
|--------------------------------------|--|----------------------------|-------------------|----------|
| Address homelessness in Moore County | Put measures in place to reduce/prevent homelessness in Moore County | TeamWorkz Funding for FY24 | Contract executed | ✓ |

4. LAND USE PLAN/UNIFIED DEVELOPMENT ORDINANCE (UDO)

| GOALS | OBJECTIVES | ACTIONS | TIMELINE/UPDATE | COMPLETE |
|---|---------------------------------|---|-----------------|----------|
| Establish Moore County as a leader in promoting growth in faith, family, and freedom. | Reconcile Land Use Plan and UDO | BOC/Planning Board involvement - BOC recommended an option to Planning Board on 4/18/23 | | ✓ |
| | Land Use Plan-Long Term Goals | Establish Steering Committee for update of Land Use Plan. | | |
| | | Review definition of major subdivision | | |
| | | Review definition of conservation subdivision | | |
| | | Review Process – Quasi Judicial or Subdivision Review Board process | | |

5. LAW ENFORCEMENT/VETERANS – (continued on the next page)

| GOALS | OBJECTIVES | ACTIONS | TIMELINE/UPDATE | COMPLETE |
|--|---|--|---|----------|
| Ensure all people feel safe and secure in the community. | Know the needs of the community | Tap into county reserves and develop a list of priorities (what keeps people up at night?) | | |
| | | Meet with Sheriff on needs: | Tour on 4/12/23 | ✓ |
| | | 1. Annex needs HVAC & Roof Repair- Add 68 beds | Asbestos testing & lead testing completed | |
| | | 2. Need a place to impound vehicles | | |
| | | 3. Add on a position to keep track of inventory | FY25 Budget Cycle | |
| | | 4. Forensic software upgrade in near future | June - 2023 | ✓ |
| | Address homeless Veterans | Determine available assets for immediate/temporary shelter | | |
| | | Identify and provide VSO and local organizations avenues for the homeless, food banks, work programs, drug treatment, section 8 housing, etc. | | |
| | | Speak with local builders who have multiple solutions for implementing affordable housing projects. | | |
| | | Document best practices to collect and provide VSO with information on the homeless veteran so that they can ID benefits due or start the process to get benefits. | | |
| | | Methods to identify local relatives that may have become exhausted/frustrated or given up on their loved one. When they realize that there are teams/assets out there to help they may get back involved with the process. | | |
| | Address mental health crisis for Veterans | Identify current federal guidance/procedures on not having to wait on referrals when VA mental health assets are not available. | | |

| | | | |
|--|---|--|--|
| Moore County Veteran's Services Office | Provide VSO with local assets available for treatment of mental health as well as nearest facility when local option is not available. | | |
| | Determine capabilities of local assets to determine if and how much growth is required to support the communities growing mental health crisis. | | |
| | Provide recommendations to local, state, and federal officials on shortcomings of the mental health system. | | |
| | Identify options to transport Veterans to and from appointments in a timely manner. | | |
| | Identify best practices and share with each Veteran's organization. | | |
| | Determine additional sources of monies to help fund the Moore County Veteran's Services Office. | | |
| | Appropriate size staff to run the office on a normal day. | | |
| | Estimates of appropriate size office to service Veterans professionally and privately. | | |
| | Identify other local assets/organizations that can provide additional services that the VSO is not equipped to handle. | | |
| | Identify issues or shortcomings of recently retired soldiers/servicemen that should have been caught on active duty to provide recommendations to the transition centers. | | |
| Court System - Veterans | Identify options to transport Veterans to and from appointments in a timely manner. | | |
| | Identify possible pro bono/reasonable lawyers willing to take on cases for Veterans. Make sure there is a SOP for working with Sheriff, District Attorney, and local authorities to minimize Veterans in the criminal justice system and jails. | | |
| Court System - Veterans | Veterans Court Program | | |

6. OPIOID

| GOALS | OBJECTIVES | ACTIONS | TIMELINE/UPDATE | COMPLETE |
|---|---|--|-----------------|----------|
| Distribute Opioid Settlement Funds to key stakeholders that will reduce opioid addiction. | Put measures in place for prevention, treatment, and support post treatment | Sign onto second wave of Opioid Funding - BOC agenda 2/21/23 | 2/21/2023 | ✓ |
| | | Waive \$50K bidding threshold for services – BOC to approve procurement waiver 2/21/23 | 2/21/2023 | ✓ |
| | | Prepare agenda item for Board approval on Option A categories for RFP – 2/21/23 BOC agenda | 2/21/2023 | ✓ |
| | | Prepare agenda item for BOC approval on RFP – 3/9/23 agenda. RFP to go out on 3/13/23. | 3/9/2023 | ✓ |
| | | Prepare agenda item for Board approval to establish selection group and setting parameters on funding (terms and amounts) – 3/9/23 agenda - Task Force to establish committee. | 3/9/2023 | ✓ |
| | | Meeting to appoint RFP Review Committee | 3/23/2023 | ✓ |
| | | Joint meeting of Task Force and Review and Recommendation Committee (R&R) - preparations for proposals | 4/5/2023 | ✓ |
| | | Joint meeting of Task Force/R&R to discuss number of proposals received to update the Board TBD | 6/20/2023 | ✓ |
| | | Work Session - Task Force/R&R/Board | 7/18/2023 | ✓ |
| | | Prepare agenda item for Board approval on resolution and budget amendment. Resolution to be submitted to State after Board approval | 8/1/2023 | ✓ |
| | | Prepare agenda item for Board approval on allocations and contracts | 8/1/2023 | ✓ |

7. SOLID WASTE

| GOALS | OBJECTIVES | ACTIONS | TIMELINE/UPDATE | COMPLETE |
|--|--|--|---|----------|
| Establish a plan that considers the growth and capacity for the future waste disposal of Moore County. | Provide efficient and effective services for MSW, Leaf & Limb, C&D, scrap metal, and tires | Review and evaluate recycling effectiveness and rates including municipal recycle material | Completed for FY24 | ✓ |
| | Maintain compliance with DEQ and statutory requirements | Methane control & continued support going forward including government regulations – Explore methane to Bio-Fuels option | Currently working with S&ME (Landfill Engineers) | |
| | | Best plan for future construction and demolition (C&D) growth and next steps for sites beyond Cell 6 | Currently working with S&ME (Landfill Engineers) | |
| | Provide citizens sufficient convenience centers | Aberdeen Collection Site Capital Project | Bid Opening July 24th 4PM | |
| | | Signage – collection sites and commercial haulers | Reviewing signage for Aberdeen Site (make all collection sites uniform) | |
| | | Determine if measures are needed to control out of county material coming to collection sites | Completed | ✓ |
| | | Consider restrictions of load size at collection sites for C&D (construction & demolition) | Still under review | |
| | | Visit North Davidson - "Green Monster" | August 2023 | |
| | | Review additional collection sites and equipment | On-going | |

8. WATER & SEWER

| GOALS | OBJECTIVES | ACTIONS | TIMELINE/UPDATE | COMPLETE |
|---|---|--|--|----------|
| Develop a long-range plan that will meet the current and future needs of the County for water and sewer infrastructure. | Secure future water supply | Update LKC contract for Phase 2 of water supply study - Need study as soon as possible | Contract approved by BOC 3/9/2023. Amendment for a Safe Yield Analysis going to the Board on 7/18/23. | |
| | | Update AB and SP contracts including potential for increase in GPD (gallons/day) | Contract for SP approved. AB contract expires in 2029 and will not be extended. | |
| | | Move forward and expedite future wells on Linden Rd | 6/30/23 update - will be going out for bids | |
| | | Thurlow Booster Pump Station Upgrade (Harnett Water Supply) - EMWD | Contract approved by BOC 3/9/2023. Bidder is awaiting sam.gov number | |
| | | Evaluation of Robbins' facilities – February 20, 2023. | Robbins is included in the Water Study. Still an option with the Seven Lakes Sewer. | |
| | Other line extensions and UDO & Land Use Plan | Infrastructure policy with developers – upsizing of infrastructure | Currently done on a case-by-case basis. | |
| | | Waterline Project to connect EMWD with MCPU in West End/Seven Lakes | Engineering approved 6/6/23 | |
| | | Hwy 211 sewer routing – where is it going? | BOC committed ARP money to pay a portion of the force main. Legislative funding of \$15M for Seven Lakes sewer has been requested. | |

Manager's Budget Recommendations for Fiscal Year 2024May 16, 2023**INTRODUCTION:**

The Honorable Nick Picerno, 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 2024 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 Task Force, 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.

FY23/24 Budget Team Members

| Name | Position/Title |
|----------------|--|
| Nick Picerno | Moore County Board of Commissioners, Chairman, Budget Task Force Commissioner |
| Frank Quis | Moore County Board of Commissioners, Vice Chairman, Budget Task Force Commissioner |
| Laura Williams | Clerk to the Board |
| Gary Briggs | Tax Administrator |
| Caroline Xiong | Finance Director |
| Dawn Gilbert | Human Resources Director |
| Gene Boles | Property Management Director |
| Kay Ingram | Information Technology Director |
| Tami Golden | Budget Manager/Internal Auditor |
| Kris Klug | Assistant Budget Manager/Internal Auditor |
| Janet Parris | Assistant County Manager |
| Wayne Vest | County Manager |

Key Considerations Regarding the Recommended FY24 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 FY24 budget is comprised of 14 funds and is balanced at \$213,365,349 in gross revenues and expenditures.

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

The County performs a property revaluation every four years and has just completed the most recent revaluation effective January 1, 2023.

Because the FY24 budget will incorporate the newly generated values resulting from the revaluation, the County is required by North Carolina General Statutes to publish the Revenue Neutral Tax Rate(s) as part of the budget adoption process; however, the County is not required to adopt rate(s) that are Revenue Neutral.

The Revenue Neutral Rate for the General Fund (Fund 100) is calculated to be 35.12 cents per \$100 of valuation, the Revenue Neutral Rate for Advanced Life Support (Fund 200) is calculated to be 2.9 cents per \$100 of valuation, and the Revenue Neutral Rate for the Rural Fire Protection District (Fund 215) is calculated to be 8.71 cents per \$100 of valuation.

The recommended FY24 budget proposes a tax rate of 33 cents per \$100 of valuation for the County General Fund (Fund 100), a tax rate of 3.75 cents per \$100 of valuation for Advance Life Support (Fund 200), and a tax rate of 8.75 cents per \$100 for the Rural Fire Protection District (Fund 215).

One penny on the General Fund and Advanced Life Support tax rate is projected to generate \$2,163,174 in revenue. One penny on the Rural Fire Protection District tax rate is projected to generate \$639,375.

The recommended FY24 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, proposes no health insurance changes to premiums, copays, deductibles, and out-of-pocket limits, and includes a 3% C.O.L.A. to be effective July 01, 2023, and an additional 3% C.O.L.A to be effective January 13, 2024.

The recommended FY24 budget proposes adding 33 full-time positions and 1 part-time position bringing the total number of full-time positions to 752 and the total number of part-time positions to 15. 21 full-time positions and the part-time position are added to the General Fund (Fund 100) departments; the remaining 12 full-time positions are being added to Advanced Life Support Fund (200) to staff additional ambulances.

The recommended FY24 budget funds Moore County Schools at \$51,791,838 including Current Expense, Capital Outlay, Digital Learning, Debt Service, School Nurse Initiative, and Sandhills Center allocations.

The recommended FY24 budget funds Sandhills Community College at \$7,950,538 including Expense and Debt Service.

Total Debt Service for FY24 is \$27,576,535 with General Fund (100) debt service at \$24,212,165, Advanced Life Support debt service of \$73,500, and Enterprise (600, 610, 620) debt service at \$3,290,870.

Budget Chart:

The Budget Chart below provides the proposed budget for each fund included in the recommended FY24 budget.

| FY2023-2024 Recommended Gross and Net Budget by Fund | | | | | | |
|--|----------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|
| 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) |
| Total County Funds | | | \$203,369,323 | -\$10,544,384 | \$192,824,939 | |
| | | | | | | |
| 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 |
| Total Component Units | | | \$9,996,026 | -\$139,600 | \$9,856,426 | |
| | | | | | | |
| | | | | | | |
| 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. | | | | | | |

Summary:

The Fiscal Year 2024 recommended budget is balanced at \$213,365,349 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 2024 budget. It truly continues to be a team effort each year and the team approach has proven to be a very effective method of developing the budget. It is my privilege to present the recommended budget to the Board of Commissioners for consideration and adoption.

Respectfully Submitted,



J. Wayne Vest, County Manager

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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, 2023, can be found at the following link and on the County website at:

<https://www.moorecountync.gov/DocumentCenter/View/148/FY-2023-to-2024-Proposed-Budget-PDF>

- The Public Hearing Presentation from June 20, 2023, can be found at the following link and on the County website at:

<https://www.moorecountync.gov/DocumentCenter/View/1545/PUBLIC-HEARING-PRESENTATION-JUNE-20-2023-PDF>

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

<https://www.moorecountync.gov/DocumentCenter/View/1546/FY2023-2024-COUNTY-ADOPTED-ORDINANCE-CIP-FIRE-FEE-SCHEDULE-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/DocumentCenter/View/100/Dashboard-2023-to-2024-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." Below is the NCACC Legislative Agenda for 2023-2024 Biennium.

Top Priority Goals

- Seek legislation, funding, and other efforts to expand digital infrastructure/broadband capability to the unserved and under-served areas and residents of the state.
- Seek additional revenue sources to address statewide public school and community college capital needs and ensure methods used to distribute school capital funding considers the needs of both low-wealth and growing counties. Revisions to the Needs-Based Public School Capital Fund that will allow for more access to counties and allow for faster school construction to include allowing projects that have not previously been awarded a grant to commence and remain eligible for future grant application periods.
- Support expansion of Medicaid as well as related funding and operational flexibility for counties to expand county workforce and necessary infrastructure.

Legislative Priorities

Environment

- Seek legislation to provide additional resources for preventative storm damage maintenance, such as stream clearing, and increase recurring funding to the state's Coastal Storm Damage Mitigation Fund.
- Seek legislation for clean water funds throughout the state and to hold chemical manufacturers producing emerging contaminants, and coal ash producers financially responsible for cleanup and mitigation of pollutants.

General Government

- Seek legislation to grow North Carolina's statewide economy through state investments, including technical assistance, public infrastructure funding, increased competitive incentives, state economic development grant programs and coordinated efforts with county economic development services.

Health and Human Services

- 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; and emergency childcare funding to ensure the safety and stability of our childcare system.
- Seek legislation that restores State Funding of Accreditation of Local Health Departments.

Justice and Public Safety

- Seek legislation to increase the amount paid to county jails by the state to the full cost reimbursement for housing sentenced inmates.

Tax and Finance

- Seek legislation that preserves existing local revenue by providing just compensation to counties for property acquired by the state and removed from the ad valorem tax base.
- Seek legislation allowing counties to include specific language on the sales tax referendum ballot designating how the proposed proceeds will be spent and to spend the proceeds of any newly enacted article 43 transit tax for all types of transportation expenditures.
- Seek legislation to give counties flexibility with use of occupancy taxes.

Additional County Advocacy Goals

Agriculture

- Support efforts to change grants and loan award criteria to more closely match the USDA Rural Development Aid requirements.
- Support legislation to protect farming operations from frivolous nuisance lawsuits.
- Support regulations and economic policies that promote small family farms.

Environment

- Support funding for a comprehensive approach to mitigate harmful and invasive species.
- Support additional funding to assist local governments in managing recycling and solid waste including: scrap tires, manufactured homes, and electronics.
- Support legislation amending NCGS §90A-53 to shorten the work experience in the field of environmental health practice necessary to receive a certificate as a Registered Environmental Health Specialist from two years to one year.

General Government

- Support increased state funding and additional funding streams for existing and new transportation construction and maintenance needs (including roads, rails, and multi-modal transportation, secondary roads, and litter pickup), 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 legislation allowing public bodies to provide emergency meeting notices by electronic means in addition to notice through newspaper with general circulation within the county.
- Support legislation allowing counties flexibility in holding remote board meetings, allowing contemporaneous, virtual public hearings, in order to expeditiously conduct county business during locally declared emergencies.

Health and Human Services

- Support expansion of Medicaid as well as related funding and operational flexibility for counties to expand county workforce and necessary infrastructure.
- Support Medicaid reimbursement for Community Paramedic services and transport services to mental health and substance abuse facilities.
- Support legislation to increase the number of state funded county Veteran Services Officers to at least one per county.
- 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.
- Support legislation to expand the Good Samaritan protection of covered offenses in NCGS §90-96.2(c3) to include all opioid and drug offenses to encourage reporting of drug overdoses and reduce overdose deaths and work to create required treatment options for overdose victims covered by limited immunity.
- Support legislation that promotes opioid and other substance use prevention, intervention, harm reduction, treatment and recovery initiatives.

Justice and Public Safety

- Support legislation that promotes recruitment and retention of both first responders and detention officers in jails, including but not limited to workforce development, pay scale adjustments and/ or studies, and appropriate levels of training and certification standards for these increasingly hard to staff positions.
- Support legislation to streamline and expedite the state response to emergency recovery.
- Support legislation treating all misdemeanor charges uniformly by removing statutorily imposed compliance defenses to local ordinance violations.
- Support efforts to provide greater flexibility to local governments in expenditures of 911 surcharge funds and ensure adequate funding for next-gen technology.
- Support legislation to restore state funding to cover the cost of facilities and utilities for state justice employees who manage and operate state probation and parole juvenile services and provide funding for public defender offices in county-owned or leased facilities.

Public Education

- 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.
- Support legislation that promotes education attainment and career and college readiness by increasing funding for apprenticeship and internship programs, trade certification, and workforce

development programs, as well as increased student support services in public schools with a focus on dropout prevention and an increase in the dropout age.

- Support increased funding to aid counties in implementing school security measures.
- Support school calendar policy that promotes optimal student outcomes and best meets the needs of local communities.
- Support funding to provide all public-school students with an excellent education, including investments to assist communities in eliminating achievement disparities including:
- Expanding teaching assistant allotments to fund assistants in all K-3 classrooms.
- Provide full state funding for state mandated exceptional student services.

Federal Goals

- Support additional flexibility and an extension in the deadline for spending American Rescue Plan (ARP) State and Local Fiscal Recovery Funds (SLFRF).
- Support efforts to promote food system resiliency, such as ways to strengthen North Carolina's Food System and increase access to affordable, healthy food options.
- Support increased funding for disaster preparation, assistance and mitigation; legislation or policy changes that expedite and expand county use of federal disaster assistance funds; legislation or policy changes to streamline and expedite the FEMA individual assistance process; and legislation to review and update flood maps more frequently in counties experiencing high rates of population growth and counties prone to flooding.
- Support funding for behavioral health programs and services to address the opioid and substance abuse epidemic and support flexibility for counties to use funds for prevention and recovery.
- Support funding and legislation to expand high-speed broadband access.
- Support measures to reduce the number of people with mental illness in county jails and legislation that would allow individuals in custody to continue receiving Medicaid and other federal health benefits until they are convicted, sentenced, and incarcerated.
- Support funds for health, human and economic services programs including Temporary Assistance for Needy Families, Food and Nutrition Services and federal block grants.
- Support increased funding and flexibility in services for older Americans and veterans.
- Support additional funding for Payment In Lieu of Taxes (PILT), agricultural, conservation, workforce, economic development, and Infrastructure programs that help counties meet public needs.
- Support strong regulations and enforcement along with funding assistance or reimbursement to state and local governments when a federal agency, such as the EPA, regulates emerging contaminants and other discharges into drinking water sources.
- Oppose unfunded mandates and changes in eligibility for federal programs that shift costs to counties.
- Reauthorize the Workforce Innovation and Opportunity Act (WIOA) and increase funding for Title I programs.

FY 2023-2024 Budget Challenges

- Continuing to monitor inflation and supply chain issues.
- Maintaining the County employment levels at over 95%.

- Providing all hardware and software needed for employees.
- Provide competitive wages to attract talented applicants while not burdening the taxpayer with additional costs.
- Reducing the County property tax rate while providing the same level of exemplary services to our citizens.
- Funding education requests and debt service.
- Public Safety increased full-time employees to meet the demand of a growing County.
- Provide all needed staff and equipment to Health and Human Services.
- Medicaid expansion requirements for personnel and office space.

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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 were distributed in tranches, with the first payment made within 60 days of the law's enactment. The second tranche was 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 \$19,594,757. 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 \$550,000
- Utilities/East Moore Water District-Thurlow Booster Pump Station \$1,175,000
- Utilities Linden Road Wells Project-\$1,223,689
- Utilities Water & Sewer Line Extensions - \$6,646,068

The Standard Allowance allows a local government to expend up to their full allotment of ARP/CSLRF 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 its ARP/CSLRF funds in the Revenue Replacement category?

- Expend ARP/CSLRF in the Revenue Replacement category allows for a much broader array of potential expenditures. A local government may expend ARP/CSLRF 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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Opioid Settlement Funds

North Carolina will receive \$1.5 billion from a series of national opioid settlements totaling \$56 billion. These funds will be used to support treatment, recovery, harm reduction and other life-saving programs and services in communities throughout the state. In the first wave of settlement funds, Moore County was expected to receive \$6,258,160. As the wave two settlements have been completed, Moore County is expected to receive a total of \$11,308,540 over the next 18 years. To date the County has received \$962,103.91 to use toward opioid abatement. These funds are kept in a Special Revenue Fund.

Moore County entered into an Opioid Allocation Agreement with the State. As part of the agreement the County needed to choose between two options, Option A or Option B. The Board of Commissioners on August 18, 2022, chose Option A. Option A includes twelve high-impact opioid abatement strategies. The County is also required to hold a meeting with municipal leaders at least once a year to gather input from the municipalities. The first meeting with the municipalities was held on October 5, 2022. The Board of Commissioners designated two commissioners to the Opioid Task Force on January 1, 2023. The Opioid Task Force posted a request for proposal for organizations to apply for funding under the twelve Option A strategies on March 9, 2023. The County received eleven requests for funds. A Review and Recommendation Committee was set up to review the requests. The Review and Recommendation Committee was made up of five members from the community who have expertise in dealing with the opioid crisis. On July 18, 2023, the Review and Recommendation Committee presented their recommendation to the Board of Commissioners for three organizations to receive opioid settlement funds. The committee will be coming back to the Board at a future date with additional recommendations once follow up information from those organizations is received. The County is in the process of generating the contracts with the three organizations that were selected and to develop performance measurements and tracking information that must be reported to the State annually.

As mentioned above, the opioid settlement funds will be distributed to the County over the next 18 years. The County will be required to report annually financial information as well as an annual impact report back to the State. Below is an estimated payment schedule of how much opioid settlement funds the County is projected to receive and when the funds will be received.

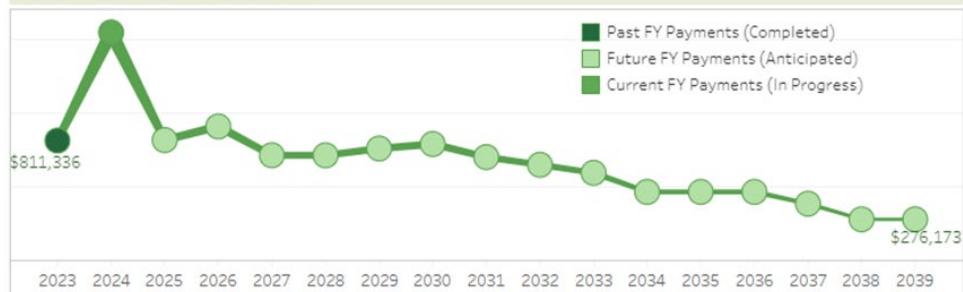
Choose a Place:

Moore

18 Year Payment to Moore during 2022-2038:

\$11,308,540

Payments Over Time - Moore



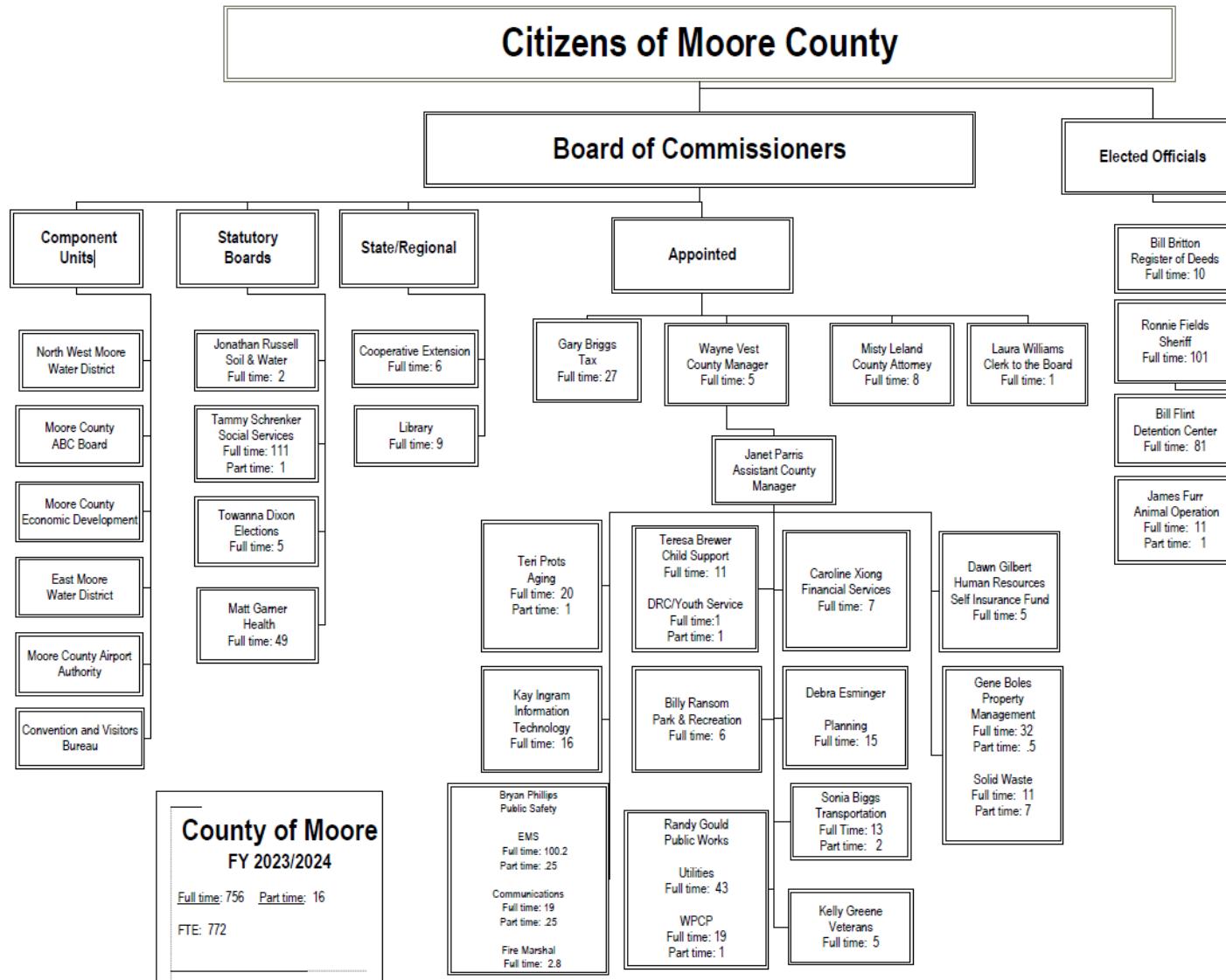
Payment Table - Moore

| | |
|---------|-------------|
| FY22-23 | \$811,336 |
| FY23-24 | \$1,546,495 |
| FY24-25 | \$815,021 |
| FY25-26 | \$907,315 |
| FY26-27 | \$711,535 |
| FY27-28 | \$711,128 |
| FY28-29 | \$757,446 |
| FY29-30 | \$787,901 |
| FY30-31 | \$699,254 |
| FY31-32 | \$646,771 |
| FY32-33 | \$592,176 |
| FY33-34 | \$462,481 |
| FY34-35 | \$462,481 |
| FY35-36 | \$462,481 |
| FY36-37 | \$382,374 |
| FY37-38 | \$276,173 |
| FY38-39 | \$276,173 |

0K 200K 400K 600K 800K 1000K 1200K 1400K 1600K 1800K

(Remainder of page intentionally left blank)

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 2023-2024 budget includes the addition of thirty-three (33) new full-time positions and one (1) part-time positions as listed in the charts below. Moore County Government employs 752 full-time employees, 15 part-time employees for a total of 767 employees or 759.5 full-time equivalent (FTE) positions.

Number of Employees (All Funds)

| FY | Full time | Part time | Total # of Employees | Total FTE's |
|-----------------|------------------|------------------|-----------------------------|--------------------|
| 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 |
| FY23-24 | 752.0 | 15.0 | 767.0 | 759.5 |

General Fund 21 FT and .75 PT

1 FT Tax Revaluation Coordinator
 10 FT Sheriff Deputies
 1 FT Detective Sergeant
 2 FT Detention Officers
 2 FT Public Safety - Telecommunicators
 .25 PT Administrative Assistant
 1 FT Senior Planner
 1 FT Building Inspector
 1 FT Property Management Maintenance Technician
 1 FT Property Management Electrical Maintenance Technician
 1 FT Property Management Custodian
 .5 PT Property Management Custodian

EMS Fund 200 12 FT and .25 PT

12 FT EMS Paramedics
 .25 PT Administrative Assistant

Fiscal Year Budgeted Employee Position Count by Department

| Department | FY 2019-20 | | FY 2020-21 | | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|---|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|--------------|
| | Full Time | Part Time |
| Administration | 5 | | 5 | | 4 | | 5 | | 5 | |
| Aging | 20 | 1 | 20 | 1 | 20 | 1 | 20 | 1 | 20 | 1 |
| Child Support | 11 | | 11 | | 11 | | 11 | | 11 | |
| Child Support - Day Reporting Center | 0.15 | 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 | | 8 | |
| Elections | 4 | | 4 | | 4 | | 5 | | 5 | |
| Financial Services | 7 | | 7 | | 7 | | 7 | | 7 | |
| Governing Body | 1 | | 1 | | 1 | | 1 | | 1 | |
| Health | 49.75 | | 48.75 | | 52.66 | | 51.66 | | 49.5 | |
| Human Resources | 3 | | 3 | | 4 | | 4 | | 4 | |
| Information Technology | 12 | | 12 | | 13 | | 13 | | 13 | |
| IT - Geographical Information Systems (GIS) | 3 | | 3 | | 3 | | 3 | | 3 | |
| Library | 9 | | 9 | | 9 | | 9 | | 9 | |
| Parks & Recreation | 5 | | 5 | | 5 | | 6 | | 6 | |
| Planning & Community Development | 4.84 | | 4.84 | | 3.46 | | 3.46 | | 5.3 | |
| Planning & Permitting/Inspections | 5.08 | | 5.08 | | 8.88 | | 8.88 | | 9.2 | |
| Public Safety - E911 Communications | 16 | | 16 | | 17 | | 17 | | 19 | 0.25 |
| Public Safety-Fire Marshal | 2.6 | | 2.6 | | 2.6 | | 2.8 | | 2.8 | |
| Solid Waste | 9 | | 10 | 1 | 12 | 3 | 13 | 7 | 11 | 7 |
| Register of Deeds | 10 | | 10 | | 10 | | 10 | | 10 | |
| Sheriff | 86 | | 87 | | 89 | | 90 | | 101 | |
| Sheriff - Detention Center | 68 | | 78 | | 78 | | 79 | | 81 | |
| Sheriff - Animal Operations | 11 | 1 | 11 | 1 | 11 | 1 | 11 | 1 | 11 | 1 |
| Social Services | 108 | 1 | 108 | 1 | 108 | 1 | 111 | 1 | 111 | 1 |
| Soil & Water Conservation | 3 | | 3 | | 2 | | 2 | | 2 | |
| Tax | 25 | | 25 | | 26 | | 26 | | 27 | |
| Veterans | 3 | | 3 | | 3 | | 3 | | 5 | |
| Property Management | 27 | 0 | 27 | 0 | 28 | 0 | 28 | 0 | 32 | 0.5 |
| TOTAL GENERAL FUND 100 | 522.27 | 4 | 533.27 | 5 | 546.60 | 7 | 554.80 | 11 | 575.80 | 11.75 |
| Emergency Medical Services Fund 200 | 87.4 | | 87.4 | | 87.4 | | 88.2 | | 100.2 | 0.25 |
| Transportation Fund 230 | 13.33 | 2 | 13.33 | 2 | 13 | 2 | 13 | 2 | 13 | 2 |
| Self Insurance Fund 810 | 1 | | 1 | | 1 | | 1 | | 1 | |
| Public Works - Utilities Fund 610 | 41 | | 41 | | 43 | | 43 | | 43 | |
| Public Works - WPCP Fund 600 | 19 | 0 | 19 | 0 | 19 | 1 | 19 | 1 | 19 | 1 |
| TOTAL OTHER FUNDS | 161.73 | 2 | 161.73 | 2 | 163.4 | 3 | 164.2 | 3 | 176.2 | 3.25 |
| Totals | 684.00 | 6 | 695.00 | 7 | 710.00 | 10 | 719.00 | 14 | 752.00 | 15.0 |
| Total Number of FTEs | 687.0 | | 698.5 | | 715.0 | | 726.0 | | 759.5 | |

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 22-23 By Month | Employee Target Funded FTE's | Filled Positions | Vacant Positions | Month Turnover | YTD Turnover | Employment Level |
| Jul 22 | 733 | 671.0 | 62.00 | 9.00 | 9.0 | 91.54% |
| Aug 22 | 733 | 676.0 | 57.00 | 12.00 | 21.0 | 92.22% |
| Sep 22 | 733 | 686.0 | 47.00 | 7.00 | 28.0 | 93.59% |
| Oct 22 | 733 | 683.5 | 49.50 | 10.00 | 38.0 | 93.25% |
| Nov 22 | 733 | 687.0 | 46.00 | 8.00 | 46.0 | 93.72% |
| Dec 22 | 733 | 674.5 | 58.50 | 22.00 | 68.0 | 92.02% |
| Jan 23 | 733 | 679.5 | 53.50 | 7.00 | 75.0 | 92.70% |
| Feb 23 | 733 | 684.0 | 49.00 | 6.00 | 81.0 | 93.32% |
| Mar 23 | 733 | 680.5 | 52.50 | 19.00 | 100.0 | 92.84% |
| Apr 23 | 733 | 685.5 | 47.50 | 6.00 | 106.0 | 93.52% |
| May 23 | 733 | 686.5 | 46.50 | 11.00 | 117.0 | 93.66% |
| Jun 23 | 733 | 691.0 | 42.00 | 7.00 | 124.0 | 94.27% |
| Average | 733.0 | 682.1 | 50.92 | 10.33 | 67.75 | 93.05% |

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 was 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 FY24 remain unchanged from FY23. The County pays the Employee Only portion of Health Insurance as a benefit to the employee. The Risk Management Fund 810 is budgeted at \$10.3 million for FY24 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 2024 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 12.90% and 14.04% 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 |

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 | County pays 100% of cost |
|--------------------------|---|
| 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:

| | |
|---------------|---|
| Spouse | <i>Must complete within 30 days of marriage</i> |
| Child | <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 SYSTEMwww.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 | With 5 years of creditable service |
| Age 60 | With 25 years of creditable service |
| | With 30 years of creditable service |

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

LOCAL GOVERNMENT FEDERAL CREDIT UNIONwww.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

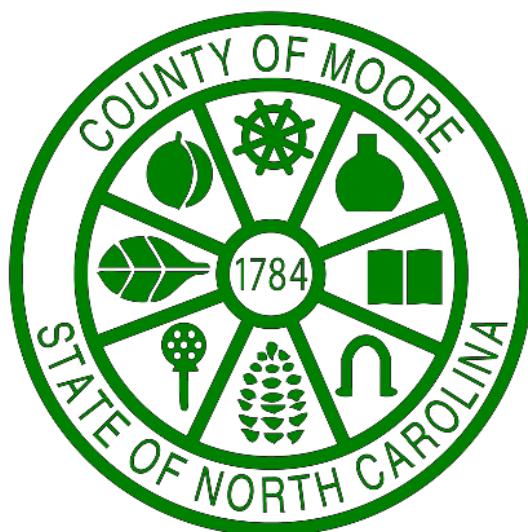
eligibility as of July 3rd of each year, with the payment being made the Wednesday prior to Thanksgiving. The percentage is based upon the following:

| <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 2023/2024

FINAL

BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2023-2024.

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 2023-2024 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, 2023, and ending June 30, 2024:

GENERAL FUND 100 BUDGET SUMMARY

Revenues:

| | |
|---|-----------------|
| Property Taxes | \$71,634,734 |
| Rental Vehicle Tax | \$111,000 |
| Sales Tax (Art 39, 40 and 42) | \$26,500,000 |
| Sales Tax (Article 46) | \$5,100,000 |
| Medicaid Hold Harmless | \$4,198,417 |
| ABC Revenues/Video Franchise Tax | \$709,000 |
| Interest income | \$3,000,000 |
| 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 | \$71,497 |
| Transfer in from Fund 256 MCS Debt Service | \$865,979 |
| Transfer in from Fund 255 Article 46 Capital Projects | \$3,135,633 |
| Transfer in from Fund 253 SCC 6% Debt Service | \$258,015 |
| Transfer In from Court Fund 432 for Debt Service | \$919,188 |
| Appropriate Restricted Fund Balance Permitting | \$101,547 |
| Departmental Revenues and Fees | \$15,580,465 |
| Child Support Enforcement | \$847,950 |
| Social Services | \$6,486,487 |
| Public Health | \$763,332 |
| Other Grants | 1,314,463 |
| Aging/Senior Center | \$914,441 |
| Appropriated Restricted Fund Balance-Tax Reval | <u>\$49,300</u> |

TOTAL REVENUES

\$144,711,448

SECTION 2 EXPENDITURES

The following expenditures are appropriated to the General Fund 100 and other funds as described in sections 6 through 18 for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024:

Expenditures

General Government

| | |
|----------------------------|---------------------|
| Governing Body | \$252,896 |
| Administration | \$879,588 |
| Human Resources | \$459,981 |
| Finance | \$829,862 |
| County Attorney | \$1,256,215 |
| Tax | \$3,283,806 |
| Board of Elections | \$1,190,926 |
| Register of Deeds | \$2,006,937 |
| Information Technology/GIS | \$3,134,503 |
| Property Management | <u>\$7,649,145</u> |
| TOTAL | \$20,943,859 |

Public Safety

| | |
|---|---------------------|
| Sheriff | \$10,590,050 |
| Sheriff-Detention Center | \$7,065,651 |
| Sheriff-Animal Center | \$1,027,514 |
| Day Reporting Center | \$126,568 |
| Youth Services/JCPC | \$104,567 |
| Emergency Management/E-911/Fire Marshal | <u>\$2,089,671</u> |
| TOTAL | \$21,004,021 |

Environmental and Community Development

| | |
|-------------------------------------|---------------------|
| Solid Waste | \$9,075,627 |
| Planning and Community Development | \$735,866 |
| Planning Code Enforcement | \$1,137,900 |
| Cooperative Extension Service | \$312,379 |
| Soil and Water Conservation Service | <u>\$203,092</u> |
| TOTAL | \$11,464,864 |

Human Services

| | |
|---------------------------|---------------------|
| Child Support Enforcement | \$922,578 |
| Veterans Services | \$384,660 |
| Aging/Senior Center | \$1,815,115 |
| Social Services | \$11,540,963 |
| Public Health | <u>\$5,103,434</u> |
| TOTAL | \$19,766,750 |

Cultural Development

| | |
|----------------------|------------------|
| Library | \$804,486 |
| Parks and Recreation | <u>\$893,952</u> |
| TOTAL | \$1,698,438 |

Education

| | |
|--|------------------|
| Public School Current Expense | \$34,850,000 |
| Public School Capital | \$800,000 |
| Public School SMH Grant Agreement | \$284,000 |
| Public Schools Debt Service-Principal | \$11,005,617 |
| Public School Debt Service-Interest | \$4,836,221 |
| Community College Current Expense | \$5,217,256 |
| Community College Debt Service-Principal | \$2,005,384 |
| Community College Debt Service-Interest | <u>\$727,898</u> |
| TOTAL | \$59,726,376 |

Non-Departmental

\$4,070,095
\$4,070,095

Transfers

| | |
|---|------------------|
| Transfer to CR for Solid Waste New Fund | <u>\$400,000</u> |
| TOTAL | \$400,000 |

Debt Service – County P&I (excluding Education)

\$5,637,045
\$5,637,045

TOTAL EXPENDITURES **\$144,711,448**

SECTION 3 AD VALOREM TAX LEVY

A. There is hereby levied for Fiscal Year 2023-2024, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2023, at a rate of thirty-three (\$.33) 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 2023-2024, a unified fire tax rate on all property having a situs in the Moore County Fire Protection Service District at a rate of eight and three-fourths (\$.0875) 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 2023-2024, 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, 2023, at a rate of three and three-fourths (\$.0375) 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 Fiscal Year 2023-2024 budget which reflected the results of the 2023 County-wide revaluation. As required by North Carolina General Statutes, the Revenue Neutral Tax Rate has been calculated and determined to be \$0.3512 cents per \$100 dollars of assessed valuation for County General Fund 100, \$0.0290 for EMS Advanced Life Support Fund 200 and \$0.0871 for the Rural Fire Protection Fund 215.

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 the Assistant Finance Director 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. Pre-Audit Requirements – Pursuant to Chapter 159 of the NC General Statutes the Finance Director (Caroline Xiong) is hereby designated as a Deputy Finance Director for the purposes of pre-audit functions. Other individuals designated for Pre-Audit Requirements as Deputy Finance Director(s) for the purposes of pre-audit functions include two additional individuals: Chris Morgan, Assistant Finance Director and Terra Vuncannon, Purchasing Manager.
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 | \$7,458,460 |
| Public Utilities Fund 610 | \$16,094,240 |

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 | \$10,338,496 |
|---|--------------|

SECTION 8 SPECIAL REVENUE FUNDS

Annual Special Revenue Funds:

A. EMERGENCY MEDICAL SERVICES / ALS FUND

| | |
|-------------------------------------|--------------|
| Emergency Medical Services Fund 200 | \$12,630,607 |
|-------------------------------------|--------------|

B. EMERGENCY TELEPHONE SYSTEM FUND

| | |
|-------------------------------------|-----------|
| Emergency Telephone System Fund 210 | \$276,982 |
|-------------------------------------|-----------|

C. TRANSPORTATION SERVICES FUND

| | |
|----------------------------------|-------------|
| Transportation Services Fund 230 | \$1,554,336 |
|----------------------------------|-------------|

D. SOIL & WATER CONSERVATION DISTRICT FUND

| | |
|---|----------|
| Soil & Water Conservation District Fund 220 | \$23,753 |
|---|----------|

E. FIRE PROTECTION SERVICE DISTRICT FUND - 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, 2023, 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 2024.

| | |
|---|-------------|
| Fire Protection Service District Fund 215 | \$6,430,662 |
|---|-------------|

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 |
|-------------------------------------|----------|

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 |
|---|-----------|

H. OPIOID SPECIAL REVENUE FUND

| | |
|---------------------------------|-------------|
| Opioid Special Revenue Fund 290 | \$6,258,160 |
|---------------------------------|-------------|

I. MULTI-YEAR SPECIAL REVENUE GRANTS FUND

| | |
|----------------------------|--|
| Multi –Year Grant Fund 240 | |
|----------------------------|--|

J. MULTI-YEAR CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

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 | \$4,102,085 |
|---|-------------|

| | |
|----------------------------|-------------|
| Airport Authority Fund 640 | \$5,893,941 |
|----------------------------|-------------|

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. (Fund 730)
2. Sheriff's Department Inmate Trust Fund-accounts for commissary and inmate services. (Fund 730)
3. Special Tax District Municipal Funds-account for the collection and disbursement for special taxing districts and municipalities. (Fund 700, 710)

NCGS requires 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
Adam Goins – Lieutenant
William Flint - Captain
Lindsey Bufmeyer – Administrative Assistant I

SECTION 11A CAPITAL PROJECTS BUDGETS

The County uses Capital Project Fund 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/Water and Sewer Lines)– Fund 412
WPCP Capital Project – Fund 602
Pandemic Recovery 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 eight (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 – Consolidated with General Fund (Fund 251)
3. Capital Reserve for Enterprise – 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 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, 2023; 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 2023-2024 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.

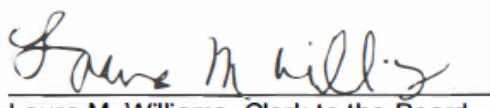
SECTION 20 EFFECTIVE DATE

That this ordinance shall be in full force and effect on July 1, 2023.

Adopted the 22nd day of June 2023.



Nick Picerno, Chairman
Moore County Board of Commissioners



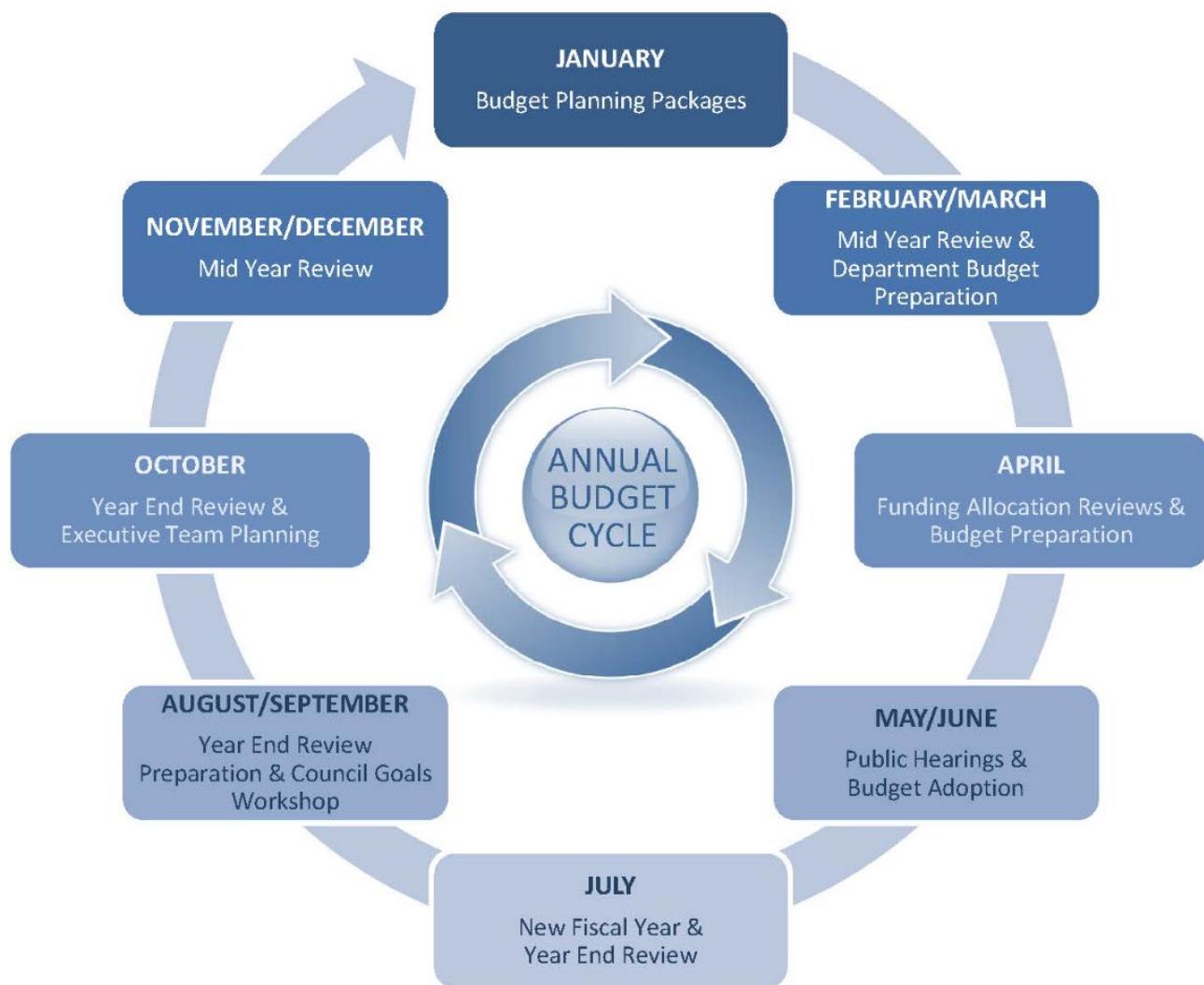
Laura M. Williams, Clerk to the Board



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

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

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



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

THE BUDGET DEVELOPMENT POLICY FOR MOORE COUNTY GOVERNMENT

I. Introduction

A. Moore County Mission Statement

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

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

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

B. Introduction to Moore County Budgeting Process

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

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

II. Budget Preparation and Overview

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

A. Financial Forecasting

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

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

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

B. County Commissioners' Strategic Planning and Goals

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

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

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

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

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

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

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 McKall under strict guidelines of the National Pollutant Discharge Elimination System (NPDES) permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated vs. flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

G. Fund 610 Public Utilities Water and Sewer Fund

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

Revenues are generated from:

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

Expenses consist of:

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

H. Fund 620 East Moore Water District Fund

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

Revenues are generated from:

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

Expenses consist of:

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

I. Fund 810 Risk Management Fund

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

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

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

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

The following are the revenues of the Risk Management Fund:

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

J. Fund 640 Moore County Airport Authority

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

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

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

VIII. Capital Improvement Plan

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

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

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

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

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

IX. Debt Service

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

A. Fiscal Policy Guidelines for Debt

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

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

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

X. Fee Schedules

Pursuant to North Carolina General Statues 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.

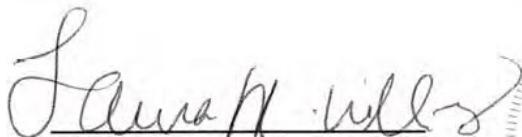
Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY14/15, which was the last completed actual fiscal year, is budgeted in the 16/17 fiscal year. Because fiscal year 15/16 is not completed and closed out it cannot be used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

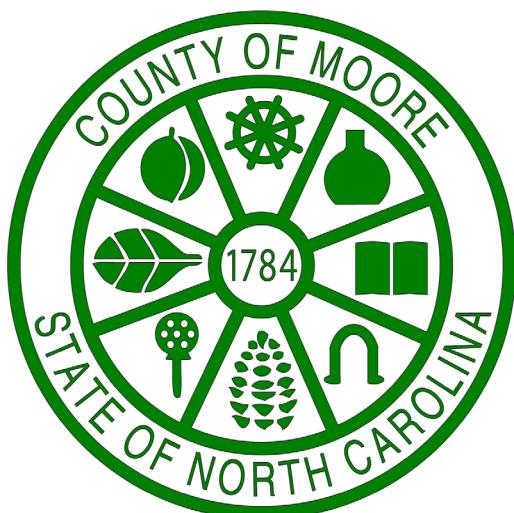
Adopted this 18 day of October, 2016.



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
Catherine Graham, Chair

Moore County Board of Commissioners

Laura M. Williams
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 | Risk Management <ul style="list-style-type: none"> - Health Insurance - Liability & Property - Wellness - Unemployment - Worker's Compensation |
| Human Resources | E911 Telephone System | Utilities - Water and Sewer | |
| Finance | Fire, Ambulance, Rescue Districts | East Moore Water District | |
| County Attorney | Soil Water Conservation District | | |
| Tax and Revaluation | Transportation Services | | |
| Elections | | | |
| Register of Deeds | | | |
| Information Technology/GIS | | | |
| Property Management | | | |
| Planning/Zoning, Inspections | | | |
| Solid Waste | | | |
| Cooperative Extension | | | |
| 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 | | | |

BUDGET SUMMARY

The FY2023-2024 overall budget impacts were minimal with the following changes:

Revenue Impacts:

- Sales tax increases including a budgeted increase of \$4.5 million.
- Property tax revaluation year – FY23 rates were .485/\$100 valuation, FY24 adopted rates are \$.330/\$100 valuation with revenue neutral rate at \$.3512/\$100 valuation
- County services and fees to remain relatively unchanged

Expenditure Impacts:

- Overall, departmental budgets were kept to the same standards as previous years.
- Full year of Pay Plan Study adjustments for employee retention were recognized in the FY24 budget.
- Includes 3% cost of living adjustment effective July 1, 2023, and a 3% cost of living adjustment effective January 13, 2024
- Educational funding increases – education funding (including debt) makes up 41.16% of the General Fund budget
- Additional staffing for Sheriff, Advanced Life Support and Veterans Services

The matrix on the next page is the approved budget for FY2023/2024. 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

| 2024 Adopted Budget | Governmental Funds | | Proprietary Fund | | | | | Component Units | | All Budgeted Funds | |
|--------------------------------|--------------------|-------------------|---|-------------------|------------------|-----------------------------------|------------------|------------------------|--------------------|--------------------|--|
| | Special Revenue | | East Moore Water Pollution Control Plant - Enterprise Fund | | | Public Utilities - Water District | | Internal Service Funds | CVB | Airport | |
| | General Fund | Funds | Enterprise Fund | Enterprise Fund | Enterprise Fund | Internal Service Funds | CVB | Airport | | | |
| Revenues | | | | | | | | | | | |
| General Property Tax | \$ 71,634,734 | \$ 13,755,751 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 85,390,485 | |
| Sales and Use Tax | 31,600,000 | - | - | - | - | - | - | - | - | 31,600,000 | |
| Other Taxes | 820,000 | - | - | - | - | - | 3,100,085 | - | - | 3,920,085 | |
| Interest Earnings | 3,000,000 | - | - | 380,351 | - | - | - | 100,000 | - | 3,480,351 | |
| Charges for Services | 15,580,465 | 5,065,558 | 6,249,466 | 14,408,961 | 3,217,000 | 10,338,496 | 2,000 | 5,393,230 | 60,255,176 | | |
| Intergovernmental | 14,525,090 | 1,539,895 | - | - | - | - | - | - | - | 16,064,985 | |
| Transfers In | 7,400,312 | 500,000 | - | 60,000 | 494,339 | - | - | - | - | 8,454,651 | |
| Appropriated Fund Balance | 150,847 | 490,136 | 1,208,994 | 1,244,928 | - | - | 1,000,000 | 400,711 | - | 4,495,616 | |
| Total Revenues | 144,711,448 | 21,351,340 | 7,458,460 | 16,094,240 | 3,711,339 | 10,338,496 | 4,102,085 | 5,893,941 | 213,661,349 | | |
| Expenditures | | | | | | | | | | | |
| General Government | 20,943,859 | - | - | - | - | 10,338,496 | - | - | - | 31,282,355 | |
| Public Safety | 21,004,021 | 19,264,751 | - | - | - | - | - | - | - | 40,268,772 | |
| Public Works | - | - | 6,221,654 | 13,680,404 | 2,457,433 | - | - | - | - | 22,359,491 | |
| Environmental & Community | 11,464,864 | 23,753 | - | - | - | - | - | - | - | 11,488,617 | |
| Human Services | 19,766,750 | 1,989,336 | - | - | - | - | - | - | - | 21,756,086 | |
| Cultural Development | 1,698,438 | - | - | - | - | - | - | - | - | 1,698,438 | |
| Education | 41,151,256 | - | - | - | - | - | - | - | - | 41,151,256 | |
| Convention and Visitors Bureau | - | - | - | - | - | - | 4,102,085 | - | - | 4,102,085 | |
| Moore County Airport | - | - | - | - | - | - | - | 5,893,941 | - | 5,893,941 | |
| Debt Service | 24,212,165 | 73,500 | 1,201,806 | 1,395,158 | 693,906 | - | - | - | - | 27,576,535 | |
| Court Facility | 4,070,095 | - | - | - | - | - | - | - | - | 4,070,095 | |
| Transfers Out | 400,000 | - | 35,000 | 1,018,678 | 560,000 | - | - | - | - | 2,013,678 | |
| Total Expenditures | 144,711,448 | 21,351,340 | 7,458,460 | 16,094,240 | 3,711,339 | 10,338,496 | 4,102,085 | 5,893,941 | 213,661,349 | | |

TOTAL COUNTY FUNDS

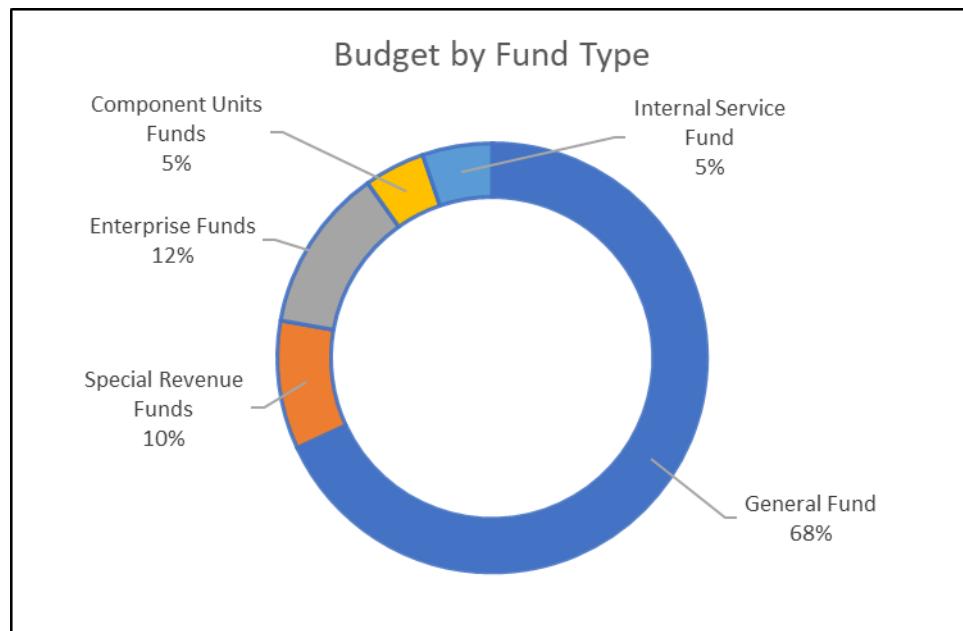
The County's total FY 2023-2024 budget is \$213,661,349. The largest fund is the General Fund. The General Fund budget total is \$144,711,448, which is roughly 68% of the total budget. The budget has increased by \$15,293,970 from FY 2022-2023. The County increased the amount going to the schools and college by over \$835 thousand from the prior year budget. The County underwent a pay plan study in October of FY23 and will see the full year effects of that study in FY24. The County also added 21 full-time new positions to the General Fund. Thirteen of the positions are within the Sheriff and Detention Departments.

The next largest group of funds is the Enterprise Funds. The Enterprise Funds have adopted expenditures of \$27,264,039 or approximately 12% of the overall budget. The FY 2023-2024 budget increased by \$2,733,099 over the FY 2022-2023 budget. Most of this increase is due to increased operating costs and capital projects.

The Special Revenue Funds have adopted expenditures of \$21,351,340. This is an increase of \$2,161,891 over the FY 2022-2023 budget. Most of the increase is new positions added within the Emergency Management Services Fund. There are 12 new full-time positions added in this fund.

The Component Unit funds have an adopted budget of \$9,996,026 for FY2023/2024. This is an increase of \$883,171. Most of this increase is related to the Convention and Visitors Bureau (CVB). The CVB is establishing a One-Time Project Fund in FY24 and has allocated \$1,000,000 for this project.

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.

| | FY2023 Budget | FY2024 Budget |
|-----------------------|-----------------------|-----------------------|
| Total Budget | \$ 198,367,379 | \$ 213,661,349 |
| Less: | | |
| Internal Service Fund | \$ (10,017,906) | \$ (10,683,984) |
| Inter-fund Transfer | \$ (500,000) | \$ - |
| Net Budget | \$ 187,849,473 | \$ 202,977,365 |

SUMMARY OF FINANCIAL SOURCES & USES

The next three pages present a summary of financial sources and uses for FY 2021-22 actual, FY 2022-23 budget and FY 2023-24 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 | | |
| | 2022 Actual | 2023 Budget | 2024 Budget | 2022 Actual | 2023 Budget | 2024 Budget |
| <i>Financial Sources</i> | | | | | | |
| General Property Tax | \$ 74,056,447 | \$ 71,362,884 | \$ 71,634,734 | \$ 11,030,078 | \$ 11,776,500 | \$ 13,755,751 |
| Sales and Use Tax | 30,851,728 | 27,100,000 | 31,600,000 | - | - | - |
| Other Taxes | 376,127 | 793,000 | 820,000 | - | - | - |
| Interest Earnings | 181,852 | 150,000 | 3,000,000 | 940 | - | - |
| Charges for Services | 12,683,351 | 14,049,415 | 15,580,465 | 4,788,533 | 5,278,744 | 5,065,558 |
| Intergovernmental | 15,972,239 | 13,255,147 | 14,525,090 | 1,994,750 | 1,116,110 | 1,539,895 |
| Payments from Component Units | 2,373,319 | - | - | - | - | - |
| Sale of Assets | 106,597 | - | - | 7,675 | - | - |
| Lease Liabilities Issued | 46,898 | - | - | - | - | - |
| Other/Donations | 474,021 | - | - | 271,933 | - | - |
| Transfers In | 10,108,737 | 7,761,084 | 7,400,312 | 5,003,983 | 996,095 | 500,000 |
| Total Financial Sources | 147,231,316 | 134,471,530 | 144,560,601 | 23,097,892 | 19,167,449 | 20,861,204 |
| <i>Financial Uses</i> | | | | | | |
| General Government | 16,065,254 | 17,687,317 | 20,943,859 | - | - | - |
| Public Safety | 16,705,325 | 17,853,497 | 21,004,021 | 15,662,846 | 17,394,424 | 19,264,751 |
| Public Works | - | - | - | - | - | - |
| Environmental & Community | 6,847,471 | 8,893,010 | 11,464,864 | 11,940 | 19,891 | 23,753 |
| Human Services | 16,925,902 | 18,107,769 | 19,766,750 | 1,400,476 | 1,701,634 | 1,989,336 |
| Cultural & Recreational | 1,275,409 | 1,477,258 | 1,698,438 | - | - | - |
| Education | 36,412,503 | 40,315,653 | 41,151,256 | - | - | - |
| Convention and Visitors Bureau | - | - | - | - | - | - |
| Moore County Airport | - | - | - | - | - | - |
| Debt Service | 25,786,549 | 24,961,975 | 24,212,165 | 111,802 | 73,500 | 73,500 |
| Non Departmental | 965,220 | 4,441,325 | 4,070,095 | - | - | - |
| Transfers Out | 17,109,351 | 1,396,095 | 400,000 | 4,553,983 | - | - |
| Total Financial Uses | 138,092,984 | 135,133,899 | 144,711,448 | 21,741,047 | 19,189,449 | 21,351,340 |
| Net Increase (Decrease) in Fund Balance | 9,138,332 | (662,369) | (150,847) | 1,356,845 | (22,000) | (490,136) |

| | Proprietary Funds | | | | | | | | | | | |
|---|---|------------------|------------------|------------------------------------|-------------------|-------------------|---|------------------|------------------|-----------------------|-------------------|-------------------|
| | Water Pollution Control Plant - Enterprise Fund | | | Public Utilities - Enterprise Fund | | | East Moore Water District - Enterprise Fund | | | Internal Service Fund | | |
| | 2022 Actual | 2023 Budget | 2024 Budget | 2022 Actual | 2023 Budget | 2024 Budget | 2022 Actual | 2023 Budget | 2024 Budget | 2022 Actual | 2023 Budget | 2024 Budget |
| Financial Sources | | | | | | | | | | | | |
| General Property Tax | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales and Use Tax | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 319 | - | - | 399,830 | 391,101 | 380,351 | 8 | - | - | - | - | - |
| Charges for Services | 6,008,669 | 6,829,657 | 6,249,466 | 14,116,969 | 14,500,482 | 14,408,961 | 2,821,890 | 2,699,700 | 3,217,000 | 10,665,536 | 10,400,236 | 10,338,496 |
| Intergovernmental | - | - | - | - | - | - | 925,555 | - | - | - | - | - |
| Payments from Component Units | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Assets | 155 | - | - | 3,086 | 20,000 | - | - | - | - | - | - | - |
| Lease Liabilities Issued | - | - | - | - | - | - | - | - | - | - | - | - |
| Other/Donations | 1,291 | - | - | 640,293 | - | - | 232,555 | - | - | - | - | - |
| Transfers In | - | - | - | 85,936 | 90,000 | 60,000 | - | - | 494,339 | 1,500,000 | - | - |
| Total Financial Sources | 6,010,434 | 6,829,657 | 6,249,466 | 15,246,114 | 15,001,583 | 14,849,312 | 3,980,008 | 2,699,700 | 3,711,339 | 12,165,536 | 10,400,236 | 10,338,496 |
| Financial Uses | | | | | | | | | | | | |
| General Government | - | - | - | - | - | - | - | - | - | 11,279,320 | 10,400,236 | 10,338,496 |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Works | 3,965,492 | 4,497,606 | 6,221,654 | 10,800,058 | 11,726,658 | 13,680,404 | 2,345,135 | 1,602,000 | 2,457,433 | - | - | - |
| Environmental & Community | - | - | - | - | - | - | - | - | - | - | - | - |
| Human Services | - | - | - | - | - | - | - | - | - | - | - | - |
| Cultural & Recreational | - | - | - | - | - | - | - | - | - | - | - | - |
| Education | - | - | - | - | - | - | - | - | - | - | - | - |
| Convention and Visitors Bureau | - | - | - | - | - | - | - | - | - | - | - | - |
| Moore County Airport | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service | 1,250,096 | 1,228,806 | 1,201,806 | 1,484,772 | 1,576,865 | 1,395,158 | 687,912 | 705,094 | 693,906 | - | - | - |
| Non Departmental | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers Out | 272,973 | 1,103,245 | 35,000 | 390,000 | 1,698,060 | 1,018,678 | 85,936 | 392,606 | 560,000 | - | - | - |
| Total Financial Uses | 5,488,561 | 6,829,657 | 7,458,460 | 12,674,830 | 15,001,583 | 16,094,240 | 3,118,983 | 2,699,700 | 3,711,339 | 11,279,320 | 10,400,236 | 10,338,496 |
| Net Increase (Decrease) in Fund Balance | 521,873 | - | (1,208,994) | 2,571,284 | - | (1,244,928) | 861,025 | - | - | 886,216 | - | - |

| | Component Units | | | | | | Total All Funds | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| | CVB | | | Airport | | | | | |
| | 2022 Actual | 2023 Budget | 2024 Budget | 2022 Actual | 2023 Budget | 2024 Budget | 2022 Actual | 2023 Budget | 2024 Budget |
| Financial Sources | | | | | | | | | |
| General Property Tax | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 85,086,525 | \$ 83,139,384 | \$ 85,390,485 |
| Sales and Use Tax | - | - | - | - | - | - | 30,851,728 | 27,100,000 | 31,600,000 |
| Other Taxes | 3,012,109 | 2,400,650 | 3,100,085 | - | - | - | 3,388,236 | 3,193,650 | 3,920,085 |
| Interest Earnings | 1,779 | - | - | 4,960 | - | 100,000 | 589,688 | 541,101 | 3,480,351 |
| Charges for Services | 8,290 | 7,500 | 2,000 | 4,752,212 | 4,680,600 | 5,393,230 | 55,845,450 | 58,446,334 | 60,255,176 |
| Intergovernmental | - | - | - | 646,637 | - | - | 19,539,181 | 14,371,257 | 16,064,985 |
| Payments from Component Units | - | - | - | - | - | - | 2,373,319 | - | - |
| Sale of Assets | - | - | - | - | - | - | 117,513 | 20,000 | - |
| Lease Liabilities Issued | - | - | - | - | - | - | 46,898 | - | - |
| Other/Donations | - | - | - | - | - | - | 1,620,093 | - | - |
| Transfers In | - | - | - | - | - | - | 16,698,656 | 8,847,179 | 8,454,651 |
| Total Financial Sources | 3,022,178 | 2,408,150 | 3,102,085 | 5,403,809 | 4,680,600 | 5,493,230 | 216,157,287 | 195,658,905 | 209,165,733 |
| Financial Uses | | | | | | | | | |
| General Government | - | - | - | - | - | - | 27,344,574 | 28,087,553 | 31,282,355 |
| Public Safety | - | - | - | - | - | - | 32,368,171 | 35,247,921 | 40,268,772 |
| Public Works | - | - | - | - | - | - | 17,110,685 | 17,826,264 | 22,359,491 |
| Environmental & Community | - | - | - | - | - | - | 6,859,411 | 8,912,901 | 11,488,617 |
| Human Services | - | - | - | - | - | - | 18,326,378 | 19,809,403 | 21,756,086 |
| Cultural & Recreational | - | - | - | - | - | - | 1,275,409 | 1,477,258 | 1,698,438 |
| Education | - | - | - | - | - | - | 36,412,503 | 40,315,653 | 41,151,256 |
| Convention and Visitors Bureau | 2,203,439 | 2,408,150 | 4,102,085 | - | - | - | 2,203,439 | 2,408,150 | 4,102,085 |
| Moore County Airport | - | - | - | 4,200,955 | 6,704,705 | 5,893,941 | 4,200,955 | 6,704,705 | 5,893,941 |
| Debt Service | - | - | - | - | - | - | 29,321,131 | 28,546,240 | 27,576,535 |
| Non Departmental | - | - | - | - | - | - | 965,220 | 4,441,325 | 4,070,095 |
| Transfers Out | - | - | - | - | - | - | 22,412,243 | 4,590,006 | 2,013,678 |
| Total Financial Uses | 2,203,439 | 2,408,150 | 4,102,085 | 4,200,955 | 6,704,705 | 5,893,941 | 198,800,119 | 198,367,379 | 213,661,349 |
| Net Increase (Decrease) in Fund Balance | 818,739 | - | (1,000,000) | 1,202,854 | (2,024,105) | (400,711) | 17,357,168 | (2,708,474) | (4,495,616) |

GENERAL FUND

Where Does the Funding Come From?

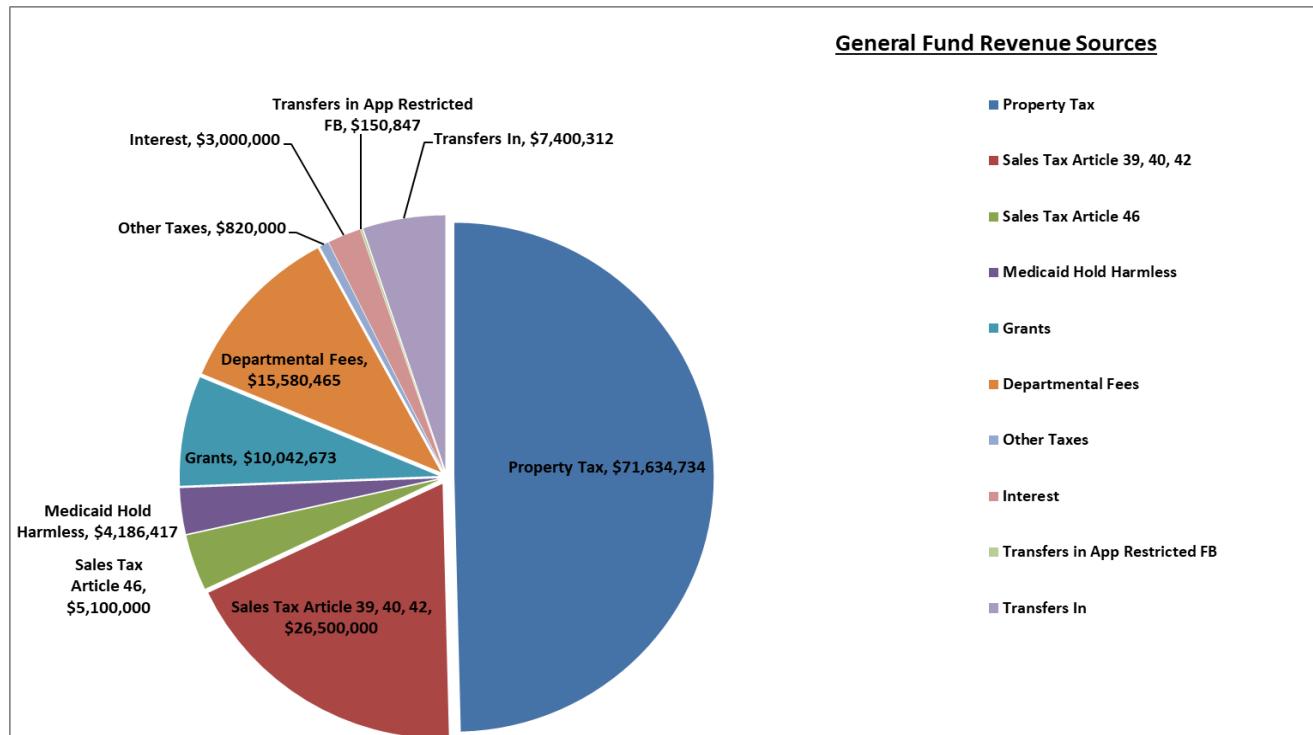
The following represents the General Fund Revenues budgeted for FY 2023-2024 by amount and % of the total budget:

| General Fund Revenues | | |
|-------------------------------|---------------|---------|
| Source | FY24 Budget | % |
| Property Tax | \$71,634,734 | 49.50% |
| Sales Tax Article 39, 40, 42 | \$26,500,000 | 18.31% |
| Sales Tax Article 46 | \$5,100,000 | 3.52% |
| Intergovernmental | \$14,525,090 | 10.04% |
| Departmental Fees | \$15,580,465 | 10.77% |
| Other Taxes | \$820,000 | 0.57% |
| Interest | \$3,000,000 | 2.07% |
| Transfers in App Fund Balance | \$150,847 | 0.10% |
| Transfers In | \$7,400,312 | 5.11% |
| Total Revenues - GF | \$144,711,448 | 100.00% |

The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2020-21, and for FY 2021-22, and the approved FY 2022-23 Budget as well as the approved FY 2023-24 Budget. The percent change refers to the change from FY 2022-23 to FY 2023-24.

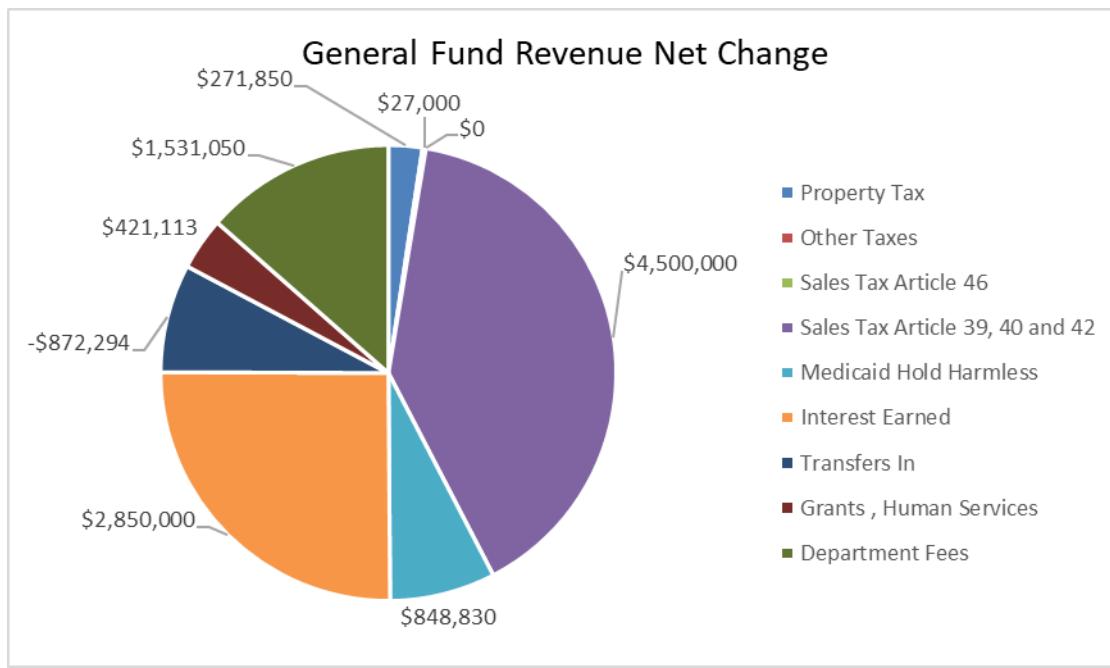
| General Fund Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | Percent Change |
|-------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Property taxes - current year | 71,724,172 | 73,775,774 | 71,022,884 | 71,294,734 | 0.4% |
| Property taxes - prior years | 426,411 | 192,152 | 250,000 | 250,000 | 0.0% |
| Penalties and interest | 97,246 | 88,521 | 90,000 | 90,000 | 0.0% |
| Other Taxes | 756,027 | 376,127 | 793,000 | 820,000 | 3.4% |
| Sales taxes | 27,768,603 | 30,851,728 | 27,100,000 | 31,600,000 | 16.6% |
| Interest earnings | 97,612 | 181,852 | 150,000 | 3,000,000 | 1900.0% |
| Charges for services | 9,901,681 | 12,683,351 | 14,049,415 | 15,580,465 | 10.9% |
| Intergovernmental Revenues | 15,124,328 | 15,972,239 | 13,255,147 | 14,525,090 | 9.6% |
| Payments from Component Units | 3,323,165 | 2,373,319 | - | - | 0.0% |
| Sale of assets | 75,670 | 106,597 | - | - | 0.0% |
| Installment purchase proceeds | 244,000 | - | - | - | 0.0% |
| Lease liability issued | - | 46,898 | - | - | 0.0% |
| Other/Donations | 431,149 | 474,021 | - | - | 0.0% |
| Transfers in | 4,162,220 | 10,108,737 | 7,761,084 | 7,400,312 | -4.6% |
| Appropriated Funds | - | - | 662,369 | 150,847 | -77.2% |
| Total Revenues | 134,132,284 | 147,231,316 | 135,133,899 | 144,711,448 | 7.1% |

- 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.
- The County went through a property tax revaluation for FY24 and has decided to hold property taxes below revenue neutral. The increased revenues for FY24 are through increased sales taxes and increased revenues related to interest on deposits and investments.



The following chart represents the overall changes from FY23 General Fund Budget to FY24 General Fund Budget and an explanation of the differences:

| Source | FY23 Budget | FY24 Budget | Net Change | % |
|--|---------------|---------------|-------------|--------|
| Property Tax | \$71,362,884 | \$71,634,734 | \$271,850 | 2.8% |
| Sales Tax Art 39, 40, 42 | \$22,000,000 | \$26,500,000 | \$4,500,000 | 47.0% |
| Sales Tax Article 46 | \$5,100,000 | \$5,100,000 | \$0 | 0.0% |
| Medicaid Hold Harmless | \$3,349,587 | \$4,198,417 | \$848,830 | 8.9% |
| Grants, Human Services | \$9,905,560 | \$10,326,673 | \$421,113 | 4.4% |
| Departmental Fees/Assessments | \$14,049,415 | \$15,580,465 | \$1,531,050 | 16.0% |
| Other Taxes (ABC, RVT) | \$793,000 | \$820,000 | \$27,000 | 0.3% |
| Interest | \$150,000 | \$3,000,000 | \$2,850,000 | 29.8% |
| Transfers In Debt/Bond Int/School Debt | \$8,423,453 | \$7,551,159 | (\$872,294) | -9.1% |
| Total Revenues - GF | \$135,133,899 | \$144,711,448 | \$9,577,549 | 100.0% |

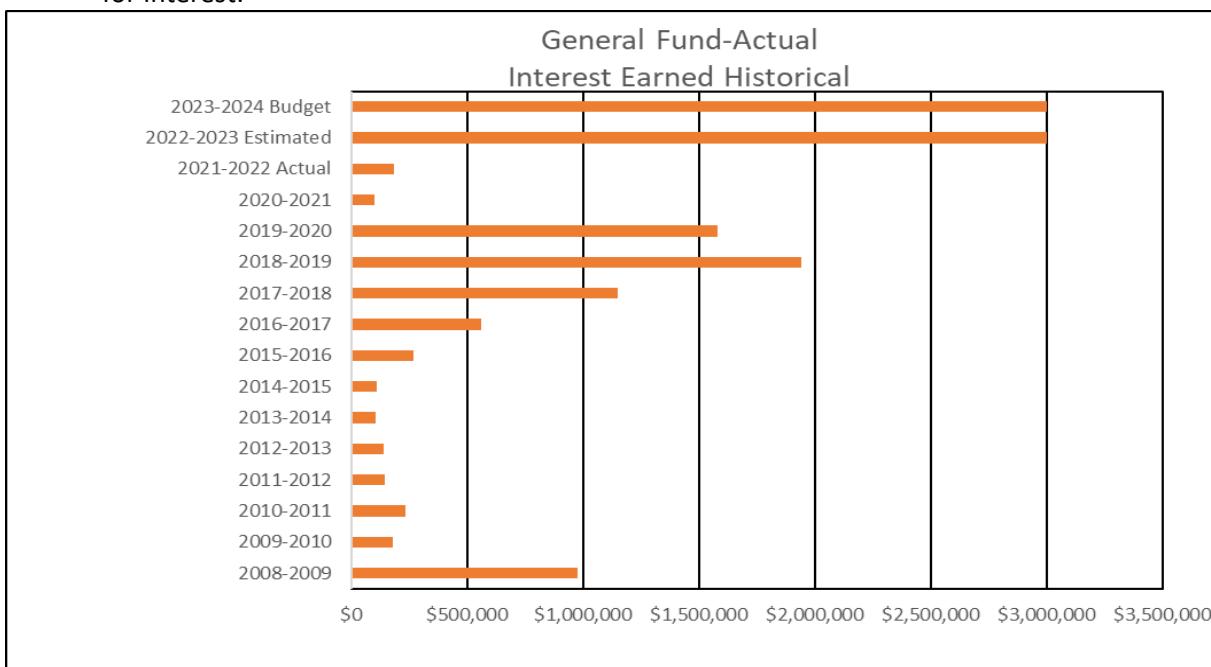
Analysis of Revenue Sources:

- Property Tax \$271,850 increase: This increase is mainly for tax base growth. In FY23 a property revaluation was completed which increased the total valuation from \$15,210,020,695 (actual for FY23) to \$22,034,541,992 (estimated for FY24). This is an increase of \$6,824,521,297 in valuation. The Board decided to reduce the tax rate from \$.485/\$100 in FY23 to \$.330/\$100 in FY24. This rate is below the revenue neutral rate of \$.3512/\$100. The Tax Administrator provided the estimated tax valuation of \$22,034,541,992. This amount includes Real, Personal, Motor Vehicles and Utility property tax valuations. The budget is calculated at 99.0% 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 \$4,500,000: 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 FY23, which are expected to come in around \$26,000,000.

Note: The sales tax collected chart on the next page (to date for FY23) is only through April which is 10 months of the fiscal year. We still have 2 more months of collections for FY23 closeout. The chart also includes the Medicaid Hold Harmless amounts.

| Sales Tax Revenue Budget/Actuals | FY19/20 ACTUALS | FY20/21 ACTUALS | FY21/22 ACTUALS | FY22/23 ACTUALS 10 months | FY23/24 BUDGET |
|----------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------|
| ARTICLE 39-LOCAL SALES TAX 1% | \$8,093,451 | \$9,945,563 | \$10,783,224 | \$9,217,720 | \$11,093,195 |
| ARTICLE 40-COUNTY 1/2% (70%) | \$4,070,605 | \$4,743,351 | \$5,269,474 | \$4,709,984 | \$5,594,444 |
| ARTICLE 42-COUNTY 1/2% (40%) | \$2,149,876 | \$2,606,126 | \$2,899,738 | \$2,526,440 | \$2,959,167 |
| ARTICLE 40-SCHOOLS (30%) | \$1,744,545 | \$2,032,865 | \$2,258,346 | \$2,018,565 | \$2,414,444 |
| ARTICLE 42-SCHOOLS (60%) | <u>\$3,224,814</u> | <u>\$3,909,189</u> | <u>\$4,349,606</u> | <u>\$3,789,660</u> | <u>\$4,438,750</u> |
| Subtotal Article 39, 40, 42 | \$19,283,291 | \$23,237,094 | \$25,560,388 | \$22,262,369 | \$26,500,000 |
| Medicaid Hold Harmless | \$3,187,354 | \$4,180,324 | \$4,557,712 | \$5,492,972 | \$4,198,417 |
| Article 46 - 1/4% start 4/19 | \$3,751,627 | \$4,531,509 | \$5,291,341 | \$4,532,357 | \$5,100,000 |
| Grand Total | \$26,222,272 | \$31,948,927 | \$35,409,441 | \$32,287,698 | \$35,798,417 |

- Interest Earned: \$2,850,000 increase from prior year: The County expected to see low interest revenue when developing the budget for FY23 and had budgeted \$150,000 in interest earned. With inflation and increased interest rates, the actual numbers for FY23 are expected to be closer to \$3,000,000. The County is expecting the same level of interest earned revenue for FY24. First Bank is the County's central depository and during the budget process we verify the rates with them to be able to predict interest earned. The following is an interest trend chart used to calculate the budget for interest:



- Grants and Human Services is projected to increase by \$421,113 from the prior year budget. This includes \$284,000 for the Sandhills Center grant that is passed through the County to the schools. It also includes an increase of Department of Social Services grants of \$168,882 over the prior year budget.
- Medicaid Hold Harmless is expected to see an increase of \$848,830 in FY 2024 over the FY 2023 budget. The Medicaid Hold Harmless amount comes from the State and has been increasing in the past few years.
- Departmental Fees increase of \$1,531,050; 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 FY23-24 to meet increased cost of providing the service. This increase will be explained in the departmental section for Solid Waste.
- Transfers In \$872,294 decrease: 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 \$3,135,633 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 2020-21, and FY 2021-22, and the approved FY 2022-23 Budget as well as the approved FY2023-24 Budget. The percent change refers to the change from FY 2022-23 to FY 2023-24. 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.

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| General Fund Expenses | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ | Percent Change |
|------------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|------------------|-------------------|
| Governing body | 210,134 | 233,501 | 233,360 | 252,896 | 19,536 | 8.4% |
| Administration | 675,894 | 754,797 | 679,369 | 879,588 | 200,219 | 29.5% |
| Human Resources | 280,927 | 318,280 | 400,032 | 459,981 | 59,949 | 15.0% |
| Financial services | 688,642 | 713,334 | 749,869 | 829,862 | 79,993 | 10.7% |
| County attorney | 870,976 | 945,944 | 951,743 | 1,256,215 | 304,472 | 32.0% |
| Tax and revaluation | 1,992,822 | 2,006,310 | 2,923,364 | 3,283,806 | 360,442 | 12.3% |
| Elections | 795,060 | 652,076 | 944,822 | 1,190,926 | 246,104 | 26.0% |
| Register of deeds | 2,418,921 | 2,551,749 | 1,896,430 | 2,006,937 | 110,507 | 5.8% |
| Information Technology/GIS | 2,248,534 | 2,665,855 | 2,764,005 | 3,134,503 | 370,498 | 13.4% |
| Property Management | 5,877,498 | 6,036,000 | 6,144,323 | 7,649,145 | 1,504,822 | 24.5% |
| Sheriff/Detention Center | 13,480,889 | 14,144,500 | 14,978,921 | 17,655,701 | 2,676,780 | 17.9% |
| Animal Operations | 817,870 | 842,179 | 915,458 | 1,027,514 | 112,056 | 12.2% |
| Day reporting center | 73,896 | 67,666 | 119,486 | 126,568 | 7,082 | 5.9% |
| Public safety and E911 | 1,509,695 | 1,575,760 | 1,736,096 | 2,089,671 | 353,575 | 20.4% |
| Solid Waste | 3,482,189 | 5,794,965 | 6,953,775 | 9,075,627 | 2,121,852 | 30.5% |
| Planning/Community Dev | 394,183 | 428,356 | 482,304 | 735,866 | 253,562 | 52.6% |
| Planning/Permitting | 620,554 | 806,990 | 971,884 | 1,137,900 | 166,016 | 17.1% |
| Cooperative extension | 261,694 | 259,497 | 304,699 | 312,379 | 7,680 | 2.5% |
| Soil and water conservation | 228,591 | 195,791 | 180,348 | 203,092 | 22,744 | 12.6% |
| Social Services | 9,132,048 | 9,800,417 | 10,586,455 | 11,540,963 | 954,508 | 9.0% |
| Health | 4,757,213 | 4,532,587 | 4,796,767 | 5,103,434 | 306,667 | 6.4% |
| Child support enforcement | 803,501 | 810,324 | 837,972 | 922,578 | 84,606 | 10.1% |
| Youth services | 61,418 | 64,515 | 90,574 | 91,567 | 993 | 1.1% |
| JCPC | 5,302 | 10,707 | 12,962 | 13,000 | 38 | 0.3% |
| Veteran's service | 206,964 | 254,200 | 234,265 | 384,660 | 150,395 | 64.2% |
| Aging/Senior Center | 1,323,949 | 1,554,224 | 1,652,310 | 1,815,115 | 162,805 | 9.9% |
| Library | 593,860 | 624,555 | 688,234 | 804,486 | 116,252 | 16.9% |
| Recreation | 581,247 | 650,854 | 789,024 | 893,952 | 104,928 | 13.3% |
| College current expense | 5,314,789 | 4,800,586 | 5,015,653 | 5,217,256 | 201,603 | 4.0% |
| School current expense | 30,350,000 | 30,350,000 | 34,500,000 | 34,850,000 | 350,000 | 1.0% |
| School capital outlay | 750,000 | 750,000 | 800,000 | 800,000 | - | 0.0% |
| School digital learning | 741,719 | 511,917 | - | - | - | 0.0% |
| Sandhills Center BHI Grant | - | - | - | 284,000 | 284,000 | 0.0% |
| Debt service-principal | 12,660,000 | 17,103,965 | 17,053,801 | 16,894,801 | (159,000) | -0.9% |
| Debt service-interest | 7,089,300 | 8,682,584 | 7,908,174 | 7,317,364 | (590,810) | -7.5% |
| Grants/Court Facility/Non-Dept | 984,500 | 965,220 | 4,441,325 | 4,070,095 | (371,230) | -8.4% |
| Transfer to Capital Project Funds | 8,307,134 | 15,154,351 | - | - | - | 0.0% |
| Transfer to Internal Service Funds | 800,000 | 1,500,000 | - | - | - | 0.0% |
| Transfer to Special Revenue Funds | 479,905 | 455,000 | 996,095 | - | (996,095) | -100.0% |
| Transfers to CR for Solid Waste | - | - | 400,000 | 400,000 | - | 0.0% |
| Less General Fund Assessment | (1,431,909) | (1,476,572) | - | - | - | 0.0% |
| Total | 120,439,909 | 138,092,984 | 135,133,899 | 144,711,448 | 9,577,549 | 7.1% |

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 12,447,099 | 14,116,969 | 14,500,482 | 14,849,312 | 348,830 | 2.4% |
| Other Revenues | 1,228,326 | 1,129,145 | 501,101 | 1,244,928 | 743,827 | 148.4% |
| Total | 13,675,425 | 15,246,114 | 15,001,583 | 16,094,240 | 1,092,657 | 7.3% |

| Utility Fund Expenses Fund 610 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Administration/operations | 2,244,142 | 2,046,390 | 1,594,170 | 2,107,366 | 513,196 | 32.2% |
| Maintenance | 5,401,304 | 5,195,742 | 6,072,161 | 6,394,851 | 322,690 | 5.3% |
| Water quality | 2,218,590 | 2,437,825 | 2,431,823 | 2,857,672 | 425,849 | 17.5% |
| Engineering | 273,559 | 307,176 | 330,585 | 374,515 | 43,930 | 13.3% |
| Capital outlay | 817,434 | 812,925 | 1,010,000 | 1,946,000 | 936,000 | 92.7% |
| Debt service | 1,343,811 | 1,484,772 | 1,576,865 | 1,395,158 | (181,707) | -11.5% |
| Non-Departmental/Transfers Out | 394,184 | 390,000 | 1,985,979 | 1,018,678 | (967,301) | -48.7% |
| Total | 12,693,024 | 12,674,830 | 15,001,583 | 16,094,240 | 1,092,657 | 7.3% |

| East Moore Water District Revenues Fund 620 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|---|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 2,575,993 | 2,812,640 | 2,699,700 | 3,217,000 | 517,300 | 19.2% |
| Other Revenues/Transfers | 460,697 | 1,167,368 | - | 494,339 | 494,339 | 0.0% |
| Total Revenues | 3,036,690 | 3,980,008 | 2,699,700 | 3,711,339 | 1,011,639 | 19.2% |

| East Moore Water District Expenses Fund 620 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|---|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operating Costs | 2,190,074 | 2,275,593 | 1,482,000 | 2,192,433 | 710,433 | 47.9% |
| Debt Service | 642,993 | 687,912 | 705,094 | 693,906 | (11,188) | -1.6% |
| Transfer Out | 90,048 | 85,936 | 392,606 | 560,000 | 167,394 | 42.6% |
| Capital Outlay | 441,727 | 69,542 | 120,000 | 265,000 | 145,000 | 120.8% |
| Expenses | 3,364,842 | 3,118,983 | 2,699,700 | 3,711,339 | 1,011,639 | 37.5% |

| Water Pollution Control Plant Enterprise Revenue Fund 600 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|---|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 6,717,431 | 6,006,869 | 6,829,657 | 6,249,466 | (580,191) | -8.5% |
| Other Revenues | 38 | 3,565 | - | 1,208,994 | 1,208,994 | 0.0% |
| Total | 6,717,469 | 6,010,434 | 6,829,657 | 7,458,460 | 628,803 | 9.2% |

| Water Pollution Control Plant Enterprise Expense Fund 600 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|---|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operations | 3,129,648 | 3,517,743 | 3,424,606 | 3,906,654 | 482,048 | 14.1% |
| Capital outlay | 736,929 | 447,749 | 1,073,000 | 2,315,000 | 1,242,000 | 115.8% |
| Debt Service | 1,246,900 | 1,250,096 | 1,228,806 | 1,201,806 | (27,000) | -2.2% |
| Transfer to Capital Reserve | 574,749 | 272,973 | 1,103,245 | 35,000 | (1,068,245) | -96.8% |
| Non-Departmental | - | - | - | - | - | 0.0% |
| Total | 5,688,226 | 5,488,561 | 6,829,657 | 7,458,460 | 628,803 | 9.2% |

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------------------|-------------------|
| Revenues | 10,226,251 | 12,165,536 | 10,400,236 | 10,338,496 | (61,740) | -0.6% |
| Total | 10,226,251 | 12,165,536 | 10,400,236 | 10,338,496 | (61,740) | -0.6% |

| Self-Insurance Expense Fund 810 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|---------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------------------|-------------------|
| Operations | 9,893,527 | 10,983,030 | 10,044,210 | 10,008,852 | (35,358) | -0.4% |
| Wellness program | 282,452 | 296,290 | 356,026 | 329,644 | (26,382) | -7.4% |
| Total | 10,175,979 | 11,279,320 | 10,400,236 | 10,338,496 | (61,740) | -0.6% |

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.

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| EMS Revenues Fund 200 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Property taxes | 5,554,937 | 5,710,131 | 5,885,289 | 8,151,219 | 2,265,930 | 38.5% |
| Property taxes - prior years | 27,901 | 13,885 | 10,000 | 10,000 | - | 0.0% |
| Fees / other revenues | 4,138,942 | 4,875,581 | 4,284,140 | 4,469,388 | 185,248 | 4.3% |
| Transfer from General Fund | 450,000 | 4,553,983 | 996,095 | - | (996,095) | 0.0% |
| Total | 10,171,780 | 15,153,580 | 11,175,524 | 12,630,607 | 1,455,083 | 13.0% |
| EMS Expenditures Fund 200 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
| Operations | 8,303,284 | 8,791,270 | 9,923,274 | 11,571,507 | 1,648,233 | 16.6% |
| Capital outlay | 456,486 | 893,067 | 678,750 | 485,600 | (193,150) | -28.5% |
| Debt Service | 144,506 | 111,802 | 73,500 | 73,500 | - | 0.0% |
| Non-Departmental/Transfers | 450,000 | 4,553,983 | 500,000 | 500,000 | - | 0.0% |
| Total | 9,354,276 | 14,350,122 | 11,175,524 | 12,630,607 | 1,455,083 | 13.0% |

| E-911 Revenues Fund 210 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|---------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Revenues - E911 telephone fees | 366,874 | 371,363 | 389,189 | 122,976 | (266,213) | -68.4% |
| Appropriated Fund Balance/Other | - | - | - | 154,006 | 154,006 | 0.0% |
| Total | 366,874 | 371,363 | 389,189 | 276,982 | (112,207) | -28.8% |
| E-911 Expenditures Fund 210 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
| Operations | 316,407 | 196,087 | 389,189 | 271,030 | (118,159) | -30.4% |
| Debt Service | - | - | - | - | - | 0.0% |
| Capital outlay | - | 5,400 | - | 5,592 | 5,592 | 0.0% |
| Total | 316,407 | 201,487 | 389,189 | 276,622 | (112,567) | -28.9% |

| MCTS Revenues Fund 230 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|----------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Revenues - user fees | 413,888 | 479,099 | 542,313 | 674,017 | 131,704 | 24.3% |
| Grants | 505,527 | 719,243 | 723,321 | 855,319 | 131,998 | 18.2% |
| Sale of Assets | 47,351 | - | 1,000 | 25,000 | 24,000 | 0.0% |
| Total | 966,766 | 1,198,342 | 1,266,634 | 1,554,336 | 287,702 | 22.7% |
| MCTS Expenditures Fund 230 | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
| Operations | 938,423 | 890,357 | 1,266,634 | 1,322,335 | 55,701 | 4.4% |
| Capital outlay | - | 135,824 | - | 232,001 | 232,001 | 0.0% |
| Total | 938,423 | 1,026,181 | 1,266,634 | 1,554,336 | 287,702 | 22.7% |

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 2020-21, and FY 2021-22 and the amounts budgeted to be spent for FY 2022-23 and FY 2023-24. This chart equals the expenditure chart at the beginning of this section but shows each fund separately.

| County Expenditures - All Funds | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-------------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| General fund | 120,439,910 | 138,092,984 | 135,133,899 | 144,711,448 | 9,577,549 | 7.1% |
| Wastewater fund | 5,688,226 | 5,488,561 | 6,829,657 | 7,458,460 | 628,803 | 9.2% |
| Public Utilities fund | 12,693,024 | 12,674,830 | 15,001,583 | 16,094,240 | 1,092,657 | 7.3% |
| EMWD fund | 3,364,842 | 3,118,983 | 2,699,700 | 3,711,339 | 1,011,639 | 37.5% |
| Self-Insurance fund | 10,175,979 | 11,279,320 | 10,400,236 | 10,338,496 | (61,740) | -0.6% |
| EMS fund | 9,354,276 | 14,350,122 | 11,175,524 | 12,630,607 | 1,455,083 | 13.0% |
| E911 fund | 316,407 | 201,487 | 389,189 | 276,622 | (112,567) | -28.9% |
| MCTS operations fund | 938,423 | 1,026,181 | 1,266,634 | 1,554,336 | 287,702 | 22.7% |
| Sub Total Fund Budgets | 162,971,087 | 186,232,468 | 182,896,422 | 196,775,548 | 13,879,126 | 7.6% |
| Soil & Water Conservation | 7,773 | 11,940 | 19,891 | 23,753 | 3,862 | 19.4% |
| Fire Districts | 4,823,329 | 5,777,022 | 5,903,211 | 6,430,662 | 527,451 | 8.9% |
| DSS Charitable and Payee Restricted | 358,670 | 374,295 | 435,000 | 435,000 | - | 0.0% |
| CVB Fund | 1,731,061 | 2,203,439 | 2,408,150 | 4,102,085 | 1,693,935 | 70.3% |
| Airport Authority Fund | 2,762,202 | 4,200,954 | 6,704,705 | 5,893,941 | (810,764) | -12.1% |
| Total All Funds Budget | 172,654,122 | 198,800,118 | 198,367,379 | 213,660,989 | 15,293,610 | 7.7% |
| Less transfers | (9,316,044) | (10,074,615) | (10,517,906) | (10,683,984) | (166,078) | 1.6% |
| Net budget | 163,338,078 | 188,725,503 | 187,849,473 | 202,977,005 | 15,127,532 | 8.1% |

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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 unassigned General Fund balance at the end of FY23 will be \$22,000,000 which will equal approximately 16% of expenditures in FY 23.

The FY24 budget includes a small appropriation from the fund balance in the amount of \$150,847. The budget staff estimates the fund balance will remain relatively unchanged in FY24.

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 | FY19 | FY20 | FY21 | FY22 | FY23 Est. | FY24 Est |
|--|--------------|--------------|--------------|--------------|------------------|-----------------|
| Total Fund Balance | \$35,653,413 | \$37,350,678 | \$53,043,052 | \$64,127,759 | \$66,358,234 | \$65,695,864 |
| Unassigned Balance | \$18,125,675 | \$19,760,719 | \$21,879,803 | \$24,867,473 | \$22,000,000 | \$22,000,000 |

*Note 2022-23 ending unassigned 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, 2023. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

The County appropriated \$101,547 from Permitting restricted fund balance in FY 2023-24 to cover additional capital and personnel. The County also appropriated \$49,300 in restricted fund balance to use for the tax revaluation. The next page shows the detail fund balance for the General Fund by category:

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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: | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Inventories | \$92,868 | \$94,394 | \$83,699 | \$87,616 | \$104,397 | \$113,447 |
| Leases | \$0 | \$0 | \$0 | \$0 | \$0 | \$3 |
| Long Term Receivables/Prepaid | \$113,111 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Restricted for: | | | | | | |
| State Statute | \$7,590,104 | \$7,581,778 | \$9,085,688 | \$10,088,771 | \$12,352,524 | \$15,015,557 |
| Human Services/Health | \$329,591 | \$353,833 | \$308,953 | \$262,724 | \$274,228 | \$297,169 |
| Building Inspections | \$0 | \$0 | \$192,860 | \$603,964 | \$1,071,635 | \$1,616,706 |
| Environmental Protection | \$452,363 | \$532,450 | \$639,827 | \$735,600 | \$928,102 | \$1,223,105 |
| Register of Deeds | \$202,797 | \$222,865 | \$221,911 | \$237,353 | \$330,988 | \$393,633 |
| Committed: | | | | | | |
| Tax Revaluation | \$215,515 | \$207,999 | \$213,384 | \$279,783 | \$196,182 | \$800,000 |
| Schools Debt Service | \$1,700,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$4,000,000 | \$5,946,375 |
| Assigned: | | | | | | |
| Schools Digital Learning Incentive | \$418,310 | \$224,768 | \$20,848 | \$2,521 | \$10,802 | \$0 |
| Parks & Recreation Capital | | \$962,700 | \$1,000,000 | \$0 | \$10,877 | \$11,722 |
| Court Project/Capital Projects | \$0 | \$2,112,611 | \$1,000,000 | \$0 | \$0 | \$0 |
| Riak Management | \$0 | \$1,000,000 | \$1,000,000 | \$800,000 | \$1,500,000 | \$750,000 |
| General Capital Expense | \$200,000 | \$400,000 | \$500,000 | \$600,000 | \$7,650,000 | \$3,620,000 |
| General Operational | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,115,800 |
| Environmental Protection | \$0 | \$170,000 | \$0 | \$0 | \$0 | \$0 |
| MCS Article 46 Assigned for Capital | \$0 | \$0 | \$1,000,568 | \$951,627 | \$1,431,509 | \$2,191,341 |
| Elections Capital Project | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Vehicle Replacement Plan | \$250,000 | \$400,000 | \$260,000 | \$940,000 | \$700,000 | \$650,000 |
| Capital Reserve for Governmental projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,019,333 |
| Subsequent Year's Expenditures | \$0 | \$0 | \$0 | \$0 | \$602,005 | \$496,095 |
| Remaining Govt Projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unassigned: | | | | | | |
| General Fund unassigned FB | \$17,516,270 | \$18,231,652 | \$18,125,675 | \$19,760,719 | \$21,879,803 | \$24,867,473 |
| Total Audited Fund Balance | \$29,080,929 | \$34,495,050 | \$35,653,413 | \$37,350,678 | \$53,043,052 | \$64,127,759 |

Fund Balance % Breakdown for FY22 Balance by Category (Audited):

| Category | FY22 Fund Balance | Percentage |
|---------------|-------------------|------------|
| Non-Spendable | 113,450 | 0.18% |
| Restricted | 18,546,170 | 28.92% |
| Committed | 6,746,375 | 10.52% |
| Assigned | 13,854,291 | 21.60% |
| Unassigned | 24,867,473 | 38.78% |
| | 64,127,759 | 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 FY20, FY21 and FY22 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 FY22.

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

| Fiscal Year | Expenditures | Total Fund Balance | As % of Expenditures |
|-------------|---------------|--------------------|----------------------|
| 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% |
| FY22 | \$120,983,633 | \$64,127,759 | 53.01% |

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 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 |
|---|---------------|---------------|----------------|----------------|---------------|----------------|
| Revenues | \$94,249,242 | \$95,511,412 | \$100,902,206 | \$116,572,805 | \$129,650,394 | \$136,969,084 |
| Expenditures | \$89,859,421 | \$89,597,922 | \$93,192,201 | \$103,431,584 | \$110,852,871 | \$120,983,633 |
| Excess Revenues over/(under) Expenditures | \$4,389,821 | \$5,913,490 | \$7,710,005 | \$13,141,221 | \$18,797,523 | \$15,985,451 |
| Transfers In | \$3,268,148 | \$3,322,594 | \$3,777,723 | \$801,625 | \$4,481,890 | \$10,208,607 |
| Transfers Out | (\$5,637,478) | (\$3,821,963) | (\$10,329,365) | (\$12,245,581) | (\$7,587,039) | (\$15,109,351) |
| Over/(Under) | \$2,020,491 | \$5,414,121 | \$1,158,363 | \$1,697,265 | \$15,692,374 | \$11,084,707 |
| Fund Balance-Beginning | \$27,060,438 | \$29,080,929 | \$34,495,050 | \$33,653,413 | \$37,350,678 | \$53,043,052 |
| Fund Balance-Ending | \$29,080,929 | \$34,495,050 | \$35,653,413 | \$37,350,678 | \$53,043,052 | \$64,127,759 |
| Cash Equity | \$22,723,837 | \$27,535,105 | \$27,510,634 | \$28,437,686 | \$40,879,241 | \$50,526,056 |

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 FY22 a calculation was completed taking the total expenditures of $\$120,983,633 \times 17\% = \$20,567,218$ and deduct that figure from the total unassigned fund balance of $\$24,867,473$ which equals $\$4,300,255$. This difference is then transferred pending Board of Commissioner approval during fiscal year 2023 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 2021-22 are audited numbers while FY 2022-2023 and FY 2023-2024 are estimated numbers.

| General Fund | | | |
|-------------------------------------|-----------------------|--------------------------|-----------------------|
| | 2021/22 Actual | 2022/23 Estimated | 2023/24 Budget |
| Total Revenues | \$ 149,231,316 | \$ 145,727,687 | \$ 144,560,601 |
| Total Expenditures | 138,146,609 | 143,497,212 | 144,711,448 |
| Revenues Over(Under) Expenditures | 11,084,707 | 2,230,475 | (150,847) |
| Fund Balance, Beginning as Restated | 53,043,052 | 64,127,759 | 66,358,234 |
| Fund Balance, Beginning as Restated | 64,127,759 | 66,358,234 | 66,207,387 |
| % Change | 20.90% | 3.48% | -0.22% |

- The General Fund balance for FY2023 is estimated to be a slight increase from the prior year. The FY2024 budget fund balance is estimated to remain relatively flat from the estimated FY2023 amount.

Special Revenue Funds

| | 2021/22 Actual | 2022/23 Estimated | 2023/24 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Total Revenues | \$ 23,097,892 | \$ 22,377,757 | \$ 20,861,204 |
| Total Expenditures | 21,741,047 | 21,741,047 | 21,351,340 |
| Revenues Over (Under) Expenditures | 1,356,845 | 636,710 | (490,136) |
| Fund Balance, Beginning as Restated | 6,450,680 | 7,807,525 | 8,444,235 |
| Fund Balance, Beginning as Restated | 7,807,525 | 8,444,235 | 7,954,099 |
| % Change | 21.03% | 8.16% | -5.80% |

- Special Revenue Funds – The Special Revenue fund balance for FY2023 is estimated to be 8.16% higher than FY2022. This increase is related to a transfer in of funds to purchase defibrillators for the Emergency Management Systems Department. The FY2024 budget fund balance is expected to decrease due to appropriated fund balance in E911 and the Fire District Funds in the amount of \$154,006 and \$336,130 respectively.

Enterprise Funds

| | 2021/22 Actual | 2022/23 Estimated | 2023/24 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Total Revenues | \$ 25,236,556 | \$ 24,000,000 | \$ 24,810,117 |
| Total Expenditures | 21,282,374 | 22,500,000 | 27,264,039 |
| Revenues Over (Under) Expenditures | 3,954,182 | 1,500,000 | (2,453,922) |
| Net Position, Beginning as Restated | 48,754,272 | 52,708,454 | 54,208,454 |
| Net Position, Beginning as Restated | 52,708,454 | 54,208,454 | 51,754,532 |
| % Change | 8.11% | 2.85% | -4.53% |

- 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 decrease for FY2024 due to major projects occurring at the Water Pollution Control Plant and Public Utilities.

Internal Service Fund

| | 2021/22 Actual | 2022/23 Estimated | 2023/24 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Total Revenues | \$ 12,165,536 | \$ 12,165,535 | \$ 10,338,496 |
| Total Expenditures | 11,279,320 | 11,268,503 | 10,338,496 |
| Revenues Over (Under) Expenditures | 886,216 | 897,032 | - |
| Fund Balance, Beginning as Restated | 1,981,183 | 2,867,399 | 3,764,431 |
| Fund Balance, Beginning as Restated | 2,867,399 | 3,764,431 | 3,764,431 |
| % Change | 44.73% | 31.28% | 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 | | | |
|-------------------------------------|----------------|-------------------|----------------|
| | 2021/22 Actual | 2022/23 Estimated | 2023/24 Budget |
| Total Revenues | \$ 8,425,987 | \$ 7,765,177 | \$ 8,595,315 |
| Total Expenditures | 6,404,394 | 6,321,748 | 9,996,026 |
| Revenues Over (Under) Expenditures | 2,021,593 | 1,443,429 | (1,400,711) |
| Fund Balance, Beginning as Restated | 7,055,109 | 9,076,702 | 10,520,131 |
| Fund Balance, Beginning as Restated | 9,076,702 | 10,520,131 | 9,119,420 |
| % Change | 28.65% | 15.90% | -13.31% |

- Component Units – Consists of the Convention and Visitors Bureau (CVB) and the Moore County Airport. The CVB continues to see increased room occupancy taxes in FY 2022 and FY 2023. The Airport is also seeing higher air traffic. The CVB in FY 2024 is expected to use \$1,000,00 of their fund balance toward a One-Time Project Fund. The Airport has appropriated from retained earnings in FY 2024 to use \$400,711 toward grant matches and capital projects.

The next page shows the budget calendar that was followed in development the FY 2024 budget.

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FY2024
Moore County Budget Calendar

| Day/Date | Activity/Description |
|---|---|
| January 2023 (Dawn to send out email, sent 12/7/22) | HR meets with Department Directors on Budget Requests/Positions |
| January 2023-February 2023 | IT and PM meet with Department Directors on Budget Requests (Kay Ingram, Gene Boles) |
| January 2023-February 2023 | Begin 10 Year Capital Plan Review with Departments (Kris Klug) |
| Friday, January 6, 2023 | Distribute Fee Schedules to Department Directors for updates |
| Monday, January 16, 2023 (due to clerk) | Staff report to Clerk for BOC approval of Budget Schedule at 1/24/23 BOC Meeting |
| Tuesday, January 24, 2023 | BOC meeting for approval of Manager's budget schedule |
| End of January 2023 | Email Budget Calendar to Department Directors |
| End of January 2023 | Distribute Budget Instructions for Input into MUNIS |
| End of January 2023 - February 2023 as needed | Budget Training Sessions: please send request to me and we can have virtual meetings if needed |
| Month of February, 2023 | Schools present PY expenditures by 2nd meeting in February per Resolution (by email typically, not meeting) |
| Friday, February 10, 2023 | IT Department Requests are due to IT Director |
| Friday, February 10, 2023 | PM Department Requests are due to PM Director |
| Week of February 10, 2023 | Send Tax Base info to Mike Cameron Fire Commission recommends their budget in March to Budget Team |
| Friday, February 10, 2023 | Fee Schedules are Due from Department Directors to Tgolden and Kklug |
| Friday, February 17, 2023 | Estimates for Debt Service are due from Finance |
| Friday, February 17, 2023 | CIP 10 Year Capital Plan Due to Kris Klug |
| Friday, February 17, 2023 | ORG Charts from DeeAnn due |
| Friday, February 17, 2023 | Salary and Benefit info due from HR to key into MUNIS (TG) |
| Week of February 20-24, 2023 | Schedule Budget Task Force Meeting to discuss IT/PM/HR issues/others as needed |
| Friday, March 3, 2023 | Set up dates, times reserve room for budget review with departments as needed |
| Friday, March 3, 2023 | All operating budgets keyed into MUNIS for all departments |
| Friday, March 3, 2023 | Outside Agency Budgets due (SMH, PIP, JCPC, Forestry Service, PRC, F2F, MFCC) |
| Week of March 6, 2023 | Review of revenues estimates & tax valuations with Manager |
| *Thursday, March 16, 2023 | Board Work Session - Budget |
| Monday, March 20 - Friday, March 24, 2023 | Mgr/Budget Team meet with Department Directors to discuss budgets |

| Day/Date | Activity/Description |
|---|--|
| Thursday, March 30, 2023 | Indirect Cost Plan due from Maximus |
| Friday, March 31, 2023 | CVB and Airport Budget Due as soon as Approved by their Boards |
| *Monday, April 3, 2023 | Budget Work Session Budget Team Review with Departments |
| Tuesday, April 18, 2023 | Schools present budget to Board of Commissioners |
| *Friday, April 21, 2023 | Budget Work Session at Board of Elections |
| Monday, May 8, 2023 | Deadline for Staff Report to Clerk for CALL To Public Hearing at 6/20/2023 BOC Meeting for County and EMWD |
| *Friday, May 12, 2023 | Budget Work Session at Board of Elections |
| Monday, May 15, 2023 | Manager Budget Message Finalized |
| Monday, May 15, 2023 | Budget Books Prepared, Proposed Budget Document Completed |
| Monday, May 15, 2023 | Pre-Agenda Packet to include proposed budget document G.S. 159-11B for County and EMWD |
| *Tuesday May 16, 2023 | Proposed Budget Presentation to BOC <u>and Call to</u> Public Hearing for 6/20/2023 BOC Public Hearing |
| *Tuesday, June 20, 2023 | Hold Public Hearing on the Budget at BOC Meeting for County and EMWD |
| *Special Called Meeting Date same week June 22, 2023 by 6/30/23 | Adopt the Budget Ordinance for the County and EMWD |

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

Above is a detailed calendar of the budget process. In the Budget Development Policy included in this manual, the 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

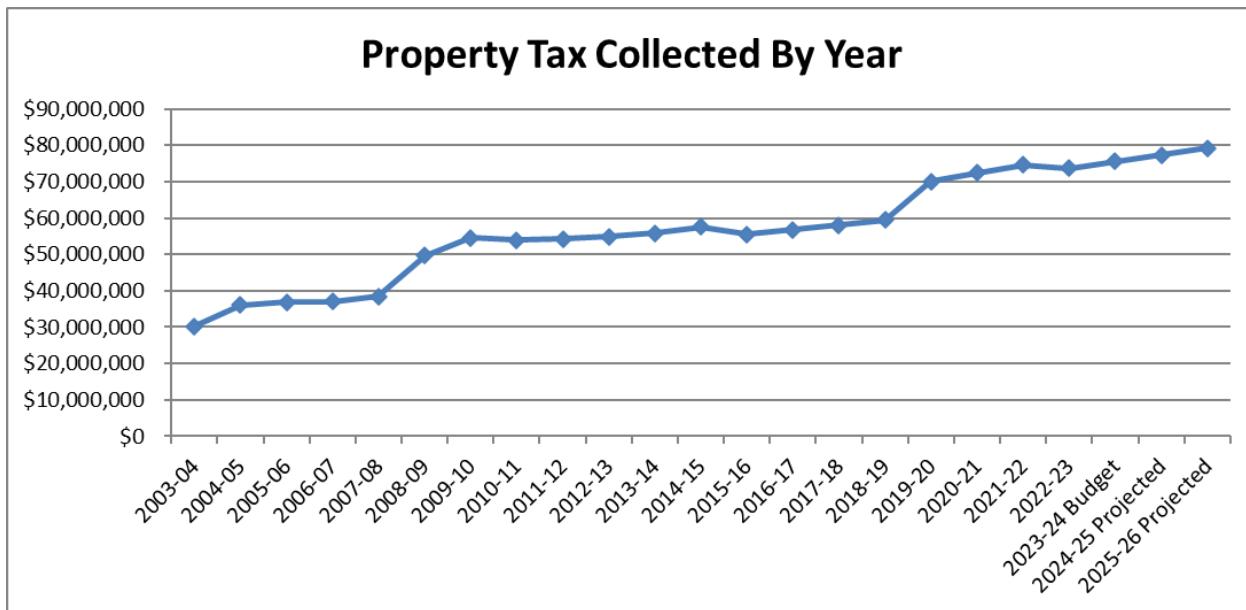
The County Budget Team reviews all risks associated with the long-range financial plan and works with a very conservative approach to the annual budget so when a risk factor does present itself there is minimal impact. This has worked well for the County.

FINANCIAL FORECAST REVENUES

Property Tax (50% of General Fund Revenue)

The single largest revenue source funding for Moore County General Fund operations continues to be the property tax. We anticipate moderate growth in the property tax base over the next few years. The tax revaluation was just completed by the Moore County Tax Department in FY2023, with results reflected in the FY2024 General Fund budget. Real Property values increase on average 50% since the last assessment in FY2020.

The graph below illustrates the historic property tax revenues collected by fiscal year for the County along with the projected level of property tax. These projections are based on the expected population growth of the County and the historical growth that the County has seen in the past five years.



Sales Tax (22% 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. $\frac{1}{4}$ % tax rate, this tax was voted on by referendum to add beginning in April 2019.

Sales tax growth has been exceeding expectations over the past few years. Growth in FY 2022 was 11.0% over FY2021 numbers. As of the writing of this document, we have two more month of sales tax numbers to receive for FY 2023. The County expects the growth in sales tax revenue to continue as we continue to see strong tourism numbers.

The following chart shows sales tax trends and projections to fiscal year 2026:

- 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 72% of the revenue, in the General Fund.

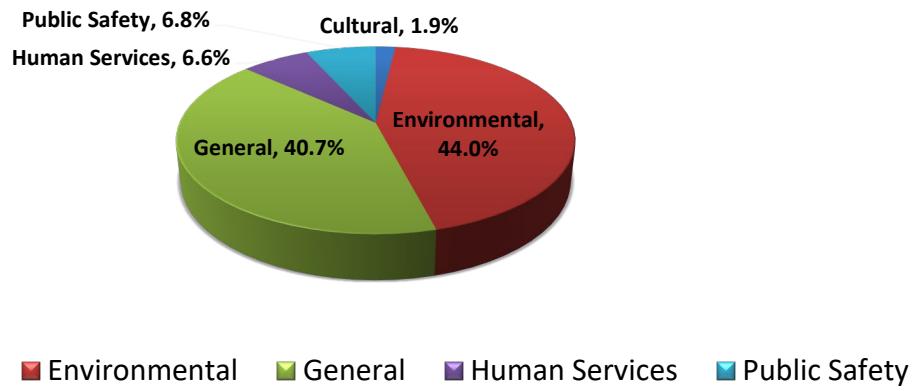
| | FY19/20 | FY20/21 | FY21/22 | FY22/23 | Budget | Projected | Projected |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | ACTUALS | ACTUALS | ACTUALS | Estimated | FY23/24 | FY24/25 | FY25/26 |
| ARTICLE 39-LOCAL SALES TAX 1% | \$8,093,451 | \$9,945,563 | \$10,783,224 | \$11,061,000 | \$11,093,195 | \$11,647,855 | \$12,230,247 |
| ARTICLE 40-COUNTY 1/2% | \$4,070,605 | \$4,743,351 | \$5,269,474 | \$5,400,000 | \$5,594,444 | \$5,874,166 | \$6,167,875 |
| ARTICLE 42-COUNTY 1/2% | \$2,149,876 | \$2,606,126 | \$2,899,738 | \$2,900,000 | \$2,959,167 | \$3,107,125 | \$3,262,482 |
| ARTICLE 40-SCHOOLS | \$1,744,545 | \$2,032,865 | \$2,258,346 | \$2,300,000 | \$2,414,444 | \$2,535,166 | \$2,661,925 |
| ARTICLE 42-SCHOOLS | \$3,224,814 | \$3,909,189 | \$4,349,606 | \$4,400,000 | \$4,438,750 | \$4,660,688 | \$4,893,722 |
| Article 46 County 1/4 % | \$3,751,627 | \$4,531,509 | \$5,291,341 | \$5,000,000 | \$5,100,000 | \$5,355,000 | \$5,622,750 |
| Total Sales Tax Collections | \$23,034,918 | \$27,768,603 | \$30,851,729 | \$31,061,000 | \$31,600,000 | \$33,180,000 | \$34,839,000 |

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. One of the largest revenue sources in the departmental revenues is related to landfill fees. These fees fall in the General category and have seen increases in the last year due to higher costs for disposal, recycling, and hauling of material. The other category that has seen increases in revenues is in the Planning Department. The Planning Department revenues falls under the Environmental category. Revenues have continued to increase as new construction and renovations have continued to increase over the past three years.

The chart below shows the departmental fees for the General Fund by category:

FY23-24 Budget Charges for Services



Trend Analysis for Departmental Revenue Sources from FY 2022 to FY 2026: (Same chart as previous pie chart with forecast to FY 2026)

| General Fund Category | Actual FY21-22 | Estimated FY22-23 | Budget FY23-24 | Projected FY24-25 | Projected FY25-26 |
|-----------------------|----------------|-------------------|----------------|-------------------|-------------------|
| Cultural | \$166,125 | \$265,973 | \$297,875 | \$269,711 | \$270,000 |
| Environmental | \$3,710,879 | \$5,998,378 | \$6,855,523 | \$7,706,909 | \$7,720,000 |
| General | \$6,548,524 | \$6,200,000 | \$6,348,951 | \$6,500,000 | \$6,600,000 |
| Human Services | \$1,622,350 | \$1,147,457 | \$1,022,085 | \$1,387,457 | \$1,400,000 |
| Public Safety | \$1,056,280 | \$1,455,849 | \$1,056,031 | \$1,463,349 | \$1,500,000 |
| | \$13,104,158 | \$15,067,657 | \$15,580,465 | \$17,327,426 | \$17,490,000 |

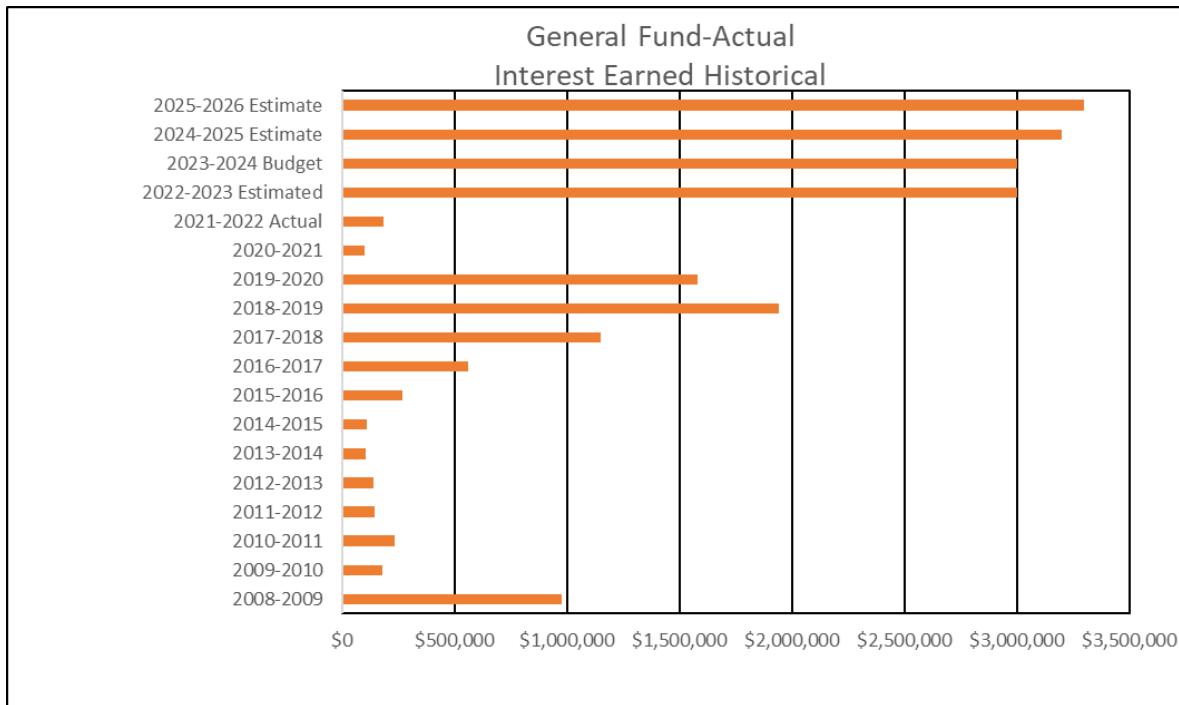
Grants and Intergovernmental Revenues (7% of General Fund Revenue)

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 Actual | \$5,233,392 | \$749,769 | \$847,085 | \$819,298 | \$418,220 |
| 2019-20 Actual | \$5,258,890 | \$2,172,109 | \$958,954 | \$872,369 | \$556,410 |
| 2020-21 Actual | \$5,877,136 | \$2,980,083 | \$933,573 | \$568,503 | \$515,002 |
| 2021-22 Actual | \$6,448,942 | \$2,141,267 | \$890,574 | \$769,520 | \$468,833 |
| 2022-23 Estimated | \$6,151,825 | \$789,313 | \$847,085 | \$906,000 | \$1,047,406 |
| 2023-24 Budget | \$6,486,487 | \$763,332 | \$847,950 | \$914,441 | \$1,314,463 |
| 2024-25 Projected | \$6,503,106 | \$900,000 | \$847,000 | \$923,160 | \$535,178 |
| 2025-26 Projected | \$6,653,106 | \$920,000 | \$847,000 | \$925,160 | \$535,178 |

Interest Earned (2% 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.



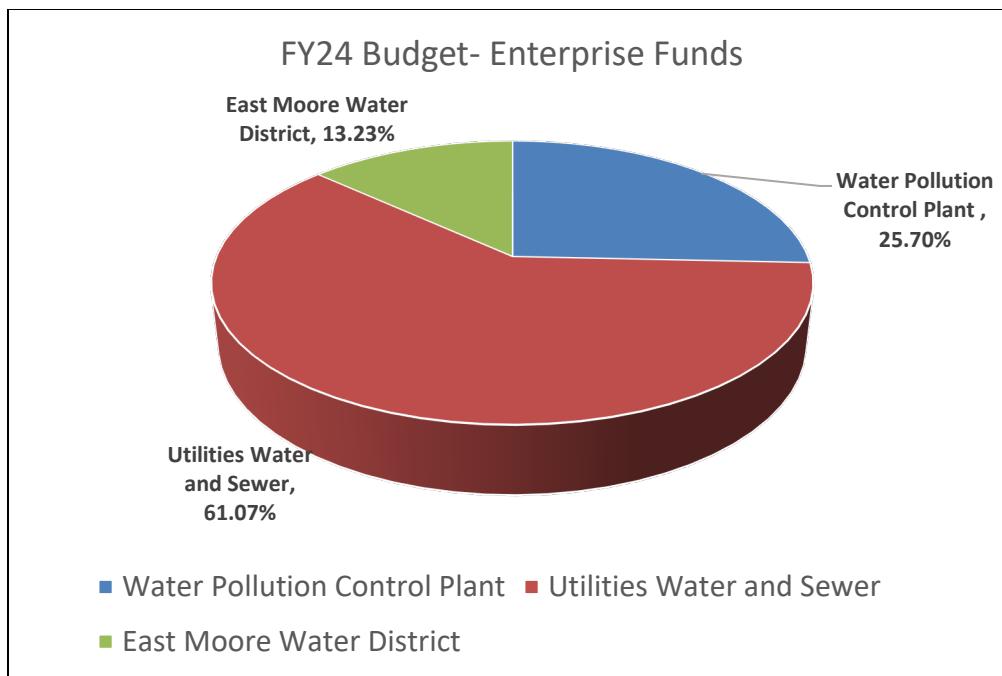
Enterprise Funds Revenue Sources and Trends

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.

The chart below only shows revenues from charges for services. It does not include investment income, capital contributions, gain on sale of assets, or other miscellaneous revenues.

| Revenue Sources and Trends | FY22 | FY23 Budget | FY24 Budget | FY25 Projected | FY26 Projected |
|-------------------------------|--------------|--------------|--------------|----------------|----------------|
| Water Pollution Control Plant | \$6,006,869 | \$6,829,657 | \$6,249,466 | \$6,511,944 | \$6,785,445 |
| Utilities Water and Sewer | \$14,116,969 | \$14,500,482 | \$14,849,312 | \$15,294,791 | \$15,753,635 |
| East Moore Water District | \$2,812,640 | \$2,699,700 | \$3,217,000 | \$3,352,114 | \$3,492,903 |
| Total | \$22,936,478 | \$24,029,839 | \$24,315,778 | \$25,158,849 | \$26,031,983 |



FINANCIAL FORECAST EXPENDITURES

Salaries and Benefits -The County completed a pay plan study in October 2022. The pay plan study resulted in increases to numerous positions within all departments of the County. FY 2024 will see the full effects of the pay plan implementation. The FY2024 budget includes a 3% cost of living adjustment (COLA) in July of 2023 and another 3% increase in January of 2024. 33 full-time positions were added in FY2024. Most of these positions were within the Sheriff Department and Emergency Management. The County believes that salary and fringe benefits will continue to increase at a rate of 5-6% per year as wage inflation and low unemployment continues.

Operating Expenditures – The County has seen supply chain and inflation issues. Keeping costs in line with budget numbers will be a challenge in the next few years.

Debt Service – Debt service in the next few years is expected to keep declining as principal is paid off. The challenge will be with upcoming high school projects. No timeline has been set for these projects. Future work sessions with the schools are in the works to discuss timing and needs.

Capital Outlay – Capital improvements expected in FY 2024 include \$9,727,167 in projects. The County has seen costs increase in the last year for capital items as well as delays in receiving needed equipment. The costs are expected to increase in the future. A detailed list of capital items for FY 2024 is included in the Capital Improvement Program section of this document. The section also includes a discussion on capital reserves that have been reserved for some projects as well as a ten-year capital plan.

FINANCIAL PROJECTIONS

The financial outlook presented in the following schedule shows two-year projections. The ongoing review and analysis of budget, actuals, and projections allows staff to identify potential problems as well as potential areas of savings.

Moore County General Fund Financial Outlook

| | General Funds | | | | |
|--|--------------------|---------------------|--------------------|---------------------|---------------------|
| | FY2022 Actuals | FY2023 Estimated | FY2024 Budget | FY2025 Projected | FY2026 Projected |
| Revenues | | | | | |
| General Property Tax | \$ 74,056,447 | \$ 74,060,202 | \$ 71,634,734 | \$ 73,720,695 | \$ 75,489,992 |
| Sales and Use Tax | 30,851,728 | 30,000,000 | 31,600,000 | 33,180,000 | 34,839,000 |
| Other Taxes | 376,127 | 793,000 | 820,000 | 820,000 | 820,000 |
| Interest Earnings | 181,852 | 2,500,000 | 3,000,000 | 3,200,000 | 3,200,000 |
| Charges for Services | 15,684,186 | 14,600,000 | 15,580,465 | 17,327,426 | 17,490,000 |
| Intergovernmental | 15,972,239 | 16,013,401 | 14,525,090 | 17,425,090 | 19,425,090 |
| Transfers In | 10,055,112 | 7,761,084 | 7,400,312 | 7,700,000 | 7,700,000 |
| Total Revenues | 147,177,691 | 145,727,687 | 144,560,601 | 153,373,211 | 158,964,082 |
| Expenditures | | | | | |
| General Government | 16,065,254 | 17,687,317 | 20,943,859 | 23,038,245 | 25,342,069 |
| Public Safety | 16,705,325 | 17,853,497 | 21,004,021 | 22,054,222 | 23,156,933 |
| Environmental & Community | 6,847,471 | 8,893,010 | 11,464,864 | 12,038,107 | 12,640,013 |
| Human Services | 16,925,902 | 18,107,769 | 19,766,750 | 22,731,763 | 25,004,939 |
| Cultural Development | 1,275,409 | 1,477,258 | 1,698,438 | 1,783,360 | 1,872,528 |
| Education | 36,412,503 | 40,315,653 | 41,151,256 | 43,208,819 | 45,369,260 |
| Debt Service | 25,786,549 | 24,961,975 | 24,212,165 | 23,485,800 | 22,781,226 |
| Court Facility/Non Departmental | 965,220 | 4,441,325 | 4,070,095 | 4,100,000 | 4,100,000 |
| Transfers Out | 15,109,351 | 9,759,408 | 400,000 | 400,000 | 400,000 |
| Total Expenditures | 136,092,984 | 143,497,212 | 144,711,448 | 152,840,315 | 160,666,968 |
| Fund Balance | | | | | |
| Beginning Fund Balance | 53,043,052 | 64,127,759 | 66,358,234 | 66,207,387 | 66,740,283 |
| Fund Balance Change (Budgetary Appropriation) | 11,084,707 | 2,230,475 | (150,847) | 532,896 | (1,702,886) |
| Ending Fund Balance | 64,127,759 | 66,358,234 | 66,207,387 | 66,740,283 | 65,037,397 |

Moore County is called the “Home of Golf” with 29 golf courses serving a population estimated at 105,040 people in an area of 706 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%-2% growth) over time.

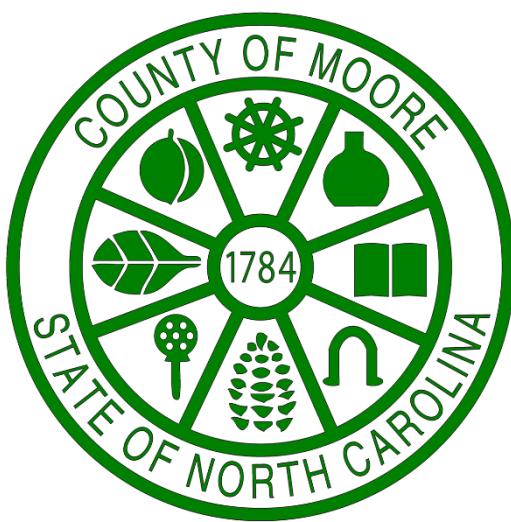
In January of 2023, the Board of Commissioners set up eight areas for the County to focus on over the next several years. These areas include Budget, Economic Development, Homelessness, Land Use Plan, Law Enforcement and Veterans, Opioid, Solid Waste, and Water and Sewer. The Board has been holding regular work session to identify tasks, get input from the community, and develop timelines for achieving goals. The chart that the Commissioners are using to track progress is included in the Strategic Goals and Priorities section of this document. Below is more detail on some of the items included in the Strategic Goals and their impact on the budget.

Long-Range items include:

- General Fund:
 - Education - Replacing/updating two high schools and possibly building a third high school in the next five to ten years. The County will need to work through funding alternatives for the schools.
 - Broadband Infrastructure – This project is underway. The first phase of the project will bring hi-speed internet to roughly 3,345 homes and 133 businesses in Moore County. This project is funded through American Resue Plan funding.
 - Economic Development – Working with outside agencies such as Moore County Economic Development Partnership and the municipalities on economic development for Moore County. Funding, etc. would have to be determined. In FY2023, the County committed \$200,000 toward the Iron Horse Industrial Park Economic Development in Partnership with the Moore County Economic Development Partnership and the town of Aberdeen.
 - Solid Waste – Aberdeen Collection Site has been designed and is out for bid. Funding for this project has been reserved in a capital project fund.
 - Veterans – The County in FY 2024 increased the number of staff in the Veteran's Services Office to appropriately handle the number of Veterans in the County and their needs. There County would also like to address homelessness, mental health, and transportation needs for Veterans. These items will be an ongoing cost to the County and funding will come General Fund revenues through property and sales tax.
- Enterprise Funds:
 - Public Utilities Site Security – Public Utilities has made an initial assessment that includes the following areas:
 - Elevated Storage Tanks
 - Water Booster Pump Stations

- Water Supply Wells
- Water Purchase Vaults
- Sewer Lift Stations
- Sewer Monitoring Stations
- Secure Future Water Supply – Public Utilities is working with engineers and municipalities to develop a long-range plan to address future water supply needs. Funding for this item will be dependent on the most feasible source of water and size of the project.
- Waterline Extensions – Projects are underway for future waterline extensions. Some of these extensions will be using American Rescue Plan (ARP) funding.
- Seven Lakes Sewer Project – This project will be started in the next few years. North Carolina Legislative funding of \$15M has been requested for this project. The project coincides with the rerouting of Highway 211 in Moore County.
- Future Well Sites – Proposed future well-sites are on Linden Road. This project will help with a portion of the future water needs for the County. The project will be out for bid in early FY2024. Funding for project will come from user fees.
- Increased capacity at the Water Pollution Control Plant – funding from increases in user fees.
- Special Revenue Funds:
 - 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 \$.0375/\$100 valuation. General Assembly allows \$.05/\$100 valuation currently.
 - Opioid Settlement Funds – The County started to receive opioid settlement funds at the end of FY 2022 and will receive settlement funds for the next 18 years. During FY 2023 the County went through a Request for Proposal (RFP) process to identify eligible organizations to implement evidence-based, high-impact strategies to address the opioid epidemic in Moore County. Three organizations have been identified to receive funding in FY 2024. This will be an ongoing process that the County will go through over the next 18 years.

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.



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

| | | | |
|---|--|--|--|
| <p>GENERAL GOVERNMENT</p> <p>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</p> | <p>HUMAN SERVICES</p> <p>Health Department 390 Social Services 380 Child Support 270 Veteran's Services 290 Aging/Senior Center 300</p> | <p>CULTURAL DEVELOPMENT</p> <p>Parks and Recreation 325 Library 310</p> | <p>PUBLIC SAFETY FUNCTIONS</p> <p>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</p> |
| <p>ENVIRONMENTAL AND COMMUNITY DEVELOPMENT</p> <p>Planning, Zoning, Inspections 230 Solid Waste 220 Cooperative Extension 250 Soil and Water Conservation 260</p> | | | |
| <p>DEBT SERVICE 370</p> <p>Debt Principal-County Debt Interest -County</p> | | | |
| <p>NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT 360</p> <p>Grants/Transfers Out to Cap Reserve and Project Funds Courts Facility Costs Non-Profits/Non- Departmental</p> | | <p>EDUCATION 335</p> <p>Schools Expense, Capital, Digital Learning Schools Debt Principal and Interest College Expense College Debt Principal and Interest</p> | |

General Fund Revenue (100)

The following is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY2020-21 and FY2021-22, the original adopted budget for FY2022-23, and the approved FY2023-24 Budget. The percent change refers to the change from FY 2022-23 to FY 2023-24.

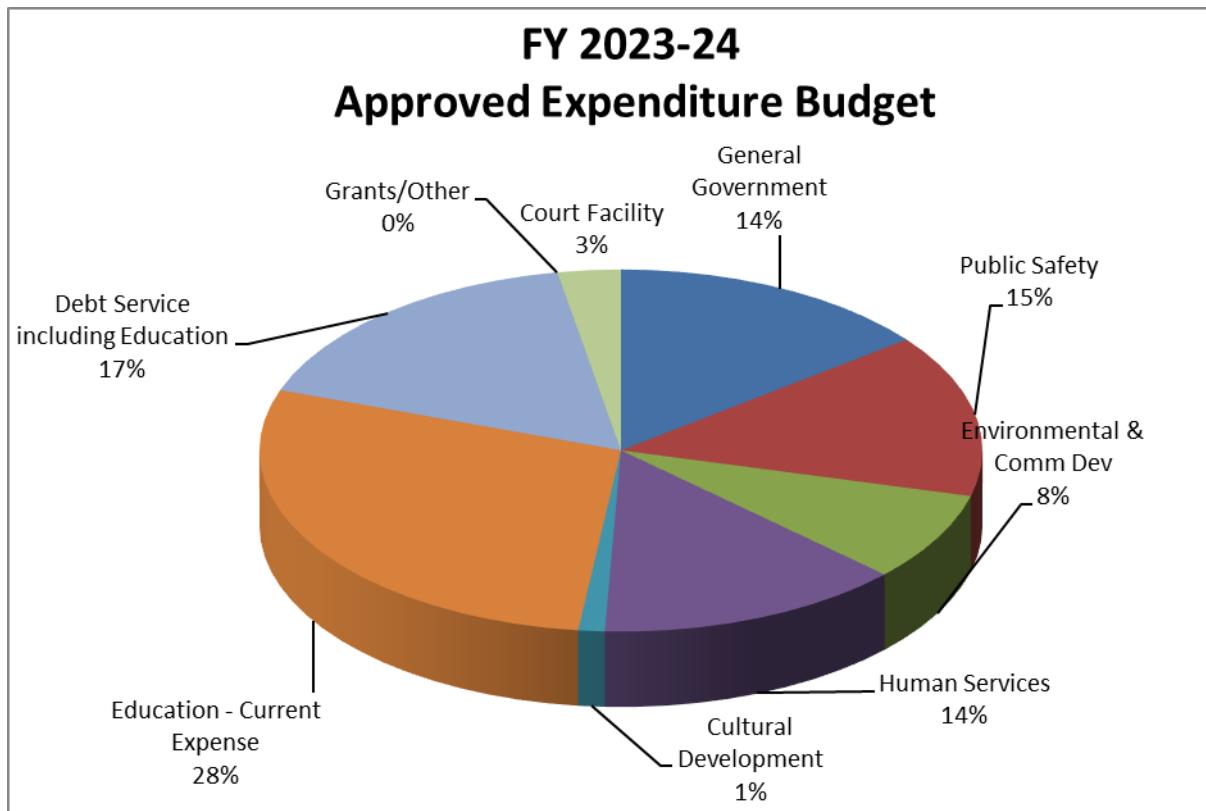
| General Fund Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | Percent Change |
|-------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------|
| Property Tax | \$ 72,247,829 | \$ 74,056,447 | \$ 71,362,884 | \$ 71,634,734 | 0.38% |
| Sales Tax | \$ 27,768,603 | \$ 30,851,728 | \$ 27,100,000 | \$ 31,600,000 | 16.61% |
| Other Taxes & Licenses | \$ 756,027 | \$ 376,127 | \$ 793,000 | \$ 820,000 | 3.40% |
| Intergovernmental Revenues | \$ 15,124,328 | \$ 15,972,239 | \$ 13,255,147 | \$ 14,525,090 | 9.58% |
| Investment Income | \$ 97,612 | \$ 181,852 | \$ 150,000 | \$ 3,000,000 | 1900.00% |
| Charges for Services | \$ 9,901,681 | \$ 12,683,351 | \$ 14,049,415 | \$ 15,580,465 | 10.90% |
| Payments from Component Units | \$ 3,323,165 | \$ 2,373,319 | \$ - | \$ - | 0.00% |
| Sale of assets | \$ 75,670 | \$ 106,597 | \$ - | \$ - | 0.00% |
| Installment Purchase Proceeds | \$ 244,000 | \$ - | \$ - | \$ - | 0.00% |
| Lease Liability Issues | \$ - | \$ 46,898 | \$ - | \$ - | 0.00% |
| Other/Donations | \$ 431,149 | \$ 474,021 | \$ - | \$ - | 0.00% |
| Appropriated Fund Balance | \$ - | \$ - | \$ 662,369 | \$ 150,847 | -100% |
| Transfers In | \$ 4,162,220 | \$ 10,108,737 | \$ 7,761,084 | \$ 7,400,312 | -4.65% |
| Total | \$ 134,132,284 | \$ 147,231,316 | \$ 135,133,899 | \$ 144,711,448 | 7.09% |

The following is a presentation of detailed revenue in the General Fund. It includes actual “audited” spending for FY2020-21 and 2021-22, the original adopted budget for FY2022-23, and the approved FY2023-24 budget. The percent change refers to the change from FY2022-23 to FY2023-24.

| General Fund Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ Decrease | Percent Change |
|--|----------------------|----------------------|----------------------------------|----------------------------------|-----------------------------|-------------------|
| Property taxes - current year | 71,724,172 | 73,775,774 | 71,022,884 | 71,294,734 | 271,850 | 0.4% |
| Property taxes - prior years | 426,411 | 192,152 | 250,000 | 250,000 | - | 0.0% |
| Penalties and interest | 97,246 | 88,521 | 90,000 | 90,000 | - | 0.0% |
| Rental vehicle tax | 111,318 | 110,944 | 100,000 | 111,000 | 11,000 | 11.0% |
| Sales taxes | 27,768,603 | 30,851,728 | 27,100,000 | 31,600,000 | 4,500,000 | 16.6% |
| Alcohol Beverage Control funds & other taxes | 644,709 | 609,375 | 693,000 | 709,000 | 16,000 | 2.3% |
| Interest earnings | 97,612 | 181,852 | 150,000 | 3,000,000 | 2,850,000 | 1900.0% |
| Departmental revenues and fees | 9,901,681 | 12,683,351 | 14,049,415 | 15,580,465 | 1,531,050 | 10.9% |
| Medicaid Hold Harmless | 4,180,326 | 4,908,911 | 3,349,587 | 4,198,417 | - | 0.0% |
| Social services | 5,877,136 | 6,448,942 | 6,317,605 | 6,486,487 | 168,882 | 2.7% |
| Health | 2,980,083 | 2,141,267 | 786,599 | 763,332 | -23,267 | -3.0% |
| Child support enforcement | 933,573 | 890,574 | 847,950 | 847,950 | - | 0.0% |
| Other grants/fees | 584,707 | 468,833 | 1,047,406 | 1,314,463 | 267,057 | 25.5% |
| Aging | 568,503 | 769,520 | 906,000 | 914,441 | 8,441 | 0.9% |
| Payments from Component Units | 3,323,165 | 2,373,319 | - | - | - | - |
| Sale of assets | 75,670 | 106,597 | - | - | - | - |
| Lease liabilities issued | - | 46,898 | - | - | - | - |
| Installment Purchase Proceeds | 244,000 | - | - | - | - | - |
| Other/Donations | 431,149 | 474,021 | - | - | - | - |
| Transfers in | 4,162,220 | 10,108,737 | 7,761,084 | 7,400,312 | (360,772) | -4.6% |
| Appropriated Funds | - | - | 662,369 | 150,847 | (511,522) | -77.2% |
| Total Revenues | 134,132,284 | 147,231,316 | 135,133,899 | 144,711,448 | 9,577,549 | 7.1% |

The following is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY2020-21 and FY2021-22, the original adopted budget for FY2022-23, and the approved FY2023-24 Budget. The percent change refers to the change from FY2022-23 to FY2023-24.

| General Fund Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | Percent Change |
|----------------------------------|-----------------------|-----------------------|----------------------------|----------------------------|----------------|
| General Government | \$ 14,627,499 | \$ 16,065,254 | \$ 17,687,317 | \$ 20,943,859 | 18.41% |
| Public Safety | \$ 15,949,070 | \$ 16,705,325 | \$ 17,853,497 | \$ 21,004,021 | 17.65% |
| Environmental & Comm Dev | \$ 4,987,211 | \$ 6,847,471 | \$ 8,893,010 | \$ 11,464,864 | 28.92% |
| Human Services | \$ 16,223,675 | \$ 16,925,902 | \$ 18,107,769 | \$ 19,766,750 | 9.16% |
| Cultural Development | \$ 1,175,107 | \$ 1,275,409 | \$ 1,477,258 | \$ 1,698,438 | 14.97% |
| Education - Current Expense | \$ 37,156,508 | \$ 36,412,503 | \$ 40,315,653 | \$ 41,151,256 | 2.07% |
| Debt Service including Education | \$ 19,749,300 | \$ 25,786,549 | \$ 24,961,975 | \$ 24,212,165 | -3.00% |
| Grants/Other | \$ 984,500 | \$ 965,220 | \$ - | \$ - | 0.00% |
| Court Facility | \$ - | \$ - | \$ 4,441,325 | \$ 4,070,095 | -19.58% |
| Transfers Out | \$ 9,587,039 | \$ 17,109,351 | \$ 1,396,095 | \$ 400,000 | -71.35% |
| Total | \$ 120,439,909 | \$ 138,092,984 | \$ 135,133,899 | \$ 144,711,448 | 7.09% |



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

| General Fund Expenses | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ Decrease | Percent Change |
|------------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|--------------------------|-------------------|
| Governing body | 210,134 | 233,501 | 233,360 | 252,896 | 19,536 | 8.4% |
| Administration | 675,894 | 754,797 | 679,369 | 879,588 | 200,219 | 29.5% |
| Human Resources | 280,927 | 318,280 | 400,032 | 459,981 | 59,949 | 15.0% |
| Financial services | 688,642 | 713,334 | 749,869 | 829,862 | 79,993 | 10.7% |
| County attorney | 870,976 | 945,944 | 951,743 | 1,256,215 | 304,472 | 32.0% |
| Tax and revaluation | 1,992,822 | 2,006,310 | 2,923,364 | 3,283,806 | 360,442 | 12.3% |
| Elections | 795,060 | 652,076 | 944,822 | 1,190,926 | 246,104 | 26.0% |
| Register of deeds | 2,418,921 | 2,551,749 | 1,896,430 | 2,006,937 | 110,507 | 5.8% |
| Information Technology/GIS | 2,248,534 | 2,665,855 | 2,764,005 | 3,134,503 | 370,498 | 13.4% |
| Property Management | 5,877,498 | 6,036,000 | 6,144,323 | 7,649,145 | 1,504,822 | 24.5% |
| Sheriff/Detention Center | 13,480,889 | 14,144,500 | 14,978,921 | 17,655,701 | 2,676,780 | 17.9% |
| Animal Operations | 817,870 | 842,179 | 915,458 | 1,027,514 | 112,056 | 12.2% |
| Day reporting center | 73,896 | 67,666 | 119,486 | 126,568 | 7,082 | 5.9% |
| Public safety and E911 | 1,509,695 | 1,575,760 | 1,736,096 | 2,089,671 | 353,575 | 20.4% |
| Solid Waste | 3,482,189 | 5,794,965 | 6,953,775 | 9,075,627 | 2,121,852 | 30.5% |
| Planning/Community Dev | 394,183 | 428,356 | 482,304 | 735,866 | 253,562 | 52.6% |
| Planning/Permitting | 620,554 | 806,990 | 971,884 | 1,137,900 | 166,016 | 17.1% |
| Cooperative extension | 261,694 | 259,497 | 304,699 | 312,379 | 7,680 | 2.5% |
| Soil and water conservation | 228,591 | 195,791 | 180,348 | 203,092 | 22,744 | 12.6% |
| Social Services | 9,132,048 | 9,800,417 | 10,586,455 | 11,540,963 | 954,508 | 9.0% |
| Health | 4,757,213 | 4,532,587 | 4,796,767 | 5,103,434 | 306,667 | 6.4% |
| Child support enforcement | 803,501 | 810,324 | 837,972 | 922,578 | 84,606 | 10.1% |
| Youth services | 61,418 | 64,515 | 90,574 | 91,567 | 993 | 1.1% |
| JCPC | 5,302 | 10,707 | 12,962 | 13,000 | 38 | 0.3% |
| Veteran's service | 206,964 | 254,200 | 234,265 | 384,660 | 150,395 | 64.2% |
| Aging/Senior Center | 1,323,949 | 1,554,224 | 1,652,310 | 1,815,115 | 162,805 | 9.9% |
| Library | 593,860 | 624,555 | 688,234 | 804,486 | 116,252 | 16.9% |
| Recreation | 581,247 | 650,854 | 789,024 | 893,952 | 104,928 | 13.3% |
| College current expense | 5,314,789 | 4,800,586 | 5,015,653 | 5,217,256 | 201,603 | 4.0% |
| School current expense | 30,350,000 | 30,350,000 | 34,500,000 | 34,850,000 | 350,000 | 1.0% |
| School capital outlay | 750,000 | 750,000 | 800,000 | 800,000 | - | 0.0% |
| School digital learning | 741,719 | 511,917 | - | - | - | 0.0% |
| Sandhills Center BHI Grant | - | - | - | 284,000 | 284,000 | 0.0% |
| Debt service-principal | 12,660,000 | 17,103,965 | 17,053,801 | 16,894,801 | (159,000) | -0.9% |
| Debt service-interest | 7,089,300 | 8,682,584 | 7,908,174 | 7,317,364 | (590,810) | -7.5% |
| Grants/Court Facility/Non-Dept | 984,500 | 965,220 | 4,441,325 | 4,070,095 | (371,230) | -8.4% |
| Transfer to Capital Project Funds | 8,307,134 | 15,154,351 | - | - | - | 0.0% |
| Transfer to Internal Service Funds | 800,000 | 1,500,000 | - | - | - | 0.0% |
| Transfer to Special Revenue Funds | 479,905 | 455,000 | 996,095 | - | (996,095) | -100.0% |
| Transfers to CR for Solid Waste | - | - | 400,000 | 400,000 | - | 0.0% |
| Less General Fund Assessment | (1,431,909) | (1,476,572) | - | - | - | 0.0% |
| Total | 120,439,909 | 138,092,984 | 135,133,899 | 144,711,448 | 9,577,549 | 7.1% |

General Fund Expenditures by Category:

| General Fund Expenditures | | |
|----------------------------|---------------|--------|
| GF Expenditures | FY24 Budget | % |
| Education (including debt) | \$59,726,376 | 41.3% |
| Human Services | \$19,766,750 | 13.7% |
| Public Safety | \$21,004,021 | 14.5% |
| General Government | \$20,943,859 | 14.5% |
| Environmental | \$11,464,864 | 7.9% |
| Debt (excluding education) | \$5,637,045 | 3.9% |
| Non-Departmental | \$4,070,095 | 2.8% |
| Cultural | \$1,698,438 | 1.2% |
| Transfers to Other Funds | \$400,000 | 0.3% |
| Total | \$144,711,448 | 100.0% |

This chart shows the net change in the General Fund expense budget from FY23 to FY24 by Category:

| Source | FY23 Budget | FY24 Budget | Net Change |
|---------------------------------------|---------------|---------------|-------------|
| Education (including debt & reserves) | \$59,453,794 | \$59,726,376 | \$272,582 |
| Human Services | \$18,107,769 | \$19,766,750 | \$1,658,981 |
| Public Safety | \$18,849,592 | \$21,004,021 | \$2,154,429 |
| General Government | \$17,687,317 | \$20,943,859 | \$3,256,542 |
| Environmental | \$8,893,010 | \$11,464,864 | \$2,571,854 |
| Debt (excluding education) | \$5,823,834 | \$5,637,045 | (\$186,789) |
| Non-Departmental | \$4,441,325 | \$4,070,095 | (\$371,230) |
| Cultural | \$1,477,258 | \$1,698,438 | \$221,180 |
| Transfers In | \$400,000 | \$400,000 | \$0 |
| Total | \$135,133,899 | \$144,711,448 | \$9,577,549 |

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 increase in funding is due to increased funding to the college of \$201,604 and to the schools in the amount of \$384,000 which is offset by the decrease in debt expense. The funding level of current expense, capital outlay and debt service increased \$272,582 from FY23 to FY24.
- **Human Services** – Human Services consists of Health, Social Services, Child Support, Senior Center and Veteran Services. The increase of \$1,658,981 in services is related to increases in wages and fringes in all departments. Veterans Services will also be adding two additional full-time employees to help with provide a consistent and higher level of service to a growing population of local veterans.

- **Public Safety** – Public Safety is made up of Sheriff, Detention Center, Fire Marshal, 911 Communications, Animal Services, Day Reporting and Youth Services. The increase of \$2,154,429 for Public Safety is mostly related to increased full-time employees. The Sheriff's Department will be adding 10 full-time employees. Detention has asked for 3 full-time employees. Two additional telecommunicators will also be added.
- **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 total increase for General Government from FY23 to FY24 is \$3,256,542. Roughly \$1.5M of the increase is due to salary and fringe increases. Increases of \$200K for fuel, \$285K for utilities, \$385K for building improvements and \$342K for capital outlay are also major contributors to the General Government budget increase.
- **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 of \$2,571,854 are mostly related to Solid Waste increased capital needs and increased costs for garbage, hauling and recycling. Planning, Cooperative Extension and Soil and Water show increases related to salary and fringes.
- **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' basis to be sure funds are available if all positions were filled for the entire year. Funds included in non-departmental includes a decrease of around \$371K due to the effects of reducing the amount in undistributed cost of living for FY24.
- **Cultural** – Cultural consists of Library and Parks and Recreation. Increases here include salary fringe increases due to the Pay Plan Study that was implemented in FY23.
- **Transfers** – The transfer of \$400,000 is for the Capital Reserve Fund for Solid Waste for future needs of the Landfill. There was no increase to this amount for FY24.

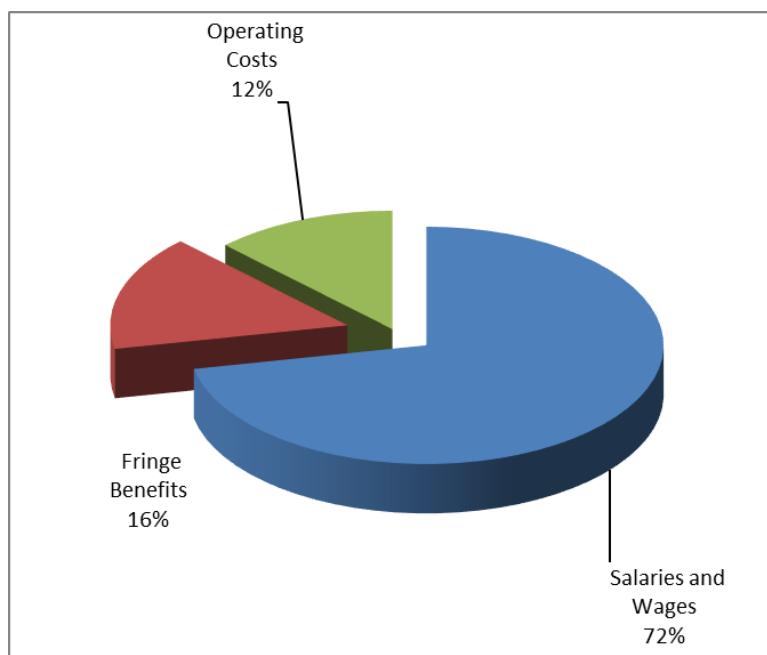
General Government – Governing Body Department (115)

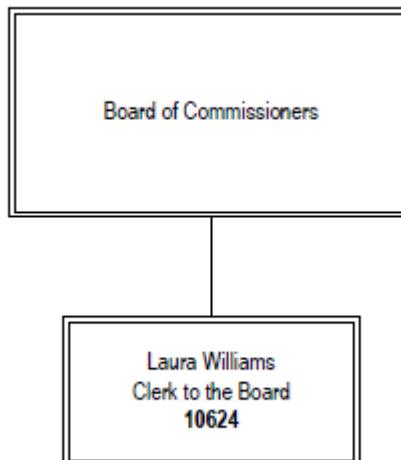
The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County. The Governing Body Department provides the agenda for each Board of Commissioner Meeting.

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 158,372 | 170,435 | 168,298 | 181,598 | 13,300 | 7.9% |
| Fringe Benefits | 32,232 | 36,389 | 36,957 | 39,819 | 2,862 | 7.7% |
| Operating Costs | 19,530 | 26,677 | 28,105 | 31,479 | 3,374 | 12.0% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 210,134 | 233,501 | 233,360 | 252,896 | 19,536 | 8.4% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ 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 FY23-24 adopted budget shows an 8.4% increase as compared to the FY22-23 budget and has increased in salaries and fringe benefits and increased retirement costs due to the salary changes.
- Operating costs small increase is related to board expenses.
- 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.

FY23 Highlights and Accomplishments:

- Manages application and appointment process and records for all committees that report to the County Board of Commissioners.
- Handles creation and maintenance of the record for all meetings of the County Board of Commissioners and some additional commissioner-appointed bodies.

FY24 Objectives:

- Implement new meeting agenda and meeting management software that will work with the new County website and make the overall meeting agenda process more efficient and easier to use.
- Streamline public notices process and provide education and training to departments in cooperation with the County Attorney's Office.

Performance Measures:

| Performance Measures | 2020-21 | 2021-22 | 2022-23 | 2023-24 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 | 95% | 95% | 95% | 95% |
| Retain or Reduce Tax Rate per \$100 Valuation | 0.510 | 0.510 | 0.485 | 0.330 |

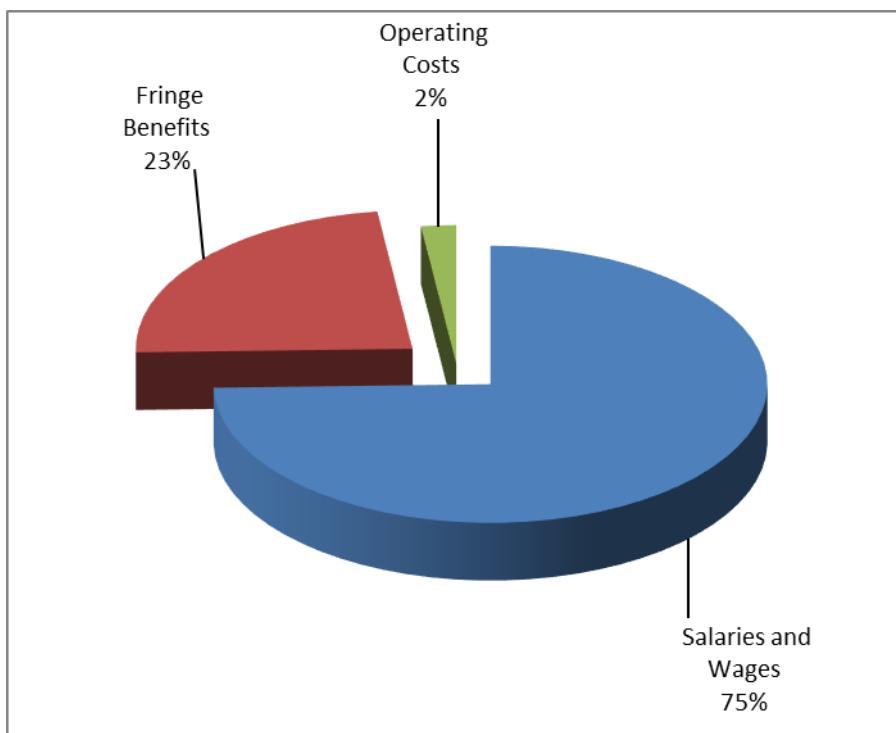
General Government – Administration Department (120)

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.

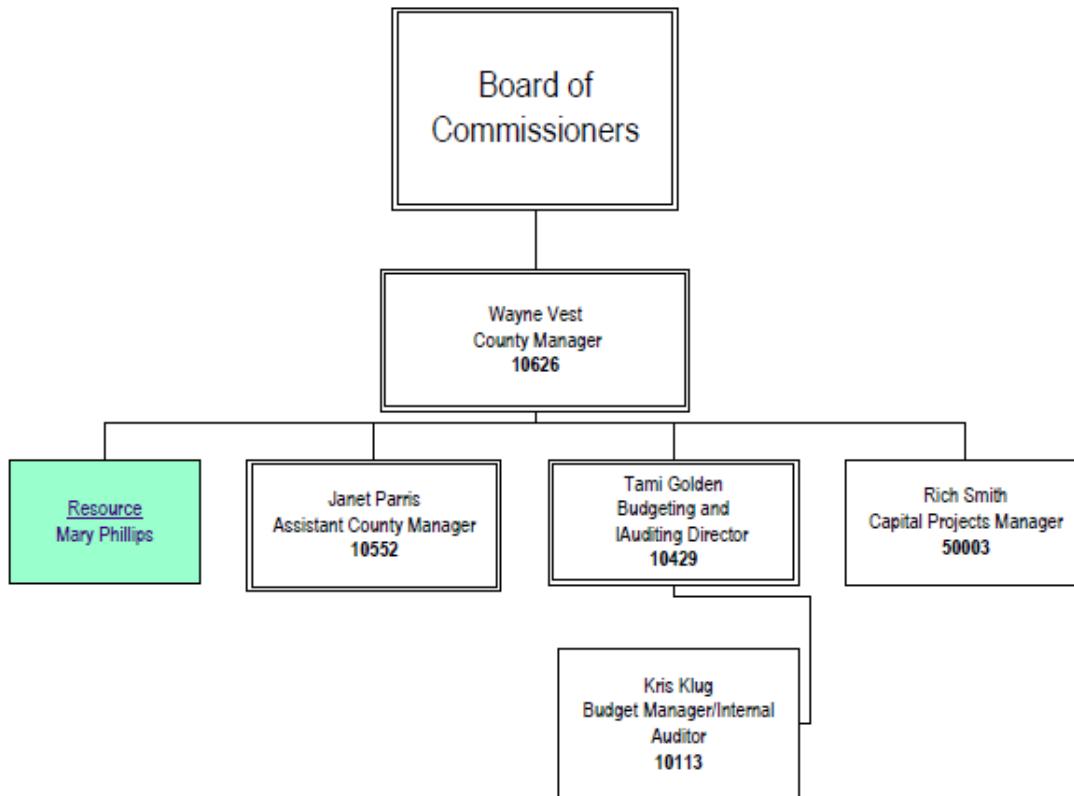
| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 527,636 | 538,124 | 514,031 | 656,111 | 142,080 | 27.6% |
| Fringe Benefits | 136,704 | 193,028 | 153,787 | 205,535 | 51,748 | 33.6% |
| Operating Costs | 11,554 | 23,645 | 11,551 | 17,942 | 6,391 | 55.3% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 675,894 | 754,797 | 679,369 | 879,588 | 200,219 | 29.5% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 5 | 4 | 5 | 5 | - | 0.0% |

- The Administration department includes five (5) full-time positions including the County Manager, Assistant County Manager, Budgeting & Auditing Director, Budget Manager/Internal Auditor, and the Capital Projects Manager.
- The budget had a 29.5% increase due to salary and fringe benefit increases.
- 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 values. 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.

FY23 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 Moore County Economic Development Partnership (an outside agency-501C3) to develop 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 twelfth (12th) year in a row.
- Approved the FY24 County Budget on June 22, 2023, within state statute guidelines.

FY24 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 | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|---|---------|---------|---------|--------------|
| Receive GFOA Distinguished Budget Award | Yes | Yes | Yes | Yes |
| # Days Prior to May 31 Budget Presented | 30 | 21 | 24 | 21 |
| Employees per 1000 Population | 6.80 | 6.90 | 7.35 | 7.00 |

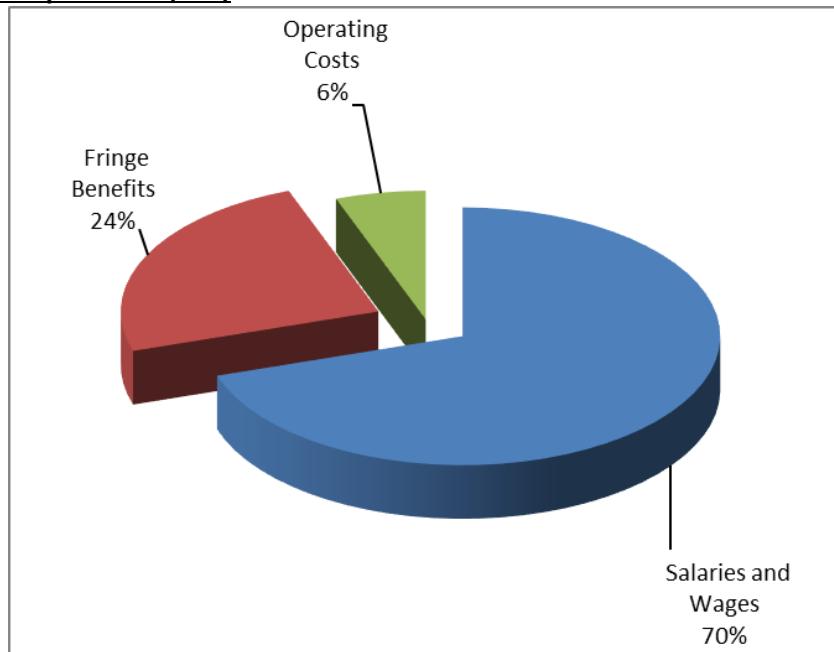
General Government – Human Resources (130)

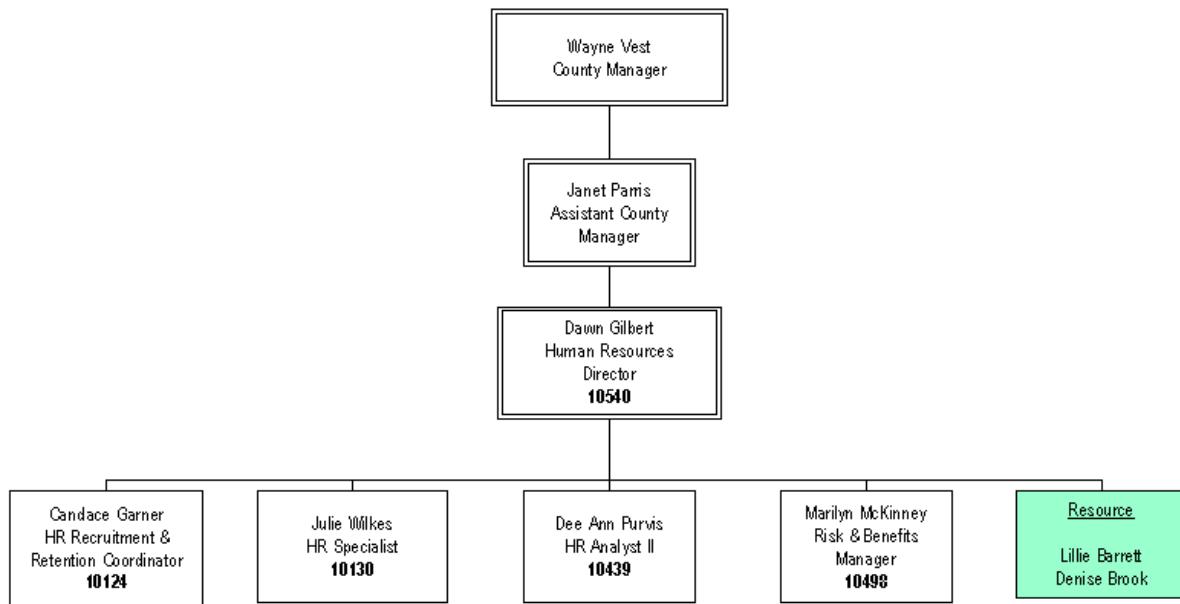
The mission of the Human Resources Department, in partnership with all departments, is a commitment to recruiting, developing, and retaining knowledgeable, customer-focused employees in a healthy and safe work environment, working toward a shared goal of providing exceptional services that make Moore County a premier community in which to live, work and raise a family.

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 197,831 | 225,418 | 275,502 | 322,181 | 46,679 | 16.9% |
| Fringe Benefits | 67,549 | 75,889 | 98,772 | 111,746 | 12,974 | 13.1% |
| Operating Costs | 15,547 | 16,973 | 25,758 | 26,054 | 296 | 1.1% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 280,927 | 318,280 | 400,032 | 459,981 | 59,949 | 15.0% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 3 | 4 | 4 | 4 | - | 0.0% |

- Human Resources consists of four (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 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 salary and fringes as a result of the pay study.

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 organization chart above includes the Risk & Benefits Manager who is part of the Internal Service Fund (Fund 810) which is explained under the Other Funds section of this document.

FY23 Highlights and Accomplishments:

- Managed Benefit Programs for employees and held 'lunch and learn' as well as virtual meetings to explain benefit programs to personnel.
- Held a Family Fun Day for County employees in the spring of 2023.

FY24 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 Average per Fiscal Year | | | | | | |
|---|------------------------------|------------------|------------------|----------------|--------------|-------------------|
| Fiscal Year Average | Employee Target Funded FTE's | Filled Positions | Vacant Positions | Month Turnover | YTD Turnover | Employment Level |
| 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% |
| FY23 | 733.0 | 682.1 | 50.9 | 10.3 | 67.8 | 93.05% |
| TARGET | | | | | | Greater than >95% |

Performance Measures

| Performance Measures | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|---------------------------------------|---------|---------|---------|--------------|
| Employee Turnover Rates (Avg. Annual) | 14.74 | 24.47 | 16.9 | 14.00 |
| Workers Comp Experience Modifier | 1.03 | 1.05 | 1.19 | 1.26 |



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.

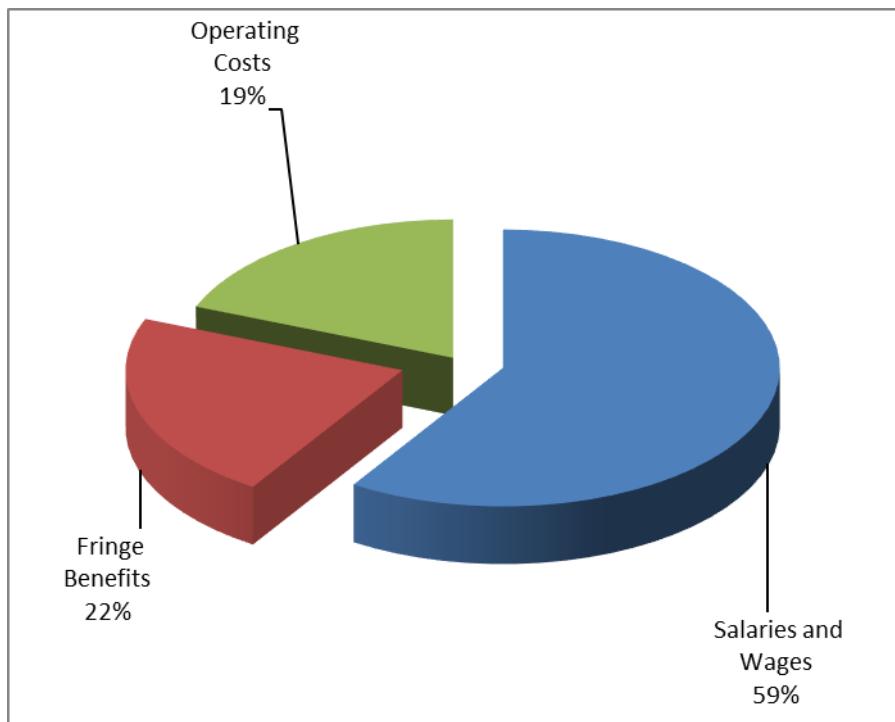
General Government – Financial Services Department (140)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 458,819 | 446,254 | 435,672 | 490,149 | 54,477 | 12.5% |
| Fringe Benefits | 155,603 | 160,670 | 166,325 | 182,318 | 15,993 | 9.6% |
| Operating Costs | 74,220 | 106,410 | 147,872 | 157,395 | 9,523 | 6.4% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 688,642 | 713,334 | 749,869 | 829,862 | 79,993 | 10.7% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 7 | 7 | 7 | 7 | - | 0.0% |

- The Financial Services Department overall budget shows a 10.7% increase. Most of this increase is related to salary and fringes as well as 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, 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 Financial Services 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.

FY23 Highlights and Accomplishments:

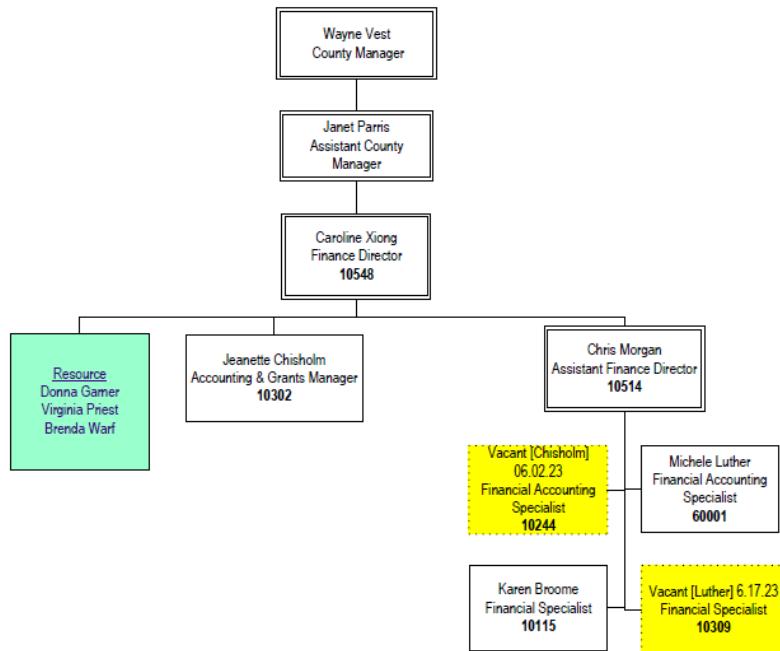
- Obtained the Award for Excellence in Financial Reporting from the GFOA (Government Finance Officers Association).
- Utilizing DebtBook to track GASB 87 and GASB 96 leases.

FY24 Objectives:

- Continue to implement online employee access to portal to provide one-stop-shop for employee payroll information.
- Implement an online process for routing and approving all forms electronically working with the Information Technology Department to finalize the process during FY24.

Financial Services Performance Measures:

| Performance Measures | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|--|------------|------------|----------|-----------------|
| Date Audited ACFR Published | 10/27/2021 | 11/23/2022 | TBD | 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) | Last Day | Last Day | Last Day | Last Day |



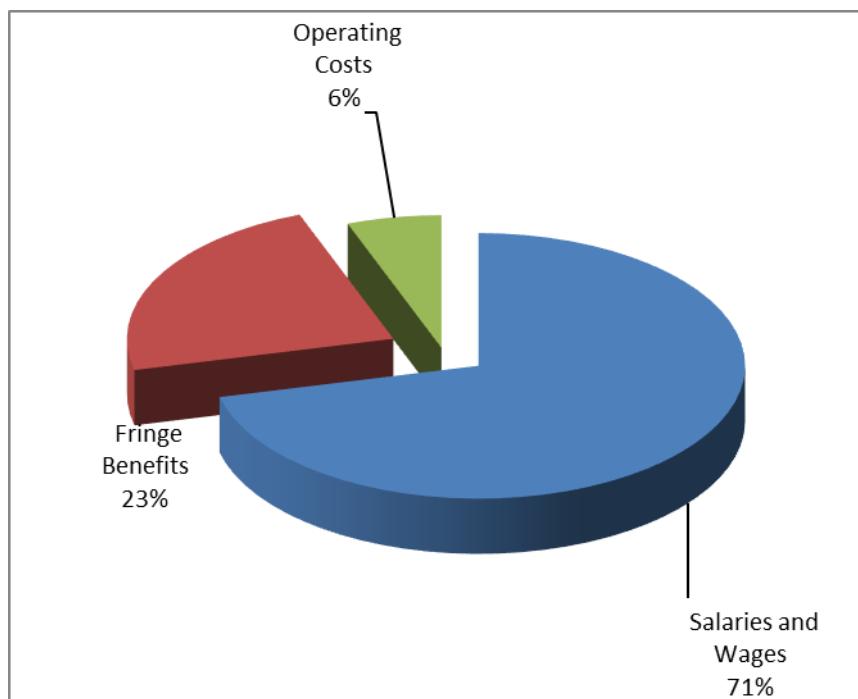
General Government – County Attorney's Office (150)

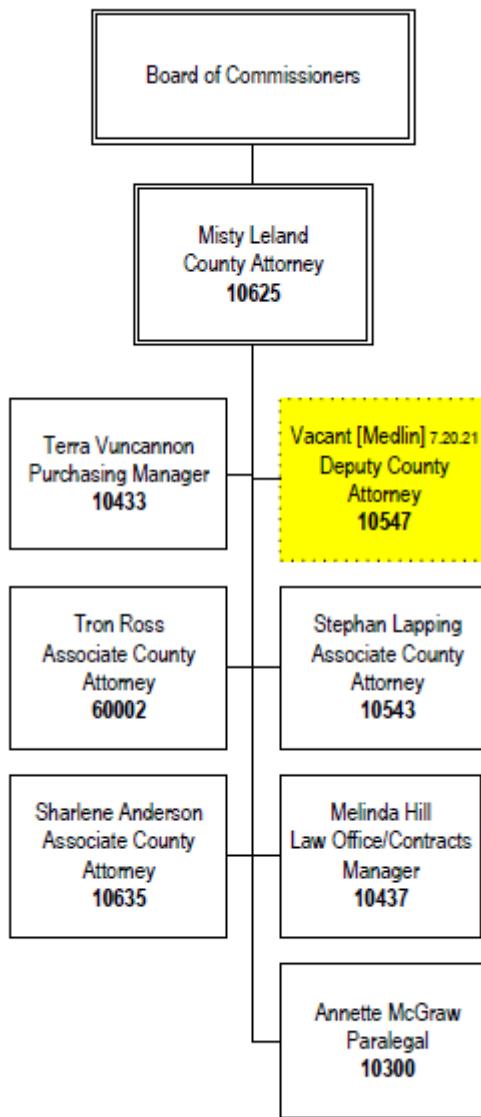
The mission of the County Attorney's office is to serve as the legal advisor to the Board of Commissioners to defend the Board of Commissioners and the agencies of the County from actions brought against them; and, to provide legal advice to County Departments.

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 639,414 | 602,025 | 664,766 | 894,494 | 229,728 | 34.6% |
| Fringe Benefits | 205,158 | 210,514 | 221,750 | 289,711 | 67,961 | 30.6% |
| Operating Costs | 26,404 | 133,405 | 65,227 | 72,010 | 6,783 | 10.4% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 870,976 | 945,944 | 951,743 | 1,256,215 | 304,472 | 32.0% |
| | | | | | | |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 7 | 7 | 7 | 8 | 1 | 14.3% |

- 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 increased by 10% due to increases 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.

FY23 Highlights and Accomplishments:

- Prepared and reviewed over 2,000 contracts for all departments in FY23.
- Provided legal advice on ethical issues and laws to the County Commission as needed.

FY24 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 | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|--|---------|---------|---------|--------------|
| Contract Requests Complete in 10 Days | 90% | 95% | 95% | 95% |
| DSS Court Orders Complete in 30 Days | 90% | 95% | 95% | 95% |
| Child Support Orders Complete in 10 Days | 90% | 95% | 95% | 95% |
| Legal Assistance Provided In 2 Days | 80% | 95% | 95% | 95% |

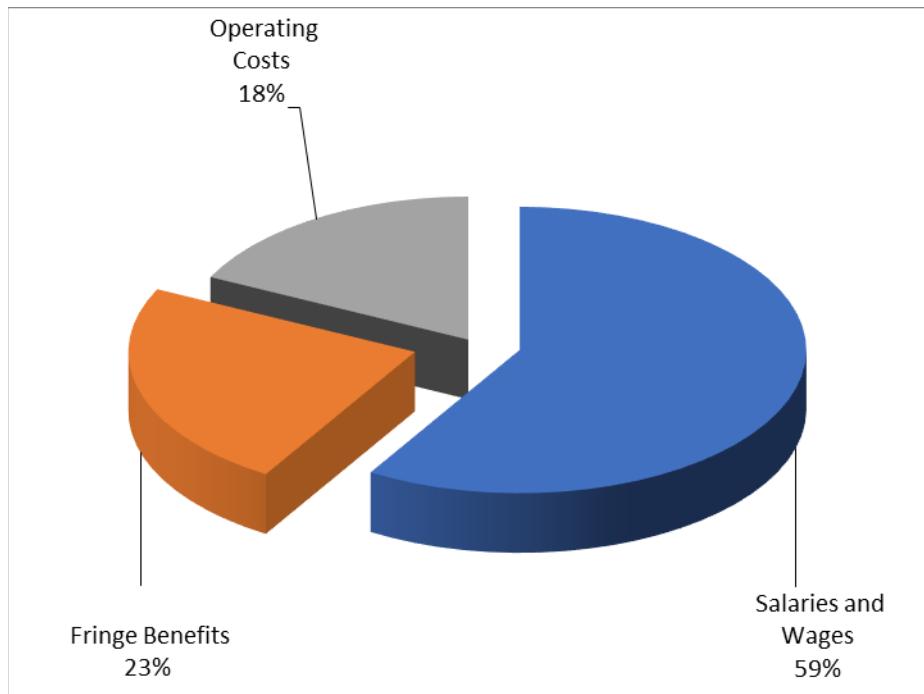
General Government – Tax Administration and Revaluation (160)

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.

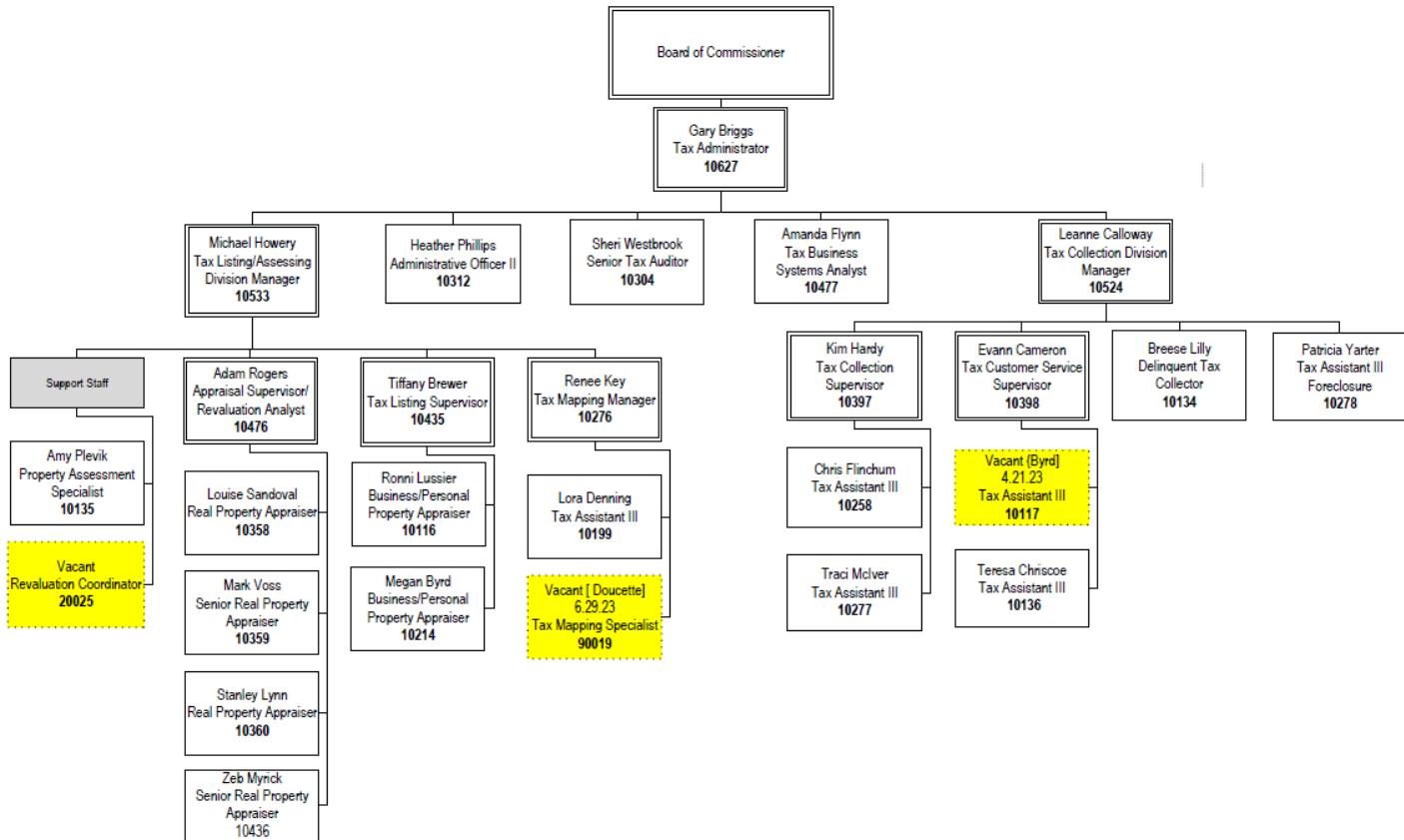
| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Salaries and Wages | 1,310,518 | 1,325,411 | 1,356,732 | 1,546,054 | 189,322 | 14.0% |
| Fringe Benefits | 488,730 | 525,582 | 560,396 | 618,951 | 58,555 | 10.4% |
| Operating Costs | 193,574 | 155,317 | 456,236 | 468,801 | 12,565 | 2.8% |
| Capital Outlay | - | - | 550,000 | 650,000 | 100,000 | 0.0% |
| Total | 1,992,822 | 2,006,310 | 2,923,364 | 3,283,806 | 360,442 | 12.3% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Full Time Equivalent Positions | 25 | 26 | 26 | 27 | 1 | 3.8% |

- The Tax Department budget includes an overall increase of 12.3%.
- This budget includes an increase in salaries due to the pay study and fringe benefits due to the increase of retirement cost 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.

FY23 Highlights and Accomplishments:

- Collection Rate for FY23 was 99.71%
- Tax Revaluation year
- Tax Bills were mailed out within one week of Board of Commissioners (BOC) charge to Tax Administrator

FY24 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 | 2020-21 | 2021-22 | 2022-23 | 2023-24 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 | 99.74% | 99.76% | 99.71% | 99.50% |

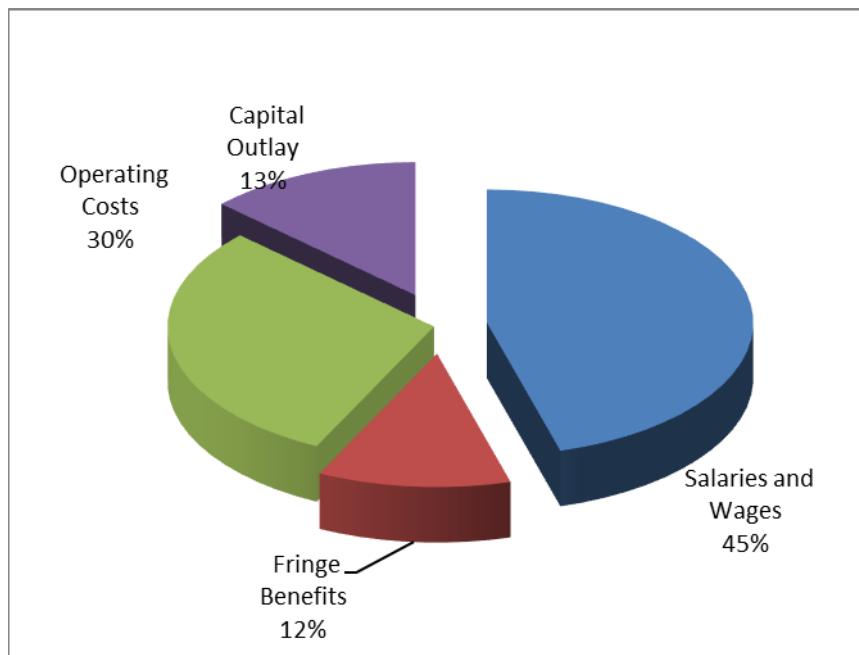
General Government – Board of Elections (170)

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.

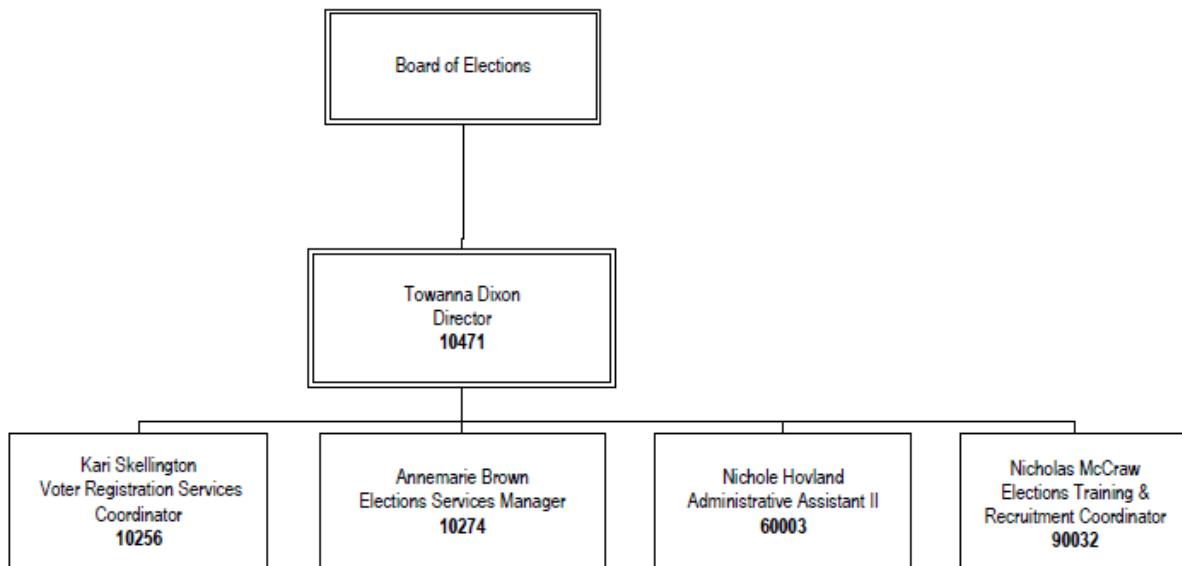
| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Salaries and Wages | 473,516 | 351,982 | 500,185 | 542,497 | 42,312 | 8.5% |
| Fringe Benefits | 97,538 | 93,566 | 128,387 | 139,325 | 10,938 | 8.5% |
| Operating Costs | 224,006 | 206,528 | 316,250 | 354,446 | 38,196 | 12.1% |
| Capital Outlay | - | - | - | 154,658 | 154,658 | 0.0% |
| Total | 795,060 | 652,076 | 944,822 | 1,190,926 | 246,104 | 26.0% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Full Time Equivalent Positions | 4 | 4 | 5 | 5 | - | 0.0% |

- The Elections budget shows an overall increase of 26%.
- The overall increase in salary and fringe benefits is due to the pay plan increases and retirement mandated costs from the state.
- The increase in operating costs is due to additional equipment related to voting.
- Capital outlay expense is for voting equipment purchase in FY24.
- 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.

FY23 Highlights and Accomplishments:

- Reaching out to residents to register to vote
- Conducted the 2022 election and audit within the deadlines required

FY24 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
- Purchase new equipment
- Increase recruitment numbers

Performance Measures:

| Performance Measures | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|-------------------------------------|---------|---------|---------|--------------|
| Comply with 100% State/Federal Laws | 100% | 100% | 100% | 100% |
| Perform 6 month GEO cross-checks | New | 100% | 100% | 100% |
| Increase the % of Registered Voters | 3.0% | 3.8% | -0.9% | 2.0% |

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 |
| July 1, 2023 | 73,961 | 15,125 | 30,678 | 27,532 | 619 | 7 |

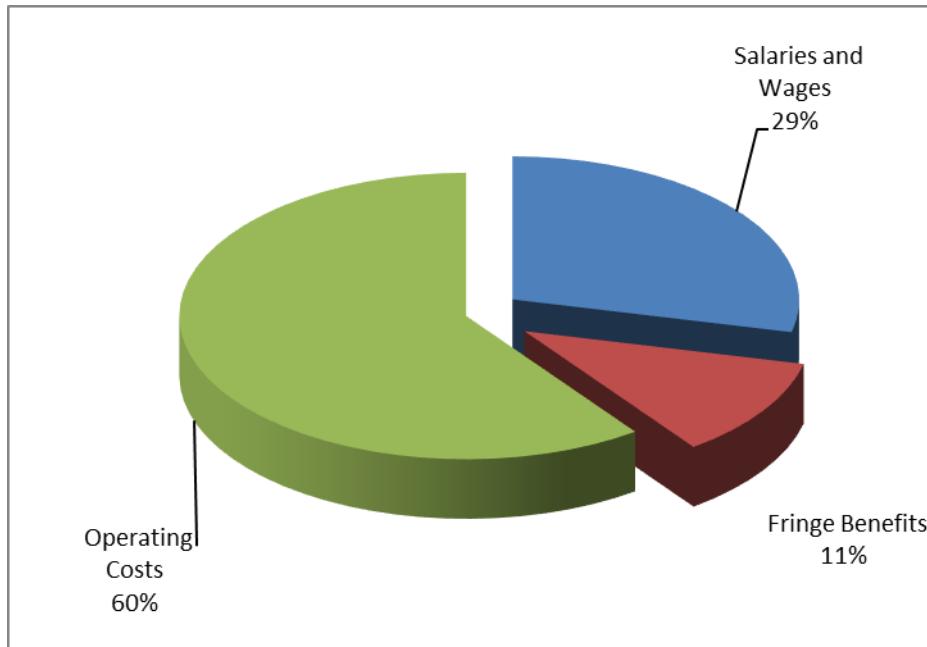
General Government – Register of Deeds Department (185)

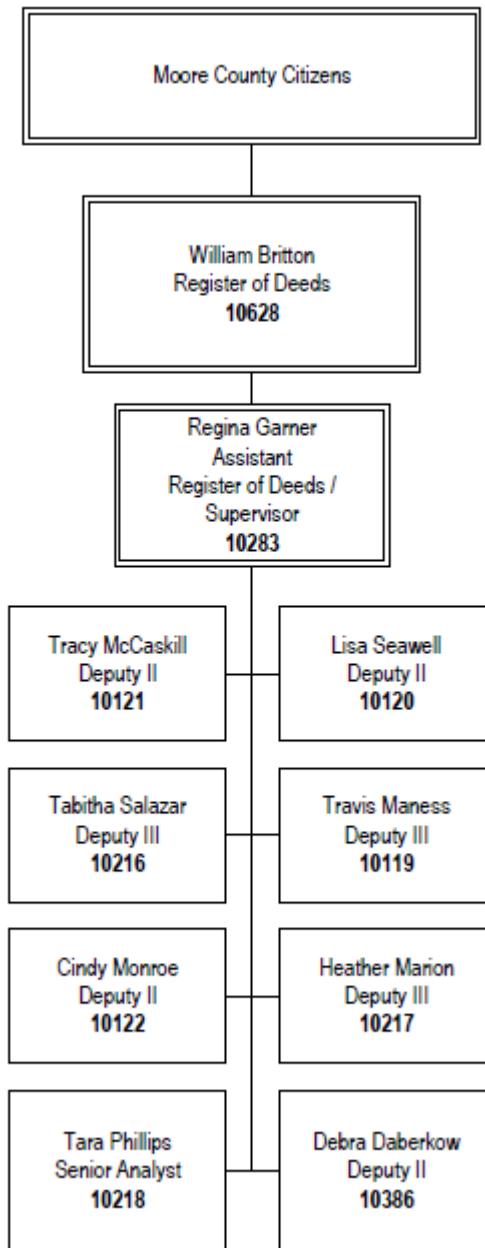
The Register of Deeds serves as legal custodian of all real estate and vital records for Moore County; our mission is to protect, preserve, provide, access, and maintain accuracy and the integrity of all public records for which we are legally entrusted.

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 454,654 | 503,823 | 501,037 | 575,441 | 74,404 | 14.9% |
| Fringe Benefits | 180,364 | 201,446 | 206,799 | 226,773 | 19,974 | 9.7% |
| Operating Costs | 1,783,388 | 1,846,480 | 1,188,594 | 1,204,723 | 16,129 | 1.4% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 2,418,406 | 2,551,749 | 1,896,430 | 2,006,937 | 110,507 | 5.8% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 10 | 10 | 10 | 10 | - | 0.0% |

- The Register of Deeds budget shows an increase as compared to the previous budget related to increases in salaries and fringe costs related to the pay plan increases.
- 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.

FY23 Highlights and Accomplishments:

- Recorded 24,496 instruments as compared to 29,689 in FY22
- Fiscal revenue total was \$3,550,578 versus a budget for FY23 of \$3,002,000
- 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% |
| 23-Jun | 24,496 | \$3,550,577 | \$3,002,000 | 118.27% |

FY24 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 | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|---|---------|---------|---------|--------------|
| Record 100% of Real Estate Docs. Same Day | 100% | 100% | 100% | 100% |
| Return Real Estate Docs. Next Day | 99% | 100% | 100% | 100% |
| Respond to Vital Records Request Same Day | 100% | 100% | 100% | 100% |
| Scan 75 Old Deed Books per Year | 100% | 100% | 100% | 100% |

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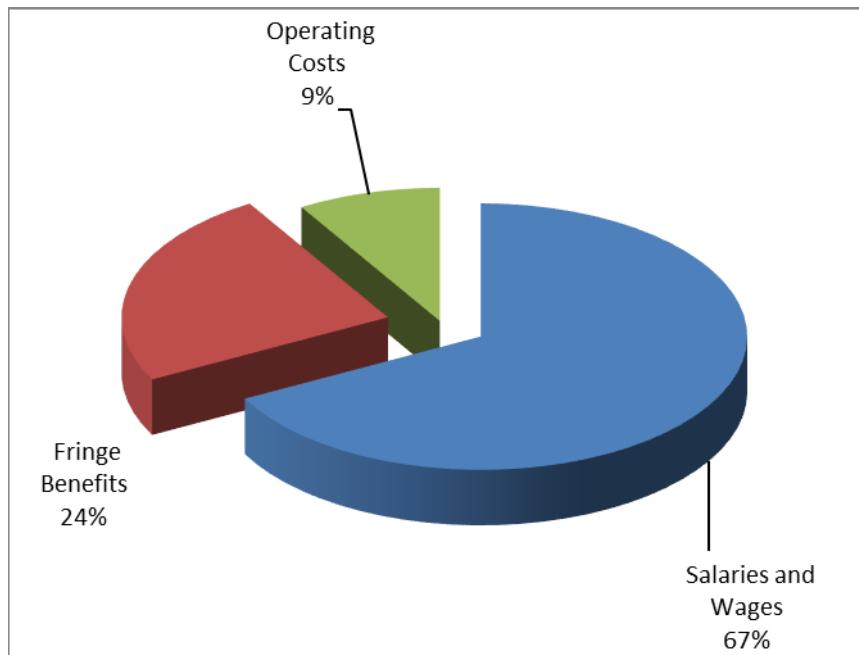
Public Safety – Sheriff's Office (195-05)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 5,229,661 | 5,487,375 | 5,576,138 | 7,124,717 | 1,548,579 | 27.8% |
| Fringe Benefits | 1,956,318 | 2,140,351 | 2,258,577 | 2,544,768 | 286,191 | 12.7% |
| Operating Costs | 753,024 | 724,039 | 813,408 | 920,565 | 107,157 | 13.2% |
| Capital Outlay | 149,000 | - | - | - | - | 0.0% |
| Total | 8,088,003 | 8,351,765 | 8,648,123 | 10,590,050 | 1,941,927 | 22.5% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 87 | 89 | 90 | 101 | 11 | 12.2% |

- The majority of the increase in this year's Sheriff's Department budget is related to the increase in eleven (11) new deputy positions. This also includes the increases in the retirement mandate from the state of a 1.0% increase.
- The Sheriff's Office budgeted revenue is \$424,983 which consists of an array of fees including Civil Process, Off-Duty Assignments, 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 currently employs ninety (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

Later in FY24 the additional 11 employees will be hired. Some of these new employees will be need for the new court facility and others will be hired to help with the growing demand for services.

Program Services:

Fees currently charged by the Sheriff’s office include:

| Fee Schedule - Item | FY 2023/2024 Fee Amount |
|---|------------------------------------|
| In-State Civil Process Service Fee N.C. General Statute 7A-311 Currently \$30.00 | 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 (\$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 \$424,983 in revenue. The Sheriff’s Office budgeted expenditures for FY 2024 is \$10,590,050 which is an increase over FY 2022 of \$1,941,927. The remainder of expenditures are covered by the County property tax rate totaling approximately \$8.6 million. The expenditures include the addition of eleven (11) officers, increases in retirement mandates from the state of 1.0% and increases in retirement coverage amounts.

FY23 Highlights and Accomplishments:

- Provide a high level of service to the citizens of Moore County.
- Provide ‘coffee with the citizens’ a monthly meet and greet to talk with fellow citizens about community safety and concerns.

FY24 Objectives and Strategies:

- Continue to provide a high level of service to the citizens of Moore County and work to get 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 |
| FY23 | 58,827 | 13 min, 27 sec | < 7 min |

- In FY23 the response time measurement was changed to start tracking response time by patrol car only. This significantly increased the average response time recorded for FY23.

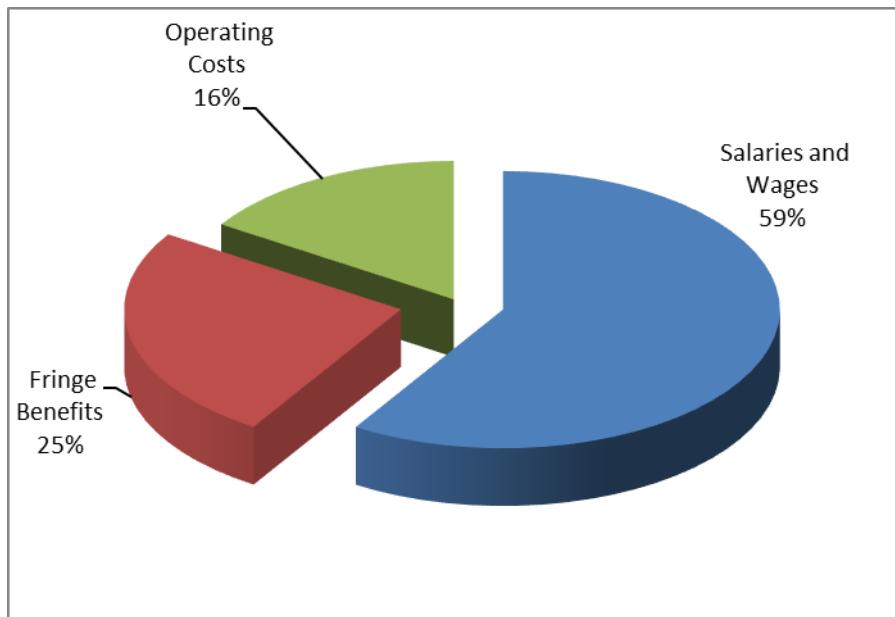
Public Safety – Sheriff's Detention Center (195-08)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 3,187,250 | 3,291,595 | 3,510,499 | 4,162,932 | 652,433 | 18.6% |
| Fringe Benefits | 1,316,538 | 1,405,720 | 1,564,070 | 1,779,894 | 215,824 | 13.8% |
| Operating Costs | 889,097 | 1,095,420 | 1,256,229 | 1,122,825 | (133,404) | -10.6% |
| Total | 5,392,885 | 5,792,735 | 6,330,798 | 7,065,651 | 734,853 | 11.6% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 78 | 78 | 79 | 81 | 2 | 2.5% |

- The Sheriff's Detention Center budget for FY23-24 includes an 11.6% increase. The main increases are in salary and fringe costs due to the pay plan and two additional personnel for FY24.
- The Detention Center revenue is made up of \$450,200 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 81 approved positions. The 81 positions that make up the Detention Center include:

- Captain and Administration Services - 6
- Master Control Room Operators – 7
- Transportation – 3
- Booking – 16
- Detention Officers - 49

Program Services and Revenues:

Revenues generated by the Detention Center are budgeted at \$450,200 for FY 2024 and consist of collections on commissary items, telephone deposits, doctor visits and statewide misdemeanor confinement fees. The Detention total annual budget is \$7,065,651. The remainder of revenue to balance the budget comes from the property tax collections.

| Fee Schedule - Item | FY 2023/2024 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 |

FY23 Highlights and Accomplishments:

- Prevention of inmate escapes was 100%
- Comply with state and local standards 100%
- Provide inmate transportation on time for court cases 100%

FY24 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 FY18 | Avg Daily Population FY19 | Avg Daily Population FY20 | Avg Daily Population FY21 | Avg Daily Population FY22 | Avg Daily Population FY23 | Maximum Capacity |
|-----------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------|
| July | 161 | 169 | 188 | 110 | 156 | 167 | 223 |
| August | 181 | 172 | 176 | 125 | 177 | 144 | 223 |
| September | 192 | 175 | 193 | 140 | 166 | 142 | 223 |
| October | 188 | 173 | 190 | 148 | 165 | 158 | 223 |
| November | 174 | 166 | 169 | 142 | 150 | 176 | 223 |
| December | 158 | 170 | 160 | 145 | 152 | 163 | 223 |
| January | 154 | 178 | 165 | 152 | 159 | 170 | 223 |
| February | 164 | 175 | 163 | 151 | 174 | 175 | 223 |
| March | 162 | 175 | 144 | 148 | 161 | 157 | 223 |
| April | 157 | 165 | 127 | 137 | 175 | 168 | 223 |
| May | 165 | 190 | 115 | 133 | 182 | 162 | 223 |
| June | 156 | 187 | 110 | 146 | 173 | 148 | 223 |
| Total | 2012 | 2095 | 1900 | 1677 | 1990 | 1930 | |

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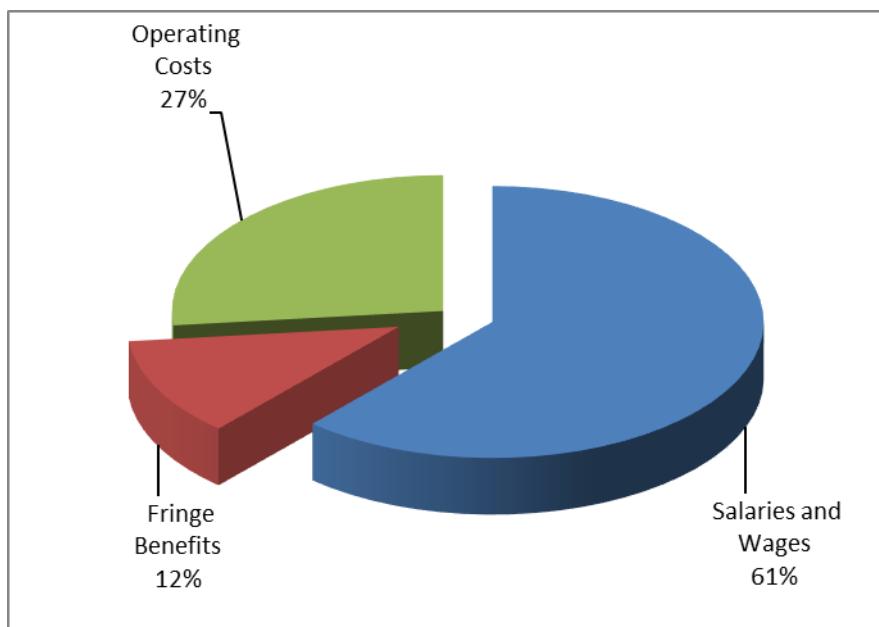
Public Safety – Day Reporting Center (DRC) (200)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 58,351 | 51,458 | 72,349 | 77,885 | 5,536 | 7.7% |
| Fringe Benefits | 10,783 | 11,119 | 13,449 | 14,905 | 1,456 | 10.8% |
| Operating Costs | 4,762 | 5,089 | 33,688 | 33,778 | 90 | 0.3% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 73,896 | 67,666 | 119,486 | 126,568 | 7,082 | 5.9% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 0.65 | 0.65 | 0.65 | 0.65 | - | 0.0% |

- 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.
- FY24 Budget has increased by 5.9% due to salary and fringe increases from the pay plan study.
- The position for the DRC is shared with our Youth Services Department 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:

| Day Reporting | | | |
|---------------------------------|-----------|-------|----------|
| Successful Program Completion % | | | |
| Month | Monthly % | YTD % | Target % |
| Jul-22 | 66.7% | 66.7% | 70% |
| Aug-22 | 100.0% | 88.9% | 70% |
| Sep-22 | 50.0% | 76.9% | 70% |
| Oct-22 | 40.0% | 66.7% | 70% |
| Nov-22 | 0.0% | 63.2% | 70% |
| Dec-22 | 50.0% | 61.9% | 70% |
| Jan-23 | 57.1% | 60.7% | 70% |
| Feb-23 | 80.0% | 63.6% | 70% |
| Mar-23 | 75.0% | 65.9% | 70% |
| Apr-23 | 100.0% | 69.6% | 70% |
| May-23 | 61.5% | 71.6% | 70% |
| Jun-23 | 46.2% | 67.5% | 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.

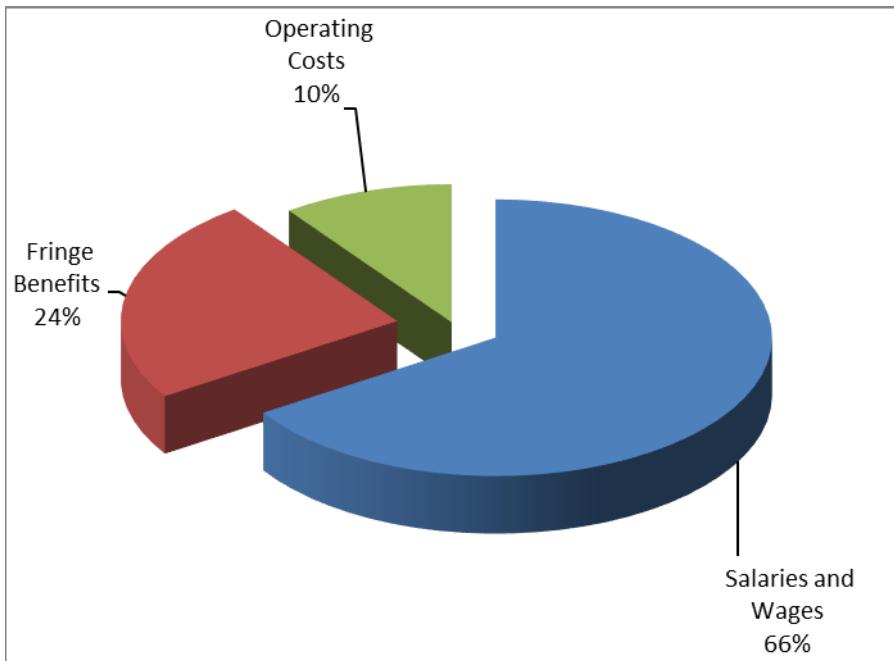
Public Safety – Youth Services (280)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 45,252 | 51,248 | 60,899 | 60,314 | (585) | -1.0% |
| Fringe Benefits | 17,431 | 18,943 | 20,648 | 22,072 | 1,424 | 6.9% |
| Operating Costs | 4,037 | 5,031 | 9,027 | 9,181 | 154 | 1.7% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 66,720 | 75,222 | 90,574 | 91,567 | 993 | 1.1% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ 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 \$91,567 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 | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|--|---------|---------|---------|--------------|
| % of Restitution Youth Fulfill Obligations | 86% | 90% | 100% | 80% |
| % of Teen Court Youth Fulfill Obligations | 95% | 97% | 97% | 85% |
| % of Rest. Youth Reducing Court Appears. | 75% | 80% | 89.7% | 80% |
| % of Teen Court Youth Red. Court Appears. | 95% | 95% | 91.4% | 85% |

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

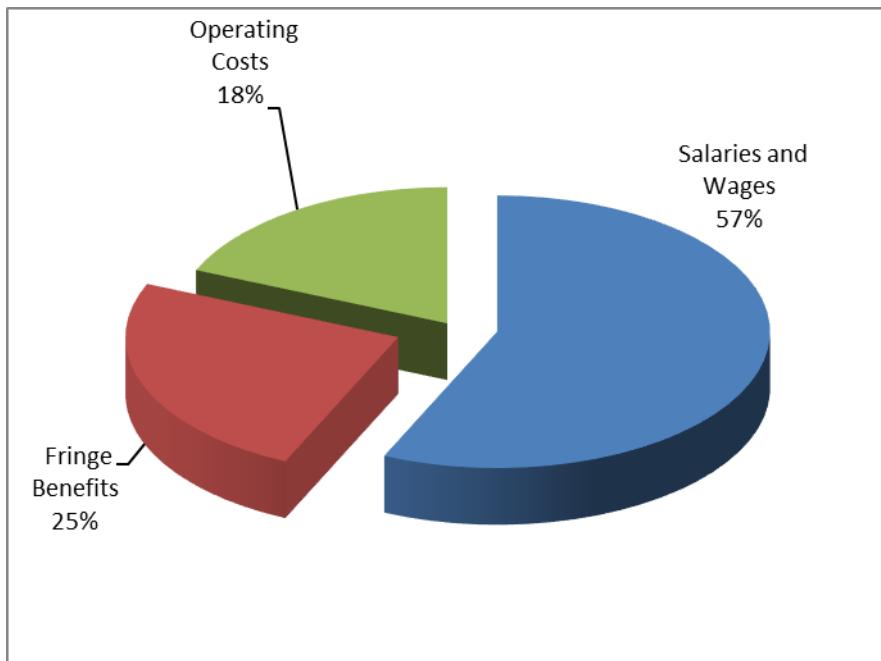
The mission of the Fire Marshal division of Public Safety is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs to the citizens of Moore County.

Fire Marshal

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 165,002 | 183,694 | 187,244 | 223,909 | 36,665 | 19.6% |
| Fringe Benefits | 74,364 | 80,921 | 85,136 | 97,033 | 11,897 | 14.0% |
| Operating Costs | 52,927 | 34,033 | 68,540 | 73,373 | 4,833 | 7.1% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 292,293 | 298,648 | 340,920 | 394,315 | 53,395 | 15.7% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 2.60 | 2.60 | 2.80 | 2.80 | - | 0.0% |

- The Fire Marshal budget shows an increase of 15.7%. The salary and fringe increases are due to the pay plan study completed in October of 2022.



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 \$6,000 budgeted revenue in fire inspection fees. The remainder is supported by the property tax collections.

FY23 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.

FY24 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 | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|--|---------|---------|---------|--------------|
| Review Plans & Issue Permits w/in 5 Days | 98% | 98% | 98% | 98% |
| Respond to Incidents w/in 1 hour | 99% | 99% | 99% | 99% |
| Complete Fire Inspections w/in 5 Days | 95% | 95% | 95% | 95% |
| Review Em. Mgt. Facility Plans w/in 5 Days | 95% | 98% | 98% | 98% |

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

| Fire Inspections | # of Inspections FY19 | # of Inspections FY20 | # of Inspections FY21 | # of Inspections FY22 | # of Inspections FY23 | Target |
|------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------|
| July | 120 | 172 | 35 | 176 | 122 | 80 |
| August | 88 | 154 | 39 | 176 | 149 | 80 |
| September | 13 | 128 | 39 | 166 | 111 | 80 |
| October | 60 | 150 | 213 | 148 | 99 | 80 |
| November | 80 | 132 | 149 | 111 | 120 | 80 |
| December | 52 | 112 | 110 | 151 | 111 | 80 |
| January | 111 | 163 | 76 | 127 | 115 | 80 |
| February | 124 | 110 | 29 | 75 | 92 | 80 |
| March | 148 | 119 | 147 | 105 | 112 | 80 |
| April | 91 | 72 | 177 | 110 | 94 | 80 |
| May | 106 | 20 | 187 | 123 | 108 | 80 |
| June | 136 | 42 | 157 | 125 | 109 | 80 |
| Total | 1,129 | 1,374 | 1,358 | 1,593 | 1,342 | 960 |

Public Safety – 911 Communications (210-12)

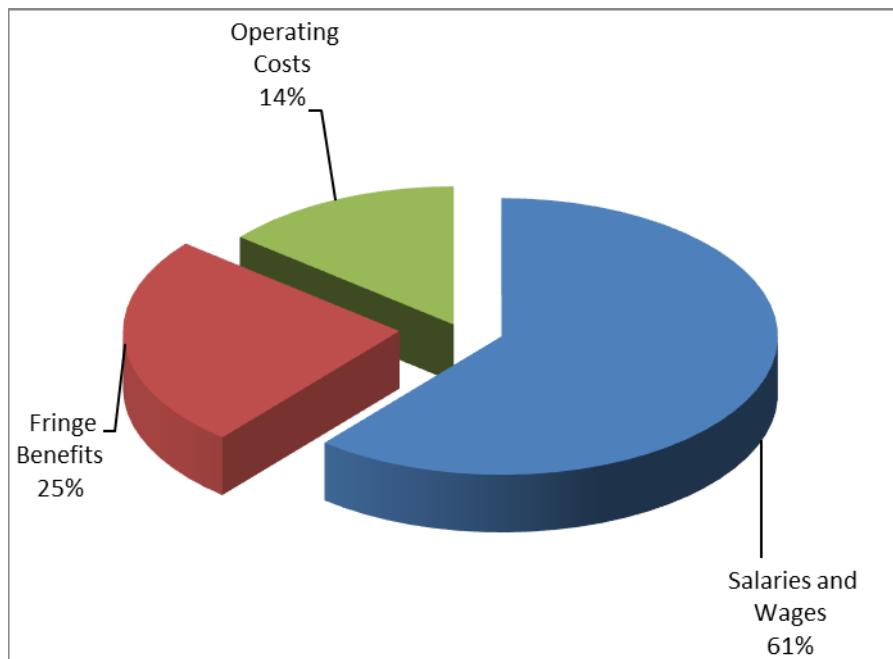
Our mission is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for citizen emergency services in Moore County.

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Salaries and Wages | 753,017 | 790,001 | 818,441 | 1,035,010 | 216,569 | 26.5% |
| Fringe Benefits | 288,027 | 323,391 | 345,763 | 421,617 | 75,854 | 21.9% |
| Operating Costs | 176,358 | 163,720 | 230,972 | 238,729 | 7,757 | 3.4% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 1,217,402 | 1,277,112 | 1,395,176 | 1,695,356 | 300,180 | 21.5% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Full Time Equivalent Positions | 16 | 17 | 17 | 19.25 | 2.25 | 13.2% |

- The E-911 communications budget shows an increase of 21.5%. 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 19.25 full-time employees.

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.

FY23 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.
- Replaced UPS Battery Back Up at Primary and Backup 911 Center.

FY24 Objectives and Strategies:

- Implementation of Emergency Police Dispatch by 3rd quarter of FY 24 (January 2024)
- Quality Assurance program at High Compliance Standards for all Emergency Medical Dispatch and Emergency Fire Dispatch Calls received and processed.
- Meet the National Fire Protection Association 1221 Standard - Moore County goal is an average receipt of call to dispatch of call less than 30 seconds.

- Ninety-five percent of alarms received on emergency lines shall be answered within 15 seconds, and 99 percent of alarms shall be answered within 40 seconds.
- Emergency alarm processing for the following call types shall be completed within 90 seconds 90 percent of the time and within 120 seconds 99 percent of the time

Performance Measures:

| Fiscal Year | Fire Calls | Medical Calls | Law Enforcement Calls | Other Calls | Total 911 Calls for Service |
|-------------|------------|---------------|-----------------------|-------------|-----------------------------|
| FY19 | 4,406 | 16,329 | 59,394 | 22,959 | 103,088 |
| FY20 | 3758 | 16303 | 57219 | 25230 | 102,510 |
| FY21 | 3799 | 18151 | 57927 | 25895 | 105,772 |
| FY22 | 4642 | 20656 | 51220 | 24542 | 101,060 |
| FY23 | 4517 | 21550 | 59086 | 29157 | 114,310 |

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

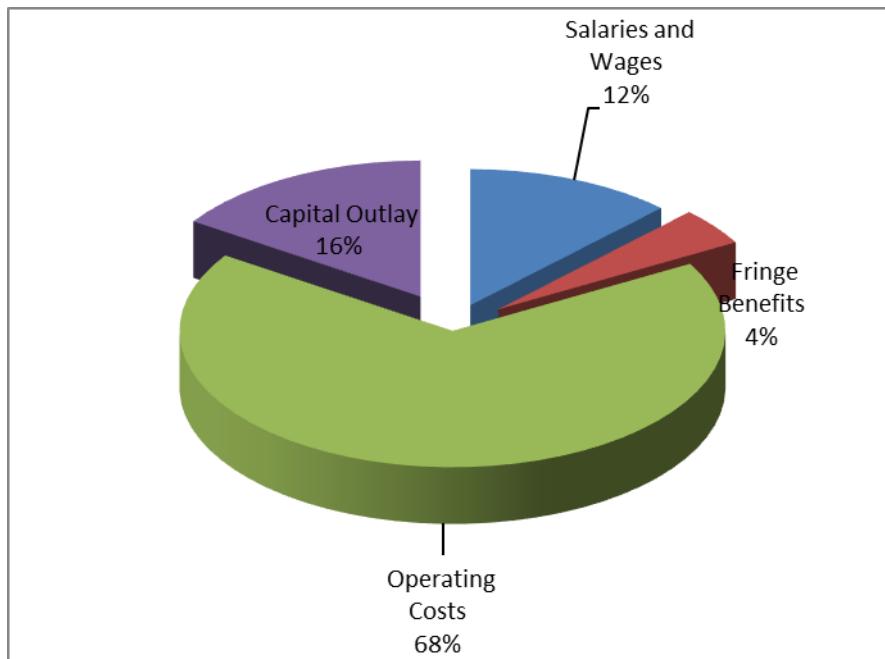
Environmental and Community Development – Solid Waste/Landfill/Collection Sites (220)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Salaries and Wages | 705,344 | 842,397 | 997,361 | 1,119,617 | 122,256 | 12.3% |
| Fringe Benefits | 263,701 | 328,046 | 382,186 | 405,977 | 23,791 | 6.2% |
| Operating Costs | 2,132,350 | 3,986,394 | 4,984,228 | 6,129,033 | 1,144,805 | 23.0% |
| Capital Outlay | 380,794 | 638,128 | 590,000 | 1,421,000 | 831,000 | 0.0% |
| Total | 3,482,189 | 5,794,965 | 6,953,775 | 9,075,627 | 2,121,852 | 30.5% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Full Time Equivalent Positions | 10.5 | 13.5 | 16.5 | 14.5 | (2.0) | -12.1% |

- The Solid Waste budget shows increases in salaries and fringe due to the pay plan study. Operating costs have also increased. Garbage, recycling and hauling costs have all increased for FY24.
- 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 \$6,316,023.
- The remainder of the revenue comes from the property tax collections.



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

Solid Waste is currently under Property Management and is made up of the following divisions:

- Administration – 3 full-time and 1 part-time (Supervisor Operations Specialist, Collections Supervisor, and Administrative Officer)
- Truck Drivers – 2 full-time, 1 part-time and 1 resource (Haul recycling materials daily)
- Landfill Staff Equipment Operators – 4 full-time and 1 part-time
- Landfill Weigh Masters – 2 full-time
- Collection Sites or Convenience Centers (7) located around the County
 - Resource Compactor Operators working less than 19 hours per week – 25
 - 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 \$6,316,023. The total budget for Solid Waste for FY24 is \$9,075,627. The remainder of revenue is made up of recycling grants in the amount of \$293,991 and property tax collections totaling \$9,075,627. Landfill fees include a construction and demolition fee of \$64.00/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.

FY23 Highlights and Accomplishments:

- Reorganized the department to fall under Property Management.
- Completed the design of the new Aberdeen Collection Site.
- Purchased a 4,000-gallon tanker to go on the back of the roll off trucks to help minimize dust at the

landfill site.

- Received a grant to help with household hazardous waste (HHW). An outdoor storage shed and outdoor message boards were purchased. The shed allows for proper storage of boxes, pallet jack and empty barrels needed for the HHW program.
- New trash compactor for West End
- Glass Bunker project to separate clean and dirty glass
- New Information boards at all the sites
- Ordered a new Mack rolloff truck
- Ordered a new truck scale

FY24 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.
- Purchase one new trash compactor
- Purchase a trash compactor for the Construction & Demolition landfill.
- Purchase skid steer
- Work on the design of a new scale house and scales
- Order 1 new Mack rolloff Truck

Performance Measures:

| Performance Measures | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|---|---------|---------|---------|-----------------|
| Annual Household Hazardous Waste Event pounds collected | 51,321 | 29,486 | 37,492 | 35,000 |
| % change in Recyclables | -2% | 8% | -22% | 5% |
| Lost Time Accidents | 1 | Zero | 2 | 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)

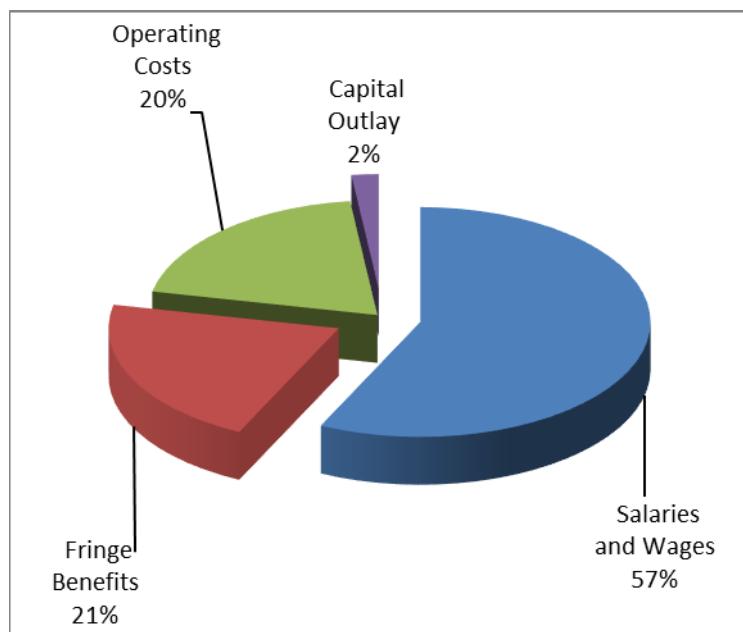
The mission of the Planning and Community Development Department (P&CD) is to protect the rights, health, safety, and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code. The department also provides Community Development services to improve the quality of life for Moore County residents.

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 598,458 | 740,438 | 814,501 | 1,069,255 | 254,754 | 31.3% |
| Fringe Benefits | 215,848 | 290,558 | 300,107 | 396,644 | 96,537 | 32.2% |
| Operating Costs | 182,351 | 204,350 | 302,580 | 372,287 | 69,707 | 23.0% |
| Capital Outlay | 18,080 | - | 37,000 | 35,580 | (1,420) | 0.0% |
| Total | 1,014,737 | 1,235,346 | 1,454,188 | 1,873,766 | 419,578 | 28.9% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 9.92 | 13.00 | 13.00 | 14.50 | 1.50 | 11.5% |

- The Planning, Permitting and Community Development budget is 28.9% higher than the prior year budget. Most of the increase is due to salary and fringe increases as well as additional staffing.
- The permitting department is funded by revenue for the collection of permit fees in the amount of \$757,000. The Planning budget contains \$40,000 in revenue for zoning and ordinance fees.
- The remainder of the department is funded by the property tax collections.

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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 which 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 – 3 (1 Senior Planner is split between Planning and Permitting)

The Permitting function includes:

- Permitting and Inspections Supervisor – 1
- Building Inspectors – 5
- Permitting Technicians – 2 (Time is split between Planning and Permitting)

Revenue is made up of the following:

- Planning total budget is \$735,866 includes \$40,000 in zoning and ordinance fees. The remainder of \$695,866 provided by property tax revenue.
- Permitting total budget is \$1,137,900. \$757,000 of the budget is covered through zoning and enforcement fees. The difference between expenses and revenues of \$380,900 is coming from the Permitting fund balance. Any revenue collected over expenditures in the Permitting department is moved to the balance sheet under restricted fund balance and can only be used to fund the permitting function.

FY23 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 2023.
- Annual survey completed online with the public.

FY24 Objectives and Strategies:

- Reconcile the Land Use Plan and the Unified Development Ordinance.
- Update the Land Use Plan.
- Housing Rehab Projects and Programs for low-income homeowners with additional applications and grants for community development

Performance Measures:

Chart below on number of permits being issued from the Planning and Permitting Department continues to increase even with 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 | FY23 # of Permits Issued |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| July | 512 | 546 | 540 | 663 | 547 | 678 |
| August | 496 | 626 | 630 | 823 | 926 | 1026 |
| September | 464 | 352 | 460 | 551 | 617 | 636 |
| October | 468 | 560 | 515 | 675 | 405 | 632 |
| November | 446 | 489 | 400 | 549 | 603 | 635 |
| December | 543 | 348 | 469 | 480 | 486 | 582 |
| January | 436 | 475 | 609 | 594 | 490 | 602 |
| February | 476 | 429 | 518 | 410 | 828 | 639 |
| March | 656 | 463 | 650 | 645 | 780 | 691 |
| April | 450 | 554 | 450 | 807 | 711 | 659 |
| May | 540 | 612 | 555 | 547 | 928 | 851 |
| June | 567 | 595 | 674 | 809 | 944 | 1079 |
| | 6054 | 6049 | 6470 | 7553 | 8265 | 8710 |

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

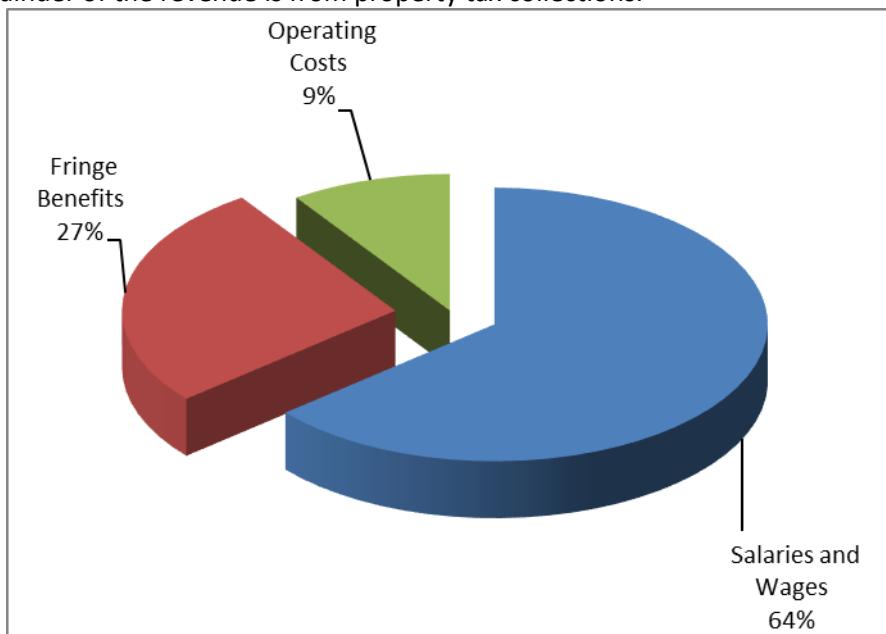
Environmental and Community Development – Cooperative Extension (250)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 178,426 | 172,895 | 197,753 | 199,431 | 1,678 | 0.8% |
| Fringe Benefits | 68,101 | 70,280 | 83,135 | 83,263 | 128 | 0.2% |
| Operating Costs | 15,167 | 16,322 | 23,811 | 29,685 | 5,874 | 24.7% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 261,694 | 259,497 | 304,699 | 312,379 | 7,680 | 2.5% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 6 | 6 | 6 | 6 | - | 0.0% |

- The Cooperative Extension Department had an increase of 2.5% over FY22/23. Most of this increase is related to operating costs. The operating cost increase is related to leases on computers and additional travel and training in FY24.
- 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 programing 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 FY2023:

| Cooperative Extension | July-Sept 2022 | Oct-Dec 2022 | Jan-Mar 2023 | Apr-June 2023 |
|---|-------------------|-----------------|-----------------|------------------|
| # of Farm Participants receiving education in profitable and sustainable livestock production | 186 | 91 | 516 | 498 |
| # of Farm Participants receiving education in profitable and sustainable plant production | 72 | 50 | 189 | 57 |
| # of Farm Visits | 109 | 62 | 46 | 148 |
| # of Homeowner Gardening and Landscaping Consultations | 369 | 651 | 603 | 1,610 |
| # of Youth engaged in 4-H Curriculum or Projects | 222 | 512 | 628 | 786 |
| # Gaining Knowledge of Healthy Lifestyles and Safe Food Consumption | 128 | 117 | 98 | 640 |
| On-line Programs | 8,391 | 4,921 | 7,805 | 13,745 |
| Mass Media (radio/publications) | 159,400 | 219,200 | 119,217 | 121,268 |

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.

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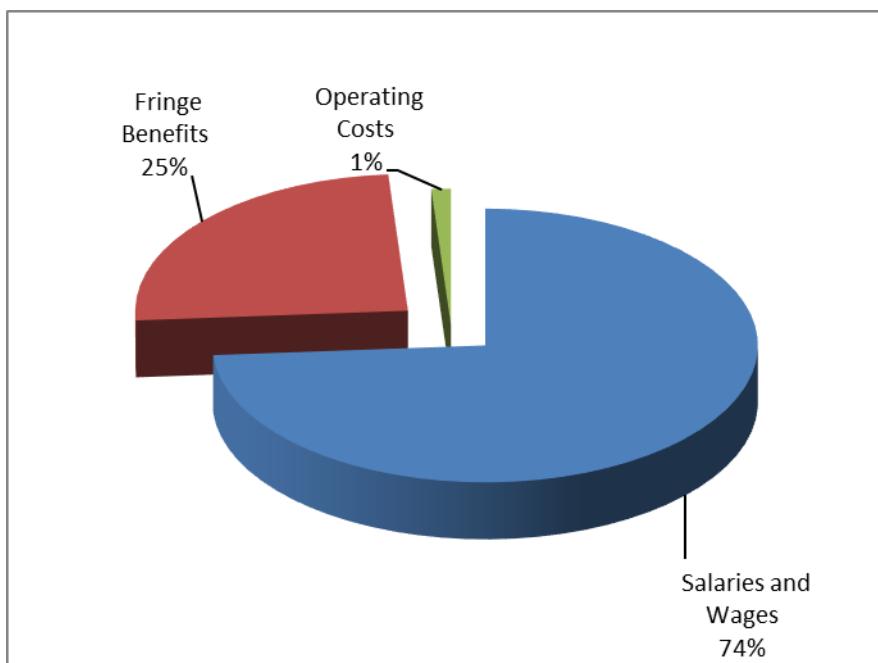
Environmental and Community Development – Soil and Water Conservation District (260)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|-------------------------------|----------------------------|-------------------|
| Salaries and Wages | 166,499 | 137,040 | 131,953 | 150,017 | 18,064 | 13.7% |
| Fringe Benefits | 58,660 | 55,332 | 46,193 | 50,725 | 4,532 | 9.8% |
| Operating Costs | 3,432 | 3,419 | 2,202 | 2,350 | 148 | 6.7% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 228,591 | 195,791 | 180,348 | 203,092 | 22,744 | 12.6% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|-------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 3 | 2 | 2 | 2 | - | 0.0% |

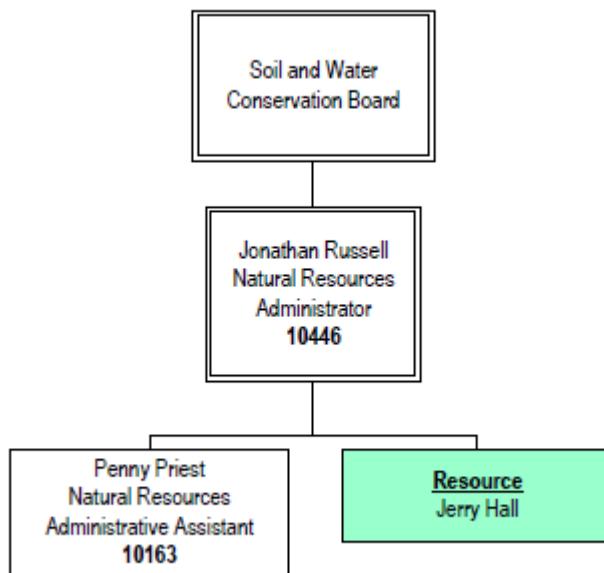
- The Soil and Water Conservation District has an increase in FY23/24 due to salary and fringe increases related to the pay plan.
- Soil and Water Conservation receives a grant for approximately \$30,000 from North Carolina State University Department of Agriculture to help cover costs of the department.
- 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.

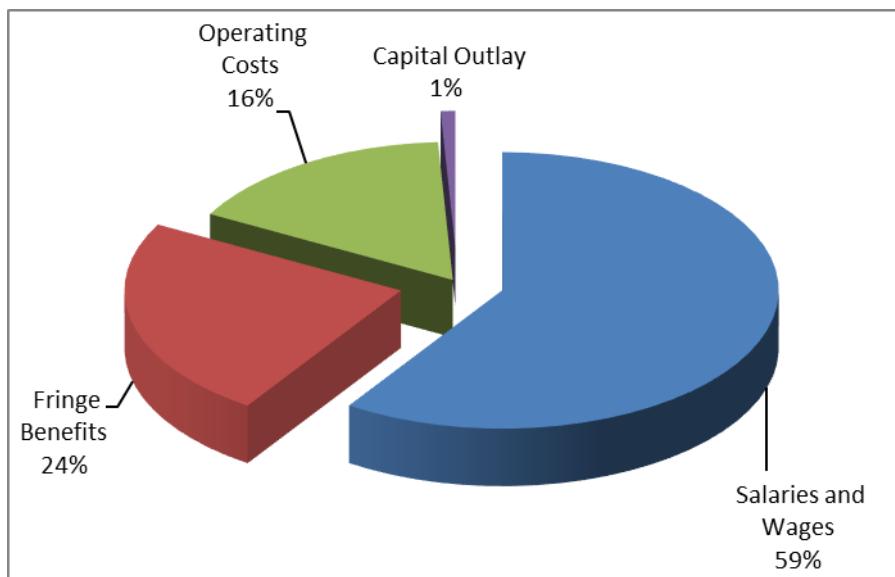
**Human Services – Health Services (390)**

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

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 2,636,411 | 2,710,209 | 2,778,043 | 3,028,501 | 250,458 | 9.0% |
| Fringe Benefits | 959,948 | 983,286 | 1,138,356 | 1,203,072 | 64,716 | 5.7% |
| Operating Costs | 1,135,974 | 813,242 | 837,544 | 828,059 | (9,485) | -1.1% |
| Capital Outlay | 24,880 | 25,850 | 42,824 | 43,802 | 978 | 0.0% |
| Total | 4,757,213 | 4,532,587 | 4,796,767 | 5,103,434 | 306,667 | 6.4% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 48.75 | 51.00 | 51.66 | 49.50 | (2.16) | -4.2% |

- The Health Department's increase of 6.4% is due to the increase cost in salaries and fringe benefits.
- The Health Department brings in revenues in the amount of \$1,711,042 which is made up of fees and grants to cover 33.5% of expenditures.
- The remainder of revenue needed to cover the department is \$3,392,392 which is needed to cover the expenses of the department and comes from the property tax collections or 66.5%.

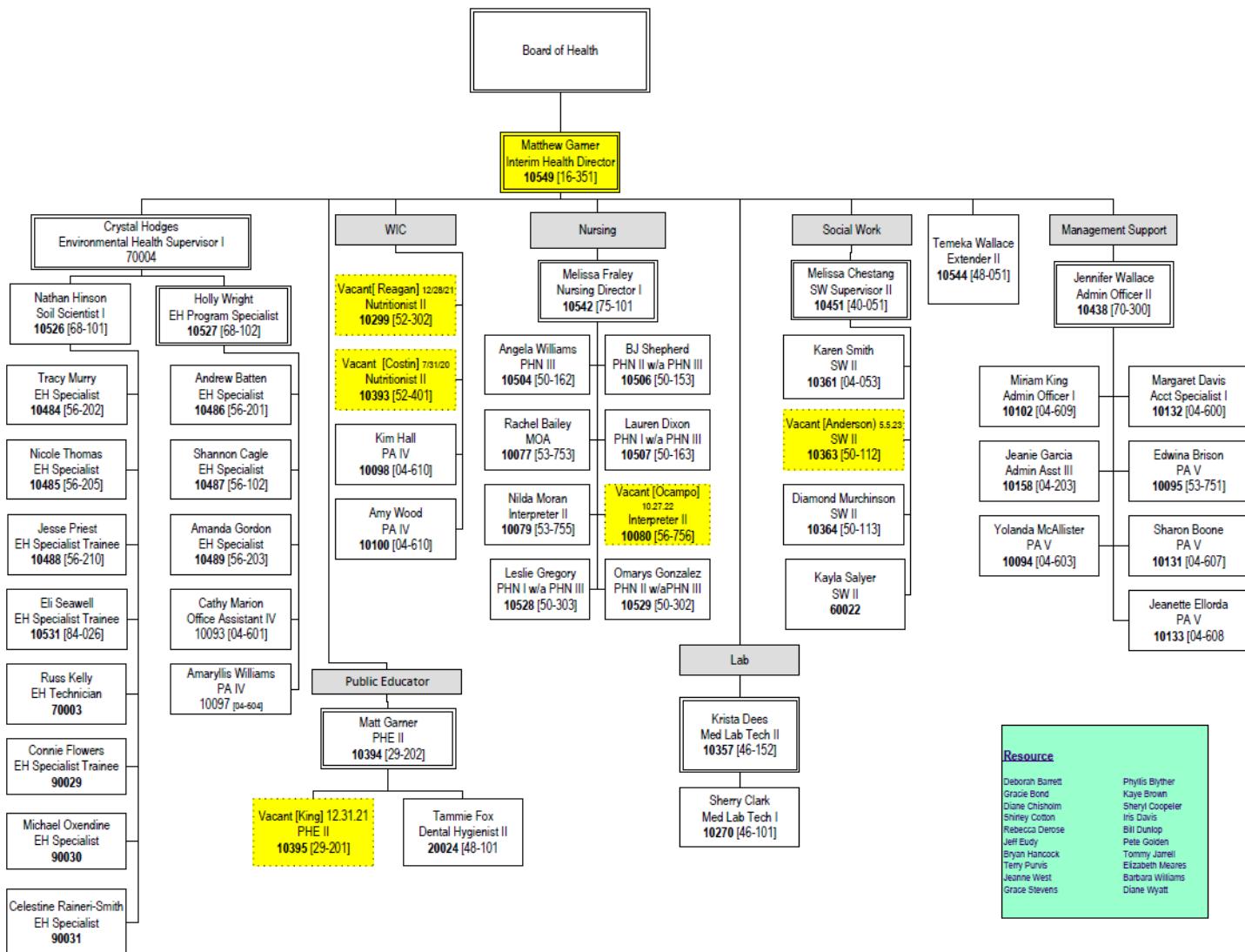


Human Services – Health Services (390)

Program Services:

The County Health Department has several divisions and employees:

- Administration and Management Support – 11.5 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 and Lab – 11 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 – 1 employee – Public educator provides services to the community on disease prevention.



Health Department Revenues:

For FY 2024 the total health budget is \$5,103,434. The revenues are made up of:

- Donations from First Health Hospital \$20,000
- Fees for Services \$927,710
 - Services include Maternal Health, Family Planning, Adult Health, Care Management, and Environmental Health Fees collected.
- Grants \$763,332
 - Grants include WIC grant of \$342,226 which is the largest portion of this amount, the remainder of the grants are for Tuberculous, Aids Control, Communicable Disease, Immunization Action, Child Fatality, and STD Prevention.
- \$3,392,392 covered by County tax revenue.

FY23 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.
- Environmental Health was able to become fully staffed in FY23.
- Environmental Health issued 2,048 permits in FY23 versus 1,652 permits in FY22, which is a 19% increase.
- Food and Lodging permits increased from 1,099 in FY22 to 1,546 in FY23, which is a 40% increase.

FY24 Objectives and Strategies:

- Community outreach and education seminars are scheduled throughout the County to educate the public on getting vaccinated.
- Process Environmental Health applications within a two-week time frame.
- Maintain staffing levels to handle demand for permits in a timely manner.

Performance Measures:

Clinical Health Visits not including COVID-19 Vaccinations:

| Health Clinical Patient Visits | | | | | | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------|
| MONTH | FY16 Patient Visits | FY17 Patient Visits | FY18 Patient Visits | FY19 Patient Visits | FY20 Patient Visits | FY21 Patient Visits | FY22 Patient Visits | FY23 Patient Visits | Target |
| July | 396 | 345 | 211 | 285 | 304 | 215 | 163 | 229 | 460 |
| August | 438 | 466 | 321 | 312 | 283 | 189 | 180 | 236 | 460 |
| September | 416 | 398 | 253 | 253 | 244 | 196 | 158 | 217 | 460 |
| October | 395 | 374 | 330 | 332 | 332 | 229 | 194 | 177 | 460 |
| November | 386 | 351 | 302 | 250 | 222 | 178 | 176 | 167 | 460 |
| December | 359 | 324 | 217 | 213 | 218 | 138 | 136 | 113 | 460 |
| January | 375 | 325 | 329 | 307 | 296 | 124 | 162 | 180 | 460 |
| February | 425 | 300 | 290 | 250 | 261 | 153 | 176 | 164 | 460 |
| March | 401 | 282 | 303 | 259 | 189 | 194 | 183 | 204 | 460 |
| April | 366 | 190 | 297 | 279 | 147 | 210 | 151 | 189 | 460 |
| May | 366 | 271 | 311 | 250 | 172 | 163 | 184 | 218 | 460 |
| June | 383 | 205 | 292 | 252 | 181 | 200 | 218 | 274 | 460 |
| Total | 4,706 | 3,831 | 3,456 | 3,242 | 2,849 | 2,189 | 2,081 | 2,368 | 5,520 |

Environmental Health Performance Measures

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

| Env Health Food & Lodging Inspections | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | Target |
|---------------------------------------|------|------|------|------|------|------|------|------|--------|
| July | 94 | 97 | 49 | 105 | 42 | 48 | 76 | 95 | 129 |
| August | 90 | 142 | 108 | 147 | 107 | 108 | 104 | 103 | 129 |
| September | 133 | 111 | 104 | 71 | 138 | 127 | 86 | 131 | 129 |
| October | 111 | 132 | 99 | 129 | 123 | 119 | 104 | 123 | 129 |
| November | 107 | 119 | 59 | 101 | 81 | 116 | 79 | 103 | 129 |
| December | 154 | 121 | 62 | 123 | 114 | 154 | 103 | 120 | 129 |
| January | 91 | 82 | 58 | 143 | 117 | 93 | 31 | 118 | 129 |
| February | 206 | 90 | 92 | 105 | 93 | 122 | 48 | 120 | 129 |
| March | 139 | 118 | 54 | 125 | 45 | 66 | 86 | 144 | 129 |
| April | 148 | 87 | 94 | 146 | 16 | 50 | 117 | 129 | 129 |
| May | 192 | 128 | 130 | 221 | 54 | 81 | 142 | 201 | 129 |
| June | 236 | 45 | 87 | 266 | 114 | 53 | 123 | 159 | 129 |
| Total | 1701 | 1272 | 996 | 1682 | 1044 | 1137 | 1099 | 1546 | 1545 |



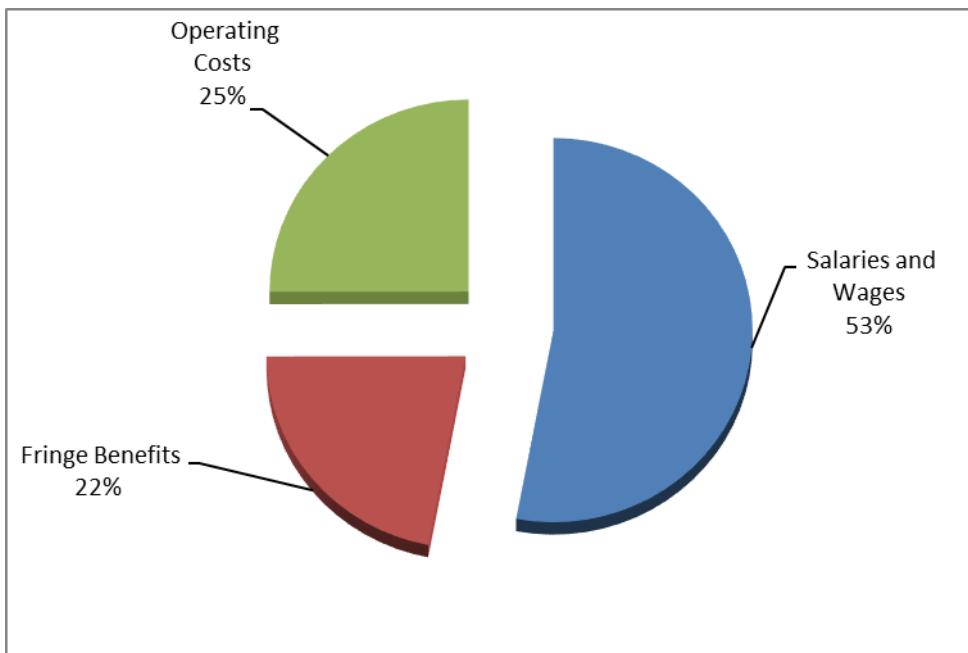
Human Services – Department of Social Services (DSS) (380)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 4,991,499 | 5,037,297 | 5,425,208 | 6,117,015 | 691,807 | 12.8% |
| Fringe Benefits | 1,974,409 | 2,099,149 | 2,306,818 | 2,536,699 | 229,881 | 10.0% |
| Operating Costs | 2,166,140 | 2,663,971 | 2,804,429 | 2,887,249 | 82,820 | 3.0% |
| Capital Outlay | - | - | 50,000 | - | (50,000) | 0.0% |
| Total | 9,132,048 | 9,800,417 | 10,586,455 | 11,540,963 | 954,508 | 9.0% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 108.5 | 108.5 | 111.5 | 111.5 | - | 0.0% |

- The Social Services Department has an increase of 9.0% in salaries and fringe benefits related to the pay plan study.
- Social Services revenue is budgeted at \$6,486,487 made up of federal and state grants. \$6,000 in revenue is related to fees collected.
- The remaining revenue of \$5,048,476 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 2024 is \$11,540,963 in expenditures and revenues make up \$6,682,894. The County property tax allocation to cover some of the expenses is \$4,858,069 or 42% of the total expenses. Trends are expected to remain constant at 40%-45% of County property tax to support Social Services.

Program Services and Revenue breakdown:

- Fees \$6,000 made up of adoption fees.
- Grants \$6,676,894
 - Medical Assistance \$2,580,610
 - Crisis intervention \$238,789
 - LIEAP \$379,637
 - Food Stamps \$735,848
 - The remaining grant programs include Progress Energy, Child Welfare, Smart Start, Medicaid Transportation, 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
- It is expected that additional positions in FY24 will be added for Medicaid Expansion. At this time the number of positions has not been determined.

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Social Services Reporting Dashboard and Case Loads are included in the following chart and reported for FY 2023:

| MOORE COUNTY SOCIAL SERVICES - JUNE 2023 | | | |
|---|------------------|---|---------------------|
| ADULT SERVICES | | | |
| | Reports Received | Reports Accepted | Guardianship |
| Current Month | 46 | 14 | 29 |
| YTD Totals | 474 | 172 | |
| CHILDREN'S SERVICES | | | |
| | Reports Received | Reports Accepted | Children in Custody |
| Current Month | 88 | 41 | 69 |
| YTD Totals | 1140 | 639 | |
| FOOD AND NUTRITION SERVICES | | | |
| | Applications | Reviews | Active Cases |
| Current Month | 380 | 412 | 5,562 |
| YTD Totals | 4,362 | 3,179 | |
| ADULT MEDICAID | | | |
| | Applications | Reviews | Active Cases |
| Current Month | 83 | 254 | 5,781 |
| YTD Totals | 1,064 | 3,048 | |
| FAMILY AND CHILDREN'S MEDICAID | | | |
| | Applications | Reviews | Active Cases |
| Current Month | 150 | 1,073 | 8,352 |
| YTD Totals | 1,562 | 9,390 | |
| Day Care | 396 | <i>Clients served by each respective program for the current Month.</i> | |
| Work First | 31 | | |
| Emer. Assistance | 0 | | |

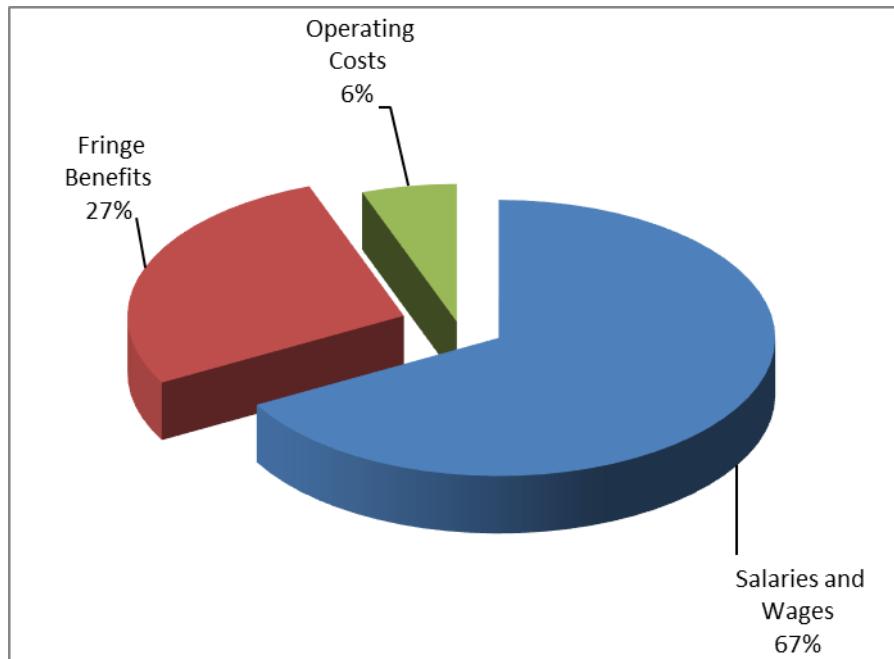
Human Services – Child Support Enforcement (270)

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

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 556,450 | 552,874 | 553,444 | 617,720 | 64,276 | 11.6% |
| Fringe Benefits | 214,615 | 225,789 | 233,973 | 253,489 | 19,516 | 8.3% |
| Operating Costs | 32,436 | 31,661 | 50,555 | 51,369 | 814 | 1.6% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 803,501 | 810,324 | 837,972 | 922,578 | 84,606 | 10.1% |

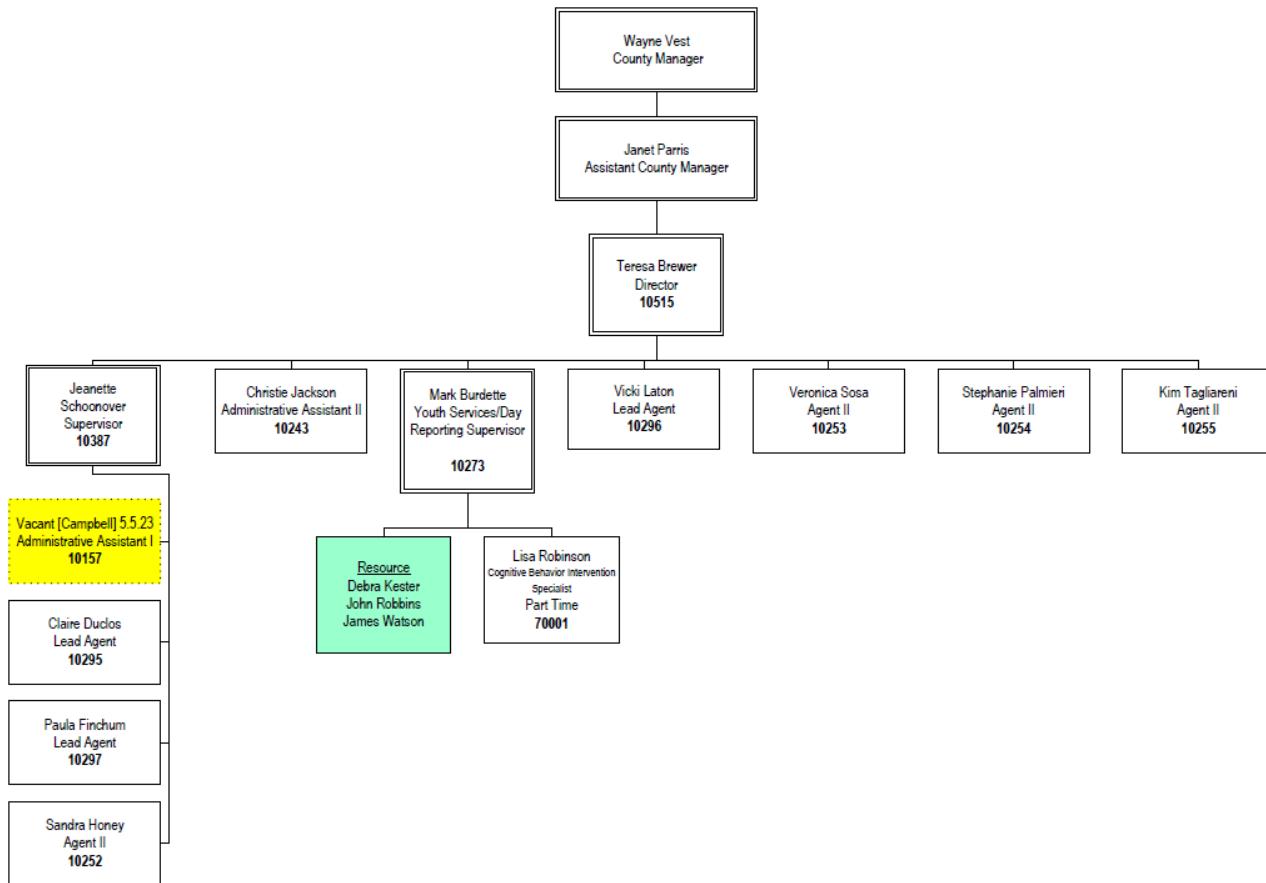
| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 11 | 11 | 11 | 11 | - | 0.0% |

- The Child Support budget has an increase of 10.1% due to increases in salary and fringe costs related to salary increases.
- The revenues 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 2024. The remainder of expenses in the amount of \$84,606 is covered by County tax revenue.

The following chart shows the amount of State collections made on behalf of Moore County in collections comparing FY2021-2022 to FY2022-2023. 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 Disbursements | | | | |
|----------------------------------|-------------------|-------------------|----------------|----------------|
| Disbursement Month | Month- FY21/22 | Month- FY22/23 | YTD FY21/22 | YTD FY22/23 |
| July | \$485,164 | \$412,358 | \$485,164 | \$412,358 |
| August | \$475,230 | \$464,616 | \$960,394 | \$876,974 |
| September | \$475,714 | \$436,737 | \$1,436,108 | \$1,313,711 |
| October | \$444,554 | \$435,794 | \$1,880,662 | \$1,749,505 |
| November | \$437,553 | \$397,870 | \$2,318,215 | \$2,147,375 |
| December | \$473,136 | \$424,521 | \$2,791,351 | \$2,571,896 |
| January | \$423,481 | \$422,022 | \$3,214,832 | \$2,993,918 |
| February | \$424,041 | \$421,087 | \$3,638,873 | \$3,415,005 |
| March | \$519,308 | \$520,444 | \$4,158,181 | \$3,935,449 |
| April | \$492,078 | \$451,071 | \$4,650,259 | \$4,386,520 |
| May | \$498,939 | \$490,193 | \$5,149,198 | \$4,876,713 |
| June | \$491,599 | \$447,548 | \$5,640,797 | \$5,324,261 |

FY22/23 Highlights and Accomplishments for Moore County Child Support

- Percentage of Paternity established goal was set at 99.00%; Moore County exceeded this goal with 100.00% of paternity established in cases.
- Percentage of Cases under order goal was set at 89.00%; Moore County exceeded this goal with 93.69% of cases under order.
- Percentage of Collections rate (current support) goal was set at 69.00%; Moore County exceeded this goal with 72.00% collections rate for orders with support owed.
- Percentage of Cases with Payment toward arrears owed was set at 69.00%; Moore County exceeded this goal with 72.68% of cases with arrears owed with a payment made toward arrears.
- The goal of collections disbursed was set at \$5,549,276.79; Moore County met 95.99% of this goal by collecting \$5,326,951.49 that was disbursed.

FY24 Child Support Objectives and Strategies:

- To meet or exceed program and performance goals for FY2023/2024:
 - Paternity established goal 100.00%
 - Cases under order goal 90.00%
 - Collections rate (current support paid) goal 70.00%
 - Cases with payment to arrears owed goal 70.00%
 - Total collections disbursed goal \$5,326,951.49

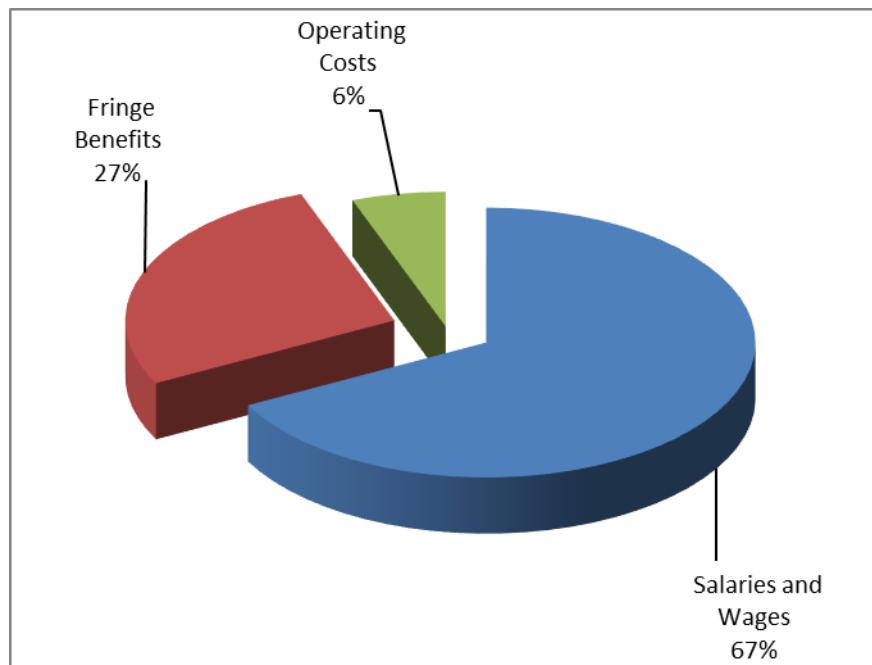
Human Services – Veteran Services (290)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 144,436 | 144,679 | 158,476 | 258,864 | 100,388 | 63.3% |
| Fringe Benefits | 52,906 | 98,764 | 60,457 | 104,103 | 43,646 | 72.2% |
| Operating Costs | 9,622 | 10,757 | 15,332 | 21,693 | 6,361 | 41.5% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 206,964 | 54,200 | 234,265 | 384,660 | 150,395 | 64.2% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 3 | 3 | 3 | 5 | 2 | 66.7% |

- The Veterans Services budget has an increase of 64.2%. The increase is related to the pay plan study and two additional full-time people. Operating also increased due to the additional headcount.
- The revenues for this department include \$2,084 from the State.
- The remainder of revenue comes from the property tax collections.



Veteran Services- Program Services and Revenue:

Veteran Services includes five (5) 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 \$2,084 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 2023:

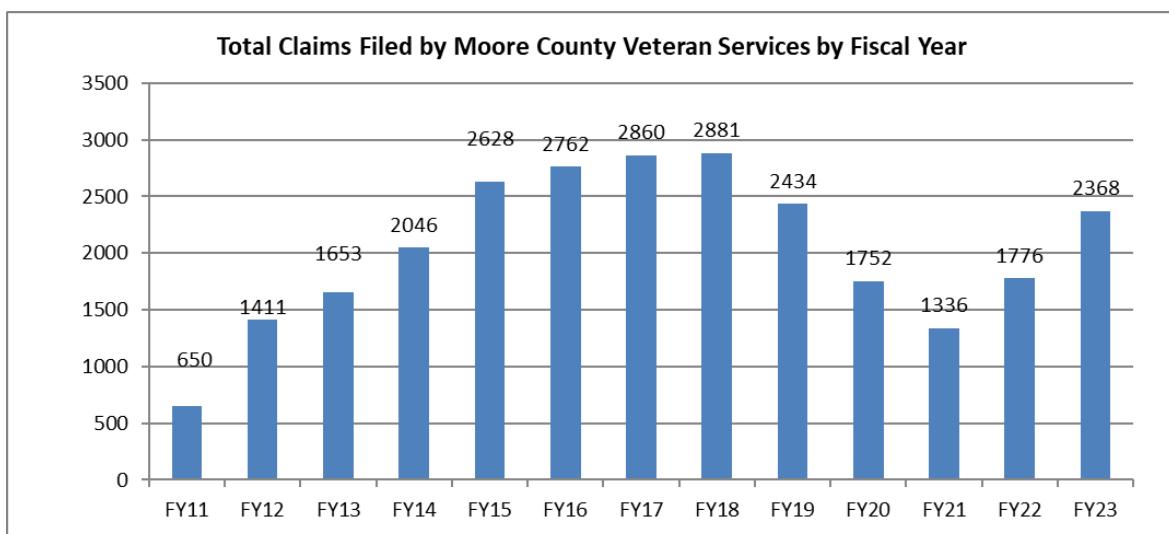
| | |
|-------------------------------------|---------------|
| *Number of Veterans in Moore County | 9,467 |
| *VA Expenditures in Moore County | \$151,203,000 |

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

| * Veteran Demographics by Age Range | | | | | |
|-------------------------------------|-------------|-------------|-------------|---------------|-------|
| Gender | Age 17 - 44 | Age 45 - 64 | Age 65 - 84 | Age 85 and up | Total |
| Male | 1645 | 2483 | 3326 | 857 | 8311 |
| Female | 526 | 528 | 92 | 11 | 1157 |

*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:

FY23 Highlights and Accomplishments:

- Attended several outreach events throughout the year to educate citizens on veterans' benefits.
- PACT Act law (largest law in Veterans Affairs (VA) history to expand health care eligibility and veterans' disability benefits). Learned the law, provided education on the law, and kept up with the increased volume of claims and questions.
- Increased full time staff by adding an additional Veteran Service Officer and a Veteran Services Assistant

FY24 Objectives and Strategies:

- Maintain community outreach programs to continue services and education to all citizens.
- Track the outcome of claims by tracking retroactive and continued payments that are given by VA.
- Maintain and grow services that are provided to veterans and dependents.



Veteran Services Team Member

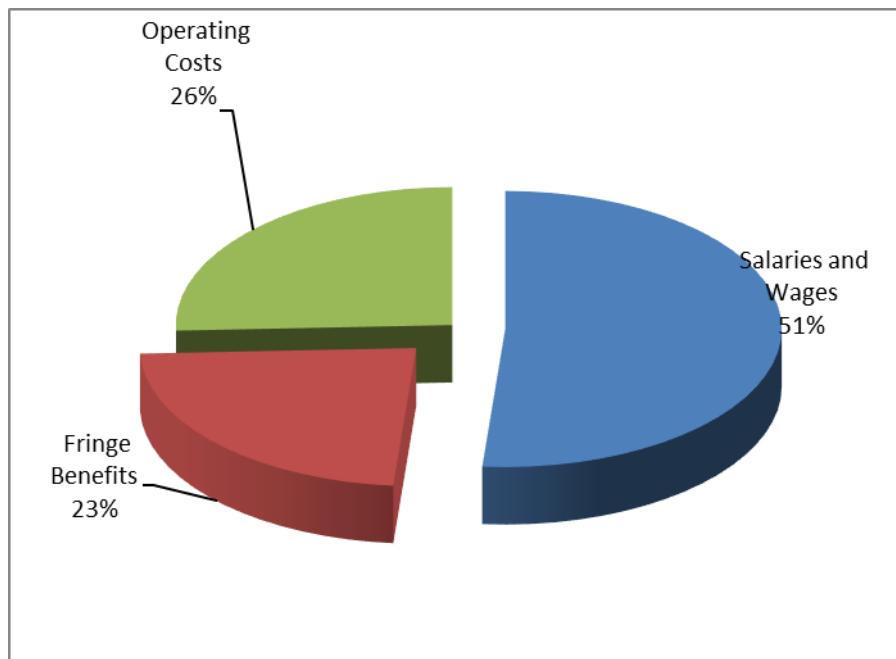
Human Services – Senior Enrichment Center (Aging) (300)

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

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 722,884 | 756,174 | 813,668 | 931,628 | 117,960 | 14.5% |
| Fringe Benefits | 340,716 | 358,437 | 385,038 | 417,981 | 32,943 | 8.6% |
| Operating Costs | 260,350 | 439,613 | 453,604 | 465,506 | 11,902 | 2.6% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 1,323,950 | 1,554,224 | 1,652,310 | 1,815,115 | 162,805 | 9.9% |

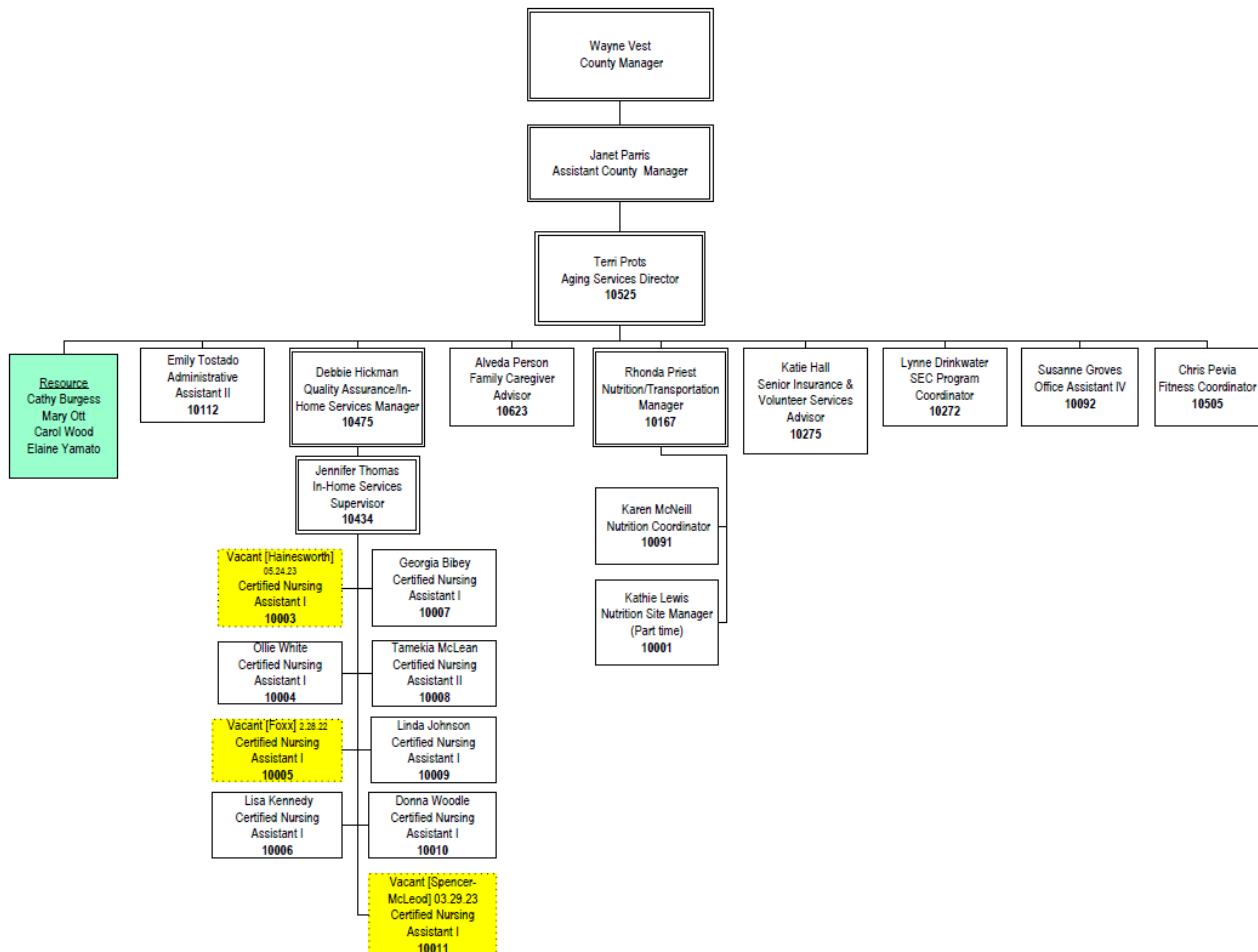
| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 20.5 | 20.5 | 20.5 | 20.5 | - | 0.0% |

- The Aging Department budget shows a 9.9% increase over the previous fiscal year due to salary and fringe increases.
- Operating costs increased due to volunteer travel reimbursement.
- Revenue for the department makes up \$51,475 in fees for fitness, craft fairs, program income and newsletter income. The Home and Community Care Block Grant contributes \$795,939 to revenue. Other grants contribute \$118,502 in revenues. The total revenue this department generates is budgeted at \$965,916.
- The remainder of \$849,199 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 \$51,475
- Restricted Grants (HCCBG) Home and Community Care Block Grant and other grants \$914,441

Total revenues \$965,916

Total expenditures \$1,815,115

The difference in expenses over revenues of \$849,199 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.

FY23 Highlights and Accomplishments:

- 538 clients received assistance from the Department of Aging
- 376 residents aged 65+ were served during Medicare Open Enrollment
- Weekly visitation to the Aging Enrichment Center averaged 1,030 guests per week.
- Provided over 19,000 home delivered meals to residents in the County.
- 85 people currently volunteer with the Department of Aging

FY24 Objectives and Strategies:

- Improve fitness experience with new equipment
- Improve safety with new carpet in the hallway
- Strive for full complement of In Home Aides to serve more people and reduce 90+ person wait list

Senior Enrichment Center Performance Measures:

| 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 & Other (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 |
| FY22/23 | 535 | 0 | 211 | 226 | 58 | 1,030 | 19,995 | 19,835 | 160 |

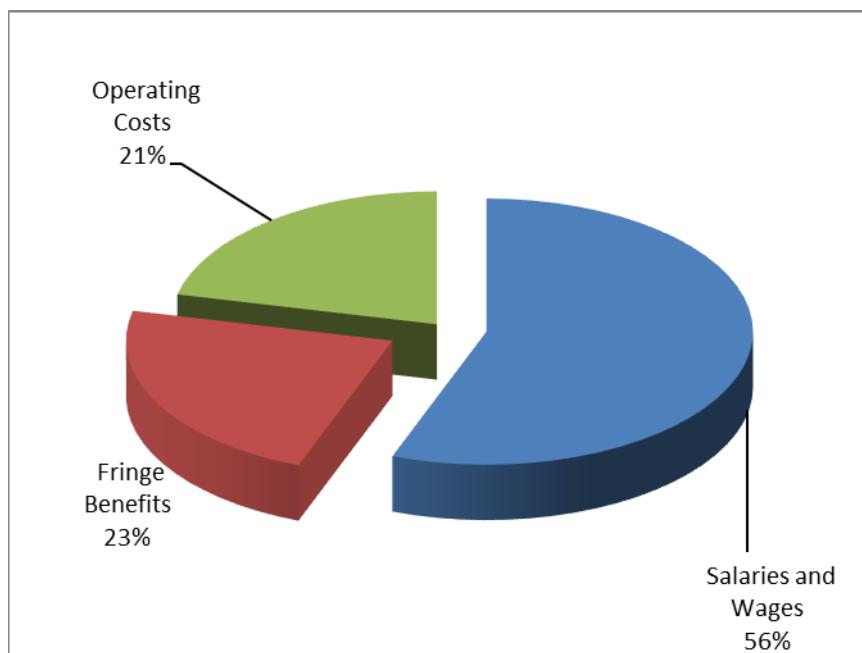
Cultural Development – Library (310)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 311,857 | 331,287 | 372,438 | 448,401 | 75,963 | 20.4% |
| Fringe Benefits | 145,306 | 150,741 | 164,502 | 183,984 | 19,482 | 11.8% |
| Operating Costs | 136,697 | 142,527 | 151,294 | 172,101 | 20,807 | 13.8% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 593,860 | 624,555 | 688,234 | 804,486 | 116,252 | 16.9% |

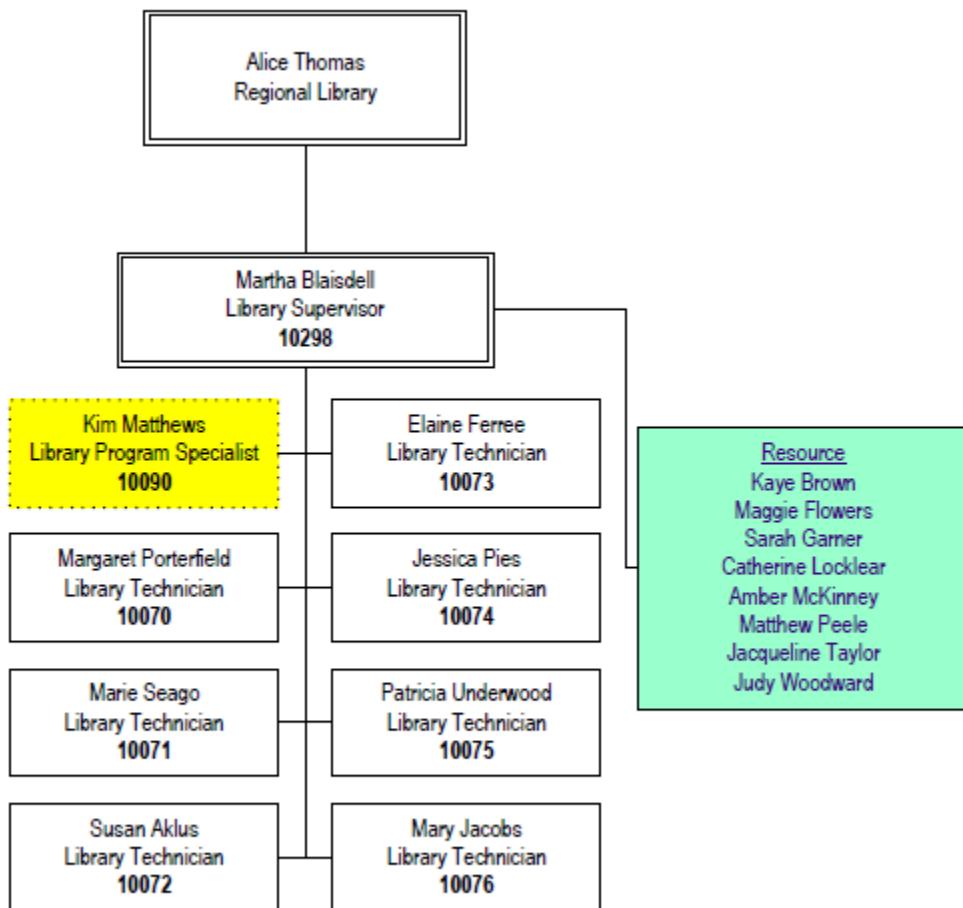
| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| 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 16.9% higher due mostly to salary and fringe increases.
- The Moore County Library brings in revenue budgeted at \$49,725 for regional library reimbursements, donations, and book sales.
- The remaining revenue of \$754,761 comes from property tax collections.



Library Program Services, Staffing and Revenue:

The library has 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 \$49,725 of the total expenditure for the library of \$804,486. Property tax revenues support the difference of \$754,761. Revenues consist of:

- Fees and Fines \$14,000
- Book Sales, Faxes \$11,500
- Regional Library Reimbursement \$18,000
- Vass Library Foundation \$6,225

FY23 Highlights and Accomplishments:

- Checkouts have increased 18% (from 148,756 to 175,989) from FY22. The number of programs, program attendance and Wi-Fi use also increased.
- Of the five counties in the Sandhill Regional Library System, Moore County accounted for nearly half of the NC Cardinal Library Consortium items being shipped to and from the Region in FY23. The other four counties combined made up the other 50%.
- Began a successful weekly Infant Storytime program in Carthage.
- Increased the number of hotspots available for checkout and the number of hotspot checkouts increased by 69%.

**FY24 Objectives and Strategies:**

- Begin Strategic Planning process with Sandhill Regional Library System in order to better serve Moore County citizens and meet their needs.
- In addition to regular programming at the five branches, will plan and promote a “Library Card Sign-Up Month” program with other Moore County libraries, including Southern Pines Library, Given Library in Pinehurst, and Boyd Library at Sandhills Community College.
- Continue to support the Friends of Aberdeen Library in their planning of a new, larger library building.



Performance Measures:

| Library FY22/23 | | | | | |
|-----------------|-----------------------------------|--------------------------------------|---------------|---|--------------------------|
| Month | Circulation (includes eResources) | # of Persons/Door Count-All Branches | # of Programs | # People Attending Programs (inc on-line) | # People Using Computers |
| Jul-22 | 16,898 | 6,356 | 56 | 965 | 1,377 |
| Aug-22 | 19,506 | 7,556 | 39 | 540 | 1,542 |
| Sep-22 | 16,476 | 6,121 | 43 | 599 | 1,280 |
| Oct-22 | 17,174 | 6,176 | 56 | 1,403 | 1,272 |
| Nov-22 | 16,489 | 4,939 | 47 | 419 | 1,160 |
| Dec-22 | 18,678 | 4,340 | 55 | 997 | 1,232 |
| Jan-23 | 16,714 | 6,100 | 49 | 548 | 1,276 |
| Feb-23 | 16,804 | 5,985 | 52 | 661 | 1,289 |
| Mar-23 | 19,097 | 7,480 | 83 | 1,384 | 1,477 |
| Apr-23 | 16,373 | 6,158 | 133 | 1,020 | 1,227 |
| May-23 | 18,578 | 6,497 | 83 | 797 | 1,340 |
| Jun-23 | 17,306 | 7,322 | 84 | 1,427 | 1,584 |
| Total | 210,093 | 75,030 | 780 | 10,760 | 16,056 |

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.

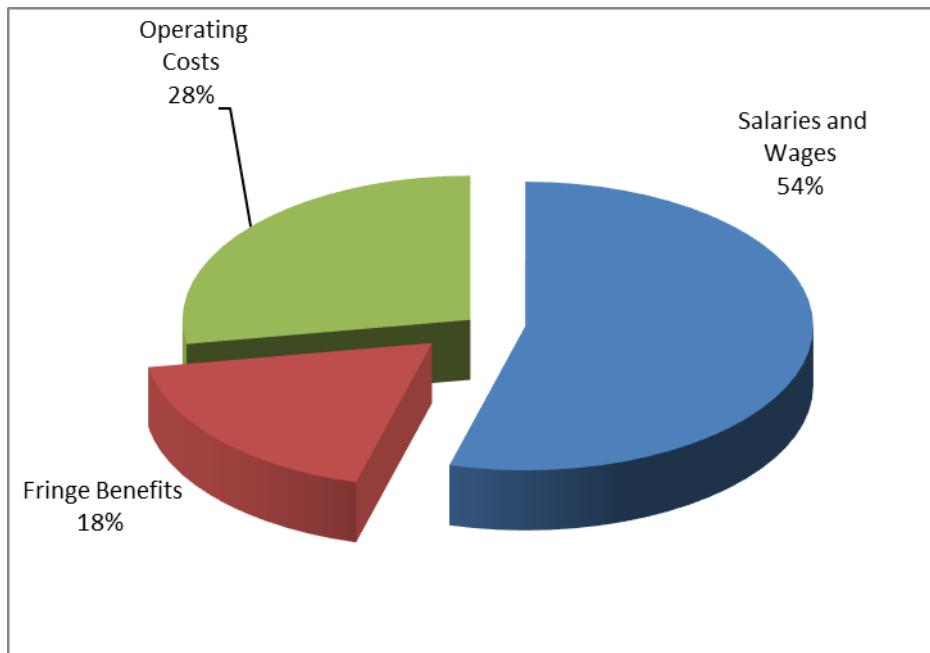
| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 311,210 | 356,991 | 446,574 | 484,977 | 38,403 | 8.6% |
| Fringe Benefits | 114,014 | 123,889 | 150,352 | 161,512 | 11,160 | 7.4% |
| Operating Costs | 137,689 | 169,974 | 192,098 | 247,463 | 55,365 | 28.8% |
| Capital Outlay | 18,334 | - | - | - | - | 0.0% |
| Total | 581,247 | 650,854 | 789,024 | 893,952 | 104,928 | 13.3% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 5.0 | 5.0 | 6.0 | 6.0 | - | 0.0% |

- The Parks and Recreation budget increased by 13.3%. There were increases in salary and fringe due to the pay plan. Operating costs also increased due to the golf tournament fund raiser for Parks & Recreation.
- Parks and Recreation has budgeted revenue of \$248,150. This revenue is made up of concession

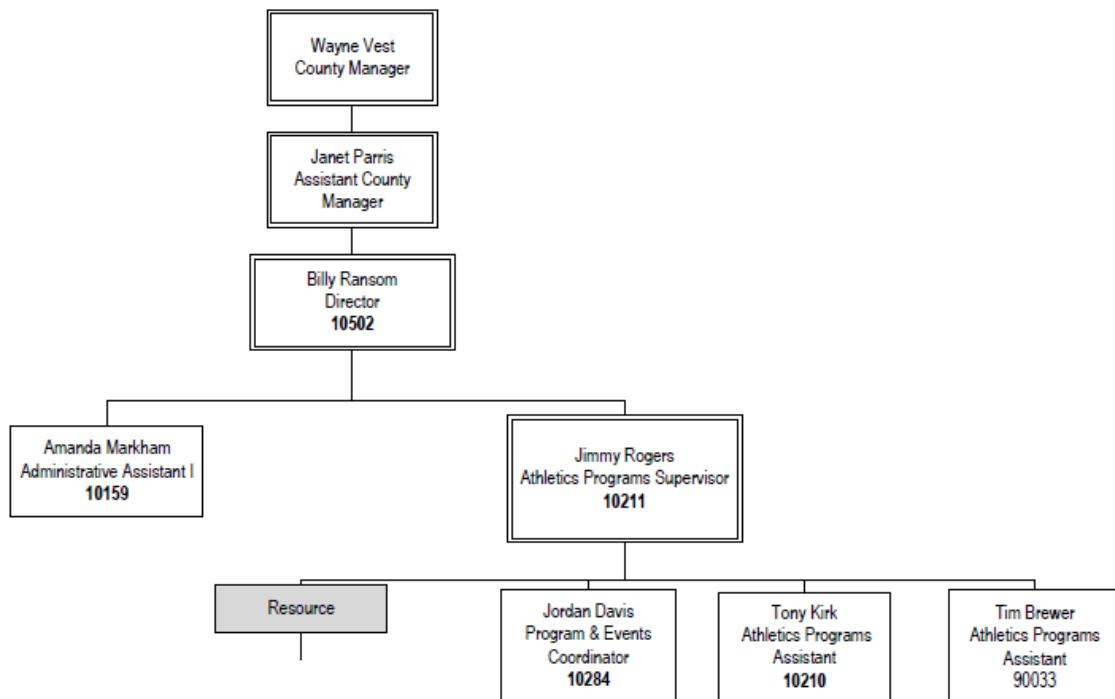
sales, donations, sponsors, signups for sports and signs.

- The remaining revenue of \$645,802 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, sponsorships and fund raiser \$62,200
- Fees from programs and concessions \$185,950
- Remaining revenue from property tax collections amounting to \$645,802



Splash Pad at Parks and Recreation Facility in Carthage

FY23 Highlights and Accomplishments:

- Added more camps to programming.
- Hired 2 full time staff.
- Added an inclusive playground.
- Installed automatic doors to the main entrance at the Moore County Sports Complex
- Added sound panels to the gym at the Moore County Sports Complex

FY24 Objectives and Strategies:

- Adding user fees starting with Pickleball

- Updating registration and reservation software to improve processes for public and staff
- Looking for ways to increase rental revenue

Performance Measures:

| Event Participants | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|---------------|---------------|
| Flag Football | 253 | 242 | 252 | 220 | 219 | 225 | 0 | 236 | 667 |
| Basketball | 623 | 661 | 608 | 574 | 576 | 600 | 0 | 580 | 689 |
| Soccer | 105 | 154 | 162 | 184 | 160 | 170 | 0 | 106 | 0 |
| Tennis | 117 | 123 | 104 | 102 | 107 | 0 | 43 | 97 | 73 |
| Volleyball | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110 | 247 |
| Softball | 301 | 251 | 228 | 221 | 260 | 187 | 203 | 258 | 314 |
| Baseball | 617 | 590 | 557 | 561 | 532 | 263 | 554 | 593 | 645 |
| Splash Pad Attendance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,584 | 9,696 |
| Sports Complex Attendance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,457 | 2,262 |
| Cheerleading | 138 | 145 | 121 | 132 | 74 | 104 | 0 | 0 | 41 |
| Total | 2,154 | 2,166 | 2,032 | 1,994 | 1,928 | 1,549 | 800 | 19,021 | 14,634 |

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.

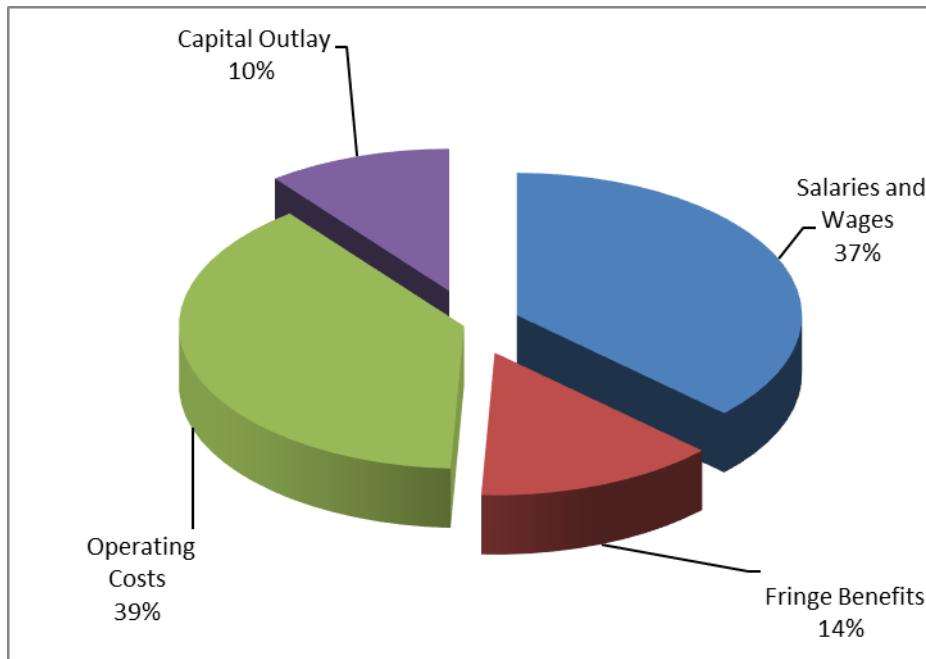
| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Salaries and Wages | 966,436 | 997,778 | 1,039,089 | 1,161,451 | 122,362 | 12% |
| Fringe Benefits | 337,523 | 372,247 | 401,831 | 429,369 | 27,538 | 7% |
| Operating Costs | 900,362 | 908,894 | 1,141,914 | 1,215,243 | 73,329 | 6% |
| Capital Outlay | 44,212 | 386,936 | 181,171 | 328,440 | 147,269 | 81% |
| Total | 2,248,533 | 2,665,855 | 2,764,005 | 3,134,503 | 370,498 | 13% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Full Time Equivalent Positions | 15.0 | 16.0 | 16.0 | 16.0 | - | 0.0% |

- The Information Technology Department has a 13% increase. Salary and fringe have increased by 10% over the prior year budget due to salary increases. Operating costs are higher due to increased

software maintenance costs and licenses.

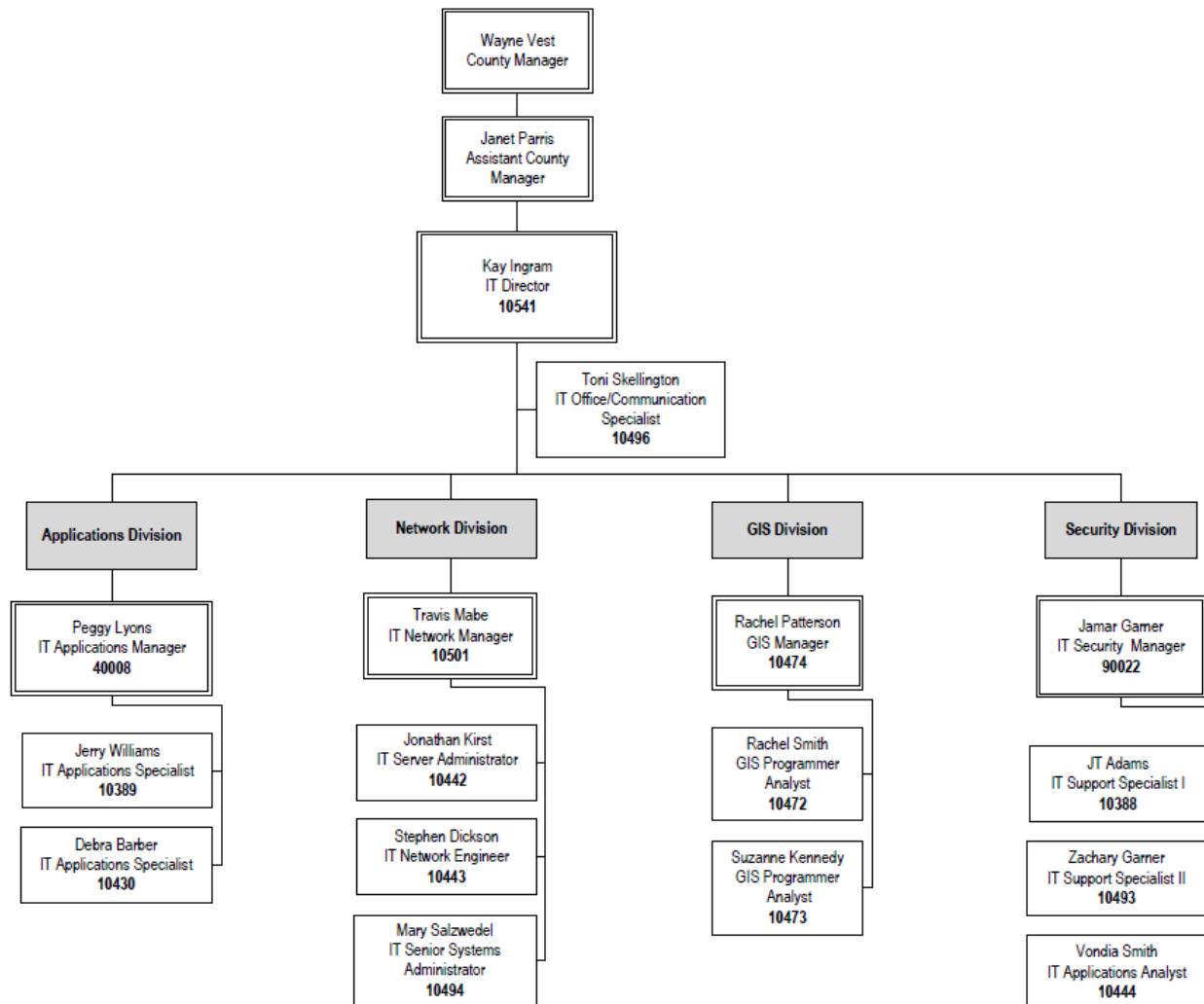
- Capital outlay increase is due to network improvements and department computer purchases.
- The revenue for this department comes from property tax collections.



Information Technology Program Services, Staffing and Revenue:

Information Technology (IT) Services includes 13 full-time positions, and the Geographic Information Systems (GIS) Division includes 3 full-time positions as shown in the chart below:

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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.

FY 23 Highlights and Accomplishments

- New employee cybersecurity training within 30 days of employment.
- 100% employee completion rate of graded annual cybersecurity training.
- Quarterly email phishing campaigns for continue awareness of cyber-attacks through email.
 - 4th quarter campaign resulted in our lowest phishing prone rate of 2.98% which was lower than the industry phishing prone rate of 4%
 - Employees that acted on a generated phishing email were enrolled in additional cybersecurity training.
- Observed cybersecurity awareness month providing additional training and awareness opportunities to all users.
- Creation of a Security Division operating under the supervisor of the Information Technology Security Manager.
- Implementation of a managed password resource for Information Technology staff. Providing a mandatory resource for password management providing better security and maintenance of essential credentials.
- Implementation of a security information and event management (SIEM) solution providing real-time analysis of security alerts generated by applications and network hardware.
- Implementation of Multi Factor Authentication (MFA) of our financial system providing elevated security access.
- Upgraded Data Domain (GIS data)

FY24 Objectives and Strategies:

- Storage Area Network (SAN) upgrade.
- Multi Factor Authentication (MFA) implementation to all county managed user accounts.
- Implementation of SharePoint
- Expansion of server backup efforts.
- National Guard vulnerability review of our network.
- Configure new network for the new courts' facility.
- Employee onboarding and offboarding process review and update.
- Network switch refresh efforts ensuring the latest and supported technologies are deployed.
- Redesign of County of Moore webpage providing notification subscriptions to allow residents to be notified of post within specific areas of the website.
- Implementation of new electronic forms solution providing a more mobile friendly solution that allows for conditional routing to allow additional form creations.
- Review and updates to Departments policies and procedures to ensure they represent current day circumstances.
- Ensure continuity of County operations and improve service capabilities.

Performance Measures:

| FY23 | Overall Service Level Experience | Professionalism of Support Staff | Communication and Follow-Up on Problem Resolution | Time Required Resolving Issue | # of Work Tickets Completed | # of Surveys Completed |
|-----------|----------------------------------|----------------------------------|---|-------------------------------|-----------------------------|------------------------|
| July | 97% | 97% | 97% | 97% | 377 | 34 |
| August | 100% | 100% | 100% | 100% | 337 | 54 |
| September | 97% | 97% | 97% | 97% | 284 | 50 |
| October | 97% | 97% | 97% | 97% | 342 | 42 |
| November | 97% | 97% | 97% | 97% | 355 | 31 |
| December | 97% | 97% | 97% | 97% | 344 | 43 |
| January | 97% | 97% | 97% | 97% | 387 | 55 |
| February | 97% | 97% | 97% | 97% | 347 | 46 |
| March | 97% | 97% | 97% | 97% | 401 | 59 |
| April | 97% | 97% | 97% | 97% | 325 | 31 |
| May | 97% | 97% | 97% | 97% | 321 | 43 |
| June | 97% | 97% | 97% | 97% | 315 | 34 |
| Total | | | | | 4135 | 522 |

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.

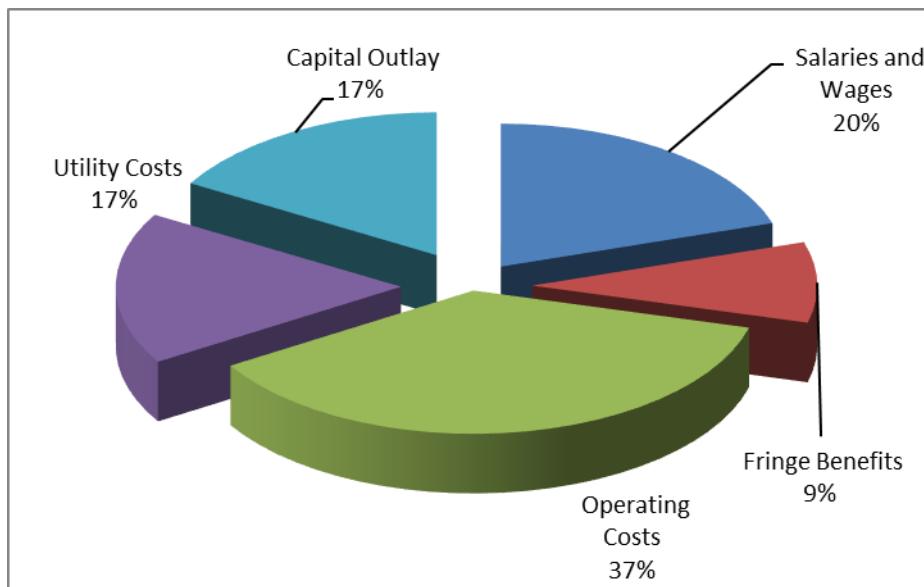
| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Salaries and Wages | 1,084,501 | 1,100,430 | 1,152,347 | 1,536,166 | 383,819 | 33.3% |
| Fringe Benefits | 503,357 | 540,403 | 595,711 | 695,577 | 99,866 | 16.8% |
| Operating Costs | 1,673,219 | 2,182,633 | 2,370,814 | 2,833,068 | 462,254 | 19.5% |
| Utility Costs | 812,514 | 867,481 | 1,029,150 | 1,314,200 | 285,050 | 27.7% |
| Capital Outlay | 1,803,903 | 1,345,053 | 996,301 | 1,270,134 | 273,833 | 27.5% |
| Total | 5,877,494 | 6,036,000 | 6,144,323 | 7,649,145 | 1,504,822 | 24.5% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------------|----------------|
| Full Time Equivalent Positions | 27 | 28 | 28 | 32.25 | 4.25 | 15.2% |

- The Property Management budget shows an increase of 24.5% over the prior year due to increases

in salary and fringe related to the pay study and additional employees, building improvements and increases in utility costs.

- 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.

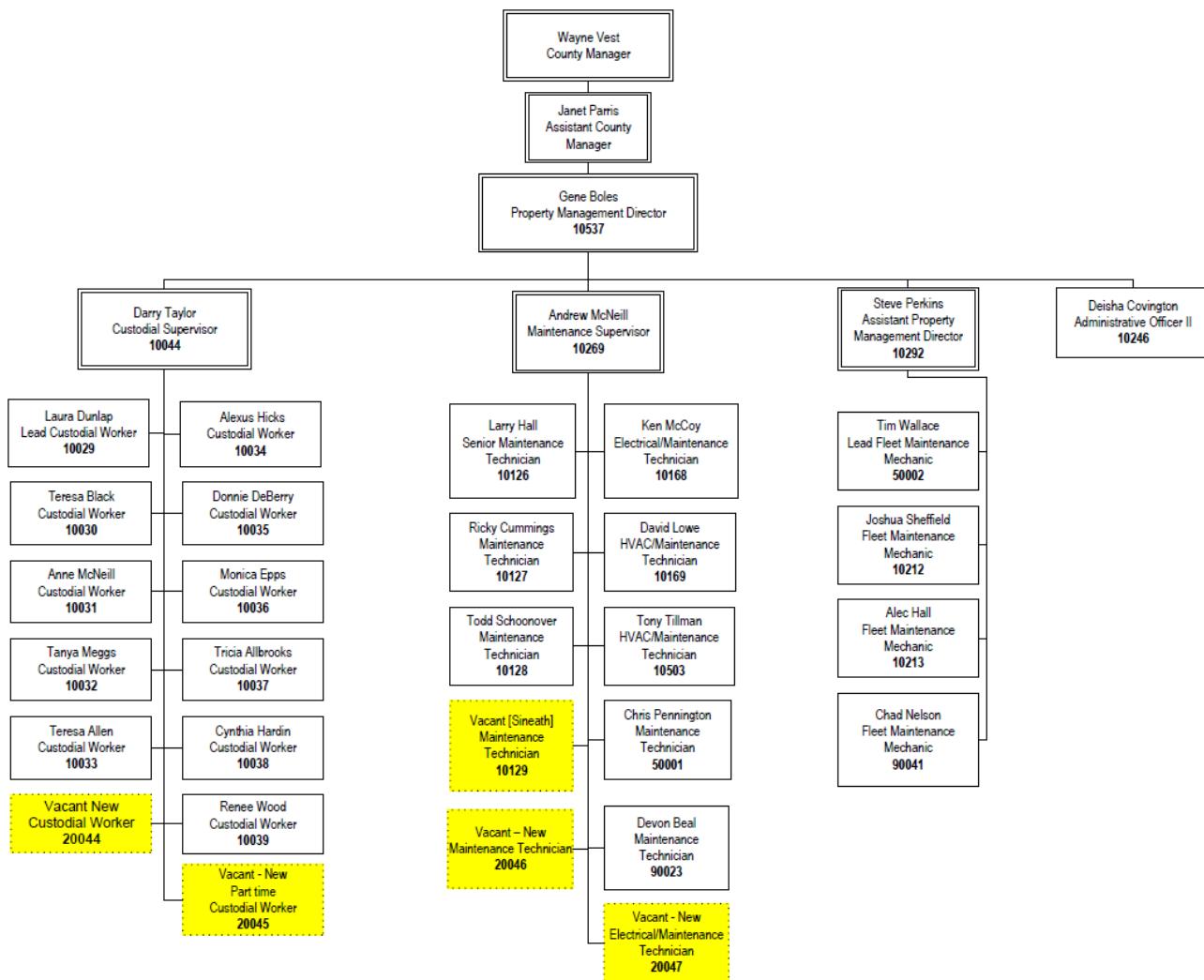


Property Management Program Services, Staffing and Revenue:

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 32.25 full-time positions.

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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.

FY23 Highlights and Accomplishments:

Maintenance Accomplishments to promote and maintain a safe and desirable environment to live and work

- Carriage Oaks front parking lot repaving
- Carriage Oaks shopping center roof replacement
- Social Services carpet replacement
- Environmental Health remodel
- Ag building access control system installed
- Animal Center access control system installed
- Child Support carpet replacement
- Day Reporting carpet replacement
- Health Department ceiling tile replacement
- Outside handrail repairs and powder coating at Historic Courthouse
 - Worked with Public Safety on the redesign drawings of Pinehurst EMS base and the new design drawings of Station X
- Added a new division with Solid Waste in October of 2022 including a new administrative position and fleet mechanic

Fleet

- Implemented gas cards for Property Management gas pump back up plan
- Purchased 15 county department vehicles,

FY24 Property Management Objectives and Strategies:

- Register of Deeds carpet replacement
- Register of Deeds roof replacement
- Ag Center roof replacement
- Ag Center painting
- Ag Center fire alarm replacement
- Animal Center back building epoxy
- Social Services office painting
- Health Department inside light replacement
- Health Department roof replacement
- Parking lot crack fill and seal
- Work on moving into the New Courthouse and maintaining it.

Fleet

- Replace 1 van for Cooperative Extension.

- Replace 1 Public Safety truck.
- Replace 1 Property Management truck.

Performance Measures:

| Performance Measures | 2020-21 | 2021-22 | 2022-23 | 2023-24 Goal |
|---|---------|---------|---------|--------------|
| Safety work orders addressed within 48 hours of receipt | 93% | 99% | 99% | 99% |
| Work orders completed within five (5) days | 88% | 95% | 95% | 95% |
| Customer Satisfaction on custodial services | 92% | 99% | 99% | 99% |
| Complete routine vehicle maint at 5,000 mile intervals | 93% | 95% | 95% | 95% |

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



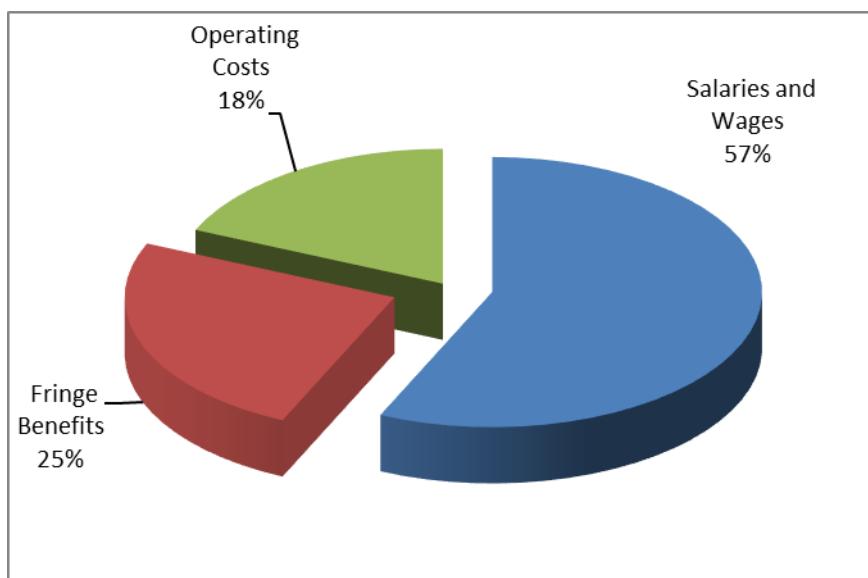
Public Safety – Animal Services (215)

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 465,876 | 480,613 | 513,910 | 583,629 | 69,719 | 13.6% |
| Fringe Benefits | 207,018 | 217,200 | 232,589 | 254,030 | 21,441 | 9.2% |
| Operating Costs | 144,976 | 144,366 | 168,959 | 189,855 | 20,896 | 12.4% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 817,870 | 842,179 | 915,458 | 1,027,514 | 112,056 | 12.2% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 11.5 | 11.5 | 11.5 | 11.5 | 0.0 | 0.0% |

- Animal Services reports directly to the Sheriff's Office.
- The increase in the budget amount of 12.2% is mainly due to salary and fringe related to pay increases and increases in retirement costs.
- Revenues for Animal Operations is budgeted at \$71,900 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 \$955,614 is supported by property tax collections.

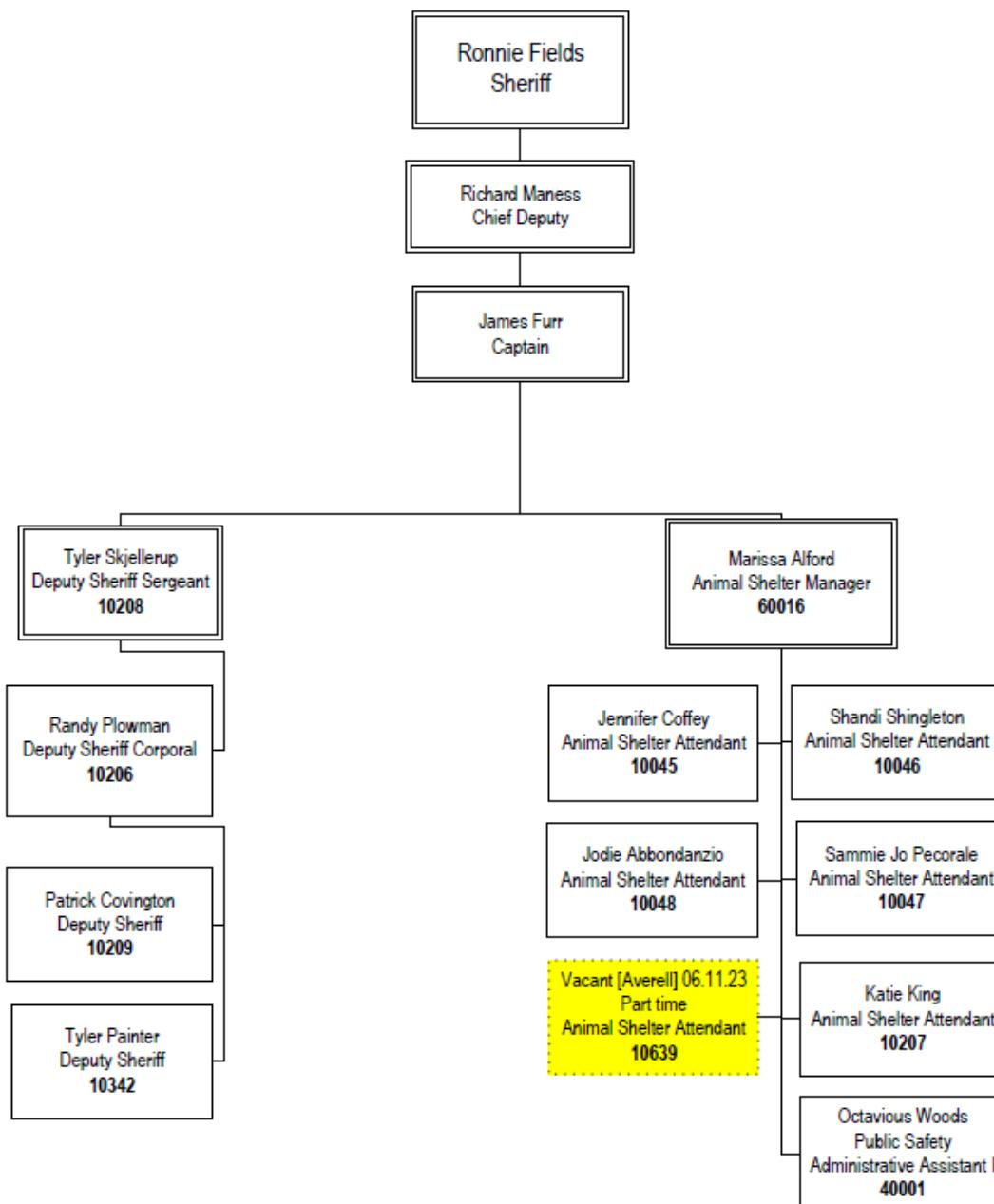


Animal Services Programs, Staffing and Revenue:

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 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.

FY23 Highlights and Accomplishments:

- Provided clinics for rabies vaccinations of pets at different locations in the County
- Attended adoption events throughout the county and hosted adoption specials at the shelter
- Upgraded social media to include Facebook & Twitter
- Provided Spay/Neuter Assistance Program to assist low-income citizens with spaying/neutering of their pets
- Promoted Animal Services at various events

FY24 Objectives and Strategies:

- Continue attending adoption events and hosting adoption specials at the shelter
- Begin scheduled intake process to reduce euthanasia due to overcrowding
- Restructure the Low Cost Spay/Neuter Assistance Program to assist low-income citizens with spaying/neutering their pets
- Continue to work with current rescue partners and obtain new rescue partners to assist with shelter animals
- Send Animal Services Deputies to continuing education/training classes

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) |
| FY 17/18 | 2394 | 653 | 552 | 50% | 748 | 668 | 164 | 1580 |
| FY 18/19 | 2779 | 732 | 742 | 53% | 602 | 543 | 206 | 1351 |
| FY 19/20 | 2038 | 577 | 449 | 50% | 496 | 628 | 174 | 1298 |
| FY 20/21 | 2172 | 534 | 647 | 54% | 421 | 720 | 148 | 1289 |
| FY 21/22 | 2339 | 611 | 607 | 52% | 453 | 526 | 208 | 1187 |
| FY 22/23 | 2625 | 758 | 688 | 55% | 645 | 513 | 228 | 1386 |

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.

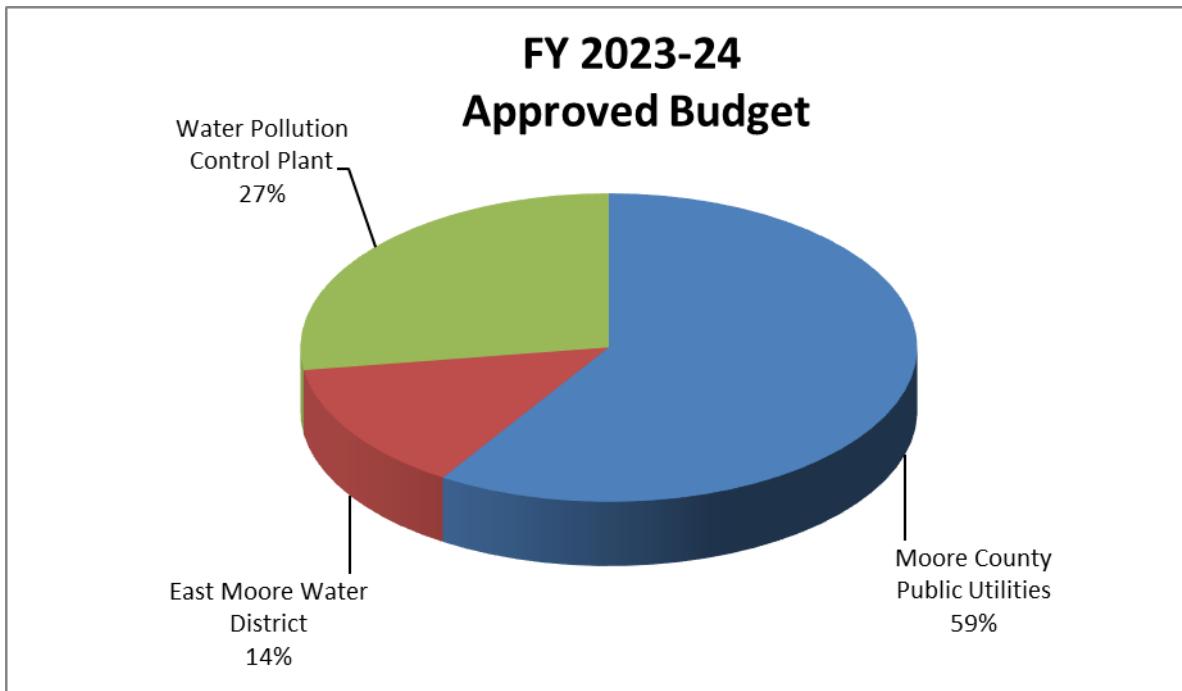
| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Education excluding Debt | 37,156,508 | 36,412,503 | 40,315,653 | 41,151,256 | 835,603 | 2.1% |
| Mental Health | 197,021 | 197,021 | 197,021 | 183,021 | (14,000) | -7.1% |
| Courts | 4,150 | 4,409 | 8,000 | 8,000 | - | 0.0% |
| Grants & Non-Profits | 783,329 | 763,790 | 502,776 | 802,995 | 300,219 | 59.7% |
| Longevity/Undistributed Salaries | - | - | 3,732,028 | 3,076,079 | (655,949) | -17.6% |
| Transfers | 9,587,039 | 17,109,351 | 1,396,095 | 400,000 | (996,095) | 0.0% |
| Debt - Principal & Interest | 19,749,300 | 25,786,549 | 24,961,975 | 24,212,165 | (749,810) | -3.0% |
| Total | 67,477,347 | 80,273,623 | 71,113,548 | 69,833,516 | (1,280,032) | -1.8% |

- Education (excluding debt) makes up about 28.4% 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 41.3% of the fiscal year 2023-24 General Fund budget.
- The \$41,151,256 expenditure for Education for FY25 is made up of \$35,934,000 for Moore County Schools, current expense, digital learning equipment, and capital outlay. The remainder of \$5,217,256 is current expense for Sandhills Community College.
- Grants increased by \$300,219 due to an increase in Sandhills Center Behavioral Health grant in the amount of \$284,000 that supports the schools.
- Longevity/Undistributed Salaries – Is made up of cost-of-living adjustment for FY24 of three (3%) effective July 1, 2023, and another 3% effective January 13, 2024, to all Moore County employees. This expenditure decreased from FY23 due a lower amount of wage increases for FY24. In FY23 the pay plan study was completed which resulted in a higher amount of expense required than in FY24.
- Transfers - This decrease is due to a lower amount being transferred to EMS for Fire Rescue Services. The \$400,000 transfer in FY24 is for the 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 2020-21 and FY 2021-22, the original adopted budget for FY 2022-2023, and the approved FY 2023-2024 Budget. The percent change refers to the change from FY 2022-2023 to FY 2023-2024.

| Enterprise Fund Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | Percent Change |
|-------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Moore County Public Utilities | \$ 13,675,425 | \$ 15,246,114 | \$ 15,001,583 | \$ 16,094,240 | 7.28% |
| East Moore Water District | \$ 3,036,690 | \$ 3,980,008 | \$ 2,699,700 | \$ 3,711,339 | 37.47% |
| Water Pollution Control Plant | \$ 6,717,469 | \$ 6,010,434 | \$ 6,829,657 | \$ 7,458,460 | 9.21% |
| Total | \$ 23,429,584 | \$ 25,236,556 | \$ 24,530,940 | \$ 27,264,039 | 11.14% |

The following is a presentation of expenditures in the Enterprise Fund. It includes actual “audited” spending for FY 2020-21 and FY 2021-22, the original adopted budget for FY 2022-2023, and the approved FY 2023-2024 Budget. The percent change refers to the change from FY 2022-2023 to FY 2023-2024.

| Enterprise Fund Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | Percent Change |
|-------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Moore County Public Utilities | \$ 12,693,024 | \$ 12,674,830 | \$ 15,001,583 | \$ 16,094,240 | 7.28% |
| East Moore Water District | \$ 3,364,842 | \$ 3,118,983 | \$ 2,699,700 | \$ 3,711,339 | 37.47% |
| Water Pollution Control Plant | \$ 5,688,226 | \$ 5,488,561 | \$ 6,829,657 | \$ 7,458,460 | 9.21% |
| Total | \$ 21,746,092 | \$ 21,282,374 | \$ 24,530,940 | \$ 27,264,039 | 11.14% |

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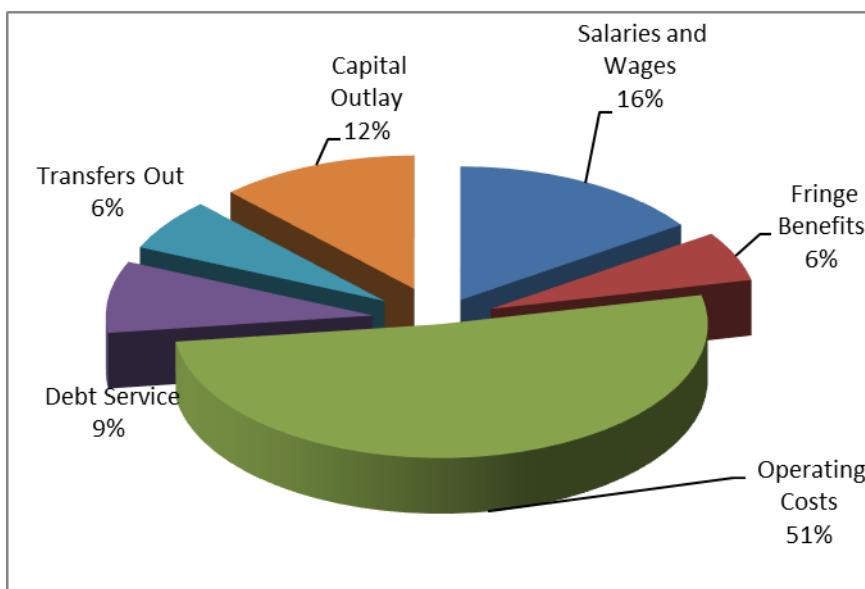
Moore County Public Utilities Fund 610

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 1,891,887 | 1,915,003 | 2,365,804 | 2,491,155 | 125,351 | 5.3% |
| Fringe Benefits | 898,530 | 983,827 | 897,500 | 969,911 | 72,411 | 8.1% |
| Operating Costs | 7,347,178 | 7,088,303 | 7,453,354 | 8,273,338 | 819,984 | 11.0% |
| Debt Service | 1,343,811 | 1,484,772 | 1,576,865 | 1,395,158 | (181,707) | -11.5% |
| Transfers Out | 394,184 | 390,000 | 1,698,060 | 1,018,678 | (679,382) | -40.0% |
| Capital Outlay | 817,434 | 812,925 | 1,010,000 | 1,946,000 | 936,000 | 92.7% |
| Total | 12,693,024 | 12,674,830 | 15,001,583 | 16,094,240 | 1,092,657 | 7.3% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 41 | 43 | 43 | 43 | - | 0.0% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|----------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 12,447,099 | 14,116,969 | 14,500,482 | 14,849,312 | 348,830 | 2.4% |
| Other Revenues | 1,228,326 | 1,129,145 | 501,101 | 1,244,928 | 743,827 | 100.0% |
| Total | 13,675,425 | 15,246,114 | 15,001,583 | 16,094,240 | 1,092,657 | 7.3% |



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 FY23 to FY24.

Of the \$16.0 million in revenue budgeted for FY24, **\$14.8 million is related to collections** for the following fees for monthly base rates for water, sewer, and irrigation as well as commodity rates.

| Monthly Base Rates for Water | FY23 Fee Amount | FY24 Increase | FY24 New Amount |
|--|------------------------|----------------------|------------------------|
| 3/4 inch meter | \$10.59 | \$0.42 | \$11.00 |
| 1 inch meter | \$13.05 | \$0.52 | \$13.57 |
| 1.5 inch meter | \$14.21 | \$0.57 | \$14.78 |
| 2 inch meter | \$22.94 | \$0.92 | \$23.86 |
| 3 inch meter | \$83.39 | \$3.34 | \$86.73 |
| 4 inch meter | \$105.70 | \$4.23 | \$109.93 |
| 6 inch meter | \$157.89 | \$6.32 | \$164.21 |
| Monthly Base Rates for Sewer | | | |
| 3/4 inch meter | \$12.38 | \$0.50 | \$12.88 |
| 1 inch meter | \$14.82 | \$0.59 | \$15.41 |
| 1.5 inch meter | \$16.10 | \$0.64 | \$16.74 |
| 2 inch meter | \$24.84 | \$0.99 | \$25.83 |
| 3 inch meter | \$85.28 | \$3.41 | \$88.69 |
| 4 inch meter | \$107.58 | \$4.30 | \$111.88 |
| 6 inch meter | \$159.77 | \$6.39 | \$166.16 |
| Unmetered Residential Sewer Monthly Fee | \$76.07 | \$3.04 | \$79.11 |
| Monthly Base Rates for Irrigation | | | |
| 3/4 inch meter | \$10.59 | \$0.42 | \$11.00 |
| 1 inch meter | \$13.05 | \$0.52 | \$13.57 |
| 1.5 inch meter | \$14.21 | \$0.57 | \$14.78 |
| 2 inch meter | \$22.94 | \$0.92 | \$23.86 |
| 3 inch meter | \$83.39 | \$3.34 | \$86.73 |
| 4 inch meter | \$105.70 | \$4.23 | \$109.93 |
| 6 inch meter | \$157.89 | \$6.32 | \$164.21 |

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

| | FY23 Fee Amount | FY24 Increase | FY24 New Amount | |
|--|--------------------|------------------|-----------------------|--|
| *Water Residential Commodity Charges | | | | |
| Charge per 1000 gallons (0 - 2000 gallons) | \$3.41 | \$0.14 | \$3.55 | |
| Charge per 1000 gallons (2001 - 4000 gallons) | \$4.46 | \$0.18 | \$4.64 | |
| Charge per 1000 gallons (4001 - 8000 gallons) | \$5.13 | \$0.21 | \$5.34 | |
| Charge per 1000 gallons (8001 - 12000 gallons) | \$5.57 | \$0.22 | \$5.79 | |
| Charge per 1000 gallons (12001 + gallons) | \$7.80 | \$0.31 | \$8.11 | |
| *Water Residential Commodity Charges (MCPU-High Falls, Robbins, West Moore) | | | | |
| Charge per 1000 gallons (0 - 2000 gallons) | \$5.01 | \$0.20 | \$5.21 | |
| Charge per 1000 gallons (2001 - 4000 gallons) | \$6.18 | \$0.25 | \$6.43 | |
| Charge per 1000 gallons (4001 - 8000 gallons) | \$6.92 | \$0.28 | \$7.20 | |
| Charge per 1000 gallons (8001 - 12000 gallons) | \$7.41 | \$0.30 | \$7.71 | |
| Charge per 1000 gallons (12001 + gallons) | \$8.65 | \$0.35 | \$9.00 | |
| Sewer Residential Commodity Charges | | | | |
| Charge per 1000 gallons (0 - 2000 gallons) | \$4.75 | \$0.19 | \$4.94 | |
| Charge per 1000 gallons (2001 - 4000 gallons) | \$5.81 | \$0.23 | \$6.04 | |
| Charge per 1000 gallons (4001 - 8000 gallons) | \$6.47 | \$0.26 | \$6.73 | |
| Charge per 1000 gallons (8001 - 12000 gallons) | \$6.92 | \$0.28 | \$7.20 | |
| Charge per 1000 gallons (12001 + gallons) | \$9.15 | \$0.37 | \$9.52 | |

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.

FY23 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.
- 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.
- Completed Vass water line improvements.
- Pinewild infrastructure transferred to Public Utilities.

FY24 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.

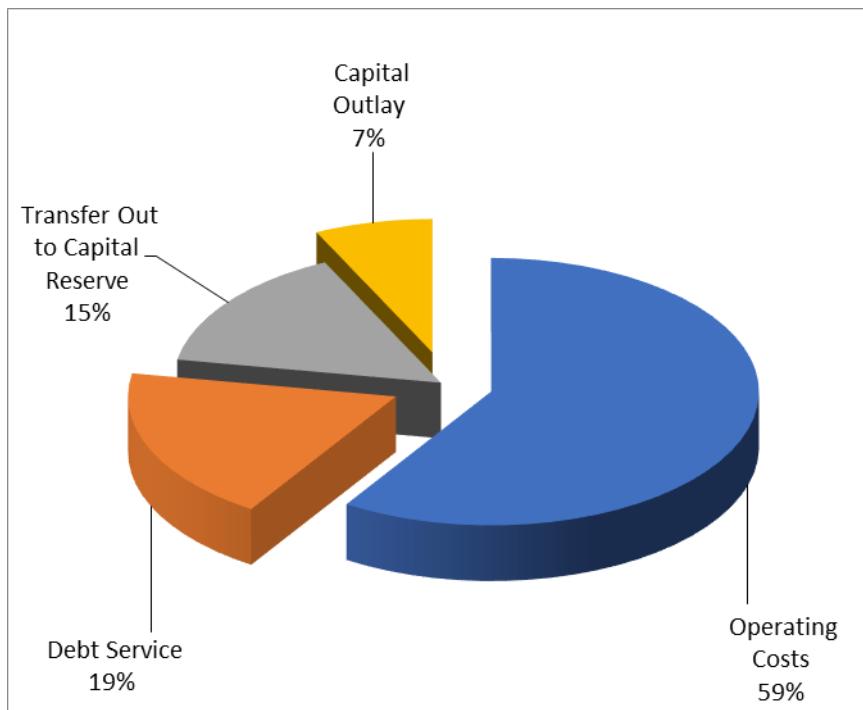
Moore County East Moore Water District Fund 620

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

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|---------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operating Costs | 2,190,074 | 2,275,593 | 1,482,000 | 2,192,433 | 710,433 | 47.9% |
| Debt Service | 642,993 | 687,912 | 705,094 | 693,906 | 11,188) | -1.6% |
| Transfer Out to Capital Reserve | 90,048 | 85,936 | 392,606 | 560,000 | 167,394 | 0.0% |
| Capital Outlay | 441,727 | 69,542 | 120,000 | 265,000 | 145,000 | 120.8% |
| Total | 3,364,842 | 3,118,983 | 2,699,700 | 3,711,339 | 1,011,639 | 37.5% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | - | - | - | - | - | 0.0% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|----------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 2,575,993 | 2,812,640 | 2,699,700 | 3,217,000 | 517,300 | 19.2% |
| Transfers In | 460,697 | 1,167,368 | - | 494,339 | 494,339 | 0.0% |



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 is \$3.7 million for FY24. **\$3.2 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.**

FY23 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.

FY24 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.

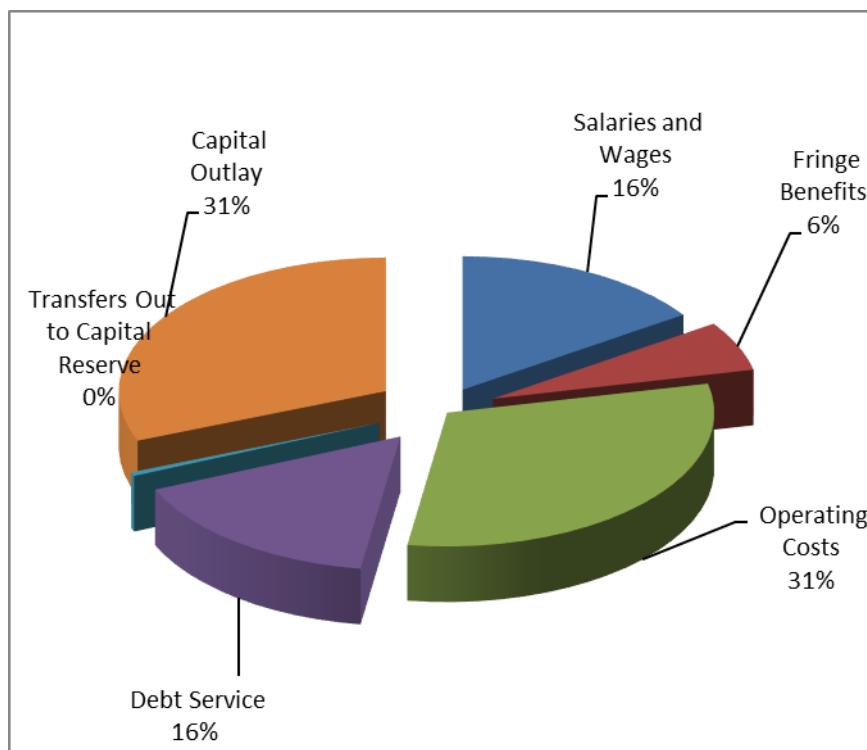
Moore County Water Pollution Control Plant Fund 600

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 830,324 | 780,390 | 1,037,891 | 1,156,083 | 118,192 | 11.4% |
| Fringe Benefits | 492,976 | 417,553 | 403,060 | 448,108 | 45,048 | 11.2% |
| Operating Costs | 1,806,348 | 2,319,800 | 1,983,655 | 2,302,463 | 318,808 | 16.1% |
| Debt Service | 1,246,900 | 1,250,096 | 1,228,806 | 1,201,806 | (27,000) | 0.0% |
| Transfers Out Capital Reserve | 574,749 | 272,973 | 1,103,245 | 35,000 | (1,068,245) | 0.0% |
| Capital Outlay | 736,929 | 447,749 | 1,073,000 | 2,315,000 | 1,242,000 | 115.8% |
| Total | 5,688,226 | 5,488,561 | 6,829,657 | 7,458,460 | 628,803 | 9.2% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 19 | 19.5 | 19.50 | 19.50 | - | 0.0% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|----------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 6,717,431 | 6,006,869 | 6,829,657 | 6,249,466 | (580,191) | -8.5% |
| Other Revenues | 38 | 3,565 | - | 1,208,994 | 1,208,994 | 0.0% |
| Total | 6,717,469 | 6,010,434 | 6,829,657 | 7,458,460 | 628,803 | 9.2% |

**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

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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 2023/2024 Fee Amount |
|---|--|
| Flow Rates for Municipalities | \$3.34/1000 gallons |
| Flow Rates for Camp Mackall | \$6.14 per 1000 gal plus a Monthly fee of \$3,021.52 |
| Flow Rates for Approved Out of County (Hoffman/ATF via Aberdeen) | \$6.68 per 1000 gallons |
| Septic Tank Haulers (Domestic) | \$50.00 per 1000 gal \$.05/gal over 1000 |
| Septic Tank Haulers (Camp Mackall and Hoffman) | \$100.00 per 1000 gal \$.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 |
| Pretreatment | |
| Initial Permit Fee | \$100.00 |
| Permit Renewal Fee | \$35.00 |
| Annual inspection Fee | \$70.00 |
| Permit Violation or Unpermitted Discharge. The Notice of Violation assessed penalty fee is subject to the Moore County Enforcement Response Plan (ERP). | \$0 to \$25,000 per day, per violation |

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.

FY23 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.
- Major projects completed in FY23 include replacement of the primary clarifier vaults, purchase of septic receiving station, interceptor rehab project, and the purchase of a new loader.

FY24 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.
- Purchase raw sewage bypass pump.
- Complete the permanent bypass raw sewage pump station project.
- Complete the wastewater treatment final clarifier trough lining.

Long-Term Strategic PlanningEnterprise Fund AssumptionsRevenues

- 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 2024 shows another 4% rate increase in Enterprise Funds fees. 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. Investment earnings has increased some as interest rates rise. Capital contributions vary from year to year depending on the infrastructure that is deeded to the County from major housing development projects.

Expenses

- Salary and Wages – This component is expected to increase in line with other County employees. In FY2024 there will be a 3% increase effective July 1, 2023 and another 3% increase effective January 1, 2024.
- Fringe Benefits – Are expected to increase as wages increase. The pension rate that is set by the State has continued to increase year over year and is expected to continue in the same pattern.
- Operating Costs – The operating costs continue to increase as supply chain and inflation issues continue. Both Public Utilities and the Water Pollution Control Plant will have major projects and repairs in the next few years that will see higher costs.

Long-Term Strategic Project PlanningMoore 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 \$12,600,370 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 Thurlow Booster Pump Station Fund 620:** The project includes the replacement of the existing Thurlow Booster Pump Station with a new 125 horsepower water booster pump, with a generator. The project is estimated to cost \$1,760,926 and expected to be completed by the end of fiscal year 2024.
- **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 \$3,500,000 with anticipated completion December 2024.

The projects listed above are currently in process and should be completed during fiscal year 2024. The Capital Improvement Program section of this document includes long-term projects within Public Utilities, Water Pollution Control Plan and East Moore Water District.



Public Utilities Staff

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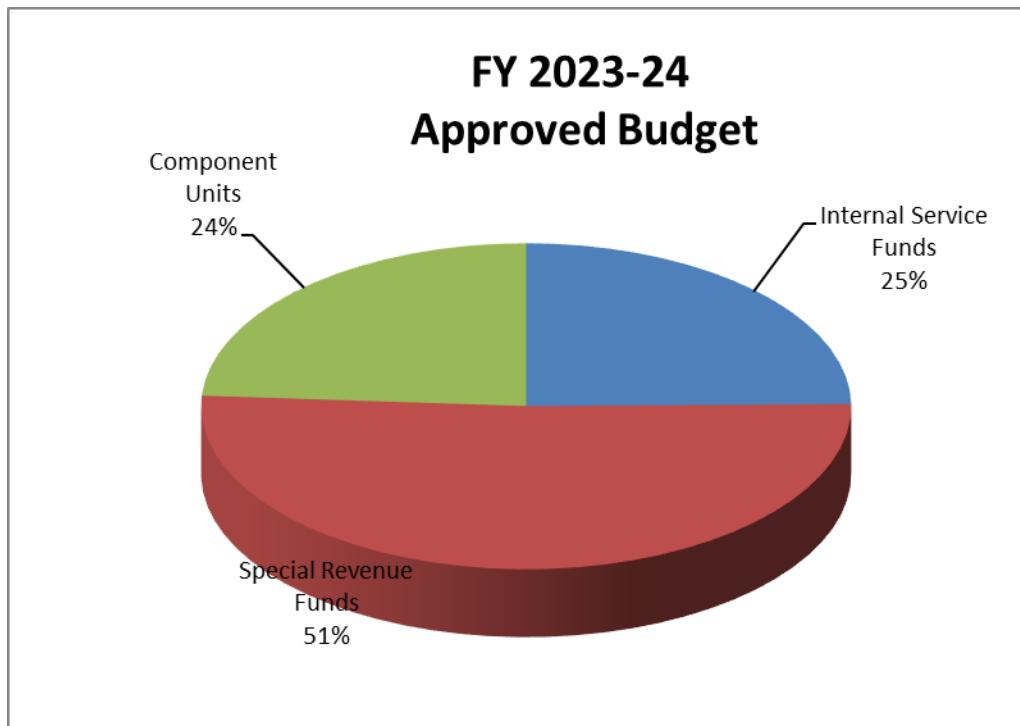
OTHER FUNDS - INTERNAL SERVICE FUND, SPECIAL REVENUE FUNDS AND COMPONENT UNITS

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 2020-21 and FY 2021-22, the original adopted budget for FY 2022-23, and the approved FY 2023-24 Budget. The percent change refers to the change from FY 2022-23 to FY 2023-24.

| Other Fund Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | Percent Change |
|------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Internal Service Funds | \$ 10,226,251 | \$ 12,165,536 | \$ 10,400,236 | \$ 10,338,496 | -0.59% |
| Special Revenue Funds | \$ 17,079,620 | \$ 23,097,892 | \$ 19,189,449 | \$ 21,351,340 | 11.27% |
| Component Units | \$ 5,522,165 | \$ 8,425,987 | \$ 9,112,855 | \$ 9,996,026 | 9.69% |
| Total | \$ 32,828,036 | \$ 43,689,415 | \$ 38,702,540 | \$ 41,685,862 | 7.71% |

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2020-21 and FY 2021-22, the original adopted budget for FY 2022-23, and the approved FY 2023-24 Budget. The percent change refers to the change from FY 2022-23 to FY 2023-24.

| Other Fund Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | Percent Change |
|-------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Internal Service Funds | \$ 10,175,979 | \$ 11,279,320 | \$ 10,400,236 | \$ 10,338,496 | -0.59% |
| Special Revenue Funds | \$ 15,798,877 | \$ 21,741,047 | \$ 19,189,449 | \$ 21,351,340 | 11.27% |
| Component Units | \$ 4,493,263 | \$ 6,404,394 | \$ 9,112,855 | \$ 9,996,026 | 9.69% |
| Total | \$ 30,468,119 | \$ 39,424,761 | \$ 38,702,540 | \$ 41,685,862 | 7.71% |

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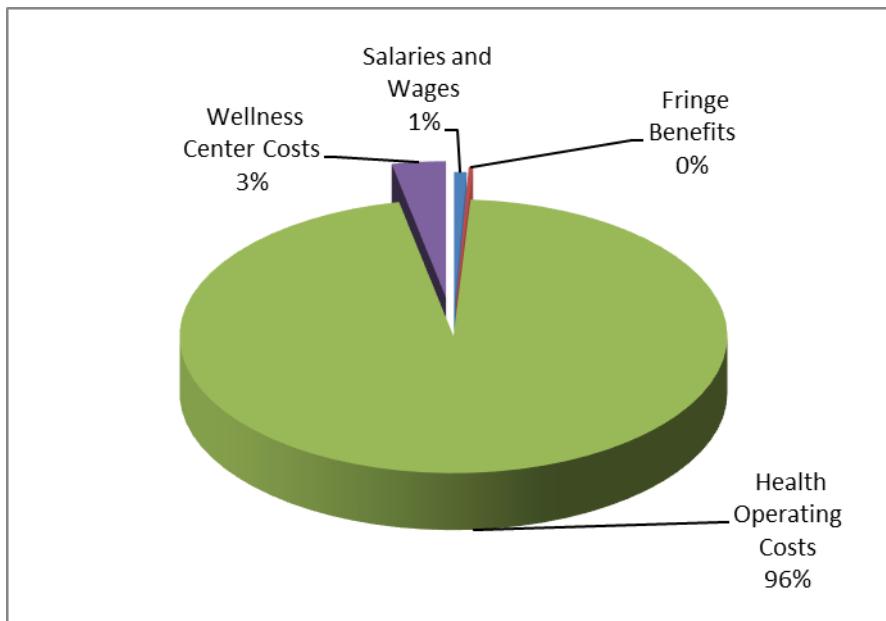
Self-Insurance Risk Management Fund 810

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 62,297 | 66,578 | 63,921 | 76,362 | 12,441 | 19.5% |
| Fringe Benefits | 20,553 | 22,672 | 23,976 | 26,659 | 2,683 | 11.2% |
| Health Operating Costs | 9,810,677 | 10,893,780 | 9,956,313 | 9,905,831 | (50,482) | -0.5% |
| Wellness Center Costs | 82,452 | 96,290 | 356,026 | 329,644 | (26,382) | -7.4% |
| Total | 10,175,979 | 11,279,320 | 10,400,236 | 10,338,496 | (61,740) | -0.6% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 1 | 1 | 1 | 1 | - | 0.0% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Employer Contributions | 6,237,665 | 6,697,475 | 6,843,550 | 7,080,900 | 237,350 | 3.5% |
| Non-employer Contributions | 1,347,441 | 1,381,415 | 1,369,262 | 1,426,440 | 57,178 | 4.2% |
| Insurance Reimbursements | 540,967 | 1,045,079 | 400,050 | 400,000 | (50) | 0.0% |
| Worker's Comp Premiums | 275,877 | 97,502 | 297,502 | 297,502 | - | 0.0% |
| Worker's Comp Claims | 276,953 | 486,829 | 718,462 | 277,208 | (441,254) | -61.4% |
| Liability & Property Insurance | 238,260 | 238,260 | 253,906 | 309,868 | 55,962 | 22.0% |
| Life Insurance | 119,286 | 121,924 | 117,504 | 150,628 | 33,124 | 28.2% |
| Unemployment Insurance | 40,002 | 40,002 | 40,000 | 20,000 | (20,000) | -50.0% |
| Wellness Assessment | 349,800 | 357,050 | 360,000 | 375,950 | 15,950 | 4.4% |
| Transfers | 800,000 | 1,500,000 | - | - | - | 0.0% |
| Total | 10,226,251 | 12,165,536 | 10,400,236 | 10,338,496 | (61,740) | -0.6% |

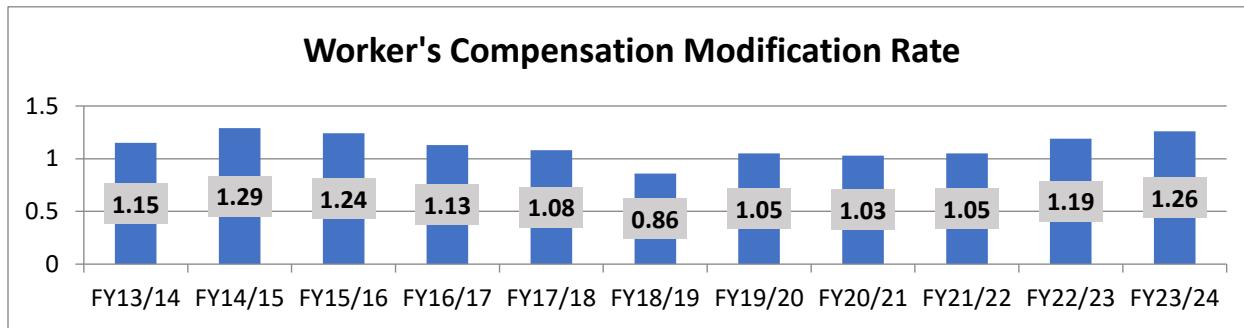


Program Services:

This fund accounts for one (1) Full-time employee whose office is 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).



FY23 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 \$2.0 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 |
| 2021-2022 | \$1,981,183 | \$12,165,536 | \$11,279,320 | \$886,216 | \$2,867,399 | \$3,811,704 |

FY24 Objectives:

- To reduce worker's compensation claims by half in 2024.
- To be a self-sustaining fund without any additional support from the General Fund to cover the cost of claims. The FY 2024 cost per full-time employee of \$9,400 remained unchanged from FY23.

Performance Measures:

| Performance and Measure and Outcomes | 2020-21 | 2021-22 | 2022-23 | 2023-24 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)

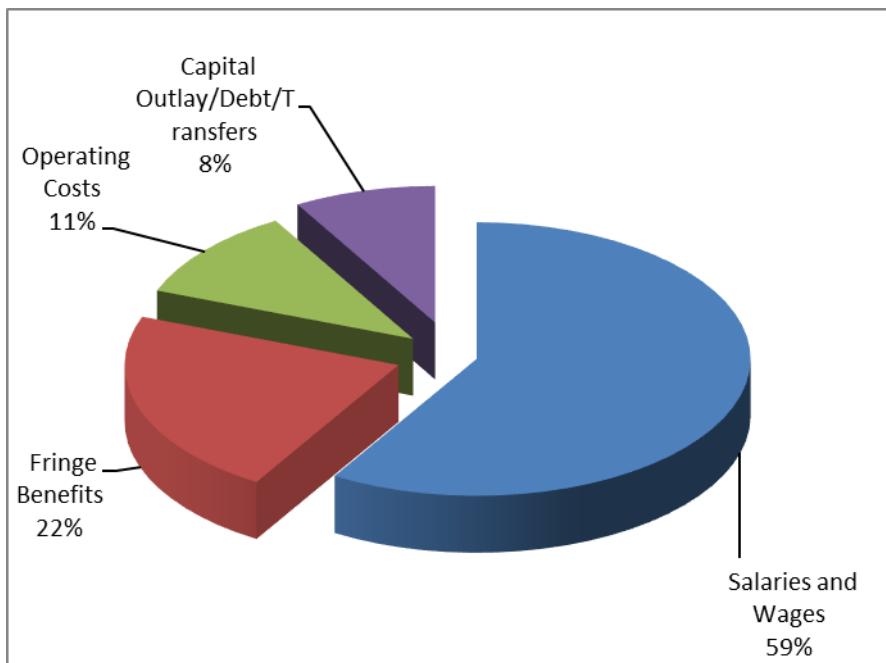
Emergency Management Ambulatory Fund 200

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 5,165,702 | 5,444,558 | 6,096,797 | 7,410,323 | 1,313,526 | 21.5% |
| Fringe Benefits | 2,028,056 | 2,284,106 | 2,652,178 | 2,787,745 | 135,567 | 5.1% |
| Operating Costs | 1,109,526 | 1,062,605 | 1,174,299 | 1,373,439 | 199,140 | 17.0% |
| Capital Outlay/Debt/Transfers | 1,050,992 | 5,558,852 | 1,252,250 | 1,059,100 | (193,150) | -15.4% |
| Total | 9,354,276 | 14,350,121 | 11,175,524 | 12,630,607 | 1,455,083 | 13.0% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 87.40 | 87.40 | 88.20 | 100.32 | 12.12 | 13.7% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Adv Life Support Tax | 5,582,838 | 5,724,016 | 5,895,289 | 8,161,219 | 2,265,930 | 38.4% |
| EMS Consultant | 3,621,576 | 4,302,366 | 4,284,140 | 4,346,388 | 62,248 | 1.5% |
| Insurance Reimb | 79,373 | 548,915 | - | 123,000 | 123,000 | - |
| Medicaid Cost Reimbursements | 37,992 | 24,300 | - | - | - | - |
| Other Revenues | 450,000 | 4,553,983 | 996,095 | - | (996,095) | 100.0% |
| Total | 10,171,779 | 15,153,580 | 1,175,524 | 12,630,607 | 1,455,083 | 13.0% |



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 105,040 in an area of 706 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. In FY24 the rate has been decreased to \$.0375/\$100 value. FY24 was a revaluation year. The revenue neutral rate is \$.0290/\$100.
- This fund handles all costs associated with Ambulatory Transport. As indicated on the previous page 64% of revenue comes from the property tax.

- Other Revenue Sources – These fees are indicated on the chart below for non-emergent basic life support and emergent life support. These amounts are charged to insurance companies for the transports and makes up 34% of revenue to this fund. Other revenue sources and fees charged by the Emergency Services Fund are as follows:

| Fee Schedule - Item | FY 2023/2024 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 due to additional positions added and COLA increases in FY2024.
- Operating Costs - In the EMS fund, we expect costs to continue to increase for supplies, repairs and other services.

FY23 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 1 ambulance and EMS Major's Vehicle per fleet plan.
- Held information sessions on Opioid addiction and safety for all citizens

FY24 Objectives:

- New EMS Station on-line at 295 Youngs Road (Cypress Pointe Fire and Rescue Station)
- Continue to provide public education for Hand off CPR to increase the citizens knowledge of this life saving program
- Continue to monitor and look at opportunities to decrease response times to EMS Calls
- Continue to promote File of Life and Yellow Dot Program

Performance Measures:

| EMS # of Calls & Response Time FY23 | | | | | |
|-------------------------------------|-----------------------------|--------------------------------------|---------------------------------|-------------------------------------|--------------------------|
| Month | Total Call Volume - Medical | Total Transports and Patient Records | Average Response Time Emergency | Average Response Time Non-Emergency | Avg Target Response Time |
| Jul-22 | 1,725 | 1,161 | 10 min 11 sec | 11 min 13 sec | <10 min 59 sec |
| Aug-22 | 1,857 | 1,150 | 10 min 4 sec | 10 min 36 sec | <10 min 59 sec |
| Sep-22 | 1,751 | 1,106 | 10 min 0 sec | 11 min 11 sec | <10 min 59 sec |
| Oct-22 | 1,823 | 1,152 | 10 min 8 sec | 11 min 0 sec | <10 min 59 sec |
| Nov-22 | 1,878 | 1,195 | 10 min 11 sec | 11 min 4 sec | <10 min 59 sec |
| Dec-22 | 1,937 | 1,246 | 10 min 5 sec | 11 min 0 sec | <10 min 59 sec |
| Jan-23 | 1,834 | 1,179 | 9 min 46 sec | 10 min 46 sec | <10 min 59 sec |
| Feb-23 | 1,558 | 1,011 | 10 min 4 sec | 10 min 43 sec | <10 min 59 sec |
| Mar-23 | 1,867 | 1,242 | 9 min 58 sec | 11 min 3 sec | <10 min 59 sec |
| Apr-23 | 1,763 | 1,012 | 10 min 1 sec | 10 min 17 sec | <10 min 59 sec |
| May-23 | 1,818 | 1,169 | 9 min 57 sec | 10 min 30 sec | <10 min 59 sec |
| Jun-23 | 1,739 | 1,166 | 10 min 1 sec | 10 min 47 sec | <10 min 59 sec |
| Total | 21,550 | 13,789 | | | |

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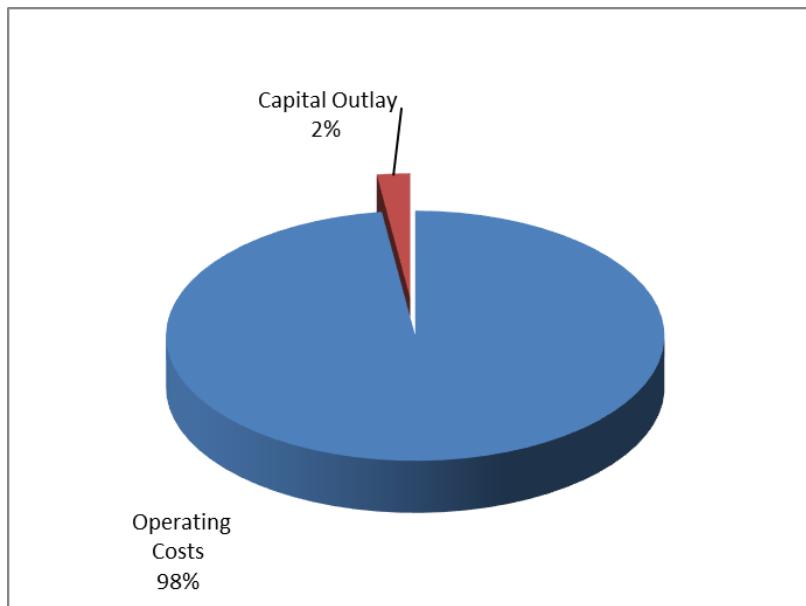
E911 – Telephone Fund 210

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operating Costs | 316,407 | 196,087 | 389,189 | 271,030 | (118,159) | -30.4% |
| Capital Outlay | - | 5,400 | - | 5,952 | 5,952 | 0.0% |
| Total | 316,407 | 201,487 | 389,189 | 276,982 | (112,207) | -28.8% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | - | - | - | - | - | 0.0% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| E911 PSAP Revenues | 366,874 | 370,431 | 389,189 | 122,976 | (266,213) | -68.4% |
| Interest Earned | - | 932 | - | - | - | 0.0% |
| Appropriated Fund Balance | - | - | - | 154,006 | 154,006 | |
| Total | 366,874 | 371,363 | 389,189 | 276,982 | (112,207) | -28.8% |



E911 Telephone Fund 210 Program Services:

The E911 Telephone Fund budget is \$276,982. In order to balance the budget \$154,006 is pulled from appropriated fund balance. The revenues are comprised of the E911 surcharge on phone bills. 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 FY24 is expected to exceed 100,000 for the sixth 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
- FY23 Call Volume 114,310
- Projected FY24 Call Volume 117,000
- Projected FY25 Call Volume 120,500

Revenue is based on a calculation formula provided by the PSAP (Public Safety Answering Point) Board in Raleigh, NC. Funding has dropped from \$389,189 in FY23 to \$122,976 in FY 2024. This decrease is due to the County carrying a high fund balance in this fund. Funding comes from the State and expenditures are closely monitored. 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 |
| 2021-22 | \$876,649 | \$371,363 | \$201,487 | \$169,876 | \$1,046,525 | \$1,023,062 |

FY23 Highlights and Accomplishments

- Replaced UPS Battery Back Up at Primary and Back up 911 Center.

FY24 Objectives

- Implementation of Emergency Police Dispatch by 3rd quarter of FY 24 (January 2024)
- Quality Assurance program at High Compliance Standards for all Emergency Medical Dispatch and Emergency Fire Dispatch Calls received and processed.
- Meet the NFPA 1221 Standard - Moore County Goal is an average receipt of call to dispatch of call less 30 seconds.
- Ninety-five percent of alarms received on emergency lines shall be answered within 15 seconds, and 99 percent of alarms shall be answered within 40 seconds.
- Emergency alarm processing for the following call types shall be completed within 90 seconds 90 percent of the time and within 120 seconds 99 percent of the time

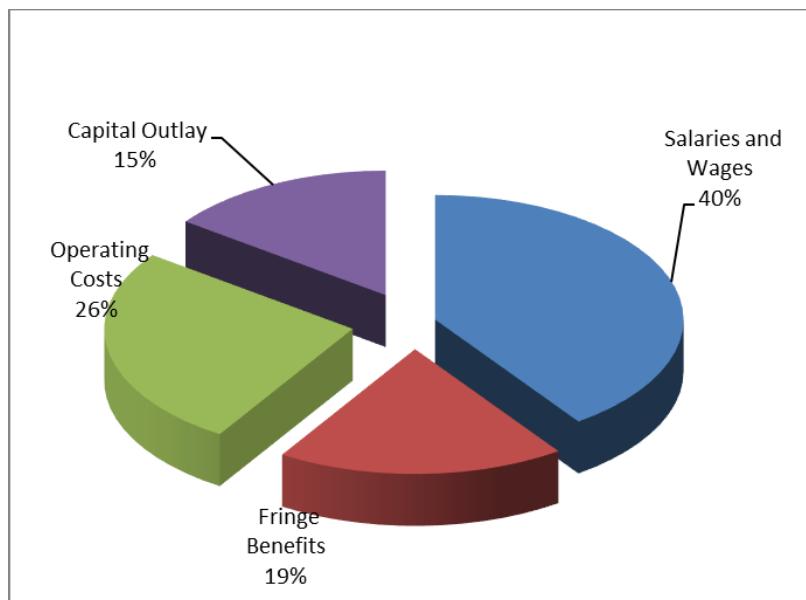
Transportation Services Fund 230

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

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 417,450 | 400,386 | 525,351 | 625,166 | 99,815 | 19.0% |
| Fringe Benefits | 231,930 | 231,121 | 271,435 | 291,522 | 20,087 | 7.4% |
| Operating Costs | 289,043 | 258,850 | 469,848 | 405,647 | (64,201) | -13.7% |
| Capital Outlay | - | 135,824 | - | 232,001 | 232,001 | |
| Total | 938,423 | 1,026,181 | 1,266,634 | 1,554,336 | 287,702 | 22.7% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 14.33 | 14.33 | 14.00 | 14.00 | - | 0.0% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 413,888 | 479,099 | 542,313 | 674,017 | 131,704 | 24.3% |
| Sale of Assets | 47,351 | - | 1,000 | 25,000 | 24,000 | 0.0% |
| Restricted Intergovernmental | 505,527 | 719,243 | 723,321 | 855,319 | 131,998 | 18.2% |
| Total | 966,766 | 1,198,342 | 1,266,634 | 1,554,336 | 287,702 | 22.7% |



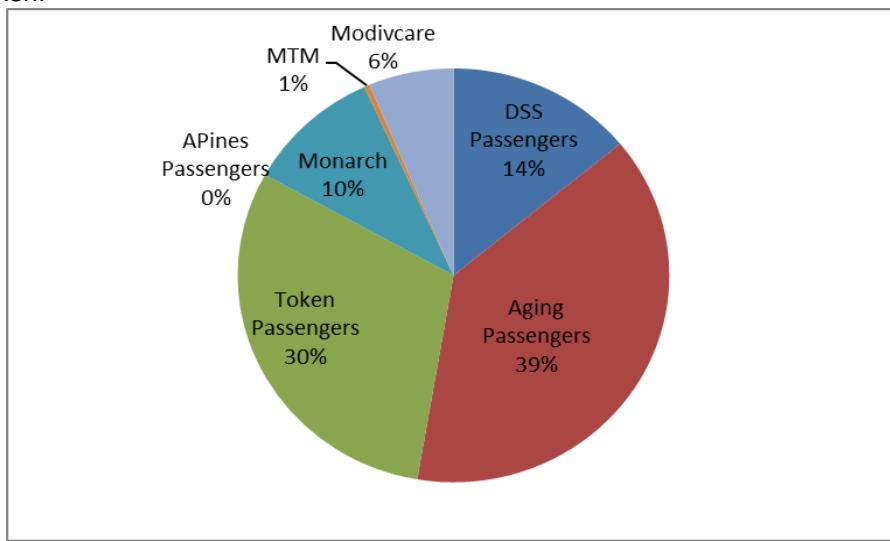
Transportation Services Fund 230 Program Services:

The purpose of Transportation Services is to provide clean, safe, reliable and efficient transportation services for senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation Services received funding to operate through grant funds and user fees and is self-supporting.

The Moore County Transportation Services Fund is balanced at \$1,554,336 in revenues and expenditures which is a \$287,702 increase from the 2023 fiscal year budget.

The ridership percentages are shown in the following chart:

Over 52% of the riders are generated from the County Social Services (DSS) and Senior Center Departments (Aging). Token passengers are for the general public to use for rides to doctor appointments that pay by token.



Revenues and Fee Schedules:

Over 55% of the revenues (\$855,319) are grants by the North Carolina State Department of Transportation or restricted revenue. The remaining revenues of \$699,017 or 45% come from the fee schedule on the following page and from the sale of assets:

| Fee Schedule Item | FY 2023/2024 Fee Amount | |
|---|-------------------------------------|--|
| | Per Mile Rate | No Show Fee (equal to Per Mile Rate) |
| Department of Aging | \$2.04 | Yes |
| Department of Social Services | \$2.32 | No |
| Medicaid Broker fees | | |
| ModivCare | Ambulatory | Wheelchair |
| 0 to 3 miles flat rate | \$17.46 | \$28.01 |
| 4 to 6 miles flat rate | \$22.20 | \$33.83 |
| 7 to 10 miles flat rate | \$25.45 | \$36.89 |
| Rate per miles over 10 miles | \$1.95 | \$2.59 |
| One Call (flat rate and per mile) | Ambulatory \$12 & \$1.70 | Wheelchair \$30 & 2.25 |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (In City Limits) | \$4.00 each way | |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Outside City Limits) | \$4.00 each way | |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Out of County - Border) | \$7.00 each way | |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Out of County - Wake, CH, Durham) | \$10.00 each way | |
| Moore County Schools | \$2.04 | |
| Penick Village | \$2.04 | |
| Monarch Services (previously Pinetree Community Services) | \$2.04 | |
| Rural General Public (RGP) (In City Limits) | \$4.00 each way | |
| Rural General Public (RGP) (Outside City Limits) | \$4.00 each way | |
| Rural General Public (RGP) (Out of County (Border)) | \$7.00 each way | |
| Rural General Public (RGP) (Out of County (Wake, CH, Durham)) | \$10.00 each way | |
| A-Pines Line (Fixed Route) | \$4.00 each way | |
| Sandhills Children's Center | \$2.04 | |
| Sandhills/Moore Coalition for Human Care | \$2.04 | |
| Daymark Recovery (previously Sandhills Mental Health) | \$2.04 | |
| Vocational Rehabilitation Services | \$2.04 | |
| Peak Resources Pinelake | \$2.04 | |
| 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.

FY23 Highlights and Accomplishments

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

FY24 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
- Will replace two vans in FY 2024.
- Purchase new scheduling software in FY 2024 and mobile data devices.

Picture of MCTS Transport Van

Rural Fire Protection Service Tax Fund 215:

FY23/24 - Unified Tax Rate @ .0875/\$100 Value

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 rate was \$.105/\$00. The FY 2024 budget rate is \$0875/\$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 \$6,430,662 which is an increase of \$527,451. 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.

Tax Rate Plan per \$100/valuation of property

| |
|------------|
| FY16 .080 |
| FY17 .085 |
| FY18 .090 |
| FY19 .095 |
| FY20 .095 |
| FY21 .095 |
| FY22 .105 |
| FY23 .105 |
| FY24 .0875 |

The following chart shows the funding process for the sixteen (16) fire districts not located within a municipality and reporting to the Fire Commission:

Total 2023-2024 Tax Base **\$6,510,282,589** divided by \$100 x .0875 x .99 -Discounts \$45,000 = Budget **\$5,594,532**

**FY23/24 Budget
@99%-Discounts**
Revenue Generated by .0875 Rate **\$5,594,532**
Appropriated Fund Balance from FY24 (Audits) **\$22,000**
Appropriated Fund Balance **\$314,130**
Fire Districts - ALS - Rescue - 100% **\$500,000**
FY2023-2024 Total Budget Fund 215 **\$6,430,662**

| <u>Rural Fire Service District</u> | <u>Total Manager Recommendation @ 99%</u> | <u>Subtotal Distribution</u> | <u>Subtotal Reserve</u> | <u>Operations Distribution</u> | <u>Capital Distribution- Allowance</u> | <u>Apparatus Reserve</u> | <u>Building Reserve 21555500 56281</u> |
|--|---|----------------------------------|-----------------------------|------------------------------------|--|------------------------------|--|
| Aberdeen | \$286,669 | \$286,669 | \$0 | \$253,678 | \$32,991 | \$0 | \$0 |
| Carthage | \$383,386 | \$355,998 | \$27,388 | \$293,958 | \$62,040 | \$16,223 | \$11,165 |
| Crains Creek | \$375,746 | \$352,853 | \$22,893 | \$289,635 | \$63,218 | \$20,306 | \$2,587 |
| Cypress Pointe | \$1,029,530 | \$820,023 | \$209,507 | \$762,609 | \$57,414 | \$209,507 | \$0 |
| Eagle Springs | \$366,900 | \$346,615 | \$20,285 | \$271,989 | \$74,626 | \$423 | \$19,862 |
| Eastwood | \$277,692 | \$199,561 | \$78,131 | \$178,675 | \$20,886 | \$78,131 | \$0 |
| High Falls | \$406,811 | \$304,631 | \$102,180 | \$281,197 | \$23,434 | \$79,656 | \$22,524 |
| Pinebluff | \$397,604 | \$340,544 | \$57,060 | \$325,889 | \$14,655 | \$57,060 | \$0 |
| Pinehurst | \$339,536 | \$310,008 | \$29,528 | \$310,008 | \$0 | \$24,060 | \$5,468 |
| Robbins | \$411,667 | \$360,765 | \$50,902 | \$304,570 | \$56,195 | \$50,902 | \$0 |
| Seven Lakes | \$392,102 | \$317,068 | \$75,034 | \$283,173 | \$33,895 | \$53,739 | \$21,295 |
| Southern Pines | \$505,425 | \$463,145 | \$42,280 | \$454,997 | \$8,148 | \$42,280 | \$0 |
| West End | \$592,732 | \$556,701 | \$36,031 | \$451,511 | \$105,190 | \$4,860 | \$31,171 |
| Westmoore | \$294,439 | \$254,240 | \$40,199 | \$205,952 | \$48,288 | \$31,591 | \$8,608 |
| Whispering Pines | \$300,399 | \$300,399 | \$0 | \$253,655 | \$46,744 | \$0 | \$0 |
| Station X | \$48,024 | \$0 | \$48,024 | \$0 | \$0 | \$33,693 | \$14,331 |
| | \$6,408,662 | \$5,569,220 | \$839,442 | \$4,921,496 | \$647,724 | \$702,431 | \$137,011 |
| Audit - Professional Services (app FB) | \$22,000 | | | | | | |
| Grand Total Fund 215 Budget | \$6,430,662 | | | | | | |

Total Revenue Budget Fund 215 **\$6,430,662**
Property Tax Budget Amt **\$5,594,532**
Penny on Fire Tax Rate @ .0875 **\$639,375**

Revenue Neutral Rate for FY24 is .0871

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Soil and Water Conservation District Fund 220

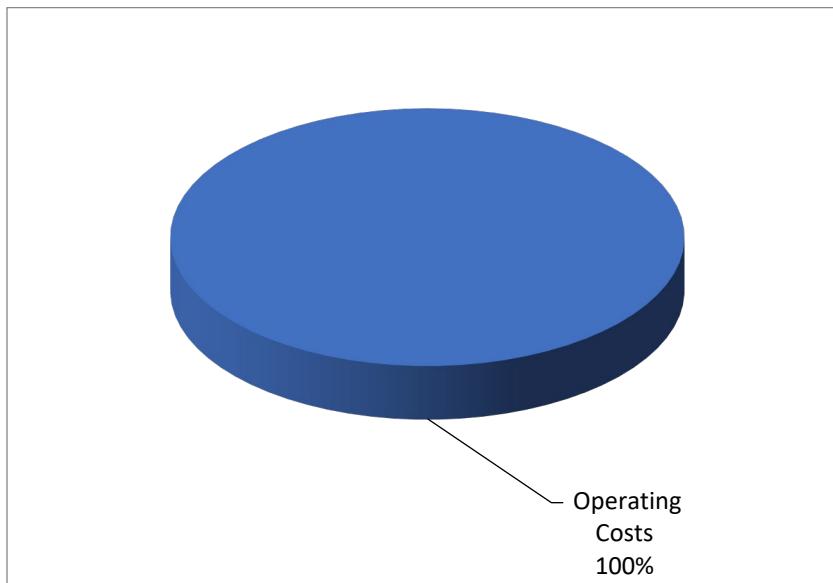
This fund accounts for the operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Soil and Water Conservation

| Expenditures | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operating Costs | 7,773 | 11,940 | 19,891 | 23,753 | 3,862 | 19.4% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total | 7,773 | 11,940 | 19,891 | 23,753 | 3,862 | 19.4% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | - | - | - | - | - | 0.0% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 15,603 | 14,743 | 16,291 | 20,153 | 3,862 | 23.7% |
| Sale of Assets/Donations | - | - | - | - | - | 0.0% |
| State Matching Grant/Other Grants | 3,600 | 6,000 | 3,600 | 3,600 | - | 0.0% |
| Total | 19,203 | 20,743 | 19,891 | 23,753 | 3,862 | 19.4% |



Soil and Water Conservation District Fund 220 Program Services:

The Soil and Water Conservation Fund is balanced at \$23,753 in revenues and expenditures and is \$3,862 higher from the FY 2023 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: | |
|--|---------------|
| Drill Rentals - acres - 30 days past due 1.5% per month (Excludes Sales Tax) \$100.00 minimum | \$15.00 |
| Brillion Seeder - acres - 30 days past due 1.5% per month (Excludes Sales Tax) \$100.00 minimum | \$15.00 |
| 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 \$14,926 of the \$23,753 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 | FY2022 | FY2023 | FY2024 | |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| | ACTUAL | ORIGINAL | REVISED | APPROVED |
| EDUCATIONAL & MEDICAL | \$3,293 | \$5,300 | \$5,300 | \$5,650 |
| OFFICE SUPPLIES | \$770 | \$1,650 | \$1,650 | \$1,650 |
| TRAVEL/TRAINING | \$390 | \$1,280 | \$1,280 | \$1,280 |
| BOARD EXPENSES | \$165 | \$900 | \$900 | \$900 |
| SCHOLARSHIPS | \$1,500 | \$1,500 | \$1,500 | \$4,500 |
| TREE PLANTER | \$0 | \$100 | \$100 | \$100 |
| TREE SEEDLINGS | \$170 | \$1,000 | \$1,000 | \$1,000 |
| VOLUNTARY AG DISTRICT PROGRAM | \$0 | \$935 | \$935 | \$1,335 |
| MAINTENANCE AND REPAIRS | \$4,295 | \$5,493 | \$5,493 | \$5,493 |
| DUES/SUBSCRIPTIONS | \$1,357 | \$1,733 | \$1,733 | \$1,845 |
| SOIL WATER TOTAL EXP | \$11,940 | \$19,891 | \$19,891 | \$23,753 |

FY23 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.

FY24 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 – FY23 on a monthly target of 125 acres.

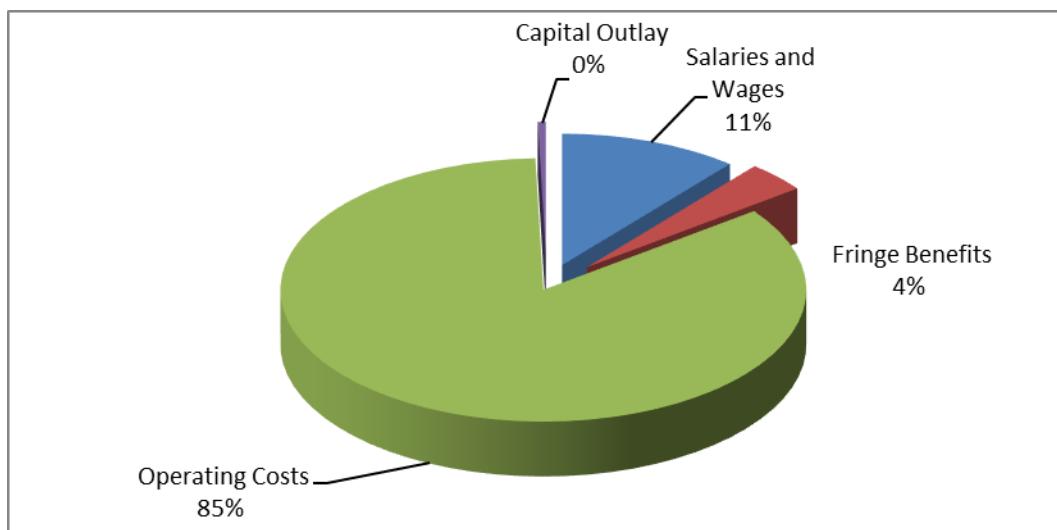
| Soil/Water | | | | | | |
|---------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|
| Month | FY19 Acres Drilled | FY20 Acres Drilled | FY21 Acres Drilled | FY22 Acres Drilled | FY23 Acres Drilled | Target # of Acres Drilled |
| July | 5 | 18.2 | 53.7 | 16.6 | 17.5 | 125 |
| August | 15 | 35.7 | 3.7 | 13.4 | 5 | 125 |
| September | 69.1 | 170.1 | 120.9 | 91.2 | 97 | 125 |
| October | 287.4 | 466.8 | 309.1 | 268.8 | 230.7 | 125 |
| November | 77.1 | 190.2 | 37.4 | 63.2 | 142.1 | 125 |
| December | 0 | 31.5 | 0 | 9.3 | 7.7 | 125 |
| January | 0 | 0 | 0 | 0 | 61.9 | 125 |
| February | 28.9 | 0 | 0 | 0 | 1 | 125 |
| March | 20 | 22 | 35.9 | 0 | 0 | 125 |
| April | 36.5 | 52.6 | 16.9 | 6.8 | 9.9 | 125 |
| May | 44.1 | 38.1 | 46.5 | 42.8 | 57.5 | 125 |
| June | 65 | 15.5 | 21.8 | 46.3 | 83.9 | 125 |
| Totals | 648.1 | 1040.7 | 645.9 | 558.4 | 714.2 | 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.

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/(Decrease) | Percent Change |
|--------------------------------|-------------------|-------------------|----------------------------|----------------------------|------------------------|----------------|
| Salaries and Wages | 433,926 | 352,959 | 422,492 | 452,503 | 30,011 | 7.10% |
| Fringe Benefits | 188,353 | 112,219 | 160,328 | 154,199 | (6,129) | -3.82% |
| Operating Costs | 1,099,299 | 1,722,802 | 1,807,330 | 3,475,383 | 1,668,053 | 92.29% |
| Capital Outlay | 9,483 | 15,459 | 18,000 | 20,000 | 2,000 | 11.11% |
| Total | 1,731,061 | 2,203,439 | 2,408,150 | 4,102,085 | 1,693,935 | 70.34% |
| | | | | | | |
| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/(Decrease) | Percent Change |
| Full Time Equivalent Positions | 6.5 | 6.5 | 6.5 | 6.5 | - | 0.00% |
| | | | | | | |
| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/(Decrease) | Percent Change |
| Occupancy Tax | 2,161,800 | 3,012,109 | 2,400,650 | 3,100,085 | 699,435 | 29.14% |
| Appropriated Retained Earnings | - | - | - | 1,000,000 | 1,000,000 | 0.00% |
| Other Income | 41,271 | 10,069 | 7,500 | 2,000 | (5,500) | -73.33% |
| Total | 2,203,071 | 3,022,178 | 2,408,150 | 4,102,085 | 1,693,935 | 70.34% |



Component Unit – Convention and Visitor’s Bureau Fund 260

Occupancy Tax Collections & Visitor Spending Marks

- Ended the 2022-23 FY by recording an all-time record annual hotel occupancy tax collection mark of more than \$3.2 million.
- Supervised 27 consecutive months of all-time monthly occupancy tax collections.
- Witnessed the highest collections month of all-time in the 36-year history of the CVB in April 2023 (\$397,700).
- Year-Over-Year pacing through June 2023 shows an increase of 6.2% in occupancy tax collections.
- According to data produced by U.S. Travel Association and Tourism Economics, Moore County produced the fourth best increase year-over-year in visitor spending (70%) for the calendar year 2022 with \$673M. That sum made Moore County the tenth best tourism economy in the state – the highest level in history.
- Proposed, developed, and implemented the CVB’s first-ever One-Time Project Fund (OTPF) which will utilize an excess of the fund balance to create a \$1 million capital project grant program.

Marketing Accomplishments

- The Paradise in the Pines podcast has now produced 36 shows in 18 month and has witnessed more than 200,000 views for episodes via the Home of American Golf YouTube Channel and overall downloads via podcast hosting channels.
- Created Year of the Trail programming which included the Pinecone Pathways Program, Sandhills Story Trail Adventures and Carthage Digital Mural Trail. The latter program is the only digital mural program in North Carolina.
 - The Pinecone Pathways Program became viral and we witnessed people that came to look for pinecones from Ohio, Tennessee, Maryland, DC, Georgia and South Carolina, not to mention locations throughout North Carolina.
 - This program also allowed the CVB to build a strong partnership with Starworks and we anticipate future opportunities to partner again.
- Created and developed the Sandhills Pour Tour Passport program. More than 750 fully-stamped passports have been redeemed for prizes with more than 50% of people coming from out-of-market (people staying overnight).
- Commissioned the creation of a Donald Ross 150th anniversary coin and the CVB ultimately donated a check for \$10,000 to the Tufts Archives.
- Invited to be a speaker and expert panelist at Destinations Florida Marketing Summit to discuss consumer brand partnerships.
- Through the CVB’s partnership with MediaOne, we continue to improve and set new benchmarks for online presence, awareness and engagement
 - 921,811 website sessions (11.4 percent increase from previous year)
 - Web sessions exceeding 1 minute (21.5 percent increase from previous year)
 - 1,165,420 YouTube video views (71.7 percent increase from previous year)
- Hosted more than 20 national and regional media outlets for producing media to highlight golf and non-golf related earned coverage.
- Hosted more than 16 social media influencers and bloggers with reach exceeding more than 1.5 million followers.

- Worked with a cadre of writers and editors to produce more than 25 feature content articles which were showcased in a number of marketing platforms and promotions.
- Worked with MediaOne to develop and launch successful marketing programs with Ship Sticks and Golf Pride. Added close to 50,000 emails to our CVB opt-in database (85,000 overall).
- In December 2023, the CVB was able to react very quickly and concept an effective and highly successful marketing campaign as a result of the power outage during the holiday season, The Moore Miracles for the Holidays campaign allowed us to partner with Duke Energy to produce a \$60,000 ad campaign with WRAL-TV which inspired Gov. Roy Cooper to visit downtown Southern Pines to go shopping and inspire others to visit Moore County to support local businesses at a critical time of the year.
 - The CVB produced a special Moore Miracles for the Holidays landing page which produced significant results in a two week period:
 - 17,824 promo page sessions
 - 173,811 video promo views (average watch time 1:29)
- Implemented and launched SkyNav360 technology to me used as an interactive sales tool highlighting Moore County towns, amenities and attractions.
- Witness significant increase for followers in social media growth year-over-year: Facebook (13.1%); Instagram (14.3%); Twitter (8.8%), TikTok (37.2) and YouTube (23.7%) with cumulative reach of more than 4 million people.

Other Highlights

- As the 2022-23 FY closed, the CVB was working on building a new website, providing content for a new Wander digital mapping app, the 2024 Destination Guide and a special 2024 U.S. Open insert which will be co-created in partnership with the USGA (United States Golf Association).
- Fostered continued solid relationships with community partners and organizations earning goodwill and positive equity for the CVB.
- Encouraged all staff to seek opportunities to improve their respective areas and disciplines. For example, Lisa Long completed her three-year certification through the Southeast Tourism Society (STS) Marketing College.
- CVB has rejoined the North Carolina Sports Tourism Association (NCSTA), so we can compete to host sporting events and competitions.

Administrative

- Hired an outside contractor for social media efforts and the CVB has witnessed significant increases in quality content and followers via multiple channels including Facebook, Instagram, Twitter, YouTube and Tok Tok. The weekly Weekender feature is extremely popular and allows potential visitors to book travel within a 48-hour window.
- Grew business to allow for the hiring of a second destination storyteller, so the CVB can increase content development efforts. Search for a candidate is ongoing.

2023-24 Goals and Efforts

- Assist USGA with successful launch of the World Golf Hall of Fame.
- Continue to study the development of AI and how it can be implemented to improve CVB marketing efforts.

- Replace iContact and SimpleView with a much more efficient and cost-effective HubSpot to manage our CRM (Customer Relations Management) and email deployments.
- Create a sports tourism video and plan to compete regionally for touring sports teams and sports conferences.
- Achieve 100,000 opted-in emails in our database (currently 85,000).
- Get the county hotel occupancy tax increased to 6%.
- Implement a digital mapping app via Wander Maps.
- Build and launch a new website in early 2024.
- Launch a new creative campaign for print and digital applications.
- Hire a second destination storyteller to maximize content capacity.
- Increase following on all social media channels by 10%
- Achieve \$3.4 million in hotel occupancy tax collections (if occupancy tax is not increased during FY).
- Ensure each staff member attends at least one conference to improve their respective skills sets.

CVB Financial Position:

| CVB Fiscal Year | Beginning FB | Actual Revenues | Actual Expenditures | Rev less Exp | Ending FB | 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 | \$1,731,065 | \$472,007 | \$1,006,661 | \$1,379,408 |
| 2021-22 | \$1,006,661 | \$3,022,178 | \$2,203,439 | \$818,739 | \$1,825,400 | \$2,161,352 |

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.



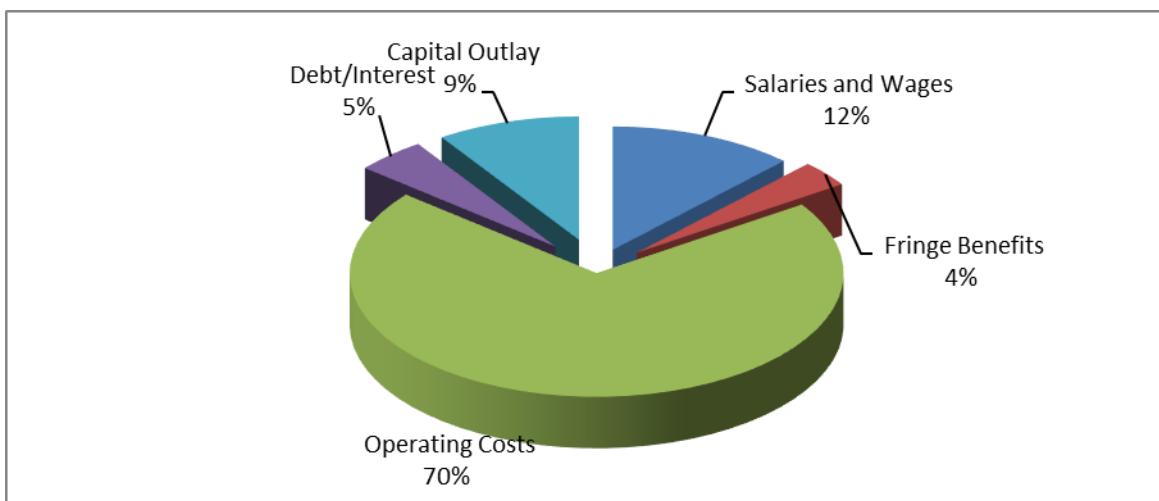
Airport Authority Enterprise Fund 640

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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 555,309 | 568,763 | 648,650 | 718,500 | (69,850) | -10.77% |
| Fringe Benefits | 175,027 | 172,959 | 212,255 | 202,650 | 9,605 | 4.53% |
| Operating Costs | 2,031,866 | 3,070,475 | 4,854,800 | 4,145,180 | 709,620 | 14.62% |
| Debt/Interest | - | 136,806 | 274,000 | 273,611 | 389 | 100.00% |
| Capital Outlay | - | 251,952 | 715,000 | 554,000 | 161,000 | 22.52% |
| Total | 2,762,202 | 4,200,955 | 6,704,705 | 5,893,941 | 810,764 | 12.09% |

| Personnel | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2023-24 Approved Budget | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 16.5 | 16.5 | 16.5 | 16.5 | - | 0.00% |

| Revenues | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Approved | FY 2023-24 Approved | \$ Increase/ (Decrease) | Percent Change |
|-----------------------------------|----------------------|----------------------|------------------------|------------------------|----------------------------|-------------------|
| Charges for Services | 3,128,756 | 4,752,212 | 4,650,600 | 5,283,230 | (632,630) | -13.60% |
| Appropriated Retained Earnings | - | - | 2,024,105 | 400,711 | 1,623,394 | 80.20% |
| Other | 190,338 | 651,597 | 30,000 | 210,000 | (180,000) | 600.00% |
| Total | 3,319,094 | 5,403,809 | 6,704,705 | 5,893,941 | 810,764 | 12.09% |



**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:

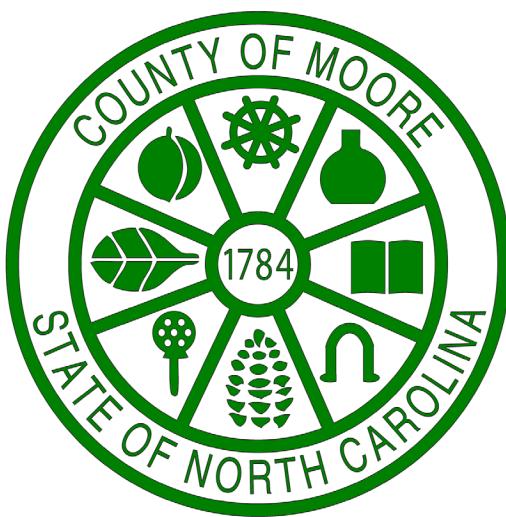
As the gateway to the Home of American Golf, we will serve our region as the best general aviation airport in North America.

The State of the Airport

- FY 23 revenues and expenses met budget goals
- Construction of 17 new hangars is complete
- All hangars are leased including the new ones
- Economic impact grew to \$107M, 590 jobs (Institute of Transportation Research and Education)

- Defense contractor presence has increased
- Capital projects completed
 - Hangar taxiways and internal service road (\$3.9M) grant
 - 17 new hangars (\$4.2M) private funding
 - Runway rehabilitation (est \$1.4M) Department of Aviation funded
 - Purchase of property in Runway Protection Zone (\$300K)
 - Hangar rates have been increased to match demand/availability
 - Hangar Lighting (60K Internal Funds)
- **FY24 Objectives**
 - Fuel prices are unsteady. Prices adjusted weekly
 - FY Budget reflects conservative assumptions
 - Hangar rates have been increased
 - Construction of a 10,000 square foot hangar (grant)
 - Construction of new storage building (grant)
 - Terminal upgrades (Internal funds)
 - 2024 US Open preparation

| Airport Fiscal Year | Beginning FB | Actual Revenues | Actual Expenditures | Rev less Exp | Ending FB | 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 |
| 2021-22 | \$6,048,448 | \$5,403,809 | \$4,200,955 | \$1,202,854 | \$7,251,302 | \$3,789,291 |



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 Administration 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 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. 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.

The Sandhills Community College project known as Foundation Hall was completed in fall of 2022. Foundation Hall is a 35,000-square-foot building used toward the nursing program at the college. The issuance of \$20,000,000 GO bonds for the College project occurred in March of 2021.

Below is the completed Foundation Hall Project that sits on the Sandhills Community College Campus.

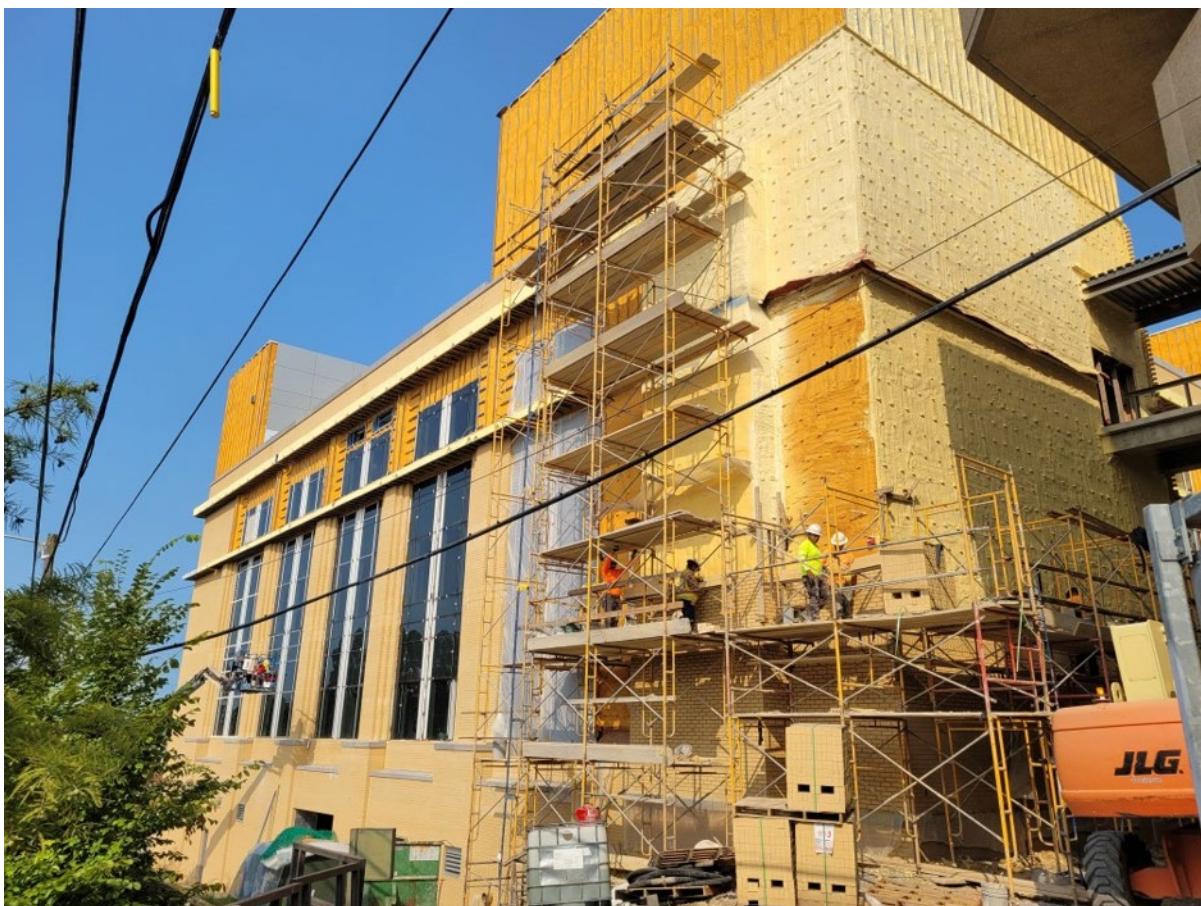


- **Court Facility Project:**

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 should be completed in the Spring 2024 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 progress.





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 \$12,600,370 and is expected to be completed in fiscal year 2024. This project is currently in process.
- **East Moore Water District Phase IV Fund 620:**
The Phase IV project extended service approximately 9.4 miles of water distribution line along Murdocksville Road, Juniper Lake Road, Beulah Hill Church, Road, and neighboring roads. The project was completed in January of 2023 at a cost of \$2,425,876.75, funded by USDA grant and loan. The project was to provide service to at least 111 new customers.
- **Water Pollution Control Plant Primary Clarifier Valve Vault Fund 600:**
The Water Pollution Control Plant will have the interceptor replacement and upsizing project in FY 2024 costing approximately \$3,500,000.

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 \$7,097,379 in American Rescue Plan funds for water and sewer projects. These funds have been divided between two enterprise funds (Fund 610 and 620). The Public Utilities Department will utilize \$1,223,689 of the funds for the Linden Road Wells Project and \$6,646,068 will be used for waterline extensions. 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. \$550,000 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 school improvements, 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 FY2025 to FY2034

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 FY34 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:

(Remainder of page intentionally left blank.)

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Water Pollution Control Plant Fund 600:

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - WATER POLLUTION CONTROL PLANT (Fund 600)

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|--|--------------------|--------------------|------------------|------------------|------------------|---------------------|----------------------------|
| Moore County WPCP (Fund 600) Enterprise Fund | | | | | | | |
| Interceptor Rehab and Repair | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$750,000 | \$1,500,000 |
| Clarifier Troughs Coating (3 Trains) | \$150,000 | \$150,000 | | | | \$0 | \$300,000 |
| Sludge Storage and Solids Handling Canopy and Sidewalls | \$500,000 | | | | | \$0 | \$500,000 |
| Replacement Vehicles: Operations, Maintenance, Solids Handling, Operations | | | \$85,000 | | | \$160,000 | \$245,000 |
| Sand Filter Shelters | \$280,000 | | | | | \$0 | \$280,000 |
| Sludge Belt Filter Press Rehabilitation | \$115,000 | | | | | \$0 | \$115,000 |
| Sand Filter Carriage Rehab | \$350,000 | | | | | \$0 | \$350,000 |
| Sludge Force Main Rehab/Replace- Grit to Solids Handling | \$110,000 | | | | | \$0 | \$110,000 |
| Aeration Basin Blower Replacement | \$188,000 | \$188,000 | \$188,000 | \$188,000 | \$188,000 | \$0 | \$940,000 |
| Raw Sewage Pump Station Bar Screen Replacement (2) | | \$700,000 | | | | \$0 | \$700,000 |
| AC Watermain Replacement, Relocation of Meter and RPZ and Abandon Pneumatic Tank | | | \$390,000 | | | \$0 | \$390,000 |
| WPCP Expansion - Study | | | | | | \$400,000 | \$400,000 |
| WPCP Expansion - Design | | | | | | \$3,000,000 | \$3,000,000 |
| WPCP Expansion - Construction | | | | | | \$35,000,000 | \$35,000,000 |
| WPCP Roofs Replace/ Repair (6 Buildings) | | | | | | \$200,000 | \$200,000 |
| Southern Pines #4 Station Upgrade | | | | | | \$1,500,000 | \$1,500,000 |
| Southern Pines #4 Force Main Replacement | | | | | | \$1,500,000 | \$1,500,000 |
| Basins Coating & Structural Repairs | | | | | | \$750,000 | \$750,000 |
| WPCP Fund 600 Total | \$1,843,000 | \$1,188,000 | \$813,000 | \$338,000 | \$338,000 | \$43,260,000 | \$47,780,000 |

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

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - PUBLIC UTILITIES (FUND 610)

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30- FY34 Combined | TOTAL (not inc TBD amount) |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------------|
| Moore County MCPU (FUND 610) | | | | | | | |
| New Water Source | \$350,000 | \$9,166,666 | \$9,166,667 | \$9,166,667 | \$9,166,666 | \$0 | \$37,016,666 |
| General Extensions of Service | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 | \$1,000,000 |
| Water Main Replacements (Vass, etc.) | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 | \$1,000,000 |
| Water Main Replacements (Surry Circle) | \$600,000 | | | | | \$0 | \$600,000 |
| Vehicles | \$200,000 | \$160,000 | \$93,000 | \$238,000 | \$160,000 | \$563,000 | \$1,414,000 |
| Mini Excavator | | | | | | \$0 | \$0 |
| Sewer Rehabilitation(CCTV Detection and Replacement/Repairs) | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$750,000 | \$1,500,000 |
| Generator Replacement | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$750,000 | \$1,500,000 |
| Fire Hydrant Replacement | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 | \$1,000,000 |
| Lift Station 3-2 Replacement | \$400,000 | | | | | \$0 | \$400,000 |
| Backhoe | \$160,000 | | | | | \$0 | \$160,000 |
| Vac-Truck Replacement | | \$600,000 | | | | \$0 | \$600,000 |
| Lift Station 8-1 Replacement | | \$400,000 | | | | \$0 | \$400,000 |
| Lift Station 4-2 Replacement | | | \$400,000 | | | \$0 | \$400,000 |
| Paint Elevated Tanks (Seven Lakes North) | | | | \$300,000 | | \$0 | \$300,000 |
| Paint Elevated Tanks (Cannon Park) | | | | | \$300,000 | \$0 | \$300,000 |
| Chloramines Booster Stations | | | | | \$107,834 | \$0 | \$107,834 |
| Paint Elevated Tanks(Monticello) | | | | | | \$300,000 | \$300,000 |
| New Elevated Tank | | | | | | \$1,000,000 | \$1,000,000 |
| Paint Elevated Tanks (McLean Rd.) | | | | | | \$300,000 | \$300,000 |
| MCPU (FUND 610) Total | \$2,310,000 | \$10,926,666 | \$10,259,667 | \$10,304,667 | \$10,334,500 | \$5,163,000 | \$49,298,500 |

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

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - EMWD (FUND 620)

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|----------------------------|
| Moore County EMWD (FUND 620) | | | | | | | |
| Paint EMWD Tank | | | \$300,000 | | | \$0 | \$300,000 |
| Water Main Extensions | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 | \$1,000,000 |
| EMWD FUND 620 Total | \$100,000 | \$100,000 | \$400,000 | \$100,000 | \$100,000 | \$500,000 | \$1,300,000 |

Below is the 10-year Capital Improvement Plan for the Special Revenue Fund, Emergency Services Fund 200 and 210:

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - EMS & E911 (Fund 200 & 210)

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not ind TBD amount) |
|--|--------------------|------------------|------------------|------------------|------------------|--------------------|----------------------------|
| Moore County EMS (Fund 200) | | | | | | | |
| Replacement Ambulance - 2 per year | \$670,000 | \$690,100 | \$710,803 | \$732,127 | \$754,091 | \$4,123,678 | \$7,680,799 |
| Pinehurst EMS Facilities/Base ** Currently working to develop potential land swap and establish a long term lease option on the site plan for Pinehurst Station 91 | | | | | | \$0 | \$0 |
| Moore County E911 (Fund 210) | | | | | | | |
| 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 | | \$1,000,000 | | | | \$0 | \$1,000,000 |
| EMS & E911 Total | \$1,670,000 | \$690,100 | \$710,803 | \$732,127 | \$754,091 | \$4,123,678 | \$8,680,799 |

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

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - MCTS (Fund 230)

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|---|------------------|------------------|------------------|------------------|------------|--------------------|----------------------------|
| Moore County Transportation (Fund 230) | | | | | | | |
| 5311 Community Transportation-Capital Grant | \$260,000 | \$260,000 | \$870,000 | \$576,000 | \$0 | \$1,966,000 | \$3,932,000 |
| MCTS Total | \$260,000 | \$260,000 | \$870,000 | \$576,000 | \$0 | \$1,966,000 | \$3,932,000 |

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

(Remainder of page intentionally left blank.)

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - GENERAL FUND (Fund 100)

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|---|-----------|-----------|-----------|-----------|-----------|--------------------|----------------------------|
| Property Management | | | | | | | |
| Historic Courthouse Roof Replacement | | \$150,000 | | | | \$0 | \$150,000 |
| Library Ceiling Asbestos Removal/New Ceiling and Lights | | \$130,000 | | | | \$0 | \$130,000 |
| Demolition of Child Support Building | \$150,000 | | | | | \$0 | \$150,000 |
| Davis Center Renovation - Roof, Paint, Windows, Floor, HVAC | \$250,000 | | | | | \$0 | \$250,000 |
| Property Management Roof Replacement | | | | \$250,000 | | \$0 | \$250,000 |
| Backhoe Replacement | \$135,000 | | | | | \$0 | \$135,000 |
| Rick Rhyne Public Safety Center-Hot Water (HEATING) Boilers | \$120,000 | | | | | \$0 | \$120,000 |
| Rick Rhyne Public Safety Center-Aeon unit replacement | \$150,000 | | | | | \$0 | \$150,000 |
| Rick Rhyne Public Safety Center-Water source heat pumps | | \$900,000 | | | | \$0 | \$900,000 |
| Rick Rhyne Public Safety Center - Generator Replacement | | | | | | \$800,000 | \$800,000 |
| Health Department-HVAC replacement with economizer | \$180,000 | | | | | \$0 | \$180,000 |
| Health/AG Departments-Paving | | | | | \$800,000 | \$0 | \$800,000 |
| Courthouse Boilers and Hot Deck Air Handlers | | | \$250,000 | | | \$0 | \$250,000 |
| Register of Deeds Roof | | \$100,000 | | | | \$0 | \$100,000 |
| Senior Enrichment Heat Units | \$100,000 | | | | | \$0 | \$100,000 |
| AG Building-HVAC Replacement with economizer | | | | | | \$200,000 | \$200,000 |
| AG Building Roof Replacement | \$160,000 | | | | | \$0 | \$160,000 |
| Re-Paving/Crack fill and Seal Coating | \$200,000 | \$250,000 | | | | \$600,000 | \$1,050,000 |
| Vehicle Fleet Replacement | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,250,000 | \$2,500,000 |
| Information Technology | | | | | | | |
| Firewall | | | | | | \$100,000 | \$100,000 |
| Hardware Replacement | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 | \$1,000,000 |
| SAN Replacement | | | | | \$300,000 | | \$300,000 |
| Phone System Refresh | | | | | | \$100,000 | \$100,000 |

(General Fund continued)

MOORE COUNTY CAPITAL IMPROVEMENT PLAN – GENERAL FUND (Fund 100)

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| Library | | | | | | | |
| New Library Location in County or Renovation of Current Bldg. in Carthage | | | | | | \$2,784,000 | \$2,784,000 |
| New Bookmobile (current vehicle was purchased in 2007 for \$125,000) | | | | | \$200,000 | \$0 | \$200,000 |
| Solid Waste | | | | | | | |
| Collection Site Compactors | \$37,000 | \$38,000 | \$39,000 | \$39,000 | \$39,000 | \$201,000 | \$393,000 |
| Roll Off Replacement | \$215,000 | | \$230,000 | | \$245,000 | \$535,000 | \$1,225,000 |
| Replace Pan | | \$500,000 | | | | \$0 | \$500,000 |
| Replace Motor Grader | \$500,000 | | | | | \$0 | \$500,000 |
| New Landfill Location (no quotes- need study) | | \$1,000,000 | \$1,000,000 | \$750,000 | | \$0 | \$2,750,000 |
| New Transfer Station (no quotes- need study) | \$1,500,000 | | | | | \$0 | \$1,500,000 |
| General Fund Total | \$3,777,000 | \$1,788,000 | \$2,519,000 | \$2,189,000 | \$2,384,000 | \$7,370,000 | \$20,027,000 |

(Remainder of page intentionally left blank.)

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - FUND 437 (ARP \$10M ALLOCATION)

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| Sheriff Department | | | | | | |
| Sheriff Vehicles | \$726,000 | \$798,600 | \$878,460 | | \$0 | \$2,403,060 |
| Sheriff Vehicles \$500,000 assignment FY22 from General Fund - Bearcat | \$41,400 | \$41,400 | \$41,400 | | \$0 | \$124,200 |
| Sheriff Vehicles Equipment | \$136,000 | \$136,000 | \$136,000 | | \$0 | \$408,000 |
| EMS Department (Fund 200) | | | | | | |
| EMS Ambulance Purchases/1 in 2024, 2 per yr thereafter | \$571,725 | \$600,312 | \$630,328 | \$661,845 | \$0 | \$2,464,210 |
| EMS Zoll | | | | \$602,005 | \$0 | \$602,005 |
| Fund 431 | | | | | | |
| Narrow Bank Radio Replacement Project | | | | | \$0 | \$0 |
| Fund 437 Total | \$1,475,125 | \$1,576,312 | \$1,686,188 | \$1,263,850 | \$0 | \$6,001,475 |

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

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - SANDHILLS COMMUNITY COLLEGE

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| Moore County - Sandhills Community College | | | | | | | |
| Visual Arts Department Renovations including Dust Filtration System | \$155,000 | | | | | \$0 | \$155,000 |
| Information Technology Renovation/ Infrastructure Upfit | \$500,000 | | | | | \$0 | \$500,000 |
| Causey Hall Major Renovation | \$3,000,000 | | | | | \$0 | \$3,000,000 |
| Boyd Library Roof Replacement | \$800,000 | | | | | \$0 | \$800,000 |
| Parking Lots Repair and Replacement | \$1,000,000 | | | | | \$0 | \$1,000,000 |
| Parking Lots Lighting | \$300,000 | | | | | \$0 | \$300,000 |
| Sirotek Hall Renovations | \$1,200,000 | | | | | \$0 | \$1,200,000 |
| Campus Wide Electrical Distribution Service | | \$3,500,000 | | | | \$0 | \$3,500,000 |
| Owens & Steed Hall Chiller Replacements | | \$300,000 | | | | \$0 | \$300,000 |
| Public Services Training Center (Phase 3)- Commercial Burn Bldg. | | | \$5,000,000 | | | \$0 | \$5,000,000 |
| Van Dusen Hall Roof Replacement | | | \$500,000 | | | \$0 | \$500,000 |
| Meyer/ Stone Fire Alarm Panel Replacement | | | | \$500,000 | | \$500,000 | \$500,000 |
| Public Services Training Center (Phase 4)- Driving Track & Firing Range | | | | \$4,000,000 | | \$4,000,000 | \$4,000,000 |
| Stone Hall Structural Concrete Repairs | | | | | \$1,000,000 | | \$1,000,000 |
| SANDHILLS COMMUNITY COLLEGE Total | \$3,655,000 | \$2,100,000 | \$1,200,000 | \$3,800,000 | \$5,500,000 | \$5,500,000 | \$21,755,000 |

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

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - MOORE COUNTY SCHOOLS

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|--|---------------------|---------------------|---------------------|--------------------|--------------------|---------------------|----------------------------|
| Moore County - Moore County Schools | | | | | | | |
| Increase Capacity at PHS | \$78,700,000 | | | | | \$0 | \$78,700,000 |
| Increase Capacity at UPHS | | \$40,000,000 | | | | \$0 | \$40,000,000 |
| Area III Middle School | | | \$61,000,000 | | | \$0 | \$61,000,000 |
| Increase Capacity at West Pine ES | | | | \$2,000,000 | | \$0 | \$2,000,000 |
| Large Project Capital Need at Existing Schools | | | | | | \$0 | \$0 |
| Capital Needs at Existing Schools | \$1,900,000 | \$1,900,000 | \$1,900,000 | \$1,900,000 | \$1,900,000 | \$7,600,000 | \$17,100,000 |
| Digital Learning Initiative | \$1,200,000 | \$1,200,000 | \$1,200,000 | \$1,200,000 | \$1,200,000 | \$4,800,000 | \$10,800,000 |
| MOORE COUNTY SCHOOLS Total | \$81,800,000 | \$43,100,000 | \$64,100,000 | \$5,100,000 | \$3,100,000 | \$12,400,000 | \$209,600,000 |

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

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - MOORE COUNTY AIRPORT

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|--|---------------------|--------------------|-------------|--------------------|------------|--------------------|----------------------------|
| Moore County - Moore County Airport | | | | | | | |
| Pavement Strength-Condition (Runway) | \$9,424,000 | | | | | \$0 | \$9,424,000 |
| Wildlife Hazard Fencing | \$1,172,000 | | | | | \$0 | \$1,172,000 |
| Expand Terminal Expansion Phase 1 | | \$2,000,000 | | | | \$0 | \$2,000,000 |
| Access Road/Auto Parking Reconfiguration | | | \$1,016,000 | | | \$0 | \$1,016,000 |
| RPZ/Approach Land Acquisition RWY 23 | | | | \$275,000 | | | \$275,000 |
| RPZ - Runway 23 Fee Simple | | | | | \$870,000 | | \$870,000 |
| RPZ - Runway 23 Fee Simple | | | | | \$870,000 | | \$870,000 |
| RPZ - Runway 23 Fee Simple | | | | | \$870,000 | | \$870,000 |
| RPZ - Runway 23 Fee Simple | | | | | \$870,000 | | \$870,000 |
| Terminal Expansion | | | | | | \$2,000,000 | \$2,000,000 |
| Airport Enterprise Fund Total | \$10,596,000 | \$2,000,000 | \$0 | \$1,016,000 | \$0 | \$5,755,000 | \$19,367,000 |

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

MOORE COUNTY CAPITAL IMPROVEMENT PLAN - COMBINED

| Department/Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30-FY34 Combined | TOTAL (not inc TBD amount) |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| General Fund | | | | | | | |
| General Fund Departments (Fund 100) | \$3,777,000 | \$1,788,000 | \$2,519,000 | \$2,189,000 | \$2,384,000 | \$7,370,000 | \$20,027,000 |
| Moore County Schools | \$81,800,000 | \$43,100,000 | \$64,100,000 | \$5,100,000 | \$3,100,000 | \$12,400,000 | \$209,600,000 |
| Sandhills Community College | \$3,655,000 | \$2,100,000 | \$1,200,000 | \$3,800,000 | \$5,500,000 | \$5,500,000 | \$21,755,000 |
| Total General Funds | \$89,232,000 | \$46,988,000 | \$67,819,000 | \$11,089,000 | \$10,984,000 | \$25,270,000 | \$251,382,000 |
| Special Revenue Funds | | | | | | | |
| EMS Fund (200) & E911 (Fund 210) | \$1,670,000 | \$690,100 | \$710,803 | \$732,127 | \$754,091 | \$4,123,678 | \$8,680,799 |
| Transportation Services (Fund 230) | \$260,000 | \$260,000 | \$870,000 | \$576,000 | \$0 | \$1,966,000 | \$3,932,000 |
| Total Special Revenue Funds | \$1,930,000 | \$950,100 | \$1,580,803 | \$1,308,127 | \$754,091 | \$6,089,678 | \$12,612,799 |
| Enterprise Funds | | | | | | | |
| Water Pollution Control Plant (Fund 600) | \$1,843,000 | \$1,188,000 | \$813,000 | \$338,000 | \$338,000 | \$43,260,000 | \$47,780,000 |
| Public Utilities (Fund 610) | \$2,310,000 | \$10,926,666 | \$10,259,667 | \$10,304,667 | \$10,334,500 | \$5,163,000 | \$49,298,500 |
| East Moore Water District (Fund 620) | \$100,000 | \$100,000 | \$400,000 | \$100,000 | \$100,000 | \$500,000 | \$1,300,000 |
| Total Enterprise Funds | \$4,253,000 | \$12,214,666 | \$11,472,667 | \$10,742,667 | \$10,772,500 | \$48,923,000 | \$98,378,500 |
| Capital Project Fund 437 (ARP \$10M Allocation) | | | | | | | |
| Various Items | \$1,475,125 | \$1,576,312 | \$1,686,188 | \$1,263,850 | \$0 | \$0 | \$6,001,475 |
| Total Capital Project Fund 437 | \$1,475,125 | \$1,576,312 | \$1,686,188 | \$1,263,850 | \$0 | \$0 | \$6,001,475 |
| Component Units | | | | | | | |
| Airport | \$10,596,000 | \$2,000,000 | \$0 | \$1,016,000 | \$0 | \$5,755,000 | \$19,367,000 |
| Total Component Units | \$10,596,000 | \$2,000,000 | \$0 | \$1,016,000 | \$0 | \$5,755,000 | \$19,367,000 |
| CIP All Funds Total | \$107,486,125 | \$63,729,078 | \$82,558,658 | \$25,419,644 | \$22,510,591 | \$86,037,678 | \$387,741,774 |

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 \$33,931,748 as of June 30, 2023.

- *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 \$4,421,123 as of June 30, 2023.

- *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, 2023.

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 \$258,015 balance as of June 30, 2023.*
- *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 \$1,197,783 as of June 30, 2023. 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 \$2,635,633 as of June 30, 2023. 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 \$865,979 as of June 30, 2023.*

The chart below shows the current balances as of June 30, 2023, 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 | 2023-June |
|--|--------------|--------------|--------------|--------------|--------------|
| General Fund Governmental Projects Fund 250 | \$14,168,395 | \$19,946,031 | \$21,843,617 | \$27,227,476 | \$33,931,749 |
| General Fund Future Debt Service Fund 251 | \$2,000,000 | \$2,000,000 | \$4,000,000 | \$5,946,375 | \$5,946,375 |
| Enterprise Funds Fund 252 | \$1,596,256 | \$1,919,216 | \$2,306,978 | \$2,715,903 | \$4,421,123 |
| Sandhills Community College Future Projects Fund 253 | - | - | - | \$182,089 | \$258,015 |
| Sandhills Community College Future Debt Service Fund 254 | - | \$743,601 | \$1,514,622 | \$1,355,775 | \$1,197,783 |
| Schools Future Projects -Fund 255 | - | \$1,000,568 | \$1,952,195 | \$3,383,704 | \$2,635,633 |
| Schools Future Debt Service Fund 256 | \$587,485 | \$4,198,628 | \$3,824,453 | \$2,087,376 | \$865,979 |

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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 FY24 operating budget is \$9,727,167 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 | \$ 328,440 |
| • Fund 100 Property Management | \$ 1,270,134 |
| • Fund 100 Health/DSS | \$ 43,802 |
| • Fund 100 Elections | \$ 154,658 |
| • Fund 100 Tax | \$ 650,000 |
| • Fund 100 Permitting | \$ 35,580 |
| • Fund 100 Solid Waste | <u>\$ 1,421,000</u> |
| ○ Total General Fund | \$3,903,614 |

Special Revenue Funds

| | |
|---------------------------------|-------------------|
| • Fund 200 Emergency Management | \$ 485,600 |
| • Fund 210 E911 | \$ 5,952 |
| • Fund 230 Transportation | <u>\$ 232,001</u> |
| ○ Total Special Revenue Fund | \$ 723,553 |

Enterprise Funds

| | |
|--|-------------------|
| • Fund 600 Water Pollution Control Plant | \$ 2,315,000 |
| • Fund 610 Public Utilities | \$ 1,946,000 |
| • Fund 620 East Moore Water District | <u>\$ 265,000</u> |
| ○ Total Enterprise Funds | \$ 4,526,000 |

Component Units

| | |
|------------------------------|------------------|
| • Fund 640 Airport Authority | \$ 554,000 |
| • Fund 260 CVB | <u>\$ 20,000</u> |
| ○ Total Component Units | \$ 574,000 |

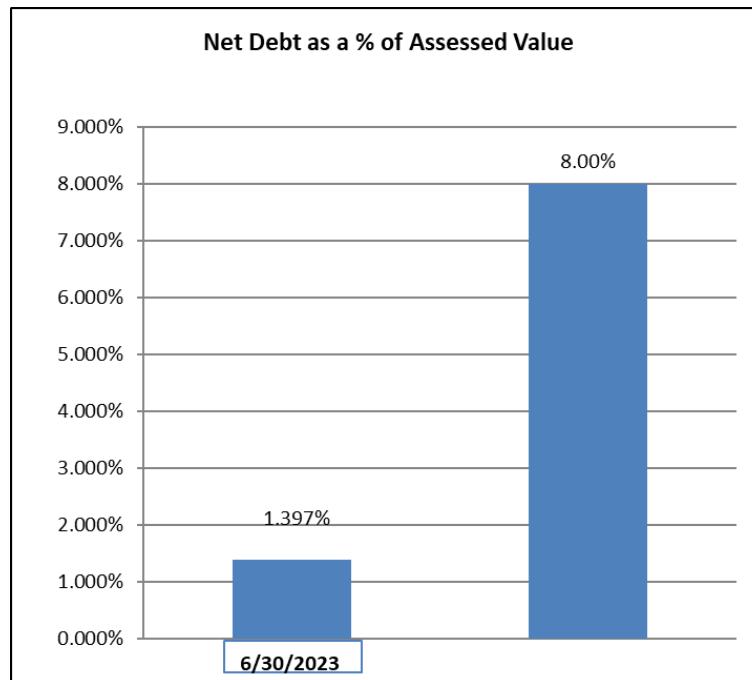
| | |
|---|---------------------|
| Subtotal CIP Projects only - detailed on next page | \$ 9,727,167 |
| Annual Debt Service (Debt Section) | <u>\$27,850,146</u> |
| Total Capital Outlay and Debt budgeted for FY 2024 | \$37,577,313 |

The following pages shows the CIP Projects outlining the \$9,727,167 above and detailing the project name by department and the project title of each Capital outlay item budgeted for FY 2024.

Detailed Project List of Annual Non-Recurring Projects Budgeted in Fiscal Year 2024

| Fund 100 Information Technology | | Fund 600 Water Pollution Control Plant | Amount |
|--|------------------|---|---------------------------|
| Network Improvements - battery replacement | \$15,000 | Septic Receiving Station | \$30,000 |
| Network Improvements, switch/servers | \$117,440 | Clarifier Trough Coatings | \$150,000 |
| Departmental PC's | <u>\$196,000</u> | Solids Handling Unit Rehab | \$275,000 |
| Total Information Technology | \$328,440 | Vehicle Purchase | \$60,000 |
| Fund 100 Property Management | | Interceptor Lines & Manholes | \$600,000 |
| Vehicle Purchases | \$350,134 | Raw Sewage Rehab | <u>\$1,200,000</u> |
| Building Improvements | <u>\$920,000</u> | Total Water Pollution Control Plant | \$2,315,000 |
| | \$1,270,134 | Fund 610 Public Utilities | |
| Fund 100 Health | | Equipment | \$120,000 |
| Health Electronic Medical Records | \$43,802 | Surry Circle Water Main Replacement | \$100,000 |
| | | Lift Station Replacement | \$800,000 |
| Fund 100 Elections | | Generators | \$150,000 |
| Voter Equipment | \$154,658 | Land Aqcquisition | \$10,000 |
| Fund 100 Tax Department | | Test Wells | \$25,000 |
| New CAMA/Collection Tax Software | \$650,000 | Wells Rehab - Others | \$41,000 |
| | | Engineering Fees | \$350,000 |
| | | Lake Pinehurst Sewer Rehab | \$150,000 |
| | | General Extension of Services | <u>\$200,000</u> |
| | | Total Public Utilities Water & Sewer | \$1,946,000 |
| Fund 100 Permitting | | Fund 620 East Moore Water District | |
| Vehicle Purchase | \$35,580 | Tap Meter Expense | \$65,000 |
| Fund 100 Solid Waste | | Hidden Lake Project | <u>\$200,000</u> |
| Compactors | \$40,000 | | \$265,000 |
| Roll off 40 yard open container | \$36,000 | Fund 640 Airport Authority | |
| C&D Trach Compactor | \$1,000,000 | Capital Outlay | \$554,000 |
| Track Loader | \$130,000 | Fund 260 Convention and Visitors Bureau | |
| Roll off Truck | <u>\$215,000</u> | Capital Outlay | \$20,000 |
| | \$1,421,000 | Total All Non-Recurring Capital Expenditures | <u>\$9,727,167</u> |
| Fund 200 Emergency Management/Public Safety | | | |
| Vehicle Fleet Replacement Program (Ambulance) | \$360,100 | | |
| Buildings | \$110,000 | | |
| Maintenance and Repairs EMS Bases | <u>\$15,500</u> | | |
| Total Emergency Management/Public Safety | \$485,600 | | |
| Fund 210 | | | |
| Primary & backup 911 center | \$5,952 | | |
| Fund 230 Transportation | | | |
| Vehicle Purchase | \$232,001 | | |

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, 2023, the Net Debt for Moore County is 1.397% of the appraised valuation. This is down from the 1.569% on June 30, 2022. 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 2022-2023:

| | |
|--|--------------------------------|
| Appraised valuation on June 30, 2023 | <u>\$ 15,210,020,695</u> |
| Debt limit - eight percent (8%) of appraised valuation | <u>1,216,801,656</u> |
| <u>Gross Debt</u> | |
| Total bonded debt | 136,665,000 |
| Revenue Bond | 6,759,000 |
| Limited obligation bonds | 72,876,000 |
| Federal/State revolving loan | 1,109,397 |
| Notes payable | 36,140,228 |
| Gross debt | <u>253,549,625</u> |
| <u>Statutory Deductions</u> | |
| | <u>(41,035,398)</u> |
| Net debt | <u>212,514,228</u> |
| Legal debt margin | <u>\$ 1,004,287,428</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 2023-2024 are as follows:

| <u>Bonds – General Fund (Fund 100)</u> | <u>Adopted 2023-2024</u> |
|---|---------------------------------|
| Moore County Schools Refunding Debt Series 2016 | \$4,359,370 |
| Moore County Schools GO Aberdeen Elem 2018 | \$2,497,438 |
| Moore County Schools Area I K-5 LOB 2018 | \$1,980,125 |
| Moore County Schools Southern Pines Elem | \$2,796,500 |
| Moore County Schools North Moore HS | \$1,175,530 |
| Moore County Schools Pinehurst Elem | \$3,032,875 |
| Sandhills Community College Refunding Debt Series 2016 | \$1,247,032 |
| Sandhills Community College 2021 Series | \$1,486,250 |
| Public Safety Detention Center (LOB) | \$1,725,050 |
| New Courthouse LOB Financing 2021 | <u>\$3,860,300</u> |
| Total Bonds | \$24,160,470 |
| <u>Other Obligations-General Fund</u> | |
| Dozer 2020 | \$51,695 |
| Total General Fund Principal and Interest Budget | \$24,212,165 |
| <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 2023-2024</u> |
| 2016 LOB Refunding – Utilities for EMWD | \$613,394 |
| USDA Utilities for EMWD | \$645,351 |
| USDA East Moore Water District 2016 GO Ref | \$505,851 |
| USDA East Moore Water District Phase III | \$139,500 |
| USDA East Moore Water District Phase IV | <u>\$48,555</u> |
| Total Bonds | \$ 1,952,650 |
| <u>Other Obligations-Enterprise Funds</u> | <u>Adopted 2023-2024</u> |
| Pinehurst Lift Station | \$63,500 |
| Pinehurst Cannon Park Water Tower (ARRA) | \$72,913 |
| WPCP Interceptor/Plant Upgrade | <u>\$1,201,806</u> |
| Total Other Obligations | \$1,338,219 |
| Total Enterprise Fund Principal & Interest Budget | \$3,290,870 |
| <u>Other Obligations – Component Unit</u> | |
| Airport Hangar Debt | \$273,611 |
| Total County Debt Service Payments Budgeted for FY 2024: | <u>\$27,850,146</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, 2023 |
|---|----------------|-------------|---------------------|--------------------------|--|
| Schools GO Debt Series 2018 AB | 3.125-5.0% | 2018 | 12/1/2038 | \$31,000,000 | \$24,800,000 |
| Schools GO Debt Series 2019A SP | 2.875-5.0% | 2019 | 1/15/2039 | \$34,000,000 | \$27,200,000 |
| Schools GO Debt Series 2019B PH | 2.0-5.0% | 2019 | 7/15/2039 | \$38,000,000 | \$32,300,000 |
| College/Schools Refund. Debt Series 2016 | 2.0-5.0% | 2016 | 6/1/2029 | \$42,380,000 | \$24,440,000 |
| College GO Debt Series 2021 | 1.0-4.0% | 2021 | 1/15/2041 | \$20,000,000 | \$18,000,000 |
| Total General Fund General Obligation (GO) | | | | | \$126,740,000 |
| Enterprise Fund General Obligation | | | | | |
| GO Refunding Series 2016 EMWD USDA | 2.0-5.0% | 2016 | 6/1/2046 | \$8,750,000 | \$7,320,000 |
| GO Refunding Series 2021-EMWD 2011 USDA GO | 2.0-5.0% | 2021 | 6/1/2049 | \$2,725,000 | \$2,605,000 |
| Total Enterprise Fund General Obligation | | | | | \$9,925,000 |
| General Fund/Enterprise: Limited Obligation Bonds | | | | | |
| LOB Public Safety Complex 2010 LOB 2016 Ref. | 2.05% | 2016 | 6/1/2031 | \$14,481,000 | \$ 8,539,000 |
| Pinehurst Area Utility LOB 2016 Refunding 2010 | 2.05% | 2016 | 6/1/2031 | \$6,448,000 | \$4,507,000 |
| LOB EMWD Refunding Bond LOB Series 2016 | 2.0-5.0% | 2016 | 6/1/2046 | \$8,750,000 | \$7,320,000 |
| Courthouse LOB Series 2021 | 2.0-5.0% | 2021 | 6/1/2041 | \$45,665,000 | \$41,095,000 |
| WPCP (2013 SRF Loan), Series 2021 | 4.0-5.0% | 2021 | 6/1/2033 | \$9,795,000 | \$8,310,000 |
| PU (2014 SRF Loan), Series 2021 | 4.0-5.0% | 2021 | 6/1/2034 | \$580,000 | \$500,000 |
| PU (EMWD 2011 USDA GO), Series 2021 | 2.0-5.0% | 2021 | 6/1/2049 | \$2,725,000 | \$2,605,000 |
| Total Limited Obligation Bonds | | | | | \$72,876,000 |
| Enterprise: Revenue Bond Anticipation Note | | | | | |
| EMWD Revenue Bond Anticipation Note | 1.35% | 2020 | 11/3/2021 | \$1,395,000 | \$1,346,000 |
| Vass Phase II Contract I, II, IV | 4.68% | 2022 | 12/15/2022 | \$4,657,000 | \$4,657,000 |
| Vass Phase II Contract III | 4.57% | 2023 | 5/23/23 | \$756,000 | \$756,000 |
| Total Revenue Bond Anticipation Note | | | | | \$6,759,000 |
| General Fund/Direct Bank Loans | | | | | |
| North Moore High School | 3.04% | 2019 | 1/15/2039 | \$15,812,000 | \$12,649,000 |
| Dozer 2020 | 1.95% | 2020 | 9/23/2025 | \$244,000 | \$146,400 |
| Stretchers 2018 | 6.29% | 2018 | 12/5/2023 | \$223,200 | \$47,588 |
| Stretchers 2020 | 6.29% | 2020 | 4/21/2025 | \$114,655 | \$47,240 |
| Area I WP Elementary School - LOB 2018 | 2.95% | 2018 | 10/1/2037 | \$31,000,000 | \$23,250,000 |
| Total Direct Bank Loans | | | | | \$36,140,228 |
| Total Bonds (LOB and GO and Revenue) and Direct Bank Loans | | | | | \$252,440,228 |

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.

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, 2023 |
|--|----------------|-------------|---------------------|--------------------------|--|
| ARRA Clean Water Revolving Loan, E-SRF-T-09-0208, Sewer | 0.00% | 2010 | 5/1/2030 | \$1,462,425 | \$510,386 |
| Interceptor Sewer Rehab Emergency Revolving Loan, E-SEL-T-12-0044, Sewer | 0.00% | 2014 | 5/1/2034 | \$1,089,109 | \$599,012 |
| Total Enterprise: Revolving Loans | | | | | \$1,109,398 |

The following is a historical presentation of debt service as of June 30 for the fiscal years 2006-2023. The 2023 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.

| 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 |

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, 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 |

In June of 2021, the County issued Limited Obligation Bonds (LOB) for the construction of the new Courthouse. The LOB amount for the Courthouse project was in the amount of \$45,665,000.

| 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 |

| Moore County Debt | Principal as of June 30, 2023 | Total of Remaining Interest | Total as of June 30, 2023 |
|----------------------------------|-------------------------------|-----------------------------|---------------------------|
| Moore County Schools Debt | \$139,202,811 | \$33,331,021 | \$172,533,832 |
| Sandhills Community College Debt | \$23,436,189 | \$4,592,642 | \$28,028,831 |
| General County Government Debt | \$49,875,228 | \$13,386,140 | \$63,261,368 |
| Total Governmental | \$212,514,228 | \$51,309,803 | \$263,824,031 |
| Total Utility Fund Debt | \$41,035,397 | \$13,379,311 | \$54,414,708 |
| Grand Total All Sources | \$253,549,625 | \$64,689,113 | \$318,238,738 |
| Percent Change Year to Year | -5.13% | -12.12% | -6.64% |
| Tax Rate 6/30/2023 | \$0.4850 cents (Co. General) | \$0.04 (ALS) | |
| Tax Revenue 6/30/2023 | \$73,208,748 | \$5,923,241 | \$79,131,989 |

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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.

The County currently has the following ratings as of May 24, 2021, based on the addition of the New Courthouse Facility Project debt:

Moody's Aa2

Last Rated May 24, 2021

MOODY'S
INVESTORS SERVICE

Rating Action: Moody's assigns Aa2 to Moore County, NC's LOBs, Ser. 2021

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

| | | |
|-------------------------|------------|----------|
| <i>Long Term Rating</i> | AA/Stable | New |
| Moore Cnty APPROP | | |
| <i>Long Term Rating</i> | AA/Stable | Affirmed |
| Moore Cnty GO | | |
| <i>Long Term Rating</i> | 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 purpose 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.

Federal Emergency Management Agency (FEMA) – The Federal Emergency Management Agency is an agency of the United States Department of Homeland Security. The Federal Government's lead agency in responding to and recovering from many of the Nation's greatest moments of crisis.

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.

GOAT (Goals, Objectives, Actions, Timeline)– The County's chart used for strategic planning.

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.

Institute of Transportation Research and Education (ITRE) – An institutional center at North Carolina State University. ITRE works across various modes of transportation to provide capacity and expertise for municipal, state, federal and international clients to address critical transportation issues.

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 – is 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.

Payments in Lieu of Taxes - are Federal payments that help local governments offset losses in property taxes due to the existence of nontaxable Federal lands within their boundaries.

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.

State and Local Fiscal Recovery Funds (SLFRF) – The coronavirus State and Local Fiscal Recovery Funds program authorized by the American Rescue Plan Act.

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.

Strategic Transportation Investments (STI) – Funding from the N.C. Department of Transportation to enhance infrastructure while supporting economic growth, job creation and a higher quality of life.

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.

Unified Development Ordinance (UDO) – Contains most County regulations concerning the use and development of land and buildings, including zoning, subdivision, stormwater, and natural resource conservation.

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).

USDA – United States Department of Agriculture

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.

Workforce Innovation and Opportunity Act (WIOA) – The Workforce Innovation and Opportunity Act signed into law in 2014, brings together federal investments in skill development, including adult, dislocated worker, and youth programs.

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.

