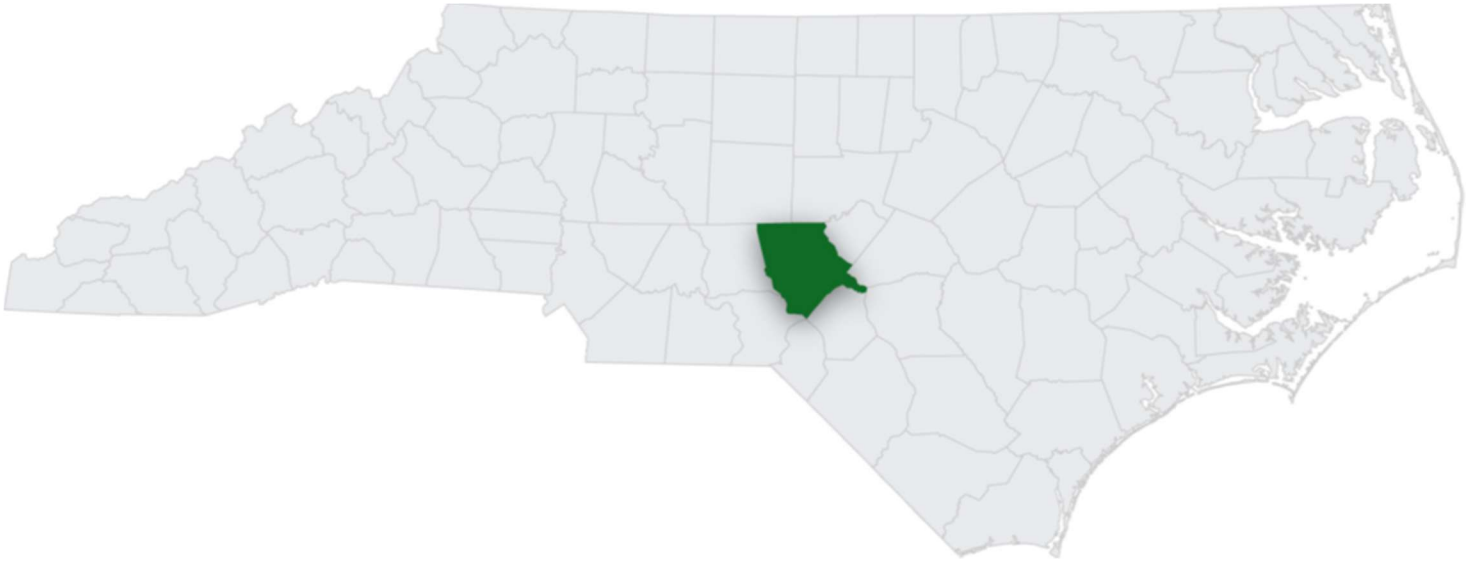


ADOPTED BUDGET



COUNTY OF MOORE, NORTH CAROLINA
ADOPTED BUDGET FY2025-2026
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, 2024

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, 2024.

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 2025-2026



Commissioners:

Kurt Cook, Chair, Board of Commissioners	District 5
Nick Picerno, Vice Chair, Board of Commissioners	District 2
Jim Von Cannon, Commissioner	District 1
John Ritter, Commissioner	District 3
Tom Adams, 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
Jenny Parks	Clerk to the Board
Ronnie Fields	Sheriff
William Britton	Register of Deeds
Gary E. Briggs	Tax Administrator
Caroline L. Xiong	Finance Director

Introduction

Reader's Guide to the County of Moore, NC Budget Document

County Profile

This section will provide the reader with the background of the County. The County history is included as well as, useful facts, demographics, budget highlights, county-wide organizational chart, meet the commissioners, type of government and a matrix of the relationship between departments and funds.

Strategic Planning Goals and Priorities

This section provides an understanding of the County mission, vision, values, and strategic priorities. Goals and objectives are linked at the policy level to those of the County.

Manager's Message

The first section of the FY26 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 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 a budget process overview 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 sub divided 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

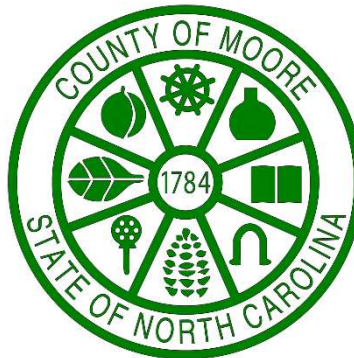
This section provides a listing and explanation of the capital needs of the County for the next ten years, including the operating impact.

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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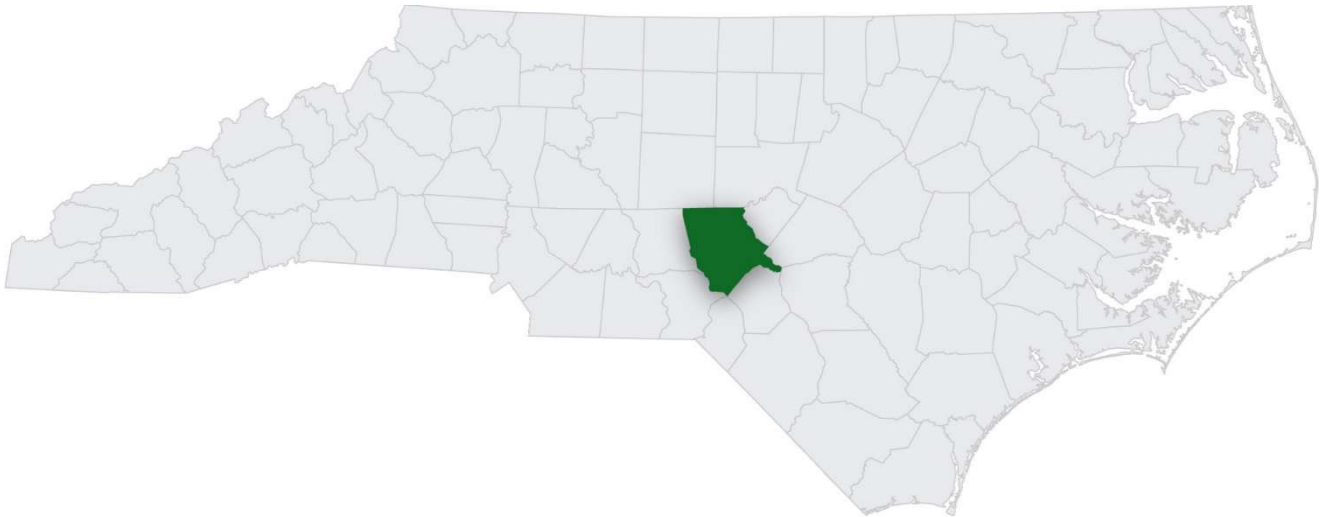


Top Ten Most Common Budget Questions **“At a Glance” for Fiscal Year 2025-2026**

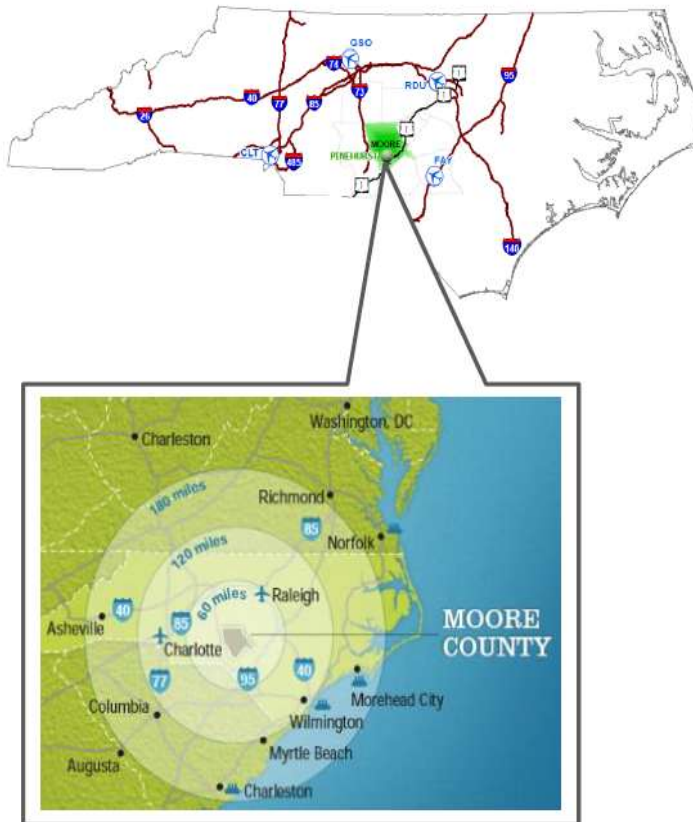
1. What is the County’s tax rate and estimated tax value? ***\$.295/\$100 of Valuation with an estimated total tax valuation of \$23,271,059,592 generates \$68,649,626 at 100% of collections, budgeted \$68,381,982 at approximately 99% collection rate.***
2. What other taxes does the County collect and what are the rates? ***In addition to the property mentioned above, the County collects Advanced Life Support tax at a rate of \$.0375/\$100 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? ***\$158,726,999 up \$4,724,974 or 3.1% from \$154,002,025 in FY25.***
4. How much revenue comes from property taxes? Sales tax? ***Property tax generates \$67,821,982 (includes current and prior year taxes collected as well as discounts) and Sales Tax generates \$34,839,000 for a total budget of \$102,660,982 or 65% in revenue to the General Fund based on the total budget of \$158,726,999.***
5. What percentage of the budget is spent on departments and activities supported by the General Fund? ***Education 40%, Human Services 14%, Public Safety 16%, 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? ***\$63,561,587 (\$46,107,312 in operations and \$17,454,275 in Debt Service) or 40% of the General Fund expenditures are spent on Education.***
7. What is the Capital Reserve for Governmental Project balance available for future capital projects? ***\$43,323,826 as of June 30, 2025, to be used for Future Governmental Projects adopted by the Board of Commissioners.***
8. How many employees work for the County? ***There are 781 full-time and 15 part-time positions budgeted for the County, for a total full-time equivalent of 788.5 in all funds. The General Fund contains 600.05 full time equivalents of this amount.***
9. Does the County have a Fiscal Policy that guides how funds are reported? ***Yes, the Governing Body of the County of Moore has determined that the County should maintain an available fund balance of 17% of General Fund expenditures.***
10. What is the County’s total FY 2026 gross budget including component units versus FY 2025? ***\$237,659,073 is the total FY 2026 budget versus \$230,539,896 for FY2025 which is approximately 3.09% 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.



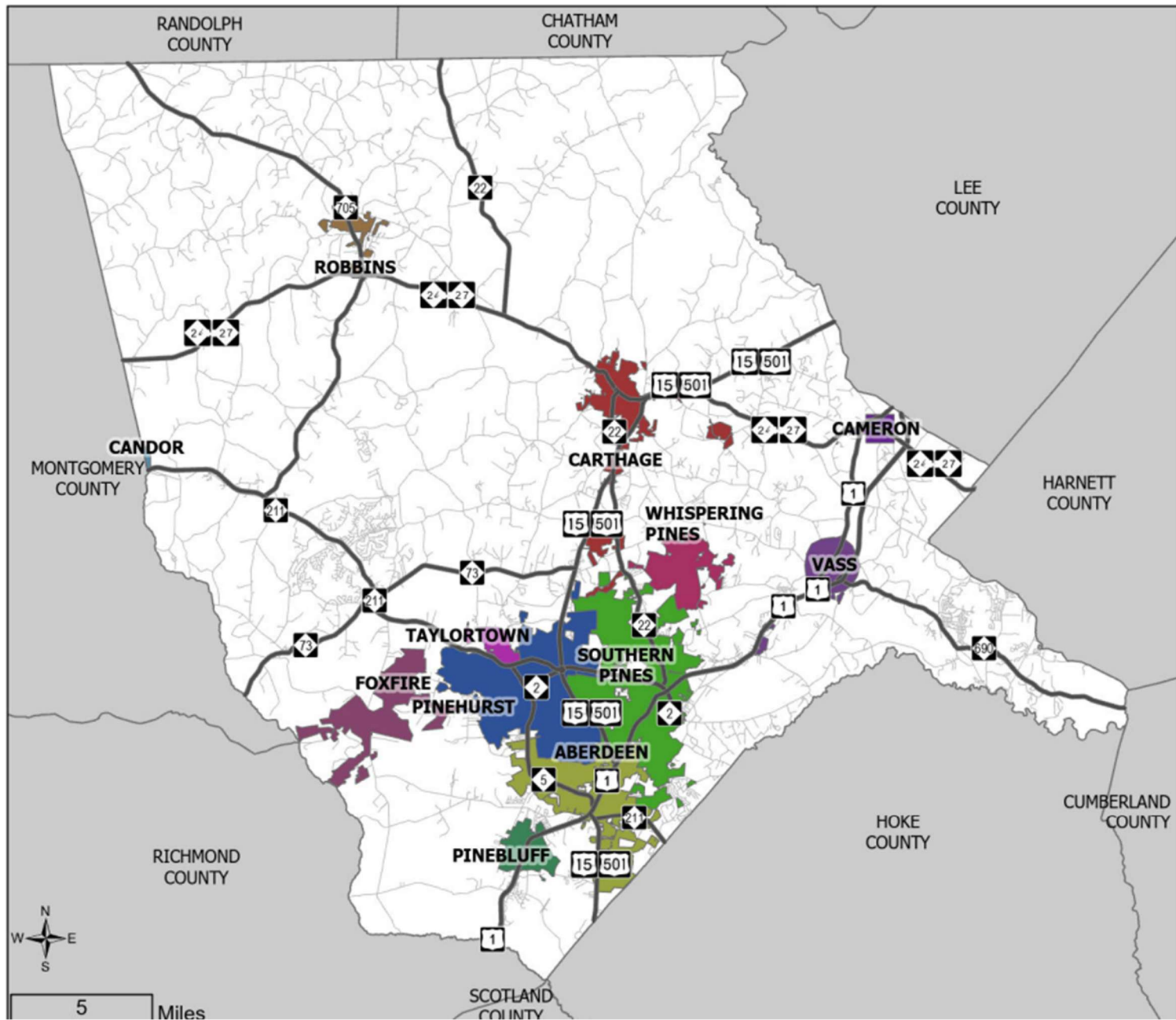
Location



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:

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

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

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

Source: United States Department of Commerce, Bureau of the Census – 2020 Census Results.

Moore County population growth from 2015 to 2024 chart shows steady growth. Average annual growth is 1.45% with a median age of 44.00.

Fiscal Year	Population	Median Age
2015	93,984	45
2016	94,352	45
2017	95,776	45
2018	97,264	45
2019	101,088	44
2020	102,950	44
2021	104,130	43
2022	103,298	44
2023	105,040	44
2024	106,898	44

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

The following table lists the major employers in the County as of the end of calendar year 2024:

Top 10 Employers - Moore County, NC FY2024	Employees	Rank
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
Harris Teeter LLC	500-999	7
Pinehurst Surgical Clinic P.A.	250-499	8
Lee Electrical Construction Inc.	250-499	9
Burfords Tree LLC	250-499	10

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

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.

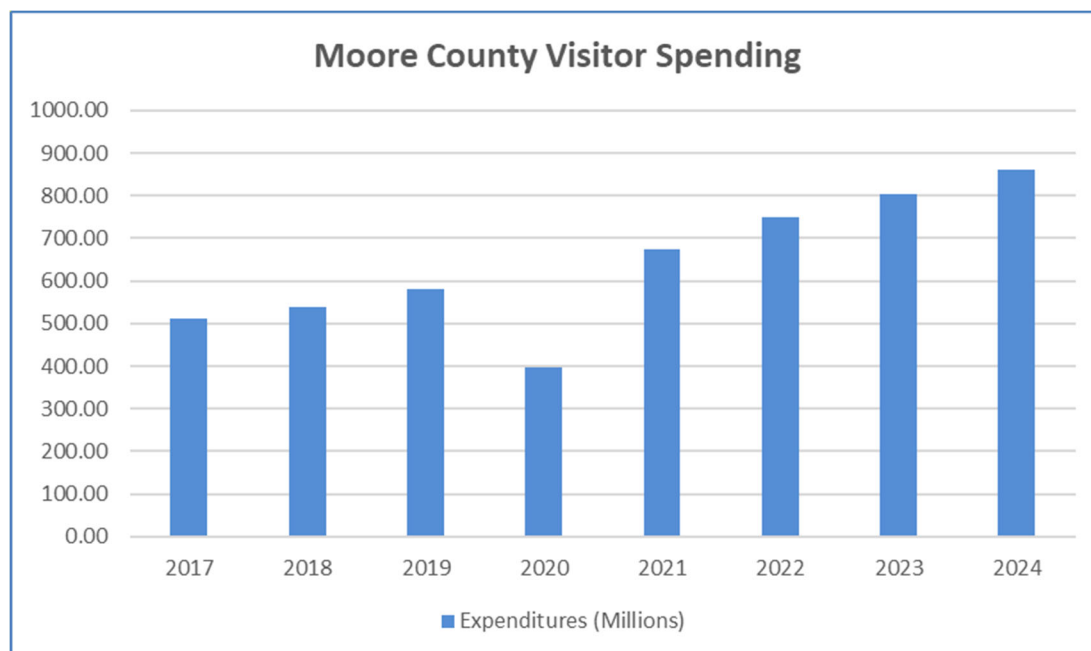
Tourism

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 \$859.25 million in 2024. The County ranked 10th in total visitor spending in North Carolina for 2024.

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 graph below shows Moore County visitor spending over the last eight years.



The data on the next page is about visitor spending in Moore County and shows the growth year over year. The data is based on the calendar year.

Year	Expenditures (Millions)	Growth
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%
2024	859.25	6.72%

Source: Visit NC Economic Impact Studies

Healthcare

FirstHealth of the Carolinas (“FirstHealth”) is a private, non-governmental, not-for-profit health care network serving 15 counties in the mid-Carolinas and is headquartered in Pinehurst, North Carolina. FirstHealth owns and operates four hospitals with 610 licensed beds, inpatient and outpatient rehabilitation centers, home care and inpatient and outpatient hospice, specialty clinics including cardiology, wound care, infectious disease, GI, OB/GYN, oncology, cardiothoracic, neurosurgery and other surgical specialties. The health system is also comprised of 20 primary care clinics, 1 transitional care clinic, 6 convenient care centers, two dental clinics, six fitness centers, a health insurance company providing commercial and Medicare advantage plans, a philanthropic foundation and a host of other services.

Moore Regional Hospital, FirstHealth’s flagship hospital, is an acute-care regional referral center providing all major medical and surgical specialties and numerous subspecialties, including open-heart and minimally invasive valve surgery, neurosurgery, orthopedic and spine, bariatric surgery, robotic surgery and neonatology. Its Primary Stroke Center is certified by The Joint Commission. Bariatric, Cardiac, Spine Surgery & Maternity services have been recognized by Blue Cross Blue Shield of North Carolina as Blue Distinction Centers +[®]. FirstHealth Moore Regional Hospital has achieved the 2020 Outstanding Patient Experience Award from Healthgrades and is named in the top 10% in the nation for outstanding performance in joint replacement and stroke care. FirstHealth was also recognized by Healthgrades as a five-star recipient for clinical achievements in total knee replacement, treatment of respiratory failure, treatment of heart failure and treatment of stroke. With a staff of over 5,000 employees and more than 1,000 volunteers, the hospital has many sophisticated medical capabilities usually found only in larger metropolitan areas and academic medical centers. FirstHealth offers its patients and families overnight accommodation 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 12th among counties in the State in poultry production as of 2023 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:

Year	Total Cash Receipts
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
2023	213,727,000

MOORE COUNTY

Census of Agriculture - 2022

Total Acres in County

446,510

Number of Farms

802

Total Land in Farms: Acres

106,258

Average Farm Size: Acres

132

Harvested Cropland: Acres

21,252

Average Age of Farmers

58.3

Average Value of Farm & Buildings

\$588,845,000

Average Market Value of Machinery & Equipment

\$89,294,000

Average Total Farm Production Expense

\$197,198

Crops - 2023

Corn for Grain: Bu.

2,800

99.6

279,000

57

Cotton: Lbs: Production in 480 Lb Bales

*

*

*

*

Peanuts: Lbs

*

*

*

*

Soybeans: Bu.

4,070

28.5

116,000

61

Sweet Potatoes: Cwt.

*

*

*

*

Wheat: Bu.

1,950

65.1

127,000

51

Livestock

Broilers Produced (2023)

27,000,000

12

Cattle, All (Jan. 1, 2024)

12,400

18

Beef Cows (Jan. 1, 2024)

6,900

12

Milk Cows (Jan. 1, 2024)

*

*

Hogs and Pigs (Dec. 1, 2023)

*

*

Layers (Dec. 1, 2023)

45,000

25

Turkeys Raised (2023)

*

*

Cash Receipts - 2022 Census

Livestock, Dairy, and Poultry

186,093,000

21

Crops

26,255,000

50

Government Payments

1,379,000

36

Total

213,727,000

27

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

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 12,792 students for the 2024-25 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
2024-25	K-12	12,792

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 \$39,500,018 for current expense, \$800,000 for capital outlay, \$14,894,504 for debt service in the fiscal year 2026.

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 \$5,807,294 for current expenses plus an additional \$2,559,771 for debt service, totaling \$8,367,065 for fiscal year 2026. 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 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, 2026, a total appropriation of \$21,475,925 was made for these services funded from appropriations of \$11,380,650 from federal and state governments and \$10,095,275 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, 2026 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
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 Training Facility (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 2026.

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 goods, tire disposal, glass disposal, and yard waste streams generated within the County at the landfill. The County's permit for waste treatment and process units inside the landfill facility extends through April 30, 2030. The County's permit for the Construction and Demolition is active through March 27, 2060.

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. Municipal Solid Waste 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 \$.295/\$100 of tax valuation for fiscal year 2026. Advanced Life Support is an Ambulatory tax separate from the County tax rate and is \$.0375/\$100 of tax valuation. The Fire tax rate for those not living in city limits is \$.0875/\$100 of tax valuation.

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

Tax Rates	FY20/21 Tax Rate	FY21/22 Tax Rate	FY 22/23 Tax Rate	FY 23/24 Tax Rate	FY24/25 Tax Rate	FY25/26 Tax Rate
County	\$0.510	\$0.510	\$0.485	\$0.3300	\$0.3100	\$0.2950
ALS	\$0.040	\$0.040	\$0.040	\$0.0375	\$0.0375	\$0.0375
Fire District	\$0.095	\$0.105	\$0.105	\$0.0875	\$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 3% growth on the tax rate on average to calculate budgeted revenues. The County continues to see increases in assessed values and the trend is expected to continue.

County Assessed Tax Value by Fiscal Year		
FY	Total Assessed Value	Growth %
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%
2025	\$22,899,696,490	4.19%
Estimated 2026	\$23,160,980,838	5.38%

*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	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
July	7.26%	6.40%	7.58%	4.40%	6.71%	5.65%	0.92%	6.11%
Aug-*2% Discount Period	67.36%	69.21%	68.86%	66.78%	45.85%	69.57%	70.52%	71.44%
Sept	70.35%	72.39%	73.23%	73.22%	76.69%	75.44%	76.31%	75.50%
Oct	72.41%	73.28%	74.17%	75.13%	77.49%	77.52%	77.31%	76.56%
Nov	75.23%	75.44%	76.52%	77.74%	79.95%	80.14%	79.91%	79.21%
Dec	86.56%	87.08%	89.30%	90.08%	90.79%	90.53%	89.91%	91.09%
Jan - *2% Penalty	96.88%	96.81%	97.55%	97.80%	98.07%	98.11%	98.00%	98.10%
Feb	98.38%	98.16%	98.68%	98.70%	99.03%	99.05%	98.77%	98.50%
Mar	98.96%	99.01%	99.08%	99.30%	99.47%	99.40%	99.13%	99.03%
Apr	99.45%	99.39%	99.37%	99.58%	99.74%	99.56%	99.43%	99.31%
May	99.55%	99.64%	99.50%	99.67%	99.86%	99.67%	99.61%	99.52%
Jun	99.62%	99.71%	99.50%	99.74%	99.74%	99.71%	99.55%	99.67%

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 County does offer a discount period through the month of August which shows that anywhere from 60-70% of the taxes are collected by August of each year.

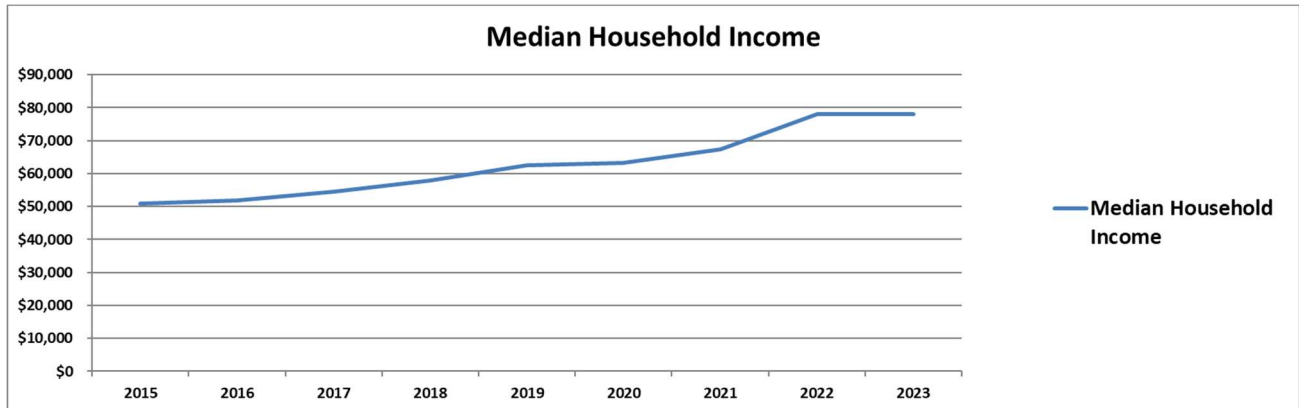
The chart below shows the top 10 Principal Taxpayers that make up just over 3.0% of the assessed tax valuation of Moore County:

Principal Property Taxpayers	Taxable Assessed Value	% of Total Taxable Assessed Value
1. DUKE ENERGY PROGRESS, INC	182,777,039	0.80%
2. RESORTS OF PINEHURST	130,442,060	0.57%
3. MORGANTON PARK, LLC	60,000,000	0.26%
4. PINEHURST, INC	59,289,290	0.26%
5. PINEHURST SURGICAL CLINIC	53,152,590	0.23%
6. PINEHURST MEDICAL GROUP, LLC	52,336,150	0.23%
7. MIDLAND SOUTHERN PINES RETAIL, LLC	50,378,600	0.22%
8. PINEHURST, LLC	46,945,535	0.21%
9. ZP NO 340 BORROWER, LLC	45,583,820	0.20%
10. HAWTHORNE PINES, LLC	41,323,370	0.18%
Total Assessed Valuation of Top 10	722,228,454	3.15%
Balance of Assessed Valuation	22,177,468,036	96.85%
Total Assessed Valuation 2024-25	22,899,696,490	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 three years. Building and building permits continue to climb. The outlook on the housing market remains strong and the County is continuing to grow.

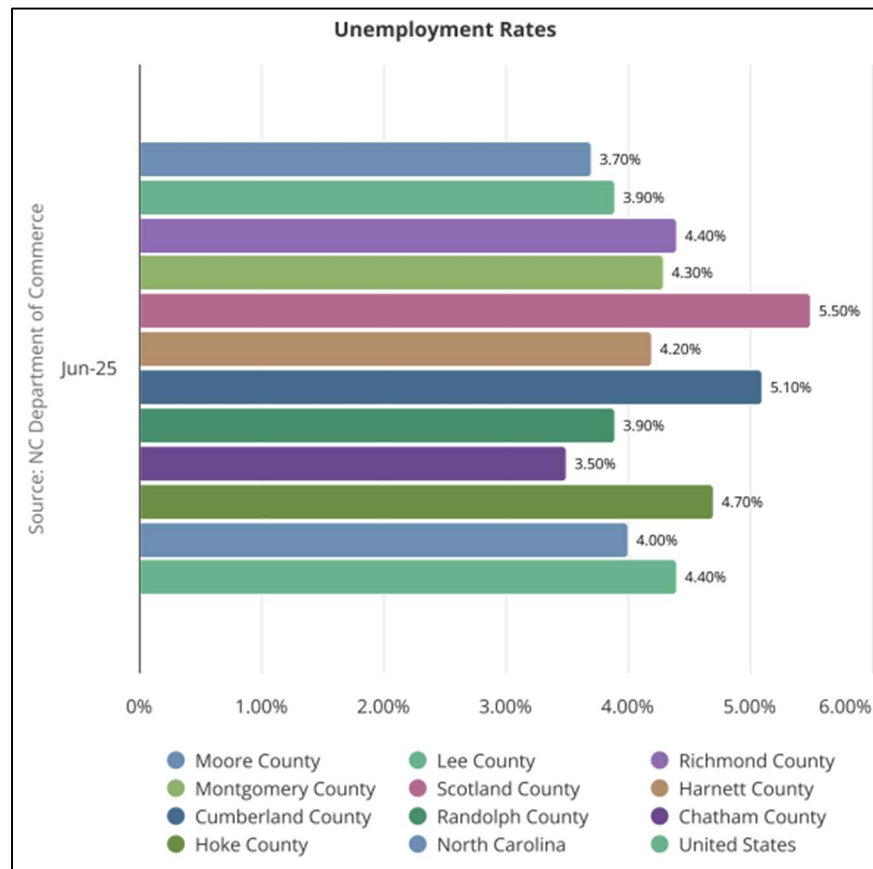
Over the past year the unemployment rate has remained between 3.0-4.2% for Moore County, which has tracked slightly below the national average. Moore County unemployment rate in June 2025 was 3.7%. The chart on the next page shows the unemployment rates as compared to the state of North Carolina as well as the National Unemployment Rate.

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Month/Year	Moore County, NC%	North-Carolina%	National %
Jul-24	4.20%	4.30%	4.50%
Aug-24	4.20%	4.30%	4.40%
Sep-24	3.10%	3.20%	3.90%
Oct-24	3.30%	3.60%	3.90%
Nov-24	3.50%	3.70%	4.00%
Dec-24	3.10%	3.70%	3.80%
Jan-25	3.60%	4.00%	4.40%
Feb-25	3.30%	3.70%	4.50%
Mar-25	3.30%	3.70%	4.20%
Apr-25	3.00%	3.40%	3.90%
May-25	3.40%	3.60%	4.00%
Jun-25	3.70%	4.00%	4.40%

Source: North Carolina Department of Commerce

The chart below shows the unemployment rates for Moore County as compared to surrounding counties for the month of June 2025.



The housing market has continued to increase in Moore County. The median sale price of a home in Moore County, NC in FY 2025 is listed below in the following chart. In 2013, the average price of a home sold for \$247,554.

Month/Year	Median Housing Price
July 2024	\$430,000
August 2024	\$446,000
September 2024	\$440,000
October 2024	\$465,000
November 2024	\$454,000
December 2024	\$415,000
January 2025	\$425,000
February 2025	\$395,000
March 2025	\$439,928
April 2025	\$445,000
May 2025	\$440,000
June 2025	\$450,000

Source: Redfin.com

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.



Retail Sales

Retail Sales continue to grow. The chart below shows the retail sales from 2013 through 2025 by fiscal year and the growth percentage for each fiscal year.

Fiscal Year	Retail Sales	Growth %
2013	\$955,312,120	2.9%
2014	\$1,003,519,187	5.0%
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	8.5%
2021	\$1,828,652,773	22.8%
2022	\$2,131,350,281	16.6%
2023	\$2,280,940,600	7.0%
2024	\$2,464,037,503	8.0%
2025	\$2,622,993,603	6.5%

Source: NC Department of Revenue Monthly State Sales and Use Tax Statistics

Below is a month-to-month comparison for fiscal years 2024 versus 2025 to show the strongest retail sales months. The amount in both the above chart and the chart below are gross collections of sales and use tax processed by the North Carolina Department of Revenue for that month but are sales for the preceding month and may include sales for prior periods.

Month	FY2024	FY2025	Change
July	\$221,152,647	\$271,935,946	23.0%
August	\$189,759,358	\$203,017,628	7.0%
September	\$209,295,340	\$205,065,483	-2.0%
October	\$203,022,004	\$208,120,751	2.5%
November	\$206,945,895	\$219,686,015	6.2%
December	\$195,524,059	\$220,227,626	12.6%
January	\$239,956,601	\$250,570,089	4.4%
February	\$175,292,320	\$180,943,894	3.2%
March	\$178,952,251	\$178,060,222	-0.5%
April	\$211,418,581	\$233,235,596	10.3%
May	\$212,177,111	\$225,517,563	6.3%
June	\$220,541,336	\$226,612,790	2.8%
Total	\$2,464,037,503	\$2,622,993,603	6.5%

Moore County, NC is a resort destination for the golf industry with Pinehurst Golf courses and holding the US Men's and Women's Open Championships. The chart below shows the Occupancy Tax Revenue received annually by our Convention and Visitors Bureau. Occupancy tax for FY2025 dropped from the previous year. In June of 2024, the County hosted the United States Open Golf Championship which boosted revenues in FY2024.

Occupancy Tax		
FY	Revenue	Growth
2011	1,157,105	8.80%
2012	1,157,712	0.10%
2013	1,155,090	-0.20%
2014	1,489,327	28.90%
2015	1,278,127	-14.20%
2016	1,430,148	11.90%
2017	1,553,668	8.60%
2019	1,618,924	4.20%
2019	1,856,848	14.70%
2020	1,455,902	-21.60%
2021	2,161,800	48.50%
2022	3,012,109	39.33%
2023	3,191,140	5.94%
2024	3,883,869	21.71%
2025	3,727,375	-4.03%



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 country" supported independence. Although no major battles were fought in Moore County, the guerrilla warfare between the two factions was bloody. The Highlanders paid dearly for their political views after the defeat of the British, facing the scorn of their neighbors, and in some cases, confiscation of their property and exile from the state.

In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries flourished in the northern part of the County, including a gun factory in Robbins and a carriage factory in Carthage. The Sandhills area continued to lag behind.

The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through

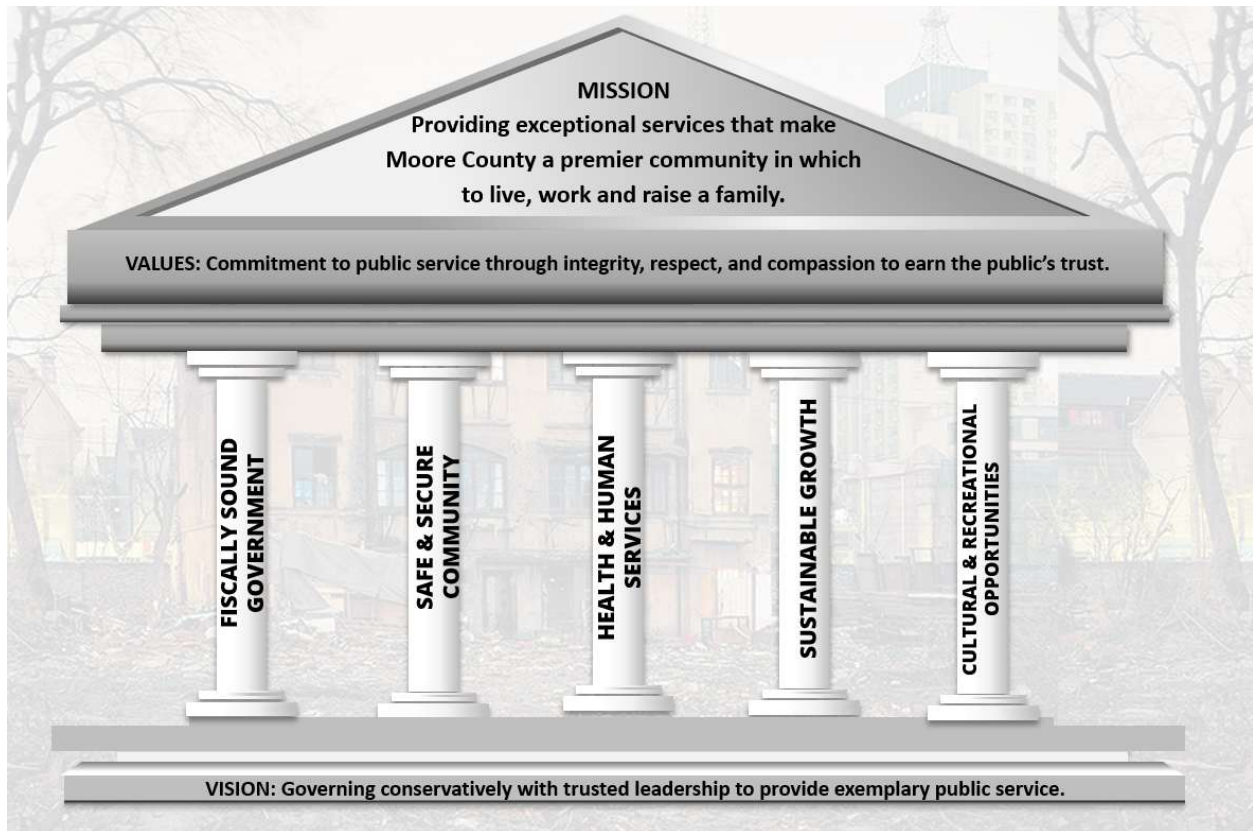
the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang up every ten miles or so along the line to serve as shipping points.

During the 1880s, yet another industry developed in the Sandhills. At that time, there were a number of human ailments for which the only treatment was fresh air and mineral water. The area had an abundance of both, and plenty of cheap land. Town sites were laid out up and down the rail line. Soon, people wishing to improve their health or seeking “refuge from the northern blizzard” began to flock to the resort towns. Shaw’s Ridge, later incorporated as Southern Pines, became the most popular. Several years later, in 1895 Pinehurst was built; a complete resort village with an elegant inn, electricity, and a telephone system.

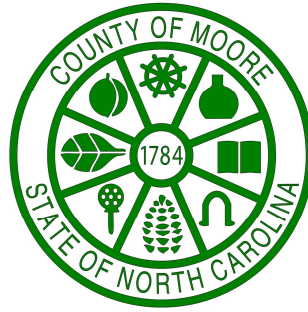
During the 20th century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

The Moore County Mission, Vision and Values Statement readable version will follow on the next page. You can find the Moore County Mission, Vision and Values Statement, posted 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.

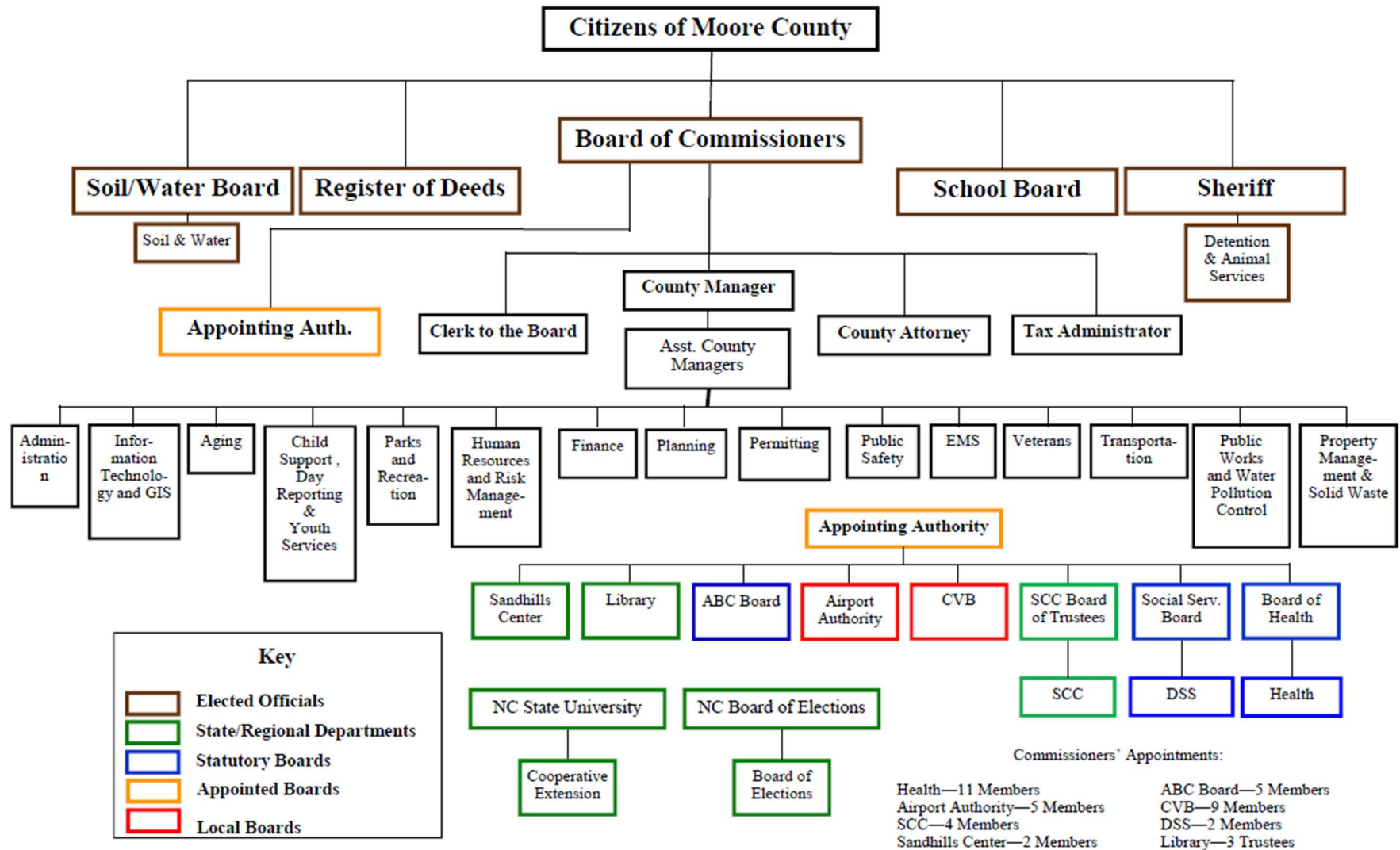
VALUES:

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: Tom Adams, Nick Picerno (Vice-Chair), Kurt Cook (Chair), Jim Von Canon, and John Ritter

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

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?

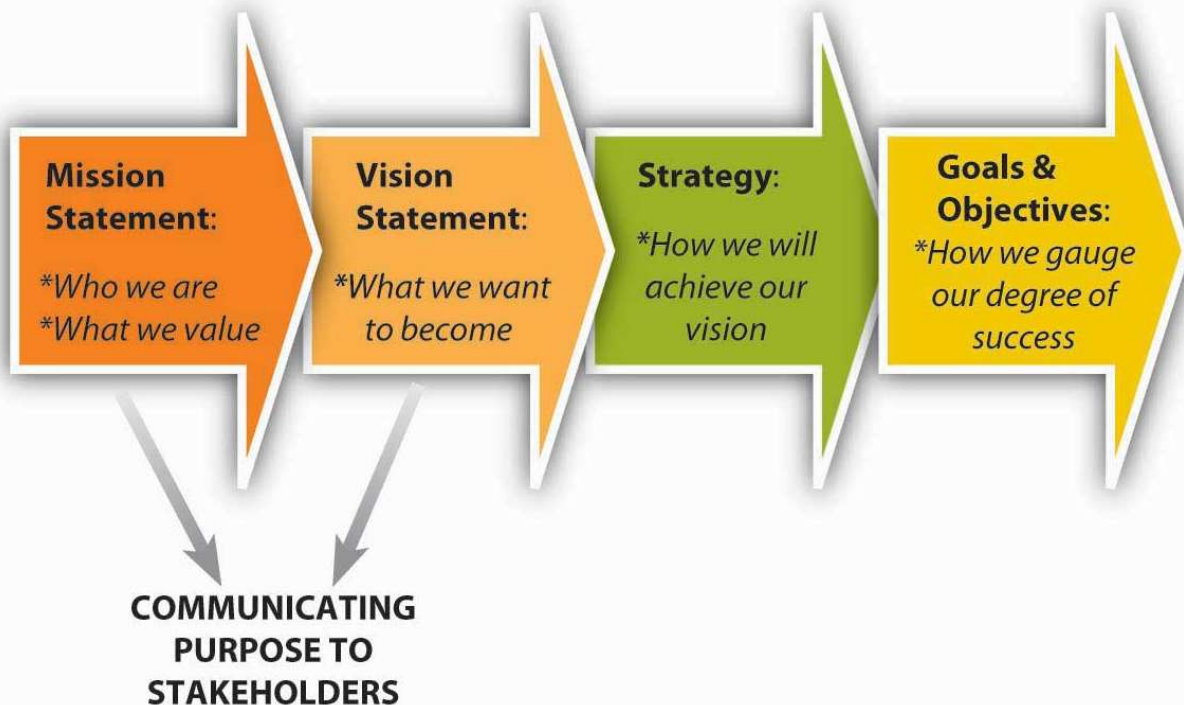
The mission of the County of Moore is to provide exceptional services that make Moore County a premiere community in which to live, work and raise a family. The vision (governing conservatively with innovative leadership and providing exemplary public service) and values (commitment to public service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

The 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 Manager 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 person 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).

The next two pages outline the fund structure of the County and which funds are included in the annual budget. It also identifies the funds that are included in the Annual Comprehensive Financial Report (ACFR) and the major fund and non-major funds.

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FUND STRUCTURE	Included in Budget	Included in ACFR	Major Fund	Non- Major Fund
Governmental Funds				
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	
Capital Projects Funds				
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
Capital Reserve and Debt Service Funds				
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
(Continued on next page)				

FUND STRUCTURE (Continued)	Included in Budget	Included in ACFR	Major Fund	Non- Major Fund
Proprietary Funds				
Enterprise Funds				
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	
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
Fiduciary Funds				
Sheriff's Department – Civil Fund & Inmate Trust (730)		X		X
Special Tax District Municipal Funds (700) & (710)		X		X
Component Unit Funds				
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
Veterans Treatment Court	Social Services
Human Resources	Child Support/Day Reporting/Youth Services
Finance	Veteran Services
County Attorney	Aging/Senior Enrichment
Tax and Revaluation	Parks and Recreation
Elections	Library
Register of Deeds	Economic Development
Information Technology/GIS	Transfers to other Funds
Property Management	Non-Departmental
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@moorecountync.gov); (dgilbert@moorecountync.gov); (llwilliams@moorecountync.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 (tprotts@moorecountync.gov)

This department provides services that promote the well-being of older adults. The Senior Center provides many services such as nutrition, transportation, in-home aide, and resources for family caregivers to Moore County citizens aged 60 and over. Residents aged 50 and over enjoy participating in a variety of programs and recreational activities at the Center. Volunteer instructors and peer-led groups provide an opportunity to learn new skills in crafts, painting, board games, knitting, woodcarving, etc. There are activities such as walking tracks, fitness room and yoga classes.

Animal Services (cgoins@moorecountync.gov)

This department enforces state statutes and County ordinances pertaining to animal law. It also provides temporary care and shelter for the County's stray and unwanted domestic animals. Animal Services is an open admission shelter. Animal Services promotes the placement of adoptable pets and provides information to Moore County owners about responsible pet care. Officers provide a number of services

including rabies clinic, microchipping and connecting the owners of fertile pets with spay and neuter assistance. The shelter staff supports these activities and coordinates off-site events to reach out to residents.

Board of Elections (elections@moorecountync.gov)

Responsible for conducting all elections held within the County. County voter registration records are maintained by this office. The County Board of Elections office also certifies petitions, as required by law, and accepts and processes all notices of candidacy and audits the public campaign finance committee reports. The Board of Elections provides fair administration and conducts all elections within the County jurisdiction according to the laws of the state of North Carolina.

Child Support (jschoonover@moorecountync.gov)

Establishes and enforces child support orders to ensure that both parents support their children. The program offers five core services including locations of non-custodial parents, establishing paternity for children born outside of marriage, establishes support obligations, collects and distributes support and enforces support obligations.

Cooperative Extension (keith_walters@ncsu.edu) Interim County Extension Director

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

County Attorney (mistyleland@moorecountync.gov)

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

Day Reporting (jschoonover@moorecountync.gov)

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

Environmental Health (mgarner@moorecountync.gov)

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

Financial Services (cxiong@moorecountync.gov)

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

Health Department (mgarner@moorecountync.gov)

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

Human Resources (dgilbert@moorecountync.gov)

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

Information Technology/Geographic Information Services (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.

Library (alice.thomas@srls.info)

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

Moore County Public Schools (superintendent@ncmcs.org)

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

Parks & Recreation (cwiley@moorecountync.gov)

This department provides services to all citizens of Moore County by providing recreational opportunities for youth, adults and seniors. The Parks and Recreation Department also hosts tournaments, special events, and offers programs and athletics throughout the year that are open to the public.

Planning & Zoning (rpederson@moorecountync.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@moorecountync.gov)

This department provides and issues all North Carolina building permits and provides all inspections required by the Department of Insurance for seven (7) of the eleven (11) municipalities located within Moore County.

Public Safety (bphillips@moorecountync.gov)

A multi-faceted agency that encompasses the Offices of Emergency 911 Communications, Emergency Management, Emergency Medical Services, and Fire Marshal.

Public Safety communications area receives, processes and dispatches the appropriate emergency response agencies to all 911 calls for emergency services in Moore County. The communications center receives all 911 calls throughout the County and is staffed 24 hours a day, 7 days a week, 365 days a year by a minimum of three (3) highly trained tele-communicators with emergency medical dispatch, emergency fire dispatch, and multiple job-related certifications.

The Fire Marshal protects lives and property through fire prevention. This is accomplished through enforcement of the North Carolina Fire Prevention Code and offering public education programs as needed. This office maintains a person on call 24 hours a day, 7 days a week to respond to any fire-related incidents or investigations and citizen complaints related to code enforcement.

Moore County Emergency Services (MCEMS) provides eight paramedic level ambulances, three paramedic level quick response vehicles and one shift commander vehicle responding from ten strategically located bases throughout Moore County. MCEMS provides advanced life support and pre-hospital emergency care for a population of approximately 106,898 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)

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

Property Management (gboles@moorecountync.gov)

This division is responsible for maintaining County vehicles, buildings and grounds and provides services to all properties owned by Moore County including vehicles and equipment, custodial services, maintenance, and construction. This division provides garage services to all County vehicles, as well as fuel, maintenance, and utility costs.

Register of Deeds (wbritton@moorecountync.gov)

William Britton, the Register of Deeds, is an elected official representing the citizens of Moore County. This department preserves, protects, and provides Moore County's official public records for the past, present and future. This office handles the recording and electronic recording of land records. Service includes the issuance of marriage licenses/on-line marriage application, certification of birth, death, marriage license in house or on-line, military discharge certificates, etc. The public can obtain certified birth certificates of individuals born in other counties in North Carolina from this office.

Risk Management – Self Insurance Fund (dgilbert@moorecountync.gov)

The Moore County Risk Management Fund administers health and dental insurance and voluntary benefit products, interprets policy and program covered benefits and assists with claim resolution. In addition, the fund administers the property and liability, and workers compensation (W/C) insurance coverage, coordinates the safety program, loss control, claim handling and general risk management services for County departments. Risk Management is responsible for the payment of the following: W/C premiums, W/C claims, property and liability premium, Wellness Works staffing contract and all related expenses, health and dental insurance claims, pharmacy claims, volunteer benefit products, safety events, health fair expenditures and the Risk Manager's salary and benefits.

Sandhills Community College (stewarts@sandhills.edu)

Sandhills Community College is partially funded by Moore County. The County is basically responsible for the cost of construction and maintenance of facilities. The Sandhills Community College website can be accessed at www.sandhills.edu.

Sheriff's Office (rfields@moorecountync.gov)

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

Sheriff's Office-Detention Center (rfields@moorecountync.gov)

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

Social Services (drichmond@moorecountync.gov)

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

Soil & Water (jrussell@moorecountync.gov)

The Moore County Soil and Water Conservation District preserves natural resources for all land users in Moore County by providing technical, educational, and financial assistance. The number of acres that are planted using the rental equipment has shifted downward over the past couple of years. However, the number of renters has increased. This is a trend that has also shown up in the request for technical and financial assistance from the County Soil and Water Conservation District office. The size of individual farms is smaller than they once were. There has been a large increase in the number of inquiries coming from individuals that are new to farming and are looking for ways to best manage their farm. This department works in conjunction with North Carolina State University.

Solid Waste (gboles@moorecountync.gov)

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

Tax (gbriggs@moorecountync.gov)

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

Transportation Services (sbiggs@moorecountync.gov)

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

Veterans Services (kgreen@moorecountync.gov)

This department assists with filing disability and death pension claims, educational benefits, and medical benefits for veterans and their families. They also assist with burial benefits as well as VA home loans. Additional assistance is provided with the property tax relief for veterans who are rated 100% permanently disabled. Moore County has a total of approximately 11,382 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)

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 damage 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)

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.

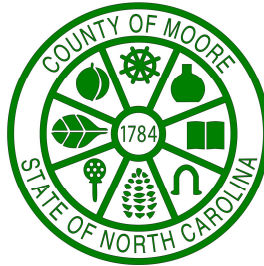
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Additional Resources

Below is a list of all the County Departments: (click ctrl and link to go to link).

<u>Department</u>	<u>URL</u>
Administration	https://www.moirecountync.gov/158/Administration
Aging	https://www.moirecountync.gov/161/Aging
Board of Commissioners	https://www.moirecountync.gov/328/Board-of-Commissioners
Board of Elections	https://www.moirecountync.gov/325/Board-of-Elections
Child Support	https://www.moirecountync.gov/176/Child-Support
Cooperative Extension	https://www.moirecountync.gov/221/Cooperative-Extension
County Attorney	https://www.moirecountync.gov/225/County-Attorney
Day Reporting Center	https://www.moirecountync.gov/236/Day-Reporting-Center
Environmental Health	https://www.moirecountync.gov/244/Environmental-Health
Financial Services	https://www.moirecountync.gov/241/Financial-Services
Health Department	https://www.moirecountync.gov/291/Health-Department
Human Resources	https://www.moirecountync.gov/299/Human-Resources
IT & GIS	https://www.moirecountync.gov/265/IT-GIS
Library	https://srls.libguides.com/c.php?g=812032
Office of the Register of Deeds	https://www.moirecountync.gov/182/Office-of-the-Register-of-Deeds
Parks & Recreation	https://www.moirecountync.gov/164/Parks-Recreation
Planning & Inspections	https://www.moirecountync.gov/243/Planning-Inspections
Property Management	https://www.moirecountync.gov/288/Property-Management
Public Safety	https://www.moirecountync.gov/289/Public-Safety
Public Works	https://www.moirecountync.gov/171/Public-Works
Sheriff's Office	https://www.moirecountync.gov/191/Sheriffs-Office
Social Services	https://www.moirecountync.gov/220/Social-Services
Soil & Water	https://www.moirecountync.gov/268/Soil-Water-Conservation-District
Solid Waste	https://www.moirecountync.gov/274/Solid-Waste
Tax	https://www.moirecountync.gov/202/Tax
Transportation Services	https://www.moirecountync.gov/208/Transportation-Services
Veterans Services	https://www.moirecountync.gov/210/Veterans-Services
Youth Services	https://www.moirecountync.gov/214/Youth-Services
Moore County Website	https://www.moirecountync.gov/
Moore County Airport	https://www.moirecountairport.com/
Convention and Visitors Bureau	https://homeofgolf.com/

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 their 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 consist 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 objectives 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
Budget conservatively and minimize tax burden to Moore County citizens.	No additional tax burden to citizens	Reduce property tax rate to Moore County citizens .295/\$100 for FY26	Begin with Budget Task Force Mtg - End with budget adoption 6/5/25
		Look at scale for COLA (Cost of Living Adjustment) 3.5% for FY26	
		Capital Needs	
		Discuss current positions and proposed positions	
		Review Enterprise Fund rates	

2. ECONOMIC DEVELOPMENT

GOALS	OBJECTIVES	ACTIONS	TIMELINE/UPDATE
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	Joint work session held August 5, 2025
	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	
		3. Housing - lack of affordable housing	
		4. Infrastructure and mobility	
	Enhance our current economic development partnership	New industrial/commercial opportunities	

3. HOMELESSNESS

GOALS	OBJECTIVES	ACTIONS	TIMELINE/UPDATE
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 FY26)	
		Host more free hot meal events - Public Safety/Team Workz	Tentatively scheduled- November 24, 2025
		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
Establish Moore County as a leader in promoting growth in faith, family and freedom.	Reconcile Land Use Plan and UDO	Update Unified Development Ordinance	Will work toward once Land Use Plan is complete
	Land Use Plan-Long Term Goals	Land Use Plan Update	Land Use Plan presented to Board on August 5, 2025
		Downzoning Senate Bill 382 and Senate Bill 205	
		Planning Dept. 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
Ensure all people feel safe and secure in the community.	Know the needs of the community	Cadet Deputy Program - Full funding needed for FY26	
		1. Complete the Detention Annex project to provide an additional 68 beds.	Bid has been awarded and chiller has been ordered. Installation will commence later this year. It has been determined that the air evac system must be replaced as well.
		2. Update fingerprint system.	
		3. Install Flock Safety LPR's (license plate readers) throughout the County which give nationwide access to all LPR's	
		4. Add a second deputy to the Seven Lakes/West End area to provide 7 day a week coverage.	FY26 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
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.	VA is sending Veterans to community care providers if VA can not get them an appointment within 30 days.
		Provide VSO with local assets available for treatment of mental health as well as nearest facility when local option is not available.	Nearest facility is First Health
		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 best practices and share with each Veteran's organization.	Several local Veteran organization have hosted suicide prevention training.
	Moore County Veteran's Services Office	Determine additional sources of monies to help fund the Moore County Veteran's Services Office.	Received a grant from the NC DMVA in late FY25.
		Identify other local assets/organizations that can provide additional services that the VSO is not equipped to handle.	VSO office refers veterans and dependents to veteran or community organizations for additional help. (TeamWorkz, Sandhills Coalition, MMIA, VFW, VVA, and DSS)
		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) VSOs received Onward Ops training at last conference. This program notifies local VSO office of transitioning service members moving to their county.
		Identify options to transport Veterans to and from appointments in a timely manner.	MMIA is starting a transportation program for veterans. Will be free to veterans. Will be like a uber system for veterans.
		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)
	Veterans Treatment Court	Veterans Treatment Court - 4 year grant received.	Awarded September 2024
		Person hired for administrative position - Second person to be hired in FY26	Kickoff scheduled for September 2025

6. OPIOID

GOALS	OBJECTIVES	ACTIONS	TIMELINE/UPDATE
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	Meeting with OSTAT Team in August 2025
		Annual meeting with Municipalities	Scheduled for 9/16/25
		Distribute third round of opioid funding to qualified organizations	Contracts for FY26 with Adult & Teen Challenge, FirstHealth, and Samaritan Colony

7. SOLID WASTE

GOALS	OBJECTIVES	ACTIONS	TIMELINE/UPDATE
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 evaluate recycling costs and fees for services.	
	Maintain compliance with DEQ and statutory requirements	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
		Working on sale of L Shaped property at Landfill.	Approved in June 2025
	Provide citizens sufficient convenience centers	Aberdeen Collection Site Capital Project: Project start date 12/1/23, opened 11/12/2024	Shade structures and concrete apron estimated completion 12/31/2025
		Color coding new signage - Uniform at every site	Currently in Progress - Aberdeen, Robbins and Miway have been completed
		New Scale House Design	Currently in final steps of design phase

8. WATER & SEWER

GOALS	OBJECTIVES	ACTIONS	TIMELINE/UPDATE
Develop a long-range plan that will meet the current and future needs of the County for water and sewer infrastructure.	Secure future water supply	Working on future water source supply - Currently exploring Southern Pines option.	
		Pinewild Test Well	Projected 150gpm - drilled July 31, 2025
		Construct infrastructure for Linden Road Wells	Longfellow well is proposed flow 160gpm. Baer well proposed flow 70gpm. - Bid Opening August 20, 2025
	Major Infrastructure Projects	Carthage and Dowd Road Waterlines	Under contract for construction
		Wadsworth and Manor Road Waterlines - EMWD	petition from 35 residents
		Seven Lakes Sewer (Holly Grove east to tie in at Highway 5 area)	LKC working on hydraulics and design.

Manager's Budget Recommendations for Fiscal Year 2026

May 20, 2025

INTRODUCTION:

The Honorable Kurt Cook, 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 2026 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.

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

Key Considerations Regarding the Recommended FY26 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 FY26 budget is comprised of 16 funds and is balanced at \$237,227,662 in gross revenues and expenditures.

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

The recommended FY26 budget proposes a tax rate of 29.5 cents per \$100 of valuation for the County General Fund (Fund 100) which is a one-and-half-cent reduction compared to fiscal year 2025, 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 2025.

One penny on the General Fund and Advanced Life Support tax rate is projected to generate \$2,290,575 and \$2,282,775 respectively in revenue. One penny on the Rural Fire Protection District tax rate is projected to generate \$787,542.

The recommended FY26 budget preserves the competitiveness of the County employee benefits and compensation package by fully funding existing benefits, including an increase to retirement contributions required by LGERS, proposes no health insurance changes to premiums, copays, deductibles, and out-of-pocket limits, and includes a 3.5% C.O.L.A. to be effective June 28, 2025. The recommended budget also incorporates a reduction in the County contribution to non-LEO employee 401K from 3.0% to 2.5%; the .5% reduction was added to the C.O.L.A. recommendation.

The recommended FY26 budget proposes adding a net 1.5 Full-Time-Equivalent (FTE) positions across all funds. The General Fund recommendation is a net-neutral of added vs removed positions, while Emergency Medical Services (Fund 200) has an added position that is funded 50% General Fund and 50% EMS Fund, and Public Utilities has an added 1 FTE Water Maintenance Technician.

The recommended FY26 budget funds Moore County Schools at \$55,244,522 including Current Expense, Capital Outlay, Digital Learning, Debt Service, School Nurse Initiative, and Sandhills Center allocations.

The recommended FY26 budget funds Sandhills Community College at \$8,367,065 including Expense and Debt Service. The recommendation also includes increasing the funding formula from 5.33% to 6.00% of budgeted property and sales tax, which will also be accompanied by an updated funding resolution.

Total Debt Service for FY26 is \$26,192,807 with General Fund (100) debt service at \$22,737,288, Advanced Life Support has no budgeted debt service but there is anticipated debt to be added during the fiscal year for stretcher acquisitions, and Enterprise (600, 610, 620) debt service at \$3,455,519.

Budget Chart:

The Budget Chart below provides the proposed budget for each fund included in the recommended FY26 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 Property (Fund 100, \$.295/\$100) tax rate is anticipated to generate \$2,290,575 in revenue.

A penny on ALS (Fund 200, \$.0375/\$100) tax rate is anticipated to generate \$2,282,775 in revenue.

A penny on the Fire Service Property (Fund 215, \$.0875/\$100) tax rate is anticipated to generate \$787,542 in revenue.

Summary:

The Fiscal Year 2026 recommended budget is balanced at \$237,227,662 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 2026 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,

Respectfully Submitted,

A handwritten signature in black ink that reads "J. Wayne Vest". The signature is written in a cursive, flowing style.

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 20, 2025, can be found at the following link and on the County website at:

<https://www.moorecountync.gov/DocumentCenter/View/6337/FY-2025-to-2026-Proposed-Budget-May-20-2025-PDF>

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

<https://www.moorecountync.gov/DocumentCenter/View/6495/FY2026-County-Adopted-Ordinance---Fire-Fee-Schedule-CIP-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/County-of-Moore-Dashboard-->

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.

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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 Top five legislative priority goals that were approved at the November 2024 NCACC Legislative Goals Conference.

Top Priority Goals

- Support legislation promoting teacher and classified school personnel recruitment and retention, including state funding for increased salaries.
- Seek legislation to repeal NCGS 105-275(45), which mandates that counties must exclude 80 percent (80%) of the appraised value of a solar energy electric system from property taxation. If repeal of NCGS 105-275(45) is not feasible, then seek legislation to require the State of North Carolina to provide funding to any county that is forced to lose tax revenue due to NCGS 105-275(45) in an amount equal to the lost tax revenue to said county.
- Seek legislation to provide increased recurring state funding in keeping with comparable sales for farmland preservation initiatives and additional flexibility to counties related to farmland preservation.
- Seek legislation expanding state funding to provide essential medical, mental health, substance use disorder and social services to persons incarcerated in local detention facilities.
- Seek governmental funding to assist counties that have limited resources with construction of critical facilities.

FY 2025-2026 Budget Challenges

- Continuing to monitor inflation and supply chain issues.
- Uncertainty of funding from the federal level that flows through the state.
- 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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FY2025-2026 Recommended versus Adopted Budget by Fund

Fund	Fund Name	Fund Type	Recommended Budget	Adopted Budget	Difference	Rate/Source
100	General	General	\$158,676,999	\$158,726,999	\$50,000	\$.2950/\$100 valuation
200	Public Safety/Emergency Mgmt	Special Rev	\$14,615,897	\$14,615,897	\$0	\$.0375/\$100 valuation
210	E911 Telephone	Special Rev	\$194,715	\$194,715	\$0	PSAP Funding
215	Fire - Rescue District	Special Rev	\$6,890,993	\$6,890,993	\$0	\$.0875/\$100 valuation
216	Fire - Rescue District Debt	Special Rev	\$900,536	\$939,776	\$39,240	Fire Debt Service (.0875 Rate)
220	Soil Water Conservation District	Special Rev	\$23,753	\$23,753	\$0	Rental Fees/State
230	Transportation Services	Special Rev	\$2,560,005	\$2,560,005	\$0	Fees/Grants
280	DSS Charitable	Special Rev	\$15,000	\$15,000	\$0	Fees
281	DSS Rep Payee	Special Rev	\$420,000	\$420,000	\$0	Fees
290	Opioid Settlement Funds	Special Rev	\$0	\$342,171	\$342,171	State Funded (Settlement)
600	Water Pollution Control Plant	Enterprise	\$7,519,485	\$7,519,485	\$0	User Fees
610	Public Utilities - Water & Sewer	Enterprise	\$17,689,265	\$17,689,265	\$0	User Fees
620	East Moore Water District	Enterprise	\$3,862,000	\$3,862,000	\$0	User Fees
810	Risk Management	Internal Service	<u>\$13,651,884</u>	<u>\$13,651,884</u>	<u>\$0</u>	Internal (transfers)
	Total County Funds		\$227,020,532	\$227,451,943	\$431,411	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$4,602,035	\$4,602,035	\$0	3% Occupancy Tax, 6% Jan 26
640	Airport Authority	Comp Unit/Enterprise	<u>\$5,605,095</u>	<u>\$5,605,095</u>	<u>\$0</u>	User Fees
	Total Component Units		\$10,207,130	\$10,207,130	\$0	
		Totals	\$237,227,662	\$237,659,073	\$431,411	

The chart above shows the Recommended Budget that was first presented on May 20, 2025. The budget was originally adopted on June 5, 2025 with no changes from the recommended budget. It was then amended on June 17, 2025. The changes from the recommended to the final adopted budget included appropriating Opioid Settlement Funds (Fund 290) and increasing the Fire-Rescue District Debt (Fund 216) by \$39,240 due to the Eagle Springs building project. The amended budget numbers are used as the adopted budget numbers in this document.

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 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 local governments 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 have been used for the following projects:

- Information Technology - Broadband Project \$510,000
- 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 - \$6,687,068

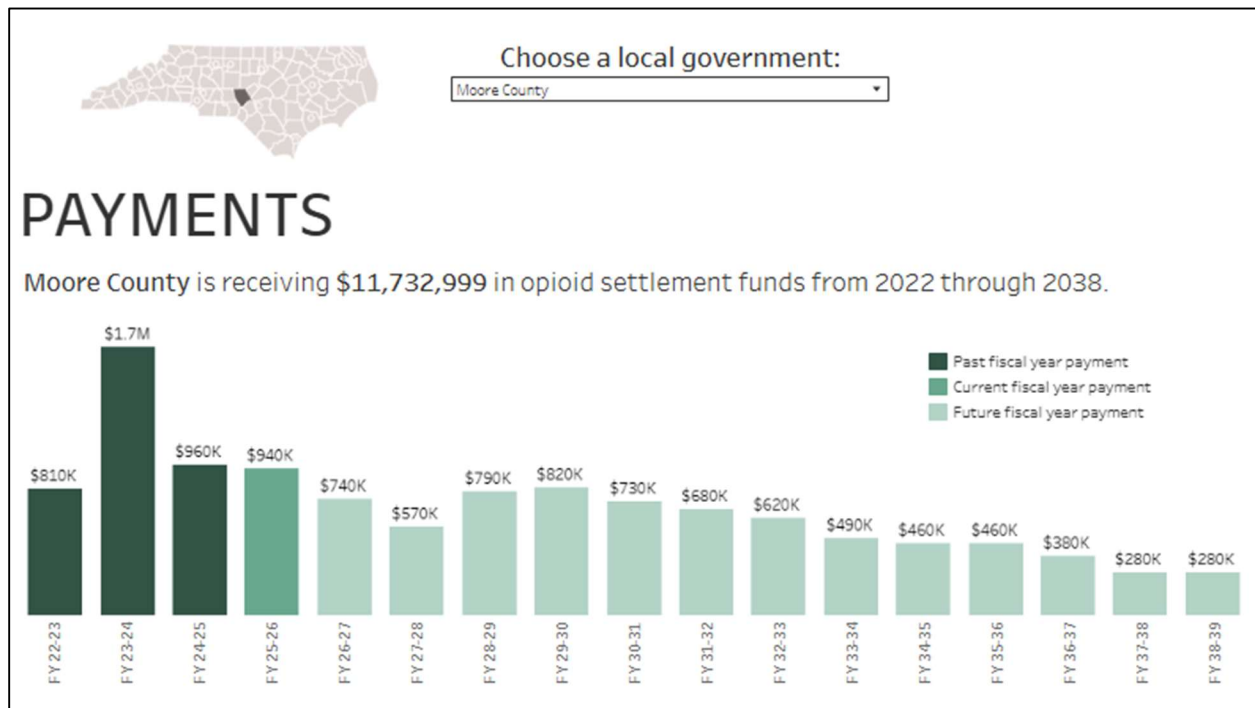
Total \$9,595,757

For the County to fully utilize all ARP funds prior to the deadline of December 31, 2024, 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 \$11,732,999 over an 18-year period. The County received notice from the North Carolina Department of Justice in June of 2025 that there would be additional settlement funding related to Purdue Pharma and the Sackler family that will increase the amount of settlement funding coming to North Carolina. To date the County has received \$3,585,497 to use toward opioid abatement. These funds are kept in a Special Revenue Fund.

Below is the most recent payment schedule for Moore County posted on the ncopioidsettlement.org website.



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 third meeting was held on September 17, 2024. The next municipal meeting is tentatively scheduled for September of 2025.

The Board of Commissioners designated two commissioners to the Opioid Task Force on January 1, 2023. A Review and Recommendation Committee was also established. The Review and Recommendation Committee was made up of five members from the community who have expertise in dealing with the opioid crisis. The Task Force and Review and Recommendation Committee make recommendations to the Board of Commissioners on organizations to fund with Opioid Settlement Funds. The following are organizations that have been funded with opioid settlement money in FY26:

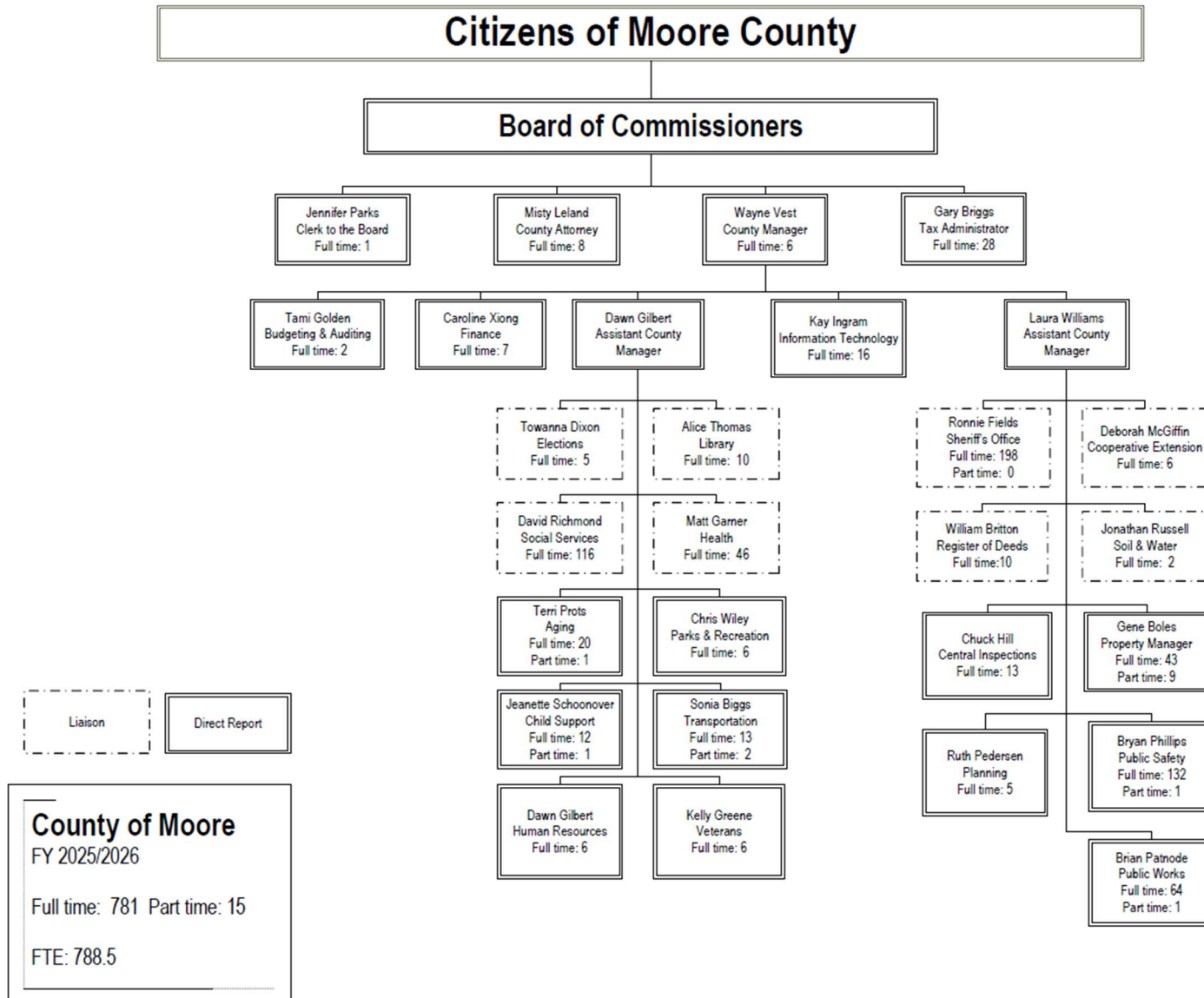
- Samaritan Colony
- First Health
- Adult & Teen Challenge of the Sandhills

The strategies funded in FY26 are Recovery Support Services, Recovery Housing Support, Employment Related Services, and Naloxone Distribution.

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.

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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 2025-2026 budget includes the addition of one and a half new full-time positions as listed in the charts below. Moore County Government employs 781 full-time employees, 15 part-time employees for a total of 796.0 employees or 788.50 full-time equivalent (FTE) positions.

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
FY20-21	694	8	702	698
FY20-21	695	7	702	698.5
FY21-22	706	10	716	711
FY21-22	710	10	720	715
FY22-23	719	14	733	726
FY23-24	752	15	767	759.5
FY23-24	764	16	780	772
FY24-25	777	17	794	785.5
FY24-25	779	16	795	787
FY25-26	781	15	796	788.5

FY26 General Fund Positions Added/(Removed)

1 FT Asst Fire Marshal/EMS Planner

.5 FT PS Road Sign Technician

1 FT Library Technician

1 FT Deputy Sheriff

1 FT Building/Permitting Inspector

(1) FT DSS Processing Assistant

(1) PT DSS Worker

(1) FT Health SWII

(1) FT Health Foreign Language Interpreter

(1) FT Cooperative Extension

Total General Fund Additions/(Removals) = .5 full-time and (.5) part-time = 0 FTE

Fund 200 EMS + .50 full-time Road Sign Technician

Fund 610 Public Utilities + 1.0 full-time Water Maintenance Technician

Total addition of employees from FY25 to FY26 for all funds is 1.5 full-time equivalents.

The chart below shows the staffing broken down by departments in the General Fund (100) and by other funds.

Department	FY 2023-24		FY 2024-25		FY 2025-26	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	7		6		6	
Admin-Veterans Treatment Court	0	0	1	0	1	
Aging	20	1	20	1	20	1
Child Support	11		11		11	
Child Support - Day Reporting Center	0.15	1	0.15	1	0.15	1
Child Support - Youth Services	0.85		0.85		0.85	
Cooperative Extension	6		7		6	
County Attorney	8		8		8	
Elections	5		5		5	
Financial Services	7		7		7	
Governing Body	1		1		1	
Health	49.5		49.5		46.25	
Human Resources	4		5		5	
Information Technology	14		14		14	
IT - Geographical Information Systems (GIS)	2		2		2	
Library	9		9		10	
Parks & Recreation	6		6		6	
Planning & Community Development	5.3		5		6	
Permitting/Inspections	9.2		11.5		12.75	
Public Safety - E911 Communications	19	0.5	19	0.5	19.5	0.5
Public Safety-Fire Marshal	2.8		2.8		3.8	
Solid Waste	11	7	11	8	11	8
Register of Deeds	10		10		10	
Sheriff	104		104		105	
Sheriff - Detention Center	81		81		81	
Sheriff - Animal Operations	11	1	12	0	12	0
Social Services	117	1	117	1	116	0
Soil & Water Conservation	2		2		2	
Tax	27		28		28	
Veterans	5		6		6	
Property Management	<u>32</u>	<u>1</u>	<u>32</u>	<u>1</u>	<u>32</u>	<u>1</u>
TOTAL GENERAL FUND 100	586.80	12.50	593.80	12.50	594.30	11.50
Emergency Medical Services Fund 200	100.2	0.5	108.2	0.5	108.7	0.5
Transportation Fund 230	13	2	13	2	13	2
Self Insurance Fund 810	1		1		1	
Public Works - Utilities Fund 610	44		44		45	
Public Works - WPCP Fund 600	<u>19</u>	<u>1</u>	<u>19</u>	<u>1</u>	<u>19</u>	<u>1</u>
TOTAL OTHER FUNDS	177.2	3.50	185.2	3.50	186.7	3.50
Totals	764.00	16.00	779.00	16.00	781.00	15.00
Total Number of FTEs	772.00		787.00		788.50	

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 2024/2025 By Months	Employee Target Funded FTE's	Filled Positions	Vacant Positions	Month Turnover	YTD Turnover	Employment Level
24-Jul	785.5	701	84.5	18	18	89.24%
24-Aug	785.5	705	80.5	9	27	89.75%
24-Sep	785.5	715	70.5	3	30	91.02%
24-Oct	785.5	726	59.5	6	36	92.43%
24-Nov	785.5	731	54.5	6	42	93.06%
24-Dec	785.5	728	57.5	10	52	92.68%
25-Jan	787	727	60	9	61	92.38%
25-Feb	787	727	60	8	69	92.38%
25-Mar	787	723	64	14	83	91.87%
25-Apr	787	728	59	5	88	92.50%
25-May	787	720	67	15	103	91.49%
25-Jun	787	726.5	60.5	8	111	92.31%
Average			64.79	9.25		91.76%

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. The last 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 FY26 will be \$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 \$13.5 million for FY26 and includes health insurance, worker's compensation, liability and property insurance, unemployment, and a wellness assessment.

The County, in taking a proactive 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 entered into a new five (5) year contract with First Health to provide this service in January of 2025. The contract expires December 31, 2027.

The recommended FY 2026 budget proposes funding for the following:

- Fully Funding Longevity Pay
- Maintaining the annual amount of holiday pay at 12 days.
- Contribution to employee retirement which is budgeted at 14.39% and 16.10% for law enforcement.
- Contribution to employee 401K retirement plan of 2.5% based upon their salary each pay period. Law enforcement personnel receive an employer contribution of 5% each pay 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. 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

Provider: BlueCross BlueShield of NC | www.bluecrossnc.com

Type: Major Medical and Preferred Provider Organization (PPO)

Plan Year: July - June

Physician Co-pay:

PPO - Non-Specialist	PPO - Specialist
Co-pay is \$35.00 per visit	Co-pay is \$70.00 per visit
Non-PPO - 40% after deductible	

Deductible:

Individual	Family
PPO - \$1,500 per plan year Non-PPO - \$3,000 per plan year	PPO - \$3,000 per plan year Non-PPO - \$6,000 per plan year

Out of Pocket Maximum Per Plan Year:

Individual	Family
PPO - \$5,000 per plan year Non-PPO - \$9,000 per plan year	PPO - \$10,000 per plan year Non-PPO - \$18,000 per plan year

Hospitals:

Individual	
PPO: BlueCross BlueShield website: www.bluecrossnc.com or 1-800-777-0543	PPO - 30% Non-PPO - 40%

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

Coverage for Newly Acquired Dependents:

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

Pre-certification: Certification is required before an inpatient stay in any hospital. In the event of an emergency, approval can be obtained within 24 hours of admission. The phone number to call is listed on the back of your healthcare ID card.

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

PHARMACY

The cost is as follows, with no deductible:

	Individual	Family
Generic	\$10 per prescription	\$10 per prescription
Preferred Brand	\$150 deductible, then \$45 per prescription	\$300 deductible, then \$45 per prescription
Non-Preferred Brand	\$150 deductible, then \$60 per prescription	\$300 deductible, then \$60 per prescription

DENTAL

Provider: MetLife / www.metlife.com

Deductible:

Individual	\$50 per plan year
Family	\$100 per plan year

Percentages:

Preventive and Diagnostic Treatment	90% and NO deductible
Basic Services (fillings, root canals, etc.)	60% after deductible
Major Services (crowns, dentures, etc.)	50% after deductible
Child Orthodontia Covered Services	50% after deductible

Annual Benefit: \$1,500

Maximum Lifetime Benefit: Unlimited

Orthodontia	Child Only _ Covered up to age 19
--------------------	-----------------------------------

Maximum Lifetime Benefit: \$1,500

Dependent Coverage Costs for Medical/Pharmacy: BlueCross Blue Shield

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

Dental Dependent Costs: MetLife

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

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

NC401(k)

<https://participant.empower-retirement.com/participant/#/login>

Regular full-time employees receive an employer contribution of 2.5% based on 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

Type: Local Governmental Employee's Retirement System

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

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

Unreduced Benefits:

Age 65	With 5 years of creditable service
Age 60	With 25 years of creditable service
	With 30 years of creditable service

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

CAFETERIA BENEFITS PLAN

www.americanfidelity.com

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

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

SICK TIME

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

VACATION TIME

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

ACCRUAL CODE	YEARS OF AGGREGATE SERVICE	ACCRUAL HOURS PER MONTH
80	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 3rd of each year. Annual longevity pay amounts are based on the length of continuous service with Moore County and a percentage of the employees' annual rate of base pay on the date of eligibility as of July 3rd of each year, with the payment being made on the Wednesday before 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>

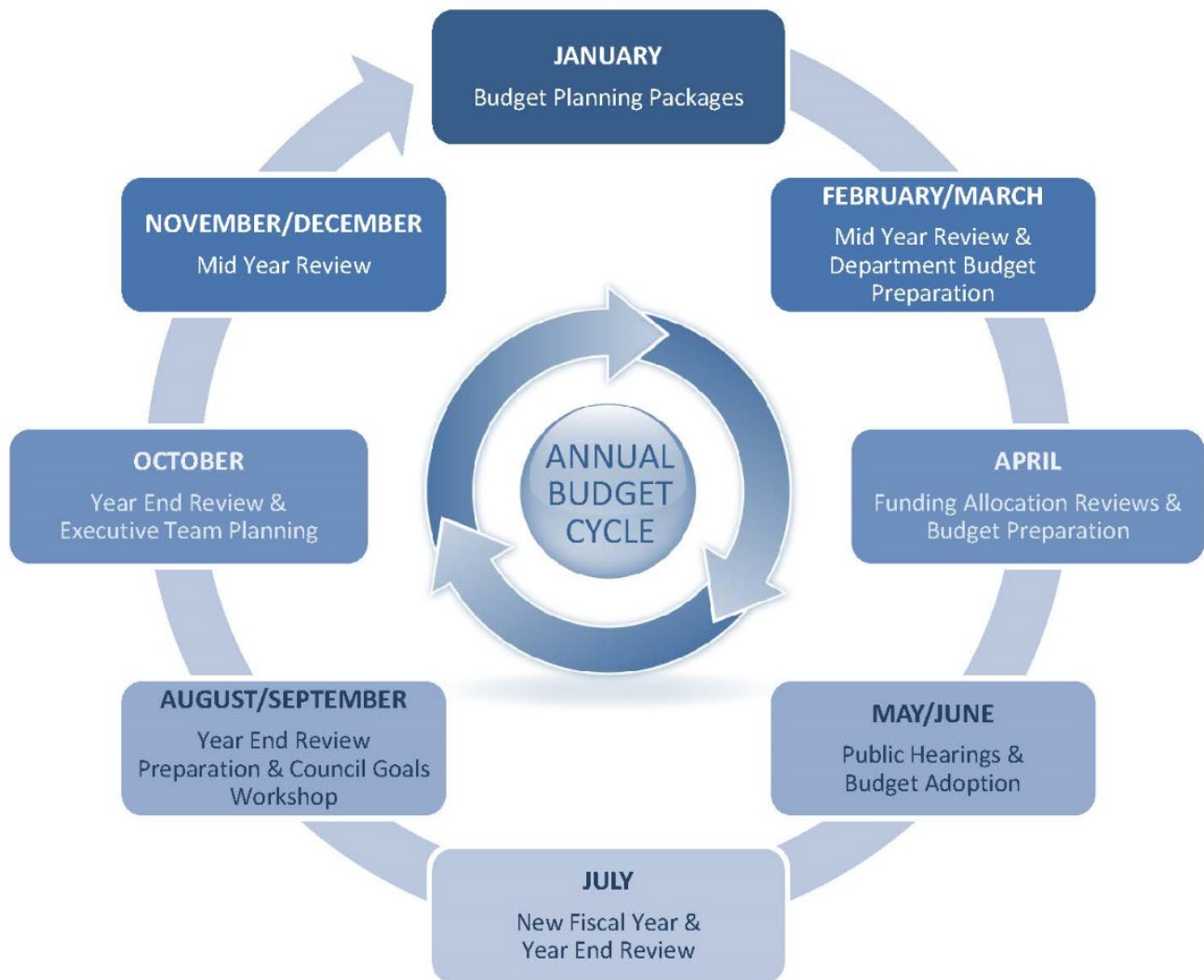
Our employees and their families are very important to us, and we strive to preserve the employee benefit plan as well as the competitiveness of the employee benefits and compensation package to ensure sustainability and longevity for everyone to accomplish the County mission, vision, and values.



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 2nd meeting in May.
5. Public Schools present budget request to the Board of Commissioners as required.
6. Other agencies present budget request to the Board of Commissioners as needed or requested.
7. Budget Team holds final reviews of budget and makes any changes, puts budget in balance.
8. Proposed budget books are assembled by Administration.
9. Departments to submit renewal of contracts to vendors for next fiscal year. At least 15 but no more than 45 days prior to renewal of contract.

May:

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

June:

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

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

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

A. Annual Fund Definitions:

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

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

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

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

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

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

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B. Annually Budgeted Funds

The chart below provides a list of the funds that are part of the annual budget review process and provides the fund number, name, and fund type:

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

*Subject to be modified

C. **Multi-Year Funds**

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

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

*Subject to be modified

VI. Processes – General Fund 100

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

A. General Fund Overview

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

*Subject to be modified

Org	Dept	Org	Dept
10011500	Governing Body	10030000	Aging
10012000	Administration	10031000	Library
10013000	Human Resources	10032500	Parks/Recreation
10014000	Finance	10033597	College Expense
10015000	Attorney	10034096	School Expense
10016000	Tax	10035036	Courts Facility Costs
10017000	Elections	10035091	Non-Departmental/JCPC
10018500	Register of Deeds	10036056	Tran Out-Cap Reserve for Courts
10019505	Sheriff	10036056	Trans Out - SCC Debt Reduction
10019508	Detention	10036056	Trans Out - Schools Debt Reduction
10020000	Day Reporting	10037040	Debt GF Principal
10021010	Public Safety/Fire Marshal	10037040	Debt GF Principal-Education
10021012	Public Safety/Communications	10037041	Debt GF Interest
10021570	Animal Operations	10037041	Debt GF Interest –Education
10022000	Solid Waste	10038000	Social Services
10023015	Planning	10039000	Health
10025020	Cooperative Extension	10045000	Information Technology
10026000	Soil/Water	10045032	Geographical Information Systems
10027000	Child Support	10047000	Property Management
10028000	Youth Services	10051037	Non-Profits
10029000	Veterans		

B. General Fund Revenue

The primary revenue sources of the general fund are:

- Ad Valorem Taxes
- Sales Taxes
- Federal and State Grants
- Departmental Fees
- Interest and Transfers
- Other various taxes and fees

The process for each of these revenue sources is described below:

1. Ad Valorem/Property Tax

North Carolina General Statute 159-13(6) states that the estimated percentage of collection of property taxes shall not be greater than the percentage of the levy realized in cash as of June 30 during the preceding fiscal year. NCGS 159-13 (7) states that estimated revenues shall include only those revenues reasonably expected to be realized in the budget year, including amounts to be realized from collections of taxes levied in prior fiscal years.

- Tax valuation is provided by the Tax Administrator in March to the budget team.
 - Calculations on revenue are made to estimate the collection of real and personal property tax at 98.5% and motor vehicle property tax at 98.5% of total valuation. Motor vehicle revenue, which is collected by the state, is estimated based on trends.
 - The Public Service Company estimated collection amount is calculated for both real and personal and motor vehicle tax at 99% of valuation as revenue to the general fund.
2. Sales Tax general fund revenue is budgeted annually based on the trend analysis provided in the performance measures.
3. Departmental State and Federal Grants can vary from year to year based on funding levels from the State and Federal Government. The following departments within the general fund receive grant funding each year which is deposited into the General Fund of the County: Soil & Water, Child Support, Youth Services, Veterans, Aging, Social Services and Health.
4. Departmental Fees consist of items listed on the Fee Schedules of Moore County.
- The Board of Commissioners approves the Fee Schedules with the Budget Ordinance each fiscal year.
 - Any changes or updates made to the Fee Schedules after budget adoption by the Board of Commissioners must be brought back to the Board of Commissioners and approved during the fiscal year.
5. Interest and Transfers make up a small portion of the general fund budget. Interest is the amount that is received from the banking institutions that is the County's central depository and the NCCMT (North Carolina Capital Management Trust) investment accounts. Transfers consist of amounts within the general fund that are budgeted as expenditures and are transferred to a

capital reserve for governmental projects or debt reductions in School and College debt service. Transfers include both transfers from other funds and any fund balance appropriations.

C. General Fund Expenditures

The primary expenditures of the general fund are grouped as follows:

SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

GENERAL GOVERNMENT Administration Governing Body Human Resources Finance County Attorney Tax Elections Register of Deeds Information Technology Property Management	HUMAN SERVICES Health Department Social Services Child Support Youth Services Veteran's Services Aging RSVP Animal Services
ENVIRONMENTAL AND COMMUNITY DEVELOPMENT Planning, Zoning, Inspections GIS Solid Waste Cooperative Extension Soil and Water Conservation	CULTURAL DEVELOPMENT Parks and Recreation Library
DEBT SERVICE (excluding education) Debt Principal Debt Interest	PUBLIC SAFETY FUNCTIONS Sheriff's Office Detention Center Day Reporting Center Public Safety Fire Marshall Public Safety Communications
NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT Grants Court Facility Other Transfers Non-Profits	EDUCATION Schools Expense Schools Debt College Expense 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	\$5,533,171		\$32,160,243
FY14/15	12,825	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140	\$5,393,955	Add to Capital	\$32,509,095
FY15/16	12,838	\$26,265,140	\$750,000	\$750,000	\$27,765,140	\$5,263,064	Add to CE	\$33,028,204
FY16/17	12,849	\$27,029,515	\$750,000	\$750,000	\$28,529,515	\$5,324,881	\$208,290	\$34,062,686

*Example of School Funding Categories

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

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

*Example of College Funding Categories

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

- 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 under the dashboard measures link on the home page.

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

XIII. Cost Allocation Plan (CAP)

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

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

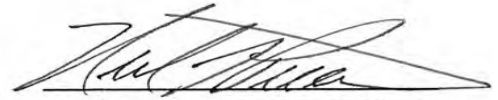
- Claiming indirect cost associated with federal programs.
- Charging enterprise funds for services provided by the General Fund.
- Determining the full costs of departments providing user fee related service to the public; and
- Obtaining management information related to how the agency carries out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

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

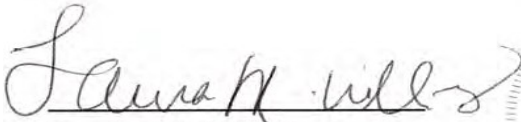
Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY14/15, which was the last completed actual fiscal year, is budgeted in the 16/17 fiscal year. Because fiscal year 15/16 is not completed and closed out it cannot be used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

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

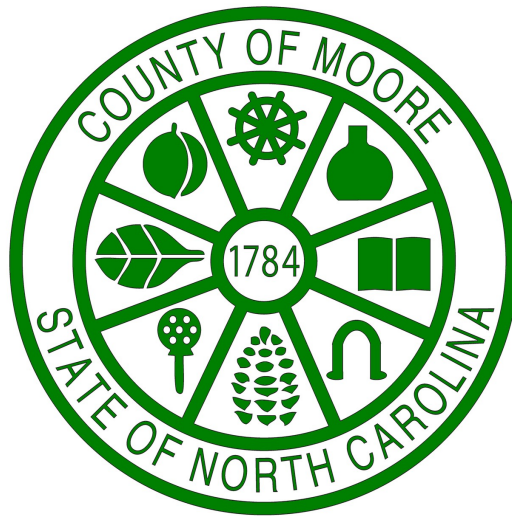
Adopted this 18 day of October, 2016.



Nick J. Picerno, Chairman
Board of Commissioners



Laura M. Williams
Clerk to the Board



FISCAL POLICY GUIDELINES

Objectives

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

Effective fiscal policy:

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

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

Capital Improvement Budget Policies

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

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

Debt Policies

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

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

Reserve Policies

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

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

Budget Development Policies

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

Cash Management / Investment Policies

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

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

Enterprise Funds

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

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

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

Budget Policies

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

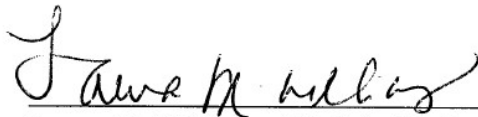
Debt Policies

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

Amended this the 3rd day of October, 2017, by the County of Moore Board of Commissioners.



**Catherine Graham, 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 and Special Revenue Funds are prepared on a modified accrual basis. Briefly, this means that the 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, Public Utilities and East Moore Water District) and Internal Service Funds are budgeted on a modified accrual basis.

The Annual Comprehensive Financial Report (ACFR) presents the County’s finances based on Generally Accepted Accounting Principles (GAAP). In most cases GAAP presentations conform 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.
- The cost of borrowing money that has been incurred but not yet paid is recorded as an expense under GAAP.
- Capital Project Funds for the Enterprise Funds are multi-year funds and are set up through a Capital Project Ordinance and not part of the annual budget. For GAAP purposes the Capital Project Funds for the Enterprise Funds are combined with each fund to determine the net position for each fund.

Fund Descriptions

General Fund – Is the 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 (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 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, 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 expenditures 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. 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.

- These funds are 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 pay an amount 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

The budget summary section on the next page starts with a list of the funds and departments that make 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 Policy and Financial Fiscal Policy section of this document.

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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> - Health Insurance - Liability & Property - Wellness - Unemployment - 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			
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			

Component Units
Airport Authority
Convention & Visitor's Bureau

BUDGET SUMMARY

The FY2025-2026 overall budget impacts were minimal with the following changes:

Revenue Impacts:

- Sales tax revenue increased \$1.6M over the prior year budget.
- Property tax – FY25 rates were .310/\$100 valuation, FY26 adopted rates are .295/\$100 valuation
- County services and fees are 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 3.5% cost of living adjustment effective with pay period beginning June 28, 2025.
- Educational funding increases – education funding (including debt) makes up 40.46% of the General Fund budget.
- Overall staffing changes net to adding one and a half full time equivalents. The General Fund positions count did not change overall however, some departments that had vacant positions for long periods of time were resourced in other departments. The Special Revenue Fund -Emergency Management Service increased a half a position and the Enterprise Fund – Public Utilities increased by one position.

The matrix on the next page is the approved budget for FY2025/2026. 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 use 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, DSS Charitable, DSS Payee, 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 2026.

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	
2026 Adopted Budget									
Revenues									
General Property Tax	\$ 67,821,982	\$ 15,461,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,283,383
Sales and Use Tax	34,839,000	-	-	-	-	-	-	-	34,839,000
Other Taxes	542,000	-	-	-	-	-	3,600,035	-	4,142,035
Interest Earnings	6,000,000	-	-	356,351	-	-	-	65,000	6,421,351
Departmental Fees	16,893,526	6,614,417	7,132,365	16,257,689	3,862,000	11,650,367	2,000	5,100,500	67,512,864
Grants	11,380,650	1,601,326	-	-	-	-	-	-	12,981,976
Medicaid Hold Harmless	4,652,547	-	-	-	-	-	-	-	4,652,547
Other Revenues	-	244,427	-	311,000	-	-	-	22,500	577,927
Transfers In	8,366,911	939,776	-	120,000	-	-	-	-	9,426,687
Appropriated Fund Balance	8,230,383	1,140,963	387,120	644,225	-	2,001,517	1,000,000	417,095	13,821,303
Total Revenues	158,726,999	26,002,310	7,519,485	17,689,265	3,862,000	13,651,884	4,602,035	5,605,095	237,659,073
Expenditures									
General Government	23,790,599	-	-	-	-	13,651,884	-	-	37,442,483
Public Safety	26,085,910	22,021,661	-	-	-	-	-	-	48,107,571
Public Works	-	-	6,358,679	16,091,316	2,680,572	-	-	-	25,130,567
Environmental & Community	12,158,348	23,753	-	-	-	-	-	-	12,182,101
Human Services	21,475,925	3,287,176	-	-	-	-	-	-	24,763,101
Cultural Development	2,079,244	-	-	-	-	-	-	-	2,079,244
Education	46,107,312	-	-	-	-	-	-	-	46,107,312
Convention and Visitors Bureau	-	-	-	-	-	-	4,602,035	-	4,602,035
Moore County Airport	-	-	-	-	-	-	-	5,022,595	5,022,595
Debt Service	22,737,288	-	1,160,806	1,597,949	696,764	-	-	582,500	26,775,307
Court/Non Departmental	4,292,373	-	-	-	-	-	-	-	4,292,373
Transfers Out	-	669,720	-	-	484,664	-	-	-	1,154,384
Total Expenditures	158,726,999	26,002,310	7,519,485	17,689,265	3,862,000	13,651,884	4,602,035	5,605,095	237,659,073

On the next seven pages is the FY2025-2026 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. The Budget Summary is the final approved budget.

FY2025-2026 Budget Summary Adopted

.0295 Rate Final				Amended vs. Original \$ Increase/ (Decrease)	Amended vs. Original % Increase/ (Decrease)	Amended vs. Revised \$ Increase/ (Decrease)	Amended vs. Revised % Increase/ (Decrease)
	Original 24-25 Budget	Revised 24-25 Budget	Amended 25-26 Budget				
General Fund 100							
Revenues:							
Taxes							
Property taxes - current year	71,294,734	71,294,734	67,481,982	(3,812,752)	-5.35%	(3,812,752)	-5.35%
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	116,000	5,000	4.50%	5,000	4.50%
Sales taxes Article 39, 40 and 42	27,825,000	27,825,000	29,216,250	1,391,250	5.00%	1,391,250	5.00%
Sales taxes Article 46	5,355,000	5,355,000	5,622,750	267,750	5.00%	267,750	5.00%
Medicaid Hold Harmless	3,623,317	3,623,317	4,652,547	1,029,230	28.41%	1,029,230	28.41%
Alcohol Beverage/Video Franchise	729,000	729,000	426,000	(303,000)	-41.56%	(303,000)	-41.56%
Total	109,278,051	109,278,051	107,855,529	(1,422,522)	-1.30%	(1,422,522)	-1.30%
General revenues							
Interest earnings	5,500,000	5,500,000	6,000,000	500,000	9.09%	500,000	9.09%
Departmental revenues and fees	15,889,696	16,561,534	16,893,526	1,003,830	6.32%	331,992	2.00%
Total	21,389,696	22,061,534	22,893,526	1,503,830	7.03%	831,992	3.77%
Human services							
Social services	7,102,142	7,102,142	7,164,188	62,046	0.87%	62,046	0.87%
Health	695,140	803,712	866,215	171,075	24.61%	62,503	7.78%
Child support enforcement	847,950	847,950	847,950	-	0.00%	-	0.00%
Other grants	959,897	1,280,874	1,493,126	533,229	55.55%	212,252	16.57%
Aging	1,001,518	997,313	1,009,171	7,653	0.76%	11,858	1.19%
Total	10,606,647	11,031,991	11,380,650	774,003	7.30%	348,659	3.16%
Appropriated Fund Balance For Health Care Management	-	2,100	-	-	0.00%	(2,100)	-100.00%
Appropriated Fund Balance (re-appropriation)	4,400,000	14,500,605	7,695,180	3,295,180	74.89%	(6,805,425)	-46.93%
Appropriated Fund Balance-Restricted for Revaluation	49,800	49,800	30,300	(19,500)	-39.16%	(19,500)	-39.16%
Appropriated Fund Balance-Restricted for Permitting	680,915	680,915	504,903	(176,012)	-25.85%	(176,012)	-25.85%
App Fund Balance - Carryforward PO	-	3,827,098	-	-	0.00%	(3,827,098)	-100.00%
Appropriated Fund Balance - Dig Learn	-	-	-	-	0.00%	-	0.00%
Total Appropriations	5,130,715	19,060,518	8,230,383	3,099,668	60.41%	(10,830,135)	-56.82%

FY2025-2026 Budget Summary

.0295 Rate Final	Original 24-25 Budget	Revised 24-25 Budget	Amended 25-26 Budget	Amended vs. Original \$ Increase/ (Decrease)	Amended vs. Original % Increase/ (Decrease)	Amended vs. Revised \$ Increase/ (Decrease)	Amended vs. Revised % Increase/ (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	1,936,438	1,936,438	1,936,438	-	0.00%	-	0.00%
Transfer in from Cap Res Fund Gov Proj	-	-	-	-	0.00%	-	0.00%
Transfer in from Multi Year Grants Fund 240	-	-	88,753	88,753	0.00%	88,753	0.00%
Transfer in from Fund 290 Opioid Settlement Funds	-	-	50,000	50,000	0.00%	50,000	0.00%
Transfer in from Fund Article 46 Proceeds Fund 255	1,054,008	1,054,008	1,254,008	200,000	18.98%	200,000	18.98%
Transfer in from Fund 437 Pandemic Recovery	-	-	200,000	200,000	0.00%	200,000	0.00%
Capital Reserve Fund SCC DP Study Debt Fund 254	71,497	71,497	271,497	200,000	279.73%	200,000	279.73%
Capital Reserve Fund-SCC 6% and Debt Fund 253	438,598	438,598	416,215	(22,383)	-5.10%	(22,383)	-5.10%
Capital Reserve Fund - MC Schools DP Study Fund 256	-	-	-	-	0.00%	-	0.00%
Capital Reserve Fund - Debt Service SP Study Fund 251	3,946,375	3,946,375	4,000,000	53,625	1.36%	53,625	1.36%
Total	7,596,916	7,596,916	8,366,911	769,995	10.14%	769,995	10.14%
Total revenues	154,002,025	169,029,010	158,726,999	4,724,974	3.07%	(10,302,011)	-6.09%
Expenditures:							
General government							
Governing body	264,827	243,873	249,841	(14,986)	-5.66%	5,968	2.45%
Administration	783,949	1,042,011	1,122,066	338,117	43.13%	80,055	7.68%
Veterans Treatment Court	-	150,709	228,913	228,913	0.00%	78,204	51.89%
Human Resources	675,989	658,862	718,461	42,472	6.28%	59,599	9.05%
Financial services	904,163	953,841	998,559	94,396	10.44%	44,718	4.69%
County attorney	1,330,441	1,350,848	1,330,395	(46)	0.00%	(20,453)	-1.51%
Tax and revaluation	3,691,772	3,846,693	3,234,821	(456,951)	-12.38%	(611,872)	-15.91%
Elections	1,117,166	1,037,264	1,201,145	83,979	7.52%	163,881	15.80%
Register of deeds	2,596,484	3,077,157	2,648,503	52,019	2.00%	(428,654)	-13.93%
Information Technology/GIS	3,437,558	3,473,021	3,370,745	(66,813)	-1.94%	(102,276)	-2.94%
Property Management	8,573,734	12,015,252	8,687,150	113,416	1.32%	(3,328,102)	-27.70%
Total	23,376,083	27,849,531	23,790,599	414,516	1.77%	(4,058,932)	-14.57%
Public safety							
Sheriff	12,071,272	12,548,102	13,564,820	1,493,548	12.37%	1,016,718	8.10%
Sheriff-Detention Center	7,785,091	8,038,927	8,465,873	680,782	8.74%	426,946	5.31%
Sheriff- Animal Center	1,077,980	1,083,980	1,241,126	163,146	15.13%	157,146	14.50%
Day reporting center	126,568	126,576	126,513	(55)	-0.04%	(63)	-0.05%
Youth Services/JCPC	120,334	120,376	128,015	7,681	6.38%	7,639	6.35%
Public safety and E911	2,253,268	2,271,237	2,559,563	306,295	13.59%	288,326	12.69%
Total	23,434,513	24,189,198	26,085,910	2,651,397	11.31%	1,896,712	7.84%
Environment and community development							
Solid Waste	8,462,957	8,951,046	8,851,010	388,053	4.59%	(100,036)	-1.12%
Planning/community development	750,566	795,838	974,947	224,381	29.89%	179,109	22.51%
Permitting/Inspections	1,487,915	1,493,925	1,711,903	223,988	15.05%	217,978	14.59%
Cooperative extension	386,079	386,079	378,785	(7,294)	-1.89%	(7,294)	-1.89%
Soil and water conservation	223,497	240,340	241,703	18,206	8.15%	1,363	0.57%
Total	11,311,014	11,867,228	12,158,348	847,334	7.49%	291,120	2.45%
Human services							
Social Services	12,464,206	12,552,087	12,401,696	(62,510)	-0.50%	(150,391)	-1.20%
Health	5,464,023	5,621,368	5,427,312	(36,711)	-0.67%	(194,056)	-3.45%
Child support enforcement	981,300	998,778	1,019,352	38,052	3.88%	20,574	2.06%
Veteran's service	447,076	449,150	556,540	109,464	24.48%	107,390	23.91%
Aging/Senior Center	2,012,078	2,034,212	2,071,025	58,947	2.93%	36,813	1.81%
Total	21,368,683	21,655,595	21,475,925	107,242	0.50%	(179,670)	-0.83%
Cultural development							
Library	862,369	886,541	1,003,519	141,150	16.37%	116,978	13.19%
Recreation	984,486	1,029,339	1,075,725	91,239	9.27%	46,386	4.51%

FY2025-2026 Budget Summary

.0295 Rate Final				Amended	Amended	Amended	Amended
	Original 24-25 Budget	Revised 24-25 Budget	Amended 25-26 Budget	vs. Original \$ Increase/ (Decrease)	vs. Original % Increase/ (Decrease)	vs. Revised \$ Increase/ (Decrease)	vs. Revised % Increase/ (Decrease)
Total	1,846,855	1,915,880	2,079,244	232,389	12.58%	163,364	8.53%
Education							
College current expense	5,287,879	5,287,879	5,807,294	519,415	9.82%	519,415	9.82%
College capital outlay/Maintenance	-	-	-	-	0.00%	-	0.00%
School current expense	38,204,595	38,244,595	39,500,018	1,295,423	3.39%	1,255,423	3.28%
School SMH Grant Agreement	-	-	-	-	0.00%	-	0.00%
School capital outlay	800,000	800,000	800,000	-	0.00%	-	0.00%
Schools digital learning	-	-	-	-	0.00%	-	0.00%
Total Education	44,292,474	44,332,474	46,107,312	1,814,838	4.10%	1,774,838	4.00%
Debt							
Debt service-principal	16,735,800	16,890,605	16,723,800	(12,000)	-0.07%	(166,805)	-0.99%
Debt service-interest	6,729,753	6,729,753	6,013,488	(716,265)	-10.64%	(716,265)	-10.64%
	23,465,553	23,620,358	22,737,288	(728,265)	-3.10%	(883,070)	-3.74%
Court Facility/Non-Departmental	3,768,098	2,455,389	4,292,373	524,275	13.91%	1,836,984	74.81%
Transfers							
Transfers Out							
Transfer to Fire Districts Fund 215	-	-	-	-	0.00%	-	0.00%
Transfer to Parks & Rec/KMCB Golf Tourn Fund 433	-	-	-	-	0.00%	-	0.00%
Transfer to SCC Project CR Fund 253	-	416,215	-	-	0.00%	(416,215)	-100.00%
Transfer to CR Fire Service Fund 258	738,752	1,738,752	-	(738,752)	-100.00%	(1,738,752)	-100.00%
Transfer to EMS Fund 200	-	-	-	-	0.00%	-	0.00%
Transfer to CR for Solid Waste Fund 257	400,000	400,000	-	(400,000)	-100.00%	(400,000)	-100.00%
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	-	-	-	-	0.00%	-	0.00%
Transfer to SW Improv. Projects Fund 435	-	-	-	-	0.00%	-	0.00%
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	-	4,520,703	-	-	0.00%	(4,520,703)	-100.00%
Transfer to CR for MCS for Article 46 Tax Fund 255	-	1,067,687	-	-	0.00%	(1,067,687)	-100.00%
Total	1,138,752	11,143,357	-	(1,138,752)	-100.00%	(11,143,357)	-100.00%
Total expenditures General Fund	154,002,025	169,029,010	158,726,999	4,724,974	3.07%	(10,302,011)	-6.09%
Net excess General Fund	-	-	-	-		-	

FY2025-2026 Budget Summary

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	Original 24-25 Budget	Revised 24-25 Budget	Amended 25-26 Budget	Amended vs. Original \$ Increase/ (Decrease)	Amended vs. Original % Increase/ (Decrease)	Amended vs. Revised \$ Increase/ (Decrease)	Amended vs. Revised % Increase/ (Decrease)
<u>Water Pollution Control Plant Fund 600</u>							
Revenues:							
User fees	6,677,685	6,677,685	7,132,365	454,680	6.81%	454,680	6.81%
Appropriated RE	2,561,592	4,427,789	387,120	(2,174,472)	-84.89%	(4,040,669)	-91.26%
Total revenues	9,239,277	11,105,474	7,519,485	(1,719,792)	-18.61%	(3,585,989)	-32.29%
Expenses:							
Operations	4,498,419	4,565,110	4,297,737	(200,682)	-4.46%	(267,373)	-5.86%
Capital outlay	3,465,000	5,279,684	1,990,000	(1,475,000)	-42.57%	(3,289,684)	-62.31%
Debt Service	1,184,306	1,184,306	1,160,806	(23,500)	-1.98%	(23,500)	-1.98%
Transfer to Capital Reserve/Projects	35,000	35,000	-	(35,000)	-100.00%	(35,000)	-100.00%
Non-Departmental	56,552	41,374	70,942	14,390	25.45%	29,568	71.47%
Total expenses	9,239,277	11,105,474	7,519,485	(1,719,792)	-18.61%	(3,585,989)	-32.29%
Net excess	-	-	-	-		-	
<u>Public Utilities Fund 610</u>							
Revenues:							
Water sales	7,909,308	7,909,308	8,202,400	293,092	3.71%	293,092	3.71%
Sewer sales	6,280,000	6,280,000	6,600,000	320,000	5.10%	320,000	5.10%
Tap fees	240,000	240,000	240,000	-	0.00%	-	0.00%
LOB and Transfers	1,392,376	1,392,376	787,351	(605,025)	-43.45%	(605,025)	-43.45%
Other utility revenues	1,192,431	1,192,431	1,215,289	22,858	1.92%	22,858	1.92%
Ret earnings appropriated/Loan Proceeds	400,012	1,648,756	644,225	244,213	61.05%	(1,004,531)	-60.93%
Total revenues	17,414,127	18,662,871	17,689,265	275,138	1.58%	(973,606)	-5.22%
Expenses:							
Administration/operations	2,049,221	2,488,883	2,347,189	297,968	14.54%	(141,694)	-5.69%
Maintenance	6,692,839	7,010,941	6,655,677	(37,162)	-0.56%	(355,264)	-5.07%
Water quality	3,113,136	3,702,470	3,351,874	238,738	7.67%	(350,596)	-9.47%
Engineering	395,207	354,542	448,391	53,184	13.46%	93,849	26.47%
Capital outlay	3,422,000	3,400,386	3,124,000	(298,000)	-8.71%	(276,386)	-8.13%
Debt service	1,599,133	1,599,133	1,597,949	(1,184)	-0.07%	(1,184)	-0.07%
Transfer to Capital Reserve/SDF Cap Res	-	-	-	-	0.00%	-	0.00%
Non-Departmental	142,591	106,516	164,185	21,594	15.14%	57,669	54.14%
Total expenses	17,414,127	18,662,871	17,689,265	275,138	1.58%	(973,606)	-5.22%
Net excess	-	-	-	-		-	

FY2025-2026 Budget Summary

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	Original 24-25 Budget	Revised 24-25 Budget	Amended 25-26 Budget	Amended vs. Original \$ Increase/ (Decrease)	Amended vs. Original % Increase/ (Decrease)	Amended vs. Revised \$ Increase/ (Decrease)	Amended vs. Revised % Increase/ (Decrease)
<u>East Moore Water District Fund 620</u>							
Revenues:							
User Fees	3,472,081	3,472,081	3,862,000	389,919	11.23%	389,919	11.23%
Other Revenue	-	9,234	-	-	0.00%	(9,234)	-100.00%
Total Revenue	<u>3,472,081</u>	<u>3,481,315</u>	<u>3,862,000</u>	<u>389,919</u>	<u>11.23%</u>	<u>380,685</u>	<u>10.94%</u>
Expenses:							
Debt Service	696,219	696,219	696,764	545	0.08%	545	0.08%
Administration/Operations	2,011,228	2,190,462	2,310,572	299,344	14.88%	120,110	5.48%
Capital	330,000	290,000	370,000	40,000	12.12%	80,000	27.59%
Trans to CR/Trans to Utilities	434,634	304,634	484,664	50,030	11.51%	180,030	59.10%
Total expenses	<u>3,472,081</u>	<u>3,481,315</u>	<u>3,862,000</u>	<u>389,919</u>	<u>11.23%</u>	<u>380,685</u>	<u>10.94%</u>
Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	
<u>Self-Insurance Fund 810</u>							
Revenues	12,233,754	13,233,754	13,651,884	1,418,130	11.59%	418,130	3.16%
Expenses:							
Operations	11,904,110	12,854,110	13,253,999	1,349,889	11.34%	399,889	3.11%
Wellness program	329,644	379,644	397,885	68,241	20.70%	18,241	4.80%
Total expenses	<u>12,233,754</u>	<u>13,233,754</u>	<u>13,651,884</u>	<u>1,418,130</u>	<u>11.59%</u>	<u>418,130</u>	<u>3.16%</u>
Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	
<u>Emergency Medical Services Fund 200</u>							
Revenues:							
Property taxes	8,308,743	8,308,743	8,560,408	251,665	3.03%	251,665	3.03%
Property taxes - prior years	10,000	10,000	10,000	-	0.00%	-	0.00%
Fees / other revenues/transfers in	4,869,388	4,869,388	5,441,412	572,024	11.75%	572,024	11.75%
Appropriated fund balance	124,029	538,281	604,077	480,048	387.04%	65,796	12.22%
Total revenues	<u>13,312,160</u>	<u>13,726,412</u>	<u>14,615,897</u>	<u>1,303,737</u>	<u>9.79%</u>	<u>889,485</u>	<u>6.48%</u>
Expenditures:							
Operations	12,419,624	12,567,464	13,895,781	1,476,157	11.89%	1,328,317	10.57%
Capital outlay	531,000	874,517	205,500	(325,500)	-61.30%	(669,017)	-76.50%
Transfers	-	-	-	-	0.00%	-	0.00%
Debt Service/Leases	24,338	24,338	-	(24,338)	-100.00%	(24,338)	-100.00%
Non-Departmental	337,198	260,093	514,616	177,418	52.62%	254,523	97.86%
Total expenditures	<u>13,312,160</u>	<u>13,726,412</u>	<u>14,615,897</u>	<u>1,303,737</u>	<u>9.79%</u>	<u>889,485</u>	<u>6.48%</u>
Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	

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	Original 24-25 Budget	Revised 24-25 Budget	Amended 25-26 Budget	Amended vs. Original \$ Increase/ (Decrease)	Amended vs. Original % Increase/ (Decrease)	Amended vs. Revised \$ Increase/ (Decrease)	Amended vs. Revised % Increase/ (Decrease)
<u>E911 - Emergency PSAP Services Fund 210</u>							
Revenues:							
Revenues - E911 telephone fees	-	148,643	-	-	0.00%	(148,643)	-100.00%
Appropriated fund balance	211,428	742,286	194,715	(16,713)	-7.90%	(547,571)	-73.77%
Total revenues	211,428	890,929	194,715	(16,713)	-7.90%	(696,214)	-78.14%
Expenditures:							
Operations	211,428	211,428	194,715	(16,713)	-7.90%	(16,713)	-7.90%
Capital outlay	-	679,501	-	-	0.00%	(679,501)	-100.00%
Total expenditures	211,428	890,929	194,715	(16,713)	-7.90%	(696,214)	-78.14%
Net excess	-	-	-	-		-	
<u>MCTS Operations Fund 230</u>							
Revenues:							
Revenues - user fees	707,375	707,375	768,852	61,477	8.69%	61,477	8.69%
Grants	787,822	996,034	1,546,726	758,904	96.33%	550,692	55.29%
Sale of Assets	45,000	45,000	244,427	199,427	443.17%	199,427	443.17%
Appropriated fund balance	-	-	-	-	0.00%	-	0.00%
Total revenues	1,540,197	1,748,409	2,560,005	1,019,808	66.21%	811,596	46.42%
Expenditures:							
Operations	1,266,297	1,288,674	1,373,297	107,000	8.45%	84,623	6.57%
Capital outlay	244,110	452,322	1,149,110	905,000	370.73%	696,788	154.05%
Non-Departmental	29,790	7,413	37,598	7,808	26.21%	30,185	407.19%
Total expenditures	1,540,197	1,748,409	2,560,005	1,019,808	66.21%	811,596	46.42%
Net excess	-	-	-	-		-	

FY2025-2026 Budget Summary

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	Original 24-25 Budget	Revised 24-25 Budget	Amended 25-26 Budget	Amended vs. Original \$ Increase/ (Decrease)	Amended vs. Original % Increase/ (Decrease)	Amended vs. Revised \$ Increase/ (Decrease)	Amended vs. Revised % Increase/ (Decrease)
<u>Total All Sources</u>							
General Fund 100	154,002,025	169,029,010	158,726,999	4,724,974	3.07%	(10,302,011)	-6.09%
Wastewater Fund 600	9,239,277	11,105,474	7,519,485	(1,719,792)	-18.61%	(3,585,989)	-32.29%
Public Utilities Fund 610	17,414,127	18,662,871	17,689,265	275,138	1.58%	(973,606)	-5.22%
EMWD Fund 620	3,472,081	3,481,315	3,862,000	389,919	11.23%	380,685	10.94%
Self Insurance/Risk Mgmt Fund 810	12,233,754	13,233,754	13,651,884	1,418,130	11.59%	418,130	3.16%
EMS Fund 200	13,312,160	13,726,412	14,615,897	1,303,737	9.79%	889,485	6.48%
E911 Fund 210	211,428	890,929	194,715	(16,713)	-7.90%	(696,214)	-78.14%
MCTS Operations Fund 230	1,540,197	1,748,409	2,560,005	1,019,808	66.21%	811,596	46.42%
Sub Total Fund Budgets	211,425,049	231,878,174	218,820,250	7,395,201	3.50%	(13,057,924)	-5.63%
Soil & Water Conservation Fund 220	33,753	33,753	23,753	(10,000)	-29.63%	(10,000)	-29.63%
Fire Districts Fund 215	7,529,684	9,341,455	6,890,993	(638,691)	-8.48%	(2,450,462)	-26.23%
Fire Districts Debt Fund 216	1,057,807	1,551,807	939,776	(118,031)	-11.16%	(612,031)	-39.44%
CVB Fund 260	3,806,500	4,006,500	4,602,035	795,535	20.90%	595,535	14.86%
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	25,000	630,268	342,171	317,171	1268.68%	(288,097)	-45.71%
Airport Authority Fund 640	6,227,103	7,457,644	5,605,095	(622,008)	-9.99%	(1,852,549)	-24.84%
Total All Funds Gross Budget	230,539,896	255,334,601	237,659,073	7,119,177	3.09%	(17,675,528)	-6.92%
Less Transfers/Assessments	(12,292,466)	(12,292,466)	(12,301,816)	(9,350)	0.08%	(9,350)	0.08%
Net Budget All Sources	218,247,430	243,042,135	225,357,257	7,109,827	3.26%	(17,684,878)	-7.28%

TOTAL COUNTY FUNDS

The County's total FY 2025-2026 budget is \$237,659,073. The largest fund is the General Fund. The General Fund budget total is \$158,726,999, which is roughly 67% of the total budget. The General Fund budget has increased by \$4,724,974 from FY 2024-2025. The County increased the amount going to the schools and college by over \$1.8 million from the prior year budget. There is also a 3.5% cost of living increase included in the budget which amounts to roughly \$2.1 million increase (including fringe benefits) in the General Fund. The County did not increase the number of positions in the General Fund.

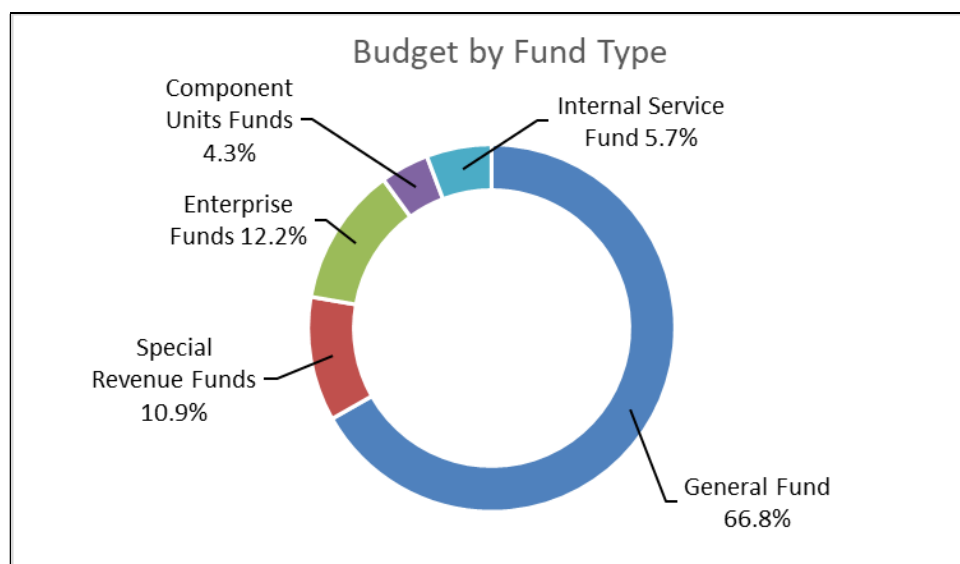
The next largest group of funds is Enterprise Funds. The Enterprise Funds have adopted expenditures of \$29,070,750 or approximately 12% of the overall budget. The FY 2025-2026 budget decreased by \$1,054,735 over the FY 2024-2025 budget. Most of this decrease is due to decreased capital projects from the prior year.

The Special Revenue Funds have adopted expenditures of \$26,002,310. This is an increase of \$1,857,281 over the FY 2024-2025 budget. This increase is related mostly to Emergency Management (Fund 200) employees wages and fringe increases and for an increase in Moore County Transportation Services (Fund 230) capital for new vans.

The Component Unit Funds have an adopted budget of \$10,207,130 for FY2025-2026. This is an increase of \$173,527 over the FY 2024-2025 budget. The CVB increased by \$795,535 and the Airport decreased by \$622,008 over the prior year.

The Internal Service Fund has an adopted budget of \$13,651,884 for FY2025/2026. This is an increase of \$1,418,130 over the FY 2024-2025 budget due to health care increases.

TOTAL BUDGET



The table below 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.

	FY2025 Budget	FY2026 Budget
Total Budget	\$230,539,896	\$237,659,073
Less:		
Inter-fund Transfers	(\$12,292,466)	(\$12,301,816)
Net Budget	\$218,247,430	\$225,357,257

SUMMARY OF FINANCIAL SOURCES & USES

The next three pages present a summary of financial sources and uses for FY 2023-24 actual, FY 2024-25 budget and FY 2025-26 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 Component Units.

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	Governmental Funds					
	General Fund			Special Revenue Funds		
	2024 Actual	2025 Budget	2026 Budget	2024 Actual	2025 Budget	2026 Budget
Revenues and Other Financing Sources:						
General Property Tax	\$ 72,194,236	\$ 71,634,734	\$ 67,821,982	\$ 14,743,324	\$ 15,006,843	\$ 15,461,401
Sales and Use Tax	36,143,405	33,180,000	34,839,000	-		
Other Taxes	379,798	840,000	542,000	-		
Interest Earnings	8,833,790	5,500,000	6,000,000	53,978		
Charges for Services	14,689,587	15,455,100	16,788,526	5,475,490	5,596,916	6,614,417
Intergovernmental	16,079,203	14,250,745	16,033,197	1,410,889	1,226,422	1,601,326
Payments from Component Units	24,589	348,815	40,000	-		
Sale of Assets	102,164	65,000	65,000	1,275	45,000	244,427
Lease Liabilities Issued	224,065	-	-	396,670		
Other/Donations	505,793	-	-	2,195,639		
Transfers In	7,403,796	7,596,916	8,366,911	500,000	1,057,807	939,776
Total Revenues and Other Financing Sources	156,580,426	148,871,310	150,496,616	24,777,265	22,932,988	24,861,347
Expenditures and Other Financing Uses						
General Government	19,862,232	23,376,083	23,790,599	-	-	-
Public Safety	21,258,692	23,434,513	26,085,910	18,150,513	21,028,934	22,021,661
Public Works	-	-	-			
Environmental & Community	10,072,907	11,311,014	12,158,348	10,076	33,753	23,753
Human Services	18,002,234	21,368,683	21,475,925	1,824,024	2,000,197	3,287,176
Cultural & Recreational	1,684,741	1,846,855	2,079,244	-	-	-
Education	42,738,151	44,292,474	46,107,312	-	-	-
Convention and Visitors Bureau	-	-	-	-	-	-
Moore County Airport	-	-	-	-	-	-
Debt Service	24,212,161	23,465,553	22,737,288	139,159	24,338	-
Non Departmental	1,463,116	3,768,098	4,292,373	-	-	-
Transfers Out	10,028,992	1,138,752	-	500,000	1,057,807	669,720
Total Financial Uses	149,323,226	154,002,025	158,726,999	20,623,772	24,145,029	26,002,310
Revenues and other sources over (under) expenditures and other uses	7,257,200	(5,130,715)	(8,230,383)	4,153,493	(1,212,041)	(1,140,963)

	Proprietary Funds											
	Water Pollution Control Plant - Enterprise Fund			Public Utilities - Enterprise Fund			East Moore Water District - Enterprise Fund			Internal Service Fund		
	2024 Actual	2025 Budget	2026 Budget	2024 Actual	2025 Budget	2026 Budget	2024 Actual	2025 Budget	2026 Budget	2024 Actual	2025 Budget	2026 Budget
Revenues and Other Financing Sources:												
General Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Tax	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	11,074	-	-	498,754	290,601	356,351	-	-	-	-	-	-
Charges for Services	6,481,964	6,677,685	7,132,365	15,306,560	16,214,546	16,257,689	3,579,696	3,472,081	3,862,000	11,139,826	11,664,861	11,650,367
Intergovernmental	-	-	-	265,000	-	-	494,339	-	-	-	-	-
Payments from Component Units	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	404,746	-	-	-	-	-	-	-	-
Lease Liabilities Issued	-	-	-	-	-	-	-	-	-	-	-	-
Other/Donations	-	-	-	34,119	-	311,000	8,081	-	-	-	-	-
Transfers In	-	-	-	157,249	508,968	120,000	-	-	-	1,000,000	-	-
Total Revenues and Other Financing Sources	6,493,038	6,677,685	7,132,365	16,666,428	17,014,115	17,045,040	4,082,116	3,472,081	3,862,000	12,139,826	11,664,861	11,650,367
Expenditures and Other Financing Uses												
General Government	-	-	-	-	-	-	-	-	-	12,078,734	12,233,754	13,651,884
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	11,732,732	8,019,971	6,358,679	12,249,330	15,814,994	16,091,316	2,119,412	2,341,228	2,680,572	-	-	-
Environmental & Community	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Convention and Visitors Bureau	-	-	-	-	-	-	-	-	-	-	-	-
Moore County Airport	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	1,229,643	1,184,306	1,160,806	1,450,818	1,599,133	1,597,949	693,905	696,219	696,764	-	-	-
Non Departmental	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	35,000	-	494,764	-	-	546,478	434,634	484,664	-	-	-
Total Financial Uses	12,962,375	9,239,277	7,519,485	14,194,912	17,414,127	17,689,265	3,359,795	3,472,081	3,862,000	12,078,734	12,233,754	13,651,884
Revenues and other sources over (under) expenditures and other uses	(6,469,337)	(2,561,592)	(387,120)	2,471,516	(400,012)	(644,225)	722,321	-	-	61,092	(568,893)	(2,001,517)

	Component Units								
	CVB			Airport					
	2024 Actual	2025 Budget	2026 Budget	2024 Actual	2025 Budget	2026 Budget	2024 Actual	2025 Budget	2026 Budget
Revenues and Other Financing Sources:									
General Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,937,560	\$86,641,577	\$ 83,283,383
Sales and Use Tax	-	-	-	-	-	-	36,143,405	33,180,000	34,839,000
Other Taxes	3,883,869	3,504,500	3,600,035	-	-	-	4,263,667	4,344,500	4,142,035
Interest Earnings	124,245	-	-	143,570	75,000	65,000	9,665,411	5,865,601	6,421,351
Charges for Services	-	2,000	2,000	5,533,885	5,420,750	5,100,500	62,207,008	64,503,939	67,407,864
Intergovernmental	-	-	-	-	-	-	18,249,431	15,477,167	17,634,523
Payments from Component Units	-	-	-	-	-	-	24,589	348,815	40,000
Sale of Assets	-	-	-	-	-	-	508,185	110,000	309,427
Lease Liabilities Issued	12,466	-	-	-	-	-	633,201	-	-
Other/Donations	1,735	-	-	252,495	-	22,500	2,997,862	-	333,500
Transfers In	-	-	-	81,828	-	-	9,142,873	9,163,691	9,426,687
Total Revenues and Other Financing Sources	4,022,315	3,506,500	3,602,035	6,011,778	5,495,750	5,188,000	230,773,192	219,635,290	223,837,770
Expenditures and Other Financing Uses									
General Government	-	-	-	-	-	-	31,940,966	35,609,837	37,442,483
Public Safety	-	-	-	-	-	-	39,409,205	44,463,447	48,107,571
Public Works	-	-	-	-	-	-	26,101,474	26,176,193	25,130,567
Environmental & Community	-	-	-	-	-	-	10,082,983	11,344,767	12,182,101
Human Services	-	-	-	-	-	-	19,826,258	23,368,880	24,763,101
Cultural & Recreational	-	-	-	-	-	-	1,684,741	1,846,855	2,079,244
Education	-	-	-	-	-	-	42,738,151	44,292,474	46,107,312
Convention and Visitors Bureau	3,668,709	3,806,500	4,602,035	-	-	-	3,668,709	3,806,500	4,602,035
Moore County Airport	-	-	-	5,112,244	5,676,603	5,022,595	5,112,244	5,676,603	5,022,595
Debt Service	-	-	-	326,096	550,500	582,500	28,051,782	27,520,049	26,775,307
Non Departmental	-	-	-	-	-	-	1,463,116	3,768,098	4,292,373
Transfers Out	-	-	-	-	-	-	11,570,234	2,666,193	1,154,384
Total Financial Uses	3,668,709	3,806,500	4,602,035	5,438,340	6,227,103	5,605,095	221,649,863	230,539,896	237,659,073
Revenues and other sources over (under) expenditures and other uses	353,606	(300,000)	(1,000,000)	573,438	(731,353)	(417,095)	9,123,329	(10,904,606)	(13,821,303)

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

The following represents the General Fund Revenues budgeted for FY 2025-2026 by amount and % of the total budget:

General Fund Revenues		
Source	FY26 Budget	%
Property Tax	\$67,821,982	42.73%
Sales Tax Article 39, 40, 42	\$29,216,250	18.41%
Sales Tax Article 46	\$5,622,750	3.54%
Grants	\$11,380,650	7.17%
Medicaid Hold Harmless	\$4,652,547	2.93%
Departmental Fees	\$16,893,526	10.64%
Other Taxes & Revenues	\$542,000	0.34%
Interest	\$6,000,000	3.78%
Transfers in App Fund Balance	\$8,230,383	5.19%
Transfers In	\$8,366,911	5.27%
Total Revenues - GF	\$158,726,999	100.00%

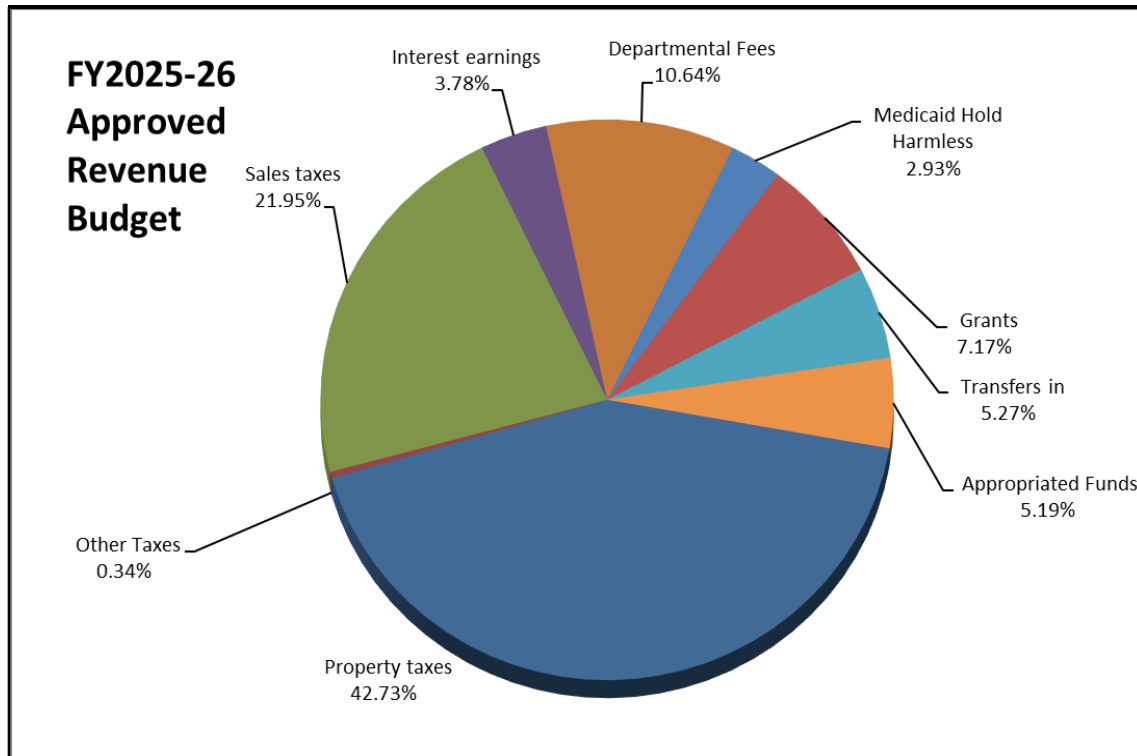
The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2022-23, and for FY 2023-24, and the approved FY 2024-25 Budget as well as the approved FY 2025-26 Budget. The percentage change refers to the change from FY 2024-25 to FY 2025-26.

General Fund Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Percent Change
Property taxes - current year	72,975,595	72,094,469	71,294,734	67,481,982	-5.3%
Property taxes - prior years	5,612	1,338	250,000	250,000	0.0%
Penalties and interest	304,367	98,429	90,000	90,000	0.0%
Other Taxes	516,892	379,798	840,000	542,000	-35.5%
Sales taxes	33,307,724	36,143,405	33,180,000	34,839,000	5.0%
Interest earnings	5,365,794	8,833,790	5,500,000	6,000,000	9.1%
Other Revenues	240,260	261,549	-	-	0.0%
Departmental Fees	13,578,794	14,689,587	15,889,696	16,893,526	6.3%
Medicaid Hold Harmless	6,335,292	5,901,358	3,623,317	4,652,547	28.4%
Grants	10,344,055	10,177,845	10,606,647	11,380,650	7.3%
Payments from Component Units	124,125	24,589	-	-	0.0%
Sale of assets	87,700	102,164	-	-	0.0%
Lease & Subscription liability issued	45,861	224,065	-	-	0.0%
Other/Donations	426,319	244,244	-	-	0.0%
Transfers in	8,300,792	7,403,796	7,596,916	8,366,911	10.1%
Appropriated Funds	-	-	5,130,715	8,230,383	60.4%
Total Revenues	151,959,182	156,580,426	154,002,025	158,726,999	3.1%

- General Fund revenues are based on trend analysis. The County compares the last four (4) completed years of actuals for historical revenues to calculate the budgeted revenues for the

coming year. The revenues for property tax come from the Tax Administrator based on the tax rate and the valuation of property records.

- The County went through a property tax revaluation for FY24 and decided to hold property taxes below revenue neutral. For FY26 the County dropped the tax rate to .295/\$100 valuation from .310/\$100 valuation in FY25. The increased revenues for FY26 are through increased sales taxes and from Appropriated Fund Balance. The County decided to use the surplus from FY24 of \$7,695,180 to reduce the tax rate in FY26.
- The chart below shows the General Fund revenues by source.



The following chart shows the overall changes from FY25 General Fund Budget to FY26 General Fund Budget for revenues:

Source	FY25 Budget	FY26 Budget	Net Change	%
Property Tax	\$71,634,734	\$67,821,982	(\$3,812,752)	-5.3%
Sales Tax Art 39, 40, 42	\$27,825,000	\$29,216,250	\$1,391,250	5.0%
Sales Tax Article 46	\$5,355,000	\$5,622,750	\$267,750	5.0%
Medicaid Hold Harmless	\$3,623,317	\$4,652,547	\$1,029,230	28.4%
Grants, Human Services	\$10,606,647	\$11,380,650	\$774,003	7.3%
Departmental Fees/Assessments	\$15,889,696	\$16,893,526	\$1,003,830	6.3%
Other Tax (ABC, RVT)	\$840,000	\$542,000	(\$298,000)	-35.5%
Interest	\$5,500,000	\$6,000,000	\$500,000	9.1%
Transfers In Debt/Bond Int/School Debt	\$7,596,916	\$8,366,911	\$769,995	10.1%
Appropriated Fund Balance	<u>\$5,130,715</u>	<u>\$8,230,383</u>	<u>\$3,099,668</u>	60.4%
Total Revenues - GF	\$154,002,025	\$158,726,999	\$4,724,974	3.1%

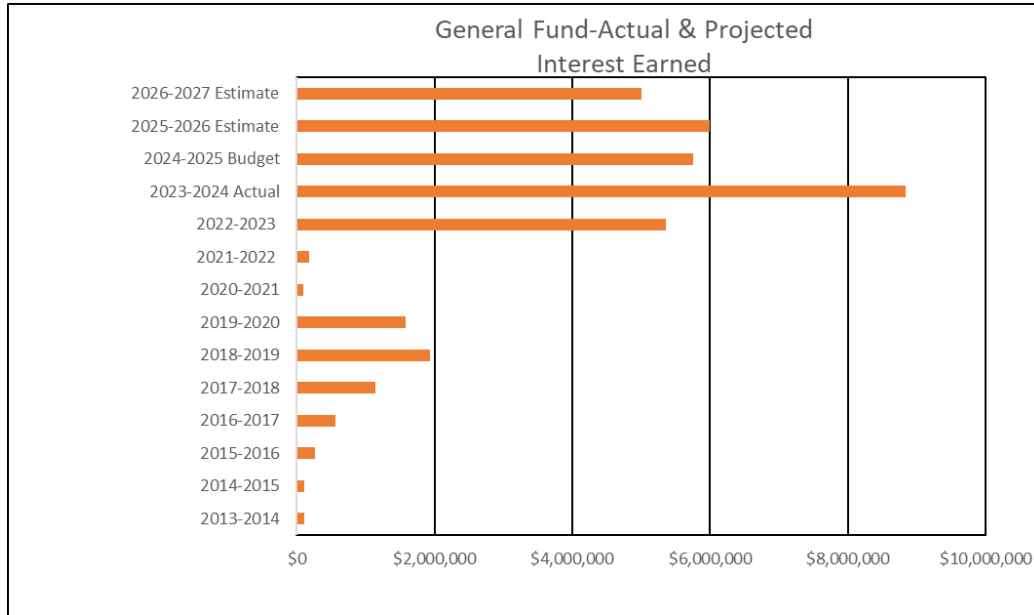
Analysis of Revenue Sources:

- Property Tax revenue decreased by \$3,812,752 from the prior year budget. The property tax rate is decreasing from .310/\$100 valuation in FY25 to .295/\$100 valuation in FY26. The Tax Administrator provided the estimated tax valuation of \$23,160,980,838. 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 \$1,659,000 (\$1,391,250 for Sales Tax Article 39,40 and 42 and \$267,750 for Article 46): The County has seen strong sales tax collection numbers since June 2020. Based on the upward trend, the sales tax budget was increased to match the estimated actual numbers for FY25, which are expected to come in around \$29 million for Article 39, 40, and 42 and another \$6.0 million for Article 46.

Note: The sales tax collected chart below (to date for FY25) is only through May, which is 11 months of the fiscal year. We still have one more month of collections for FY25 closeout. The chart also includes the Medicaid Hold Harmless amounts.

Sales Tax Revenue Budget/Actuals	FY21/22 ACTUALS	FY22/23 ACTUALS	FY23/24 ACTUALS	FY24/25 ACTUALS 11 Months	FY25/26 BUDGET
ARTICLE 39-LOCAL SALES TAX 1%	\$10,783,224	\$11,587,821	\$12,863,145	\$11,804,989	\$12,230,249
ARTICLE 40-COUNTY 1/2% (70%)	\$5,269,474	\$5,746,617	\$5,998,746	\$5,669,366	\$6,167,874
ARTICLE 42-COUNTY 1/2% (40%)	\$2,899,738	\$3,142,577	\$3,417,174	\$3,167,520	\$3,262,481
ARTICLE 40-SCHOOLS (30%)	\$2,258,346	\$2,462,836	\$2,570,891	\$2,429,728	\$2,661,924
ARTICLE 42-SCHOOLS (60%)	<u>\$4,349,606</u>	<u>\$4,713,865</u>	<u>\$5,125,761</u>	<u>\$4,751,280</u>	<u>\$4,893,722</u>
Subtotal Article 39, 40, 42	\$25,560,388	\$27,653,716	\$29,975,717	\$27,822,883	\$29,216,250
Medicaid Hold Harmless	\$4,557,712	\$5,492,972	\$5,374,372	\$4,652,541	\$4,652,541
Article 46 - 1/4% start 4/19	\$5,291,341	\$5,654,008	\$6,167,687	\$5,679,783	\$5,622,750
Grand Total	\$35,409,441	\$38,800,696	\$41,517,776	\$38,155,207	\$39,491,541

- Interest Earned: \$500,000 increase from prior year: With inflation and increased interest rates, the actual numbers for FY25 are expected to be around \$5,761,392. The County is expecting the same level of interest earned revenue for FY26. 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 are projected to increase by \$774,003 from the prior year budget. This includes an increase in Department of Social Services grants of \$62,046 over the prior year budget. The Health Department is expected to increase by \$171,075. The remaining increase is related to a Veterans Treatment Court grant that the County received in FY25 that is a four-year grant.
- Medicaid Hold Harmless is expected to remain equal to the FY25 amount received at \$4,652,541. Pursuant to General Statute 105-523, eligible counties must receive a hold-harmless payment for exchanging a portion of the local Sales & Use Tax for the State's agreement to assume responsibility for the non-administrative costs of Medicaid.
- Departmental Fees and assessments show an increase of \$1,003,830; The increase is mainly due to the assessments between departments. Some of the major fee changes in FY26 include the Solid Waste fee for household trash and changes to Environmental Health fees.
- Transfers In increased by \$769,995. 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 \$8,366,911 which is a \$769,995 increase from the prior year. The County uses Davenport (Financial Advisors) for advice on funding capital projects for the schools, college and other facility 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 debt payments are due.
- Appropriated Fund Balance increased by \$3,099,668 from FY25 to FY26. This increased amount is to offset the decrease in the tax rate from \$.310/\$100 valuation to \$.295/\$100 valuation due to the surplus of funds received in the prior year.

The chart on the following page is a presentation of expenditures in the General Fund. It includes actual "audited" spending for FY 2022-23, and FY 2023-24, and the approved FY 2024-25 Budget as well as the approved FY2025-26 Budget. The percentage change refers to the change from FY 2024-25 to FY 2025-26. 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.

General Fund Expenses	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ Decrease	Percent Change
Governing body	246,536	261,538	264,827	249,841	-14,986	-5.7%
Administration	865,199	959,830	783,949	1,122,066	338,117	43.1%
Veterans Treatment Court	-	-	-	228,913	228,913	#DIV/0!
Human Resources	485,536	489,682	675,989	718,461	42,472	6.3%
Financial services	839,998	836,504	904,163	998,559	94,396	10.4%
County attorney	940,397	1,284,139	1,330,441	1,330,395	-46	0.0%
Tax and revaluation	2,545,671	2,476,018	3,691,772	3,234,821	-456,951	-12.4%
Elections	662,933	1,226,988	1,117,166	1,201,145	83,979	7.5%
Register of deeds	2,364,991	2,415,676	2,596,484	2,648,503	52,019	2.0%
Information Technology/GIS	3,485,860	2,877,378	3,437,558	3,370,745	-66,813	-1.9%
Property Management	7,327,812	7,032,777	8,573,734	8,687,150	113,416	1.3%
Sheriff/Detention Center	16,333,814	18,182,999	19,856,363	22,030,693	2,174,330	11.0%
Animal Operations	956,263	936,614	1,077,980	1,241,126	163,146	15.1%
Day reporting center	66,727	68,375	126,568	126,513	-55	0.0%
Public safety and E911	1,876,951	1,967,036	2,253,268	2,559,563	306,295	13.6%
Solid Waste	5,925,839	7,874,721	8,462,957	8,851,010	388,053	4.6%
Planning & Zoning	403,513	514,400	750,566	974,947	224,381	29.9%
Central Inspections	992,018	1,156,993	1,487,915	1,711,903	223,988	15.1%
Cooperative extension	301,163	303,717	386,079	378,785	-7,294	-1.9%
Soil and water conservation	202,909	223,076	223,497	241,703	18,206	8.1%
Social Services	9,997,128	10,161,697	12,464,206	12,401,696	-62,510	-0.5%
Health	4,544,438	4,795,350	5,464,023	5,427,312	-36,711	-0.7%
Child support enforcement	858,727	913,556	981,300	1,019,352	38,052	3.9%
Youth services	84,092	93,716	106,660	114,202	7,542	7.1%
JCPC	12,856	9,953	13,674	13,813	139	1.0%
Veteran's service	254,378	362,646	447,076	556,540	109,464	24.5%
Aging/Senior Center	1,668,944	1,768,984	2,012,078	2,071,025	58,947	2.9%
Library	754,748	833,746	862,369	1,003,519	141,150	16.4%
Parks & Recreation	768,954	850,995	984,486	1,075,725	91,239	9.3%
College current expense	5,415,653	5,217,256	5,287,879	5,807,294	519,415	9.8%
School current expense	34,539,881	36,551,623	38,204,595	39,500,018	1,295,423	3.4%
School capital outlay	750,000	800,000	800,000	800,000	-	0.0%
Sandhills Center BHI Grant	284,000	169,272	-	-	-	0.0%
Debt service-principal	17,458,348	17,394,057	16,735,800	16,723,800	-12,000	-0.1%
Debt service-interest	7,908,171	7,340,742	6,729,753	6,013,488	-716,265	-10.6%
Grants/Court Facility/Non-Dept	745,799	942,180	3,768,098	4,292,373	524,275	13.9%
Transfer to Capital Project Funds	15,970,064	10,028,992	-	-	-	0.0%
Transfer to Special Revenue Funds	996,095	-	-	-	-	0.0%
Transfers to CR for Solid Waste	-	-	400,000	-	-400,000	-100.0%
Transfer to Fire Capital	-	-	738,752	-	-738,752	-100.0%
Total	149,836,406	149,323,226	154,002,025	158,726,999	4,724,974	3.1%

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

Utility Fund Revenues Fund 610	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	13,803,118	15,340,679	15,621,739	16,257,689	635,950	4.1%
Other Revenues	1,038,400	1,168,500	1,792,388	1,311,576	(480,812)	-26.8%
Transfers	96,130	157,249	-	120,000	120,000	0.0%
Total	14,937,648	16,666,428	17,414,127	17,689,265	275,138	1.6%

Utility Fund Expenses Fund 610	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Administration/operations	1,666,497	1,947,957	2,178,812	2,511,374	332,562	15.3%
Maintenance	5,219,044	5,835,772	6,692,839	6,762,677	69,838	1.0%
Water quality	2,427,884	2,979,916	3,113,136	3,351,874	238,738	7.7%
Engineering	357,808	330,293	395,207	448,391	53,184	13.5%
Capital outlay	760,777	1,155,392	3,435,000	3,017,000	(418,000)	-12.2%
Debt service	1,481,679	1,450,818	1,599,133	1,597,949	(1,184)	-0.1%
Non-Departmental/Transfers Out	1,698,060	494,764	-	-	-	0.0%
Total	13,611,749	14,194,912	17,414,127	17,689,265	275,138	1.6%

East Moore Water District Revenues Fund 620	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	3,169,222	3,587,777	3,472,081	3,862,000	389,919	11.2%
Other Revenues/Transfers	-	494,339	-	-	-	0.0%
Total Revenues	3,169,222	4,082,116	3,472,081	3,862,000	389,919	11.2%

East Moore Water District Expenses Fund 620	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operating Costs	1,706,992	2,057,407	2,011,228	2,480,572	469,344	23.3%
Debt Service	705,093	693,905	696,219	696,764	545	0.1%
Transfer Out	590,469	546,478	434,634	484,664	50,030	11.5%
Capital Outlay	-	62,005	330,000	200,000	(130,000)	-39.4%
Expenses	3,002,554	3,359,795	3,472,081	3,862,000	389,919	11.2%

Water Pollution Control Plant Enterprise Revenue Fund 600	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	6,066,728	6,481,964	6,677,685	7,132,365	454,680	6.8%
Other Revenues/Appropriated	73,120	11,074	2,561,592	387,120	(2,174,472)	-84.9%
Total	6,139,848	6,493,038	9,239,277	7,519,485	(1,719,792)	-18.6%

Water Pollution Control Plant Enterprise Expense Fund 600	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	3,047,818	3,313,156	4,554,971	4,368,679	(186,292)	-4.1%
Capital outlay	1,249,499	8,419,576	3,465,000	1,990,000	(1,475,000)	-42.6%
Debt Service	1,245,308	1,229,643	1,184,306	1,160,806	(23,500)	-2.0%
Transfer to Capital Reserve	7,160	-	35,000	-	(35,000)	-100.0%
Total	5,549,785	12,962,375	9,239,277	7,519,485	(1,719,792)	-18.6%

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Revenues	12,244,662	12,139,826	12,233,754	13,651,884	1,418,130	11.6%
Total	12,244,662	12,139,826	12,233,754	13,651,884	1,418,130	11.6%

Self-Insurance Expense Fund 810	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	11,185,964	11,769,717	11,904,110	13,253,999	1,349,889	11.3%
Wellness program	308,367	308,215	329,644	397,885	68,241	20.7%
Total	11,494,331	12,077,932	12,233,754	13,651,884	1,418,130	11.6%

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The following page is a presentation of the revenues and expenditures for the County's major Special Revenue Funds – Emergency Medical Services (Fund 200), E911 (Fund 210) and Moore County Transportation Services (Fund 230).

EMS Revenues Fund 200	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Property taxes	5,923,241	8,139,207	8,318,743	8,570,408	251,665	3.0%
Fees / other revenues	4,698,066	5,595,662	4,869,388	5,441,412	572,024	11.7%
Appropriated Fund Balance	-	-	124,029	604,077	480,048	387.0%
Transfer from General Fund	996,095	-	-	-	-	0.0%
Total	11,617,402	13,734,869	13,312,160	14,615,897	1,303,737	9.8%
EMS Expenditures Fund 200	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	10,204,802	10,910,052	12,772,272	14,425,897	1,653,625	12.9%
Capital outlay	792,457	513,825	515,550	190,000	(325,550)	-63.1%
Debt Service	111,802	139,159	24,338	-	(24,338)	-100.0%
Non-Departmental/Transfers	500,000	500,000	-	-	-	0.0%
Total	11,609,061	12,063,036	13,312,160	14,615,897	1,303,737	9.8%

E-911 Revenues Fund 210	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Revenues - E911 telephone fees	389,189	389,189	-	-	-	0.0%
Appropriated Fund Balance/Other	52,533	52,533	211,428	194,715	(16,713)	0.0%
Total	441,722	441,722	211,428	194,715	(16,713)	-7.9%
E-911 Expenditures Fund 210	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	136,542	136,542	211,428	194,715	(16,713)	-7.9%
Capital outlay	13,712	13,712	-	-	-	0.0%
Total	150,254	150,254	211,428	194,715	(16,713)	-7.9%

MCTS Revenues Fund 230	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Revenues - user fees	518,821	670,611	707,375	717,852	10,477	1.5%
Grants	542,268	652,416	787,822	1,597,726	809,904	102.8%
Sale of Assets	16,450	-	45,000	244,427	199,427	443.2%
Total	1,077,539	1,323,027	1,540,197	2,560,005	1,019,808	66.2%
MCTS Expenditures Fund 230	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operations	1,082,811	1,178,347	1,296,087	1,410,895	114,808	8.9%
Capital outlay	-	-	244,110	1,149,110	905,000	370.7%
Total	1,082,811	1,178,347	1,540,197	2,560,005	1,019,808	66.2%

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 2022-23, and FY 2023-24 and the amounts budgeted to be spent for FY 2024-25 and FY 2025-26. This chart equals the expenditure chart at the beginning of this section but shows each fund separately.

County Expenditures - All Funds	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
General fund	149,836,406	149,323,226	154,002,025	158,726,999	4,724,974	3.1%
Wastewater fund	5,549,785	12,962,375	9,239,277	7,519,485	(1,719,792)	-18.6%
Public Utilities fund	13,611,749	14,194,912	17,414,127	17,689,265	275,138	1.6%
EMWD fund	3,002,554	3,359,795	3,472,081	3,862,000	389,919	11.2%
Self-Insurance fund	11,494,331	12,077,932	12,233,754	13,651,884	1,418,130	11.6%
EMS fund	11,609,061	12,063,036	13,312,160	14,615,897	1,303,737	9.8%
E911 fund	150,254	380,944	211,428	194,715	(16,713)	-7.9%
MCTS operations fund	1,082,811	1,178,347	1,540,197	2,560,005	1,019,808	66.2%
Sub Total Fund Budgets	196,336,951	205,540,567	211,425,049	218,820,250	7,395,201	3.5%
Soil & Water Conservation	13,448	10,076	33,753	23,753	(10,000)	-29.6%
Fire Districts Fund 215	5,451,129	6,345,692	7,529,684	6,890,993	(638,691)	-8.5%
Fire Districts Debt Fund 216	-	-	1,057,807	939,776	(118,031)	-11.2%
DSS Charitable and Payee Restricted	335,796	318,645	435,000	435,000	-	0.0%
Opioid Settlement Funds	-	327,032	25,000	342,171	317,171	0.0%
CVB Fund	2,482,509	3,668,709	3,806,500	4,602,035	795,535	20.9%
Airport Authority Fund	7,574,385	5,438,340	6,227,103	5,605,095	(622,008)	-10.0%
Total All Funds Budget	212,194,218	221,649,061	230,539,896	237,659,073	7,119,177	3.1%
Less transfers	(10,517,906)	(10,683,984)	(12,292,466)	(12,301,816)	(9,350)	0.1%
Net budget	201,676,312	210,965,077	218,247,430	225,357,257	7,109,827	3.3%

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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 to 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 credit ratings because they feel you have a weak financial position. Should this happen, when the local government sells debt in the bond market, it will pay higher interest rates. Should the fund 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 August and January of each year and accounts for 40-50% 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 few months of operations in the fiscal year.

The General Fund is the primary operating fund of the County. The County estimates the unassigned General Fund balance at the end of FY25 will be \$31,000,000 which will equal approximately 21% of expenditures in FY25.

The FY26 budget includes an appropriation from the fund balance in the amount of \$8,230,383 in the General Fund to balance the budget. \$3,600,000 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 FY26.

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

The following is a chart of the General Fund Total Fund Balance including all the classifications as well as the portion of the total fund balance that is unassigned:

General Fund 100 Fund Balance	FY21	FY22	FY23	FY24	FY25 Est.	FY26 Budget Est.
Total Fund Balance	\$53,043,052	\$64,127,759	\$66,250,534	\$73,707,734	\$74,000,000	\$75,000,000
Unassigned Balance	\$21,879,803	\$24,867,473	\$29,643,420	\$30,270,322	\$31,000,000	\$31,000,000

*Note 2024-25 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, 2025. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

The County appropriated \$504,903 from Central Inspections restricted fund balance in FY 2025-26 to cover additional capital and personnel. The County also appropriated \$30,300 in restricted fund balance to use for the tax revaluation. As mentioned earlier, the largest appropriation of \$7,695,180 from General Fund is due to the Board of Commissioner's appropriating part of the FY24 surplus to give the Moore County property taxpayers a reduction in their property tax rate. The next page shows the detailed 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:

	FY19	FY20	FY21	FY22	FY23	FY24
Non-Spendable:						
Inventories	83,699	87,616	104,397	113,447	101,178	106,265
Leases	-	-	-	3	22	127
Long Term Receivables/Prepaid	-	-	-	-	-	200,000
Restricted for:						
State Statute	9,085,688	10,088,771	12,352,524	15,015,557	13,997,918	18,806,827
Human Services/Health	308,953	262,724	274,228	297,169	436,157	538,686
Building Inspections	192,860	603,964	1,071,635	1,616,706	1,978,542	2,295,146
Environmental Protection	639,827	735,600	928,102	1,223,105	1,384,712	1,647,711
Register of Deeds	221,911	237,353	330,988	393,633	456,741	520,140
Committed:						
Tax Revaluation	213,384	279,783	196,182	800,000	525,462	508,448
Schools Debt Service	2,000,000	2,000,000	4,000,000	5,946,375	5,946,375	5,946,375
Assigned:						
Schools Digital Learning Incentive	20,848	2,521	10,802	-	-	-
Parks & Recreation Capital	1,000,000	-	10,877	11,722	5,012	-
Court Project/Capital Projects	1,000,000	-	-	-	-	-
Risk Management	1,000,000	800,000	1,500,000	750,000	1,000,000	1,000,000
General Capital Expense	500,000	600,000	7,650,000	3,620,000	3,764,364	-
General Operational	-	-	-	1,115,800	4,400,000	1,800,000
Environmental Protection	-	-	-	-	355,000	-
MCS Article 46 Assigned for Capital	1,000,568	951,627	1,431,509	2,191,341	554,008	-
Moore County Schools Expenditures	-	-	-	-	1,701,623	1,067,687
Vehicle Replacement Plan	260,000	940,000	700,000	650,000	-	-
Capital Reserve for Fire Protection	-	-	-	-	-	1,000,000
Capital Reserve for Governmental projects	-	-	-	5,019,333	-	-
Subsequent Year's Expenditures	-	-	602,005	496,095	-	8,000,000
Unassigned:						
General Fund unassigned FB	<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>	<u>30,270,322</u>
Total Audited Fund Balance	35,653,413	37,350,678	53,043,052	64,127,759	66,250,534	73,707,734

Fund Balance % Breakdown for FY24 Balance by Category (Audited):

Category	FY24 Fund Balance	Percentage
Non-Spendable	306,392	0.42%
Restricted	23,808,510	32.30%
Committed	6,454,823	8.76%
Assigned	12,867,687	17.46%
Unassigned	<u>30,270,322</u>	<u>41.07%</u>
	73,707,734	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 18-23% in the General Fund - Unassigned Fund Balance as a % of expenditures. The General Fund consists of over thirty (30) departments or divisions and is a major fund for the operations of the County. Expenditures are steadily increasing due to increase salary and fringe costs. Revenues have also increased in sales tax and interest income.

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%
FY24	\$137,255,319	\$73,707,734	\$30,270,322	53.70%	22.05%

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	FY19	FY20	FY21	FY22	FY23	FY24
Revenues	\$100,902,206	\$116,572,805	\$129,650,394	\$136,969,084	\$142,027,806	\$147,011,486
Expenditures	<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>	<u>\$137,255,319</u>
Excess Revenues over/(under) Expenditures	\$7,710,005	\$13,141,221	\$18,797,523	\$15,985,451	\$10,654,581	\$9,756,167
Transfers In	\$3,777,723	\$801,625	\$4,481,890	\$10,208,607	\$6,300,792	\$5,403,796
Transfers Out	(\$10,329,365)	(\$12,245,581)	(\$7,587,039)	(\$15,109,351)	(\$14,966,159)	(\$8,028,992)
Other Financing Sources/(uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$133,561</u>	<u>\$326,229</u>
Over/(Under)	\$1,158,363	\$1,697,265	\$15,692,374	\$11,084,707	\$2,122,775	\$7,457,200
Fund Balance-Beginning	\$34,495,050	\$33,653,413	\$37,350,678	\$53,043,052	\$64,127,759	\$66,250,534
Fund Balance-Ending	\$35,653,413	\$37,350,678	\$53,043,052	\$64,127,759	\$66,250,534	\$73,707,734
Cash Equity	\$27,510,634	\$28,437,686	\$40,879,241	\$50,526,056	\$52,260,582	\$57,232,706

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 FY24 a calculation was completed taking the total expenditures of \$137,255,319 x 17% = \$23,333,404 and deduct that figure from the total unassigned fund balance of \$37,670,322 which equals \$14,336,918. This difference is then transferred pending Board of Commissioner approval during fiscal year 2025 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 three 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 2023-24 are audited numbers while FY 2024-2025 and FY 2025-2026 are estimated numbers.

General Fund			
	2023/24 Actual	2024/25 Estimated	2025/26 Budget
Total Revenues	\$ 152,541,511	\$ 153,192,332	\$ 150,496,616
Total Expenditures	145,284,311	148,550,319	158,726,999
Revenues Over (Under) Expenditures	7,257,200	4,642,013	(8,230,383)
Fund Balance, Beginning	66,450,534	73,707,734	75,000,000
Fund Balance, Ending	73,707,734	75,000,000	70,119,364
% Change	10.92%	1.75%	-6.51%

- The General Fund balance for FY2025 is estimated to be an increase from the prior year. The FY2026 budget fund balance is estimated to decrease due to the amount appropriated for the property tax reduction and step progression increases for Public Safety employees.

Special Revenue Funds			
	2023/24 Actual	2024/25 Estimated	2025/26 Budget
Total Revenues	\$ 24,777,265	\$ 23,361,125	\$ 24,861,347
Total Expenditures	20,623,772	22,158,741	26,002,310
Revenues Over(Under) Expenditures	4,153,493	1,202,384	(1,140,963)
Fund Balance, Beginning	9,659,462	13,812,955	15,015,339
Fund Balance, Ending	13,812,955	15,015,339	13,874,376
% Change	43.00%	8.70%	-7.60%

- Special Revenue Funds – The Special Revenue fund balance for FY2025 is estimated to increase by 8.70% from FY2024. The Board of Commissioner's kept the property tax rate consistent for Advance Life Support (ALS) and the Fire Districts with the prior year. (FY24 was a tax revaluation year). The FY2026 budget fund balance is expected to decrease due to appropriated fund balance in the following departments:
 - Emergency Management \$604,077
 - E911 \$194,715
 - Opioid Settlement \$342,171

Enterprise Funds			
	2023/24 Actual	2024/25 Estimated	2025/26 Budget
Total Revenues	\$ 40,975,202	\$ 26,000,000	\$ 28,039,405
Total Expenditures	25,877,755	24,000,000	29,070,750
Revenues Over (Under) Expenditures	15,097,447	2,000,000	(1,031,345)
Net Position, Beginning	58,106,269	73,203,716	75,203,716
Net Position, Ending	73,203,716	75,203,716	74,172,371
% Change	25.98%	2.73%	-1.37%

- 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 FY2026 due to major projects occurring at the Water Pollution Control Plant and Public Utilities.

Internal Service Fund			
	2023/24 Actual	2024/25 Estimated	2025/26 Budget
Total Revenues	\$ 12,139,826	\$ 12,165,535	\$ 11,650,367
Total Expenditures	12,077,933	12,161,171	13,651,884
Revenues Over (Under) Expenditures	61,893	4,364	(2,001,517)
Net Position, Beginning	3,617,730	3,679,623	3,683,987
Net Position, Ending	3,679,623	3,683,987	1,682,470
% Change	1.71%	0.12%	-54.33%

- 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. This decrease is due to using fund balance to cover increased medical expenses and insurance premiums.

Component Units			
	2023/24 Actual	2024/25 Estimated	2025/26 Budget
Total Revenues	\$ 16,047,858	\$ 9,731,170	\$ 8,790,035
Total Expenditures	9,392,679	8,200,000	10,207,130
Revenues Over (Under) Expenditures	6,655,179	1,531,170	(1,417,095)
Net Position, Beginning as Restated	16,438,550	23,093,729	24,624,899
Net Position, Beginning as Restated	23,093,729	24,624,899	23,207,804
% Change	40.49%	6.63%	-5.75%

- Component Units – Consists of the Convention and Visitors Bureau (CVB) and the Moore County Airport. The Airport is also seeing higher air traffic. The CVB in FY 2026 has appropriated \$1,000,000 in fund balance for grants. The Airport has appropriated from retained earnings in FY 2026 to use \$417,095 toward grant matches and capital projects.

The next two pages show the budget calendar that was followed in development the FY 2026 budget.

FY2026

Moore County Budget Calendar

FY2025-2026 Budget Calendar Detail

Day/Date	Activity/Description
January 2025 (Dawn to send out email)	HR meets with Department Directors on Budget Requests/Positions
January 2025-February 2025	IT and PM meet with Department Directors on Budget Requests (Kay Ingram, Gene Boles)
January 2025-February 2025	Begin 10 Year Capital Plan Review with Departments (Kris Klug)
Friday, January 3, 2025	Distribute Fee Schedules to Department Directors for updates
Thursday, January 9, 2025 (due to clerk)	Staff report to Clerk for BOC approval of Budget Schedule at 1/21/25 BOC Meeting
Tuesday, January 21, 2025	BOC meeting for approval of Manager's budget schedule
End of January 2025	Email Budget Calendar to Department Directors
End of January 2025	Distribute Budget Instructions for Input into MUNIS
End of January 2025 - February 2025 as needed	Budget Training Sessions
Month of February, 2025	Schools present PY expenditures by 2nd meeting in February per Resolution
Friday, February 7, 2025	IT Department Requests are due to IT Director
Friday, February 7, 2025	PM Department Requests are due to PM Director
Week of February 10, 2025	Send Tax Base info to Fire Commission recommends their budget in March to Budget Team
Friday, February 7, 2025	Fee Schedules are Due from Department Directors to Tgolden and Kklug
*Wednesday, February 12, 2025	Budget Task Force Meeting
Friday, February 14, 2025	Estimates for Debt Service are due from Finance
Friday, February 14, 2025	Organizational Charts from DeeAnn due
Friday, February 14, 2025	Salary and Benefit info due from HR to key into MUNIS (TG)
Week of February 17-21, 2025	Schedule Budget Task Force Meeting to discuss IT/PM/HR issues/others as needed
Friday, February 28, 2025	CIP 10 Year Capital Plan Due to Kris Klug
Friday, February 28, 2025	Set up dates, times reserve room for budget review with departments as needed

Day/Date	Activity/Description
Friday, February 28, 2025	All operating budgets keyed into MUNIS for all departments
Friday, February 28, 2025	Outside Agency Budgets due (SMH, PIP, JCPC, Forestry Service, PRC, F2F, MFCC)
Week of March 3, 2025	Review of revenues estimates & tax valuations with Manager
Monday, March 17 - Friday, March 21, 2025	Mgr/Budget Team meet with Department Directors to discuss budgets
*Wednesday, March 19, 2025	Budget Task Force Meeting with Departments
Thursday, March 27, 2025	Indirect Cost Plan due from Maximus
Thursday, March 27, 2025 (if needed)	Potential Budget Work Session Budget Team Review with Departments (if needed) Conf Room Meeting only
Friday, March 28, 2025	CVB and Airport Budget Due as soon as Approved by their Boards
*Monday, April 14, 2025	Budget Work Session
*Wednesday, April 30, 2025	Budget Task Force Meeting
*Tuesday, May 6, 2025	Schools present budget to Board of Commissioners
Thursday, May 8, 2025	Deadline for Staff Report to Clerk for CALL To Public Hearing at 6/3/2025 BOC Meeting for County and EMWD
Thursday, May 8, 2025	Manager Budget Message Finalized
Thursday, May 8, 2025	Budget Books Prepared, Proposed Budget Document Completed
Thursday, May 8, 2025	Pre-Agenda Packet to include proposed budget document G.S. 159-11B for County and EMWD
*Tuesday May 20, 2025	Proposed Budget Presentation to BOC <u>and Call to</u> Public Hearing for 6/3/2025 BOC Public Hearing
*Tuesday, June 3, 2025	Hold Public Hearing on the Budget at BOC Meeting for County and EMWD
*Special Called Meeting Date same week June 5, 2025 by 6/30/25	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 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

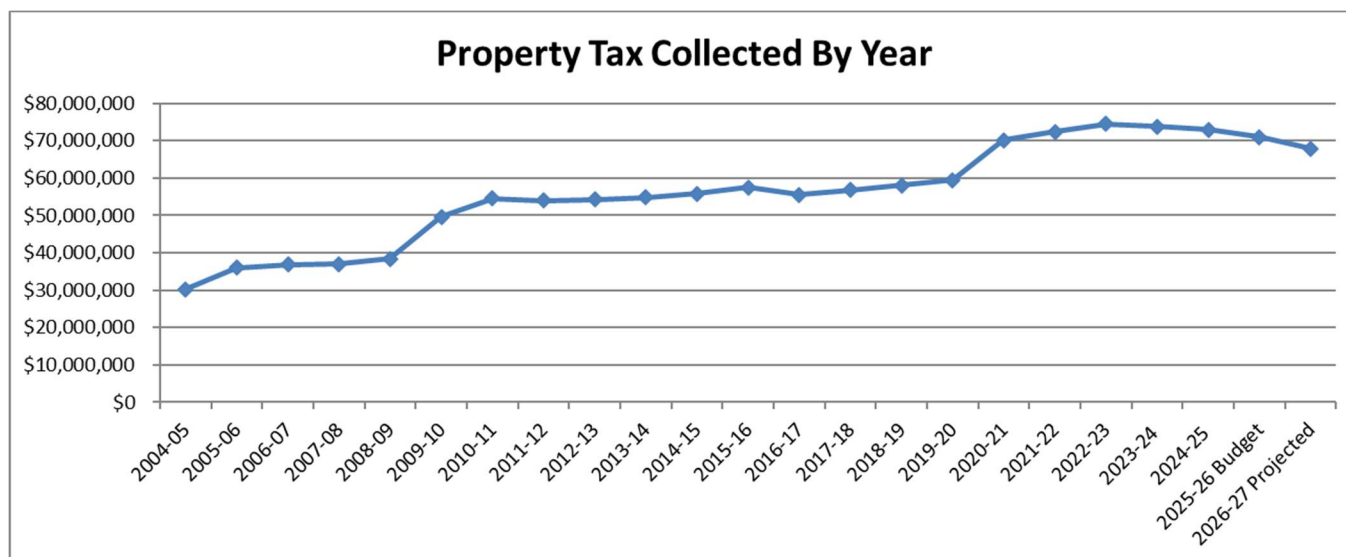
The County Budget Team reviews all risks associated with the long-range financial plan and works with a very conservative approach to the annual budget so when a risk factor does present itself there is minimal impact. This has worked well for the County.

FINANCIAL FORECAST REVENUES

Property Tax (43% 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 (22% of General Fund Revenue)

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

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

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

Article 42 is distributed on a point-of-sale basis. ½% tax rate.

Article 46 allows an additional 0.25% local sales and use tax on transactions subject to the general State rates of sales and use tax pursuant to General Statute 105-164.4. Article 46 will be distributed based upon point of sale to the counties. ¼ % tax rate, this tax was voted on by referendum to add beginning in April 2019.

Sales tax growth has exceeded expectations over the past few years. Growth in FY 2024 was 8.50% over FY2023 numbers. As of the writing of this document, we have one more month of sales tax numbers to receive for FY 2025. 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 for fiscal year 2028:

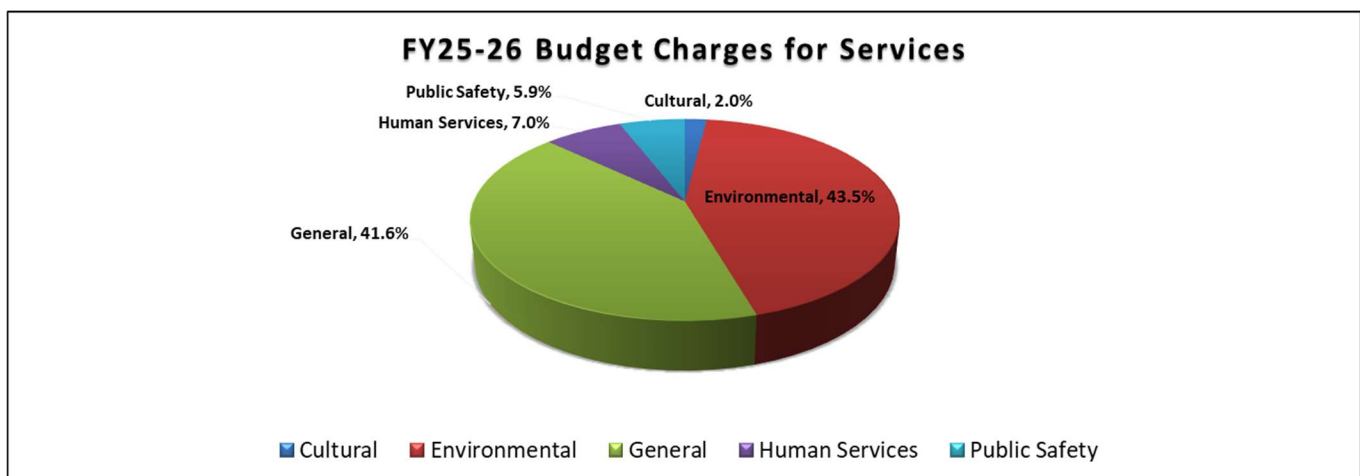
- Sales tax continues to increase year after year.
- The County budgets conservatively in both property and sales tax, which is the top two sources of revenue, or 65% of the revenue, in the General Fund.

Sales Tax	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28
	Actuals	Actuals	Actuals	Estimated	Budget	Projected	Projected
ARTICLE 39-LOCAL SALES TAX 1%	\$10,783,224	\$11,587,821	\$12,863,145	\$13,064,989	\$12,230,247	\$12,841,759	\$13,483,847
ARTICLE 40-COUNTY 1/2%	\$5,269,474	\$5,746,617	\$5,998,746	\$6,209,958	\$6,167,875	\$6,476,269	\$6,800,082
ARTICLE 42-COUNTY 1/2%	\$2,899,738	\$3,142,577	\$3,417,174	\$3,492,801	\$3,262,482	\$3,425,606	\$3,596,886
ARTICLE 40-SCHOOLS	\$2,258,346	\$2,462,836	\$2,570,891	\$2,661,410	\$2,661,925	\$2,795,021	\$2,934,772
ARTICLE 42-SCHOOLS	\$4,349,606	\$4,713,865	\$5,125,761	\$5,239,202	\$4,893,722	\$5,138,408	\$5,395,329
Article 46 County 1/4 %	\$5,291,341	\$5,654,008	\$6,167,687	\$6,268,108	\$5,622,750	\$5,903,888	\$6,199,082
Total Sales Tax Collections	\$30,851,729	\$33,307,724	\$36,143,404	\$36,936,468	\$34,839,001	\$36,580,951	\$38,409,999

Departmental Revenues-Charges for Services (11% of General Fund Revenue)

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

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



Trend Analysis for Departmental Revenue Sources from FY 2024 to FY 2028:
(Same chart as previous pie chart with forecast to FY 2028)

General Fund Category	Actual FY23-24	Estimated FY24-25	Budget FY25-26	Projected FY26-27	Projected FY27-28
Cultural	\$250,292	\$295,550	\$334,264	\$300,000	\$300,000
Environmental	\$6,971,445	\$7,083,190	\$7,347,190	\$7,720,000	\$7,800,000
General	\$5,171,676	\$6,258,896	\$7,026,592	\$6,300,000	\$6,400,000
Human Services	\$1,137,887	\$1,110,948	\$1,190,420	\$1,200,000	\$1,200,000
Public Safety	<u>\$1,158,287</u>	<u>\$1,141,112</u>	<u>\$995,060</u>	<u>\$1,150,000</u>	<u>\$1,150,000</u>
	\$14,689,587	\$15,889,696	\$16,893,526	\$16,670,000	\$16,850,000

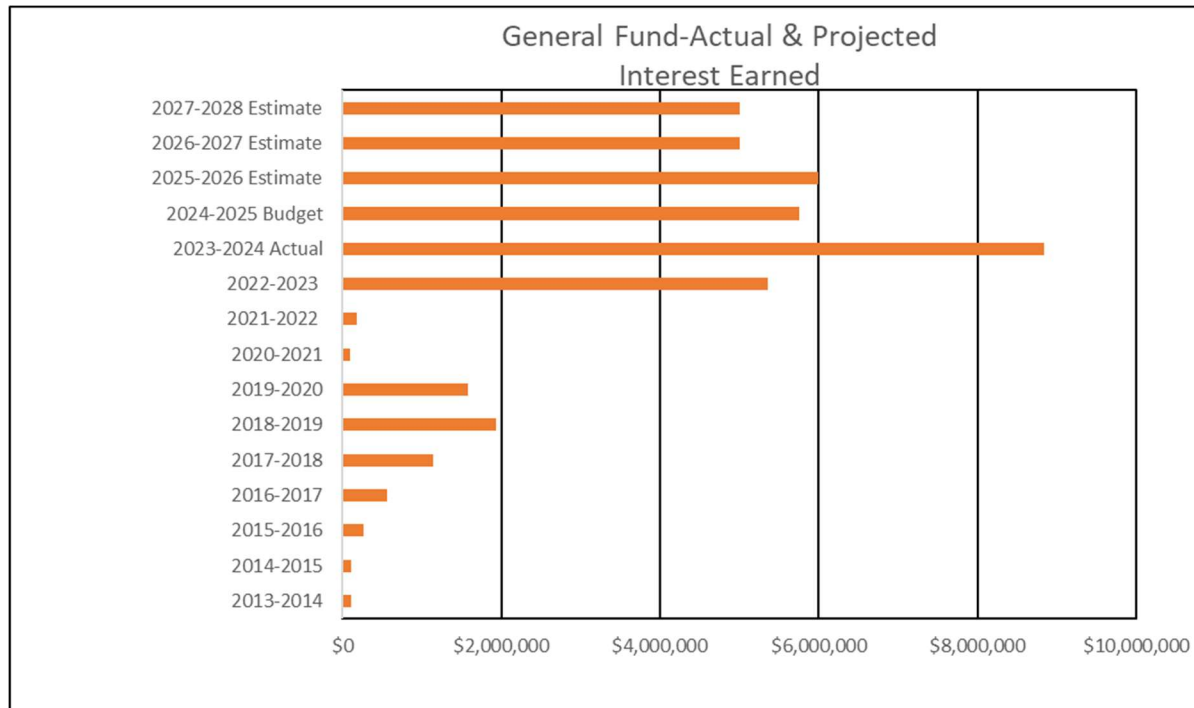
Grants and Intergovernmental Revenues (7% of General Fund Revenue)

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). The County has not yet seen the full impact of federal program cuts and has projected grant revenue to be flat over the next few years.

Fiscal Year Trends	Social Services	Health	Child Support	Aging	Other Grants	Total	Growth
2018-19 Actual	\$5,233,392	\$749,769	\$847,085	\$819,298	\$418,220	\$8,067,764	
2019-20 Actual	\$5,258,890	\$2,172,109	\$958,954	\$872,369	\$556,410	\$9,818,732	21.70%
2020-21 Actual	\$5,877,136	\$2,980,083	\$933,573	\$568,503	\$515,002	\$10,874,297	10.75%
2021-22 Actual	\$6,448,942	\$2,141,267	\$890,574	\$769,520	\$468,833	\$10,719,136	-1.43%
2022-23 Actual	\$6,116,240	\$1,952,917	\$941,495	\$851,543	\$481,860	\$10,344,055	-3.50%
2023-24 Actual	\$5,717,656	\$1,952,931	\$1,056,844	\$923,852	\$526,561	\$10,177,844	-1.61%
2024-25 Estimated	\$7,102,142	\$803,712	\$847,950	\$997,313	\$1,280,874	\$11,031,991	8.39%
2025-26 Budget	\$7,164,188	\$866,215	\$847,950	\$1,009,171	\$1,493,126	\$11,380,650	3.16%
2026-27 Projected	\$7,164,188	\$900,000	\$847,000	\$925,160	\$800,000	\$10,636,348	-6.54%
2026-27 Projected	\$7,164,188	\$900,000	\$847,000	\$925,160	\$800,000	\$10,636,348	0.00%

Interest Earned (3.8% 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 2028.



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 Actual	FY25 Estimated	FY26 Budget	FY27 Projected	FY28 Projected
Water Pollution Control Plant	\$6,066,730	\$6,481,964	\$7,072,298	\$7,132,365	\$7,381,998	\$7,640,368
Utilities Water and Sewer	\$13,803,118	\$15,340,679	\$15,503,205	\$16,257,689	\$16,826,708	\$17,415,643
East Moore Water District	\$3,169,224	\$3,587,777	\$3,528,061	\$3,862,000	\$3,997,170	\$4,137,071
Total	\$23,039,072	\$25,410,420	\$26,103,564	\$27,252,054	\$28,205,876	\$29,193,082

FINANCIAL FORECAST EXPENDITURES

Salaries and Benefits - The FY2026 budget includes a 3.5% cost of living adjustment (COLA) effective June 28, 2025. One and a half (1.5) full-time positions were added in FY2026 across all funds. The General Fund had no increase or decrease to overall positions, however there were position changes within departments. Emergency Management Services (Fund 200) added half a position for Road Sign Technician. This position is a full-time position but is shared with the Public Safety Department in the General Fund. Public Utilities (Enterprise Fund 610) added a full-time Water Maintenance Technician. 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 of personnel in key positions.

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. Repairs and maintenance on older buildings will add to the overall operating costs of the County.

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 elementary and high school projects. No timeline has been set for these projects. A work session in August of 2025 will be held to get guidance from external financial advisor on the process for a bond referendum and direct bank loan information for school projects and potential County building projects.

Capital Outlay – Capital improvements expected in FY 2026 include \$9,515,285 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 2026 is included in the Capital Improvement Program section of this document. The section also includes a discussion on capital reserves that have been reserved for some projects as well as a ten-year capital plan.



FINANCIAL PROJECTIONS

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

Moore County General Fund Financial Outlook

	General Funds				
	FY2024 Actuals	FY2025 Estimated	FY2026 Budget	FY2027 Projected	FY2028 Projected
Revenues					
General Property Tax	72,194,236	71,000,000	67,821,982	70,000,000	72,000,000
Sales and Use Tax	36,143,405	35,409,141	34,839,000	35,013,295	36,580,951
Other Taxes	379,798	820,000	542,000	820,000	820,000
Interest Earnings	8,833,790	7,302,107	6,000,000	5,000,000	5,000,000
Charges for Services/Other	15,546,198	16,000,000	16,893,526	17,327,426	17,490,000
Intergovernmental & Hold Harmless	16,079,203	14,900,000	16,033,197	18,933,197	20,933,197
Transfers In	7,403,796	7,761,084	8,366,911	7,700,000	7,700,000
Total Revenues	156,580,426	153,192,332	150,496,616	154,793,918	160,524,148
Expenditures					
General Government	19,862,232	19,996,730	23,790,599	24,504,317	25,239,446
Public Safety	21,258,692	22,000,000	26,085,910	26,868,487	27,674,542
Environmental & Community	10,072,907	9,842,430	12,158,348	12,523,098	12,898,791
Human Services	18,002,234	17,943,855	21,475,925	22,120,203	22,783,809
Cultural Development	1,684,741	1,669,779	2,079,244	2,141,621	2,205,870
Education	42,738,151	42,697,578	46,107,312	47,490,531	48,915,247
Debt Service	24,212,161	23,465,553	22,737,288	22,012,288	21,287,288
Court Facility/Non-Departmental	1,463,116	905,402	4,292,373	4,421,144	4,553,779
Transfers Out	10,028,992	10,028,992	-	400,000	400,000
Total Expenditures	149,323,226	148,550,319	158,726,999	162,481,690	165,958,772
Fund Balance					
Beginning Fund Balance	66,450,534	73,707,734	78,349,747	70,119,364	62,431,592
Fund Balance Change (Budgetary Appropriation)	7,257,200	4,642,013	-8,230,383	-7,687,772	-5,434,624
Ending Fund Balance	73,707,734	78,349,747	70,119,364	62,431,592	56,996,967

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 2025, 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
 - Solid Waste
 - Aberdeen Collection Site construction was completed in FY25. The existing collection sites are undergoing renovations and upgrades.
 - New scale house design is almost completed. Once the design is complete, the item will be go before the Board of Commissioners.
 - Evaluate future construction and demolition growth and next steps for sites beyond Cell 6.
 - Veterans
 - The County in FY 2025 increased the number of staff in the Veteran's Services Office to appropriately handle the number of Veterans in the County and their needs.
 - Some of the Veterans Office staff meet clients at the VFW Auxiliary 7318 in Southern Pines a couple of times a week to make access to services more

convenient for the citizens. In FY 2026 the number of days per month at the Southern Pines location will be increased.

- The Veterans Treatment Court will have a kickoff in September of 2025. This project received a \$900,000 Federal grant over the course of four years. The purpose of this project is to develop and implement a program for veterans in the criminal justice system, facilitating their referral to pre- and post-adjudication court programs, and enhancing recovery support services.
- Enterprise Funds:
 - Secure Future Water Supply – The water source study was completed by an outside engineering firm in the spring of 2024. Information was presented to the Board of Commissioners. Further analysis is ongoing to determine the best source and timing of the project. This will be a major project for the future of Moore County's residential and commercial growth.
 - Waterline Extensions – Projects are underway for future waterline extensions. Some of these extensions have already gone through the engineering phase and will be bid out for construction.
 - Seven Lakes Sewer Project –North Carolina Legislative funding has been received for this project in the amount of \$15M. This project will run from NC 73 to Pinehurst near Murdocksville Road. This project is in the design phase. It includes a sewer lift station at West End Elementary School.
 - 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. Construction of this line is anticipated to be complete by late 2027.
 - Future Well Sites – Two new well-sites are on Linden Road. This project will help with a portion of the future water needs for the County. The wells are complete and have been tested. The next phase will be the infrastructure to put the wells into production.
 - Increased capacity at the Water Pollution Control Plant – funding from increases in user fees.
- Special Revenue Funds:
 - Study on the development potential for Emergency Management Bases and Fire Stations needed around the County. Possible uses of funding include the ARP Funds or increase in property tax rates for Advanced Life Support tax that is currently \$.0375/\$100 valuation. General Assembly allows \$.05/\$100 valuation currently.
 - Opioid Settlement Funds – The County started to receive opioid settlement funds at the end of FY 2022 and will receive settlement funds for the next 18 years. During FY 2025 the County entered into agreements with four organizations to receive funding in FY25 on a reimbursement basis. The County has agreements with three partners for FY26 Opioid Settlement Funding and is currently holding work sessions to determine how to proceed with additional partners.

Most of the long-range plans are related to managing the growth in the County which affects nearly every department within the County.



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
 Veterans Treatment Court 125
 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
 Veteran's 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

EDUCATION 335

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

NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT 360

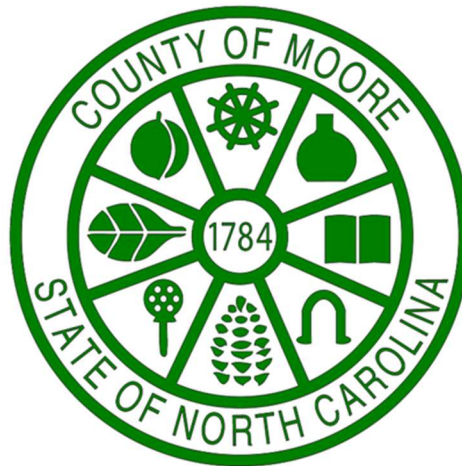
Grants/Transfers Out to Cap Reserve and Project Funds
 Courts Facility Costs
 Non-Profits/Non- Departmental

General Fund Revenue (100)

The following is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY2022-23 and FY2023-24, the original adopted budget for FY2024-25, and the approved FY2025-26 budget. The percentage change refers to the change from FY 2024-25 to FY 2025-26.

General Fund Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Percent Change
Property taxes	73,285,574	72,194,236	71,634,734	67,821,982	-5.3%
Other Taxes	516,892	379,798	840,000	542,000	-35.5%
Sales taxes	33,307,724	36,143,405	33,180,000	34,839,000	5.0%
Interest earnings	5,365,794	8,833,790	5,500,000	6,000,000	9.1%
Other Revenues	240,260	261,549	-	-	0.0%
Departmental Fees	13,578,794	14,689,587	15,889,696	16,893,526	6.3%
Medicaid Hold Harmless	6,335,292	5,901,358	3,623,317	4,652,547	28.4%
Grants	10,344,055	10,177,845	10,606,647	11,380,650	7.3%
Payments from Component Units	124,125	24,589	-	-	0.0%
Sale of assets	87,700	102,164	-	-	0.0%
Lease & Subscription liability issued	45,861	224,065	-	-	0.0%
Other/Donations	426,319	244,244	-	-	0.0%
Transfers in	8,300,792	7,403,796	7,596,916	8,366,911	10.1%
Appropriated Funds	-	-	5,130,715	8,230,383	60.4%
Total	\$151,959,182	\$156,580,426	\$154,002,025	\$158,726,999	3.1%

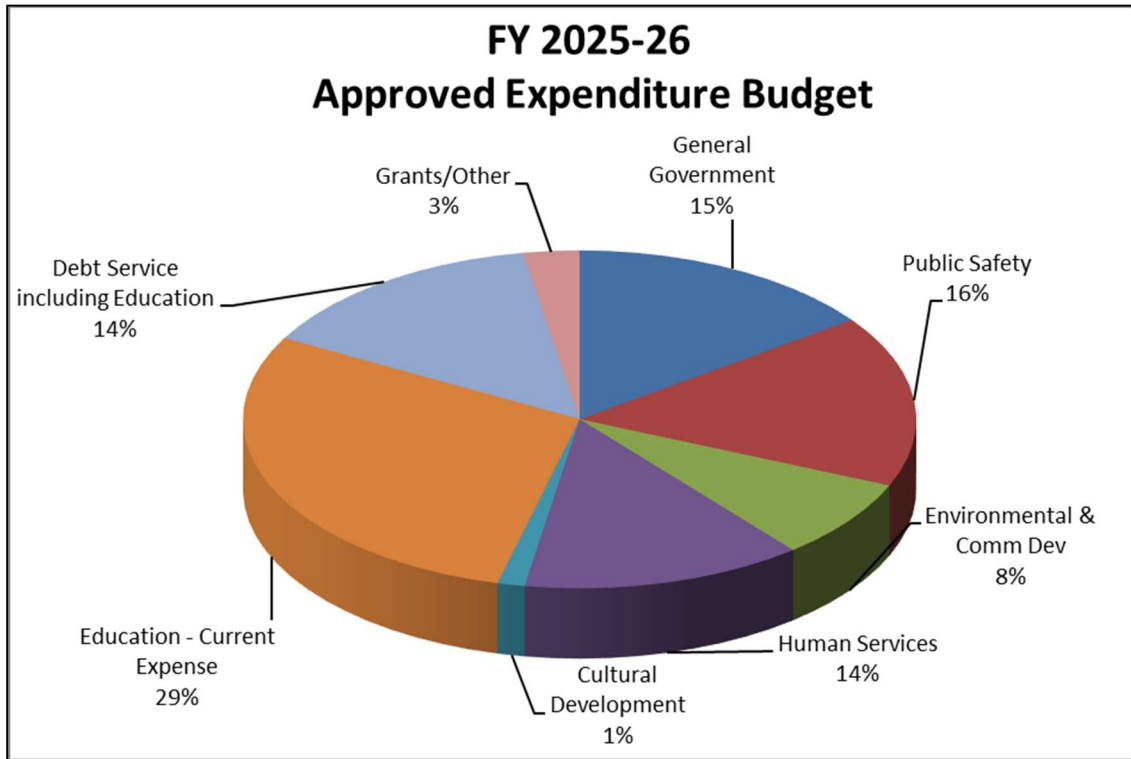
The following is a presentation of more detailed revenue in the General Fund. It includes actual “audited” spending for FY2022-23 and 2023-24, the original adopted budget for FY2024-25, and the approved FY2025-26 budget. The percentage change refers to the change from FY2024-25 to FY2025-26.



General Fund Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ Decrease	Percent Change
Property taxes - current year	72,975,595	72,094,469	71,294,734	67,481,982	(3,812,752)	-5.3%
Property taxes - prior years	5,612	1,338	250,000	250,000	-	0.0%
Penalties and interest	304,367	98,429	90,000	90,000	-	0.0%
Other Taxes	516,892	379,798	840,000	542,000	(298,000)	-35.5%
Sales taxes	33,307,724	36,143,405	33,180,000	34,839,000	1,659,000	5.0%
Interest earnings	5,365,794	8,833,790	5,500,000	6,000,000	500,000	9.1%
Other Revenues	240,260	261,549	-	-	-	0.0%
Departmental revenues and fees	13,578,794	14,689,587	15,889,696	16,893,526	1,003,830	6.3%
Medicaid Hold Harmless	6,335,292	5,901,358	3,623,317	4,652,547	1,029,230	28.4%
Social services	6,116,240	5,714,646	7,102,142	7,164,188	62,046	0.9%
Health	1,952,917	1,952,930	695,140	866,215	171,075	24.6%
Child support enforcement	941,495	1,056,844	847,950	847,950	-	0.0%
Other grants/fees	481,860	529,572	959,897	1,493,126	533,229	55.6%
Aging	851,543	923,852	1,001,518	1,009,171	7,653	0.8%
Payments from Component Units	124,125	24,589	-	-	-	0.0%
Sale of assets	87,700	102,164	-	-	-	0.0%
Lease liabilities issued	45,861	224,065	-	-	-	0.0%
Other/Donations	426,319	244,244	-	-	-	0.0%
Transfers in	8,300,792	7,403,796	7,596,916	8,366,911	769,995	10.1%
Appropriated Funds	-	-	5,130,715	8,230,383	3,099,668	60.4%
Total Revenues	151,959,182	156,580,425	154,002,025	158,726,999	4,724,974	3.1%

The following is a presentation of expenditures by function in the General Fund. It includes actual “audited” spending for FY2022-23 and FY2023-24, the original adopted budget for FY2024-25, and the approved FY2025-26 budget. The percentage change refers to the change from FY2024-25 to FY2025-26.

General Fund Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Percent Change
General Government	19,764,933	19,862,232	23,376,083	23,790,599	1.8%
Public Safety	19,330,703	21,258,692	23,434,513	26,085,910	11.3%
Environmental & Comm Dev	7,825,442	10,072,907	11,311,014	12,158,348	7.5%
Human Services	17,323,614	18,002,234	21,368,683	21,475,925	0.5%
Cultural Development	1,523,702	1,684,741	1,846,855	2,079,244	12.6%
Education - Current Expense	40,989,534	42,738,151	44,292,474	46,107,312	4.1%
Debt Service including Education	25,366,520	24,212,161	23,465,553	22,737,288	-3.1%
Grants/Other	745,799	1,463,116	3,768,098	4,292,373	13.9%
Court Facility	-	-	-	-	0.0%
Transfers Out	16,966,159	10,028,992	1,138,752	-	-100.0%
Total	\$149,836,406	\$149,323,226	\$154,002,025	\$158,726,999	3.1%



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



General Fund Expenses	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ Decrease	Percent Change
Governing body	246,536	261,538	264,827	249,841	-14,986	-5.7%
Administration	865,199	959,830	783,949	1,122,066	338,117	43.1%
Veterans Treatment Court	-	-	-	228,913	228,913	
Human Resources	485,536	489,682	675,989	718,461	42,472	6.3%
Financial services	839,998	836,504	904,163	998,559	94,396	10.4%
County attorney	940,397	1,284,139	1,330,441	1,330,395	-46	0.0%
Tax and revaluation	2,545,671	2,476,018	3,691,772	3,234,821	-456,951	-12.4%
Elections	662,933	1,226,988	1,117,166	1,201,145	83,979	7.5%
Register of deeds	2,364,991	2,415,676	2,596,484	2,648,503	52,019	2.0%
Information Technology/GIS	3,485,860	2,877,378	3,437,558	3,370,745	-66,813	-1.9%
Property Management	7,327,812	7,032,777	8,573,734	8,687,150	113,416	1.3%
Sheriff/Detention Center	16,333,814	18,182,999	19,856,363	22,030,693	2,174,330	11.0%
Animal Operations	956,263	936,614	1,077,980	1,241,126	163,146	15.1%
Day reporting center	66,727	68,375	126,568	126,513	-55	0.0%
Public safety and E911	1,876,951	1,967,036	2,253,268	2,559,563	306,295	13.6%
Solid Waste	5,925,839	7,874,721	8,462,957	8,851,010	388,053	4.6%
Planning & Zoning	403,513	514,400	750,566	974,947	224,381	29.9%
Central Inspections	992,018	1,156,993	1,487,915	1,711,903	223,988	15.1%
Cooperative extension	301,163	303,717	386,079	378,785	-7,294	-1.9%
Soil and water conservation	202,909	223,076	223,497	241,703	18,206	8.1%
Social Services	9,997,128	10,161,697	12,464,206	12,401,696	-62,510	-0.5%
Health	4,544,438	4,795,350	5,464,023	5,427,312	-36,711	-0.7%
Child support enforcement	858,727	913,556	981,300	1,019,352	38,052	3.9%
Youth services	84,092	93,716	106,660	114,202	7,542	7.1%
JCPC	12,856	9,953	13,674	13,813	139	1.0%
Veteran's service	254,378	362,646	447,076	556,540	109,464	24.5%
Aging/Senior Center	1,668,944	1,768,984	2,012,078	2,071,025	58,947	2.9%
Library	754,748	833,746	862,369	1,003,519	141,150	16.4%
Parks & Recreation	768,954	850,995	984,486	1,075,725	91,239	9.3%
College current expense	5,415,653	5,217,256	5,287,879	5,807,294	519,415	9.8%
School current expense	34,539,881	36,551,623	38,204,595	39,500,018	1,295,423	3.4%
School capital outlay	750,000	800,000	800,000	800,000	-	0.0%
School digital learning	-	-	-	-	-	0.0%
Sandhills Center BHI Grant	284,000	169,272	-	-	-	0.0%
Debt service-principal	17,458,348	17,394,057	16,735,800	16,723,800	-12,000	-0.1%
Debt service-interest	7,908,171	7,340,742	6,729,753	6,013,488	-716,265	-10.6%
Grants/Court Facility/Non-Dept	745,799	942,180	3,768,098	4,292,373	524,275	13.9%
Transfer to Capital Project Funds	15,970,064	10,028,992	-	-	-	0.0%
Transfer to Internal Service Funds	-	-	-	-	-	0.0%
Transfer to Special Revenue Funds	996,095	-	-	-	-	0.0%
Transfers to CR for Solid Waste	-	-	400,000	-	-400,000	-100.0%
Transfer to Fire Capital	-	-	738,752	-	-738,752	-100.0%
Total	\$149,836,406	\$149,323,226	\$154,002,025	\$158,726,999	\$4,724,974	3.1%

General Fund Expenditures by Function:

General Fund Expenditures		
Function	FY26 Adopted Budget	% of total Budget
Education (including debt)	\$63,561,587	40.35%
Public Safety	\$26,085,910	15.39%
General Government	\$23,790,599	15.28%
Human Services	\$21,475,925	14.03%
Environmental	\$12,158,348	7.42%
Debt (excluding education)	\$5,283,013	3.58%
Non-Departmental	\$4,292,373	2.47%
Cultural	\$2,079,244	1.21%
Total	\$158,726,999	100.00%

This chart shows the net change in the General Fund expense budget from FY25 to FY26 by Function:

Function	FY25 Budget	FY26 Budget	Net Change	% Change
Education (including debt & reserves)	\$62,306,972	\$63,561,587	\$1,254,615	2.01%
Human Services	\$21,368,683	\$21,475,925	\$107,242	0.50%
Public Safety	\$23,434,513	\$26,085,910	\$2,651,397	11.31%
General Government	\$23,376,083	\$23,790,599	\$414,516	1.77%
Environmental	\$11,311,014	\$12,158,348	\$847,334	7.49%
Debt (excluding education)	\$5,451,055	\$5,283,013	(\$168,042)	-3.08%
Non-Departmental	\$3,768,098	\$4,292,373	\$524,275	13.91%
Cultural	\$1,846,855	\$2,079,244	\$232,389	12.58%
Transfers to other Funds	<u>\$1,138,752</u>	-	<u>(\$1,138,752)</u>	-100.00%
Total	\$154,002,025	\$158,726,999	\$4,724,974	3.07%

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 for both the college and the schools in FY26 which was offset by the reduction in debt expense from the prior year budget. The funding level of current expenses, capital outlay and debt service increased \$1,254,615 from FY25 to FY26.
- **Human Services** – Human Services consists of Health, Social Services, Child Support, Senior Center and Veteran Services. The increase of \$107,242 in services is related to increases in wages and fringes in all departments. The increase in salary and fringe is offset by a reduction in staffing for the Health Department and Social Services due to vacant positions.

- **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 \$2,651,397 for Public Safety is mostly related to increased wages and benefits due to a step progression for all Public Safety employees that occurred in January 2025 and is recognized in the FY26 budget as the full year effect of that increase.
- **General Government** – General Government is made up of Governing Body, Administration, Veterans Treatment Court, 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 FY25 to FY26 is \$414,516. Part of this increase is related to the Veterans Treatment Court which started in mid FY25 and is in the current budget in the amount of \$228,913. The remaining increase is wage and fringe benefit increases.
- **Environmental** – Environmental Services are made up of Solid Waste/Landfill, Planning and Zoning, Central Inspections, Cooperative Extension and Soil and Water Conservation Departments. The increase of \$847,334 from FY25 is due to salary and fringe increases in FY26. There is also an increase in staffing by one additional person in the Central Inspections Department. Solid Waste site attendants received a step progression increase in the FY26 budget.
- **Debt** – Debt Service declined by \$168,042 for the County and Education due to decreases in interest payments for existing debt.
- **Non-Departmental** – Non-Departmental consists of undistributed cost-of-living (COLA) 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 include an increase of \$524,275. Most of this increase is related to the effects of the 3.5% cost of living increases budgeted for FY26.
- **Cultural** – Cultural consists of Library and Parks and Recreation. Increases in these departments are mostly related to salary and fringe. There was an increase in Parks and Recreation for the umpires and one additional employee added for the Library at the Aberdeen location.
- **Transfers** – For FY26, there are no transfers to other funds. This is a decrease of \$1,138,752 from FY25.

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	180,449	189,440	190,605	165,515	(25,090)	-13.2%
Fringe Benefits	39,639	42,833	43,189	37,425	(5,764)	-13.3%
Operating Costs	26,448	29,265	31,033	46,901	15,868	51.1%
Capital Outlay	-	-	-	-	-	0.0%
Total	246,536	261,538	264,827	249,841	(14,986)	-5.7%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent 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 FY25-26 adopted budget shows a decrease of 5.7% as compared to the FY24-25 budget.
- 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.

FY25 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.

FY26 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.

Administration

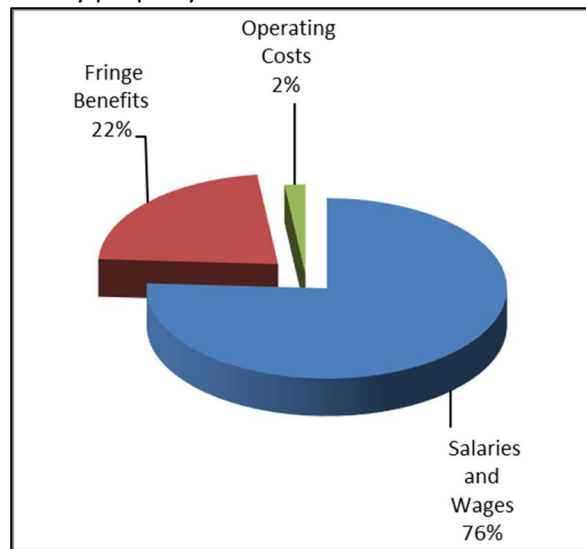
General Government – Administration Department (120)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	662,487	719,847	586,808	851,426	264,618	45.1%
Fringe Benefits	192,924	215,962	181,129	249,688	68,559	37.9%
Operating Costs	9,788	24,021	16,012	20,952	4,940	30.9%
Capital Outlay	-	-	-	-	-	0.0%
Total	865,199	959,830	783,949	1,122,066	338,117	43.1%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	5	7	5	6	1	20.0%

- The Administration department includes five (6) full-time positions including the County Manager, two Assistant County Managers, Budgeting & Auditing Director, Budget Manager/Internal Auditor, and a flexible position.
- The budget had a 43.1% increase due to increased position under the administration department. There is also one resource employee in this department.
- 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

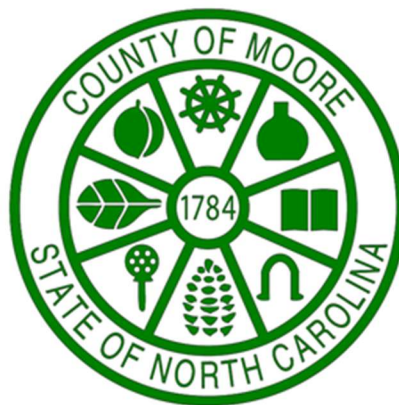
resolutions and make sure they are implemented with the County mission, vision, and values. It is the goal of the County Manager's Office to continue to develop and communicate a shared vision, focus on citizens' services requirements, and encourage adjustments of services and programs in a changing environment to be effective with the County's vision.

FY25 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 thirteenth (13th) year in a row.
- Approved the FY26 County Budget on June 17, 2025, within state statute guidelines.

FY26 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 newspapers, television, magazines, and social media outlets.
- Maintain the highest quality of budget information for our citizens based on the County Mission, Vision and Values.



Veterans Treatment Court

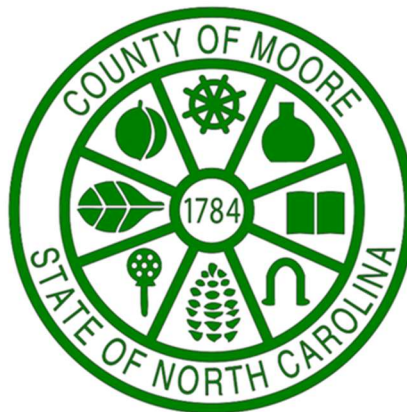
General Government – (125)

The Veterans Treatment Court was added as a department in mid FY25. The Veterans Treatment Court is funded by a federal grant and is focusing on developing and implementing a program for the early identification of veterans in the criminal justice system and facilitating their referral to pre- and post-adjudication court programs.

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	-	-	-	154,000	154,000	
Fringe Benefits	-	-	-	49,363	49,363	
Operating Costs	-	-	-	25,550	25,550	
Capital Outlay	-	-	-	-	-	
Total	-	-	-	228,913	228,913	

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	-	-	-	1	1	

There is currently only one employee hired in this department. The budgeted amount for FY26 is for two employees. The Board of Commissioners will need to vote to add another position when that position is needed.



Human Resources

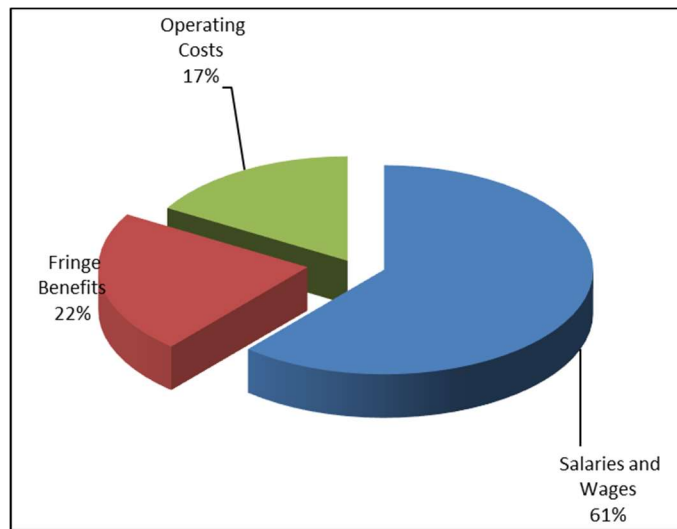
General Government – Human Resources (130)

The mission of the Human Resources Department, in partnership with all departments, is a commitment to recruit, develop, and retain 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	315,320	347,838	430,576	440,253	9,677	2.2%
Fringe Benefits	107,731	117,661	153,257	159,173	5,916	3.9%
Operating Costs	62,485	24,183	92,156	119,035	26,879	29.2%
Capital Outlay	-	-	-	-	-	0.0%
Total	485,536	489,682	675,989	718,461	42,472	6.3%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	4	4	5	5	-	0.0%

- Human Resources consists of five (5) positions, the Human Resources Director, Assistant Human Resource Director, two (2) Human Resources Specialists and an Administrative Assistant and supported by the property tax revenue.
- The increase in salary and fringe benefits is due to cost-of-living increases.
- Operating costs have increased due to new software expenses.



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.

FY25 Highlights and Accomplishments:

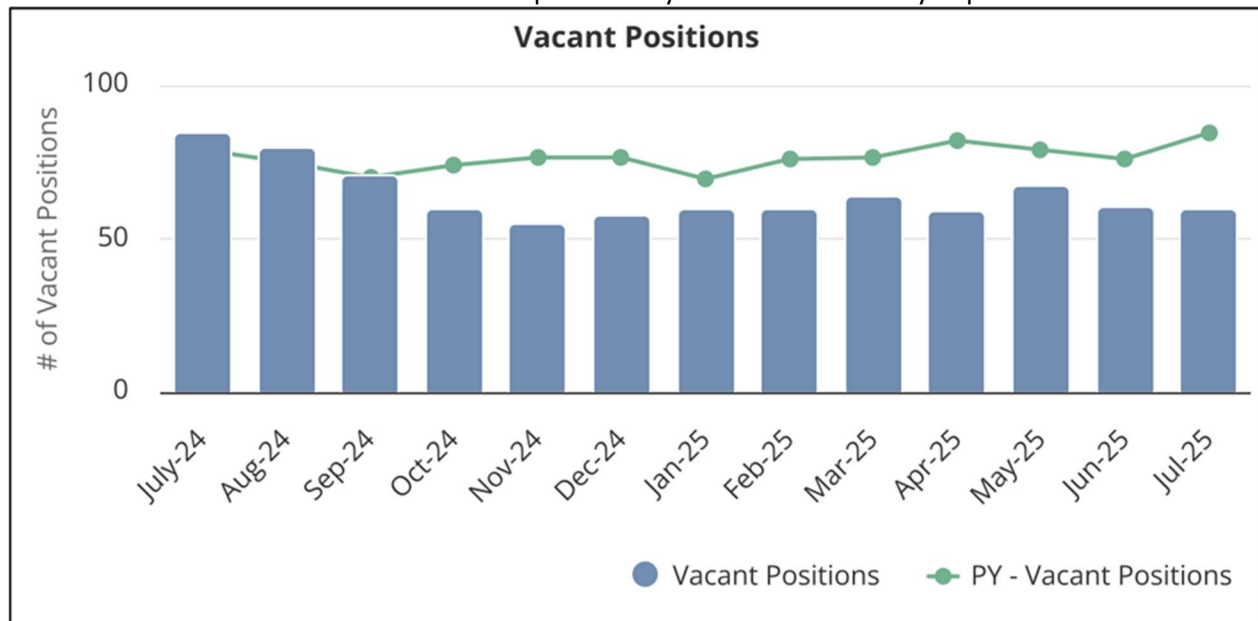
- Successful implementation of NEOGOV for year one.
- Revision of the Employee Performance Evaluation Program.
- The 2024 Employee Health Fair was well attended with new vendors and caterers.
- New employee addition to Human Resources.

FY26 Objectives:

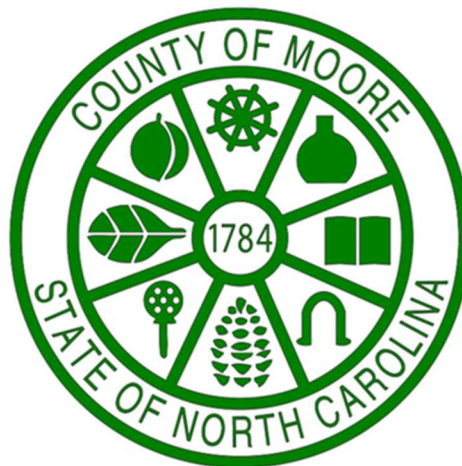
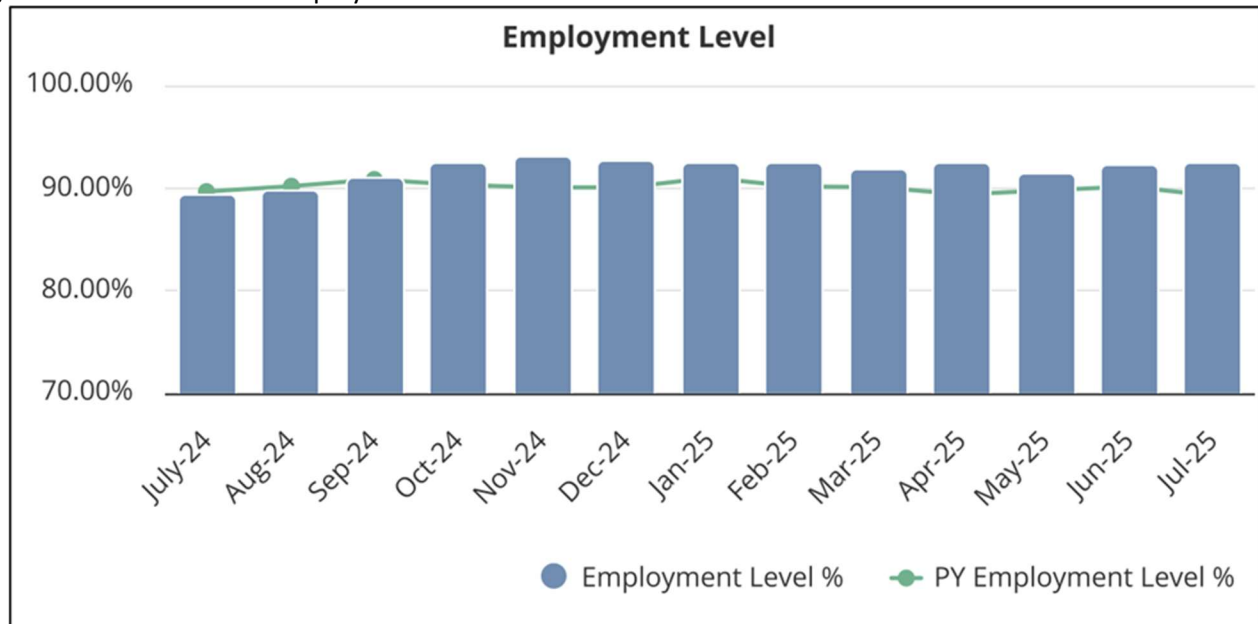
- Continue implementation measures with NEOGOV.
- Installation of new employee health, prescription, and dental insurance vendors.
- Complete employee benefits and compensation study
- Hold a successful Employee Health Fair event.

Performance Measures

The below chart shows the number of vacant positions by month for all County departments.



The chart below shows the percentage employment level by month for all County positions. The County goal is to be above 90% employment level.



Financial Services

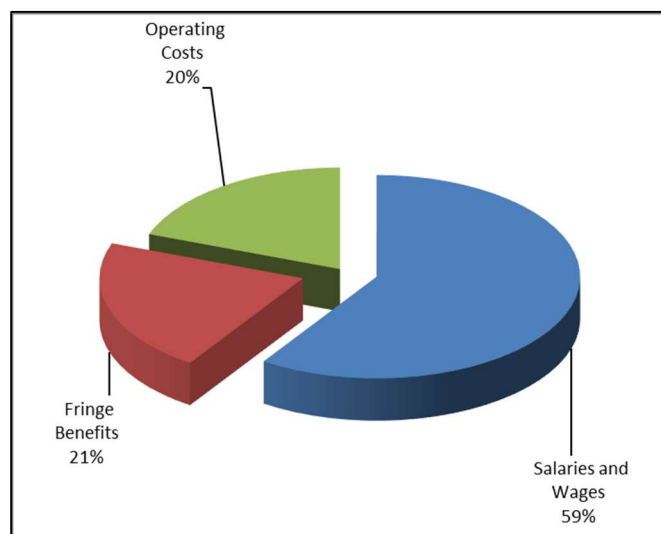
General Government – Financial Services Department (140)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	510,328	547,500	516,932	592,750	75,818	14.7%
Fringe Benefits	175,788	185,581	196,893	212,020	15,127	7.7%
Operating Costs	153,882	103,423	190,338	193,789	3,451	1.8%
Capital Outlay	-	-	-	-	-	0.0%
Total	839,998	836,504	904,163	998,559	94,396	10.4%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	7	7	7	7	-	0.0%

- The Financial Services Department overall budget shows a 10.4% 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 consists 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.

FY25 Highlights and Accomplishments:

- Awarded the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ending June 30, 2024, for the Annual Comprehensive Financial Report. This is the 36th consecutive year of the GFOA (Government Finance Officers Association).
- Providing year-end training for Department Directors and Financial Representatives related to Accounts Payable, contracts and purchase orders.
- Provided a successful second internal group training for finance staff on the Annual Comprehensive Financial Report (ACFR).
- Developed a new credit card policy, effective May 6th, 2025.
- Revised Capital Asset Policy to increase the threshold of capital assets (land, buildings, improvements, vehicles) to \$20,000 and for right-to use lease assets and right-to-use subscription assets to \$50,000.

FY26 Objectives:

- Continue to train staff on the Annual Comprehensive Financial Report, on GASB 87, GASB 96, GASB 101 and year-end process.
- Continue to provide annual departmental training.
- Continue to assess the needs of the departments related to their grants to assist the departments more efficiently.

Financial Services Performance Measures:

Performance Measures	2022-2023	2023-24	2024-25	2025-26 Goal
Date Audited ACFR Published	11/30/2023	11/26/2024	TBD	12/1/2026
% 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:

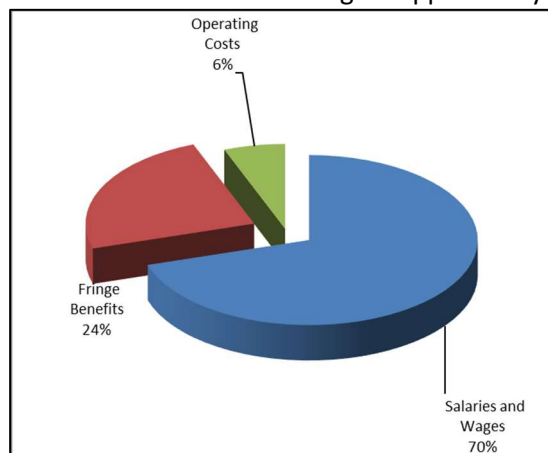
The Office of the County Attorney strives to provide exemplary legal services, advice, counsel, advocacy, and representation to Moore County Government and the Board of County Commissioners while maintaining the highest professional and ethical standards of conduct.

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	678,881	809,901	940,582	934,851	-5,731	-0.6%
Fringe Benefits	218,048	265,186	312,747	317,348	4,601	1.5%
Operating Costs	43,468	209,052	77,112	78,196	1,084	1.4%
Capital Outlay	-	-	-	-	-	0.0%
Total	940,397	1,284,139	1,330,441	1,330,395	-46	0.0%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	7	8	8	8	-	0.0%

- The County Attorney’s Office Budget is relatively even compared to the prior year due to staffing changes within the department.
- Operating Costs have increased by 1.4%. 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.

Highlights/Accomplishments for FY25:

- July 1, 2024 – May 1, 2025, the Core County Government Division opened 648 files and closed 616. There have been 129 Contracts opened with 127 closed.
- July 1, 2024 – May 1, 2025, there were 16 new bids and 11 were closed.
- July 1, 2024 – May 1, 2025, there were 1,609 new purchase orders, 1,574 closed purchase orders, and 571 purchase orders that were revised.
- July 1, 2024 – May 1, 2025, the Child Support Division had 592 hearings and 100 orders.
- July 1, 2024 – May 1, 2025, the DSS division had 350 hearings and 344 Orders for Child Protective Services (CPS) - abuse/neglect/dependency court), 21 Juvenile matters were opened, 7 Adult matters were opened, 14 TPR hearings concluded or pending), 3 Notice of Publications to unknown parents, 25 court matters for Adult Protective Services hearings and orders: (including special proceedings that Clerk of Court requested Attorney from DSS to be present, 6 RIL (Responsible Individual List), 4 court matters for Motions to Quash Subpoenas – hearings, 50 matters for Record Requests with motions (CPS-APS), 0 Juvenile Delinquency matters (Judge requested DSS Attorney to intervene), 2 VPA (Voluntary Placement Agreement) – signed by 18 to 21 with court oversight), 3 Interference Petitions: (both Juvenile and Adult), 3 Reopen Guardianships – court hearings, 12 Adoptions, and 3 matters/6 individuals for Court of Appeals.

Objectives/Goals for FY26:

The Office of the County Attorney strives to provide exemplary legal services, advice, counsel, and representation to the Board of County Commissioners and Moore County Government 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.

Tax Administration and Revaluation

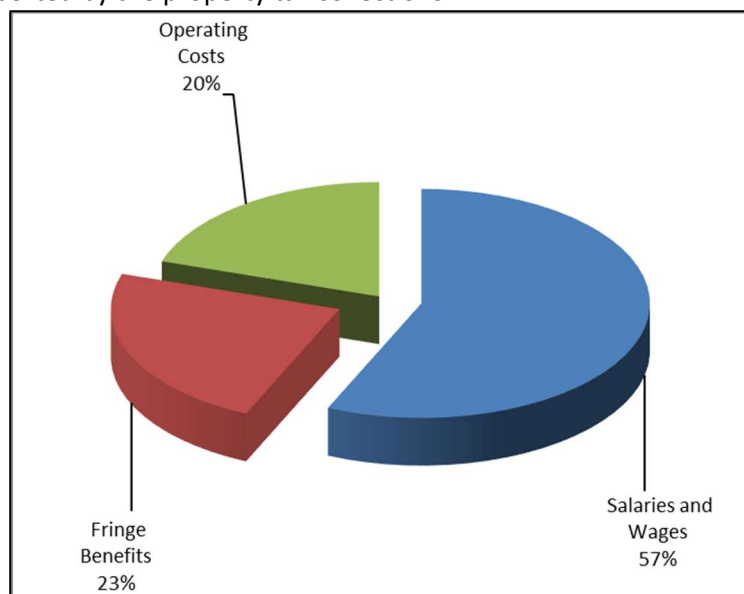
General Government – Tax Administration and Revaluation (160)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	1,536,625	1,596,748	1,763,508	1,833,963	70,455	4.0%
Fringe Benefits	585,836	617,360	717,795	753,184	35,389	4.9%
Operating Costs	423,210	261,910	510,469	647,674	137,205	26.9%
Capital Outlay	-	-	700,000	-	-700,000	0.0%
Total	2,545,671	2,476,018	3,691,772	3,234,821	-456,951	-12.4%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	26	27	28	28	-	0.0%

- The Tax Department budget includes an overall decrease of 12.4%.
- This budget includes a decrease in capital outlay of \$700,000. This decrease is related to new tax software that was implemented at the end of FY25.
- 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.

FY25 Highlights and Accomplishments:

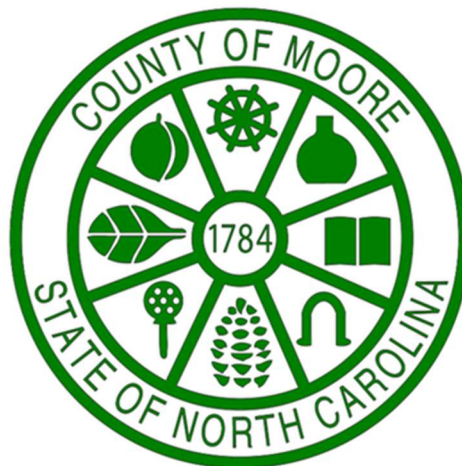
- Collected over 99% of the levy for the 34th year in a row. Began the transition to a new unified software system that will fully integrate all functions of tax.
- Signed an agreement to bill and collect taxes for the Village of Foxfire.

FY26 Objectives and Strategies:

- Complete the transition to new tax software and issue 2025 bills from the new system.
- Begin preparation for the 2027 countywide revaluation.
- Working with a vendor to assist in the identifying of short-term rental (STR) properties to ensure those properties operating as STR's are properly listed.

Performance Measures:

Performance Measures	2022-23	2023-24	2024-25	2025-26 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	99.71%	99.68%	99.64%	99.50%



Elections

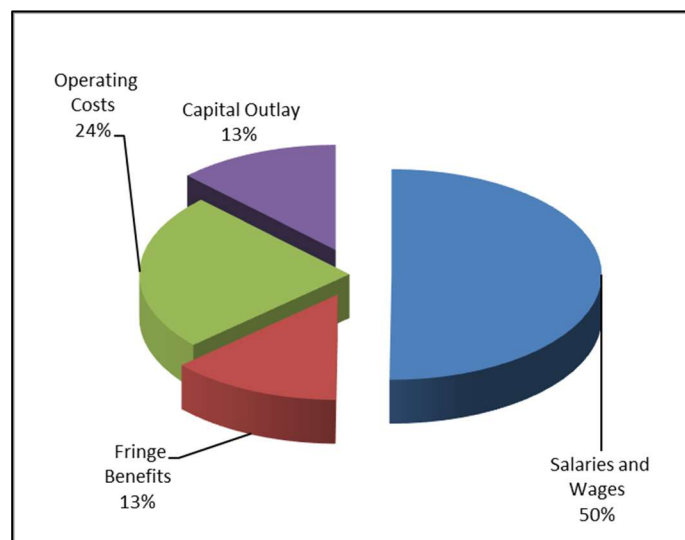
General Government – Elections (170)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	408,522	571,554	563,245	602,489	39,244	7.0%
Fringe Benefits	113,099	137,716	150,961	157,829	6,868	4.5%
Operating Costs	141,312	208,108	248,302	290,827	42,525	17.1%
Capital Outlay	-	309,610	154,658	150,000	-4,658	-3.0%
Total	662,933	1,226,988	1,117,166	1,201,145	83,979	7.5%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	5	5	5	5	-	0.0%

- The Elections budget shows an overall decrease of 7.5%.
- The overall increase in salary and fringe benefits is due to the cost-of-living increase and retirement mandated costs from the state.
- The increase in operating costs is due to municipal elections and one primary election in FY26.
- 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.

FY25 Highlights and Accomplishments:

- Successful 2024 General Election – 79.24% turnout
- Poll Worker Orientation Class – Increased Recruitment
- Retention of Poll Workers has increased

FY26 Objectives and Strategies:

- Find larger capacity precincts for 4 precincts
- Increase student election assistants – General Assembly
- Staff certification – 2

Performance Measures:

The following chart shows the total number 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-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
1-Jul-25	78,737	14,634	32,945	30,535	600	23

Register of Deeds

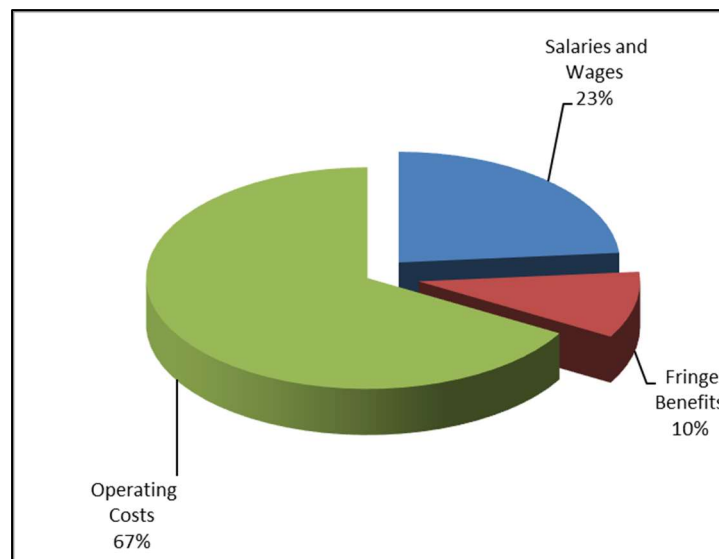
General Government – Register of Deeds Department (185)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	578,901	586,567	594,915	625,261	30,346	5.1%
Fringe Benefits	220,236	226,637	242,989	256,894	13,905	5.7%
Operating Costs	1,565,854	1,602,472	1,758,580	1,766,384	7,804	0.4%
Capital Outlay	-	-	-	-	-	0.0%
Total	2,364,991	2,415,676	2,596,484	2,648,539	52,055	2.0%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	10	10	10	10	-	0.0%

- The Register of Deeds budget shows an increase of 2.0% as compared to the previous budget. The largest share of the increase is related to salary and fringe benefits.
- 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.

FY25 Highlights and Accomplishments:

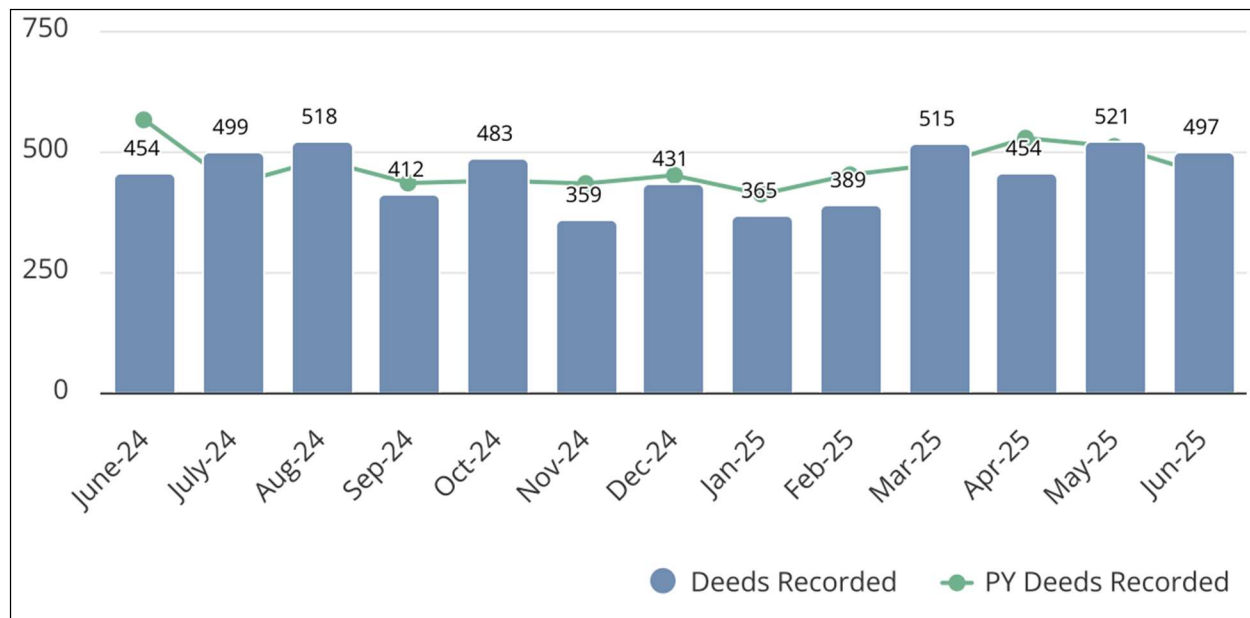
- Protect, preserve, provide access, maintain accuracy and the integrity of all public records for which we are legally entrusted daily.
- Streamlined internal workflows for more efficiency.
- Worked with other departments to collaborate data for more productivity.
- Made available records that were not available online to the public.

FY26 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.
- Continue improving records quality and access
- Manual back filing of older indexes to assist the public
- Increase public awareness of Recoding Notification Service to help with fraud

Performance Measures:

The chart below shows the number of deeds recorded by month as compared to the prior year. The total deeds filed in FY25 were 5,443 compared to FY24 of 5,495.



Sheriff's Office

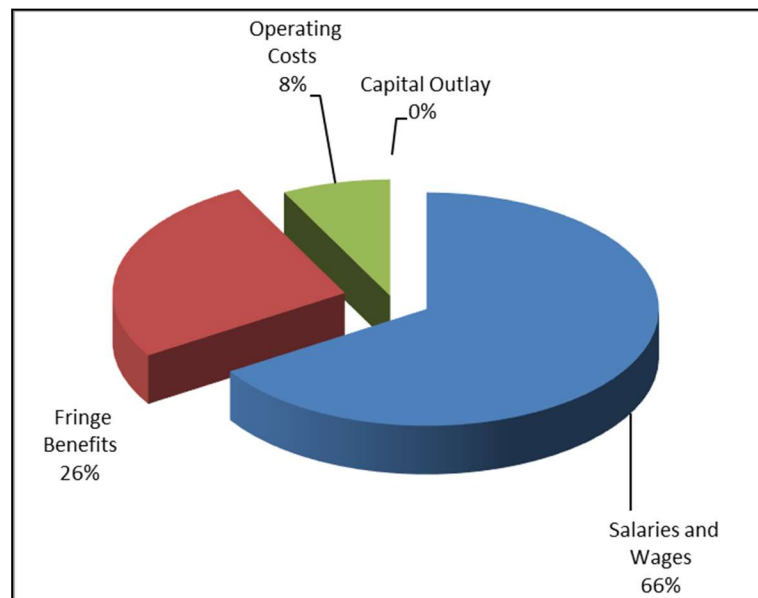
Public Safety – Sheriff's Office (195-05)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	6,514,008	7,152,398	7,942,724	8,956,445	1,013,721	12.8%
Fringe Benefits	2,479,734	2,685,254	3,199,368	3,581,938	382,570	12.0%
Operating Costs	799,811	917,820	929,180	1,026,437	97,257	10.5%
Capital Outlay	-	24,094	-	-	-	0.0%
Total	9,793,553	10,779,566	12,071,272	13,564,820	1,493,548	12.4%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	90	104	104	105	1	1.0%

- Most of the increase in this year's Sheriff's Department budget is related to the increase in salary and fringes due to the step increases in mid FY25.
- The Sheriff's Office budgeted revenue is \$335,431 which consists of an array of fees including Civil Process, Off-Duty Assignments, and fingerprinting.
- The remainder of funding in the amount of \$13,229,389 is supported by property tax collections.
- The Sheriff is an elected official. There is a total of 105 full-time employees in the department including the Sheriff.



Program Services:

Fees currently charged by the Sheriff's office include:

Fee Schedule - Item	FY 2025/2026 Fee Amount
In-State Civil Process Service Fee N.C. General Statute 7A-311 Currently \$30.00	Set by State
Out-of-State Civil Process Service Fee N.C. General Statute 7A-311	\$100.00
Concealed Handgun Permit N.C. General Statute 14-415.19 Currently \$90.00 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 is 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
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 – 38
- Cadets/New Positions - 6

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

Sheriff’s Office fees generate \$335,431 in revenue. The Sheriff’s Office budgeted expenditures for FY 2026 are \$13,564,820 which is an increase over FY 2025 of \$1,493,548. The remainder of expenditure is covered by the County property tax rate totaling approximately \$12.0 million. The expenditure increases are related to the addition of one officer, increases in retirement mandates from the state, and increases for step increases that occurred in mid FY2025.

FY25 Highlights and Accomplishments:

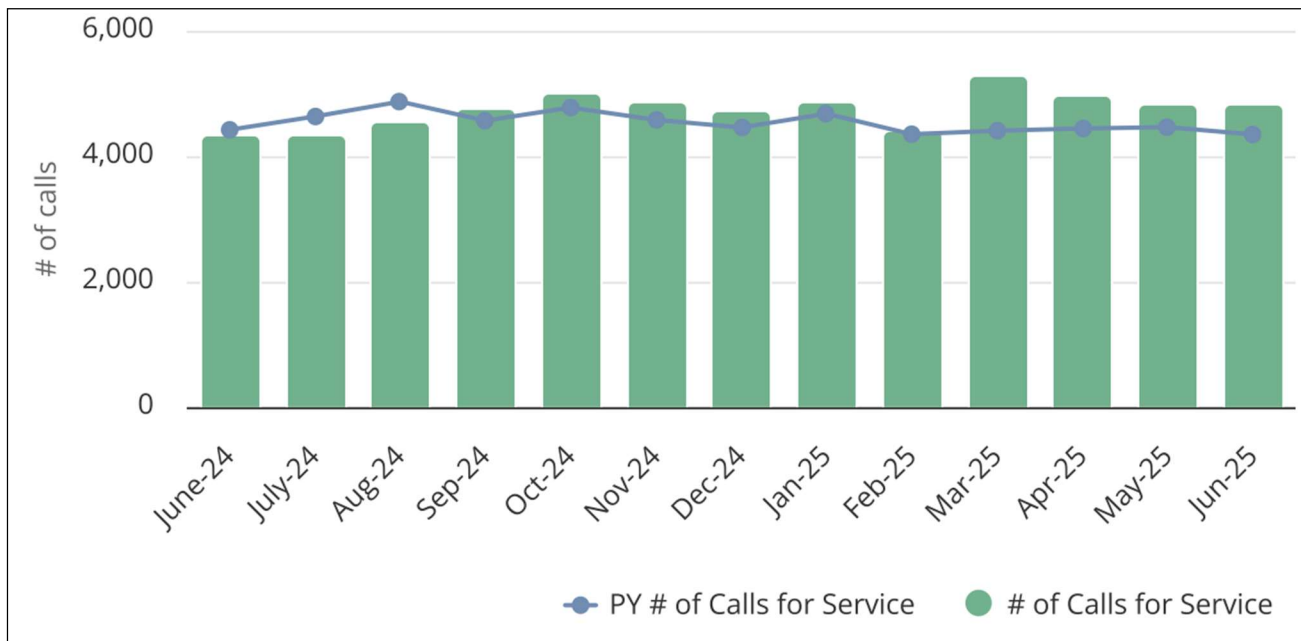
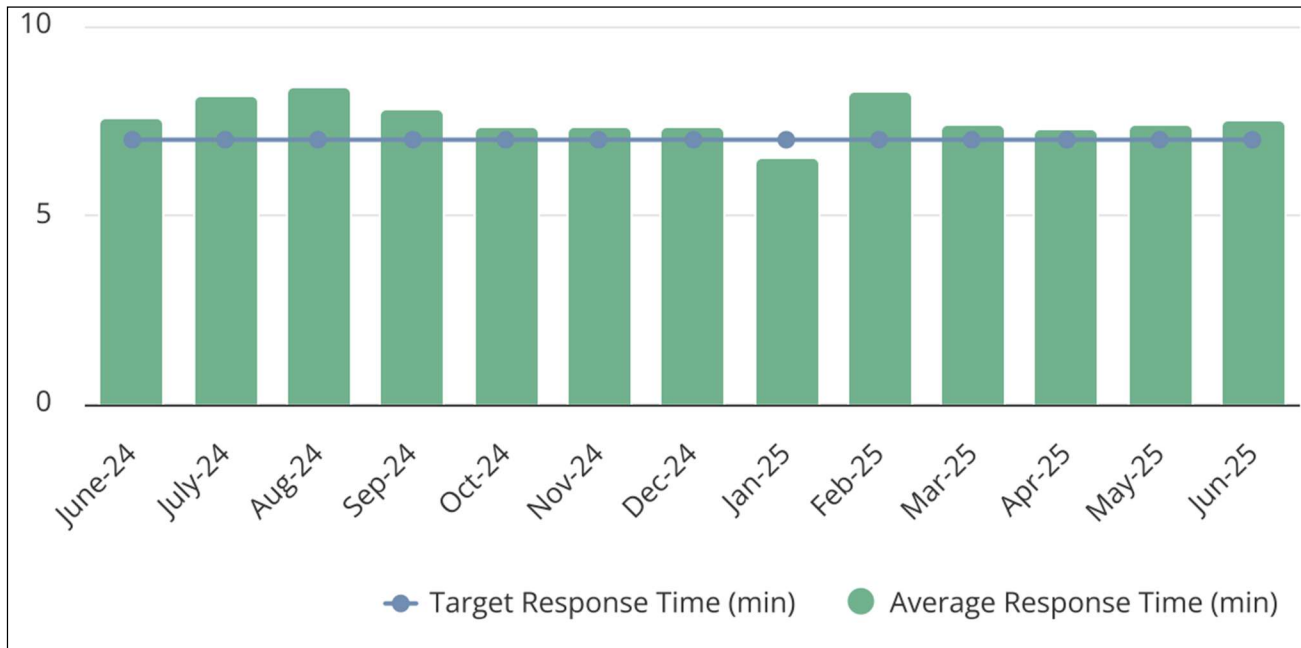
- The first fully funded year of the Cadet Program has produced successful results, and the department is remaining at or nearly fully staffed consistently.
- Integrating a second K9 at the Sheriff’s Office using no tax funding (only seizure funds).

FY26 Objectives and Strategies:

- Upgrade the current outdated fingerprint system to the (state supported) Automated Fingerprint Identification System (AFIS). This is for criminal fingerprint analyzation for investigative purposes.
- Install Flock Safety LPR’s (license plate readers) throughout the County, which gives the department nationwide access to all LPR’s.
- Complete the Detention Annex project to provide an additional 68 beds which in turn will grant greater flexibility in housing females and create additional revenues through Statewide Misdemeanant confinement Program (SMCP).
- Adding a second deputy to the Seven Lakes/West End area will provide coverage of 7 days a week at twelve hours per day. This area would be the fourth largest municipal area in the County, if ever incorporated.

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 FY25 decreased to 7.56 minutes for the year versus the average for FY24 of 9.65 minutes. Call volume in FY25 was 57,360 calls versus FY24 of 54,574.



Detention Center

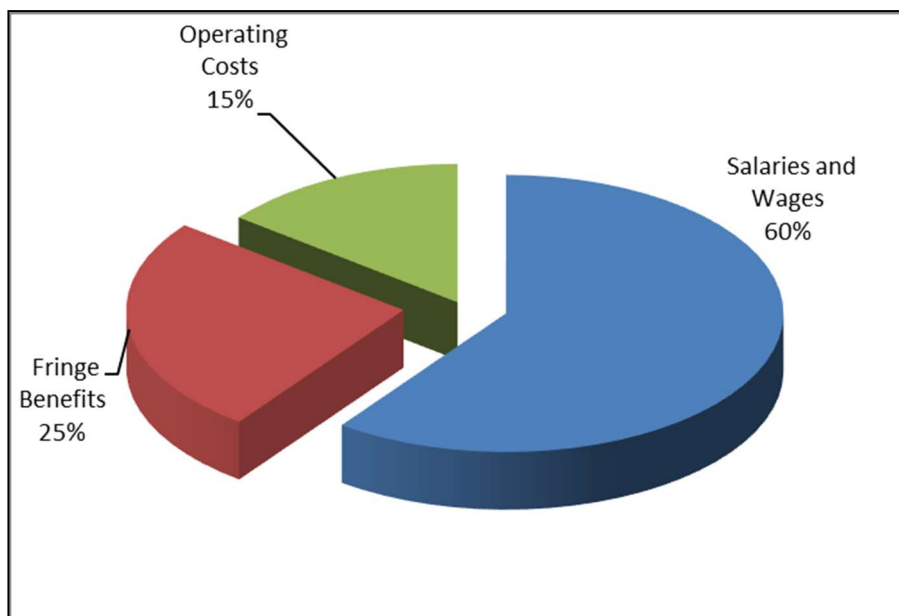
Public Safety – Sheriff’s Detention Center (195-08)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	3,869,776	4,170,938	4,535,818	5,086,735	550,917	12.1%
Fringe Benefits	1,591,810	1,735,600	2,000,664	2,151,823	151,159	7.6%
Operating Costs	1,078,675	1,496,895	1,248,609	1,227,315	-21,294	-1.7%
Total	6,540,261	7,403,433	7,785,091	8,465,873	680,782	8.7%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	79	81	81	81	-	0.0%

- The Sheriff’s Detention Center budget for FY25-26 includes an 8.7% increase. The main increases are in salary and fringe costs due to the step increases that occurred mid FY2025. Operating costs are expected to decrease slightly from FY25.
- The Detention Center revenue is made up of \$479,000 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 \$7,986,873.



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 \$479,000 for FY26 and consist of collections on commissary items, telephone deposits, doctor visits and statewide misdemeanor confinement fees. The Detention total annual budget is \$8,465,873. The remainder of revenue to balance the budget comes from the property tax collections.

Fee Schedule - Item	FY 2025/2026 Fee Amount
Inmates Doctor Visit - nonemergency	\$20.00 per visit
Dental Visits	\$20.00 per visit
EHA (Electronic House Arrest) Monitoring Fee \$10.00 per day monitoring fee for non-indigent pre-trial detainees (G.S. 7A-313.1)	\$10.00 per day
Statewide Misdemeanant Confinement Program (SMCP) reimbursement by NC Sheriff's Association (G.S. 148.10.4C) Transportation and supervision charges to deliver inmate to assigned facility	\$25.00 per hour plus the IRS Current Standard Approved Mileage Rate
Department of Juvenile Justice (DJJ) reimbursement by DPS for transportation and supervision of juvenile offenders to assigned facility	\$25 per hour plus the IRS Current Standard Approved Mileage Rate
Housing Fee for Work Release Inmates	\$40.00 per day
Department of Juvenile Justice (DJJ) daily housing fees for juvenile offenders (NCAC 143B-820) by DPS	\$122 for juveniles in county \$244 for juveniles out of county
Statewide Misdemeanant Confinement Program (SMCP) reimbursement by NC Sheriff's Association (G.S. 148.10.4C) daily housing fees for inmate confinement	\$40.00 per day
Inmate damage to Fire Suppression System (Sprinkler Head and Labor)	\$200.00

FY25 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%.

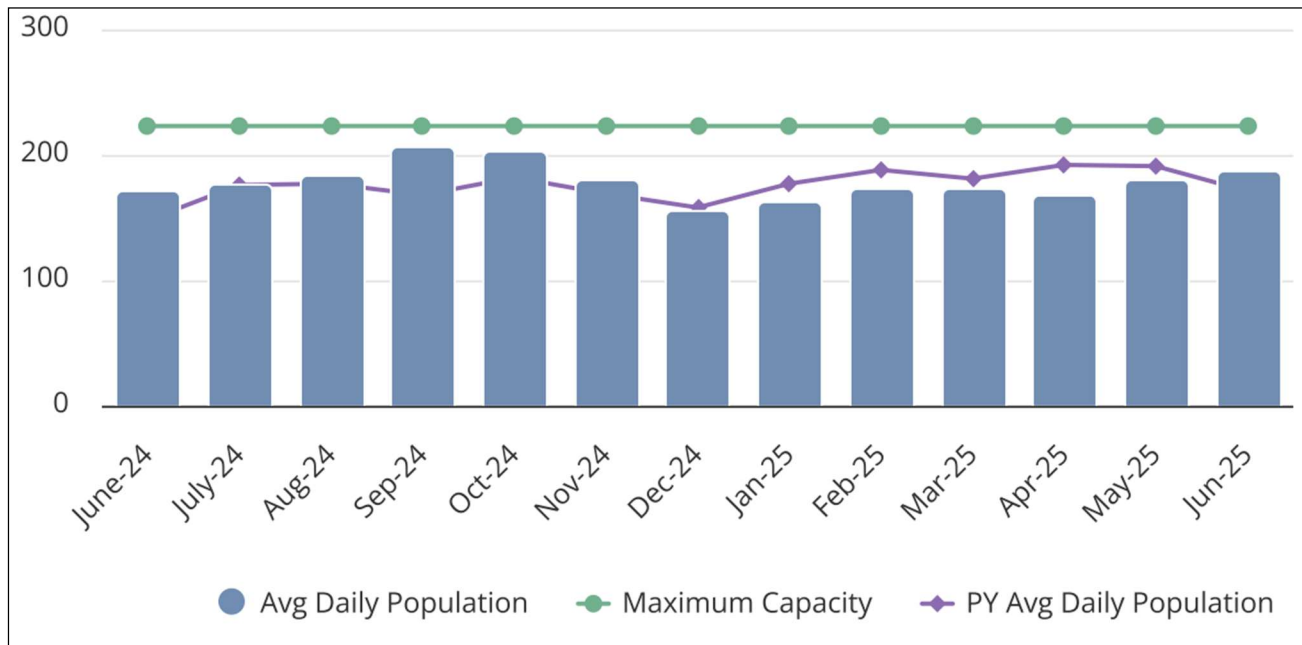
FY26 Objectives and Strategies:

- 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 FY20	Avg Daily Population FY21	Avg Daily Population FY22	Avg Daily Population FY23	Avg Daily Population FY24	Avg Daily Population FY25	Maximum Capacity
July	188	110	156	167	176	176	223
August	176	125	177	144	177	184	223
September	193	140	166	142	168	206	223
October	190	148	165	158	182	202	223
November	169	142	150	176	169	179	223
December	160	145	152	163	158	155	223
January	165	152	159	170	177	162	223
February	163	151	174	175	188	172	223
March	144	148	161	157	181	172	223
April	127	137	175	168	192	168	223
May	115	133	182	162	191	180	223
June	110	146	173	148	171	186	223
Total	1900	1677	1990	1930	2130	2142	

Below shows the data from above for FY25 as compared to FY24.



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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	47,257	47,319	76,733	83,325	6,592	8.6%
Fringe Benefits	10,955	11,812	16,049	16,805	756	4.7%
Operating Costs	8,515	9,244	33,786	26,383	-7,403	-21.9%
Capital Outlay	-	-	-	-	-	0.0%
Total	66,727	68,375	126,568	126,513	-55	0.0%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	.65	.65	.65	.65	-	0.0%

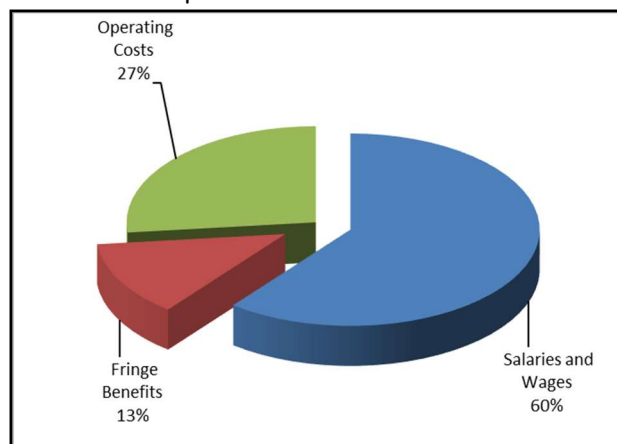
- The Day Reporting Center in previous years was typically funded through a grant from the JCPC (Juvenile Crime Prevention Commission). Beginning with the budget year FY12/13, the State changed their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process for services that are not grant funded.
- FY26 Budget is slightly under the FY25 budget.
- The position for the DRC is shared with our Youth Services Department and reports directly to the Child Support Department.

FY25 Highlights and Accomplishments:

- In FY25 The Moore County Day Reporting Center served 75 referred offenders with education and cognitive intervention classes.

FY26 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)

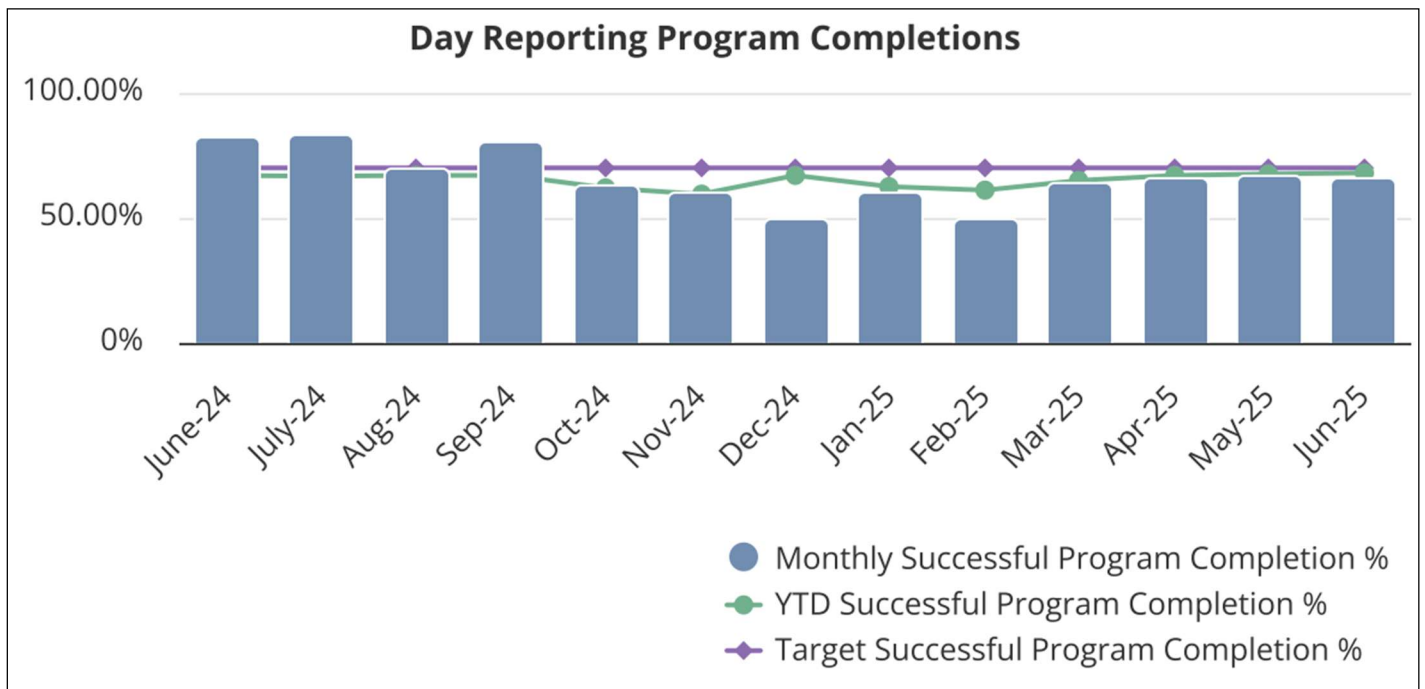
The Day Reporting Department works with the court system and helps rehabilitate citizens with substance abuse and provides resources to make them productive citizens by holding classes for minor offenses. The court assigns an inmate for a minor offense to the DRC where the DRC works with them to rehabilitate 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 chart below 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 54.6%.



Youth Services

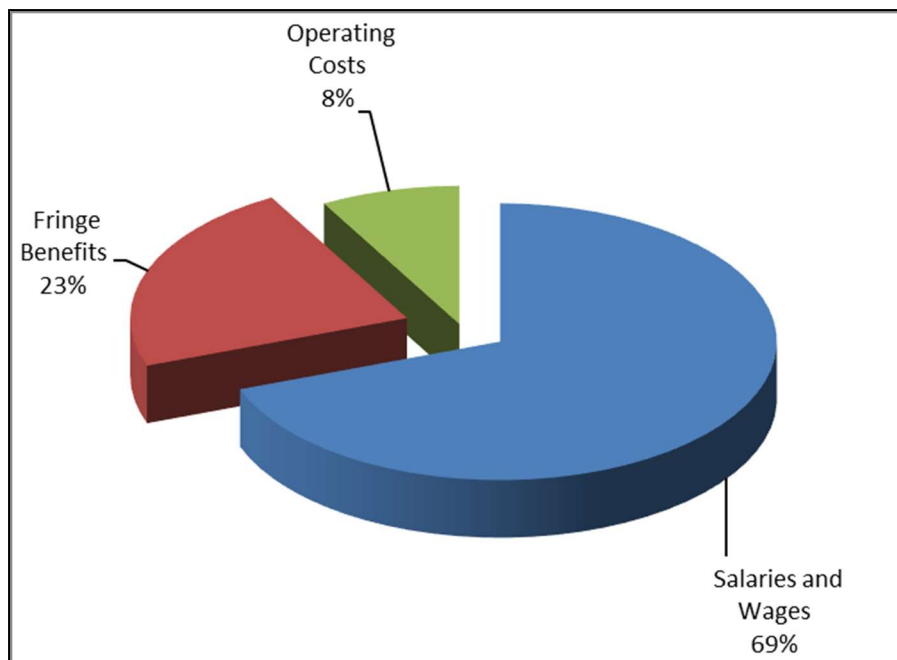
Public Safety – Youth Services (280)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	56,677	64,071	73,669	79,263	5,594	7.6%
Fringe Benefits	20,410	21,937	23,764	25,639	1,875	7.9%
Operating Costs	7,005	7,708	9,227	9,300	73	0.8%
Capital Outlay	-	-	-	-	-	0.0%
Total	84,092	93,716	106,660	114,202	7,542	7.1%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	.85	.85	.85	.85	-	0.0%

- The Youth Services program and budget is mostly funded through the JCPC (Juvenile Crime Prevention Commission) grant in the amount of \$104,029 for FY26
- The County's portion to fund this program is \$10,173.
- 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 \$114,202.

Program Services and Revenues:

Youth Services is funded by the JCPC Juvenile Crime Prevention Commission Grant annually. For FY26 this amount is \$104,029. \$10,173 comes from County tax dollars.

Performance Measures:

Performance Measures	2022-23	2023-24	2024-25	2025-26 Goal
% of Restitution Youth Fulfill Obligations	100%	91.49%	83.67%	80%
% of Teen Court Youth Fulfill Obligations	97%	96.77%	100%	90%
% of Rest. Youth Reducing Court Appears.	89.7%	97.87%	85.11%	80%
% of Teen Court Youth Red. Court Appears.	91.4%	96.77%	100%	85%



Fire Marshal

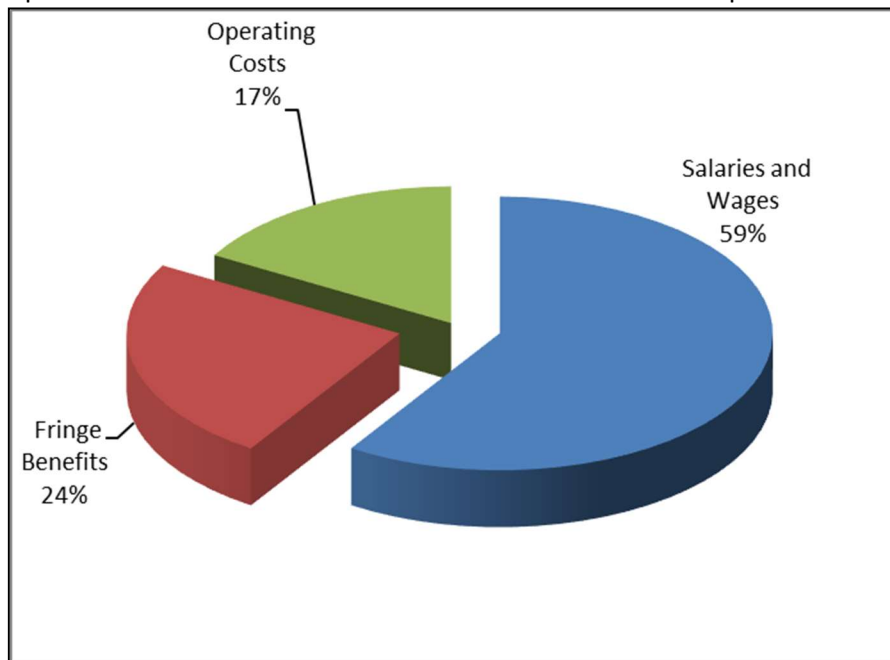
Public Safety – Fire Marshal’s Office (210-10)

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

Expenditures	FY 2022-23 Actual	FY 2023- 24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	224,186	236,528	235,158	338,520	103,362	44.0%
Fringe Benefits	93,349	98,290	103,742	138,082	34,340	33.1%
Operating Costs	88,335	68,886	96,439	95,687	-752	-0.8%
Capital Outlay	-	-	-	-	-	0.0%
Total	405,870	403,704	435,339	572,289	136,950	31.5%

Personnel	FY 2022-23 Actual	FY 2023- 24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	2.6	2.8	2.8	3.8	1	35.7%

- The Fire Marshal budget shows an increase of 31.5%. This increase is related to salary and fringes for the step increases in mid FY2025 as well as an additional full-time person in this department.



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 \$10,000 budgeted revenue in fire inspection fees. The remainder is supported by the property tax collections.

FY25 Highlights and Accomplishments:

- Completed Tabletop exercise in all Moore County Schools in partnership with School Administration
- Completed all fire prevention plan reviews
- Completed all required and optional directive for Emergency Management Planning Grant

FY26 Objectives and Strategies:

- Maintain training and certifications for all fire positions in Moore County
- Conduct 100% all required fire inspections in schools, businesses and plan reviews.
- Meet all required and optional directive for Emergency Management Planning Grant (EMPG)
- Continue to monitor/revise/adjust the Emergency Operations Plan as new risk assessment arise
- Complete two (2) Hazardous Material Tabletop Exercises for internal and external partners

Performance Measures:

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

Fire Inspections	# of Inspections FY21	# of Inspections FY22	# of Inspections FY23	# of Inspections FY24	# of Inspections FY25	Target
July	35	176	122	105	103	80
August	39	176	149	111	91	80
September	39	166	111	118	75	80
October	213	148	99	102	65	80
November	149	111	120	92	82	80
December	110	151	111	90	71	80
January	76	127	115	100	84	80
February	29	75	92	92	110	80
March	147	105	112	100	98	80
April	177	110	94	115	94	80
May	187	123	108	101	97	80
June	157	125	109	117	107	80
Total	1,358	1,593	1,342	1,243	1,077	960

911 Communications

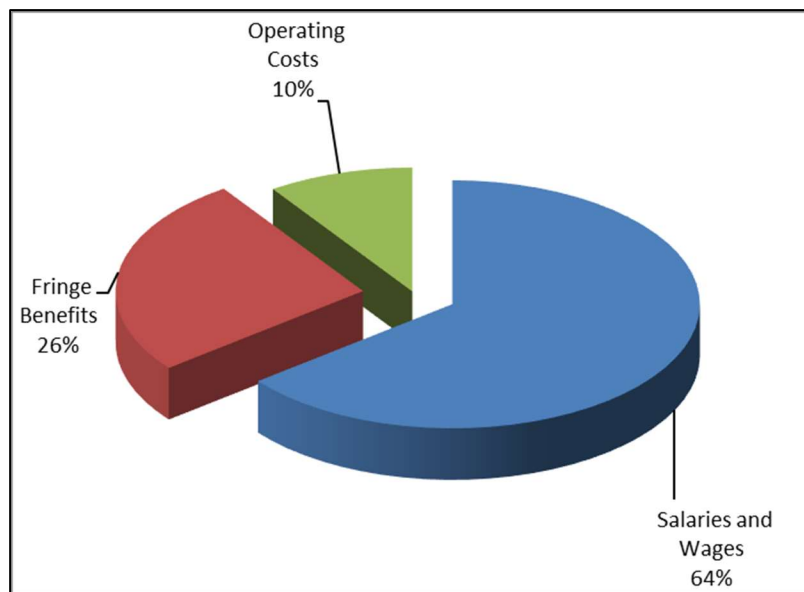
Public Safety – 911 Communications (210-12)

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

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	946,613	1,033,833	1,105,694	1,278,926	173,232	15.7%
Fringe Benefits	353,139	403,540	459,594	518,995	59,401	12.9%
Operating Costs	171,329	125,959	252,641	189,353	-63,288	-25.1%
Capital Outlay	-	-	-	-	-	0.0%
Total	1,471,081	1,563,332	1,817,929	1,987,274	169,345	9.3%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	17	19.5	19.5	20	.50	2.6%

- The E-911 communications budget shows an increase of 9.3%. This is due to wages and fringe increases from the step increase that was effective mid FY2025. There is also a half a position added in this department for Road Sign Technician that is being shared with the Emergency Management Services Department.
- Operating costs consist of a decrease in telephone costs.
- The department is supported by the revenue from property tax.



Public Safety – 911 Communications (210-12)

911 Communications Department has 20 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.

FY25 Highlights and Accomplishments:

- Implementation of Time Division Multiple Access (TDMA) compliant radio system at primary and secondary centers.
- Meet the National Fire Protection Association 1221 Standard - Moore County goal is an average receipt of call to dispatch of call less average 30 seconds.

FY26 Objectives and Strategies:

- Continuing 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 than 30 seconds.
- Continuing 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.
- Continuing with emergency alarm processing be completed within 90 seconds 90 percent of the time and within 120 seconds 99 percent of the time.

Performance Measures:

Fiscal Year	Fire Calls	Medical Calls	Law Enforcement Calls	Other Calls	Total 911 Calls for Service
FY19	4,406	16,329	59,394	22,959	103,088
FY20	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
FY25	6,815	20,638	52,173	16,995	96,621

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

Solid Waste

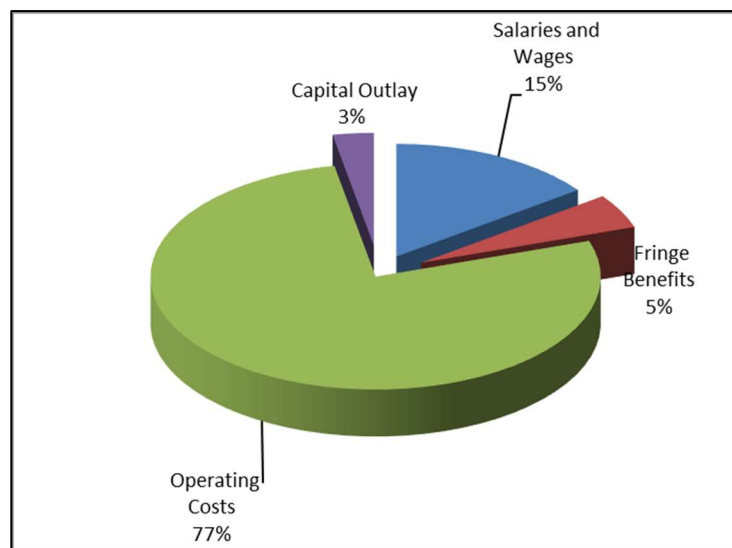
Environmental and Community Development – Solid Waste/Landfill/Collection Sites (220)

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.

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	961,865	994,017	1,181,715	1,322,733	141,018	11.9%
Fringe Benefits	373,135	382,200	457,925	434,877	-23,048	-5.0%
Operating Costs	4,481,567	5,099,551	6,543,317	6,833,400	290,083	4.4%
Capital Outlay	109,272	1,398,953	280,000	260,000	-20,000	-7.1%
Total	5,925,839	7,874,721	8,462,957	8,851,010	388,053	4.6%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	15	15	15	15	-	0.0%

- The Solid Waste budget shows an increase of \$388,053 from the prior year budget or a 4.6% increase.
- The salary and fringe increases are due to cost of living increases as well as step progression increases for the site attendants in FY2026. The operating cost increase is related to the increase in the disposal of waste material.
- The revenue for Solid Waste comes from landfill fees charged to customers, white goods, recycling material, old scrap tires and disposal tax distributions in the amount of \$6,403,690.
- 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 \$6,069,690. The total budget for Solid Waste for FY26 is \$8,851,010. The remainder of revenue is made up of recycling grants in the amount of \$334,000 and property tax collections totaling \$2,447,320. 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 recycling material from glass, white goods, electronic recycling, and scrap tires.

FY25 Highlights and Accomplishments:

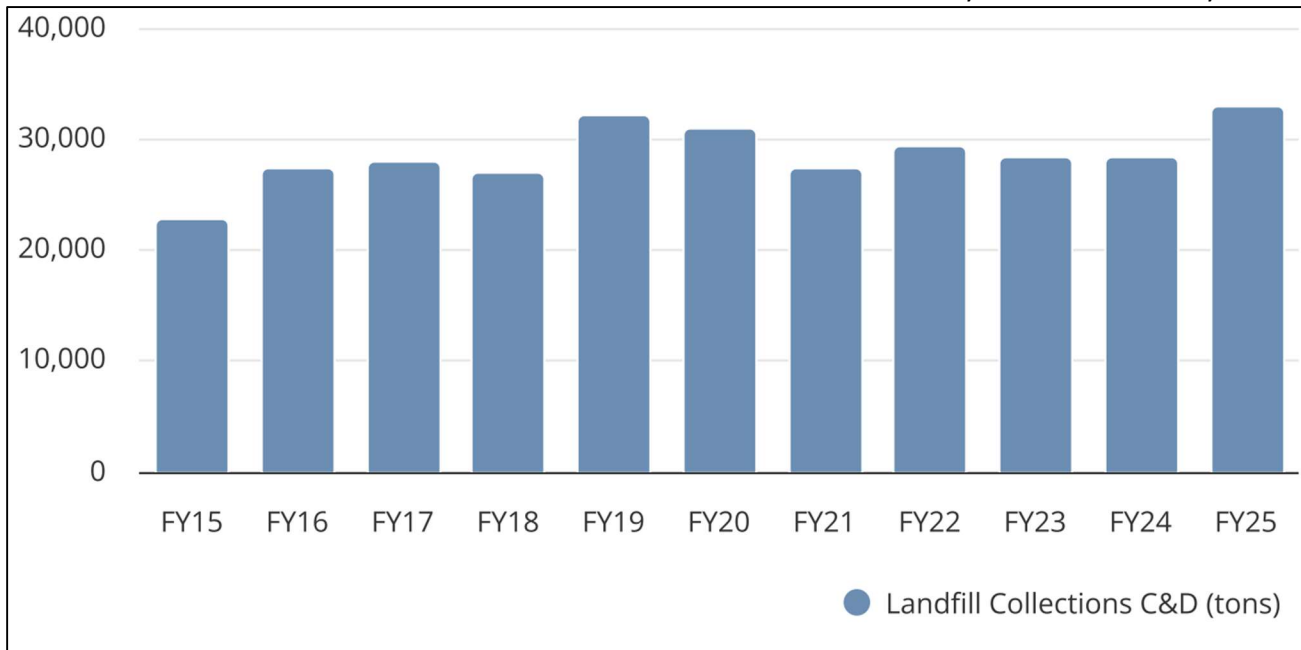
- Completion of the new Aberdeen Collection Site.
- Began design phase for new scale house at landfill site.
- Updated West End and Cameron sites to North Carolina Department of Environmental Quality (NC DEQ) standard requirements.
- Completed renovation to Midway compactor site.
- Passed the NC DEQ Inspection at the landfill.

FY26 Objectives and Strategies:

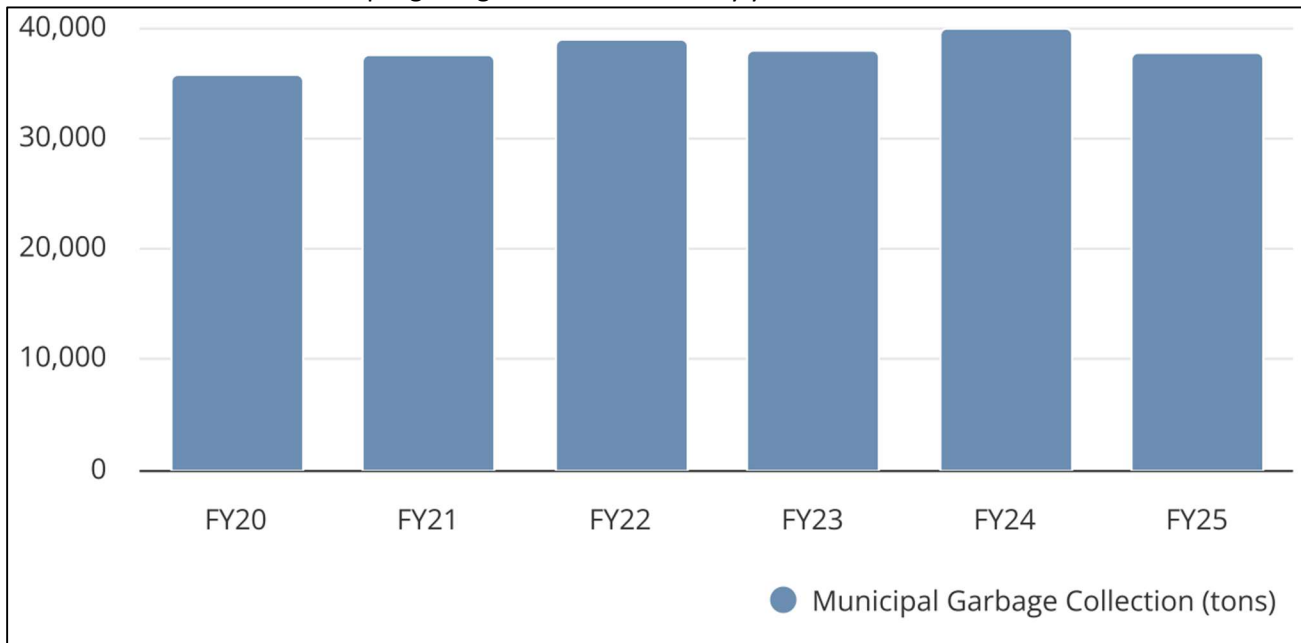
- Continue analysis of sustainable future options for the Moore County construction and demolition landfill site.
- Get collection sites to NC DEQ standard requirements.
- Host annual County Household Hazardous Waste Event in November.
- Maintain the highest quality of service to the Moore County citizens and businesses.

Performance Measures:

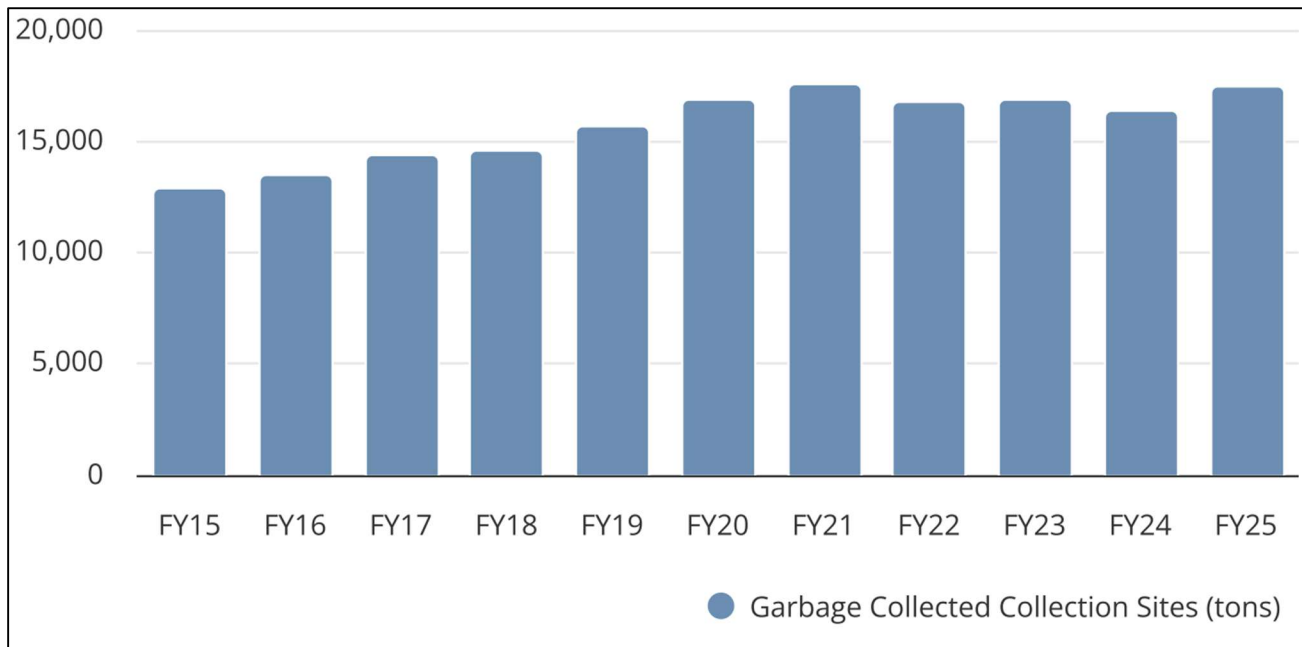
Below shows the annual amount of construction and demolition tons collected by the landfill annually.



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 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 recycled items.



Planning and Zoning

Environmental and Community Development – Planning and Zoning (230)

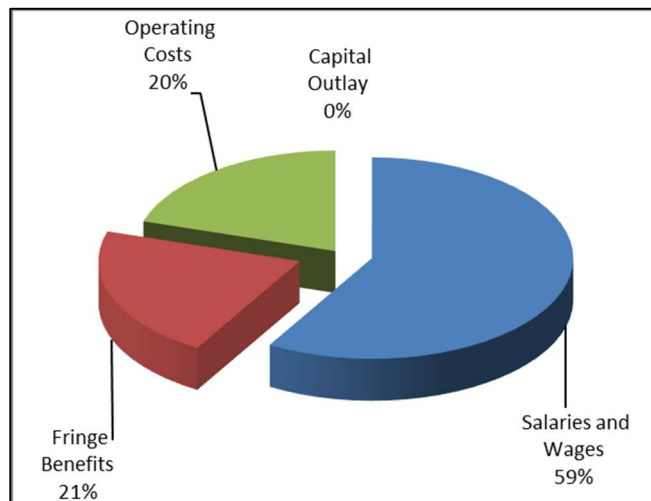
The mission of the Planning and Zoning Department is to protect the rights, health, safety, and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code.

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	246,993	264,292	405,677	570,214	164,537	40.6%
Fringe Benefits	82,467	112,052	152,806	207,636	54,830	35.9%
Operating Costs	74,053	134,018	192,083	197,097	5,014	2.6%
Capital Outlay	-	4,038	-	-	-	0.0%
Total	403,513	514,400	750,566	974,947	224,381	29.9%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	3	5	5	6	1	20.0%

- The Planning and Zoning budget is 29.9% higher than the prior year budget. Most of the increase is due to increased headcount and salary and fringe increases related to cost-of-living increases. This department also has an additional resource person that is not reflected in the headcount numbers.
- The Planning budget contains \$70,000 in revenue for zoning and ordinance fees.
- \$904,947 of the department is funded by the property tax collections.

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 to work, play and raise a family.



Program Services and Revenues:

Services include:

- Conventional Rezoning
- Map Reviews
- Special Use Permits
- Conditional Rezoning
- Flood Zonings
- Subdivision Preliminary Plat Permit

The Planning function includes:

- Director – 1 and 1 Flex Position during transition
- Senior Planners – 3
- Planning/Zoning Specialist - 1

Revenue is made up of the following:

- Planning total budget is \$974,947 including \$70,000 in zoning and ordinance fees. The remainder of \$904,947 is provided by property tax revenue.

FY25 Highlights and Accomplishments:

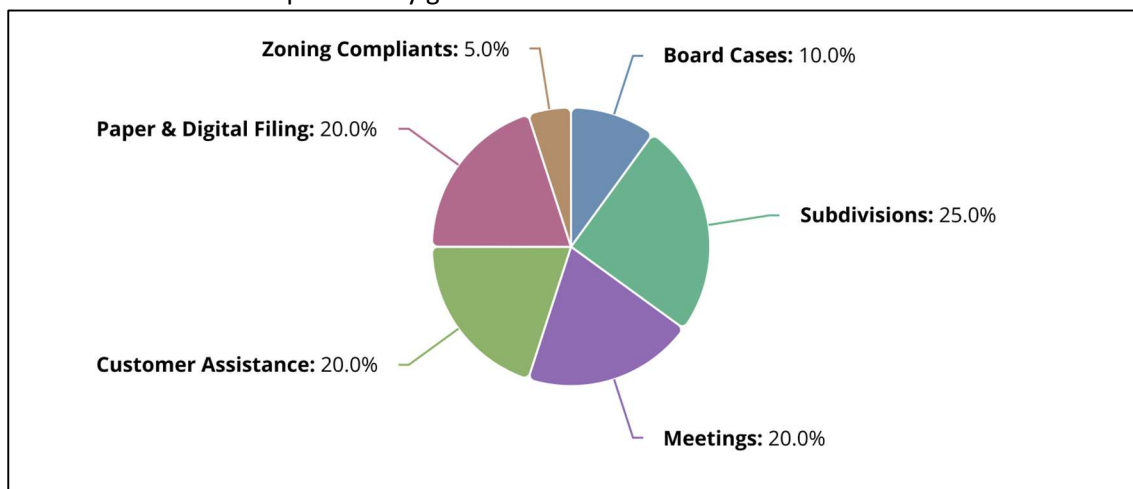
- Land Use Plan Update began in FY25.
 - 34-member steering committee appointed
 - Draft goals, recommendations and action items completed in nine months
- Departmental zoning permits, map review requests, customer inquiries, Planning Board and Board of Commissioner requests
 - Met departmental and ordinance deadlines

FY26 Objectives and Strategies:

- Complete Land Use Plan
Update Unified Development Ordinance to reflect Land Use Plan

Performance Measures:

The chart below shows Planning and Zoning time allocation for the month of June 2025. This is a typical example of how their time is spent in any given month on various items.



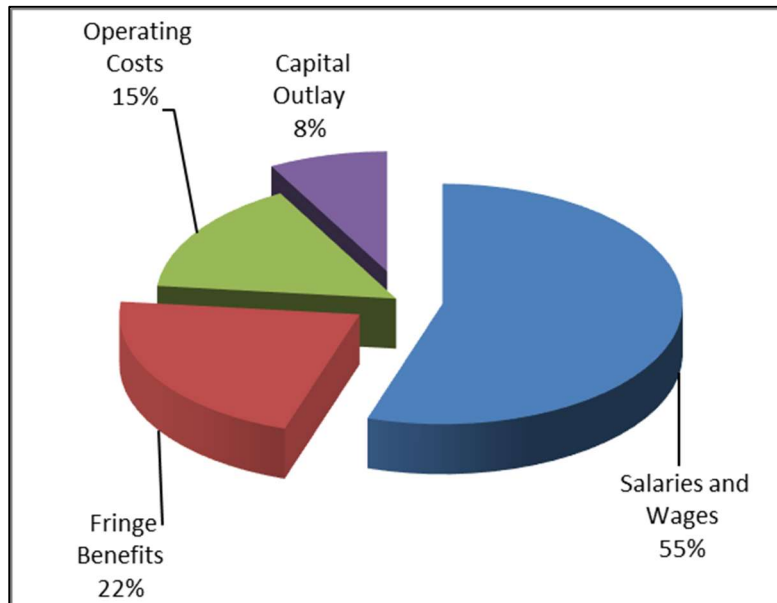
Central Inspections

Environmental and Community Development – Central Inspections (235)

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	605,655	645,703	833,077	942,343	109,266	13.1%
Fringe Benefits	218,842	239,006	333,170	370,548	37,378	11.2%
Operating Costs	131,962	182,799	232,183	262,012	29,829	12.8%
Capital Outlay	35,559	89,485	89,485	137,000	47,515	0.0%
Total	992,018	1,156,993	1,487,915	1,711,903	223,988	15.1%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	9	9	12	13	1	10.9%

- The Central Inspections Department budget is 15.1% higher than the prior year budget. Salary and fringe increases are due to an additional employee added in FY2026 as well as cost-of-living increase.
- Capital outlay expense is related to the purchase of three new vehicles in FY2026.
- The Central Inspections budget contains \$1,207,000 in revenue for fees. The remaining funds, \$504,903, have been appropriated from the Central Inspections fund balance.

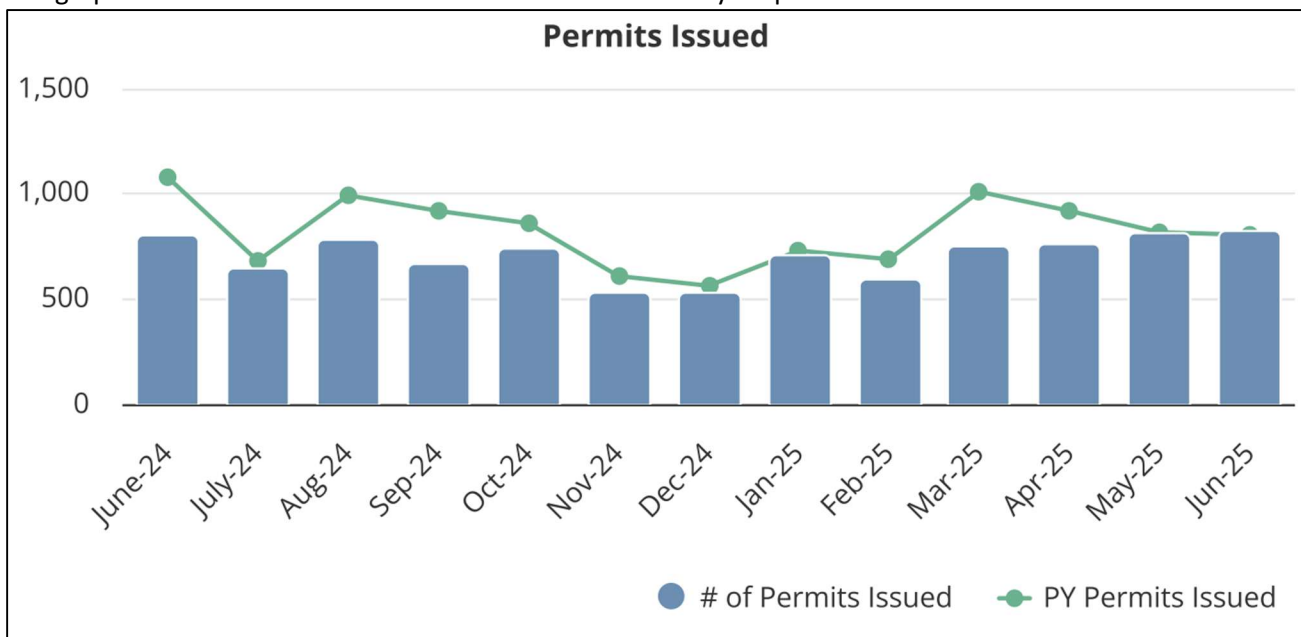


Performance Measures:

Chart below on number of permits being issued by year from the Central Inspections Department:

Month	FY20 # of Permits Issued	FY21 # of Permits Issued	FY22 # of Permits Issued	FY23 # of Permits Issued	FY24 # of Permits Issued	FY25 # of Permits Issued
July	540	663	547	678	681	649
August	630	823	926	1026	993	778
September	460	551	617	636	919	670
October	515	675	405	632	860	744
November	400	549	603	635	609	532
December	469	480	486	582	563	525
January	609	594	490	602	730	712
February	518	410	828	639	689	588
March	650	645	780	691	1010	755
April	450	807	711	659	919	762
May	555	547	928	851	817	812
June	674	809	944	1079	805	825
Total	6,470	7,553	8,265	8,710	9,595	8,352

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



Program Services and Revenues:

Services include:

- Building, Mechanical, Electrical, and Plumbing Permits
- Inspections and Demolition and Re-inspections

Central Inspections include:

- Central Inspections Director-1
- Central Permitting Division Leader – 1
- Inspections Supervisor - 1
- Building Inspectors – 7
- Permitting Technicians – 2 (Shared with Environmental Health)
- Administrative Assistant – 1

Revenue is made up of the following:

- Central Inspections' total budget is \$1,711,903. \$1,207,000 of the budget is covered through code enforcement fees. The difference between expenses and revenues of \$504,903 comes from the Central Inspections fund balance. Any revenue collected over expenditure 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.

FY25 Highlights and Accomplishments:

- Central Inspections became a separate department July 1, 2024
- Central Inspections implemented a project management software application to track commercial construction projects from submittal to the issuance of the Certificate of Occupancy.
- Central inspections began utilizing software that allows staff to respond to repeat inquiries with consistent and accurate information and resolve customer issues quickly and easily.

FY26 Objectives and Strategies:

- Central Inspections ensures the safety of building occupants by making sure buildings 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.
- Add two additional inspector positions in the coming year to keep up with construction industry needs.
- Provide inspectors with access to the complete file on their tablets while in the field.
- Implement a training process and schedule to certify all permitting staff to comply with legislation for the Permitting Technicians Certification Program.

Cooperative Extension

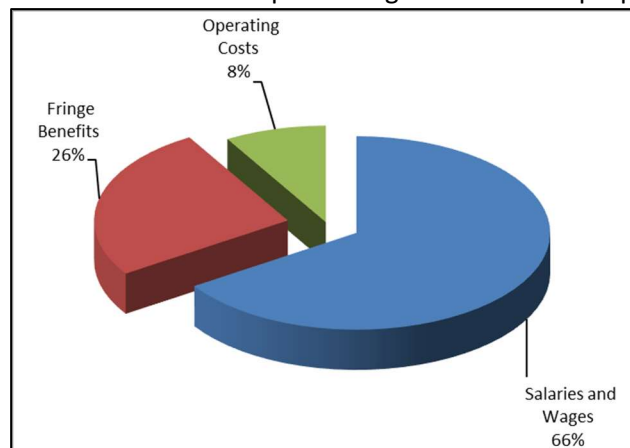
Environmental and Community Development – Cooperative Extension (250)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	200,967	198,336	248,431	249,058	627	0.3%
Fringe Benefits	82,701	82,770	102,373	97,560	-4,813	-4.7%
Operating Costs	17,495	22,611	35,275	32,167	-3,108	-8.8%
Capital Outlay	-	-	-	-	-	0.0%
Total	301,163	303,717	386,079	378,785	-7,294	-1.9%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	6	6	7	6	-1	-14.3%

- The Cooperative Extension Department has a decrease of 1.9% over FY24/25. This decrease is related to a reduction in positions.
- 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 is supported by the County tax collections and the North Carolina Department of Agriculture.

Calendar Year 2024 Highlights and Accomplishments:

- 1,124 in-person participant programs
- 145 on-Farm farmers visited
- 3,125 email and phone consultations
- 297,700 listeners or readers from mass media
- 43,221 contacts from online extension resources
- 5,970 households advised on best landscape and lawn care practices
- 72 green industry professionals adopted best soil fertility practices
- 215 livestock producers adapted best pasture management practices
- Moore County 4-H reached 10% of youth, ages 5-18
- 2,166 students participated in 4-H Biological School Enrichment Program
- 573 residents received nutritional education

FY26 Objectives and Strategies:

- Profitable Agriculture
- Promoting Local Foods
- Promote Positive Youth Development
- Promote Healthy Families and Lifestyles

Performance Measures from FY2025:

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.

Cooperative Extension				
	July-Sept 2024	Oct-Dec 2024	Jan-Mar 2025	Apr-June 2025
# of Farm Participants receiving education in profitable and sustainable livestock production	26	40	126	234
# of Farm Participants receiving education in profitable and sustainable plant production	76	21	153	93
# of Farm Visits	29	16	56	81
# of Homeowner Gardening and Landscaping Consultations	567	1169	1169	2,044
# of Youth engaged in 4-H Curriculum or Projects	2322	160	1668	3931
# Gaining Knowledge of Healthy Lifestyles and Safe Food Consumption	413	105	0	0
On-line Programs	13,234	12,824	17,209	27,943

Soil and Water Conservation

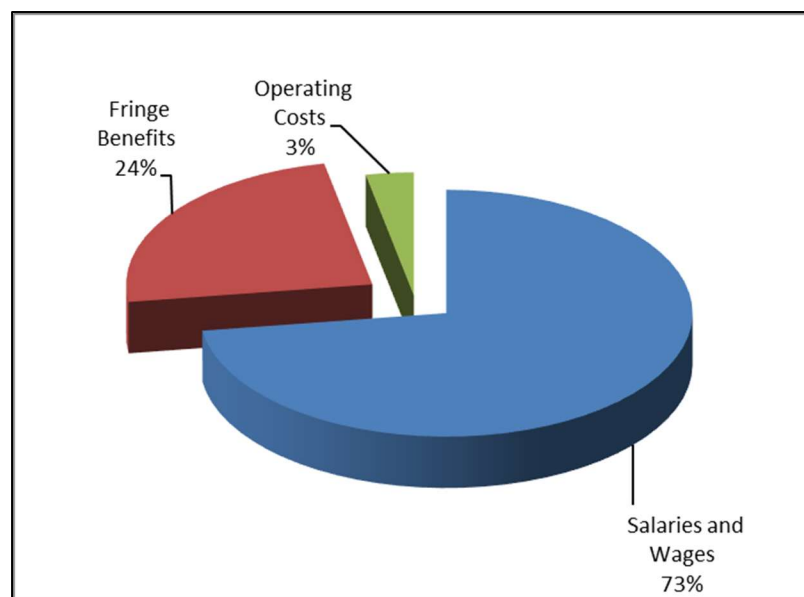
Environmental and Community Development – Soil and Water Conservation District (260)

The mission of the Soil and Water Conservation District is to preserve natural resources for all land users in Moore County by providing technical, education and financial assistance to the citizens of Moore County.

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	151,162	162,460	160,070	175,781	15,711	9.8%
Fringe Benefits	49,545	52,681	54,969	58,328	3,359	6.1%
Operating Costs	2,202	7,935	8,458	7,594	(864)	-10.2%
Capital Outlay	-	-	-	-	-	0.0%
Total	202,909	223,076	223,497	241,703	18,206	8.1%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	2	2	2	2	-	0.0%

- The Soil and Water Conservation District has an increase in FY2026 of 8.1% due to salary and fringe increases related to cost-of-living increases.
- Soil and Water Conservation receives a grant for approximately \$30,000 from North Carolina State University Department of Agriculture to help cover the costs of the department.
- The remainder of the 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 at the 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 measures and accomplishments are shown later in this document under Fund 220 Special Revenue Fund.



Health Department

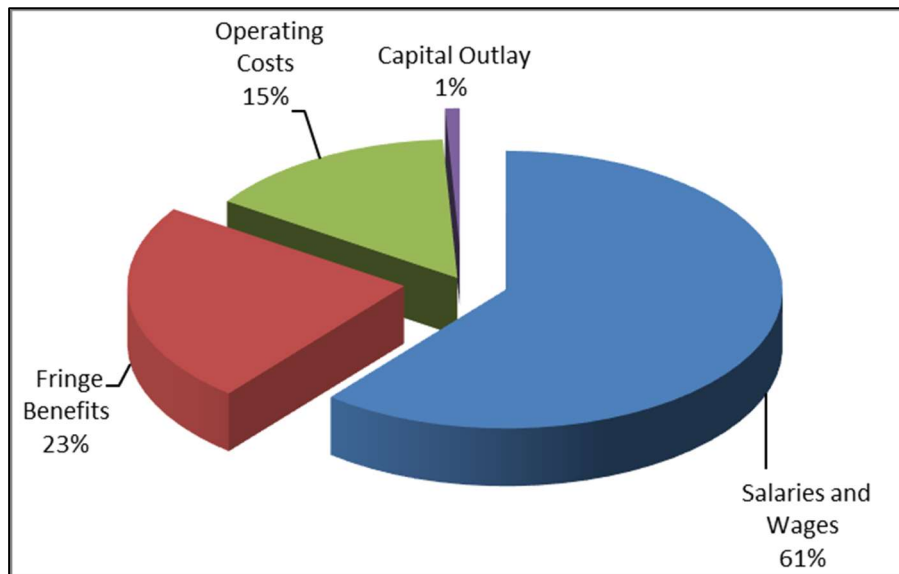
Human Services – Health Department (390)

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

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	2,795,830	2,940,949	3,285,010	3,305,520	20,510	0.6%
Fringe Benefits	1,025,728	1,110,024	1,310,725	1,271,207	-39,518	-3.0%
Operating Costs	721,154	738,912	824,692	804,625	-20,067	-2.4%
Capital Outlay	1,726	5,465	43,596	45,960	2,364	5.4%
Total	4,544,438	4,795,350	5,464,023	5,427,312	-36,711	-0.7%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	51.66	49.50	49.50	46.25	-3.25	-6.6%

- The Health Department's decrease in expenses from FY 2025 to FY 2026 of .7% is due to the reduction in vacant positions from the prior year.
- The Health Department brings in revenues in the amount of \$1,982,513 which is made up of fees and grants to cover 36.5% of expenditures.
- The remainder of revenue needed to cover the department is \$3,444,799 which is needed to cover the expenses of the department and comes from the property tax collections or 63.5%.



Program Services:

The County Health Department has several divisions and employees:

- Administration and Management Support – 10 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 – 10 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 – 4 employees – social worker support.
- Public Educator – 1 employee – Public educator provides services to the community on disease prevention.
- Part of the position from Permitting is counted in this department. The Permitting Technician processes permits for both departments.

Health Department Revenues:

For FY 2026 the total health budget is \$5,427,312. The revenues are made up of:

- Donations from First Health Hospital \$20,000
- Fees for Services \$1,096,298
 - Services include Maternal Health, Family Planning, Adult Health, Care Management, and Environmental Health Fees collected.
- Grants \$866,215
 - Grants include WIC grant of \$294,889 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.
- \$3,444,799 covered by County tax revenue.

FY25 Highlights and Accomplishments:

- Successfully implemented the department's new electronic health records system, CureMD.
- Effectively introduced community health programs focused on reducing the incidence of chronic diseases through lifestyle changes and preventative care.
- Improved access to care through extended clinic hours, community outreach, and expanded Medicaid coverage.
- Reduced well and septic permit turnaround times in the Environmental Health division to less than two weeks.

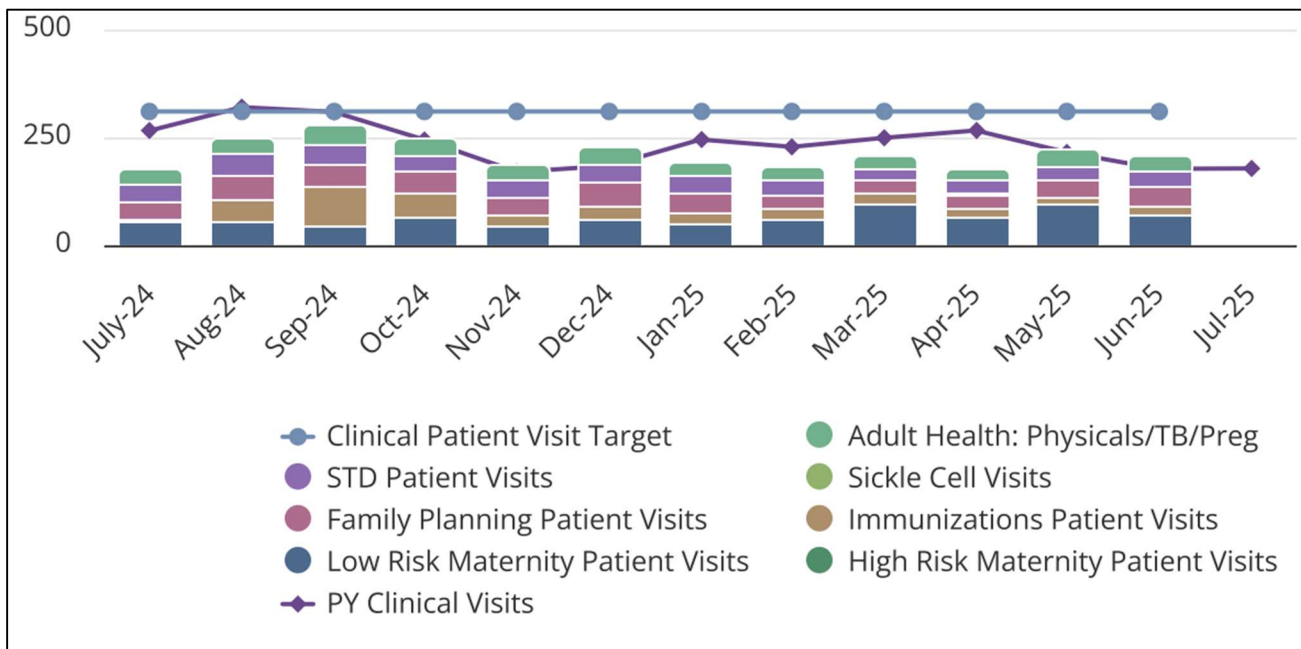
FY26 Objectives and Strategies:

- Protect and promote public health through prevention and control of disease and injury.
- Reduce health disparities by implementing targeted interventions in underserved communities.
- Foster greater access to mental health and substance abuse services.
- Build a skilled public health workforce to respond to evolving health challenges.
- Improve multi-sectoral partnerships to address public health issues holistically.

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

Health Clinical Patient Visits								
MONTH	FY19 Patient Visits	FY20 Patient Visits	FY21 Patient Visits	FY22 Patient Visits	FY23 Patient Visits	FY24 Patient Visits	FY25 Patient Visits	Target
July	285	304	215	163	229	266	178	310
August	312	283	189	180	236	320	250	310
September	253	244	196	158	217	309	276	310
October	332	332	229	194	177	244	250	310
November	250	222	178	176	167	170	185	310
December	213	218	138	136	113	184	228	310
January	307	296	124	162	180	245	191	310
February	250	261	153	176	164	228	179	310
March	259	189	194	183	204	249	208	310
April	279	147	210	151	189	266	178	310
May	250	172	163	184	218	215	223	310
June	252	181	200	218	274	177	208	310
Total	3,242	2,849	2,189	2,081	2,368	2,873	2,554	3,720

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:

Env Health Food & Lodging Inspections	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Target
July	105	42	48	76	95	83	96	129
August	147	107	108	104	103	101	126	129
September	71	138	127	86	131	139	121	129
October	129	123	119	104	123	138	146	129
November	101	81	116	79	103	84	88	129
December	123	114	154	103	120	124	122	129
January	143	117	93	31	118	121	92	129
February	105	93	122	48	120	170	188	129
March	125	45	66	86	144	85	99	129
April	146	16	50	117	129	194	166	129
May	221	54	81	142	201	171	168	129
June	266	114	53	123	159	104	183	129
Total	1,682	1,044	1,137	1,099	1,546	1,514	1,595	1,548



Social Services

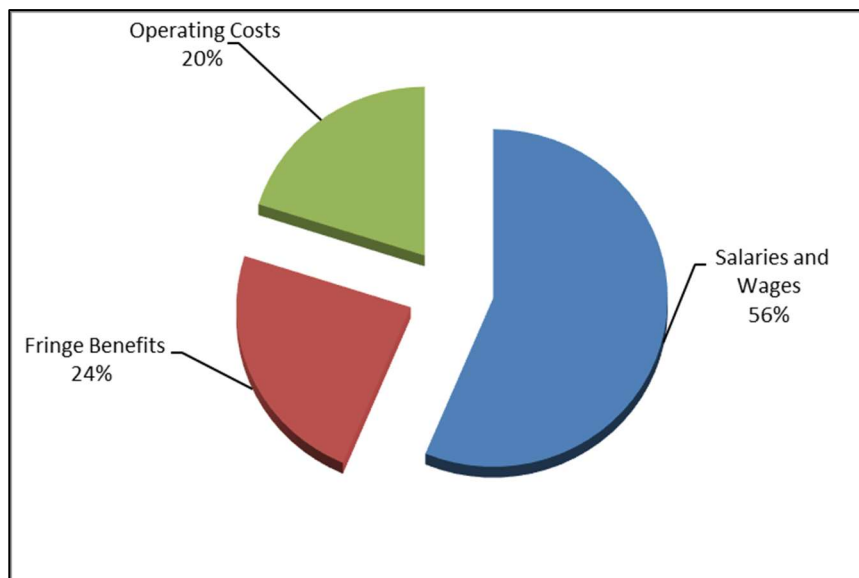
Human Services – Department of Social Services (DSS) (380)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	5,808,900	5,982,370	6,853,719	6,968,222	114,503	1.7%
Fringe Benefits	2,343,588	2,482,031	2,874,836	2,914,139	39,303	1.4%
Operating Costs	1,816,970	1,662,315	2,710,651	2,483,131	-227,520	-8.4%
Capital Outlay	27,670	34,981	25,000	36,204	11,204	44.8%
Total	9,997,128	10,161,697	12,464,206	12,401,696	-62,510	-0.5%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	112	118	118	116	-2	-1.3%

- The Social Services Department has a decrease of 0.5% from FY 2025 to FY 2026 in overall expenses. Operating costs have decreased due to the state now paying Low Income Energy Assistance Payments direct to the energy provider and for emergency placement expenses.
- Social Services revenue is budgeted at \$7,164,188 made up of federal and state grants. An additional \$6,000 in revenue is related to fees collected.
- The remaining revenue of \$5,231,508 needed to cover the expenses of the department comes from property tax collections.



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

Revenues:

The Social Services Department budget for FY 2026 is \$12,401,696 in expenditures and revenues make up \$7,170,188. The County property tax allocation to cover some of the expenses is \$5,231,508 or 42% of the total expenses. Trends are expected to remain constant at 40%-45% of County property tax to support Social Services.

Program Services and Revenue breakdown:

- Fees of \$6,000 are made up of adoption fees.
- Grants \$7,164,188
 - Medical Assistance \$3,159,270
 - Foster Care \$388,513
 - Crisis intervention \$30,000
 - Low Income Energy Assistance Program (LIEAP) \$50,350
 - Food Stamps \$887,959
 - The remaining grant programs include Progress Energy, Child Welfare, Smart Start, Medicaid Transportation, State Foster Care, and others.

Program Areas and Staffing (total of 116 positions) Include:

- Food and Nutrition - 13
- Family and Children Medicaid - 22
- Adult Medicaid - 12
- Work First - 6
- Administration Services – 17
- Support Services - 6
- Social Work Programs
 - Foster Care - 6
 - Case Management - 15
 - Investigations - 12
 - Adult Services – 7

FY25 Highlights and Accomplishments:

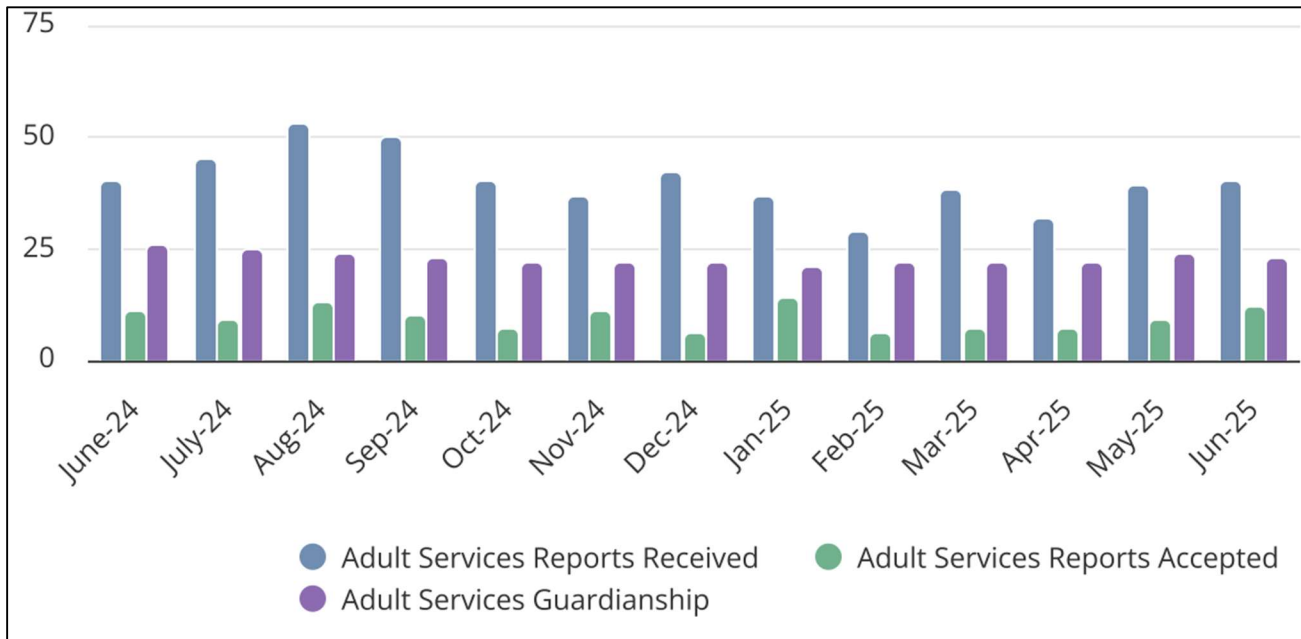
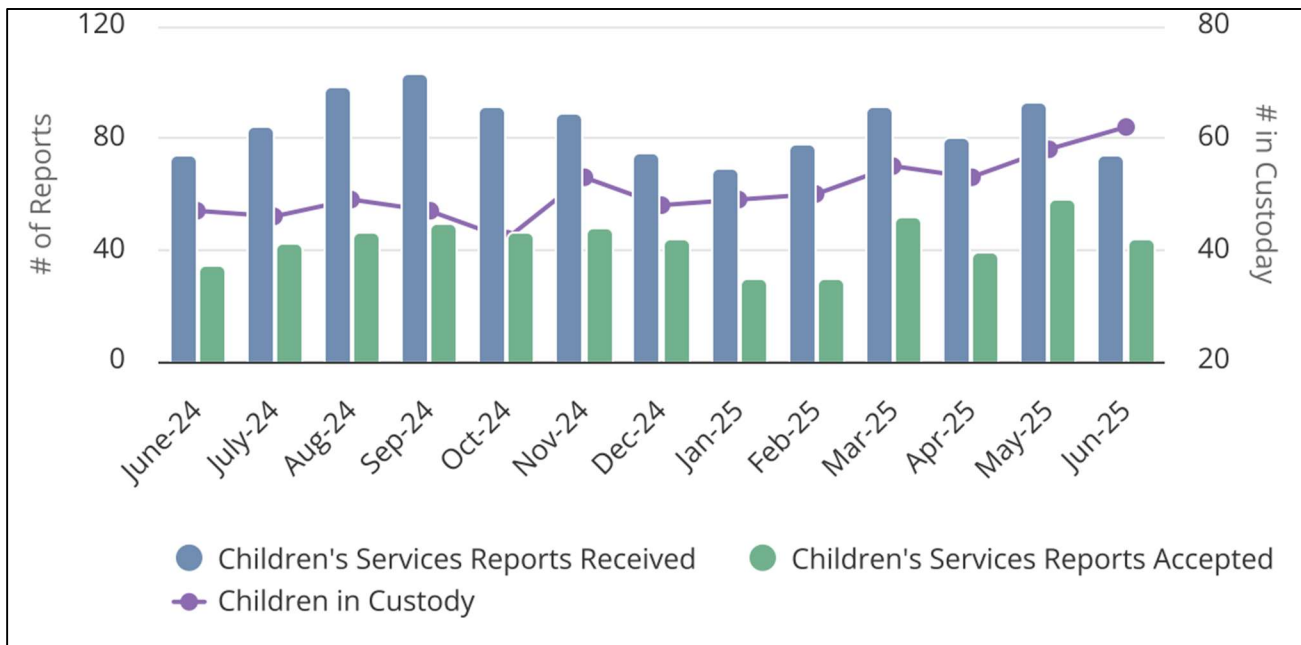
- State recognized Child Welfare Program Staff – Links coordinator of the year
- Moore County found a safe and permanent home for more than 12 children
- State monitoring of DSS fiscal compliance - no audit findings
- State timeliness report card for Income Maintenance Caseworker programs consistently 90-95% or higher

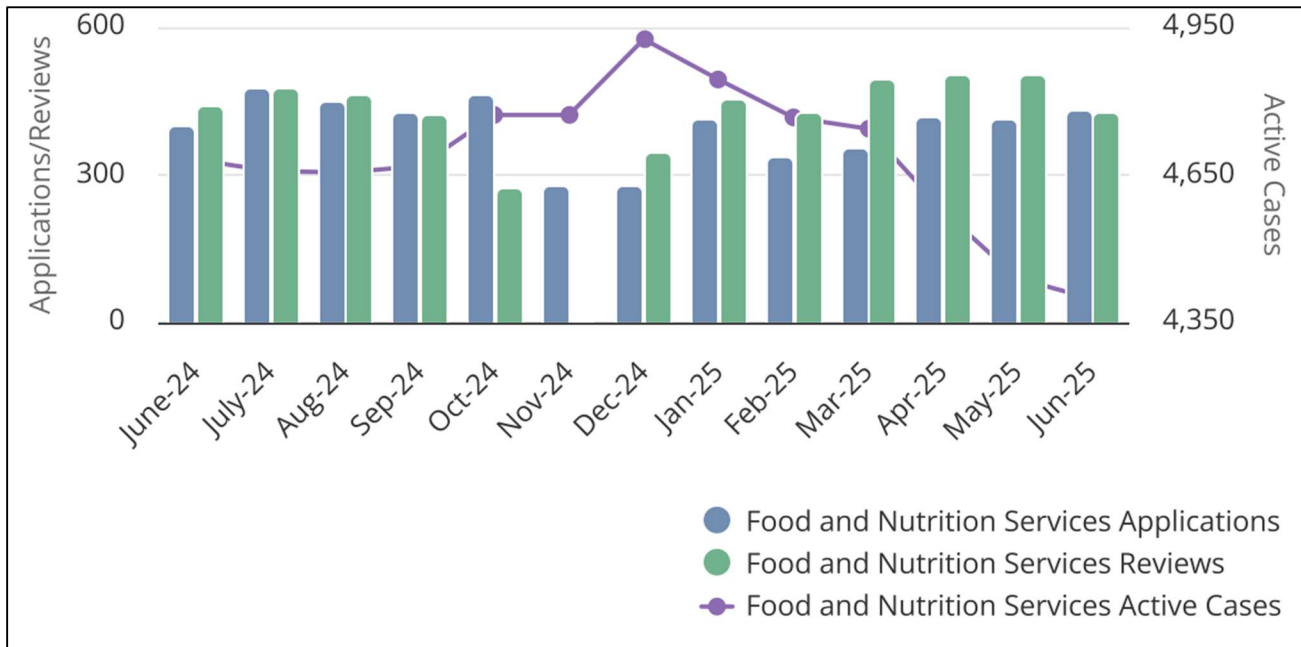
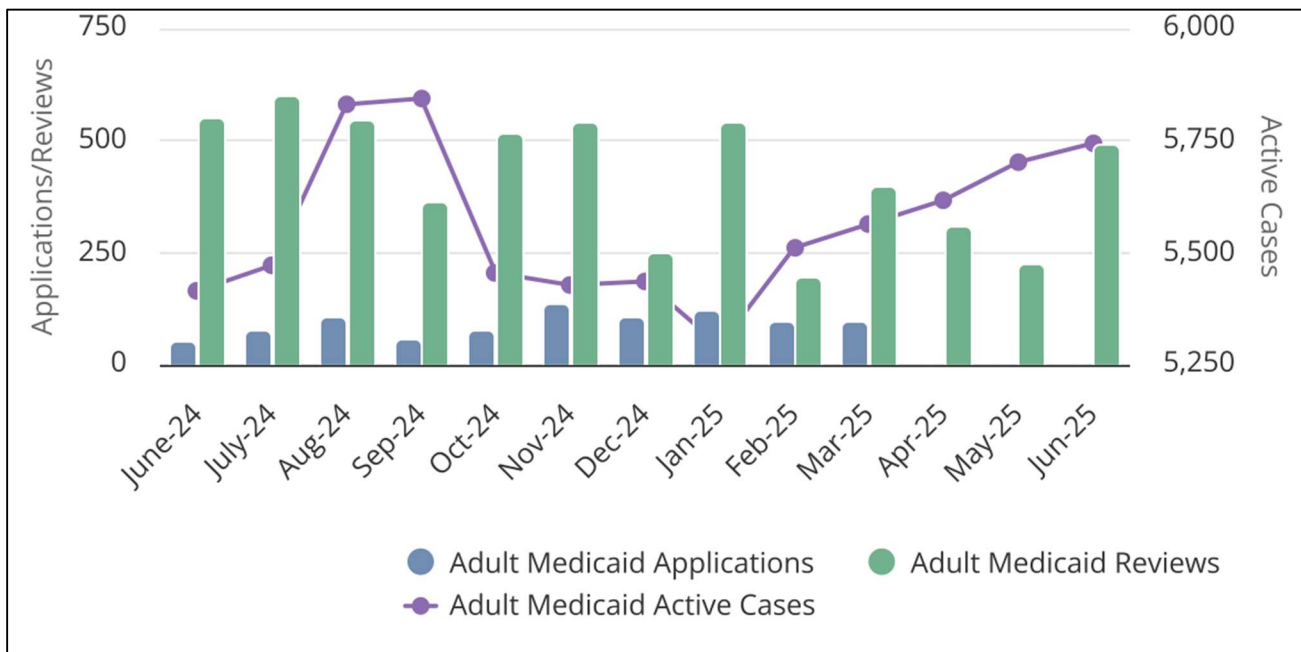
FY26 Objectives and Strategies:

- Improve agency staff retention and morale
- Pass program audits
- Increase Community awareness of services

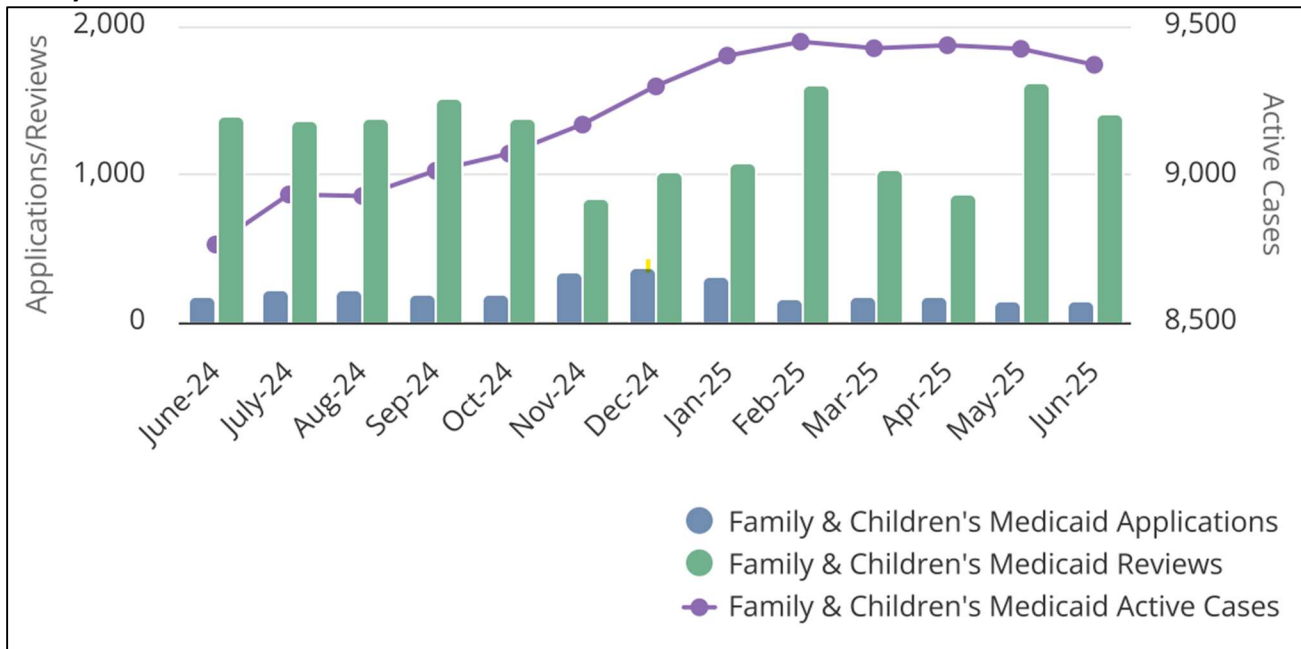
Performance Measures:

Social Services Reporting Dashboard and Case Loads are included in the following charts and reported for FY 2025:

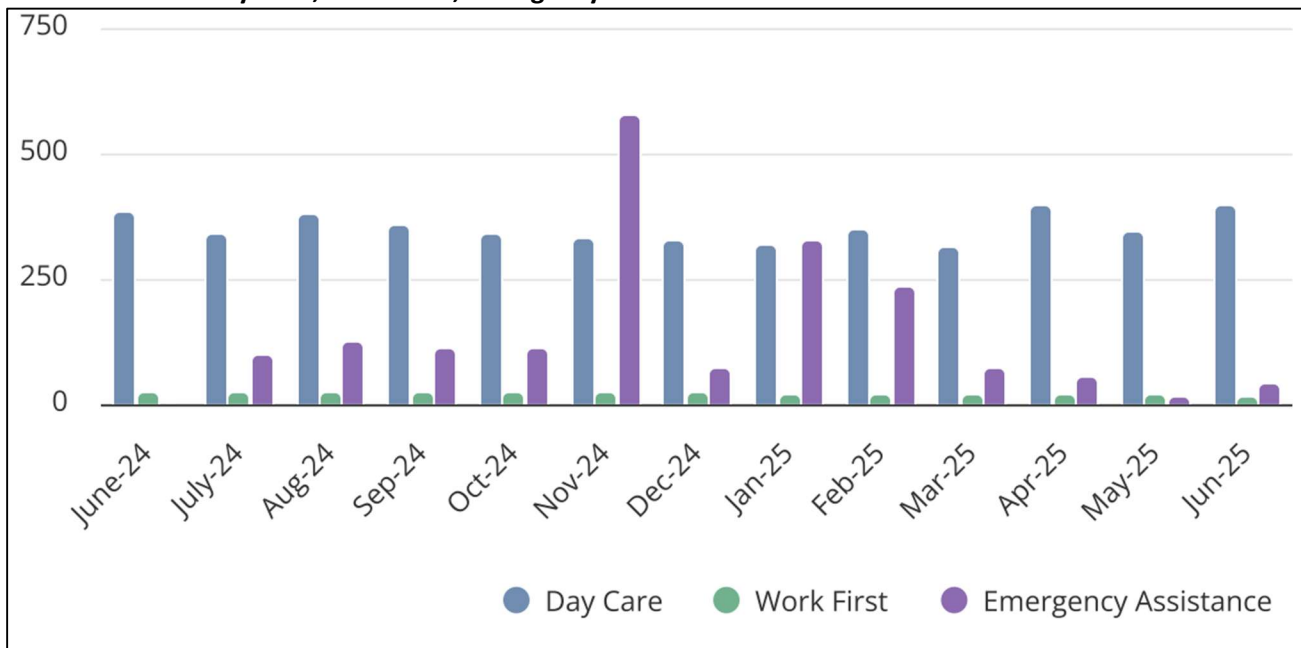
Adult Services**Children's Services**

Food and Nutrition**Adult Medicaid**

Family and Children's Medicaid



Clients Served – Day Care, Work First, Emergency Assistance



Child Support

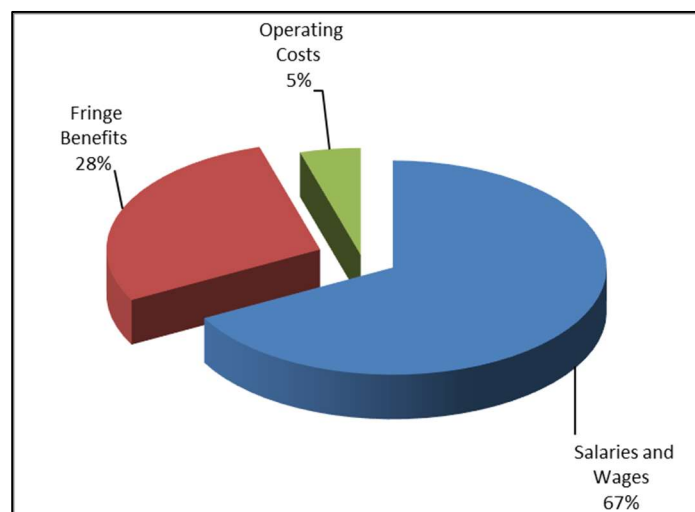
Human Services – Child Support Enforcement (270)

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

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	588,442	632,676	655,337	684,709	29,372	4.5%
Fringe Benefits	238,028	253,454	274,000	287,892	13,892	5.1%
Operating Costs	32,257	27,426	51,963	46,751	-5,212	-10.0%
Capital Outlay	-	-	-	-	-	0.0%
Total	858,727	913,556	981,300	1,019,352	38,052	3.9%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	11	11	11	11	-	0.0%

- The Child Support budget has an increase of 3.9% from FY 2025 to FY2026 due to increases in salary and fringe related to cost-of-living increases which is partially offset by lower operating costs.
- 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 \$1,019,352 is covered by County tax revenue in the amount of \$154,502.



Child Support Program Services and Staffing Levels:

Child Support includes the Day Reporting Center and Youth Services. There is a total of 11 full-time employees in Child Support.

Child Support – Program Services and Revenue:

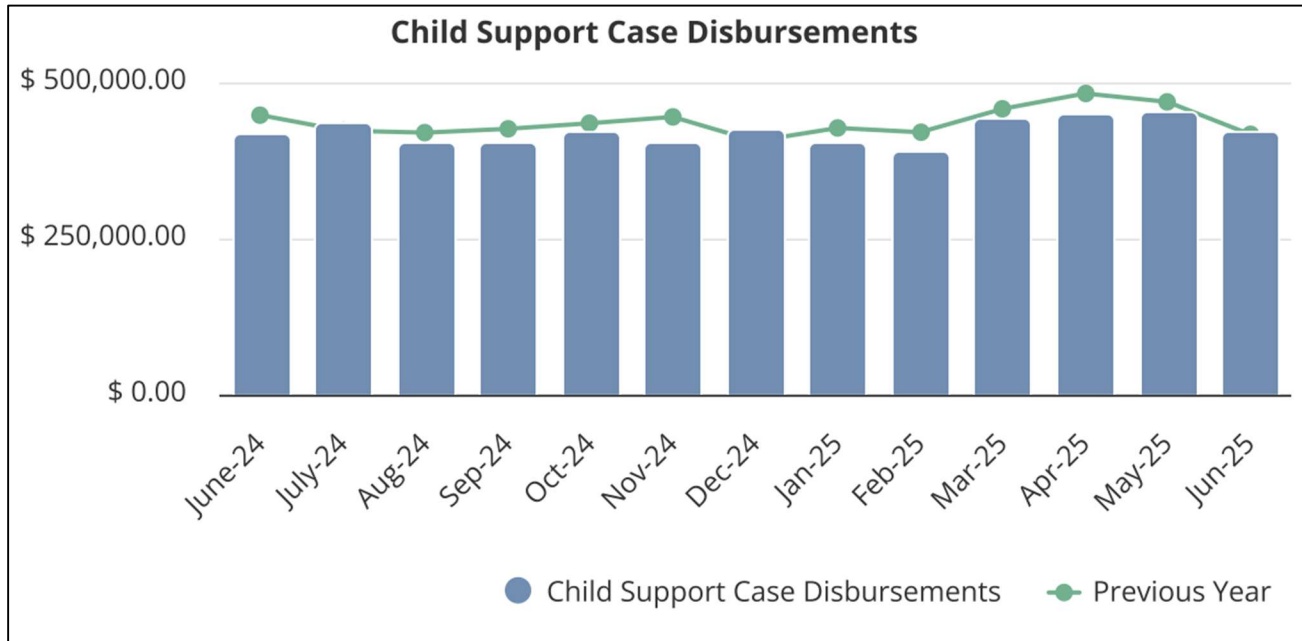
The Child Support Program establishes and enforces child support orders to ensure that both parents support their children. The program offers five core services including location of non-custodial parents, establishing paternity for children born outside of marriage, establishing support obligations, collecting, and distributing support, and enforcing support obligations.

- Fee revenue included in the budget is \$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 2026. The remainder of expenses in the amount of \$154,502 is covered by County tax revenue.

The following chart shows the amount of State collections made on behalf of Moore County comparing FY2023-2024 to FY2024-2025. 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-FY23/24	Month-FY24/25	YTD FY23/24	YTD FY24/25
July	\$422,789	\$435,933	\$422,789	\$435,933
August	\$419,588	\$403,145	\$842,377	\$839,078
September	\$425,680	\$401,500	\$1,268,057	\$1,240,578
October	\$434,683	\$419,799	\$1,702,740	\$1,660,377
November	\$444,765	\$402,799	\$2,147,505	\$2,063,176
December	\$405,963	\$424,987	\$2,553,468	\$2,488,163
January	\$427,060	\$402,933	\$2,980,528	\$2,891,096
February	\$420,244	\$390,590	\$3,400,772	\$3,281,686
March	\$457,707	\$443,456	\$3,858,479	\$3,725,142
April	\$482,303	\$450,242	\$4,340,782	\$4,175,384
May	\$468,817	\$451,881	\$4,809,599	\$4,627,265
June	\$416,886	\$421,216	\$5,226,485	\$5,048,481



FY25 Highlights and Accomplishments:

- Child Support total disbursed collections for FY25 were \$5,048,481.

FY26 Goals and Objectives:

- To meet or exceed program and performance goals for FY2025/2026:
 - 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%.
- Moore County Child Support will continue to maintain the highest quality of services regarding the establishment and enforcement of child support orders for the families that the agency serves.

Veterans Services

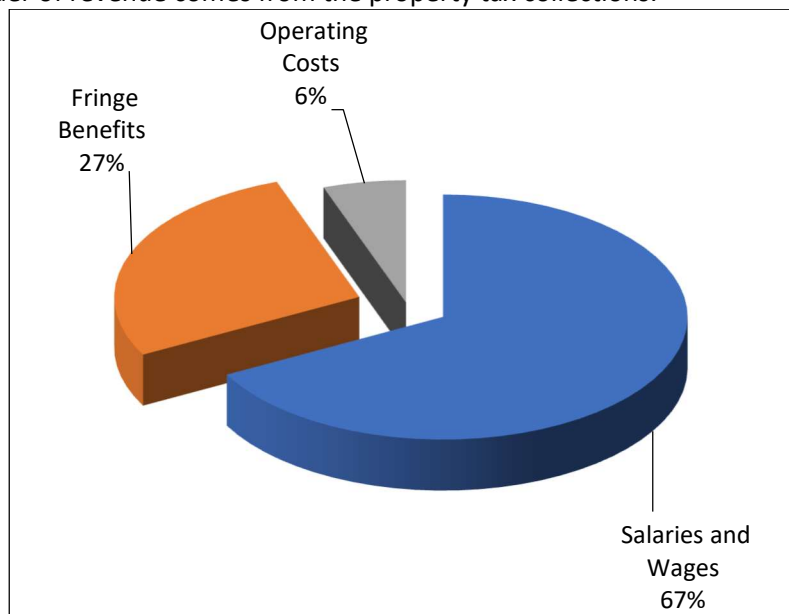
Human Services – Veterans Services (290)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	177,534	242,638	295,114	373,948	78,834	26.7%
Fringe Benefits	62,017	99,030	122,944	152,120	29,176	23.7%
Operating Costs	14,827	20,978	29,018	30,472	1,454	5.0%
Capital Outlay	-	-	-	-	-	0.0%
Total	254,378	362,646	447,076	556,540	109,464	24.5%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	3	5	6	6	-	0.0%

- The Veterans Services budget has an increase of 24.5% over FY 2025. The increase is related to a full year of fully staffed positions and cost of living increases.
- 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.

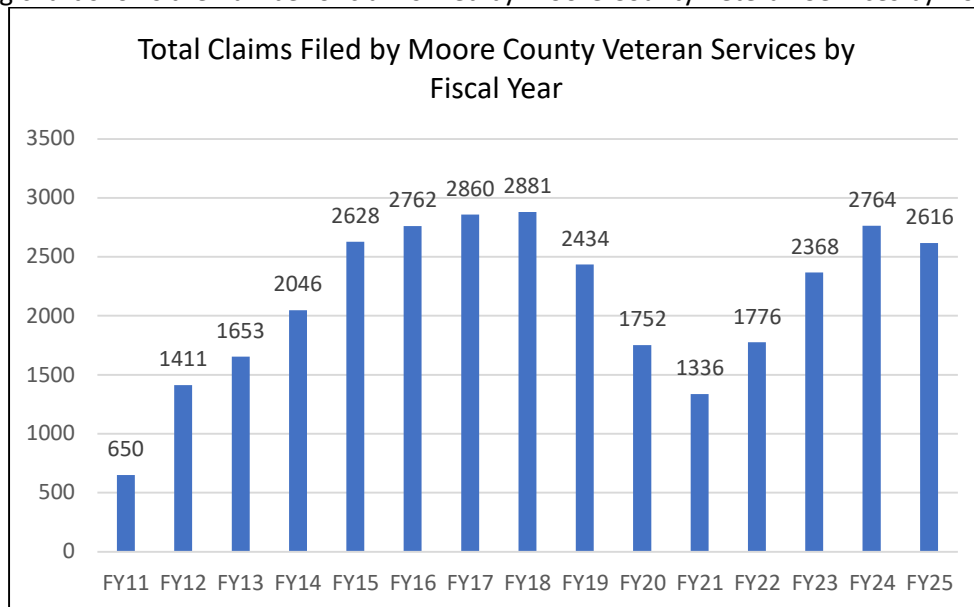
Assistance is also given to widows and certain dependents of Veterans with the following: applying for death pension claims for widows of war-time Veterans, dependent and indemnity compensation for widows of Veterans that died as a result of a service-connected disability, applying for burial benefits, 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 and the amount of U.S. Department of Veterans Affairs expenditures at the end of FY 2025:

Number of Veterans in Moore County	11,382
VA Expenditures in Moore County	\$210,949,000

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

**FY25 Highlights and Accomplishments:**

- Increased staff by adding a Lead Veterans Service Officer position.
- Increased the number of days per month the satellite office is staffed.
- Completed office renovations.

- Successfully tracking retro and monthly Veterans Affairs awards

FY26 Objectives and Strategies:

- Continue to provide exceptional accredited representation to veterans and their dependents to obtain all possible federal and/or state benefits.
- Organize and execute a Vietnam Veterans Welcome Home Event
- Increase outreach events



Aging/Senior Center

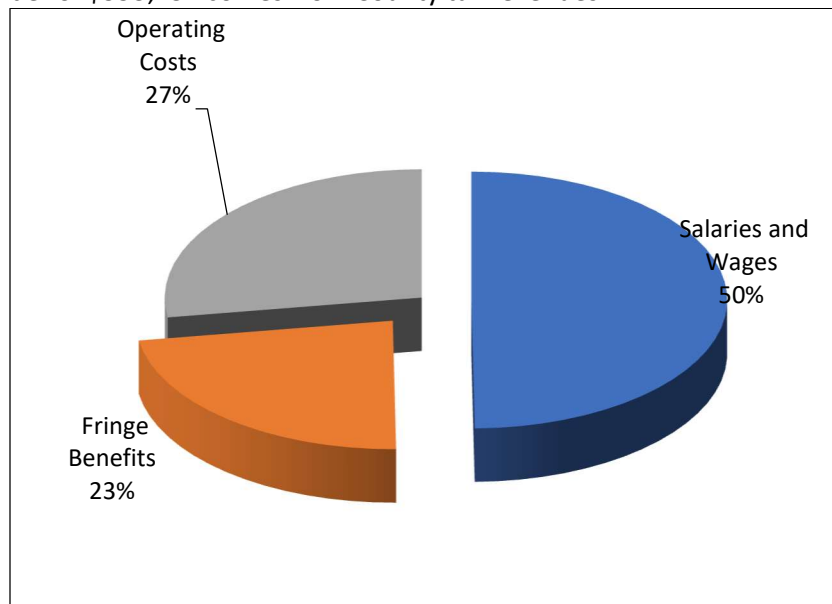
Human Services – Senior Enrichment Center (Aging) (300)

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

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	842,613	875,078	996,342	1,031,252	34,910	3.5%
Fringe Benefits	385,626	404,810	453,500	470,874	17,374	3.8%
Operating Costs	440,705	489,096	562,236	568,899	6,663	1.2%
Capital Outlay	-	-	-	-	-	0.0%
Total	1,668,944	1,768,984	2,012,078	2,071,025	58,947	2.9%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	20.5	20.5	20.5	20.5	-	0.0%

- The Aging Department budget shows a 2.9% 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 \$68,122 in fees for fitness, craft fairs, program income and newsletter income. The Home and Community Care Block Grant contributes \$895,651 to revenue. Other grants contribute \$113,528 in revenues. The total revenue this department generates is budgeted at \$1,077,293.
- The remainder of \$993,732 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
- Newsletter shows all activities at the center.

Revenues include:

- Fitness, Craft Fair and Program Fees \$68,122
- Restricted Grants (HCCBG) Home and Community Care Block Grant and other grants \$1,009,171

Total revenues \$1,077,293

Total expenditures \$2,071,025

The difference in expenses over revenues of \$993,732 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.

FY25 Highlights and Accomplishments:

The Department of Aging served:

- The Senior Enrichment Center averaged 1,266 visitors each week for the year: 1,583 unduplicated participants.
- 96 people are currently volunteering with Department of Aging's services.
- Raised \$6,305 from annual bake sale and sponsorships for various programs.
- Five treadmills were replaced in October at a cost of \$44,754.
- The NC Senior Health Insurance Information program (SHIIP) Cost Savings for 2024 in Moore County was \$856,426; 518 residents were served.

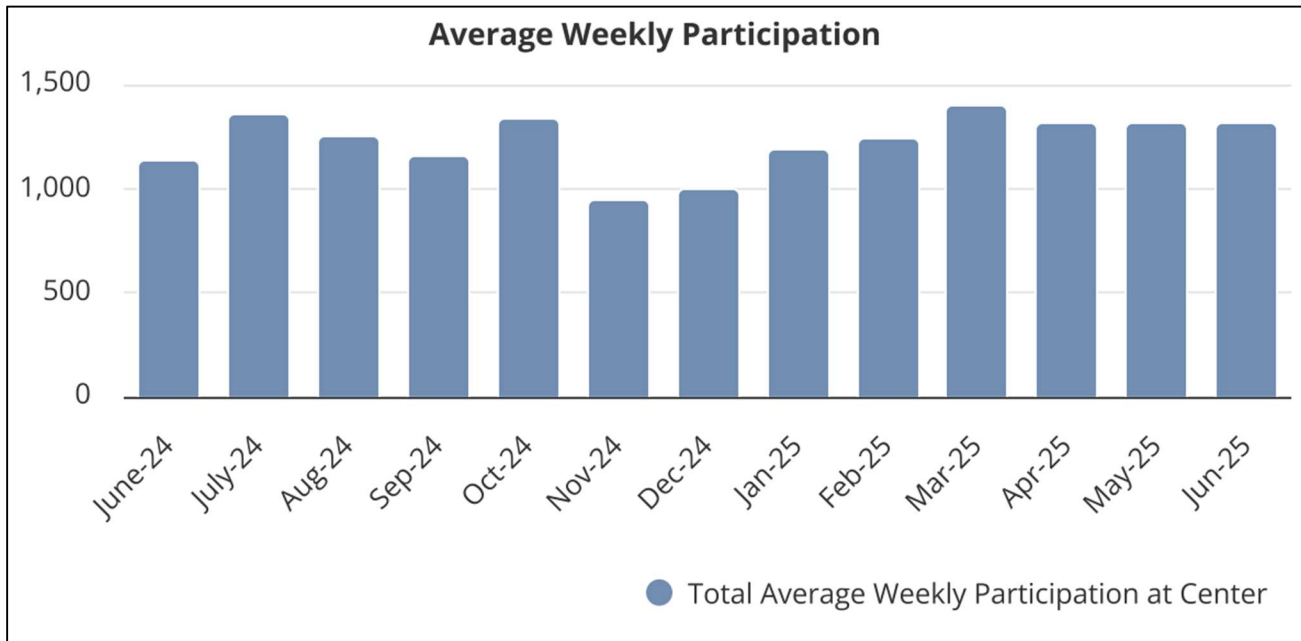
FY26 Objectives and Strategies:

- Two elliptical machines will be replaced in the fitness room and one stair climber will be added (\$24,188). This will complete the allocation of American Rescue Plan Act funds for the Senior Center.
- Applying for grant from Moore County Community Foundation to provide Depends to Family Caregiver Program recipients as American Rescue Plan Act funds have ended.
- One vacancy in the In-Home Aide program remains (due to a recent retirement).

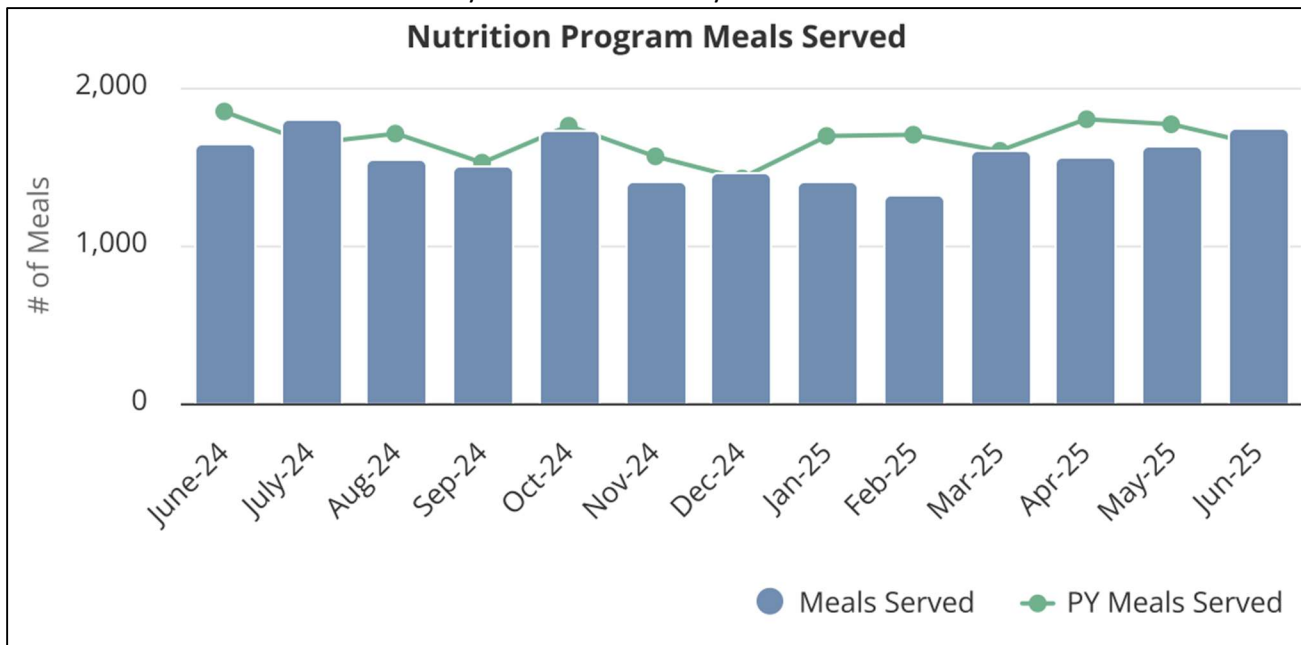
- Requesting additional funds for transportation services. Serving more people aged 60+ and experienced a sizable increase in people who have lost Medicaid benefits and now must utilize the Department of Aging medical transportation service.

Senior Enrichment Center Performance Measures:

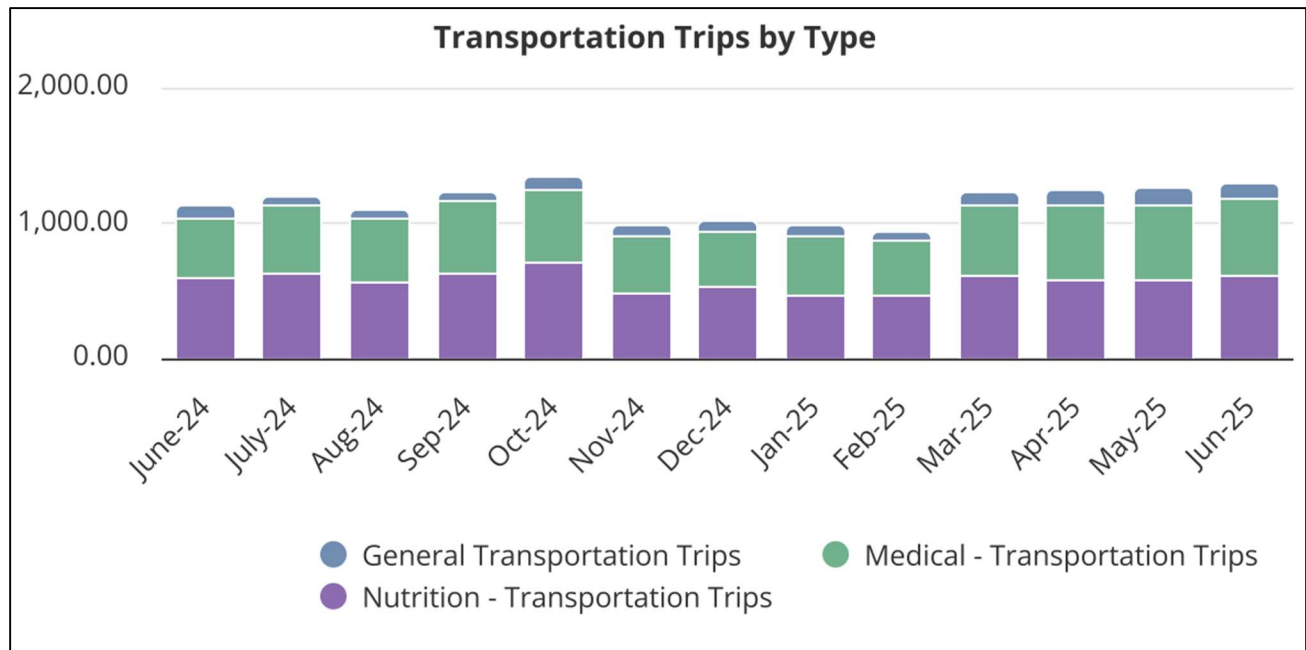
Below shows the average weekly participation at the Senior Enrichment Center by month for FY25.



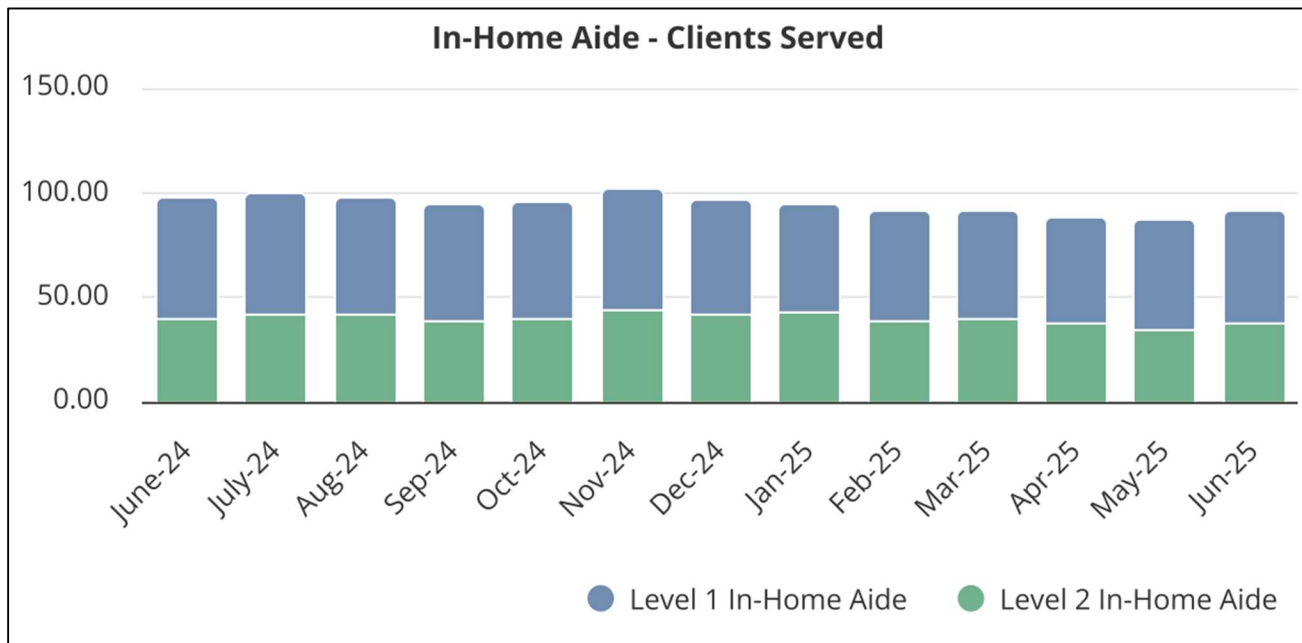
Below is the number of meals served by month to seniors by the Senior Enrichment Center.



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 FY25.



Library

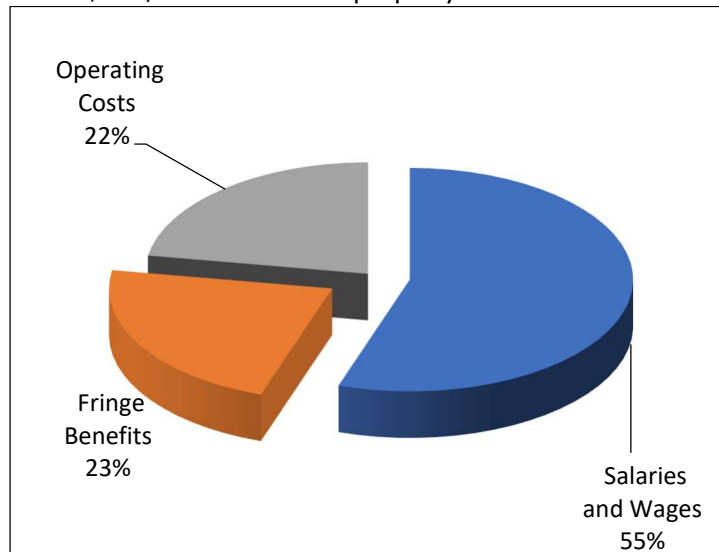
Cultural Development – Library (310)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	432,805	476,665	475,292	553,647	78,355	16.5%
Fringe Benefits	173,426	187,845	197,956	225,361	27,405	13.8%
Operating Costs	148,517	166,111	189,121	224,511	35,390	18.7%
Capital Outlay	-	3,125	-	-	-	0.0%
Total	754,748	833,746	862,369	1,003,519	141,150	16.4%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	9	9	9	10	1	11.1%

- The library budget includes funds for library books and other materials for patrons.
- The budget is 16.4% higher due mostly to salary and fringe increases and the addition of one employee to the new Aberdeen Library site. The cost of this additional person will be shared with the Town of Aberdeen.
- The Moore County Library brings in revenue budgeted at \$41,500 for regional library reimbursements, donations, and book sales. \$34,384 in revenue is budgeted from the Town of Aberdeen.
- The remaining revenue of \$927,635 comes from property tax collections.



Library Program Services, Staffing and Revenue:

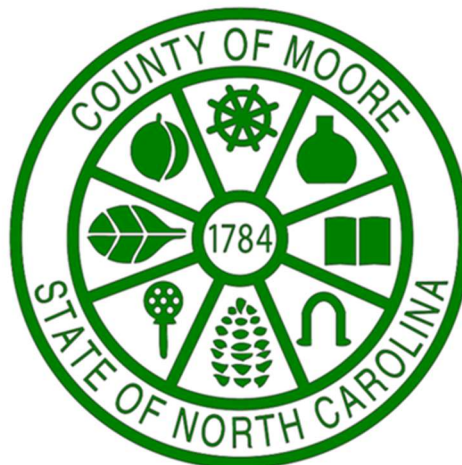
The library has ten (10) full-time positions allocated across five (5) library branches within Moore County and is a member of the Sandhills Regional Library System, which includes one bookmobile for regional library stops in and around the County for citizen convenience. The Moore County bookmobile operates Monday through Thursday, visiting daycare centers, schools, assisted living and retirement facilities, as well as other community stops.

Revenues make up \$75,884 of the total expenditure for the library of \$1,003,519. Property tax revenues support the difference of \$927,635. Revenues consist of:

- Fees and Fines \$14,000
- Book Sales, faxes and videos \$9,500
- Regional Library Reimbursement of \$18,000
- Aberdeen Library Reimbursement \$34,384

FY25 Highlights and Accomplishments:

- Assisted and supported the Friends of the Aberdeen Library and the Town of Aberdeen in their efforts to provide a new, larger library to serve southern Moore County.
- Library visits increased approximately 5% (83,434 to 87,629), and circulation of materials increased by approximately 6% (225,603 to 238,848) in FY25.
- Staff added weekly Infant Storytime programs in Carthage, and they proved so popular that they had to add an additional session per week.
- Branches offered a total of 381 Storytimes to a total of 6,716 children.
- Moore County Library was one of the winners for the “Storytime” category in the Best of the Pines local voting.
- During FY25 Summer Reading program, had a 25% increase in the number of minutes read by participants of all ages (281,370 to 350,429).





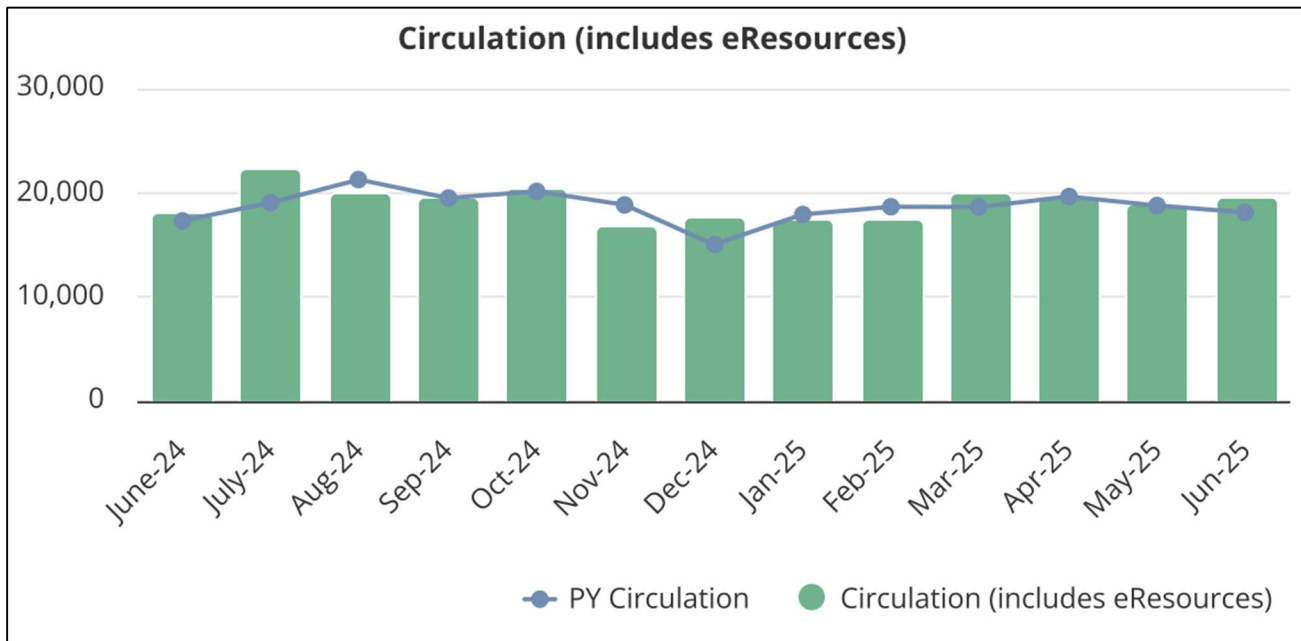
FY26 Objectives and Strategies:

- Strive to continuously improve customer service, program quality, and library holdings for the citizens of Moore County.
- Make the new Aberdeen Library, opening in Fall 2025, an inviting place to learn, grow, and engage with others in the community. The building will go from roughly 900 to 4,000 square feet, greatly expanding the library's capacity for programming and events.
- Continue to support and provide outreach via the Moore County Bookmobile to local schools, daycares, assisted living facilities, and day facilities for the developmentally disabled.
- 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.

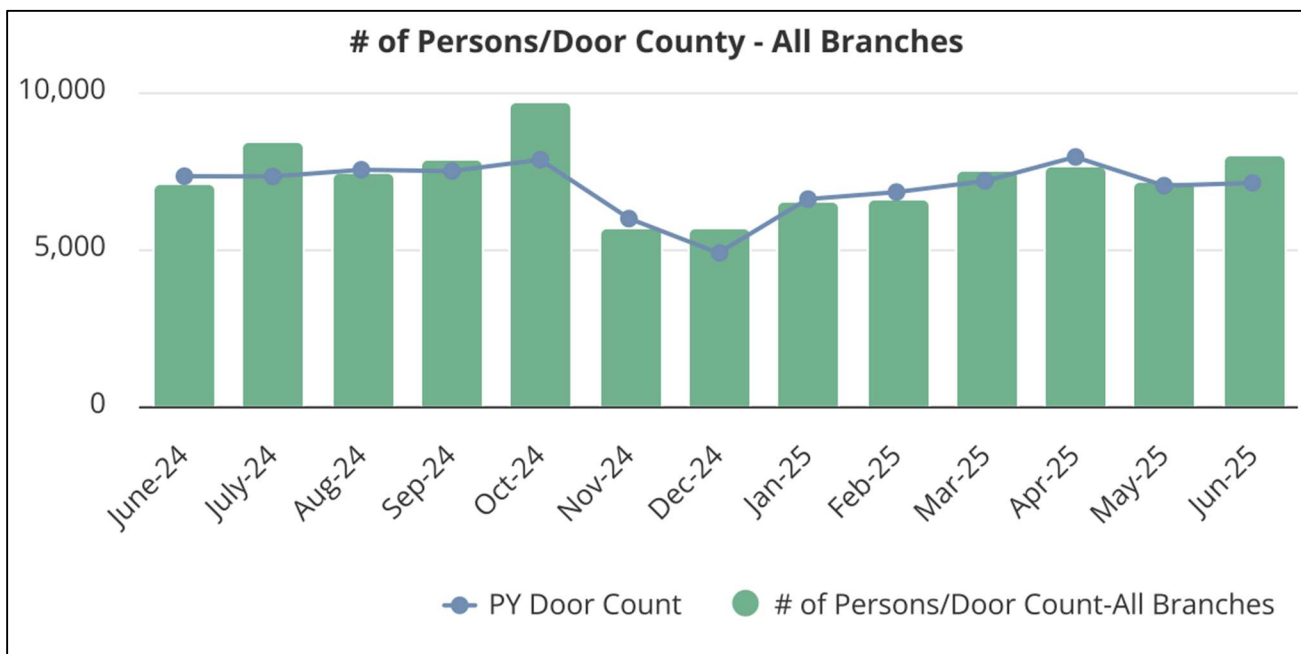


Performance Measures:

Below shows the circulation numbers for FY25 as compared to the prior year.



The graph below is the door count numbers for all branches by month for FY25 as compared to FY24.



Parks and Recreation

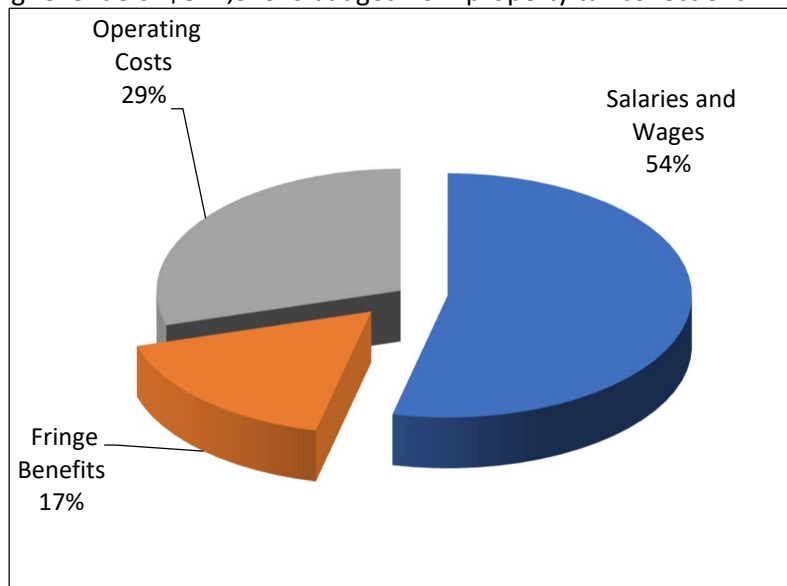
Cultural Development – Parks and Recreation (325)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	447,560	506,224	513,028	577,013	63,985	12.5%
Fringe Benefits	150,538	160,689	173,984	180,795	6,811	3.9%
Operating Costs	170,856	184,082	297,474	317,917	20,443	6.9%
Capital Outlay	-	-	-	-	-	0.0%
Total	768,954	850,995	984,486	1,075,725	91,239	9.3%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	6	6	6	6	-	0.0%

- The Parks and Recreation budget increased by 9.3% over the FY2024-25 budget. There were increases in salary and fringe increases due to cost-of-living adjustments. In FY26 budget pay rate increases for officials and umpires were included.
- Operating costs also increased due to increases in uniform costs and maintenance on the ball fields.
- Parks and Recreation have budgeted revenue of \$258,380. This revenue is made up of concession sales, donations, sponsors, signups for sports, and signs.
- The remaining revenue of \$817,345 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 tournaments, special events and offering programs and athletics throughout the year that are open to the public. Programs include flag football, volleyball, basketball, tennis, softball, baseball, splash pad, pickleball, and cheerleading.

Revenues include:

- Donations, sponsorships, grants, and fund raiser \$50,650
- Fees from programs and concessions \$207,730
- Remaining revenue from property tax collections amounting to \$817,345.



Splash Pad at Parks and Recreation Facility in Carthage

FY25 Highlights and Accomplishments:

- Added Pickleball user fees for Sunday afternoons and Thursday morning programs
- Increased revenue through hosting baseball and softball tournaments
- Created new successful volleyball and 3 on 3 basketball programs in the Fall of 2024
- Upgraded Elementary School ballfields – added infield mix and new batting cage nets. Made dugout repairs, overseeded, and cleared brush from fence lines
- Conducted a successful fundraising program with outfield banner sales reaching \$12,500
- Successfully implemented a new sponsorship program for baseball, softball, and t-ball where \$200 per team was collected to offset the cost of purchasing uniforms
- Received a grant in the amount of \$18,500 from the NC Amateur Sports Fund for athletic equipment and athletic field repairs

FY26 Objectives and Strategies:

- Seeking additional weekend tournament opportunities to increase economic impacts on the community
- Create a new basketball program for children aged 13- to 14-year-olds.
- Renovations to the Sports Complex to include fence repairs and the addition of a new storage / shop building to house equipment
- Create new programs for children ages 4 to 5 years old.

Performance Measures:

Event Participants	FY20	FY21	FY22	FY23	FY24	FY25
Flag Football	225	0	236	667	349	354
Basketball	600	0	580	689	721	851
Soccer	170	0	106	0	0	0
Tennis	0	43	97	73	125	121
Volleyball	0	0	110	247	170	226
Softball	187	203	258	314	376	219
Cheerleading	104	0	0	41	0	0
Baseball	263	554	593	645	611	1236
Pickleball					7703	6623
Summer Camp					136	165
Splash Pad Attendance			11,584	9,696	21,204	6,328
Sports Complex Attendance			5,457	34,691	49,720	34,945

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.

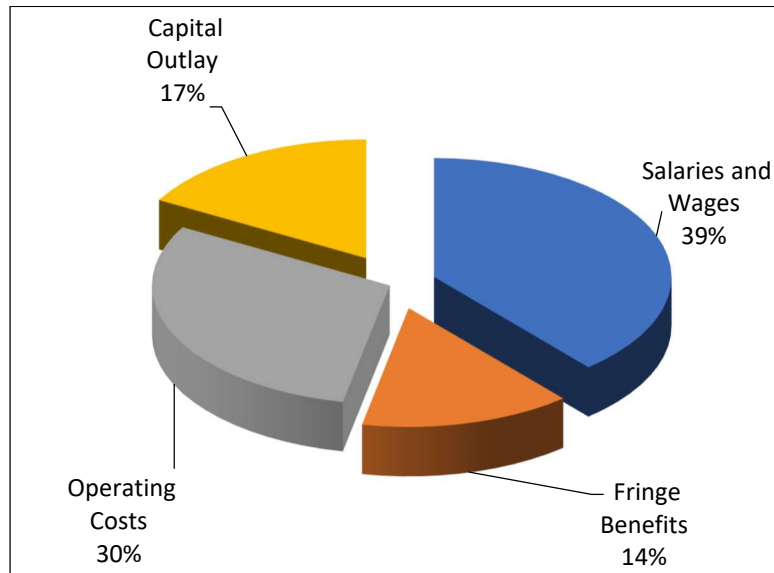
Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	1,123,285	1,194,213	1,219,189	1,305,880	86,691	7.1%
Fringe Benefits	405,420	432,590	462,284	485,668	23,384	5.1%
Operating Costs	750,153	614,093	1,228,960	1,011,127	-217,833	-17.7%
Capital Outlay	1,207,002	636,482	527,125	568,070	40,945	7.8%
Total	3,485,860	2,877,378	3,437,558	3,370,745	-66,813	-1.9%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	16	16	16	16	-	0.0%

- The Information Technology Department has a 1.9% decrease. Salary and fringe have increased by 6.1% over the prior year budget due to salary increases. Operating costs are lower higher due to decreased number of personal computers scheduled for replacement in FY2026.
- Capital outlay increase is due to network improvements.
- Revenue in the amount of \$45,100 related to GIS fees is expected to be collected in FY26. The remainder of revenue for this department comes from property tax collections in the amount of \$3,325,645.

Information Technology Program Services, Staffing and Revenue:

Information Technology (IT) Services includes 14 full-time positions, and the Geographic Information Systems (GIS) Division includes 2 full-time positions.



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. The focus is on increasing 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 lifecycles. 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.

FY25 Highlights and Accomplishments

- Enhancement of cyber security efforts with completion of a cyber security assessment by the North Carolina National Guard. Strengthening end user password guidelines along with implementation of an enterprise password manager. Complete implementation of Multi Factor Authentication (MFA) of all user accounts. Continued annual cyber security training by employees.
- Enhancement of telecommunication services by reviewing and implementing efficient and effective departmental call routing, researching and beginning migration to virtual faxing as well as identifying with migrating remote facilities to hosted VoIP services.
- Network growth and enhancements to include implementation of a new primary ISP service, new hardware supporting expansion of the County network and upgrading networking hardware.

Expansion of data management.

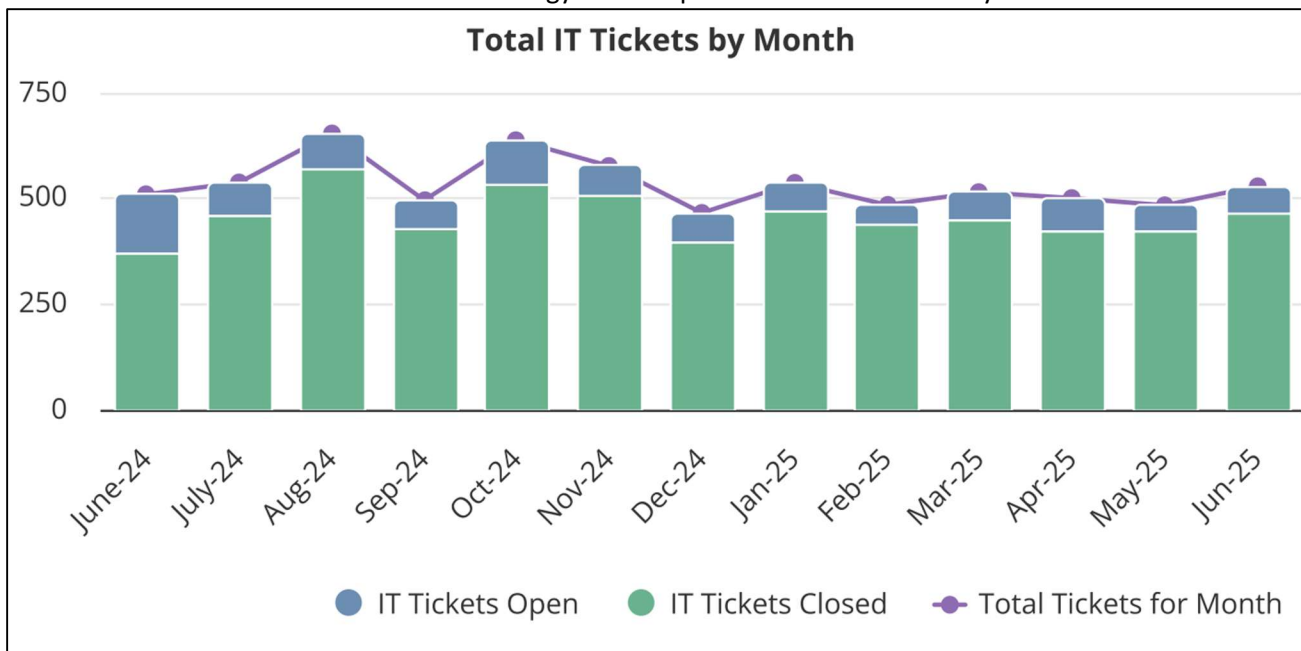
- Review and implementation of services and resources to ensure the best practices are identified and implemented with new solutions being identified to support staff in their assigned task.

FY26 Objectives and Strategies:

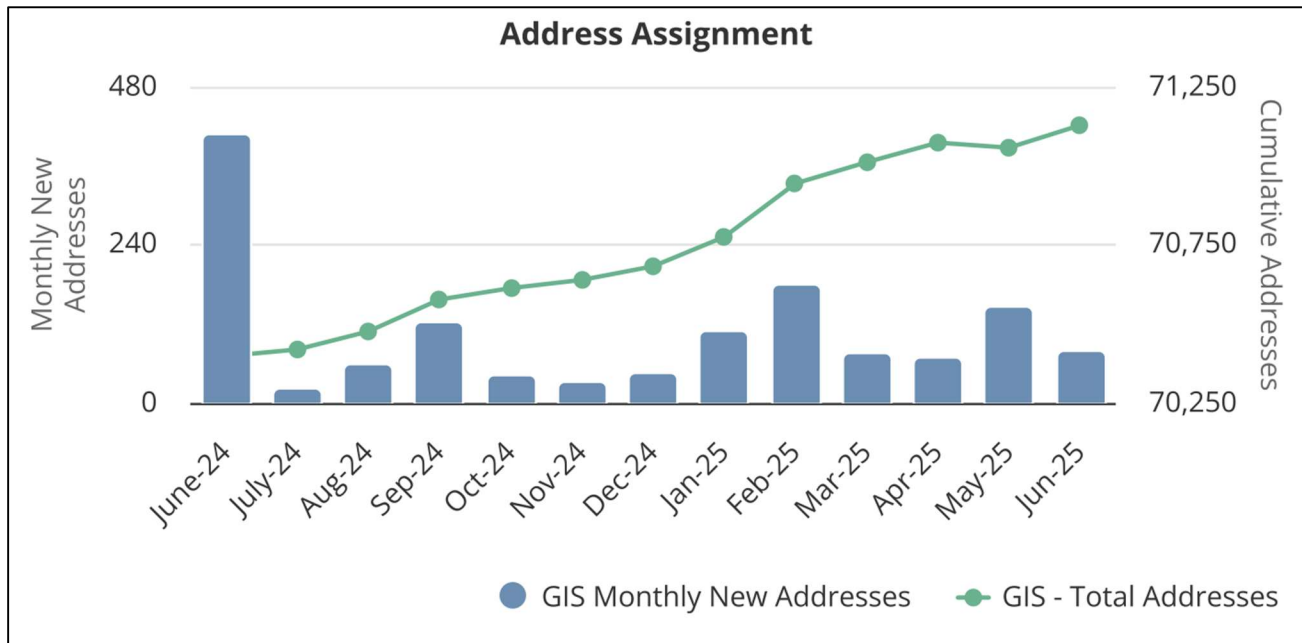
- Complete review and assessment of GIS services to include identification of a 3-year strategic plan to support enhanced resources and services.
- Continued enhancement of cyber security with review of third-party application ensuring County password guidelines are implemented
- Continue enhancement of telecommunication services by converting all fax services to virtual faxing.
- North Carolina National Guard vulnerability review of our network.
- Expansion of the County network to remote facilities.
- Continued efforts to review, update and implement 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 graph below shows the number of new addresses issued by month.



Property Management

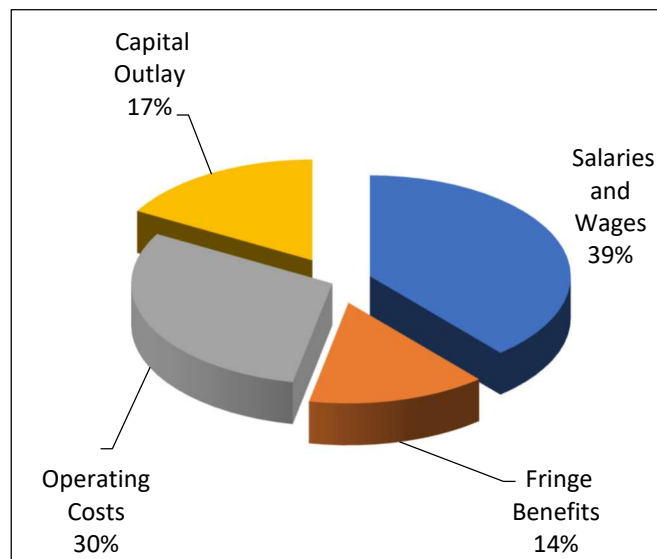
General Government – Property Management (470)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	1,262,479	1,514,867	1,667,590	1,735,587	67,997	4.1%
Fringe Benefits	609,724	663,669	788,537	780,770	-7,767	-1.0%
Operating Costs	2,387,599	2,456,532	3,024,813	2,953,352	-71,461	-2.4%
Utility Costs	908,437	976,705	1,357,660	1,403,800	46,140	3.4%
Capital Outlay	2,159,573	1,421,004	1,735,134	1,813,641	78,507	4.5%
Total	7,327,812	7,032,777	8,573,734	8,687,150	113,416	1.3%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	28.00	32.50	32.50	32.50	-	0.0%

- The Property Management budget shows an increase of 1.3% over the prior year. Some of the increases are related to salary and fringe increases due to cost-of-living increases.
- Capital Outlay increase over the prior year is due to parking lot sealing and paving at various locations.
- 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 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.

Staff include 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 provide 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 (heating, ventilation, and air conditioning), 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.

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 for 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.

FY25 Highlights and Accomplishments:

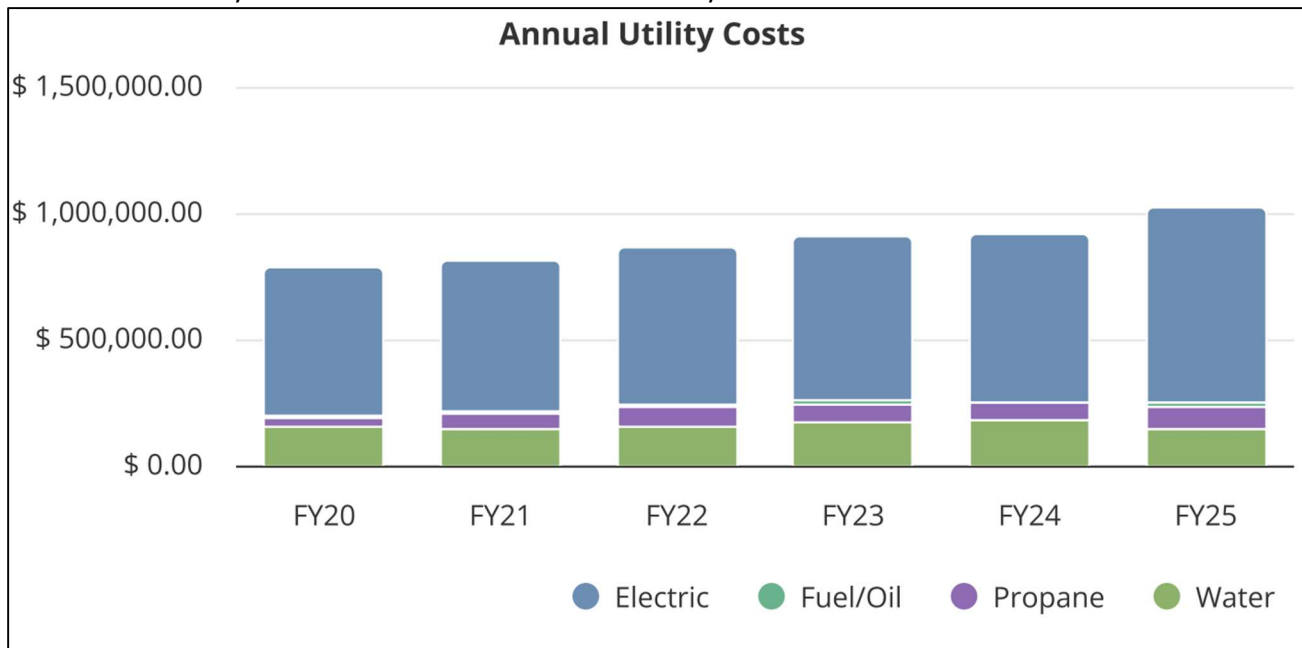
- Completed renovations and upgrades in several departments from Human Resources, Veterans Services, Cooperative Extension, and the Library.
- Renovations started at the Court Facility.
- Transitioned all staff from the Court Facility into the New Courthouse.
- Maintained all aspects of the county buildings from building maintenance, custodial services and grounds maintenance.
- Maintained all county fleet vehicles to ensure they are safe and in good working conditions.

FY26 Property Management Objectives and Strategies:

- Continue to maintain all county building and vehicle maintenance to the highest standard.
- Make several upgrades to the Currie Building, which will entail painting and HVAC equipment replacement before moving the new department into it.
- Renovate the front office space of the Board of Elections
- Move into the renovated Court Facility

Performance Measures:

Below are the utility costs on an annual basis for the County.



Animal Services

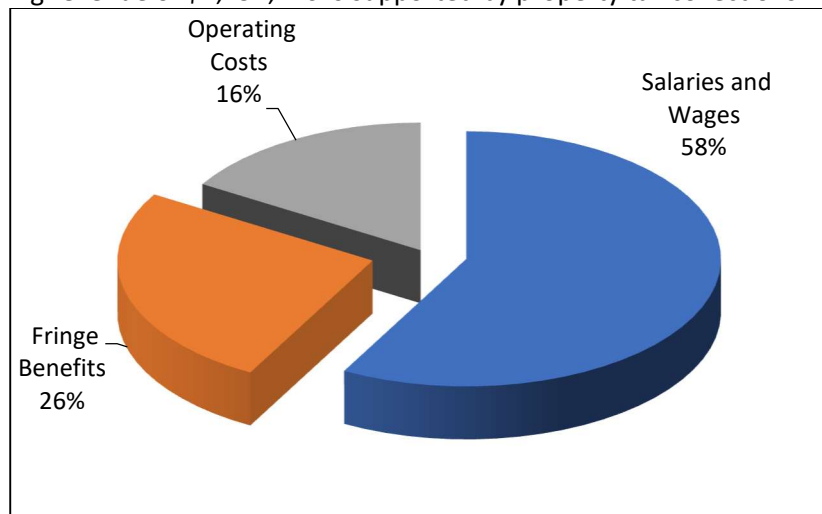
Public Safety – Animal Services (215)

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	547,774	560,931	613,358	719,119	105,761	17.2%
Fringe Benefits	241,965	250,212	274,173	319,253	45,080	16.4%
Operating Costs	166,524	125,471	190,449	202,754	12,305	6.5%
Capital Outlay	-	-	-	-	-	0.0%
Total	956,263	936,614	1,077,980	1,241,126	163,146	15.1%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	11.50	11.50	11.50	12.00	0.50	4.3%

- Animal Services reports directly to the Sheriff's Office.
- The increase in the budget amount of 15.19% is mainly due to salary and fringe related to step progression increases that started mid FY2025 and cost of living increases.
- Revenues for Animal Operations are budgeted at \$46,900 and are made up of Shelter Fees from adoptions of animals.
- The remaining revenue of \$1,194,226 is supported by property tax collections.



Animal Services Programs, Staffing and Revenue:

The 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 enforce the State and County animal laws.

Staff include twelve (12) full-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 – Eight (8) 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 support all activities and coordinate 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.

FY25 Highlights and Accomplishments:

- Finished redoing the floors in the two dog rooms.
- Sent shelter staff to training classes.
- Held three rabies clinics.
- During FY25, the animal shelter began implementing new strategies based on improved data collection and analysis. Since November 2024, we've reduced the average monthly euthanasia rate by approximately two-thirds among adoptable and rescue-eligible animals.

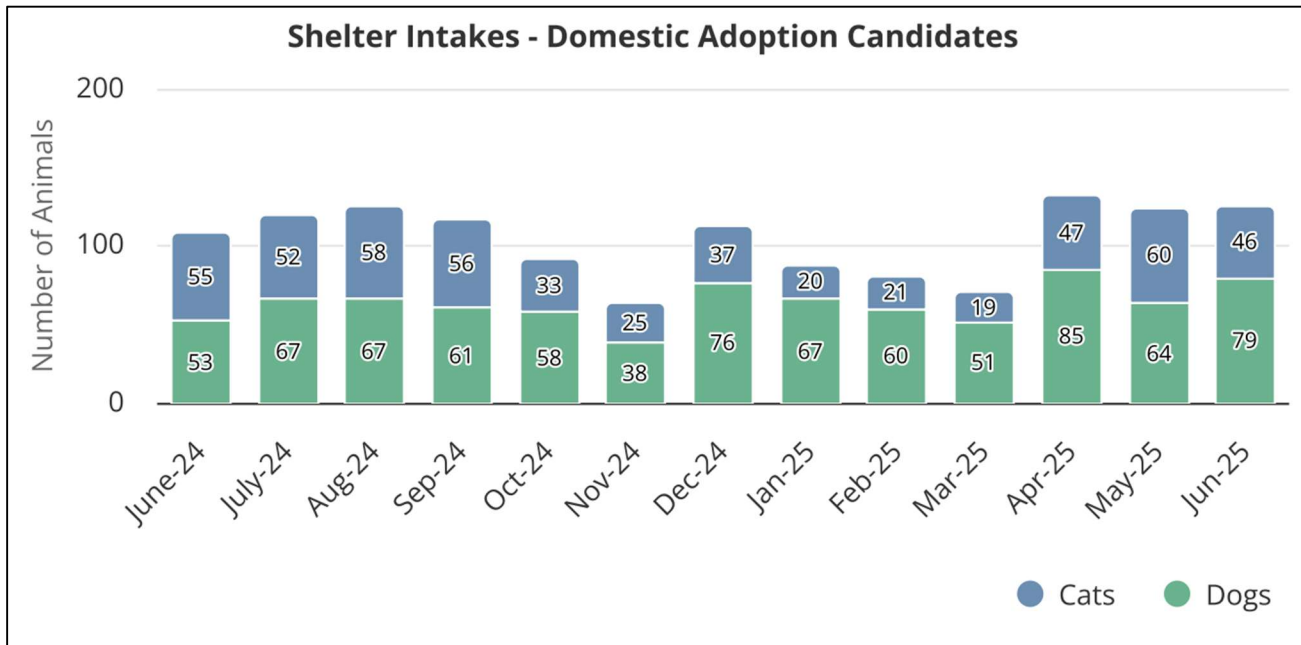
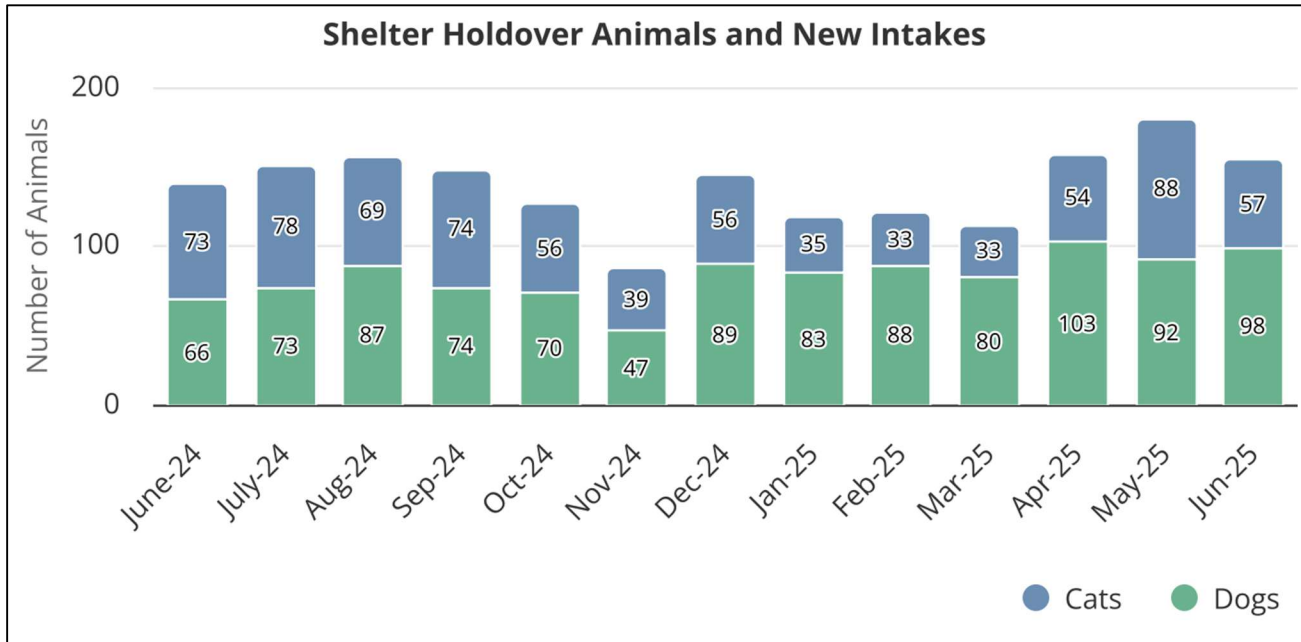
FY26 Objectives and Strategies:

- Hire a Vet Tech
- Send shelter staff to training classes.
- Reduce euthanasia rate.



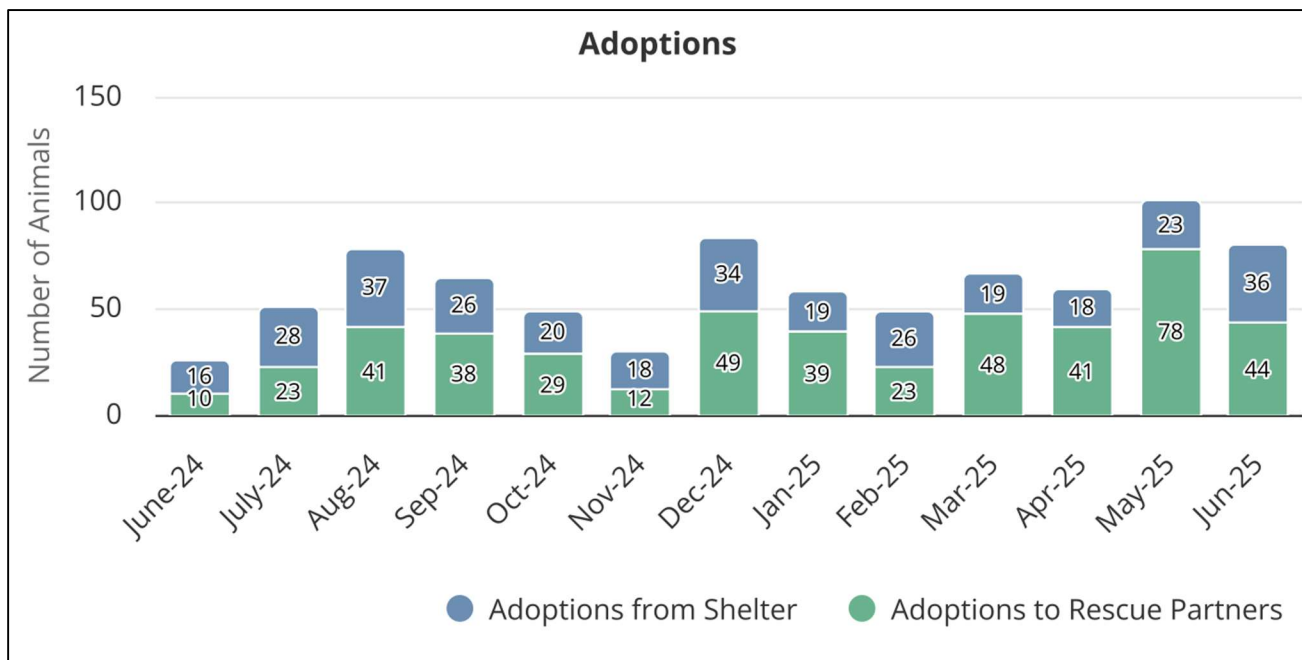
Performance Measures:

The chart below shows the number of shelter animals at the Animal Center on a monthly basis broken down between cats and dogs.



In the Animal Operations Department's 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.

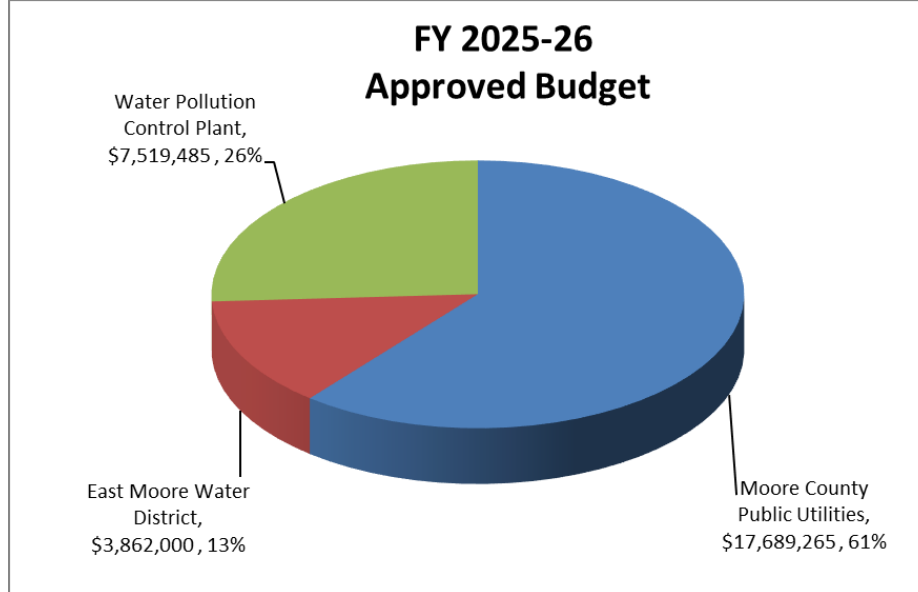
Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Education excluding Debt	40,715,653	42,738,151	44,292,474	46,107,312	1,814,838	4.1%
Mental Health	197,021	106,762	183,021	183,021	-	0.0%
JCPC	12,856	9,953	13,674	13,813	139	1.0%
Court Facility	1,620	1,700	1,800	1,800	-	0.0%
Courts	4,409	6,272	9,925	9,925	-	0.0%
Grants & Non-Profits	816,630	827,448	873,696	1,109,691	235,995	27.0%
Longevity/Undistributed Salaries	-	-	2,699,656	2,987,901	288,245	10.7%
Transfers	16,966,159	10,028,992	1,138,752	-	-1,138,752	-100.0%
Debt - Principal & Interest	25,366,520	24,734,797	23,465,553	22,737,288	-728,265	-3.1%
Total	84,080,868	78,454,075	72,678,551	73,150,751	472,200	0.6%

- Education (excluding debt) makes up about 29% 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% of the fiscal year 2024-25 General Fund budget.
- The \$46,107,312 expenditure for Education for FY26 is made up of \$40,300,018 for Moore County Schools, current expenses, digital learning equipment, and capital outlay. The remainder of \$5,807,294 is the current expense for Sandhills Community College.
- Grants increased by \$235,995 due to the Veterans Treatment Court federal grant that was received in FY2025 and is a four-year grant.
- Longevity/Undistributed Salaries – Is made up of cost-of-living adjustment for FY26 of three and a half percent (3.5%) effective June 29, 2025, to all Moore County employees. This expenditure increased from FY25 by \$288,245.
- Transfers - This decrease is due to no additional funds being transferred to Fire Service Fund Debt (Fund 258) in FY2026.
- 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 2022-23 and FY 2023-24, the original adopted budget for FY 2024-25, and the approved FY 2025-2026 budget. The percentage change refers to the change from FY 2024-2025 to FY 2025-2026.

Enterprise Fund Revenues	FY 2022-23 Actual - Non GAAP	FY 2023-24 Actual - Non GAAP	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Percent Change
Moore County Public Utilities	\$ 14,937,648	\$ 16,666,428	\$ 17,414,127	\$ 17,689,265	1.58%
East Moore Water District	\$ 3,169,222	\$ 4,082,116	\$ 3,472,081	\$ 3,862,000	11.23%
Water Pollution Control Plant	\$ 6,139,848	\$ 6,493,038	\$ 9,239,277	\$ 7,519,485	-18.61%
Total	\$ 24,246,718	\$ 27,241,582	\$ 30,125,485	\$ 29,070,750	-3.50%

The following is a presentation of expenditures in the Enterprise Fund. It includes actual “audited” spending for FY 2022-23 and FY 2023-24, the original adopted budget for FY 2024-2025, and the approved FY 2025-2026 budget. The percentage change refers to the change from FY 2024-2025 to FY 2025-2026.

Enterprise Fund Expenditures	FY 2022-23 Actual - Non GAAP	FY 2023-24 Actual - Non GAAP	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Percent Change
Moore County Public Utilities	\$ 13,611,749	\$ 14,194,912	\$ 17,414,127	\$ 17,689,265	1.58%
East Moore Water District	\$ 3,002,554	\$ 3,359,795	\$ 3,472,081	\$ 3,862,000	11.23%
Water Pollution Control Plant	\$ 5,549,785	\$ 12,962,375	\$ 9,239,277	\$ 7,519,485	-18.61%
Total	\$ 22,164,088	\$ 30,517,082	\$ 30,125,485	\$ 29,070,750	-3.50%

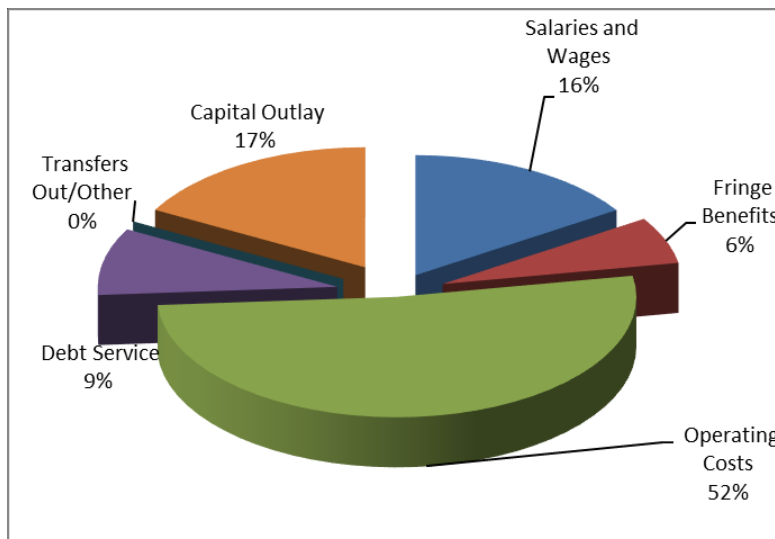
Moore County Public Utilities Fund 610

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 2022-23 Actual (Non GAAP)	FY 2023-24 Actual (Non GAAP)	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	2,148,137	2,321,818	2,645,169	2,808,752	163,583	6.2%
Fringe Benefits	889,471	910,950	1,068,483	1,116,225	47,742	4.5%
Operating Costs	6,633,625	7,861,170	8,666,342	9,149,339	482,997	5.6%
Debt Service	1,481,679	1,450,818	1,599,133	1,597,949	(1,184)	-0.1%
Transfers Out/Other	1,698,060	494,764	-	-	-	0.0%
Capital Outlay	760,777	1,155,392	3,435,000	3,017,000	(418,000)	-12.2%
Total	13,611,749	14,194,912	17,414,127	17,689,265	275,138	1.6%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	43	44	44	45	1	2.3%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	13,803,118	15,340,679	15,621,739	16,257,689	635,950	4.1%
Transfers	96,130	157,249	60,000	120,000	60,000	100.0%
Other Revenues	1,038,400	1,168,500	1,732,388	1,311,576	(420,812)	-24.3%
Total	14,937,648	16,666,428	17,414,127	17,689,265	275,138	1.6%



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 **13,837 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 FY25 to FY26.

Of the \$17.6 million in revenue budgeted for FY26, **\$16.2 million is related to collections** for the following fees for monthly base rates for water, sewer, and irrigation as well as commodity rates.

Monthly Base Rates for Water	FY25 Fee Amount	FY26 Increase	FY26 New Amount
3/4 inch meter	\$11.39	\$0.39	\$11.78
1 inch meter	\$14.25	\$0.47	\$14.72
1.5 inch meter	\$15.52	\$0.52	\$16.04
2 inch meter	\$25.05	\$0.84	\$25.89
3 inch meter	\$91.07	\$3.04	\$94.11
4 inch meter	\$115.43	\$3.85	\$119.28
6 inch meter	\$172.42	\$5.75	\$178.17
Monthly Base Rates for Sewer			
3/4 inch meter	\$13.33	\$0.45	\$13.78
1 inch meter	\$16.18	\$0.54	\$16.72
1.5 inch meter	\$17.58	\$0.59	\$18.17
2 inch meter	\$27.12	\$0.90	\$28.02
3 inch meter	\$93.12	\$3.10	\$96.22
4 inch meter	\$117.47	\$3.92	\$121.39
6 inch meter	\$174.47	\$5.82	\$180.29
Unmetered Residential Sewer Monthly Fee	\$83.07	\$2.77	\$85.84
Monthly Base Rates for Irrigation			
3/4 inch meter	\$11.39	\$0.39	\$11.78
1 inch meter	\$14.25	\$0.47	\$14.72
1.5 inch meter	\$15.52	\$0.52	\$16.04
2 inch meter	\$25.05	\$0.84	\$25.89
3 inch meter	\$91.07	\$3.04	\$94.11
4 inch meter	\$115.43	\$3.85	\$119.28
6 inch meter	\$172.42	\$5.75	\$178.17

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

	FY25 Fee Amount	FY26 Increase	FY26 New Amount
*Water Residential Commodity Charges			
Charge per 1000 gallons (0 - 2000 gallons)	\$3.73	\$0.12	\$3.85
Charge per 1000 gallons (2001 - 4000 gallons)	\$4.87	\$0.16	\$5.03
Charge per 1000 gallons (4001 - 8000 gallons)	\$5.61	\$0.19	\$5.80
Charge per 1000 gallons (8001 - 12000 gallons)	\$6.08	\$0.20	\$6.28
Charge per 1000 gallons (12001 + gallons)	\$8.52	\$0.28	\$8.80
*Water Residential Commodity Charges (MCPU-High Falls, Robbins, West Moore)			
Charge per 1000 gallons (0 - 2000 gallons)	\$5.47	\$0.18	\$5.65
Charge per 1000 gallons (2001 - 4000 gallons)	\$6.75	\$0.23	\$6.98
Charge per 1000 gallons (4001 - 8000 gallons)	\$7.56	\$0.25	\$7.81
Charge per 1000 gallons (8001 - 12000 gallons)	\$8.10	\$0.27	\$8.37
Charge per 1000 gallons (12001 + gallons)	\$9.45	\$0.32	\$9.70
Sewer Residential Commodity Charges			
Charge per 1000 gallons (0 - 2000 gallons)	\$5.19	\$0.17	\$5.36
Charge per 1000 gallons (2001 - 4000 gallons)	\$6.34	\$0.21	\$6.55
Charge per 1000 gallons (4001 - 8000 gallons)	\$7.07	\$0.24	\$7.31
Charge per 1000 gallons (8001 - 12000 gallons)	\$7.56	\$0.25	\$7.81
Charge per 1000 gallons (12001 + gallons)	\$10.00	\$0.33	\$10.33

Program Services:

Public Utilities provides water services to the unincorporated areas of the County. The program areas include:

- Administration and Billing and Collections – Eight (8) Full-time employees
- Field Service – Six (6) Full-time employees
- Utility Operations and Maintenance – Twenty-two (22) Full-time employees
- Water Quality – Five (5) Full-time employees
- Engineering - Three (3) Full-time employees
- Warehouse Inventory Coordinator – One (1) Full-time employee

There is a total of 45 employees included in this department.

FY25 Highlights and Accomplishments:

- Finalized the Vass Phase 2 Sewer Extension Project, funded by United States Department of Agriculture through a grant and a loan.
- Retirement of Randy Gould, Director of 13 years. Brian Patnode, County Engineer, was named the new Public Works Director

FY26 Objectives and Strategic Initiatives:

- Complete the Public Water Supply Wells Project on Linden Road.
- Finish Lift Station 3-3 Replacement Project in Pinehurst.
- Extend New Waterline Project down Carthage Rd and Dowd Rd.

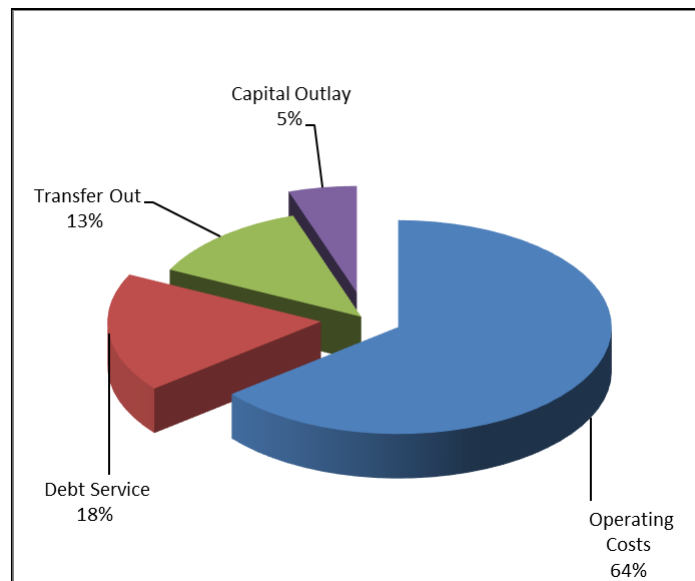
Moore County East Moore Water District Fund 620

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

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operating Costs	1,706,992	2,057,407	2,011,228	2,480,572	469,344	23.3%
Debt Service	705,093	693,905	696,219	696,764	545	0.1%
Transfer Out	590,469	546,478	434,634	484,664	50,030	0.0%
Capital Outlay	-	62,005	330,000	200,000	(130,000)	-39.4%
Total	3,002,554	3,359,795	3,472,081	3,862,000	389,919	11.2%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	3,169,222	3,587,777	3,472,081	3,862,000	389,919	11.2%
Transfers In/Other	-	494,339	-	-	-	0.0%
Total	3,169,222	4,082,116	3,472,081	3,862,000	389,919	11.2%



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 \$3.9 million for FY26. **\$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 3,761 customers.**

Fee Schedule - Item	FY 2025/2026 Fee Amount
Monthly Base Rate for East Moore Water District (including irrigation)	
3/4 inch meter	\$30.55
1 inch meter	\$34.40
2 inch meter	\$52.06
4 inch meter	\$250.83
*Water Residential Commodity Charges	
Charge per 1000 gallons (0 - 2000 gallons)	\$3.85
Charge per 1000 gallons (2001 - 4000 gallons)	\$5.03
Charge per 1000 gallons (4001 - 8000 gallons)	\$5.80
Charge per 1000 gallons (8001 - 12000 gallons)	\$6.28
Charge per 1000 gallons (12001 + gallons)	\$8.80

FY25 Highlights and Accomplishments:

- Rate Study is completed each fiscal year to determine the correct charges for services required to cover expenses 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.

FY26 Objectives and Strategic Initiatives:

- Maintain budgeting five (5) percent or more of the total expenses be moved to a capital reserve fund for future capital projects.
- Determine the appropriate rate structure to cover future expenses including infrastructure by completing an annual rate study.

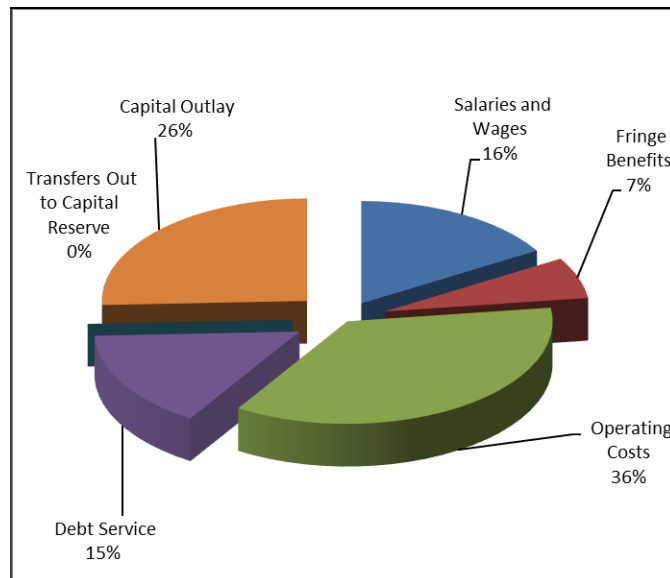
Moore County Water Pollution Control Plant (WPCP) Fund 600

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	871,334	1,020,268	1,188,546	1,230,567	42,021	3.5%
Fringe Benefits	368,959	397,825	482,675	489,947	7,272	1.5%
Operating Costs	1,807,525	1,895,063	2,883,750	2,709,865	(173,885)	-6.0%
Debt Service	1,245,308	1,229,643	1,184,306	1,160,806	(23,500)	-2.0%
Transfers Out to Capital Reserve	7,160	-	35,000	-	(35,000)	-100.0%
Capital Outlay	1,249,499	8,419,576	3,465,000	1,928,300	(1,536,700)	-44.3%
Total	5,549,785	12,962,375	9,239,277	7,519,485	(1,719,792)	-18.6%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	19.5	19.5	19.5	19.5	-	0.0%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	6,066,728	6,481,964	6,677,685	7,132,365	454,680	6.8%
Other Revenues	73,120	11,074	2,561,592	387,120	(2,174,472)	-84.9%
Total	6,139,848	6,493,038	9,239,277	7,519,485	(1,719,792)	-18.6%



Program Services:

The Water Pollution Control Plant has 19 Full-time employees and 1 Part-time employee:

- 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 and one (1) Part-time employee

Charges for Services:

Flow rates are charged to each municipality based on cost per gallon and a monthly flat fee as shown on the fee schedule below:

Fee Schedule - Item	FY 2025/2026 Fee Amount
Flow Rates for Municipalities	\$3.73/1000 gallons
Flow Rates for Camp Mackall	\$6.26 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
Pretreatment	
Initial Permit Fee	\$100.00
Permit Renewal Fee	\$35.00
Annual inspection Fee	\$70.00
Permit Violation or Unpermitted Discharge. The Notice of Violation assessed penalty fee is subject to the Moore County Enforcement Response Plan (ERP).	\$0 to \$25,000 per day, per violation

Fees are established by a Rate Study conducted each year with a contract the Water Pollution Control Plant has with an outside vendor. Revenues from these rates must cover all expenses in this fund as well as determine what future projects are in the Capital Plan.

FY25 Highlights and Accomplishments:

- Rate Study is completed each fiscal year to determine the correct charges for services required to cover expenses as well as future infrastructure.
- Completed Raw Sewage Pump Upgrade project at the Water Pollution Control Plant
- Completed Variable Frequency Drive Replacement and Motor Control Center at the WPCP

FY26 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.
- Replace the bar screens at the raw sewage pump station.
- Replace the aeration blowers at the plant.

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. FY 2026 shows a 3.5% rate increase in Enterprise Funds fees. Plans to have annual increases due to capital for infrastructure are ongoing.
- Other Revenues – Investment earnings, grants, capital contributions and appropriated retained earnings make up most of this category of revenue. Investment earnings have 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 infrastructure development projects.

Expenses

- Salary and Wages – This component is expected to increase in line with other County employees. In FY2026 there will be a 3.5% increase effective June 28, 2025.
- Fringe Benefits – Are expected to increase as wages increase. The pension rate that is set by the state has continued to increase year after 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 Carthage Road and Dowd Road Waterline Extension Fund 610:** This project is to extend water to residents on Carthage Road and Dowd Road. The project was awarded to a vendor on August 5, 2025, in an amount of \$4,008,333. A pre-construction meeting is to be held soon and will take approximately eight months to complete.
- **Linden Road Wells Project Fund 610:** Two wells have been installed on Linden Road. The Longfellow Well has the potential to produce 160 gallons per minute, and the Baer Well a potential of 70 gallons per minute. The infrastructure will need to be completed to put the wells into production. Bids are expected to be opened on August 27, 2025.
- **Pinewild Test Well Fund 610:** The Pinewild test well was drilled on July 31, 2025, and is projected to pump 150 gallons per minute. Once all permitting and testing are in place, this project will move forward to get the well infrastructure in place.
- **Seven Lakes Sewer Fund 610:** The County received State appropriations in FY25 for \$15M to extend sewer infrastructure into the Seven Lakes Business District. There are multiple phases for this project. The first is being undertaken by North Carolina Department of Transportation (NCDOT) during the widening of Highway 211 under their transportation improvement project R-5726. A sewer force main will be installed along the right-of-way and connect to the second phase of the

project, which is a lift station in West End and an additional force main down Highway 211 into the Pinehurst collection system. Both projects are scheduled to be completed by October 2027.

- **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, especially with the future Land Use Plan being finalized. The Moore County Board of Commissioners frequently holds work sessions to keep this at the forefront.

Below is a chart that shows the current sources of water for Moore County.

Source	Supply Volume (MGD)	Expiration Year	Source River Basin
Harnett County	3.000	2112	Cape Fear
Pinehurst Wells	2.400	N/A	N/A (wells)
Town of Southern Pines	1.000	2028 Renews	Lumber
Town of Aberdeen	0.600	2026 Renews	N/A (wells)
TOTAL	7.000		

- **Water Pollution Control Plant Aeration Blower Upgrade Fund 600:** The Water Pollution Control Plant has been working on replacing aeration blowers. The plant has a total of five blower systems, and most are at the end of their useful life. Two blowers are scheduled to be replaced in late 2025. The cost for each blower is approximately \$200K.
- **Water Pollution Control Plant Bar Screen Replacement Fund 600:** The Water Pollution Control Plant will be replacing the bar screen in FY2026. The influent bar screen is a mechanical device that removes large solid objects from wastewater. The estimated cost is approximately \$1M for this project.
- **Wadsworth and Manor Road Petition for Water Fund 620 (East Moore Water District):** Thirty-five citizens have signed a petition for water extensions into their community. Funding is being sought through the United States Department of Agriculture (USDA) Rural Development Program.

The projects listed above are currently in process. The water source project will be a multi-year project once a decision is made on where to source water. The Capital Improvement Program section of this document includes long-term projects within Public Utilities, Water Pollution Control Plan and East Moore Water District.

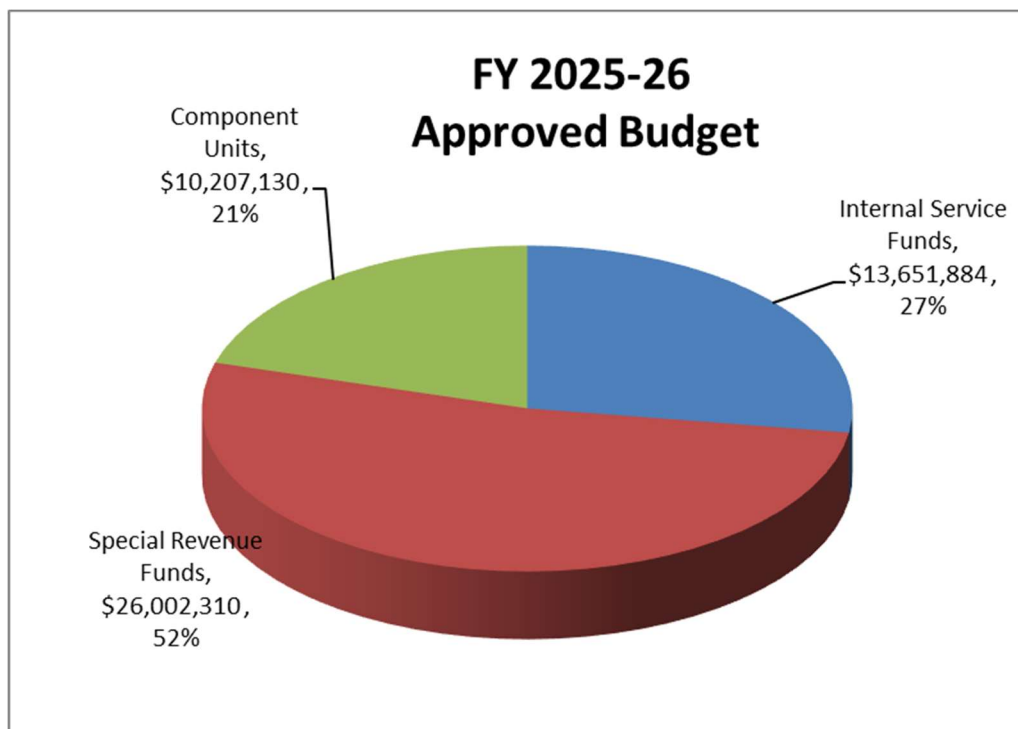
OTHER FUNDS - INTERNAL SERVICE FUND, SPECIAL REVENUE FUNDS AND COMPONENT UNITS

The *Other Funds* account for all other funds except for the General Fund for the County of Moore. These funds include one (1) Internal Service Fund is 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 2022-23 and FY 2023-24, the original adopted budget for FY 2024-25, and the approved FY 2025-26 Budget. The percentage change refers to the change from FY 2024-25 to FY 2025-26.

Other Fund Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Percent Change
Internal Service Funds	\$ 12,244,662	\$ 12,139,826	\$ 12,233,754	\$ 13,651,884	11.59%
Special Revenue Funds	\$ 20,075,120	\$ 24,777,265	\$ 24,145,029	\$ 26,002,310	7.69%
Component Units	\$ 7,677,332	\$ 10,034,093	\$ 10,033,603	\$ 10,207,130	1.73%
Total	\$ 39,997,114	\$ 46,951,184	\$ 46,412,386	\$ 49,861,324	7.43%

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2022-23 and FY 2023-24, the original adopted budget for FY 2024-25, and the approved FY 2025-26 Budget. The percentage change refers to the change from FY 2024-25 to FY 2025-26.

Other Fund Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Percent Change
Internal Service Funds	\$ 11,494,331	\$ 12,077,932	\$ 12,233,754	\$ 13,651,884	11.59%
Special Revenue Funds	\$ 18,642,499	\$ 20,623,772	\$ 24,145,029	\$ 26,002,310	7.69%
Component Units	\$ 10,056,894	\$ 9,107,049	\$ 10,033,603	\$ 10,207,130	1.73%
Total	\$ 40,193,724	\$ 41,808,753	\$ 46,412,386	\$ 49,861,324	7.43%

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 chart below shows the expenditure and revenue for each of the Special Revenue Funds in summary. Please note that more details are 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
EMS Fund 200	11,609,061	12,063,035	13,312,160	14,615,897	1,303,737	9.8%
E911 Fund 210	150,254	380,944	211,428	194,715	(16,713)	-7.9%
Fire Districts Fund 215	5,451,129	6,345,692	7,529,684	6,890,993	(638,691)	-8.5%
Fire Districts Fund Debt 216	-	-	1,057,807	939,776	(118,031)	-11.2%
Soil & Water Conservation Fund 220	13,448	10,076	33,753	23,753	(10,000)	-29.6%
Transportation (MCTS) Fund 230	1,082,811	1,178,347	1,540,197	2,560,005	1,019,808	66.2%
DSS Charitable Fund 280	6,884	5,291	15,000	15,000	-	0.0%
DSS Payee Fund 281	328,912	313,353	420,000	420,000	-	0.0%
Opioid Settlement Funds 290	-	327,032	25,000	342,171	317,171	1268.7%
Total	18,642,499	20,623,770	24,145,029	26,002,310	1,857,281	7.7%

Special Revenue Fund Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
EMS Fund 200	11,617,402	13,734,869	13,312,160	14,615,897	157,524	1.2%
E911 Fund 210	441,722	176,955	211,428	194,715	(16,713)	-7.9%
Fire Districts Fund 215	6,004,853	7,104,116	7,529,684	6,890,993	(638,691)	-8.5%
Fire Districts Fund Debt 216	-	-	1,057,807	939,776	(118,031)	-11.2%
Soil & Water Conservation Fund 220	16,762	18,228	33,753	23,753	(10,000)	-29.6%
Transportation (MCTS) Fund 230	1,077,539	1,323,027	1,540,197	2,560,005	1,019,808	66.2%
DSS Charitable Fund 280	6,788	5,226	15,000	15,000	-	0.0%
DSS Payee Fund 281	319,557	295,464	420,000	420,000	-	0.0%
Opioid Settlement Funds 290	590,497	2,119,349	25,000	342,171	317,171	1268.7%
Total	20,075,120	24,777,234	24,145,029	26,002,310	1,857,281	7.7%

Risk Management

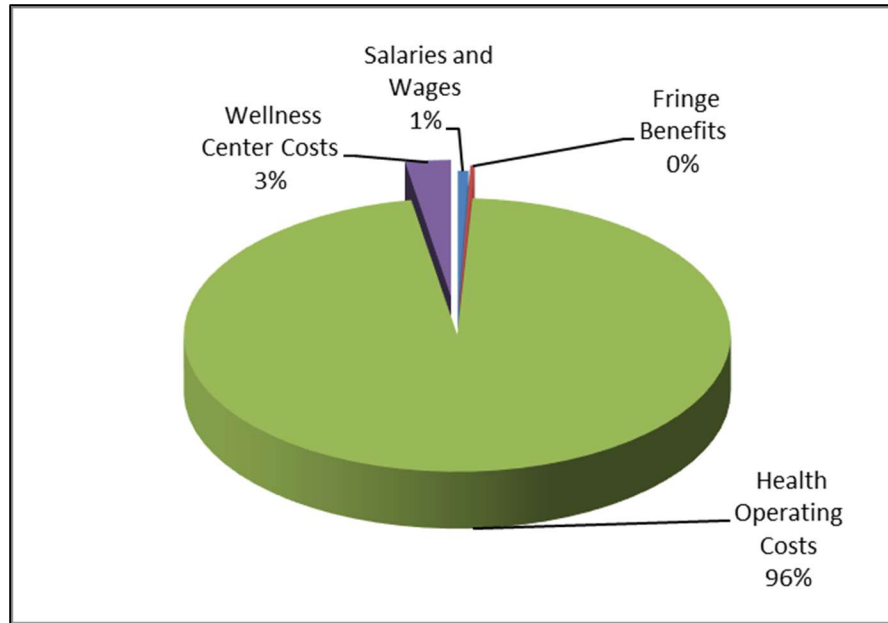
Self-Insurance Risk Management Fund 810

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	74,550	76,237	76,618	87,967	11,349	14.8%
Fringe Benefits	25,349	26,993	31,703	31,013	(690)	-2.2%
Health Operating Costs	11,086,065	11,666,487	11,795,789	13,135,019	1,339,230	11.4%
Wellness Center Costs	308,367	308,215	329,644	397,885	68,241	20.7%
Total	11,494,331	12,077,932	12,233,754	13,651,884	1,418,130	11.6%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	1	1	1	1	-	0.0%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Employer Contributions	6,770,255	7,081,083	7,816,720	7,901,310	84,590	1.1%
Non-employer Contributions	1,432,402	1,450,757	1,426,440	1,357,990	(68,450)	-4.8%
Insurance Reimbursements	1,490,931	1,181,834	900,000	900,000	-	0.0%
Worker's Comp Premiums	297,502	297,502	306,431	239,032	(67,399)	-22.0%
Worker's Comp Claims	718,462	277,208	264,081	209,394	(54,687)	-20.7%
Liability & Property Insurance	253,906	309,868	370,311	429,450	59,139	16.0%
Life Insurance	128,102	145,624	150,628	179,128	28,500	18.9%
Unemployment Insurance	40,002	20,000	40,000	40,063	63	0.2%
Wellness Assessment	363,100	375,950	390,250	394,000	3,750	1.0%
Transfers	750,000	1,000,000	-	-	-	0.0%
Appropriated Retained Earnings	-	-	568,893	2,001,517	1,432,624	251.8%
Total	12,244,662	12,139,826	12,233,754	13,651,884	1,418,130	11.6%



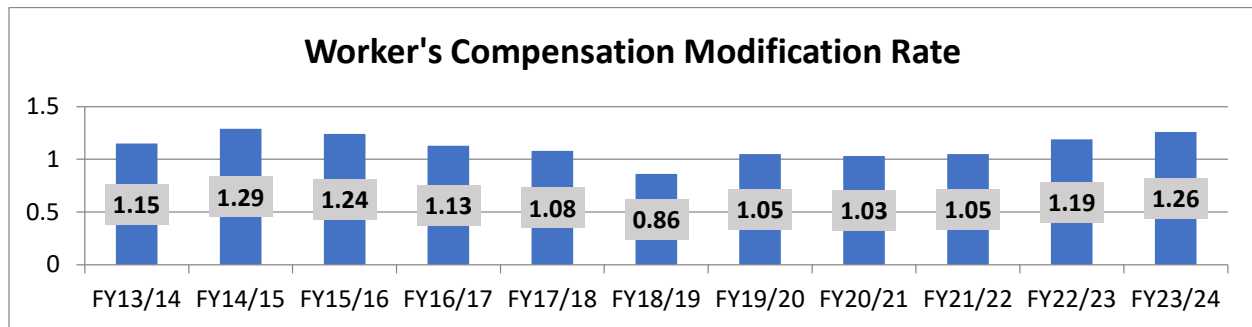
Program Services:

This fund accounts for one (1) Full-time employee whose office is in the Human Resources Department. This fund is sometimes called the Self Insurance Fund or Risk Management Fund but handles all insurance and risk issues for the County.

The Moore County Risk Management Fund administers health and dental insurance and voluntary benefit products, interprets policy and program covered benefits and assists with claim resolution. In addition, the fund administers the property and liability, and workers compensation (WC) insurance coverage, coordinates the safety program, loss control, claim handling and general risk management services for County departments. Risk Management is responsible for the payment of the following: Worker's Compensation (WC) Premiums, WC 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 \$3.0 million. As insurance costs increase or decrease annually, these costs are passed on to the County departments and affect the overall cost of fringe benefits.

Experience modifier or ex mod is the adjustment of an annual insurance premium based on previous loss experience. Experience modifier (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 do not include the immediate past year, but the three prior years. The ex-mod for FY 23/24 for our policy that expired on June 30, 2024, would include loss data from July 1, 2019, to June 30, 2022. 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).



FY25 Highlights and Accomplishments:

- 59 Liability and Property Claims filed with 51 being closed and 8 open.
- 24 Workers Compensation Claims filed with 22 being closed and 2 opened.
- Held the annual employee health fair.
- Awarded FirstHealth of the Carolinas to manage 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 to employees and dependents who are on the health plan. This service provides reduced costs in regular health claims.

FY26 Objectives:

- Award BlueCross Blue Shield of NC for health insurance coverage.
- Award MetLife for dental insurance coverage.
- To be a self-sustaining fund without any additional support from the General Fund to cover the cost of claims. The FY 2026 cost per full-time employee of \$10,000.



Emergency Management Systems (EMS)

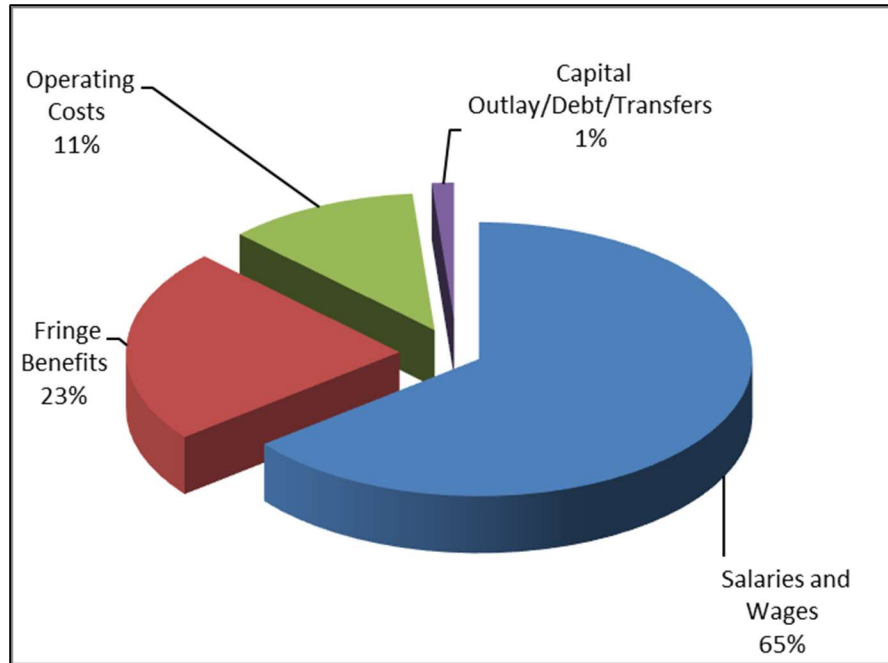
Emergency Management Ambulatory Fund 200

This fund is used to account for all County Emergency Medical services funded by the \$0.0375 Advanced Life Support Tax (ambulatory services).

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	6,317,067	6,951,144	7,760,722	9,406,724	1,646,002	21.2%
Fringe Benefits	2,746,110	2,482,939	3,387,994	3,359,865	-28,129	-0.8%
Operating Costs	1,141,625	1,475,969	1,623,556	1,659,308	35,752	2.2%
Capital Outlay/Debt/Transfers	1,404,259	1,152,984	539,888	190,000	-349,888	-64.8%
Total	11,609,061	12,063,036	13,312,160	14,615,897	1,303,737	9.8%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	88.20	100.45	108.45	108.95	0.50	0.5%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Adv Life Support Tax	5,923,241	8,139,207	8,318,743	8,570,408	251,665	3.0%
EMS Consultant Insurance Reimb	4,558,955	4,790,250	4,746,388	5,191,412	6,388	0.1%
Medicaid Cost Reimbursements	111,122	336,433	123,000	250,000	127,000	103.3%
Other Revenues	27,989	72,310	-	-	-	0.0%
Appropriated Fund Balance	-	-	124,029	604,077	480,048	387.0%
Capital Lease Proceeds/Transfers	996,095	396,669	-	-	-	0.0%
Total	11,617,402	13,734,869	13,312,160	14,615,897	1,303,737	9.8%



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 eight Paramedic level ambulances, three Paramedic level Quick Response Vehicles and one EMS Shift Commander vehicle responding from ten strategically located bases throughout Moore County. Moore County EMS operates on 12-hour shift staffing. 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. This department 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, FY25, and FY26 the rate has decreased to \$.0375/\$100 value. FY24 was a revaluation year. The revenue neutral rate at that time was \$.0290/\$100.
- This fund handles all costs associated with ambulatory transport. A little over 61% of revenue comes from property tax.
- **Other Revenue Sources** – 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 transport and make up 36% of revenue to this fund. Other revenue sources and fees charged by the Emergency Services Fund are as follows:

Fee Schedule - Item	FY 2025/2026 Fee Amount
Basic Life Support (Non-emergent)	\$425.00
Basic Life Support (Emergent)	130% above Medicare Fee Schedule
Advanced Life Support (Non-emergent)	\$425.00
Advanced Life Support (Emergent)	130% above Medicare Fee Schedule
Advanced Life Support - Level 2	130% above Medicare Fee Schedule
Loaded Mileage	130% above Medicare Fee Schedule
Treatment with no Transport	\$100.00

Expenditure:

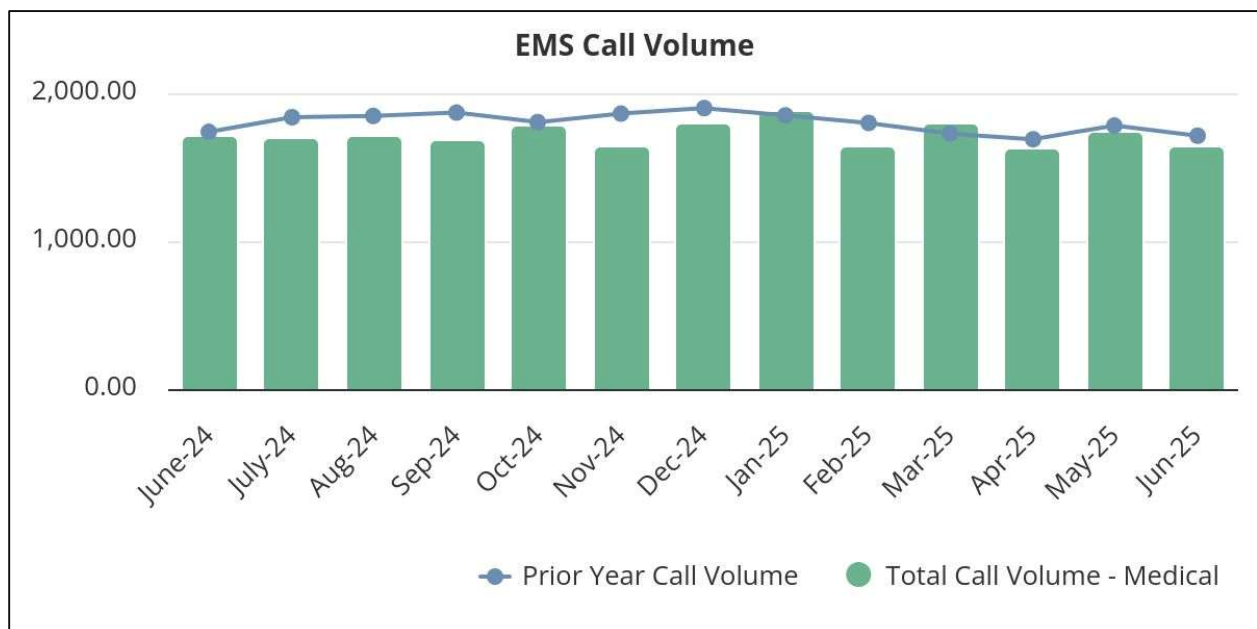
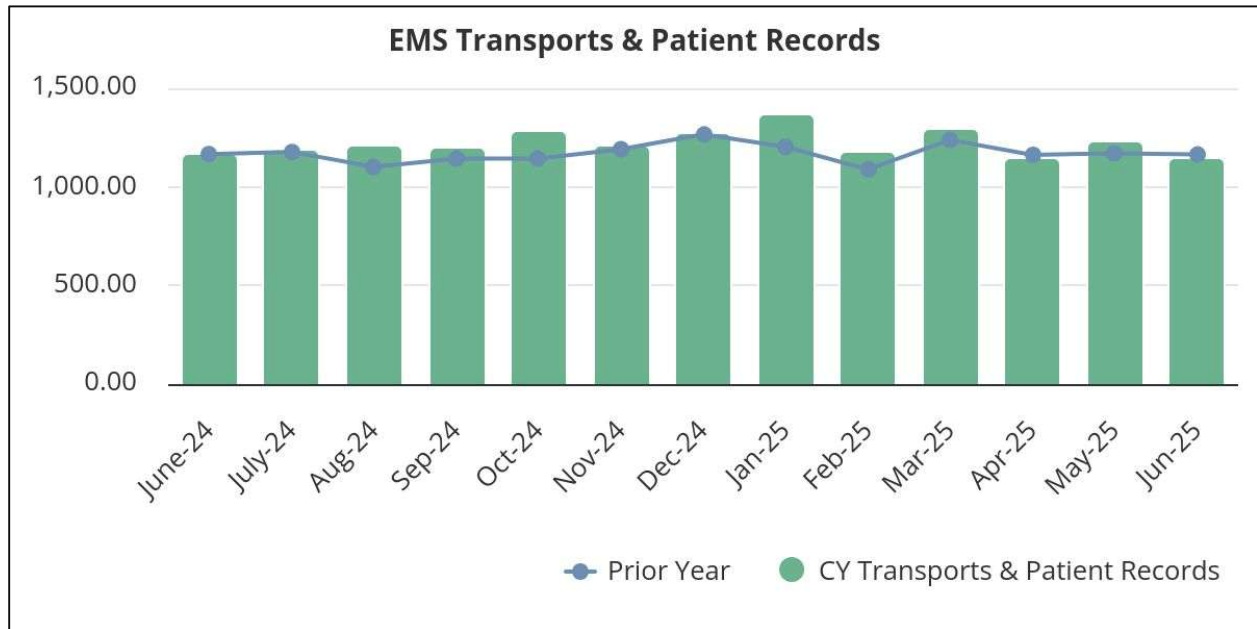
- Salaries and Fringe Benefits - These costs have increased due to a step progression increase for all EMS employees that took place in December of 2024. FY26 will recognize the full year of those increases along with a 3.5% COLA that will take effect at the beginning of FY26.
- Operating Costs – There is a slight increase in operating costs over the prior year budget due to increases for supplies.

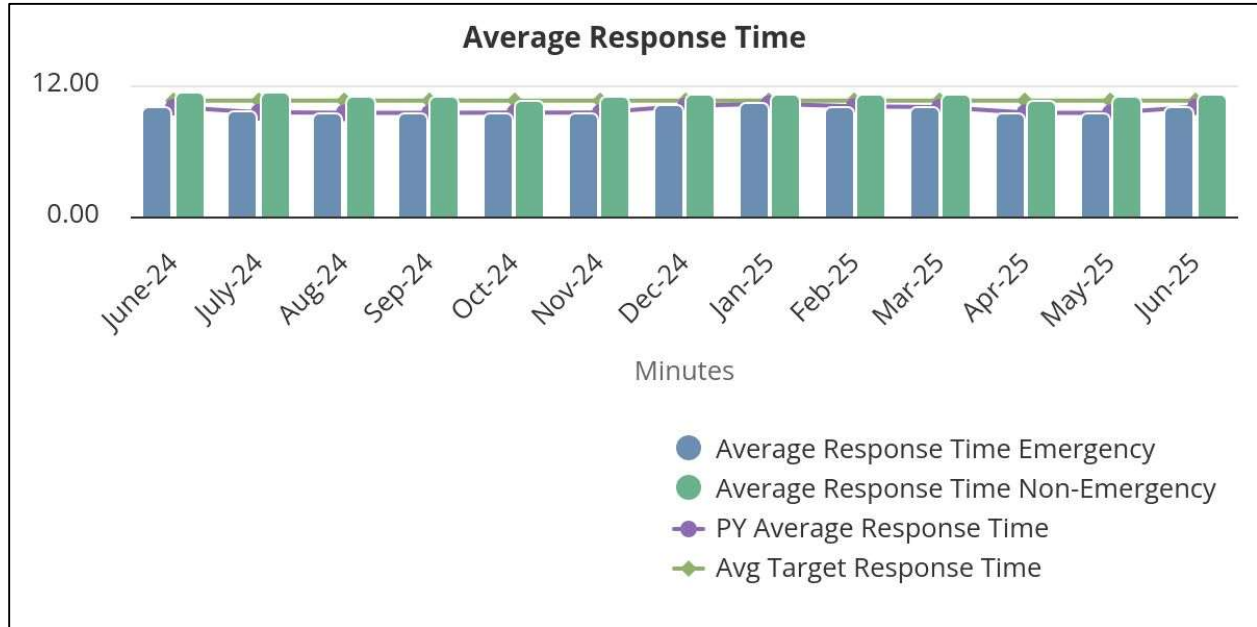
FY25 Highlights and Accomplishments

- Continued to provide public education for Hands-Only CPR to increase the citizens knowledge of this life saving program.
- Continued to monitor and look at opportunities to decrease response times to EMS Calls.
- Continued to promote File of Life and Yellow Dot Program.
 - The File of Life provides information to emergency responders on critical medical and emergency contact information at times when patients cannot.
 - The Yellow Dot Program is a free community service that provides first responders with a medical information card for accident victims or individuals with special needs. A Yellow Dot decal is placed on vehicles rear window to alert responders to check the glove compartment for the card.

FY26 Objectives:

- New EMS Station at Pinehurst and J Dowdy Road, and co-locate in the Eagle Spring Fire Department with Quick Response Vehicles
- Continue to provide public education for Hands-Only 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 monitor and work to decrease hospital wait times for EMS units

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operating Costs	136,542	258,439	211,428	194,715	(16,713)	-7.9%
Capital Outlay	13,712	122,505	-	-	-	0.0%
Total	150,254	380,944	211,428	194,715	(16,713)	-7.9%
Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
E911 PSAP Revenues	389,188	122,977	-	-	-	0.0%
Interest Earned	30,121	53,978	-	-	-	0.0%
Transfers	22,413	-	-	-	-	0.0%
Appropriated Fund Balance	-	-	211,428	194,715	(16,713)	-7.9%
Total	441,722	176,955	211,428	194,715	(16,713)	-7.9%

E911 Telephone Fund 210 Program Services:

The E911 Telephone Fund budget is \$194,715. In order to balance the budget \$194,715 is pulled from appropriated fund balance. In FY26 there are no E911 revenues coming from the state. In prior years the E911 revenues were comprised of the E911 surcharges 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 FY26. The information below provides call volume information on a per fiscal year basis and the projected number of calls for FY26 is expected to be close to 100,000. These calls include all calls for service into the Public Safety E911 Center including Fire, Medical, Law Enforcement and other types of calls.

- 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
- FY25 Call Volume 96,621

Revenue is based on a calculation formula provided by the PSAP (Public Safety Answering Point) Board in Raleigh, NC. Funding in FY2025 was \$0 and for FY2026 remains the same. This 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 estimated reduction in fund balance in 2024-25 is related to the Time Division Multiple Access (TDMA) upgrades which upgraded most of the communications system equipment.

E911 Fiscal Year	Beginning FB	Actual Revenues	Actual Expenditures	Rev less Exp	Ending FB	Cash Equity
2016-17	\$1,209,313	\$545,817	\$547,601	(\$1,784)	\$1,207,529	\$927,881
2017-18	\$1,207,529	\$535,146	\$1,009,438	(\$474,292)	\$733,237	\$711,355
2018-19	\$733,237	\$390,654	\$312,837	\$77,817	\$811,054	\$796,219
2019-20	\$811,054	\$345,860	\$330,732	\$15,128	\$826,182	\$835,945
2020-21	\$826,182	\$366,874	\$316,407	\$50,467	\$876,649	\$856,099
2021-22	\$876,649	\$371,363	\$201,487	\$169,876	\$1,046,525	\$1,023,062
2022-23	\$1,046,525	\$441,722	\$150,254	\$291,468	\$1,337,993	\$1,322,164
2023-24	\$1,337,993	\$176,954	\$380,944	(\$203,990)	\$1,134,003	\$1,125,765
Estimated 24-25	\$1,134,003	\$4,362	\$818,260	(\$813,898)	\$320,105	\$723,237

FY25 Highlights and Accomplishments

- Implementation of TDMA compliant radio system at primary and secondary centers.
- Meet the National Fire Protection Association 1221 Standard - Moore County goal is an average receipt of call to dispatch of call less average 30 seconds.

FY26 Objectives

- Continuing with a quality assurance program at high compliance standards for all emergency medical dispatch and emergency fire dispatch calls received and processed calls.
- Continue to meet the National Fire Protection Association 1221 Standard - Moore County goal is an average receipt of call to dispatch of call less than 30 seconds.
- 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.
- Continue with emergency alarm processing for the following call types shall be completed within 90 seconds 90 percent of the time and within 120 seconds 99 percent of the time.

Transportation Services

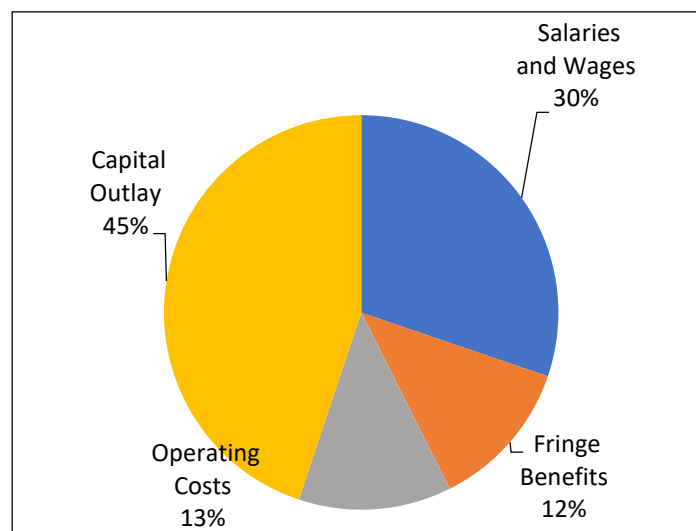
Transportation Services Fund 230

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

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	554,078	614,568	651,651	774,170	122,519	18.8%
Fringe Benefits	287,521	289,648	337,343	316,105	-21,238	-6.3%
Operating Costs	241,212	271,461	307,093	320,620	13,527	4.4%
Capital Outlay	-	2,670	244,110	1,149,110	905,000	370.7%
Total	1,082,811	1,178,347	1,540,197	2,560,005	1,019,808	66.2%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	14	14	14	14	-	0.0%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	518,821	670,611	707,375	717,852	10,477	1.5%
Sale of Assets	16,450	-	45,000	244,427	199,427	443.2%
Restricted Intergovernmental	542,268	652,416	787,822	1,597,726	809,904	102.8%
Total	1,077,539	1,323,027	1,540,197	2,560,005	1,019,808	66.2%



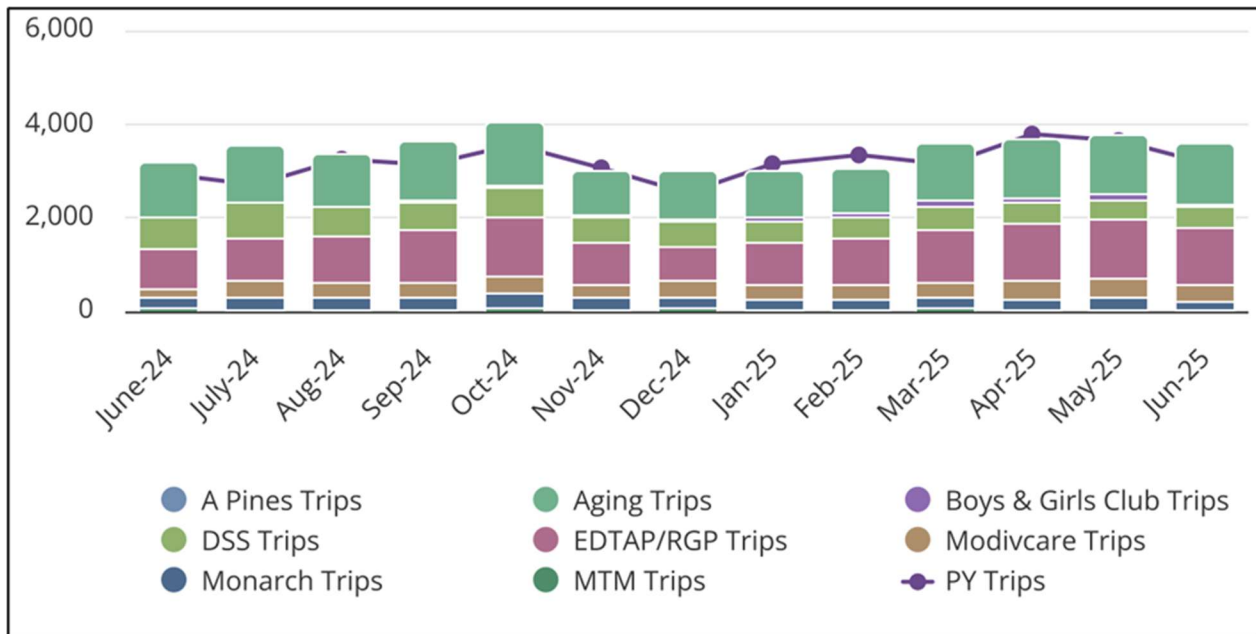
Transportation Services Fund 230 Program Services:

The purpose of Transportation Services is to provide clean, safe, reliable, and efficient transportation services for senior citizens, people 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 \$2,560,005 in revenues and expenditures which is a \$1,019,808 increase from the 2025 fiscal year budget mainly due to capital purchases.

Over 45% 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 62% of the revenues (\$1,597,726) are grants by the North Carolina State Department of Transportation or restricted revenue. The remaining revenues of \$962,279 or 38% come from the fee schedule on the following page and from the sale of assets:

Fee Schedule Item	FY 2025/2026 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
Medicaid Broker fees		
ModivCare	Ambulatory Wheelchair	
0 to 3 miles flat rate	\$17.98 \$28.85	
4 to 6 miles flat rate	\$22.87 \$34.84	
7 to 10 miles flat rate	\$26.21 \$38.00	
Rate per miles over 10 miles	\$2.01 \$2.67	
MTM (flat rate and per mile)	Ambulatory Wheelchair \$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. The County does have a matching portion that they must contribute towards the grants. The matching portion varies from 10-15% depending on the type of grant.

FY25 Highlights and Accomplishments

- Maintained community bus operations with limited adjustments to hours of operation.
- Transported students for the Boys & Girls Club. Transported 1,155 students for the year.
- Total number of trips for FY25 was 41,181 as compared to FY24 of 38,487 – 7% increase.

FY26 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.
- Plan to purchase multiple vans in FY 2026 to upgrade the fleet. Approved for \$1,149,110 in capital.

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:

FY25/26 - 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 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.

Total revenue for Fund 215 is budgeted at \$6,890,933 which is all derived from property tax. This is a decrease of \$638,691 from FY25. In FY26 there is no appropriation of fund balance. 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	.0800
FY17	.0850
FY18	.0900
FY19	.0950
FY20	.0950
FY21	.0950
FY22	.1050
FY23	.1050
FY24	.0875
FY25	.0875
FY26	.0875

The following chart shows the funding process for the fifteen (15) fire districts not located within a municipality and reports to the Fire Commission:

Fund 216 Revenue - FY 2025-2026

Transfer in from Fund 215

\$619,720

Transfer in from Fund 258 to pay Debt

\$320,056

\$939,776

<u>Rural Fire Service District</u>	<u>Operations Distribution Fund 215 Expense</u>	<u>Capital Distribution Fund 216 Expense</u>	<u>Total Manager Recommendation Fund 215 and Fund 216</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	\$75,360	\$409,312
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
Allocated Debt for FY25	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Fund 215 and 216	\$6,271,273	\$939,776	\$7,211,049
Transfer to Capital Debt Fund 216	\$619,720	\$0	\$619,720
Grand Total Fund 215/216	\$6,890,993	\$939,776	\$7,830,769

Property Tax Budget Amt

\$6,890,993

Penny on Fire Tax Rate @ .0875

\$787,542

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 \$939,776 budgeted for FY26. The amounts budgeted to each Fire District are listed above in 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Operating Costs	13,448	10,076	23,753	23,753	-	0.0%
Capital Outlay	-	-	10,000	-	(10,000)	-100.0%
Total	13,448	10,076	33,753	23,753	(10,000)	-29.6%
Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	-	-	-	-	-	0.0%
Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Charges for Services	13,162	14,628	20,153	20,153	-	0.0%
Sale of Assets/Donations	-	-	-	-	-	0.0%
State Matching Grant/Other Grants	3,600	3,600	3,600	3,600	-	0.0%
Appropriated Fund Balance	-	-	10,000	-	(10,000)	-100.0%
Total	16,762	18,228	33,753	23,753	(10,000)	-29.6%

Program Services:

The Soil and Water Conservation Fund is balanced at \$23,753 in revenues and expenditures and is \$10,000 lower from the FY 2025 approved budget. This fund is supported by revenues generated by fees from services and matching state grant funds. Staff are paid from the General Fund. There are no wages charged to Fund 220.

Revenues and Fee Schedules:

The chart below shows the fees charged for services including drill and Brillion Seeder rental, tree purchases, and map purchases to support the district expenditures:

DISTRICT REIMBURSED FEES:	
Drill Rentals - acres - 30 days past due 1.5% per month (Excludes Sales Tax) \$100.00 minimum	\$15.00
Brillion Seeder - acres - 30 days past due 1.5% per month (Excludes Sales Tax) \$100.00 minimum	\$15.00
Trees (Excludes Sales Tax)	Varies/packet
Nesting Boxes (each)	\$30.00

The district works with farmers and citizens on treating soil 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 \$23,753 revenue budget.

Expenditures: Expenditures for this fund include the cost of the items listed below. Repairs of the equipment are estimated and budgeted annually.

Fund 220 SOIL/WATER	FY2024 ACTUAL	FY2025 ORIGINAL BUDGET	FY2026 APPROVED BUDGET
EDUCATIONAL & MEDICAL	\$1,508	\$5,650	\$5,650
OFFICE SUPPLIES	\$1,420	\$1,650	\$1,650
TRAVEL/TRAINING	\$228	\$1,280	\$1,280
BOARD EXPENSES	\$251	\$900	\$900
SCHOLARSHIPS	\$3,000	\$4,500	\$4,500
TREE PLANTER	\$0	\$100	\$100
TREE SEEDLINGS	\$1,156	\$1,000	\$1,000
VOLUNTARY AG DISTRICT PROGRAM	\$0	\$1,335	\$1,335
MAINTENANCE AND REPAIRS	\$668	\$5,493	\$5,493
DUES/SUBSCRIPTIONS	\$1,845	\$1,845	\$1,845
CAPITAL OUTLAY	\$0	\$10,000	\$0
SOIL WATER TOTAL EXP	\$10,076	\$33,753	\$23,753

FY25 Soil and Water Conservation District Highlights and Accomplishments

- Implemented state and federal cost share programs allocating \$1,066,266.00 to Moore County farms and landowners to install best management practices.
- Maintained planting equipment through the office rental program that helped around 75 landowners plant 805 acres.
- Maintained the departmental budget while providing services to landowners and residents of Moore County.
- The Voluntary Agricultural District Program enrolled 15 additional farms and increased enrollment by 632.23 acres.
- Funded (3) \$1500 scholarships to Moore County seniors high school students that are pursuing a degree in agriculture.

FY26 Objectives

- Implement and install best management practices that were funded through state and federal cost share programs.
- 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.

Performance Measures:

The following chart shows the number of acres drilled from FY20 – FY25 on a monthly target of 125 acres.

Soil/Water						
Month	FY20 Acres Drilled	FY21 Acres Drilled	FY22 Acres Drilled	FY23 Acres Drilled	FY24 Acres Drilled	FY25 Acres Drilled
July	18.2	53.7	16.6	17.5	26.8	5
August	35.7	3.7	13.4	5	9.2	42.1
September	170.1	120.9	91.2	97	118.46	61.3
October	466.8	309.1	268.8	230.7	184.9	251
November	190.2	37.4	63.2	142.1	116.1	127.2
December	31.5	0	9.3	7.7	31.5	31.5
January	0	0	0	61.9	0	0
February	0	0	0	1	5.5	4
March	22	35.9	0	0	0	8.6
April	52.6	16.9	6.8	9.9	70.3	43.6
May	38.1	46.5	42.8	57.5	102.7	52
June	15.5	21.8	46.3	83.9	14.9	8
Totals	1040.7	645.9	558.4	714.2	680.36	634.3

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

Convention and Visitor's Bureau (Fund 260)

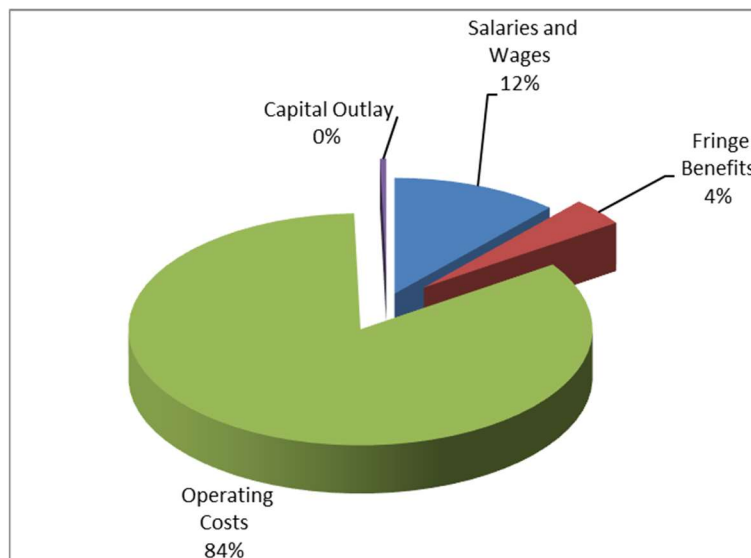
Component Unit – Convention and Visitor's Bureau Special Revenue Fund 260

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	379,662	430,261	483,659	536,862	53,203	11.00%
Fringe Benefits	123,825	140,000	162,334	179,717	17,383	10.71%
Operating Costs	1,967,176	3,075,650	2,840,507	3,865,456	1,024,949	36.08%
Capital Outlay	11,846	22,798	320,000	20,000	(300,000)	-93.75%
Total	2,482,509	3,668,709	3,806,500	4,602,035	795,535	20.90%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	6.5	6.5	6.5	7.5	1.0	0.00%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Occupancy Tax	3,191,140	3,883,869	3,504,500	3,600,035	95,535	2.73%
Appropriated Retained Earnings	-	-	300,000	1,000,000	700,000	233.33%
Other Income	64,966	138,446	2,000	2,000	-	0.00%
Total	3,256,106	4,022,315	3,806,500	4,602,035	795,535	20.90%



Occupancy Tax Collections & Visitor Spending Marks

- Ended the FY2024-25 with total collections of \$3.7M which was a 16.85% increase over the previous non-U.S. Open FY (2022-23).
- At the conclusion of the FY2024-25, the CVB had witnessed record-breaking occupancy tax collections in 47 of the last 54 months.
- The FY2024-25 recorded seven months with record high occupancy tax collections.
- The FY2024-25 showed an overall increase of 21.7% in occupancy tax collections.
- According to data produced by Tourism Economics for Visit North Carolina, Moore County produced a 6.8% increase in visitor spending for the calendar year 2024 with a sum of \$860 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 2024 – each one an all-time high:
 - Daily Visitor spending: \$2.3 million – up \$100k per day from 2023.
 - Overnight Visitor Spending: \$213 million – up 5.0% from 2023.
 - Taxes Paid by Visitors: \$60.3 million (\$28.1 million in local taxes) – up 6.0% from 2023.
 - Tourism Industry Employment: 6,300 (Second highest sector. Health industry #1).
 - Tourism Saves Moore County residents \$546 per year in state and local taxes.

Marketing Accomplishments

- The Paradise in the Pines podcast has now produced 82 shows in 3 years and has witnessed more than 500,000 views for episodes via the Home of American Golf YouTube Channel and overall downloads via podcast hosting channels.
- Staged the third 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 2026 and once again partner with glassmakers at StarWorks to produce the colorful glass pinecones. The 2026 campaign will reflect the America 250 celebration as 25 of the 100 glass pinecones will be red, white and blue.
- Continued the Sandhills Pour Tour Passport program. In four years, the CVB has distributed more than 13,500 passports with hundreds being redeemed for prizes. More than 33% 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 2024, the CVB continues as an active participant in this program which markets our 30 trails in Moore County and to take ownership of a micro-program entitled, “Accessible NC.”
- The CVB began its second year as a Coalition Member of the Great Trails State NC which further allows us to showcase our outdoor resources in Moore County. The CVB will attend Outdoor Economy Conference in Cherokee, NC in September which will present opportunities for destinations to take advantage of their outdoor resources with the goal of generating an increase in overnight stays.
- Hosted more than 32 national and regional media outlets for producing media to highlight golf and non-golf related earned coverage.
- Hosted more than 10 social media influencers and bloggers with reach exceeding more than 4.2 million followers.

- Won two (2) destination marketing awards from the North Carolina Tourism Industry Association (NCTIA).

Other Highlights

- Fostered continued solid relationships with community partners and organizations earning goodwill and positive equity for the CVB.
- President and CEO spoke to civic groups, appeared on expert panels, or was interviewed by the media more than 12 times to talk about the destination on a variety of topics.
- Encouraged all staff to seek opportunities to improve their respective areas and disciplines.
- Hired a new position (VP of CVB Affairs) and whose responsibilities will mirror in many ways the President & CEO as part of a succession planning strategy.
- CVB has rejoined the North Carolina Sports Tourism Association (NCSTA), so we can compete to host sporting events and competitions.
- Funded a research study conducted by Volaire Aviation which shows that returning commercial flight service to the Moore County Airport would be an overwhelming success. Partnered with the Moore County Airport and the Moore County Economic Development Partnership to pursue the return of commercial flight service to the Pinehurst area.
- Successfully received approval from the Moore County Commissioners to raise the county lodging occupancy tax to 6% effective January 1, 2026.

2025-26 Goals and Efforts

- Successfully return commercial flight service to the Moore County Airport.
- Effort to return the Tour De Moore cycling race to Moore County.
- 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 in Spring 2026 that will focus on the concept of “home.”
- Propose and commission local Moore County artists to create public art with the letters “home” spelled out in 5-6 approved locations in Moore County.
- Partner for the second year with Destination Publications to produce the only and official destination guide for Moore County.
- Increase following on all social media channels by 10%.
- With the increase of the county lodging tax on January 1, 2026, achieve what would be an all-time record for collections at more than \$4M.
- 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 \$850 million in visitor spending when the 2025 calendar year report is published in August 2026.

CVB Financial Position:

Fiscal Year	Beginning FB	Actual Revenues	Actual Expenditures	Rev less Exp	Ending FB	Cash Equity
2016-17	\$64,363	\$1,618,103	\$1,464,326	\$153,777	\$218,140	\$405,928
2017-18	\$218,140	\$1,725,433	\$1,776,219	(\$50,786)	\$167,354	\$551,883
2018-19	\$167,354	\$1,927,102	\$1,582,241	\$344,861	\$512,215	\$897,045
2019-20	\$512,215	\$1,497,522	\$1,475,083	\$22,439	\$534,654	\$982,380
2020-21	\$534,654	\$2,203,072	\$1,731,065	\$472,007	\$1,006,661	\$1,379,408
2021-22	\$1,006,661	\$3,022,178	\$2,203,439	\$818,739	\$1,825,400	\$2,161,352
2022-23	\$1,825,400	\$3,256,106	\$2,506,924	\$749,182	\$2,574,582	\$2,922,197
2023-24	\$2,574,582	\$4,009,848	\$3,681,412	\$328,436	\$2,903,018	\$2,885,077

The CVB has its 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 Component Unit (Enterprise Fund) Fund 640

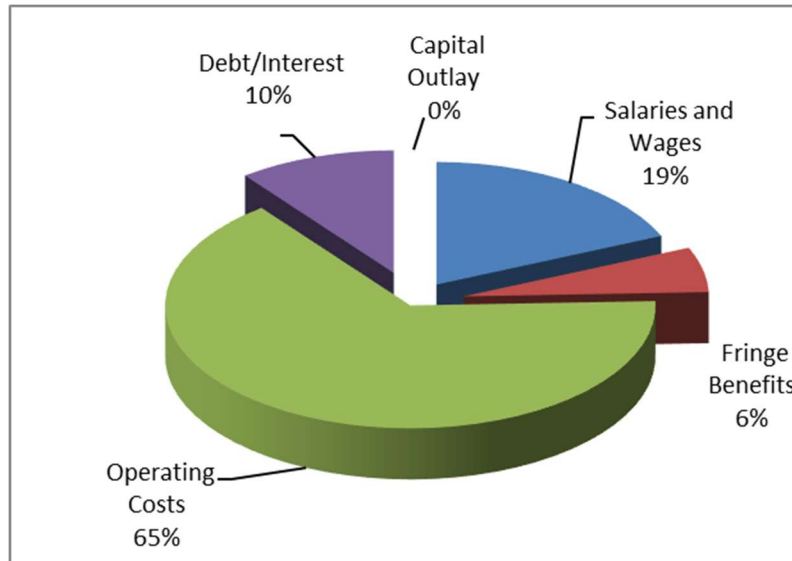
The Moore County Airport is owned by Moore County and governed by the Airport Authority.

Expenditures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	\$ Increase/ (Decrease)	Percent Change
Salaries and Wages	550,008	750,582	966,500	1,037,190	(70,690)	-7.31%
Fringe Benefits	208,979	276,934	310,350	332,655	(22,305)	-7.19%
Operating Costs	3,013,623	3,301,243	4,024,753	3,652,750	372,003	9.24%
Debt/Interest	567,400	326,096	550,500	582,500	(32,000)	-5.81%
Capital Outlay	3,234,375	783,485	375,000	-	375,000	100.00%
Total	7,574,385	5,438,340	6,227,103	5,605,095	622,008	9.99%

Personnel	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved Budget	FY 2025-26 Approved Budget	Increase/ (Decrease)	Percent Change
Full Time Equivalent Positions	16.5	16.5	16.5	16.5	-	0.00%

Revenues	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approved	FY 2025-26 Approved	\$ Increase/ (Decrease)	Percent Change
Charges for Services	4,302,058	5,786,380	5,395,750	5,100,500	295,250	5.47%
Appropriated Retained Earnings	-	-	706,353	417,095	289,258	40.95%
Other	119,168	225,398	125,000	87,500	37,500	30.00%
Total	4,421,226	6,011,778	6,227,103	5,605,095	622,008	9.99%





Airport Authority Revenues:

The Airport Authority Enterprise Fund 640 is balanced at \$5,065,095. It includes an appropriation from retained earnings of \$417,095. The appropriation of the retained earnings will 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

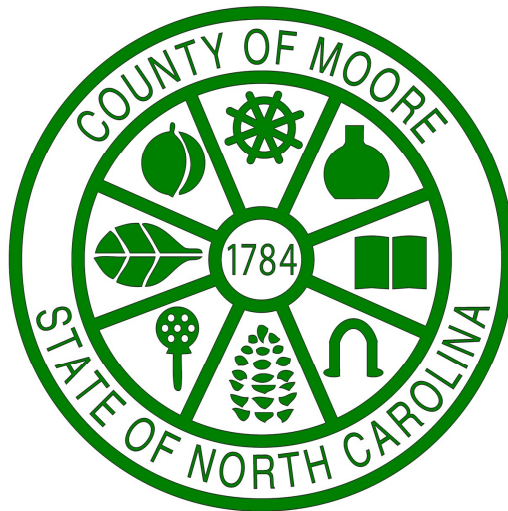
- Fuel Sales exceeded budgeted goals by 7%.
- 100% capacity on all leased hangar space.
- Airport Operations increased by 5% over FY2024.

Capital projects completed:

- Acquired 3.85 acres of land for Runway Protection Zone and Safety Area improvements.
- Completed upgrades to fuel farm.

Airport Financial Position:

Fiscal Year	Beginning FB	Actual Revenues	Actual Expenditures	Rev less Exp	Ending FB	Cash Equity
2016-17	\$3,100,818	\$2,637,515	\$2,350,878	\$286,637	\$3,387,455	\$2,308,906
2017-18	\$3,387,455	\$2,478,778	\$2,339,896	\$138,882	\$3,526,337	\$2,315,671
2018-19	\$3,526,337	\$4,493,797	\$2,948,217	\$1,545,580	\$5,071,917	\$2,285,821
2019-20	\$5,071,917	\$3,087,396	\$2,667,757	\$419,639	\$5,491,556	\$2,460,971
2020-21	\$5,491,556	\$3,319,094	\$2,762,202	\$556,892	\$6,048,448	\$1,976,260
2021-22	\$6,048,448	\$5,403,809	\$4,200,955	\$1,202,854	\$7,251,302	\$3,789,291
2022-23	\$7,251,302	\$11,041,062	\$4,428,396	\$6,612,666	\$13,863,968	\$4,527,781
2023-24	\$13,863,968	\$12,038,010	\$5,711,267	\$6,326,743	\$20,190,711	\$9,502,831



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, and building 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 February 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 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 as 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 are 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, and 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. This project is expected to be completed late September 2025. 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%.

- **Solid Waste Scale House:**

This is the second phase of the Aberdeen landfill and collection site. The project will consist of the building for the collection site and relocating and updating the scale house. This project is in the design phase.

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:** This project is nearing completion and will extend sewer collection service to the unsewered areas within the Town of Vass. The project included installing a conventional collection system which included gravity sewer mains with manholes, and lift stations with force mains where existing topography will not allow for gravity installations. The total project cost is estimated at \$11,949,802 and is expected to be completed in summer 2025.
- **Linden Well Project Fund 610:** This project is to help identify potential water sources. Three potential well sites on Linden Road were secured by 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. Construction is expected to start in fiscal year 2026.
- **Seven Lakes Sewer Line Extension:** This purpose of this project is to extend the 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 engineering phase.
- **Water Supply Study:** Moore County has undergone an extensive look at water source options in the County over the last two years. The Board of Commissioners continues to evaluate the best alternative. This project will continue to be fine-tuned in fiscal year 2026.
- **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. The first phase is expected to start at the end of fiscal year 2025.

Water Pollution Control Plant Projects (Fund 600)

- **Aeration Blower Replacement :** This project consists of replacing aeration blowers at the Water Pollution Control Plant. There are five blower systems and two of them will be replaced in FY2026 at a cost of \$395,258. Completion is expected late fall of FY2025.
- **Clarifier Trough Recoating:** This project consists of coating three troughs and will be the final stage of recoating. The estimated cost is \$175,000 for this project.

Summary of Major Current Capital Projects- Emergency Medical Services/Advance Life Support (Fund 200):

- **Emergency Management Services (EMS) – Ambulatory Services:**
EMS staff are working on a project involving a new location for an EMS station that is currently located at Pinehurst Fire Station. The new location involves a potential land swap and a modified design from an existing EMS station. It is expected that this project will take two years before it is completed.
- **New EMS Station –** This station is an additional EMS base that is in the works. The County has purchased roughly three acres on J. Dowdy Road outside of Carthage for the base. An engineering

firm has been chosen, and the County is in the process of getting a contract approved and signed by the Board of Commissioners prior to going out for bids on construction.

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. All funds were obligated by the deadline of 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 utilized American Rescue Plan Funds to extend broadband to unserved areas in the County. \$550,000 was designated for this project.
- The County used the \$10,000,000 standard allowance under the American Rescue Plan to fund the following projects:

Sheriff Vehicles (Fund 100)	\$3,663,060.00
Sheriff Vehicle Equipment (Fund 100)	\$680,000.00
EMS Ambulances (Fund 200)	\$3,051,978.00
EMS Pinehurst Renovation (Fund 200)	\$450,000.00
EMS Defibrillators (Fund 200)	\$602,005.00
Station X (Fund 200)	\$450,000.00
Narrow Band Radio Replacement (Fund 210)	\$1,000,000.00
Other Projects (Fund 100)	<u>\$102,957.00</u>
Total	\$10,000,000.00
- The 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 are water and sewer infrastructure.

The Capital Projects the County has worked on in 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 shows how infrastructure improvements will improve our service to the community.

Capital Improvement Program for FY2027 to FY2036

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 County seeks the advice of our financial advisors to determine the best approach to funding the project. 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 requests 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 FY36 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, people 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	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Moore County WPCP (Fund 600) Enterprise Fund							
Interceptor Rehab and Repair	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000	\$1,500,000
WPCP Roofs Replace/ Repair (6 Buildings)				\$200,000		\$0	\$200,000
Aeration Basin Blower Replacement	\$290,000	\$290,000	\$290,000			\$0	\$870,000
Replacement Vehicles: Operations, Maintenance, Solids Handling, Operations				\$100,000		\$60,000	\$160,000
WPCP Equipment purchase - Boom Truck	325000					\$0	\$325,000
Sand Filter Shelters	\$280,000					\$125,000	\$405,000
AC Watermain Replacement, Relocation of Meter and RPZ	\$390,000					\$0	\$390,000
Raw Sludge Pumps (PC) - grit building		\$350,000				\$0	\$350,000
Lime addition upgrade		\$800,000				\$0	\$800,000
UV disinfection - building to house AC & controls		\$175,000				\$0	\$175,000
Sand Filter Carriage Rehab			\$350,000			\$0	\$350,000
FSAB & SSAB control room valve replacement			\$150,000			\$0	\$150,000
Digesters coating of roofs			\$165,000			\$0	\$165,000
WPCP equipment replacement Vac Trailer				\$110,000		\$0	\$110,000
WPCP Equipment replacement - loader						\$225,000	\$225,000
Weir Replacement on Clarifiers (9)						\$100,000	\$100,000
SP #4 Engineering study				\$150,000		\$0	\$150,000
Southern Pines #4 Station Upgrade					\$1,500,000	\$0	\$1,500,000
Southern Pines #4 Force Main Replacement						\$1,500,000	\$1,500,000
Basins Coating & Structural Repairs						\$750,000	\$750,000
Sludge Belt Filter Press upgrade						\$600,000	\$600,000
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
Sludge Storage and Solids Handling Canopy and Sidewalls						\$500,000	\$500,000
WPCP Fund 600 Total	\$1,435,000	\$1,765,000	\$1,105,000	\$710,000	\$1,650,000	\$43,010,000	\$49,675,000

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	TOTAL (not inc TBD amount)
Moore County MCPU (FUND 610)							
Seven Lakes Business Sewer Collection System	\$2,500,000					\$0	\$2,500,000
New Water Source- Phase 1- Drowning Creek		\$8,000,000	\$3,000,000	\$25,500,000		\$0	\$36,500,000
New Water Source- Phase 2- Drowning Creek						\$21,800,000	\$21,800,000
Water Metering AMI System	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000		\$0	\$4,000,000
General Extensions of Service	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$1,000,000
Water Main Replacements (Vass, Pinehurst etc.)	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000	\$2,000,000
Vehicles	\$320,000	\$320,000	\$200,000	\$200,000	\$230,000	\$630,000	\$1,900,000
Sewer Rehabilitation(CCTV Detection and Replacement/Repairs)	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000	\$1,500,000
Generator Replacement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$1,000,000
Vac-Truck Replacement	\$600,000					\$0	\$600,000
Lift Station 8-1 Replacement	\$500,000					\$0	\$500,000
Lift Station 4-2 Replacement		\$500,000				\$0	\$500,000
Paint Elevated Tanks (Seven Lakes North)		\$300,000				\$0	\$300,000
Paint Elevated Tanks (Cannon Park)			\$300,000			\$0	\$300,000
Chloramines Booster Stations			\$110,000			\$0	\$110,000
Paint Elevated Tanks(Monticello)					\$300,000	\$0	\$300,000
New Elevated Tank						\$1,000,000	\$1,000,000
Paint Elevated Tanks (McLean Rd.)						\$600,000	\$600,000
MCPU (FUND 610) Total	\$5,470,000	\$10,670,000	\$5,160,000	\$27,250,000	\$1,080,000	\$26,780,000	\$76,410,000

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Moore County EMWD (FUND 620)							
Paint EMWD Tank	\$300,000					\$0	\$300,000
Water Main Extensions	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000	\$2,000,000
EMWD FUND 620 Total	\$500,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000	\$2,300,000

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Moore County EMS (Fund 200)							
Replacement Ambulance - 2 per year	\$710,803	\$732,127	\$754,091	\$776,714	\$800,015	\$4,374,810	\$8,148,560
Pinehurst EMS Facilities/Base ** Currently working to develop potential land swap and establish a long term lease option on the site plan for Pinehurst Station 91						\$0	\$0
Moore County E911 (Fund 210)							
VIPER Upgrades at 2 Remote Tower Site Locations & Paging Upgrades at 1 New Tower Site Location (work out lease options with American Towers at Sams Place Tower and NCHWY 705 Robbins) 911 Wired Line Console upgrades to comply with the VIPER 2025 TDMA upgrades which will include the replacement of Public Safety Mobiles and Portables						\$0	\$0
EMS & E911 Total	\$710,803	\$732,127	\$754,091	\$776,714	\$800,015	\$4,374,810	\$8,148,560

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Fire Service Districts (Fund 216)							
Crains Creek (Split %)	\$48,794	\$44,859	\$256,562	\$0	\$0	\$882,227	\$1,232,442
Cypress Pointe	\$557,052	\$47,182	\$569,989	\$557,052	\$0	\$0	\$1,731,275
Eagle Springs	\$732,000	\$0	\$0	\$0	\$0	\$0	\$732,000
High Falls	\$0	\$326,000	\$732,000	\$0	\$0	\$732,000	\$1,790,000
Pinebluff	\$93,696	\$0	\$0	\$535,824	\$0	\$0	\$629,520
Robbins	\$606,828	\$0	\$0	\$0	\$569,523	\$44,766	\$1,221,117
Eastwood	\$0	\$128,000	\$732,000	\$326,000	\$181,000	\$62,000	\$1,429,000
Seven Lakes	\$0	\$0	\$0	\$0	\$0	\$732,000	\$732,000
West End	\$0	\$40,608	\$516,624	\$0	\$0	\$96,256	\$653,488
Westmoore	\$794,000	\$0	\$0	\$0	\$0	\$326,000	\$1,120,000
Fire Service District Total	\$2,832,370	\$586,649	\$2,807,175	\$1,418,876	\$750,523	\$2,875,249	\$11,270,842

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Moore County Transportation (Fund 230)							
5311 Community Transportation-Capital Grant	\$870,000	\$576,000	\$0	\$260,000	\$260,000	\$2,542,000	\$4,508,000
MCTS Total	\$870,000	\$576,000	\$0	\$260,000	\$260,000	\$2,542,000	\$4,508,000

Below is the 10-year Capital Improvement Plan for the General Fund (excluding education):

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	T total
Property Management							
Property Management Roof Replacement		\$250,000				\$0	\$250,000
Rick Rhyne Public Safety Center - Generator Replacement					\$800,000	\$0	\$800,000
Courthouse Boilers and Hot Deck Air Handlers		\$250,000				\$0	\$250,000
AG Building-HVAC Replacement with economizer						\$200,000	\$200,000
Re-Paving/Crack fill and Seal Coating				\$275,000		\$325,000	\$600,000
Vehicle Fleet Replacement	\$386,023	\$405,324	\$425,590	\$446,870	\$492,674	\$2,823,316	\$4,979,797
Information Technology							
Firewall						\$100,000	\$100,000
Hardware Replacement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$1,000,000
SAN Replacement		\$300,000				\$300,000	\$600,000
Phone System Refresh	\$100,000					\$0	\$100,000
Copier Refresh	\$120,000					\$0	\$120,000
Library							
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
Solid Waste							
Roll Off Replacement	\$230,000		\$245,000		\$260,000	\$550,000	\$1,285,000
General Fund Total	\$3,720,023	\$1,305,324	\$970,590	\$821,870	\$1,652,674	\$4,798,316	\$13,268,797

Below is the 10-year Capital Improvement Plan for Fund 437:

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Sheriff Department							
Sheriff Vehicles	\$878,460					\$0	\$878,460
Sheriff Vehicles \$500,000 assignment FY22 from General Fund - Bearcat	\$41,400					\$0	\$41,400
Sheriff Vehicles Equipment	\$136,000					\$0	\$136,000
EMS Department (Fund 200)							
EMS Ambulance Purchases/1 in 2024, 2 per year thereafter	\$630,328	\$661,845				\$0	\$1,292,173
EMS Zoll		\$602,005				\$0	\$602,005
Fund 437 Total	\$1,686,188	\$1,263,850	\$0	\$0	\$0	\$0	\$2,950,038

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Moore County - Sandhills Community College							
Boyd Library Roof Replacement	\$1,000,000					\$0	\$1,000,000
R22 Phaseout	\$600,000					\$0	\$600,000
Stone Hall IT rooftop AC unit	\$300,000					\$0	\$300,000
Logan Chiller	\$400,000					\$0	\$400,000
Van Dusen Roof Replacement	\$1,500,000					\$0	\$1,500,000
PSTC Pad 200 X 200	\$250,000					\$0	\$250,000
Van Dusen Chiller Replacement	\$600,000					\$0	\$600,000
Sirotek Automotive Renovation		\$2,500,000				\$0	\$2,500,000
Causey Hall Roof		\$500,000				\$0	\$500,000
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 Replacements			\$500,000			\$0	\$500,000
PSTC Garage - Bay Addition			\$175,000			\$0	\$175,000
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	\$0	\$400,000
Campus-Wide Electrical Distribution Upgrades					\$3,500,000	\$0	\$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
SANDHILLS COMMUNITY COLLEGE Total	\$4,650,000	\$4,800,000	\$7,675,000	\$1,500,000	\$3,900,000	\$7,900,000	\$30,425,000

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Moore County - Moore County Schools							
Increase Capacity at PHS	\$48,000,000	\$48,000,000	\$48,000,000	\$28,800,000		\$0	\$172,800,000
Increase Capacity at UPHS	\$32,000,000	\$32,000,000	\$32,000,000	\$19,200,000		\$0	\$115,200,000
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 (5% Increase/yr)	\$1,890,000	\$1,984,500	\$2,083,725	\$2,187,911	\$2,297,307	\$13,328,774	\$23,772,217
MOORE COUNTY SCHOOLS Total	\$81,890,000	\$138,984,500	\$82,083,725	\$60,187,911	\$25,297,307	\$23,328,774	\$411,772,217

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
Moore County - Moore County Airport							
GA Terminal (Design)	\$500,000					\$0	\$500,000
GA Terminal Construction	\$5,000,000	\$5,000,000				\$0	\$10,000,000
(construction)			\$7,500,000			\$0	\$7,500,000
Apron Rehabilitation (Phase 1 - Construction)	\$7,000,000					\$0	\$7,000,000
Apron Rehabilitation (Phase II-Construction)		\$7,000,000				\$0	\$7,000,000
Pavement Strength-Condition (Runway)				\$10,000,000		\$0	\$10,000,000
Wildlife Hazard Fencing					\$1,500,000	\$0	\$1,500,000
Expand Terminal Building						\$1,500,000	\$1,500,000
Access Road/Auto Parking Reconfiguration					\$1,500,000	\$0	\$1,500,000
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
Airport Enterprise Fund Total	\$12,500,000	\$12,000,000	\$7,500,000	\$10,000,000	\$3,000,000	\$5,255,000	\$50,255,000

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

Department/Project	FY27	FY28	FY29	FY30	FY31	FY32-FY36 Combined	Total
General Fund							
General Fund Departments (Fund 100)	\$3,720,023	\$1,305,324	\$970,590	\$821,870	\$1,652,674	\$4,798,316	\$13,268,797
Moore County Schools	\$81,890,000	\$138,984,500	\$82,083,725	\$60,187,911	\$25,297,307	\$23,328,774	\$411,772,217
Sandhills Community College	\$4,650,000	\$4,800,000	\$7,675,000	\$1,500,000	\$3,900,000	\$7,900,000	\$30,425,000
Total General Funds	\$90,260,023	\$145,089,824	\$90,729,315	\$62,509,781	\$30,849,981	\$36,027,090	\$455,466,014
Special Revenue Funds							
EMS Fund (200) & E911 (Fund 210)	\$710,803	\$732,127	\$754,091	\$776,714	\$800,015	\$4,374,810	\$8,148,560
Fire Service Districts (216)	\$2,832,370	\$586,649	\$2,807,175	\$1,418,876	\$750,523	\$2,875,249	\$11,270,842
Transportation Services (Fund 230)	\$870,000	\$576,000	\$0	\$260,000	\$260,000	\$2,542,000	\$4,508,000
Total Special Revenue Funds	\$4,413,173	\$1,894,776	\$3,561,266	\$2,455,590	\$1,810,538	\$9,792,059	\$23,927,402
Enterprise Funds							
Water Pollution Control Plant (Fund 600)	\$1,435,000	\$1,765,000	\$1,105,000	\$710,000	\$1,650,000	\$43,010,000	\$49,675,000
Public Utilities (Fund 610)	\$5,470,000	\$10,670,000	\$5,160,000	\$27,250,000	\$1,080,000	\$26,780,000	\$76,410,000
East Moore Water District (Fund 620)	\$500,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000	\$2,300,000
Total Enterprise Funds	\$7,405,000	\$12,635,000	\$6,465,000	\$28,160,000	\$2,930,000	\$70,790,000	\$128,385,000
Capital Project Fund 437 (ARP \$10M Allocation)							
Various Items	\$1,686,188	\$1,263,850	\$0	\$0	\$0	\$0	\$2,950,038
Total Capital Project Fund 437	\$1,686,188	\$1,263,850	\$0	\$0	\$0	\$0	\$2,950,038
Component Units							
Airport	\$12,500,000	\$12,000,000	\$7,500,000	\$10,000,000	\$3,000,000	\$5,255,000	\$50,255,000
Total Component Units	\$12,500,000	\$12,000,000	\$7,500,000	\$10,000,000	\$3,000,000	\$5,255,000	\$50,255,000
CIP All Funds Total	\$116,264,384	\$172,883,450	\$108,255,581	\$103,125,371	\$38,590,519	\$121,864,149	\$660,983,454

Some CIP projects will save money in future years through lower 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 \$43,323,826 as of June 30, 2025.
- *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 \$4,895,411 as of June 30, 2025.
- *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 \$4,000,000 as of June 30, 2025.

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 \$416,215 balance as of June 30, 2025.
- *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 \$1,054,789 as of June 30, 2025. This fund will be used to pay debt 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 \$67,687 as of June 30, 2025. 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 school's current balance is \$0 as of June 30, 2025.

One new Capital Reserve Fund was added in fiscal year 2023 for Solid Waste to be used for future capital projects for Solid Waste.

- *Capital Reserve for Solid Waste Fund 257* – This fund accounts for financial resources to be used for future Solid Waste projects as well as future closing and post-closure landfill costs. The current balance is \$1,200,000 as of June 30, 2025.

One new Capital Reserve Fund was added in fiscal year 2024 for the Fire Protection Service Debt.

- *Capital Reserve Fire Protection Service Fund 258* - This fund was set up to reserve funds for fire apparatus, building, and debt payments for the Fire Districts. The current balance is \$3,056,523 as of June 30, 2025

The chart below shows the current balances as of June 30, 2025, 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	2021-June	2022-June	2023-June	2024-June	2025-June
General Fund Governmental Projects Fund 250	\$21,843,617	\$27,227,476	\$33,931,749	\$38,803,123	\$43,323,826
General Fund Future Debt Service Fund 251	\$4,000,000	\$5,946,375	\$5,946,375	\$5,946,375	\$4,000,000
Enterprise Funds Fund 252	\$2,306,978	\$2,715,903	\$4,421,123	\$4,810,777	\$4,895,411
Sandhills Community College Future Projects Fund 253	\$ - -	\$182,089	\$258,015	\$438,598	\$416,215
Sandhills Community College Future Debt Service Fund 254	\$1,514,622	\$1,355,775	\$1,197,783	\$1,126,286	\$1,054,789
Schools Future Projects - Fund 255	\$1,952,195	\$3,383,704	\$2,635,633	\$54,008	\$67,687
Schools Future Debt Service Fund 256	\$3,824,453	\$2,087,376	\$865,979	\$ -	\$ -
Capital Reserve for Solid Waste Fund 257	\$ -	\$ -	\$400,000	\$800,000	\$1,200,000
Capital Reserve for Fire Protection Debt Fund 258	\$ -	\$ -	\$ -	\$ -	\$3,056,523

Relationship with 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. The following is the relationship between capital outlay projects within the annual operating budget.

The estimated impact of annual non-recurring CIP projects on the FY26 operating budget is \$9,515,285 and listed on the next page. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY26 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY26 operating budget by fund and department plus the annual debt service budgeted:

Governmental Funds

• Fund 100 Information Technology	\$ 568,070
• Fund 100 Property Management	\$ 1,813,641
• Fund 100 Health/DSS	\$ 82,164
• Fund 100 Elections	\$ 150,000
• Fund 100 Permitting	\$ 137,000
• Fund 100 Solid Waste	<u>\$ 260,000</u>
○ Total General Fund	\$3,010,875

Special Revenue Funds

• Fund 200 Emergency Management	\$ 190,000
• Fund 230 Transportation	<u>\$ 1,149,110</u>
○ Total Special Revenue Fund	\$ 1,339,110

Enterprise Funds

• Fund 600 Water Pollution Control Plant	\$ 1,928,300
• Fund 610 Public Utilities	\$ 3,017,000
• Fund 620 East Moore Water District	<u>\$ 200,000</u>
○ Total Enterprise Funds	\$ 5,145,300

Component Units

• Fund 260 CVB	<u>\$ 20,000</u>
○ Total Component Units	\$ 20,000

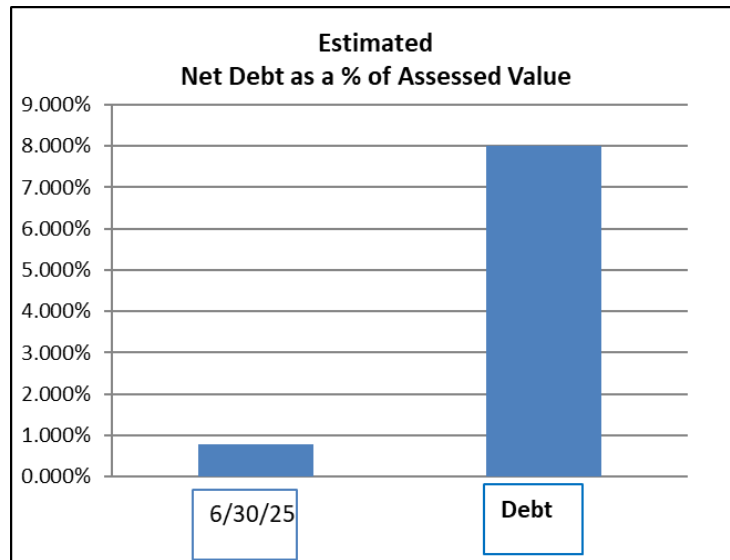
Subtotal CIP Projects only - detailed on next page	\$ 9,515,285
Annual Debt Service (Debt Section)	<u>\$26,457,807</u>
Total Capital Outlay and Debt budgeted for FY 2026	\$35,973,092

The below information shows the CIP Projects outlining the \$9,515,285 from the previous page and detailing the project name by department and the project title of each capital outlay item budgeted for FY 2026.

Detailed Project List of Annual Non-Recurring Projects Budgeted in Fiscal Year 2026

Fund 100 Information Technology		Fund 600 Water Pollution Control Plant	Amount
Network Improvements - battery replacement	\$52,303	B-2 & B-4 Roof Repair	\$175,000
Network Improvements, switches/cameras	\$51,233	Clarifier Trough Coatings	\$175,000
IT Security & Departments PC's	<u>\$464,534</u>	Office Equipment/Furnishings	\$3,300
Total Information Technology	\$568,070	Vehicle Purchase	\$85,000
		Interceptor Lines & Manholes	\$200,000
		Bar Screen Repair	\$1,000,000
		Aeration Blower Replacement	<u>\$290,000</u>
		Total Water Pollution Control Plant	\$1,928,300
Fund 100 Property Management		Fund 610 Public Utilities	
Vehicle Purchases	\$267,641	Vehicle Purchases	\$120,000
Building Improvements	<u>\$1,546,000</u>	Surry Circle Water Main Replacement	\$900,000
	\$1,813,641	Lift Station Replacement	\$500,000
		Chlorine Analyzers for Wells	\$20,000
		Radio Read Meters	\$18,000
		Generators	\$100,000
		Automated Metering Infrastructure	\$610,000
		Yard Maintenance	\$10,000
		Sewer Rehabilitation	\$150,000
		General Extension of Services	\$300,000
		Test Wells	\$25,000
		Inserta Valves/Hydrant Replacement	\$50,000
		Sewer Camera	\$179,000
		Wells Rehab	<u>\$35,000</u>
		Total Public Utilities Water & Sewer	\$3,017,000
Fund 100 Health		Fund 620 East Moore Water District	
Health Electronic Medical Records	\$45,960	Hidden Lake Project	\$200,000
Fun 100 Social Services		Fund 260 Convention and Visitors Bureau	
Office Equipment/Furnishings	\$36,204	Capital Outlay	\$20,000
Fund 100 Elections		Total All Non-Recurring Capital Expenditures	<u>\$9,515,285</u>
Voter Equipment - Laptops	\$150,000		
Fund 100 Permitting			
Vehicle Purchases	\$137,000		
Fund 100 Solid Waste			
Compactors	\$40,000		
Roll off 40 yard open container	\$20,000		
Design of New Compactor Site	\$100,000		
Design of Additional Landfill Celss	<u>\$100,000</u>		
	\$260,000		
Fund 200 Emergency Management/Public Safety			
Vehicle Fleet Replacement Program	\$77,000		
Buildings	<u>\$113,000</u>		
Total Emergency Management/Public Safety	\$190,000		
Fund 230 Transportation			
Vehicle Purchase	\$1,149,110		

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.



Estimated 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, 2025, the estimated Net Debt for Moore County is 0.79% of the appraised valuation. This is down from the .89% on June 30, 2024. 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.

Estimated Legal Debt Margin Calculation for Fiscal Year 2024-2025:

Appraised valuation on June 30, 2025	<u>\$ 22,899,696,490</u>
Debt limit - eight percent (8%) of appraised valuation	<u>1,831,975,719</u>
<u>Gross Debt</u>	
Total bonded debt	114,900,000
Revenue Bond	6,621,000
Limited obligation bonds	62,045,000
Federal/State revolving loan	854,661
Notes payable	31,265,800
Lease payable	1,568,972
Subscription liability	366,241
Gross debt	<u>217,621,674</u>
<u>Statutory Deductions</u>	<u>(36,965,069)</u>
Net debt	<u>180,656,605</u>
Legal debt margin	<u><u>\$ 1,651,319,114</u></u>

Debt Management and Planning

Overview

- The County has routinely utilized a long-term debt model to assist in planning for and managing the implementation of the current GO Bond Referendum as well as other capital planning endeavors.
- The Long-Term Debt Planning Model is presented to the Board of Commissioners at least annually and reviewed more frequently by County Staff.
- The Long-Term Debt Model consists of two major functions for evaluating existing and future debt issuance and associated debt service payments:
 - Debt Capacity – utilizes key debt ratios to evaluate the County funding capacity.
 - Debt management policies.
 - Peer comparatives.
 - Historical and projected assessed values and governmental expenditures.
 - Existing and future debt issuance, principal amortization and debt service payments.
- Debt Affordability – Cash Flow analysis evaluating the County’s debt service requirements and identified to revenue sources available for debt service.
 - Existing and projected annual debt service payments.
 - Existing revenues budgeted for debt service and future revenue projections.
 - Dedicated Capital Reserve Fund which is funded annually through General Fund revenues more than reserve policy.
 - Dedicated reserves.

The County has a service contract with Davenport Public Finance to provide the long-term debt model service to the County for all debt the County currently pays. The contract is renewed each fiscal year. Davenport provides all debt models for the County to review prior to the Board of Commissioners voting to proceed with any debt issuances.

Debt Service expenditures (including Principal and Interest payments) budgeted for All Funds for FY 2025-2026 are as follows:

<u>General Fund (Fund 100)</u>	<u>Adopted 2025-2026</u>	
Moore County Schools Refunding Debt Series 2016	\$4,032,479	
Moore County Schools GO Aberdeen Elem 2018	\$2,342,438	
Moore County Schools Area I K-5 LOB 2018	\$1,922,775	
Moore County Schools Southern Pines Elem	\$2,626,500	
Moore County Schools North Moore HS	\$1,127,437	
Moore County Schools Pinehurst Elem	\$2,842,875	
Sandhills Community College Refunding Debt Series 2016	\$1,406,250	
Sandhills Community College 2021 Series	\$1,153,522	
Public Safety Detention Center (LOB)	\$1,601,197	
New Courthouse LOB Financing 2021	<u>\$3,632,050</u>	
Total Building & Construction Debt	\$22,687,523	
 <u>Other Obligations-General Fund</u>		
Dozer 2020	\$49,765	
 Total General Fund Principal and Interest Budget		\$22,737,288
 <u>Enterprise Funds</u>	<u>Adopted 2025-2026</u>	
WPCP Interceptor/Plant Upgrade	\$1,106,350	
Interceptor Rehab	\$54,456	
USDA East Moore Water District 2016 GO Ref	\$509,851	
USDA East Moore Water District Phase III	\$138,250	
USDA East Moore Water District Phase IV	\$48,663	
USDA Vass Phase II	\$200,669	
USDA Utilities for EMWD	\$509,851	
2021 LOB for EMWD	\$138,250	
2016 LOB Refunding	\$616,766	
Pinehurst Lift Station	\$59,500	
Pinehurst Cannon Park Water Tower (ARRA)	<u>\$72,913</u>	
Total Principal & Interest Enterprise Funds	\$3,455,519	
 Total Enterprise Fund Principal & Interest Budget		\$3,455,519
 <u>Other Obligations – Component Unit</u>		
Airport Hangar Debt	\$265,000	\$ 265,000
 Total County Debt Service Payments Budgeted for FY 2026:		<u>\$26,457,807</u>

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are backed by the full faith, credit, and taxing power of the County. Principal and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2025, are as follows:

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.

General Fund: General Obligation	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on 30-Jun-25
Schools GO Debt Series 2018 AB	3.125-5.0%	2018	12/1/2038	\$31,000,000	\$21,700,000
Schools GO Debt Series 2019A SP	2.875-5.0%	2019	1/15/2039	\$34,000,000	\$23,800,000
Schools GO Debt Series 2019B PH	2.0-5.0%	2019	7/15/2039	\$38,000,000	\$28,500,000
College/Schools Refund. Debt Series 2016	2.0-5.0%	2016	6/1/2029	\$42,380,000	\$15,520,000
College GO Debt Series 2021	1.0-4.0%	2021	1/15/2041	\$20,000,000	\$16,000,000
Total General Fund General Obligation (GO)					\$105,520,000
Enterprise Fund General Obligation					
GO Refunding Series 2016 EMWD USDA	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$6,900,000
GO Refunding Series 2021-EMWD 2011 USDA GO	2.0-5.0%	2021	6/1/2049	\$2,725,000	\$2,480,000
Total Enterprise Fund General Obligation					\$9,380,000
General Fund/Enterprise: Limited Obligation Bonds					
LOB Public Safety Complex 2010 LOB 2016 Ref.	2.05%	2016	6/1/2031	\$14,481,000	\$5,473,000
Pinehurst Area Utility LOB 2016 Refunding 2010	2.05%	2016	6/1/2031	\$6,448,000	\$3,452,000
LOB EMWD Refunding Bond LOB Series 2016	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$6,900,000
Courthouse LOB Series 2021	2.0-5.0%	2021	6/1/2041	\$45,665,000	\$36,530,000
WPCP (2013 SRF Loan), Series 2021	4.0-5.0%	2021	6/1/2033	\$9,795,000	\$6,790,000
PU (2014 SRF Loan), Series 2021	4.0-5.0%	2021	6/1/2034	\$580,000	\$420,000
PU (EMWD 2011 USDA GO), Series 2021	2.0-5.0%	2021	6/1/2049	\$2,725,000	\$2,480,000
Total Limited Obligation Bonds					\$62,045,000
Enterprise: Revenue Bond Anticipation Note					
EMWD Revenue Bond Anticipation Note	1.75%	2020	6/1/2061	\$1,395,000	\$1,295,000
Vass Phase II Contract I, II, IV	2.0-2.125%	2022	6/1/2064	\$4,657,000	\$4,582,000
Vass Phase II Contract III	2.125%	2023	6/1/2064	\$756,000	\$744,000
Total Revenue Bond Anticipation Note					\$6,621,000
General Fund/Direct Bank Loans					
North Moore High School	3.04%	2019	1/15/2039	\$15,812,000	\$11,067,000
Dozer 2020	1.95%	2020	9/23/2025	\$244,000	\$48,800
Area I WP Elementary School - LOB 2018	2.95 - 1.85%	2018	10/1/2037	\$31,000,000	\$20,150,000
Total Direct Bank Loans					\$31,265,800
Total Bonds (LOB and GO and Revenue) and Direct Bank Loans					\$214,831,800

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, 2025
ARRA Clean Water Revolving Loan, E-SRF-T-09-0208, Sewer	0.00%	2010	5/1/2030	\$1,462,425	\$364,562
Interceptor Sewer Rehab Emergency Revolving Loan, E-SEL-T-12-0044, Sewer	0.00%	2014	5/1/2034	\$1,089,109	\$490,099
Total Enterprise: Revolving Loans					\$854,661

The following shows the debt service as of June 30 for the fiscal years 2024-2025. The 2025 presentation is an estimate or unaudited information.

Debt	Principal as of June 30, 2024	Total Remaining Interest	Total as of June 30, 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. General)	\$0.0375 (ALS)	
Tax Revenue 6/30/2024	\$72,191,826	\$8,161,220	\$80,353,046

Debt	Principal as of June 30, 2025 (unaudited)	Total Remaining Interest (unaudited)	Total as of June 30, 2025 (unaudited)
Moore County Schools Debt	\$117,284,887	\$24,520,380	\$141,805,267
Sandhills Community College Debt	\$19,452,113	\$3,285,888	\$22,738,001
General County Government Debt	\$42,051,800	\$10,170,160	\$52,221,960
Total Governmental	\$178,788,800	\$37,976,428	\$216,765,228
Total Utility Fund Debt	\$36,897,662	\$13,104,251	\$50,001,913
Grand Total All Sources	\$215,686,462	\$51,080,679	\$266,767,141
Percent Change Year to Year	-8.06%	-12.46%	-8.94%
Tax Rate 6/30/2025	\$0.310 cents (Co. General)	\$0.0375 (ALS)	
Tax Revenue 6/30/2025	\$70,096,364	\$8,454,793	\$78,551,157

Credit Rating Agency Overview

The County currently has the following credit ratings:

Moody's: Aa1

- Last Rating Report: 2/3/2021
- Last Rating Change: Upgrade to Aa1 2/5/2019

S&P: AA+

- Last Rating Report: 5/25/2021
- Last Review: 3/25/2025
- Last Rating Change: Upgrade to AA+ 8/8/2018



Budget Glossary and Acronyms

ABC Board – Alcoholic Beverage Control Board – The ABC Board is required by State statute to distribute its surpluses to the County and the various municipalities within the County. The members of the Moore County ABC Board are appointed by the County Commissioners.

ACA – Affordable Care Act – a United States federal statute enacted by the 111th United States Congress and signed into law by President Barack Obama March 23, 2010. Together with the Health Care and Education Reconciliation Act of 2010 amendment, it represents the U.S. healthcare system's most significant regulatory overhaul and expansion of coverage since the enactment of Medicare and Medicaid in 1965. This Act addresses health insurance coverage, health care costs, and preventive care.

ACFR – Annual Comprehensive Financial Report (ACFR) is a set of governmental financial statements comprising the financial report of a governmental entity that complies with the accounting requirements set by the Governmental Accounting Standards Board (GASB).

ADA -Americans with Disabilities Act of 1990 - A civil rights law that prohibits discrimination based on disability.

ALS – Advanced Life Support - Emergency Management services tax charge for an ALS tax to all Moore County citizens to provide ambulatory services in the county limits to all residents.

ARP – American Rescue Plan – An emergency legislative package signed by President Joe Biden in March 2021. The stimulus package provided \$1.9 trillion in stimulus relief funds, with \$1,400 checks going out to many Americans and \$350 billion provided to state and local governments.

Assigned Fund Balance – Internal constraints, lower level than committed for fund balance. Amounts that are intended to be used for a specific purpose but are neither restricted nor committed. Assignments can occur any time before issuance of financial statements; they can be delegated by the Board to the Manager or another official of the County.

Available Fund Balance – This is the total fund balance less the total of non-spendable fund balance and the fund balance restricted for stabilization by state statute and is the amount that is available to encumber.

Balanced Budget – A balanced budget occurs when the total sum of revenues equals the total sum of expenditures.

Budget Amendment (BA) – Used to increase the overall budgeted revenues and expenditures within a fund. The total increase in revenue must equal the total increase in expenditures to balance. The budget amendment reflects changes that occur throughout the year to the original budget.

Budget Transfer (BT) – A budget transfer increases or decreases the budget available to spend during the current year but does not increase or decrease the overall budgeted revenues and expenditures. A BT is used to show an increase to one budget line item with an offsetting decrease in another line item and does not change the overall total budget.

Capital 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.

Capital Expenditure – Money spent by a business or organization on acquiring or maintaining capital 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 capital 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.

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. GASB is a private, non-governmental organization that establishes accounting and financial reporting standard for state and local governments in the United States.

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

NEOGOV – A cloud-based human resources software specifically designed for the public sector.

NCPRO – North Carolina Pandemic Recovery Office that handles the funding of the CRF or Coronavirus Relief Funds to North Carolina counties.

Net Position – The net position is the total assets plus deferred outflows of resources minus the total liabilities plus deferred inflows of resources. This calculation uses the accrual basis of accounting and shows the long-term financial position of the fund.

Non-Profit Organization – also called a **501C3** of the Internal Revenue Code, is an organization organized and operated and exempt from some federal income taxes.

North Carolina Association of County Commissioners (NCACC) - is an association that provides government relations, educational opportunities, county research and risk management information. A resource for all North Carolina Counties. (Website is located at www.ncacc.org).

Non-Spendable Fund Balance – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Objectives - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Operating Transfers - Routine and/or recurring transfers of assets between funds.

Ordinance – An authoritative rule or law, decree, or command; a law or regulation made and passed by a government.

Other Revenues – these revenues received by local governments are revenues that cannot be accounted for in any other revenue category. Some examples are donations, transfers in from other component units such as the Airport or the CVB (Convention and Visitors Bureau) that are accounted for as ‘other’ revenues.

Other Taxes and Licenses – These revenues are made up of privilege license tax, white goods and scrap tires, and solid waste recycling and is located in the general fund of the county.

Pandemic – an outbreak of a disease that is prevalent over a whole country or the world, occurring over a wide geographic area and affecting an exceptionally high proportion of the population.

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

Performance Measures - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates). These are designed to evaluate how you are performing in your roll and to identify any areas where training may be required.

Personnel - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

Productivity - A measure of the increase of service output of County programs compared to the per unit resource input invested.

Program - An organized set of related work activities that are directed toward accomplishing a common goal. Each County department is usually responsible for a number of related service programs.

Property Tax - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary - A government's continuing business type activities.

Public Hearing – An open meeting regarding proposed operating or capital budget allocations, which provides citizens with an opportunity to voice their views on the merits of the proposals.

Public Safety Answering Point (PSAP) – also called a primary public safety answering point is the first point of reception of a 911 call by a public safety agency. A primary PSAP must be capable of receiving and processing enhanced 911 calls from all voice communications service providers based on a specific operating policy.

Reclassification - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Restricted Funds – External restrictions (laws, grantors)

Reserves - A portion of fund balance earmarked to indicate what is not available for expenditures or is legally segregated for a specific future use.

Resolution – a decision on some matter; verdict; judgement. Written documentation on a process approved by the Board of Commissioners determining the purpose, action, method, procedure, etc.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise Fund.

Restricted Fund Balance – Should be reported when constraints placed on the use of resources are either (a) Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Revaluation - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Moore County Tax Department. Under State law, all property must be revalued no less frequently than once every four years.

Revenue - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds - Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

SCC – Sandhills Community College – Community college within Moore County.

Schedule of Values – is an outline of the methodology and procedures used for appraising all real property values at the time of a general reappraisal.

Self-Insured – Self-Insured means an employer who underwrites the risk for health care expenses in a plan that is self-administered or administered through a contract with a third-party organization.

Seniors' Health Insurance Information Program (SHIIP) – SHIIP is the Senior Health Insurance Information Program, a division of the North Carolina Department of Insurance. SHIIP provides trained counselors to provide unbiased counseling to people needing assistance with Medicare, Medicare supplements, Medicare Advantage plans, Medicare drug plans, and long-term care insurance.

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.

Short-Term Rental (STR) – A property rented for a short period, often for vacation stats.

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.

