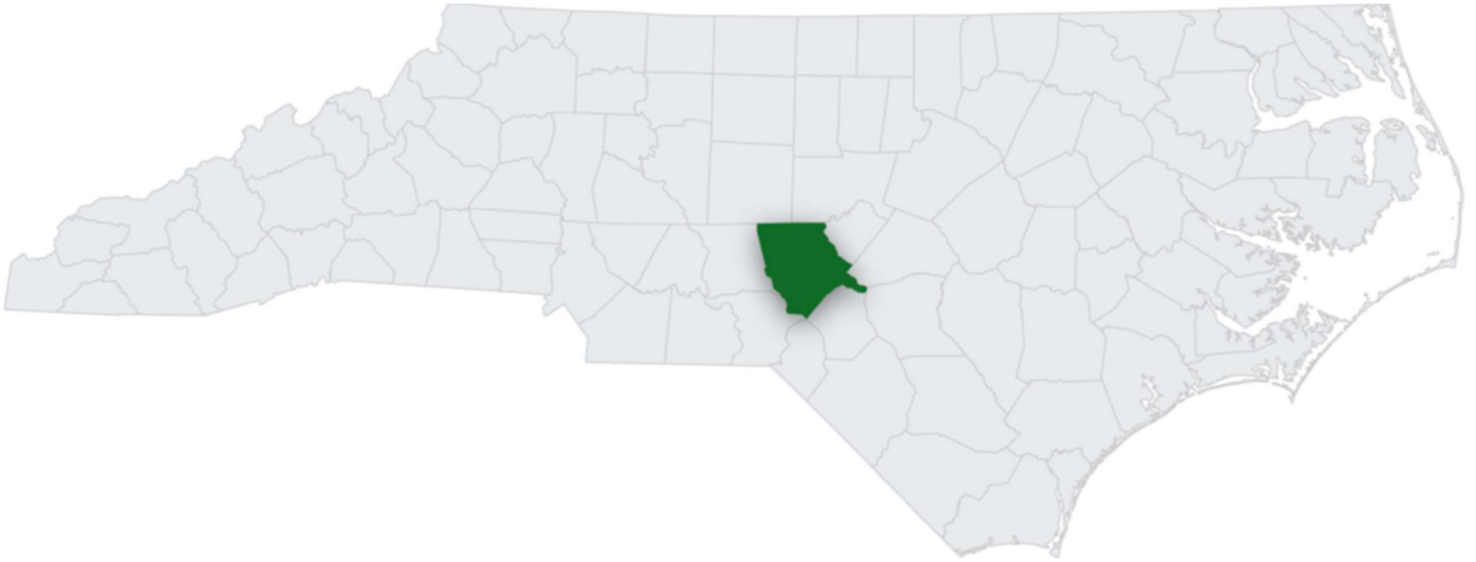


# ADOPTED BUDGET



**COUNTY OF MOORE, NORTH CAROLINA**  
**ADOPTED BUDGET FY2024-2025**  
[www.moorecountync.gov](http://www.moorecountync.gov)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Moore  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

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, 2023.

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 2024-2025



## **Commissioners:**

|   |            |
|---|------------|
| Nick Picerno, Chair, Board of Commissioners   | District 2 |
| Kurt Cook, Vice Chair, Board of Commissioners | District 5 |
| Jim Von Canon, Commissioner                   | District 1 |
| John Ritter, Commissioner                     | District 3 |
| Frank Quis, Commissioner                      | District 4 |

## **County Officials:**

|                      |                          |
|----------------------|--------------------------|
| J. Wayne Vest        | County Manager           |
| Dawn Gilbert         | Assistant County Manager |
| Laura Williams       | 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         |

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## **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 FY25 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 the approved Budget Ordinance, fee schedules, and policy information.

#### **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 Funds, and other funds. Each department includes, 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**

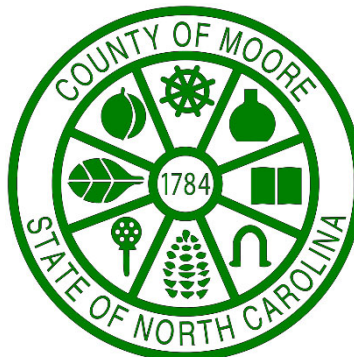
This section provides a listing and explanation of the capital needs of the County for the next ten years, including the operating impact.

**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.



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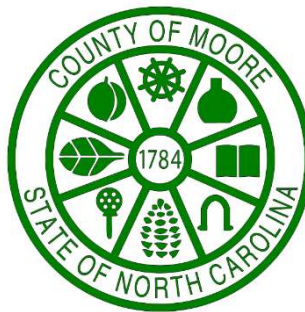
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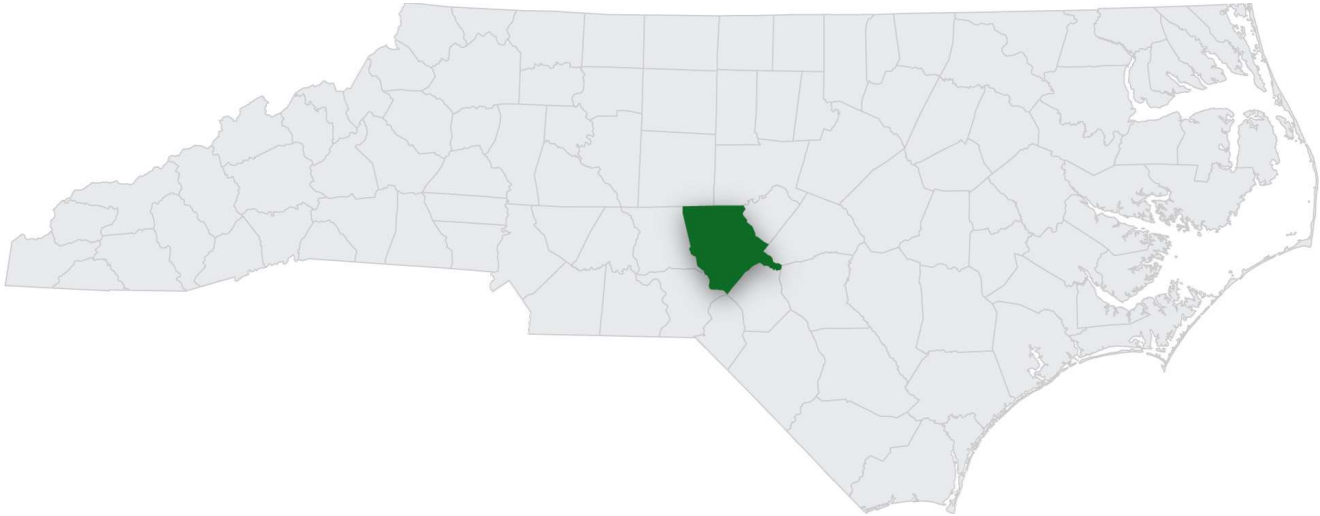


## **Top Ten Most Common Budget Questions** **“At a Glance” for Fiscal Year 2024-2025**

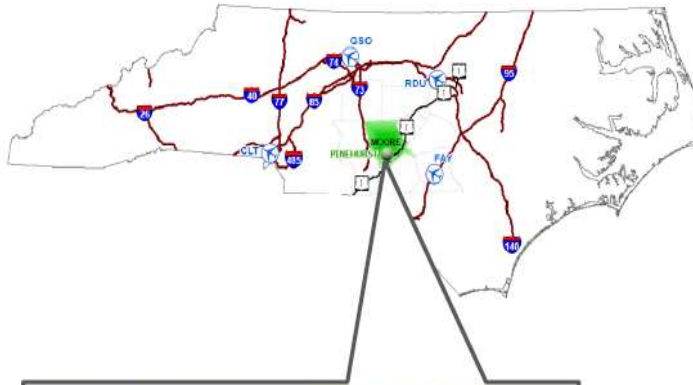
1. What is the County’s tax rate and estimated tax value? ***\$ .310/\$100 of Valuation with an estimated total tax valuation of \$22,593,261,740 generates \$74,557,764 at 100% of collections, budgeted \$71,384,734 at approximately 99% collection rate.***
2. What other taxes does the County collect and what are the rates? ***In addition to the property mentioned above, the County collect Advanced Life Support tax at a rate of \$.0375/\$00 of tax valuation and a Rural Fire Protection Service Rate of \$.0875/\$100 of valuation.***
3. What is the total General Fund budget of the County? ***\$154,002,025 up \$9,290,577 or 6.42% from \$144,711,448 in FY24.***
4. How much revenue comes from property taxes? Sales tax? ***Property tax generates \$71,634,734 (includes current and prior year taxes collected) and Sales Tax generates \$33,180,000 for a total budget of \$104,814,734 or 68% in revenue to the General Fund based on the total budget of \$154,002,025.***
5. 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 15%, Environmental 8%, Debt (excluding education) 4%, Cultural 1%, non-Departmental 2%.***
6. What amount and percentage of the budget is spent on Education? ***\$62,306,972 (\$44,292,474 in operations and \$18,014,498 in Debt Service) or 41% of the General Fund expenditures is spent on Education.***
7. What is the Capital Reserve for Governmental Project balance available for future capital projects? ***\$38,803,122 as of June 30, 2024, to be used for Future Governmental Projects adopted by the Board of Commissioners.***
8. How many employees work for the County? ***There is 777 full time and 17 part time positions budgeted for the County, for a total Full time Equivalent of 785.5 in all funds. The General Fund contains 591.8 of this amount.***
9. 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.***
10. What is the County’s total FY 2025 budget including component units versus FY 2024? ***\$230,539,896 is the total FY 2025 budget versus \$213,661,349 for FY2024 which is approximately 8% overall increase.***

## 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 American Golf” and Pinehurst #2 and the U.S. Open. Carthage, NC is the county seat, centrally located in the County.



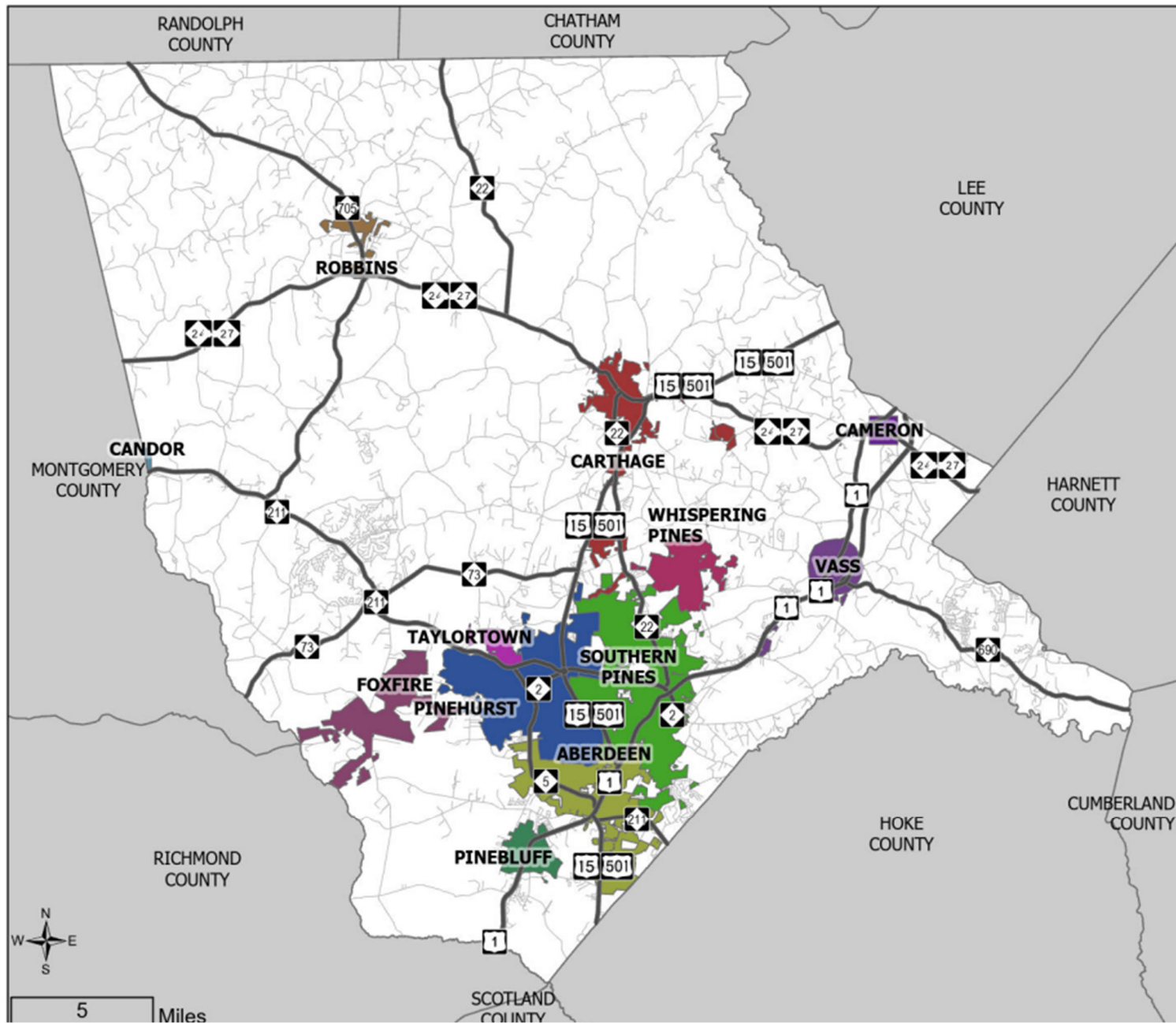
### Location



### Observations

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

Moore County 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:

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

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

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

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

Moore County population growth from 2013 to 2023 chart shows steady growth. Average annual growth is 1.23% with a median age of 44.00.

| <b>Fiscal Year</b> | <b>Population</b> | <b>Median Age</b> |
|--------------------|-------------------|-------------------|
| 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               | 106,898           | 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, 2023, (V2023)  | 106,898                      | 10,835,491     |
| PEOPLE   |                              |                |
| Population   |                              |                |
| Population estimates, July 1, 2023, (V2023)  | 106,898                      | 10,835,491     |
| Population Estimates, July 1, 2022, (V2022)  | 105,491                      | 10,695,965     |
| Population estimates base, April 1, 2020, (V2023)                                    | 99,745                       | 10,439,459     |
| Population estimates base, April 1, 2020, (V2022)                                    | 99,745                       | 10,439,459     |
| Population, percent change - April 1, 2020 (estimates base) to July 1, 2023, (V2023) | 7.2%                         | 3.8%           |
| 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, 2023, (V2023)  | 106,898                      | 10,835,491     |
| PEOPLE   |                              |                |
| Economy  |                              |                |
| In civilian labor force, total, percent of population age 16 years+, 2018-2022       | 53.4%                        | 61.4%          |
| In civilian labor force, female, percent of population age 16 years+, 2018-2022      | 51.0%                        | 57.4%          |
| 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, 2023, (V2023)  | 106,898                      | 10,835,491     |
| PEOPLE   |                              |                |
| Income & Poverty   |                              |                |
| Median household income (in 2022 dollars), 2018-2022                                 | \$77,981                     | \$66,186       |
| Per capita income in past 12 months (in 2022 dollars), 2018-2022                     | \$42,094                     | \$37,641       |
| Persons in poverty, percent  | 9.8%                         | 12.8%          |

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.

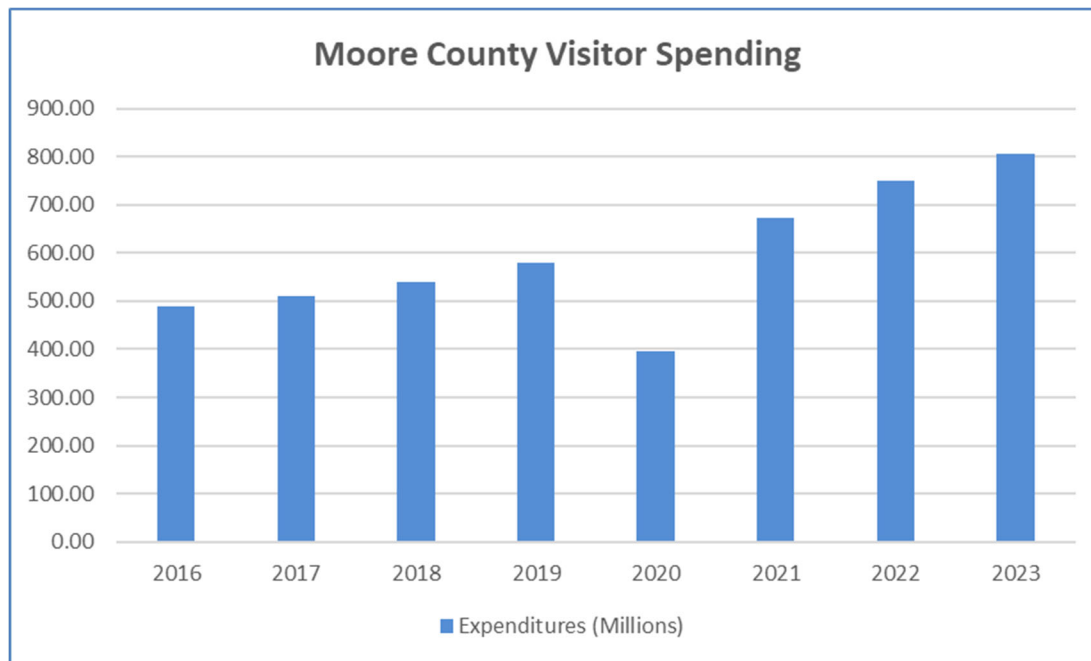
## **Tourism**

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 \$805.11 million in 2023. The County ranked 10th in total visitor spending in North Carolina for 2023.

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 hosted the U.S. Men's Open Championship for the fourth time in 2024. 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 seven 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%  |
| 2023 | 805.11                  | 7.42%   |

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 +<sup>®</sup>. 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 11<sup>th</sup> among counties in the State in poultry production as of 2022 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 Cash Receipts</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                |
| 2022        | 260,616,650                |

| MOORE COUNTY  |               |   |  |                 |             |            |
|---|---------------|---|--|-----------------|-------------|------------|
| Census of Agriculture - 2017  |               | Crops - 2022                              |  | Acres Harvested | Yield       | Production |
| Total Acres in County   | 446,491       | Corn for Grain: Bu.                       |  | 3,630           | 99          | 360,000    |
| 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.                             |  | 3,530           | 26          | 90,000     |
| Harvested Cropland: Acres   | 17,909        | Sweet Potatoes: Cwt.                      |  | *               | *           | *          |
| Average Age of Farmers  | 57.8          | Wheat: Bu.                                |  | 1,200           | 62          | 74,900     |
| Average Value of Farm & Buildings   | \$455,909,000 |   |  |                 |             |            |
| Average Market Value of Machinery & Equipment                                       | \$60,168,000  |   |  |                 |             |            |
| Average Total Farm Production Expense   | \$140,566     |   |  |                 |             |            |
|  |               | Livestock                                 |  |                 | Number      | Rank       |
|   |               | Broilers Produced (2022)                  |  |                 | 31,500,000  | 11         |
|   |               | Cattle, All (Jan. 1, 2023)                |  |                 | 10,400      | 28         |
|   |               | Beef Cows (Jan. 1, 2023)                  |  |                 | *           | *          |
|   |               | Milk Cows (Jan. 1, 2023)                  |  |                 | *           | *          |
|   |               | Hogs and Pigs (Dec. 1, 2022)              |  |                 | *           | *          |
|   |               | Layers (Dec. 1, 2022)                     |  |                 | 36,000      | 41         |
|   |               | Turkeys Raised (2022)                     |  |                 | *           | *          |
|   |               | Cash Receipts - 2022                      |  |                 | Dollars     | Rank       |
|   |               | Livestock, Dairy, and Poultry             |  |                 | 241,531,265 | 14         |
|   |               | Crops                                     |  |                 | 17,770,546  | 65         |
|   |               | Government Payments                       |  |                 | 1,314,839   | 51         |
|   |               | Total                                     |  |                 | 260,616,650 | 19         |

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

The 2022 Census of Agriculture was released on February 13, 2024. The chart below shows the number of farms in Moore County and the change from the 2017 Census.

| <b>Moore County<br/>North Carolina</b>                         |             |                                |
|--|-------------|--------------------------------|
| <b>Total and Per Farm Overview, 2022 and change since 2017</b> |             |                                |
|  | <b>2022</b> | <b>% change<br/>since 2017</b> |
| Number of farms  | 802         | +9                             |
| Land in farms (acres)  | 106,258     | +19                            |
| Average size of farm (acres)                                   | 132         | +9                             |

Source: USDA National Agricultural Statistics Service 2022 Census of Agriculture

The below information is for Moore County and shows the rank of agricultural products sold in comparison to rest of North Carolina. The information is from the same source as listed above.

| <b>Market Value of Agricultural Products Sold</b>         |                            |   |  |
|---|----------------------------|---|--|
|   | <b>Sales<br/>(\$1,000)</b> | <b>Rank<br/>in<br/>State <sup>c</sup></b> | <b>Counties<br/>Producing<br/>Item</b> |
| <b>Total</b>  | <b>238,413</b>             | <b>25</b>                                 | <b>100</b>                             |
| <b>Crops</b>  | <b>26,447</b>              | <b>53</b>                                 | <b>100</b>                             |
| Grains, oilseeds, dry beans, dry peas                     | 5,074                      | 62  | 99                                     |
| Tobacco   | 7,322                      | 23  | 56                                     |
| Cotton and cottonseed                                     | -                          | -   | 52                                     |
| Vegetables, melons, potatoes, sweet potatoes              | 1,661                      | 45  | 100                                    |
| Fruits, tree nuts, berries                                | 1,823                      | 16  | 95                                     |
| Nursery, greenhouse, floriculture, sod                    | 9,010                      | 18  | 97                                     |
| Cultivated Christmas trees, short rotation<br>woody crops | 363                        | 12  | 36                                     |
| Other crops and hay                                       | 1,193                      | 52  | 97                                     |
| <b>Livestock, poultry, and products</b>                   | <b>211,966</b>             | <b>21</b>                                 | <b>100</b>                             |
| Poultry and eggs  | 185,849                    | 16  | 100                                    |
| Cattle and calves   | (D)                        | 21  | 99                                     |
| Milk from cows  | -                          | -   | 48                                     |
| Hogs and pigs   | (D)                        | 28  | 95                                     |
| Sheep, goats, wool, mohair, milk                          | 138                        | 18  | 95                                     |
| Horses, ponies, mules, burros, donkeys                    | (D)                        | 6   | 87                                     |
| Aquaculture   | -                          | -   | 53                                     |
| Other animals and animal products                         | 106                        | 20  | 96                                     |

(D) Withheld to avoid disclosing data for individual operations.

Source: USDA National Agricultural Statistics Service 2022 Census of Agriculture

The following table lists the major employers in the County as of the end of calendar year 2023:

| <b>Top 10 Employers - Moore County, NC<br/>FY2023</b> | <b>Employees</b> | <b>Rank</b> |
|---|------------------|-------------|
| First Health of the Carolinas Inc                     | 1000+            | 1           |
| Moore County Schools                                  | 1000+            | 2           |
| Pinehurst Resort & Country Club                       | 1000+            | 3           |
| County Of Moore                                       | 500-999          | 4           |
| Pinehurst Medical Clinic Inc                          | 500-999          | 5           |
| Sandhills Community College                           | 500-999          | 6           |
| Pinehurst Surgical Clinic, P A                        | 500-999          | 7           |
| Harris Teeter   | 250-499          | 8           |
| Wal-Mart Associates Inc.                              | 250-499          | 9           |
| Food Lion   | 250-499          | 10          |

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

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## Education

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

The 22 public schools that make up the Moore County School System had an enrollment of 12,759 students for the 2023-24 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.

The following table illustrates the average daily membership (“ADM”) for Moore County Public School Students:

| <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               | 12,871     |
| 2023-24            | K-12               | 12,759     |
| Estimated 2024-25  | K-12               | 12,869     |

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 \$38,204,595 for current expense, \$800,000 for capital outlay, \$15,368,015 for debt service in the fiscal year 2025.

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 \$5,287,879 for current expenses plus an additional \$2,646,483 for debt service, totaling \$7,934,362 for fiscal year 2025. 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, 2025, a total appropriation of \$19,940,307 was made for these services funded from appropriations of \$8,798,800 from federal and State governments and \$11,141,507 in local revenues.

Mental health services in the County are provided by Trillium Health Resources. The center offers treatment and support for mental health, intellectual/developmental disabilities and substance abuse disorders. Trillium Health Resources serves 46 counties in the catchment area with a total population of 3.1 million. The County budgeted \$183,021 for the fiscal year ended June 30, 2025 to Trillium Health Resources.

### 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   |
| 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 |

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|                             |   |                                     |
|-----------------------------|---|-------------------------------------|
| 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. The County is currently in the process of updating the land use plan and the Unified Development Ordinance in fiscal year 2025.

### **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 \$.310/\$100 of tax valuation for fiscal year 2025. 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:

| <b>Tax Rates</b> | <b>FY19/20 Tax Rate</b> | <b>FY20/21 Tax Rate</b> | <b>FY21/22 Tax Rate</b> | <b>FY 22/23 Tax Rate</b> | <b>FY 23/24 Tax Rate</b> | <b>FY24/25 Tax Rate</b> |
|------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| County           | \$0.510                 | \$0.510                 | \$0.510                 | \$0.485                  | \$0.3300                 | \$0.3100                |
| ALS              | \$0.040                 | \$0.040                 | \$0.040                 | \$0.040                  | \$0.0375                 | \$0.0375                |
| Fire District    | \$0.095                 | \$0.095                 | \$0.105                 | \$0.105                  | \$0.0875                 | \$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%    |
| 2024*                                    | \$21,978,736,234     | 44.50%   |
| Estimated 2025                           | \$22,254,362,814     | 1.25%    |

\*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                        | FY17   | FY18   | FY19   | FY20   | FY21   | FY22   | FY23   | FY24   |
| July                                     | 2.50%  | 7.26%  | 6.40%  | 7.58%  | 4.40%  | 6.71%  | 5.65%  | 0.92%  |
| Aug- *2% Discount Period                 | 65.46% | 67.36% | 69.21% | 68.86% | 66.78% | 45.85% | 69.57% | 70.52% |
| Sept                                     | 69.82% | 70.35% | 72.39% | 73.23% | 73.22% | 76.69% | 75.44% | 76.31% |
| Oct                                      | 70.78% | 72.41% | 73.28% | 74.17% | 75.13% | 77.49% | 77.52% | 77.31% |
| Nov                                      | 73.72% | 75.23% | 75.44% | 76.52% | 77.74% | 79.95% | 80.14% | 79.91% |
| Dec                                      | 85.85% | 86.56% | 87.08% | 89.30% | 90.08% | 90.79% | 90.53% | 89.91% |
| Jan - *2% Penalty                        | 96.62% | 96.88% | 96.81% | 97.55% | 97.80% | 98.07% | 98.11% | 98.00% |
| Feb                                      | 98.09% | 98.38% | 98.16% | 98.68% | 98.70% | 99.03% | 99.05% | 98.77% |
| Mar                                      | 98.86% | 98.96% | 99.01% | 99.08% | 99.30% | 99.47% | 99.40% | 99.13% |
| Apr                                      | 99.37% | 99.45% | 99.39% | 99.37% | 99.58% | 99.74% | 99.56% | 99.43% |
| May                                      | 99.56% | 99.55% | 99.64% | 99.50% | 99.67% | 99.86% | 99.67% | 99.61% |
| Jun                                      | 99.63% | 99.62% | 99.71% | 99.50% | 99.74% | 99.74% | 99.71% | 99.68% |

The above 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 3.0% of the assessed tax valuation of Moore County:

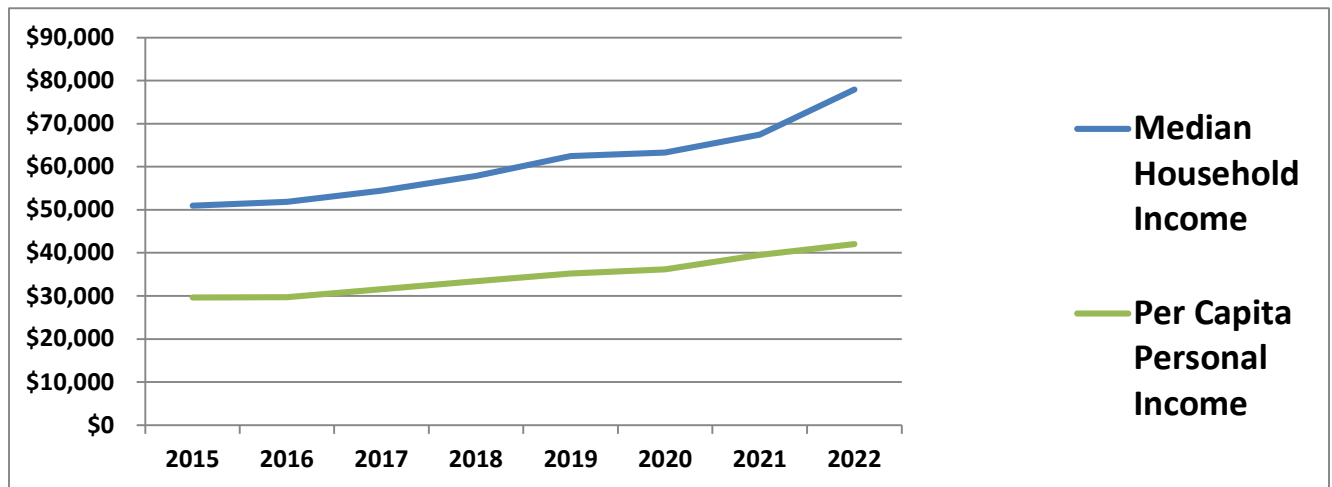
| Principal Property Taxpayers       | Taxable Assessed Value | % of Total Taxable Assessed Value |
|------------------------------------|------------------------|-----------------------------------|
| 1. DUKE ENERGY PROGRESS, INC       | 160,017,971            | 0.73%                             |
| 2. RESORTS OF PINEHURST            | 130,327,480            | 0.59%                             |
| 3. ZP NO 340 LLC                   | 66,732,380             | 0.30%                             |
| 4. MORGANTON PARK, LLC             | 60,000,000             | 0.27%                             |
| 5. PINEHURST, INC                  | 59,298,540             | 0.27%                             |
| 6. PINEHURST SURGICAL CLINIC       | 52,464,630             | 0.24%                             |
| 7. PINEHURST MEDICAL GROUP, LLC    | 51,761,360             | 0.24%                             |
| 8. HAWTHORNE PINES, LLC            | 41,323,370             | 0.19%                             |
| 9. PINEHURST, LLC                  | 40,722,085             | 0.19%                             |
| 10. BLUES CROSSING APARTMENTS. LLC | 35,809,740             | 0.16%                             |
| Total Assessed Valuation of Top 10 | 698,457,556            | 3.18%                             |
| Balance of Assessed Valuation      | 21,280,278,678         | 96.82%                            |
| Total Assessed Valuation 2023-24   | 21,978,736,234         | 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 2024 is 106,898 according to the North Carolina Budget and Management Office.

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



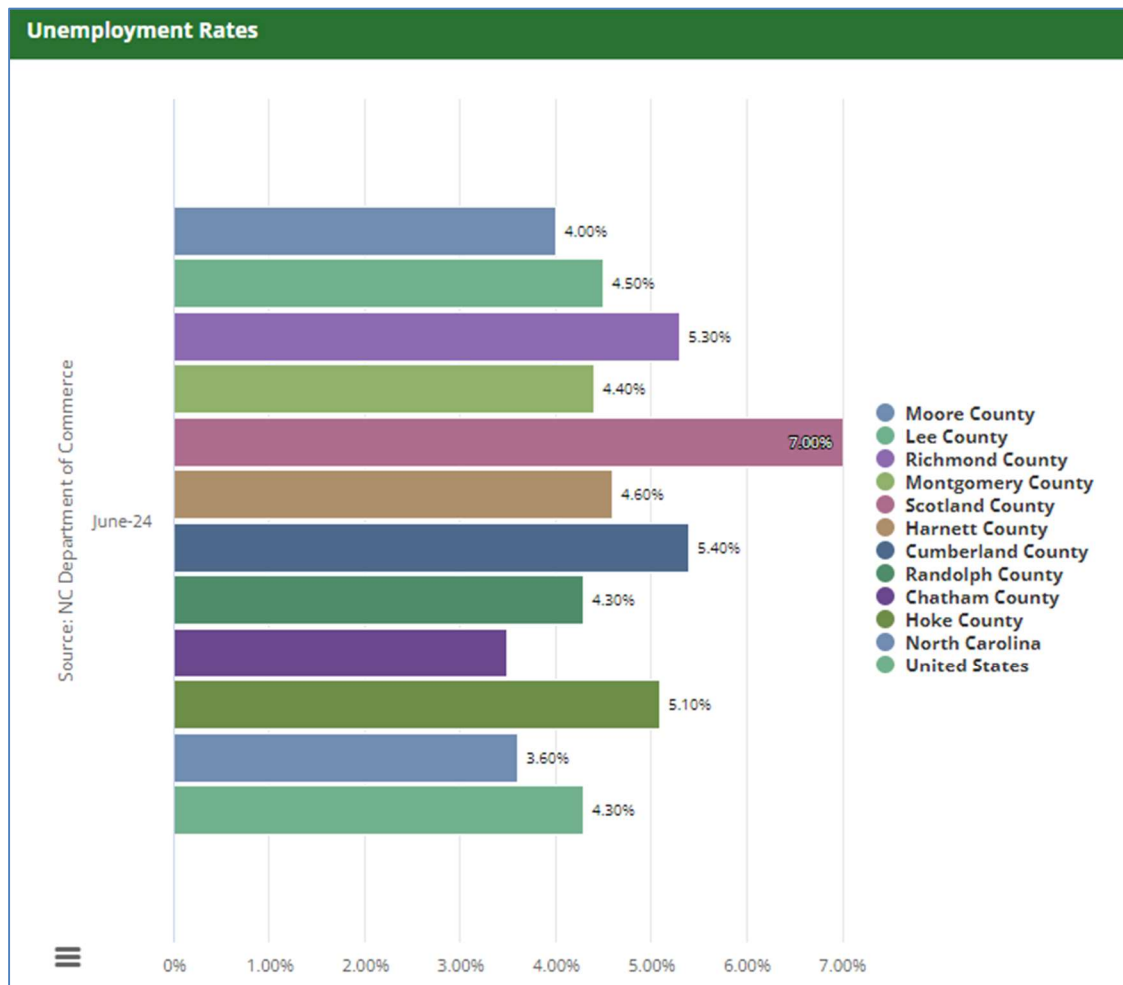
Moore County has seen a strong rebound from the pandemic. Sales Tax collections are the highest they have ever been with over \$30 million collected annually over the past two years. Building and building permits continue to climb. The outlook on the housing market remains strong and the County is continuing to grow.

Over the past year the unemployment rate has remained between 3-4% for Moore County which has tracked slightly below the national average. Moore County unemployment rate in June 2024 was 4.0%. The chart on the next page 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 % |
|------------|-------------------|-----------------|------------|
| Jul-23     | 3.60%             | 3.40%           | 3.80%      |
| Aug-23     | 3.70%             | 3.60%           | 3.90%      |
| Sep-23     | 3.30%             | 3.20%           | 3.80%      |
| Oct-23     | 3.50%             | 3.30%           | 3.60%      |
| Nov-23     | 3.80%             | 3.40%           | 3.70%      |
| Dec-23     | 3.10%             | 3.20%           | 3.50%      |
| Jan-24     | 3.60%             | 3.50%           | 4.10%      |
| Feb-24     | 3.60%             | 3.50%           | 4.20%      |
| Mar-24     | 3.50%             | 3.70%           | 3.90%      |
| Apr-24     | 3.30%             | 3.30%           | 3.50%      |
| May-24     | 3.50%             | 3.50%           | 3.70%      |
| Jun-24     | 4.00%             | 3.60%           | 4.30%      |

Source: North Carolina Department of Commerce

The below chart shows the unemployment rates for Moore County as compared to surrounding counties for the month of June 2024.



The Housing Market has continued to increase in Moore County. The median list price of a home in Moore County, NC in 2023 was \$475,000 which has remained relatively flat in the last year. In 2013, the average price of a home sold for \$247,554.

New construction homes are still 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 10.2% from FY2023 to FY2024. 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:

| Month     | FY20 # of Permits Issued | FY21 # of Permits Issued | FY22 # of Permits Issued | FY23 # of Permits Issued | FY24 # of Permits Issued |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| July      | 540                      | 663                      | 547                      | 678                      | 681                      |
| August    | 630                      | 823                      | 926                      | 1026                     | 993                      |
| September | 460                      | 551                      | 617                      | 636                      | 919                      |
| October   | 515                      | 675                      | 405                      | 632                      | 860                      |
| November  | 400                      | 549                      | 603                      | 635                      | 609                      |
| December  | 469                      | 480                      | 486                      | 582                      | 563                      |
| January   | 609                      | 594                      | 490                      | 602                      | 730                      |
| February  | 518                      | 410                      | 828                      | 639                      | 689                      |
| March     | 650                      | 645                      | 780                      | 691                      | 1010                     |
| April     | 450                      | 807                      | 711                      | 659                      | 919                      |
| May       | 555                      | 547                      | 928                      | 851                      | 817                      |
| June      | 674                      | 809                      | 944                      | 1079                     | 805                      |
| Total     | 6470                     | 7553                     | 8265                     | 8710                     | 9595                     |

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.

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## Retail Sales

Retail Sales continues to grow. The chart below shows the retail sales from 2010 through 2023 by fiscal year and the growth percentage for each fiscal year.

| Fiscal Year Trends | Retail Sales    | Growth % |
|--------------------|-----------------|----------|
| 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%    |
| 2023               | \$2,547,433,000 | 19.5%    |

Source: NC Department of Revenue

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 on the next page shows the Occupancy Tax Revenue received annually by our Convention and Visitors Bureau.

| Occupancy Tax |           |         |
|---------------|-----------|---------|
| FY            | Revenue   | Growth  |
| 2010          | 1,063,286 | -3.20%  |
| 2011          | 1,157,105 | 8.80%   |
| 2012          | 1,157,712 | 0.10%   |
| 2013          | 1,155,090 | -0.20%  |
| 2014          | 1,489,327 | 28.90%  |
| 2015          | 1,278,127 | -14.20% |
| 2016          | 1,430,148 | 11.90%  |
| 2017          | 1,553,668 | 8.60%   |
| 2019          | 1,618,924 | 4.20%   |
| 2019          | 1,856,848 | 14.70%  |
| 2020          | 1,455,902 | -21.60% |
| 2021          | 2,161,800 | 48.50%  |
| 2022          | 3,012,109 | 39.33%  |
| 2023          | 3,191,140 | 5.94%   |
| 2024          | 3,883,869 | 21.71%  |



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## **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.

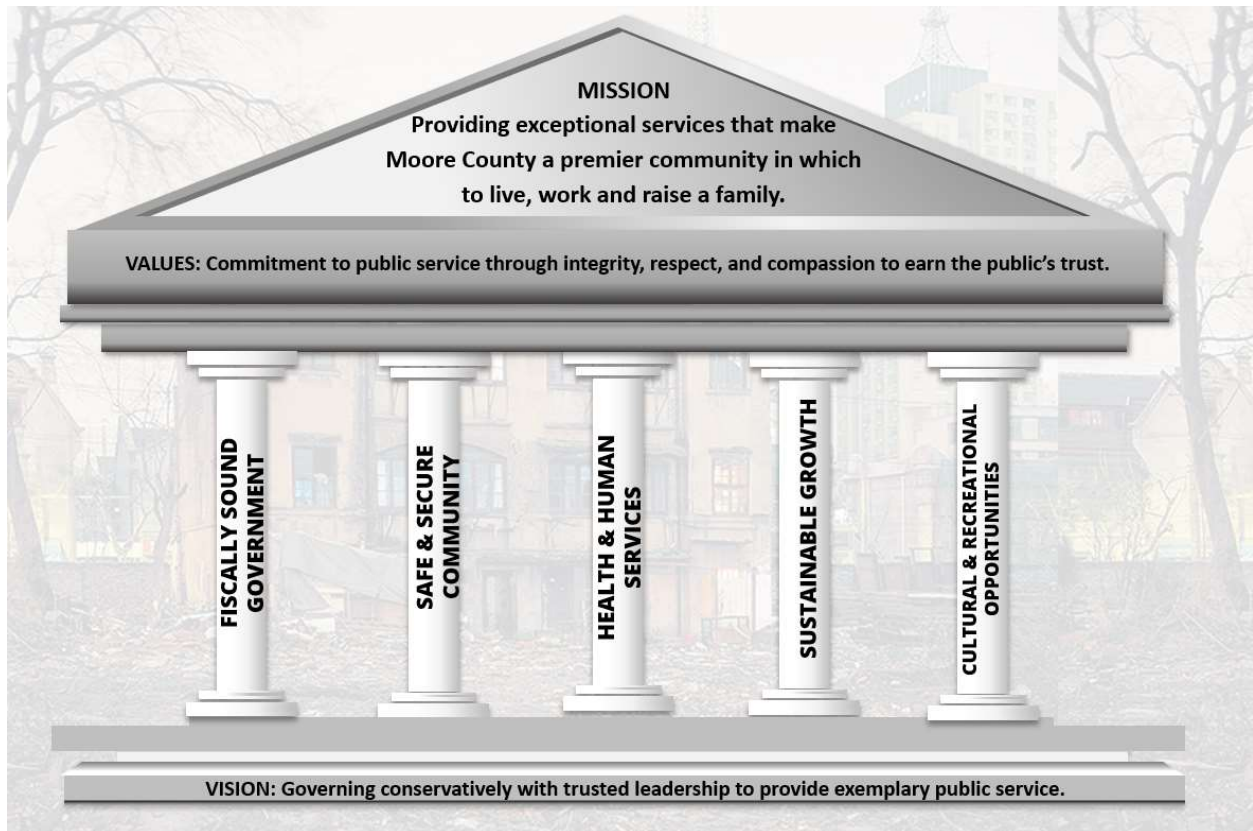
The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang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

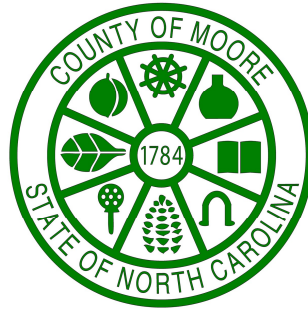
During the 20<sup>th</sup> century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

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

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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.

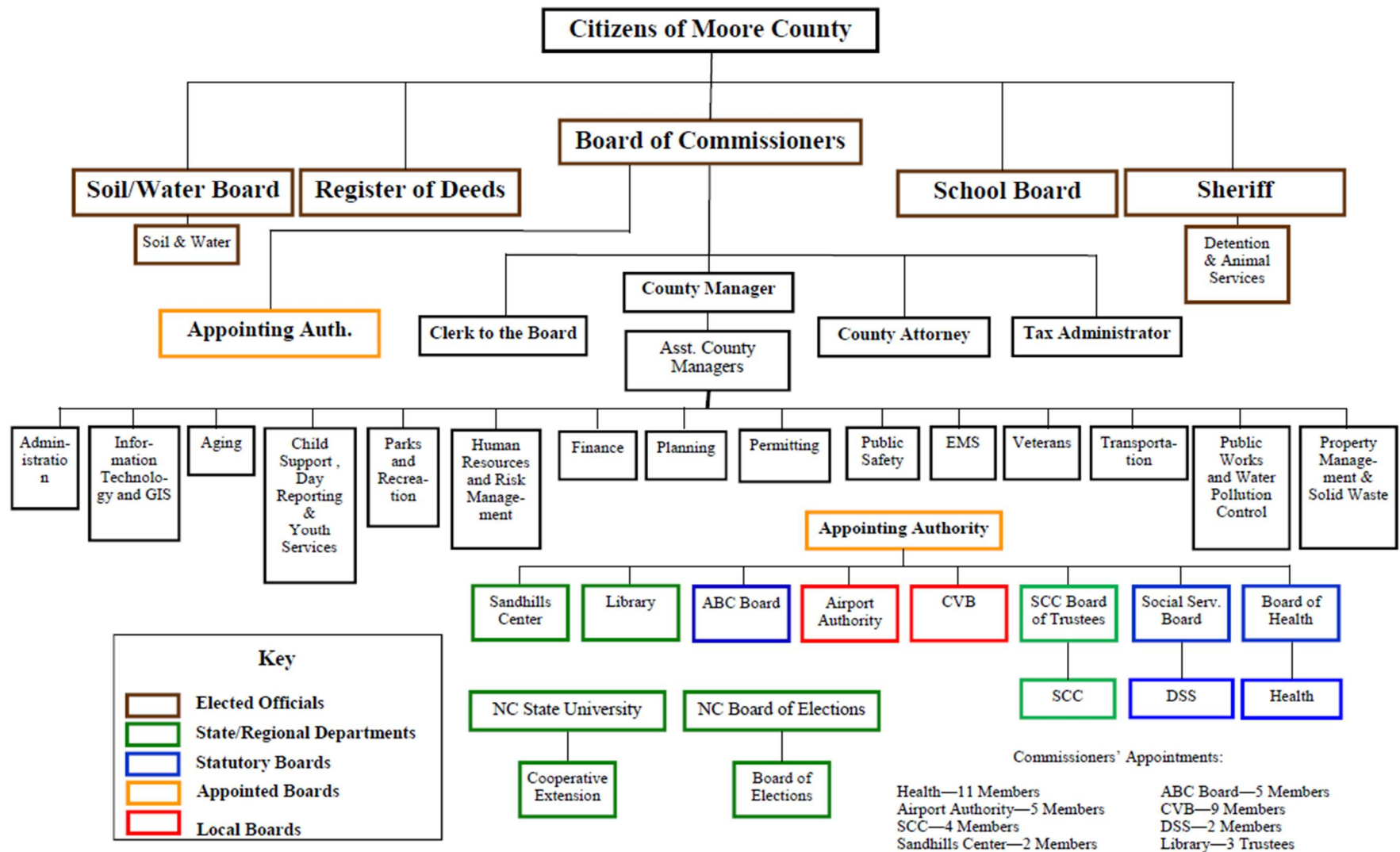
### ***VALUES:***

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

## Structural Organizational Chart



## County of Moore, North Carolina



## Meet the Moore County Board of Commissioners



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

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

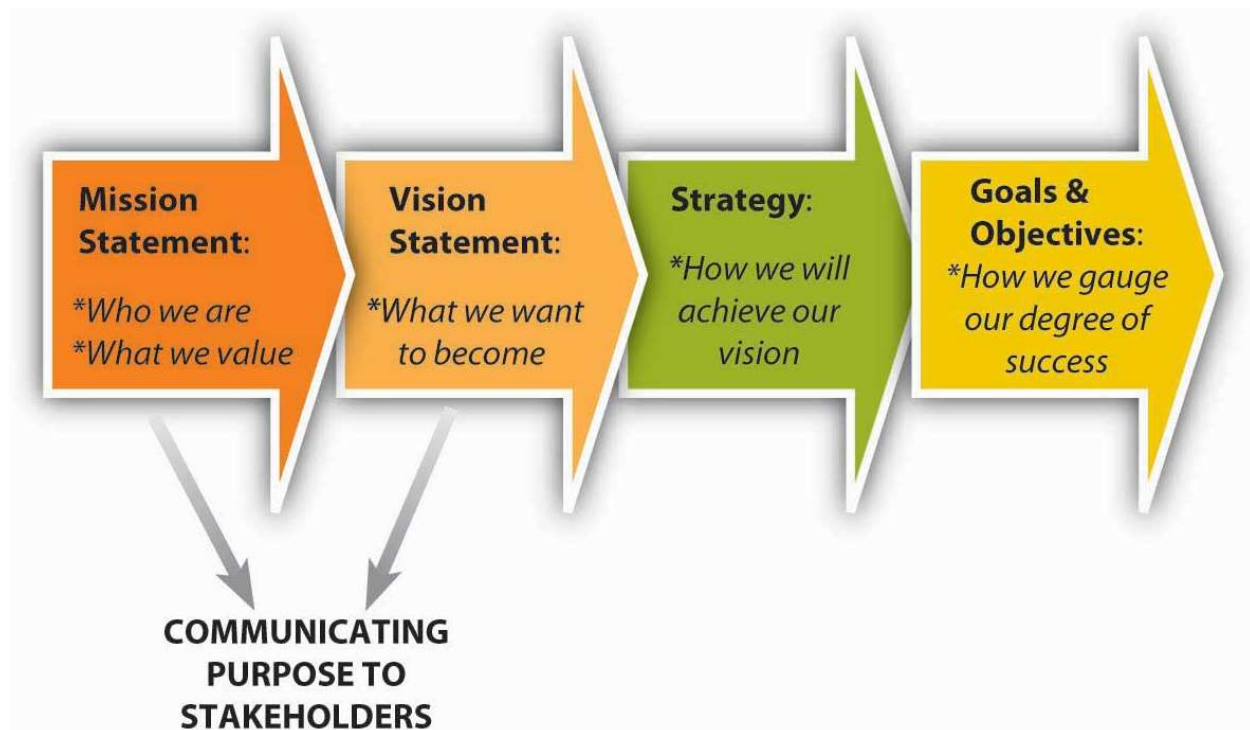
Structure is defined by means of a number of functions-managing the organization; regulating public affairs; decision-making and policy implementation; exerting leadership-which are considered as essential to the role of government as a life sustainable system.

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).

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| <b>FUND STRUCTURE</b>  | <b>Included<br/>in<br/>Budget</b> | <b>Included<br/>in ACFR</b> | <b>Major<br/>Fund</b> | <b>Non-<br/>Major<br/>Fund</b> |
|--|-----------------------------------|-----------------------------|-----------------------|--------------------------------|
| <b>Government Funds</b>  |                                   |                             |                       |                                |
| General Fund* (100)  | X                                 | X                           | X                     |                                |
| Special Revenue  |                                   |                             |                       |                                |
| Emergency Medical Services Fund (200)  | X                                 | X                           |                       | X                              |
| Emergency Telephone System Fund (210)  | X                                 | X                           |                       | X                              |
| Transportation Services Fund (230)   | X                                 | X                           |                       | X                              |
| Soil & Water Conservation District Fund (220)  | X                                 | X                           |                       | X                              |
| Fire Protection Service District Fund (215)  | X                                 | X                           |                       | X                              |
| Fire Protection Service Debt (216)   | X                                 | X                           |                       | X                              |
| Social Services Charitable Fund (280)  | X                                 | X                           |                       | X                              |
| Social Services Representative Payee Fund (281)  | X                                 | X                           |                       | X                              |
| Opioid Special Revenue Fund (290)  | X                                 | X                           |                       | X                              |
| Multi-Year Special Revenue Grants Fund (240)   |                                   | X                           |                       | X                              |
| Multi-Year Coronavirus State & Local Fiscal Recovery Funds (241)                           |                                   | X                           | X                     |                                |
| <b>Capital Projects Funds</b>  |                                   |                             |                       |                                |
| Emergency Communication Narrow Banding Project Fund (431)                                  |                                   | X                           |                       | X                              |
| New Courthouse Building Capital Project Fund (432)   |                                   | X                           | X                     |                                |
| Parks and Recreation Capital Project Fund (433)  |                                   | X                           |                       | X                              |
| Solid Waste Improvement Capital Project Fund (435)   |                                   | X                           |                       | X                              |
| School and College Capital Proj. Funds (470,480,481,482, 483,490)                          |                                   | X                           | X                     |                                |
| Pandemic Recovery Capital (437)  |                                   | X                           |                       | X                              |
| Airport County Capital Project (450)   |                                   | X                           |                       | X                              |
| <b>Capital Reserve and Debt Service Funds</b>  |                                   |                             |                       |                                |
| Capital Reserve for Governmental Projects Fund (250)                                       |                                   | X                           | X                     |                                |
| Capital Reserve for Debt Service Fund (251)  |                                   | X                           |                       | X                              |
| Capital Reserve for Capital Project for SCC Fund (253)                                     |                                   | X                           |                       | X                              |
| Capital Reserve for Debt Service for SCC (254)   |                                   | X                           |                       | X                              |
| Capital Reserve for Capital Construction Project for Moore County Schools (MCS) Fund (255) |                                   | X                           |                       | X                              |
| Capital Reserve for Debt Service for MCS Fund (256)  |                                   | X                           |                       | X                              |
| Capital Reserve for Solid Waste Fund (257)   |                                   | X                           |                       | X                              |
| Capital Reserve for Debt Service Fire Districts (258)                                      |                                   | X                           |                       | X                              |
| <b>Proprietary Funds</b>   |                                   |                             |                       |                                |
| <b>Enterprise Funds</b>  |                                   |                             |                       |                                |
| Water Pollution Control Plant (WPCP) Enterprise Fund (600)                                 | X                                 | X                           | X                     |                                |
| Water Pollution Control Plant Capital Reserve Fund (252)                                   |                                   | X                           | X                     |                                |
| WPCP ARP Capital Project Fund (602)  |                                   | X                           | X                     |                                |

| <b>FUND STRUCTURE (Continued)</b>                          | <b>Included<br/>in<br/>Budget</b> | <b>Included<br/>in ACFR</b> | <b>Major<br/>Fund</b> | <b>Non-<br/>Major<br/>Fund</b> |
|--|-----------------------------------|-----------------------------|-----------------------|--------------------------------|
| Moore County Public Utilities (MCPU) Enterprise Fund (610) | X                                 | X                           | X                     |                                |
| MCPU ARP Capital Project Fund (412)                        |                                   | X                           | X                     |                                |
| Seven Lakes Sewer Capital Project (413)                    |                                   | X                           | X                     |                                |
| 2013 Water Sources Project Fund (447)                      |                                   | X                           | X                     |                                |
| Vass Phase II Sewer System Capital Project Fund (411)      |                                   | X                           | X                     |                                |
| Capital Reserve for MCPU Fund (252)                        |                                   | X                           | X                     |                                |
| East Moore Water District (EMWD) Enterprise Fund (620)     | X                                 | X                           | X                     |                                |
| EMWD Phase IV Project Fund (625)                           |                                   | X                           | X                     |                                |
| EMWD ARP Capital Project Fund (622)                        |                                   |                             |                       |                                |
| EMWD Capital Reserve Fund (252)                            |                                   | X                           | X                     |                                |
| Internal Services Fund                                     |                                   |                             |                       |                                |
| Self-Insurance/Risk Management Fund (810)                  | X                                 | X                           | NA                    | NA                             |
|  |                                   |                             |                       |                                |
| <b>Fiduciary Funds</b>                                     |                                   |                             |                       |                                |
| Sheriff's Department – Civil Fund & Inmate Trust (730)     |                                   | X                           |                       | X                              |
| Special Tax District Municipal Funds (700) & (710)         |                                   | X                           |                       | X                              |
|  |                                   |                             |                       |                                |
| <b>Component Unit Funds</b>                                |                                   |                             |                       |                                |
| Convention and Visitors Bureau Fund (260)                  | X                                 | X                           |                       |                                |
| Airport Authority Fund (640)                               | X                                 | X                           |                       |                                |
| Airport Authority Fund Capital Project Fund (461)          |                                   | X                           |                       |                                |

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

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

## **About County Services/Departments**

**Administration** ([wvest@moirecountync.gov](mailto:wvest@moirecountync.gov)); ([dgilbert@moirecountync.gov](mailto:dgilbert@moirecountync.gov)); ([lwilliams@moirecountync.gov](mailto:lwilliams@moirecountync.gov))

The Administration Office includes the County Manager's Office (Chief Administrator and Budget Officer of the County), Assistant County Managers, 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@moirecountync.gov](mailto:tprots@moirecountync.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@moirecountync.gov](mailto:cgoins@moirecountync.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@moirecountync.gov](mailto:elections@moirecountync.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** ([jschoonover@moirecountync.gov](mailto:jschoonover@moirecountync.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@moirecountync.gov](mailto:dmcgiffin@moirecountync.gov))

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Information Technology/Geographic Information Services** ([kingram@moorecountync.gov](mailto:kingram@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](mailto:alice.thomas@srls.info))

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

visiting daycare centers, schools, assisted living and retirement facilities as well as other community stops.

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

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

**Parks & Recreation** ([cwiley@moirecountync.gov](mailto:cwiley@moirecountync.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@moirecountync.gov](mailto:densminger@moirecountync.gov))

Develops, administers, and enforces ordinances and codes for land use, and construction within the unincorporated areas of Moore County. This department is responsible for current and long-range planning and community development projects.

**Central Inspections** ([chill@moirecountync.gov](mailto:chill@moirecountync.gov))

This departments provides and issues 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@moirecountync.gov](mailto:bphillips@moirecountync.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)** ([cpatnode@moorecountync.gov](mailto:cpatnode@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](mailto: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](mailto: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](mailto: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](mailto: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](http://www.sandhills.edu).

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

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

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

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

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

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

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

The Moore County Soil and Water Conservation District preserves the natural resources for all land users in Moore County by providing technical, educational, and financial assistance. The number of acres that are planted using the rental equipment has shifted downward over the past couple of years. However, the number of renters has increased. This is a trend that has also shown up in the request for technical and financial assistance from 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](mailto: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](mailto:gbriggs@moorecountync.gov))

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

**Transportation Services** ([sbiggs@moorecountync.gov](mailto: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** ([kgreene@moorecountync.gov](mailto:kgreene@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** ([jschoonover@moorecountync.gov](mailto:jschoonover@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** ([cpatnode@moorecountync.gov](mailto:cpatnode@moorecountync.gov))

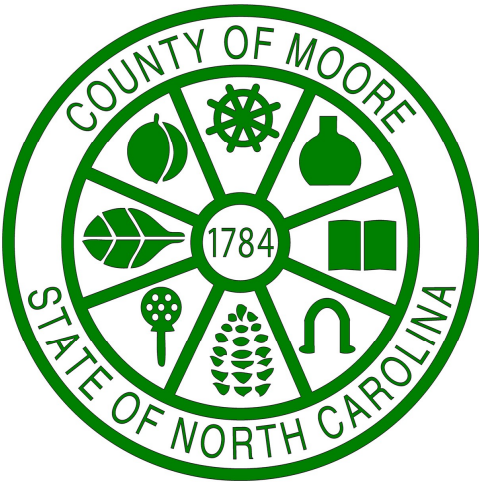
This department is a division of Public Works and treats wastewater produced within Moore County under strict guidelines of the National Pollutant Discharge Elimination System permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated versus flow invoiced is measured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

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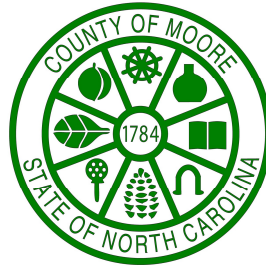
## **Social Media Sites and other Links**

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

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



## **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 eight strategic task force groups were created. The tasks force groups that were 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. Those task force groups met throughout the year to work toward the objectives established in January of that year.

In January of 2024, the Board of Commissioners held a work session to review the goals and objective from the prior year. At their meeting in January the Board decided to continue with the eight task force groups that were established the previous year and further defined the objectives going forward.

### **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 and other community needs 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 and work with community partners for the betterment of Moore County citizens.
- Reconcile Land Use Plan and Unified Development Ordinance
- Know the needs of the community.
- Address homeless Veterans.
- Address mental health crisis for Veterans.
- Make sure Moore County Veteran's Services Office is equipped to handle the number of veterans.
- Work on Veterans Treatment Court process and funding.
- 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.
- Maintain compliance and meet statutory requirements at the landfill.
- Provide citizens safe and sufficient convenience centers to dispose of household waste.
- Secure future water supply.
- Meet future capacity needs for water and sewer.

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 | Reduce property tax rate to Moore County citizens              | Begin with Budget Task Force Mtg - End with budget adoption 6/20/24 | ✓        |
|   |                                      | Look at scale for COLA (Cost of Living Adjustment)             |   | ✓        |
|   |                                      | Joint meeting with schools on capital needs - February 9, 2024 |   | ✓        |
|   |                                      | Report on DSS vacant positions and Medicaid expansion          |   | ✓        |
|   |                                      | Review Enterprise Fund rates                                   |   | ✓        |

**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 CTP (Comprehensive Transportation Plan)                |   |          |
|  |  | Leverage our new Metropolitan Planning Organization (MPO) status  |   |          |
|  |  | Leverage Moore County Airport - Work Session- Grant Opportunities |   |          |
|  | Future opportunities that fit culturally             | Golf courses, golf equipment manufacturing                        |   |          |
|  |  | Health care   |   |          |
|  |  | Military/Defense  |   |          |
|  |  | Retirement communities  |   |          |
|  | Understanding of workforce needs                     | 1. Childcare  |   |          |
|  |  | 2. Recruitment/Retention of talent                                | Make sure Economic Development is in touch with SCC regarding recruitment needs |          |
|  |  | 3. Housing - lack of affordable housing                           | Need average home price and average rental cost                                 |          |
|  |  | 4. Infrastructure and mobility                                    |   |          |
|  | Enhance our current economic development partnership | New industrial/commercial opportunities                           |   |          |

**3. HOMELESSNESS**

| GOALS  | OBJECTIVES  | ACTIONS   | TIMELINE/UPDATE | COMPLETE |
|--|---|---|-----------------|----------|
| Address homelessness and other community needs in Moore County | Put measures in place to reduce/prevent homelessness in Moore County and work with community partners for the betterment of Moore County citizens | Budget funding for Team Workz in FY25 (\$36K in FY24)                                     |                 | ✓        |
|  |   | Host more free hot meal events - Public Safety/Team Workz - Spring event March/April      |                 |          |
|  |   | Look at transportation needs for lower income citizens                                    |                 |          |
|  |   | Visit Pinehurst Counseling Center   |                 |          |
|  |   | Partner with We Are One to help address concerns in the community                         |                 |          |
|  |   | Coalition interested in opening outreach facility in Robbins                              |                 |          |
|  |   | Get information to citizens of who to call or where to go in case of emergency (placards) |                 |          |

**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 | Continue meetings for citizen input on UDO  |                 |          |
|  | Land Use Plan-Long Term Goals   | Potentially establish steering committee for update of Land Use Plan.                   |                 |          |
|  |                                 | Planning to look at growth corridor from Pinehurst to West End                          |                 |          |
|  |                                 | Planning to find out why Highway Corridor Overlay District (HCOD) is 400ft on each side |                 |          |

**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 | Cadet Deputy Program - Full funding needed for FY25  |  |          |
|  |                                 | 1. Annex needs HVAC & Roof Repair- Add 68 beds   | Asbestos testing & lead testing completed. Waiting on DHHS for approval before replacing HVAC.   |          |
|  |                                 | 2. Need a place to impound vehicles  | Possible location McNeill Street for vehicle storage and evidence processing bldg.   |          |
|  |                                 | 3. Add on a position to keep track of inventory  | FY25 Budget Cycle  | ✓        |
|  | Address homeless Veterans       | Determine available assets for immediate/temporary shelter   | Organizations that can help - NC Works, VA homes department in Fayetteville, NC Serves, Veterans Bridge home, and A Place of Grace in Rockingham |          |
|  |                                 | Identify and provide VSO and local organizations avenues for the homeless, food banks, work programs, drug treatment, section 8 housing, etc.  | Organizations listed above and Adult and Teen Challenge, VA Justice and Homeless Outreach, Military Missions in Action                           |          |
|  |                                 | 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. |  |          |

| GOALS  | OBJECTIVES                                | ACTIONS   | TIMELINE/UPDATE  | COMPLETE |
|--|---|---|--|----------|
| Ensure all people feel safe and secure in the community. | 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.   |  |          |
|  |   | 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.   |  |          |
|  | Moore County Veteran's Services Office    | Determine additional sources of monies to help fund the Moore County Veteran's Services Office.   | State grant that counties can apply for is coming. No details on requirements. |          |
|  |   | Appropriate size staff to run the office on a normal day.   | Included 1 additional staff in FY25  | ✓        |
|  |   | 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.   | VSOs have been integrated into the TAP (Transition Assistance Program)         |          |
|  |   | 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. | NVLSP (National Veterans Legal Services Program)                               |          |
|  | Court System - Veterans                   | Veterans Treatment Court - Evaluate funding sources   | Meeting held on 9/12/23 to discuss   |          |

## 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 | Develop a process for distributing additional opioid funds           | Awarded funds to Bridge to Recovery pending contract details 3/19/24 |          |
|   |   | Distribute second round of opioid funding to qualified organizations | Work Session on 8/22/24 to determine next wave of funding            |          |

## 7. SOLID WASTE

| GOALS   | OBJECTIVES   | ACTIONS  | TIMELINE/UPDATE   | COMPLETE |
|---|--|--|---|----------|
| Establish a plan that takes into account 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 | Continue to review and evaluate recycling effectiveness and rates including municipal recycle material | Completed for FY24  | ✓        |
|   | Maintain compliance with DEQ and statutory requirements                                    | S&ME will be installing 5 new passive gas vent wells   | Completed 3-20-2024   | ✓        |
|   |  | 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) On-going   |          |
|   | Provide citizens sufficient convenience centers  | Aberdeen Collection Site Capital Project: Project start date 12 -1-2023                                | Temporary Facility- Estimated Completion August 2024        |          |
|   |  |  | Permanent Bldg. - Under Review                              |          |
|   |  | Color coding new signage - Uniform at every site   | Under Review  |          |
|   |  | Additional holiday closures  | Effective 7/1/2024 Educate Citizens of New Holiday Schedule |          |
|   |  | Scale Replacement  | Scale has been replaced 3/21/24                             | ✓        |
|   |  | New Scale House Design   | Under Review  |          |
|   |  | Investigate holding two Household Hazardous Waste events annually                                      | Under Review  |          |

**8. WATER & SEWER**

| <b>OBJECTIVES</b>          | <b>ACTIONS</b>   | <b>TIMELINE/UPDATE</b>  | <b>COMPLETE</b> |
|----------------------------|--|---|-----------------|
| Secure future water supply | Moving forward with Deep River - Carbonton Option  | Report presented on 2/27/24 - Next step is a Preliminary Engineering Report   |                 |
|                            | As part of Carbonton Option monitor Interbasin Transfer (IBT) requirements - IBT certificate is not necessary for Phase 1, only Phase 2. | To be initiated with Phase 2 of Water Supply Project  |                 |
|                            | Move forward and expedite future wells on Linden Rd  | Production wells to be drilled first. Contract approved at 3/5/24 meeting. Well house and water mains will be bid next.   |                 |
|                            | Thurlow Booster Pump Station Upgrade (Harnett Water Supply) - EMWD   | Packaged pump station to be received this winter and construction completed in the spring 2024.   |                 |
| Meet Future Capacity Needs | Waterline Project to connect EMWD with MCPU in West End/Seven Lakes  | The design for the extension is to be completed end of March, 2024  |                 |
|                            | Seven Lakes Sewer (Holly Grove east to tie in at Highway 5 area)   | Legislative funding of \$15M for Seven Lakes sewer has been awarded. LKC was selected for the engineering work. Next step is to determine customer base to get sign-ups |                 |

Manager's Budget Recommendations for Fiscal Year 2025

May 21, 2024

## 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 2025 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.

### 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    | Budgeting and Auditing Director  |
| Kris Klug      | Budget Manager/Internal Auditor  |
| Janet Parris   | Assistant County Manager   |
| Wayne Vest     | County Manager   |



## Key Considerations Regarding the Recommended FY25 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 FY25 budget is comprised of 16 funds and is balanced at \$228,945,471 in gross revenues and expenditures.

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

The recommended FY25 budget proposes a tax rate of 32 cents per \$100 of valuation for the County General Fund (Fund 100) which is a one-cent reduction compared to fiscal year 2024, 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). The Advanced Life Support and Rural Fire Protection tax rates are unchanged from fiscal year 2024.

One penny on the General Fund and Advanced Life Support tax rate is projected to generate \$2,230,773 and \$2,215,665 respectively in revenue. One penny on the Rural Fire Protection District tax rate is projected to generate \$764,354.

The recommended FY25 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 2% C.O.L.A. to be effective June 29, 2024, and an additional 2% C.O.L.A to be effective December 14, 2024.

The recommended FY25 budget proposes adding 13 full-time positions and 1 part-time position bringing the total number of full-time positions to 777 and the total number of part-time positions to 17. Five (5) full-time positions and the part-time position are added to the General Fund (Fund 100) departments; the remaining 8 full-time positions are being added to Advanced Life Support Fund (200) to staff additional ambulances/shifts.

The recommended FY25 budget funds Moore County Schools at \$53,563,763 including Current Expense, Capital Outlay, Digital Learning, Debt Service, School Nurse Initiative, and Sandhills Center allocations.

The recommended FY25 budget funds Sandhills Community College at \$7,934,362 including Current Expense and Debt Service.

Total Debt Service for FY25 is \$26,969,549 with General Fund (100) debt service at \$23,465,553, Advanced Life Support debt service of \$24,338, and Enterprise (600, 610, 620) debt service at \$3,479,658.

## Budget Chart:

The Budget Chart below provides the proposed budget for each fund included in the recommended FY25 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)      |
|  | <b>Total County Funds</b>  |                      | <b>\$218,911,868</b> | <b>-\$12,145,466</b> | <b>\$206,766,402</b> |                           |
|  |  |                      |                      |                      |                      |                           |
| 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                 |
|  | <b>Total Component Units</b>   |                      | <b>\$10,033,603</b>  | <b>-\$147,000</b>    | <b>\$9,886,603</b>   |                           |
|  |  |                      |                      |                      |                      |                           |
|  | <b>Totals</b>  |                      | <b>\$228,945,471</b> | <b>-\$12,292,466</b> | <b>\$216,653,005</b> |                           |
|  |  |                      |                      |                      |                      |                           |
|  | A penny on the County Property (Fund 100, \$.32/\$100) tax rate is anticipated to generate \$2,230,773 in revenue.       |                      |                      |                      |                      |                           |
|  | A penny on ALS (Fund 200, \$.0375/\$100) tax rate is anticipated to generate \$2,215,665 in revenue.                     |                      |                      |                      |                      |                           |
|  | A penny on the Fire Service Property (Fund 215, \$.0875/\$100) tax rate is anticipated to generate \$764,354 in revenue. |                      |                      |                      |                      |                           |

## Summary:

The Fiscal Year 2025 recommended budget is balanced at \$228,945,471 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 2025 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 21, 2024, can be found at the following link and on the County website at:

<https://www.moorecountync.gov/DocumentCenter/View/3872/FY-2024-to-2025-Proposed-Budget-Presentation-5-21-24-PDF>

- The Public Hearing Presentation from June 18, 2024, can be found at the following link and on the County website at:

<https://www.moorecountync.gov/DocumentCenter/View/4083/Public-Hearing-Presentation-June-18-2024-PDF>

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

<https://www.moorecountync.gov/DocumentCenter/View/4090/FY-2024-to-2025-Adopted-Budget-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>

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### **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.

## FY2024-2025 Recommended versus Adopted Budget by Fund

| Fund | Fund Name                        | Fund Type            | Recommended Budget   | Adopted Budget       | Difference          | Rate/Source                  |
|------|----------------------------------|----------------------|----------------------|----------------------|---------------------|------------------------------|
| 100  | General                          | General              | \$152,407,600        | \$154,002,025        | -\$1,594,425        | <b>\$.31/\$100 valuation</b> |
| 200  | Public Safety/Emergency Mgmt     | Special Revenue      | \$13,312,160         | \$13,312,160         | \$0                 | \$.0375/\$100 valuation      |
| 210  | E911 Telephone                   | Special Revenue      | \$211,428            | \$211,428            | \$0                 | PSAP Funding                 |
| 215  | Fire - Rescue District           | Special Revenue      | \$7,529,684          | \$7,529,684          | \$0                 | \$.0875/\$100 valuation      |
| 216  | Fire - Rescue District Debt      | Special Revenue      | \$1,057,807          | \$1,057,807          | \$0                 | Fire Debt Service            |
| 220  | Soil Water Conservation District | Special Revenue      | \$33,753             | \$33,753             | \$0                 | Rental Fees/State            |
| 230  | Transportation Services          | Special Revenue      | \$1,540,197          | \$1,540,197          | \$0                 | Fees/Grants                  |
| 280  | DSS Charitable                   | Special Revenue      | \$15,000             | \$15,000             | \$0                 | Fees                         |
| 281  | DSS Rep Payee                    | Special Revenue      | \$420,000            | \$420,000            | \$0                 | Fees                         |
| 290  | Opioid Settlement Funds          | Special Revenue      | \$25,000             | \$25,000             | \$0                 | State Funded (Settlement)    |
| 600  | Water Pollution Control Plant    | Enterprise           | \$9,239,277          | \$9,239,277          | \$0                 | User Fees                    |
| 610  | Public Utilities - Water & Sewer | Enterprise           | \$17,414,127         | \$17,414,127         | \$0                 | User Fees                    |
| 620  | East Moore Water District        | Enterprise           | \$3,472,081          | \$3,472,081          | \$0                 | User Fees                    |
| 810  | Risk Management                  | Internal Service     | <u>\$12,233,754</u>  | <u>\$12,233,754</u>  | <u>\$0</u>          | Internal (transfers)         |
|      | <b>Total County Funds</b>        |                      | <b>\$218,911,868</b> | <b>\$220,506,293</b> | <b>-\$1,594,425</b> |                              |
|      |                                  |                      |                      |                      |                     |                              |
| 260  | Convention & Visitor's Bureau    | Comp Unit/Spec Rev   | \$3,806,500          | \$3,806,500          | \$0                 | 3% Occupancy Tax             |
| 640  | Airport Authority                | Comp Unit/Enterprise | <u>\$6,227,103</u>   | <u>\$6,227,103</u>   | <u>\$0</u>          | User Fees                    |
|      | <b>Total Component Units</b>     |                      | <b>\$10,033,603</b>  | <b>\$10,033,603</b>  | <b>\$0</b>          |                              |
|      |                                  |                      |                      |                      |                     |                              |
|      | <b>Totals</b>                    |                      | <b>\$228,945,471</b> | <b>\$230,539,896</b> | <b>-\$1,594,425</b> |                              |

The chart above shows the Recommended Budget that was first presented on May 21, 2024 compared to the Adopted Budget that was adopted on June 20, 2024. The only difference was in the General Fund. The Board of Commissioners decided to drop the property tax rate to \$.31/\$100 valuation. The Board assigned \$4.4M at the close of fiscal year 2023 with the mindset of reducing the property tax rate for FY2025. A portion of these funds were used to offset the property tax decrease.

### **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 2024-2025 Budget Challenges**

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

- Employee retention and dealing with upcoming retirements.
  - 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.
- Water and sewer capacity and infrastructure costs.

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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 was \$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 241. 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 Standard Allowance allowed a local government to expend up to their full allotment of ARP/CSLFRF funds (up to a maximum of \$10 million) in the Revenue Replacement category without having to demonstrate any actual lost revenue growth. The following are projects that utilized 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

**Total \$10,000,000**

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

**Total \$9,595,757**

The above projects would need to have costs incurred by December 31, 2024, to be eligible projects. For the County to fully utilize all ARP funds prior to the deadline, the Board of Commissioners decided to use the ARP Workforce Expansion Reimbursement Project. This project allowed the County to use salary and benefit costs for any new hires, or rehired employees, in any position to fill a specified number of positions above the pre-pandemic full-time equivalent employment levels for the County. This Workforce Expansion Reimbursement Project gives the County more flexibility to fund anticipated ARP-eligible capital projects and reduce the reporting requirements with the U.S. Treasury and be able to use the funds within the spending deadlines. The projects that the County initially chose to use ARP money for have not changed. The County now has greater flexibility on the timing of completing the projects and does not have to have the costs incurred by December 31, 2024.

### **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 \$11,316,855 over the next 18 years. To date the County has received \$3,273,834 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 second annual meeting was held October 3, 2023. 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. The Review and Recommendation Committee presented their recommendations to the Board of Commissioners at multiple different meetings in FY24. The following are organizations that have been funded with opioid settlement money in FY24:

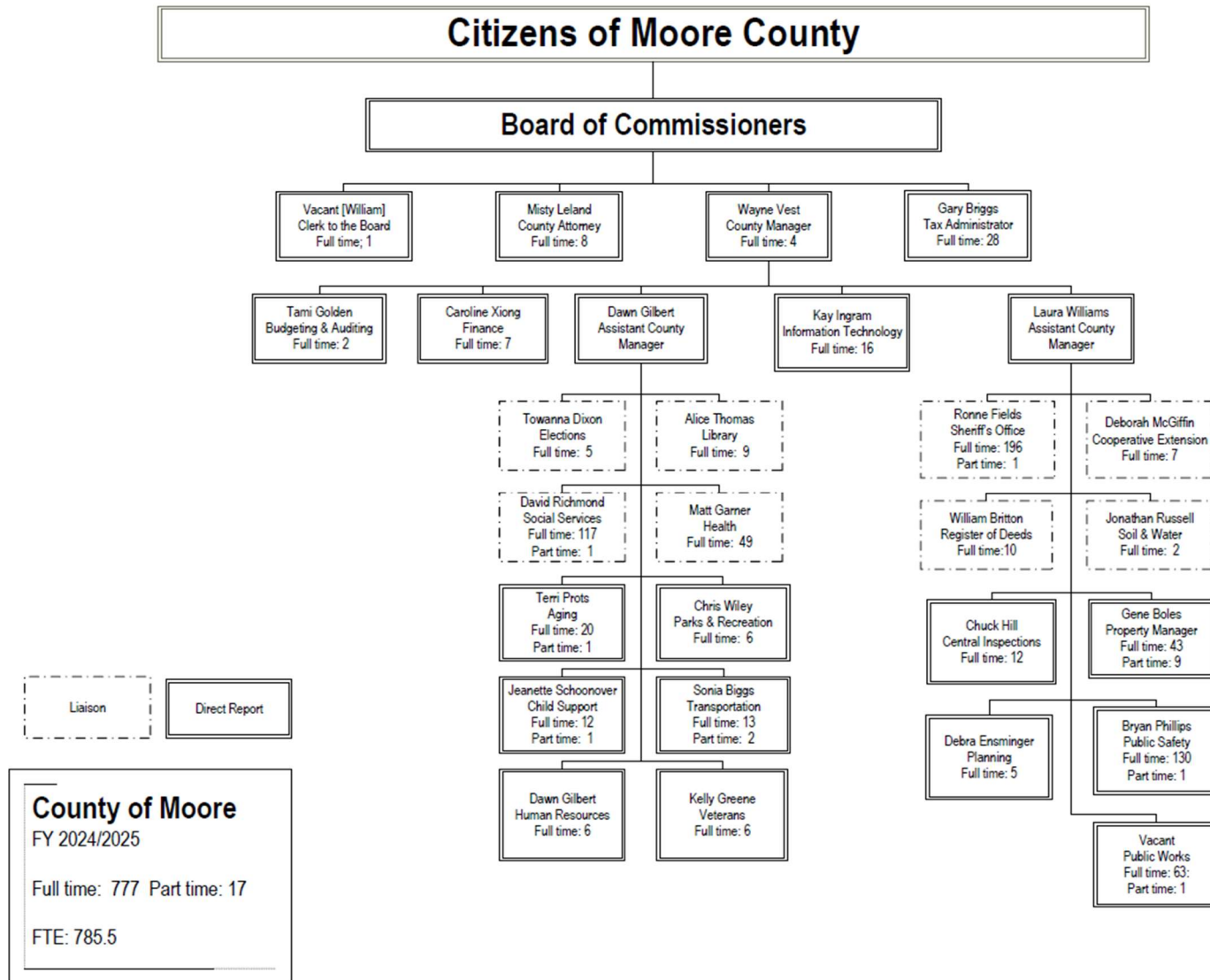
- Samaritan Colony
- First Health
- Boys & Girls Club of the Sandhills
- Adult & Teen Challenge of the Sandhills

The Review and Recommendation Committee has the option to extend the contracts for another year into FY25 based on the performance of each organization. The strategies funded in FY24 are Recovery Support Services, Recovery Housing Support, Early Intervention and Naloxone Distribution.

As part of the FY25 budget, the Review and Recommendation Committee along with the Board of Commissioners approved funding to go to Bridge to Recovery.

As mentioned above, the opioid settlement funds will be distributed to the County over the next 18 years. The County is required to report annually financial information as well as an annual impact report back to the State.

## 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 2024-2025 budget includes the addition of thirteen (13) new full-time positions and one (1) part-time position as listed in the charts below. Moore County Government employs 777 full-time employees, 17 part-time employees for a total of 794 employees or 785.50 full-time equivalent (FTE) positions.

**Number of Employees (All Funds)**

| <b>FY</b>       | <b>Full time</b> | <b>Part time</b> | <b>Total # of Employees</b> | <b>Total FTE's</b> |
|-----------------|------------------|------------------|-----------------------------|--------------------|
| FY11-12         | 610.0            | 17.0             | 627.0                       | 618.5              |
| FY12-13         | 611.0            | 17.0             | 628.0                       | 619.5              |
| FY13-14         | 617.0            | 19.0             | 636.0                       | 626.5              |
| FY14-15         | 626.0            | 16.0             | 642.0                       | 634.0              |
| FY15-16         | 632.0            | 11.0             | 643.0                       | 637.5              |
| FY16-17         | 632.0            | 11.0             | 643.0                       | 637.5              |
| FY17-18         | 653.0            | 7.0              | 660.0                       | 656.5              |
| FY18-19         | 666.0            | 8.0              | 674.0                       | 670.0              |
| FY19-20         | 683.0            | 6.0              | 689.0                       | 686.0              |
| FY19-20 revised | 684.0            | 6.0              | 690.0                       | 687.0              |
| FY20-21         | 694.0            | 8.0              | 702.0                       | 698.0              |
| FY20-21 revised | 695.0            | 7.0              | 702.0                       | 698.5              |
| <b>FY21-22</b>  | <b>709</b>       | <b>10.0</b>      | <b>719.0</b>                | <b>714.0</b>       |
| <b>FY22-23</b>  | <b>719.0</b>     | <b>14.0</b>      | <b>733.0</b>                | <b>726.0</b>       |
| <b>FY23-24</b>  | <b>764.0</b>     | <b>16.0</b>      | <b>780.0</b>                | <b>772.0</b>       |
| <b>FY24-25</b>  | <b>777.0</b>     | <b>17.0</b>      | <b>794.0</b>                | <b>785.50</b>      |

**General Fund 5 FT and 1 PT**

1 FT Assistant HR Director  
 1 FT Tax Present Use Value Specialist  
 1 FT Veterans Services Officer  
 1 FT Cooperative Extension 4-H Program Assistant  
 1 FT Permitting Clerical Admin Assistant  
 1 PT Solid Waste Site Attendant

**EMS Fund 200 8 FT**

4 FT EMS Paramedics  
 4 FT EMS Paramedics ½ year

The chart on the next page shows the staffing broken down by department in the General Fund (100) and by other funds.

## Fiscal Year Budgeted Employee Position Count by Department

| Department                                  | FY 2020-21    |           | FY 2021-22    |           | FY 2022-23    |              | FY 2023-24    |              | FY 2024-25    |              |
|---|---------------|-----------|---------------|-----------|---------------|--------------|---------------|--------------|---------------|--------------|
|   | Full Time     | Part Time | Full Time     | Part Time | Full Time     | Part Time    | Full Time     | Part Time    | Full Time     | Part Time    |
| Administration                              | 5             |           | 4             |           | 5             |              | 7             |              | 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             |              | 7             |              |
| County Attorney                             | 7             |           | 7             |           | 7             |              | 8             |              | 8             |              |
| Elections                                   | 4             |           | 4             |           | 5             |              | 5             |              | 5             |              |
| Financial Services                          | 7             |           | 7             |           | 7             |              | 7             |              | 7             |              |
| Governing Body                              | 1             |           | 1             |           | 1             |              | 1             |              | 1             |              |
| Health                                      | 48.75         |           | 52.66         |           | 51.66         |              | 49.5          |              | 49.5          |              |
| Human Resources                             | 3             |           | 4             |           | 4             |              | 4             |              | 5             |              |
| Information Technology                      | 12            |           | 13            |           | 13            |              | 14            |              | 14            |              |
| IT - Geographical Information Systems (GIS) | 3             |           | 3             |           | 3             |              | 2             |              | 2             |              |
| Library                                     | 9             |           | 9             |           | 9             |              | 9             |              | 9             |              |
| Parks & Recreation                          | 5             |           | 5             |           | 6             |              | 6             |              | 6             |              |
| Planning & Community Development            | 4.84          |           | 3.46          |           | 3.46          |              | 5.3           |              | 5             |              |
| Permitting/Inspections                      | 5.08          |           | 8.88          |           | 8.88          |              | 9.2           |              | 12.5          |              |
| Public Safety - E911 Communications         | 16            |           | 17            |           | 17            |              | 19            | 0.5          | 19            | 0.5          |
| Public Safety-Fire Marshal                  | 2.6           |           | 2.6           |           | 2.8           |              | 2.8           |              | 2.8           |              |
| Solid Waste                                 | 10            | 1         | 12            | 3         | 13            | 7            | 11            | 7            | 11            | 8            |
| Register of Deeds                           | 10            |           | 10            |           | 10            |              | 10            |              | 10            |              |
| Sheriff                                     | 87            |           | 89            |           | 90            |              | 104           |              | 104           |              |
| Sheriff - Detention Center                  | 78            |           | 78            |           | 79            |              | 81            |              | 81            |              |
| Sheriff - Animal Operations                 | 11            | 1         | 11            | 1         | 11            | 1            | 11            | 1            | 11            | 1            |
| Social Services                             | 108           | 1         | 108           | 1         | 111           | 1            | 117           | 1            | 117           | 1            |
| Soil & Water Conservation                   | 3             |           | 2             |           | 2             |              | 2             |              | 2             |              |
| Tax   | 25            |           | 26            |           | 26            |              | 27            |              | 28            |              |
| Veterans                                    | 3             |           | 3             |           | 3             |              | 5             |              | 6             |              |
| Property Management                         | <u>27</u>     | <u>0</u>  | <u>28</u>     | <u>0</u>  | <u>28</u>     | <u>0</u>     | <u>32</u>     | <u>1</u>     | <u>32</u>     | <u>1</u>     |
| <b>TOTAL GENERAL FUND 100</b>               | <b>533.27</b> | <b>5</b>  | <b>546.60</b> | <b>7</b>  | <b>554.80</b> | <b>11</b>    | <b>586.80</b> | <b>12.50</b> | <b>591.80</b> | <b>13.50</b> |
|   |               |           |               |           |               |              |               |              |               |              |
| Emergency Medical Services Fund 200         | 87.4          |           | 87.4          |           | 88.2          |              | 100.2         | 0.5          | 108.2         | 0.5          |
| Transportation Fund 230                     | 13.33         | 2         | 13            | 2         | 13            | 2            | 13            | 2            | 13            | 2            |
| Self Insurance Fund 810                     | 1             |           | 1             |           | 1             |              | 1             |              | 1             |              |
| Public Works - Utilities Fund 610           | 41            |           | 43            |           | 43            |              | 44            |              | 44            |              |
| Public Works - WPCP Fund 600                | <u>19</u>     | <u>0</u>  | <u>19</u>     | <u>1</u>  | <u>19</u>     | <u>1</u>     | <u>19</u>     | <u>1</u>     | <u>19</u>     | <u>1</u>     |
| <b>TOTAL OTHER FUNDS</b>                    | <b>161.73</b> | <b>2</b>  | <b>163.4</b>  | <b>3</b>  | <b>164.2</b>  | <b>3</b>     | <b>177.2</b>  | <b>3.50</b>  | <b>185.2</b>  | <b>3.50</b>  |
| <b>Totals</b>                               | <b>695.00</b> | <b>7</b>  | <b>710.00</b> | <b>10</b> | <b>719.00</b> | <b>14.00</b> | <b>764.00</b> | <b>16.00</b> | <b>777.00</b> | <b>17.00</b> |
| <b>Total Number of FTEs</b>                 | <b>698.5</b>  |           | <b>715.0</b>  |           | <b>726.00</b> |              | <b>772.00</b> |              | <b>785.50</b> |              |



### Guidelines for Budgeting Positions

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

| FY<br>2023/2024 | Employee<br>Target<br>Funded<br>FTE's | Filled<br>Positions | Vacant<br>Positions | Month<br>Turnover | YTD<br>Turnover | Employment<br>Level |
|-----------------|---------------------------------------|---------------------|---------------------|-------------------|-----------------|---------------------|
| Jul-23          | 764                                   | 685.00              | 79.00               | 8.00              | 8.00            | 89.66%              |
| Aug-23          | 764                                   | 689.00              | 75.00               | 16.00             | 24.00           | 90.18%              |
| Sep-23          | 764                                   | 693.00              | 71.00               | 10.00             | 34.00           | 90.71%              |
| Oct-23          | 767                                   | 690.00              | 77.00               | 11.00             | 45.00           | 89.96%              |
| Nov-23          | 770                                   | 693.50              | 76.50               | 10.00             | 55.00           | 90.06%              |
| Dec-23          | 770                                   | 693.50              | 76.50               | 9.00              | 64.00           | 90.06%              |
| Jan-24          | 772                                   | 702.50              | 69.50               | 11.00             | 75.00           | 91.00%              |
| Feb-24          | 772                                   | 696.00              | 76.00               | 19.00             | 94.00           | 90.16%              |
| Mar-24          | 772                                   | 695.50              | 76.50               | 13.00             | 107.00          | 90.09%              |
| Apr-24          | 772                                   | 689.00              | 83.00               | 15.00             | 122.00          | 89.25%              |
| May-24          | 772                                   | 693.00              | 79.00               | 7.00              | 129.00          | 89.77%              |
| Jun-24          | 772                                   | 696.00              | 76.00               | 10.00             | 139.00          | 90.16%              |
| <b>Average</b>  | 769.25                                | 693.00              | 76.25               | 11.58             |                 | 90.09%              |

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 2021-2022 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 FY25 is increasing from \$9,400 to \$10,000 per employee. The County pays the Employee Only portion of Health Insurance as a benefit to the employee. The Risk Management Fund 810 is budgeted at \$12.2 million for FY25 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. The contract is up for renewal in FY25.

The recommended FY 2025 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 13.64% and 15.04% 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 2 times 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 <b>\$35.00</b> per visit  | - Co-pay is <b>\$70.00</b> |
| <b>Non-PPO</b> - 40% after deductible |                            |

***Deductible:***

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

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

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

***Hospitals:***

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

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

**Coverage for Newly Acquired Dependents:**

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

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

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

## PHARMACY

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

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

## DENTAL

**Deductible:**

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

**Percentages:**

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

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

**Maximum Lifetime Benefit: *Unlimited***

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

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

***Dental Dependent Costs:***

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

## LIFE INSURANCE

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

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

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

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

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

**NC401(k)**[www.nc401k.prudential.com](http://www.nc401k.prudential.com)

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

**RETIREMENT SYSTEM**[www.nctreasurer.com](http://www.nctreasurer.com)

*Type: Local Governmental Employee's Retirement System*

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

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

**Unreduced Benefits:**

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

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

**LOCAL GOVERNMENT FEDERAL CREDIT UNION**[www.lgfcu.org](http://www.lgfcu.org)

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

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

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

## **CAFETERIA BENEFITS PLAN**

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

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

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

### **SICK TIME**

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

### **VACATION TIME**

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

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

### **HOLIDAY PAY**

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

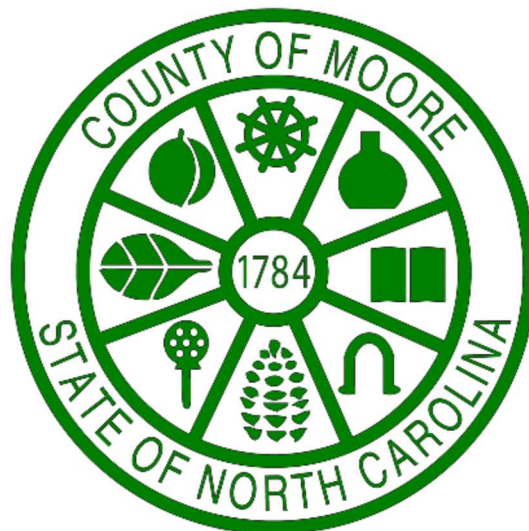
### **LONGEVITY PAY**

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

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

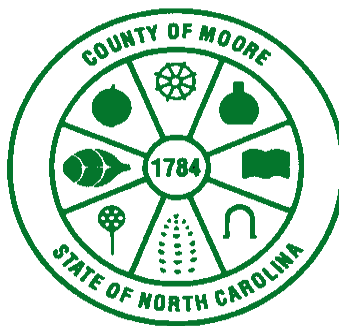
| <i>Years of Aggregate Service to Moore County</i> | <i>Longevity Pay Rate</i> |
|---|---------------------------|
| <i>3 through 5 years</i>                          | <i>1%</i>                 |
| <i>6 through 10 years</i>                         | <i>2%</i>                 |
| <i>11 through 15 years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

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





# COUNTY OF MOORE



## BUDGET ORDINANCE

**FY 2024/2025**

***FINAL***

## BUDGET ORDINANCE

### **AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2024-2025.**

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 2024-2025 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, 2024, and ending June 30, 2025:

### **GENERAL FUND 100 BUDGET SUMMARY**

#### **Revenues:**

|   |                 |
|---|-----------------|
| Property Taxes  | \$71,634,734    |
| Rental Vehicle Tax                                    | \$111,000       |
| Sales Tax (Art 39, 40 and 42)                         | \$27,825,000    |
| Sales Tax (Article 46)                                | \$5,355,000     |
| Medicaid Hold Harmless                                | \$4,173,317     |
| ABC Revenues/Video Franchise Tax                      | \$729,000       |
| Interest income                                       | \$5,500,000     |
| Transfer In from Bond Interest                        | \$150,000       |
| Transfer in from Fund 251 CR for Debt Service MCS     | \$3,946,375     |
| Transfer In from Fund 254 SCC Debt Service            | \$71,497        |
| Transfer in from Fund 255 Article 46 Capital Projects | \$1,054,008     |
| Transfer in from Fund 253 SCC 6% Debt Service         | \$438,598       |
| Transfer In from Court Fund 432 for Debt Service      | \$1,936,438     |
| Appropriate Restricted Fund Balance Permitting        | \$680,915       |
| Departmental Revenues and Fees                        | \$15,889,696    |
| Child Support Enforcement                             | \$847,950       |
| Social Services                                       | \$7,102,142     |
| Public Health   | \$695,140       |
| Other Grants  | \$959,897       |
| Aging/Senior Center                                   | \$1,001,518     |
| Appropriated Fund Balance                             | \$4,400,000     |
| Appropriated Restricted Fund Balance-Tax Reval        | <u>\$49,800</u> |

#### **TOTAL REVENUES**

**\$154,552,025**

## **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, 2024, and ending June 30, 2025:

### **Expenditures**

#### **General Government**

|                            |                    |
|----------------------------|--------------------|
| Governing Body             | \$264,827          |
| Administration             | \$783,949          |
| Human Resources            | \$675,989          |
| Finance                    | \$904,163          |
| County Attorney            | \$1,330,441        |
| Tax                        | \$3,691,772        |
| Board of Elections         | \$1,117,166        |
| Register of Deeds          | \$2,596,484        |
| Information Technology/GIS | \$3,437,558        |
| Property Management        | <u>\$8,573,734</u> |
| TOTAL                      | \$23,376,083       |

#### **Public Safety**

|   |                    |
|---|--------------------|
| Sheriff                                 | \$12,071,272       |
| Sheriff-Detention Center                | \$7,785,091        |
| Sheriff-Animal Center                   | \$1,077,980        |
| Day Reporting Center                    | \$126,568          |
| Youth Services/JCPC                     | \$120,334          |
| Emergency Management/E-911/Fire Marshal | <u>\$2,253,268</u> |
| TOTAL                                   | \$23,434,513       |

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

|                                     |                  |
|-------------------------------------|------------------|
| Solid Waste                         | \$8,462,957      |
| Planning and Community Development  | \$750,566        |
| Planning Code Enforcement           | \$1,487,915      |
| Cooperative Extension Service       | \$386,079        |
| Soil and Water Conservation Service | <u>\$223,497</u> |
| TOTAL                               | \$11,311,014     |

#### **Human Services**

|                           |                    |
|---------------------------|--------------------|
| Child Support Enforcement | \$981,300          |
| Veterans Services         | \$447,076          |
| Aging/Senior Center       | \$2,012,078        |
| Social Services           | \$12,464,206       |
| Public Health             | <u>\$5,464,023</u> |
| TOTAL                     | \$21,368,683       |

**Cultural Development**

|                      |                  |
|----------------------|------------------|
| Library              | \$862,369        |
| Parks and Recreation | <u>\$984,486</u> |
| TOTAL                | \$1,846,855      |

**Education**

|  |                  |
|--|------------------|
| Public School Current Expense            | \$38,754,595     |
| Public School Capital                    | \$800,000        |
| Public Schools Debt Service-Principal    | \$10,912,308     |
| Public School Debt Service-Interest      | \$4,455,707      |
| Community College Current Expense        | \$5,287,879      |
| Community College Debt Service-Principal | \$1,978,692      |
| Community College Debt Service-Interest  | <u>\$667,791</u> |
| TOTAL                                    | \$62,856,972     |

|                         |                    |
|-------------------------|--------------------|
| <b>Non-Departmental</b> | <u>\$3,768,098</u> |
| TOTAL                   | \$3,768,098        |

**Transfers**

|   |                  |
|---|------------------|
| Transfer to CR Fire Service Fund 258    | \$738,752        |
| Transfer to CR for Solid Waste Fund 257 | <u>\$400,000</u> |
| TOTAL                                   | \$1,138,752      |

|  |                    |
|--|--------------------|
| <b>Debt Service – County P&amp;I (excluding Education)</b> | <u>\$5,451,055</u> |
| TOTAL  | \$5,451,055        |

|                                  |                             |
|----------------------------------|-----------------------------|
| <b><u>TOTAL EXPENDITURES</u></b> | <b><u>\$154,552,025</u></b> |
|----------------------------------|-----------------------------|

**SECTION 3 AD VALOREM TAX LEVY**

A. There is hereby levied for Fiscal Year 2024-2025, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2024, at a rate of thirty-one (\$.310) 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 2024-2025, 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 2024-2025, 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, 2024, 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. The County Manager can sign up to and including \$100,000 for Health. Any amount above \$100,000 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 and Board of Commissioners.

### **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 | \$9,239,277  |
| Public Utilities Fund 610              | \$17,414,127 |

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 | \$12,233,754 |
|---|--------------|

## **SECTION 8 SPECIAL REVENUE FUNDS**

Annual Special Revenue Funds:

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

|                                     |              |
|-------------------------------------|--------------|
| Emergency Medical Services Fund 200 | \$13,312,160 |
|-------------------------------------|--------------|

### **B. EMERGENCY TELEPHONE SYSTEM FUND**

|                                     |           |
|-------------------------------------|-----------|
| Emergency Telephone System Fund 210 | \$211,428 |
|-------------------------------------|-----------|

### **C. TRANSPORTATION SERVICES FUND**

|                                  |             |
|----------------------------------|-------------|
| Transportation Services Fund 230 | \$1,540,197 |
|----------------------------------|-------------|

### **D. SOIL & WATER CONSERVATION DISTRICT FUND**

|   |          |
|---|----------|
| Soil & Water Conservation District Fund 220 | \$33,753 |
|---|----------|

**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, 2024, 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 2025.

|  |             |
|--|-------------|
| Fire Protection Service District Fund 215 Operations | \$7,529,684 |
| Fire Debt Service Fund 216 Capital                   | \$1,057,807 |

### **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 | \$25,000 |
|---------------------------------|----------|

**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 | \$3,806,500 |
|---|-------------|

|                            |             |
|----------------------------|-------------|
| Airport Authority Fund 640 | \$6,227,103 |
|----------------------------|-------------|

The Airport also has a Capital Project Fund 461

**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  
 Andy Conway – Chief Deputy  
 Eric Galloway - Major  
 Adam Goins – Captain  
 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  
 Seven Lakes Sewer Capital Project – Fund 413  
 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 nine (9) 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)
9. Capital Reserve for Fire Protection Services (Fund 258)

## **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, 2024; 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 2024-2025 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.

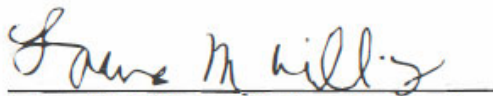
**SECTION 19 INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE**

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, 2024.

Adopted the 20th day of June 2024.

  
Laura M. Williams, Clerk to the Board

  
Nick Picerno, Chairman  
Moore County Board of Commissioners



# Moore County, NC

## Adopted Departmental Fee Schedules FY 2024-2025

(Effective July 1, 2024 )

Pursuant to North Carolina General Statute 12-3.1 (a,c) the Moore County Board of Commissioners has the authority to set fees. Following are the fee schedules for the departments that charge various fees.

| Effective July 1, 2024 through June 30, 2025 |
|--|
| County Wide Fees                             |
| Attorney                                     |
| Tax  |
| Elections                                    |
| Register of Deeds                            |
| Sheriff's Office                             |
| Sheriff Detention Center                     |
| Sheriff Animal Services                      |
| Public Safety/Fire Marshal                   |
| Solid Waste                                  |
| Planning and Zoning                          |
| Permitting and Inspections                   |
| Transportation Services                      |
| Information Technology (GIS)                 |
| Cooperative Extension                        |
| Soil & Water Conservation                    |
| Child Support                                |
| Youth Services                               |
| Aging  |
| Library                                      |
| Parks & Recreation                           |
| Social Services                              |
| Health (Clinical)/Environmental Health       |
| Water Pollution Control Plant                |
| Water and Sewer-Public Utilities             |
| Property Management                          |
| Emergency Medical Services                   |
| E-911 Telephone Fund                         |
| Human Resources/Risk Management              |
| Day Reporting                                |
| East Moore Water District (EMWD)             |

\*Adopted with Budget Ordinance, Section 18.

| <b>Fee Schedule</b><br><b>County-Wide</b>  |   |
|--|---|
| <b>Fee Schedule - Item</b>   | <b>FY 2024/2025 Fee Amount</b>                |
| Photocopies 8x11, 8x14 or 11x17  | \$.15/page, \$.50/page color                  |
| Existing data cards (PRC/FRD) and Parcel Data Map  | \$1.00  |
| Copy of existing map: 8x11   | \$2.00  |
| Copy of existing map: 11x17  | \$5.00  |
| Copy of an existing map: 30 x 42, 36 x 48, 42 x 48   | \$20.00                                       |
| Requests for customized data reports or maps   | See IT/GIS Rates                              |
| Shipping and Handling  | Actual Charges                                |
| Blank CD/DVD/DVR   | \$10.00                                       |
| Returned check fees  | \$25.00 Per NC General Statute                |
| Local Fax- Customer provides the copies  | \$0.50 per page                               |
| Local Fax- We provide copies to be faxed   | \$1.00 per page                               |
| Long Distance Fax- Customer provides copies to be faxed  | \$3.00-1st page \$1.00-each additional page   |
| Long Distance Fax- We provide copies to be faxed   | \$3.00 - 1st page \$2.00 each additional page |
| Convenience Fees will be passed on to the customer for any form of electronic payment or on-line payment | Convenience Fees may vary by Department       |
| Fees are hereby waived for all General Fund departments for Solid Waste/Landfill Fees debris             |   |

| <b>Fee Schedule</b><br><b>County Attorney</b>              |                                |
|--|--------------------------------|
| <b>Fee Schedule - Item</b>                                 | <b>FY 2024/2025 Fee Amount</b> |
| CLE/CPE Annual Local Government Conference - Paralegal Fee | \$110.00                       |
| CLE/CPE Annual Local Government Conference - Attorney Fee  | \$130.00                       |
| CLE/CPE Annual Local Government Conference Fee - Employee  | \$65.00                        |

| <h1>Fee Schedule</h1> <h2>Tax</h2>  |   |
|---|---|
| Fee Schedule - Item   | FY 2024/2025 Fee Amount                 |
| <b>Collection Fees Determined by North Carolina General Statutes</b>  |   |
| All fees associated with the collection of property taxes such as returned checks, advertisements, garnishments, foreclosures, etc. that are governed by NC General Statutes will be assessed according to the applicable Statutes. | Set by N.C.G.S.                         |
| <b>Custom Programming for maps and data requests</b>  |   |
| Set up time, analyst / programming time for requested information, and/or processing time of all requests to include processing time on computers or printers and special sysem requests.   | \$50 per hour minimum of \$50           |
| <b>Media Charges</b>  |   |
| Blank CD/DVD/DVR  | \$10.00                                 |
| Labels, \$11 per thousand plus set up time, programing time and processing time   | \$11 per thousand + time                |
| Parcel Data Map, Property Record Card, Field Review Card  | \$1.00                                  |
| Ortho maps: Small size map ( 8 1/2 x 11 )   | \$2.00                                  |
| Plot or Deed: Medium size map ( 18 x 24 )   | \$5.00                                  |
| Township / Plot : Large size map ( 22 x 34 )  | \$10.00                                 |
| Any Map: Extra Large size map ( 28 x 40, 30 x 42 , 36 x 48 )  | \$20.00                                 |
| Convenience Fees will be passed on to the customer for all credit and debit card charges; if applicable   | Convenience Fees may vary by Department |
| All requests must be filled out and signed by taxpayer and minimum upfront payment of \$10.00 must be paid for all requests requiring programming and processing time   |   |



| <b>Fee Schedule</b><br><b>Elections</b>                                  |   |
|--|---|
| <b>Fee Schedule - Item</b>   | <b>FY 2024/2025 Fee Amount</b>  |
| Printed Reports  | \$.15 per page - \$2.00 minimum   |
| Filing Fees  | In accordance with G.S. 163-107   |
| Municipal Elections  | Fees are to be actual cost reimbursed to the County                               |
| Copies - Deposit required prior to copies being made with \$1.00 minimum | \$.15/page, \$.50/page color  |
| Conference Calls   | As dictated by statute - Open Meetings Law  |
| Labels   | \$.15 per page for printing with a \$10.00 minimum --customer must provide labels |
| Flash Drive (County provides the medium)                                 | \$25.00   |
| Data - small files, if possible, emailed with out charge                 | no charge   |

## Fee Schedule

### Register of Deeds - Page 1 of 2

| Fee Schedule - Item   | FY 2024/2025 Fee Amount  |
|---|--|
| Certified copies of Births, Deaths and Marriages NCGS 161-10  | \$10.00  |
| Marriage License Fee NCGS 161-10  | \$60.00  |
| Marriage correction of an application, license or certificate, with one certified copy NCGS 161-10  | \$10.00  |
| Delayed Marriage Licenses Fee with 1 certified copy NCGS 161-10   | \$20.00  |
| Clerk Certificates  | \$5.00   |
| Notary Oaths NCGS 161-10  | \$10.00  |
| Amendments and Legitimations NCGS 161-10  | per North Carolina General Statute (NCGS)  |
| Delayed Birth - \$10.00 for ROD NCGS 161-10   | \$10.00  |
| Comparison of copies for certification NCGS 161-10  | \$5.00   |
| Subsequent Instrument NCGS 161-14.1(b) for one index reference. For each additional reference a fee of \$10.  | \$10.00  |
| Recording fee for Deeds of Trust and Mortgages NCGS 161-10 (1a) Effective 10/01/2016, HB 19   | \$64.00 up to 35 pages then \$4.00 for each additional page  |
| Recording fee for instruments in general NCGS 161-10 (1) Effective 10/01/2011   | \$26.00 up to 15 pages then \$4.00 for each additional page  |
| Any document that contains over 20 distinct parties that are required to be indexed, an additional \$2.00 per name is required effective October 1, 2015. S.L. 2015-227 | \$2.00 per name  |
| Recording Plats NCGS 161-10   | \$21.00  |
| Certified copies of documents NCGS 161-10   | \$5.00 for 1st page \$2.00 for each additional page  |
| Certified copies of plats NCGS 161-10   | \$5.00   |
| Recording Condominium Plans NCGS 161-10   | \$21.00 - 1st page \$21.00 each additional page  |
| Recording Right of Way Plans NCGS 161-10  | \$21.00-1st page \$5.00 each additional page   |
| Recording UCC-Fixture Filings NCGS 25 ARTICLE 9 PART 5  | \$38.00-1-2 pages / \$45.00 - 3-10 pages / More than 10 pages- \$45.00 plus \$2.00 per additional page |
| Form UCC 11 (this includes information on all UCC's filed before 7/1/2001) NCGS 25 ARTICLE 9 PART 5   | per North Carolina General Statute (NCGS)  |
| Excise Stamps NCGS 105-228-30   | \$2.00 per \$1,000.00; \$1.00 for each \$500.00 or fraction thereof                                    |
| Multiple instrument as one  | \$10.00 each instrument  |
| Satisfaction instrument   | No Fee   |
| Military discharge certified copy and recording as authorized   | No Fee   |
| State Vital records automated search  | \$14.00  |
| State Vital records automated search copy   | \$10.00  |

| <b>Fee Schedule</b><br><b>Register of Deeds - Page 2 of 2</b>                |   |
|--|---|
| <b>Fee Schedule - Item</b>   | <b>FY 2024/2025 Fee Amount</b>                |
| Information copies of documents  | \$0.25 per page                               |
| Local Fax- Customer provides the copies                                      | \$0.50 per page                               |
| Local Fax- We provide copies to be faxed                                     | \$1.00 per page                               |
| Long Distance Fax- Customer provides copies to be faxed                      | \$3.00-1st page \$1.00-each additional page   |
| Long Distance Fax- We provide copies to be faxed                             | \$3.00 - 1st page \$2.00 each additional page |
| Map Scanner Copy Sizes 18x24, 21x30, & 24x36 Copies.                         | \$3.00, \$4.00 & \$5.00                       |
| Flash Drive (County provides the medium)                                     | \$25.00                                       |
| Non Standard Document filing fee (in addition to recording fees) NCGS 161-10 | \$25.00                                       |
| Copies of Maps & Plats 11x17 size  | \$1.00 per page                               |
| Postage Fees based on mailings of recorded documents                         | Rate Varies with Size                         |
| Fees are set by Statute and are subject to change by the General Assembly.   |   |

## Fee Schedule

### Sheriff's Office

| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b> |
|---|--------------------------------|
| In-State Civil Process Service Fee N.C. General Statute 7A-311<br>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<br>Currently \$90.00 and Renewals \$75.00   | Set by State                   |
| Document Notarization N.C. General Statute 10A-10 Currently \$10.00   | 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                        |
| Additional firearm storage fee for holding more than 90 days after the expiration/dismissal of the domestic violence protective order.  | \$50.00                        |
| Storage of ammunition under 100 pounds  | \$10.00                        |
| Storage of ammunition over 100 pounds   | \$50.00                        |
| Storage of ammunition over 200 pounds and up  | \$100.00                       |
| 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                    |
| Off Duty Special Assignments for Deputies   | \$55.00/hour                   |
| Off Duty Special Assignments on Holidays for Deputies   | \$75.00/hour                   |

| <b>Fee Schedule</b><br><b>Sheriff - Detention Center</b>   |  |
|--|--|
| <b>Fee Schedule - Item</b>   | <b>FY 2024/2025 Fee Amount</b>                                       |
| Inmates Doctor Visit - non emergency   | \$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 |
| Reimbursement Rate per Inmate per Day to house an Inmate from another County/State in the Moore County Detention Center  | \$60.00/Day  |
| Department of Juvenile Justice (DJJ) reimbursement by DPS for transportation and supervision of juvenile offenders to assigned facility  | \$25 per hour plus the IRS Current Standard Approved Mileage Rate    |
| Housing Fee for Work Release Inmates   | \$40.00 per day  |
| Department of Juvenile Justice (DJJ) daily housing fees for juveniles offenders (NCAC 143B-820) by DPS   | \$122 for juveniles in county \$244 for juveniles out of county      |
| Statewide Misdemeanant Confinement Program (SMCP) reimbursement by NC Sheriff's Association (G.S. 148.10.4C) daily housing fees for inmate confinement                                     | \$40.00 per day  |
| Inmate damage to Fire Suppression System (Sprinkler Head and Labor)  | \$200.00   |
| Safety Window in Cell Door 35"x24"   | \$379.00   |
| Safety Window in Cell Door 12"x12"   | \$356.00   |
| Standard Window  | \$300.00   |
| Inmate damage to issued Detention Center items to include: mattress  | \$125.00   |
| Inmate damage to issued Detention Center items to include: shower curtain  | \$75.00  |
| Inmate damage to issued Detention Center items to include: blanket   | \$10.00  |
| Inmate damage to issued Detention Center items to include: jumpsuit  | \$20.00  |
| Inmate damage to issued Detention Center property: food tray   | \$20.00  |
| Inmate damage to issued Detention Center items to include: storage bin/tote  | \$10.00  |
| Inmate damage to issued Detention Center items to include: sheets/flat sheet   | \$5.00   |
| Inmate damage to issued Detention Center items to include: shoes   | \$5.00   |
| Inmate damage to issued Detention Center items to include: handbook  | \$5.00   |
| Inmate damage to issued Detention Center items to include: towels  | \$3.00   |
| Inmate damage to issued Detention Center items to include: washcloth   | \$1.00   |
| Inmate damage to issued Detention Center items to include: spork   | \$1.00   |
| Inmate damage to issued Detention Center items to include: broom   | \$8.00   |
| Inmate damage to issued Detention Center items to include: mop   | \$18.00  |
| Inmate damage to issued Detention Center items to include: mop bucket  | \$55.00  |
| Inmate damage to issued Detention Center items to include: Sprayer & Bottle  | \$1.00   |
| Inmate damage to issued Detention Center items to include: Boxer/Panty/Bra   | \$5.00   |
| Inmate damage to issued Detention Center items to include: T-Shirt   | \$5.00   |
| Inmate damage to physical structure or fixed items   | Cost + 10% + Labor   |
| Cost to repaint the inmate dormitory   | \$1,000.00   |
| Cost to repaint single inmate cell   | \$100.00   |
| Cost to repair/paint inmate bunk   | \$40.00  |
| Security Framed Mirror   | \$70.00  |
| Cost to replace damage inmate desk   | \$200.00   |
| Cost to replace inmate toilet/sink   | \$500.00   |
| Cost to contain and cleanup intentional flooding by an inmate  | \$60.00  |
| Handcuffs and Leg Shackles   | \$35.00  |
| Cost for Isolation/Suicide Cell Smock  | \$128.00   |
| Cost for Isolation/Suicide Cell Smock  | \$100.00   |
| Cost for Isolation/Suicide Blanket   | \$94.00  |
| Magnetic Privacy Blinds & Screens  | \$53.00  |
| Damage Tablet Fees   | \$375.00   |
| Damage Tablet Case Fees  | \$50.00  |
| Damage to Administrative Room Fee  | \$1,995.00   |
| Inmate Masks   | \$2.00   |
| Safety Helmets   | \$137.00   |

| <b>Fee Schedule</b><br><b>Sheriff - Animal Services</b>                                 |   |
|---|---|
| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b>  |
| Adoption - Dogs   | \$85.00   |
| Adoption - Cats   | \$65.00   |
| Special Events and Special Situations   | Rate to be determined by the Sheriff  |
| Special Needs Animals   | Rate to be determined by the Sheriff  |
| Adoption - Small Livestock, (goat, sheep, pig, etc)                                     | AUCTION   |
| Adoption - Pocket Pet (Fowl, Guinea Pigs, etc)  | \$15.00   |
| Adoption - Large Livestock, (Horse, Cow, etc.)  | AUCTION   |
| Military, Senior Citizens, State or Local Government Employees Discount (must show ID). | \$60/Dog, \$50/Cat  |
| Fix'em Voucher Fee & Local SNAP Program   | Rate to be determined by the Sheriff  |
| Rabies Vaccine  | \$10.00/dog or cat being vaccinated   |
| Boarding Fee - Small Livestock (goat, sheep, pig, etc.)                                 | \$25.00/day   |
| Boarding Fee - Large Livestock ( horse, cow, etc.)                                      | \$50/day  |
| Quarantine Fee  | \$15.00/per day or half day   |
| Cat Trap Deposit Fee - refundable   | \$50.00   |
| Dog Trap Deposit Fee - refundable   | \$100.00  |
| <b>Citations- for any offense in violation of the Animal Control Ordinance:</b>         |   |
| First Offense (Per Moore Co. Ordinance Sec. 4-5 initial warning required)               | Warning (48 Hours)  |
| Second Offense  | Criminal Citation   |
| Third Offense and thereafter  | Criminal Citation   |
| <b>Redemption by Owner of animal found running at large and impounded:</b>              |   |
| First Offense   | Rabies (\$10.00), DHPP/Bordetella/RCPC (\$8.00 each), Improper ID Fee (\$20), FIV/FelV/HWT (\$15), Flea/tick Prevention (\$10), HW Prevention (\$10), Plus Boarding Fees (\$10/day) |
| Second Offense  | \$150 (plus boarding fees) OR spay/neuter at owner's expense PLUS any vaccinations required and Boarding Fees (\$10/day)  |
| Third Offense-and thereafter  | \$250 (plus boarding fees) OR spay/neuter at owner's expense PLUS any vaccinations required and Boarding Fees (\$10/day)  |
| Redemption after mandatory stray hold   | 1st, 2nd, or 3rd offense impound fees PLUS cost of spay/neuter  |

## Fee Schedule

Department: Public Safety/Fire Marshal - Page 1 of 4

| Fee Schedule - Item  | FY 2024/2025 Fee Amount   |
|--|---|
| <b>Administrative Fees</b>   |   |
| Use of Mobile Command other than by MCPS Staff   | \$250.00/Hour   |
| SOT Equipment Response   | \$250.00/Hour   |
| SOT Personnel Response   | N/A   |
| SOT Equipment or Supplies expended   | Cost  |
| ABC Permit Licensing Inspection  | \$100.00  |
| Permit Renewal:  | Expired up to 12 Months=\$100 or cost of original permit, whichever is less. 12-24 Months = \$200 or cost of original permit, whichever is less. >24 Months = Full cost of original permit. |
| Failure to Obtain Permit   | Double Permit Fee   |
| County Projects: In House by Employees   | Waive Fees  |
| County Projects: Contracted by Outside Work Force  | Per Fee Schedule  |
| The following are exempt from Operational (mandatory) Permits fees but the agency must still complete the application for the permits: Churches, Schools, County Operations and Buildings, City Operations and Buildings, Emergency Services Organizations(Fire, Rescue, EMS, City-County-State and Federal Law Enforcement Agencies, City-State and Federal Jails/Detention Centers/Correction Facilities). |   |
| All Operational (mandatory) Permits are to be valid until next inspection cycle as stated in the NC Fire Prevention Code newest version. At the time of the next inspection all operational (mandatory) permits for that occupancy will be renewed if they meet the requirements.  |   |
| For a category that requires an operational (mandatory) permit and a mandatory construction permit, both fees must be paid.  |   |
| No one is exempt from any construction permit fees or special use permits. The Moore County Board of Commissioners are the only ones who can reduce or exempt rates on construction permits.   |   |

## Fee Schedule

Department: Public Safety/Fire Marshal - Page 2 of 4

| Fee Schedule - Item  | FY 2024/2025 Fee Amount |
|--|-------------------------|
| <b>Fire Permits /Inspections Fees</b>  |                         |
| <b>Operational (mandatory) permits as required by the 2018 North Carolina Fire Prevention Code</b>   |                         |
| <b>NCFC 105.6.2 - Amusement Buildings:</b> To operate a special amusement building   | \$100.00                |
| <b>NCFC 105.6.5 - Carnivals and Fairs:</b> Required to conduct a carnival or fair  | \$100.00                |
| <b>NCFC105.6.7 - Combustible Dust Producing Operations:</b> Required to a grain elevator, flour starch mill, feed mill, or a plant pulverizing aluminum, coal, cocoa, magnesium, spices, or sugar or other operations producing combustible dusts as defined by Chapter 2  | \$100.00                |
| <b>NCFC105.6.10 - Covered Mall Buildings:</b> Required for (1) Placement of retail fixtures and displays, concession equipment, displays of highly combustible goods, and similar items in the mall; (2) The display of liquid - or gas-fired equipment in the mall (3) The use of open-flame or flame-producing equipment in the mall   | \$100.00                |
| <b>NCFC 105.6.14 - Exhibits and Trade Shows:</b> Required to operate exhibits or trade shows   | \$100.00                |
| <b>NCFC 105.6.15 - Explosives:</b> Required for the manufacture, storage, handling, sale or use of any quantity of explosives, explosive materials, fireworks, or pyrotechnic special effects within the scope of Chapter 56. Exceptions: (1)Fireworks allowed by NCGS 14-414; (2) Storage in Group R-3 occupancies of smokeless propellant, black powder, and small arms primers for personal use, not for resale in accordance with section 5606   | \$300.00                |
| <b>NCFC 105.6.17 (6-11) - Flammable and Combustible Liquids:</b> (6) To operate tank vehicles, equipment, tanks, plants, terminals wells fuel dispensing stations, refineries distilleries and similar facilities where flammable and combustible liquids are produced, processed, transported, stored, dispensed or use; (7) To place temporarily out of service (for more than 90 days) an underground, protected above-ground or above-ground flammable or combustible liquid tank; (8) To change the type of contents stored in a flammable or combustible liquid tank to a material that poses a greater hazard than that for which the tank was designed and constructed; (9) To manufacture, process or refine flammable or combustible liquids; 9100 To engage in the dispensing of liquid fuels into the fuel tank of motor vehicles at commercial, industrial, governmental or manufacturing establishments; (11) To utilize a site for the dispensing of liquid fuels from a tank vehicles into the fuel tanks of motor vehicles, marine craft and other special equipment to a commercial, industrial, governmental or manufacturing establishment | \$150.00                |
| <b>NCFC 105.6.20 - Fumigation and Insecticidal Fogging:</b> Required to operate a business of fumigation or insecticidal fogging, and to maintain a room, vault, or chamber in which a toxic or flammable fumigant is used   | \$100.00                |
| <b>NCFC 105.6.27 - Liquid or Gas-Fueled Vehicles or Equipment in Assembly Buildings:</b> Required to display, operate or demonstrate liquid- or gas-fueled vehicles or equipment in assembly building  | \$100.00                |
| <b>NCFC 105.6.37 - Private Fire Hydrants:</b> Required for the removal from service, use or operation of private hydrants. Exception: A permit is not required for private industry with trained maintenance personnel, private fire brigade or fire departments to maintain, test and use private fire hydrants   | \$100.00                |
| <b>NCFC 105.6.38 - Pyrotechnic Special Effects Materials ( including Fireworks):</b> Required for use and handling of pyrotechnics special effects materials   | \$300.00                |
| <b>NCFC 105.6.43 - Spraying or Dipping:</b> Required to conduct a spraying or dipping operation utilizing flammable or combustible liquids, or the application of combustible powders regulated by Chapter 24  | \$100.00                |
| <b>NCFC 105.6.42 - Temporary Membrane Structures, Tents, and Canopies (each):</b>  | \$50.00                 |



## Fee Schedule

Department: Public Safety/Fire Marshal - Page 3 of 4

| Fee Schedule - Item  | FY 2024/2025 Fee Amount  |
|--|--|
| <b>Fire Permits /Inspections Fees</b>  |  |
| <b>Required Construction permits as required by the 2018 North Carolina Fire Prevention Code</b>   |  |
| <b>NCFC 105.7.1 Automatic Fire Extinguishing Systems:</b> A construction permit is required for installation of or modification to an automatic fire-extinguishing system. Maintenance performed in accordance with this code is not considered to be a modification and does not require a permit.  | \$100.00 for the first 100 sprinkler heads, additional \$0.50 for each sprinkler head over 100 |
| <b>NCFC 105.7.2 Battery Systems:</b> Required to install stationary storage battery systems having a liquid capacity of more than 50 gallons (189 L).  | \$100.00   |
| <b>NCFC 105.7.3 Compressed Gases:</b> Where the compressed gases in use or storage exceed the amounts listed in Table 105.6.9, a construction permit is required to install, repair damage to, abandon, remove, place temporarily out of service, or close to substantially modify a compressed gas system. Exception: Routine Maintenance.  | \$100.00   |
| <b>NCFC 105.7.4 Cryogenic Fluids:</b> Required for installation of or alteration to outdoor stationary cryogenic fluid storage systems where the system capacity exceeds the amounts listed in Table 106.6.11. Maintenance performed in accordance with this code is not considered to be an alteration and does not require a construction permit.  | \$100.00   |
| <b>NCFC 105.7.5 Emergency Responder Radio Coverage System:</b> Required for installation of or modification to emergency responder radio coverage systems and related equipment. Maintenance performed in accordance with this code is not considered to be a modification and does not require a construction permit.   | \$100.00   |
| <b>NCFC 102.7.6 Fire Alarm and Detection Systems and Related Equipment:</b> Required for installation of or modification to fire alarm and detection systems and related equipment. Maintenance performed in accordance with this code is not considered to be a modification and does not require a construction permit.  | \$100.00 for the first 100 devices additional \$0.50 for each device over 100                  |
| <b>NCFC 105.7.7 Fire Pumps and Related Equipment:</b> Required for installation of or modification to fire pumps and related fuel tanks, jockey pumps, controllers and generators. Maintenance performed in accordance with this code is not considered to be a modification and does not require a construction permit.   | \$100.00   |
| <b>NCFC 105.7.8 Flammable and Combustible Liquids:</b> Required (1) To install, repair or modify a pipeline for the transportation of flammable or combustible liquids; (2) To install, construct or alter tank vehicles, equipment, tanks, plants, terminals, wells fuel-dispensing stations, refineries, distilleries, and similar facilities where flammable and combustible liquids are produced, processed, transported, stored dispensed or used. Maintenance performed in accordance with this code is not considered installation, construction or alternation and does not require a construction permit. (3) TO install, alter, remove, abandon, or otherwise dispose of a flammable or combustible liquid tank. | \$150.00   |
| <b>NCFC 105.7.9 Gates and Barricades across Fire Apparatus Access Roads:</b> Required for the installation of or modification to a gate or barricade across a fire apparatus access road.  | \$100.00   |
| <b>NCFC 105.7.10 Hazardous Materials:</b> Required to install, repair damage to, abandon, remove, place temporarily out of service, or close or substantially modify a storage facility or other area regulated by Chapter 50 where the hazardous materials in use or storage exceed the amounts listed in Table 105.6.21; Exception Routine Maintenance.  | \$200.00   |

## Fee Schedule

Department: Public Safety/Fire Marshal - Page 4 of 4

| Fee Schedule - Item   | FY 2024/2025 Fee Amount                   |
|---|---|
| <b>Fire Permits /Inspections Fees</b>   |   |
| <b>Required Construction permits as required by the 2018 North Carolina Fire Prevention Code</b>  |   |
| <b>NCFC 102.7.12 LP Gas:</b> A construction permit for installation of or modification to an LP-Gas system may be required and approved by the North Carolina Department of Agriculture and Consumer Services. Maintenance performed in accordance with this code is not considered to be a modification and does not require a permit. | NC Department of Ag and Consumer Services |
| <b>NCFC105.7.13 Private Fire Hydrants:</b> Required for the installation or modification of private fire hydrants. Maintenance performed in accordance with this code in not considered to be a modification and does not require a permit.   | \$100.00                                  |
| <b>NCFC 105.7.14 Smoke Control or Smoke Exhaust Systems:</b> Required for installation of or alteration to smoke control or smoke exhaust systems. Maintenance performed in accordance with this code in not considered to be an alteration and does not require a permit.  | \$100.00                                  |
| <b>NCFC 102.7.15 Solar Photovoltaic Power Systems:</b> Required to install or modify solar photovoltaic power systems. Maintenance performed in accordance with this code in not considered to be a modification and does not require a permit.   | \$100.00                                  |
| <b>NCFC105.7.16 Spraying or Dipping:</b> Required to install or modify a spray room, dip tank or booth. Maintenance performed in accordance with this code in not considered to be a modification and does not require a permit.  | \$100.00                                  |
| <b>NCFC 105.7.17 Standpipe System:</b> Required for the installation, modification or removal from service a standpipe system. Maintenance performed in accordance with this code is not considered to be a modification and does not require a permit.   | \$100.00                                  |
| <b>NCFC 105.7.18 Temporary Membrane Structures, Tents, Canopies</b>   | \$50.00                                   |

## Fee Schedule

### Solid Waste Division - Page 1 of 2

| Fee Schedule - Item  | FY 2024/2025 Fee Amount             |
|--|-------------------------------------|
| <b>Construction &amp; Demolition Materials; Land Clearing; Inert Debris</b><br>(Includes \$2.00 NC Excise Tax)   | \$67.35/ton - Minimum Charge \$5.00 |
| <b>Leaf and Limb / Yard Waste Materials</b>  | \$40.00/ton - Minimum Charge \$5.00 |
| <b>Household Trash (MSW)</b>   | \$61.90/ton                         |
| <b>Recycling Tipping Fee (\$100/Ton fees + \$20 processing fee.)</b>   | \$120/ton                           |
| <b>Weigh Ticket (Truck wt. Only) certified</b>   | \$10.00 /per certified weight       |
| In the unlikely event of scale malfunctions or loss of electrical power rendering the scale inoperable, the following rates will apply:  |                                     |
| MSW  | \$11.70 per cubic yard              |
| Recycling  | \$17.55 per cubic yard              |
| Construction Materials (Drywall, wood, etc.)   | \$13.70/per cubic yard              |
| Demolition Materials ("clean" concrete, asphalt)   | \$26.30 per cubic yard              |
| Mixed Yard Waste Materials   | \$4.80 per cubic yard               |
| <b>Mobile Home Disposal:</b>   |                                     |
| Single Wide  | \$500.00 / each                     |
| Double Wide  | \$700.00 / each                     |
| <b>Container Storage Fee: (Landfill Property)</b>  |                                     |
| Equipment Rental Fee for Storage Containers  | \$500.00/annually                   |
| 0 - 30 Size Roll-off Containers  | \$300.00/ month storage fee         |
| <b>Tires</b>   |                                     |
| County Residents (Individuals) can drop off as many as 5 tires a day. Landfill accepts tires from County Businesses ONLY with a scrap tire certification (as required by G.S. 130A-309.58(f)). | Free                                |
| <b>Fees</b>  |                                     |
| <b>Un-Tarped Loads</b>   | \$50.00 per Occurrence              |
| Fees are hereby waived for all General Fund departments for Solid Waste/Landfill Fees debris   |                                     |

## Fee Schedule

### Solid Waste Division - Page 2 of 2

| Fee Schedule - Item  | FY 2024/2025 Fee Amount |
|--|-------------------------|
| <b>Equipment Rental: (Required by FEMA)</b>  |                         |
| 953-B Caterpillar Loader   | \$105.00 per hour       |
| 615 Scraper Pan  | \$185.00 per hour       |
| Motor Grader   | \$90.00 per hour        |
| Backhoe  | \$45.00 per hour        |
| Roll-off Truck (w/box)   | \$60.00 per hour        |
| <b>Notes:</b>  |                         |
| * Moore County equipment shall only be rented in extreme emergencies and only with the approval of the County Manager  |                         |
| * A one-hour minimum shall apply to each use   |                         |
| * Rates do not include an operator. Operator time, if applicable will be billed at \$22.00 per hour with the same one (1) hour minimum requirement   |                         |
| * All equipment must remain on site at the Moore County Landfill   |                         |
| * The Moore County Solid Waste Director has the right to refuse rental or use of the equipment depending upon County's current demand for same, qualifications of operator and/or job conditions |                         |
| * Person renting equipment shall be liable for all damages and repairs to equipment  |                         |

## Fee Schedule

### Planning & Zoning

| Fee Schedule - Item  | FY 2024/2025 Fee Amount  |
|--|--|
| Conventional Rezoning  | \$500 plus postage*  |
| Text Amendment   | \$400  |
| Special Use Permit   | \$400 plus postage*  |
| Zoning Variance  | \$200 plus postage*  |
| Conditional Rezoning   | \$600 plus postage*  |
| Appeal from Administrative Decision  | \$500 plus postage*  |
| Special Nonresidential Intensity Allocation  | \$300  |
| Major Subdivision Preliminary Plat Conditional Use Permit<br>Plat Revisions<br>Final Plat Review<br>Re-review          | \$1,000 plus postage*<br>\$100 per re-review<br>\$50<br>double fees per review of final plat |
| Minor Plat<br>Re-review  | \$150<br>double fees per review  |
| Exemption Plat<br>Re-review  | \$50<br>double fees per review   |
| Major Plat Amendments (BOC review)   | \$100  |
| Improvement Guarantee Review   | \$100  |
| Zoning Sign Permit   | \$50   |
| Residential Zoning Permit  | \$50   |
| Commercial Zoning Permit<br>Site Plan Revisions  | \$150<br>\$100 per re-review   |
| Zoning Verification Letter   | \$30   |
| Flood Damage Prevention Permit   | \$50   |
| ABC Permit (Zoning only)   | \$30   |
| *Postage--Certified, Receipt Requested mailing to each adjacent property owner. More than one mailing may be involved. | Current USPS pricing   |
| <b>Wireless Communications Facility Fees:</b>  |  |
| New Tower Application Review (per application submitted)   | \$2,500  |
| Co-location Application Review (per application submitted)   | \$500  |

## Fee Schedule

### Permitting & Inspections Page 1 of 2

| Fee Schedule - Item   | FY 2024/2025 Fee Amount                      |
|---|--|
| <b>Building Permits:</b>  |  |
| New Construction (Residential & Commercial)   | .30¢ per square foot                         |
| Additions/Alternations/Renovations (Residential & Commercial)   | .30¢ per square foot                         |
| Modular Residential (Plumbing, Electrical, & Mechanical included)<br>*Additions to modular not included in the base fee | \$500  |
| Moving House Includes Plumbing, Electrical, & Mechanical<br>*Additions to House not included in the base fee            | \$500  |
| Modular Commercial (Plumbing, Electrical & Mechanical Not Included)   | \$500  |
| Portable Carports, Portable Buildings, Etc.   | \$100  |
| Bulkheads, Piers, Docks, Retaining Walls  | .30¢ per square foot                         |
| Demolition Permit (Commercial & Residential)  | \$100  |
| Change of Use Permit  | \$50   |
| Insulation Permit   | \$75   |
| <b>Mechanical Permits:</b>  |  |
| Residential (wiring permits may apply) - Per new unit or per unit change  | \$90 includes duct work or \$65 no duct work |
| Commercial - (wiring permits may apply) - Per new unit or per unit change out   | \$90 includes duct work or \$65 no duct work |
| Duct work only  | \$50   |
| Boilers   | \$100  |
| Chillers - Commercial   | \$100 each                                   |
| Gas Packs (Includes Gas Piping/wiring permit may apply)<br>Per new unit or per unit change out                          | \$100  |
| Other (additional (bath vents, etc.))   | \$45   |
| Refrigeration: (base fee plus \$5 per case)   | \$50   |
| Hood Systems  | \$100 each                                   |
| Fuel/Gas Piping Residential   | \$50   |
| Fuel/Gas Piping Commercial  | \$50 per service point                       |
| <b>Plumbing Permits:</b>  |  |
| Residential Each Bath or 1/2 Bath   | \$50   |
| Residential kitchen and/or laundry rooms  | \$50   |
| Commercial restroom each  | \$100  |
| Additional fixture in restroom (commercial)   | \$50 flat fee                                |
| Additional fixture not in restroom (commercial)   | \$50 flat fee                                |
| Potable Water Connections Residential & Commercial  | \$50   |
| Water Heater Change Outs (additional wiring may apply)  | \$50   |
| Backflow Preventers, Irrigation and Sprinklers  | \$50   |
| Grease Trap   | \$50   |
| Plumbing Other (installation of sewer lines, installation of water lines, re-piping, etc.)                              | \$50   |

## Fee Schedule

### Permitting & Inspections Page 2 of 2

| Fee Schedule - Item  | FY 2024/2025 Fee Amount  |
|--|--|
| <b>Electrical Permits:</b>   |  |
| Residential:   |  |
| UP to 200 Amps   | \$75   |
| Over 200 Amps  | \$75 plus \$0.15 per amp over 200  |
| Commercial   | \$75 plus \$0.15 per amp   |
| Panel Fee  | \$50 each  |
| Change of Service:   |  |
| Residential  | \$75 plus \$0.15 per amp over 200  |
| Commercial   | \$75 plus \$0.15 per amp   |
| <b>Miscellaneous Permits:</b>  |  |
| Manufactured Home Set Up* excludes Mechanical Permits  |  |
| Manufactured Home Set Up Permit (Singlewide)   | \$100  |
| Manufactured Home Set Up Permit (Doublewide)   | \$130  |
| Manufactured Home Set Up Permit (Triplewide)   | \$160  |
| DayCare/Group Home/Therapeutic Home  | \$100  |
| ABC/ATF Licensing Permit   | \$100  |
| Temporary Power Permit   | \$100  |
| Farm Pole/Permanent Services   | \$75.00  |
| Generator fuel gas not included  | \$100  |
| Other Electrical: (Temporary Pole, Add'l wiring, etc.)   | \$60   |
| Flood Plain Determination  | \$25   |
| Pools  | \$100 (\$50 Structure/\$50 Electrical)   |
| Signs  |  |
| Sign only  | \$50 per sign  |
| Sign with electric   | \$100 per sign   |
| Elevators  | \$100  |
| <b>Other Services and Fees:</b>  |  |
| Copy of Already Created Map from Plotter   | \$20   |
| Copy of Moore County Unified Development Ordinance   | \$25   |
| Copy of Plat   | \$2 each   |
| Photocopies (8.5x11 & 11x17)   | .15 per page black & white, .50 per page color   |
| Re-inspection Fees<br>If an inspection fails due to the need of manufacturer specifications, third party approval, fees will not be applied if the required information is provided by the contractor.<br><br>Re-inspections fee will not apply to acts of God for example; weather related, unforeseen medical emergencies for example if an inspection is scheduled and the homeowner calls the same day due to sickness and the inspection cannot be completed. | 1-5 violations \$100<br>6-10 violations \$150<br>11 or more violations \$200   |
| Penalty Fees<br><br>Re-inspections fee will not apply to acts of God for example weather related, unforeseen medical emergencies; for example if an inspection is scheduled and the homeowner calls the same day due to sickness and the inspection cannot be completed.   | New residential or commercial construction not ready at time of inspections or same day cancellation \$250<br><br>Any permit other than new residential or commercial construction not ready at time of inspection or same day cancellation cost of permit fees. |
| Agricultural Buildings: (Electrical, Plumbing, Fuel Piping permits required)   | Per Fee Schedule   |
| School Built House Construction (Built by students through high school classes)  | Waive Fees   |
| Permit Renewal (residential only):   | Expired up to 12 Months=\$100 or cost of original permit, whichever is less. 12-24 Months = \$200 or cost of original permit, whichever is less. >24 Months = Full cost of original permit.  |
| Failure to Obtain Permit   | Double Permit Fee  |
| Plan Review Fee (commercial) - charged for all plans submitted   | \$50 + \$0.001 per sq. ft.   |
| County Projects:   |  |
| In House by Employees  | Waive Fees   |
| Contracted by Outside Work Force   | Per Fee Schedule   |
| North Carolina Home Owners Recovery Fund   | \$10.00  |

## Fee Schedule

### Transportation Services

| Fee Schedule Item   | FY 2024/2025 Fee Amount  |  |
|---|--|--|
|   | Per Mile Rate  | No Show Fee (equal to Per Mile Rate)   |
| Department of Aging   | \$2.10   | Yes                                    |
| Department of Social Services   | \$2.39   | No                                     |
| <b>Medicaid Broker fees</b>   |  |  |
| ModivCare   | Ambulatory      Wheelchair   |  |
| 0 to 3 miles flat rate  | \$17.98      \$28.85   |  |
| 4 to 6 miles flat rate  | \$22.87      \$31.47   |  |
| 7 to 10 miles flat rate   | \$26.21      \$34.32   |  |
| Rate per miles over 10 miles  | \$2.01      \$2.67   |  |
| MTM (flat rate and per mile)  | Ambulatory      Wheelchair<br>\$12.00 & \$1.70      \$30.00 & \$2.25 |  |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (In City Limits)                   | \$4.00 each way  | Yes*                                   |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Outside City Limits)              | \$4.00 each way  | Yes*                                   |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Out of County - Border)           | \$7.00 each way  | Yes*                                   |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Out of County - Wake, CH, Durham) | \$10.00 each way   | Yes*                                   |
| Monarch Services (previously Pinetree Community Services)                                       | \$2.10   | Yes                                    |
| Rural General Public (RGP) (In City Limits)   | \$4.00 each way  | Yes*                                   |
| Rural General Public (RGP) (Outside City Limits)  | \$4.00 each way  | Yes*                                   |
| Rural General Public (RGP) (Out of County (Border))   | \$7.00 each way  | Yes*                                   |
| Rural General Public (RGP) (Out of County (Wake, CH, Durham))                                   | \$10.00 each way   | Yes*                                   |
| A-Pines Line (Fixed Route)  | \$4.00 each way  | N/A                                    |
| Boys & Girls Club of the Sandhills  | \$62 flat rate per day   | No                                     |
| 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 |



| <b>Fee Schedule</b><br><b>Information Technology (GIS)</b>        |  |
|---|--|
| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b>   |
| Copy of Already Created Map up to 8.5 x 11                        | \$2  |
| Copy of Already Created Map up to 11 x 17                         | \$5  |
| Copy of Already Created Map up to 42 x 48 (no ortho)              | \$20   |
| Copy of Already Created Map up to 42 x 48 ortho                   | \$50   |
| GIS Maps Custom Request   | \$25 minimum   |
|   | \$25 per half-hour   |
|   | One custom request includes one printed map 8.5 x 11, 11 x 17, or up to 42 x 48 no ortho. Larger than 11 x 17 ortho will have the minimum \$50 charge applied. |
| Road Name Change  | \$250  |
| Road Name Removal   | \$75   |
| Shipping and handling   | Actual Charges   |
| GIS Training Fees per class day                                   | \$350  |
| Street Atlas  | \$20   |
| Advertising to Add, Remove or Abandon NCDOT Roads (from Planning) | \$75   |

## Fee Schedule

### Cooperative Extension

| Fee Schedule - Item  | FY 2024/2025 Fee Amount   |
|--|---|
| Aerator Rental (Excludes Sales Tax)  | \$100 First Day, \$75 Second Day, \$50 Third day and each additional day  |
| Cattle Chute (Excludes Sales Tax)  | \$35.00 for the first day and \$25.00 per day thereafter until 5:00 pm on the designated due date; plus a late fee of \$30 per day for every day if returned after 5:00 pm of the due date. If not cleaned an additional fee of \$50 will be assessed |
| Portable Corral System (Excludes Sales Tax)  | \$35.00 per day for the first two days and \$25.00 per day thereafter until 5:00 pm of the designated due date; plus a late fee of \$30 pay day if returned after 5:00 pm of the due date   |
| Master Gardener Training (Excludes Sales Tax)  | \$80.00-\$150.00  |
| Extension/Master Gardner Farm Tour   | \$10.00/car   |
| Visit NC Farm Mobile App (Excludes Sales Tax)  | \$72.00-\$120.00/Year/Participating Farms & Businesses  |
| Family & Consumer Sciences Food Preservation & Cooking Skills Classes (Excludes Sales Tax) | \$10.00-\$75.00   |
| Food Safety Classes for Food Service Industry (Excludes Sales Tax)                         | \$90.00-\$140.00  |
| Family & Consumer Sciences Nutrition and Education Kits                                    | \$50.00-\$125.00 per Kit (this includes shipping)   |
| Farm-City Banquet Ticket   | \$12.00-\$20.00 per ticket  |
| 4-H Day Camps  | \$20.00-\$110.00 (depending on camp)  |

| <b>Fee Schedule</b><br><b>Soil &amp; Water Conservation</b>                                     |                                |
|---|--------------------------------|
| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b> |
| <b>COUNTY REIMBURSED FEES:</b>  |                                |
| Topographical copies, historic aerial photo copies  | \$1.00                         |
| 8 x 11 GIS printed map - topos or orthos  | \$2.00                         |
| 11 x 17 GIS printed map - topo or orthos  | \$5.00                         |
| Scanning maps   | \$3.00                         |
| <b>DISTRICT REIMBURSED FEES:</b>  |                                |
| 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                  |
| Nesting Boxes (each)  | \$30.00                        |

**Fee Schedule****Child Support**

| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b> |
|---|--------------------------------|
| Application Fee- Amount set by the State Office of Child Support  | Set by State                   |
| Court costs established by the Administrative Office of the Courts  | Set by State                   |
| Paternity Testing Fees - Testing cost set through State level contract between State and the approved testing laboratory. | Set by State                   |

| <b>Fee Schedule</b><br><b>Youth Services</b> |                                |
|--|--------------------------------|
| <b>Fee Schedule - Item</b>                   | <b>FY 2024/2025 Fee Amount</b> |
| Teen Court Summit                            | \$25 per participant           |

| <b>Fee Schedule</b><br><b>Aging</b>   |  |
|---|--|
| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b>                           |
| In Home Aide Services   | Consumer contribution                                    |
| Nutrition Services  | Consumer contribution                                    |
| Transportation Services   | Consumer contribution                                    |
| The Point Newsletter  | \$5 for year subscription                                |
| Day trips and programs  | varies (enough to cover costs)                           |
| Fitness Room  | \$2 per visit, or \$20 for 11 visits, \$40 for 22 visits |
| Fitness Classes   | \$2 per class  |
| Event Table Rental, (Sales Tax Included in Cost)                                | \$25 per table   |
| Craft Fair Concessions, (Sales Tax Included in Cost)                            | prices vary \$.50-\$5.00                                 |
| T-Shirt Sales   | prices vary \$10.00-\$12.00                              |
| Ensure Products   | Prices vary by size \$17.00 - \$28.00                    |
| Local Fax- Customer provides the copies   | \$0.50 per page  |
| Local Fax- We provide copies to be faxed  | \$1.00 per page  |
| Long Distance Fax- Customer provides copies to be faxed                         | \$3.00-1st page \$1.00-each additional page              |
| Long Distance Fax- We provide copies to be faxed                                | \$3.00 - 1st page \$2.00 each additional page            |
| Copies  | \$.15/page, \$.50/page color                             |
| Sponsorship Dollars from private enterprises - Donations for a specific purpose | Ranging from \$25.00 to \$1,000                          |
| Calendars   | \$10.00  |

## Fee Schedule

### Library\*\*

| Fee Schedule - Item   | FY 2024/2025 Fee Amount   |
|---|---|
| Photocopies   | \$0.15/page; COLOR \$0.50/page  |
| Overdues (Internet backpack and Regional hotspot fees reimbursed to the Sandhill Regional Library System)   | \$0.05/day books;\$2.00/day DVD's;\$5.00/day overhead projector; \$5.00/day DVD player; \$5.00/day slide projector; \$5.00/day projector screen; \$2.00/day Nook e-readers; \$2/day Internet backpacks; \$2/day Internet Hotspots |
| Replacement for lost library cards  | \$1.00  |
| DVD Rental (two nights) (cost is reimbursed to Sandhill Regional Library System) (Other than TV Series or Educational)                              | \$1.00  |
| TV Series DVD Rental- (1 week) (cost is reimbursed to Sandhill Regional Library System)   | \$1.00  |
| Educational DVD section - 2 weeks   | Free  |
| Temporary (non-resident) and non-resident library cards   | \$10.00/year  |
| Lost or damaged materials and equipment (Internet Backpack and Regional Hotspot equipment costs reimbursed to the Sandhill Regional Library System) | Replacement cost  |
| Faxes (reimbursed to the Sandhill Regional Library System)  | \$1.00/copy   |
| Returning Internet Backpacks or Regional Hotspots to Book Drop (reimbursed to the Sandhill Regional Library System)                                 | \$5.00 Fine   |
| Returning County Internet Hotspot to the Book Drop  | \$5.00 Fine   |
| Special Events and Items  | Cost to be set by County Manager  |

**\*\*Fees are set by the Sandhill Regional Library System and are subject to change during the fiscal year.**

| <b>Fee Schedule</b><br><b>Parks &amp; Recreation - Page 1 of 2</b>  |  |
|---|--|
| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b>   |
| Youth Athletics   | \$20-\$110 plus \$10 -Late Fee after registration deadline   |
| Senior Athletics  | \$35-\$45 Out of County registration<br>\$10- Late Fee after registration deadline   |
| Adult Athletics   | \$20-\$45 Out of County registration<br>\$10- Late Fee after registration deadline   |
| Pickleball Open Gym Fee (Sunday Rate)   | \$2.00 per person  |
| Sports Complex Baseball/Softball Fields Rental  | Hourly \$30.00 per field no lights.<br>Hourly \$40.00 per field w/lights.<br>\$200.00 per day per field. \$20.00 additional per hour for lights-per field;<br>\$25 per drag of additional field (plus \$50 Daily Clean Up Fee) |
| Pavilion at Sports Complex  | Minimum Rental: \$40 for 2 hours,<br>(\$10 each additional hour)   |
| Parks and Recreation Tournament Admission   | \$5.00 Age 13 and up<br>\$2.00 12 & under  |
| Davis Ball Field  | \$100 Per Day  |
| Multipurpose Room - Weekday (Monday - Thursday) rental - Sports Complex   | \$100/ two hours   |
| Multipurpose Room - Weekend (Friday - Sunday) rental - Sports Complex   | \$100/ two hours   |
| Multipurpose Room - Additional hours - Sports Complex   | \$40/ hour   |
| Deposit (required for ALL Renters) Multi-purpose room /<br>2 week turn around for deposit refund check to be issued | \$75/ day  |
| Gymnasium - Weekday (Monday - Thursday) rental- per court - Sports Complex  | \$150/ two hours   |
| Gymnasium - Weekend (Friday - Sunday) rental - per court - Sports Complex   | \$200/ two hours   |
| Gymnasium - Additional hours - Sports Complex   | \$65/ hour   |
| Deposit (required for ALL Renters) Gymnasium /<br>2 week turn around for deposit refund check to be issued          | \$75/ day  |



| <b>Fee Schedule</b><br><b>Parks &amp; Recreation, Page 2 of 2</b>   |  |
|---|--|
| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b>   |
| Multipurpose Room & Gymnasium combo - Weekday (Monday - Thursday) rental - Sports Complex -- 1 court  | \$225/ two hours   |
| Multipurpose Room & Gymnasium combo - Weekend (Friday - Sunday) rental - Sports Complex - 1 court   | \$280/ two hours   |
| Multipurpose Room & Gymnasium combo - Weekday (Monday - Thursday) rental - Sports Complex -- 2 court  | \$450/ two hours   |
| Multipurpose Room & Gymnasium combo - Weekend (Friday - Sunday) rental - Sports Complex -- 2 court  | \$560/ two hours   |
| Multipurpose Room & Gymnasium combo - Additional Hours - Sports Complex   | \$100/ hour  |
| Tournament Rental - Gymnasium - Weekday (Monday - Thursday) rental - Sports Complex   | \$680/ day   |
| Tournament Rental - Gymnasium - Weekend (Friday- Sunday) rental - Sports Complex  | \$850/ day   |
| Tournament Rental - Multi-purpose and Gymnasium combo- Weekday (Monday - Thursday) rental - Sports Complex                                  | \$900/ day   |
| Tournament Rental - Multi-purpose and Gymnasium combo- Weekend (Friday - Sunday) rental - Sports Complex                                    | \$1125/ day  |
| Deposit (required for ALL Renters) Tournament / Liability Insurance is REQUIRED / 2 week turn around for deposit refund check to be issued  | \$225/ event   |
| Additional Fee (Required for ALL renters) Cleaning fee - fee when hosting tournaments   | \$50/ day  |
| Additional Fee (Required for ALL renters) Vendor/Exhibitor - per vendor- fee<br>**No outside vendors will be allowed for concession sales** | \$25/ each   |
| Sponsorship-Youth Basketball and Flag Football  | \$150 Per Team   |
| Sponsorship-Youth Baseball, T-Ball, Coach Pitch, and Girls Softball   | \$200 Per Team   |
| Chairs - only available on site   | \$1.50/ chair set up by renter<br>\$3.00/ chair set up by P&R staff                        |
| Tables - only available on site   | \$3.00/ table set up by renter<br>\$6.00/ table set up by P&R staff                        |
| Sign Advertising  | \$375/sign - Outfield (new)<br>\$175/sign - Outfield (renewal)<br>\$200 Outfield (recover) |
| Processing Fee for Refunds  | \$5  |
| <b>Concessions:</b>   |  |
| Items vary (Sales Tax Included in Cost)   | \$0.25-\$5.00  |

## Fee Schedule

### Social Services

| Fee Schedule - Item   | FY 2024/2025 Fee Amount |
|---|-------------------------|
| <b>ADOPTION FEE SCHEDULE:</b>   |                         |
| Pre-Placement Assessment Fee for one child  | \$1,600                 |
| Pre-Placement Assessment Fee for each additional child                                      | \$50                    |
| Pre-Placement Assessment Update Fee   | \$350                   |
| Fee for preparation of the Report to the Court on relative adoptions for a non DSS child    | \$260                   |
| Fee for preparation of the Report to the Court (relative adoptions - each additional child) | \$75                    |
| Post Adoption Services Fee (Per Hour Fee)   | \$75                    |
| <b>CONFIDENTIAL INTERMEDIARY FEE SCHEDULE:</b>  |                         |
| Confidential Intermediary Agreement Initial Search Fee                                      | \$250                   |
| Confidential Intermediary Search Fee for searches that exceed 90 days (Per Hour Fee)        | \$75                    |
| <b>HOME STUDY FEE:</b>  | \$250                   |
| <b>REDUCED FEES:</b> Applies to Adoption, Confidential Intermediary, & Home Study Fees      |                         |
| Families who have a verified gross family income of \$25,000 - \$35,000                     | 75% of Total Costs      |
| Families who have a verified gross family income of \$20,000 - \$24,999                     | 50% of Total Costs      |
| Families who have a verified gross family income of \$15,000 - \$19,999                     | 25% of Total Costs      |
| Families with the Head of Household that is TANF eligible or a SSI recipient                | Free of Charge          |

| <b>Fee Schedule</b><br><b>Health (Clinical Services)</b>  |  |
|---|--|
| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b>   |
| On August 12, 2000 the Board of Commissioners adopted a Resolution allowing the Moore County Health Department to adjust fee schedules based on cost effectiveness, service accessibility, and/or to compensate for changes in Federal, State and private insurance reimbursement. The detailed fee schedule will be posted on the Health Department website and available at the Health Department upon request. | <b>See Health Department Website or Health Department for more information on Fees</b> |

## Fee Schedule

### Environmental Health Page 1 of 3

| Fee Schedule                              | FY 2024/2025 Fee Amount |                   |                     |               |
|---|-------------------------|-------------------|---------------------|---------------|
| I. SEWAGE DISPOSAL AND TREATMENT SYSTEMS: | <u>PRIVATE SYSTEM</u>   |                   | <u>OTHER SYSTEM</u> | <u>REVIEW</u> |
| <u>System Classification</u>              | <u>2-3 Bedrooms</u>     | <u>4+ Bedroom</u> |                     |               |
| Type I System Permit                      | \$450.00                | \$613.00          | N/A                 | N/A           |
| Type II System Permit                     | \$450.00                | \$613.00          | \$813.00            | N/A           |
| Type III System Permit                    | \$450.00                | \$613.00          | \$1,048.00          | N/A           |
| Type IV System Permit                     | \$1,172.00              | \$1,172.00        | \$1,391.00          | \$100.00      |
| Type V System Permit                      | \$1,172.00              | \$1,172.00        | \$1,391.00          | \$100.00      |
| Type VI System Permit                     | \$1,172.00              | \$1,172.00        | \$1,391.00          | \$100.00      |

|   |           |
|---|-----------|
| 1. Additional Site Evaluation per acre/lot  | \$100.00  |
| 2. Consultative Visit initiated by owner or representative in conjunction with valid improvement permit or issuance of a construction authorization.  | \$100.00  |
| 3. Inspection of sewage treatment and disposal systems for relocation or modification of a mobile home or conventional home or installation of swimming pool, irrigation systems, out buildings, etc. | \$100.00  |
| 4. Septic System Modification or Repair for Real Estate Transactions:   |           |
| a) Septic tank replacement only   | \$200.00  |
| b) Repair/Replacement nitrification lines   | \$250.00  |
| c) Total septic system replacement (site visit - required)  | \$450.00  |
| 5. Re-Issue Permit (name change only)   | No Charge |
| 6. Re-Issue Permit (name change/redraw or engineered flow reduction)  | \$50.00   |
| 7. Re-Issue Permit (redraw/site visit)  | \$150.00  |
| 8. Grease trap or Interceptor inspection  | \$25.00   |
| 9. Site revisit required when site not prepared per new application instructions  | \$100.00  |
| 10. Septic system repair per State rule .1961 (including real estate inspection)  | No Charge |

## Fee Schedule

### Environmental Health Page 2 of 3

| Fee Schedule - Item  | FY 2024/2025 Fee Amount        |
|--|--------------------------------|
| <b>II. PRIVATE WATER SUPPLIES:</b>   |                                |
| 1. New Well Permit/well panel kit (Includes bacteriological, inorganic, nitrates and nitrites) | \$250.00                       |
| <b>Sampling-Must be in conjunction with well inspection fees to be paid prior to visit:</b>    |                                |
| 2. Inorganic Chemical analysis kit   | \$125.00                       |
| 3. Bacteriological analysis kit  | \$50.00                        |
| 4. Nitrate analysis kit  | \$50.00                        |
| 5. VOC/Petroleum kit   | \$125.00                       |
| 6. Existing well inspection and/or consultative visit/or revisit                               | \$25.00                        |
| 7. Pesticide   | \$125.00                       |
| 8. Petroleum   | \$125.00                       |
| 9. Other   | cost of sample kit             |
| 10. Other wells not requiring testing (irrigation, agriculture and geothermal wells)           | \$100.00                       |
| <b>III. PUBLIC SWIMMING POOLS:</b>   |                                |
| 1. Annual Permit Inspection Fee (Per pool, spa, hot tub, misting pool, wading pool,            | \$200.00                       |
| 2. New Pool Plan Review (Per pool, spa, hot tub, misting pool, and wading pool)                | \$200.00                       |
| 3. Consultative/Re-Inspection for permit   | \$100.00                       |
| <b>IV. FACILITIES INSPECTION:</b>  |                                |
| 1. Inspection of facilities not mandated by the Department of Health and Human Services        | \$100.00                       |
| 2. Tattoo Artist   | \$150.00                       |
| 3. Restaurant plan review  | \$200.00                       |
| 4. Photocopies per copy  | \$0.15                         |
| 5. Temporary Food Establishments   | \$75.00                        |
| 6. Limited Food Service Establishments   | \$75.00                        |
| <b>V. OTHER:</b>   |                                |
| Return Check Fee   | \$25.00 Per NC General Statute |



**County of Moore**  
**Environmental Health Department**  
 1042 Carriage Oaks Drive • PO Box 279  
 Carthage, NC 28327



**Permitting Pathway Options**

| Permit Paths |                                       | Permitting Authority                  | Responsibilities  | County Fees                                  | Turn Around Time<br>(upon receipt by EHD)  |
|--------------|---------------------------------------|---------------------------------------|---|--|--|
| 1            | <b>Traditional County Permitting</b>  | Local Environmental Health Department | 100% Local Environmental Health Department  | Normal Permitting Fees                       | Varies from County to County but, contact local EHD to receive up-to-date timeframe. |
| 2            | <b>G.S. 130A-335 (a2) IP</b>          | Local Environmental Health Department | Local EHD is responsible for system design, permitting, inspections, and record keeping. Soil Scientist is responsible for providing necessary soils and site information | 75% of Normal Permitting Fees (25% discount) | Improvement Permit only within 5 Business Days                                       |
| 3            | <b>G.S. 130A-335 (a2) IP/CA</b>       | Local Environmental Health Department | Local EHD is responsible for permitting, inspections, and record keeping. AOWE is responsible for providing necessary soils, site, and design information                 | 40% of Normal Permitting Fees (60% discount) | Improvement Permit and Construction Authorization within 5 Business Days             |
| 4            | <b>AOWE</b>                           | Licensed Soil Scientist               | Soil Scientist is responsible for all permitting aspects. Local EHD acts as record keeper only.   | Flat Fee \$35.00                             | Once application is received   |
| 5            | <b>Engineered Option Permit (EOP)</b> | Professional Engineer                 | Engineer is responsible for all permitting aspects. Local EHD acts as record keeper only.   | Flat Fee \$35.00                             | Once application is received   |

Updated September 2023

## Fee Schedule

### Public Works (Water Pollution Control Plant)

| Fee Schedule - Item  | FY 2024/2025 Fee Amount                              |
|--|--|
| Flow Rates for Municipalities  | \$3.58/1000 gallons                                  |
| Flow Rates for Camp Mackall  | \$6.20 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 \$0.10/gal over 1000           |
| Septic Tank Haulers (Industrial)   | \$130.00 per 1000 gal                                |
| Utility Right of Way Cleaning  | \$60 per man hour                                    |
| Clean Up Fee, Septic Hauler  | \$75.00 per occurrence                               |
| <b>Pretreatment</b>  |  |
| 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               |
| <b>Fats, Oil and Grease</b>  |  |
| Annual inspection fee  | \$75.00  |
| Reporting, Paperwork or Maintenance Violation per the Sewer Use Ordinance (SUO). Penalties shall be assessed based on severity of the violation and/or any factors contributing to blockage or overflow of sanitary sewer. | \$0 to \$25,000 per day , per violation              |
| <b>Lab Sample Analyses</b>   |  |
| Ammonia  | \$22.00  |
| BOD (Biochemical Oxygen Demand)  | \$42.00  |
| Cadmium  | \$25.00  |
| Chromium   | \$25.00  |
| COD (Chemical Oxygen Demand)   | \$30.00  |
| Copper   | \$25.00  |
| Cyanide  | \$46.00  |
| Fecal Coliform   | \$29.00  |
| Lead   | \$25.00  |
| MBAs (Methylene Blue Active Substances)  | \$55.00  |
| Missed Sampling Event  | \$30.00  |
| Mercury 1631   | \$325.00   |
| Nickel   | \$25.00  |
| Nitrate/Nitrite  | \$30.00  |
| Nitrogen   | \$55.00  |
| Oil & Grease   | \$50.00  |
| pH   | \$12.00  |
| Total Phosphorous  | \$26.00  |
| Silver   | \$25.00  |
| TKN (Total Kjeldahl Nitrogen)  | \$26.00  |
| TSS (Total Suspended Solids)   | \$15.00  |
| Zinc   | \$25.00  |
| OCPSF (Organic Chemical, Plastics & Synthetic Fibers)  | \$513.00   |
| TTO (Total Toxic Organics)   | \$763.00   |

## Fee Schedule

Public Works - Public Utilities Division Page 1 of 4

| Fee Schedule - Item  | FY 2024/2025 Fee Amount |
|--|-------------------------|
| <b>Monthly Base Rates for Water</b>  |                         |
| 3/4 inch meter   | \$11.39                 |
| 1 inch meter   | \$14.25                 |
| 1.5 inch meter   | \$15.52                 |
| 2 inch meter   | \$25.05                 |
| 3 inch meter   | \$91.07                 |
| 4 inch meter   | \$115.43                |
| 6 inch meter   | \$172.42                |
| <b>*Water Residential Commodity Charges</b>  |                         |
| Charge per 1000 gallons (0 - 2000 gallons)   | \$3.73                  |
| Charge per 1000 gallons (2001 - 4000 gallons)                                      | \$4.87                  |
| Charge per 1000 gallons (4001 - 8000 gallons)                                      | \$5.61                  |
| Charge per 1000 gallons (8001 - 12000 gallons)                                     | \$6.08                  |
| Charge per 1000 gallons (12001 + gallons)  | \$8.52                  |
| <b>*Water Residential Commodity Charges (MCPU-High Falls, Robbins, West Moore)</b> |                         |
| Charge per 1000 gallons (0 - 2000 gallons)   | \$5.47                  |
| Charge per 1000 gallons (2001 - 4000 gallons)                                      | \$6.75                  |
| Charge per 1000 gallons (4001 - 8000 gallons)                                      | \$7.56                  |
| Charge per 1000 gallons (8001 - 12000 gallons)                                     | \$8.10                  |
| Charge per 1000 gallons (12001 + gallons)  | \$9.45                  |
| <b>Sewer Residential Commodity Charges</b>   |                         |
| Charge per 1000 gallons (0 - 2000 gallons)   | \$5.19                  |
| Charge per 1000 gallons (2001 - 4000 gallons)                                      | \$6.34                  |
| Charge per 1000 gallons (4001 - 8000 gallons)                                      | \$7.07                  |
| Charge per 1000 gallons (8001 - 12000 gallons)                                     | \$7.56                  |
| Charge per 1000 gallons (12001 + gallons)  | \$10.00                 |
| <b>Monthly Base Rates for Sewer</b>  |                         |
| 3/4 inch meter   | \$13.33                 |
| 1 inch meter   | \$16.18                 |
| 1.5 inch meter   | \$17.58                 |
| 2 inch meter   | \$27.12                 |
| 3 inch meter   | \$93.12                 |
| 4 inch meter   | \$117.47                |
| 6 inch meter   | \$174.47                |
| Unmetered Residential Sewer Monthly Fee  | \$83.07                 |
| <b>Monthly Base Rates for Irrigation</b>   |                         |
| 3/4 inch meter   | \$11.39                 |
| 1 inch meter   | \$14.25                 |
| 1.5 inch meter   | \$15.52                 |
| 2 inch meter   | \$25.05                 |
| 3 inch meter   | \$91.07                 |
| 4 inch meter   | \$115.43                |
| 6 inch meter   | \$172.42                |



## Fee Schedule

### Public Works - Public Utilities Division Page 2 of 4

| Fee Schedule - Item   | FY 2024/2025 Fee Amount |           |         |           |                           |
|---|-------------------------|-----------|---------|-----------|---------------------------|
| **Water (Domestic & Irrigation) Connection Fees   |                         |           |         |           |                           |
| **Developer installed connections are not required to pay the Tap portion. The SDF, MSF and Admin Fee apply |                         |           |         |           |                           |
|   | Tap                     | SDF       | MSF     | Admin Fee | Total FCCF                |
| Water Fee - 3/4 inch meter  | \$1,183                 | \$1,573   | \$370   | \$50      | \$3,176                   |
| Water Fee - 1 inch meter  | \$1,179                 | \$3,933   | \$475   | \$50      | \$5,637                   |
| Water Fee - 2 inch meter  | \$1,624                 | \$12,584  | \$3,032 | \$50      | \$17,290                  |
| Water Connection Fee - 3 inch meter   | At Cost                 | \$25,168  | At Cost | \$50      | At cost + \$25,218        |
| Water Fee - 4 inch meter  | At Cost                 | \$39,325  | At Cost | \$50      | At cost + \$39,375        |
| Water Fee - 6 inch meter  | At Cost                 | \$78,650  | At Cost | \$50      | At cost + \$78,700        |
| Irrigation Fee - 3/4 inch meter   | \$1,183                 | \$1,573   | \$370   | \$50      | \$3,176                   |
| Irrigation Fee - 1 inch meter   | \$1,179                 | \$3,933   | \$475   | \$50      | \$5,637                   |
| Irrigation Fee - 2 inch meter   | \$1,624                 | \$12,584  | \$3,032 | \$50      | \$17,290                  |
| Irrigation Fee - 3 inch meter   | At Cost                 | \$25,168  | At Cost | \$50      | At cost + \$25,218        |
| Irrigation Fee - 4 inch meter   | At Cost                 | \$39,325  | At Cost | \$50      | At cost + \$39,375        |
| Irrigation Fee - 6 inch meter   | At Cost                 | \$78,650  | At Cost | \$50      | At cost + \$78,700        |
|   |                         |           |         |           |                           |
| **Sewer Connection Fees   |                         |           |         |           |                           |
| **Developer installed connections are not required to pay the Tap portion. The SDF and Admin Fee apply      | Tap                     | SDF       |         | Admin Fee | Total FCCF                |
|   |                         |           |         |           |                           |
| Sewer Fee - 3/4 inch meter  | \$1,473                 | \$2,414   | 0       | \$50      | \$3,937                   |
| Sewer Fee - 1 inch meter  | \$1,473                 | \$6,035   | 0       | \$50      | \$7,558                   |
| Sewer Fee - 2 inch meter  | \$1,473                 | \$19,312  | 0       | \$50      | \$20,835                  |
| Sewer Fee - 3 inch meter  | At Cost                 | \$38,624  | 0       | \$50      | At cost + \$38,674        |
| Sewer Fee - 4 inch meter  | At Cost                 | \$60,350  | 0       | \$50      | At cost + \$60,400        |
| Sewer Fee - 6 inch meter  | At Cost                 | \$120,700 | 0       | \$50      | At cost + \$120,750       |
| Sewer taps more than 8 feet deep shall be charged at cost   | At Cost                 | See above |         | \$50      | Tap cost + SDF + Admin    |
| Fire Main Connection- - all sizes   |                         |           |         |           | At Cost                   |
|   |                         |           |         |           |                           |
| **Repair Fees are imposed if any additional work is required to provide a service connection                |                         |           |         |           |                           |
| Repair Fee 3/4" service   |                         |           |         | Min \$125 | Max Cannot exceed tap fee |
| Repair Fee 1" service   |                         |           |         | Min \$125 | Max Cannot exceed tap fee |
| Repair Fee 2" service   |                         |           |         | At Cost   | Max Cannot exceed tap fee |
| Repair Fee Sewer  |                         |           |         | At Cost   | Max Cannot exceed tap fee |

## Fee Schedule

Public Works - Public Utilities DivisionPage 3 of 4

| Fee Schedule - Item  | FY 2024/2025 Fee Amount                       |
|--|---|
| <b>Irrigation Commodity Charges</b>  |   |
| Charge per 1000 gallons (0 - 4000 gallons)                                       | \$5.76  |
| Charge per 1000 gallons (4001 + gallons)   | \$8.76  |
|  |   |
| <b>Water Commercial Commodity Charges</b>  |   |
| Charge per 1000 gallons (0 - 4000 gallons)                                       | \$5.15  |
| Charge per 1000 gallons (4001 - 8000 gallons)                                    | \$6.02  |
| Charge per 1000 gallons (8001 + gallons)   | \$7.28  |
|  |   |
| <b>Water Commercial Commodity Charges (MCPU-High Falls, Robbins, West Moore)</b> |   |
| Charge per 1000 gallons (0 - 4000 gallons)                                       | \$6.71  |
| Charge per 1000 gallons (4001 - 8000 gallons)                                    | \$7.73  |
| Charge per 1000 gallons (8001 + gallons)   | \$8.94  |
|  |   |
| <b>Sewer Commercial Commodity Charges</b>  |   |
| Charge per 1000 gallons (0 - 4000 gallons)                                       | \$6.64  |
| Charge per 1000 gallons (4001 - 8000 gallons)                                    | \$7.90  |
| Charge per 1000 gallons (8001 + gallons)   | \$8.76  |
|  |   |
| <b>Bulk Water Charge</b>   |   |
| Monthly Base Charge Up to 15 units additional \$6.63 per unit per mo thereafter  | \$173.09                                      |
| Charge per 1000 gallons  | \$7.15  |
|  |   |
| <b>Bulk Sewer Charge      NEW ITEMS (BULK SEWER)</b>                             |   |
| Monthly Base Charge Up to 15 units additional \$6.63 per unit per mo thereafter  | \$204.45                                      |
| Charge per 1000 gallons  | \$7.74  |
|  |   |
| Service Charge (to establish account - new and transfers)                        | \$26.50                                       |
| Meter Verification Request/Independent Testing                                   | At Cost                                       |
| Returned Check Fee   | \$25.00 Per NC General Statute                |
| Late Fee (applied to any balance \$5.01 or greater)                              | \$5.00  |
| Domestic Water Adjustment Charge (Per 1,000 gallons)                             | Lowest commodity charge for residential water |
| Commercial Water Adjustment Charge (Per 1,000 gallons)                           | Lowest commodity charge for commercial water  |
| Irrigation Water Adjustment Charge (per 1,000 gallons)                           | Lowest commodity charge for irrigation        |
| Domestic Sewer Adjustment Charge (Per 1,000 gallons)                             | Lowest commodity charge for residential sewer |
| Commercial Sewer Adjustment Charge (Per 1,000 gallons)                           | Lowest commodity charge for commercial sewer  |
| Fats, Oils and Grease (FOG) Annual Inspection Fee (Performed by MCPU Personnel)  | \$75.00                                       |
| <b>Fire Protection Fees (private - based on size of connection)</b>              |   |
| 4 inch   | \$3.37/month                                  |
| 6 inch   | \$5.12/month                                  |
| 8 inch   | \$7.22/month                                  |
| 10 inch  | \$9.67/month                                  |

## Fee Schedule

### Public Works - Public Utilities Division Page 4 of 4

| Fee Schedule - Item  | FY 2024/2025 Fee Amount                      |
|--|--|
| Non-Payment Fee  | \$40.00                                      |
| Disconnection/Reconnection (including inspections/service changes)           | \$25.00                                      |
| Property Owner Deposit Fee with Gov issued ID                                | \$100.00                                     |
| Property Owner Deposit Fee without Gov issued ID                             | \$150.00                                     |
| Tenant Deposit Fee with Gov issued ID  | \$200.00                                     |
| Tenant Deposit Fee without Gov issued ID                                     | \$250.00                                     |
| Meter Data Profiles (More than 2 per year)    Extra Expense Required         | \$30.00                                      |
| Property/Equipment Damage  | At Cost                                      |
| Relocation of appurtenances  | At Cost                                      |
| Service Call   | Minimum \$75.00                              |
| Installation of new appurtenances  | At Cost                                      |
| Street Cut Repair Fee  | \$350.00                                     |
| Vac Truck - Hourly Rate  | \$300.00                                     |
| Backhoe - Hourly Rate  | \$100.00                                     |
| Mini Excavator - Hourly Rate   | \$100.00                                     |
| Sewer Camera - Hourly Rate   | \$100.00                                     |
| Line Stop Equipment - Hourly Rate  | \$100.00                                     |
| Rodder/Jetter - Hourly Rate  | \$50.00                                      |
| Tapping Machine - Hourly Rate  | \$100.00                                     |
| Valve Exercise Machine - Hourly Rate   | \$50.00                                      |
| Pneumatic Boring Tool - Hourly Rate  | \$50.00                                      |
| Trailer Mounted Air Compressor - Hourly Rate                                 | \$50.00                                      |
| Crane Truck - Hourly Rate  | \$125.00                                     |
| "Small" Dump Truck, Flatbed - Hourly Rate                                    | \$75.00                                      |
| Large Dump Truck - Hourly Rate   | \$100.00                                     |
| Dump Trailer - Hourly Rate   | \$75.00                                      |
| Trailer - Hourly Rate  | \$50.00                                      |
| Hydrant Meter - Deposit  | \$800.00                                     |
| -Rental Fee (Weekly)   | \$75.00                                      |
| -Usage   | Bulk Water Rates                             |
| -Relocation  | \$50.00                                      |
| Employee Labor - Hourly Rate (includes vehicle cost)                         | \$30.00                                      |
| Employee Labor - Overtime Hourly Rate (includes vehicle cost)                | \$45.00                                      |
| Railroad Permit Annual Fee   | \$300.00                                     |
| <b>Cross Connection Control Fees</b>   |  |
| Willful Violation  | \$500/day, not to exceed \$10,000            |
| Non Willful Violation  | \$250/day, not to exceed \$5,000             |
| Failure to submit testing records/submitting false testing records           | Up to \$500                                  |
| Failure to maintain or test backflow assemblies                              | \$200 per day                                |
| Failure to comply to written notice regarding any potential cross connection | \$500.00                                     |
| Disconnection of service for CC non-compliance                               | \$40.00                                      |
| Disconnection of service for CC non-compliance 2nd offense                   | \$150.00                                     |
| <b>Engineering Fees</b>  |  |
| Letter of Intent (projects of 10 or less Residential Equivalent Units)       | \$70.00                                      |
| Letter of Intent (projects greater than 10 Residential Equivalent Units)     | \$135.00                                     |
| Preliminary Plan Review  | \$190.00                                     |
| Construction Phase Review (per Residential Equivalent Unit)                  | \$35.00                                      |
| Warranty Issues Fine   | \$100.00/day                                 |
| Deed of Dedication - Recordation   | \$26.00                                      |
| Recordation of plat  | \$21.00                                      |
| Modeling fee per scenario - Water  | \$200.00                                     |
| Modeling fee per scenario - Sewer  | \$200.00                                     |
| Hydrant Flow Test  | \$150.00                                     |
| <b>Copier Costs</b>  |  |
| Photocopies 8x11, 8x14 or 11x17  | \$ .15 per Sheet, \$.50/Color                |
| Plans or maps  | Per County Wide Fee Schedule/IT Fee Schedule |

| <b>Fee Schedule</b><br><b>Property Management</b>  |  |
|--|--|
| <b>Fee Schedule - Item</b>   | <b>FY 2024/2025 Fee Amount</b>   |
| Davis Community Center   | \$200 deposit; \$50 for 2 hours; \$20 each additional hour   |
| Agriculture Center   | \$200 deposit;<br>\$40/hour for 1/2 auditorium<br>\$80/hour for full auditorium  |
| Add-Ons  | \$50 Davis Picnic Shelter<br><b>Agricultural Center Only:</b><br>\$35 Audio Visual (per day)<br>Add-Ons are non-refundable |
| All other County Facilities  | \$200 deposit; Rate to be determined by Administration.  |
| <b>**NOTE:</b> Events that have been secured prior to the end of the fiscal year use the fee schedule at the time the deposit was secured. |  |

| <b>Fee Schedule</b><br><b>Emergency Medical Services</b>     |                                  |
|--|----------------------------------|
| <b>Fee Schedule - Item</b>                                   | <b>FY 2024/2025 Fee Amount</b>   |
| Basic Life Support (Non-emergent)                            | \$425.00                         |
| Basic Life Support (Emergent)                                | 130% above Medicare Fee Schedule |
| Advanced Life Support (Non-emergent)                         | \$425.00                         |
| Advanced Life Support (Emergent)                             | 130% above Medicare Fee Schedule |
| Advanced Life Support - Level 2                              | 130% above Medicare Fee Schedule |
| Loaded Mileage   | 130% above Medicare Fee Schedule |
| Treatment with no Transport                                  | \$100.00                         |
| <b>Itemized Supply Charges</b>                               |                                  |
| ALS Disposables  | \$100.00                         |
| BLS Disposables  | \$60.00                          |
| Oxygen   | \$50.00                          |
| IV Supplies  | \$50.00                          |
| <b>Road Sign Fees</b>  |                                  |
| Road Signs - Single Blade Roadsign installation & supplies   | \$200.00                         |
| Road Signs - Multiple Blade Roadsign installation & supplies | \$250.00                         |

**Fee Schedule****E-911 Telephone Fund**

| <b>Fee Schedule - Item</b>   | <b>FY 2024/2025 Fee Amount</b> |
|--|--------------------------------|
| Fee Consistent with the rate as set by the State of North Carolina that the County receives through PSAP Revenues that consists of the telephone line cost | As set by State Ordinance      |

| <b>Fee Schedule</b>                                       |                                |
|---|--------------------------------|
| Human Resources/Risk Management                           |                                |
| <b>Fee Schedule - Item</b>                                | <b>FY 2024/2025 Fee Amount</b> |
| Employees in Motion Fitness Program<br>Participation Fees | Varies based on Program        |

**Fee Schedule****Day Reporting**

| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b>  |
|---|---|
| Cognitive Behavioral Intervention class participant charged for replacement curriculum books.<br>(Replacement costs reimbursed to the Moore County Day Reporting Center). | Replacement cost may vary. Participant charged for actual cost of the book. |



## Fee Schedule

### Public Works - East Moore Water District Page 1 of 4

| Fee Schedule - Item   | FY 2024/2025<br>Fee Amount |
|---|----------------------------|
| <b>Monthly Base Rate for East Moore Water District (including irrigation)</b> |                            |
| 3/4 inch meter  | \$29.52                    |
| 1 inch meter  | \$33.24                    |
| 2 inch meter  | \$50.30                    |
| 4 inch meter  | \$242.35                   |
| <b>*Water Residential Commodity Charges</b>                                   |                            |
| Charge per 1000 gallons (0 - 2000 gallons)                                    | \$3.73                     |
| Charge per 1000 gallons (2001 - 4000 gallons)                                 | \$4.87                     |
| Charge per 1000 gallons (4001 - 8000 gallons)                                 | \$5.61                     |
| Charge per 1000 gallons (8001 - 12000 gallons)                                | \$6.08                     |
| Charge per 1000 gallons (12001 + gallons)                                     | \$8.52                     |
|   |                            |

## Fee Schedule

### Public Works - East Moore Water District Page 2 of 4

| Fee Schedule - Item  | FY 2024/2025 Fee Amount |          |         |           |                           |
|--|-------------------------|----------|---------|-----------|---------------------------|
|  | Tap                     | SDF      | MSF     | Admin Fee | Total FCCF                |
| <b>**East Moore Water (Domestic &amp; Irrigation) Connection Fees</b>  |                         |          |         |           |                           |
| <b>**Developer installed connections are not required to pay the Tap portion. The SDF, MSF and Admin Fee apply</b> |                         |          |         |           |                           |
| Water Fee - 3/4 inch meter   | \$1,183                 | \$758    | \$370   | \$50      | \$2,361                   |
| Water Fee - 1 inch meter   | \$1,179                 | \$1,895  | \$475   | \$50      | \$3,599                   |
| Water Fee - 2 inch meter   | \$1,624                 | \$6,064  | \$3,032 | \$50      | \$10,770                  |
| Water Fee - 3 inch meter   | At Cost                 | \$12,128 | At Cost | \$50      | At cost + \$12,178        |
| Water Fee - 4 inch meter   | At Cost                 | \$18,950 | At Cost | \$50      | At cost + \$19,000        |
| Water Fee - 6 inch meter   | At Cost                 | \$37,900 | At Cost | \$50      | At cost + \$37,950        |
| Irrigation Fee - 3/4 inch meter  | \$1,183                 | \$758    | \$370   | \$50      | \$2,361                   |
| Irrigation Fee - 1 inch meter  | \$1,179                 | \$1,895  | \$475   | \$50      | \$3,599                   |
| Irrigation Fee - 2 inch meter  | \$1,624                 | \$6,064  | \$3,032 | \$50      | \$10,770                  |
| Irrigation Fee - 3 inch meter  | At Cost                 | \$12,128 | At Cost | \$50      | At cost + \$12,178        |
| Irrigation Fee - 4 inch meter  | At Cost                 | \$18,950 | At Cost | \$50      | At cost + \$19,000        |
| Irrigation Fee - 6 inch meter  | At Cost                 | \$37,900 | At Cost | \$50      | At cost + \$37,950        |
| <b>Fire Main Connection- - all sizes</b>   |                         |          |         |           |                           |
|  |                         |          |         |           | At Cost                   |
| <b>**Repair Fees are imposed if any additional work is required to provide a service connection</b>                |                         |          |         |           |                           |
| Repair Fee 3/4" service  |                         |          |         | Min \$125 | Max Cannot exceed tap fee |
| Repair Fee 1" service  |                         |          |         | Min \$125 | Max Cannot exceed tap fee |
| Repair Fee 2" service  |                         |          |         | At Cost   | Max Cannot exceed tap fee |
| Repair Fee Sewer   |                         |          |         | At Cost   | Max Cannot exceed tap fee |

## Fee Schedule

### Public Works - East Moore Water District Page 3 of 4

| Fee Schedule - Item   | FY 2024/2025 Fee Amount                       |
|---|---|
| <b>Irrigation Commodity Charges</b>   |   |
| Charge per 1000 gallons (0 - 4000 gallons)                                      | \$5.76  |
| Charge per 1000 gallons (4001 + gallons)  | \$8.76  |
| <b>Water Commercial Commodity Charges</b>                                       |   |
| Charge per 1000 gallons (0 - 4000 gallons)                                      | \$5.15  |
| Charge per 1000 gallons (4001 - 8000 gallons)                                   | \$6.02  |
| Charge per 1000 gallons (8001 + gallons)  | \$7.28  |
| <b>Bulk Water Charge</b>  |   |
| Monthly Base Charge Up to 15 units additional \$6.63 per unit per mo thereafter | \$173.09                                      |
| Charge per 1000 gallons   | \$7.15  |
| <b>Other Fees</b>   |   |
| Service Charge (to establish account - new and transfers)                       | \$26.50                                       |
| Meter Verification Request/Independent Testing                                  | At Cost                                       |
| Returned Check Fee  | \$25.00 Per NC General Statute                |
| Late Fee (applied to any balance \$5.01 or greater)                             | \$5.00  |
| Domestic Water Adjustment Charge (Per 1,000 gallons)                            | Lowest commodity charge for residential water |
| Commercial Water Adjustment Charge (Per 1,000 gallons)                          | Lowest commodity charge for commercial water  |
| Irrigation Water Adjustment Charge (per 1,000 gallons)                          | Lowest commodity charge for irrigation        |
| Fats, Oils and Grease (FOG) Annual Inspection Fee (Performed by MCPU Personnel) | \$75.00                                       |
| <b>Fire Protection Fees (private - based on size of connection)</b>             |   |
| 4 inch  | \$3.37/month                                  |
| 6 inch  | \$5.12/month                                  |
| 8 inch  | \$7.22/month                                  |
| 10 inch   | \$9.67/month                                  |

## Fee Schedule

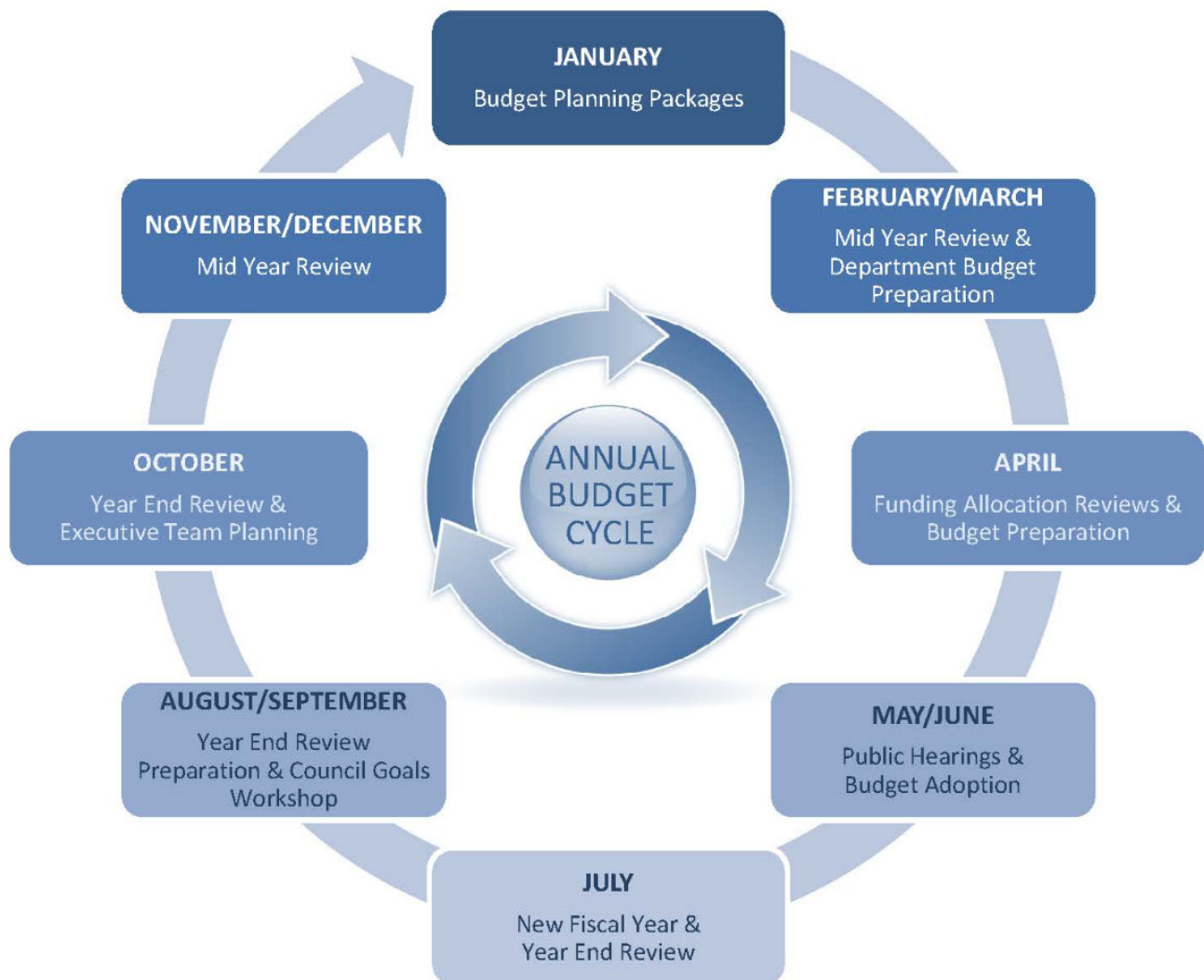
### Public Works - East Moore Water District Page 4 of 4

| Fee Schedule - Item  | FY 2024/2025 Fee Amount                      |
|--|--|
| Non-Payment Fee  | \$40.00                                      |
| Disconnection/Reconnection (including inspections/service changes)           | \$25.00                                      |
| Property Owner Deposit Fee with Gov issued ID                                | \$100.00                                     |
| Property Owner Deposit Fee without Gov issued ID                             | \$150.00                                     |
| Tenant Deposit Fee with Gov issued ID  | \$200.00                                     |
| Tenant Deposit Fee without Gov issued ID                                     | \$250.00                                     |
| Meter Data Profiles (More than 2 per year) Extra Expense Required            | \$30.00                                      |
| Property/Equipment Damage  | At Cost                                      |
| Relocation of appurtenances  | At Cost                                      |
| Service Call   | Minimum \$75.00                              |
| Installation of new appurtenances  | At Cost                                      |
| Street Cut Repair Fee  | \$350.00                                     |
| Vac Truck - Hourly Rate  | \$300.00                                     |
| Backhoe - Hourly Rate  | \$100.00                                     |
| Mini Excavator - Hourly Rate   | \$100.00                                     |
| Sewer Camera - Hourly Rate   | \$100.00                                     |
| Line Stop Equipment - Hourly Rate  | \$100.00                                     |
| Rodder/Jetter - Hourly Rate  | \$50.00                                      |
| Tapping Machine - Hourly Rate  | \$100.00                                     |
| Valve Exercise Machine - Hourly Rate   | \$50.00                                      |
| Pneumatic Boring Tool - Hourly Rate  | \$50.00                                      |
| Trailer Mounted Air Compressor - Hourly Rate                                 | \$50.00                                      |
| Crane Truck - Hourly Rate  | \$125.00                                     |
| "Small" Dump Truck, Flatbed - Hourly Rate                                    | \$75.00                                      |
| Large Dump Truck - Hourly Rate   | \$100.00                                     |
| Dump Trailer - Hourly Rate   | \$75.00                                      |
| Trailer - Hourly Rate  | \$50.00                                      |
| Hydrant Meter - Deposit  | \$800.00                                     |
| -Rental Fee (Weekly)   | \$75.00                                      |
| -Usage   | Bulk Water Rates                             |
| -Relocation  | \$50.00                                      |
| Employee Labor - Hourly Rate (includes vehicle cost)                         | \$30.00                                      |
| Employee Labor - Overtime Hourly Rate (includes vehicle cost)                | \$45.00                                      |
| Railroad Permit Annual Fee   | \$300.00                                     |
| <b>Cross Connection Control Fees</b>   |  |
| Willful Violation  | \$500/day, not to exceed \$10,000            |
| Non Willful Violation  | \$250/day, not to exceed \$5,000             |
| Failure to submit testing records/submitting false testing records           | Up to \$500                                  |
| Failure to maintain or test backflow assemblies                              | \$200 per day                                |
| Failure to comply to written notice regarding any potential cross connection | \$500.00                                     |
| Disconnection of service for CC non-compliance                               | \$40.00                                      |
| Disconnection of service for CC non-compliance 2nd offense                   | \$150.00                                     |
| <b>Engineering Fees</b>  |  |
| Letter of Intent (projects of 10 or less Residential Equivalent Units)       | \$70.00                                      |
| Letter of Intent (projects greater than 10 Residential Equivalent Units)     | \$135.00                                     |
| Preliminary Plan Review  | \$190.00                                     |
| Construction Phase Review (per Residential Equivalent Unit)                  | \$35.00                                      |
| Warranty Issues Fine   | \$100.00/day                                 |
| Deed of Dedication - Recordation   | \$26.00                                      |
| Recordation of plat  | \$21.00                                      |
| Modeling fee per scenario - Water  | \$200.00                                     |
| Modeling fee per scenario - Sewer  | \$200.00                                     |
| Hydrant Flow Test  | \$150.00                                     |
| <b>Copier Costs</b>  |  |
| Photocopies 8x11, 8x14 or 11x17  | \$.15 per Sheet, \$.50/Color                 |
| Plans or maps  | Per County Wide Fee Schedule/IT Fee Schedule |

### 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.

#### D. Departmental Budget Development

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

Any new programs or services that departments would like to be funded are submitted to the Budget Team as requests. Requests identify the program's purpose, costs, objectives, and proposed funding sources. The requests also describe how the new or enhanced program is linked with overall Board of Commissioners'

priorities. Departments are encouraged to prioritize their requests and only submit a limited number of requests each year.

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

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

#### E. County Manager Review

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

#### F. Budget Adoption

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

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

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

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



monetary levels of approval are listed in the County Budget Ordinance that is approved by the Board of Commissioners.

#### H. Basis of Budgeting

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

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Annual Comprehensive Financial Report (ACFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the ACFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and ACFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the ACFR (GAAP); and depreciation is recorded as an expense in the ACFR (GAAP) and not recognized for budgetary purposes.

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

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

### III. History

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

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

North Carolina General Statute 159-5 states that each local government and public authority shall appoint a budget officer to serve at the will of the governing board. In counties or cities having the manager form of government, the county or city manager shall be the budget officer. Counties not having the manager form

of government may impose the duties of budget officer upon the county finance officer or any other county officer or employee except the sheriff, or in counties having a population of more than 7,500 the register of deeds. A public authority or special district may impose the duties of budget officer on the chairman or any member of its governing board or any other officer or employee.

#### **IV. Budget Calendar**

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

##### January:

1. Board of Commissioner Retreat is held to discuss goals and strategies for the coming fiscal year.
2. The 10-year Capital Improvement Plan is reviewed with each department.
3. Staff report is sent to the Clerk to the Board of Commissioners for approval of the budget schedule which includes dates of meetings for the budget being presented to the Board of Commissioners, Public Hearing Date, and final Budget approval by the Board of Commissioners, as well as the Budget Ordinance.
4. Initial Budget Team meeting begins with updates to the budget team on current year activity, historical comparisons, trend analysis review and discussion of upcoming topics as well as any legislative changes taking place to be considered in the upcoming budget document.
5. Department Directors hold internal meetings to discuss needs for the upcoming fiscal year and begin the review and preparation of updates for Personnel, Information Technology Requests and Property Management requests.
6. Organizational Charts are due to Administration from the Human Resources department.

##### February:

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

March:

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

April:

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

May:

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

June:

1. Budget Ordinance is adopted by the Board of Commissioners typically the 1<sup>st</sup> meeting in June but must be adopted no later than July 1. G.S. 159-13(a) states "not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance....."
2. Any changes made by the Board of Commissioners are rebalanced in the budget system and included in the final approved budget ordinance.

3. The budget documents (ordinance, revenues and expenditure statements and fee schedules) are published on the County website.
4. Begin building the budget book for GFOA (Government Finance Officers Association) Distinguished Budget Award consideration. This is due to the GFOA no later than 90 days after Board approval of the budget ordinance, typically in September.
5. The final adopted budget is uploaded into the budget operating system of the county in preparation for the beginning of the new fiscal year starting July 1.

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

### **A. Annual Fund Definitions:**

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

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

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

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

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

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

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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:

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

\*Subject to be modified

**C. Multi-Year Funds**

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

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

\*Subject to be modified

## VI. Processes – General Fund 100

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

### A. General Fund Overview

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

\*Subject to be modified

| 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

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

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

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

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

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

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

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

\*Example of School Funding Categories

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

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

\*Example of College Funding Categories

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

- 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.
- 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.
- General Government includes the following departments: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax and Revaluation, Elections, Register of Deeds, Information Technology, Geographical Information Systems (GIS) and Property Management. Typically, general government is funded by property taxes but there are some fees collected for finance, IT, Property Management, Register of Deeds and Elections.

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

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

## **VII. Processes – Other Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**E. Fund 230 Transportation Services Fund**

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

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

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

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

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

Revenues are generated from:

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

Expenses consist of:

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

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

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

Revenues are generated from:

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

Expenses consist of:

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

**I. Fund 810 Risk Management Fund**

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

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

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

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

The following are the revenues of the Risk Management Fund:

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

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

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

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

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



## **VIII. Capital Improvement Plan**

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

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

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

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

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

## **IX. Debt Service**

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

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

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

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

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

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

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

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

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

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

## **XII. Performance Measures**

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

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

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

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

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

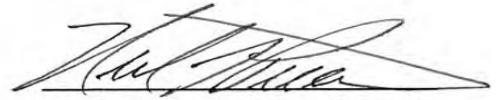
- Claiming indirect cost associated with federal programs.
- Charging enterprise funds for services provided by the General Fund.
- Determining the full costs of departments providing user fee related service to the public; and
- Obtaining management information related to how the agency carries out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

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

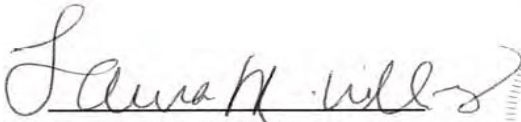
Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY14/15, which was the last completed actual fiscal year, is budgeted in the 16/17 fiscal year. Because fiscal year 15/16 is not completed and closed out it cannot be used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

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

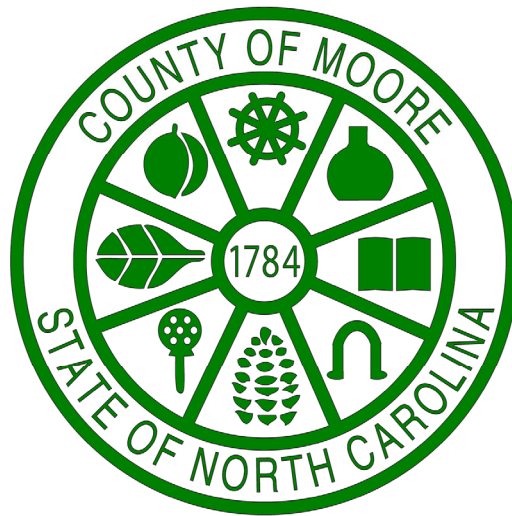
Adopted this 18 day of October, 2016.



Nick J. Picerno, Chairman  
Board of Commissioners



Laura M. Williams  
Clerk to the Board



## **FISCAL POLICY GUIDELINES**

### **Objectives**

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

Effective fiscal policy:

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

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

### **Capital Improvement Budget Policies**

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

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

#### **Debt Policies**

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

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

#### **Reserve Policies**

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

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

#### **Budget Development Policies**

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

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

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

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

### **Enterprise Funds**

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

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



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

### **Budget Policies**

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

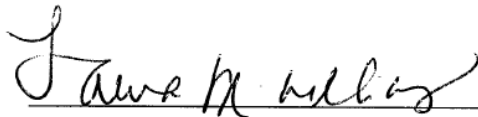
### **Debt Policies**

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

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



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



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



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

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

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

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

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

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

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

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

### **Fund Descriptions**

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

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

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

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

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

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

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

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

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

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

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

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

| ANNUAL OPERATING BUDGET CHART -FUND RELATIONSHIP |                                    |                               |   |
|--|------------------------------------|-------------------------------|---|
| General Fund                                     | Special Revenue Funds              | Enterprise Funds              | Internal Service Fund   |
| Governing Body/Administration                    | Public Safety-Emergency Management | Water Pollution Control Plant | <u>Risk Management</u><br>- Health Insurance<br>- Liability & Property<br>- Wellness<br>- Unemployment<br>- Worker's Compensation |
| Human Resources                                  | E911 Telephone System              | Utilities - Water and Sewer   |   |
| Finance  | Fire Rescue Districts              | East Moore Water District     |   |
| County Attorney                                  | Fire Rescue Districts Debt         |                               |   |
| Tax and Revaluation                              | DSS Charitable Restricted          |                               |   |
| Elections  | DSS Payee Restricted Fund          |                               |   |
| Register of Deeds                                | Opioid Settlement Funds            |                               |   |
| Information Technology/GIS                       | Soil Water Conservation District   |                               |   |
| Property Management                              | Transportation Services            |                               |   |
| Planning/Zoning                                  |                                    |                               | <b>Component Units</b><br>Airport Authority<br>Convention & Visitor's Bureau  |
| Central 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 FY2024-2025 overall budget impacts were minimal with the following changes:

### Revenue Impacts:

- Sales tax increase including a budgeted increase of \$1.5 million.
- Property tax – FY24 rates were .330/\$100 valuation, FY25 adopted rates are .310/\$100 valuation
- County services and fees to remain relatively unchanged except for increases in Solid Waste and Enterprise Fund fees.

### Expenditure Impacts:

- Overall, departmental budgets were kept to the same standards as previous years.
- Includes 2% cost of living adjustment effective with pay period beginning June 29, 2024, and a 2% cost of living adjustment effective with pay period beginning December 14, 2024.
- Educational funding increases – education funding (including debt) makes up 40.46% of the General Fund budget.
- Additional staffing for Human Resources, Tax, Veterans, Cooperative Extension, Permitting, Solid Waste, and Advanced Life Support.

The matrix on the next page is the approved budget for FY2024/2025. 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, Fire Protection Service District Debt, Opioid Settlement Funds, 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.

Below is a summary of all funds by fund type that are budgeted for fiscal year 2025.

### BUDGET SUMMARY OF ALL FUNDS BY FUND TYPE

|                                | Governmental Funds |                       | Proprietary Fund                                |                                    |   |                        | Component Units |           | All Budgeted Funds |
|--------------------------------|--------------------|-----------------------|---|------------------------------------|---|------------------------|-----------------|-----------|--------------------|
|                                | General Fund       | Special Revenue Funds | Water Pollution Control Plant - Enterprise Fund | Public Utilities - Enterprise Fund | East Moore Water District - Enterprise Fund | Internal Service Funds | CVB             | Airport   |                    |
| 2025 Adopted Budget            |                    |                       |   |                                    |   |                        |                 |           |                    |
| Revenues                       |                    |                       |   |                                    |   |                        |                 |           |                    |
| General Property Tax           | \$ 71,634,734      | \$ 15,006,843         | \$ -  | \$ -                               | \$ -  | \$ -                   | \$ -            | \$ -      | \$ 86,641,577      |
| Sales and Use Tax              | 33,180,000         | -                     | -   | -                                  | -   | -                      | -               | -         | 33,180,000         |
| Other Taxes                    | 840,000            | -                     | -   | -                                  | -   | -                      | 3,504,500       | -         | 4,344,500          |
| Interest Earnings              | 5,500,000          | -                     | -   | 290,601                            | -   | -                      | -               | 75,000    | 5,865,601          |
| Charges for Services           | 15,868,915         | 5,641,916             | 6,677,685                                       | 16,214,546                         | 3,472,081                                   | 11,664,861             | 2,000           | 5,420,750 | 64,962,754         |
| Intergovernmental              | 14,250,745         | 1,226,422             | -   | -                                  | -   | -                      | -               | -         | 15,477,167         |
| Transfers In                   | 7,596,916          | 1,057,807             | -   | 508,968                            | -   | -                      | -               | -         | 9,163,691          |
| Appropriated Fund Balance      | 5,130,715          | 1,212,041             | 2,561,592                                       | 400,012                            | -   | 568,893                | 300,000         | 731,353   | 10,904,606         |
| Total Revenues                 | 154,002,025        | 24,145,029            | 9,239,277                                       | 17,414,127                         | 3,472,081                                   | 12,233,754             | 3,806,500       | 6,227,103 | 230,539,896        |
|                                |                    |                       |   |                                    |   |                        |                 |           |                    |
| Expenditures                   |                    |                       |   |                                    |   |                        |                 |           |                    |
| General Government             | 23,376,083         | -                     | -   | -                                  | -   | 12,233,754             | -               | -         | 35,609,837         |
| Public Safety                  | 23,434,513         | 21,028,934            | -   | -                                  | -   | -                      | -               | -         | 44,463,447         |
| Public Works                   | -                  |                       | 8,019,971                                       | 15,814,994                         | 2,341,228                                   | -                      | -               | -         | 26,176,193         |
| Environmental & Community      | 11,311,014         | 33,753                | -   | -                                  | -   | -                      | -               | -         | 11,344,767         |
| Human Services                 | 21,368,683         | 2,000,197             | -   | -                                  | -   | -                      | -               | -         | 23,368,880         |
| Cultural Development           | 1,846,855          |                       | -   | -                                  | -   | -                      | -               | -         | 1,846,855          |
| Education                      | 44,292,474         |                       | -   | -                                  | -   | -                      | -               | -         | 44,292,474         |
| Convention and Visitors Bureau | -                  |                       | -   | -                                  | -   | -                      | 3,806,500       | -         | 3,806,500          |
| Moore County Airport           | -                  |                       | -   | -                                  | -   | -                      | -               | 5,676,603 | 5,676,603          |
| Debt Service                   | 23,465,553         | 24,338                | 1,184,306                                       | 1,599,133                          | 696,219                                     | -                      | -               | 550,500   | 27,520,049         |
| Court Facility                 | 3,768,098          | -                     | -   | -                                  | -   | -                      | -               | -         | 3,768,098          |
| Transfers Out                  | 1,138,752          | 1,057,807             | 35,000  | -                                  | 434,634                                     | -                      | -               | -         | 2,666,193          |
| Total Expenditures             | 154,002,025        | 24,145,029            | 9,239,277                                       | 17,414,127                         | 3,472,081                                   | 12,233,754             | 3,806,500       | 6,227,103 | 230,539,896        |

In the next seven pages is the FY2024-2025 Budget Summary which is one of the primary tools used throughout the budget process. The Budget Task Force does review each department budget at the account level but uses this as a tool to review at a little higher level as a comparison to the prior year's original budget and the prior year's revised budget.

### FY2024-2025 Budget Summary

#### .0031 Rate Final

|  | Original<br>23-24 Budget | Revised<br>23-24 Budget | Adopted<br>24-25 Budget | Adopted<br>vs. Original<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Original<br>% increase/<br>(decrease) | Adopted<br>vs. Revised<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Revised<br>% increase/<br>(decrease) |
|--|--------------------------|-------------------------|-------------------------|---|--|--|---|
| <b>General Fund 100</b>                              |                          |                         |                         |   |  |  |   |
| Revenues:  |                          |                         |                         |   |  |  |   |
| Taxes  |                          |                         |                         |   |  |  |   |
| Property taxes - current year                        | 71,294,734               | 71,294,734              | 71,294,734              | -   | 0.00%  | -  | 0.00%   |
| Property taxes - prior years                         | 250,000                  | 250,000                 | 250,000                 | -   | 0.00%  | -  | 0.00%   |
| Penalties and interest                               | 90,000                   | 90,000                  | 90,000                  | -   | 0.00%  | -  | 0.00%   |
| Privilege license taxes                              | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Rental vehicle tax                                   | 111,000                  | 111,000                 | 111,000                 | -   | 0.00%  | -  | 0.00%   |
| Sales taxes Article 39, 40 and 42                    | 26,500,000               | 26,500,000              | 27,825,000              | 1,325,000   | 5.00%  | 1,325,000  | 5.00%   |
| Sales taxes Article 46                               | 5,100,000                | 5,100,000               | 5,355,000               | 255,000   | 5.00%  | 255,000  | 5.00%   |
| Medicaid Hold Harmless                               | 4,198,417                | 4,198,417               | 3,623,317               | (575,100)   | -13.70%  | (575,100)  | -13.70%   |
| Alcohol Beverage/Video Franchise                     | 709,000                  | 709,000                 | 729,000                 | 20,000  | 2.82%  | 20,000   | 2.82%   |
| Total  | 108,253,151              | 108,253,151             | 109,278,051             | 1,024,900   | 0.95%  | 1,024,900  | 0.95%   |
| General revenues                                     |                          |                         |                         |   |  |  |   |
| Interest earnings                                    | 3,000,000                | 3,400,000               | 5,500,000               | 2,500,000   | 83.33%   | 2,100,000  | 61.76%  |
| Departmental revenues and fees                       | 15,580,465               | 16,038,625              | 15,889,696              | 309,231   | 1.98%  | (148,929)  | -0.93%  |
| Total  | 18,580,465               | 19,438,625              | 21,389,696              | 2,809,231   | 15.12%   | 1,951,071  | 10.04%  |
| Human services                                       |                          |                         |                         |   |  |  |   |
| Social services                                      | 6,486,487                | 6,768,243               | 7,102,142               | 615,655   | 9.49%  | 333,899  | 4.93%   |
| Health   | 763,332                  | 811,721                 | 695,140                 | (68,192)  | -8.93%   | (116,581)  | -14.36%   |
| Child support enforcement                            | 847,950                  | 847,950                 | 847,950                 | -   | 0.00%  | -  | 0.00%   |
| Other grants   | 1,314,463                | 1,317,832               | 959,897                 | (354,566)   | -26.97%  | (357,935)  | -27.16%   |
| Aging  | 914,441                  | 1,001,816               | 1,001,518               | 87,077  | 9.52%  | (298)  | -0.03%  |
| Total  | 10,326,673               | 10,747,562              | 10,606,647              | 279,974   | 2.71%  | (140,915)  | -1.31%  |
| Appropriated Fund Balance- IT PC's/Capital/Broadband | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance (re-appropriation)         | -                        | 15,026,525              | 4,400,000               | 4,400,000   | 0.00%  | (10,626,525)   | -70.72%   |
| Appropriated Restricted Fund Balance-ROD Automation  | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance Insurance Reimbursements   | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance-SCC 6%                     | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance-Self Insurance Fund        | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance-Parks & Rec/KMCB           | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance-Restricted for Revaluation | 49,300                   | 49,300                  | 49,800                  | 500   | 1.01%  | 500  | 1.01%   |
| Appropriated Fund Balance-Restricted for Permitting  | 101,547                  | 151,547                 | 680,915                 | 579,368   | 570.54%  | 529,368  | 349.31%   |
| App Fund Balance - Carryforward PO                   | -                        | 1,508,968               | -                       | -   | 0.00%  | (1,508,968)  | -100.00%  |
| Transfer To Capital Reserve Govt Projects Fund 250   | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance-CR MCS Article 46          | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance-Capital Reserve Debt       | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance-Planning                   | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance - Solid Waste Capital      | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance - Bldg Improvements        | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance - PM Vehicles              | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Appropriated Fund Balance - Dig Learn                | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Total Appropriations                                 | 150,847                  | 16,736,340              | 5,130,715               | 4,979,868   | 3301.27%   | (11,605,625)   | -69.34%   |

## FY2024-2025 Budget Summary

## .0031 Rate Final

|   | Original<br>23-24 Budget | Revised<br>23-24 Budget | Adopted<br>24-25 Budget | Adopted<br>vs. Original<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Original<br>% increase/<br>(decrease) | Adopted<br>vs. Revised<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Revised<br>% increase/<br>(decrease) |
|---|--------------------------|-------------------------|-------------------------|---|--|--|---|
| Transfers In  |                          |                         |                         |   |  |  |   |
| Multi Year Grants Fund                                | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Bond Interest Fund 482 GO Bonds                       | 150,000                  | 150,000                 | 150,000                 | -   | 0.00%  | -  | 0.00%   |
| Transfer in from Fund 432 Court Project Debt Serv     | 919,188                  | 919,188                 | 1,936,438               | 1,017,250   | 110.67%  | 1,017,250  | 110.67%   |
| Transfer in from Cap Res Fund Gov Proj                | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Transfer in from Multi Year Grants Fund 240           | -                        | 361                     | -                       | -   | 0.00%  | (361)  | -100.00%  |
| Transfer in from Fund 482 Go Bonds for Dig Equip      | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Transfer in from Fund Article 46 Proceeds Fund 255    | 3,135,633                | 3,135,633               | 1,054,008               | (2,081,625)   | -66.39%  | (2,081,625)  | -66.39%   |
| Capital Reserve Fund SCC DP Study Debt Fund 254       | 71,497                   | 71,497                  | 71,497                  | -   | 0.00%  | -  | 0.00%   |
| Capital Reserve Fund-SCC 6% and Debt Fund 253         | 258,015                  | 258,015                 | 438,598                 | 180,583   | 69.99%   | 180,583  | 69.99%  |
| Capital Reserve Fund - MC Schools DP Study Fund 256   | 865,979                  | 865,979                 | -                       | (865,979)   | -100.00%   | (865,979)  | -100.00%  |
| Capital Reserve Fund - Debt Service SP Study Fund 251 | 2,000,000                | 2,000,000               | 3,946,375               | 1,946,375   | 97.32%   | 1,946,375  | 97.32%  |
| Total   | 7,400,312                | 7,400,673               | 7,596,916               | 196,604   | 2.66%  | 196,243  | 2.65%   |
| Total revenues  | 144,711,448              | 162,576,351             | 154,002,025             | 9,290,577   | 6.42%  | (8,574,326)  | -5.27%  |
| Expenditures:   |                          |                         |                         |   |  |  |   |
| General government                                    |                          |                         |                         |   |  |  |   |
| Governing body  | 252,896                  | 283,404                 | 264,827                 | 11,931  | 4.72%  | (18,577)   | -6.55%  |
| Administration  | 879,588                  | 963,391                 | 783,949                 | (95,639)  | -10.87%  | (179,442)  | -18.63%   |
| Human Resources                                       | 459,981                  | 493,716                 | 675,989                 | 216,008   | 46.96%   | 182,273  | 36.92%  |
| Financial services                                    | 829,862                  | 891,285                 | 904,163                 | 74,301  | 8.95%  | 12,878   | 1.44%   |
| County attorney                                       | 1,256,215                | 1,271,645               | 1,330,441               | 74,226  | 5.91%  | 58,796   | 4.62%   |
| Tax and revaluation                                   | 3,283,806                | 3,474,598               | 3,691,772               | 407,966   | 12.42%   | 217,174  | 6.25%   |
| Elections   | 1,190,926                | 1,378,320               | 1,117,166               | (73,760)  | -6.19%   | (261,154)  | -18.95%   |
| Register of deeds                                     | 2,006,937                | 2,429,069               | 2,596,484               | 589,547   | 29.38%   | 167,415  | 6.89%   |
| Information Technology/GIS                            | 3,134,503                | 3,422,562               | 3,437,558               | 303,055   | 9.67%  | 14,996   | 0.44%   |
| Property Management                                   | 7,649,145                | 11,295,563              | 8,573,734               | 924,589   | 12.09%   | (2,721,829)  | -24.10%   |
| Total   | 20,943,859               | 25,903,553              | 23,376,083              | 2,432,224   | 11.61%   | (2,527,470)  | -9.76%  |
| Public safety   |                          |                         |                         |   |  |  |   |
| Sheriff   | 10,590,050               | 10,846,417              | 12,071,272              | 1,481,222   | 13.99%   | 1,224,855  | 11.29%  |
| Sheriff-Detention Center                              | 7,065,651                | 7,360,661               | 7,785,091               | 719,440   | 10.18%   | 424,430  | 5.77%   |
| Sheriff- Animal Center                                | 1,027,514                | 1,066,325               | 1,077,980               | 50,466  | 4.91%  | 11,655   | 1.09%   |
| Day reporting center                                  | 126,568                  | 126,568                 | 126,568                 | -   | 0.00%  | -  | 0.00%   |
| Youth Services/JCPC                                   | 104,567                  | 108,365                 | 120,334                 | 15,767  | 15.08%   | 11,969   | 11.05%  |
| Public safety and E911                                | 2,089,671                | 2,116,989               | 2,253,268               | 163,597   | 7.83%  | 136,279  | 6.44%   |
| Total   | 21,004,021               | 21,625,325              | 23,434,513              | 2,430,492   | 11.57%   | 1,809,188  | 8.37%   |
| Environment and community development                 |                          |                         |                         |   |  |  |   |
| Solid Waste   | 9,075,627                | 9,567,013               | 8,462,957               | (612,670)   | -6.75%   | (1,104,056)  | -11.54%   |
| Planning/community development                        | 735,866                  | 739,503                 | 750,566                 | 14,700  | 2.00%  | 11,063   | 1.50%   |
| Permitting/Inspections                                | 1,137,900                | 1,200,586               | 1,487,915               | 350,015   | 30.76%   | 287,329  | 23.93%  |
| Cooperative extension                                 | 312,379                  | 312,379                 | 386,079                 | 73,700  | 23.59%   | 73,700   | 23.59%  |
| Soil and water conservation                           | 203,092                  | 223,508                 | 223,497                 | 20,405  | 10.05%   | (11)   | 0.00%   |
| Total   | 11,464,864               | 12,042,989              | 11,311,014              | (153,850)   | -1.34%   | (731,975)  | -6.08%  |
| Human services  |                          |                         |                         |   |  |  |   |
| Social Services                                       | 11,540,963               | 12,020,538              | 12,464,206              | 923,243   | 8.00%  | 443,668  | 3.69%   |
| Health  | 5,103,434                | 5,260,253               | 5,464,023               | 360,589   | 7.07%  | 203,770  | 3.87%   |
| Child support enforcement                             | 922,578                  | 941,961                 | 981,300                 | 58,722  | 6.36%  | 39,339   | 4.18%   |
| Veteran's service                                     | 384,660                  | 386,302                 | 447,076                 | 62,416  | 16.23%   | 60,774   | 15.73%  |
| Aging/Senior Center                                   | 1,815,115                | 1,941,515               | 2,012,078               | 196,963   | 10.85%   | 70,563   | 3.63%   |
| Total   | 19,766,750               | 20,550,569              | 21,368,683              | 1,601,933   | 8.10%  | 818,114  | 3.98%   |
| Cultural development                                  |                          |                         |                         |   |  |  |   |
| Library   | 804,486                  | 837,710                 | 862,369                 | 57,883  | 7.20%  | 24,659   | 2.94%   |
| Recreation  | 893,952                  | 913,037                 | 984,486                 | 90,534  | 10.13%   | 71,449   | 7.83%   |
| Total   | 1,698,438                | 1,750,747               | 1,846,855               | 148,417   | 8.74%  | 96,108   | 5.49%   |



## FY2024-2025 Budget Summary

**.0031 Rate Final**

|  | Original<br>23-24 Budget | Revised<br>23-24 Budget | Adopted<br>24-25 Budget | Adopted<br>vs. Original<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Original<br>% increase/<br>(decrease) | Adopted<br>vs. Revised<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Revised<br>% increase/<br>(decrease) |
|--|--------------------------|-------------------------|-------------------------|---|--|--|---|
| Education  |                          |                         |                         |   |  |  |   |
| College current expense                              | 5,217,256                | 5,217,256               | 5,287,879               | 70,623  | 1.35%  | 70,623   | 1.35%   |
| College capital outlay/Maintenance                   | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| School current expense                               | 34,850,000               | 36,551,623              | 38,204,595              | 3,354,595   | 9.63%  | 1,652,972  | 4.52%   |
| School one time opening expense                      | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| School SMH Grant Agreement                           | 284,000                  | 284,000                 | -                       | (284,000)   | -100.00%   | (284,000)  | -100.00%  |
| School capital outlay                                | 800,000                  | 800,000                 | 800,000                 | -   | 0.00%  | -  | 0.00%   |
| Schools digital learning                             | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Total Education                                      | 41,151,256               | 42,852,879              | 44,292,474              | 3,141,218   | 7.63%  | 1,439,595  | 3.36%   |
| Debt   |                          |                         |                         |   |  |  |   |
| Debt service-principal                               | 16,894,801               | 16,894,801              | 16,735,800              | (159,001)   | -0.94%   | (159,001)  | -0.94%  |
| Debt service-interest                                | 7,317,364                | 7,317,364               | 6,729,753               | (587,611)   | -8.03%   | (587,611)  | -8.03%  |
|  | 24,212,165               | 24,212,165              | 23,465,553              | (746,612)   | -3.08%   | (746,612)  | -3.08%  |
| Court Facility/Non-Departmental                      | 4,070,095                | 3,339,132               | 3,768,098               | (301,997)   | -7.42%   | 428,966  | 12.85%  |
| Transfers  |                          |                         |                         |   |  |  |   |
| Transfers Out  |                          |                         |                         |   |  |  |   |
| Transfer to Fire Districts Fund 215                  | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Transfer to Parks & Rec/KMCB Golf Tourn Fund 433     | -                        | 5,012                   | -                       | -   | 0.00%  | (5,012)  | -100.00%  |
| Transfer to SCC Project CR Fund 253                  | -                        | 438,598                 | -                       | -   | 0.00%  | (438,598)  | -100.00%  |
| Transfer to CR Fire Service Fund 258                 | -                        | -                       | 738,752                 | 738,752   | #DIV/0!  | 738,752  | 0.00%   |
| Transfer to EMS Fund 200                             | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Transfer to CR for Solid Waste Fund 257              | 400,000                  | 400,000                 | 400,000                 | -   | 0.00%  | -  | 0.00%   |
| Transfer to Self Insurance Fund 810                  | -                        | 1,000,000               | -                       | -   | 0.00%  | (1,000,000)  | -100.00%  |
| Transfer to New Courthouse Bld Fund Fund 432         | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Transfer to Pandemic Recover Fund 437                | -                        | 500,000                 | -                       | -   | 0.00%  | (500,000)  | -100.00%  |
| Transfer to SW Improv. Projects Fund 435             | -                        | 530,000                 | -                       | -   | 0.00%  | (530,000)  | -100.00%  |
| Transfer to CR for Debt Service-DP Study Fund 251    | -                        | 2,000,000               | -                       | -   | 0.00%  | (2,000,000)  | -100.00%  |
| Transfer Capital Reserve Fund Fiscal Policy Fund 250 | -                        | 4,871,374               | -                       | -   | 0.00%  | (4,871,374)  | -100.00%  |
| Transfer to CR for MCS for Article 46 Tax Fund 255   | -                        | 554,008                 | -                       | -   | 0.00%  | (554,008)  | -100.00%  |
| Total  | 400,000                  | 10,298,992              | 1,138,752               | 738,752   | 184.69%  | (9,160,240)  | -88.94%   |
| Total expenditures General Fund                      | 144,711,448              | 162,576,351             | 154,002,025             | 9,290,577   | 6.42%  | (8,574,326)  | -5.27%  |
| Net excess General Fund                              | -                        | -                       | -                       | -   |  | -  |   |

## FY2024-2025 Budget Summary

**.0031 Rate Final**

|  | Original<br>23-24 Budget | Revised<br>23-24 Budget | Adopted<br>24-25 Budget | Adopted<br>vs. Original<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Original<br>% increase/<br>(decrease) | Adopted<br>vs. Revised<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Revised<br>% increase/<br>(decrease) |
|--|--------------------------|-------------------------|-------------------------|---|--|--|---|
| <b><u>Water Pollution Control Plant Fund 600</u></b> |                          |                         |                         |   |  |  |   |
| Revenues:  |                          |                         |                         |   |  |  |   |
| User fees  | 6,249,466                | 6,249,466               | 6,677,685               | 428,219   | 6.85%  | 428,219  | 6.85%   |
| Appropriated RE                                      | 1,208,994                | 9,840,336               | 2,561,592               | 1,352,598   | 111.88%  | (7,278,744)  | -73.97%   |
| Total revenues                                       | 7,458,460                | 16,089,802              | 9,239,277               | 1,780,817   | 23.88%   | (6,850,525)  | -42.58%   |
| Expenses:  |                          |                         |                         |   |  |  |   |
| Operations   | 3,830,845                | 3,856,193               | 4,498,419               | 667,574   | 17.43%   | 642,226  | 16.65%  |
| Capital outlay                                       | 2,315,000                | 10,934,428              | 3,465,000               | 1,150,000   | 49.68%   | (7,469,428)  | -68.31%   |
| Debt Service   | 1,201,806                | 1,201,806               | 1,184,306               | (17,500)  | -1.46%   | (17,500)   | -1.46%  |
| Transfer to Capital Reserve/Projects                 | 35,000                   | 35,000                  | 35,000                  | -   | 0.00%  | -  | 0.00%   |
| Non-Departmental                                     | 75,809                   | 62,375                  | 56,552                  | (19,257)  | -25.40%  | (5,823)  | -9.34%  |
| Total expenses                                       | 7,458,460                | 16,089,802              | 9,239,277               | 1,780,817   | 23.88%   | (6,850,525)  | -42.58%   |
| Net excess   | -                        | -                       | -                       | -   |  | -  |   |
| <b><u>Public Utilities Fund 610</u></b>              |                          |                         |                         |   |  |  |   |
| Revenues:  |                          |                         |                         |   |  |  |   |
| Water sales  | 7,210,968                | 7,210,968               | 7,909,308               | 698,340   | 9.68%  | 698,340  | 9.68%   |
| Sewer sales  | 5,820,036                | 5,820,036               | 6,280,000               | 459,964   | 7.90%  | 459,964  | 7.90%   |
| Tap fees   | 200,000                  | 200,000                 | 240,000                 | 40,000  | 20.00%   | 40,000   | 20.00%  |
| LOB and Transfers                                    | 721,884                  | 721,884                 | 1,392,376               | 670,492   | 92.88%   | 670,492  | 92.88%  |
| Other utility revenues                               | 896,424                  | 1,429,224               | 1,192,431               | 296,007   | 33.02%   | (236,793)  | -16.57%   |
| Ret earnings appropriated/Loan Proceeds              | 1,244,928                | 1,833,798               | 400,012                 | (844,916)   | -67.87%  | (1,433,786)  | -78.19%   |
| Total revenues                                       | 16,094,240               | 17,215,910              | 17,414,127              | 1,319,887   | 8.20%  | 198,217  | 1.15%   |
| Expenses:  |                          |                         |                         |   |  |  |   |
| Administration/operations                            | 1,939,703                | 2,419,631               | 2,049,221               | 109,518   | 5.65%  | (370,410)  | -15.31%   |
| Maintenance  | 6,394,851                | 6,733,433               | 6,692,839               | 297,988   | 4.66%  | (40,594)   | -0.60%  |
| Water quality  | 2,857,672                | 3,131,150               | 3,113,136               | 255,464   | 8.94%  | (18,014)   | -0.58%  |
| Engineering  | 374,515                  | 375,607                 | 395,207                 | 20,692  | 5.53%  | 19,600   | 5.22%   |
| Capital outlay                                       | 1,946,000                | 2,558,389               | 3,422,000               | 1,476,000   | 75.85%   | 863,611  | 33.76%  |
| Debt service   | 1,395,158                | 1,395,158               | 1,599,133               | 203,975   | 14.62%   | 203,975  | 14.62%  |
| Transfer to Capital Reserve/SDF Cap Res              | 1,018,678                | 494,764                 | -                       | (1,018,678)   | -100.00%   | (494,764)  | -100.00%  |
| Non-Departmental                                     | 167,663                  | 107,778                 | 142,591                 | (25,072)  | -14.95%  | 34,813   | 32.30%  |
| Total expenses                                       | 16,094,240               | 17,215,910              | 17,414,127              | 1,319,887   | 8.20%  | 198,217  | 1.15%   |
| Net excess   | -                        | -                       | -                       | -   |  | -  |   |

## FY2024-2025 Budget Summary

**.0031 Rate Final**

|   | Original<br>23-24 Budget | Revised<br>23-24 Budget | Adopted<br>24-25 Budget | Adopted<br>vs. Original<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Original<br>% increase/<br>(decrease) | Adopted<br>vs. Revised<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Revised<br>% increase/<br>(decrease) |
|---|--------------------------|-------------------------|-------------------------|---|--|--|---|
| <b><u>East Moore Water District Fund 620</u></b>  |                          |                         |                         |   |  |  |   |
| Revenues:   |                          |                         |                         |   |  |  |   |
| User Fees   | 3,217,000                | 3,367,000               | 3,472,081               | 255,081   | 7.93%  | 105,081  | 3.12%   |
| Other Revenue                                     | 494,339                  | 494,339                 | -                       | (494,339)   | -100.00%   | (494,339)  | -100.00%  |
| Total Revenue                                     | 3,711,339                | 3,861,339               | 3,472,081               | (239,258)   | -6.45%   | (389,258)  | -10.08%   |
| Expenses:   |                          |                         |                         |   |  |  |   |
| Debt Service                                      | 693,906                  | 693,906                 | 696,219                 | 2,313   | 0.33%  | 2,313  | 0.33%   |
| Administration/Operations                         | 2,192,433                | 2,203,204               | 2,011,228               | (181,205)   | -8.27%   | (191,976)  | -8.71%  |
| Capital   | 265,000                  | 365,000                 | 330,000                 | 65,000  | 24.53%   | (35,000)   | -9.59%  |
| Trans to CR/Trans to Utilities                    | 560,000                  | 599,229                 | 434,634                 | (125,366)   | -22.39%  | (164,595)  | -27.47%   |
| Total expenses                                    | 3,711,339                | 3,861,339               | 3,472,081               | (239,258)   | -6.45%   | (389,258)  | -10.08%   |
| Net excess  | -                        | -                       | -                       | -   |  | -  |   |
| <b><u>Self-Insurance Fund 810</u></b>             |                          |                         |                         |   |  |  |   |
| Revenues  | 10,338,496               | 11,839,445              | 12,233,754              | 1,895,258   | 18.33%   | 394,309  | 3.33%   |
| Expenses:   |                          |                         |                         |   |  |  |   |
| Operations  | 10,008,852               | 11,509,801              | 11,904,110              | 1,895,258   | 18.94%   | 394,309  | 3.43%   |
| Wellness program                                  | 329,644                  | 329,644                 | 329,644                 | -   | 0.00%  | -  | 0.00%   |
| Total expenses                                    | 10,338,496               | 11,839,445              | 12,233,754              | 1,895,258   | 18.33%   | 394,309  | 3.33%   |
| Net excess  | -                        | -                       | -                       | -   |  | -  |   |
| <b><u>Emergency Medical Services Fund 200</u></b> |                          |                         |                         |   |  |  |   |
| Revenues:   |                          |                         |                         |   |  |  |   |
| Property taxes                                    | 8,151,219                | 8,151,219               | 8,308,743               | 157,524   | 1.93%  | 157,524  | 1.93%   |
| Property taxes - prior years                      | 10,000                   | 10,000                  | 10,000                  | -   | 0.00%  | -  | 0.00%   |
| Fees / other revenues/transfers in                | 4,469,388                | 4,870,814               | 4,869,388               | 400,000   | 8.95%  | (1,426)  | -0.03%  |
| Appropriated fund balance                         | -                        | 116,875                 | 124,029                 | 124,029   | 0.00%  | 7,154  | 6.12%   |
| Total revenues                                    | 12,630,607               | 13,148,908              | 13,312,160              | 681,553   | 5.40%  | 163,252  | 1.24%   |
| Expenditures:                                     |                          |                         |                         |   |  |  |   |
| Operations  | 11,190,673               | 11,383,178              | 12,419,624              | 1,228,951   | 10.98%   | 1,036,446  | 9.11%   |
| Capital outlay                                    | 485,600                  | 485,600                 | 531,000                 | 45,400  | 9.35%  | 45,400   | 9.35%   |
| Transfers   | 500,000                  | 500,000                 | -                       | (500,000)   | -100.00%   | (500,000)  | -100.00%  |
| Debt Service/Leases                               | 73,500                   | 470,170                 | 24,338                  | (49,162)  | -66.89%  | (445,832)  | -94.82%   |
| Non-Departmental                                  | 380,834                  | 309,960                 | 337,198                 | (43,636)  | -11.46%  | 27,238   | 8.79%   |
| Total expenditures                                | 12,630,607               | 13,148,908              | 13,312,160              | 681,553   | 5.40%  | 163,252  | 1.24%   |
| Net excess  | -                        | -                       | -                       | -   |  | -  |   |

## FY2024-2025 Budget Summary

**.0031 Rate Final**

|   | Original<br>23-24 Budget | Revised<br>23-24 Budget | Adopted<br>24-25 Budget | Adopted<br>vs. Original<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Original<br>% increase/<br>(decrease) | Adopted<br>vs. Revised<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Revised<br>% increase/<br>(decrease) |
|---|--------------------------|-------------------------|-------------------------|---|--|--|---|
| <b><u>E911 - Emergency PSAP Services Fund 210</u></b> |                          |                         |                         |   |  |  |   |
| Revenues:   |                          |                         |                         |   |  |  |   |
| Revenues - E911 telephone fees                        | 122,976                  | 122,976                 | -                       | (122,976)   | -100.00%   | (122,976)  | -100.00%  |
| Appropriated fund balance                             | 154,006                  | 271,711                 | 211,428                 | 57,422  | 37.29%   | (60,283)   | -22.19%   |
| Total revenues  | 276,982                  | 394,687                 | 211,428                 | (65,554)  | -23.67%  | (183,259)  | -46.43%   |
| Expenditures:   |                          |                         |                         |   |  |  |   |
| Operations  | 271,030                  | 271,030                 | 211,428                 | (59,602)  | -21.99%  | (59,602)   | -21.99%   |
| Capital outlay  | 5,952                    | 123,657                 | -                       | (5,952)   | -100.00%   | (123,657)  | -100.00%  |
| Total expenditures                                    | 276,982                  | 394,687                 | 211,428                 | (65,554)  | -23.67%  | (183,259)  | -46.43%   |
| Net excess  | -                        | -                       | -                       | -   |  | -  |   |
| <b><u>MCTS Operations Fund 230</u></b>                |                          |                         |                         |   |  |  |   |
| Revenues:   |                          |                         |                         |   |  |  |   |
| Revenues - user fees                                  | 674,017                  | 674,017                 | 707,375                 | 33,358  | 4.95%  | 33,358   | 4.95%   |
| Grants  | 855,319                  | 855,319                 | 787,822                 | (67,497)  | -7.89%   | (67,497)   | -7.89%  |
| Sale of Assets  | 25,000                   | 25,000                  | 45,000                  | 20,000  | 80.00%   | 20,000   | 80.00%  |
| Appropriated fund balance                             | -                        | -                       | -                       | -   | 0.00%  | -  | 0.00%   |
| Total revenues  | 1,554,336                | 1,554,336               | 1,540,197               | (14,139)  | -0.91%   | (14,139)   | -0.91%  |
| Expenditures:   |                          |                         |                         |   |  |  |   |
| Operations  | 1,283,134                | 1,322,335               | 1,266,297               | (16,837)  | -1.31%   | (56,038)   | -4.24%  |
| Capital outlay  | 232,001                  | 232,001                 | 244,110                 | 12,109  | 5.22%  | 12,109   | 5.22%   |
| Non-Departmental                                      | 39,201                   | -                       | 29,790                  | (9,411)   | -24.01%  | 29,790   | 0.00%   |
| Total expenditures                                    | 1,554,336                | 1,554,336               | 1,540,197               | (14,139)  | -0.91%   | (14,139)   | -0.91%  |
| Net excess  | -                        | -                       | -                       | -   |  | -  |   |

## FY2024-2025 Budget Summary

**.0031 Rate Final**

|                                    | Original<br>23-24 Budget | Revised<br>23-24 Budget | Adopted<br>24-25 Budget | Adopted<br>vs. Original<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Original<br>% increase/<br>(decrease) | Adopted<br>vs. Revised<br>\$ Increase/<br>(Decrease) | Adopted<br>vs. Revised<br>% increase/<br>(decrease) |
|------------------------------------|--------------------------|-------------------------|-------------------------|---|--|--|---|
| <b>Total All Sources</b>           |                          |                         |                         |   |  |  |   |
| General Fund 100                   | 144,711,448              | 162,576,351             | 154,002,025             | 9,290,577   | 6.42%  | (8,574,326)  | -5.27%  |
| Wastewater Fund 600                | 7,458,460                | 16,089,802              | 9,239,277               | 1,780,817   | 23.88%   | (6,850,525)  | -42.58%   |
| Public Utilities Fund 610          | 16,094,240               | 17,215,910              | 17,414,127              | 1,319,887   | 8.20%  | 198,217  | 1.15%   |
| EMWD Fund 620                      | 3,711,339                | 3,861,339               | 3,472,081               | (239,258)   | -6.45%   | (389,258)  | -10.08%   |
| Self Insurance/Risk Mgmt Fund 810  | 10,338,496               | 11,839,445              | 12,233,754              | 1,895,258   | 18.33%   | 394,309  | 3.33%   |
| EMS Fund 200                       | 12,630,607               | 13,148,908              | 13,312,160              | 681,553   | 5.40%  | 163,252  | 1.24%   |
| E911 Fund 210                      | 276,982                  | 394,687                 | 211,428                 | (65,554)  | -23.67%  | (183,259)  | -46.43%   |
| MCTS Operations Fund 230           | 1,554,336                | 1,554,336               | 1,540,197               | (14,139)  | -0.91%   | (14,139)   | -0.91%  |
| Sub Total Fund Budgets             | 196,775,908              | 226,680,778             | 211,425,049             | 14,649,141  | 7.44%  | (15,255,729)   | -6.73%  |
| Soil & Water Conservation Fund 220 | 23,753                   | 23,753                  | 33,753                  | 10,000  | 42.10%   | 10,000   | 42.10%  |
| Fire Districts Fund 215            | 6,430,662                | 6,924,340               | 7,529,684               | 1,099,022   | 17.09%   | 605,344  | 8.74%   |
| Fire Districts Debt Fund 216       | -                        | -                       | 1,057,807               | 1,057,807   | 0.00%  | 1,057,807  | 0.00%   |
| CVB Fund 260                       | 4,102,085                | 4,102,085               | 3,806,500               | (295,585)   | -7.21%   | (295,585)  | -7.21%  |
| DSS Charitable Restricted Fund 280 | 15,000                   | 15,000                  | 15,000                  | -   | 0.00%  | -  | 0.00%   |
| DSS Payee Restricted Fund 281      | 420,000                  | 420,000                 | 420,000                 | -   | 0.00%  | -  | 0.00%   |
| Opioid Settlement Funds 290        | -                        | 619,940                 | 25,000                  | 25,000  | 0.00%  | (594,940)  | -95.97%   |
| Airport Authority Fund 640         | 5,893,941                | 6,196,716               | 6,227,103               | 333,162   | 5.65%  | 30,387   | 0.49%   |
| Total All Funds Gross Budget       | 213,661,349              | 244,982,612             | 230,539,896             | 16,878,547  | 7.90%  | (14,442,716)   | -5.90%  |
| Less Transfers/Assessments         | (10,683,984)             | (10,683,984)            | (12,292,466)            | (1,608,482)   | 15.06%   | (1,608,482)  | 15.06%  |
| Net Budget All Sources             | 202,977,365              | 234,298,628             | 218,247,430             | 15,270,065  | 7.52%  | (16,051,198)   | -6.85%  |

## TOTAL COUNTY FUNDS

The County's total FY 2024-2025 budget is \$230,539,896. The largest fund is the General Fund. The General Fund budget total is \$154,002,025, which is roughly 67% of the total budget. The General Fund budget has increased by \$9,290,577 from FY 2023-2024. The County increased the amount going to the schools and college by over \$3.1 million from the prior year budget. The County also added 5 full-time and 1 part-time new positions to the General Fund.

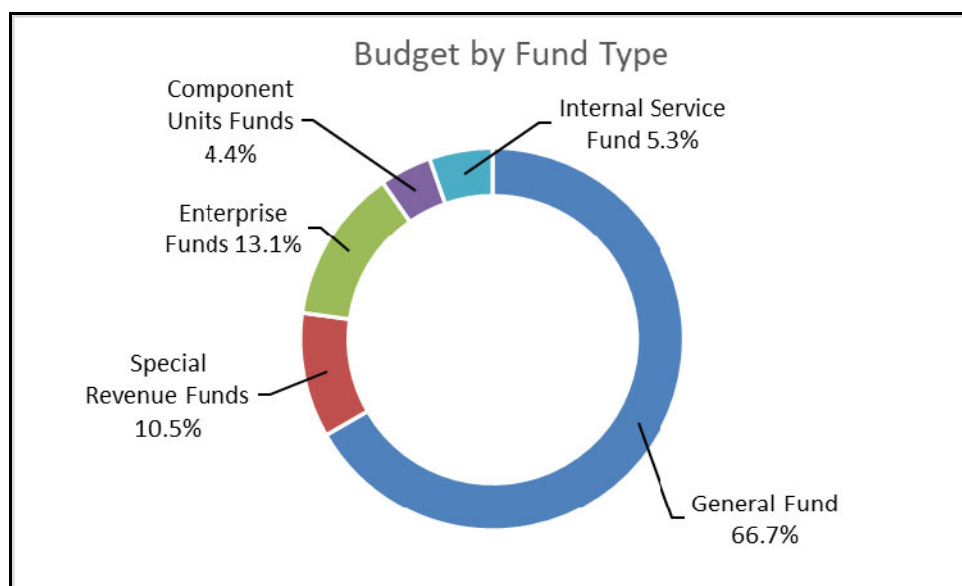
The next largest group of funds is the Enterprise Funds. The Enterprise Funds have adopted expenditures of \$30,125,485 or approximately 13% of the overall budget. The FY 2024-2025 budget increased by \$2,861,446 over the FY 2023-2024 budget. Most of this increase is due to increased operating costs and capital projects.

The Special Revenue Funds have adopted expenditures of \$24,145,029. This is an increase of \$2,793,689 over the FY 2023-2024 budget. Some of the increase is new positions added within the Emergency Management Services Fund. There are 8 new full-time positions added in this fund. Another large increase is in the Fire District Funds 215 & 216. The increase is 31% over the prior year to cover increased operating costs and capital needs.

The Component Unit Funds have an adopted budget of \$10,033,603 for FY2024/2025. This is an increase of \$37,577 over the FY 2023-2024 budget. The CVB decreased by \$295,585 and the Airport increased by \$333,162 over the prior year.

The Internal Service Fund have an adopted budget of \$12,233,754 for FY2024/2025. This is an increase of \$1,895,258 over the FY 2023-2024 budget due to health care increases.

## 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.

|                       | <b>FY2024 Budget</b>  | <b>FY2025 Budget</b>  |
|-----------------------|-----------------------|-----------------------|
| Total Budget          | \$ 213,661,349        | \$ 230,539,896        |
| Less:                 |                       |                       |
| Internal Service Fund | \$ (10,683,984)       | \$ (12,292,466)       |
| Inter-fund Transfer   | \$ -                  | \$ -                  |
| <b>Net Budget</b>     | <b>\$ 202,977,365</b> | <b>\$ 218,247,430</b> |

#### SUMMARY OF FINANCIAL SOURCES & USES

The next three pages present a summary of financial sources and uses for FY 2022-23 actual, FY 2023-24 budget and FY 2024-25 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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|   | Governmental Funds |                    |                    |                       |                   |                   |
|---|--------------------|--------------------|--------------------|-----------------------|-------------------|-------------------|
|   | General Fund       |                    |                    | Special Revenue Funds |                   |                   |
|   | 2023 Actual        | 2024 Budget        | 2025 Budget        | 2023 Actual           | 2024 Budget       | 2025 Budget       |
| <b>Financial Sources</b>                |                    |                    |                    |                       |                   |                   |
| General Property Tax                    | \$ 73,292,048      | \$ 71,634,734      | \$ 71,634,734      | \$ 11,428,095         | \$ 13,755,751     | \$ 15,006,843     |
| Sales and Use Tax                       | 33,307,724         | 31,600,000         | 33,180,000         | -                     | -                 | -                 |
| Other Taxes                             | 740,237            | 820,000            | 840,000            | -                     | -                 | -                 |
| Interest Earnings                       | 5,365,794          | 3,000,000          | 5,500,000          | 49,718                | -                 | -                 |
| Charges for Services                    | 15,180,486         | 15,580,465         | 15,868,915         | 5,094,813             | 5,065,558         | 5,596,916         |
| Intergovernmental                       | 14,847,835         | 14,525,090         | 14,250,745         | 1,365,734             | 1,539,895         | 1,226,422         |
| Payments from Component Units           | 124,125            | -                  | -                  | -                     | -                 | -                 |
| Sale of Assets                          | 87,700             | -                  | -                  | 40,264                | -                 | 45,000            |
| Lease Liabilities Issued                | 45,861             | -                  | -                  | -                     | -                 | -                 |
| Other/Donations                         | 666,579            | -                  | -                  | 577,988               | -                 | -                 |
| Transfers In                            | 8,300,792          | 7,400,312          | 7,596,916          | 1,518,508             | 500,000           | 1,057,807         |
| <b>Total Financial Sources</b>          | <b>151,959,181</b> | <b>144,560,601</b> | <b>148,871,310</b> | <b>20,075,120</b>     | <b>20,861,204</b> | <b>22,932,988</b> |
| <b>Financial Uses</b>                   |                    |                    |                    |                       |                   |                   |
| General Government                      | 19,764,933         | 20,943,859         | 23,376,083         | -                     | -                 | -                 |
| Public Safety                           | 19,330,703         | 21,004,021         | 23,434,513         | 16,598,642            | 19,264,751        | 21,028,934        |
| Public Works                            | -                  | -                  | -                  | -                     | -                 | -                 |
| Environmental & Community               | 7,825,442          | 11,464,864         | 11,311,014         | 13,448                | 23,753            | 33,753            |
| Human Services                          | 17,323,614         | 19,766,750         | 21,368,683         | 1,418,607             | 1,989,336         | 2,000,197         |
| Cultural & Recreational                 | 1,523,702          | 1,698,438          | 1,846,855          | -                     | -                 | -                 |
| Education                               | 40,989,534         | 41,151,256         | 44,292,474         | -                     | -                 | -                 |
| Convention and Visitors Bureau          | -                  | -                  | -                  | -                     | -                 | -                 |
| Moore County Airport                    | -                  | -                  | -                  | -                     | -                 | -                 |
| Debt Service                            | 25,366,520         | 24,212,165         | 23,465,553         | 111,802               | 73,500            | 24,338            |
| Non Departmental                        | 745,799            | 4,070,095          | 3,768,098          | -                     | -                 | -                 |
| Transfers Out                           | 16,966,159         | 400,000            | 1,138,752          | 500,000               | -                 | 1,057,807         |
| <b>Total Financial Uses</b>             | <b>149,836,406</b> | <b>144,711,448</b> | <b>154,002,025</b> | <b>18,642,499</b>     | <b>21,351,340</b> | <b>24,145,029</b> |
| Net Increase (Decrease) in Fund Balance | 2,122,775          | (150,847)          | (5,130,715)        | 1,432,621             | (490,136)         | (1,212,041)       |



|   | Proprietary Funds                               |                  |                  |                                    |                   |                   |   |                  |                  |                       |                   |                   |
|---|---|------------------|------------------|------------------------------------|-------------------|-------------------|---|------------------|------------------|-----------------------|-------------------|-------------------|
|   | Water Pollution Control Plant - Enterprise Fund |                  |                  | Public Utilities - Enterprise Fund |                   |                   | East Moore Water District - Enterprise Fund |                  |                  | Internal Service Fund |                   |                   |
|   | 2023 Actual                                     | 2024 Budget      | 2025 Budget      | 2023 Actual                        | 2024 Budget       | 2025 Budget       | 2023 Actual                                 | 2024 Budget      | 2025 Budget      | 2023 Actual           | 2024 Budget       | 2025 Budget       |
| <b>Financial Sources</b>                |   |                  |                  |                                    |                   |                   |   |                  |                  |                       |                   |                   |
| General Property Tax                    | \$ -  | \$ -             | \$ -             | \$ -                               | \$ -              | \$ -              | \$ -  | \$ -             | \$ -             | \$ -                  | \$ -              | \$ -              |
| Sales and Use Tax                       | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Other Taxes                             | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Interest Earnings                       | 7,466   | -                | -                | 514,103                            | 380,351           | 290,601           | -   | -                | -                | -                     | -                 | -                 |
| Charges for Services                    | 6,066,728                                       | 6,249,466        | 6,677,685        | 13,640,427                         | 14,408,961        | 16,214,546        | 3,166,660                                   | 3,217,000        | 3,472,081        | 11,494,662            | 10,338,496        | 11,664,861        |
| Intergovernmental                       | 72,000  | -                | -                | 3,161,802                          | -                 | -                 | 561,750                                     | -                | -                | -                     | -                 | -                 |
| Payments from Component Units           | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Sale of Assets                          | -   | -                | -                | 128,304                            | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Lease Liabilities Issued                | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Other/Donations                         | -   | -                | -                | 21,945                             | -                 | -                 | 2,812                                       | -                | -                | -                     | -                 | -                 |
| Transfers In                            | -   | -                | -                | 96,130                             | 60,000            | 508,968           | 146,570                                     | 494,339          | -                | 750,000               | -                 | -                 |
| <b>Total Financial Sources</b>          | <b>6,146,194</b>                                | <b>6,249,466</b> | <b>6,677,685</b> | <b>17,562,711</b>                  | <b>14,849,312</b> | <b>17,014,115</b> | <b>3,877,792</b>                            | <b>3,711,339</b> | <b>3,472,081</b> | <b>12,244,662</b>     | <b>10,338,496</b> | <b>11,664,861</b> |
| <b>Financial Uses</b>                   |   |                  |                  |                                    |                   |                   |   |                  |                  |                       |                   |                   |
| General Government                      | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | 11,494,331            | 10,338,496        | 12,233,754        |
| Public Safety                           | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Public Works                            | 4,283,098                                       | 6,221,654        | 8,019,971        | 11,854,406                         | 13,680,404        | 15,814,994        | 2,519,129                                   | 2,457,433        | 2,341,228        | -                     | -                 | -                 |
| Environmental & Community               | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Human Services                          | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Cultural & Recreational                 | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Education                               | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Convention and Visitors Bureau          | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Moore County Airport                    | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Debt Service                            | 1,242,225                                       | 1,201,806        | 1,184,306        | 1,481,679                          | 1,395,158         | 1,599,133         | 705,093                                     | 693,906          | 696,219          | -                     | -                 | -                 |
| Non Departmental                        | -   | -                | -                | -                                  | -                 | -                 | -   | -                | -                | -                     | -                 | -                 |
| Transfers Out                           | 7,160   | 35,000           | 35,000           | -                                  | 1,018,678         | -                 | 96,130                                      | 560,000          | 434,634          | -                     | -                 | -                 |
| <b>Total Financial Uses</b>             | <b>5,532,483</b>                                | <b>7,458,460</b> | <b>9,239,277</b> | <b>13,336,085</b>                  | <b>16,094,240</b> | <b>17,414,127</b> | <b>3,320,352</b>                            | <b>3,711,339</b> | <b>3,472,081</b> | <b>11,494,331</b>     | <b>10,338,496</b> | <b>12,233,754</b> |
| Net Increase (Decrease) in Fund Balance | 613,711   | (1,208,994)      | (2,561,592)      | 4,226,626                          | (1,244,928)       | (400,012)         | 557,440                                     | -                | -                | 750,331               | -                 | (568,893)         |

|   | Component Units |             |             |             |             |             |               |               |               |
|---|-----------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|
|   | CVB             |             |             | Airport     |             |             |               |               |               |
|   | 2023 Actual     | 2024 Budget | 2025 Budget | 2023 Actual | 2024 Budget | 2025 Budget | 2023 Actual   | 2024 Budget   | 2025 Budget   |
| Financial Sources                       |                 |             |             |             |             |             |               |               |               |
| General Property Tax                    | \$ -            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 84,720,143 | \$ 85,390,485 | \$ 86,641,577 |
| Sales and Use Tax                       | -               | -           | -           | -           | -           | -           | 33,307,724    | 31,600,000    | 33,180,000    |
| Other Taxes                             | 3,191,140       | 3,100,085   | 3,504,500   | -           | -           | -           | 3,931,377     | 3,920,085     | 4,344,500     |
| Interest Earnings                       | 62,133          | -           | -           | 182,142     | 100,000     | 75,000      | 6,181,356     | 3,480,351     | 5,865,601     |
| Charges for Services                    | -               | 2,000       | 2,000       | 4,219,212   | 5,393,230   | 5,420,750   | 58,862,988    | 60,255,176    | 64,917,754    |
| Intergovernmental                       | -               | -           | -           | 6,556,862   | -           | -           | 26,565,983    | 16,064,985    | 15,477,167    |
| Payments from Component Units           | -               | -           | -           | -           | -           | -           | 124,125       | -             | -             |
| Sale of Assets                          | -               | -           | -           | -           | -           | -           | 256,268       | -             | 45,000        |
| Lease Liabilities Issued                | -               | -           | -           | -           | -           | -           | 45,861        | -             | -             |
| Other/Donations                         | 2,833           | -           | -           | 82,846      | -           | -           | 1,355,003     | -             | -             |
| Transfers In                            | -               | -           | -           | -           | -           | -           | 10,812,000    | 8,454,651     | 9,163,691     |
| Total Financial Sources                 | 3,256,106       | 3,102,085   | 3,506,500   | 11,041,062  | 5,493,230   | 5,495,750   | 226,162,828   | 209,165,733   | 219,635,290   |
|   |                 |             |             |             |             |             |               |               |               |
| Financial Uses                          |                 |             |             |             |             |             |               |               |               |
| General Government                      | -               | -           | -           | -           | -           | -           | 31,259,264    | 31,282,355    | 35,609,837    |
| Public Safety                           | -               | -           | -           | -           | -           | -           | 35,929,345    | 40,268,772    | 44,463,447    |
| Public Works                            | -               | -           | -           | -           | -           | -           | 18,656,633    | 22,359,491    | 26,176,193    |
| Environmental & Community               | -               | -           | -           | -           | -           | -           | 7,838,890     | 11,488,617    | 11,344,767    |
| Human Services                          | -               | -           | -           | -           | -           | -           | 18,742,221    | 21,756,086    | 23,368,880    |
| Cultural & Recreational                 | -               | -           | -           | -           | -           | -           | 1,523,702     | 1,698,438     | 1,846,855     |
| Education                               | -               | -           | -           | -           | -           | -           | 40,989,534    | 41,151,256    | 44,292,474    |
| Convention and Visitors Bureau          | 2,506,924       | 4,102,085   | 3,806,500   | -           | -           | -           | 2,506,924     | 4,102,085     | 3,806,500     |
| Moore County Airport                    | -               | -           | -           | 4,291,591   | 5,893,941   | 5,676,603   | 4,291,591     | 5,893,941     | 5,676,603     |
| Debt Service                            | -               | -           | -           | 136,805     | -           | 550,500     | 29,044,124    | 27,576,535    | 27,520,049    |
| Non Departmental                        | -               | -           | -           | -           | -           | -           | 745,799       | 4,070,095     | 3,768,098     |
| Transfers Out                           | -               | -           | -           | -           | -           | -           | 17,569,449    | 2,013,678     | 2,666,193     |
| Total Financial Uses                    | 2,506,924       | 4,102,085   | 3,806,500   | 4,428,396   | 5,893,941   | 6,227,103   | 209,097,476   | 213,661,349   | 230,539,896   |
| Net Increase (Decrease) in Fund Balance | 749,182         | (1,000,000) | (300,000)   | 6,612,666   | (400,711)   | (731,353)   | 17,065,352    | (4,495,616)   | (10,904,606)  |

**GENERAL FUND****Where Does the Funding Come From?**

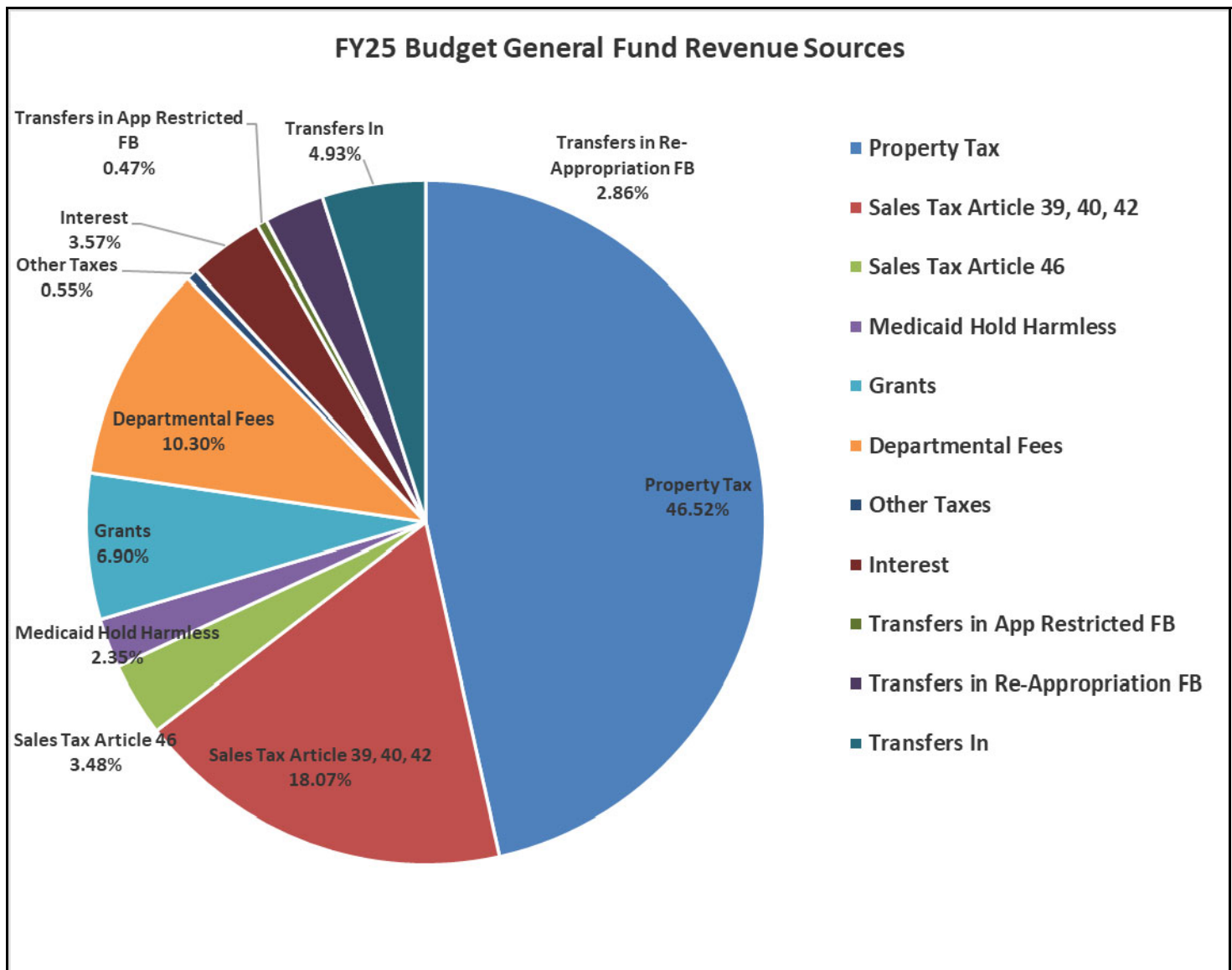
The following represents the General Fund Revenues budgeted for FY 2024-2025 by amount and % of the total budget:

| <b>General Fund Revenues</b>  |                    |          |
|-------------------------------|--------------------|----------|
| <b>Source</b>                 | <b>FY25 Budget</b> | <b>%</b> |
| Property Tax                  | \$71,634,734       | 46.52%   |
| Sales Tax Article 39, 40, 42  | \$27,825,000       | 18.07%   |
| Sales Tax Article 46          | \$5,355,000        | 3.48%    |
| Intergovernmental             | \$14,250,745       | 9.25%    |
| Departmental Fees             | \$15,868,915       | 10.30%   |
| Other Taxes                   | \$840,000          | 0.55%    |
| Interest                      | \$5,500,000        | 3.57%    |
| Transfers in App Fund Balance | \$5,130,715        | 3.33%    |
| Transfers In                  | \$7,596,916        | 4.93%    |
| Total Revenues - GF           | \$154,002,025      | 100.00%  |

The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2021-22, and for FY 2022-23, and the approved FY 2023-24 Budget as well as the approved FY 2024-25 Budget. The percent change refers to the change from FY 2023-24 to FY 2024-25.

| General Fund Revenues                 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | Percent<br>Change |
|---------------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Property taxes - current year         | 73,775,774           | 72,975,595           | 71,294,734                       | 71,294,734                       | 0.0%              |
| Property taxes - prior years          | 192,152              | 5,612                | 250,000                          | 250,000                          | 0.0%              |
| Penalties and interest                | 92,276               | 310,841              | 90,000                           | 90,000                           | 0.0%              |
| Other Taxes                           | 376,127              | 740,237              | 820,000                          | 840,000                          | 2.4%              |
| Sales taxes                           | 30,851,728           | 33,307,724           | 31,600,000                       | 33,180,000                       | 5.0%              |
| Interest earnings                     | 181,852              | 5,365,794            | 3,000,000                        | 5,500,000                        | 83.3%             |
| Charges for services                  | 15,543,407           | 15,180,486           | 15,580,465                       | 15,868,915                       | 1.9%              |
| Intergovernmental Revenues            | 14,584,998           | 14,847,835           | 14,525,090                       | 14,250,745                       | -1.9%             |
| Payments from Component Units         | 2,373,319            | 124,125              | -                                | -                                | 0.0%              |
| Sale of assets                        | 106,597              | 87,700               | -                                | -                                | 0.0%              |
| Lease & Subscription liability issued | 46,898               | 45,861               | -                                | -                                | 0.0%              |
| Other/Donations                       | 474,021              | 666,579              | -                                | -                                | 0.0%              |
| Transfers in                          | 10,108,737           | 8,300,792            | 7,400,312                        | 7,596,916                        | 2.7%              |
| Appropriated Funds                    | -                    | -                    | 150,847                          | 5,130,715                        | 3301.3%           |
| <b>Total Revenues</b>                 | <b>148,707,886</b>   | <b>151,959,181</b>   | <b>144,711,448</b>               | <b>154,002,025</b>               | <b>6.4%</b>       |

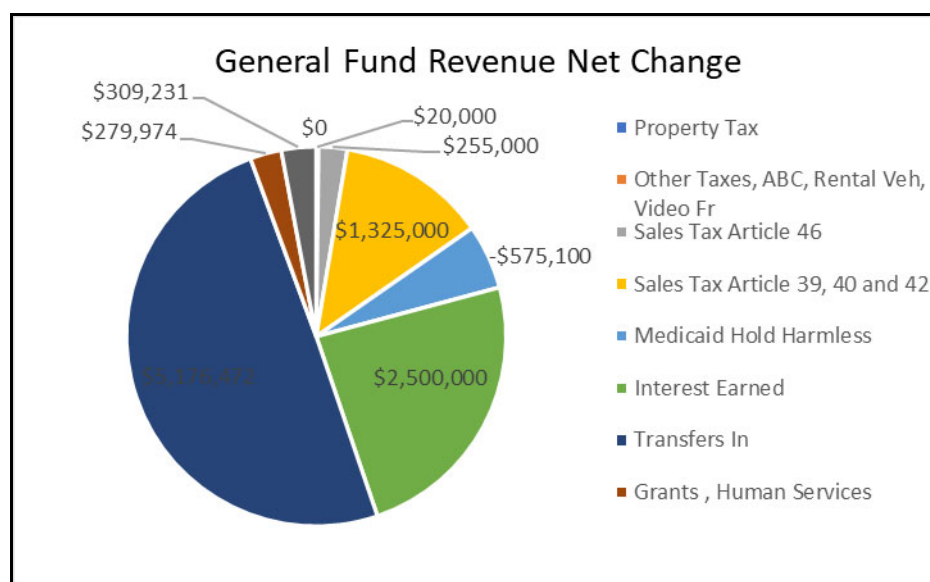
- General Fund revenues are based on trend analysis. The County compares the last four (4) completed years of actuals for historical revenues to calculate the budgeted revenues for the coming year. The revenues for property tax come from the Tax Administrator based on the tax rate and the valuation of property records.
- The County went through a property tax revaluation for FY24 and decided to hold property taxes below revenue neutral. For FY25 the County dropped the tax rate to .031/\$100 valuation from .033/\$100 valuation in FY24. The increased revenues for FY25 are through increased sales taxes and from Appropriated Fund Balance. The County decided to use the surplus from FY23 of \$4,400,000 to reduce the tax rate in FY25.
- The below chart shows the General Fund revenues by source.



The following chart represents the overall changes from FY24 General Fund Budget to FY25 General Fund Budget for revenues:

| Source                                 | FY24 Budget   | FY25 Budget   | Net Change  | %      |
|--|---------------|---------------|-------------|--------|
| Property Tax                           | \$71,634,734  | \$71,634,734  | \$0         | 0.0%   |
| Sales Tax Art 39, 40, 42               | \$26,500,000  | \$27,825,000  | \$1,325,000 | 5.0%   |
| Sales Tax Article 46                   | \$5,100,000   | \$5,355,000   | \$255,000   | 5.0%   |
| Medicaid Hold Harmless                 | \$4,198,417   | \$3,623,317   | (\$575,100) | -13.7% |
| Grants, Human Services                 | \$10,326,673  | \$10,606,647  | \$279,974   | 2.7%   |
| Departmental Fees/Assessments          | \$15,580,465  | \$15,889,696  | \$309,231   | 2.0%   |
| Other Taxes (ABC, RVT)                 | \$820,000     | \$840,000     | \$20,000    | 2.4%   |
| Interest                               | \$3,000,000   | \$5,500,000   | \$2,500,000 | 83.3%  |
| Transfers In Debt/Bond Int/School Debt | \$7,551,159   | \$12,727,631  | \$5,176,472 | 68.6%  |
| Total Revenues - GF                    | \$144,711,448 | \$154,002,025 | \$9,290,577 | 6.4%   |

### Analysis of Revenue Sources:

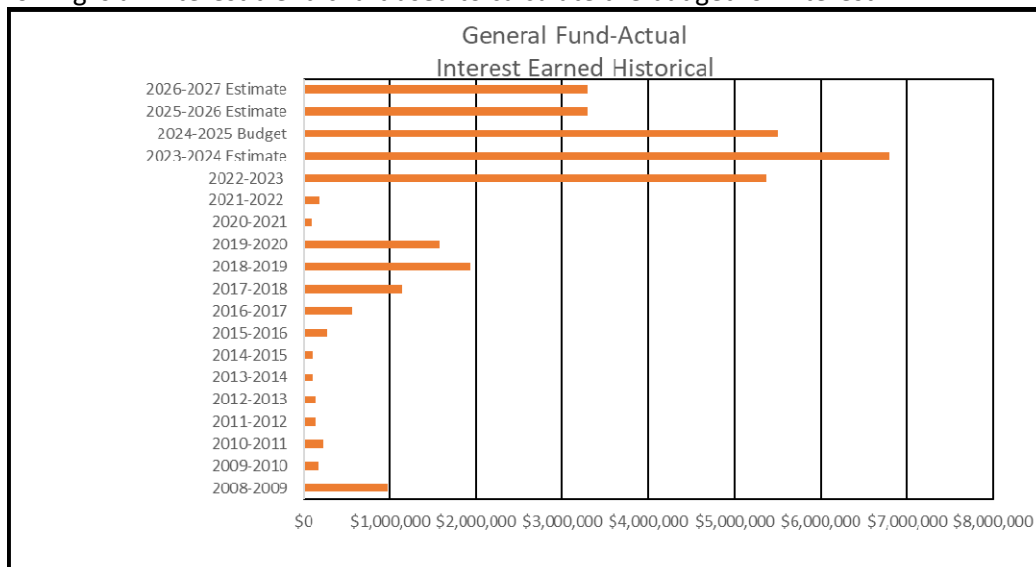


- Property Tax did not change from the prior year budget. The property tax rate is decreasing from .330/\$100 valuation in FY24 to .310/\$100 valuation in FY25. The Tax Administrator provided the estimated tax valuation of \$22,593,261,740. This amount includes Real, Personal, Motor Vehicles and Utility property tax valuations. The budget is calculated at 99.0% of total collections based on the previous year's tax collection rates being over 99.6%. 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 \$1,580,000 (\$1,325,000 for Sales Tax Article 39,40 and 42 and \$255,000 for Article 46): 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 FY24, which are expected to come in around \$28 million for Article 39, 40, and 42 and another \$5.8 million for Article 46.

Note: The sales tax collected chart below (to date for FY24) is only through April which is 10 months of the fiscal year. We still have 2 more months of collections for FY24 closeout. The chart also includes the Medicaid Hold Harmless amounts.

| Sales Tax Revenue Budget/Actuals | FY20/21<br>ACTUALS | FY21/22<br>ACTUALS | FY22/23<br>ACTUALS | FY23/24<br>ACTUALS<br>10 months | FY24/25<br>BUDGET  |
|----------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------|
| ARTICLE 39-LOCAL SALES TAX 1%    | \$9,945,563        | \$10,783,224       | \$11,587,821       | \$10,084,318                    | \$11,647,855       |
| ARTICLE 40-COUNTY 1/2% (70%)     | \$4,743,351        | \$5,269,474        | \$5,746,617        | \$4,919,089                     | \$5,874,166        |
| ARTICLE 42-COUNTY 1/2% (40%)     | \$2,606,126        | \$2,899,738        | \$3,142,577        | \$2,721,550                     | \$3,107,125        |
| ARTICLE 40-SCHOOLS (30%)         | \$2,032,865        | \$2,258,346        | \$2,462,836        | \$2,108,181                     | \$2,535,166        |
| ARTICLE 42-SCHOOLS (60%)         | <u>\$3,909,189</u> | <u>\$4,349,606</u> | <u>\$4,713,865</u> | <u>\$4,082,325</u>              | <u>\$4,660,688</u> |
| Subtotal Article 39, 40, 42      | \$23,237,094       | \$25,560,388       | \$27,653,716       | \$23,915,463                    | \$27,825,000       |
| Medicaid Hold Harmless           | \$4,180,324        | \$4,557,712        | \$5,492,972        | \$4,394,273                     | \$3,623,317        |
| Article 46 - 1/4% start 4/19     | \$4,531,509        | \$5,291,341        | \$5,654,008        | \$4,893,446                     | \$5,355,000        |
| Grand Total                      | \$31,948,927       | \$35,409,441       | \$38,800,696       | \$33,203,182                    | \$36,803,317       |

- Interest Earned: \$2,500,000 increase from prior year: With inflation and increased interest rates, the actual numbers for FY24 are expected to be around \$5,000,000. The County is expecting the same level of interest earned revenue for FY25. 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 \$279,974 from the prior year budget. This includes an increase of Department of Social Services grants of \$615,655 over the prior year budget. This increase is offset by a decrease from Trillium Health Resources in the amount of \$284,000. The grant from Trillium Health Resources was a grant that was received in past years and passed on to the schools.
- Medicaid Hold Harmless is expected to see a decrease of \$575,100 in FY 2025 versus the FY 2024 budget. The Medicaid Hold Harmless amount comes from the State and is expected to decrease in the next year due to higher Medicaid costs.
- Departmental Fees increase of \$309,231; 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 FY24-25 to meet increased cost of providing the service. This increase will be explained in the departmental section for Solid Waste.
- Transfers In \$196,604 increase: This amount is made up of transfers into the General Fund from capital reserve funds to cover debt for the schools, college and courthouse project. The Board approved transferring a total of \$7,596,916 which is a \$196,604 increase from the prior year. 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 2021-22, and FY 2022-23, and the approved FY 2023-24 Budget as well as the approved FY2024-25 Budget. The percent change refers to the change from FY 2023-24 to FY 2024-25. 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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>Decrease | Percent<br>Change |
|------------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|--------------------------|-------------------|
| Governing body                     | \$ 233,501           | \$ 246,536           | \$ 252,896                       | \$ 264,827                       | \$ 11,931                | 4.72%             |
| Administration                     | \$ 754,797           | \$ 865,199           | \$ 879,588                       | \$ 783,949                       | \$ (95,639)              | -10.87%           |
| Human Resources                    | \$ 318,280           | \$ 485,536           | \$ 459,981                       | \$ 675,989                       | \$ 216,008               | 46.96%            |
| Financial services                 | \$ 713,334           | \$ 839,998           | \$ 829,862                       | \$ 904,163                       | \$ 74,301                | 8.95%             |
| County attorney                    | \$ 945,944           | \$ 940,397           | \$ 1,256,215                     | \$ 1,330,441                     | \$ 74,226                | 5.91%             |
| Tax and revaluation                | \$ 2,006,310         | \$ 2,545,671         | \$ 3,283,806                     | \$ 3,691,772                     | \$ 407,966               | 12.42%            |
| Elections                          | \$ 652,076           | \$ 662,933           | \$ 1,190,926                     | \$ 1,117,166                     | \$ (73,760)              | -6.19%            |
| Register of deeds                  | \$ 2,551,749         | \$ 2,364,991         | \$ 2,006,937                     | \$ 2,596,484                     | \$ 589,547               | 29.38%            |
| Information Technology/GIS         | \$ 2,618,957         | \$ 3,485,860         | \$ 3,134,503                     | \$ 3,437,558                     | \$ 303,055               | 9.67%             |
| Property Management                | \$ 6,036,000         | \$ 7,327,812         | \$ 7,649,145                     | \$ 8,573,734                     | \$ 924,589               | 12.09%            |
| Sheriff/Detention Center           | \$ 14,144,500        | \$ 16,333,814        | \$ 17,655,701                    | \$ 19,856,363                    | \$ 2,200,662             | 12.46%            |
| Animal Operations                  | \$ 842,179           | \$ 956,263           | \$ 1,027,514                     | \$ 1,077,980                     | \$ 50,466                | 4.91%             |
| Day reporting center               | \$ 67,666            | \$ 66,727            | \$ 126,568                       | \$ 126,568                       | \$ -                     | 0.00%             |
| Public safety and E911             | \$ 1,575,760         | \$ 1,876,951         | \$ 2,089,671                     | \$ 2,253,268                     | \$ 163,597               | 7.83%             |
| Solid Waste                        | \$ 5,794,965         | \$ 5,925,839         | \$ 9,075,627                     | \$ 8,462,957                     | \$ (612,670)             | -6.75%            |
| Planning & Zoning                  | \$ 428,356           | \$ 403,513           | \$ 735,866                       | \$ 750,566                       | \$ 14,700                | 2.00%             |
| Central Inspections                | \$ 806,990           | \$ 992,018           | \$ 1,137,900                     | \$ 1,487,915                     | \$ 350,015               | 30.76%            |
| Cooperative extension              | \$ 259,497           | \$ 301,163           | \$ 312,379                       | \$ 386,079                       | \$ 73,700                | 23.59%            |
| Soil and water conservation        | \$ 195,791           | \$ 202,909           | \$ 203,092                       | \$ 223,497                       | \$ 20,405                | 10.05%            |
| Social Services                    | \$ 9,800,417         | \$ 9,997,128         | \$ 11,540,963                    | \$ 12,464,206                    | \$ 923,243               | 8.00%             |
| Health                             | \$ 4,532,587         | \$ 4,544,438         | \$ 5,103,434                     | \$ 5,464,023                     | \$ 360,589               | 7.07%             |
| Child support enforcement          | \$ 810,324           | \$ 858,727           | \$ 922,578                       | \$ 981,300                       | \$ 58,722                | 6.36%             |
| Youth services                     | \$ 75,222            | \$ 84,092            | \$ 91,567                        | \$ 106,660                       | \$ 15,093                | 16.48%            |
| JCPC                               | \$ 10,707            | \$ 12,856            | \$ 13,000                        | \$ 13,674                        | \$ 674                   | 5.18%             |
| Veteran's service                  | \$ 254,200           | \$ 254,378           | \$ 384,660                       | \$ 447,076                       | \$ 62,416                | 16.23%            |
| Aging/Senior Center                | \$ 1,554,224         | \$ 1,668,944         | \$ 1,815,115                     | \$ 2,012,078                     | \$ 196,963               | 10.85%            |
| Library                            | \$ 624,555           | \$ 754,748           | \$ 804,486                       | \$ 862,369                       | \$ 57,883                | 7.20%             |
| Recreation                         | \$ 650,854           | \$ 768,954           | \$ 893,952                       | \$ 984,486                       | \$ 90,534                | 10.13%            |
| College current expense            | \$ 4,800,586         | \$ 5,415,653         | \$ 5,217,256                     | \$ 5,287,879                     | \$ 70,623                | 1.35%             |
| School current expense             | \$ 30,576,279        | \$ 34,823,881        | \$ 34,850,000                    | \$ 38,204,595                    | \$ 3,354,595             | 9.63%             |
| School capital outlay              | \$ 750,000           | \$ 750,000           | \$ 800,000                       | \$ 800,000                       | \$ -                     | 0.00%             |
| School digital learning            | \$ 511,917           | \$ -                 | \$ -                             | \$ -                             | \$ -                     | 0.00%             |
| Sandhills Center BHI Grant         | \$ -                 | \$ -                 | \$ 284,000                       | \$ -                             | \$ (284,000)             | 0.00%             |
| Debt service-principal             | \$ 17,150,862        | \$ 17,458,348        | \$ 16,894,801                    | \$ 16,735,800                    | \$ (159,001)             | -0.94%            |
| Debt service-interest              | \$ 8,682,584         | \$ 7,908,171         | \$ 7,317,364                     | \$ 6,729,753                     | \$ (587,611)             | -8.03%            |
| Grants/Court Facility/Non-Dept     | \$ 728,234           | \$ 745,799           | \$ 4,070,095                     | \$ 3,768,098                     | \$ (301,997)             | -7.42%            |
| Transfer to Capital Project Funds  | \$ 15,154,351        | \$ 15,970,064        | \$ -                             | \$ -                             | \$ -                     | 0.00%             |
| Transfer to Internal Service Funds | \$ 1,500,000         | \$ -                 | \$ -                             | \$ -                             | \$ -                     | 0.00%             |
| Transfer to Special Revenue Funds  | \$ 455,000           | \$ 996,095           | \$ -                             | \$ -                             | \$ -                     | 0.00%             |
| Transfers to CR for Solid Waste    | \$ -                 | \$ -                 | \$ 400,000                       | \$ 400,000                       | \$ -                     | 0.00%             |
| Transfer to Fire Capital           | \$ -                 | \$ -                 | \$ -                             | \$ 738,752                       | \$ 738,752               |                   |
| <b>Total</b>                       | <b>139,569,555</b>   | <b>149,836,406</b>   | <b>144,711,448</b>               | <b>154,002,025</b>               | <b>9,290,577</b>         | <b>6.42%</b>      |

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



| Utility Fund Revenues Fund 610 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services           | 14,116,969           | 13,640,427           | 14,849,312                       | 15,621,739                       | 772,427                    | 5.2%              |
| Other Revenues                 | 1,129,145            | 3,922,284            | 1,244,928                        | 1,792,388                        | 547,460                    | 44.0%             |
| Total                          | 15,246,114           | 17,562,711           | 16,094,240                       | 17,414,127                       | 1,319,887                  | 8.2%              |

| Utility Fund Expenses Fund 610 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Administration/operations      | 2,046,390            | 3,088,893            | 2,568,366                        | 2,178,812                        | (389,554)                  | -15.2%            |
| Maintenance                    | 4,640,377            | 5,219,044            | 6,394,851                        | 6,692,839                        | 297,988                    | 4.7%              |
| Water quality                  | 2,437,825            | 2,427,884            | 2,857,672                        | 3,113,136                        | 255,464                    | 8.9%              |
| Engineering                    | 307,176              | 357,808              | 374,515                          | 395,207                          | 20,692                     | 5.5%              |
| Capital outlay                 | 812,925              | 760,777              | 1,485,000                        | 3,435,000                        | 1,950,000                  | 131.3%            |
| Debt service                   | 1,484,772            | 1,481,679            | 1,395,158                        | 1,599,133                        | 203,975                    | 14.6%             |
| Non-Departmental/Transfers Out | 390,000              | -                    | 1,018,678                        | -                                | (1,018,678)                | -100.0%           |
| Total                          | 12,119,465           | 13,336,085           | 16,094,240                       | 17,414,127                       | 1,319,887                  | 8.2%              |

| East Moore Water District<br>Revenues Fund 620 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services                           | 2,812,640            | 3,166,660            | 3,217,000                        | 3,472,081                        | 255,081                    | 7.9%              |
| Other Revenues/Transfers                       | 1,167,368            | 711,132              | 494,339                          | -                                | (494,339)                  | 0.0%              |
| Total Revenues                                 | 3,980,008            | 3,877,792            | 3,711,339                        | 3,472,081                        | (239,258)                  | 7.9%              |

| East Moore Water District Expenses<br>Fund 620 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operating Costs                                | 2,275,593            | 2,168,017            | 2,192,433                        | 2,011,228                        | (181,205)                  | -8.3%             |
| Debt Service                                   | 687,912              | 705,093              | 693,906                          | 696,219                          | 2,313                      | 0.3%              |
| Transfer Out                                   | 85,936               | 96,130               | 560,000                          | 434,634                          | (125,366)                  | -22.4%            |
| Capital Outlay                                 | 69,542               | 351,112              | 265,000                          | 330,000                          | 65,000                     | 24.5%             |
| Expenses                                       | 3,118,983            | 3,320,352            | 3,711,339                        | 3,472,081                        | (239,258)                  | -6.4%             |

| Water Pollution Control Plant<br>Enterprise Revenue Fund 600 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services   | 6,006,869            | 6,066,728            | 6,249,466                        | 6,677,685                        | 428,219                    | 6.9%              |
| Other Revenues   | 3,565                | 79,466               | 1,208,994                        | 2,561,592                        | 1,352,598                  | 0.0%              |
| Total  | 6,010,434            | 6,146,194            | 7,458,460                        | 9,239,277                        | 1,780,817                  | 23.9%             |

| Water Pollution Control Plant<br>Enterprise Expense Fund 600 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operations   | 3,517,743            | 3,033,099            | 3,906,654                        | 4,554,971                        | 648,317                    | 16.6%             |
| Capital outlay   | 447,749              | 1,249,999            | 2,315,000                        | 3,465,000                        | 1,150,000                  | 49.7%             |
| Debt Service   | 1,250,096            | 1,242,225            | 1,201,806                        | 1,184,306                        | (17,500)                   | -1.5%             |
| Transfer to Capital Reserve                                  | 272,973              | 7,160                | 35,000                           | 35,000                           | -                          | 0.0%              |
| Non-Departmental   | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| Total  | 5,488,561            | 5,532,483            | 7,458,460                        | 9,239,277                        | 1,780,817                  | 23.9%             |

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$<br>Increase/<br>(Decrease) | Percent<br>Change |
|----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------------------|-------------------|
| Revenues                         | 12,165,536           | 12,244,662           | 10,338,496                       | 12,233,754                       | 1,895,258                     | 18.3%             |
| Total                            | 12,165,536           | 12,244,662           | 10,338,496                       | 12,233,754                       | 1,895,258                     | 18.3%             |

| Self-Insurance Expense Fund 810 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$<br>Increase/<br>(Decrease) | Percent<br>Change |
|---------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------------------|-------------------|
| Operations                      | 10,983,030           | 11,186,811           | 10,008,852                       | 11,904,110                       | 1,895,258                     | 18.9%             |
| Wellness program                | 296,290              | 307,520              | 329,644                          | 329,644                          | -                             | 0.0%              |
| Total                           | 11,279,320           | 11,494,331           | 10,338,496                       | 12,233,754                       | 1,895,258                     | 18.3%             |

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Property taxes               | 5,710,131            | 5,923,138            | 8,151,219                        | 8,308,743                        | 157,524                    | 1.9%              |
| Property taxes - prior years | 13,885               | 103                  | 10,000                           | 10,000                           | -                          | 0.0%              |
| Fees / other revenues        | 4,875,581            | 4,698,066            | 4,469,388                        | 4,869,388                        | 400,000                    | 8.9%              |
| Appropriated Fund Balance    | -                    | -                    | -                                | 124,029                          | 124,029                    |                   |
| Transfer from General Fund   | 4,553,983            | 996,095              | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>                 | <b>15,153,580</b>    | <b>11,617,402</b>    | <b>12,630,607</b>                | <b>13,312,160</b>                | <b>681,553</b>             | <b>5.4%</b>       |
| EMS Expenditures Fund 200    | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
| Operations                   | 8,791,270            | 10,204,802           | 11,571,507                       | 12,772,272                       | 1,200,765                  | 10.4%             |
| Capital outlay               | 893,067              | 792,457              | 485,600                          | 515,550                          | 29,950                     | 6.2%              |
| Debt Service                 | 111,802              | 111,802              | 73,500                           | 24,338                           | (49,162)                   | 0.0%              |
| Non-Departmental/Transfers   | 4,553,983            | 500,000              | 500,000                          | -                                | (500,000)                  | -100.0%           |
| <b>Total</b>                 | <b>14,350,122</b>    | <b>11,609,061</b>    | <b>12,630,607</b>                | <b>13,312,160</b>                | <b>681,553</b>             | <b>5.4%</b>       |

| E-911 Revenues Fund 210         | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|---------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Revenues - E911 telephone fees  | 371,363              | 389,189              | 122,976                          | -                                | (122,976)                  | -100.0%           |
| Appropriated Fund Balance/Other | -                    | 52,533               | 154,006                          | 211,428                          | 57,422                     | 0.0%              |
| <b>Total</b>                    | <b>371,363</b>       | <b>441,722</b>       | <b>276,982</b>                   | <b>211,428</b>                   | <b>(65,554)</b>            | <b>-23.7%</b>     |
| E-911 Expenditures Fund 210     | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
| Operations                      | 196,087              | 136,542              | 271,030                          | 211,428                          | (59,602)                   | -22.0%            |
| Debt Service                    | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| Capital outlay                  | 5,400                | 13,712               | 5,592                            | -                                | (5,592)                    | 0.0%              |
| <b>Total</b>                    | <b>201,487</b>       | <b>150,254</b>       | <b>276,622</b>                   | <b>211,428</b>                   | <b>(65,194)</b>            | <b>-23.6%</b>     |

| MCTS Revenues Fund 230     | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|----------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Revenues - user fees       | 479,099              | 518,821              | 674,017                          | 707,375                          | 33,358                     | 4.9%              |
| Grants                     | 719,243              | 542,268              | 855,319                          | 787,822                          | (67,497)                   | -7.9%             |
| Sale of Assets             | -                    | 16,450               | 25,000                           | 45,000                           | 20,000                     | 0.0%              |
| <b>Total</b>               | <b>1,198,342</b>     | <b>1,077,539</b>     | <b>1,554,336</b>                 | <b>1,540,197</b>                 | <b>(14,139)</b>            | <b>-0.9%</b>      |
| MCTS Expenditures Fund 230 | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
| Operations                 | 890,357              | 1,082,811            | 1,322,335                        | 1,296,087                        | (26,248)                   | -2.0%             |
| Capital outlay             | 135,824              | -                    | 232,001                          | 244,110                          | 12,109                     | 0.0%              |
| <b>Total</b>               | <b>1,026,181</b>     | <b>1,082,811</b>     | <b>1,554,336</b>                 | <b>1,540,197</b>                 | <b>(14,139)</b>            | <b>-0.9%</b>      |

The following chart shows total County-wide expenditures for the four-year period. Since transfers occur between funds, the “net budget” is shown as the last line. The “net budget” represents the amounts that were spent by each County Fund in FY 2021-22, and FY 2022-23 and the amounts budgeted to be spent for FY 2023-24 and FY 2024-25. This chart equals the expenditure chart at the beginning of this section but shows each fund separately.

| County Expenditures - All Funds     | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|-------------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| General fund                        | 139,569,555          | 149,836,406          | 144,711,448                      | 154,002,025                      | 9,290,577                  | 6.4%              |
| Wastewater fund                     | 5,488,561            | 5,532,483            | 7,458,460                        | 9,239,277                        | 1,780,817                  | 23.9%             |
| Public Utilities fund               | 12,119,465           | 13,336,085           | 16,094,240                       | 17,414,127                       | 1,319,887                  | 8.2%              |
| EMWD fund                           | 3,118,983            | 3,320,352            | 3,711,339                        | 3,472,081                        | (239,258)                  | -6.4%             |
| Self-Insurance fund                 | 11,279,320           | 11,494,331           | 10,338,496                       | 12,233,754                       | 1,895,258                  | 18.3%             |
| EMS fund                            | 14,350,122           | 11,609,061           | 12,630,607                       | 13,312,160                       | 681,553                    | 5.4%              |
| E911 fund                           | 201,487              | 150,254              | 276,982                          | 211,428                          | (65,554)                   | -23.7%            |
| MCTS operations fund                | 1,026,181            | 1,082,811            | 1,554,336                        | 1,540,197                        | (14,139)                   | -0.9%             |
| <b>Sub Total Fund Budgets</b>       | <b>187,153,674</b>   | <b>196,361,783</b>   | <b>196,775,908</b>               | <b>211,425,049</b>               | <b>14,649,141</b>          | <b>7.4%</b>       |
| Soil & Water Conservation           | 11,940               | 13,448               | 23,753                           | 33,753                           | 10,000                     | 42.1%             |
| Fire Districts Fund 215             | 5,777,022            | 5,451,129            | 6,430,662                        | 7,529,684                        | 1,099,022                  | 17.1%             |
| Fire Districts Debt Fund 216        | -                    | -                    | -                                | 1,057,807                        | 1,057,807                  |                   |
| DSS Charitable and Payee Restricted | 374,295              | 335,796              | 435,000                          | 435,000                          | -                          | 0.0%              |
| Opioid Settlement Funds             | -                    | -                    | -                                | 25,000                           | 25,000                     | 0.0%              |
| CVB Fund                            | 2,203,439            | 2,506,924            | 4,102,085                        | 3,806,500                        | (295,585)                  | -7.2%             |
| Airport Authority Fund              | 4,200,954            | 4,428,396            | 5,893,941                        | 6,227,103                        | 333,162                    | 5.7%              |
| <b>Total All Funds Budget</b>       | <b>199,721,324</b>   | <b>209,097,476</b>   | <b>213,661,349</b>               | <b>230,539,896</b>               | <b>16,878,547</b>          | <b>7.9%</b>       |
| Less transfers                      | (10,074,615)         | (10,517,906)         | (10,683,984)                     | (12,292,466)                     | (1,608,482)                | 15.1%             |
| <b>Net budget</b>                   | <b>189,646,709</b>   | <b>198,579,570</b>   | <b>202,977,365</b>               | <b>218,247,430</b>               | <b>15,270,065</b>          | <b>7.5%</b>       |

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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 50% 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 FY24 will be \$31,000,000 which will equal approximately 21% of expenditures in FY24.

The FY25 budget includes an appropriation from the fund balance in the amount of \$4,979,868. \$4,400,000 of the appropriated amount is from the prior year's surplus that the Board of Commissioner's appropriated to reduce the tax rate to the Moore County citizens in FY25.

Classifications of fund balance are 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:

| <b>General Fund 100 Fund Balance</b> | <b>FY20</b>  | <b>FY21</b>  | <b>FY22</b>  | <b>FY23</b>  | <b>FY24 Est</b> | <b>FY25 Budget Est.</b> |
|--------------------------------------|--------------|--------------|--------------|--------------|-----------------|-------------------------|
| Total Fund Balance                   | \$37,350,678 | \$53,043,052 | \$64,127,759 | \$66,250,534 | \$70,145,939    | \$65,015,224            |
| Unassigned Balance                   | \$19,760,719 | \$21,879,803 | \$24,867,473 | \$29,643,420 | \$31,000,000    | \$31,000,000            |

\*Note 2023-24 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, 2024. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

The County appropriated \$680,915 from Central Inspections restricted fund balance in FY 2024-25 to cover additional capital and personnel. The County also appropriated \$49,800 in restricted fund balance to use for the tax revaluation. As mentioned earlier the largest appropriation of \$4,400,000 from General Fund is due to the Board of Commissioner's appropriating part of the FY23 surplus to give the Moore County property taxpayers a .02/\$100 reduction in their property tax rate. 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:

| <b>Non Spendable:</b>                     | <b>FY18</b>       | <b>FY19</b>       | <b>FY20</b>       | <b>FY21</b>       | <b>FY22</b>       | <b>FY23</b>       |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Inventories                               | 94,394            | 83,699            | 87,616            | 104,397           | 113,447           | 101,178           |
| Leases                                    | 0                 | 0                 | 0                 | 0                 | 3                 | 22                |
| Long Term Receivables/Prepaid             | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Restricted for:</b>                    |                   |                   |                   |                   |                   |                   |
| State Statute                             | 7,581,778         | 9,085,688         | 10,088,771        | 12,352,524        | 15,015,557        | 13,997,918        |
| Human Services/Health                     | 353,833           | 308,953           | 262,724           | 274,228           | 297,169           | 436,157           |
| Building Inspections                      | 0                 | 192,860           | 603,964           | 1,071,635         | 1,616,706         | 1,978,542         |
| Environmental Protection                  | 532,450           | 639,827           | 735,600           | 928,102           | 1,223,105         | 1,384,712         |
| Register of Deeds                         | 222,865           | 221,911           | 237,353           | 330,988           | 393,633           | 456,741           |
| <b>Committed:</b>                         |                   |                   |                   |                   |                   |                   |
| Tax Revaluation                           | 207,999           | 213,384           | 279,783           | 196,182           | 800,000           | 525,462           |
| Schools Debt Service                      | 2,000,000         | 2,000,000         | 2,000,000         | 4,000,000         | 5,946,375         | 5,946,375         |
| <b>Assigned:</b>                          |                   |                   |                   |                   |                   |                   |
| Schools Digital Learning Incentive        | 224,768           | 20,848            | 2,521             | 10,802            | 0                 | 0                 |
| Parks & Recreation Capital                | 962,700           | 1,000,000         | 0                 | 10,877            | 11,722            | 5,012             |
| Court Project/Capital Projects            | 2,112,611         | 1,000,000         | 0                 | 0                 | 0                 | 0                 |
| Risk Management                           | 1,000,000         | 1,000,000         | 800,000           | 1,500,000         | 750,000           | 1,000,000         |
| General Capital Expense                   | 400,000           | 500,000           | 600,000           | 7,650,000         | 3,620,000         | 3,764,364         |
| General Operational                       | 0                 | 0                 | 0                 | 0                 | 1,115,800         | 4,400,000         |
| Environmental Protection                  | 170,000           | 0                 | 0                 | 0                 | 0                 | 355,000           |
| MCS Article 46 Assigned for Capital       | 0                 | 1,000,568         | 951,627           | 1,431,509         | 2,191,341         | 554,008           |
| Moore County Schools Expenditures         | 0                 | 0                 | 0                 | 0                 | 0                 | 1,701,623         |
| Vehicle Replacement Plan                  | 400,000           | 260,000           | 940,000           | 700,000           | 650,000           | 0                 |
| Capital Reserve for Governmental projects | 0                 | 0                 | 0                 | 0                 | 5,019,333         | 0                 |
| Subsequent Year's Expenditures            | 0                 | 0                 | 0                 | 602,005           | 496,095           | 0                 |
| Remaining Govt Projects                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Unassigned:</b>                        |                   |                   |                   |                   |                   |                   |
| General Fund unassigned FB                | <u>18,231,652</u> | <u>18,125,675</u> | <u>19,760,719</u> | <u>21,879,803</u> | <u>24,867,473</u> | <u>29,643,420</u> |
| <b>Total Audited Fund Balance</b>         | <b>34,495,050</b> | <b>35,653,413</b> | <b>37,350,678</b> | <b>53,043,052</b> | <b>64,127,759</b> | <b>66,250,534</b> |



## Fund Balance % Breakdown for FY23 Balance by Category (Audited):

| Category      | FY23 Fund Balance | Percentage    |
|---------------|-------------------|---------------|
| Non-Spendable | 101,200           | 0.15%         |
| Restricted    | 18,254,070        | 27.55%        |
| Committed     | 6,471,837         | 9.77%         |
| Assigned      | 11,780,007        | 17.78%        |
| Unassigned    | <u>29,643,420</u> | <u>44.74%</u> |
|               | 66,250,534        | 100.00%       |

The County is required to keep 17% Fund Balance in the General Fund Unassigned Fund Balance per County policy, but historically has kept 20-23% in the General Fund - Unassigned 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 FY21, FY22 and FY23 increased due to higher costs in health insurance and retirement costs. Revenues also increased in sales tax.

## Unassigned and Total Fund Balance for the General Fund Balance as a % of Expenditures (Audited):

| Fiscal Year | Expenditures  | Total Fund Balance | Unassigned Fund Balance | Total Fund Balance as % of Expenditures | Unassigned Fund Balance as a % of Expenditures |
|-------------|---------------|--------------------|-------------------------|---|--|
| FY15        | \$88,016,373  | \$25,485,736       | \$16,568,657            | 28.96%                                  | 18.82%   |
| FY16        | \$87,203,143  | \$27,060,438       | \$16,811,107            | 31.03%                                  | 19.28%   |
| FY17        | \$89,859,421  | \$29,080,929       | \$17,516,270            | 32.36%                                  | 19.49%   |
| FY18        | \$89,597,922  | \$34,495,050       | \$18,231,652            | 38.50%                                  | 20.35%   |
| FY19        | \$93,192,201  | \$35,653,413       | \$18,125,675            | 38.26%                                  | 19.45%   |
| FY20        | \$103,431,584 | \$37,350,678       | \$19,760,719            | 36.11%                                  | 19.11%   |
| FY21        | \$110,852,871 | \$53,043,052       | \$21,879,803            | 47.85%                                  | 19.74%   |
| FY22        | \$120,983,633 | \$64,127,759       | \$24,867,473            | 53.01%                                  | 20.55%   |
| FY23        | \$131,373,225 | \$66,250,534       | \$29,643,420            | 50.43%                                  | 22.56%   |

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                      | FY18                | FY19                | FY20                 | FY21                 | FY22                 | FY23                 |
|---|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues                                  | \$95,511,412        | \$100,902,206       | \$116,572,805        | \$129,650,394        | \$136,969,084        | \$142,027,806        |
| Expenditures                              | <u>\$89,597,922</u> | <u>\$93,192,201</u> | <u>\$103,431,584</u> | <u>\$110,852,871</u> | <u>\$120,983,633</u> | <u>\$131,373,225</u> |
| Excess Revenues over/(under) Expenditures | \$5,913,490         | \$7,710,005         | \$13,141,221         | \$18,797,523         | \$15,985,451         | \$10,654,581         |
| Transfers In                              | \$3,322,594         | \$3,777,723         | \$801,625            | \$4,481,890          | \$10,208,607         | \$6,300,792          |
| Transfers Out                             | (\$3,821,963)       | (\$10,329,365)      | (\$12,245,581)       | (\$7,587,039)        | (\$15,109,351)       | (\$14,966,159)       |
| Other Financing Sources/(uses)            | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>           | <u>\$0</u>           | <u>\$0</u>           | <u>\$133,561</u>     |
| Over/(Under)                              | \$5,414,121         | \$1,158,363         | \$1,697,265          | \$15,692,374         | \$11,084,707         | \$2,122,775          |
|   |                     |                     |                      |                      |                      |                      |
| Fund Balance-Beginning                    | \$29,080,929        | \$34,495,050        | \$33,653,413         | \$37,350,678         | \$53,043,052         | \$64,127,759         |
| Fund Balance-Ending                       | \$34,495,050        | \$35,653,413        | \$37,350,678         | \$53,043,052         | \$64,127,759         | \$66,250,534         |
| Cash Equity                               | \$27,535,105        | \$27,510,634        | \$28,437,686         | \$40,879,241         | \$50,526,056         | \$52,260,582         |

Each fiscal year, once the audit is completed typically in November, 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 FY23 a calculation was completed taking the total expenditures of \$131,373,225 x 17% = \$22,333,448 and deduct that figure from the total unassigned fund balance of \$41,948,889 which equals \$19,615,441. This difference is then transferred pending Board of Commissioner approval during fiscal year 2024 to the Capital Reserve for Governmental Projects Fund to pay for future capital projects, to the Capital Reserve for Debt Service on future capital debt payments, or can remain in the General Fund Balance.

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 2022-23 are audited numbers while FY 2023-2024 and FY 2024-2025 are estimated numbers.

| <b>General Fund</b>                 |                |                   |                |
|-------------------------------------|----------------|-------------------|----------------|
|                                     | 2022/23 Actual | 2023/24 Estimated | 2024/25 Budget |
| Total Revenues                      | \$ 151,959,181 | \$ 153,192,332    | \$ 148,871,310 |
| Total Expenditures                  | 149,836,406    | 149,296,927       | 154,002,025    |
| Revenues Over (Under) Expenditures  | 2,122,775      | 3,895,405         | (5,130,715)    |
| Fund Balance, Beginning as Restated | 64,127,759     | 66,250,534        | 70,145,939     |
| Fund Balance, Beginning as Restated | 66,250,534     | 70,145,939        | 65,015,224     |
| % Change                            | 3.31%          | 5.88%             | -7.31%         |

- The General Fund balance for FY2024 is estimated to be an increase from the prior year. The FY2025 budget fund balance is estimated to decrease due to the \$4,400,000 used for the .02/\$100 property tax decrease for Moore County citizens.

| <b>Special Revenue Funds</b>        |                |                   |                |
|-------------------------------------|----------------|-------------------|----------------|
|                                     | 2022/23 Actual | 2023/24 Estimated | 2024/25 Budget |
| Total Revenues                      | \$ 20,075,120  | \$ 23,361,125     | \$ 22,932,988  |
| Total Expenditures                  | 18,642,499     | 22,158,741        | 24,145,029     |
| Revenues Over (Under) Expenditures  | 1,432,621      | 1,202,384         | (1,212,041)    |
| Fund Balance, Beginning as Restated | 7,807,525      | 9,240,146         | 10,442,530     |
| Fund Balance, Beginning as Restated | 9,240,146      | 10,442,530        | 9,230,489      |
| % Change                            | 18.35%         | 13.01%            | -11.61%        |

- Special Revenue Funds – The Special Revenue fund balance for FY2024 is estimated to be 13.01% higher than FY2023. The Board of Commissioner's kept the property tax rate consistent for Advance Life Support (ALS) and the Fire Districts with the prior year on a higher tax revaluation. (FY24 was a tax revaluation year). The FY2025 budget fund balance is expected to decrease due to appropriated fund balance in the following departments:
  - Emergency Management \$124,029
  - E911 \$211,428
  - Soil and Water \$ 10,000
  - Opioid Settlement \$ 25,000
  - Fire District Funds \$841,584

| <b>Enterprise Funds</b>             |                |                   |                |
|-------------------------------------|----------------|-------------------|----------------|
|                                     | 2022/23 Actual | 2023/24 Estimated | 2024/25 Budget |
| Total Revenues                      | \$ 27,586,697  | \$ 26,000,000     | \$ 27,163,881  |
| Total Expenditures                  | 22,188,920     | 24,000,000        | 30,125,485     |
| Revenues Over (Under) Expenditures  | 5,397,777      | 2,000,000         | (2,961,604)    |
| Net Position, Beginning as Restated | 52,708,492     | 58,106,269        | 60,106,269     |
| Net Position, Beginning as Restated | 58,106,269     | 60,106,269        | 57,144,665     |
| % Change                            | 10.24%         | 3.44%             | -4.93%         |

- 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 net position is projected to decrease for FY2025 due to major projects occurring at the Water Pollution Control Plant and Public Utilities.

| <b>Internal Service Fund</b>        |                |                   |                |
|-------------------------------------|----------------|-------------------|----------------|
|                                     | 2022/23 Actual | 2023/24 Estimated | 2024/25 Budget |
| Total Revenues                      | \$ 12,244,662  | \$ 12,165,535     | \$ 11,664,861  |
| Total Expenditures                  | 11,494,331     | 12,161,171        | 12,233,754     |
| Revenues Over (Under) Expenditures  | 750,331        | 4,364             | (568,893)      |
| Fund Balance, Beginning as Restated | 2,867,399      | 3,617,730         | 3,622,094      |
| Fund Balance, Beginning as Restated | 3,617,730      | 3,622,094         | 3,053,201      |
| % Change                            | 26.17%         | 0.12%             | -15.71%        |

- 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.

| <b>Component Units</b>              |                |                   |                |
|-------------------------------------|----------------|-------------------|----------------|
|                                     | 2022/23 Actual | 2023/24 Estimated | 2024/25 Budget |
| Total Revenues                      | \$ 14,297,168  | \$ 9,731,170      | \$ 9,027,250   |
| Total Expenditures                  | 6,935,320      | 8,200,000         | 10,033,603     |
| Revenues Over (Under) Expenditures  | 7,361,848      | 1,531,170         | (1,006,353)    |
| Fund Balance, Beginning as Restated | 9,076,702      | 16,438,550        | 17,969,720     |
| Fund Balance, Beginning as Restated | 16,438,550     | 17,969,720        | 16,963,367     |
| % Change                            | 81.11%         | 9.31%             | -5.60%         |

- 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 2023 and FY 2024. The Airport is also seeing higher air traffic. The CVB in FY 2025 has appropriated \$300,000 in fund balance. The Airport has appropriated from retained earnings in FY 2025 to use \$731,353 toward grant matches and capital projects.

The next two pages shows the budget calendar that was followed in development the FY 2025 budget.

## FY2025

### Moore County Budget Calendar

| Day/Date   | Activity/Description  |
|--|---|
| January 2024 (Dawn to send out email, sent 12/11/23) | HR meets with Department Directors on Budget Requests/Positions   |
| January 2024-February 2024                           | IT and PM meet with Department Directors on Budget Requests (Kay Ingram, Gene Boles)                        |
| January 2024-February 2024                           | Begin 10 Year Capital Plan Review with Departments (Kris Klug)  |
| Friday, January 5, 2024                              | Distribute Fee Schedules to Department Directors for updates  |
| Thursday, January 11, 2024 (due to clerk)            | Staff report to Clerk for BOC approval of Budget Schedule at 1/23/24 BOC Meeting                            |
| Tuesday, January 24, 2024                            | BOC meeting for approval of Manager's budget schedule   |
| End of January 2024                                  | Email Budget Calendar to Department Directors   |
| End of January 2024                                  | Distribute Budget Instructions for Input into MUNIS   |
| End of January 2024 - February 2024 as needed        | Budget Training Sessions: please send request to me and we can have virtual meetings if needed              |
| Month of February, 2024                              | Schools present PY expenditures by 2nd meeting in February per Resolution (by email typically, not meeting) |
| Friday, February 9, 2024                             | IT Department Requests are due to IT Director   |
| Friday, February 9, 2024                             | PM Department Requests are due to PM Director   |
| Week of February 12, 2024                            | Send Tax Base info to Mike Cameron Fire Commission recommends their budget in March to Budget Team          |
| Friday, February 9, 2024                             | Fee Schedules are Due from Department Directors to Tgolden and Kklug  |
| Friday, February 16, 2024                            | Estimates for Debt Service are due from Finance   |
| Friday, February 16, 2024                            | CIP 10 Year Capital Plan Due to Kris Klug   |
| Friday, February 16, 2024                            | ORG Charts from DeeAnn due  |
| Friday, February 16, 2024                            | Salary and Benefit info due from HR to key into MUNIS (TG)  |

| Day/Date  | Activity Description   |
|---|--|
| Week of February 19-23, 2024                                    | Schedule Budget Task Force Meeting to discuss IT/PM/HR issues/others as needed                             |
| Friday, March 1, 2024   | Set up dates, times reserve room for budget review with departments as needed                              |
| Friday, March 1, 2024   | All operating budgets keyed into MUNIS for all departments   |
| Friday, March 1, 2024   | Outside Agency Budgets due (SMH, PIP, JCPC, Forestry Service, PRC, F2F, MFCC)                              |
| Week of March 4, 2024   | Review of revenues estimates & tax valuations with Manager   |
| Thursday, March 28, 2024  | Indirect Cost Plan due from Maximus  |
| Friday, March 30, 2024  | CVB and Airport Budget Due as soon as Approved by their Boards   |
| *Monday, April 1 – Wednesday, April 3, 2024                     | Budget Team Review with Departments  |
| *Monday, April 8, 2024  | Budget Team Meeting  |
| *Tuesday, May 7, 2024   | Schools present budget to Board of Commissioners   |
| Thursday, May 9, 2024   | Deadline for Staff Report to Clerk for CALL To Public Hearing at 6/18/2024 BOC Meeting for County and EMWD |
| Thursday, May 9, 2024   | Manager Budget Message Finalized   |
| Thursday, May 9, 2024   | Budget Books Prepared, Proposed Budget Document Completed  |
| Thursday, May 9, 2024   | Pre-Agenda Packet to include proposed budget document G.S. 159-11B for County and EMWD                     |
| *Tuesday May 21, 2024   | Proposed Budget Presentation to BOC <u>and Call to</u> Public Hearing for 6/18/2024 BOC Public Hearing     |
| *Tuesday, May 28, 2024  | Board Work Session, Senior Enrichment Center   |
| *Tuesday, June 18, 2024   | Hold Public Hearing on the Budget at BOC Meeting for County and EMWD                                       |
| *Special Called Meeting Date same week June 20, 2024 by 6/30/24 | 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

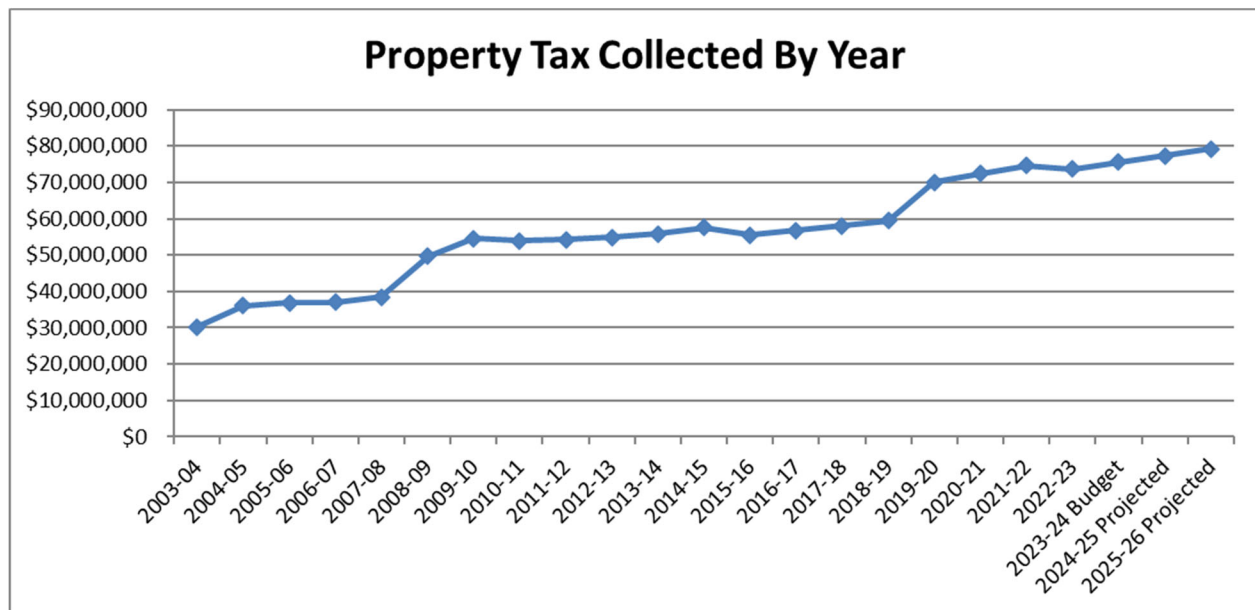
The County Budget Team reviews all risks associated with the long-range financial plan and works with a very conservative approach to the annual budget so when a risk factor does present itself there is minimal impact. This has worked well for the County.

## 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 FY2024, with results reflected in the FY2024 General Fund. Real Property values increased 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 (18% of General Fund Revenue)

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

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

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

Article 42 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 2023 was 8.00% over FY2022 numbers. As of the writing of this document, we have two more month of sales tax numbers to receive for FY 2024. 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 2027:

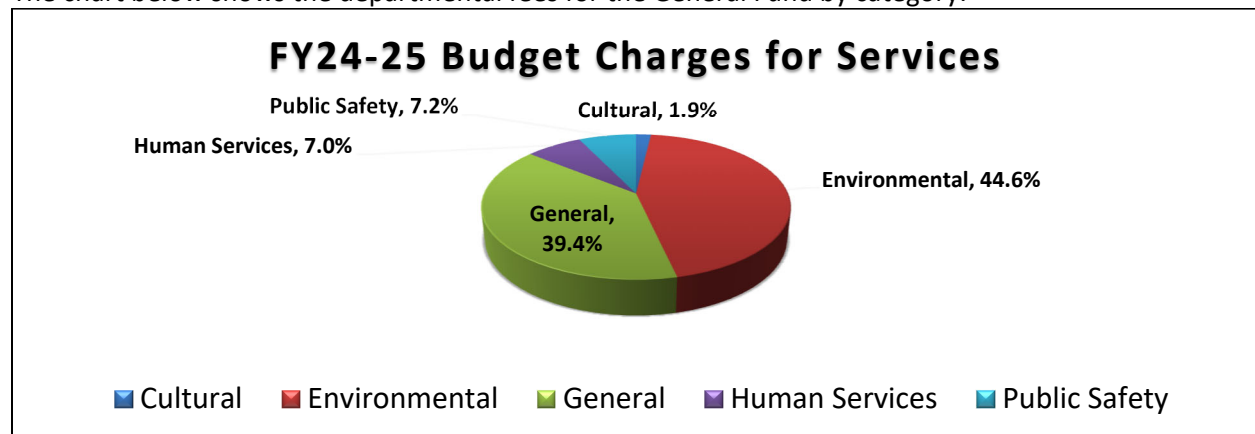
- Sales tax continues to increase year over year.
- The County budgets conservatively in both property and sales tax which is the top two sources of revenue, or 72% of the revenue, in the General Fund.

|                                      | FY19/20      | FY20/21      | FY21/22      | FY22/23      | FY23/24      | FY24/25      | FY25/26      | FY26/27      |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                      | Actuals      | Actuals      | Actuals      | Actuals      | Estimated    | Budget       | Projected    | Projected    |
| <b>ARTICLE 39-LOCAL SALES TAX 1%</b> | \$8,093,451  | \$9,945,563  | \$10,783,224 | \$11,587,821 | \$11,846,000 | \$11,647,855 | \$12,230,247 | \$12,841,759 |
| <b>ARTICLE 40-COUNTY 1/2%</b>        | \$4,070,605  | \$4,743,351  | \$5,269,474  | \$5,746,617  | \$5,924,000  | \$5,874,166  | \$6,167,875  | \$6,476,269  |
| <b>ARTICLE 42-COUNTY 1/2%</b>        | \$2,149,876  | \$2,606,126  | \$2,899,738  | \$3,142,577  | \$3,225,000  | \$3,107,125  | \$3,262,482  | \$3,425,606  |
| <b>ARTICLE 40-SCHOOLS</b>            | \$1,744,545  | \$2,032,865  | \$2,258,346  | \$2,462,836  | \$2,539,000  | \$2,535,166  | \$2,661,925  | \$2,795,021  |
| <b>ARTICLE 42-SCHOOLS</b>            | \$3,224,814  | \$3,909,189  | \$4,349,606  | \$4,713,865  | \$4,838,000  | \$4,660,688  | \$4,893,722  | \$5,138,408  |
| <b>Article 46 County 1/4 %</b>       | \$3,751,627  | \$4,531,509  | \$5,291,341  | \$5,654,008  | \$5,700,000  | \$5,355,000  | \$5,622,750  | \$5,903,888  |
| <b>Total Sales Tax Collections</b>   | \$23,034,918 | \$27,768,603 | \$30,851,729 | \$33,307,724 | \$34,072,000 | \$33,180,000 | \$34,839,001 | \$36,580,951 |

#### Departmental Revenues-Charges for Services (10% 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:



**Trend Analysis for Departmental Revenue Sources from FY 2023 to FY 2027:**  
**(Same chart as previous pie chart with forecast to FY 2027)**

| General Fund Category | Actual FY22-23 | Estimated FY23-24 | Budget FY24-25 | Projected FY25-26 | Projected FY26-27 |
|-----------------------|----------------|-------------------|----------------|-------------------|-------------------|
| Cultural              | \$295,922      | \$247,346         | \$295,550      | \$300,000         | \$300,000         |
| Environmental         | \$6,399,060    | \$6,600,137       | \$7,083,190    | \$7,720,000       | \$7,800,000       |
| General               | \$5,775,290    | \$6,166,245       | \$6,258,896    | \$6,300,000       | \$6,400,000       |
| Human Services        | \$1,334,534    | \$1,101,306       | \$1,110,948    | \$1,200,000       | \$1,200,000       |
| Public Safety         | \$1,104,872    | \$1,076,812       | \$1,141,112    | \$1,150,000       | \$1,150,000       |
|                       | \$14,909,678   | \$15,191,846      | \$15,889,696   | \$16,670,000      | \$16,850,000      |

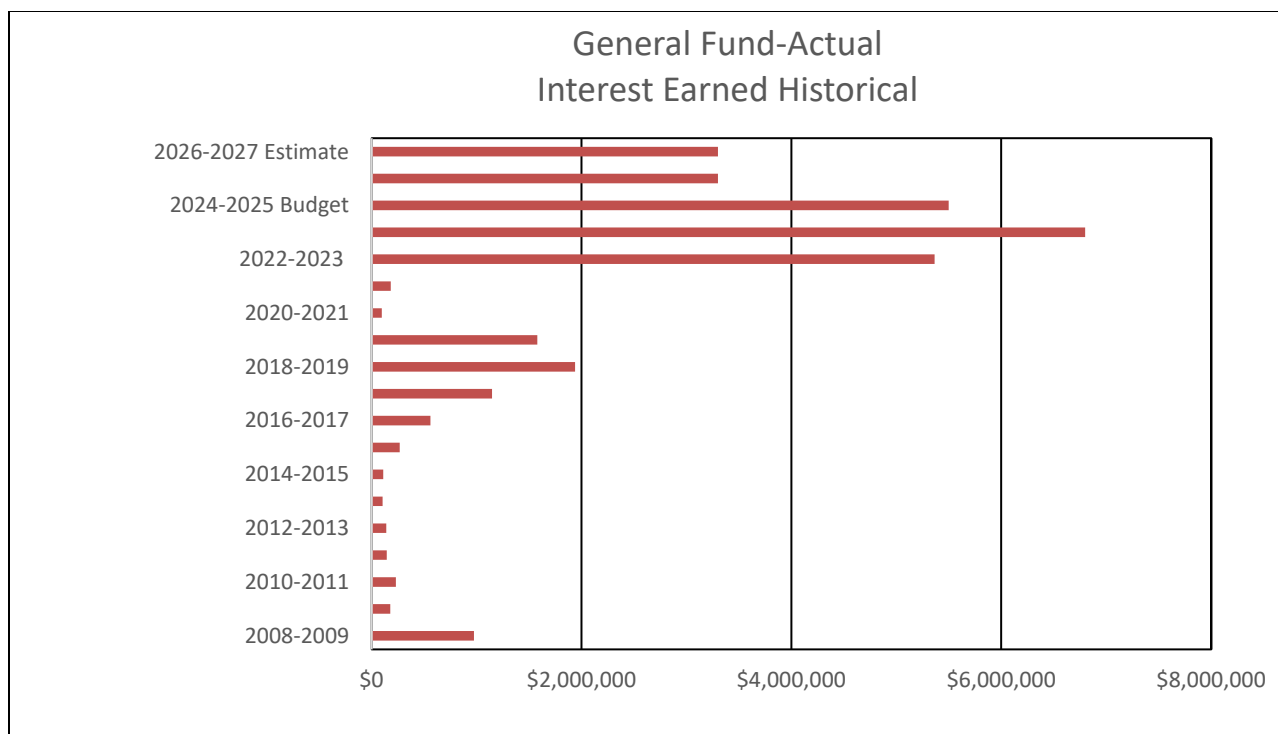
**Grants and Intergovernmental Revenues (7% of General Fund Revenue)**

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 (3.6% 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 2027.



### 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    | FY23 Actual  | FY24 Estimated | FY25 Budget  | FY26 Projected | FY27 Projected |
|-------------------------------|--------------|----------------|--------------|----------------|----------------|
| Water Pollution Control Plant | \$6,066,730  | \$6,478,154    | \$6,677,685  | \$6,785,445    | \$6,900,000    |
| Utilities Water and Sewer     | \$13,640,427 | \$14,450,372   | \$15,621,739 | \$15,753,635   | \$15,900,000   |
| East Moore Water District     | \$3,169,224  | \$3,396,094    | \$3,472,081  | \$3,500,000    | \$3,600,000    |
| Total                         | \$22,876,381 | \$24,324,620   | \$25,771,505 | \$26,039,080   | \$26,400,000   |

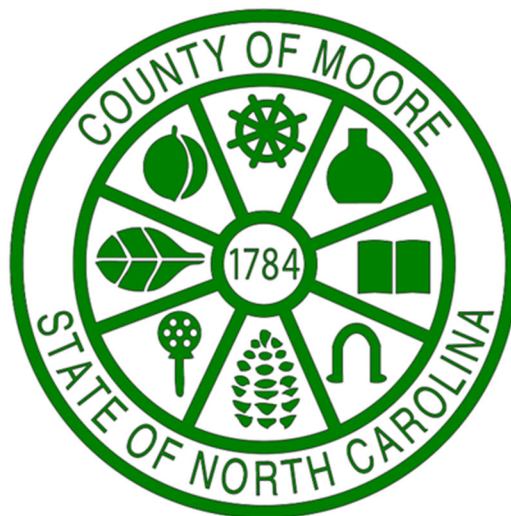
## FINANCIAL FORECAST EXPENDITURES

**Salaries and Benefits** - The FY2025 budget includes a 2% cost of living adjustment (COLA) effective June 29, 2024 and another 2% increase effective December 14, 2024. 13 full-time positions and 1 part-time position were added in FY2025. Five full-time positions and one part-time position were added in the General Fund and eight full-time positions were added to Emergency Management (Fund 200). The County believes that salary and fringe benefits will continue to increase at a rate of 3-5% per year as wage inflation and low unemployment continues. The County is working on worker retention incentives as well as succession planning for upcoming retirements.

**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 2025 include \$11,773,328 in projects across all funds. 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 2025 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.



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**

|  | <b>General Funds</b>      |                             |                          |                             |                             |
|--|---------------------------|-----------------------------|--------------------------|-----------------------------|-----------------------------|
|  | <b>FY2023<br/>Actuals</b> | <b>FY2024<br/>Estimated</b> | <b>FY2025<br/>Budget</b> | <b>FY2026<br/>Projected</b> | <b>FY2027<br/>Projected</b> |
| <b>Revenues</b>                                  |                           |                             |                          |                             |                             |
| General Property Tax                             | 73,292,048                | 71,000,000                  | 71,634,734               | 75,000,000                  | 76,766,322                  |
| Sales and Use Tax                                | 33,307,724                | 35,409,141                  | 33,180,000               | 35,013,295                  | 36,580,951                  |
| Other Taxes                                      | 740,237                   | 820,000                     | 840,000                  | 820,000                     | 820,000                     |
| Interest Earnings                                | 5,365,794                 | 7,302,107                   | 5,500,000                | 5,000,000                   | 5,000,000                   |
| Charges for Services/Other                       | 16,104,751                | 16,000,000                  | 15,889,696               | 17,327,426                  | 17,490,000                  |
| Intergovernmental                                | 14,847,835                | 14,900,000                  | 14,229,964               | 17,129,964                  | 19,129,964                  |
| Transfers In                                     | 8,300,792                 | 7,761,084                   | 7,596,916                | 7,700,000                   | 7,700,000                   |
| <b>Total Revenues</b>                            | <b>151,959,181</b>        | <b>153,192,332</b>          | <b>148,871,310</b>       | <b>157,990,685</b>          | <b>163,487,237</b>          |
| <b>Expenditures</b>                              |                           |                             |                          |                             |                             |
| General Government                               | 19,764,933                | 19,996,730                  | 23,376,083               | 23,900,000                  | 24,000,300                  |
| Public Safety                                    | 19,330,703                | 22,000,000                  | 23,434,513               | 24,606,241                  | 25,836,554                  |
| Environmental & Community                        | 7,825,442                 | 9,842,430                   | 11,311,014               | 11,876,564                  | 12,470,392                  |
| Human Services                                   | 17,323,614                | 17,943,855                  | 21,368,683               | 22,000,000                  | 22,500,000                  |
| Cultural Development                             | 1,523,702                 | 1,669,779                   | 1,846,855                | 1,939,197                   | 2,036,157                   |
| Education  | 40,989,534                | 42,697,578                  | 44,292,474               | 46,507,097                  | 48,832,452                  |
| Debt Service                                     | 25,366,520                | 24,212,161                  | 23,465,553               | 22,761,586                  | 22,078,738                  |
| Court Facility/Non Departmental                  | 745,799                   | 905,402                     | 3,768,098                | 3,000,000                   | 3,000,000                   |
| Transfers Out                                    | 16,966,159                | 10,028,992                  | 1,138,752                | 400,000                     | 400,000                     |
| <b>Total Expenditures</b>                        | <b>149,836,406</b>        | <b>149,296,927</b>          | <b>154,002,025</b>       | <b>156,990,685</b>          | <b>161,154,593</b>          |
| <b>Fund Balance</b>                              |                           |                             |                          |                             |                             |
| Beginning Fund Balance                           | 64,127,759                | 66,250,534                  | 70,145,939               | 65,015,224                  | 66,015,224                  |
| Fund Balance Change<br>(Budgetary Appropriation) | 2,122,775                 | 3,895,405                   | -5,130,715               | 1,000,000                   | 2,332,644                   |
| <b>Ending Fund Balance</b>                       | <b>66,250,534</b>         | <b>70,145,939</b>           | <b>65,015,224</b>        | <b>66,015,224</b>           | <b>68,347,867</b>           |

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 as mentioned in the Strategic Goals and Priorities section of this document. In January 2024, the Board of Commissioners reviewed the focus areas and updated according to additional or completed actions. These areas include Budget, Economic Development, Homelessness, Land Use Plan, Law Enforcement and Veterans, Opioid, Solid Waste, and Water and Sewer. 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 in the next five to ten years.
    - A \$25 million appropriation in the North Carolina budget will allow Moore County to begin planning for its first cooperative early college high school. The appropriation provides a grant to Sandhills Community College for capital improvements or equipment for a new vocation career path early college high school. North Carolina is home to 134 Cooperative Innovative High Schools. These schools are required to have not more than 100 students per grade level.
  - 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 Rescue 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 construction is underway and is expected to be completed in FY25. Funding for the project was from the General Fund.
    - New scale house design is expected to take place in the next year with construction to possibly start once the design is completed and accepted.

- Evaluate future construction and demolition growth and next steps for sites beyond Cell 6.

- 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.

- Enterprise Funds:

- Elevated Storage Tanks
- Water Booster Pump Stations
- Water Supply Wells
- Water Purchase Vaults
- Sewer Lift Stations
- Sewer Monitoring Stations

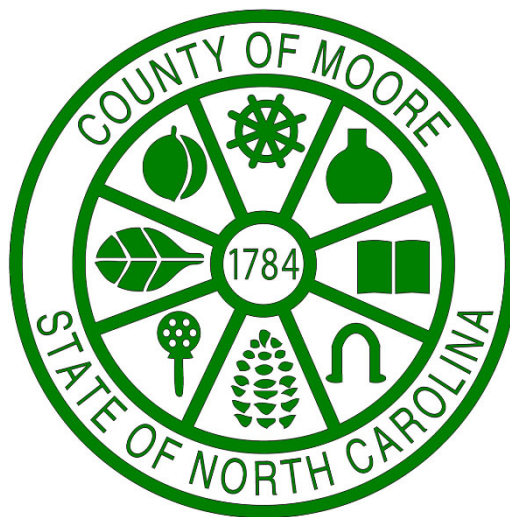
- Waterline Extensions – Projects are underway for future waterline extensions. Some of these extensions will be using American Rescue Plan (ARP) funding.

- Sewer Force Main – This project will run from West End to Holly Grove School Road pas Seven Lakes. The project coincides with the widening of Highway 211 in Moore County and the estimated cost is \$2.975M which the County paid to North Carolina Department of Transportation up front. The bids for this project are expected in October 2024. Construction of this line is anticipated to be complete by late 2027.

## County of Moore, NC

- 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.
  - In FY25 Emergency Management will be working through converting radios to Time Division Multiple Access (TDMA) for the Fire Departments and Emergency Management vehicles. TDMA is digital transmission technology that allows a number of users to access a single radio-frequency channel without interference. This project is expected to cost between \$3-\$4.9 million.
  - 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 2024 the County entered into agreements with four organizations to receive funding in FY24 on a reimbursement basis. The County is currently holding work sessions to determine how to proceed in FY25 on continuing to fund the current organizations and if any additional funding should be awarded. 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, Elections, Register of Deeds, Sheriff, Detention, Day Reporting Center, Youth Services, Fire Marshal, E-911 Communications, Solid Waste, Planning and Zoning, Central Inspections, Cooperative Extension, Soil and Water Conservation District, Health, Social Services, Child Support, Veterans Services, Aging, Library, Parks and Recreation, Education, Mental Health, Courts, Non-Profits, Information Technology, Property Management, Debt Service and other appropriations. These departments are broken down into categories of General Government, Public Safety, Environmental, Human Services, Cultural, Education, Debt and Transfers.

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

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

#### **GENERAL GOVERNMENT**

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

#### **HUMAN SERVICES**

Health Department 390  
 Social Services 380  
 Child Support 270  
 Veterans Services 290  
 Aging/Senior Center 300

#### **CULTURAL DEVELOPMENT**

Parks and Recreation 325  
 Library 310

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

Planning and Zoning 230  
 Central Inspections 235  
 Solid Waste 220  
 Cooperative Extension 250  
 Soil and Water Conservation 260

#### **PUBLIC SAFETY FUNCTIONS**

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

#### **DEBT SERVICE 370**

Debt Principal-County  
 Debt Interest -County

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

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

#### **EDUCATION 335**

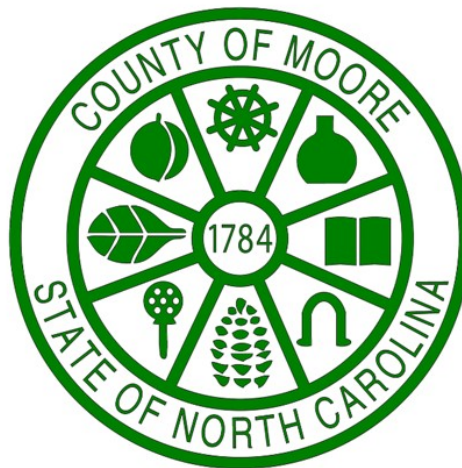
Schools Expense, Capital, Digital Learning  
 Schools Debt Principal and Interest  
 College Expense, Debt Principal & Interest

**General Fund Revenue (100)**

The following is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY2021-22 and FY2022-23, the original adopted budget for FY2023-24, and the approved FY2024-25 Budget. The percent change refers to the change from FY 2023-24 to FY 2024-25.

| General Fund Revenues         | FY 2021-22<br>Actual  | FY 2022-23<br>Actual  | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | Percent<br>Change |
|-------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------|
| Property Tax                  | \$ 74,060,202         | \$ 73,292,048         | \$ 71,634,734                    | \$ 71,634,734                    | 0.00%             |
| Sales Tax                     | \$ 30,851,728         | \$ 33,307,724         | \$ 31,600,000                    | \$ 33,180,000                    | 5.00%             |
| Other Taxes & Licenses        | \$ 376,127            | \$ 740,237            | \$ 820,000                       | \$ 840,000                       | 2.44%             |
| Intergovernmental Revenues    | \$ 14,584,998         | \$ 14,847,835         | \$ 14,525,090                    | \$ 14,250,745                    | -1.89%            |
| Investment Income             | \$ 181,852            | \$ 5,365,794          | \$ 3,000,000                     | \$ 5,500,000                     | 83.33%            |
| Charges for Services          | \$ 15,543,407         | \$ 15,180,486         | \$ 15,580,465                    | \$ 15,868,915                    | 1.85%             |
| Payments from Component Units | \$ 2,373,319          | \$ 124,125            | \$ -                             | \$ -                             | 0.00%             |
| Sale of assets                | \$ 106,597            | \$ 87,700             | \$ -                             | \$ -                             | 0.00%             |
| Installment Purchase Proceeds | \$ -                  | \$ -                  | \$ -                             | \$ -                             | 0.00%             |
| Lease Liability Issues        | \$ 46,898             | \$ 45,861             | \$ -                             | \$ -                             | 0.00%             |
| Other/Donations               | \$ 474,021            | \$ 666,579            | \$ -                             | \$ -                             | 0.00%             |
| Appropriated Fund Balance     | \$ -                  | \$ -                  | \$ 150,847                       | \$ 5,130,715                     | 3301.27%          |
| Transfers In                  | \$ 10,108,737         | \$ 8,300,792          | \$ 7,400,312                     | \$ 7,596,916                     | 2.66%             |
| <b>Total</b>                  | <b>\$ 148,707,886</b> | <b>\$ 151,959,181</b> | <b>\$ 144,711,448</b>            | <b>\$ 154,002,025</b>            | <b>6.42%</b>      |

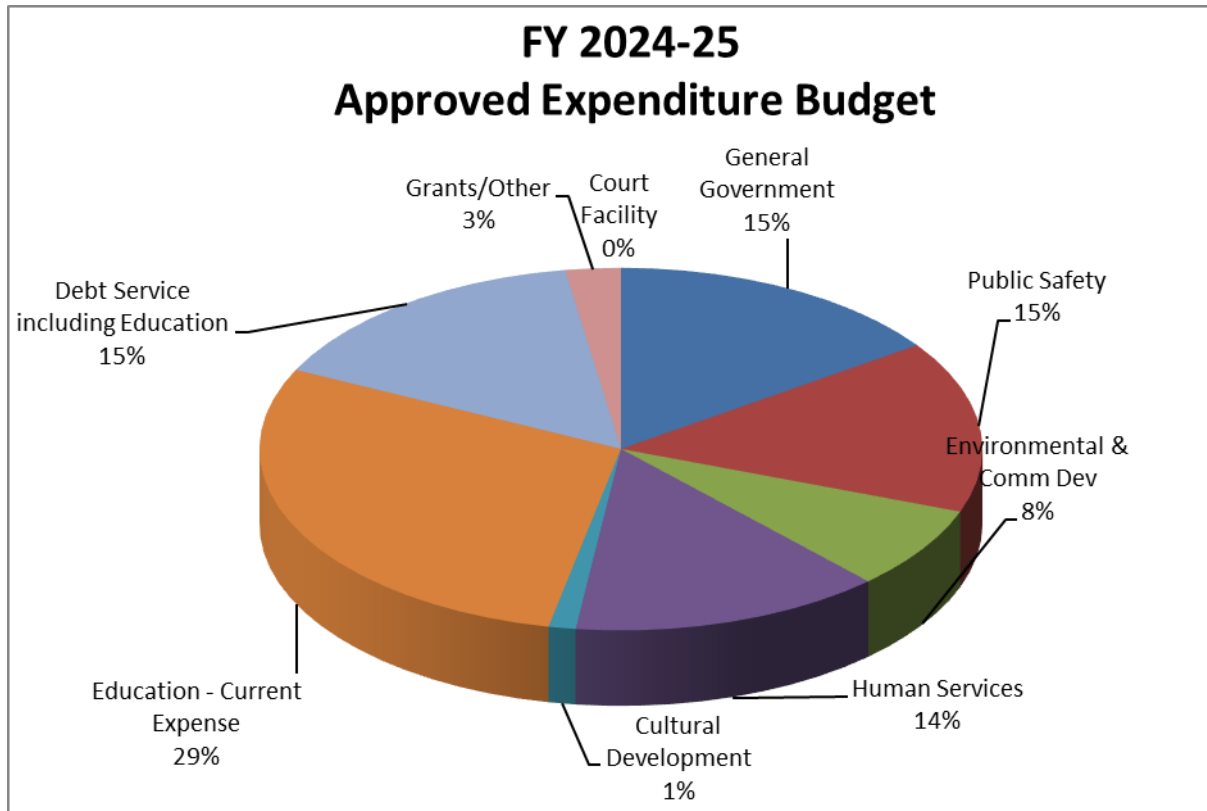
The following is a presentation of more detailed revenue in the General Fund. It includes actual “audited” spending for FY2021-22 and 2022-23, the original adopted budget for FY2023-24, and the approved FY2024-25 budget. The percent change refers to the change from FY2023-24 to FY2024-25.



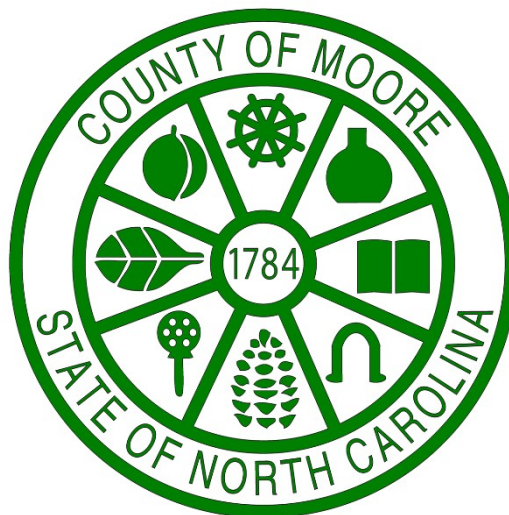
| General Fund Revenues                        | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>Decrease | Percent<br>Change |
|--|----------------------|----------------------|----------------------------------|----------------------------------|--------------------------|-------------------|
| Property taxes - current year                | 73,775,774           | 72,975,595           | 71,294,734                       | 71,294,734                       | 0                        | 0.00%             |
| Property taxes - prior years                 | 192,152              | 5,612                | 250,000                          | 250,000                          | 0                        | 0.00%             |
| Penalties and interest                       | 92,276               | 310,841              | 90,000                           | 90,000                           | 0                        | 0.00%             |
| Rental vehicle tax                           | 110,944              | 194,236              | 111,000                          | 111,000                          | 0                        | 0.00%             |
| Sales taxes                                  | 30,851,728           | 33,307,724           | 31,600,000                       | 33,180,000                       | 1,580,000                | 5.00%             |
| Alcohol Beverage Control funds & other taxes | 609,375              | 520,005              | 709,000                          | 729,000                          | 20,000                   | 2.82%             |
| Interest earnings                            | 181,852              | 5,365,794            | 3,000,000                        | 5,500,000                        | 2,500,000                | 83.33%            |
| Departmental revenues and fees               | 15,543,407           | 15,180,486           | 15,580,465                       | 15,889,696                       | 309,231                  | 1.98%             |
| Medicaid Hold Harmless                       | 4,908,911            | 5,901,182            | 4,198,417                        | 3,623,317                        | 0                        | 0.00%             |
| Social services                              | 6,448,942            | 6,116,240            | 6,486,487                        | 7,102,142                        | 615,655                  | 9.49%             |
| Health                                       | 723,890              | 763,332              | 763,332                          | 695,140                          | (68,192)                 | -8.93%            |
| Child support enforcement                    | 890,574              | 941,495              | 847,950                          | 847,950                          | 0                        | 0.00%             |
| Other grants/fees                            | 498,969              | 300,039              | 1,314,463                        | 959,897                          | (354,566)                | -26.97%           |
| Aging  | 769,520              | 851,543              | 914,441                          | 1,001,518                        | 87,077                   | 9.52%             |
| Payments from Component Units                | 2,373,319            | 124,125              | 0                                | 0                                | 0                        |                   |
| Sale of assets                               | 106,597              | 87,700               | 0                                | 0                                | 0                        |                   |
| Lease liabilities issued                     | 46,898               | 45,861               | 0                                | 0                                | 0                        |                   |
| Installment Purchase Proceeds                | 0                    | 0                    | 0                                | 0                                | 0                        |                   |
| Other/Donations                              | 474,021              | 666,579              | 0                                | 0                                | 0                        |                   |
| Transfers in                                 | 10,108,737           | 8,300,792            | 7,400,312                        | 7,596,916                        | 196,604                  | 2.66%             |
| Appropriated Funds                           | 0                    | 0                    | 150,847                          | 5,130,715                        | 4,979,868                | 3301.27%          |
| <b>Total Revenues</b>                        | <b>148,707,886</b>   | <b>151,959,181</b>   | <b>144,711,448</b>               | <b>154,002,025</b>               | <b>9,290,577</b>         | <b>6.42%</b>      |

The following is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY2021-22 and FY2022-23, the original adopted budget for FY2023-24, and the approved FY2024-25 Budget. The percent change refers to the change from FY2023-24 to FY2024-25.

| General Fund Expenditures   | FY 2021-22<br>Actual  | FY 2022-23<br>Actual  | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | Percent<br>Change |
|-----------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------|
| General Government          | \$ 16,830,948         | \$ 19,764,933         | \$ 20,943,859                    | \$ 23,376,083                    | 11.61%            |
| Public Safety               | \$ 16,716,034         | \$ 19,330,703         | \$ 21,004,021                    | \$ 23,434,513                    | 11.57%            |
| Environmental & Comm Dev    | \$ 7,485,599          | \$ 7,825,442          | \$ 11,464,864                    | \$ 11,311,014                    | -1.34%            |
| Human Services              | \$ 16,951,752         | \$ 17,323,614         | \$ 19,766,750                    | \$ 21,368,683                    | 8.10%             |
| Cultural Development        | \$ 1,275,409          | \$ 1,523,702          | \$ 1,698,438                     | \$ 1,846,855                     | 8.74%             |
| Education - Current Expense | \$ 36,638,782         | \$ 40,989,534         | \$ 41,151,256                    | \$ 44,292,474                    | 7.63%             |
| Debt Service including      |                       |                       |                                  |                                  |                   |
| Education                   | \$ 25,833,446         | \$ 25,366,520         | \$ 24,212,165                    | \$ 23,465,553                    | -3.08%            |
| Grants/Other                | \$ 728,234            | \$ 745,799            | \$ 4,070,095                     | \$ 3,768,098                     | -7.42%            |
| Court Facility              | \$ -                  | \$ -                  | \$ -                             | \$ -                             | 0.00%             |
| Transfers Out               | \$ 17,109,351         | \$ 16,966,159         | \$ 400,000                       | \$ 1,138,752                     | 184.69%           |
| <b>Total</b>                | <b>\$ 139,569,555</b> | <b>\$ 149,836,406</b> | <b>\$ 144,711,448</b>            | <b>\$ 154,002,025</b>            | <b>6.42%</b>      |



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



| General Fund Expenses           | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>Decrease | Percent<br>Change |
|---------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|--------------------------|-------------------|
| Governing body                  | \$ 233,501           | \$ 246,536           | \$ 252,896                       | \$ 264,827                       | \$ 11,931                | 4.72%             |
| Administration                  | \$ 754,797           | \$ 865,199           | \$ 879,588                       | \$ 783,949                       | \$ (95,639)              | -10.87%           |
| Human Resources                 | \$ 318,280           | \$ 485,536           | \$ 459,981                       | \$ 675,989                       | \$ 216,008               | 46.96%            |
| Financial services              | \$ 713,334           | \$ 839,998           | \$ 829,862                       | \$ 904,163                       | \$ 74,301                | 8.95%             |
| County attorney                 | \$ 945,944           | \$ 940,397           | \$ 1,256,215                     | \$ 1,330,441                     | \$ 74,226                | 5.91%             |
| Tax and revaluation             | \$ 2,006,310         | \$ 2,545,671         | \$ 3,283,806                     | \$ 3,691,772                     | \$ 407,966               | 12.42%            |
| Elections                       | \$ 652,076           | \$ 662,933           | \$ 1,190,926                     | \$ 1,117,166                     | \$ (73,760)              | -6.19%            |
| Register of deeds               | \$ 2,551,749         | \$ 2,364,991         | \$ 2,006,937                     | \$ 2,596,484                     | \$ 589,547               | 29.38%            |
| Information Technology/GIS      | \$ 2,618,957         | \$ 3,485,860         | \$ 3,134,503                     | \$ 3,437,558                     | \$ 303,055               | 9.67%             |
| Property Management             | \$ 6,036,000         | \$ 7,327,812         | \$ 7,649,145                     | \$ 8,573,734                     | \$ 924,589               | 12.09%            |
| Sheriff/Detention Center        | \$ 14,144,500        | \$ 16,333,814        | \$ 17,655,701                    | \$ 19,856,363                    | \$ 2,200,662             | 12.46%            |
| Animal Operations               | \$ 842,179           | \$ 956,263           | \$ 1,027,514                     | \$ 1,077,980                     | \$ 50,466                | 4.91%             |
| Day reporting center            | \$ 67,666            | \$ 66,727            | \$ 126,568                       | \$ 126,568                       | \$ -                     | 0.00%             |
| Public safety and E911          | \$ 1,575,760         | \$ 1,876,951         | \$ 2,089,671                     | \$ 2,253,268                     | \$ 163,597               | 7.83%             |
| Solid Waste                     | \$ 5,794,965         | \$ 5,925,839         | \$ 9,075,627                     | \$ 8,462,957                     | \$ (612,670)             | -6.75%            |
| Planning/Community Dev          | \$ 428,356           | \$ 403,513           | \$ 735,866                       | \$ 750,566                       | \$ 14,700                | 2.00%             |
| Planning/Permitting             | \$ 806,990           | \$ 992,018           | \$ 1,137,900                     | \$ 1,487,915                     | \$ 350,015               | 30.76%            |
| Cooperative extension           | \$ 259,497           | \$ 301,163           | \$ 312,379                       | \$ 386,079                       | \$ 73,700                | 23.59%            |
| Soil and water conservation     | \$ 195,791           | \$ 202,909           | \$ 203,092                       | \$ 223,497                       | \$ 20,405                | 10.05%            |
| Social Services                 | \$ 9,800,417         | \$ 9,997,128         | \$ 11,540,963                    | \$ 12,464,206                    | \$ 923,243               | 8.00%             |
| Health                          | \$ 4,532,587         | \$ 4,544,438         | \$ 5,103,434                     | \$ 5,464,023                     | \$ 360,589               | 7.07%             |
| Child support enforcement       | \$ 810,324           | \$ 858,727           | \$ 922,578                       | \$ 981,300                       | \$ 58,722                | 6.36%             |
| Youth services                  | \$ 75,222            | \$ 84,092            | \$ 91,567                        | \$ 106,660                       | \$ 15,093                | 16.48%            |
| JCPC                            | \$ 10,707            | \$ 12,856            | \$ 13,000                        | \$ 13,674                        | \$ 674                   | 5.18%             |
| Veteran's service               | \$ 254,200           | \$ 254,378           | \$ 384,660                       | \$ 447,076                       | \$ 62,416                | 16.23%            |
| Aging/Senior Center             | \$ 1,554,224         | \$ 1,668,944         | \$ 1,815,115                     | \$ 2,012,078                     | \$ 196,963               | 10.85%            |
| Library                         | \$ 624,555           | \$ 754,748           | \$ 804,486                       | \$ 862,369                       | \$ 57,883                | 7.20%             |
| Recreation                      | \$ 650,854           | \$ 768,954           | \$ 893,952                       | \$ 984,486                       | \$ 90,534                | 10.13%            |
| College current expense         | \$ 4,800,586         | \$ 5,415,653         | \$ 5,217,256                     | \$ 5,287,879                     | \$ 70,623                | 1.35%             |
| School current expense          | \$ 30,576,279        | \$ 34,823,881        | \$ 34,850,000                    | \$ 38,204,595                    | \$ 3,354,595             | 9.63%             |
| School capital outlay           | \$ 750,000           | \$ 750,000           | \$ 800,000                       | \$ 800,000                       | \$ -                     | 0.00%             |
| School digital learning         | \$ 511,917           | \$ -                 | \$ -                             | \$ -                             | \$ -                     | 0.00%             |
| Sandhills Center BHI Grant      | \$ -                 | \$ -                 | \$ 284,000                       | \$ -                             | \$ (284,000)             | 0.00%             |
| Debt service-principal          | \$ 17,150,862        | \$ 17,458,348        | \$ 16,894,801                    | \$ 16,735,800                    | \$ (159,001)             | -0.94%            |
| Debt service-interest           | \$ 8,682,584         | \$ 7,908,171         | \$ 7,317,364                     | \$ 6,729,753                     | \$ (587,611)             | -8.03%            |
| Grants/Court Facility/Non-Dept  | \$ 728,234           | \$ 745,799           | \$ 4,070,095                     | \$ 3,768,098                     | \$ (301,997)             | -7.42%            |
| Transfer to Capital Project     |                      |                      |                                  |                                  |                          |                   |
| Funds                           | \$ 15,154,351        | \$ 15,970,064        | \$ -                             | \$ -                             | \$ -                     | 0.00%             |
| Transfer to Internal Service    |                      |                      |                                  |                                  |                          |                   |
| Funds                           | \$ 1,500,000         | \$ -                 | \$ -                             | \$ -                             | \$ -                     | 0.00%             |
| Transfer to Special Revenue     |                      |                      |                                  |                                  |                          |                   |
| Funds                           | \$ 455,000           | \$ 996,095           | \$ -                             | \$ -                             | \$ -                     | 0.00%             |
| Transfers to CR for Solid Waste | \$ -                 | \$ -                 | \$ 400,000                       | \$ 400,000                       | \$ -                     | 0.00%             |
| Transfer to Fire Capital        | \$ -                 | \$ -                 | \$ -                             | \$ 738,752                       | \$ 738,752               |                   |
| <b>Total</b>                    | <b>139,569,555</b>   | <b>149,836,406</b>   | <b>144,711,448</b>               | <b>154,002,025</b>               | <b>9,290,577</b>         | <b>6.42%</b>      |

**General Fund Expenditures by Function:**

| General Fund Expenditures  |               |                   |
|----------------------------|---------------|-------------------|
| Function                   | FY25 Budget   | % of total Budget |
| Education (including debt) | \$62,306,972  | 40.35%            |
| Public Safety              | \$23,434,513  | 15.39%            |
| General Government         | \$23,376,083  | 15.28%            |
| Human Services             | \$21,368,683  | 14.03%            |
| Environmental              | \$11,311,014  | 7.42%             |
| Debt (excluding education) | \$5,451,055   | 3.58%             |
| Non-Departmental           | \$3,768,098   | 2.47%             |
| Cultural                   | \$1,846,855   | 1.21%             |
| Transfers to Other Funds   | \$1,138,752   | 0.26%             |
| Total                      | \$154,002,025 | 100.00%           |

**This chart shows the net change in the General Fund expense budget from FY24 to FY25 by Function:**

| Function                              | FY24 Budget      | FY25 Budget        | Net Change       |
|---------------------------------------|------------------|--------------------|------------------|
| Education (including debt & reserves) | \$59,726,376     | \$62,306,972       | \$2,580,596      |
| Human Services                        | \$19,766,750     | \$21,368,683       | \$1,601,933      |
| Public Safety                         | \$21,004,021     | \$23,434,513       | \$2,430,492      |
| General Government                    | \$20,943,859     | \$23,376,083       | \$2,432,224      |
| Environmental                         | \$11,464,864     | \$11,311,014       | (\$153,850)      |
| Debt (excluding education)            | \$5,637,045      | \$5,451,055        | (\$185,990)      |
| Non-Departmental                      | \$4,070,095      | \$3,768,098        | (\$301,997)      |
| Cultural                              | \$1,698,438      | \$1,846,855        | \$148,417        |
| Transfers In                          | <u>\$400,000</u> | <u>\$1,138,752</u> | <u>\$738,752</u> |
| Total                                 | \$144,711,448    | \$154,002,025      | \$9,290,577      |

**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. There was an increase in funding to both the college and the schools in FY25 which was offset by the reduction in debt expense from the prior year budget. The funding level of current expense, capital outlay and debt service increased \$2,580,596 from FY24 to FY25.
- **Human Services** – Human Services consists of Health, Social Services, Child Support, Senior Center and Veteran Services. The increase of \$1,601,933 in services is related to increases in wages and

fringes in all departments. Veterans Services will also be adding one 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 \$2,430,492 for Public Safety is mostly related to increased wages and benefits which amounted to \$2,025,763 of the overall increase in Public Safety.
- **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 FY24 to FY25 is \$2,432,224. Roughly \$1.M of the increase is due to salary and fringe increases as well as the addition of two new full-time employees. One of the employees is in Human Resources and the other is in the Tax Department. Increases of \$218K for insurance, \$465K for building improvements, and \$550K for excise tax related to the Register of Deeds makes up a majority of the remaining increase.
- **Environmental** – Environmental Services are made up of Solid Waste/Landfill, Planning and Zoning, Central Inspections, Cooperative Extension and Soil and Water Conservation Departments. The decrease of \$153,850 from FY24 is due to less capital outlay expense for Solid Waste in FY25. There were various pieces of equipment, new containers, and a new scale that was purchased in FY24 Planning and Zoning, Central Inspections, 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’ basic to be sure funds are available if all positions were filled for the entire year. Expenses included in non-departmental includes a decrease of \$301,997. Most of this decrease is related to the effects of reducing the amount in undistributed cost of living for FY25.
- **Cultural** – Cultural consists of Library and Parks and Recreation. Increases in these departments are mostly related to salary and fringe increases.
- **Transfers** – The transfer of \$1,138,752 is an increase of \$738,752 from FY24. This increase is due to the transfer from the General Fund to Capital Reserve Fire Service Fund Debt. This fund was set up for FY24 to reserve funds for future apparatus purchases for the Fire Districts.



## Governing Body

### **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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 170,435              | 180,449              | 181,598                          | 190,605                          | 9,007                      | 5.0%              |
| Fringe Benefits    | 36,389               | 39,639               | 39,819                           | 43,189                           | 3,370                      | 8.5%              |
| Operating Costs    | 26,677               | 26,448               | 31,479                           | 31,033                           | (446)                      | -1.4%             |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>233,501</b>       | <b>246,536</b>       | <b>252,896</b>                   | <b>264,827</b>                   | <b>11,931</b>              | <b>4.7%</b>       |

| Personnel                         | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent<br>Positions | 1                    | 1                    | 1                                | 1                                | 1                          | 100.0%            |

- 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 FY24-25 adopted budget shows an 4.7% increase as compared to the FY23-24 budget and has increased in salaries and fringe benefits and increased retirement costs due to cost-of-living increases.
- The department is supported by property tax revenue.

**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.

### **FY24 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.
- Implemented new meeting agenda and meeting management software that works with the County website and made the overall meeting agenda process more efficient and easier to use.



- Streamlined public notices process and provide education and training to departments in cooperation with the County Attorney's Office.

**FY25 Objectives:**

- Continue implementation of new meeting agenda management software to incorporate additional County public bodies.
- Evaluate options to manage board/committee processes within existing software.

**Performance Measures:**

| Performance Measures                          | 2021-22 | 2022-23 | 2023-24 | 2024-25<br>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   | 0.485   | 0.330   | 0.031           |



## Administration

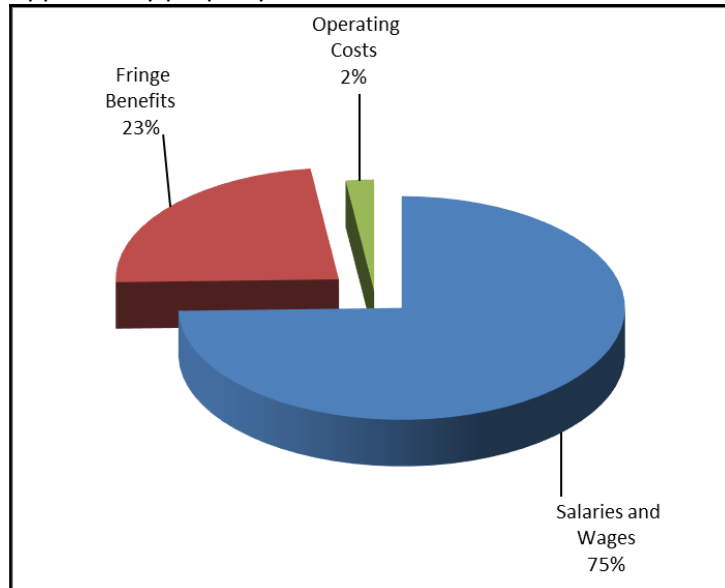
### General Government – Administration Department (120)

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 538,124              | 662,487              | 656,111                          | 586,808                          | (69,303)                   | -10.6%            |
| Fringe Benefits    | 193,028              | 192,924              | 205,535                          | 181,129                          | (24,406)                   | -11.9%            |
| Operating Costs    | 23,645               | 9,788                | 17,942                           | 16,012                           | (1,930)                    | -10.8%            |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>754,797</b>       | <b>865,199</b>       | <b>879,588</b>                   | <b>783,949</b>                   | <b>(95,639)</b>            | <b>-10.9%</b>     |

| Personnel                         | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent<br>Positions | 4                    | 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 a flexible position.
- The budget had a 10.9% decrease due to salary and fringe benefit decreases. In FY24 the Capital Project Manager retired which offset salary and fringe increases for the year. There is a flexible position count in this department that is not funded under Administration.
- The department is supported by property tax revenue.



**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.

**FY24 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 (13<sup>th</sup>) year in a row.
- Approved the FY25 County Budget on June 20, 2024, within state statute guidelines.

**FY25 Objectives:**

- Continue to work closely with all municipalities in the County to maximize services where needed for continued operations.
- 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.



## Human Resources

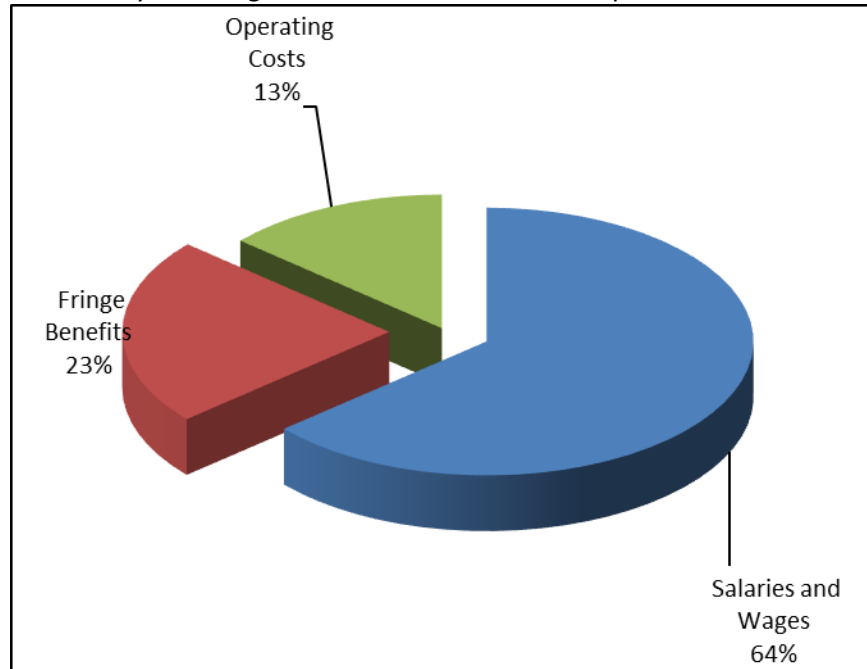
### **General Government – Human Resources (130)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 225,418              | 315,320              | 322,181                          | 430,576                          | 108,395                    | 33.66%            |
| Fringe Benefits    | 75,889               | 107,731              | 111,746                          | 153,257                          | 41,511                     | 37.1%             |
| Operating Costs    | 16,973               | 62,485               | 26,054                           | 92,156                           | 66,102                     | 253.7%            |
| <b>Total</b>       | <b>318,280</b>       | <b>485,536</b>       | <b>459,981</b>                   | <b>675,989</b>                   | <b>216,008</b>             | <b>47.0%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 4                    | 4                    | 4                                | 5                                | 1                          | 25.0%             |

- Human Resources consists of five (5) positions, The Human Resources Director, Assistant Human Resource Director two (2) Human Resources Specialist and an Administrative Assistant and supported by the property tax revenue.
- The increase in salary and fringe benefits is due to an added position and cost of living increases.



**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.

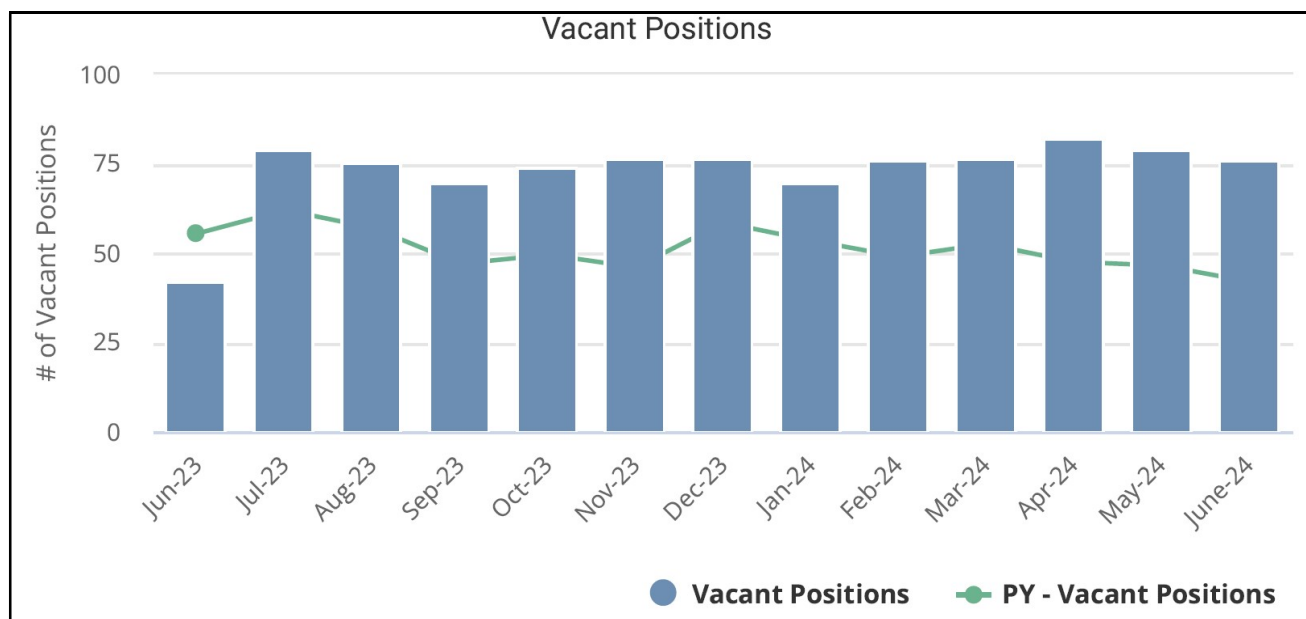
**FY24 Highlights and Accomplishments:**

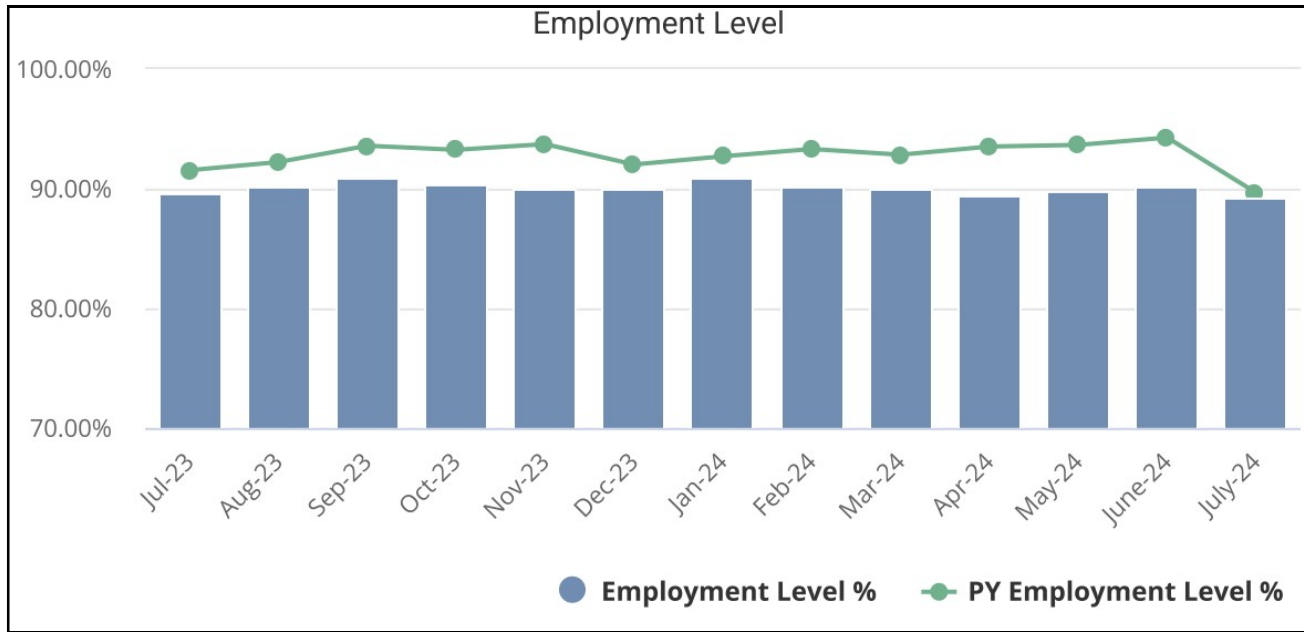
- HR Staff were able to provide level of service despite the high turnover rate across the county.
- Annual evaluation training was conducted for all supervisors and department directors.
- Assistant HR Director position was approved which will provide much needed training opportunities for all employees and departments.
- 2133 employment applications received.
- 191 job postings processed.
- 139 employment terminations processed (this number is only budgeted positions).
- 328 new employee hires processed (included full-time/resource/poll workers).
- 78 Liability and Property Claims filed with 70 being closed and 8 open.
- 56 Workers Compensation Claims filed with 48 being closed and 8 open.
- Annual employee health fair.

**FY25 Objectives:**

- Implement new HR software system.
- Survey departments with goal to provide clarification/training/enhancement for recruitment and applicant processing efforts.
- Annual evaluation training for employees.
- Explore colocation possibilities with the Local Government Federal Credit Union.

**Performance Measures**





## Financial Services

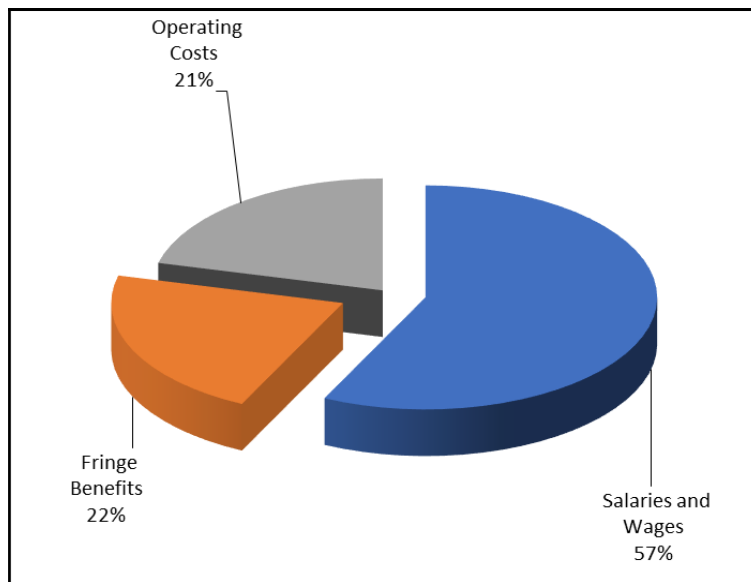
### **General Government – Financial Services Department (140)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 446,254              | 510,328              | 490,149                          | 516,932                          | 26,783                     | 5.5%              |
| Fringe Benefits    | 160,670              | 175,788              | 182,318                          | 196,893                          | 14,575                     | 8.0%              |
| Operating Costs    | 106,410              | 153,882              | 157,395                          | 190,338                          | 32,943                     | 20.9%             |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>713,334</b>       | <b>839,998</b>       | <b>829,862</b>                   | <b>904,163</b>                   | <b>74,301</b>              | <b>9.0%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 7                    | 7                    | 7                                | 7                                | -                          | 0.0%              |

- The Financial Services Department overall budget shows a 9.0% increase. Most of this increase is related to salary and fringes as well as increases in audit costs.
- Operating costs have increased due to increased audit fees.
- The Finance Department consist of a Finance Director, Assistant Finance Director, Accounting & Grants Manager, Accountant, and three Accounting Specialists.
- The department is supported by the revenue from property tax.



**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.

**FY24 Highlights and Accomplishments:**

- Awarded the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ending June 30, 2023, for the Annual Comprehensive Financial Report. This is the 36<sup>th</sup> consecutive year from the GFOA (Government Finance Officers Association).
- Provided small group trainings to all the departments in the following financial areas: budget transfers/amendments, cash receipts, accounts payable, and procurement.
- Provided virtual training to all the departments for Accounts Payable year-end process and reporting.
- Provided first internal group training to finance staff.
- Staff successfully completed the drawdown of about \$8 million of ARPA funds in FY2024.

**FY25 Objectives:**

- Continue to provide annual departmental trainings and annual internal group trainings to finance staff.
- Improve the current online tool for departments to collect/gather information for GASB 87 and GASB 96
- Develop a process to update/review the Annual Comprehensive Financial Report (ACFR) throughout the fiscal year.
- Assess the needs of the departments related to their grants to assist the departments more efficiently.

**Financial Services Performance Measures:**

| Performance Measures                     | 2021-22    | 2022-23    | 2023-24  | 2024-25 Goal |
|--|------------|------------|----------|--------------|
| Date Audited ACFR Published              | 11/23/2022 | 11/30/2023 | TBD      | 12/1/2025    |
| % 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     |



## County Attorney

### General Government – County Attorney’s Office (150)

#### **Mission Statement:**

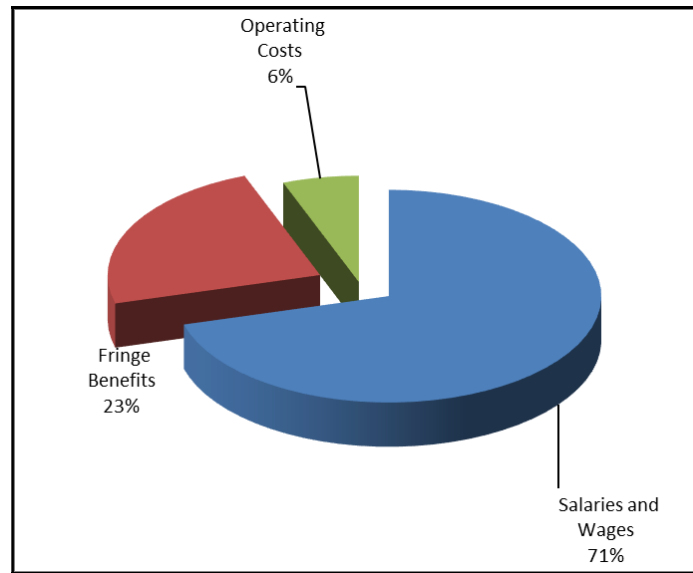
The Office of the County Attorney strives to provide exemplary legal services, advice, counsel, advocacy, and representation to Moore County Government and the Board of County Commissioners while maintaining the highest professional and ethical standards of conduct.

The Moore County Procurement Division of the Office of the County Attorney develops integrated procurement strategies involving purchase orders, contracts, and bidding aligned with County departmental needs for goods, services, technology, and construction projects congruent with local, state, and federal laws. In addition, the Division assists with vendor registration, vendor performance, and vendor relationship management.

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 602,025              | 678,881              | 894,494                          | 940,582                          | 46,088                     | 5.2%              |
| Fringe Benefits    | 210,514              | 218,048              | 289,711                          | 312,747                          | 23,036                     | 8.0%              |
| Operating Costs    | 133,405              | 43,468               | 72,010                           | 77,112                           | 5,102                      | 7.1%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>945,944</b>       | <b>940,397</b>       | <b>1,256,215</b>                 | <b>1,330,441</b>                 | <b>74,226</b>              | <b>5.9%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 7                    | 8                    | 8                                | 8                                | -                          | 0.0%              |

- The County Attorney’s Office Budget includes increases in salary and fringe benefits due to cost-of-living increases.
- Operating Costs have increased by 7.1% 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.



**Program Services:** The Office of County Attorney provides legal services including, but not limited to, representing the Board of County Commissioners, 27 local boards, 8 task forces, 26 departments and agencies regarding laws, policies, ordinances, open meetings and rules of procedure, public records, ethics and conflicts of interest, elections, litigation, liability, health insurance and HIPAA, employment matters including EEOC cases, emergency management law, economic development, constitutional requirements, planning and zoning, inspections, child support, DSS, public health, environmental health, easements and deeds, contracts, federal and state grants, purchasing, bidding, legal processes, and administration.

- The Core County Government Division has opened 737 files and closed 759. There have been 446 Contracts opened with 441 closed. The average days to close contract files was 3 days. The goal for contract processing is 10 business days and that was 95% attained.
- The Purchasing & Bidding Division had 31 new bids and has closed 31 bids. There were 1,727 new purchase orders, 1,533 closed purchase orders and 584 changes to purchase orders. The goal for Purchase Order process is 3 business day and that was 100% attained. The goal for Bid posting is 10 business days and that was 100% attained.
- The Child Support Division had 1,726 hearings and 208 orders. The goal for Child Support orders is a 30-day turnaround and that was 100% attained.
- The Department of Social Services (DSS) Division had 461 Child Protective Services hearings and 311 orders. There were 61 juvenile matters opened and 13 adult matters opened. There were 15 termination of parental rights hearings and 15 Adult Protective Services hearings and orders. There were 3 for Responsible Individual List, 5 court matters that had motions to Quash Subpoenas, 60 records requests with motions, 4 Juvenile Delinquency matters, 3 Voluntary Placement Agreements, 3 Interference Petitions, and 3 court hearing for Reopening Guardianships. The goal for DSS orders is a 30-day turnaround and that was 100% attained.

## Tax Administration and Revaluation

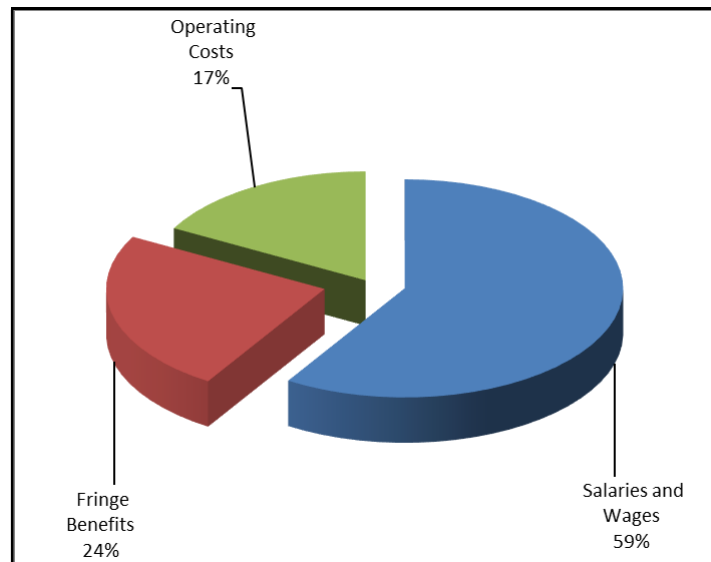
### General Government – Tax Administration and Revaluation (160)

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 1,325,411            | 1,536,625            | 1,546,054                        | 1,763,508                        | 217,454                    | 14.1%             |
| Fringe Benefits    | 525,582              | 585,836              | 618,951                          | 717,795                          | 98,844                     | 16.0%             |
| Operating Costs    | 155,317              | 423,210              | 468,801                          | 510,469                          | 41,668                     | 8.9%              |
| Capital Outlay     | -                    | -                    | 650,000                          | 700,000                          | 50,000                     | 0.0%              |
| <b>Total</b>       | <b>2,006,310</b>     | <b>2,545,671</b>     | <b>3,283,806</b>                 | <b>3,691,772</b>                 | <b>407,966</b>             | <b>12.4%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 26                   | 26                   | 27                               | 28                               | 1                          | 3.7%              |

- The Tax Department budget includes an overall increase of 12.4%.
- This budget includes an increase in salaries due to one additional new hire and the cost-of-living increase.
- The operating and capital cost increases is for the purchase of a new software to process tax valuations and collections.
- The Tax Department includes a Tax Administrator appointed by the Board. 10 employees are in Tax Collections, 14 employees in Tax Listing and Assessing Division, 1 Tax Auditor, 1 Administrative Officer, and 1 Tax Business Systems Analyst.
- Revenues are supported by the property tax collections.



**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.

**FY24 Highlights and Accomplishments:**

- Implemented an audit process to assist with accurate listing of personal property.
- Implemented an automated process of deed reviews and land records updating.
- Achieved an overall collected rate of 99.68% marking the 33<sup>rd</sup> year in a row with collections over 99%.

**FY25 Objectives and Strategies:**

- Implement full billing and collections services for the Village of Foxfire.
- Achieve a collection rate of over 99%.
- Expand online payment options for easier payment of taxes.

**Performance Measures:**

| Performance Measures                     | 2021-22 | 2022-23 | 2023-24 | 2024-25<br>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             | 99.76%  | 99.71%  | 99.68%  | 99.50%          |



## Elections

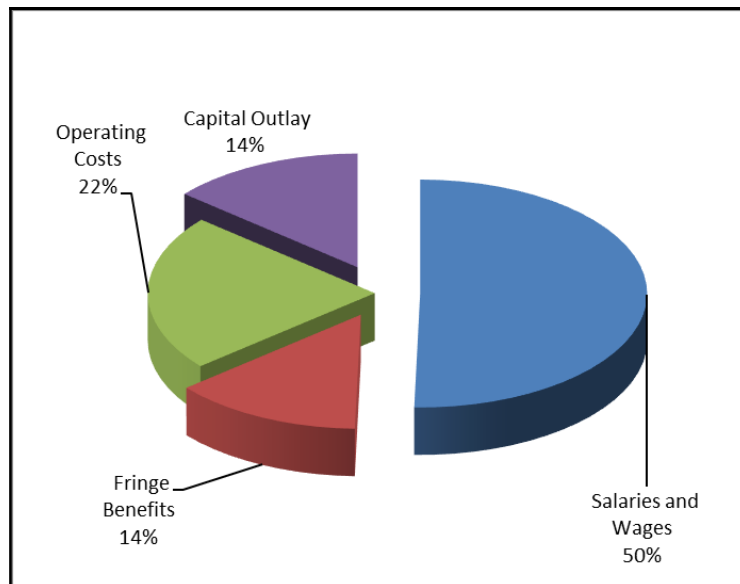
### General Government – Elections (170)

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 351,982              | 408,522              | 542,497                          | 563,245                          | 20,748                     | 3.8%              |
| Fringe Benefits    | 93,566               | 113,099              | 139,325                          | 150,961                          | 11,636                     | 8.4%              |
| Operating Costs    | 206,528              | 141,312              | 354,446                          | 248,302                          | (106,144)                  | -29.9%            |
| Capital Outlay     | -                    | -                    | 154,658                          | 154,658                          | -                          | 0.0%              |
| <b>Total</b>       | <b>652,076</b>       | <b>662,933</b>       | <b>1,190,926</b>                 | <b>1,117,166</b>                 | <b>(73,760)</b>            | <b>-6.2%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 4                    | 5                    | 5                                | 5                                | -                          | 0.0%              |

- The Elections budget shows an overall decrease of 6.2%.
- The overall increase in salary and fringe benefits is due to cost-of-living increase and retirement mandated costs from the state.
- The decrease in operating costs is due to only one primary election in FY25 and no municipal elections.
- The revenue funding is supported by the property tax collections.
- The Elections Department is made up of 5 full-time employees including a Director, Voter Registration Services Coordinator, Elections Services Manager, Administrative Assistant, and an Election Training & Recruitment Coordinator.



**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.

**FY24 Highlights and Accomplishments:**

- 2 Staff members obtained their certification in Elections Administration
- Maintain the County Budget while providing high quality services.
- Created Hybrid training class to save money on poll worker training.

**FY25 Objectives and Strategies:**

- Have remaining staff certified in Elections Administration.
- Increase poll worker numbers.
- Change General Statute of Student Election Assistant from 2 to 4 or higher.

**Performance Measures:**

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/ No Labels |
| 1-Jul-14                        | 63,580                        | 17,809        | 26,252           | 19,243            | 276              | 0                               |
| 1-Jul-15                        | 61,665                        | 16,865        | 25,489           | 19,031            | 280              | 0                               |
| 1-Jul-16                        | 63,683                        | 16,736        | 26,130           | 20,542            | 275              | 0                               |
| 1-Jul-17                        | 65,276                        | 16,485        | 26,731           | 21,730            | 330              | 0                               |
| 1-Jul-18                        | 66,990                        | 16,413        | 27,204           | 23,032            | 341              | 0                               |
| 1-Jul-19                        | 66,774                        | 15,623        | 27,509           | 23,233            | 387              | 22                              |
| 1-Jul-20                        | 69,870                        | 15,894        | 28,716           | 24,749            | 450              | 61                              |
| 1-Jul-21                        | 71,990                        | 15,792        | 29,937           | 25,709            | 552              | 0                               |
| 1-Jul-22                        | 74,699                        | 15,819        | 30,914           | 27,369            | 597              | 0                               |
| 1-Jul-23                        | 73,961                        | 15,125        | 30,678           | 27,532            | 619              | 7                               |
| 1-Jul-24                        | 76,383                        | 14,857        | 31,505           | 29,283            | 613              | 125                             |

## Register of Deeds

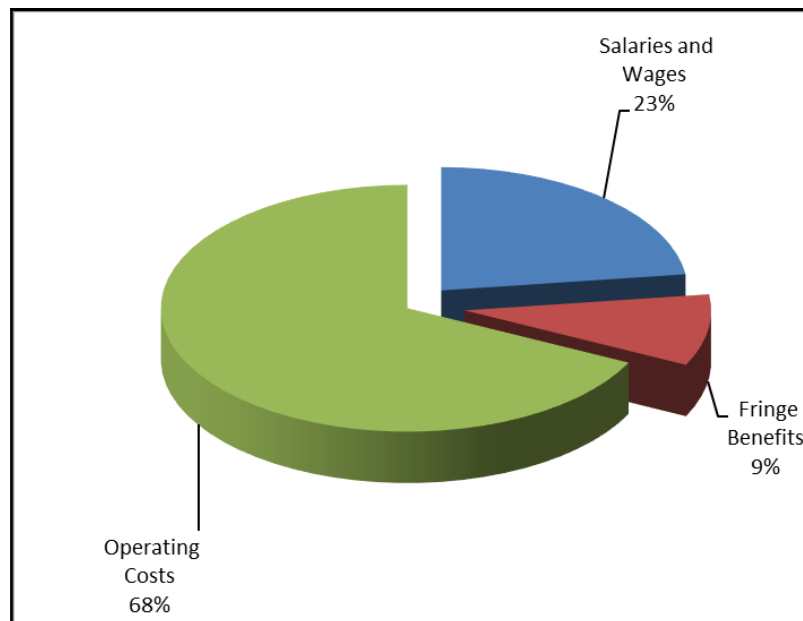
### General Government – Register of Deeds Department (185)

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 503,823              | 578,901              | 575,441                          | 594,915                          | 19,474                     | 3.4%              |
| Fringe Benefits    | 201,446              | 220,236              | 226,773                          | 242,989                          | 16,216                     | 7.2%              |
| Operating Costs    | 1,846,480            | 1,565,854            | 1,204,723                        | 1,758,580                        | 553,857                    | 46.0%             |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>2,551,749</b>     | <b>2,364,991</b>     | <b>2,006,937</b>                 | <b>2,596,484</b>                 | <b>589,547</b>             | <b>29.4%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 10                   | 10                   | 10                               | 10                               | -                          | 0.0%              |

- The Register of Deeds budget shows an increase of 29.4% as compared to the previous budget. The largest share of the increase is related to excise tax that is paid to the State.
- This department typically generates enough revenue from fees to support the operation.
- The department is made up of the Register of Deeds who is elected and nine other full-time employees.



**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.

**FY24 Highlights and Accomplishments:**

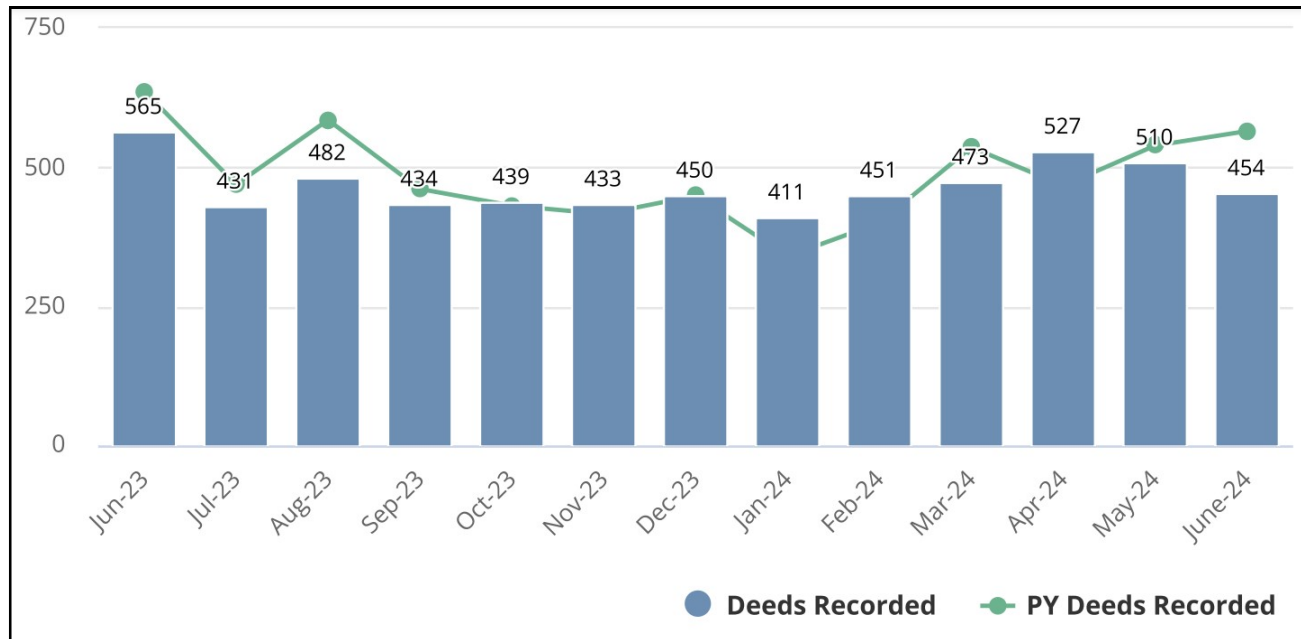
- Protect, preserve, provide access, maintain accuracy and the integrity of all public records for which we are legally entrusted daily.
- Implemented E-Recording of Maps and UCC/Fixture Filing documents.
- Streamlined internal workflows for more efficiency.
- Worked with other departments to collaborate data for more productivity.

**FY25 Objectives and Strategies:**

- Maintain a high level of customer service for our citizens.
- Manual back filing of older indexes to assist attorneys, paralegals, surveyors, and the public.

**Performance Measures:**

The chart below shows the number of deeds recorded by month as compared to the prior year. The total deeds filed in FY24 was 5,495 compared to FY23 of 5,658.





## Sheriff's Office

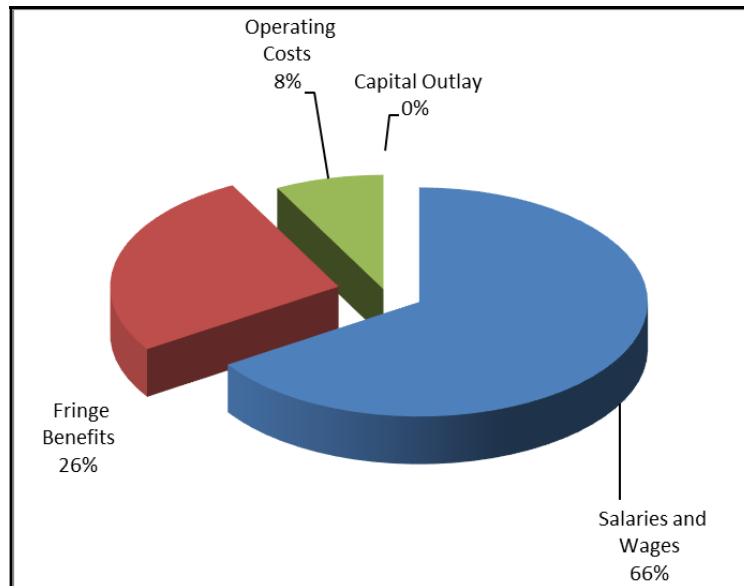
### **Public Safety – Sheriff's Office (195-05)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 5,487,375            | 6,514,008            | 7,124,717                        | 7,942,724                        | 818,007                    | 11.5%             |
| Fringe Benefits    | 2,140,351            | 2,479,734            | 2,544,768                        | 3,199,368                        | 654,600                    | 25.7%             |
| Operating Costs    | 724,039              | 799,811              | 920,565                          | 929,180                          | 8,615                      | 0.9%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>8,351,765</b>     | <b>9,793,553</b>     | <b>10,590,050</b>                | <b>12,071,272</b>                | <b>1,481,222</b>           | <b>14.0%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 89                   | 90                   | 101                              | 104                              | 3                          | 3.0%              |

- The majority of the increase in this year's Sheriff's Department budget is related to the increase in salary and fringes. This is due to the three additional positions as well as increased wages due to cost-of-living increases.
- The Sheriff's Office budgeted revenue is \$486,983 which consists of an array of fees including Civil Process, Off-Duty Assignments, and Fingerprinting.
- The remainder of funding in the amount of \$11,584,289 is supported by property tax collections.
- The Sheriff is an elected official. There are a total of 104 full-time employees in the department including the Sheriff.



**Program Services:**

Fees currently charged by the Sheriff's office include:

| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b> |
|---|--------------------------------|
| In-State Civil Process Service Fee N.C. General Statute 7A-311<br>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<br>Currently \$90.00 and Renewals \$75.00   | Set by State                   |
| Document Notarization N.C. General Statute 10A-10 Currently \$10.00   | 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                        |
| Additional firearm storage fee for holding more than 90 days after the expiration/dismissal of the domestic violence protective order.  | \$50.00                        |
| Storage of ammunition under 100 pounds  | \$10.00                        |
| Storage of ammunition over 100 pounds   | \$50.00                        |
| Storage of ammunition over 200 pounds and up  | \$100.00                       |
| 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                    |
| Off Duty Special Assignments for Deputies   | \$55.00/hour                   |
| Off Duty Special Assignments on Holidays for Deputies   | \$75.00/hour                   |

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

The Moore County Sheriff’s Office currently employs 104 positions, consisting of:

- Sheriff and Deputy Sheriff, and Major – 3
- Administrative Staff – 6
- Criminal Investigations – 10
- Forensics – 4
- Telecommunicators - 8
- Special Operations - 14
- Narcotics Division – 8
- Support/Information Systems – 8
- Road Deputies – 37
- Cadets/New Positions - 6

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

Sheriff’s Office fees generate \$486,983 in revenue. The Sheriff’s Office budgeted expenditures for FY 2025 is \$12,071,272 which is an increase over FY 2024 of \$1,481,222. The remainder of expenditures are covered by the County property tax rate totaling approximately \$11.6 million. The expenditures include the addition of three officers, increases in retirement mandates from the state of 1.0% and increases for cost of living.

**FY24 Highlights and Accomplishments:**

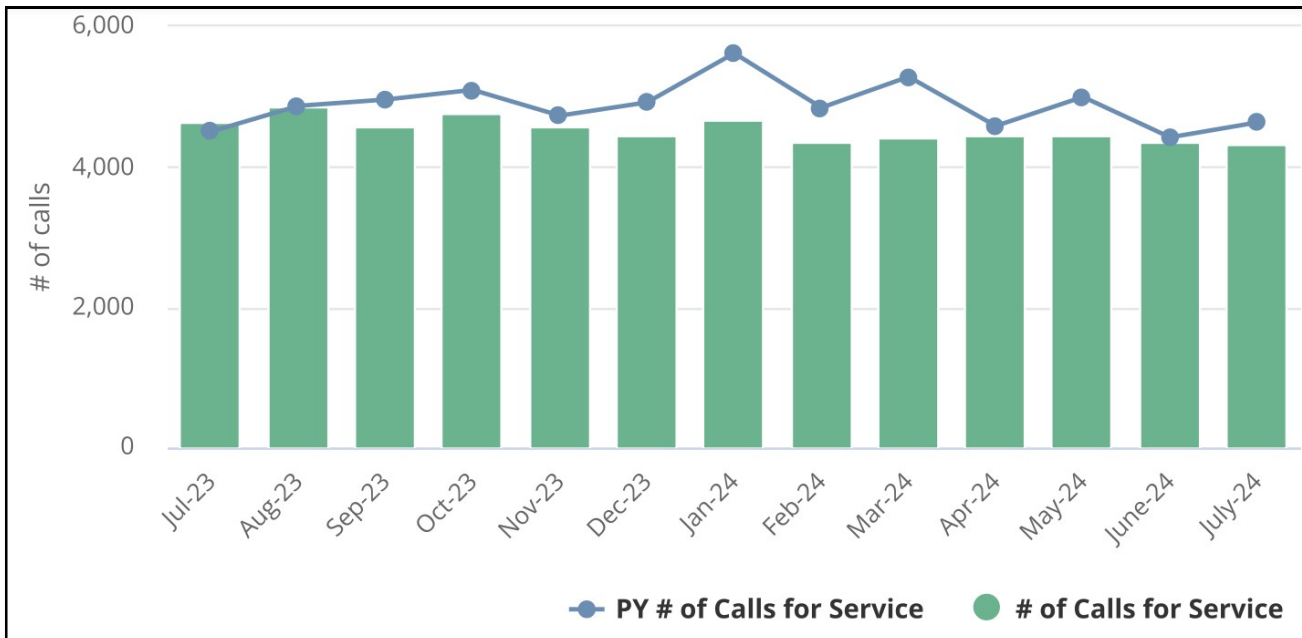
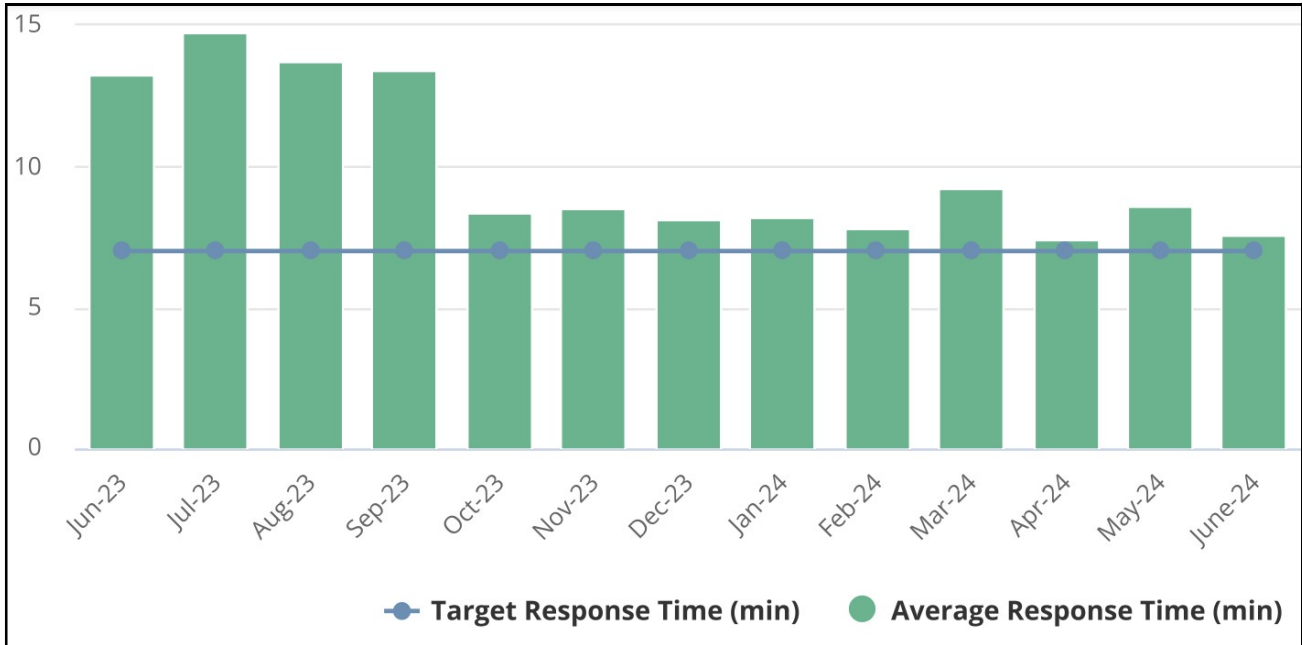
- Provided a high level of service to the citizens of Moore County.
- Purchased two new Utility Terrain Vehicles utilizing drug forfeiture money for the use in search, recovery, rescue, and special events.
- Successfully worked through the 124<sup>th</sup> US Open without major incident.
- Introduced a new Sheriff App for citizens to easily access up-to-date information about community safety, crime prevention tips and receive emergency notifications sent directly to their smartphones.
- Successfully coordinated with County leaders to secure the property to create the Poverty Hill Training Facility.
- Completed the pilot Cadet Program graduating the first three cadets.
- Hosted first annual Trunk of Treat community event. Estimated around 800 people participated.

**FY25 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.
- Facilitate greater interaction among residents in the community and within neighborhoods including forwarding community policing initiatives with crime prevention classes offered to civic groups within the county.
- Continuing the Cadet Program with another three cadets this Fall of 2024 and another three in the Spring of 2025.
- Complete the renovation of the Jail Annex to provide an additional 68 beds that will be utilized to house female inmates and generate additional revenue for the County through the SMCP.
- Will receive the Bearcat in FY25 enhancing the service and protection of the Sheriff’s SRT Unit.
- Facilitate overall improvements at Animal Services.

**Performance Measures:**

- Below are just two of the measures that the Sheriff's Department tracks. One is response time, and the other is the number of calls. The average response time in FY24 decreased to 9.64 for the year versus the average for FY23 of 10.79. Call volume in FY24 was 54,574 calls versus FY23 of 58,827.



## Detention Center

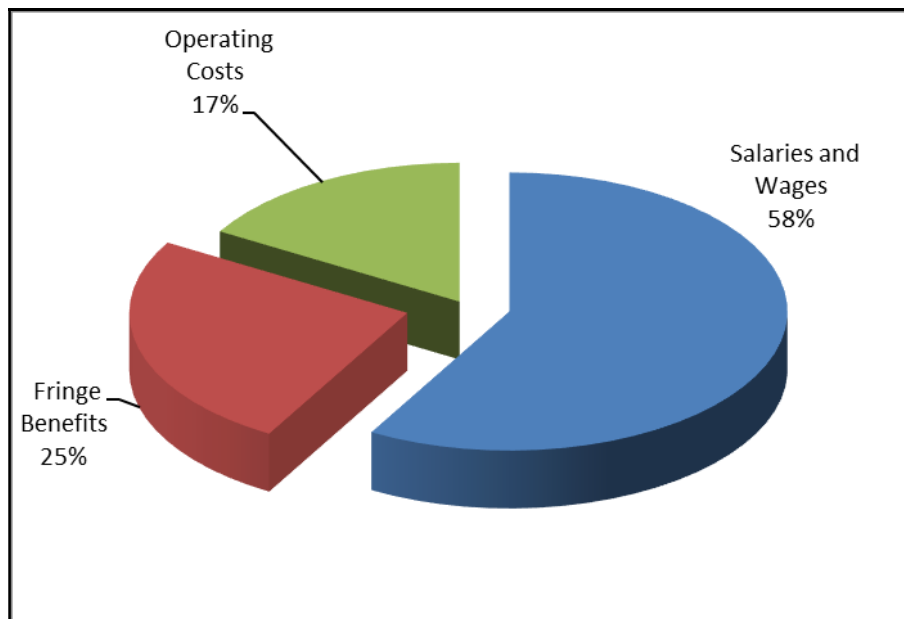
### **Public Safety – Sheriff’s Detention Center (195-08)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 3,291,595            | 3,869,776            | 4,162,932                        | 4,535,818                        | 372,886                    | 9.0%              |
| Fringe Benefits    | 1,405,720            | 1,591,810            | 1,779,894                        | 1,960,164                        | 180,270                    | 10.1%             |
| Operating Costs    | 1,095,420            | 1,078,675            | 1,122,825                        | 1,289,109                        | 166,284                    | 14.8%             |
| <b>Total</b>       | <b>5,792,735</b>     | <b>6,540,261</b>     | <b>7,065,651</b>                 | <b>7,785,091</b>                 | <b>719,440</b>             | <b>10.2%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 78                   | 79                   | 81                               | 81                               | -                          | 0.0%              |

- The Sheriff’s Detention Center budget for FY24-25 includes an 10.2% increase. The main increases are in salary and fringe costs due to cost-of-living increases. Operating costs are expected to increase due to additional food costs for inmates and equipment that needs to be replaced in FY25.
- The Detention Center revenue is made up of \$453,500 in fees from State inmates, telephone deposits, commissary, video visitation, sick fees, litter removal and housing fees.
- The remainder of funding is supported by property tax collections in the amount of \$7,331,591.



**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 \$453,500 for FY25 and consist of collections on commissary items, telephone deposits, doctor visits and statewide misdemeanor confinement fees. The Detention total annual budget is \$7,785,091. The remainder of revenue to balance the budget comes from the property tax collections.

| <b>Fee Schedule - Item</b>   | <b>FY 2024/2025 Fee Amount</b>                                       |
|--|--|
| Inmates Doctor Visit - nonemergency  | \$20.00 per visit  |
| Dental Visits  | \$20.00 per visit  |
| EHA (Electronic House Arrest) Monitoring Fee \$10.00 per day monitoring fee for non-indigent pre-trial detainees (G.S. 7A-313.1)   | \$10.00 per day  |
| Statewide Misdemeanant Confinement Program (SMCP) reimbursement by NC Sheriff's Association (G.S. 148.10.4C) Transportation and supervision charges to deliver inmate to assigned facility | \$25.00 per hour plus the IRS Current Standard Approved Mileage Rate |
| Department of Juvenile Justice (DJJ) reimbursement by DPS for transportation and supervision of juvenile offenders to assigned facility  | \$25 per hour plus the IRS Current Standard Approved Mileage Rate    |
| Housing Fee for Work Release Inmates   | \$40.00 per day  |
| Department of Juvenile Justice (DJJ) daily housing fees for juvenile offenders (NCAC 143B-820) by DPS  | \$122 for juveniles in county<br>\$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   |

**FY24 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%.

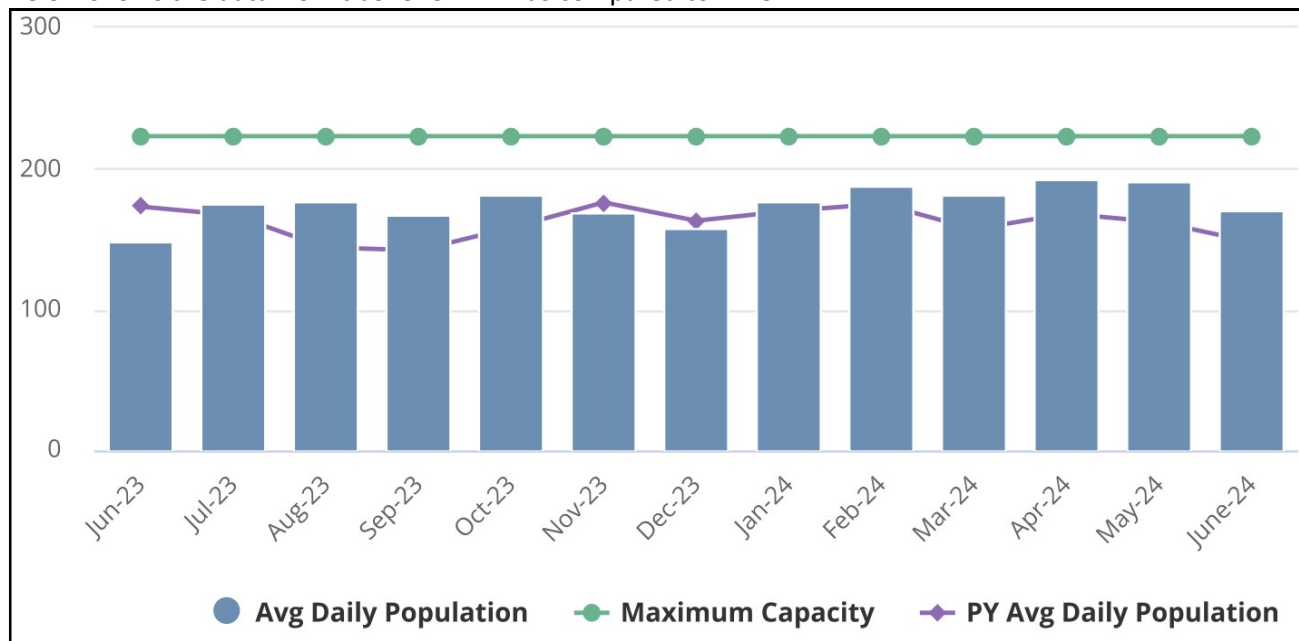
**FY25 Objectives and Strategies:**

- 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 FY19 | Avg Daily Population FY20 | Avg Daily Population FY21 | Avg Daily Population FY22 | Avg Daily Population FY23 | Avg Daily Population FY24 | Maximum Capacity |
|-----------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------|
| July      | 169                       | 188                       | 110                       | 156                       | 167                       | 176                       | 223              |
| August    | 172                       | 176                       | 125                       | 177                       | 144                       | 177                       | 223              |
| September | 175                       | 193                       | 140                       | 166                       | 142                       | 168                       | 223              |
| October   | 173                       | 190                       | 148                       | 165                       | 158                       | 182                       | 223              |
| November  | 166                       | 169                       | 142                       | 150                       | 176                       | 169                       | 223              |
| December  | 170                       | 160                       | 145                       | 152                       | 163                       | 158                       | 223              |
| January   | 178                       | 165                       | 152                       | 159                       | 170                       | 177                       | 223              |
| February  | 175                       | 163                       | 151                       | 174                       | 175                       | 188                       | 223              |
| March     | 175                       | 144                       | 148                       | 161                       | 157                       | 181                       | 223              |
| April     | 165                       | 127                       | 137                       | 175                       | 168                       | 192                       | 223              |
| May       | 190                       | 115                       | 133                       | 182                       | 162                       | 191                       | 223              |
| June      | 187                       | 110                       | 146                       | 173                       | 148                       | 171                       | 223              |
| Total     | 2095                      | 1900                      | 1677                      | 1990                      | 1930                      | 2130                      |                  |

Below shows the data from above for FY24 as compared to FY23.



## Day Reporting

### **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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 51,458               | 47,257               | 77,885                           | 76,733                           | (1,152)                    | -1.5%             |
| Fringe Benefits    | 11,119               | 10,955               | 14,905                           | 16,049                           | 1,144                      | 7.7%              |
| Operating Costs    | 5,089                | 8,515                | 33,778                           | 33,786                           | 8                          | 0.0%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>67,666</b>        | <b>66,727</b>        | <b>126,568</b>                   | <b>126,568</b>                   | <b>-</b>                   | <b>0.0%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 0.65                 | 0.65                 | 0.65                             | 0.65                             | -                          | 0.0%              |

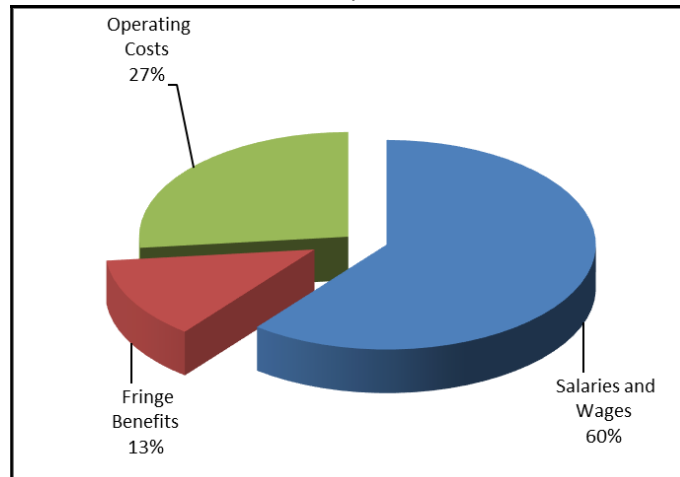
- The Day Reporting Center in previous years was typically funded through a grant from the JCPC (Juvenile Crime Prevention Commission). Beginning with budget year FY12/13, the State changed their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process for services that are not grant funded.
- FY25 Budget has remained unchanged from FY24.
- The position for the DRC is shared with our Youth Services Department and reports directly to the Child Support Department.

### **FY24 Highlights and Accomplishments:**

- In FY24 The Moore County Day Reporting Center served 135 referred offenders with education and cognitive intervention classes.

### **FY25 Objectives and Strategies:**

- The Moore County Day Reporting Center will continue to provide education and cognitive behavioral intervention classes for citizens on probation who have been referred to the program.





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

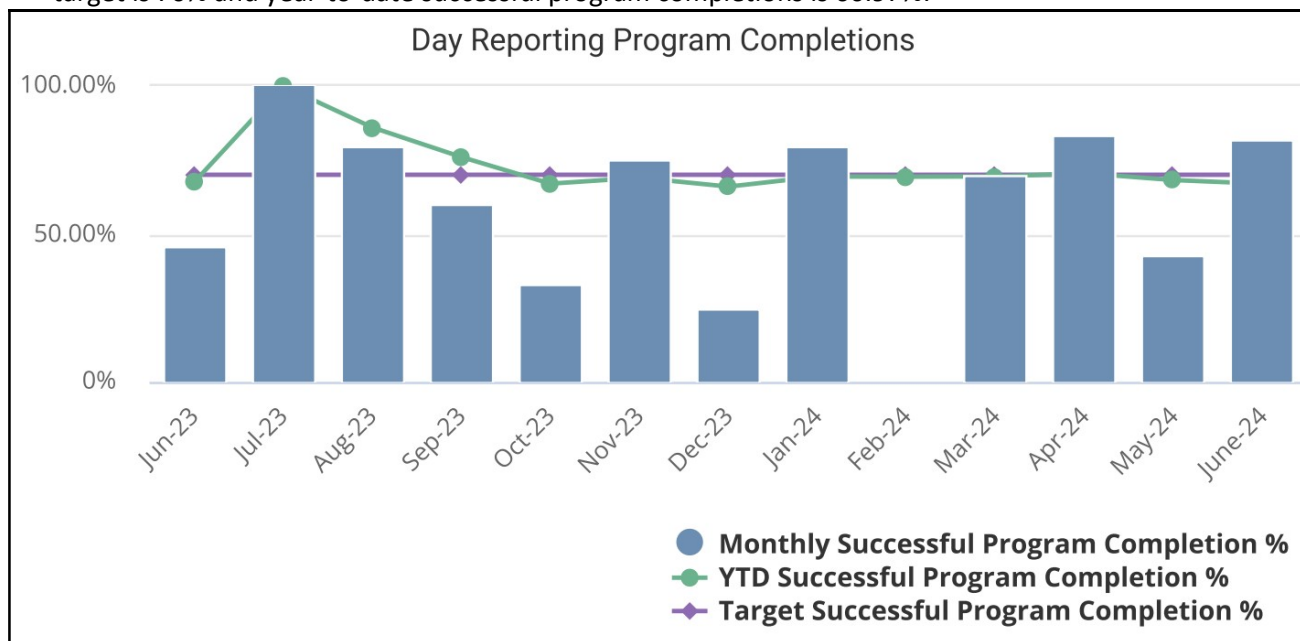
The Day Reporting Department works with the court system and helps rehabilitate citizens with substance abuse and provides resources to make them productive citizens by holding classes for minor offenses. The court assigns an inmate for a minor offense to the DRC where the DRC works with them to rehabilitate 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:**

The below chart shows the monthly completions and the year-to-date success of program completions. The target is 70% and year-to-date successful program completions is 66.97%.



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.

## Youth Services

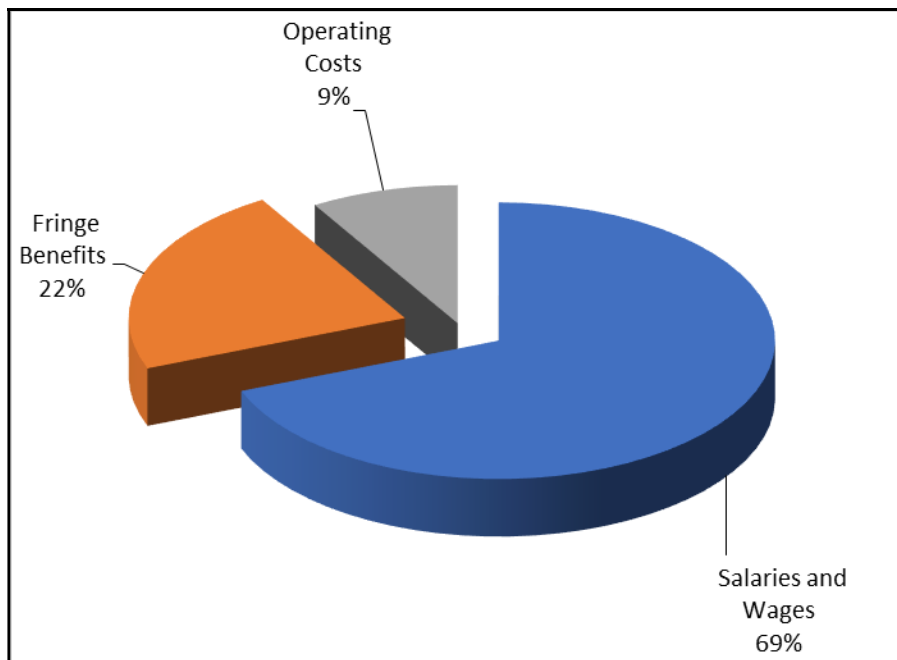
### Public Safety – Youth Services (280)

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 51,248               | 56,677               | 60,314                           | 73,669                           | 13,355                     | 22.1%             |
| Fringe Benefits    | 18,943               | 20,410               | 22,072                           | 23,764                           | 1,692                      | 7.7%              |
| Operating Costs    | 5,031                | 7,005                | 9,181                            | 9,227                            | 46                         | 0.5%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>75,222</b>        | <b>84,092</b>        | <b>91,567</b>                    | <b>106,660</b>                   | <b>15,093</b>              | <b>16.5%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 0.85                 | 0.85                 | 0.85                             | 0.85                             | -                          | 0.0%              |

- The Youth Services program and budget is mostly funded through the JCPC (Juvenile Crime Prevention Commission) grant in the amount of \$94,406 for FY25
- The County's portion to fund this program is \$10,093.
- 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 for this department is \$106,660.

**Program Services and Revenues:**

Youth Services is funded by the JCPC Juvenile Crime Prevention Commission Grant annually. For FY25 this amount is \$94,406. \$2,161 is program revenue that the JCPC receives through fundraising and the remaining amount of \$10,093 comes from County tax dollars.

**Performance Measures:**

| Performance Measures                       | 2021-22 | 2022-23 | 2023-24 | 2024-25 Goal |
|--|---------|---------|---------|--------------|
| % of Restitution Youth Fulfill Obligations | 90%     | 100%    | 91.49%  | 80%          |
| % of Teen Court Youth Fulfill Obligations  | 97%     | 97%     | 96.77%  | 85%          |
| % of Rest. Youth Reducing Court Appears.   | 80%     | 89.7%   | 97.87%  | 80%          |
| % of Teen Court Youth Red. Court Appears.  | 95%     | 91.4%   | 96.77%  | 85%          |



## Fire Marshal

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

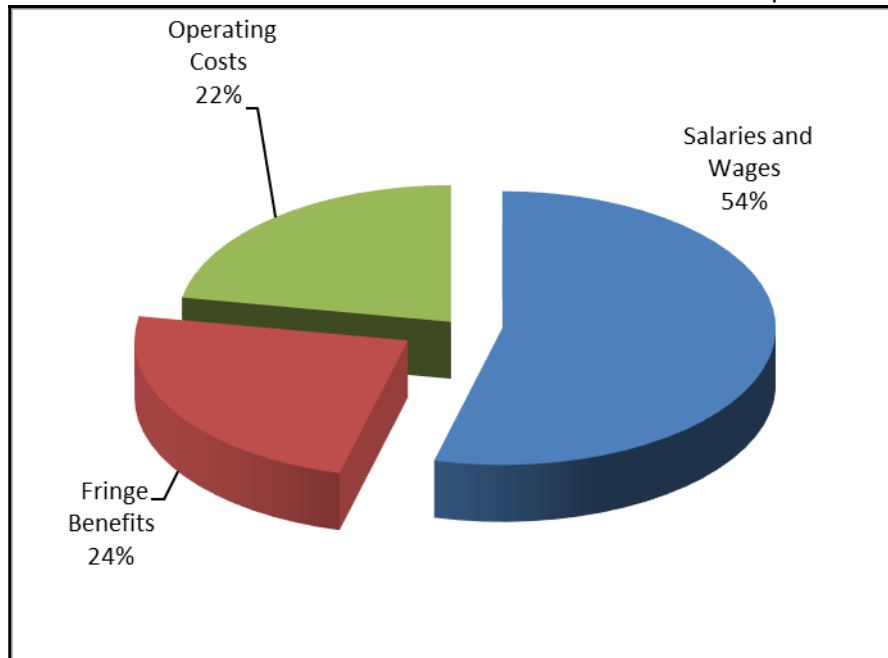
The mission of the Fire Marshal division of Public Safety is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs to the citizens of Moore County.

#### Fire Marshal

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 183,694              | 224,186              | 223,909                          | 235,158                          | 11,249                     | 5.0%              |
| Fringe Benefits    | 80,921               | 93,349               | 97,033                           | 103,742                          | 6,709                      | 6.9%              |
| Operating Costs    | 34,033               | 88,335               | 73,373                           | 96,439                           | 23,066                     | 31.4%             |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>298,648</b>       | <b>405,870</b>       | <b>394,315</b>                   | <b>435,339</b>                   | <b>41,024</b>              | <b>10.4%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 2.60                 | 2.60                 | 2.80                             | 2.80                             | -                          | 0.0%              |

- The Fire Marshal budget shows an increase of 10.4%. Some of the increase is due to cost-of-living increases and some of the increase is due to new software for the fire departments.



**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.

**FY24 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.

**FY25 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:**

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

| Fire Inspections | # of Inspections FY20 | # of Inspections FY21 | # of Inspections FY22 | # of Inspections FY23 | # of Inspections FY24 | Target |
|------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------|
| July             | 172                   | 35                    | 176                   | 122                   | 105                   | 80     |
| August           | 154                   | 39                    | 176                   | 149                   | 111                   | 80     |
| September        | 128                   | 39                    | 166                   | 111                   | 118                   | 80     |
| October          | 150                   | 213                   | 148                   | 99                    | 102                   | 80     |
| November         | 132                   | 149                   | 111                   | 120                   | 92                    | 80     |
| December         | 112                   | 110                   | 151                   | 111                   | 90                    | 80     |
| January          | 163                   | 76                    | 127                   | 115                   | 100                   | 80     |
| February         | 110                   | 29                    | 75                    | 92                    | 92                    | 80     |
| March            | 119                   | 147                   | 105                   | 112                   | 100                   | 80     |
| April            | 72                    | 177                   | 110                   | 94                    | 115                   | 80     |
| May              | 20                    | 187                   | 123                   | 108                   | 101                   | 80     |
| June             | 42                    | 157                   | 125                   | 109                   | 117                   | 80     |
| Total            | 1,374                 | 1,358                 | 1,593                 | 1,342                 | 1,243                 | 960    |

## 911 Communications

### Public Safety – 911 Communications (210-12)

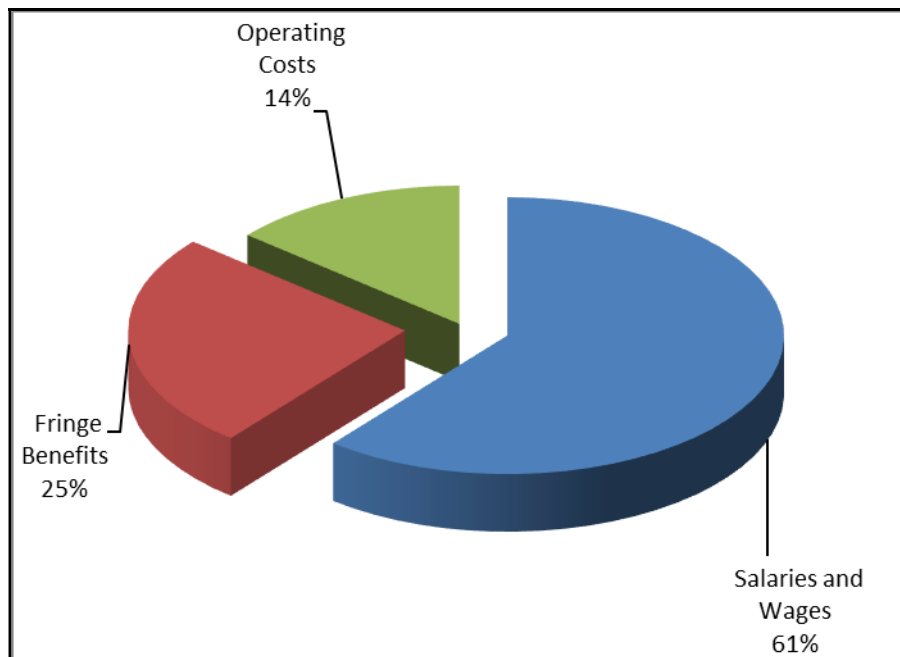
Our mission is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for citizen emergency services in Moore County.

#### Public Safety - Communications

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 790,001              | 946,613              | 1,035,010                        | 1,105,694                        | 70,684                     | 6.8%              |
| Fringe Benefits    | 323,391              | 353,139              | 421,617                          | 459,594                          | 37,977                     | 9.0%              |
| Operating Costs    | 163,720              | 171,329              | 238,729                          | 252,641                          | 13,912                     | 5.8%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>1,277,112</b>     | <b>1,471,081</b>     | <b>1,695,356</b>                 | <b>1,817,929</b>                 | <b>122,573</b>             | <b>7.2%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 17                   | 17                   | 19.25                            | 19.50                            | 0.25                       | 1.3%              |

- The E-911 communications budget shows an increase of 7.2%. This is due to wage and fringe increases for the next fiscal year.
- Operating costs consist of increases in telephone costs, increase call volume, tower leases and maintenance and repairs of existing equipment.
- The department is supported by the revenue from property tax.



**Public Safety – 911 Communications (210-12)**

Communications supports 19.50 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.

**FY24 Highlights and Accomplishments:**

- Implemented Emergency Police Dispatch Protocol
- Meet the National Fire Protection Association 1221 Standard - Moore County goal is an average receipt of call to dispatch of call less average 21 seconds.
- Provided on course 911 call taking during the US OPEN Golf Tournament

**FY25 Objectives and Strategies:**

- Maintain training and certifications for all fire positions in Moore County
- Conduct 100% of all County businesses and buildings for fire inspections.
- Meet all required and optional directive for EMPG
- Continue to monitor/revise/adjust the Emergency Operations Plan as new risk assessment arise

**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        | 3,758      | 16,303        | 57,219                | 25,230      | 102,510                     |
| FY21        | 3,799      | 18,151        | 57,927                | 25,895      | 105,772                     |
| FY22        | 4,642      | 20,656        | 51,220                | 24,542      | 101,060                     |
| FY23        | 4,517      | 21,550        | 59,086                | 29,157      | 114,310                     |
| FY24        | 5,333      | 21,632        | 51,037                | 21,001      | 99,003                      |

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

## Solid Waste

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

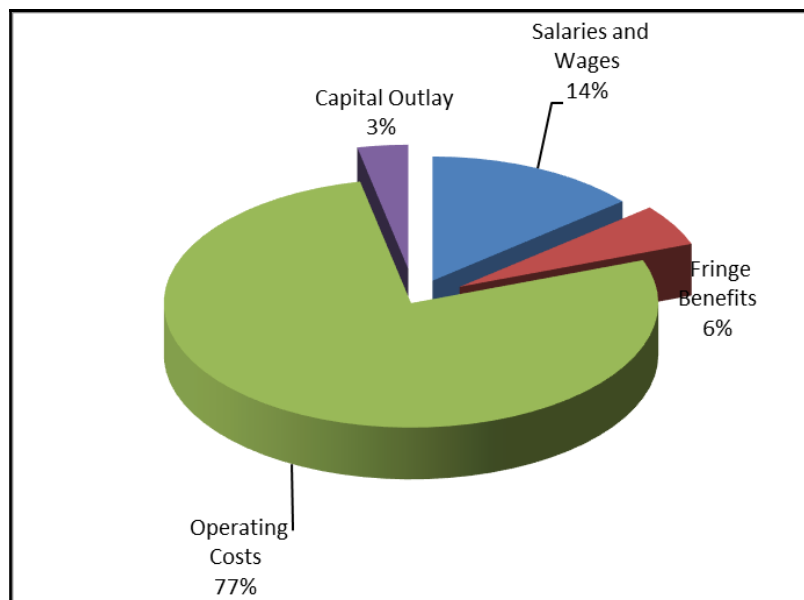
The mission of the Solid Waste division is to protect the environment and Moore County citizens through a convenient, highly organized, and efficient system of solid waste recycling, collection, and disposal services.

#### Solid Waste

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 842,397              | 961,865              | 1,119,617                        | 1,181,715                        | 62,098                     | 5.5%              |
| Fringe Benefits    | 328,046              | 373,135              | 405,977                          | 457,925                          | 51,948                     | 12.8%             |
| Operating Costs    | 3,986,394            | 4,481,567            | 6,129,033                        | 6,543,317                        | 414,284                    | 6.8%              |
| Capital Outlay     | 638,128              | 109,272              | 1,421,000                        | 280,000                          | (1,141,000)                | 0.0%              |
| <b>Total</b>       | <b>5,794,965</b>     | <b>5,925,839</b>     | <b>9,075,627</b>                 | <b>8,462,957</b>                 | <b>(612,670)</b>           | <b>-6.8%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 13.5                 | 14.5                 | 14.5                             | 15.0                             | 0.5                        | 3.4%              |

- The Solid Waste budget shows a decrease of \$612,670 from the prior year budget or a 6.8% decrease. This is due to less capital expenditures in FY25. In FY24, a compactor was purchased that cost close to \$1M.
- 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 \$6,461,690.
- 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 (Landfill/Collections Superintendent, Collections Supervisor, Operation Specialist, and Administrative Officer)
- Truck Drivers – 2 full-time and 1 part-time (Haul recycling materials daily)
- Landfill Staff Equipment Operators – 4 full-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 6

**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 \$6,139,690. The total budget for Solid Waste for FY25 is \$8,462,957. The remainder of revenue is made up of recycling grants in the amount of \$322,000 and property tax collections totaling \$2,001,267. Landfill fees include a construction and demolition fee of \$67.35/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.

**FY24 Highlights and Accomplishments:**

- Complete remodel of attendant building at Robbins collection Site
- Purchased a 2023 TANA H380 Compactor for the landfill construction and demolition site.
- Purchased and installed a new scale at the landfill scale house.
- Installed additional passive gas vent wells at the inactive municipal solid waste landfill.
- Started new Aberdeen Collection Site Project.

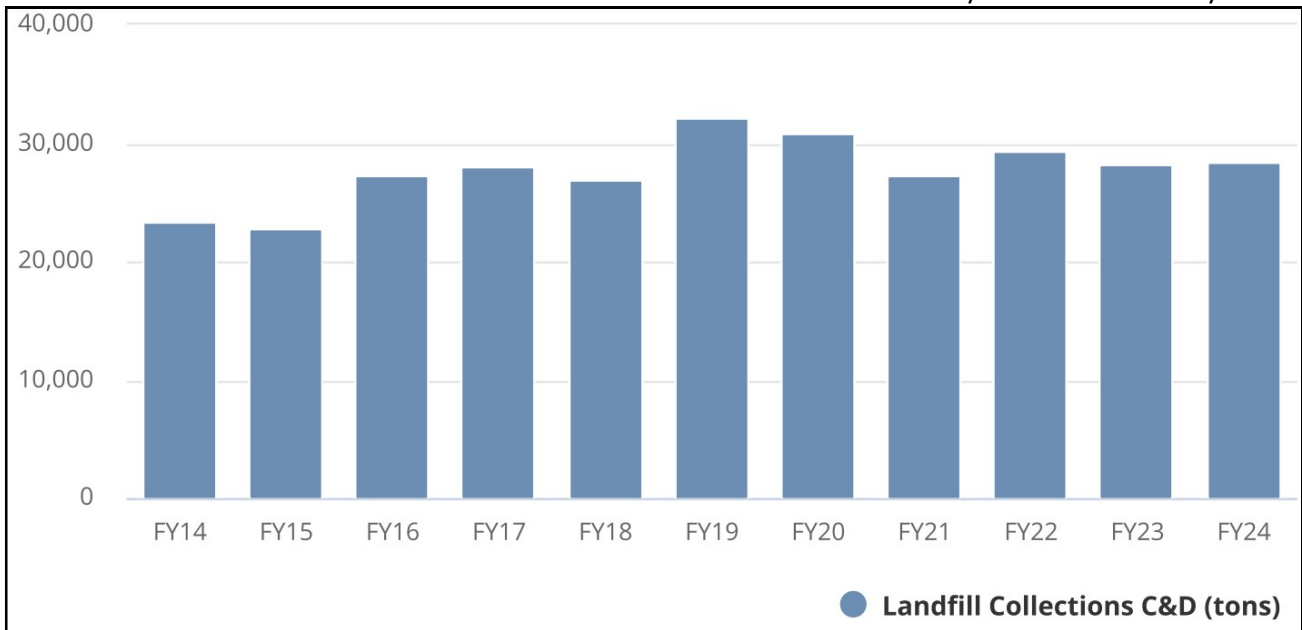
**FY25 Objectives and Strategies:**

- Complete the new Aberdeen Collection Site.
- Begin design phase for new scale house at landfill.
- Continue analysis of sustainable future options for the Moore County construction and demolition landfill.
- Maintain the highest quality of service to the Moore County citizens and businesses.

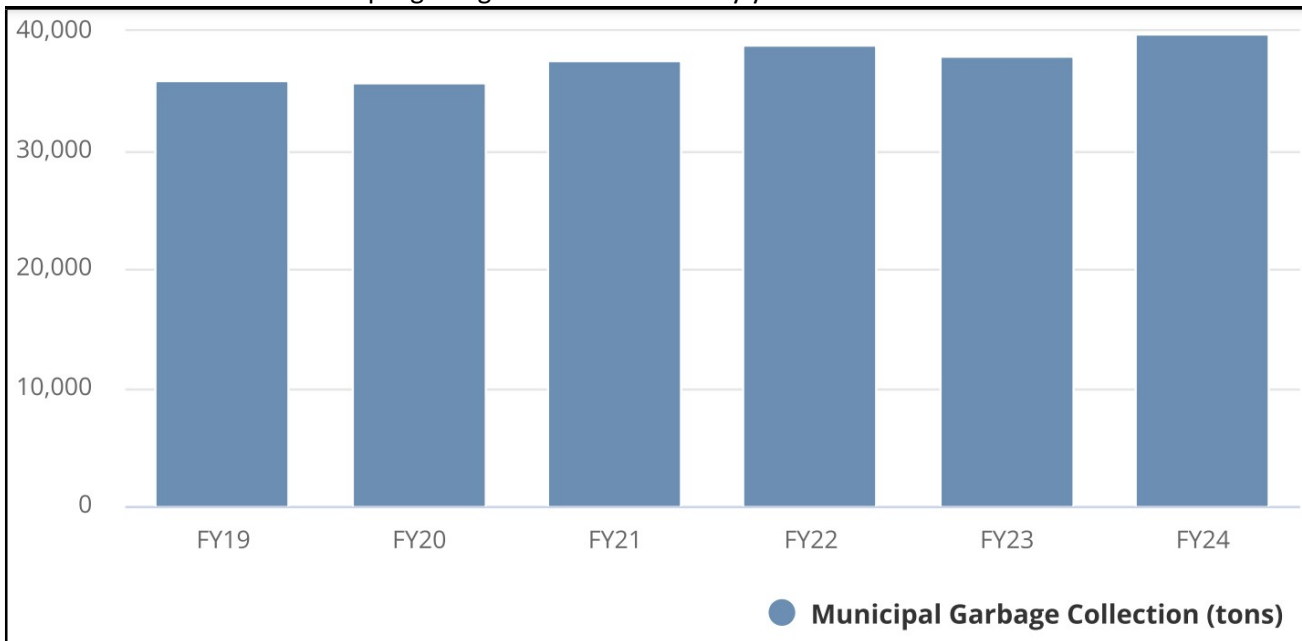
**Performance Measures:**

| Performance Measures                                    | 2021-22 | 2022-23 | 2023-24 | 2024-25 Goal |
|---|---------|---------|---------|--------------|
| Annual Household Hazardous Waste Event pounds collected | 29,486  | 37,492  | 45,619  | 45,000       |
| % change in Recyclables                                 | 8%      | -4%     | -3%     | 5%           |
| Lost Time Accidents                                     | Zero    | 2       | Zero    | Zero         |

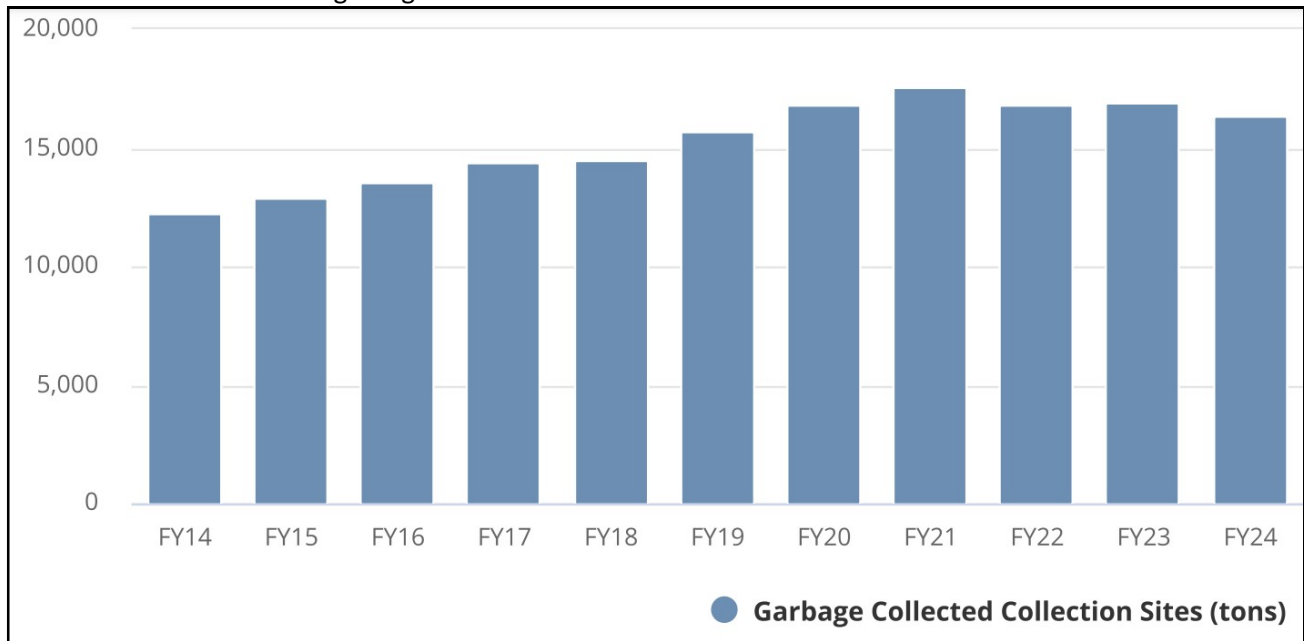
Below shows the annual amount of construction and demolition tons collected by the landfill annually.



Below is the amount of municipal garbage collected in tons by year.



The chart below shows the garbage that is collected at the seven convenience site locations.



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.



## Planning and Zoning

### **Environmental and Community Development – Planning and Zoning (230)**

The mission of the Planning and Zoning Department 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.

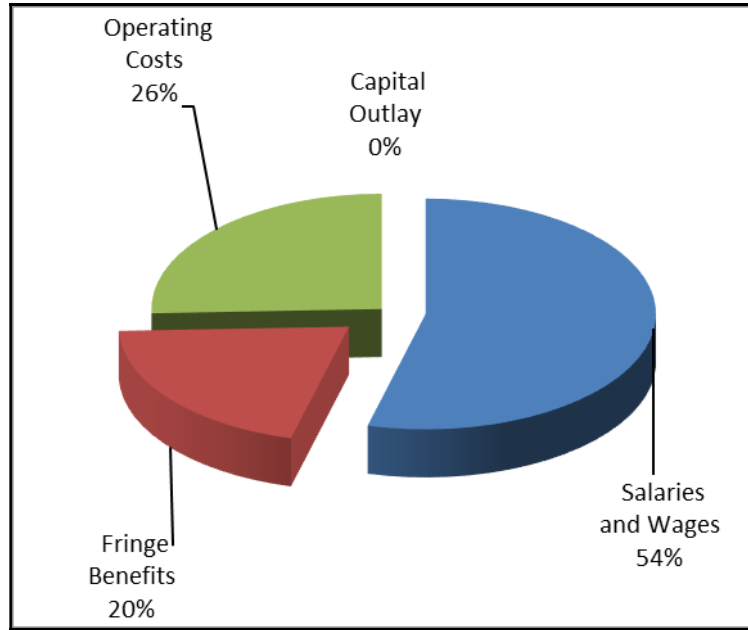
#### Planning and Zoning

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 240,593              | 246,993              | 403,020                          | 405,677                          | 2,657                      | 0.7%              |
| Fringe Benefits    | 95,083               | 82,467               | 148,353                          | 152,806                          | 4,453                      | 3.0%              |
| Operating Costs    | 92,680               | 74,053               | 184,493                          | 192,083                          | 7,590                      | 4.1%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>428,356</b>       | <b>403,513</b>       | <b>735,866</b>                   | <b>750,566</b>                   | <b>14,700</b>              | <b>2.0%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 3.46                 | 3.46                 | 5.30                             | 5.00                             | -0.30                      | -5.7%             |

- The Planning and Zoning budget is 2.0% higher than the prior year budget. Most of the increase is due to salary and fringe increases related to cost-of-living increases.
- The Planning budget contains \$40,000 in revenue for zoning and ordinance fees.
- \$710,566 of the department is funded by the property tax collections.
- This department used to be combined with Central Permitting as one department under Planning. In FY25 the departments were split into two different departments with two different directors.

The Planning Department plans for growth and protects the rights, health, safety, and general welfare of the citizens of Moore County through long range planning and enforcement of all development-related ordinances outside the municipal city limits. Work with the municipalities to make Moore County a premier county in with to work, play and raise a family.



#### **Program Services and Revenues:**

Services include:

- General Use Rezoning
- Conditional Use Permits
- Major Subdivision Plat Use Permits
- Commercial Zoning
- Site Revisions
- Flood Zonings

The Planning function includes:

- Director - 1
- Senior Planners – 3
- Planning/Zoning Specialist - 1

Revenue is made up of the following:

- Planning total budget is \$750,566 includes \$40,000 in zoning and ordinance fees. The remainder of \$710,566 provided by property tax revenue.

#### **FY24 Highlights and Accomplishments:**

- Maintained the budget.
- The Moore County Unified Development Ordinance was updated to reflect the North Carolina General Statutes pertaining to land use and zoning laws.
- Maintained departmental deadlines processing applications and map reviews within 15 business days.
- Issued 796 Zoning Permits.
- Issued 19 Bona Fide Farm Exempt Permits.
- Reviewed and processed 225 minor or exempt plat maps.
- Completed zoning compliance 5 site visits.
- Completed 75 complaint site visits.

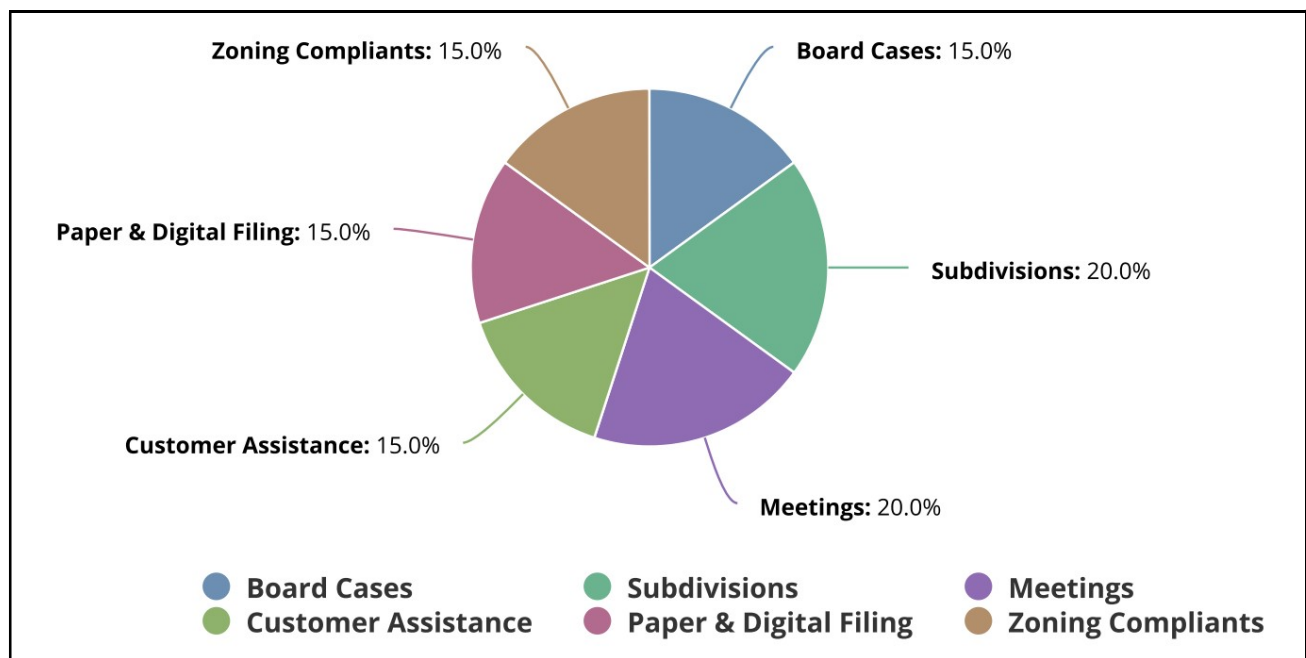
- Held 27 Project Review Team Meetings with citizens.
- Processed 8 Conditional Rezoning Applications. (Planning Board & Board of Commissioner Reviews)
- Processed 4 General Use Rezoning Applications. (Planning Board & Board of Commissioner Reviews)
- Processed 2 Special Non-Residential Intensity Allocation Applications. (Planning Board /Watershed Review Board Review)
- Processed 1 Special Use Permit Application (Board of Commissioner Review)
- Processed 1 New Tower Application. (Planning Board & Board of Commissioner Review)

#### **FY25 Objectives and Strategies:**

- Complete update to the 2013 Moore County Land Use Plan.
- Ensure the Moore County Unified Development is updated to reflect the North Carolina General Statutes regarding land use and zoning laws.
- Provide exceptional customer service to the citizens meeting all departmental deadlines.  
(Complaints, Zoning Permit Applications, Bona Fide Farm Application Requests, Planning Board / Board of Commissioner Application Requests, Subdivision Review Board Application Requests, Map Review Application Requests, Special Non-Residential Intensity Allocation Application Requests, Customer Phone Call & Email Inquiries)

#### **Performance Measures:**

The chart below shows Planning and Zoning time allocation for the month of June 2024. This is a typical example of how their time is spent in any given month on various items.





## Central Inspections

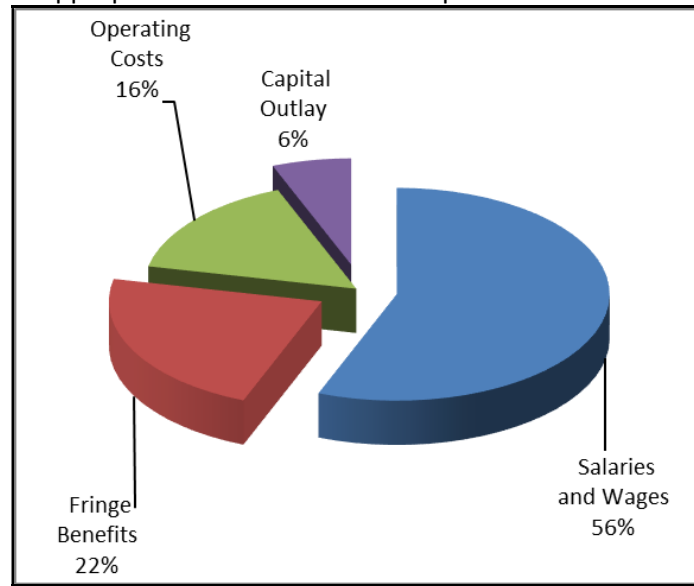
### Environmental and Community Development – Central Inspections (235)

#### Central Inspections

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 499,844              | 605,655              | 666,235                          | 833,077                          | 166,842                    | 25.0%             |
| Fringe Benefits    | 195,476              | 218,842              | 248,291                          | 333,170                          | 84,879                     | 34.2%             |
| Operating Costs    | 111,670              | 131,962              | 187,794                          | 232,183                          | 44,389                     | 23.6%             |
| Capital Outlay     | -                    | 35,559               | 35,580                           | 89,485                           | 53,905                     | 0.0%              |
| <b>Total</b>       | <b>806,990</b>       | <b>992,018</b>       | <b>1,137,900</b>                 | <b>1,487,915</b>                 | <b>350,015</b>             | <b>30.8%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 8.88                 | 8.88                 | 9.20                             | 12.50                            | 3.30                       | 35.9%             |

- The Central Inspections Department budget is 30.8% higher than the prior year budget. In FY25 this department was split from the Planning and Zoning Department. In order to meet the demands of the growth in the County additional full-time positions were added to this department. Most of the increase is due to salary and fringe increases related to the additional positions as well as cost-of-living increases.
- Capital outlay is related to two new vehicle purchases for the added inspectors.
- The Central Inspections budget contains \$807,000 in revenue for fees. The remaining funds \$680,915 has been appropriated from the Central Inspections fund balance.



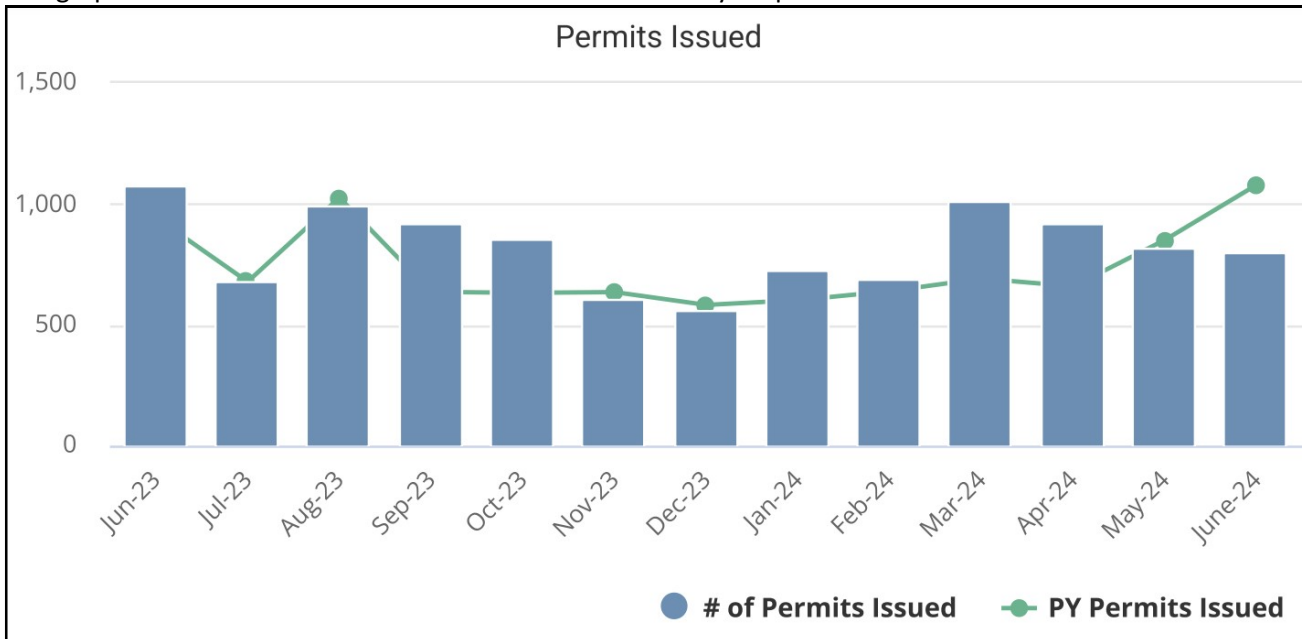


**Performance Measures:**

Chart below on number of permits being issued from the Permitting and Inspections Department continues to increase even with rising costs of construction materials:

| Month     | FY20 #<br>of<br>Permits<br>Issued | FY21 #<br>of<br>Permits<br>Issued | FY22 #<br>of<br>Permits<br>Issued | FY23 #<br>of<br>Permits<br>Issued | FY24 #<br>of<br>Permits<br>Issued |
|-----------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| July      | 540                               | 663                               | 547                               | 678                               | 681                               |
| August    | 630                               | 823                               | 926                               | 1026                              | 993                               |
| September | 460                               | 551                               | 617                               | 636                               | 919                               |
| October   | 515                               | 675                               | 405                               | 632                               | 860                               |
| November  | 400                               | 549                               | 603                               | 635                               | 609                               |
| December  | 469                               | 480                               | 486                               | 582                               | 563                               |
| January   | 609                               | 594                               | 490                               | 602                               | 730                               |
| February  | 518                               | 410                               | 828                               | 639                               | 689                               |
| March     | 650                               | 645                               | 780                               | 691                               | 1010                              |
| April     | 450                               | 807                               | 711                               | 659                               | 919                               |
| May       | 555                               | 547                               | 928                               | 851                               | 817                               |
| June      | 674                               | 809                               | 944                               | 1079                              | 805                               |
|           | 6470                              | 7553                              | 8265                              | 8710                              | 9595                              |

The graph below shows the same data as above over a two-year period.



**Program Services and Revenues:**

Services include:

- Conditional Use Permits
- Major Subdivision Plat Use Permits
- Site Revisions
- Inspections and Demolition and Re-inspections
- Building, Mechanical, Electrical, and Plumbing Permits

Central Inspections includes:

- Central Inspections Director-1
- Central Permitting Division Leader – 1
- Inspections Supervisor - 1
- Building Inspectors – 6
- Permitting Technicians – 2 (Shared with Environmental Health)
- Housing Rehab program Coordinator – 1

Revenue is made up of the following:

- Central Inspections total budget is \$1,487,915. \$807,000 of the budget is covered through code enforcement fees. The difference between expenses and revenues of \$680,915 is coming from the Central Inspections fund balance. Any revenue collected over expenditures in the Central Inspections department is moved to the balance sheet under restricted fund balance and can only be used to fund the permitting function.

**FY24 Highlights and Accomplishments:**

- Central Inspections became a separate department July 1, 2024
- Two new Building Inspectors positions were added a new Central Permitting Team Lead position, and a new Inspections Director were added to the department.
- 579 single family dwellings were permitted, 116 manufactured homes and 240 single family apartments.
- Completed 11,694 total inspections.

**FY25 Objectives and Strategies:**

- Central Inspections ensures the safety of building occupants by making sure building comply with local, state, and national building codes, ordinances, specifications, and safety protocols.
- Prevent dangerous construction practices and contribute to the overall quality and sustainability of the building environment.
- It is the Code Official's responsibility to protect the public health, safety, and welfare of the citizens of Moore County through effective building code enforcement.

## Cooperative Extension

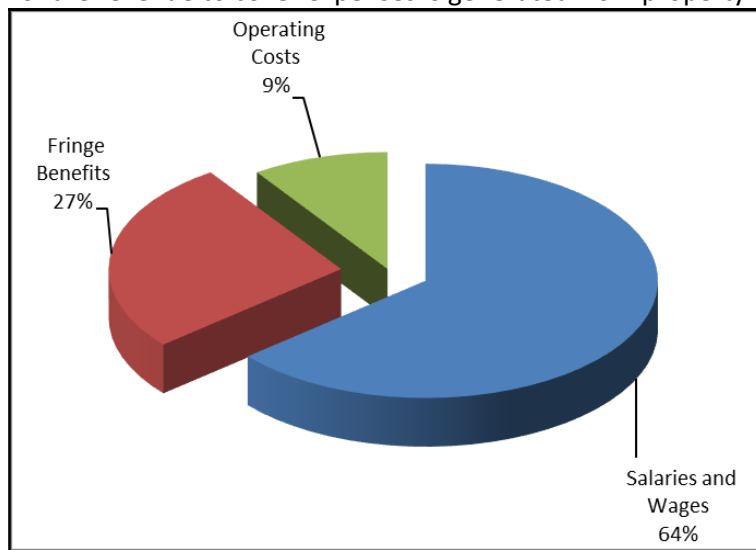
### **Environmental and Community Development – Cooperative Extension (250)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 172,895              | 200,967              | 199,431                          | 248,431                          | 49,000                     | 24.6%             |
| Fringe Benefits    | 70,280               | 82,701               | 83,263                           | 102,373                          | 19,110                     | 23.0%             |
| Operating Costs    | 16,322               | 17,495               | 29,685                           | 35,275                           | 5,590                      | 18.8%             |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>259,497</b>       | <b>301,163</b>       | <b>312,379</b>                   | <b>386,079</b>                   | <b>73,700</b>              | <b>23.6%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 6                    | 6                    | 6                                | 7                                | 1                          | 16.7%             |

- The Cooperative Extension Department had an increase of 23.6% over FY23/24. Most of this increase is related to an additional headcount added to the department starting mid-year.
- 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 to cover expenses is generated from property tax collections.



**Program Services and Revenues:**

Cooperative Extension provides educational programming for Moore County involving agriculture, local foods, youth and adult leadership development and healthy families. The program goals are to improve the lives of Moore County residents through detailed observation and interaction. This department works closely with the North Carolina Department of Agriculture and supported by the County tax collections and the North Carolina Department of Agriculture.

**Calendar Year 2023 Highlights and Accomplishments:**

- 2,552 Participants-In-Person Programs
- 296 farm visits with 355 farmers
- 3,139 email and phone consultations
- 487,668 listeners or readers from mass media
- 18,100 reached from online extension resources.
- 338 horticulture producers adapted best management practices.
- 371 livestock producers adapted best pasture management practices.
- \$170,881,280 local agricultural products sold.
- Moore County 4-H reached 10% of youth, ages 5-18.
- 1,760 students participated in 4-H Biological School Enrichment Program
- 303 children in 12 daycares received early childhood nutrition education.
- 544 residents received nutrition education.

**Calendar Year 2024 Objectives and Strategies:**

- Profitable Agricultures
- Promote Local Foods
- Positive Youth Development
- Healthy Families

**Performance Measures from FY2024:**

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.

| <b>Cooperative Extension</b>  |                |              |              |               |
|---|----------------|--------------|--------------|---------------|
|   | July-Sept 2023 | Oct-Dec 2023 | Jan-Mar 2024 | Apr-June 2024 |
| # of Farm Participants receiving education in profitable and sustainable livestock production | 508            | 196          | 52           | 85            |
| # of Farm Participants receiving education in profitable and sustainable plant production     | 577            | 92           | 72           | 0             |
| # of Farm Visits  | 38             | 131          | 62           | 48            |
| # of Homeowner Gardening and Landscaping Consultations  | 997            | 1602         | 954          | 1,300         |
| # of Youth engaged in 4-H Curriculum or Projects  | 100            | 747          | 2322         | 2551          |
| # Gaining Knowledge of Healthy Lifestyles and Safe Food Consumption                           | 512            | 732          | 1006         | 915           |
| On-line Programs  | 6,864          | 7,688        | 12,121       | 19,808        |
| Mass Media (radio/publications)   | 84,678         | 113,000      | 174,000      | 143,644       |

## Soil and Water Conservation

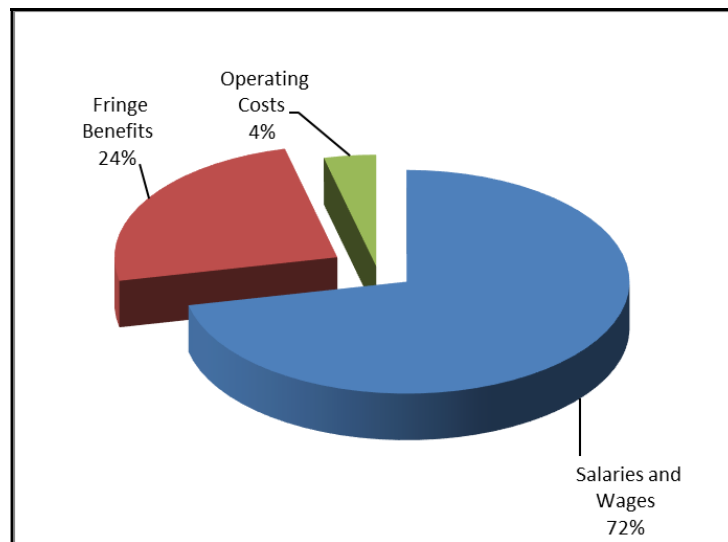
### **Environmental and Community Development – Soil and Water Conservation District (260)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 137,040              | 151,162              | 150,017                          | 160,070                          | 10,053                     | 6.7%              |
| Fringe Benefits    | 55,332               | 49,545               | 50,725                           | 54,969                           | 4,244                      | 8.4%              |
| Operating Costs    | 3,419                | 2,202                | 2,350                            | 8,458                            | 6,108                      | 259.9%            |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>195,791</b>       | <b>202,909</b>       | <b>203,092</b>                   | <b>223,497</b>                   | <b>20,405</b>              | <b>10.0%</b>      |

| Personnel                         | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent<br>Positions | 2                    | 2                    | 2                                | 2                                | -                          | 0.0%              |

- The Soil and Water Conservation District has an increase in FY24/25 of 10.0% due to salary and fringe increases related to cost-of-living increases and increase for \$6,000 for the Beaver Management Assistance Program through the United States Department of Agriculture.
- 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.

**FY24 Highlights and Accomplishments:**

- Implemented State and Federal Cost Share Programs allocating \$2,259,798 to Moore County Farms and Landowners to install best management practices.
- Maintained planting equipment through the office rental program that helped over 100 landowners' plant 550 acres.
- Maintained the Departmental Budget while providing services to landowners and residents of Moore County.
- Funded 3 scholarships to Moore County Seniors that are pursuing a degree in agriculture.

**FY25 Objectives and Strategies:**

- Implement and install best management practices that were funded through State and Federal Cost Share programs from the previous year.
- Continue to receive applications from landowners wishing to apply for cost share programs this year.
- Maintain rental equipment that is used to assist in funding scholarships.



## Health Department

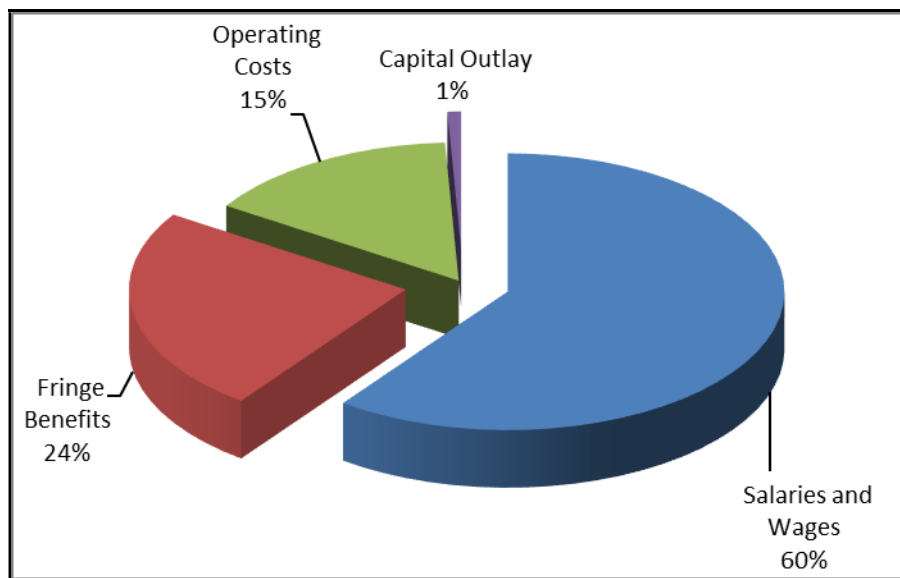
### Human Services – Health Department (390)

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

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 2,710,209            | 2,795,830            | 3,028,501                        | 3,285,010                        | 256,509                    | 8.5%              |
| Fringe Benefits    | 983,286              | 1,025,728            | 1,203,072                        | 1,310,725                        | 107,653                    | 8.9%              |
| Operating Costs    | 813,242              | 721,154              | 828,059                          | 824,692                          | (3,367)                    | -0.4%             |
| Capital Outlay     | 25,850               | 1,726                | 43,802                           | 43,596                           | (206)                      | 0.0%              |
| <b>Total</b>       | <b>4,532,587</b>     | <b>4,544,438</b>     | <b>5,103,434</b>                 | <b>5,464,023</b>                 | <b>360,589</b>             | <b>7.1%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 51.00                | 49.00                | 49.50                            | 49.50                            | 0.00                       | 0.0%              |

- The Health Department's increase of 7.1% is due to the increase cost in salaries and fringe benefits.
- The Health Department brings in revenues in the amount of \$1,728,716 which is made up of fees and grants to cover 31.6% of expenditures.
- The remainder of revenue needed to cover the department is \$3,735,307 which is needed to cover the expenses of the department and comes from the property tax collections or 68.4%.



**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 2025 the total health budget is \$5,464,023. The revenues are made up of:

- Donations from First Health Hospital \$20,000
- Fees for Services \$1,013,576
  - Services include Maternal Health, Family Planning, Adult Health, Care Management, and Environmental Health Fees collected.
- Grants \$695,140
  - Grants include WIC grant of \$274,498 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.
- \$3,735,307 covered by County tax revenue.

**FY24 Highlights and Accomplishments:**

- Earned reaccreditation status through 2028 from the North Carolina Local Health Department Accreditation Board.
- Successfully completed the 2024 Men's US Open golf tournament with no reported instances of communicable disease or foodborne illness.
- Successfully implemented the Environmental Health division's new CDP (Custom Data Processing) software solution which aids in environmental health data collection, processing, reporting, and compliance.
- Improved healthcare access through extended clinic hours, community outreach, and expanded Medicaid coverage.

**FY25 Objectives and Strategies:**

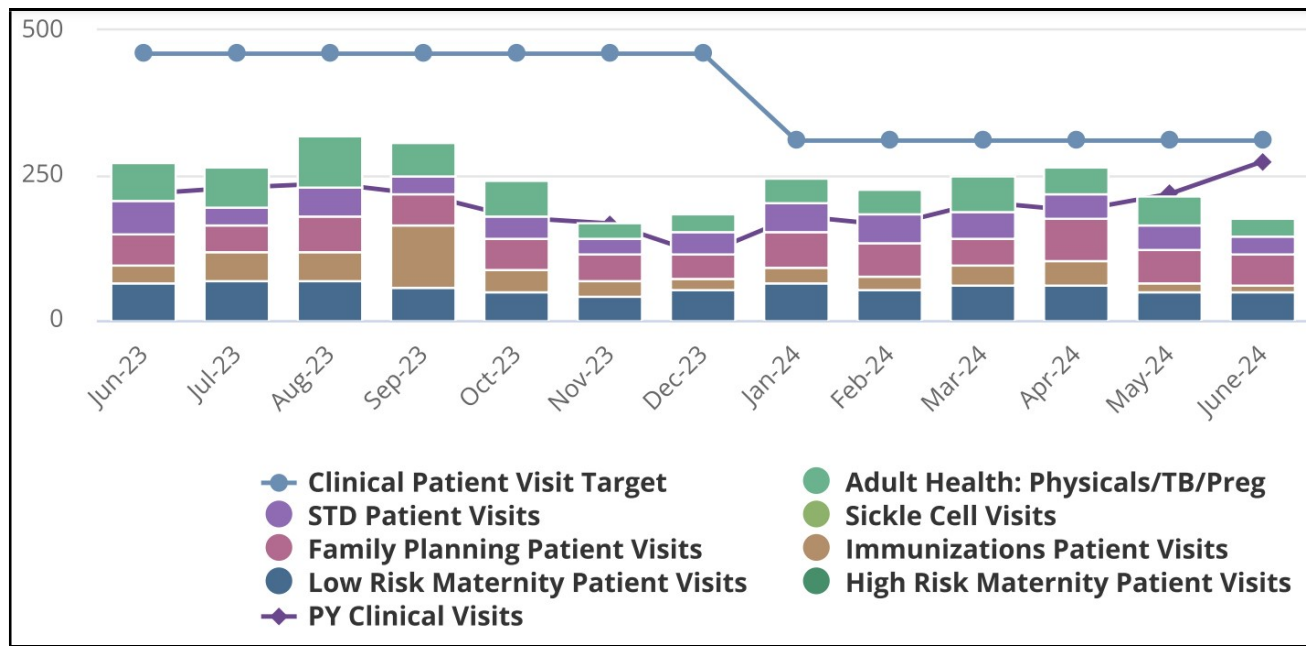
- Protect and promote public health through prevention and control of disease and injury.
- Implement the department's new electronic health records system (EHR), CureMD.
- Complete the 2025 Moore County Community Health Assessment (CHA).
- Implement programs focused on reducing the incidence of chronic diseases such as diabetes, cardiovascular diseases, and obesity through lifestyle changes and preventive care.
- Engage in quality improvement and quality assurance initiatives.



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

| Health Clinical Patient Visits |                     |                     |                     |                     |                     |                     |                     |                     |        |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------|
| MONTH                          | FY17 Patient Visits | FY18 Patient Visits | FY19 Patient Visits | FY20 Patient Visits | FY21 Patient Visits | FY22 Patient Visits | FY23 Patient Visits | FY24 Patient Visits | Target |
| July                           | 345                 | 211                 | 285                 | 304                 | 215                 | 163                 | 229                 | 266                 | 460    |
| August                         | 466                 | 321                 | 312                 | 283                 | 189                 | 180                 | 236                 | 320                 | 460    |
| September                      | 398                 | 253                 | 253                 | 244                 | 196                 | 158                 | 217                 | 309                 | 460    |
| October                        | 374                 | 330                 | 332                 | 332                 | 229                 | 194                 | 177                 | 244                 | 460    |
| November                       | 351                 | 302                 | 250                 | 222                 | 178                 | 176                 | 167                 | 170                 | 460    |
| December                       | 324                 | 217                 | 213                 | 218                 | 138                 | 136                 | 113                 | 184                 | 460    |
| January                        | 325                 | 329                 | 307                 | 296                 | 124                 | 162                 | 180                 | 245                 | 460    |
| February                       | 300                 | 290                 | 250                 | 261                 | 153                 | 176                 | 164                 | 228                 | 460    |
| March                          | 282                 | 303                 | 259                 | 189                 | 194                 | 183                 | 204                 | 249                 | 460    |
| April                          | 190                 | 297                 | 279                 | 147                 | 210                 | 151                 | 189                 | 266                 | 460    |
| May                            | 271                 | 311                 | 250                 | 172                 | 163                 | 184                 | 218                 | 215                 | 460    |
| June                           | 205                 | 292                 | 252                 | 181                 | 200                 | 218                 | 274                 | 177                 | 460    |
| Total                          | 3,831               | 3,456               | 3,242               | 2,849               | 2,189               | 2,081               | 2,368               | 2,873               | 5,520  |

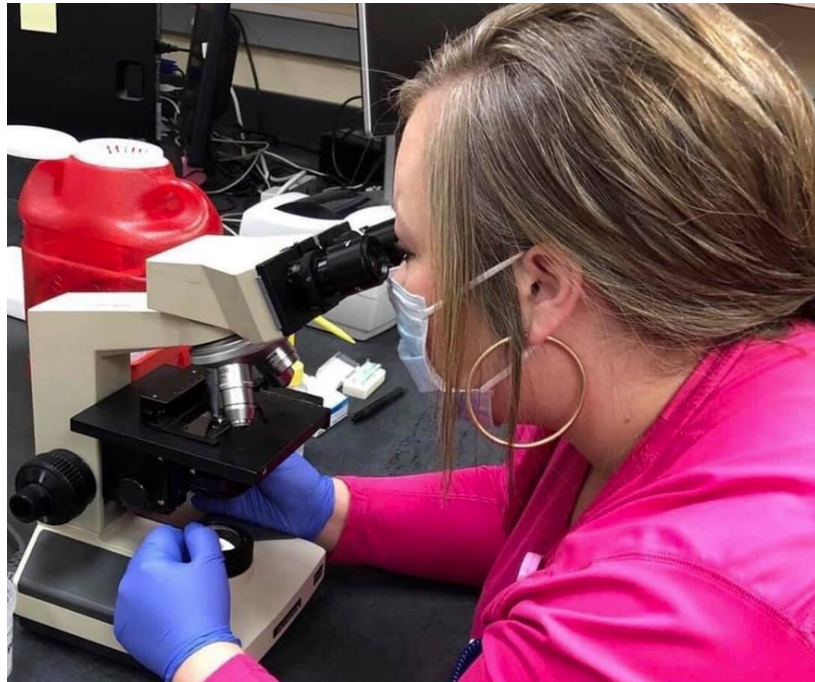
The graph below shows the breakdown of clinical visits by type. The data above included the total number of clinical visits whereas this graph shows what those visits were for.



**Environmental Health Performance Measures**

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

| <b>Env Health<br/>Food &amp;<br/>Lodging<br/>Inspections</b> | <b>FY17</b> | <b>FY18</b> | <b>FY19</b> | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> | <b>FY24</b> | <b>Target</b> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| July   | 97          | 49          | 105         | 42          | 48          | 76          | 95          | 83          | 129           |
| August   | 142         | 108         | 147         | 107         | 108         | 104         | 103         | 101         | 129           |
| September  | 111         | 104         | 71          | 138         | 127         | 86          | 131         | 139         | 129           |
| October  | 132         | 99          | 129         | 123         | 119         | 104         | 123         | 138         | 129           |
| November   | 119         | 59          | 101         | 81          | 116         | 79          | 103         | 84          | 129           |
| December   | 121         | 62          | 123         | 114         | 154         | 103         | 120         | 124         | 129           |
| January  | 82          | 58          | 143         | 117         | 93          | 31          | 118         | 121         | 129           |
| February   | 90          | 92          | 105         | 93          | 122         | 48          | 120         | 170         | 129           |
| March  | 118         | 54          | 125         | 45          | 66          | 86          | 144         | 85          | 129           |
| April  | 87          | 94          | 146         | 16          | 50          | 117         | 129         | 194         | 129           |
| May  | 128         | 130         | 221         | 54          | 81          | 142         | 201         | 171         | 129           |
| June   | 45          | 87          | 266         | 114         | 53          | 123         | 159         | 104         | 129           |
| <b>Total</b>   | <b>1272</b> | <b>996</b>  | <b>1682</b> | <b>1044</b> | <b>1137</b> | <b>1099</b> | <b>1546</b> | <b>1514</b> | <b>1548</b>   |



## Social Services

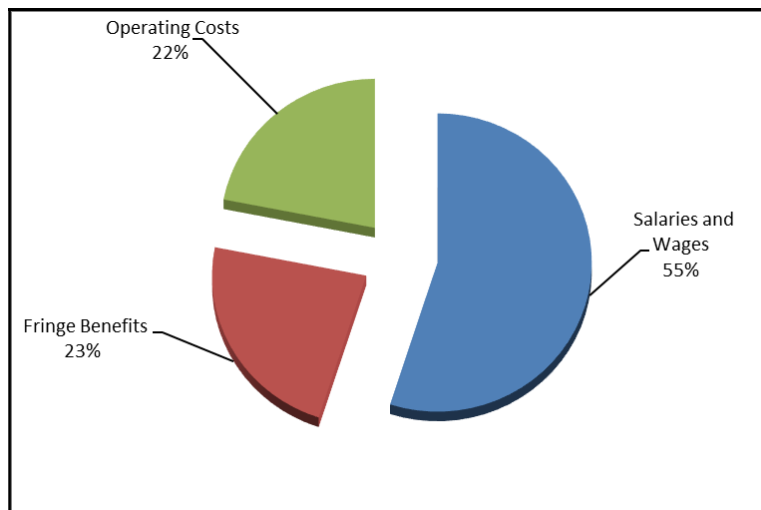
### Human Services – Department of Social Services (DSS) (380)

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 5,037,297            | 5,808,900            | 6,117,015                        | 6,853,719                        | 736,704                    | 12.0%             |
| Fringe Benefits    | 2,099,149            | 2,343,588            | 2,536,699                        | 2,874,836                        | 338,137                    | 13.3%             |
| Operating Costs    | 2,663,971            | 1,816,970            | 2,887,249                        | 2,735,651                        | (151,598)                  | -5.3%             |
| Capital Outlay     | -                    | 27,670               | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>9,800,417</b>     | <b>9,997,128</b>     | <b>11,540,963</b>                | <b>12,464,206</b>                | <b>923,243</b>             | <b>8.0%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 108.5                | 111.5                | 111.5                            | 117.5                            | 6.0                        | 5.4%              |

- The Social Services Department has an increase of 8.0% in salaries and fringe benefits related to cost-of-living increases. Operating costs have decreased due to the State now paying Low Income Energy Assistance Payments direct to the energy provider. Prior to FY24 the energy payments were coming direct from the County to the energy provider and the State is now handling those payments directly.
- Social Services revenue is budgeted at \$7,102,142 made up of federal and state grants. An additional \$6,000 in revenue is related to fees collected.
- The remaining revenue of \$5,356,064 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 2025 is \$12,464,206 in expenditures and revenues make up \$7,108,142. The County property tax allocation to cover some of the expenses is \$5,356,064 or 43% 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 \$7,102,142
  - Medical Assistance \$3,092,205
  - Foster Care \$388,513
  - Crisis intervention \$70,000
  - Low Income Energy Assistance Program (LIEAP) \$100,000
  - Food Stamps \$819,564
  - The remaining grant programs include Progress Energy, Child Welfare, Smart Start, Medicaid Transportation, State Foster Care, and others.

### **Program Areas and Staffing (total of 117.5 positions) Include:**

- Food and Nutrition - 13
- Family and Children Medicaid - 22
- Adult Medicaid - 12
- Work First - 7
- Administration Services – 17.5
- Support Services - 6
- Social Work Programs
  - Foster Care - 6
  - Case Management - 15
  - Investigations - 12
  - Adult Services – 7

### **FY24 Highlights and Accomplishments:**

- Successful implementation of Kinship board payments for relative placements of foster children.
- Successful implementation of the Expanded Medicaid Program and funding reimbursed for existing and new staff.
- Development and implementation of a supervisory tool to assist with tracking worker time for internal auditing due to NC requiring 100%-time reporting.
- Passed the REDA (Recipient Eligibility Determination) audit for Medicaid.

### **FY25 Objectives and Strategies:**

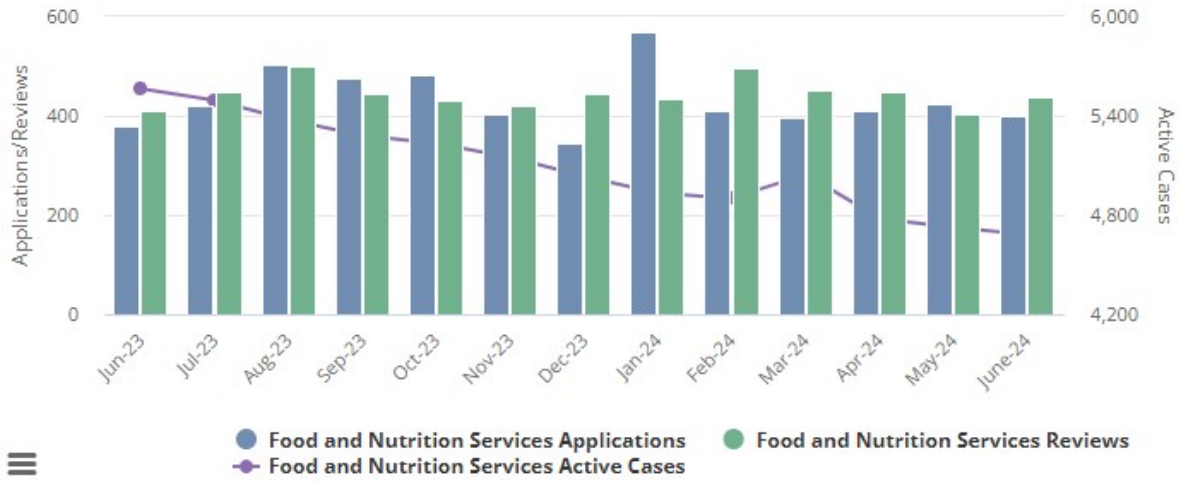
- Follow and meet Federal/State fiscal standards/guidelines for all programs.
- Ensure budget meets needs of clients through conservative fiscal management maximizing reimbursement of County dollars from State and Federal funding.
- Continue to ensure timely, detailed, accuracy of all financial records.

### **Performance Measures:**

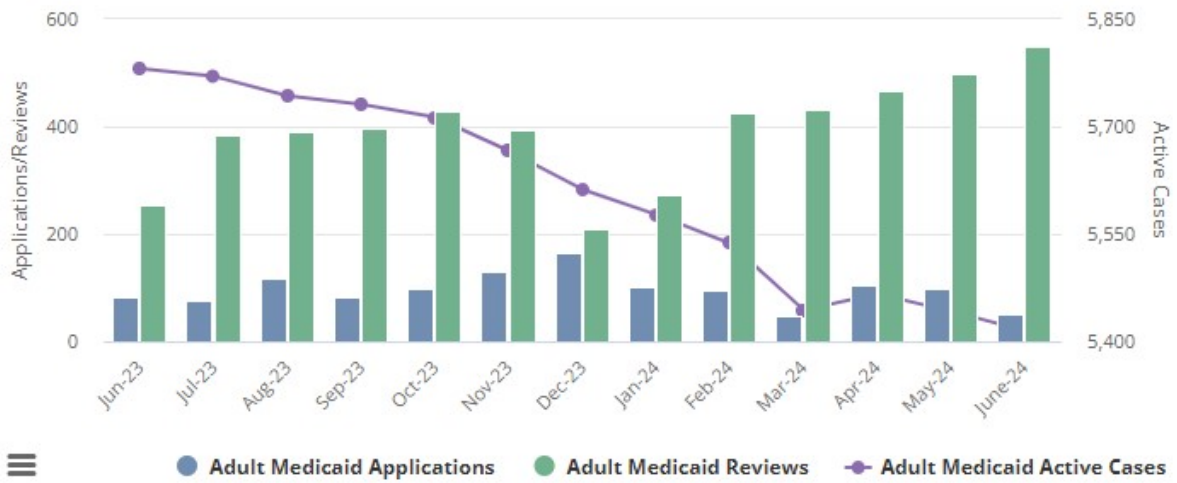
Social Services Reporting Dashboard and Case Loads are included in the following charts and reported for FY 2024:



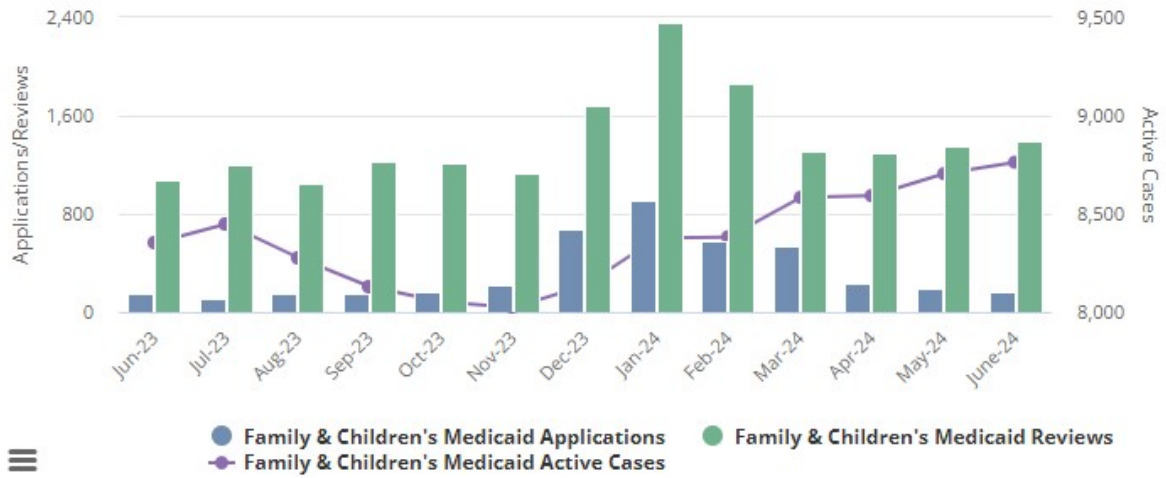
### Food and Nutrition Services



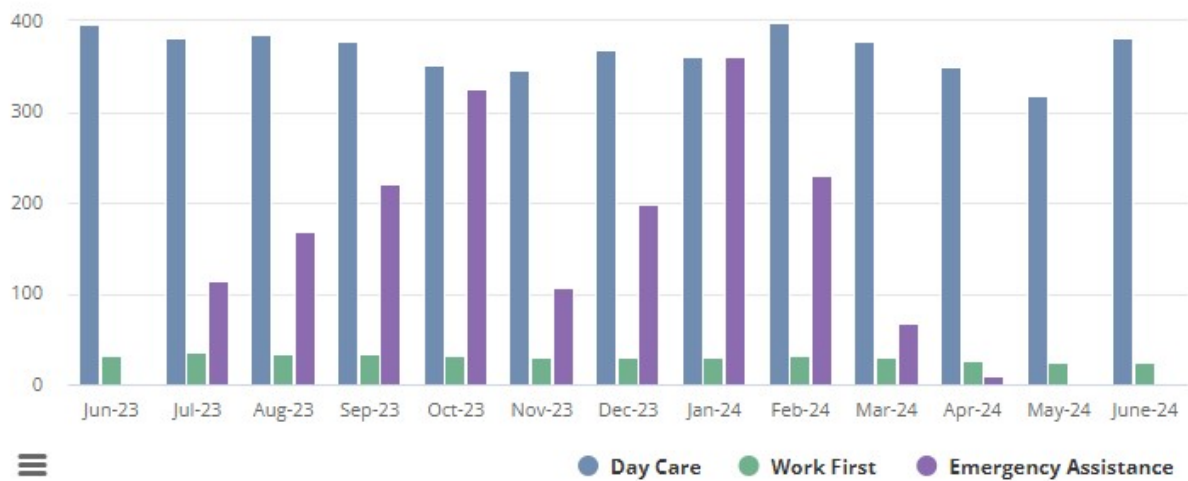
### Adult Medicaid



### Family & Children's Medicaid



### Clients Served





## Child Support

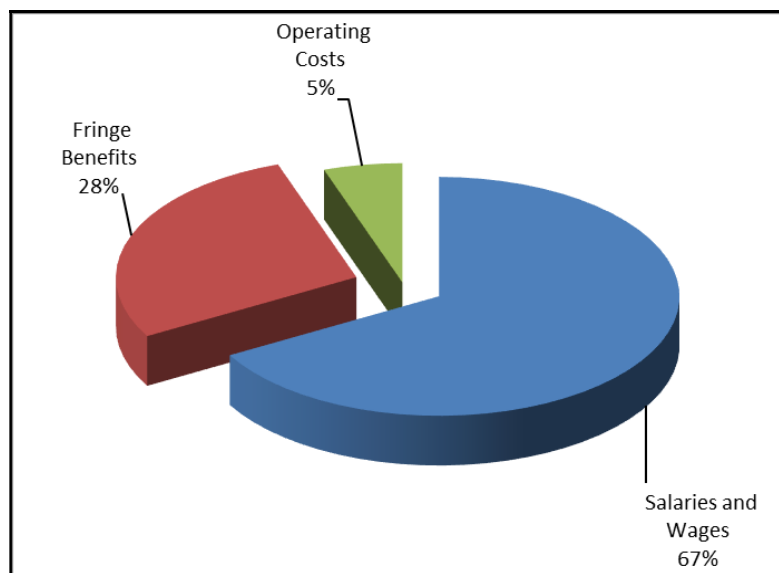
### **Human Services – Child Support Enforcement (270)**

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

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 552,874              | 588,442              | 617,720                          | 655,337                          | 37,617                     | 6.1%              |
| Fringe Benefits    | 225,789              | 238,028              | 253,489                          | 274,000                          | 20,511                     | 8.1%              |
| Operating Costs    | 31,661               | 32,257               | 51,369                           | 51,963                           | 594                        | 1.2%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>810,324</b>       | <b>858,727</b>       | <b>922,578</b>                   | <b>981,300</b>                   | <b>58,722</b>              | <b>6.4%</b>       |

| Personnel                         | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent<br>Positions | 11                   | 11                   | 11                               | 11                               | -                          | 0.0%              |

- The Child Support budget has an increase of 6.4% due to increases in salary and fringe related to cost-of-living increases.
- The revenues generated by Child Support are budgeted at \$864,850 which is made up of fees of \$16,900 and State and Federal grant allocations of \$847,950.
- The difference of budget revenue of \$864,850 and the budget expenditures of \$981,300 is covered by County tax revenue in the amount of \$116,450.





**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.

**Child Support – Program Services and Revenue:**

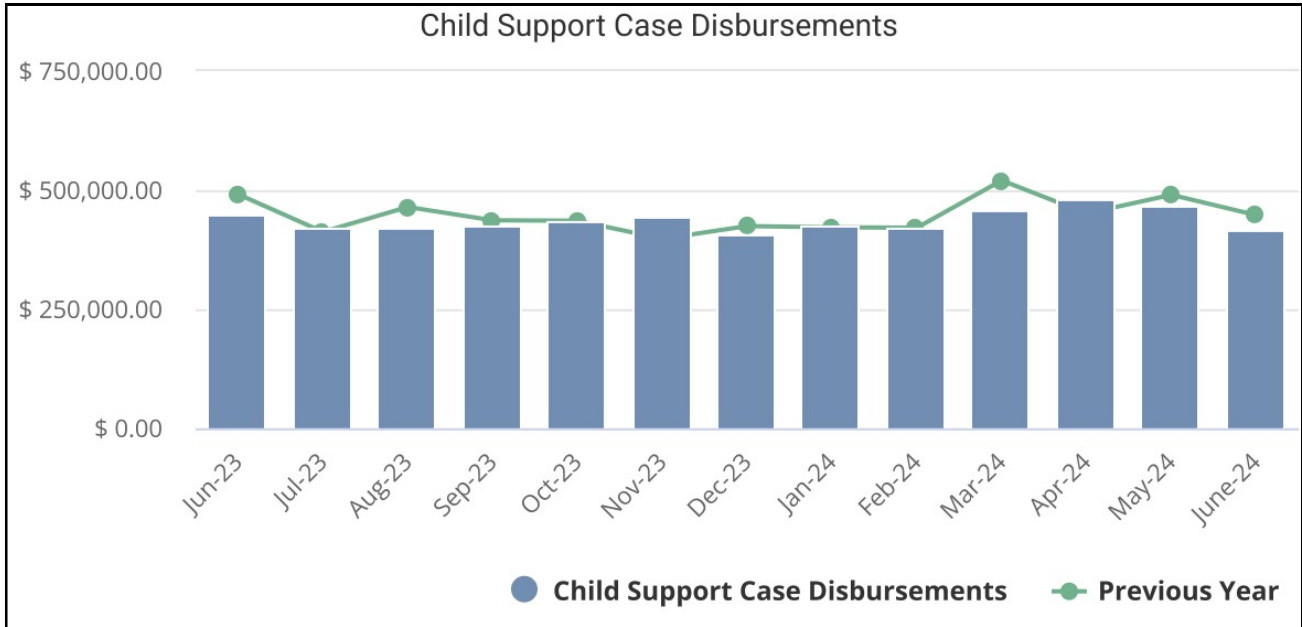
The Child Support Program establishes and enforces child support orders to ensure that both parents support their children. The program offers five core services including location of non-custodial parents, establishing paternity for children born outside of marriage, establishing support obligations, 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 2025. The remainder of expenses in the amount of \$116,450 is covered by County tax revenue.

The following chart shows the amount of State collections made on behalf of Moore County in collections comparing FY2022-2023 to FY2023-2024. 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-FY22/23 | Month-FY23/24 | YTD FY22/23 | YTD FY23/24 |
| July                             | \$412,358     | \$422,789     | \$412,358   | \$422,789   |
| August                           | \$464,616     | \$419,588     | \$876,974   | \$842,377   |
| September                        | \$436,737     | \$425,680     | \$1,313,711 | \$1,268,057 |
| October                          | \$435,794     | \$434,683     | \$1,749,505 | \$1,702,740 |
| November                         | \$397,870     | \$444,765     | \$2,147,375 | \$2,147,505 |
| December                         | \$424,521     | \$405,963     | \$2,571,896 | \$2,553,468 |
| January                          | \$422,022     | \$427,060     | \$2,993,918 | \$2,980,528 |
| February                         | \$421,087     | \$420,244     | \$3,415,005 | \$3,400,772 |
| March                            | \$520,444     | \$457,707     | \$3,935,449 | \$3,858,479 |
| April                            | \$451,071     | \$482,303     | \$4,386,520 | \$4,340,782 |
| May                              | \$490,193     | \$468,817     | \$4,876,713 | \$4,809,599 |
| June                             | \$447,548     | \$416,886     | \$5,324,261 | \$5,226,485 |



**FY24 Highlights and Accomplishments:**

- Child Support total disbursed collections for FY24 was \$5,226,485.63.

**FY25 Goals and Objectives:**

- To meet or exceed program and performance goals for FY2024/2025:
  - 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.

## Veterans Services

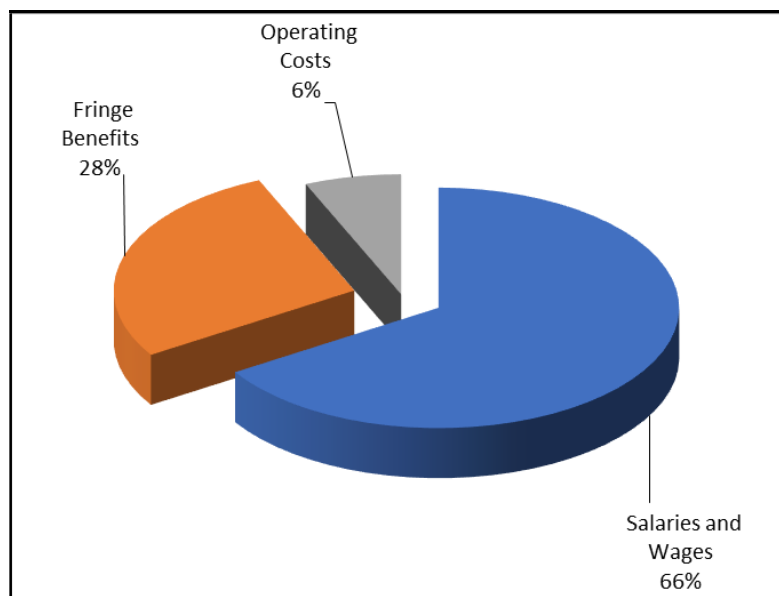
### Human Services – Veterans Services (290)

The mission of Veterans 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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 144,679              | 177,534              | 258,864                          | 295,114                          | 36,250                     | 14.0%             |
| Fringe Benefits    | 98,764               | 62,017               | 104,103                          | 122,944                          | 18,841                     | 18.1%             |
| Operating Costs    | 10,757               | 14,827               | 21,693                           | 29,018                           | 7,325                      | 33.8%             |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>254,200</b>       | <b>254,378</b>       | <b>384,660</b>                   | <b>447,076</b>                   | <b>62,416</b>              | <b>16.2%</b>      |

| Personnel                         | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|-----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent<br>Positions | 3                    | 5                    | 5                                | 6                                | 1                          | 20.0%             |

- The Veterans Services budget has an increase of 16.2%. The increase is related to one additional person added to the department with the offset being reduced operating costs.
- 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 six (6) 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 2024:

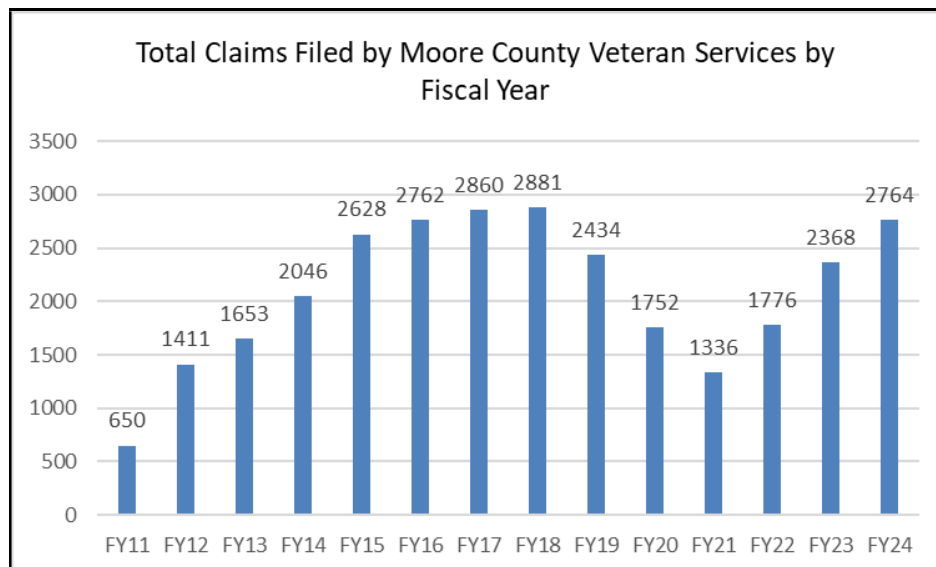
|                                     |               |
|-------------------------------------|---------------|
| *Number of Veterans in Moore County | 10,265        |
| *VA Expenditures in Moore County    | \$210,949,000 |

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

| * Veteran Demographics by Age Range |             |             |               |        |
|-------------------------------------|-------------|-------------|---------------|--------|
| Age 17 - 44                         | Age 45 - 64 | Age 65 - 84 | Age 85 and up | Total  |
| 2,553                               | 3,211       | 3,610       | 891           | 10,265 |

\*National Center for Veterans Analysis and Statistics

The following chart shows the number of claims filed by Moore County Veteran Services by Fiscal Year:



**FY24 Highlights and Accomplishments:**

- Provided exceptional accredited representation to Veterans and their dependents to gain all possible federal and/or state benefits.
- Increased staffing by hiring 2 full time positions (1 Veteran Service Officer and 1 Veteran Services Assistant).
- Opened a satellite office at the VFW in Southern Pines.
- Increased the total number of claims filed by about 400 from FY23.

**FY25 Objectives and Strategies:**

- Continue to provide exceptional accredited representation to Veterans and their dependents to gain all possible federal and/or state benefits.
- Complete office renovations.
- Increase full time staff by hiring an additional Veteran Service Officer.
- Track retro and monthly payments awarded by VA for claims.



## Aging/Senior Center

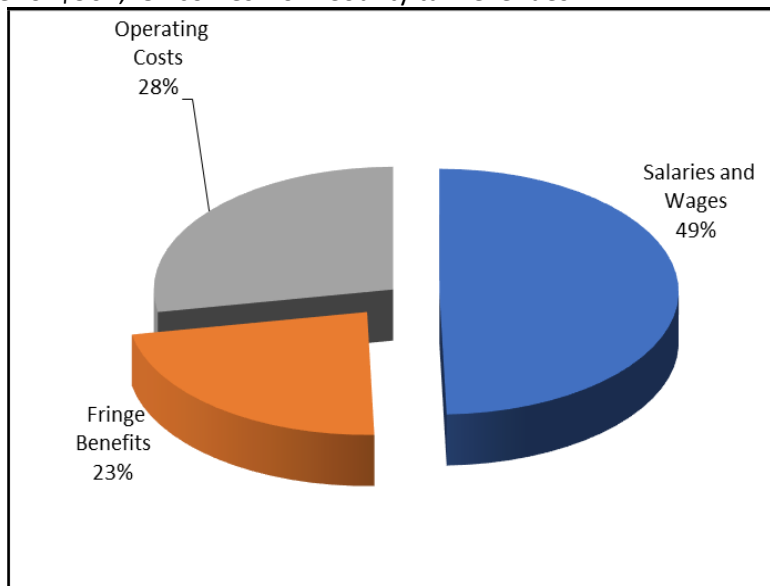
### Human Services – Senior Enrichment Center (Aging) (300)

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

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 756,174              | 842,613              | 931,628                          | 996,342                          | 64,714                     | 6.9%              |
| Fringe Benefits    | 358,437              | 385,626              | 417,981                          | 453,500                          | 35,519                     | 8.5%              |
| Operating Costs    | 439,613              | 440,705              | 465,506                          | 562,236                          | 96,730                     | 20.8%             |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>1,554,224</b>     | <b>1,668,944</b>     | <b>1,815,115</b>                 | <b>2,012,078</b>                 | <b>196,963</b>             | <b>10.9%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 20.5                 | 20.5                 | 20.5                             | 20.5                             | -                          | 0.0%              |

- The Aging Department budget shows a 10.9% increase over the previous fiscal year due to salary and fringe increases related to cost-of-living adjustments.
- Operating costs increased due to transportation services for nutrition and medical trips.
- Revenue for the department makes up \$54,472 in fees for fitness, craft fairs, program income and newsletter income. The Home and Community Care Block Grant contributes \$878,301 to revenue. Other grants contribute \$112,124 in revenues. The total revenue this department generates is budgeted at \$1,044,897.
- The remainder of \$967,181 comes from County tax revenues.



**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 \$54,472
- Restricted Grants (HCCBG) Home and Community Care Block Grant and other grants \$878,301

Total revenues \$1,044,897

Total expenditures \$2,012,078

The difference in expenses over revenues of \$967,181 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.

**FY24 Highlights and Accomplishments:**

The Department of Aging served:

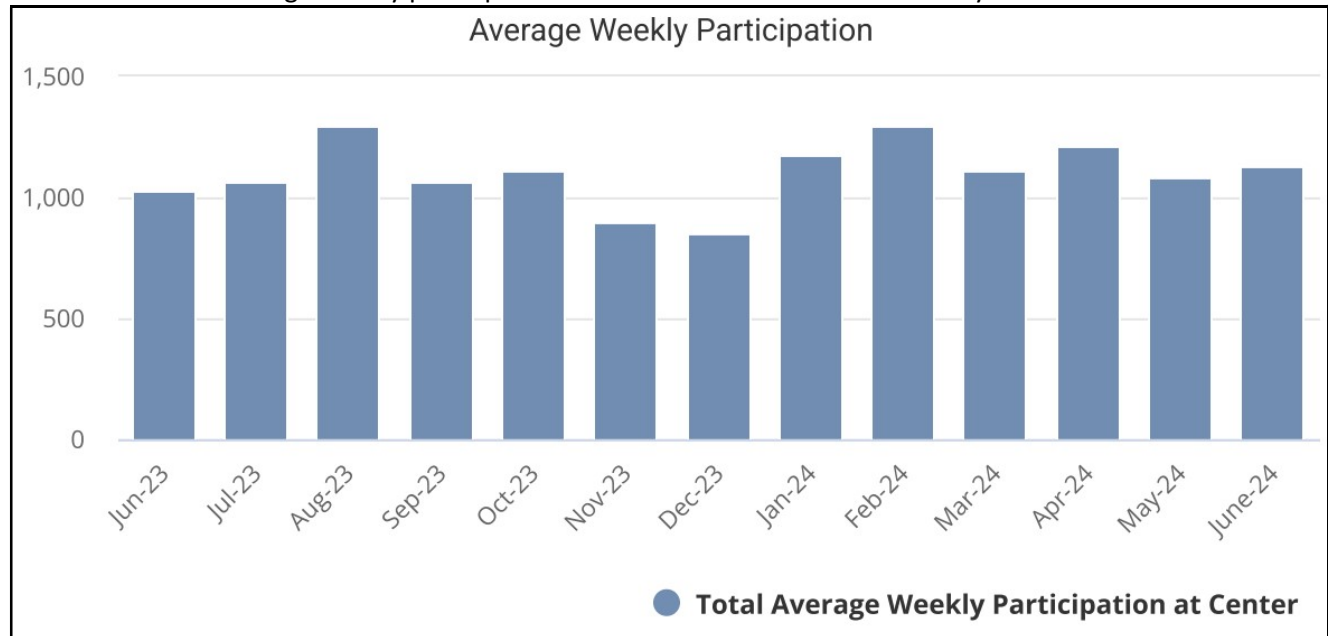
- 86 people with Home Delivered Meals
- 73 people with Congregate Meals (Diner's Clubs)
- 70 people with Level I In-Home Aide
- 58 people with Level II In-Home Aide
- 148 people with Medical Transportation
- 104 people with General Transportation
- 62 people received services from the Family Caregiver Program
- 460 residents aged 65+ were served during Medicare Open Enrollment in 2023
- The Senior Enrichment Center averaged 1,043 visitors each week for the year: 1,593 unduplicated participants.
- 94 people currently volunteer with Department of Aging's services.
- \$24,160 in new equipment was added to the Fitness Room in August.
- Carpet was replaced in administrative area for safety reasons, fresh paint on the walls, and bottle-filling water stations were added in the building.
- The 2023 NC Senior Health Insurance Information Program Cost Savings in Moore County = \$589,380

**FY25 Objectives and Strategies:**

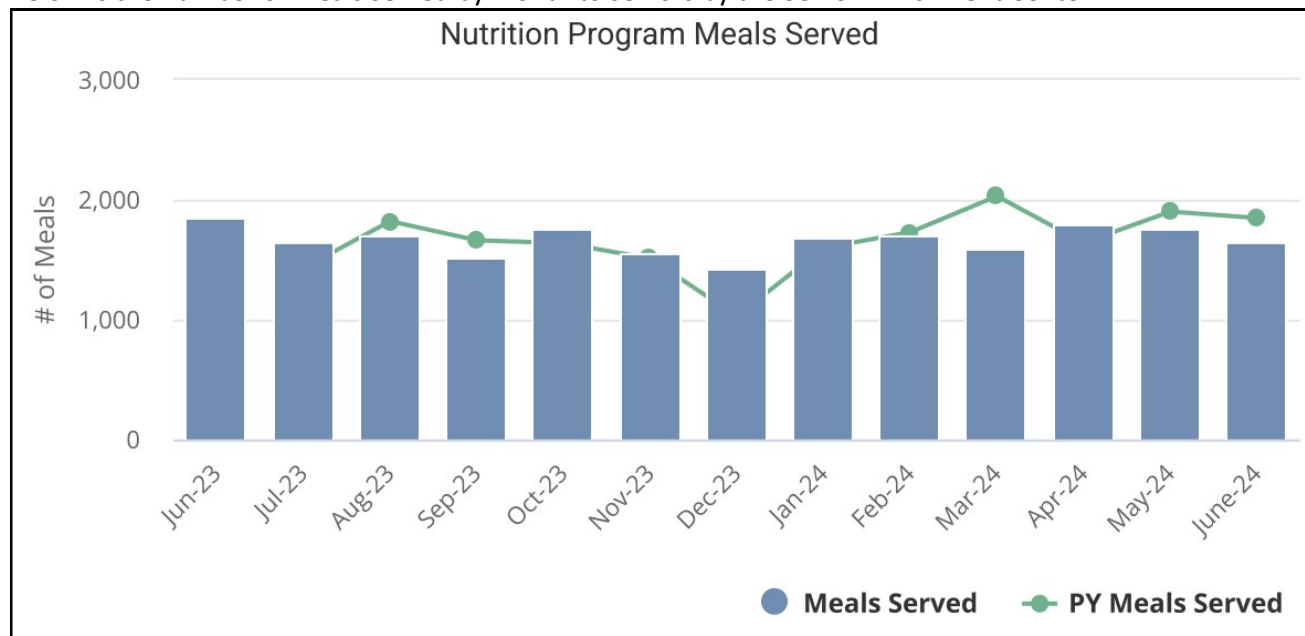
- On-site Native American Heritage Month programs have been incredibly popular in years past; planning a day excursion to visit Lumbee offices, museums and lunch in Lumberton.
- Continue considering alternatives for a more user-friendly front door to accommodate people with vision impairments, mobility issues, and those who simply have their hands full.
- Two of three In-Home Aide positions were filled; only one vacancy remains. Waiting list is currently 72 people.

**Senior Enrichment Center Performance Measures:**

Below shows the average weekly participation at the Senior Enrichment Center by month for FY24.

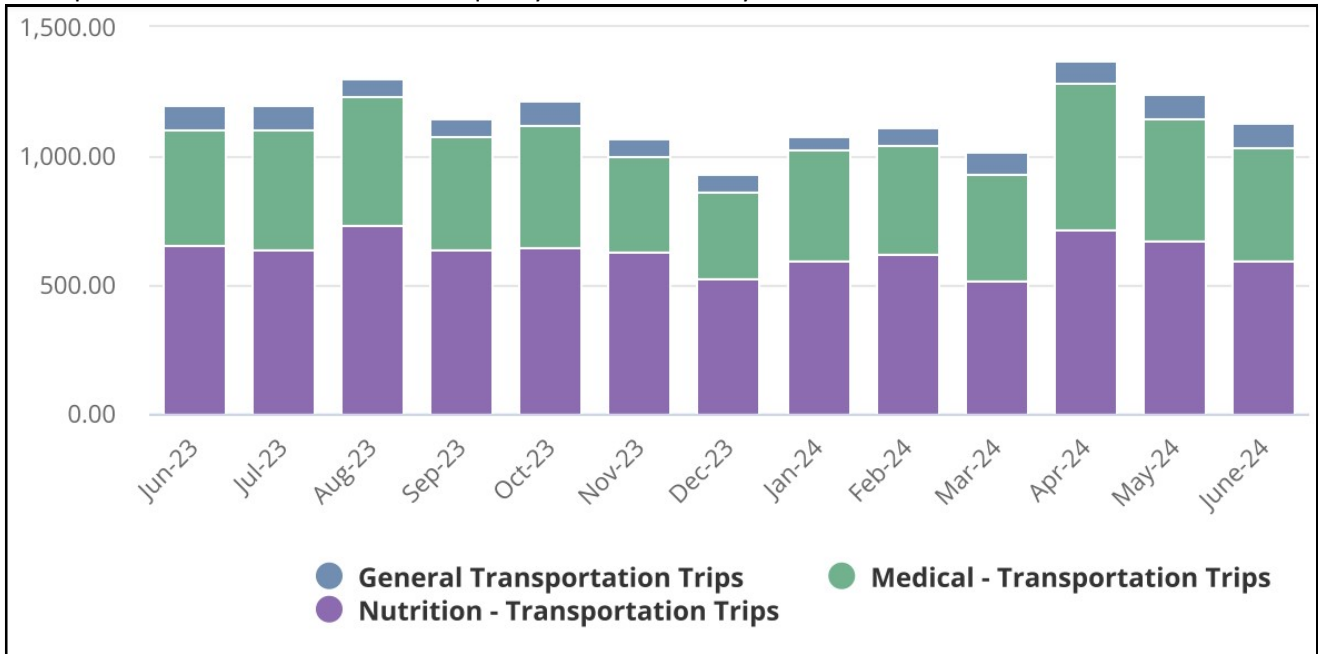


Below is the number of meals served by month to seniors by the Senior Enrichment Center.

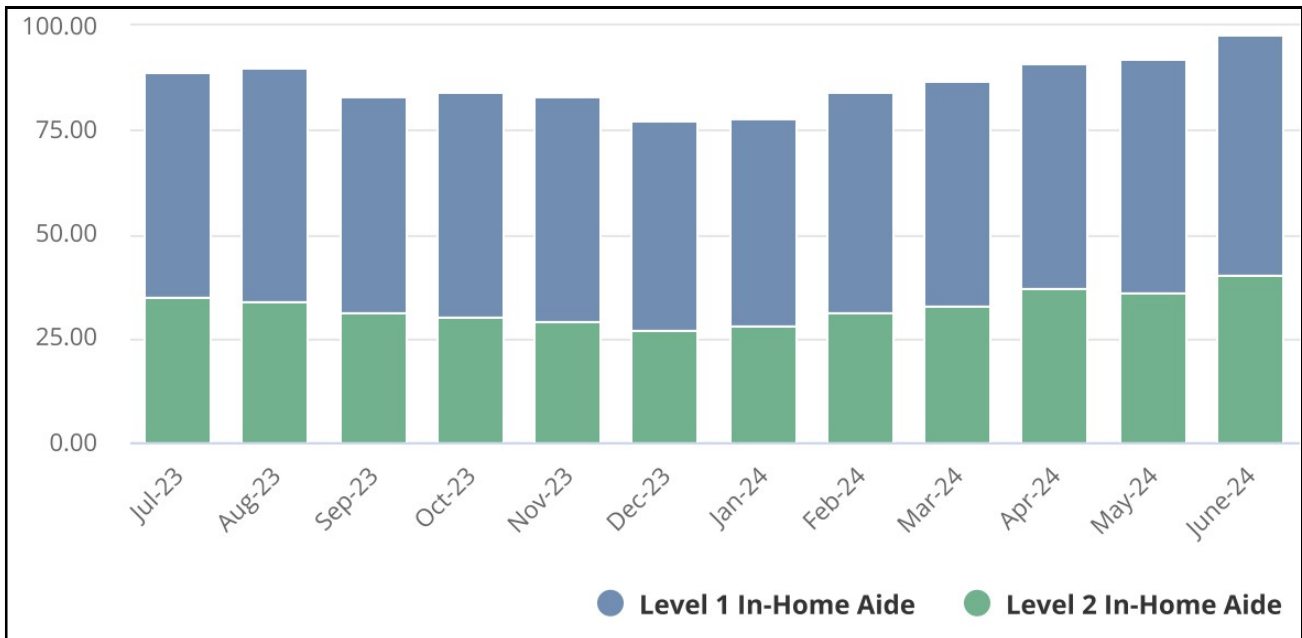




The graph below shows the transportation trips coordinated with the Moore County Transportation Department for senior citizens that qualify in Moore County.



Below shows the number of In-Home Aide clients seen each month of FY24.



## Library

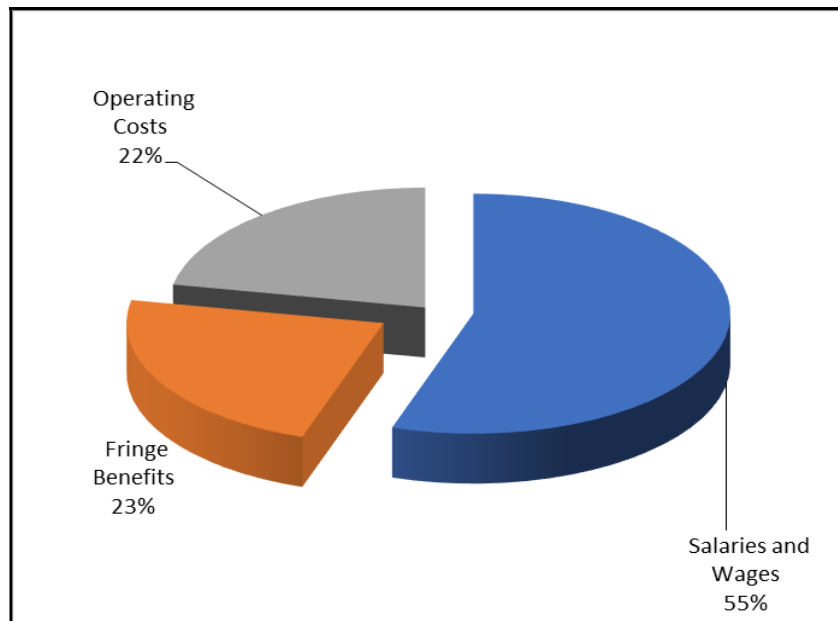
### **Cultural Development – Library (310)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 331,287              | 432,805              | 448,401                          | 475,292                          | 26,891                     | 6.0%              |
| Fringe Benefits    | 150,741              | 173,426              | 183,984                          | 197,956                          | 13,972                     | 7.6%              |
| Operating Costs    | 142,527              | 148,517              | 172,101                          | 189,121                          | 17,020                     | 9.9%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>624,555</b>       | <b>754,748</b>       | <b>804,486</b>                   | <b>862,369</b>                   | <b>57,883</b>              | <b>7.2%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>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 7.2% higher due mostly to salary and fringe increases.
- The Moore County Library brings in revenue budgeted at \$42,000 for regional library reimbursements, donations, and book sales.
- The remaining revenue of \$820,369 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 \$42,000 of the total expenditure for the library of \$862,369. Property tax revenues support the difference of \$820,369. Revenues consist of:

- Fees and Fines \$14,000
- Book Sales, Faxes \$10,000
- Regional Library Reimbursement \$18,000

**FY24 Highlights and Accomplishments:**

- Circulation increased by 7% (210,093 to 225,603) and library visits increased by 12% (75,030 to 83,672) in FY24.
- The number of programs offered increased by 42% (780 to 1,111) and program attendance increased by 67% (10,760 to 17,937) in FY24.
- Staff added a weekly preschool story time program at the Pinebluff branch and increased participation for the weekly infant story time program in Carthage.
- Moore County Library was nominated for “Best Storytime” in the Best of the Pines local voting and won 2<sup>nd</sup> place.

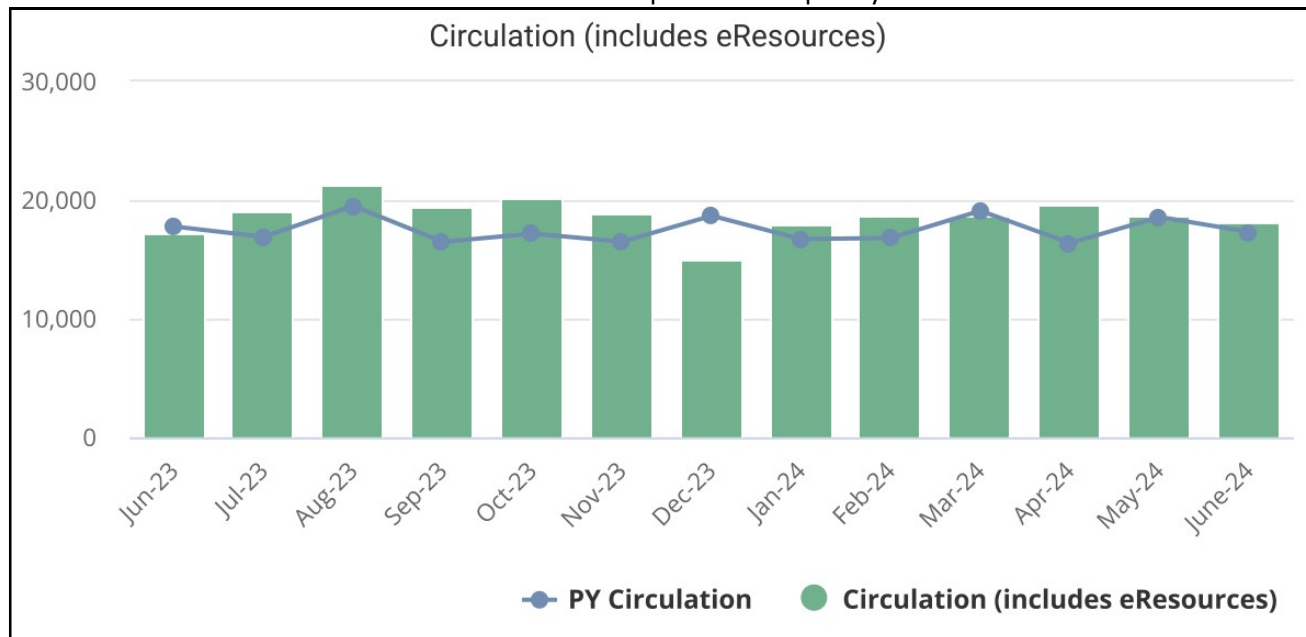


**FY25 Objectives and Strategies:**

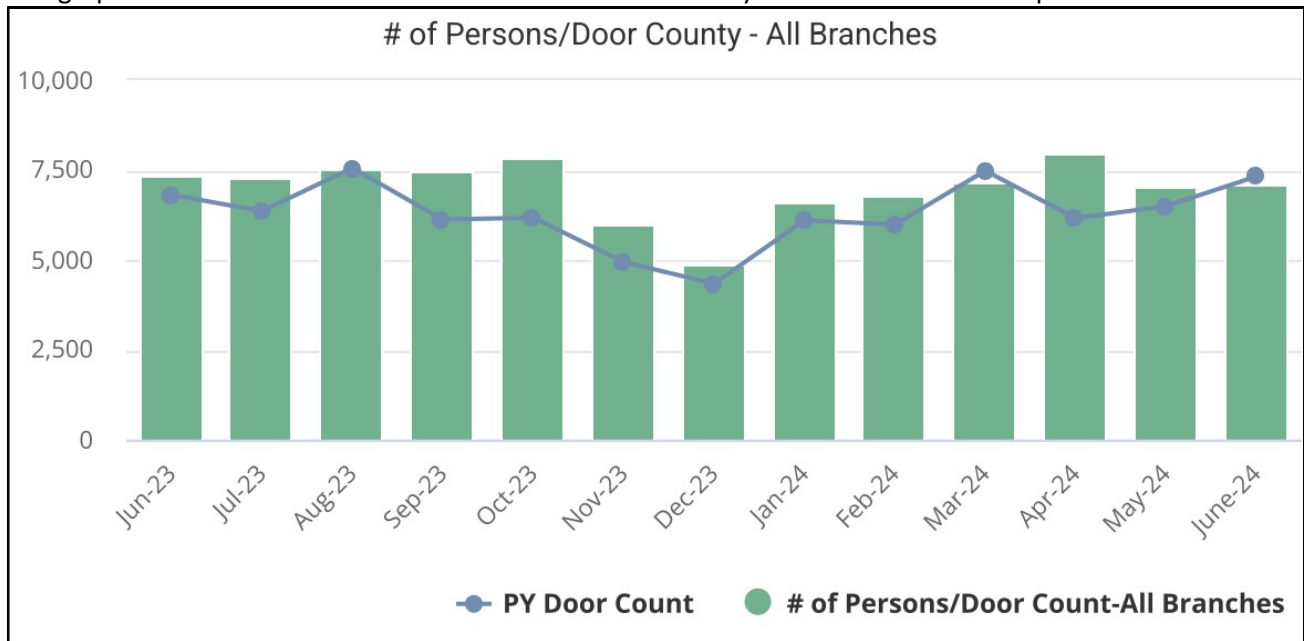
- Provide high quality service to library customers at all 5 branches and on the Bookmobile.
- Work to continuously improve customer service, program quality, and library holdings for our citizens.
- Continue to support and provide outreach to local schools, daycares, and assisted living facilities via the Moore County Bookmobile.
- Continue working in conjunction with Sandhill Regional Library System and the NC Cardinal consortium to provide Moore County citizens access to the combined resources of North Carolina libraries through a shared catalog and a statewide library card.

**Performance Measures:**

Below shows the circulation numbers for FY24 as compared to the prior year.



The graph below is the door count numbers for all branches by month for FY24 as compared to FY23.



**Bookmobile Services:**





## Parks and Recreation

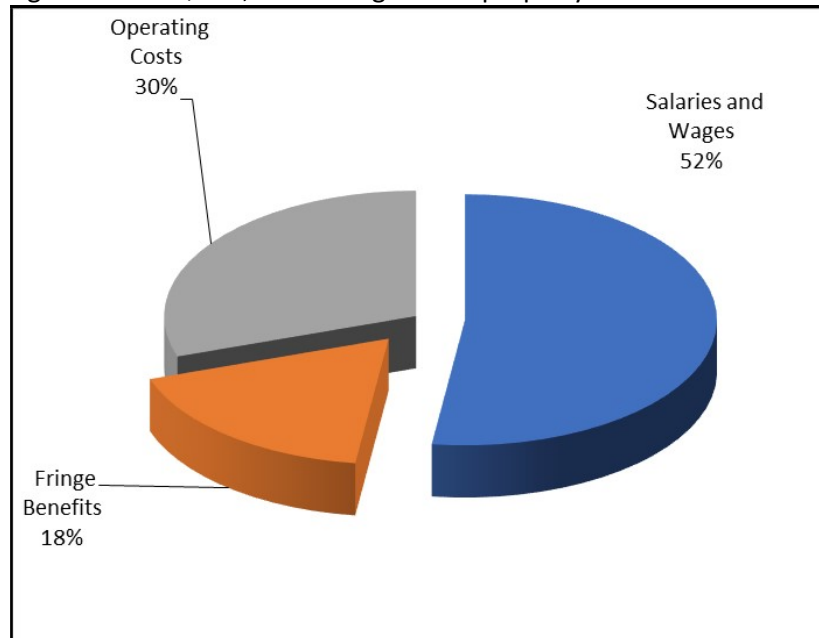
### **Cultural Development – Parks and Recreation (325)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 356,991              | 447,560              | 484,977                          | 513,028                          | 28,051                     | 5.8%              |
| Fringe Benefits    | 123,889              | 150,538              | 161,512                          | 173,984                          | 12,472                     | 7.7%              |
| Operating Costs    | 169,974              | 170,856              | 247,463                          | 297,474                          | 50,011                     | 20.2%             |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>650,854</b>       | <b>768,954</b>       | <b>893,952</b>                   | <b>984,486</b>                   | <b>90,534</b>              | <b>10.1%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 5.0                  | 6.0                  | 6.0                              | 6.0                              | -                          | 0.0%              |

- The Parks and Recreation budget increased by 10.1%. There were increases in salary and fringe increases due to cost-of-living adjustments.
- Operating costs also increased due to increases for uniform costs added to the FY25 budget.
- Parks and Recreation has budgeted revenue of \$253,550. This revenue is made up of concession sales, donations, sponsors, signups for sports, and signs.
- The remaining revenue of \$730,936 is budget from property tax collections.



**Parks and Recreation Services, Staffing and Revenue:**

Parks and Recreation consists of six (6) full-time employees and approximately 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 \$61,200
- Fees from programs and concessions \$192,350
- Remaining revenue from property tax collections amounting to \$730,936.



Splash Pad at Parks and Recreation Facility in Carthage

**FY24 Highlights and Accomplishments:**

- Updated registration and reservation software to improve customer service.
- Held multiple summer camps to include summer fun camps, basketball, and volleyball.
- Splash Pad attendance over 21,000 and Sports Complex attendance over 49,000.
- Concession sales over \$60,000 while adding Food Trucks to provide more choices for families.
- Increased gym rental revenue by \$5,000
- Restored (2) existing playgrounds at the Sports Complex

**FY25 Objectives and Strategies:**

- Adding Pickleball user fees
- Looking for ways to increase revenue through facility rentals and tournaments.
- Providing a new Volleyball and 3 on 3 basketball program
- Upgrading playing conditions on Elementary School ballfields
- Increasing revenue with banners to be placed on outfield fencing at the Sports Complex
- Implementing a New Sponsorship program in Baseball, Softball, and T-Ball where \$200 per team will be used to offset the cost of uniform purchases.

**Performance Measures:**

| Event Participants        | FY19 | FY20 | FY21 | FY22   | FY23  | FY24   |
|---------------------------|------|------|------|--------|-------|--------|
| Flag Football             | 219  | 225  | 0    | 236    | 667   | 349    |
| Basketball                | 576  | 600  | 0    | 580    | 689   | 721    |
| Soccer                    | 160  | 170  | 0    | 106    | 0     | 0      |
| Tennis                    | 107  | 0    | 43   | 97     | 73    | 125    |
| Volleyball                | 0    | 0    | 0    | 110    | 247   | 170    |
| Softball                  | 260  | 187  | 203  | 258    | 314   | 376    |
| Cheerleading              | 74   | 104  | 0    | 0      | 41    | 0      |
| Baseball                  | 532  | 263  | 554  | 593    | 645   | 611    |
| Pickleball                |      |      |      |        |       | 7703   |
| Summer Camp               |      |      |      |        |       | 136    |
| Splash Pad Attendance     |      |      |      | 11,584 | 9,696 | 21,204 |
| Sports Complex Attendance |      |      |      | 5,457  | 2,262 | 49,720 |



## Information Technology & Geographic Information System

### **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.

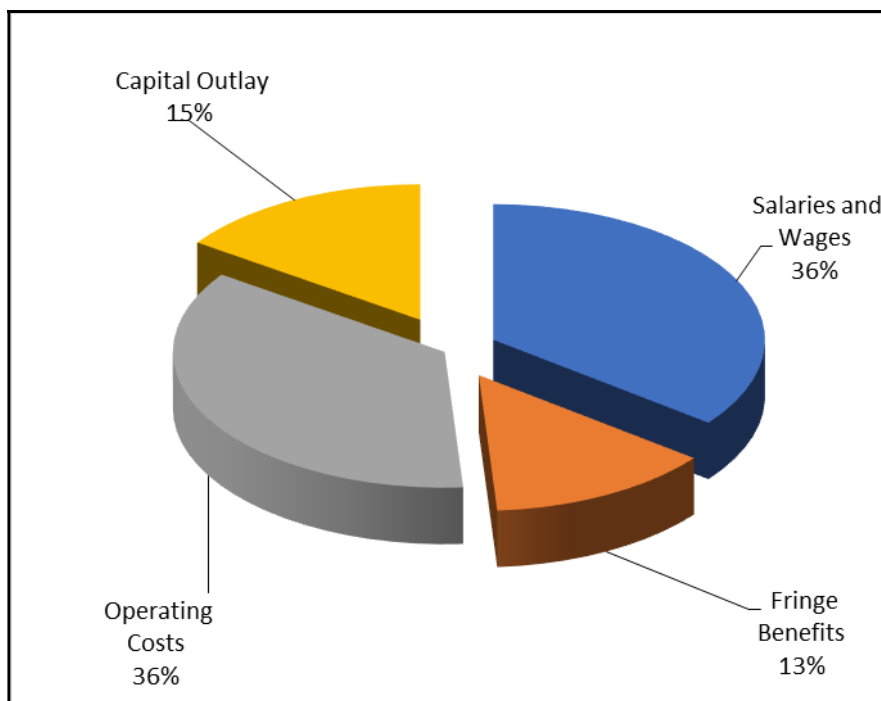
| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 997,778              | 1,123,285            | 1,161,451                        | 1,219,189                        | 57,738                     | 5%                |
| Fringe Benefits    | 372,247              | 405,420              | 429,369                          | 462,284                          | 32,915                     | 8%                |
| Operating Costs    | 720,762              | 750,153              | 1,030,765                        | 1,228,960                        | 198,195                    | 19%               |
| Capital Outlay     | 528,170              | 1,207,002            | 512,918                          | 527,125                          | 14,207                     | 3%                |
| <b>Total</b>       | <b>2,618,957</b>     | <b>3,485,860</b>     | <b>3,134,503</b>                 | <b>3,437,558</b>                 | <b>303,055</b>             | <b>10%</b>        |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 16.0                 | 16.0                 | 16.0                             | 16.0                             | -                          | 0.0%              |

- The Information Technology Department has a 10% increase. Salary and fringe have increased by 6.1% 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.
- Revenue in the amount of \$72,500 related to GIS fees is expected to be collected in FY25. The remainder of revenue for this department comes from property tax collections in the amount of \$3,365,058.

### **Information Technology Program Services, Staffing and Revenue:**

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



Revenues for IT are supported by the County property tax collections. This department has no additional revenue and works as an internal service department within the General Fund.

**Core Services include:**

- Technology planning to project the technical evolution of a program(s) or system(s) to achieve its future vision.
- Customer service and support to all County departments in an effort to service strategy, design, and transition. Focus is on increasing the efficiency, maximizing effectiveness, and optimizing the cost of services and the underlying IT service processes.
- System Administration encompasses the continuous maintenance, configuration, and reliable operation of the IT assets and lifecycle. The program provides guidance on promoting efficient usage to ensure county initiatives and objectives are accomplished.
- Application services facilitate the selection, design, implementation, and maintenance of software services. This program ensures planning, implementation, training, and support.
- Security, policies, and standards establishes the framework to sustain and secure technology operations are supported in compliance with the best business practices, standards, procedures, and regulations. This program also includes cybersecurity education and training for all county staff.

**FY 24 Highlights and Accomplishments**

- Redesign of County of Moore webpage providing notification subscriptions to allow residents to be notified of posts within specific areas of the website.
- Implementation of an agenda and meeting management software streamlining Board of Commissioner and Planning Board meeting efforts. Providing live streaming of regular Board meetings and the ability for notification signup.
- Implementation of new electronic forms solution providing a more mobile friendly solution that supports conditional routing.
- Upgrade Tax IASWorld

- Upgrade County of Moore Enterprise solution, Munis.
- Implementation and configuration of new network at the new courts' facility.
- Storage Area Network (SAN) upgrade.
- Implementation of a full time Help Desk position with position reclassification supporting strong customer support to all.
- Implementation of Multi Factor Authentication (MFA) for all Microsoft accounts.
- Increased workorder documentation by approximately 9%
- Increased workorder time documentation by approximately 8%
- 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.
  - 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.

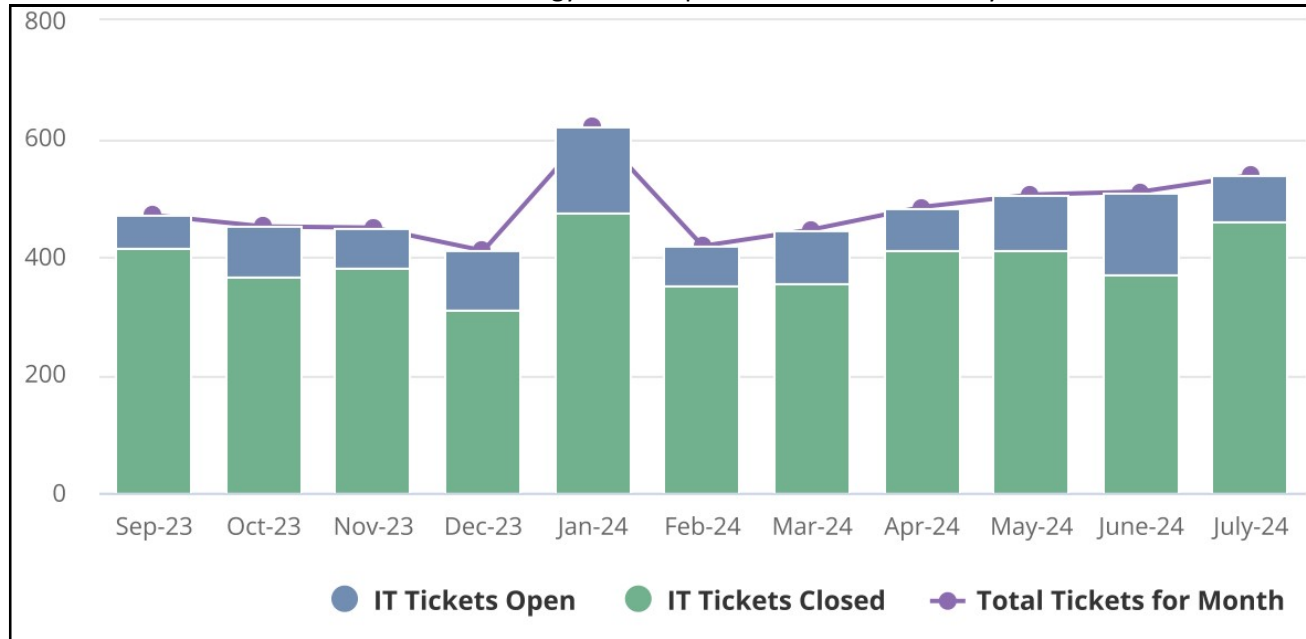
**FY25 Objectives and Strategies:**

- Implementation and utilization of Project Management resource.
- Upgrade to our primary ISP (Internet Service Provider).
- Implementation and configuration of new network at the former courts' facility.
- National Guard vulnerability review of our network.
- Continued implementation of SharePoint
- Expansion of server backup efforts.
- Upgrade County of Moore Enterprise solution, Munis.
- Employee onboarding and offboarding process review and update.
- Network switch refresh efforts ensuring the latest and supported technologies are deployed.
- 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.

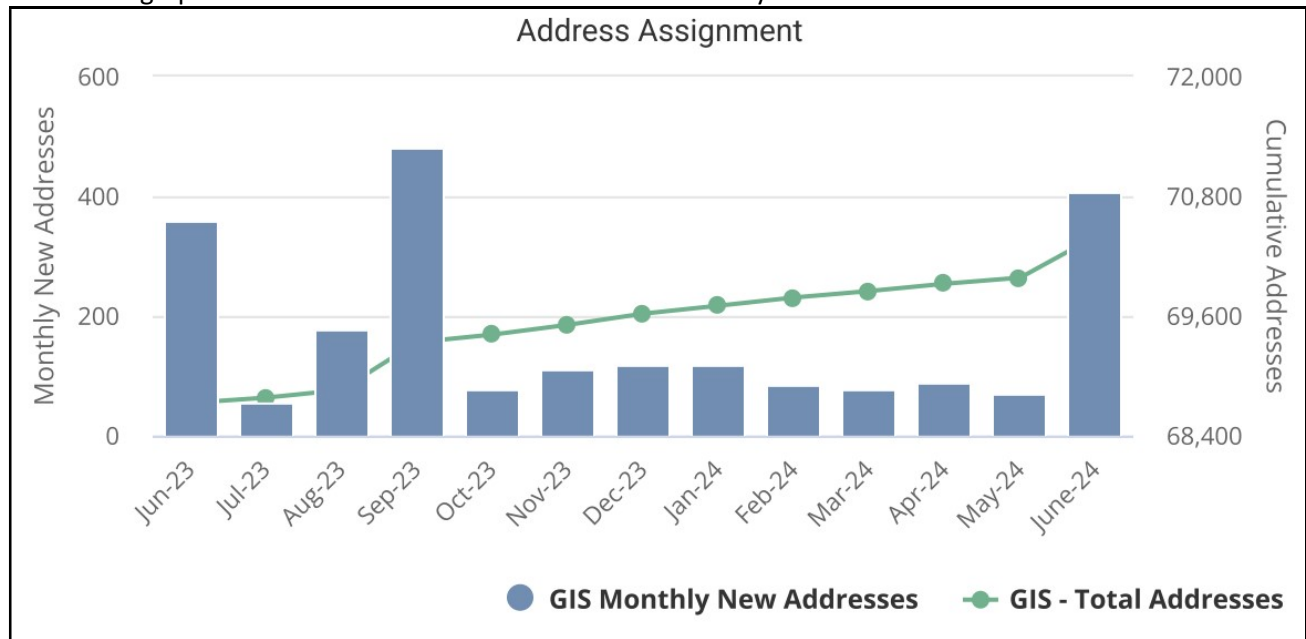


**Performance Measures:**

Below is the number of Information Technology tickets opened and closed monthly.



The below graph shows the number of new addresses issued by month.



## Property Management

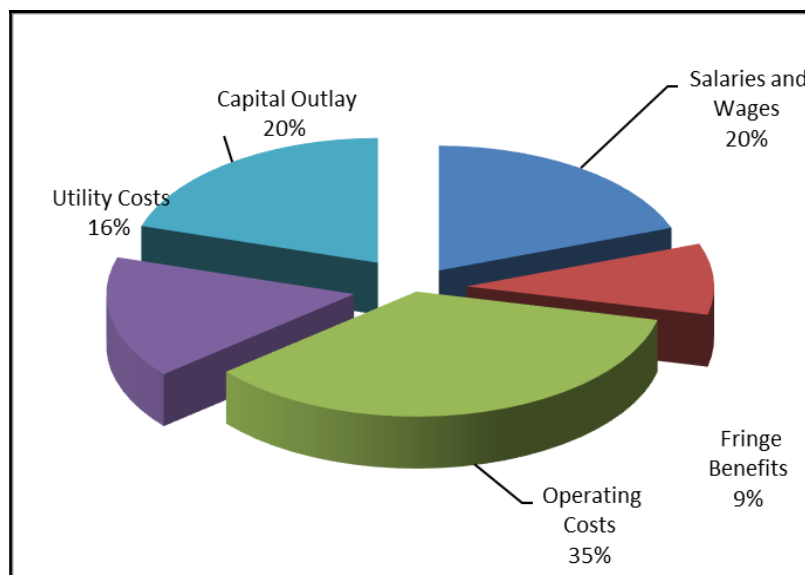
### General Government – Property Management (470)

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 1,100,430            | 1,262,479            | 1,536,166                        | 1,667,590                        | 131,424                    | 8.6%              |
| Fringe Benefits    | 540,403              | 609,724              | 695,577                          | 788,537                          | 92,960                     | 13.4%             |
| Operating Costs    | 2,182,633            | 2,387,599            | 2,833,068                        | 3,024,813                        | 191,745                    | 6.8%              |
| Utility Costs      | 867,481              | 908,437              | 1,314,200                        | 1,357,660                        | 43,460                     | 3.3%              |
| Capital Outlay     | 1,345,053            | 2,159,573            | 1,270,134                        | 1,735,134                        | 465,000                    | 36.6%             |
| <b>Total</b>       | <b>6,036,000</b>     | <b>7,327,812</b>     | <b>7,649,145</b>                 | <b>8,573,734</b>                 | <b>924,589</b>             | <b>12.1%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 28.00                | 29.00                | 32.50                            | 32.50                            | 0.00                       | 0.0%              |

- The Property Management budget shows an increase of 12.1% over the prior year. Some of the increase is related to salary and fringe increases due to cost-of-living increases. There are also additional operating costs due to the opening of the new courthouse facility.
- Capital Outlay increase over the prior year is due to building improvements at Senior Enrichment Center, Health Department, and Agriculture Building. The increase is also related to possible demolition of a county building.
- 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 thirty-two (32) full-time positions and one (1) part-time position.

**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.

**FY24 Highlights and Accomplishments:**

- Completed Phase 1 construction of the New Court Facility
- Started roofing projects for both the Health Department and Agricultural Building
- Heating, Ventilation and Air Conditioning (HVAC) replacement for the Old Jail awarded contract for \$2,895,000.00.
- Completed renovations to Property Management which included bathroom remodel and additional office spaces.
- FY24 inventory audit was completed successfully for all divisions of Property Management
- Continue to maintain all maintenance, custodial and fleet needs for the County Facilities and County Vehicles
- Completed Phase 1 of Animal Center kennel floor repair.
- Completed Paving repairs, sealing, and striping at Senior Enrichment Center
- Completed paving repairs, sealing, and striping at the entrance and secured parking of the Sheriffs Dept.
- Completed front door replacement at Central Services

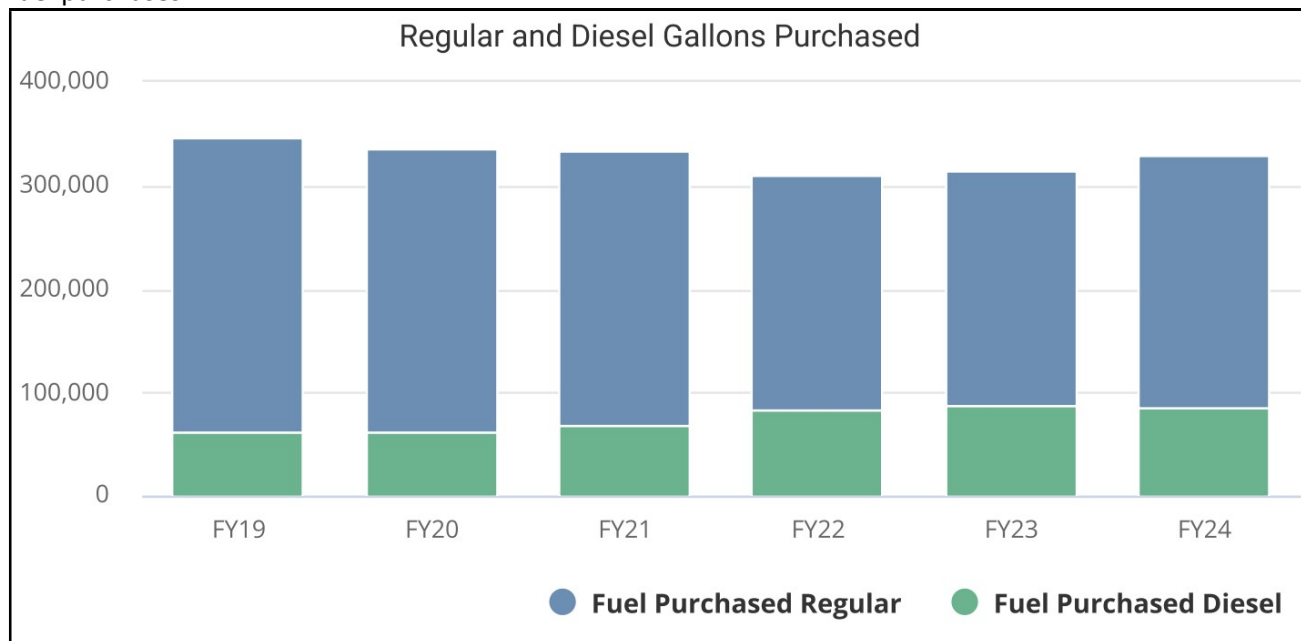
- Completed Fire Alarm upgrades at Senior Enrichment Center
- Completed painting and carpet install in Soil and Water
- Completed renovations in the Ag Center Kitchen
- Completed replacement of HVAC equipment in Animal Center Walk-In Freezer
- Completed replacement of one HVAC unit at Public Utilities
- Completed Fire Alarm upgrade at the Ag Building
- Completed HVAC graphics upgrades for Metasys.
- Completed New Generator installation at Board of Elections
- Completed HVAC Chiller replacement for the Existing Courthouse
- Completed Phase I of painting and wallpaper removal at DSS.
- Completed wall renovations, new counters, and carpet at Register of Deeds

**FY25 Property Management Objectives and Strategies:**

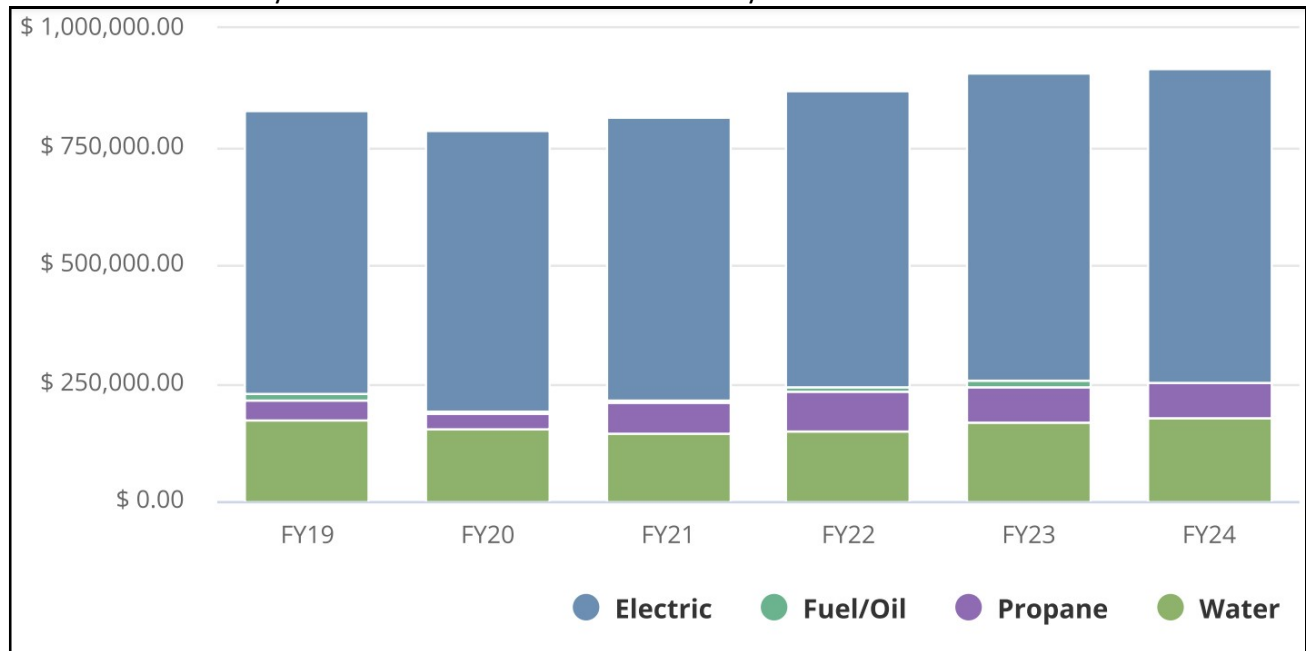
- Completion of Phase II renovation to the existing Court Facility
- Child Support Demolition Project
- Human Resources Renovations
- Purchasing and installation of Heat Units for the Health Dept.
- Phase II of Animal Center kennel floor repair
- Phase II DSS painting and wallpaper removal.
- Completion of Agricultural and Health Dept. roofing
- Replace HVAC Unites at Senior Enrichment Center
- Paint and replace carpet on Coop Ext. side of the Ag Building
- Build three offices in Veteran's Services
- Various parking lot paving, striping, and sealing.

**Performance Measures:**

Below is the amount of fuel purchased on an annual basis by the County. This does not include Public Safety fuel purchases.



Below shows the utility costs on an annual basis for the County.





## Animal Services

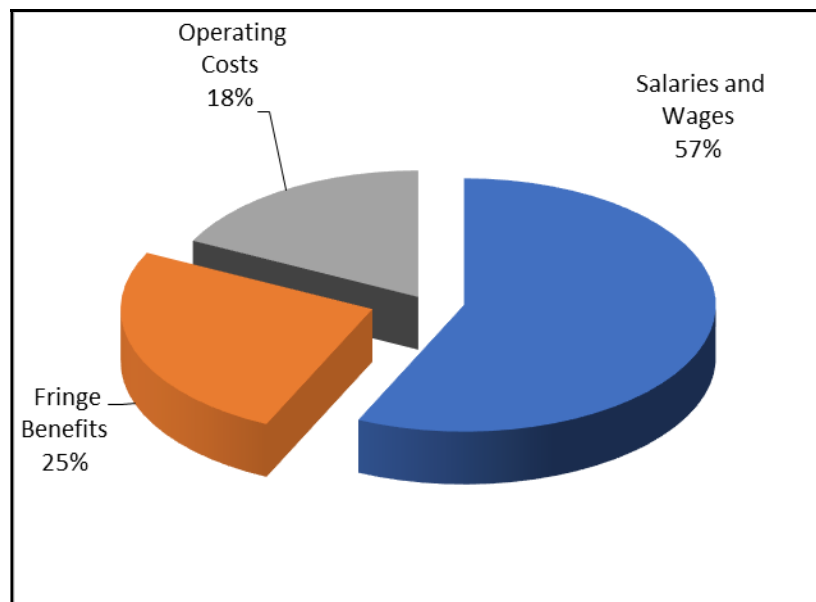
### **Public Safety – Animal Services (215)**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 480,613              | 547,774              | 583,629                          | 613,358                          | 29,729                     | 5.1%              |
| Fringe Benefits    | 217,200              | 241,965              | 254,030                          | 274,173                          | 20,143                     | 7.9%              |
| Operating Costs    | 144,366              | 166,524              | 189,855                          | 190,449                          | 594                        | 0.3%              |
| Capital Outlay     | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>       | <b>842,179</b>       | <b>956,263</b>       | <b>1,027,514</b>                 | <b>1,077,980</b>                 | <b>50,466</b>              | <b>4.9%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>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 4.9% 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 \$1,006,080 is supported by property tax collections.



**Animal Services Programs, Staffing and Revenue:**

Moore County Animal Services mission is to provide 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.

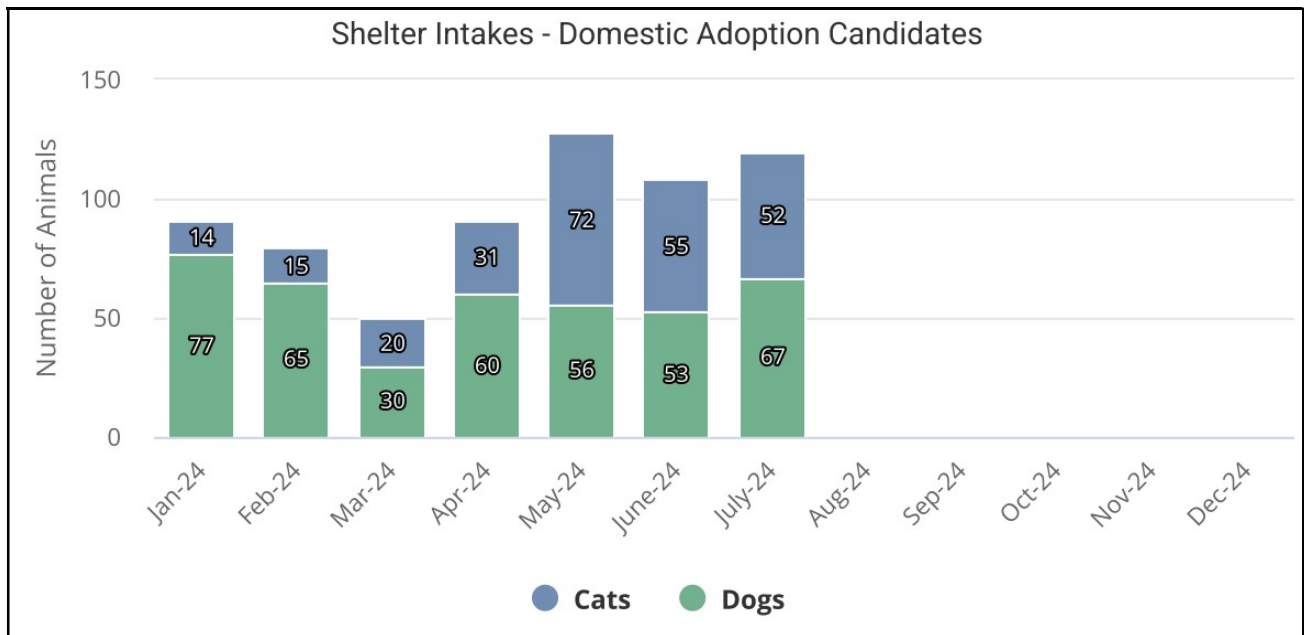
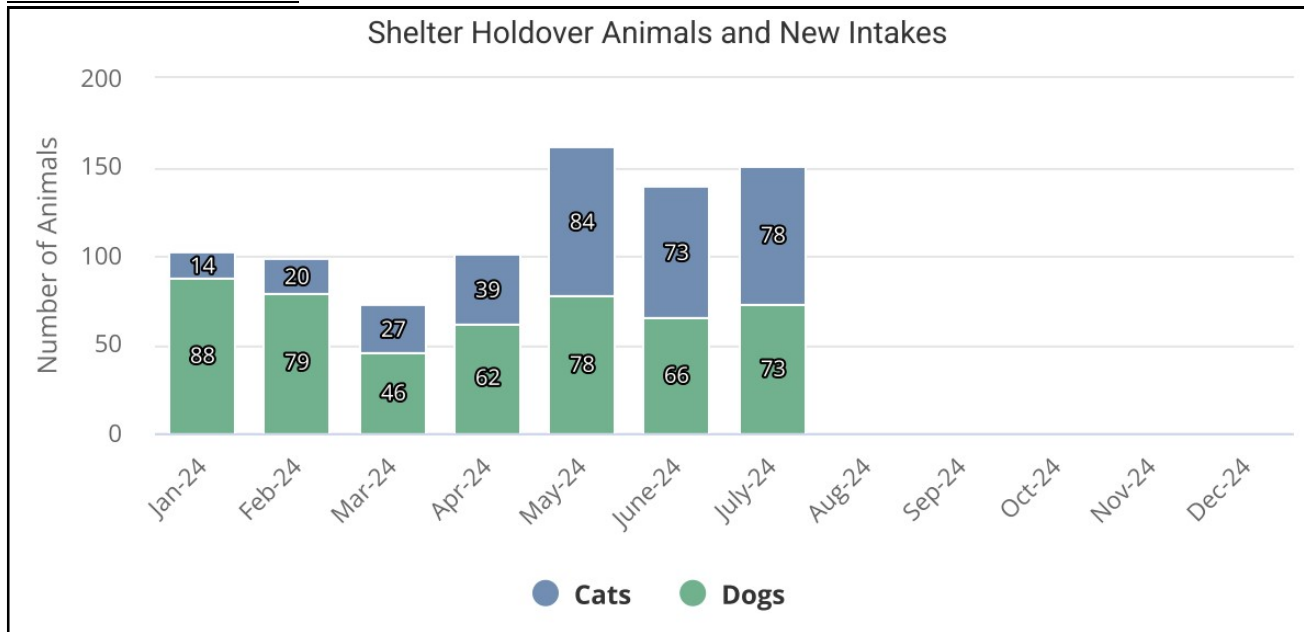
Veterinary Services and Shelter Staff supports all activities and coordinates off-site events for adoptions to reach out to residents. The staff also promotes the placement of adoptable pets and provides information to Moore County residents about responsible pet care. The placement of adoptable pets is accomplished by working with other animal rescue groups in and around the county.

**FY24 Highlights and Accomplishments:**

- Had several successful adoptions events.
- Implemented a scheduled intake which has helped reduce euthanasia rate due to no space.
- Successfully redone the Low Cost Spay/Neuter Program
- Obtained 5 new rescue partners.
- 3 out of 4 Deputies attended classes.

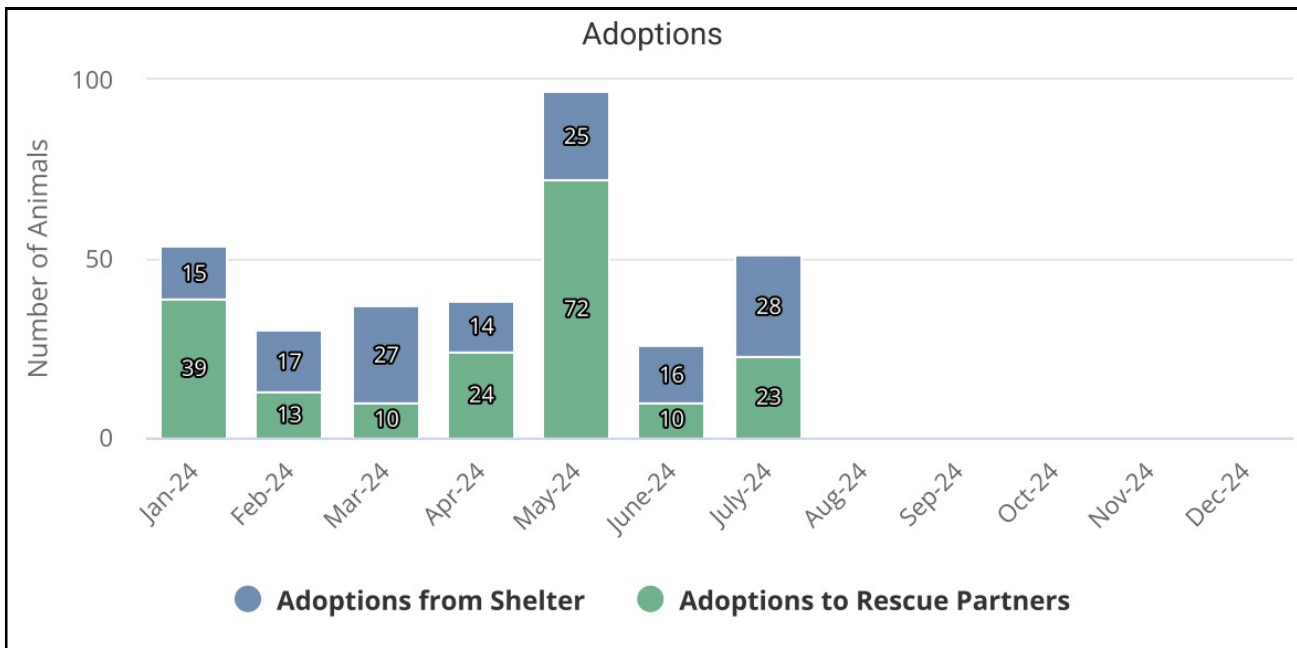
**FY25 Objectives and Strategies:**

- Hire a Veterinarian and Vet Tech
- Turn our Sally Port into a surgical suite.
- Finish redoing the floors in the two dog rooms.
- Send shelter staff to training classes.
- Put on 3 rabies clinics.

**Performance Measures:**

In the Animal Operations Departments efforts to address the welfare of domestic animals, the goal is the adoption of every domestic animal that enters the shelter. The department believes in giving every animal the opportunity to find a loving and permanent home. However, there are some domestic animals, while well-suited to their previous families, may struggle with adapting to new environments or individuals. For such cases, the Animal Operations Department implemented a comprehensive monitoring and behavioral intervention program. During this time, the dedicated team assesses the animal's behavior and works diligently to address any challenges. If there are positive signs of adjustment, an additional period of focused interaction ensues. Throughout this process, the animals remain available to our adoption partner facilities for collaborative efforts. However, recognizing that some animals may exhibit inherent dangerous behaviors that pose risks to public safety, the department prioritizes the well-being of the community by making informed decisions to ensure that these animals cannot be adopted. The Animal Operations Department's commitment lies in finding the right balance between providing a second chance for domestic animals and safeguarding the public.

The below chart shows the number of adoptions from the shelter to citizens and the number of adoptions to rescue partners.



## Non-Departmental/Education/Transfer/Debt Service

### 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.

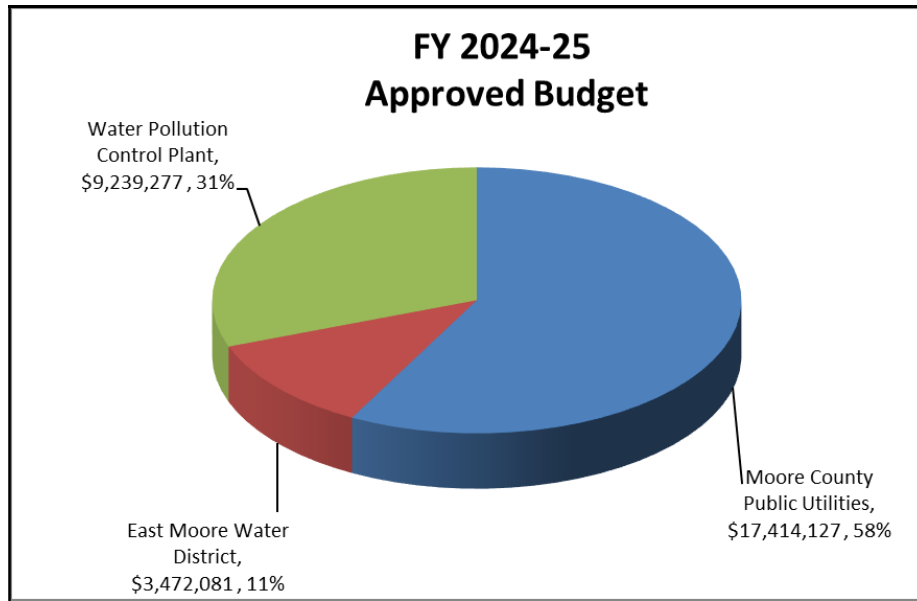
| Expenditures                     | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Education excluding Debt         | 36,412,503           | 40,715,653           | 41,151,256                       | 44,292,474                       | 3,141,218                  | 7.6%              |
| Mental Health                    | 197,021              | 197,021              | 183,021                          | 183,021                          | 0                          | 0.0%              |
| JCPC                             | 10,707               | 12,856               | 13,000                           | 13,674                           | 674                        | 5.2%              |
| Court Facility                   | 1,500                | 1,620                | 1,620                            | 1,800                            | 180                        | 11.1%             |
| Courts                           | 4,409                | 4,409                | 8,000                            | 9,925                            | 1,925                      | 24.1%             |
| Grants & Non-Profits             | 751,583              | 816,630              | 801,375                          | 873,696                          | 72,321                     | 9.0%              |
| Longevity/Undistributed Salaries | -                    | -                    | 3,076,079                        | 2,699,656                        | (376,423)                  | -12.2%            |
| Transfers                        | 17,109,351           | 16,966,159           | 400,000                          | 1,138,752                        | 738,752                    | 0.0%              |
| Debt - Principal & Interest      | 25,833,446           | 25,366,520           | 24,212,165                       | 23,465,553                       | (746,612)                  | -3.1%             |
| <b>Total</b>                     | <b>80,320,520</b>    | <b>84,080,868</b>    | <b>69,846,516</b>                | <b>72,678,551</b>                | <b>2,832,035</b>           | <b>4.1%</b>       |

- Education (excluding debt) makes up about 28.8% 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 40.5% of the fiscal year 2024-25 General Fund budget.
- The \$44,292,474 expenditure for Education for FY25 is made up of \$39,004,595 for Moore County Schools, current expense, digital learning equipment, and capital outlay. The remainder of \$5,287,879 is current expense for Sandhills Community College.
- Grants increased by \$72,321 due to an increase in the amount to the Forestry Services and an amount reserved for economic development.
- Longevity/Undistributed Salaries – Is made up of cost-of-living adjustment for FY25 of two (2%) effective June 29, 2024, and another 2% effective December 14, 2024, to all Moore County employees. This expenditure decreased from FY24 due a lower amount of wage increases and lower number of new positions for FY25.
- Transfers - This increase is due to additional funds transferred to Fire Service Fund Debt (Fund 258) The amount budgeted to transfer to Fund 258 is \$738,752 in FY25.
- Debt – Interest decreases for the pay down of interest and existing debt service on schools and the courthouse.

## 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 2021-22 and FY 2022-23, the original adopted budget for FY 2023-2024, and the approved FY 2024-2025 Budget. The percent change refers to the change from FY 2023-2024 to FY 2024-2025.

| Enterprise Fund Revenues      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | Percent<br>Change |
|-------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Moore County Public Utilities | \$ 15,246,114        | \$ 17,562,711        | \$ 16,094,240                    | \$ 17,414,127                    | 8.20%             |
| East Moore Water District     | \$ 3,980,008         | \$ 3,877,792         | \$ 3,711,339                     | \$ 3,472,081                     | -6.45%            |
| Water Pollution Control Plant | \$ 6,010,434         | \$ 6,146,194         | \$ 7,458,460                     | \$ 9,239,277                     | 23.88%            |
| <b>Total</b>                  | <b>\$ 25,236,556</b> | <b>\$ 27,586,697</b> | <b>\$ 27,264,039</b>             | <b>\$ 30,125,485</b>             | <b>10.50%</b>     |

The following is a presentation of expenditures in the Enterprise Fund. It includes actual “audited” spending for FY 2021-22 and FY 2022-23, the original adopted budget for FY 2023-2024, and the approved FY 2024-2025 Budget. The percent change refers to the change from FY 2023-2024 to FY 2024-2025.

| Enterprise Fund Expenditures  | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | Percent<br>Change |
|-------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Moore County Public Utilities | \$ 12,674,830        | \$ 13,336,085        | \$ 16,094,240                    | \$ 17,414,127                    | 8.20%             |
| East Moore Water District     | \$ 3,118,983         | \$ 3,320,352         | \$ 3,711,339                     | \$ 3,472,081                     | -6.45%            |
| Water Pollution Control Plant | \$ 5,488,561         | \$ 5,532,483         | \$ 7,458,460                     | \$ 9,239,277                     | 23.88%            |
| <b>Total</b>                  | <b>\$ 21,282,374</b> | <b>\$ 22,188,920</b> | <b>\$ 27,264,039</b>             | <b>\$ 30,125,485</b>             | <b>10.50%</b>     |

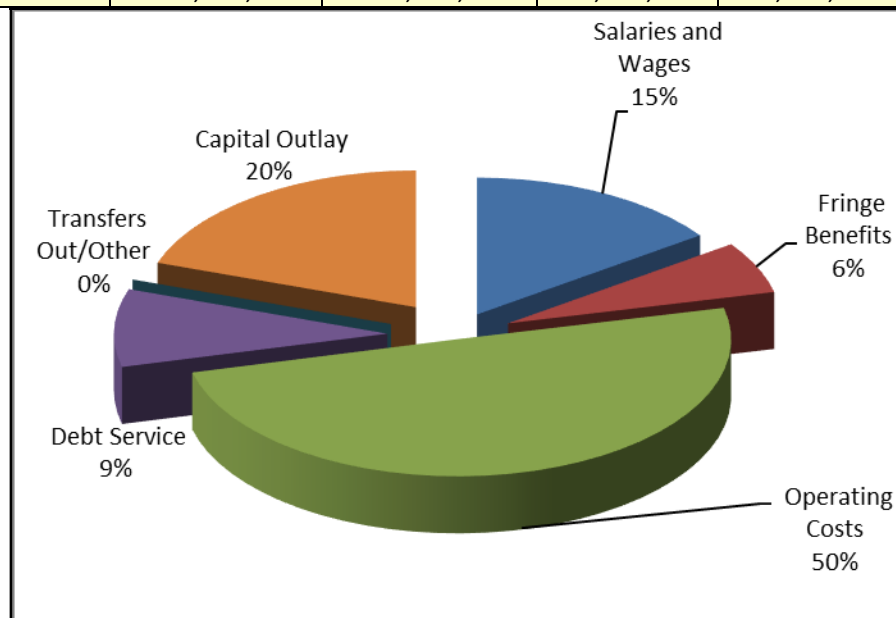
## Moore County Public Utilities Fund 610

This fund accounts for water services provided by the County of Moore. The utility fund structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

| Expenditures        | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|---------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages  | 1,712,427            | 2,148,137            | 2,491,155                        | 2,645,169                        | 154,014                    | 6.2%              |
| Fringe Benefits     | 983,827              | 1,042,077            | 969,911                          | 1,068,483                        | 98,572                     | 10.2%             |
| Operating Costs     | 6,735,514            | 7,903,415            | 8,734,338                        | 8,666,342                        | (67,996)                   | -0.8%             |
| Debt Service        | 1,484,772            | 1,481,679            | 1,395,158                        | 1,599,133                        | 203,975                    | 14.6%             |
| Transfers Out/Other | 390,000              | -                    | 1,018,678                        | -                                | (1,018,678)                | -100.0%           |
| Capital Outlay      | 812,925              | 760,777              | 1,485,000                        | 3,435,000                        | 1,950,000                  | 131.3%            |
| <b>Total</b>        | <b>12,119,465</b>    | <b>13,336,085</b>    | <b>16,094,240</b>                | <b>17,414,127</b>                | <b>1,319,887</b>           | <b>8.2%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 43                   | 43                   | 44                               | 44                               | 0                          | 0.0%              |

| Revenues             | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|----------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 14,116,969           | 13,640,427           | 14,849,312                       | 15,621,739                       | 772,427                    | 5.2%              |
| Other Revenues       | 1,129,145            | 3,922,284            | 1,244,928                        | 1,792,388                        | 547,460                    | 100.0%            |
| <b>Total</b>         | <b>15,246,114</b>    | <b>17,562,711</b>    | <b>16,094,240</b>                | <b>17,414,127</b>                | <b>1,319,887</b>           | <b>8.2%</b>       |



Prior to 2009 the Moore Water and Sewer Authority (MOWASA) provided water and sewer services to the non-incorporated areas of Moore County. In 2009 Moore County Government dissolved the Moore Water and Sewer Authority and resumed these services directly through the Moore County Public Utilities Department. This fund depends heavily on the user fees for the **13,298 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 FY24 to FY25.

Of the \$17.4 million in revenue budgeted for FY25, **\$15.6 million is related to collections** for the following fees for monthly base rates for water, sewer, and irrigation as well as commodity rates.

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

| <b>Monthly Base Rates for Water</b>      | <b>FY24<br/>Fee<br/>Amount</b> | <b>FY25<br/>Increase</b> | <b>FY25<br/>New<br/>Amount</b> |
|--|--------------------------------|--------------------------|--------------------------------|
| 3/4 inch meter                           | \$11.00                        | \$0.39                   | \$11.39                        |
| 1 inch meter                             | \$13.57                        | \$0.68                   | \$14.25                        |
| 1.5 inch meter                           | \$14.78                        | \$0.74                   | \$15.52                        |
| 2 inch meter                             | \$23.86                        | \$1.19                   | \$25.05                        |
| 3 inch meter                             | \$86.73                        | \$4.34                   | \$91.07                        |
| 4 inch meter                             | \$109.93                       | \$5.50                   | \$115.43                       |
| 6 inch meter                             | \$164.21                       | \$8.21                   | \$172.42                       |
| <b>Monthly Base Rates for Sewer</b>      |                                |                          |                                |
| 3/4 inch meter                           | \$12.88                        | \$0.45                   | \$13.33                        |
| 1 inch meter                             | \$15.41                        | \$0.77                   | \$16.18                        |
| 1.5 inch meter                           | \$16.74                        | \$0.84                   | \$17.58                        |
| 2 inch meter                             | \$25.83                        | \$1.29                   | \$27.12                        |
| 3 inch meter                             | \$88.69                        | \$4.43                   | \$93.12                        |
| 4 inch meter                             | \$111.88                       | \$5.59                   | \$117.47                       |
| 6 inch meter                             | \$166.16                       | \$8.31                   | \$174.47                       |
| Unmetered Residential Sewer Monthly Fee  | \$79.11                        | \$3.96                   | \$83.07                        |
| <b>Monthly Base Rates for Irrigation</b> |                                |                          |                                |
| 3/4 inch meter                           | \$11.00                        | \$0.39                   | \$11.39                        |
| 1 inch meter                             | \$13.57                        | \$0.68                   | \$14.25                        |
| 1.5 inch meter                           | \$14.78                        | \$0.74                   | \$15.52                        |
| 2 inch meter                             | \$23.86                        | \$1.19                   | \$25.05                        |
| 3 inch meter                             | \$86.73                        | \$4.34                   | \$91.07                        |
| 4 inch meter                             | \$109.93                       | \$5.50                   | \$115.43                       |
| 6 inch meter                             | \$164.21                       | \$8.21                   | \$172.42                       |



|  | FY24<br>Fee<br>Amount | FY25<br>Increase | FY25<br>New<br>Amount |
|--|-----------------------|------------------|-----------------------|
| <b>*Water Residential Commodity Charges</b>  |                       |                  |                       |
| Charge per 1000 gallons (0 - 2000 gallons)   | \$3.55                | \$0.18           | \$3.73                |
| Charge per 1000 gallons (2001 - 4000 gallons)                                      | \$4.64                | \$0.23           | \$4.87                |
| Charge per 1000 gallons (4001 - 8000 gallons)                                      | \$5.34                | \$0.27           | \$5.61                |
| Charge per 1000 gallons (8001 - 12000 gallons)                                     | \$5.79                | \$0.29           | \$6.08                |
| Charge per 1000 gallons (12001 + gallons)  | \$8.11                | \$0.41           | \$8.52                |
| <b>*Water Residential Commodity Charges (MCPU-High Falls, Robbins, West Moore)</b> |                       |                  |                       |
| Charge per 1000 gallons (0 - 2000 gallons)   | \$5.21                | \$0.26           | \$5.47                |
| Charge per 1000 gallons (2001 - 4000 gallons)                                      | \$6.43                | \$0.32           | \$6.75                |
| Charge per 1000 gallons (4001 - 8000 gallons)                                      | \$7.20                | \$0.36           | \$7.56                |
| Charge per 1000 gallons (8001 - 12000 gallons)                                     | \$7.71                | \$0.39           | \$8.10                |
| Charge per 1000 gallons (12001 + gallons)  | \$9.00                | \$0.45           | \$9.45                |
| <b>Sewer Residential Commodity Charges</b>   |                       |                  |                       |
| Charge per 1000 gallons (0 - 2000 gallons)   | \$4.94                | \$0.25           | \$5.19                |
| Charge per 1000 gallons (2001 - 4000 gallons)                                      | \$6.04                | \$0.30           | \$6.34                |
| Charge per 1000 gallons (4001 - 8000 gallons)                                      | \$6.73                | \$0.34           | \$7.07                |
| Charge per 1000 gallons (8001 - 12000 gallons)                                     | \$7.20                | \$0.36           | \$7.56                |
| Charge per 1000 gallons (12001 + gallons)  | \$9.52                | \$0.48           | \$10.00               |

**Program Services:**

Public Utilities provides water services to the unincorporated areas of the County. The program areas include:

- Administration and Billing and Collections – Nine (9) 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 44 employees included in this department.

**FY24 Highlights and Accomplishments:**

- Completed Water Supply Study
- Brought Thurlow Booster Pump Station online.
- Completed development and testing of two Public Water Supply Wells on Linden Road
- Finalized Emergency Water Interconnections with Taylortown and Cameron
- Initiated Raw Sewage Upgrade project at Water Pollution Control Plant
- Received funding for and began design of Seven Lakes Sewer Service
- Completed 30" Interceptor Sewer Upgrade through Pinehurst #7 golf course.

**FY25 Objectives and Strategic Initiatives:**

- Bring online the two Public Water Supply Wells on Linden Road
- Replace two old sewer lift stations in Pinehurst system.
- Complete Raw Sewage Upgrade project at Water Pollution Control Plant
- Complete VFD Motor Control Center at Water Pollution Control Plant
- Complete Vass Phase 2 Sewer Extension



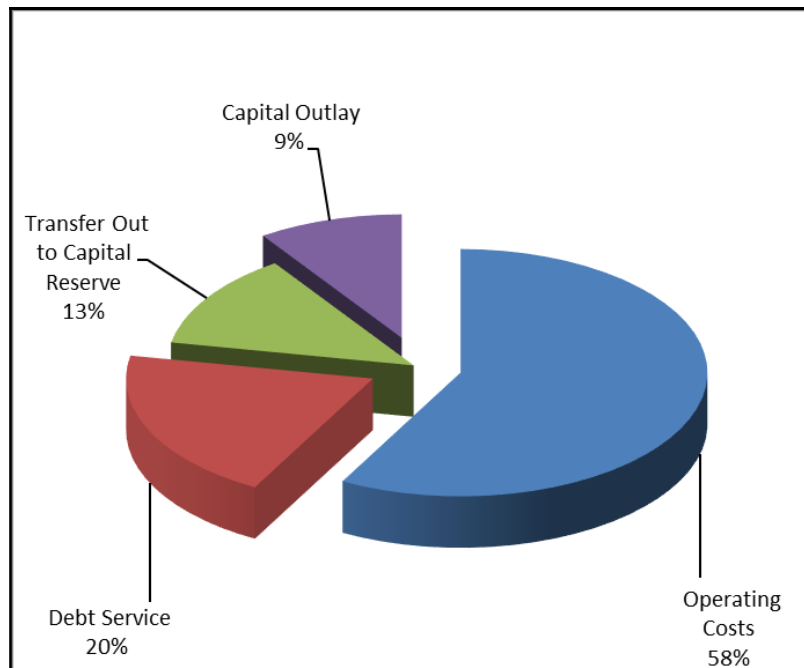
## Moore County East Moore Water District Fund 620

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

| Expenditures                    | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|---------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operating Costs                 | 2,275,593            | 2,168,017            | 2,192,433                        | 2,011,228                        | (181,205)                  | -8.3%             |
| Debt Service                    | 687,912              | 705,093              | 693,906                          | 696,219                          | 2,313                      | 0.3%              |
| Transfer Out to Capital Reserve | 85,936               | 96,130               | 560,000                          | 434,634                          | (125,366)                  | 0.0%              |
| Capital Outlay                  | 69,542               | 351,112              | 265,000                          | 330,000                          | 65,000                     | 24.5%             |
| <b>Total</b>                    | <b>3,118,983</b>     | <b>3,320,352</b>     | <b>3,711,339</b>                 | <b>3,472,081</b>                 | <b>(239,258)</b>           | <b>-6.4%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | -                    | -                    | -                                | -                                | -                          | 0.0%              |

| Revenues             | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|----------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 2,812,640            | 3,166,660            | 3,217,000                        | 3,472,081                        | 255,081                    | 7.9%              |
| Transfers In/Other   | 1,167,368            | 711,132              | 494,339                          | -                                | (494,339)                  | 0.0%              |
| <b>Total</b>         | <b>3,980,008</b>     | <b>3,877,792</b>     | <b>3,711,339</b>                 | <b>3,472,081</b>                 | <b>(239,258)</b>           | <b>-6.4%</b>      |



**Program Services:**

East Moore Water District (EMWD) was formed in 2009 as a separate fund to develop the rural part of the County and provide water services from funding by the United States Department of Agriculture (USDA) grants and loans. To date there are four developed phases of EMWD. EMWD has no employees directly charged to this fund. The employees are all charged to Fund 610 Utility Enterprise Fund and work in all areas of the County to provide the same level of services as the non-incorporated areas of the County.

Budgeted revenue for EMWD is \$3.5 million for FY25. **\$3.5 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 3,498 customers.**

**FY24 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.
- 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 was started.
- Completed the Howle Road Waterline Extension for Hidden Lakes.

**FY25 Objectives and Strategic Initiatives:**

- Complete the EMWD Thurlow Booster Pump Station.
- 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.



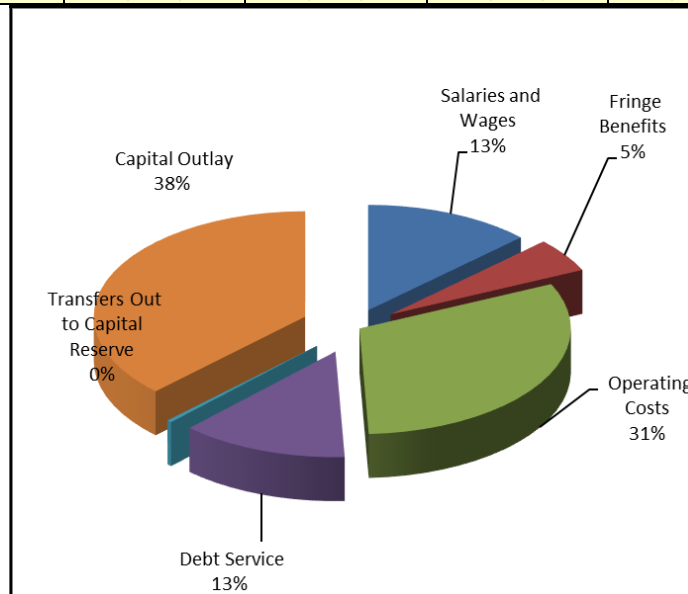
## Moore County Water Pollution Control Plant Fund 600

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages               | 780,390              | 871,334              | 1,156,083                        | 1,188,546                        | 32,463                     | 2.8%              |
| Fringe Benefits                  | 417,553              | 456,582              | 448,108                          | 482,675                          | 34,567                     | 7.7%              |
| Operating Costs                  | 2,319,800            | 1,705,183            | 2,302,463                        | 2,883,750                        | 581,287                    | 25.2%             |
| Debt Service                     | 1,250,096            | 1,242,225            | 1,201,806                        | 1,184,306                        | (17,500)                   | 0.0%              |
| Transfers Out to Capital Reserve | 272,973              | 7,160                | 35,000                           | 35,000                           | -                          | 0.0%              |
| Capital Outlay                   | 447,749              | 1,249,999            | 2,315,000                        | 3,465,000                        | 1,150,000                  | 49.7%             |
| <b>Total</b>                     | <b>5,488,561</b>     | <b>5,532,483</b>     | <b>7,458,460</b>                 | <b>9,239,277</b>                 | <b>1,780,817</b>           | <b>23.9%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 20                   | 20                   | 20                               | 20                               | -                          | 0.0%              |

| Revenues             | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|----------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services | 6,006,869            | 6,066,728            | 6,249,466                        | 6,677,685                        | 428,219                    | 6.9%              |
| Other Revenues       | 3,565                | 79,466               | 1,208,994                        | 2,561,592                        | 1,352,598                  | 0.0%              |
| <b>Total</b>         | <b>6,010,434</b>     | <b>6,146,194</b>     | <b>7,458,460</b>                 | <b>9,239,277</b>                 | <b>1,780,817</b>           | <b>23.9%</b>      |



**Program Services:**

The Water Pollution Control Plant has 19 Full-time employees:

- Administration – Two (2) Full-time employees, a Superintendent and Administration Officer
- Laboratory Services – Two (2) Full-time employees, a Chemist and Lab Technician
- Mechanics – Four (4) Full-time employees
- Plant Operators – Eleven (11) Full-time employees.

**Charges for Services:**

Flow rates are charged to each municipality based on cost per gallon and a monthly flat fee as shown on the fee schedule below:

| <b>Fee Schedule - Item</b>  | <b>FY 2024/2025 Fee Amount</b>                       |
|---|--|
| Flow Rates for Municipalities   | \$3.58/1000 gallons                                  |
| Flow Rates for Camp Mackall   | \$6.20 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 \$0.10/gal over 1000           |
| Septic Tank Haulers (Industrial)  | \$130.00 per 1000 gal                                |
| Utility Right of Way Cleaning   | \$60 per man hour                                    |
| Clean Up Fee, Septic Hauler   | \$75.00 per occurrence                               |
| <b>Pretreatment</b>   |  |
| 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.

**FY24 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.
- Completed the sewer interceptor replacement project on Morganton Road.
- Completed the wastewater treatment final clarifier trough lining.
- Completed the septage receiving station.
- Completed the generator switchgear upgrade.

**FY25 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 pumps.
- Complete the permanent bypass raw sewage pump station project.

## **Long-Term Strategic Planning**

### **Enterprise Fund Assumptions**

#### **Revenues**

- Charges for Services - Over the projection period of the next three (3) years demand will show a slight increase generating a slight increase in the revenue base for all Enterprise Funds. A rate study is completed each fiscal year and presented to the Board of Commissioners starting back in 2018 which did increase the rates for the utility funds significantly. A growth rate of 1.5% is realistic in the County and the annual rate studies show the rates are now comparable to other same size counties. FY 2025 shows another 3.5-5% 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 FY2025 there will be a 2% increase effective June 29, 2024, and another 2% increase effective December 14, 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 Planning**

#### **Moore County Public Works Major Water and Sewer Projects (funds 600, 610, 620):**

- **The Vass Sewer Expansion and Upgrade Fund 610:** The proposed project will extend sewer collection service to the unsewered areas within the Town of Vass. Moore County is proposing to install a Conventional Collection System which will include gravity sewer mains with manholes, where feasible, and lift stations with force mains where existing topography will not allow for gravity installations. The total project cost is estimated at \$12,600,370 and is expected to be completed by December 2024. This project is currently in process.
- **Water Source Project Fund 610:** A water source study was completed in FY24. Currently discussions are still ongoing to find the best future water source for the County. The expected decision of a long-term water source may take a couple more years for further investigation. There are many factors that are being weighed. One of the biggest factors in determining a water source is the Interbasin Transfer Rule for surface water across basin boundaries. There is a small project in the works to obtain additional water through adding wells in the Pinehurst area. This project is the Linden Wells Project. The expected completion of the small project is in FY25.



Below is a chart that shows the current sources of water for Moore County.

| Source                 | Supply Volume (MGD) | Expiration Year    | Source River Basin |
|------------------------|---------------------|--------------------|--------------------|
| Pinehurst Wells        | 2.238               | N/A                | N/A (wells)        |
| Harnett County         | 3.000               | 2112               | Cape Fear          |
| Town of Southern Pines | 1.000               | <b>2028 Renews</b> | Lumber             |
| Town of Aberdeen       | 0.600               | <b>2025 Renews</b> | N/A (wells)        |
| TOTAL                  | 6.838               |                    |                    |

- 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 calendar year 2024.
- Water Pollution Control Plant Influent Pump Station Upgrade Fund 600:**  
 The Water Pollution Control Plant has been working on the Influent Pump Station Upgrade which started in FY24 with an expected completion in December of 2024. This is a major project with the costs estimated around \$4.8M. The project includes installing new pumps as well as an electrical upgrade. The County is currently using rented bypass pumps until this project is completed. Once this project is complete the next project will be to install a permanent bypass pump station that will prevent the need of renting bypass pumps in the future if the Influent Pump Station goes down.

The projects listed above are currently in process and should be completed during fiscal year 2025. 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



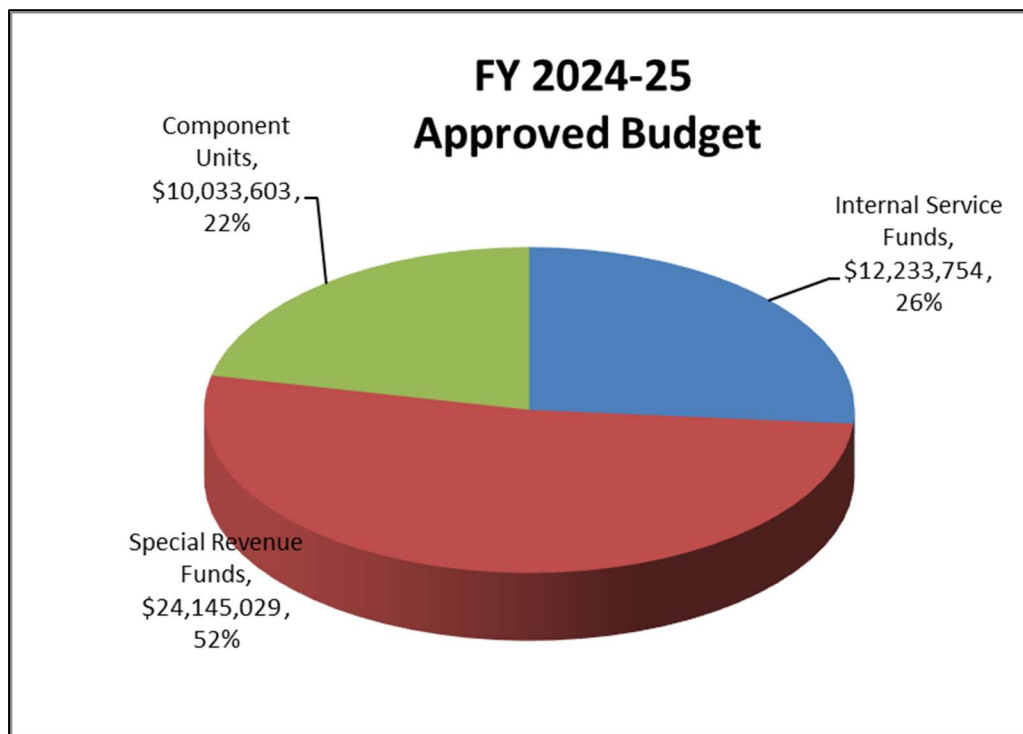
## **OTHER FUNDS - INTERNAL SERVICE FUND, SPECIAL REVENUE FUNDS AND COMPONENT UNITS**

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 nine (9) Special Revenue Funds called Emergency Medical Service, E-911 Telephone, Transportation Service, Fire Rescue Districts, Fire Rescue Districts Debt, Soil and Water Conservation, Social Services Charitable, Social Services Representative Payee, and Opioid Settlement Funds.

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 2021-22 and FY 2022-23, the original adopted budget for FY 2023-24, and the approved FY 2024-25 Budget. The percent change refers to the change from FY 2023-24 to FY 2024-25.

| Other Fund Revenues    | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | Percent<br>Change |
|------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Internal Service Funds | \$ 12,165,536        | \$ 12,244,662        | \$ 10,338,496                    | \$ 12,233,754                    | 18.33%            |
| Special Revenue Funds  | \$ 23,097,892        | \$ 20,075,120        | \$ 21,351,340                    | \$ 24,145,029                    | 13.08%            |
| Component Units        | \$ 8,425,987         | \$ 14,297,168        | \$ 9,996,026                     | \$ 10,033,603                    | 0.38%             |
| <b>Total</b>           | <b>\$ 43,689,415</b> | <b>\$ 46,616,950</b> | <b>\$ 41,685,862</b>             | <b>\$ 46,412,386</b>             | <b>11.34%</b>     |

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2021-22 and FY 2022-23, the original adopted budget for FY 2023-24, and the approved FY 2024-25 Budget. The percent change refers to the change from FY 2023-24 to FY 2024-25.

| Other Fund Expenditures | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | Percent<br>Change |
|-------------------------|----------------------|----------------------|----------------------------------|----------------------------------|-------------------|
| Internal Service Funds  | \$ 11,279,320        | \$ 11,494,331        | \$ 10,338,496                    | \$ 12,233,754                    | 18.33%            |
| Special Revenue Funds   | \$ 21,741,047        | \$ 18,642,499        | \$ 21,351,340                    | \$ 24,145,029                    | 13.08%            |
| Component Units         | \$ 6,404,394         | \$ 6,935,320         | \$ 9,996,026                     | \$ 10,033,603                    | 0.38%             |
| <b>Total</b>            | <b>\$ 39,424,761</b> | <b>\$ 37,072,150</b> | <b>\$ 41,685,862</b>             | <b>\$ 46,412,386</b>             | <b>11.34%</b>     |

The Special Revenue Funds are made up of nine different funds. Of the nine funds, only two of them have employees in those funds. They are the Emergency Management Services Fund (EMS) Fund 200 and the Transportation Fund 230. Below is a brief description of each of the Special Revenue Funds.

- Emergency Medical Services Fund -Fund 200 – Accounts for emergency medical services development and operation costs funded by the advanced life support tax and insurance billing of non-County taxpayers.
- Emergency Telephone System Fund (E911)- Fund 210 – Accounts for the revenues and expenditures related to the County’s emergency 911 telephone system.
- Soil & Water District Fund – Fund 220– Accounts for the revenues and expenditures related to the Soil & Water District .
- Transportation- Moore County Transportation Services (MCTS) – Fund 230 – Accounts for transportation of citizens and clients of county agencies funded by user fees as well as federal and state grants.
- Fire District Fund – Fund 215- Accounts for the collection and distribution of property taxes for Fire Districts.
- Fire Districts Fund Debt – Fund 216- Accounts for the collection and distribution of property taxes for Fire Districts related to capital purchases and debt payments.

- DSS Charitable Fund – Fund 280 – Accounts for the monies deposited with the Department of Social Services through donations or designated gifts to be used toward helping clients.
- DSS Representative Payee Fund – Fund 281 – Accounts for the monies deposited with the Department of Social Services for the benefit of certain individuals.
- Opioid Settlement Fund – Fund 290 – Accounts for the monies deposited from the opioid settlement to fight against the opioid epidemic.

The below chart shows the expenditures and revenues for each of the Special Revenue Funds in summary. Please note that more detail is in this section for each of these funds except for the DSS Charitable Fund, DSS Payee Fund, and the Opioid Settlement Fund. These three funds do not have any additional information other than what has been provided in the summary below.

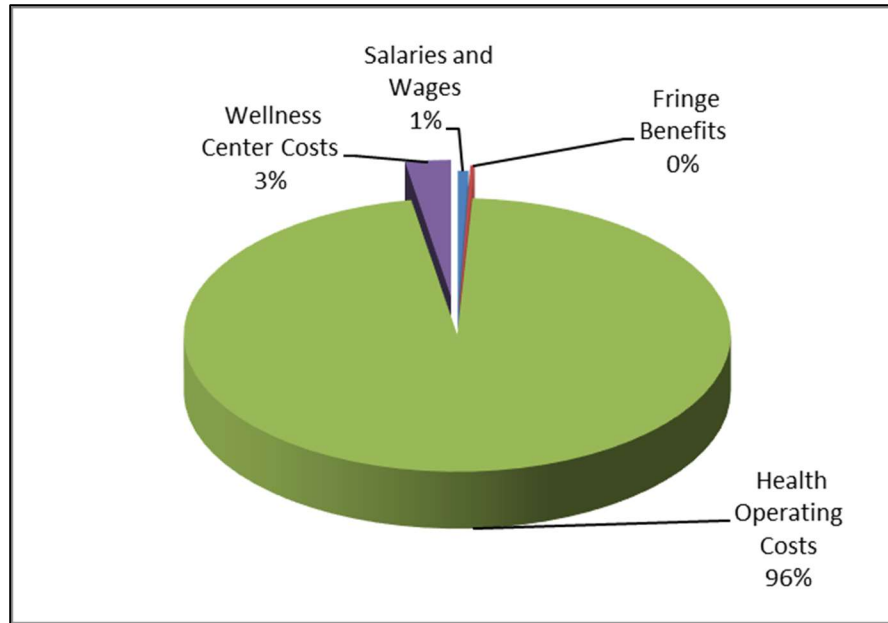
| Special Revenue Fund Expenditures  | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|------------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| EMS Fund 200                       | 15,153,580           | 11,617,402           | 12,630,607                       | 13,312,160                       | 681,553                    | 5.4%              |
| E911 Fund 210                      | 201,487              | 150,254              | 276,982                          | 211,428                          | (65,554)                   | -23.7%            |
| Fire Districts Fund 215            | 5,777,022            | 5,451,129            | 6,430,662                        | 7,529,684                        | 1,099,022                  | 17.1%             |
| Fire Districts Fund Debt 216       | -                    | -                    | -                                | 1,057,807                        | 1,057,807                  |                   |
| Soil & Water Conservation Fund 220 | 11,940               | 13,448               | 23,753                           | 33,753                           | 10,000                     | 42.1%             |
| Transportation (MCTS) Fund 230     | 1,026,181            | 1,082,811            | 1,554,336                        | 1,540,197                        | (14,139)                   | -0.9%             |
| DSS Charitable Fund 280            | 10,944               | 6,884                | 15,000                           | 15,000                           | -                          | 0.0%              |
| DSS Payee Fund 281                 | 363,351              | 328,912              | 420,000                          | 420,000                          | -                          | 0.0%              |
| Opioid Settlement Funds 290        | -                    | -                    | -                                | 25,000                           | 25,000                     |                   |
| <b>Total</b>                       | <b>22,544,505</b>    | <b>18,650,840</b>    | <b>21,351,340</b>                | <b>24,145,029</b>                | <b>2,793,689</b>           | <b>13.1%</b>      |
| Special Revenue Fund Revenues      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
| EMS Fund 200                       | 15,153,580           | 11,617,402           | 12,630,607                       | 13,312,160                       | 157,524                    | 1.2%              |
| E911 Fund 210                      | 371,363              | 441,722              | 276,982                          | 211,428                          | (65,554)                   | -23.7%            |
| Fire Districts Fund 215            | 5,756,062            | 6,004,853            | 6,430,662                        | 7,529,684                        | 1,099,022                  | 17.1%             |
| Fire Districts Fund Debt 216       | -                    | -                    | -                                | 1,057,807                        | 1,057,807                  |                   |
| Soil & Water Conservation Fund 220 | 20,743               | 16,762               | 23,753                           | 33,753                           | 10,000                     | 42.1%             |
| Transportation (MCTS) Fund 230     | 1,198,342            | 1,077,539            | 1,554,336                        | 1,540,197                        | (14,139)                   | -0.9%             |
| DSS Charitable Fund 280            | 7,197                | 6,788                | 15,000                           | 15,000                           | -                          | 0.0%              |
| DSS Payee Fund 281                 | 350,161              | 319,557              | 420,000                          | 420,000                          | -                          | 0.0%              |
| Opioid Settlement Funds 290        | -                    | -                    | -                                | 25,000                           | 25,000                     |                   |
| <b>Total</b>                       | <b>22,857,448</b>    | <b>19,484,623</b>    | <b>21,351,340</b>                | <b>24,145,029</b>                | <b>2,793,689</b>           | <b>13.1%</b>      |

## Risk Management

### **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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages             | 66,578               | 74,550               | 76,362                           | 76,618                           | 256                        | 0.3%              |
| Fringe Benefits                | 22,672               | 25,349               | 26,659                           | 31,703                           | 5,044                      | 18.9%             |
| Health Operating Costs         | 10,893,780           | 11,086,912           | 9,905,831                        | 11,795,789                       | 1,889,958                  | 19.1%             |
| Wellness Center Costs          | 296,290              | 307,520              | 329,644                          | 329,644                          | -                          | 0.0%              |
| <b>Total</b>                   | <b>11,279,320</b>    | <b>11,494,331</b>    | <b>10,338,496</b>                | <b>12,233,754</b>                | <b>1,895,258</b>           | <b>18.3%</b>      |
|                                |                      |                      |                                  |                                  |                            |                   |
| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
| Full Time Equivalent Positions | 1                    | 1                    | 1                                | 1                                | -                          | 0.0%              |
|                                |                      |                      |                                  |                                  |                            |                   |
| Revenues                       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
| Employer Contributions         | 6,697,475            | 6,770,255            | 7,080,900                        | 7,816,720                        | 735,820                    | 10.4%             |
| Non-employer Contributions     | 1,381,415            | 1,432,402            | 1,426,440                        | 1,426,440                        | -                          | 0.0%              |
| Insurance Reimbursements       | 1,045,079            | 1,490,931            | 400,000                          | 900,000                          | 500,000                    | 125.0%            |
| Worker's Comp Premiums         | 297,502              | 297,502              | 297,502                          | 306,431                          | 8,929                      | 3.0%              |
| Worker's Comp Claims           | 486,829              | 718,462              | 277,208                          | 264,081                          | (13,127)                   | -4.7%             |
| Liability & Property Insurance | 238,260              | 253,906              | 309,868                          | 370,311                          | 60,443                     | 19.5%             |
| Life Insurance                 | 121,924              | 128,102              | 150,628                          | 150,628                          | -                          | 0.0%              |
| Unemployment Insurance         | 40,002               | 40,002               | 20,000                           | 40,000                           | 20,000                     | 100.0%            |
| Wellness Assessment            | 357,050              | 363,100              | 375,950                          | 390,250                          | 14,300                     | 3.8%              |
| Transfers                      | 1,500,000            | 750,000              | -                                | -                                | -                          | 0.0%              |
| Appropriated Retained Earnings | -                    | -                    | -                                | 568,893                          | 568,893                    | 0.0%              |
| <b>Total</b>                   | <b>12,165,536</b>    | <b>12,244,662</b>    | <b>10,338,496</b>                | <b>12,233,754</b>                | <b>1,895,258</b>           | <b>18.3%</b>      |

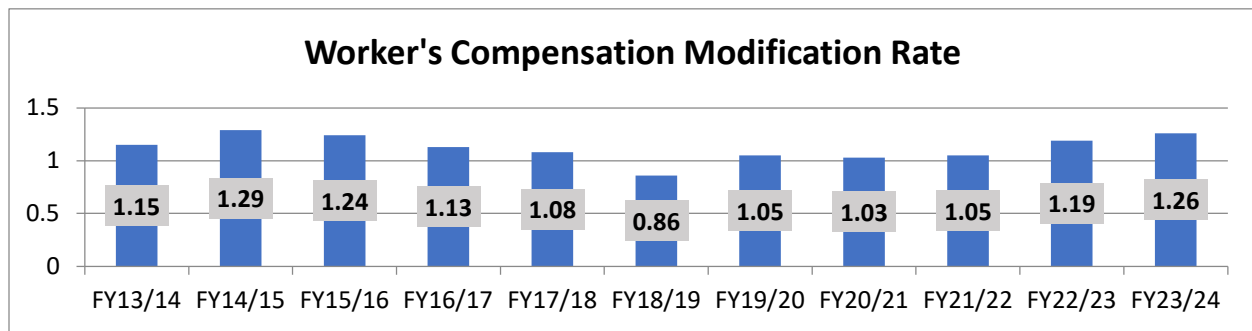


#### **Program Services:**

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).



**FY24 Highlights and Accomplishments:**

- 78 Liability and Property Claims filed with 70 being closed and 8 open.
- 56 Workers Compensation Claims filed with 48 being closed and 8 open.
- Annual employee health fair.
- 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.

**FY25 Objectives:**

- Award contract following Request for Proposal for Wellness Works provider of services.
- Award contract following Request for Proposal for health insurance coverage.
- To be a self-sustaining fund without any additional support from the General Fund to cover the cost of claims. The FY 2025 cost per full-time employee of \$10,000.



## Emergency Management Systems (EMS)

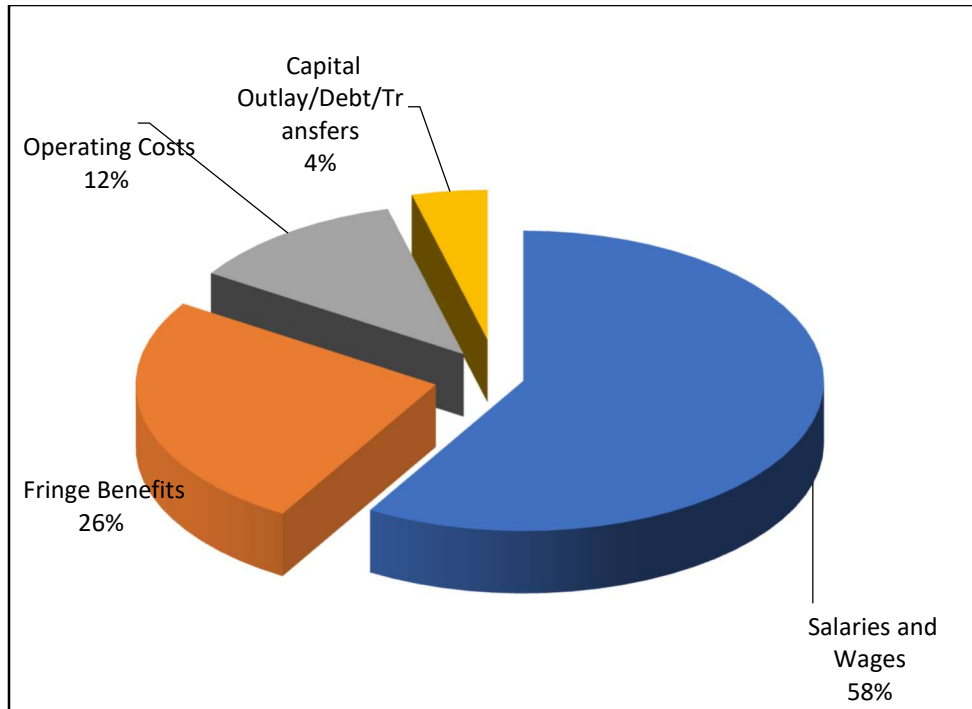
### **Emergency Management Ambulatory Fund 200**

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|-------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages            | 5,444,559            | 6,317,067            | 7,410,323                        | 7,760,722                        | 350,399                    | 4.7%              |
| Fringe Benefits               | 2,284,106            | 2,746,110            | 2,787,745                        | 3,387,994                        | 600,249                    | 21.5%             |
| Operating Costs               | 1,062,605            | 1,141,625            | 1,373,439                        | 1,623,556                        | 250,117                    | 18.2%             |
| Capital Outlay/Debt/Transfers | 5,558,852            | 1,404,259            | 1,059,100                        | 539,888                          | -519,212                   | -49.0%            |
| <b>Total</b>                  | <b>14,350,122</b>    | <b>11,609,061</b>    | <b>12,630,607</b>                | <b>13,312,160</b>                | <b>681,553</b>             | <b>5.4%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 87                   | 90                   | 100                              | 108                              | 8                          | 8.1%              |

| Revenues                         | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|----------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Adv Life Support Tax             | 5,724,016            | 5,923,241            | 8,161,219                        | 8,318,743                        | 157,524                    | 1.9%              |
| EMS Consultant Insurance Reimb   | 4,302,366            | 4,558,955            | 4,346,388                        | 4,746,388                        | 6,388                      | 0.1%              |
| Medicaid Cost Reimbursements     | 548,915              | 111,122              | 123,000                          | 123,000                          | -                          | 0.0%              |
| Other Revenues                   | 24,300               | 27,989               | -                                | -                                | -                          | 0.0%              |
| Appropriated Fund Balance        | -                    | -                    | -                                | 124,029                          | 124,029                    |                   |
| Capital Lease Proceeds/Transfers | 4,553,983            | 996,095              | -                                | -                                | -                          | 0.0%              |
| <b>Total</b>                     | <b>15,153,580</b>    | <b>11,617,402</b>    | <b>12,630,607</b>                | <b>13,312,160</b>                | <b>681,553</b>             | <b>5.4%</b>       |



#### **Emergency Management Fund 200 Program Services:**

The mission of the Emergency Medical Services division of Public Safety is to provide quality pre-hospital medical care and ambulance transport service in Moore County. Moore County EMS provides twelve Paramedic level ambulances, three Paramedic level Quick Response Vehicles and one EMS Shift Commander vehicle responding from eleven strategically located bases throughout Moore County. Moore County EMS operations on two different shift schedules of 24/48 as well as 12-hour shifts. They provide advanced life support and pre-hospital emergency care for a population of approximately 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 and FY25 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. A little over 62% of revenue comes from 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 36% of revenue to this fund. Other revenue sources and fees charged by the Emergency Services Fund are as follows:

| <b>Fee Schedule - Item</b>           | <b>FY 2024/2025 Fee Amount</b>   |
|--------------------------------------|----------------------------------|
| Basic Life Support (Non-emergent)    | \$425.00                         |
| Basic Life Support (Emergent)        | 130% above Medicare Fee Schedule |
| Advanced Life Support (Non-emergent) | \$425.00                         |
| Advanced Life Support (Emergent)     | 130% above Medicare Fee Schedule |
| Advanced Life Support - Level 2      | 130% above Medicare Fee Schedule |
| Loaded Mileage                       | 130% above Medicare Fee Schedule |
| Treatment with no Transport          | \$100.00                         |

**Expenditures:**

- Salaries and Wages, Fringe Benefits - These costs will be increasing due to additional positions added and COLA increases in FY2025.
- Operating Costs - In the EMS fund, we expect costs to continue to increase for supplies, repairs, and other services.

**FY24 Highlights and Accomplishments**

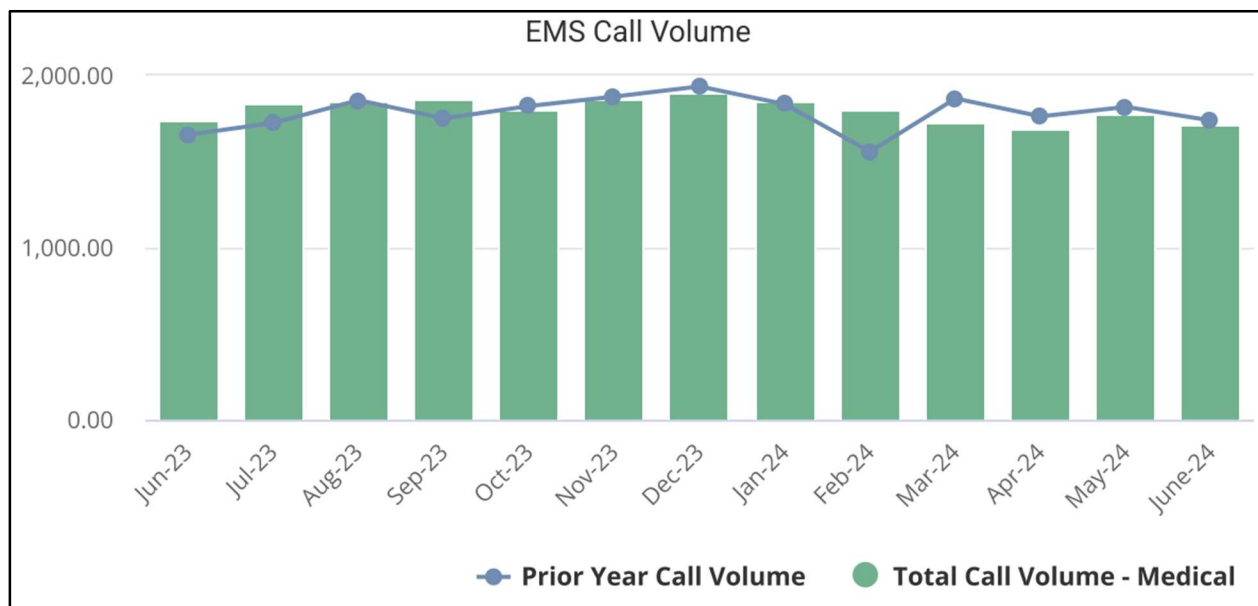
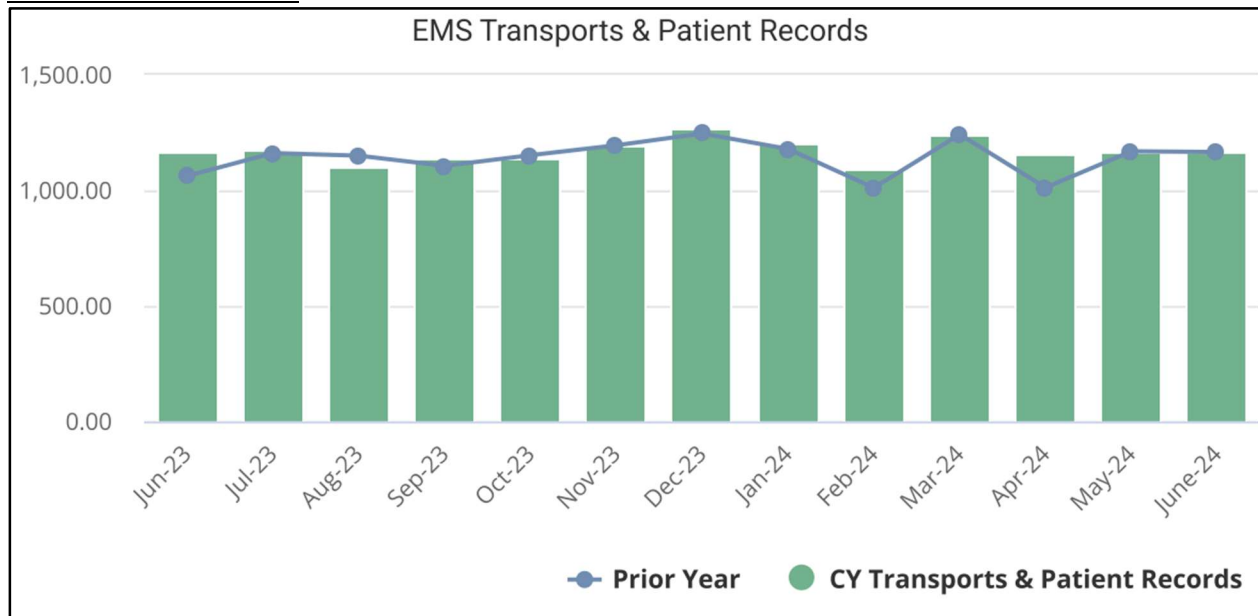
- Moved into the New EMS Station on-line at 295 Youngs Road (Cypress Pointe Fire and Rescue Station)
- Continue to provide public education for Hand off CPR to increase the citizens knowledge of this life saving program.
- Continue to monitor and look at opportunities to decrease response times to EMS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

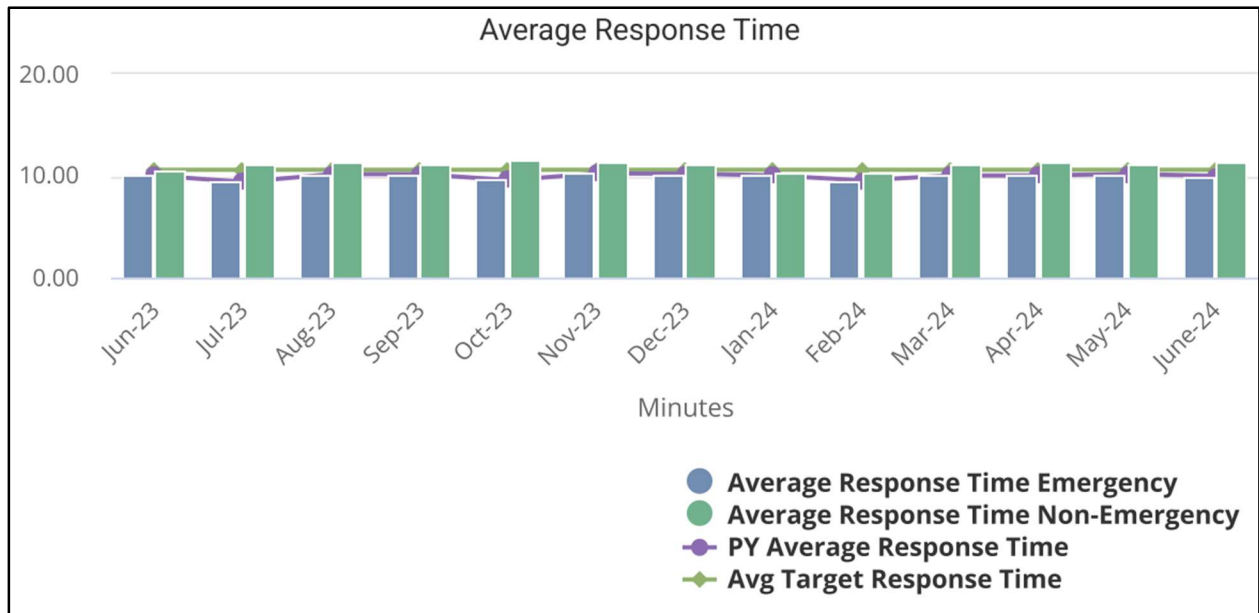
- Purchased 38 public access automated external defibrillators (AED) for county facilities.
- Provided EMS coverage to US OPEN Golf Tournament.

#### **FY25 Objectives:**

- New EMS Station on J Dowdy Road, and co-locate in the Eagle Spring Fire Department with Quick Response Vehicles
- 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:**





## E911 – Telephone

### **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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operating Costs                | 196,087              | 136,542              | 271,030                          | 211,428                          | (59,602)                   | -22.0%            |
| Capital Outlay                 | 5,400                | 13,712               | 5,952                            | -                                | (5,952)                    | 0.0%              |
| <b>Total</b>                   | <b>201,487</b>       | <b>150,254</b>       | <b>276,982</b>                   | <b>211,428</b>                   | <b>(65,554)</b>            | <b>-23.7%</b>     |
|                                |                      |                      |                                  |                                  |                            |                   |
| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
| Full Time Equivalent Positions | -                    | -                    | -                                | -                                | -                          | 0.0%              |
|                                |                      |                      |                                  |                                  |                            |                   |
| Revenues                       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
| E911 PSAP Revenues             | 370,431              | 389,188              | 122,976                          | -                                | (122,976)                  | -100.0%           |
| Interest Earned                | 932                  | 30,121               | -                                | -                                | -                          | 0.0%              |
| Transfers                      | -                    | 22,413               | -                                | -                                | -                          | 0.0%              |
| Appropriated Fund Balance      | -                    | -                    | 154,006                          | 211,428                          | 57,422                     | 37.3%             |
| <b>Total</b>                   | <b>371,363</b>       | <b>441,722</b>       | <b>276,982</b>                   | <b>211,428</b>                   | <b>(65,554)</b>            | <b>-23.7%</b>     |

### **E911 Telephone Fund 210 Program Services:**

The E911 Telephone Fund budget is \$211,428. In order to balance the budget \$211,428 is pulled from appropriated fund balance. In FY25 there are no E911 revenues coming from the State. In prior years the E911 revenues were comprised of the E911 surcharge on phone bills. The use of the E911 surcharge funds is regulated by the State. Expenditures consist of operating costs. There is no capital outlay expense in FY25. The information below provides call volume information on a per fiscal year basis and the projected number of calls for FY25 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 100,968
- FY23 Call Volume 114,310
- FY24 Call Volume 99,003
- Projected FY25 Call Volume 110,000

Revenue is based on a calculation formula provided by the PSAP (Public Safety Answering Point) Board in Raleigh, NC. Funding has dropped from \$122,976 in FY24 to \$0 in FY 2025. 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.

| <b>E911<br/>Fiscal Year</b> | <b>Beginning<br/>FB</b> | <b>Actual<br/>Revenues</b> | <b>Actual<br/>Expenditures</b> | <b>Rev less<br/>Exp</b> | <b>Ending FB</b> | <b>Cash Equity</b> |
|-----------------------------|-------------------------|----------------------------|--------------------------------|-------------------------|------------------|--------------------|
| 2016-17                     | \$1,209,313             | \$545,817                  | \$547,601                      | (\$1,784)               | \$1,207,529      | \$927,881          |
| 2017-18                     | \$1,207,529             | \$535,146                  | \$1,009,438                    | (\$474,292)             | \$733,237        | \$711,355          |
| 2018-19                     | \$733,237               | \$390,654                  | \$312,837                      | \$77,817                | \$811,054        | \$796,219          |
| 2019-20                     | \$811,054               | \$345,860                  | \$330,732                      | \$15,128                | \$826,182        | \$835,945          |
| 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        |
| 2022-23                     | \$1,046,525             | \$441,722                  | \$150,254                      | \$291,468               | \$1,337,993      | \$1,322,164        |

#### **FY24 Highlights and Accomplishments**

- Implementation of Emergency Police Dispatch by 3rd quarter of FY 24 (January 2024)
- Installed new voice recorder for 911 center to capture phone, radio and screen shots
- 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 average was 21 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

#### **FY25 Objectives**

- Continue with a Quality Assurance program at High Compliance Standards for all Emergency Medical Dispatch and Emergency Fire Dispatch Calls received and processed.
- Continue to meet the National Fire Protection Association 1221 Standard - Moore County goal is an average receipt of call to dispatch of call less 30 seconds.
- Continue with 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.

## Transportation Services

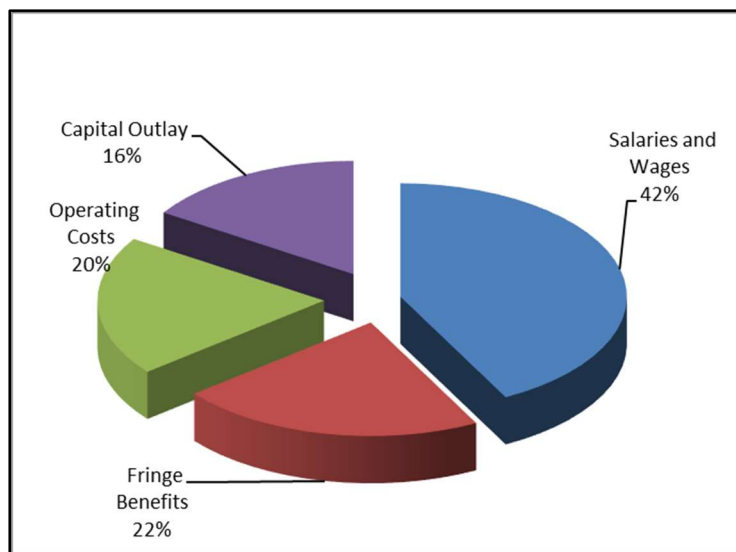
### Transportation Services Fund 230

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

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 400,386              | 554,078              | 625,166                          | 651,651                          | 26,485                     | 4.2%              |
| Fringe Benefits    | 231,121              | 287,521              | 291,522                          | 337,343                          | 45,821                     | 15.7%             |
| Operating Costs    | 258,850              | 241,212              | 405,647                          | 307,093                          | (98,554)                   | -24.3%            |
| Capital Outlay     | 135,824              | -                    | 232,001                          | 244,110                          | 12,109                     | 5.2%              |
| <b>Total</b>       | <b>1,026,181</b>     | <b>1,082,811</b>     | <b>1,554,336</b>                 | <b>1,540,197</b>                 | <b>(14,139)</b>            | <b>-0.9%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 14                   | 14                   | 14                               | 14                               | -                          | 0.0%              |

| Revenues                     | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services         | 479,099              | 518,821              | 674,017                          | 707,375                          | 33,358                     | 4.9%              |
| Sale of Assets               | -                    | 16,450               | 25,000                           | 45,000                           | 20,000                     | 0.0%              |
| Restricted Intergovernmental | 719,243              | 542,268              | 855,319                          | 787,822                          | (67,497)                   | -7.9%             |
| <b>Total</b>                 | <b>1,198,342</b>     | <b>1,077,539</b>     | <b>1,554,336</b>                 | <b>1,540,197</b>                 | <b>(14,139)</b>            | <b>-0.9%</b>      |



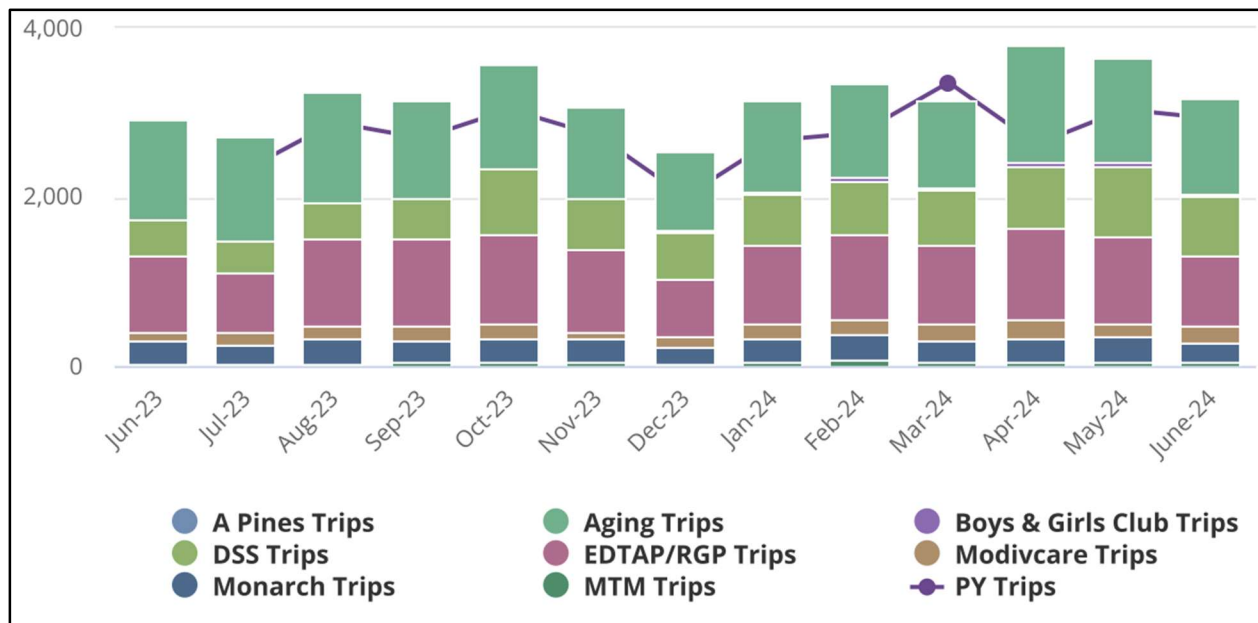
### **Transportation Services Fund 230 Program Services:**

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

The Moore County Transportation Services Fund is balanced at \$1,540,197 in revenues and expenditures which is a \$14,139 decrease from the 2024 fiscal year budget.

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.

The ridership monthly trips are shown in the following chart:



### **Revenues and Fee Schedules:**

Over 51% of the revenues (\$787,822) are grants by the North Carolina State Department of Transportation or restricted revenue. The remaining revenues of \$752,375 or 49% come from the fee schedule on the following page and from the sale of assets:

| Fee Schedule Item   | FY 2024/2025 Fee Amount  |  |
|---|--|--|
|   | Per Mile Rate  | No Show Fee (equal to Per Mile Rate)   |
| Department of Aging   | \$2.10   | Yes                                    |
| Department of Social Services   | \$2.39   | No                                     |
| <b>Medicaid Broker fees</b>   |  |  |
| ModivCare   | Ambulatory      Wheelchair   |  |
| 0 to 3 miles flat rate  | \$17.98      \$28.85   |  |
| 4 to 6 miles flat rate  | \$22.87      \$31.47   |  |
| 7 to 10 miles flat rate   | \$26.21      \$34.32   |  |
| Rate per miles over 10 miles  | \$2.01      \$2.67   |  |
| MTM (flat rate and per mile)  | Ambulatory      Wheelchair<br>\$12.00 & \$1.70      \$30.00 & \$2.25 |  |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (In City Limits)                   | \$4.00 each way  | Yes*                                   |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Outside City Limits)              | \$4.00 each way  | Yes*                                   |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Out of County - Border)           | \$7.00 each way  | Yes*                                   |
| Elderly & Disabled Transportation Assistance Program (EDTAP) (Out of County - Wake, CH, Durham) | \$10.00 each way   | Yes*                                   |
| Monarch Services (previously Pinetree Community Services)                                       | \$2.10   | Yes                                    |
| Rural General Public (RGP) (In City Limits)   | \$4.00 each way  | Yes*                                   |
| Rural General Public (RGP) (Outside City Limits)  | \$4.00 each way  | Yes*                                   |
| Rural General Public (RGP) (Out of County (Border))   | \$7.00 each way  | Yes*                                   |
| Rural General Public (RGP) (Out of County (Wake,CH, Durham))                                    | \$10.00 each way   | Yes*                                   |
| A-Pines Line (Fixed Route)  | \$4.00 each way  | N/A                                    |
| Boys & Girls Club of the Sandhills  | \$62 flat rate per day   | No                                     |
| 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.

**FY24 Highlights and Accomplishments**

- Leased new scheduling software.
- Maintained community bus operations with limited adjustments to hours of operation.
- Started transporting students for the Boys & Girls Club in November 2023. Transported 1,155 students for the year.
- Total number of trips for FY24 was 38,487 as compared to FY23 of 33,046 – 16% increase.

**FY25 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
- Plan to purchase one raised roof van with a lift and one light transit vehicle with a lift in FY 2025.

**Picture of MCTS Transport Van**

## Rural Fire Protection Service Fund 215 and Fund 216

### Rural Fire Protection Service Tax Fund 215 and Rural Fire Protection Service Debt Fund 216:

FY24/25 - 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 15 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/\$100. The FY 2024 and FY 2025 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 appropriated fund balance of \$841,584 to balance Fund 215. Total revenue for Fund 215 is budgeted at \$7,529,684 which is an increase of \$1,099,022 over FY24. 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  
FY25 .0875

The following chart shows the funding process for the fifteen (15) fire districts not located within a municipality and reporting to the Fire Commission:

**Fund 215 Revenue****Total 2024-2025 Tax Base**

**\$7,807,330,671** divided by \$100 x .0875 x 99%-Discounts  
(75,000) =

**FY24/25 Budget****@99%-Discounts****\$6,688,100**

| <b><u>Rural Fire Service District</u></b> | <b><u>Operations<br/>Distribution<br/>Fund 215<br/>Expense</u></b> | <b><u>Capital<br/>Distribution<br/>Fund 216<br/>Expense</u></b> | <b><u>Total Manager<br/>Recommendation<br/>Fund 215 and<br/>Fund 216</u></b> |
|---|--|---|--|
| 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  |
| <b>Subtotal Fund 215 and 216</b>          | <b>\$6,449,877</b>   | <b>\$1,057,807</b>  | <b>\$7,507,684</b>   |
| 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  |
| <b>Grand Total Fund 215/216</b>           | <b>\$7,529,684</b>   | <b>\$1,057,807</b>  | <b>\$7,529,684</b>   |

(includes audit amount of

**Total Revenue Budget Fund 215****\$6,710,100****\$22k)****Property Tax Budget Amt****\$6,688,100****Penny on Fire Tax Rate @ .0875****\$764,354****Revenue Neutral Rate for FY24 is .0871**

The Rural Protection Fire Service Debt Fund (Fund 216) was established in FY25 to separate the amount that is transferred to the Fire Departments to pay debt from their operating amount. This fund has \$1,057,807 budgeted for FY25. All revenues into this fund are transfers from the Rural Fire Protection Service (Fund 215). The amounts budgeted to each Fire District are listed above in the column Capital Distribution Fund 216.

## Soil and Water Conservation District (Fund 220)

### **Soil and Water Conservation District Fund 220**

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

| Expenditures    | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|-----------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Operating Costs | 11,940               | 13,448               | 23,753                           | 23,753                           | -                          | 0.0%              |
| Capital Outlay  | -                    | -                    | -                                | 10,000                           | 10,000                     | 0.0%              |
| <b>Total</b>    | <b>11,940</b>        | <b>13,448</b>        | <b>23,753</b>                    | <b>33,753</b>                    | <b>10,000</b>              | <b>42.1%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 0                    | 0                    | 0                                | 0                                | 0                          | 0.0%              |

| Revenues                             | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services                 | 14,743               | 13,162               | 20,153                           | 20,153                           | -                          | 0.0%              |
| Sale of Assets/Donations             | -                    | -                    | -                                | -                                | -                          | 0.0%              |
| State Matching Grant/Other<br>Grants | 6,000                | 3,600                | 3,600                            | 3,600                            | -                          | 0.0%              |
| Appropriated Fund Balance            | -                    | -                    | -                                | 10,000                           | 10,000                     | 0.0%              |
| <b>Total</b>                         | <b>20,743</b>        | <b>16,762</b>        | <b>23,753</b>                    | <b>33,753</b>                    | <b>10,000</b>              | <b>42.1%</b>      |

### **Program Services:**

The Soil and Water Conservation Fund is balanced at \$33,753 in revenues and expenditures and is \$10,000 higher from the FY 2024 approved budget. This fund is supported by revenues generated by fees from services and matching State grant funds. In FY 2025 \$10,000 was appropriated from fund balance for the purchase of a drone. 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<br>(Excludes Sales Tax) \$100.00 minimum   | \$15.00       |
| Brillion Seeder - acres - 30 days past due 1.5% per month<br>(Excludes Sales Tax) \$100.00 minimum | \$15.00       |
| Trees (Excludes Sales Tax)   | Varies/packet |
| Nesting Boxes (each)   | \$30.00       |

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 \$13,350 of the \$33,753 revenue budget. In FY25, \$10,000 of appropriated fund balance will be used to purchase a drone.

**Expenditures:** Expenditures for this fund include the cost of the items listed below. Repairs of the equipment are estimated and budgeted annually.

| <b>Fund 220 SOIL/WATER</b>    | <b>FY2023<br/>ACTUAL</b> | <b>FY2024<br/>ORIGINAL<br/>BUDGET</b> | <b>FY2025<br/>APPROVED<br/>BUDGET</b> |
|-------------------------------|--------------------------|---------------------------------------|---------------------------------------|
| EDUCATIONAL & MEDICAL         | \$3,205                  | \$5,650                               | \$5,650                               |
| OFFICE SUPPLIES               | \$1,426                  | \$1,650                               | \$1,650                               |
| TRAVEL/TRAINING               | \$1,042                  | \$1,280                               | \$1,280                               |
| BOARD EXPENSES                | \$452                    | \$900                                 | \$900                                 |
| SCHOLARSHIPS                  | \$1,500                  | \$4,500                               | \$4,500                               |
| TREE PLANTER                  | \$0                      | \$100                                 | \$100                                 |
| TREE SEEDLINGS                | \$742                    | \$1,000                               | \$1,000                               |
| VOLUNTARY AG DISTRICT PROGRAM | \$927                    | \$1,335                               | \$1,335                               |
| MAINTENANCE AND REPAIRS       | \$2,679                  | \$5,493                               | \$5,493                               |
| DUES/SUBSCRIPTIONS            | \$1,475                  | \$1,845                               | \$1,845                               |
| CAPITAL OUTLAY                | \$0                      | \$0                                   | \$10,000                              |
| <b>SOIL WATER TOTAL EXP</b>   | <b>\$13,448</b>          | <b>\$23,753</b>                       | <b>\$33,753</b>                       |

**FY24 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.

**FY25 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<br>Acres<br>Drilled | FY20<br>Acres<br>Drilled | FY21<br>Acres<br>Drilled | FY22<br>Acres<br>Drilled | FY23<br>Acres<br>Drilled | FY24<br>Acres<br>Drilled | Target<br># of<br>Acres<br>Drilled |
| July       | 5                        | 18.2                     | 53.7                     | 16.6                     | 17.5                     | 26.8                     | 125                                |
| August     | 15                       | 35.7                     | 3.7                      | 13.4                     | 5                        | 9.2                      | 125                                |
| September  | 69.1                     | 170.1                    | 120.9                    | 91.2                     | 97                       | 118.46                   | 125                                |
| October    | 287.4                    | 466.8                    | 309.1                    | 268.8                    | 230.7                    | 184.9                    | 125                                |
| November   | 77.1                     | 190.2                    | 37.4                     | 63.2                     | 142.1                    | 116.1                    | 125                                |
| December   | 0                        | 31.5                     | 0                        | 9.3                      | 7.7                      | 31.5                     | 125                                |
| January    | 0                        | 0                        | 0                        | 0                        | 61.9                     | 0                        | 125                                |
| February   | 28.9                     | 0                        | 0                        | 0                        | 1                        | 5.5                      | 125                                |
| March      | 20                       | 22                       | 35.9                     | 0                        | 0                        | 0                        | 125                                |
| April      | 36.5                     | 52.6                     | 16.9                     | 6.8                      | 9.9                      | 70.3                     | 125                                |
| May        | 44.1                     | 38.1                     | 46.5                     | 42.8                     | 57.5                     | 102.7                    | 125                                |
| June       | 65                       | 15.5                     | 21.8                     | 46.3                     | 83.9                     | 14.9                     | 125                                |
| Totals     | <b>648.1</b>             | <b>1040.7</b>            | <b>645.9</b>             | <b>558.4</b>             | <b>714.2</b>             | <b>680.36</b>            | <b>1500</b>                        |

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.

## Convention and Visitor's Bureau (Fund 260)

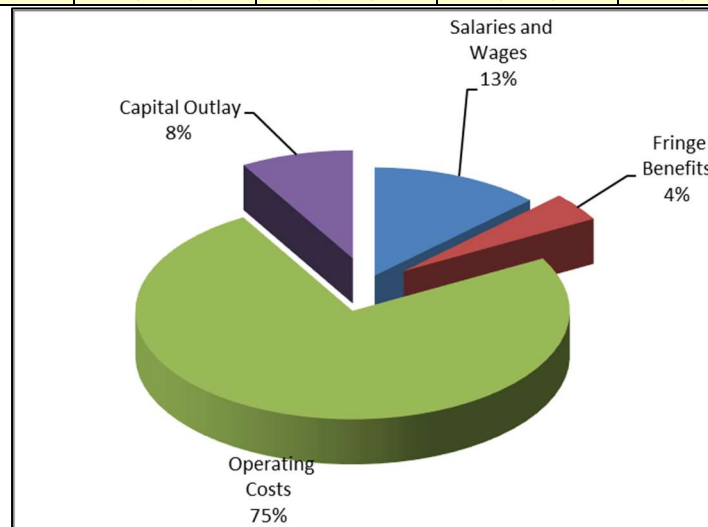
### Component Unit – Convention and Visitor's Bureau Special Revenue Fund 260

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 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 352,959              | 379,662              | 452,503                          | 483,659                          | 31,156                     | 6.9%              |
| Fringe Benefits    | 112,219              | 157,076              | 154,199                          | 162,334                          | 8,135                      | 5.3%              |
| Operating Costs    | 1,722,802            | 1,958,340            | 3,475,383                        | 2,840,507                        | (634,876)                  | -18.3%            |
| Capital Outlay     | 15,459               | 11,846               | 20,000                           | 320,000                          | 300,000                    | 1500.0%           |
| <b>Total</b>       | <b>2,203,439</b>     | <b>2,506,924</b>     | <b>4,102,085</b>                 | <b>3,806,500</b>                 | <b>(295,585)</b>           | <b>-7.2%</b>      |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 6.5                  | 6.5                  | 6.5                              | 6.5                              | -                          | 0.0%              |

| Revenues                       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Occupancy Tax                  | 3,012,109            | 3,191,140            | 3,100,085                        | 3,504,500                        | 404,415                    | 13.0%             |
| Appropriated Retained Earnings | -                    | 0                    | 1,000,000                        | 300,000                          | (700,000)                  |                   |
| Other Income                   | 10,069               | 64,966               | 2,000                            | 2,000                            | -                          | 0.0%              |
| <b>Total</b>                   | <b>3,022,178</b>     | <b>3,256,106</b>     | <b>4,102,085</b>                 | <b>3,806,500</b>                 | <b>(295,585)</b>           | <b>-7.2%</b>      |



### **Occupancy Tax Collections & Visitor Spending Marks**

- Ended the 2023-24 FY by recording an all-time record annual hotel occupancy tax collection mark of more than \$3.93 million.
- Supervised 38 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 June 2024 with \$726,054.64. The previous all-time record high month was in April 2024 with \$492,677 in occupancy tax collections. The June 2024 sum was a direct impact of the 2024 U.S. Open.
- The 2023-24 FY showed an overall increase of 21.7% in occupancy tax collections.
- June 2024 occupancy tax collections were up 126% from June 2023.
- According to data produced by U.S. Travel Association and Tourism Economics for Visit North Carolina, Moore County produced a 7.4% increase in visitor spending for the calendar year 2023 with a sum of \$805 million. Moore County retained its spot as the tenth best tourism economy in the state – the highest level in history. This same report also concluded these findings for the calendar year 2023 – each one an all-time high:
  - Daily Visitor spending: \$2.2 million – up \$200k per day from 2022
  - Overnight Visitor Spending: \$203 million – up 5.7% from 2022
  - Taxes Paid by Visitors: \$57 million (\$26 million in local taxes) – up 7.5% from 2022.
  - Tourism Industry Employment: 6,000 (second highest sector. Health industry #1)
  - Tourism Saves Moore County residents \$532 per year in state and local taxes.

### **Marketing Accomplishments**

- Proposed, developed, and implemented the CVB's first-ever One-Time Project Fund (OTPF) which used a \$1 million pool from our fund balance to award six (6) tourism-related grants totaling \$821,000 for these municipalities and non-profits:
  - \$54,000 – Town of Cameron for improvements to Phillips Memorial Park and a new town mural.
  - \$57,000 – Weymouth Center for the Arts & Humanities for physical improvements to the physical plant.
  - \$75,000 – Sandhills Community College for lights to be erected at Bogeys Field which can spur sports tourism.
  - \$125,000 – Town of Southern Pines for renovation of the Carriage House into an event, meetings and wedding space.
  - \$200,000 – Town of Southern Pines for a new destination Skate Park.
  - \$250,000 – Town of Aberdeen for improvements to the Aberdeen Ransdell Sportsplex to spur sports tourism.
- The Paradise in the Pines podcast has now produced 361 shows in 30 months and has witnessed more than 350,000 views for episodes via the Home of American Golf YouTube Channel and overall downloads via podcast hosting channels.
- Staged the second year of the very popular Pinecone Pathways Program, an annual spring event where the CVB hides 100 glass pinecones along 30 trails in Moore County. Once again, the popularity of the program resulted in additional visitation from a number of surrounding states and more distant ones like Georgia, Tennessee, Ohio, New York and Pennsylvania. We will stage this for the third year in spring 2025 and once again partner with glassmakers at StarWorks to produce the colorful glass pinecones.



- Continued the Sandhills Pour Tour Passport program. In three years, the CVB has distributed more than 10,000 passports with hundreds being redeemed for prizes. More than 40% of people turning in fully stamped passports come from out-of-market (people staying overnight).
- From the success of the Year of the Trail in 2022, Visit NC created an off shoot of that program called “Outdoors NC.” The CVB is an active participant in this program which allows us to emphasize our 30 trails in Moore County and to take ownership of a micro-program entitled, “Accessible NC” where we can showcase the ability for handicapped outdoor enthusiasts to easily explore many of our trails or allow us to identify areas where area parks and rec team can be better in providing that access.
- The CVB joined the Great Trails State Coalition which further allows us to showcase our outdoor resources in Moore County. The CVB will attend the inaugural Great Trails State Conference, Sept 11-13, 2024, in Winston-Salem to gather more details about the program and share best case practices with colleagues from around North Carolina.
- Hosted more than 20 national and regional media outlets for producing media to highlight golf and non-golf related earned coverage.
- Hosted more than 12 social media influencers and bloggers with reach exceeding more than 2.7 million followers.
- With an increase operating budget, the CVB is now able to establish and maintain partnerships or elevate them with golf and non-golf media including Golf magazine, Garden & Gun, The Local Palate and Our State magazine.
- Partnered with Pinehurst Resort on a statewide UNC-TV PBS special about the lore of Pinehurst which aired the week of the 2024 U.S. Open which allowed us to leverage the global network TV coverage from the golf event.
- Worked with MediaOne to develop and launch successful marketing programs with Johnnie-O and Golf Pride. Such programs allow us to data collect and harvest vital opt-in emails which we use for future marketing purposes and campaigns.
- Witness significant increase for followers in social media growth year-over-year: Facebook (9.2%); Instagram (18.2%); Twitter (6.7%), TikTok (29.7) and YouTube (12.4%) with cumulative reach of more than 5 million people.

#### **Other Highlights**

- In early 2024, we launched a new CVB website at [HomeofGolf.com](https://HomeofGolf.com)
- Fostered continued solid relationships with community partners and organizations earning goodwill and positive equity for the CVB, especially as a result of the One-Time Project Fund (OTPF).
- President and CEO spoke to civic group, appeared on expert panels, or was interviewed by the media more than 15 times to talk about the destination on a variety of topics.
- Encouraged all staff to seek opportunities to improve their respective areas and disciplines.
- CVB has rejoined the North Carolina Sports Tourism Association (NCSTA), so we can compete to host sporting events and competitions.
- The CVB produced its first tourism video, so we can better sell Moore County as a viable destination for sports teams to hold events and stay overnight.
- Assisted the USGA with the successful launch of the new World Golf Hall of Fame.

- Hosted more than a dozen media at the 2024 U.S. Open at Pinehurst No. 2. Partnered with local and state economic development groups, state tourism and regional economic development entities to host a variety of business groups considering North Carolina or Moore County for future growth.

#### **2024-25 Goals and Efforts**

- Continue to assist the USGA with visitation to the World Golf Hall of Fame.
- Continue to study the development of AI and how it can be implemented to improve CVB marketing efforts.
- Increase opt-in emails to add to our database for marketing purposes by 10%.
- Get the county hotel occupancy tax increased to 6%.
- Launch a new creative campaign for print and digital applications.
- Partner with an outside publisher to produce our annual destination guide.
- Hire a second destination storyteller to maximize content capacity.
- Increase following on all social media channels by 10%.
- Achieve \$3.6 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.
- Continue to support and market CVB-supported events that produce significant room nights like U.S. Kids World Championships, Pinehurst Barbecue Festival, Festival D'Avion, Peach Week and Sandhills Motoring Festival.
- Achieve \$900 million in visitor spending when the 2024 calendar year report is published in August 2025.
- Achieve \$3.6 million in occupancy tax collections for the 2024-25 FY.

#### **CVB Financial Position:**

| <b>CVB<br/>Fiscal Year</b> | <b>Beginning<br/>FB</b> | <b>Actual<br/>Revenues</b> | <b>Actual<br/>Expenditures</b> | <b>Rev less<br/>Exp</b> | <b>Ending FB</b> | <b>Cash Equity</b> |
|----------------------------|-------------------------|----------------------------|--------------------------------|-------------------------|------------------|--------------------|
| 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        |
| 2022-23                    | \$1,825,400             | \$3,256,106                | \$2,506,924                    | \$749,182               | \$2,574,582      | \$2,922,197        |

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 (FUND 640)

### **Airport Authority Enterprise Fund 640**

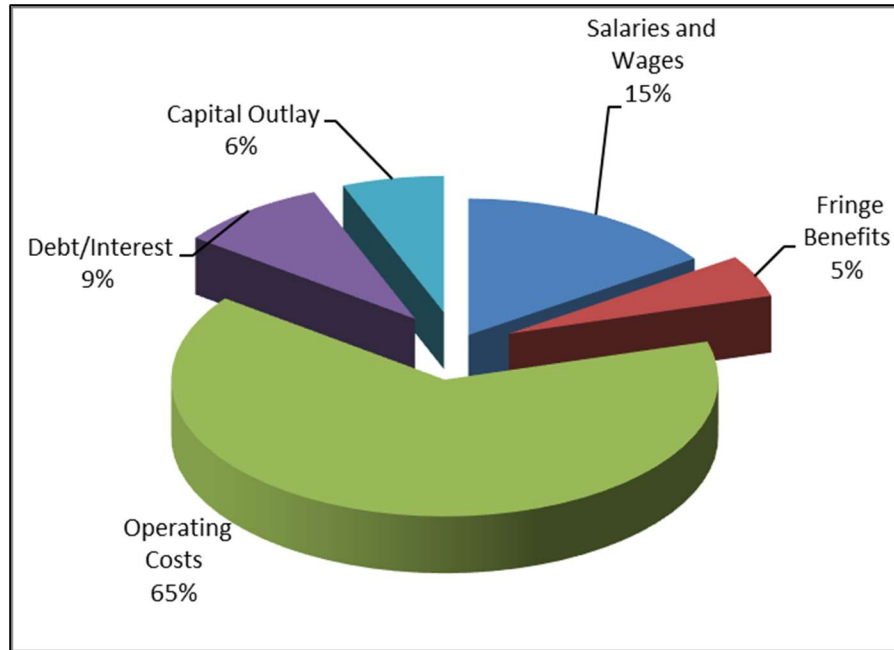
The Moore County Airport is owned by Moore County and governed by the Airport Authority. Moore County maintains financial records on behalf of this component unit.

| Expenditures       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Salaries and Wages | 568,763              | 550,008              | 718,500                          | 966,500                          | 248,000                    | 34.5%             |
| Fringe Benefits    | 172,959              | 171,526              | 202,650                          | 310,350                          | 107,700                    | 53.1%             |
| Operating Costs    | 3,070,475            | 3,467,563            | 4,145,180                        | 4,024,753                        | (120,427)                  | -2.9%             |
| Debt/Interest      | 136,805              | 136,805              | 273,611                          | 550,500                          | 276,889                    | 101.2%            |
| Capital Outlay     | 251,952              | 102,494              | 554,000                          | 375,000                          | (179,000)                  | -32.3%            |
| <b>Total</b>       | <b>4,200,954</b>     | <b>4,428,396</b>     | <b>5,893,941</b>                 | <b>6,227,103</b>                 | <b>333,162</b>             | <b>5.7%</b>       |

| Personnel                      | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Full Time Equivalent Positions | 16.5                 | 16.5                 | 16.5                             | 16.5                             | -                          | 0.0%              |

| Revenues                       | FY 2021-22<br>Actual | FY 2022-23<br>Actual | FY 2023-24<br>Approved<br>Budget | FY 2024-25<br>Approved<br>Budget | \$ Increase/<br>(Decrease) | Percent<br>Change |
|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|----------------------------|-------------------|
| Charges for Services           | 4,752,212            | 4,302,058            | 5,283,230                        | 5,395,750                        | 112,520                    | 2.1%              |
| Appropriated Retained Earnings | -                    | -                    | 400,711                          | 706,353                          | 305,642                    | 76.3%             |
| Other                          | 651,597              | 6,739,004            | 210,000                          | 125,000                          | (85,000)                   | -40.5%            |
| <b>Total</b>                   | <b>5,403,809</b>     | <b>11,041,062</b>    | <b>5,893,941</b>                 | <b>6,227,103</b>                 | <b>333,162</b>             | <b>5.7%</b>       |





#### **Airport Authority Revenues:**

The Airport Authority Enterprise Fund 640 is balanced at \$6,227,103. It includes an appropriation from retained earnings of \$706,353. 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**

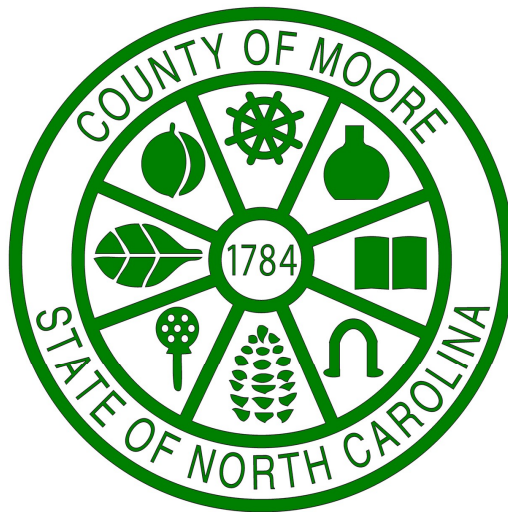
- FY 24 revenues exceeded budget goals.
- Construction of a new corporate hangar completed.
- All hangars are leased including the new ones.

- Airport handled over 1800 operations and over 5,000 guests during the week of June 9-16 (US Open)
- Airport Operations grew 12% over 2023.

Capital projects completed:

- A new 10,000 SF Corporate hangar (\$1.7) private funding
- Runway Lighting rehabilitation (\$1.4M) Department of Aviation funded.
- Hangar rates have been increased to match demand/availability.
- Terminal Upgrades \$250,000
- Purchase of new aircraft tow vehicle (\$70,000)

| Airport<br>Fiscal Year | Beginning<br>FB | Actual<br>Revenues | Actual<br>Expenditures | Rev less<br>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 |
| 2022-23                | \$7,251,302     | \$11,041,062       | \$4,428,396            | \$6,612,666     | \$13,863,968 | \$4,527,781 |



## **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)**

- **Court Facility Project:**

The new court facility has been completed and the ribbon cutting ceremony was held on August 6, 2024. The last part of this project is updating the existing court facility and the connection between the old and new building. 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.





- **Solid Waste Aberdeen Collection Site:**

This project includes a new Aberdeen collection site that will be outside the fenced in area of the existing landfill site. The new collection site will provide citizens a place to drop off household waste and recycling materials without having to enter the existing landfill site. This will provide a better traffic flow for the citizens at the new site and safer for truck traffic at the existing landfill site. The cost of the Aberdeen collection site is estimated at \$3.4M. The project is about 50% complete.

The second phase of this project is the building for the collection site and the relocating and updating the scale house. This project will start the design phase upon completion of the Aberdeen collection site.

#### **Summary of Major Current Capital Projects- Public Works (funds 600, 610, 620):**

The Public Works department has several major capital projects that will continue into FY2025. The projects are identified by enterprise fund below:

#### **Moore County Public Utilities Projects**

- **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 early 2025. This project is currently in progress.
- **Linden Well Project Fund 610:** This project is to help identify potential water sources. Three potential well sites on Linden Road were secured from a developer. Two sites produced satisfactory quantities of water. After completion of the production wells a treatment facility and well house will need to be constructed. The estimated cost for the project is \$1,223,689.
- **Seven Lakes Sewer Line Extension:** The purpose of this project is to extend public sewer service to the Seven Lakes business district and convey the wastewater to Pinehurst for further collection and

treatment. Moore County received an appropriation of \$15M from the State for the project under the Drinking Water/Wastewater State Reserve. This project is in the design phase.

- **Water Supply Study:** Moore County has undergone an extensive look at water source options in the County over the last year. The Board of Commissioners has received the recommended alternative to be the Deep River, Carbonton area. Additional information is needed on the financial aspects of the project and the inter-basin transfer. This project will be fine-tuned in fiscal year 2025.
- **Automated Meter Infrastructure Plan:** Moore County Public Utilities would like to convert the current radio read water meters to cellular read meters. This would allow for a more automated system that would require less overhead to read meters and would be able to detect leaks quicker. Twenty-three cellular read meters have been installed in a pilot program. Moore County Public Utilities plans to roll out the program in stages over several years. The estimated cost for the entire program is over \$9 million.

**East Moore Water District Projects (Fund 620)**

- **Thurlow Booster Pump Station Fund 620:** The Thurlow Booster Pump Station Upgrade Project is to upsize current infrastructure to serve the future demands of Moore County Public Utilities. The project includes a new triplex 125 horsepower water booster pump and diesel generator. This booster pump station is located in the East Moore Water District and handles the water that is purchased from Harnett County. The project is expected to be completed in August 2024 at a cost of \$1,678,572 for the project.

**Water Pollution Control Plant Projects (Fund 600)**

- **Influent Pump Station Upgrade Project Fund 600:** The project consists of four dry pit raw sewage pumps and the construction of a new electrical building and the plant. The estimated cost of the project is \$4,85,511. Completion is expected by December of 2024.
- **Bypass Pump Project Fund 600:** Once the Influent Pump Station has been upgraded a bypass pump station will be built as a backup to the system. This project is in the design phase.

**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 County received \$19,594,757 in American Rescue Plan Act of 2021. The funding came in two tranches. The County received the first funds in May of 2021 and the balance in June of 2022.



These funds must be obligated by December 31, 2024, and expended by December 31, 2026. The following identifies how the County has spent and will be spending the funds.

- The County will 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>    |
| <b>Total</b>                             | <b>\$10,000,000.00</b> |

- The County has adopted the Workforce Expansion Reimbursement Project to utilize the remaining funds. The Workforce Expansion Reimbursement Project will give the County more flexibility to fund anticipated American Recovery Plan capital projects and reduce the reporting requirements with U.S. Treasury. The capital projects designated for these funds is water and sewer infrastructure.

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.
- 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 FY2026 to FY2035**

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 FY35 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:

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

| Department/Project   | FY26               | FY27               | FY28               | FY29               | FY30             | FY31-FY35<br>Combined | TOTAL               |
|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------------|---------------------|
| <b>Moore County WPCP (Fund 600) Enterprise Fund</b>                              |                    |                    |                    |                    |                  |                       |                     |
| Raw Sewage Bypass Pumps and Flow Meter - construction                            |                    |                    |                    |                    |                  | \$0                   | \$1,749,990         |
| Interceptor Rehab and Repair   | \$150,000          | \$150,000          | \$150,000          | \$150,000          | \$150,000        | \$750,000             | \$2,300,000         |
| Clarifier Troughs Coating (3 Trains)   | \$175,000          |                    |                    |                    |                  | \$0                   | \$345,000           |
| Sludge Storage and Solids Handling Canopy and Sidewalls                          |                    |                    |                    |                    |                  | \$500,000             | \$500,000           |
| Replacement Vehicles: Operations, Maintenance, Solids Handling, Operations       |                    | \$85,000           |                    |                    | \$100,000        | \$60,000              | \$290,000           |
| Sand Filter Shelters   |                    | \$280,000          |                    |                    |                  | \$0                   | \$280,000           |
| Sludge Belt Filter Press upgrade   |                    |                    |                    |                    |                  | \$600,000             | \$600,000           |
| Sand Filter Carriage Rehab   |                    |                    |                    | \$350,000          |                  | \$0                   | \$350,000           |
| Sludge Force Main Rehab/Replace- Grit to Solids Handling                         |                    |                    |                    |                    |                  | \$0                   | \$300,000           |
| Aeration Basin Blower Replacement  | \$225,000          | \$225,000          | \$225,000          | \$225,000          |                  | \$0                   | \$1,125,000         |
| Raw sludge pumps (PC) - grit building  |                    |                    | \$350,000          |                    |                  | \$0                   | \$350,000           |
| Raw Sewage Pump Station Bar Screens& slide gates Replacement                     | \$1,000,000        |                    |                    |                    |                  | \$0                   | \$1,000,000         |
| AC Watermain Replacement, Relocation of Meter and RPZ and Abandon Pneumatic Tank |                    | \$390,000          |                    |                    |                  | \$0                   | \$390,000           |
| FSAB & SSAB control room valve replacement                                       |                    |                    |                    | \$150,000          |                  | \$0                   | \$150,000           |
| Lime addition upgrade  |                    |                    | \$800,000          |                    |                  | \$0                   | \$800,000           |
| WPCP Equipment replacement - loader  |                    |                    |                    |                    |                  | \$225,000             | \$225,000           |
| UV disinfection - building to house AC & controls                                |                    |                    | \$175,000          |                    |                  | \$0                   | \$175,000           |
| WPCP equipment replacement Vac Trailer   |                    |                    |                    |                    | \$110,000        | \$0                   | \$110,000           |
| Digesters coating of roofs   |                    |                    |                    | \$165,000          |                  | \$0                   | \$165,000           |
| Weir Replacement on Clarifiers (9)   |                    |                    |                    |                    |                  | \$100,000             | \$100,000           |
| 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        | \$0                   | \$375,000           |
| 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           |
| <b>WPCP Fund 600 Total</b>   | <b>\$1,550,000</b> | <b>\$1,130,000</b> | <b>\$1,700,000</b> | <b>\$1,040,000</b> | <b>\$560,000</b> | <b>\$44,385,000</b>   | <b>\$53,829,990</b> |

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

| Department/Project   | FY26               | FY27               | FY28               | FY29                | FY30                | FY31-FY35<br>Combined | TOTAL                |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|-----------------------|----------------------|
| <b>Moore County MCPU (FUND 610)</b>                        |                    |                    |                    |                     |                     |                       |                      |
| New Water Source- Phase 1                                  | \$2,000,000        | \$3,000,000        | \$6,000,000        | \$50,000,000        | \$50,000,000        | \$0                   | \$113,000,000        |
| New Water Source- Phase 2                                  |                    |                    |                    |                     |                     | \$86,000,000          | \$86,000,000         |
| Linden Road Wells (2)- <b>ARP Funds</b>                    |                    |                    |                    |                     |                     | \$0                   | \$1,223,689          |
| Water Line Extension Project to West End- <b>ARP Funds</b> |                    |                    |                    |                     |                     | \$0                   | \$2,300,000          |
| Seven Lakes Force Main in NC 211 ROW- <b>ARP Funds</b>     |                    |                    |                    |                     |                     | \$0                   | \$3,600,000          |
| Seven Lakes Sewer Force Main- <b>NC State Budget</b>       |                    |                    |                    |                     |                     | \$0                   | \$14,550,000         |
| Seven Lakes Business Sewer Collection System               | \$2,000,000        |                    |                    |                     |                     | \$0                   | \$2,000,000          |
| Water Metering AMI System                                  | \$500,000          | \$800,000          | \$800,000          | \$1,000,000         | \$1,600,000         | \$3,900,000           | \$9,250,000          |
| General Extensions of Service                              | \$100,000          | \$100,000          | \$100,000          | \$100,000           | \$100,000           | \$500,000             | \$1,200,000          |
| Water Main Replacements (Vass, etc.)                       | \$100,000          | \$100,000          | \$100,000          | \$100,000           | \$100,000           | \$500,000             | \$1,100,000          |
| Water Main Replacements (Surry Circle)                     | \$900,000          |                    |                    |                     |                     | \$0                   | \$1,850,000          |
| Vehicles   | \$160,000          | \$93,000           | \$238,000          | \$160,000           | \$326,000           | \$683,000             | \$1,900,000          |
| Sewer Rehabilitation(CCTV Detection and Repairs)           | \$150,000          | \$150,000          | \$150,000          | \$150,000           | \$150,000           | \$750,000             | \$1,650,000          |
| Lift Stations 15-1 and 3-3 Replacement                     |                    |                    |                    |                     |                     | \$0                   | \$800,000            |
| Generator Replacement                                      | \$150,000          | \$150,000          | \$150,000          | \$150,000           | \$150,000           | \$750,000             | \$1,650,000          |
| Fire Hydrant Replacement                                   | \$100,000          | \$100,000          | \$100,000          | \$100,000           | \$100,000           | \$500,000             | \$1,100,000          |
| Lift Station 3-2 Replacement                               | \$400,000          |                    |                    |                     |                     | \$0                   | \$400,000            |
| Backhoe  |                    |                    |                    |                     |                     | \$0                   | \$160,000            |
| Vac-Truck Replacement                                      | \$600,000          |                    |                    |                     |                     | \$0                   | \$600,000            |
| Skid Steer with Mowing Attachment                          | \$125,000          |                    |                    |                     |                     | \$0                   | \$125,000            |
| 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            |
| <b>MCPU (FUND 610) Total</b>                               | <b>\$7,285,000</b> | <b>\$4,893,000</b> | <b>\$8,338,000</b> | <b>\$52,167,834</b> | <b>\$52,526,000</b> | <b>\$95,183,000</b>   | <b>\$247,566,523</b> |

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

| Department/Project                  | FY26             | FY27             | FY28             | FY29             | FY30             | FY31-<br>FY35<br>Combined | TOTAL              |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------|--------------------|
| <b>Moore County EMWD (FUND 620)</b> |                  |                  |                  |                  |                  |                           |                    |
| Paint EMWD Tank                     |                  | \$300,000        |                  |                  |                  | \$0                       | \$300,000          |
| Water Main Extensions               | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$500,000                 | \$1,100,000        |
| <b>EMWD FUND 620 Total</b>          | <b>\$100,000</b> | <b>\$400,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$500,000</b>          | <b>\$1,400,000</b> |

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

| Department/Project  | FY26             | FY27             | FY28             | FY29             | FY30             | FY31-<br>FY35<br>Combined | TOTAL               |
|---|------------------|------------------|------------------|------------------|------------------|---------------------------|---------------------|
| <b>Moore County EMS (Fund 200)</b>  |                  |                  |                  |                  |                  |                           |                     |
| Replacement Ambulance - 2 per year  | \$690,100        | \$710,803        | \$732,127        | \$754,091        | \$776,714        | \$4,247,389               | \$8,581,223         |
| 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                       | \$1,000,000         |
| <b>Moore County E911 (Fund 210)</b>   |                  |                  |                  |                  |                  |                           |                     |
| 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)<br>911 Wired Line Console upgrades to comply with the VIPER 2025 TDMA upgrades which will include the replacement of Public Safety Mobiles and Portables |                  |                  |                  |                  |                  | \$0                       | \$1,000,000         |
| <b>EMS &amp; E911 Total</b>   | <b>\$690,100</b> | <b>\$710,803</b> | <b>\$732,127</b> | <b>\$754,091</b> | <b>\$776,714</b> | <b>\$4,247,389</b>        | <b>\$10,581,223</b> |

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

| Department/Project                            | FY26             | FY27             | FY28             | FY29       | FY30             | FY31-<br>FY35<br>Combined | TOTAL              |
|---|------------------|------------------|------------------|------------|------------------|---------------------------|--------------------|
| <b>Moore County Transportation (Fund 230)</b> |                  |                  |                  |            |                  |                           |                    |
| 5311 Community Transportation-Capital Grant   | \$260,000        | \$870,000        | \$576,000        | \$0        | \$260,000        | \$2,226,000               | <b>\$4,452,000</b> |
| <b>MCTS Total</b>                             | <b>\$260,000</b> | <b>\$870,000</b> | <b>\$576,000</b> | <b>\$0</b> | <b>\$260,000</b> | <b>\$2,226,000</b>        | <b>\$4,452,000</b> |

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

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

| Department/Project   | FY25               | FY26               | FY27               | FY28               | FY29             | FY30             | FY31-FY35<br>Combined | TOTAL (not<br>inc TBD<br>amount) |
|--|--------------------|--------------------|--------------------|--------------------|------------------|------------------|-----------------------|----------------------------------|
| <b>Property Management</b>   |                    |                    |                    |                    |                  |                  |                       |                                  |
| Historic Courthouse HVAC Replacement                                 |                    | \$2,000,000        |                    |                    |                  |                  | \$0                   | \$2,000,000                      |
| Historic Courthouse Window Replacement                               |                    | \$450,000          |                    |                    |                  |                  | \$0                   | \$450,000                        |
| 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  | \$150,000          |                    |                    |                    |                  |                  | \$0                   | \$150,000                        |
| Rick Rhyne Public Safety Center-Hot Water (HEATING) Boilers          |                    | \$120,000          |                    |                    |                  |                  | \$0                   | \$120,000                        |
| Rick Rhyne Public Safety Center-Aaon 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   | \$150,000          |                    |                    |                    |                  |                  | \$0                   | \$150,000                        |
| Senior Enrichment Heat Units   | \$120,000          |                    |                    |                    |                  |                  | \$0                   | \$120,000                        |
| AG Building-HVAC Replacement with economizer                         |                    |                    |                    |                    |                  |                  | \$200,000             | \$200,000                        |
| Re-Paving/Crack fill and Seal Coating                                | \$500,000          | \$250,000          |                    |                    |                  | \$275,000        | \$325,000             | \$1,350,000                      |
| Vehicle Fleet Replacement  | \$250,000          | \$250,000          | \$250,000          | \$250,000          | \$250,000        | \$250,000        | \$1,250,000           | \$2,750,000                      |
| <b>Information Technology</b>  |                    |                    |                    |                    |                  |                  |                       |                                  |
| Firewall   |                    |                    |                    |                    |                  |                  | \$100,000             | \$100,000                        |
| Hardware Replacement   | \$100,000          | \$100,000          | \$100,000          | \$100,000          | \$100,000        | \$100,000        | \$400,000             | \$1,000,000                      |
| SAN Replacement  |                    |                    |                    | \$300,000          |                  |                  | \$300,000             | \$600,000                        |
| Phone System Refresh   |                    |                    |                    |                    |                  |                  | \$100,000             | \$100,000                        |
| <b>Library</b>   |                    |                    |                    |                    |                  |                  |                       |                                  |
| New Library Location in County or Renovation of Current Bldg. in     |                    |                    | \$2,784,000        |                    |                  |                  | \$0                   | \$2,784,000                      |
| New Bookmobile (current vehicle was purchased in 2007 for \$125,000) |                    |                    |                    |                    | \$200,000        |                  | \$0                   | \$200,000                        |
| <b>Elections</b>   |                    |                    |                    |                    |                  |                  |                       |                                  |
| New voting equipment   | \$154,658          |                    |                    |                    |                  |                  | \$0                   | \$154,658                        |
| <b>Solid Waste</b>   |                    |                    |                    |                    |                  |                  |                       |                                  |
| Roll Off Replacement   | \$215,000          |                    | \$230,000          |                    | \$245,000        |                  | \$810,000             | \$1,500,000                      |
| Replace Pan  |                    | \$500,000          |                    |                    |                  |                  | \$0                   | \$500,000                        |
| New Landfill Location (no quotes- need study)                        |                    |                    |                    |                    |                  |                  | \$0                   | \$0                              |
| New Transfer Station (no quotes- need study)                         |                    |                    |                    |                    |                  |                  | \$0                   | \$0                              |
| Scale House Design   | \$100,000          |                    |                    |                    |                  |                  | \$0                   | \$100,000                        |
| Build New Scale House  |                    | \$2,000,000        |                    |                    |                  |                  | \$0                   | \$2,000,000                      |
| New Compactor Site   |                    | \$2,500,000        |                    |                    |                  |                  | \$0                   | \$2,500,000                      |
| <b>General Fund Total</b>  | <b>\$2,069,658</b> | <b>\$8,600,000</b> | <b>\$5,314,000</b> | <b>\$1,150,000</b> | <b>\$795,000</b> | <b>\$625,000</b> | <b>\$4,285,000</b>    | <b>\$22,838,658</b>              |

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

| Department/Project                                      | FY26               | FY27               | FY28               | FY29               | FY30               | FY31-FY35<br>Combined | TOTAL               |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|---------------------|
| <b>Moore County - Sandhills Community College</b>       |                    |                    |                    |                    |                    |                       |                     |
| Causey Hall Cosmetology                                 |                    |                    |                    |                    |                    | \$0                   | \$900,000           |
| Meyer Hall Labs   |                    |                    |                    |                    |                    | \$0                   | \$2,637,400         |
| Emergency Services Classroom building                   |                    |                    |                    |                    |                    | \$0                   | \$1,800,000         |
| Kennedy Hall Roof Replacement                           |                    |                    |                    |                    |                    | \$0                   | \$1,500,000         |
| Heating Hot Water Distribution Loop                     |                    |                    |                    |                    |                    | \$0                   | \$800,000           |
| Sandhills Early College High School                     |                    |                    |                    |                    |                    | \$0                   | \$25,000,000        |
| Boyd Library Roof Replacement                           | \$1,000,000        |                    |                    |                    |                    | \$0                   | \$1,000,000         |
| Stone Hall IT rooftop AC unit                           | \$300,000          |                    |                    |                    |                    | \$0                   | \$300,000           |
| Sirotek Automotive Renovation                           | \$2,000,000        |                    |                    |                    |                    | \$0                   | \$2,000,000         |
| Van Dusen Roof Replacement                              |                    | \$1,500,000        |                    |                    |                    | \$0                   | \$1,500,000         |
| Van Dusen Chiller Replacement                           |                    | \$600,000          |                    |                    |                    | \$0                   | \$600,000           |
| Parking Lot Refurbishment and Replacement, ADA Upgrades |                    |                    | \$1,000,000        |                    |                    | \$1,500,000           | \$2,500,000         |
| Building Automation System Controls Upgrades            |                    |                    | \$800,000          |                    |                    | \$0                   | \$800,000           |
| Fire Alarm Panel Meyer/Stone Replacement                |                    |                    |                    | \$500,000          |                    | \$0                   | \$500,000           |
| Irrigation Main Replacement                             |                    |                    |                    | \$1,000,000        |                    | \$0                   | \$1,000,000         |
| Meyer Hall Potable Water System Distribution            |                    |                    |                    | \$1,000,000        |                    | \$0                   | \$1,000,000         |
| Emergency Services Firing Range                         |                    |                    |                    | \$5,000,000        |                    | \$0                   | \$5,000,000         |
| Steed Hall Chiller Replacement                          |                    |                    |                    |                    | \$500,000          | \$0                   | \$500,000           |
| Stone Hall Concrete Repairs - ADA                       |                    |                    |                    |                    | \$1,000,000        | \$0                   | \$1,000,000         |
| Douglas Parking Lot Lighting Replacement                |                    |                    |                    |                    |                    | \$400,000             | \$400,000           |
| Campus-Wide Electrical Distribution Upgrades            |                    |                    |                    |                    |                    | \$3,500,000           | \$3,500,000         |
| Owens Auditorium Chiller Replacement                    |                    |                    |                    |                    |                    | \$400,000             | \$400,000           |
| PSTC Commercial Burn Building                           |                    |                    |                    |                    |                    | \$5,000,000           | \$5,000,000         |
| Stone/Meyer IT Generator                                |                    |                    |                    |                    |                    | \$1,000,000           | \$1,000,000         |
| <b>SANDHILLS COMMUNITY COLLEGE Total</b>                | <b>\$3,300,000</b> | <b>\$2,100,000</b> | <b>\$1,800,000</b> | <b>\$7,500,000</b> | <b>\$1,500,000</b> | <b>\$11,800,000</b>   | <b>\$60,637,400</b> |



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

| Department/Project                                 | FY26                | FY27                 | FY28                | FY29                | FY30                | FY31-FY35<br>Combined | TOTAL                |
|--|---------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
| <b>Moore County - Moore County Schools</b>         |                     |                      |                     |                     |                     |                       |                      |
| District-wide Improvements                         |                     |                      |                     |                     |                     | \$0                   | \$2,500,000          |
| Replacement of Carthage Elementary                 |                     |                      |                     |                     |                     | \$0                   | \$40,000,000         |
| Increase Capacity at PHS                           | \$48,000,000        | \$48,000,000         | \$48,000,000        | \$28,800,000        |                     | \$0                   | \$192,000,000        |
| Increase Capacity at UPHS                          | \$32,000,000        | \$32,000,000         | \$32,000,000        | \$19,200,000        |                     | \$0                   | \$128,000,000        |
| Modernization of West End Elementary               |                     |                      |                     | \$10,000,000        |                     | \$0                   | \$10,000,000         |
| Modernization of Sandhills Farmlife Elementary     |                     |                      |                     |                     | \$11,000,000        | \$0                   | \$11,000,000         |
| Modernization/Expansion of Cameron Elementary      |                     |                      |                     |                     | \$12,000,000        | \$0                   | \$12,000,000         |
| Middle School                                      |                     | \$45,000,000         |                     |                     |                     | \$0                   | \$45,000,000         |
| Modernization/Completion of North Moore High       |                     |                      |                     |                     |                     | \$10,000,000          | \$10,000,000         |
| Expansion of Crains Creek Middle                   |                     | \$12,000,000         |                     |                     |                     | \$0                   | \$12,000,000         |
| Capital Needs at Existing Schools (3% Increase/yr) | \$1,854,000         | \$1,909,620          | \$1,966,909         | \$2,025,916         | \$2,086,693         | \$11,410,894          | \$23,054,032         |
| <b>MOORE COUNTY SCHOOLS Total</b>                  | <b>\$81,854,000</b> | <b>\$138,909,620</b> | <b>\$81,966,909</b> | <b>\$60,025,916</b> | <b>\$25,086,693</b> | <b>\$21,410,894</b>   | <b>\$485,554,032</b> |

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

| Department/Project   | FY26                | FY27                | FY28               | FY29               | FY30               | FY31-<br>FY35<br>Combined | TOTAL               |
|--|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|---------------------|
| <b>Moore County - Moore County Airport</b>                                   |                     |                     |                    |                    |                    |                           |                     |
| Apron Rehabilitation (Phase 1 - Construction)                                |                     |                     |                    |                    |                    | \$0                       | \$6,800,000         |
| ROFA Clearing and Compliance (Construction)                                  |                     |                     |                    |                    |                    | \$0                       | \$925,000           |
| Apron Rehabilitation (Phase II-Construction)                                 | \$5,600,000         |                     |                    |                    |                    | \$0                       | \$5,600,000         |
| Hangar Taxiways (Phase III) and Hangar Development (design and construction) | \$9,000,000         |                     |                    |                    |                    | \$0                       | \$9,000,000         |
| Pavement Strength-Condition (Runway)   |                     | \$10,500,000        |                    |                    |                    | \$0                       | \$10,500,000        |
| Wildlife Hazard Fencing  |                     |                     | \$1,450,000        |                    |                    | \$0                       | \$1,450,000         |
| Expand Terminal Building   |                     |                     |                    | \$2,500,000        |                    | \$0                       | \$2,500,000         |
| Terminal Expansion   |                     |                     |                    |                    | \$2,500,000        | \$0                       | \$2,500,000         |
| Access Road/Auto Parking Reconfiguration                                     |                     |                     |                    |                    |                    | \$1,250,000               | \$1,250,000         |
| Land Acquisition - Runway 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           |
| <b>Airport Enterprise Fund Total</b>   | <b>\$14,600,000</b> | <b>\$10,500,000</b> | <b>\$1,450,000</b> | <b>\$2,500,000</b> | <b>\$2,500,000</b> | <b>\$5,005,000</b>        | <b>\$44,280,000</b> |

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

| Department/Project                                     | FY26                 | FY27                 | FY28                | FY29                 | FY30                | FY31-FY35<br>Combined | TOTAL                |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|-----------------------|----------------------|
| <b>General Fund</b>                                    |                      |                      |                     |                      |                     |                       |                      |
| General Fund Departments (Fund 100)                    | \$8,600,000          | \$5,314,000          | \$1,150,000         | \$795,000            | \$625,000           | \$4,285,000           | \$22,838,658         |
| Moore County Schools                                   | \$81,854,000         | \$138,909,620        | \$81,966,909        | \$60,025,916         | \$25,086,693        | \$21,410,894          | \$485,554,032        |
| Sandhills Community College                            | \$3,300,000          | \$2,100,000          | \$1,800,000         | \$7,500,000          | \$1,500,000         | \$11,800,000          | \$60,637,400         |
| Total General Funds                                    | \$93,754,000         | \$146,323,620        | \$84,916,909        | \$68,320,916         | \$27,211,693        | \$37,495,894          | \$569,030,090        |
| <b>Special Revenue Funds</b>                           |                      |                      |                     |                      |                     |                       |                      |
| EMS Fund (200) & E911 (Fund 210)                       | \$690,100            | \$710,803            | \$732,127           | \$754,091            | \$776,714           | \$4,247,389           | \$10,581,223         |
| Transportation Services (Fund 230)                     | \$260,000            | \$870,000            | \$576,000           | \$0                  | \$260,000           | \$2,226,000           | \$4,452,000          |
| Total Special Revenue Funds                            | \$950,100            | \$1,580,803          | \$1,308,127         | \$754,091            | \$1,036,714         | \$6,473,389           | \$15,033,223         |
| <b>Enterprise Funds</b>                                |                      |                      |                     |                      |                     |                       |                      |
| Water Pollution Control Plant (Fund 600)               | \$1,550,000          | \$1,130,000          | \$1,700,000         | \$1,040,000          | \$560,000           | \$44,385,000          | \$53,829,990         |
| Public Utilities (Fund 610)                            | \$7,285,000          | \$4,893,000          | \$8,338,000         | \$52,167,834         | \$52,526,000        | \$95,183,000          | \$247,566,523        |
| East Moore Water District (Fund 620)                   | \$100,000            | \$400,000            | \$100,000           | \$100,000            | \$100,000           | \$500,000             | \$1,400,000          |
| Total Enterprise Funds                                 | \$8,935,000          | \$6,423,000          | \$10,138,000        | \$53,307,834         | \$53,186,000        | \$140,068,000         | \$302,796,513        |
| <b>Capital Project Fund 437 (ARP \$10M Allocation)</b> |                      |                      |                     |                      |                     |                       |                      |
| Various Items  | \$1,576,312          | \$1,686,188          | \$1,263,850         | \$0                  | \$0                 | \$0                   | \$6,001,475          |
| Total Capital Project Fund 437                         | \$1,576,312          | \$1,686,188          | \$1,263,850         | \$0                  | \$0                 | \$0                   | \$6,001,475          |
| <b>Component Units</b>                                 |                      |                      |                     |                      |                     |                       |                      |
| Airport  | \$14,600,000         | \$10,500,000         | \$1,450,000         | \$2,500,000          | \$2,500,000         | \$5,005,000           | \$44,280,000         |
| Total Component Units                                  | \$14,600,000         | \$10,500,000         | \$1,450,000         | \$2,500,000          | \$2,500,000         | \$5,005,000           | \$44,280,000         |
| <b>CIP All Funds Total</b>                             | <b>\$119,815,412</b> | <b>\$166,513,611</b> | <b>\$99,076,886</b> | <b>\$124,882,841</b> | <b>\$83,934,407</b> | <b>\$189,042,283</b>  | <b>\$937,141,301</b> |

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 \$38,803,123 as of June 30, 2024.

- *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 \$4,810,777 as of June 30, 2024.

- *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, 2024.

*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 \$438,598 balance as of June 30, 2024.
- *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 \$1,126,286 as of June 30, 2024. 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 \$54,008 as of June 30, 2024. 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 \$0 as of June 30, 2024.

One new Capital Reserve Fund was added in fiscal year 2023 for Solid Waste to be used for future capital projects for Solid Waste (Fund 257).

- In fiscal year 2023, \$400,000 was transferred from the General Fund to the new Fund 257. In fiscal year 2024 another \$400,000 was transferred from the General Fund to the new Fund 257. The current balance is \$800,000 as of June 30, 2024.

One new Capital Reserve Fund was added in fiscal year 2024 for Fire Protection Service Debt. This fund was set up to reserve funds for fire apparatus, building, and debt payments for the Fire Districts.

The chart below shows the current balances as of June 30, 2024, 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                                    | 2020-June    | 2021-June    | 2022-June    | 2023-June    | 2024-June    |
|--|--------------|--------------|--------------|--------------|--------------|
| General Fund Governmental Projects Fund 250              | \$19,946,031 | \$21,843,617 | \$27,227,476 | \$33,931,749 | \$38,803,123 |
| General Fund Future Debt Service Fund 251                | \$2,000,000  | \$4,000,000  | \$5,946,375  | \$5,946,375  | \$5,946,375  |
| Enterprise Funds Fund 252                                | \$1,919,216  | \$2,306,978  | \$2,715,903  | \$4,421,123  | \$4,810,777  |
| Sandhills Community College Future Projects Fund 253     | \$ -         | \$ -         | \$ 182,089   | \$ 258,015   | \$ 438,598   |
| Sandhills Community College Future Debt Service Fund 254 | \$ 743,601   | \$ 1,514,622 | \$ 1,355,775 | \$ 1,197,783 | \$ 1,126,286 |
| Schools Future Projects -Fund 255                        | \$ 1,000,568 | \$ 1,952,195 | \$ 3,383,704 | \$ 2,635,633 | \$ 54,008    |
| Schools Future Debt Service Fund 256                     | \$ 4,198,628 | \$ 3,824,453 | \$ 2,087,376 | \$ 865,979   | \$ -         |
| Capital Reserve for Solid Waste Fund 257                 | \$ -         | \$ -         | \$ -         | \$ 400,000   | \$ 800,000   |
| Capital Reserve for Fire Protection Debt Fund 258        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |

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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 FY25 operating budget is \$11,773,328 and listed on the next page. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY25 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY25 operating budget by Fund/Area plus the annual debt service budgeted:

#### Governmental Funds

|                                   |                   |
|-----------------------------------|-------------------|
| • Fund 100 Information Technology | \$ 453,345        |
| • Fund 100 Property Management    | \$ 1,735,134      |
| • Fund 100 Health/DSS             | \$ 43,596         |
| • Fund 100 Elections              | \$ 154,658        |
| • Fund 100 Tax                    | \$ 700,000        |
| • Fund 100 Permitting             | \$ 89,485         |
| • Fund 100 Solid Waste            | <u>\$ 275,000</u> |
| ○ Total General Fund              | \$3,451,218       |

#### Special Revenue Funds

|                                 |                   |
|---------------------------------|-------------------|
| • Fund 200 Emergency Management | \$ 531,000        |
| • Fund 220 Soil & Water         | \$ 10,000         |
| • Fund 230 Transportation       | <u>\$ 244,110</u> |
| ○ Total Special Revenue Fund    | \$ 785,110        |

#### Enterprise Funds

|  |                   |
|--|-------------------|
| • Fund 600 Water Pollution Control Plant | \$ 3,465,000      |
| • Fund 610 Public Utilities              | \$ 3,422,000      |
| • Fund 620 East Moore Water District     | <u>\$ 330,000</u> |
| ○ Total Enterprise Funds                 | \$ 7,217,000      |

#### Component Units

|                              |                  |
|------------------------------|------------------|
| • Fund 640 Airport Authority | \$ 300,000       |
| • Fund 260 CVB               | <u>\$ 20,000</u> |
| ○ Total Component Units      | \$ 320,000       |

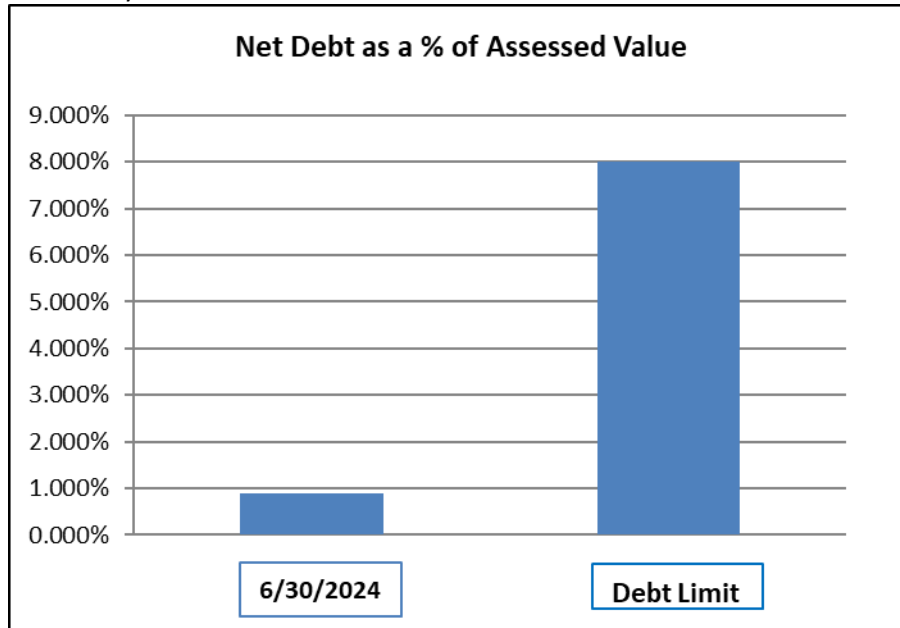
|   |                     |
|---|---------------------|
| Subtotal CIP Projects only - detailed on next page        | \$11,773,328        |
| Annual Debt Service (Debt Section)                        | <u>\$27,520,049</u> |
| <b>Total Capital Outlay and Debt budgeted for FY 2025</b> | <b>\$39,293,377</b> |

The following pages shows the CIP Projects outlining the \$11,773,328 above and detailing the project name by department and the project title of each Capital outlay item budgeted for FY 2025.

**Detailed Project List of Annual Non-Recurring Projects Budgeted in Fiscal Year 2025**

| <b>Fund 100 Information Technology</b>             |                    | <b>Fund 600 Water Pollution Control Plant</b>       | <b>Amount</b>              |
|--|--------------------|---|----------------------------|
| Network Improvements - battery replacement         | \$17,340           | Raw Sewage Pump & Influent Meter                    | \$1,750,000                |
| Network Improvements, switch/servers               | \$157,305          | Clarifier Trough Coatings                           | \$170,000                  |
| Departmental PC's                                  | <u>\$278,700</u>   | Solids Handling Unit Rehab                          | \$300,000                  |
| Total Information Technology                       | \$453,345          | Vehicle Purchase                                    | \$45,000                   |
|  |                    | Interceptor Lines & Manholes                        | \$800,000                  |
| <b>Fund 100 Property Management</b>                |                    | B-2 & B-4 Roof Repair                               | \$175,000                  |
| Vehicle Purchases                                  | \$350,134          | Aeration Blower Replacement                         | <u>\$225,000</u>           |
| Building Improvements                              | <u>\$1,385,000</u> | Total Water Pollution Control Plant                 | \$3,465,000                |
|  | \$1,735,134        |   |                            |
|  |                    | <b>Fund 610 Public Utilities</b>                    |                            |
| <b>Fund 100 Health</b>                             |                    | Vehicle Purchases                                   | \$240,000                  |
| Health Electronic Medical Records                  | \$43,596           | Surry Circle Water Main Replacement                 | \$950,000                  |
|  |                    | Lift Station Replacement                            | \$800,000                  |
| <b>Fund 100 Elections</b>                          |                    | Chlorine Analyzers for Wells                        | \$20,000                   |
| Voter Equipment                                    | \$154,658          | Generators  | \$150,000                  |
|  |                    | Automated Metering Infrastructure                   | \$650,000                  |
| <b>Fund 100 Tax Department</b>                     |                    | Yard Maintenance                                    | \$10,000                   |
| New CAMA/Collection Tax Software                   | \$700,000          | Sewer Rehabilitation                                | \$150,000                  |
|  |                    | General Extension of Services                       | \$200,000                  |
| <b>Fund 100 Permitting</b>                         |                    | Test Wells  | \$25,000                   |
| Vehicle Purchases                                  | \$89,485           | Backhoe   | \$160,000                  |
|  |                    | Wells Rehab   | <u>\$67,000</u>            |
| <b>Fund 100 Solid Waste</b>                        |                    | Total Public Utilities Water & Sewer                | \$3,422,000                |
| Compactors   | \$40,000           |   |                            |
| Roll off 40 yard open container                    | \$20,000           | <b>Fund 620 East Moore Water District</b>           |                            |
| Roll off Truck                                     | <u>\$215,000</u>   | Tap Meter Expense                                   | \$130,000                  |
|  | \$275,000          | Hidden Lake Project                                 | <u>\$200,000</u>           |
|  |                    |   | \$330,000                  |
| <b>Fund 200 Emergency Management/Public Safety</b> |                    | <b>Fund 640 Airport Authority</b>                   |                            |
| Vehicle Fleet Replacement Program                  | \$75,500           | Capital Outlay                                      | \$300,000                  |
| Viper Upgrade                                      | \$165,000          |   |                            |
| EMS Laptop Upgrade                                 | \$150,000          | <b>Fund 260 Convention and Visitors Bureau</b>      |                            |
| Buildings  | \$125,000          | Capital Outlay                                      | \$20,000                   |
| Maintenance and Repairs EMS Bases                  | <u>\$15,500</u>    |   |                            |
| Total Emergency Management/Public Safety           | \$531,000          | <b>Total All Non-Recurring Capital Expenditures</b> | <b><u>\$11,773,328</u></b> |
| <b>Fund 220</b>                                    |                    |   |                            |
| Drone Purchase                                     | \$10,000           |   |                            |
| <b>Fund 230 Transportation</b>                     |                    |   |                            |
| Vehicle Purchase                                   | \$244,110          |   |                            |

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, 2024, the Net Debt for Moore County is 0.89% of the appraised valuation. This is down from the 1.41% on June 30, 2023. 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 2023-2024:

|  |                         |
|--|-------------------------|
| Appraised valuation on June 30, 2024                   | \$ 21,978,736,234       |
| Debt limit - eight percent (8%) of appraised valuation | 1,758,298,899           |
| <u>Gross Debt</u>                                      |                         |
| Total bonded debt                                      | 125,730,000             |
| Revenue Bond   | 6,734,000               |
| Limited obligation bonds                               | 67,465,000              |
| Federal/State revolving loan                           | 982,029                 |
| Notes payable  | 33,679,456              |
| Lease payable  | 1,568,972               |
| Subscription liability                                 | 366,241                 |
| Gross debt   | 236,525,698             |
| <u>Statutory Deductions</u>                            | (39,109,436)            |
| Net debt   | 197,416,262             |
| Legal debt margin                                      | <b>\$ 1,560,882,637</b> |



## **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 2024-2025 are as follows:

| <b><u>General Fund (Fund 100)</u></b>                           | <b><u>Adopted 2024-2025</u></b> |                            |
|---|---------------------------------|----------------------------|
| Moore County Schools Refunding Debt Series 2016                 | \$4,195,768                     |                            |
| Moore County Schools GO Aberdeen Elem 2018                      | \$2,419,938                     |                            |
| Moore County Schools Area I K-5 LOB 2018                        | \$1,951,450                     |                            |
| Moore County Schools Southern Pines Elem                        | \$2,711,500                     |                            |
| Moore County Schools North Moore HS                             | \$1,151,484                     |                            |
| Moore County Schools Pinehurst Elem                             | \$2,937,875                     |                            |
| Sandhills Community College Refunding Debt Series 2016          | \$1,446,250                     |                            |
| Sandhills Community College 2021 Series                         | \$1,200,233                     |                            |
| Public Safety Detention Center (LOB)                            | \$1,659,275                     |                            |
| New Courthouse LOB Financing 2021                               | <u>\$3,741,050</u>              |                            |
| Total Building & Construction Debt                              | \$23,414,823                    |                            |
| <b><u>Other Obligations-General Fund</u></b>                    |                                 |                            |
| Dozer 2020  | \$50,730                        |                            |
| <b>Total General Fund Principal and Interest Budget</b>         |                                 | <b>\$23,465,553</b>        |
| <b><u>Leases – Emergency Management Fund (Fund 200)</u></b>     |                                 |                            |
| Stretcher Lease – EMS 2020                                      | \$24,338                        |                            |
| <b>Total Leases - Principal and Interest Budget</b>             |                                 | <b>\$ 24,338</b>           |
| <b><u>Enterprise Funds</u></b>                                  | <b><u>Adopted 2024-2025</u></b> |                            |
| 2016 LOB Refunding  | \$615,713                       |                            |
| WPCP Interceptor/Plant Upgrade                                  | \$1,129,850                     |                            |
| Interceptor Rehab   | \$54,456                        |                            |
| USDA Utilities for EMWD   | \$647,101                       |                            |
| USDA East Moore Water District 2016 GO Ref                      | \$505,601                       |                            |
| USDA East Moore Water District Phase III                        | \$141,500                       |                            |
| USDA East Moore Water District Phase IV                         | \$49,118                        |                            |
| USDA Vass Phase II  | \$201,906                       |                            |
| Pinehurst Lift Station  | \$61,500                        |                            |
| Pinehurst Cannon Park Water Tower (ARRA)                        | <u>\$72,913</u>                 |                            |
| Total Principal & Interest Enterprise Funds                     | \$3,479,658                     |                            |
| <b>Total Enterprise Fund Principal &amp; Interest Budget</b>    |                                 | <b>\$3,479,658</b>         |
| <b><u>Other Obligations – Component Unit</u></b>                |                                 |                            |
| Airport Hangar Debt   | \$550,500                       | <b>\$ 550,500</b>          |
| <b>Total County Debt Service Payments Budgeted for FY 2025:</b> |                                 | <b><u>\$27,520,049</u></b> |

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are

backed by the full faith, credit, and taxing power of the County. Principal and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2024, are as follows:

| <b>General Fund: General Obligation</b>                           | <b>Interest Rates</b> | <b>Date Issued</b> | <b>Date Series Matures</b> | <b>Amount of Original Issue</b> | <b>Principal Balance Outstanding on June 30, 2024</b> |
|---|-----------------------|--------------------|----------------------------|---------------------------------|---|
| Schools GO Debt Series 2018 AB                                    | 3.125-5.0%            | 2018               | 12/1/2038                  | \$31,000,000                    | \$23,250,000  |
| Schools GO Debt Series 2019A SP                                   | 2.875-5.0%            | 2019               | 1/15/2039                  | \$34,000,000                    | \$25,500,000  |
| Schools GO Debt Series 2019B PH                                   | 2.0-5.0%              | 2019               | 7/15/2039                  | \$38,000,000                    | \$30,400,000  |
| College/Schools Refund. Debt Series 2016                          | 2.0-5.0%              | 2016               | 6/1/2029                   | \$42,380,000                    | \$19,920,000  |
| College GO Debt Series 2021                                       | 1.0-4.0%              | 2021               | 1/15/2041                  | \$20,000,000                    | \$17,000,000  |
| <b>Total General Fund General Obligation (GO)</b>                 |                       |                    |                            |                                 | <b>\$116,070,000</b>                                  |
| <b>Enterprise Fund General Obligation</b>                         |                       |                    |                            |                                 |   |
| GO Refunding Series 2016 EMWD USDA                                | 2.0-5.0%              | 2016               | 6/1/2046                   | \$8,750,000                     | \$7,115,000   |
| GO Refunding Series 2021-EMWD 2011 USDA GO                        | 2.0-5.0%              | 2021               | 6/1/2049                   | \$2,725,000                     | \$2,545,000   |
| <b>Total Enterprise Fund General Obligation</b>                   |                       |                    |                            |                                 | <b>\$9,660,000</b>                                    |
| <b>General Fund/Enterprise: Limited Obligation Bonds</b>          |                       |                    |                            |                                 |   |
| LOB Public Safety Complex 2010 LOB 2016 Ref.                      | 2.05%                 | 2016               | 6/1/2031                   | \$14,481,000                    | \$ 6,989,000  |
| Pinehurst Area Utility LOB 2016 Refunding 2010                    | 2.05%                 | 2016               | 6/1/2031                   | \$6,448,000                     | \$3,986,000   |
| LOB EMWD Refunding Bond LOB Series 2016                           | 2.0-5.0%              | 2016               | 6/1/2046                   | \$8,750,000                     | \$7,115,000   |
| Courthouse LOB Series 2021  | 2.0-5.0%              | 2021               | 6/1/2041                   | \$45,665,000                    | \$38,810,000  |
| WPCP (2013 SRF Loan), Series 2021                                 | 4.0-5.0%              | 2021               | 6/1/2033                   | \$9,795,000                     | \$7,560,000   |
| PU (2014 SRF Loan), Series 2021                                   | 4.0-5.0%              | 2021               | 6/1/2034                   | \$580,000                       | \$460,000   |
| PU (EMWD 2011 USDA GO), Series 2021                               | 2.0-5.0%              | 2021               | 6/1/2049                   | \$2,725,000                     | \$2,545,000   |
| <b>Total Limited Obligation Bonds</b>                             |                       |                    |                            |                                 | <b>\$67,465,000</b>                                   |
| <b>Enterprise: Revenue Bond Anticipation Note</b>                 |                       |                    |                            |                                 |   |
| EMWD Revenue Bond Anticipation Note                               | 1.35%                 | 2020               | 11/3/2021                  | \$1,395,000                     | \$1,321,000   |
| 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   |
| <b>Total Revenue Bond Anticipation Note</b>                       |                       |                    |                            |                                 | <b>\$6,734,000</b>                                    |
| <b>General Fund/Direct Bank Loans</b>                             |                       |                    |                            |                                 |   |
| North Moore High School   | 3.04%                 | 2019               | 1/15/2039                  | \$15,812,000                    | \$11,858,000  |
| Dozer 2020  | 1.95%                 | 2020               | 9/23/2025                  | \$244,000                       | \$97,600  |
| Stretchers 2020   | 6.29%                 | 2020               | 4/21/2025                  | \$114,655                       | \$23,856  |
| Area I WP Elementary School - LOB 2018                            | 2.95%                 | 2018               | 10/1/2037                  | \$31,000,000                    | \$21,700,000  |
| <b>Total Direct Bank Loans</b>                                    |                       |                    |                            |                                 | <b>\$33,679,456</b>                                   |
| <b>Total Bonds (LOB and GO and Revenue) and Direct Bank Loans</b> |                       |                    |                            |                                 | <b>\$233,608,456</b>                                  |

The County has entered into installment purchase contracts with various agencies for the purchase of assorted assets. These obligations are considered a limited obligation of the County and are secured by the assets themselves.

## 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, 2024 |
|--|----------------|-------------|---------------------|--------------------------|--|
| ARRA Clean Water Revolving Loan, E-SRF-T-09-0208, Sewer                  | 0.00%          | 2010        | 5/1/2030            | \$1,462,425              | \$437,475                                      |
| Interceptor Sewer Rehab Emergency Revolving Loan, E-SEL-T-12-0044, Sewer | 0.00%          | 2014        | 5/1/2034            | \$1,089,109              | \$544,555                                      |
| <b>Total Enterprise: Revolving Loans</b>                                 |                |             |                     |                          | <b>\$982,030</b>                               |

The following is a historical presentation of debt service as of June 30 for the fiscal years 2006-2024. The 2024 presentation is an estimate or unaudited information. The information for the other years came from the annual financial audit report.

| Moore County Debt                | Principal as of June 30, 2006 | Total of Remaining Interest* | Total as of June 30, 2006 |
|----------------------------------|-------------------------------|------------------------------|---------------------------|
| Moore County Schools Debt        | \$ 27,622,915                 | \$ 7,415,083                 | \$ 35,037,998             |
| Sandhills Community College Debt | \$ 9,510,088                  | \$ 3,422,991                 | \$ 12,933,079             |
| General County Government Debt   | \$ 4,956,762                  | \$ 901,070                   | \$ 5,857,832              |
| Total Utility Fund Debt          | \$ 6,212,330                  | \$ 2,599,004                 | \$ 8,811,334              |
| <b>Grand Total</b>               | <b>\$ 48,302,095</b>          | <b>\$ 14,338,148</b>         | <b>\$ 62,640,243</b>      |
| Percent Change Year to Year      | -9.18%                        | -13.83%                      | -10.28%                   |
| Tax Rate                         | \$0.4550 cents (Co. General)  | \$0.04 (ALS)                 |                           |
| Tax Revenue                      | \$ 37,231,186                 | \$ 3,232,950                 | \$ 40,464,136             |

| Moore County Debt                       | Principal as of June 30, 2007 | Total of Remaining Interest* | Total as of June 30, 2007 |
|---|-------------------------------|------------------------------|---------------------------|
| Moore County Schools Debt               | \$ 24,693,019                 | \$ 6,222,077                 | \$ 30,915,096             |
| Sandhills Community College Debt        | \$ 8,910,784                  | \$ 3,009,222                 | \$ 11,920,006             |
| General County Government Debt          | \$ 4,132,474                  | \$ 640,319                   | \$ 4,772,793              |
| Total Utility Fund Debt                 | \$ 5,575,575                  | \$ 2,330,821                 | \$ 7,906,396              |
| <b>Total General Govt. Debt Service</b> | <b>\$ 43,311,852</b>          | <b>\$ 12,202,439</b>         | <b>\$ 55,514,291</b>      |
| Percent Change Year to Year             | -10.33%                       | -14.90%                      | -11.38%                   |
| Tax Rate                                | \$0.4550 cents (Co. General)  | \$0.04 (ALS)                 |                           |
| Tax Revenue                             | \$ 38,301,252                 | \$ 3,371,460                 | \$ 41,672,712             |

| Moore County Debt                | Principal as of June 30, 2008 | Total of Remaining Interest* | Total as of June 30, 2008 |
|----------------------------------|-------------------------------|------------------------------|---------------------------|
| Moore County Schools Debt        | \$ 53,706,696                 | \$ 22,353,764                | \$ 76,060,460             |
| Sandhills Community College Debt | \$ 16,311,479                 | \$ 6,920,603                 | \$ 23,232,082             |
| General County Government Debt   | \$ 4,811,549                  | \$ 719,390                   | \$ 5,530,939              |
| Total Utility Fund Debt          | \$ 12,618,475                 | \$ 2,146,912                 | \$ 14,765,387             |
| <b>Grand Total</b>               | <b>\$ 87,448,199</b>          | <b>\$ 32,140,669</b>         | <b>\$ 119,588,868</b>     |
| Percent Change Year to Year      | 101.90%                       | 163.40%                      | 115.42%                   |
| Tax Rate                         | \$0.4450 cents (Co. General)  | \$0.03 (ALS)                 |                           |
| Tax Revenue                      | \$ 49,525,448                 | \$ 3,350,236                 | \$ 52,875,684             |

>Voter Approved general obligation bonds increased principal by \$40 million

>East Moore Water District Phase 2 increased utility debt principal by \$7.6 million

| Moore County Debt                | Principal as of June 30, 2009, | Total of Remaining Interest* | Total as of June 30, 2009 |
|----------------------------------|--------------------------------|------------------------------|---------------------------|
| Moore County Schools Debt        | \$ 72,099,723                  | \$ 29,870,893                | \$ 101,970,616            |
| Sandhills Community College Debt | \$ 23,074,167                  | \$ 9,593,352                 | \$ 32,667,519             |
| General County Government Debt   | \$ 3,966,738                   | \$ 537,151                   | \$ 4,503,889              |
| Total Utility Fund Debt          | \$ 11,971,477                  | \$ 10,275,172                | \$ 22,246,649             |
| <b>Grand Total</b>               | <b>\$ 111,112,105</b>          | <b>\$ 50,276,568</b>         | <b>\$ 161,388,673</b>     |
| Percent Change Year to Year      | 27.06%                         | 56.43%                       | 34.95%                    |
| Tax Rate                         | \$0.4790 cents (Co. General)   | \$0.025 (ALS)                |                           |
| Tax Revenue                      | \$ 54,531,052                  | \$ 2,852,715                 | \$ 57,383,767             |

>Voter Approved general obligation bonds increased principal by \$29.5 million.

| Moore County Debt                | Principal as of June 30, 2010, | Total of Remaining Interest* | Total as of June 30, 2010 |
|----------------------------------|--------------------------------|------------------------------|---------------------------|
| Moore County Schools Debt        | \$ 67,813,812                  | \$ 27,107,288                | \$ 94,921,100             |
| Sandhills Community College Debt | \$ 22,129,822                  | \$ 8,703,360                 | \$ 30,833,182             |
| General County Government Debt   | \$ 2,931,810                   | \$ 379,672                   | \$ 3,311,482              |
| Total Utility Fund Debt          | \$ 11,328,611                  | \$ 9,757,182                 | \$ 21,085,793             |
| <b>Grand Total</b>               | <b>\$ 104,204,055</b>          | <b>\$ 45,947,502</b>         | <b>\$ 150,151,557</b>     |
| Percent Change Year to Year      | -6.22%                         | -8.61%                       | -6.96%                    |
| Tax Rate                         | \$0.4650 cents (Co. General)   | \$0.02 (ALS)                 |                           |
| Tax Revenue                      | \$ 53,858,198                  | \$ 2,328,988                 | \$ 56,187,186             |

| Moore County Debt                | Principal as of June 30, 2011, | Total of Remaining Interest* | Total as of June 30, 2011 |
|----------------------------------|--------------------------------|------------------------------|---------------------------|
| Moore County Schools Debt        | \$ 63,464,523                  | \$ 24,568,934                | \$ 88,033,457             |
| Sandhills Community College Debt | \$ 21,185,477                  | \$ 7,869,329                 | \$ 29,054,806             |
| General County Government Debt   | \$ 30,099,184                  | \$ 11,210,831                | \$ 41,310,015             |
| Total Utility Fund Debt          | \$ 20,512,742                  | \$ 13,860,882                | \$ 34,373,624             |
| <b>Grand Total</b>               | <b>\$ 135,261,926</b>          | <b>\$ 57,509,976</b>         | <b>\$ 192,771,902</b>     |
| Percent Change Year to Year      | 29.80%                         | 25.16%                       | 28.38%                    |
| Tax Rate                         | \$0.4650 cents (Co. General)   | \$0.02 (ALS)                 |                           |
| Tax Revenue                      | \$ 54,274,878                  | \$ 2,319,762                 | \$ 56,594,640             |

>Limited Obligation Bonds for Public Safety/Detention Center increased principal by \$29.8 million

>Limited Obligation Bonds for Moore County Public Utilities increased principal by \$8.6 million

| Moore County Debt**              | Principal as of June 30, 2012, | Total of Remaining Interest* | Total as of June 30, 2012 |
|----------------------------------|--------------------------------|------------------------------|---------------------------|
| Moore County Schools Debt        | \$ 59,945,387                  | \$ 22,150,150                | \$ 82,095,537             |
| Sandhills Community College Debt | \$ 19,999,613                  | \$ 7,060,919                 | \$ 27,060,532             |
| General County Government Debt   | \$ 28,177,597                  | \$ 9,960,216                 | \$ 38,137,813             |
| Total Utility Fund Debt          | \$ 36,741,502                  | \$ 19,111,832                | \$ 55,853,334             |
| <b>Grand Total</b>               | <b>\$ 144,864,099</b>          | <b>\$ 58,283,117</b>         | <b>\$ 203,147,216</b>     |
| 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             |
| <b>Grand Total</b>               | <b>\$ 138,277,680</b>          | <b>\$ 52,528,092</b>         | <b>\$ 190,805,772</b>     |
| 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,<br>2014 | Total of Remaining<br>Interest | Total as of June 30,<br>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,<br>2015 | Total of Remaining<br>Interest | Total as of June 30,<br>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,<br>2016 | Total of Remaining<br>Interest | Total as of June 30,<br>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,<br>2017 | Total of Remaining<br>Interest | Total as of June 30,<br>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,<br>2018 | Total of Remaining<br>Interest | Total as of June 30,<br>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,<br>2023 | Total of Remaining<br>Interest | Total as of June 30,<br>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.<br>General)  | \$0.04 (ALS)                   |                              |
| Tax Revenue 6/30/2023            | \$73,285,574                     | \$5,923,241                    | \$79,208,815                 |

| Debt                             | Principal as of June 30,<br>2024 | Total of Remaining<br>Interest | Total as of June 30,<br>2024 |
|----------------------------------|----------------------------------|--------------------------------|------------------------------|
| Moore County Schools Debt        | \$128,197,195                    | \$28,494,800                   | \$156,691,995                |
| Sandhills Community College Debt | \$21,430,805                     | \$3,864,744                    | \$25,295,549                 |
| General County Government Debt   | \$45,920,456                     | \$11,630,372                   | \$57,550,828                 |
| Total Governmental               | \$195,548,456                    | \$43,989,916                   | \$239,538,372                |
| Total Utility Fund Debt          | \$39,042,030                     | \$14,356,401                   | \$53,398,431                 |
| Grand Total All Sources          | \$234,590,486                    | \$58,346,319                   | \$292,936,805                |
| Percent Change Year to Year      | -7.48%                           | -9.8%                          | -8.00%                       |
| Tax Rate 6/30/2024               | \$0.330 cents (Co.<br>General)   | \$0.0375 (ALS)                 |                              |
| Tax Revenue 6/30/2024            | \$72,191,826                     | \$8,161,220                    | \$80,353,046                 |

### 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 111<sup>th</sup> United States Congress and signed into law by President Barack Obama March 23, 2010. Together with the Health Care and Education Reconciliation Act of 2010 amendment, it represents the U.S. healthcare system's most significant regulatory overhaul and expansion of coverage since the enactment of Medicare and Medicaid in 1965. This Act addresses health insurance coverage, health care costs, and preventive care.

**ACFR** – Annual Comprehensive Financial Report (ACFR) is a set of governmental financial statements comprising the financial report of a governmental entity that complies with the accounting requirements set by the Governmental Accounting Standards Board (GASB).

**ADA -Americans with Disabilities Act of 1990** - A civil rights law that prohibits discrimination based on disability.

**ALS – Advanced Life Support** - Emergency Management services tax charge for an ALS tax to all Moore County citizens to provide ambulatory services in the county limits to all residents.

**ARP – American Rescue Plan** – An emergency legislative package signed by President Joe Biden in March 2021. The stimulus package provided \$1.9 trillion in stimulus relief funds, with \$1,400 checks going out to many Americans and \$350 billion provided to state and local governments.

**Assigned Fund Balance** – Internal constraints, lower level than committed for fund balance. Amounts that are intended to be used for a specific purpose but are neither restricted nor committed. Assignments can occur any time before issuance of financial statements; they can be delegated by the Board to the Manager or another official of the County.

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

**Balanced Budget** – A balanced budget occurs when the total sum of revenues equals the total sum of expenditures.

**Budget Amendment (BA)** – Used to increase the overall budgeted revenues and expenditures within a fund. The total increase in revenue must equal the total increase in expenditures to balance. The budget amendment reflects changes that occur throughout the year to the original budget.

**Budget Transfer (BT)** – A budget transfer increases or decreases the budget available to spend during the current year but does not increase or decrease the overall budgeted revenues and expenditures. A BT is used to show an increase to one budget line item with an offsetting decrease in another line item and does not change the overall total budget.

**Capital Expenditure** – Money spent by a business or organization on acquiring or maintaining fixed assets, such as land, buildings, and equipment with a threshold of \$5,000 or more.

**Capital Improvements Program** - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

**Capital Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

**CARES Act** – Coronavirus Aid, Relief, and Economic Security. To provide assistance for State, Local and Tribal Governments through the Coronavirus Relief Fund, the CARES Act provides for payments for the impact of COVID-19 outbreak. The CARES Act established the \$150 billion Coronavirus Relief Fund.

**Carry Forward Encumbrance** – A budget amendment that is added to the next fiscal year budget for the number of outstanding commitments or purchase orders from the prior fiscal year. This encumbrance increases the overall original budget total in the new fiscal year.

**Cash Management** - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

**Category** - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

**Charges for Services** - Revenues recording in the general fund that are approved fees charge for governmental services provided to the citizens such as permitting fees, register of deed fees for marriage licenses, etc.

**CIP** - Capital Improvements Program – see previous page for definition.

**Classification** - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

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

**Component Unit of a Local Government**– a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are



such that exclusion would cause the reporting entity's financial statements to be misleading due to close relations and financial integration with the primary government. Ultimately, it is up to the professional judgement of the primary government's management to determine what entities should be included as component units. Most governmental component units are typically entities or non-profits whose purpose is to benefit a government by soliciting contributions and managing those funds.

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

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Coronavirus (COVID) 19** – any of various RNA-containing spherical viruses of the family Coronaviridae, including several that cause acute respiratory illnesses. Also called COVID 19 as an abbreviation.

**Coronavirus Relief Funds (CRF)** – US Treasury Funding provide to local governments with criteria on usage.

**Cost of Living Adjustment (COLA)** – An increase in wages or salary to compensate for an increase in the cost of living.

**COVID-19** – See Coronavirus definition above.

**CPR** – Cardiopulmonary resuscitation is an emergency procedure that combines chest compressions often with artificial ventilation in an effort to manually preserve intact brain function until further measures are taken to restore spontaneous blood circulation and breathing in a person who is in cardiac arrest.

**Critical Measure or Thinking** – The objective analysis of facts to form a judgment. The subject is complex, and there are several different definitions which generally include the rational, skeptical, unbiased analysis or evaluation of factual evidence.

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

**Dashboard** – a data visualization tool that displays the current status of metrics and key performance indicators. Dashboards consolidate and arrange numbers, metrics and sometimes performance scorecards on a single sheet to give an overview for that particular performance measure.

**Debt Service** - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Department** - An organizational unit responsible for carrying out a major governmental function.

**Depreciation** - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be



replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**Disbursement** - Payment for goods and services in cash or by check.

**DSS** - Department of Social Services also called DSS.

**Earmark** - To designate funds for a specific use.

**Encumbrance** - The commitment of appropriating funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.

**Enterprise Fund** - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

**ESAC** – Emergency Services Advisory Committee

**Estimated Revenue** - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

**Expenditure** - The outflow of funds for assets that are incurred, or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. The spending of money on something or the money that is spent on something.

**Expense(s)**- Charges incurred (whether paid immediately or unpaid) for operations, maintenance or interest and other charges. Expense is used in the sense of 'price' that is associated with an item.

**FAA – Federal Aviation Administration** – the largest transportation agency of the U.S. government and regulates all aspects of civil aviation in the country as well as over surrounding international waters. Its powers include air traffic management, certification of personnel and aircraft, setting standards for airports, and protection of U.S. assets during the launch or re-entry of commercial space vehicles. Powers over neighboring international waters were delegated to the FAA by authority of the International Civil Aviation Organization.

**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** – us a part of the North Carolina Department of State Treasurer which was created after the Great Depression to assist local North Carolina governments in decision making involving large financing projects such as bond issues. The commission is chaired by the North Carolina State Treasurer.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Maturities** - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

**Medicaid Hold Harmless** - Also called county hold harmless for repealed local taxes – the intent of the General Assembly is that each county be held harmless from the exchange of a portion of the local sales and use taxes for the State’s agreement to assume the responsibility for the non-administrative costs of Medicaid. See Chapter 105, Article 44 of the North Carolina General Statutes.

**Mission** – A clear and concise statement that focuses on the purpose of the program and sets program goals to align practices with values. A mission statement is an actionable plan for a program’s future, which includes the objectives, how these objectives will be reached, who is responsible for performance, and why the program must meet its goals.

**Modified Accrual Accounting** - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and un-matured principal and interest on general long-term debt is recognized when due.

**MSW – Municipal solid waste**

**NCPRO** – North Carolina Pandemic Recovery Office that handles the funding of the CRF or Coronavirus Relief Funds to North Carolina counties.

**Non-Profit Organization** – also called a **501C3** of the Internal Revenue Code, is an organization organized and operated and exempt from some federal income taxes.

**North Carolina Association of County Commissioners (NCACC)** - is an association that provides government relations, educational opportunities, county research and risk management information. A resource for all North Carolina Counties. (Website is located at [www.ncacc.org](http://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 Recover 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.

