

Fiscal Year 2020 Budget

**June 18, 2019
Public Hearing**

**Review By
J. Wayne Vest, County Manager**

Fiscal Year 2020 Budget

2020 Most Appropriate

20/20

Brings Into Clear Focus

*Past Discussions, Decisions, Voter Referendums,
Previous Unknowns (Revaluation Impact, Bond
Rating, Interest Rates, Etc.)*

Provides Fiscal Vision

*Road Map For Future Budget Recommendations,
Allows Opportunity To Address Deferred Capital
Needs*

Fiscal Year 2020 Budget

Guiding Principles:

- Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District:
- **Prioritize education, public safety, and human services:**
- Identify expense reductions and ensure effective fund and position allocations:
- Preserve the competitiveness of the employee benefits and compensation package and ensure the sustainability of the County's Self-Insurance program:

Fiscal Year 2020 Budget

Recommended Budget: Summary and Emphasis

- Balanced at: \$162,876,808
- Proposes Tax Rates of:
 - .51/\$100 Fund 100 (General Fund) (4 ½ Cent/\$100 Increase)
 - .04/\$100 Fund 200 (Advanced Life Support/Emergency Medical Services) (No Change)
 - .095/\$100 Fund 215 (Rural Fire Protection Rate) (No Change)
- The calculated General Fund Revenue Neutral Rate is .4423/\$100
- Is an increase of 13.91% compared to the FY 2019 budget
- Add 17 FT Public Safety related positions (Sheriff, EMS, 911 Call Center)
- The General Fund (100) proposes an increase of 18.62% (17,906,966). 87% (\$15,615,132) of the revenue increase is allocated to:
 - **Education** (70%/\$12.5M)
 - **Public Safety** (11.09%/\$2.0M)
 - **Human Services** (6.12%/\$1.1M)

Fiscal Year 2020 Budget

MOORE COUNTY RATE CHART: PER \$100 OF VALUE

COUNTY GENERAL AND ADVANCED LIFE SUPPORT													
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
COUNTY GENERAL	0.445	0.479	0.465	0.465	0.465	0.465	0.465	0.465	0.465	0.465	0.465	0.465	0.510
ALS	0.03	0.025	0.02	0.02	0.02	0.02	0.02	0.02	0.020	0.030	0.030	0.040	0.040
RURAL FIRE/RESCUE DISTRICT									0.080	0.085	0.090	0.095	0.095

07/08 County General Revenue Neutral Rate .385

15/16 County General Revenue Neutral Rate .4884

General Fund rate remained unchanged for 10 years

A penny on the County General & ALS tax rate is anticipated to generate \$1,344,321 in revenue

A penny on the Fire Service District tax rate is anticipated to generate \$470,702 in revenue

Fiscal Year 2019 Budget

Budget by Fund for Fiscal Year 2020

Proposed Gross and Net Budget by Fund FY19/20

Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	\$114,071,611	-\$5,414,954	\$108,656,657	0.51/\$100, S-Tax
200	Public Safety/Emergency Mgmt	Special Revenue	\$9,040,278	-\$1,859,799	\$7,180,479	0.04/\$100, Ins
210	E911 Telephone	Special Revenue	\$336,854	\$0	\$336,854	Phone Sur-Chg
215	Fire, Ambulance, Rescue District	Special Revenue	\$4,997,998	\$0	\$4,997,998	0.095
220	Soil Water Conservation District	Special Revenue	\$19,821	\$0	\$19,821	Eq Rental, Seedling
230	Transportation Services	Special Revenue	\$1,585,717	-\$435,076	\$1,150,641	Grants, Fees
600	Water Pollution Control Plant	Enterprise	\$5,453,745	-\$295,204	\$5,158,541	User Rates
610	Public Utilities - Water & Sewer	Enterprise	\$11,449,689	-\$961,590	\$10,488,099	User Rates
620	East Moore Water District	Enterprise	\$2,153,711	\$0	\$2,153,711	User Rates
810	Risk Management	Internal Service	<u>\$9,108,357</u>	<u>-\$8,900</u>	<u>\$9,099,457</u>	Internal Service
	Total County Funds		\$158,217,781	-\$8,975,523	\$149,242,258	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,760,913	-\$65,800	\$1,695,113	3% Room Occ
640	Airport Authority	Comp Unit/Enterprise	<u>\$2,898,114</u>	<u>-\$75,700</u>	<u>\$2,822,414</u>	User Fees
	Total Component Units		\$4,659,027	-\$141,500	\$4,517,527	
		Totals	\$162,876,808	-\$9,117,023	\$153,759,785	

Fiscal Year 2020 Budget

Fund 100, General Fund Is The Largest Fund (70% of Total Budget)

Expenditures Prioritize Education, Public Safety and Public Health:

General Fund Expenditures		
GF Expenditures	FY20 Budget	%
Education (including debt)	\$56,742,216	49.74%
Human Services	\$15,870,352	13.91%
Public Safety	\$15,190,328	13.32%
General Government	\$13,670,437	11.98%
Environmental	\$4,338,775	3.80%
Debt (excluding education)	\$2,158,721	1.89%
Non-Departmental	\$1,808,709	1.59%
Cultural	\$1,326,587	1.16%
Transfers	<u>\$2,965,486</u>	2.60%
Total	\$114,071,611	

- Education, Public Safety, and Human Services comprise 77% of the General Fund
- When looking across all funds, Education, Public Safety, Human Services expenditures comprise over 70%

Fiscal Year 2020 Budget

KEY POINTS REGARDING FUND 100

Fund 100: General Fund

Source	FY19 Budget	FY20 Budget	Difference
Education (including debt & reserves)	\$44,207,453	\$56,742,216	\$12,534,763
Human Services	\$14,774,999	\$15,870,352	\$1,095,353
Public Safety	\$13,655,312	\$15,640,328	\$1,985,016
General Government	\$12,946,812	\$13,670,437	\$723,625
Environmental	\$3,580,120	\$4,338,775	\$758,655
Debt (excluding education)	\$2,199,415	\$2,158,721	(\$40,694)
Non-Departmental	\$2,281,803	\$1,808,709	(\$473,094)
Cultural	\$1,204,178	\$1,326,587	\$122,409
Transfers	<u>\$1,314,553</u>	<u>\$2,515,486</u>	\$1,200,933
Total	\$96,164,645	\$114,071,611	\$17,906,966

} \$15.6M

+18.62%

Expenditure Net Change FY19 to FY20		
Education (including debt and reserves)	\$12,534,763	70.00%
Public Safety	\$1,985,016	11.09%
Human Services	\$1,095,353	6.12%
Transfers	\$1,200,933	6.71%
Env, Gen Govt, Cultural, Cty Debt, Non Dept	\$1,090,901	6.09%
Total	\$17,906,966	100.00%

} 87.21%

Summary of Expense Changes

Fiscal Year 2020 Budget

KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

Total Sandhills Community College Funding						
FY	Current Expense	Debt Service, after refunding	Cap Res/Debt Decline in Debt Service	CR/SCC Projects, 6%	Capital Outlay appropriated from Capital Reserve	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			\$6,072,744
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	\$1,637,524	\$89,530	\$233,963		\$6,240,444
FY17/18	\$4,380,722	\$1,150,939	\$598,906	\$240,168		\$6,370,735
FY18/19	\$4,512,262	\$1,151,577	\$604,165	\$180,000	\$1,600,000	\$8,048,004
FY19/20	\$4,612,262	\$1,796,852	\$636,782			\$7,045,896

- FY 15 Original allocation \$5,998,468, subsequent transfers increase total to \$6,500,511
- FY 16 Original allocation \$6,046,433, subsequent transfers increase total to \$6,254,481
- FY 17 Original allocation \$6,006,481, subsequent transfers increase total to \$6,240,444
- FY 18 Original allocation \$6,130,567, subsequent transfers increase total to \$6,370,735
- FY 19 Original allocation \$6,268,004, subsequent transfers increase total to \$8,048,004

Fiscal Year 2020 Budget

KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

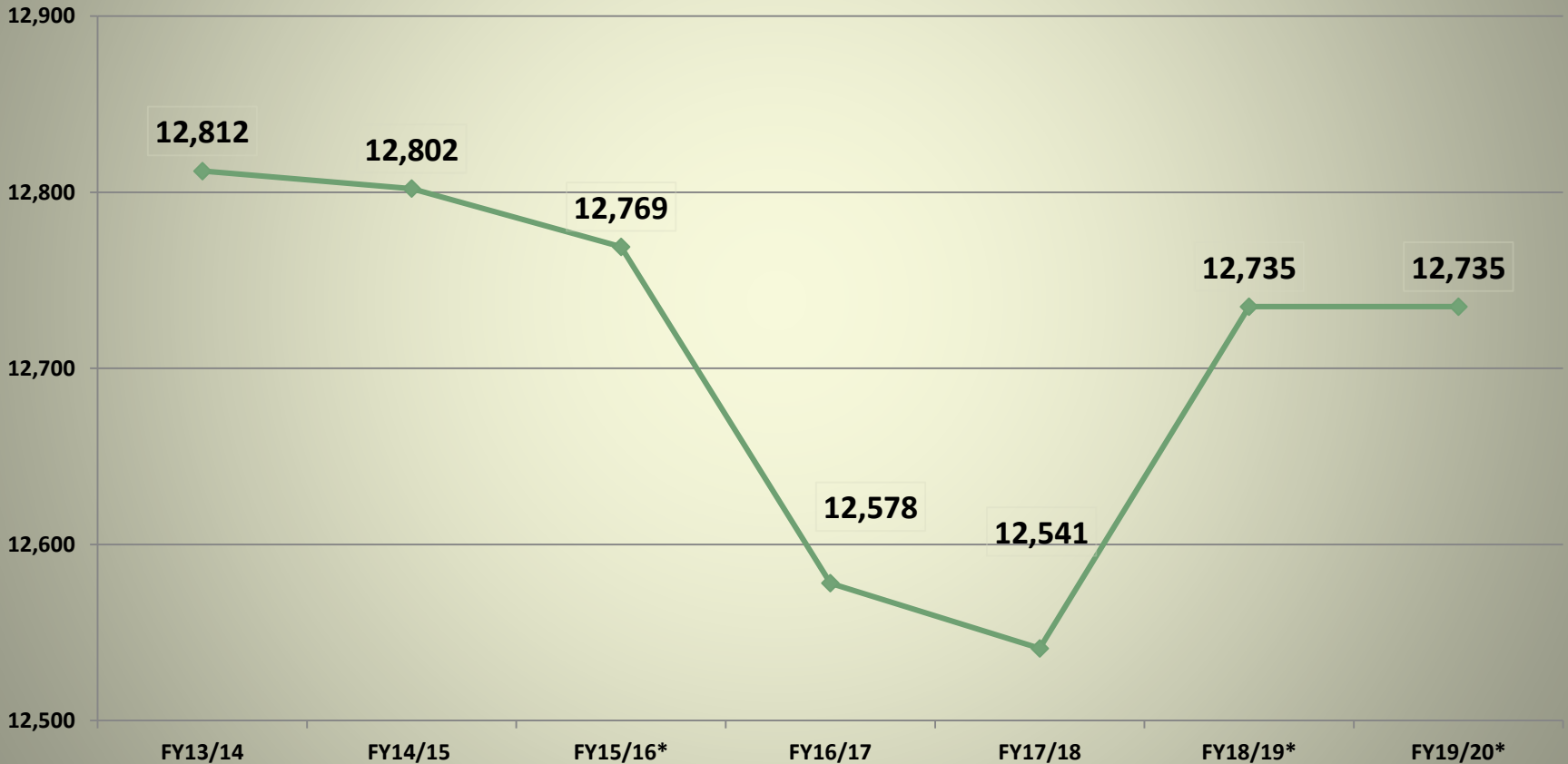
Total Moore County Schools Funding					
FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072
FY14/15	12,802	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140
FY15/16	12,769	\$26,265,140	\$750,000	\$750,000	\$27,765,140
FY16/17	12,680	\$27,029,515	\$750,000	\$750,000	\$28,529,515
FY17/18	12,665	\$30,341,352	\$750,000	\$750,000	\$31,841,352
FY18/19	12,735	\$29,500,000	\$750,000	\$750,000	\$31,000,000
FY19/20	12,700	\$31,089,133	\$750,000	\$750,000	\$32,589,133

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- An Additional \$17,107,186 Is Allocated Relative To School Debt Service
- Total Moore County School Allocation = \$49,696,319

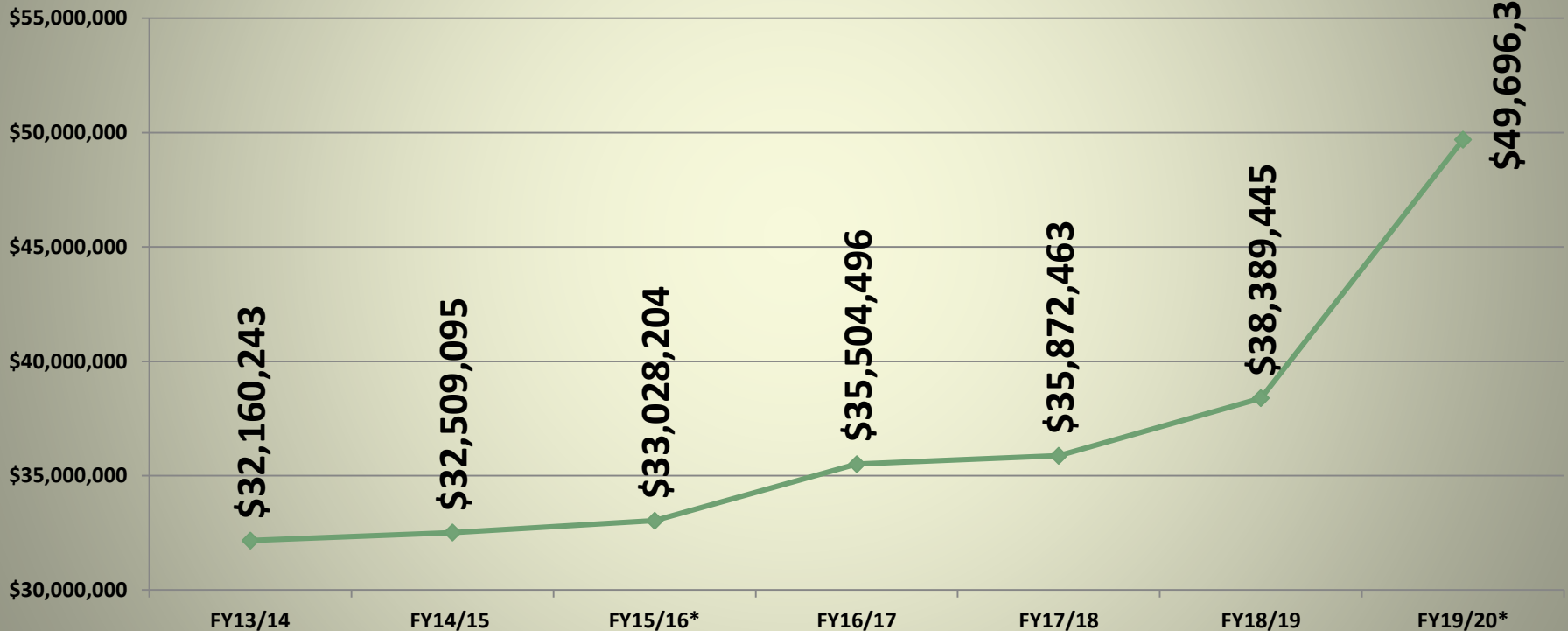
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MCS Student Enrollment - DPI, except FY19/FY20 are Estimates



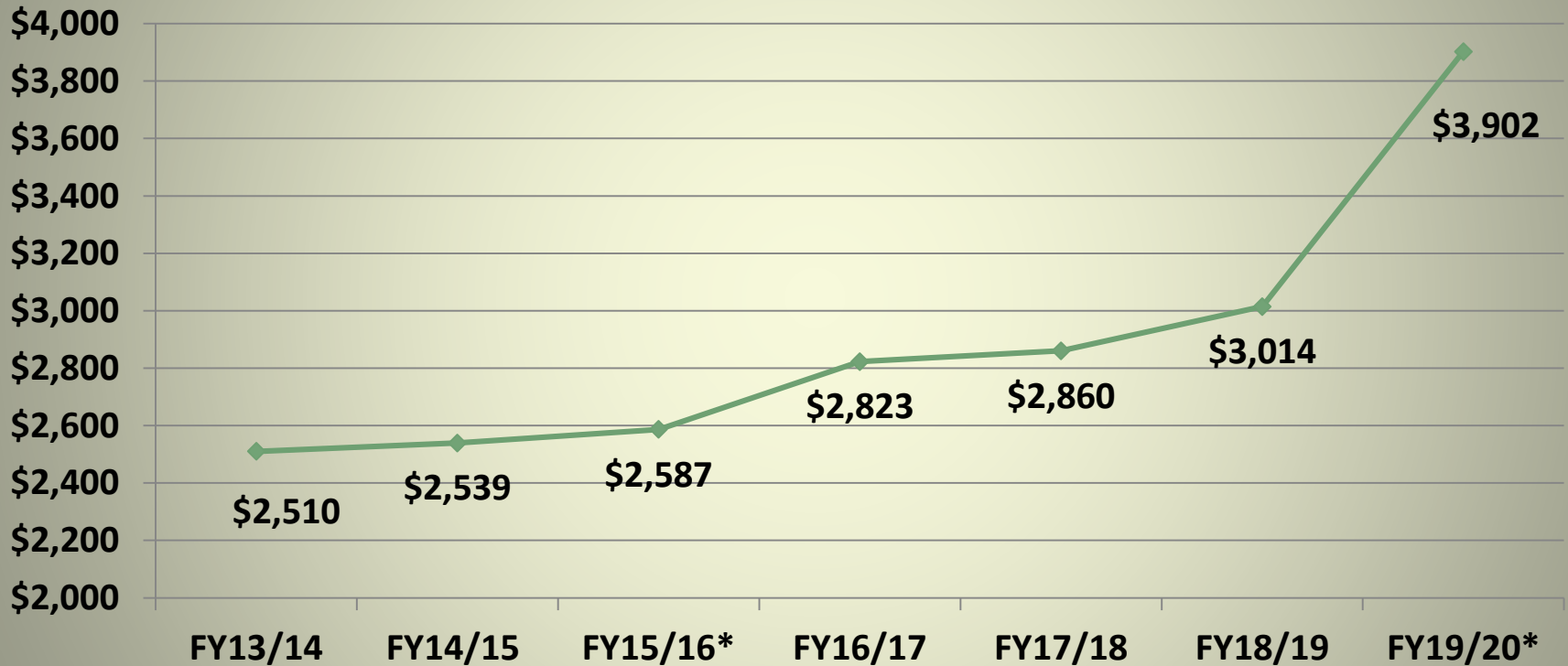
Fiscal Year 2020 Budget

Total MCS Funding All Sources (Current Expense, Digital Learning, Capital & Debt)



Fiscal Year 2020 Budget

MCS Funding Per Pupil (including Debt)



Fiscal Year 2020 Budget

Open Public Hearing

Close Public Hearing

Motion

Motion Second

Discussion

Vote

Fiscal Year 2020 Budget

East Moore Water District

Fund 620

June 18, 2019

Public Hearing

Review By

J. Wayne Vest, County Manager

Fiscal Year 2020 Budget

KEY POINTS REGARDING EACH FUND

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

Enterprise Funds			
Public Works Division	FY2018-19 Proposed Budget	FY2019-20 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$5,307,539	\$5,453,745	2.75%
Moore County Public Utilities	\$11,435,153	\$11,449,689	0.13%
East Moore Water District	\$2,147,650	\$2,153,711	0.28%
Total	\$18,890,342	\$19,057,145	0.88%

All three funds have budgeted transfers into Capital Reserve: Total of \$1,006,501

- WPCP @ \$525,825
- Public Utilities @ \$265,199
- EMWD @ \$215,477

Fiscal Year 2020 Budget

KEY POINTS REGARDING EACH FUND

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

Proposed Rate Information

Fund 600: Municipal flow rates remain at \$3.07/1,000 gallons

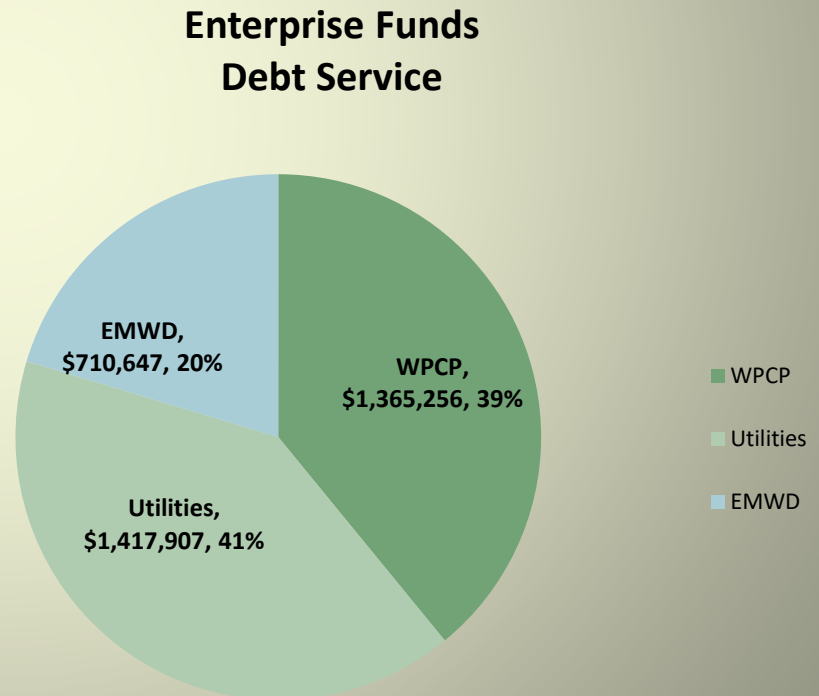
Fund 610/620: The 2020 proposed fee schedule for Public Utilities and East Moore Water District recommends a number of changes to ensure sufficient revenues. Tab 6 of the budget book provides greater detail of all fee schedule changes.

Fiscal Year 2020 Budget

KEY POINTS REGARDING ENTERPRISE FUND DEBT SERVICE

- Total Enterprise Fund Debt Service is \$3,493,810

Fund	Amount	%
WPCP	\$1,365,256	39.08%
Utilities	\$1,417,907	40.58%
EMWD	\$710,647	20.34%
Total	\$3,493,810	100.00%



Fiscal Year 2020 Budget

A FEW CAPITAL IMPROVEMENT PROJECTS

Enterprise Fund Water and Sewer Projects

The Vass Sewer Expansion and Upgrade:

- Extend sewer service in the Town of Vass
- Estimated cost \$5.02M
- Estimated completion October 2021

East Moore Water District Phase IV:

- Murdocksville Road/Eastwood area
- Approximately 9.4 miles of new water lines picking up 111+ customers
- Estimated cost \$2.54M funded by USDA loan/grant
- Estimated completion August 2020

Water Pollution Control Plant Sewer Interceptor Replacement:

- Replace/Repair section along PH Course #7 and 15-501 south of traffic circle
- Estimated cost \$1.5M
- Estimated completion September 2020

Fiscal Year 2020 Budget

East Moore Water District

Fund 620

Open Public Hearing

Close Public Hearing

Motion

Motion Second

Discussion

Vote