

Fiscal Year 2026 Budget

May 20, 2025

PRESENTED BY

J. Wayne Vest, County Manager

Fiscal Year 2026 Budget

FY25/26 Budget Team Members

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

Fiscal Year 2026 Budget

FY2025-2026 Recommended Gross and Net Budget by Fund

Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	\$158,676,999	-\$7,033,157	\$151,643,842	\$.2950/\$100 valuation
200	Public Safety/Emergency Mgmt	Special Revenue	\$14,615,897	-\$2,106,188	\$12,509,709	\$.0375/\$100 valuation
210	E911 Telephone	Special Revenue	\$194,715	\$0	\$194,715	PSAP Funding
215	Fire - Rescue District	Special Revenue	\$6,890,993	-\$619,720	\$6,271,273	\$.0875/\$100 valuation
216	Fire - Rescue District Debt	Special Revenue	\$900,536	\$0	\$900,536	Fire Debt Service
220	Soil Water Conservation District	Special Revenue	\$23,753	\$0	\$23,753	Rental Fees/State
230	Transportation Services	Special Revenue	\$2,560,005	-\$380,031	\$2,179,974	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	\$0	\$0	\$0	State Funded (Settlement)
600	Water Pollution Control Plant	Enterprise	\$7,519,485	-\$370,584	\$7,148,901	User Fees
610	Public Utilities - Water & Sewer	Enterprise	\$17,689,265	-\$1,553,636	\$16,135,629	User Fees
620	East Moore Water District	Enterprise	\$3,862,000	\$0	\$3,862,000	User Fees
810	Risk Management	Internal Service	\$13,651,884	-\$10,000	\$13,641,884	Internal (transfers)
	Total County Funds		\$227,020,532	-\$12,073,316	\$214,947,216	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$4,602,035	-\$52,500	\$4,549,535	3% Occupancy Tax, 6% Jan 26
640	Airport Authority	Comp Unit/Enterprise	\$5,605,095	-\$126,000	\$5,479,095	User Fees
	Total Component Units		\$10,207,130	-\$178,500	\$10,028,630	
		Totals	\$237,227,662	-\$12,251,816	\$224,975,846	

A penny on the County General Fund tax rate is anticipated to generate \$2,290,575 in revenue

A penny on the ALS tax rate is anticipated to generate \$2,282,775 in revenue

A penny on the Fire Service District tax rate is anticipated to generate \$787,542 in revenue

Fiscal Year 2026 Budget

The Recommended Budget

- Proposes a **One-And-Half-Cent-Reduced** County General Tax Rate of **.295/\$100** of valuation
- Proposes Advanced Life Support Rate of **.0375** per \$100 of valuation
- Proposes a Rural Fire Protection Service Rate of **.0875** Per \$100 of valuation
- Prioritizes Education, Public Safety, Health & Human Services

Fiscal Year 2026 Budget

Revenue Neutral Comparison

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

2023 was the most recent Revaluation Year for Moore County

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

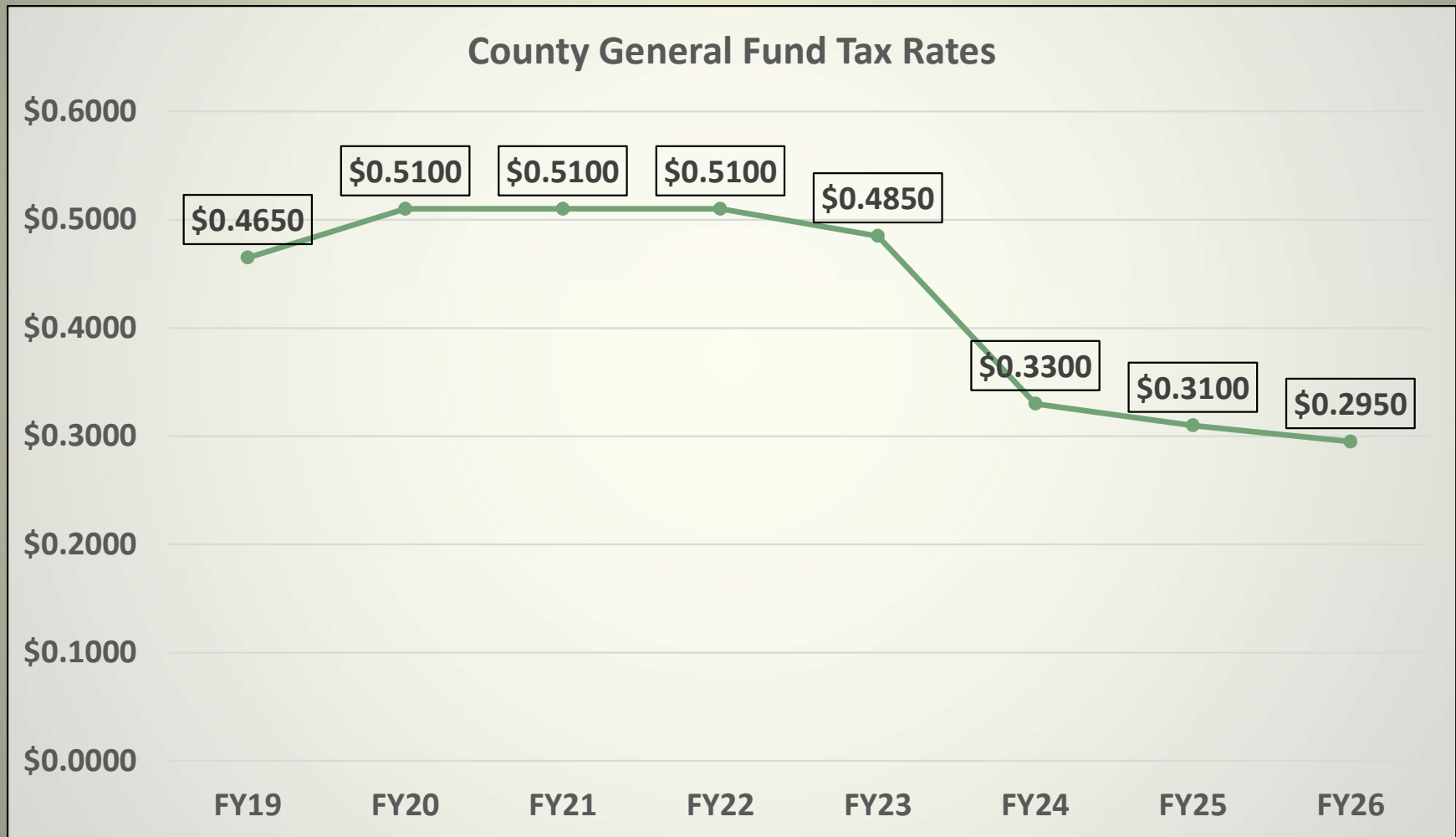
Tax Rate Comparisons to Revaluation Year's Revenue Neutral Rates

Fund	FY23 Tax Rate	FY24 Revenue Neutral	FY24 Adopted Tax Rate	FY26 Rec Rate
General Fund 100	0.485	0.3512	\$0.3300	\$0.2950
EMS Fund 200	0.04	0.029	\$0.0375	\$0.0375
Fire Fund 215	0.105	0.0871	\$0.0875	\$0.0875
Cumulative (100, 200, 215)	\$0.6300	\$0.4673	\$0.4550	\$0.4200

FY26 Cumulative Tax Rate is nearly 4 $\frac{3}{4}$ Pennies below the FY24 Revenue Neutral Rate

Fiscal Year 2026 Budget

General Fund (100) Tax Rate Comparison



FY20 & FY24 Are Revaluation Years

Fiscal Year 2026 Budget

Recommended Budget's Major Points of Consideration: General Fund

- 2026 recommended fiscal year budget is balanced at: \$237,227,662 Gross and \$224,975,846 Net (less transfers and assessments).
- Funds Moore County Schools at \$55,244,522 including Current Expense, Capital Outlay, Digital Learning, Debt Service, School Nurse Initiative, and Sandhills Center allocations
- Funds Sandhills Community College at \$8,367,065 including Expense and Debt Service allocations
- Illuminates the County's Mission-Vision-Values-Pillars by:
 - Ensuring funding for Exceptional Services
 - Governing (budgeting) Conservatively
 - Demonstrating Respect and Compassion for citizens and visitors
 - Being Fiscally Sound
 - Prioritizing a Safe & Secure Community along with Health and Human Services
 - Supporting Sustainable Growth
 - Providing for Cultural and Recreational Opportunities

Fiscal Year 2026 Budget

The Recommended Budget

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

Included Items:

- Fully funding existing components of the benefits and compensation package (Insurance, retirement, longevity, wellness, 401K, vacation/sick/community leave)
 - Note: 401K County contribution for non-LEO is reduced from 3.0% to 2.5%
- Includes 3.5% C.O.L.A. to be implemented with pay period beginning 06/28/2025, included in 07/17/2025 Direct Deposits
- Proposes no changes to employee and dependent health insurance premiums, copays, deductibles, and out-of-pocket limits

Fiscal Year 2026 Budget

The Recommended Budget

Adds a net 1.5 FTE Across GF, EMS, Public Works: Increase in EMS and Public Works

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0
FY19-20	683.0	6.0	689.0	686.0
FY19-20 revised	684.0	6.0	690.0	687.0
FY20-21	694.0	8.0	702.0	698.0
FY20-21 revised	695.0	7.0	702.0	698.5
FY21-22	706.0	10.0	716.0	711.0
FY21-22 revised	710.0	10.0	720.0	715.0
FY22-23	719.0	14.0	733.0	726.0
FY23-24	752.0	15.0	767.00	759.50
FY23-24 revised	764.0	16.0	780.00	772.00
FY24-25	777.0	17.0	794.00	785.50
FY24-25 revised	779.0	16.0	795.00	787.00
FY25-26	781.0	15.0	796.00	788.50

Fiscal Year 2026 Budget

The Recommended Budget

FY26 Positions Added

General Fund 100 total of 4.5 FT and 0 PT

1 FT Asst Fire Marshal/EMS Planner

.5 FT (.50 GF)PS Road Sign Technician .50 Comm and .50 EMS

1 FT Library Technician

1 FT Deputy Sheriff

1 FT Building/Permitting Inspector

General Fund Positions Removed 4 FT and 1 PT

1 FT DSS IMC II

1 PT DSS Worker

1 FT Health SWII

1 FT Health Foreign Language Interpreter

1 FT Coop

EMS +.50 FT (.50 in GF)

.50 Road Sign Technician

Public Utilities +1.0 FT

1 FT Water Maintenance Technician

Fiscal Year 2026 Budget

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Fiscal Year 2026 Budget

Key Points of Each Fund: *General Fund 100*

General Fund Revenues

Source	FY26 Budget	%
Property Tax	\$67,821,982	42.7422%
Sales Tax Article 39, 40, 42	\$29,216,250	18.4124%
Sales Tax Article 46	\$5,622,750	3.5435%
Medicaid Hold Harmless	\$4,652,547	2.9321%
Grants	\$11,380,650	7.1722%
Departmental Fees	\$16,893,526	10.6465%
Other Taxes	\$542,000	0.3416%
Interest	\$6,000,000	3.7813%
Transfers in App Restricted FB	\$535,203	0.3373%
Transfers in Re-Appropriation FB	\$7,695,180	4.8496%
Transfers In-Other Funds	<u>\$8,316,911</u>	<u>5.2414%</u>
Total Revenues - GF	\$158,676,999	100.0000%

- Property and sales tax comprise nearly 67% of the General Fund (Including transfer-in)
- Article 46 sales tax is committed by resolution to funding school capital construction projects

Fiscal Year 2026 Budget

Key Points of Each Fund: General Fund 100

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

General Fund Expenditures

GF Expenditures	FY26 Budget	%
Education (including debt)	\$63,561,587	40.0572%
Human Services	\$21,475,925	13.5344%
Public Safety	\$26,085,910	16.4396%
General Government	\$23,790,599	14.9931%
Environmental	\$12,158,348	7.6623%
Debt (excluding education)	\$5,283,013	3.3294%
Non-Departmental	\$4,242,373	2.6736%
Cultural	\$2,079,244	1.3104%
Transfers to Other Funds	<u>\$0</u>	<u>0.0000%</u>
Total	\$158,676,999	100.0000%

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

Fiscal Year 2026 Budget

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

Total Moore County Schools Funding-Proposed										
FY	Student Enrollment (Final ADM Enrollment-DPI)	Current Expense	Capital Outlay	One Time K-3 Teacher Supply Funding	School Funding from Health Department - Nurse	Pass Through Trillium Mental Health	Sub Total: Current, Capital, Digital, Health, TMH	Existing Debt Prior to New Schools	Debt -all new debt for new schools	Total Funding
FY23/24	12,869	\$36,551,623	\$800,000	\$0	\$50,000	\$284,000	\$37,685,623	\$4,359,370	\$11,482,468	\$53,527,461
FY24/25	12,927	\$38,204,595	\$800,000	\$40,000	\$50,000	\$0	\$39,094,595	\$4,195,768	\$11,172,247	\$54,462,610
FY25/26	12,927	\$39,500,018	\$800,000	\$0	\$50,000	\$0	\$40,350,018	\$4,032,479	\$10,862,025	\$55,244,522
		\$1,295,423		-\$40,000			\$1,255,423			

Total Sandhills Community College Funding			
FY	Current Expense	Debt Service	Total Funding
FY23/24	\$5,217,256	\$2,733,282	\$7,950,538
FY24/25	\$5,287,879	\$2,646,483	\$7,934,362
FY25/26	\$5,807,294	\$2,559,771	\$8,367,065
		\$519,415	-\$86,712
			\$432,703

Education Funding of \$63,611,587 Comprises 40% of General Fund

Fiscal Year 2026 Budget

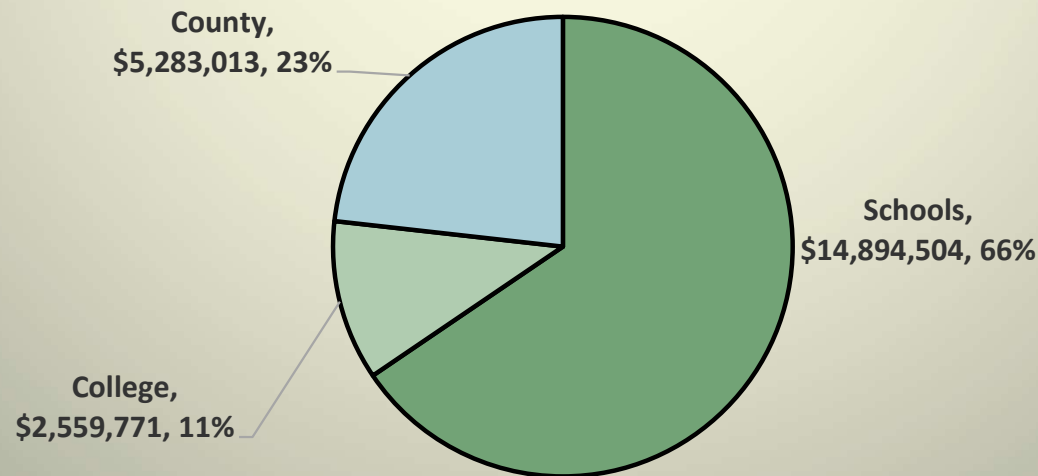
Key Points of Each Fund: **General Fund 100 Debt Service**

- Total Debt Service is \$26,192,807 (Includes Enterprise Funds Debt Service)
- Total General Fund Debt Service is \$22,737,288

General Fund Debt Service Graph (P&I) FY26

	Amount	%
Schools	\$14,894,504	65.51%
College	\$2,559,771	11.26%
County	<u>\$5,283,013</u>	<u>23.24%</u>
Total	\$22,737,288	100.00%

General Fund Debt Service FY26



Fiscal Year 2026 Budget

KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

End of General Fund Key Points

Fiscal Year 2026 Budget

Key Points of Each Fund:

Fund 200: Public Safety/Emergency Management

- Balanced at \$14,615,897 in Revenues and Expenditures
- Supported by Advanced Life Support (ALS) tax revenue, fees, and other revenue
- ALS Tax Rate proposed at **.0375/\$100** of valuation, applies to all properties

Fund 210: E911

- Balanced at \$194,715 in Revenues and Expenditures
- Funds generated by E911 surcharge on phone bills and appropriated fund balance
- E911 surcharge revenues are regulated by the State
- FY 24/25 projected calls: 94,000+ (Medical, Fire, Law, Other)

Fiscal Year 2026 Budget

Key Points of Each Fund:

Fund 215: Moore County Fire Protection and Rescue Service District

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

FY2025-2026 - Unified Tax Rate @ .0875/\$100 Valuation

<u>Rural Fire Service District</u>	<u>FY26 Operations Distribution Fund 215 Expense</u>	<u>FY 26 Capital Distribution Fund 216 Expense</u>	<u>Total Manager Recommendation Fund 215 and Fund 216 - FY2025- 2026</u>
Aberdeen	\$296,570	\$43,112	\$339,682
Carthage	\$353,354	\$89,868	\$443,222
Crains Creek	\$279,801	\$48,490	\$328,291
Cypress Pointe	\$928,067	\$57,414	\$985,481
Eagle Springs	\$333,952	\$36,120	\$370,072
Eastwood	\$190,669	\$21,128	\$211,797
High Falls	\$340,774	\$141,161	\$481,935
Pinebluff	\$446,813	\$55,386	\$502,199
Pinehurst	\$411,732	\$42,253	\$453,985
Robbins	\$484,857	\$69,402	\$554,259
Seven Lakes	\$502,114	\$33,895	\$536,009
Southern Pines	\$553,688	\$69,136	\$622,824
West End	\$567,648	\$79,295	\$646,943
Westmoore	\$242,237	\$47,567	\$289,804
Whispering Pines	\$338,997	\$66,309	\$405,306
Station X	\$0	\$0	\$0
Subtotal Fund 215 and 216	\$6,271,273	\$900,536	\$7,171,809
Transfer to Capital Debt Fund 216	\$619,720	\$0	\$0
Grand Total Fund 215/216	\$6,890,993	\$900,536	\$7,171,809
		5 Paid Out per FF	

Fiscal Year 2026 Budget

Key Points of Each Fund:

Fund 220: Soil and Water Conservation District

- Balanced at \$23,753 in Revenues and Expenditures
- Revenues generated by fees from services and matching State Grant Funds

Fund 230: Moore County Transportation Services

- Balanced at \$2,560,005 in Revenues and Expenditures
- \$1,019,808 increase over FY25 budget, primarily due to Capital Outlay (+\$905K)
- Revenues generated by user fees, grants, sale of assets
- Vital service for Department of Aging and Social Services clients
- Services for elderly, disabled, transport for employment & education

Fiscal Year 2026 Budget

Key Points of Each Fund:

Required Department of Social Service Funds

- Fund 280: DSS Charitable: \$15,000
 - Donations to DSS to be used for specific purpose based on needs of individuals
- Fund 281: DSS Payee Trust Fund: \$420,000
 - Funds that belong to individuals that cannot, for whatever reason, manage their expenses
- Fund 290: Opioid Settlement Funds
 - Will do Budget Amendments as contracts and resolution are approved

Fiscal Year 2026 Budget

Key Points of Each Fund: Enterprise Operations

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

Enterprise Funds

Public Works Division	FY2024-25 Approved Budget	FY2025-26 Recommended Budget	Difference (%)
Water Pollution Control Plant (600)	\$9,239,277	\$7,519,485	-18.61%
Moore County Public Utilities (610)	\$17,414,127	\$17,689,265	1.58%
East Moore Water District (620)	\$3,472,081	\$3,862,000	11.23%
Total	\$30,125,485	\$29,070,750	-3.50%

Fee Schedule Recommendations

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

Transfers into Capital Reserve: Total of \$364,664

- WPCP @ \$0
- Public Utilities @ \$0
- EMWD @ \$364,664

Fiscal Year 2026 Budget

Key Points of Each Fund: Enterprise Operations

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

Fee Schedule Recommendations Fund 600:

- Increases flow rates increase from \$3.58 to \$3.73 per 1,000 Gal (+4.2%)

Fee Schedule Recommendations Fund 610 and 620:

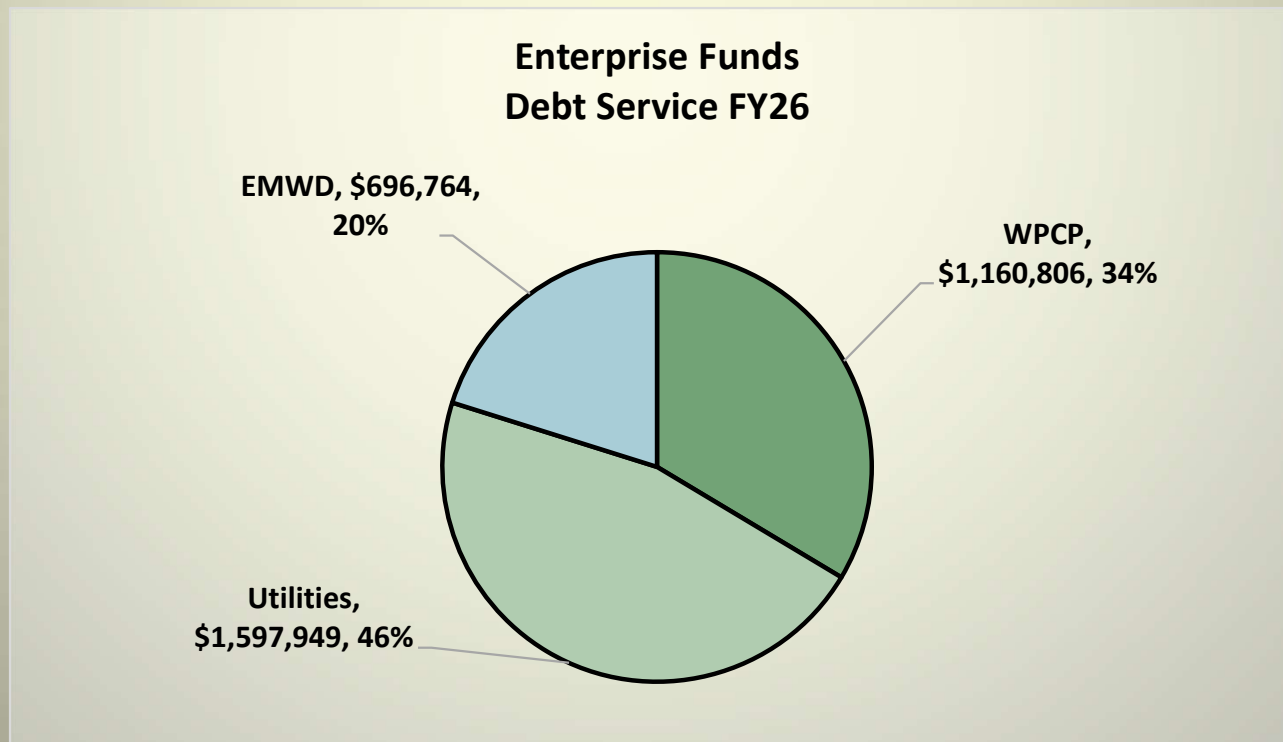
- Increases base rates for $\frac{3}{4}$ " meter by 3.5%
- Increases per 1,000 Gal usage rates by 3.5%
- Only change to SDF; setting 1" Meter Tap Fee at \$1,183 equal to $\frac{3}{4}$ " Meter Tap

Fiscal Year 2026 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY26

Fund	Amount	%
WPCP	\$1,160,806	33.59%
Utilities	\$1,597,949	46.24%
EMWD	<u>\$696,764</u>	<u>20.16%</u>
Total	\$3,455,519	100.00%



Fiscal Year 2026 Budget

Key Points of Each Fund:

Fund 810: Risk Management

- Balanced at \$13,651,884
- Treated as an Internal Service Fund
- Expenditures include costs for Health Insurance, Wellness Works, Worker's Compensation, Unemployment, and Unemployment Insurance, Liability and Property Insurance
- No proposed changes to premiums, copays, deductibles, out-of-pocket limits
- Continue to evaluate premiums, co-pays, deductibles, out-of-pockets for employee and dependent coverage
- Changing to Blue Cross Blue Shield for Health and MetLife for Dental (Remaining self-insured for health and fully insured for dental, covering approximately 1,200 employees and dependents)

Fiscal Year 2026 Budget

Key Points of Each Fund:

Fund 260: Convention and Visitor's Bureau

- Balanced at \$4,602,035
- Increase of \$795,535 compared to fiscal year 2025
- Includes \$1,000,000 appropriation from fund balance

Fund 640: Airport

- Balanced at \$5,605,095
- Decrease of \$622,008 Compared to fiscal year 2025
- Includes an appropriation from retained earnings of \$417,095

Fiscal Year 2026 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- TBD if necessary

REQUIRED PUBLIC HEARING

- June 03, 2025 @ 10:30 AM at the Regularly Scheduled Board of Commissioner's Meeting

ADOPTION

- June 05, 2025 @ 10:00 AM at Special Called Board of Commissioners' Meeting

Fiscal Year 2026 Budget

SUMMARY

- The fiscal year 2026 proposed budget is **balanced** at \$237,227,662 in revenues and expenditures
- The proposed budget provides a **fiscally sound** and responsible **blueprint** for administering the revenues and expenditures for fiscal year 2026
- The proposed budget allows for the continued operations of the County and **for providing the highest level of services** in an efficient and effective manner
- **Thanks to everyone** who allocated time, effort, and expertise in developing the proposed budget
- The proposed budget is respectfully submitted

Fiscal Year 2026 Budget

Fund 620: East Moore Water District

May 20, 2025

PRESENTED BY
J. Wayne Vest, County Manager

Fiscal Year 2026 Budget

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Fee Schedule Recommendations Fund 600:

- Increases flow rates increase from \$3.58 to \$3.73 per 1,000 Gal (+4.2%)

Fee Schedule Recommendations Fund 610 and 620:

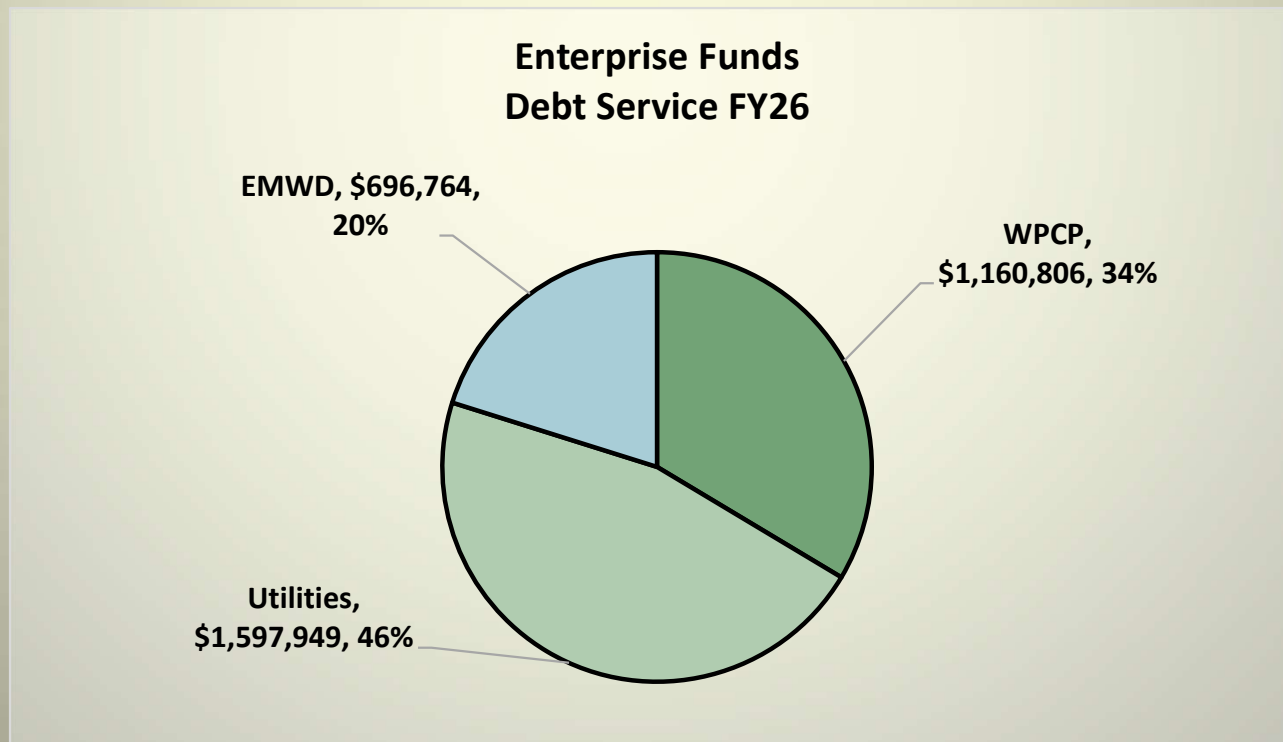
- Increases base rates for $\frac{3}{4}$ " meter by 3.5%
- Increases per 1,000 Gal usage rates by 3.5%
- Only change to SDF; setting 1" Meter Tap Fee at \$1,183 equal to $\frac{3}{4}$ " Meter Tap

Fiscal Year 2026 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY26

Fund	Amount	%
WPCP	\$1,160,806	33.59%
Utilities	\$1,597,949	46.24%
EMWD	<u>\$696,764</u>	<u>20.16%</u>
Total	\$3,455,519	100.00%



Fiscal Year 2026 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- TBD if necessary

REQUIRED PUBLIC HEARING

- June 03, 2025 @ 10:00 AM at the East Moore Water District Board of Directors' Meeting

ADOPTION

- June 05, 2025 @ 9:45 AM at Special Called Board of Directors' Meeting