

Fiscal Year 2025 Budget

May 21, 2024

PRESENTED BY

J. Wayne Vest, County Manager

Fiscal Year 2025 Budget

FY24/25 Budget Team Members

Name	Position/Title
Nick Picerno	Moore County Board of Commissioners, Chairman, Budget Task Force Commissioner
Kurt Cook	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 and Auditing Director
Kris Klug	Budget Manager/Internal Auditor
Janet Parris	Assistant County Manager
Wayne Vest	County Manager

Fiscal Year 2025 Budget

FY2024-2025 Recommended Gross and Net Budget by Fund

Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	\$152,407,600	-\$7,066,435	\$145,341,165	\$.32/\$100 valuation
200	Public Safety/Emergency Mgmt	Special Revenue	\$13,312,160	-\$2,038,268	\$11,273,892	\$.0375/\$100 valuation
210	E911 Telephone	Special Revenue	\$211,428	\$0	\$211,428	PSAP Funding
215	Fire - Rescue District	Special Revenue	\$7,529,684	-\$1,057,807	\$6,471,877	\$.0875/\$100 valuation
216	Fire - Rescue District Debt	Special Revenue	\$1,057,807	\$0	\$1,057,807	Fire Debt Service
220	Soil Water Conservation District	Special Revenue	\$33,753	\$0	\$33,753	Rental Fees/State
230	Transportation Services	Special Revenue	\$1,540,197	-\$378,056	\$1,162,141	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
290	Opioid Settlement Funds	Special Revenue	\$25,000	\$0	\$25,000	State Funded (Settlement)
600	Water Pollution Control Plant	Enterprise	\$9,239,277	-\$350,160	\$8,889,117	User Fees
610	Public Utilities - Water & Sewer	Enterprise	\$17,414,127	-\$1,244,740	\$16,169,387	User Fees
620	East Moore Water District	Enterprise	\$3,472,081	\$0	\$3,472,081	User Fees
810	Risk Management	Internal Service	\$12,233,754	-\$10,000	\$12,223,754	Internal (transfers)
	Total County Funds		\$218,911,868	-\$12,145,466	\$206,766,402	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$3,806,500	-\$52,500	\$3,754,000	3% Occupancy Tax
640	Airport Authority	Comp Unit/Enterprise	\$6,227,103	-\$94,500	\$6,132,603	User Fees
	Total Component Units		\$10,033,603	-\$147,000	\$9,886,603	
		Totals	\$228,945,471	-\$12,292,466	\$216,653,005	

A penny on the County General Fund tax rate is anticipated to generate \$2,230,773 in revenue

A penny on the ALS tax rate is anticipated to generate \$2,215,665 in revenue

A penny on the Fire Service District tax rate is anticipated to generate \$764,354 in revenue

Fiscal Year 2025 Budget

The Recommended Budget

- Proposes a **One-Cent-Reduced** County General Tax Rate of **.32/\$100** of valuation
- Proposes Advanced Life Support Rate of **.0375** per \$100 of valuation
- Proposes a Rural Fire Protection Service Rate of **.0875** Per \$100 of valuation
- Prioritizes Education, Public Safety, Health & Human Services

Fiscal Year 2025 Budget

Revenue Neutral Comparison

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

2023 was the most recent Revaluation Year for Moore County

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

Tax Rate Comparisons to Revaluation Year's Revenue Neutral Rates

Fund	FY23 Tax Rate	FY24 Revenue Neutral	FY24 Adopted Tax Rate	F25 Rec Rate
General Fund 100	0.485	0.3512	\$0.3300	\$0.3200
EMS Fund 200	0.04	0.029	\$0.0375	\$0.0375
Fire Fund 215	0.105	0.0871	\$0.0875	\$0.0875
Cumulative (100, 200, 215)	\$0.6300	\$0.4673	\$0.4550	\$0.4450

FY25 Cumulative Tax Rate is nearly 2 ¼ Pennies below the FY24 Revenue Neutral Rate

Fiscal Year 2025 Budget

Recommended Budget's Major Points of Consideration: General Fund

- 2025 recommended fiscal year budget is balanced at: \$228,945,471 Gross and \$216,653,005 Net (less transfers and assessments).
- Funds Moore County Schools at \$53,563,763 including Current Expense, Capital Outlay, Digital Learning, Debt Service, School Nurse Initiative, and Trillium Mental Health allocations
- Funds Sandhills Community College at \$7,934,362 including Expense and Debt Service allocations
- Illuminates the County's Mission-Vision-Values-Pillars by:
 - Ensuring funding for Exceptional Services
 - Governing (budgeting) Conservatively
 - Demonstrating Respect and Compassion for citizens and visitors
 - Being Fiscally Sound
 - Prioritizing a Safe & Secure Community along with Health and Human Services
 - Supporting Sustainable Growth
 - Providing for Cultural and Recreational Opportunities

Fiscal Year 2025 Budget

The Recommended Budget

Preserves the competitiveness of the employee benefits and compensation package and ensures the sustainability of the County's Self-Insurance program:

Included Items:

- Fully funding existing components of the benefits and compensation package (Insurance, retirement, longevity, wellness, 401K, vacation/sick/community leave)
- Includes 4% C.O.L.A. to be implemented:
 - 2% effective with pay period beginning June 29, 2024
 - 2% effective with the pay period beginning December 14, 2024
- Proposes no changes to employee and dependent health insurance premiums, copays, deductibles, and out-of-pocket limits

Fiscal Year 2025 Budget

The Recommended Budget

Adds 13 Full Time Positions and 1 Part Time Position

Number of Employees (All Funds)				
FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0
FY19-20	683.0	6.0	689.0	686.0
FY19-20 revised	684.0	6.0	690.0	687.0
FY20-21	694.0	8.0	702.0	698.0
FY20-21 revised	695.0	7.0	702.0	698.5
FY21-22	706.0	10.0	716.0	711.0
FY21-22 revised	710.0	10.0	720.0	715.0
FY22-23	719.0	14.0	733.0	726.0
FY23-24	752.0	15.0	767.00	759.50
FY23-24 revised	764.0	16.0	780.00	772.00
FY24-25	777.0	17.0	794.00	785.50

Fiscal Year 2025 Budget

The Recommended Budget

FY25 Position Additions

General Fund 100

Add 1 FT Human Resource Assistant Director

Add 1 FT Tax Present Use Value Specialist

Add 1 FT Veterans Services Officer (1/2 Year - January 2025)

Add 1 FT Cooperative Extension 4-H Program Assistant (1/2 Year-January 2025)

Add 1 FT Permitting Admin Asst Clerical

Add 1 PT Solid Waste Site Attendant

General Fund 100 added 5 FT and 1 PT

EMS Fund 200

Add 4 FT Paramedics Full Year

Add 4 FT Paramedics 1/2 Year - January 2025)

EMS Fund 200 added 8 FT

Total Additions all Funds 13 FT and 1 PT

Fiscal Year 2025 Budget

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Fiscal Year 2025 Budget

Key Points of Each Fund: *General Fund 100*

General Fund Revenues

Source	FY25 Budget	%
Property Tax	\$71,634,734	47.0021%
Sales Tax Article 39, 40, 42	\$27,825,000	18.2570%
Sales Tax Article 46	\$5,355,000	3.5136%
Medicaid Hold Harmless	\$4,998,417	3.2796%
Grants	\$10,627,428	6.9730%
Departmental Fees	\$15,868,915	10.4122%
Other Taxes	\$840,000	0.5512%
Interest	\$5,500,000	3.6087%
Transfers in App Restricted FB	\$730,715	0.4794%
Transfers in Re-Appropriation FB	\$1,430,475	0.9386%
Transfers In	<u>\$7,596,916</u>	<u>4.9846%</u>
Total Revenues - GF	\$152,407,600	100.0000%

- Property and sales tax comprise nearly 70% of the General Fund (Including Article 46 transfer-in)
- Article 46 sales tax is committed by resolution to funding school capital construction projects

Fiscal Year 2025 Budget

Key Points of Each Fund: General Fund 100

Prioritize Education, Public Safety and Public Health and Human Services:

General Fund Expenditures		
GF Expenditures	FY25 Budget	%
Education (including debt)	\$61,448,125	40.3183%
Human Services	\$21,368,683	14.0207%
Public Safety	\$23,432,013	15.3746%
General Government	\$23,376,083	15.3379%
Environmental	\$11,311,014	7.4216%
Debt (excluding education)	\$5,451,055	3.5766%
Non-Departmental	\$3,773,772	2.4761%
Cultural	\$1,846,855	1.2118%
Transfers to Other Funds	<u>\$400,000</u>	<u>0.2625%</u>
Total	\$152,407,600	100.0000%

- Education, Safety, and Human Services comprise nearly 70% of the General Fund

Fiscal Year 2025 Budget

Key Points of Each Fund:
General Fund 100:
Education Funding

Total Moore County Schools Funding										
FY	Student Enrollment (Final ADM Enrollment-DPI)	Current Expense	Capital Outlay	Digital Learning	School Funding from Health Department - Nurse	Pass Through Trillium Mental Health	Sub Total: Current, Capital, Digital, Health, TMH	Existing Debt Prior to New Schools	Debt -all new debt for new schools	Total Funding
FY23/24	12,931	\$36,551,623	\$800,000	\$0	\$50,000	\$284,000	\$37,685,623	\$4,359,370	\$11,482,468	\$53,527,461
FY24/25	12,931	\$37,345,748	\$800,000	\$0	\$50,000	\$0	\$38,195,748	\$4,195,768	\$11,172,247	\$53,563,763

Total Sandhills Community College Funding			
FY	Current Expense	Debt Service	Total Funding
FY23/24	\$5,217,256	\$2,733,282	\$7,950,538
FY24/25	\$5,287,879	\$2,646,483	\$7,934,362

Education Funding of \$61,498,125 Comprises 40% of General Fund

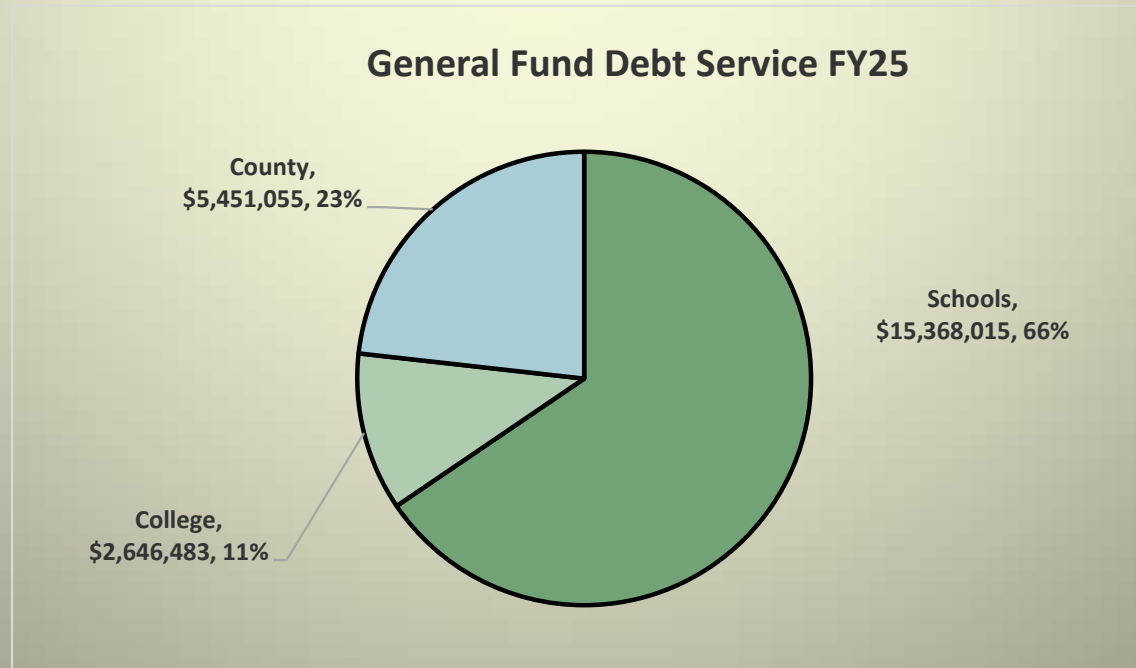
Fiscal Year 2025 Budget

Key Points of Each Fund: *General Fund 100 Debt Service*

- Total Debt Service is \$26,969,549 (Includes Enterprise and EMS (24,338) Funds Debt Service)
- Total General Fund Debt Service is \$23,465,553

General Fund Debt Service Graph (P&I) FY25

	Amount	%	Type
Schools	\$15,368,015	65.49%	GO Bond/Bank Finance
College	\$2,646,483	11.28%	GO Bond
County	<u>\$5,451,055</u>	<u>23.23%</u>	LOB
Total	\$23,465,553	100.00%	



Fiscal Year 2025 Budget

KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

End of General Fund Key Points

Fiscal Year 2025 Budget

Key Points of Each Fund:

Fund 200: Public Safety/Emergency Management

- Balanced at \$13,312,160 in Revenues and Expenditures
- Supported by Advanced Life Support (ALS) tax revenue, fees, and other revenue
- ALS Tax Rate proposed at **.0375/\$100** of valuation, applies to all properties
- Adds 8 Full-Time Paramedic Positions (4@1/2 Year)

Fund 210: E911

- Balanced at \$211,428 in Revenues and Expenditures
- Funds generated by E911 surcharge on phone bills and appropriated fund balance
- E911 surcharge revenues are regulated by the State
- FY 23/24 projected calls: 106,000+

Fiscal Year 2025 Budget

Key Points of Each Fund:

Fund 215: Moore County Fire Protection and Rescue Service District

Rural Fire Protection Service Tax Fund 215 (Operations) Fund 216 (Debt Service)

FY2024-2025 - Unified Tax Rate @ .0875/\$100 Valuation

<u>Rural Fire Service District</u>	<u>Operations Distribution Fund 215 Expense</u>	<u>Debt Service Distribution Fund 216 Expense</u>	<u>Total Manager Recommendation Fund 215 and Fund 216</u>
Aberdeen	\$287,960	\$32,991	\$320,951
Carthage	\$343,095	\$62,040	\$405,135
Crains Creek	\$362,932	\$61,614	\$424,546
Cypress Pointe	\$1,042,933	\$57,414	\$1,100,347
Eagle Springs	\$342,174	\$36,120	\$378,294
Eastwood	\$225,781	\$21,128	\$246,909
High Falls	\$351,587	\$155,460	\$507,047
Pinebluff	\$433,841	\$70,298	\$504,139
Pinehurst	\$399,779	\$0	\$399,779
Robbins	\$470,781	\$80,360	\$551,141
Seven Lakes	\$504,558	\$33,895	\$538,453
Southern Pines	\$537,613	\$8,148	\$545,761
West End	\$558,609	\$105,445	\$664,054
Westmoore	\$259,079	\$47,927	\$307,006
Whispering Pines	\$329,155	\$46,744	\$375,899
Station X	\$0	\$0	\$0
Allocated Debt for FY25	\$0	\$238,223	\$238,223
Subtotal Fund 215 and 216	\$6,449,877	\$1,057,807	\$7,507,684
Audit - Professional Services (app FB)	\$22,000	\$0	\$22,000
Transfer to Capital Debt Fund 216	\$238,223	\$0	\$0
Transfer to Capital Debt Fund 216 Debt	\$819,584	\$0	\$0
Grand Total Fund 215/216	\$7,529,684	\$1,057,807	\$7,529,684

Fiscal Year 2025 Budget

Key Points of Each Fund:

Fund 220: Soil and Water Conservation District

- Balanced at \$33,753 in Revenues and Expenditures
- Revenues generated by fees from services and matching State Grant Funds

Fund 230: Moore County Transportation Services

- Balanced at \$1,540,197 in Revenues and Expenditures
- \$14,139 decrease from fiscal year 2024 budget
- Revenues generated by user fees, grants, sale of assets
- Vital service for Department of Aging and Social Services clients
- Services for elderly, disabled, transport for employment & education

Fiscal Year 2025 Budget

Key Points of Each Fund:

Required Department of Social Service Funds

- Fund 280: DSS Charitable: \$15,000
 - Donations to DSS to be used for specific purpose based on needs of individuals
- Fund 281: DSS Payee Trust Fund: \$420,000
 - Funds that belong to individuals that cannot, for whatever reason, manage their expenses

Fiscal Year 2025 Budget

Key Points of Each Fund:

Fund 290: Opioid Settlement Funds

- Provides for \$25,000 allocation for Bridge to Recovery contract
- Funding used for Option A, which allows for funding across 12 Strategies
- Strict use and reporting requirements

Fiscal Year 2025 Budget

Key Points of Each Fund: Enterprise Operations

Funds 600, Water Pollution Control Plant; 610, Public Utilities; 620 East Moore Water District

Enterprise Funds

Public Works Division	FY2023-24 Approved Budget	FY2024-25 Recommended Budget	Difference (%)
Water Pollution Control Plant	\$7,458,460	\$9,239,277	23.88%
Moore County Public Utilities	\$16,094,240	\$17,414,127	8.20%
East Moore Water District	\$3,711,339	\$3,472,081	-6.45%
Total	\$27,264,039	\$30,125,485	10.50%

Fee Schedule Recommendations

- Increases to 600, 610 and 620 flow rates, connection fees, base rates, usage rates: WPCP and Public Utilities Tab 6, page 34 to 38, EMWD is Tab 6, page 44-47

Transfers into Capital Reserve: Total of \$324,634

- WPCP @ \$0
- Public Utilities @ \$0
- EMWD @ \$324,634

Fiscal Year 2025 Budget

Key Points of Each Fund: Enterprise Operations

Funds 600, Water Pollution Control Plant; 610, Public Utilities; 620 East Moore
Water District

Fee Schedule Recommendations Fund 600:

- Increases flow rates increase from \$3.34 to \$3.58 per 1,000 Gal (+7.2%)

Fee Schedule Recommendations Fund 610 and 620:

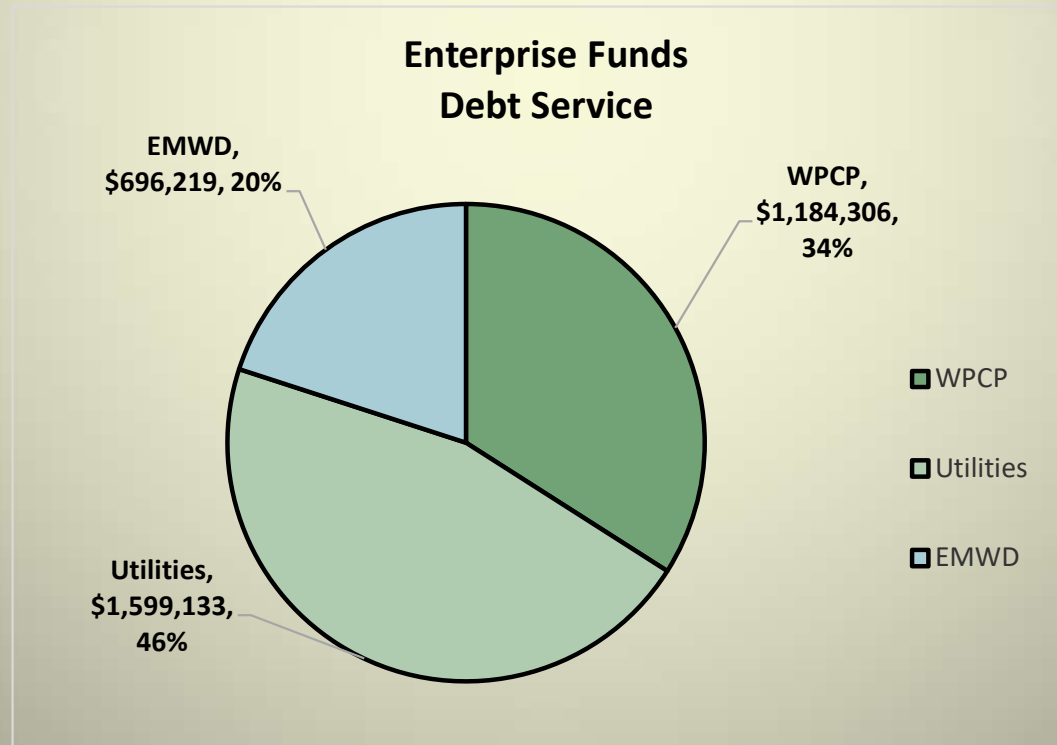
- Increases base rates for $\frac{3}{4}$ " meter by 3.5%; all other meter sizes increase by 5%
- Increases per 1,000 Gal usage rates by 5%
- Increase System Development Fee (SDF) by 3.5%
- Increases Tap Fee for $\frac{3}{4}$ " meter by 10% (based on cost)
- Increases to Meter Set Fee vary by meter size (based on cost) ($\frac{3}{4}$ " from \$330 to \$370)
- No change to Administration Fee: \$50

Fiscal Year 2025 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY25

Fund	Amount	%
WPCP	\$1,184,306	34.04%
Utilities	\$1,599,133	45.96%
EMWD	<u>\$696,219</u>	<u>20.00%</u>
Total	\$3,479,658	100.00%



Fiscal Year 2025 Budget

Key Points of Each Fund:

Fund 810: Risk Management

- Balanced at \$12,233,754
- Treated as an Internal Service Fund
- Expenditures include costs for Health Insurance, Wellness Works, Worker's Compensation, Unemployment, and Unemployment Insurance, Liability and Property Insurance
- No proposed changes to premiums, copays, deductibles, out-of-pocket limits
- Continue to evaluate premiums, co-pays, deductibles, out-of-pockets for employee and dependent coverage

Fiscal Year 2025 Budget

Key Points of Each Fund:

Fund 260: Convention and Visitor's Bureau

- Balanced at \$3,806,500
- Decrease of \$295,585 compared to fiscal year 2024
- Includes \$300,000 appropriation from fund balance

Fund 640: Airport

- Balanced at \$6,227,103
- Increase of \$333,162 Compared to fiscal year 2024
- Includes an appropriation from retained earnings of \$706,353

Fiscal Year 2025 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- May 28, 2024
- Others TBD if necessary

REQUIRED PUBLIC HEARING

- June 18, 2024 @ 5:30 PM at the Regularly Scheduled Board of Commissioner's Meeting

ADOPTION

- June 20, 2024 @ 10:00 AM at Special Called Board of Commissioners' Meeting

Fiscal Year 2025 Budget

SUMMARY

- The fiscal year 2025 proposed budget is **balanced** at \$228,945,471 in revenues and expenditures
- The proposed budget provides a **fiscally sound** and responsible **blueprint** for administering the revenues and expenditures for fiscal year 2025
- The proposed budget allows for the continued operations of the County and **for providing the highest level of services** in an efficient and effective manner
- **Thanks to everyone** who allocated time, effort, and expertise in developing the proposed budget
- The proposed budget is respectfully submitted

Fiscal Year 2025 Budget

Fund 620: East Moore Water District

May 21, 2024

PRESENTED BY
J. Wayne Vest, County Manager

Fiscal Year 2025 Budget

FY2024-2025 Recommended Gross and Net Budget by Fund

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Key Points of Each Fund: Enterprise Operations

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Enterprise Funds

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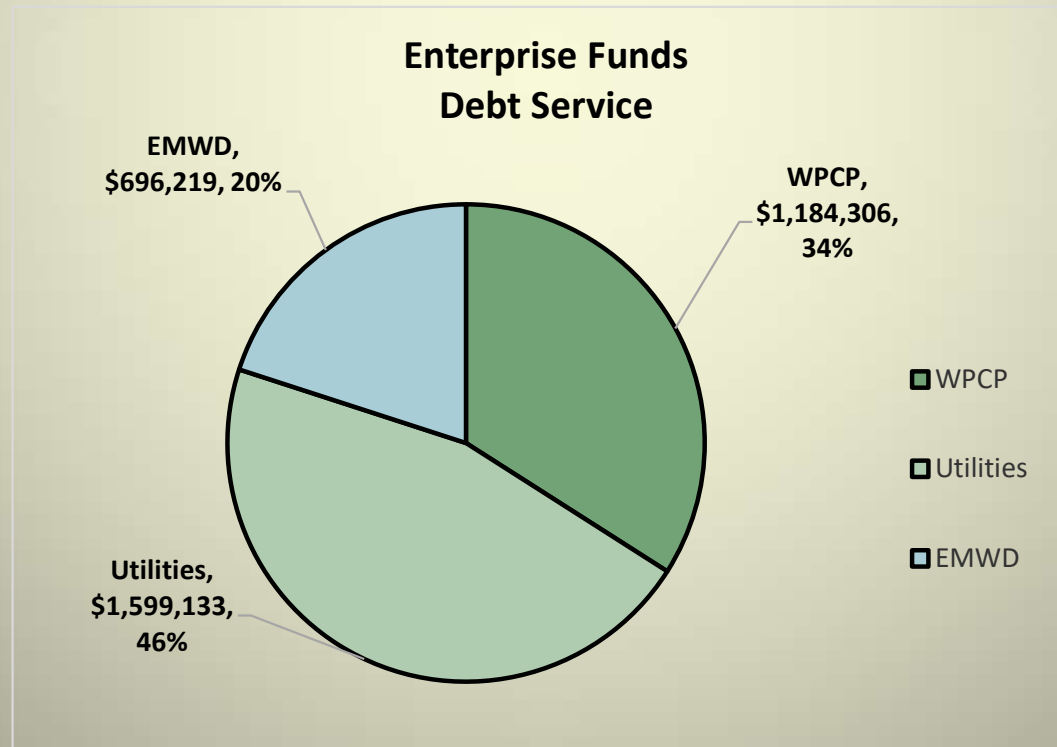
- Increases base rates for ¾" meter by 3.5%; all other meter sizes increase by 5%
- Increases per 1,000 Gal usage rates by 5%
- Increase System Development Fee (SDF) by 3.5%
- Increases Tap Fee for ¾" meter by 10% (based on cost)
- Increases to Meter Set Fee vary by meter size (based on cost) (¾" from \$330 to \$370)
- No change to Administration Fee: \$50

Fiscal Year 2025 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY25

Fund	Amount	%
WPCP	\$1,184,306	34.04%
Utilities	\$1,599,133	45.96%
EMWD	<u>\$696,219</u>	<u>20.00%</u>
Total	\$3,479,658	100.00%



Fiscal Year 2025 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- May 28, 2024
- Others TBD if necessary

REQUIRED PUBLIC HEARING

- June 18, 2024 @ 5:00 PM at the East Moore Water District Board of Directors' Meeting

ADOPTION

- June 20, 2024 @ 9:45 AM at Special Called Board of Directors' Meeting