

# Fiscal Year 2020 Budget

**June 04, 2019**

**PRESENTED BY**

**J. Wayne Vest, County Manager**

# Fiscal Year 2020 Budget

FY19/20 Budget Team Members	
Name	Position/Title
Frank Quis	Moore County Board of Commissioners, Board Chair
Catherine Graham	Moore County Board of Commissioners, Vice Chair
Laura Williams	Clerk to the Board
Gary Briggs	Tax Administrator
Caroline Xiong	Finance Director
Dawn Gilbert	Human Resources Director
Bobby Lake	Property Management Director
Chris Butts	Information Technology Director
Tami Golden	Internal Auditor/Budget Manager
Janet Parris	Assistant County Manager
Wayne Vest	County Manager

# Fiscal Year 2020 Budget

2020 Most Appropriate

20/20

The Recommended Budget Brings Into

**Clear Focus**

Year's Of Discussions About Facility And  
Operational Needs Along With Previous Unknowns

And

Provides

**Fiscal Vision**

For Years To Come

# 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

## *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:

### The recommended budget

- Increases the County General Tax Rate by 4.5 Cents from .465/\$100 of valuation to **.510/\$100** of valuation
- Maintains an Advanced Life Support Rate at **.04** per \$100 of valuation
- Maintains the single rural fire protection service rate of **.095** per \$100 of valuation

# 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:

Major areas supported by the budget include:

General Government  
Public Safety  
Health and Social Services  
Education  
Water and Sewer  
Environmental  
Community Development  
Cultural/Recreation  
Capital  
Debt service

# 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:

Funding Pressures Accounted for With This Year's General Fund Rate Recommendation

### General Fund:

- School capital project needs
- County capital project needs
- Competitive workforce requirements
- Increasing operational costs



# Fiscal Year 2020 Budget

## MOORE COUNTY RATE CHART

### COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	13/14	14/15	15/16	16/17	17/18	18/19	19/20
COUNTY GENERAL	0.465	0.465	0.465	0.465	0.465	0.465	0.510
ALS	0.02	0.02	0.020	0.030	0.030	0.040	0.040

### FIRE DISTRICTS

	13/14	14/15	15/16	16/17	17/18	18/19	19/20
S FIRE, AMBULANCE, RESCUE DISTRICT			0.080	0.085	0.090	0.095	0.095
A SOUTHERN PINES	0.089	0.089					
B CRESTLINE (combined with AB 3/16/17)	0.083	0.083					
C PINEBLUFF	0.086	0.086					
D PINEHURST	0.084	0.084					
E SEVEN LAKES	0.04	0.04					
F WEST END	0.059	0.069					
G EASTWOOD	0.07	0.07					
J ROBBINS	0.063	0.063					
K CARTHAGE	0.064	0.064					
M HIGHFALLS	0.066	0.066					
N EAGLE SPRINGS	0.075	0.075					
P ABERDEEN	0.092	0.092					
Q CRAINS CREEK	0.111	0.111					
T WHISPERING PINES	0.058	0.058					
V CYPRESS POINTE	0.081	0.081					
W WESTMOORE	0.07	0.07					

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<sub>8</sub>



# Fiscal Year 2020 Budget

## *Guiding Principles:*

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

# Fiscal Year 2020 Budget

## *Guiding Principles:*

Identify expense reductions and ensure effective fund and position allocations:

The Budget Team along with Department Directors and other agency leaders, worked closely through the budget process reviewing revenue and expenses and identified a number of line-item changes that were incorporated into the budget to effectively allocate funding.

- The overall budget proposes an increase of 13.91% (19,886,550)
- The General Fund (100) proposes an increase of 18.62% (17,906,966)
- There were a number of line-item reductions identified as the budget was developed which help offset the necessary budget increase

# Fiscal Year 2020 Budget

## *Guiding Principles: A Continuation of*

Identify expense reductions and ensure effective fund and position allocations:

The chart below provides the total Full Time Equivalent (FTE) allocation for FY 2020 as well as a comparison to FTE allocations for prior years to FY 2008. The proposed budget includes a net increase of 16 FTEs. The next two charts provide greater detail regarding position funding and allocations.

Number of Employees (All Funds)				
FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0
FY19-20	683.0	6.0	689.0	686.0

# Fiscal Year 2020 Budget

## Guiding Principles:

Identify expense reductions and ensure effective position allocations:

Fiscal Year Budgeted Employee Position Count by Department										
Department	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4		5		6		5		5	
Aging	20	1	20	1	20	1	20	1	20	1
Child Support	10		11		11		11		11	
Child Support - Day Reporting Center	1		0.15		0.15		0.15	1	0.15	1
Child Support - Youth Services	1		0.85		0.85		0.85		0.85	
Cooperative Extension	6		6		6		6		6	
County Attorney	7		6		7		7		7	
Elections	4		3		4		4		4	
Financial Services	7		7		7		7		7	
Governing Body	1		1		1		1		1	
Health	50	1	46	1	47	1	49	1	49	
Human Resources	3		3		3		3		3	
Information Technology	10		12		12		12		12	
IT - Geographical Information Systems	3		3		3		3		3	
Library	9		9		9		9		9	
Parks & Recreation	5		5		5		5		5	
Planning & Community Development	13		12		5.67		4.84		4.84	
Code Enforcement/Inspections	0		0		4.83		5.83		5.83	
Public Safety - E911 Communications	15		15		15		15		16	
Public Safety-Fire Marshal	2.25		2.25		2.6		2.6		2.6	
Public Works - Solid Waste	9		9		9		9		9	
Register of Deeds	10		10		10		10		10	
Sheriff	77		78		80		80		85	
Sheriff - Detention Center	57		57		60		60		68	
Sheriff - Animal Operations	11	3	11	3	11	1	11	1	11	1
Social Services	99		101		104	1	108	1	108	1
Soil & Water Conservation	3		3		3		3		3	
Tax	24		24		24		25		25	
Veterans	3		3		3		3		3	
Property Management	25	0	27	0	27	0	27	0	27	0
<b>TOTAL GENERAL FUND 100</b>	<b>489.25</b>	<b>5</b>	<b>490.25</b>	<b>5</b>	<b>501.10</b>	<b>4</b>	<b>507.27</b>	<b>5</b>	<b>521.27</b>	<b>4</b>
Emergency Medical Services Fund 200	72.75		71.75		78.4		84.4		87.4	
Transportation Fund 230	10	6	10	6	13.5	3	13.33	3	13.33	2
Self Insurance Fund 810	1		1		1		1		1	
Public Works - Utilities Fund 610	40		40		40		41		41	
Public Works - WPCP Fund 600	19	0	19	0	19	0	19	0	19	0
<b>TOTAL OTHER FUNDS</b>	<b>142.75</b>	<b>6</b>	<b>141.75</b>	<b>6</b>	<b>151.9</b>	<b>3</b>	<b>158.73</b>	<b>3</b>	<b>161.73</b>	<b>2</b>
<b>Totals</b>	<b>632.00</b>	<b>11</b>	<b>632.00</b>	<b>11</b>	<b>653.00</b>	<b>7</b>	<b>666.00</b>	<b>8</b>	<b>683.00</b>	<b>6</b>
<b>Total Number of FTEs</b>	<b>637.5</b>		<b>637.5</b>		<b>656.5</b>		<b>670.0</b>		<b>686.0</b>	

# Fiscal Year 2020 Budget

## *Guiding Principles:*

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 Employee Benefits and Compensation Package Recommendations

## **Included Items:**

- Finalizing full Implementation of updated Pay & Classification Plan
- Funding 2% Cost of Living Adjustment with pay period beginning 08/03/2019
- Modifications to Self Insurance plan design
- Fully funding existing components of the benefits and compensation package (Insurance, retirement, longevity, wellness, 401K, vacation/sick/community leave)



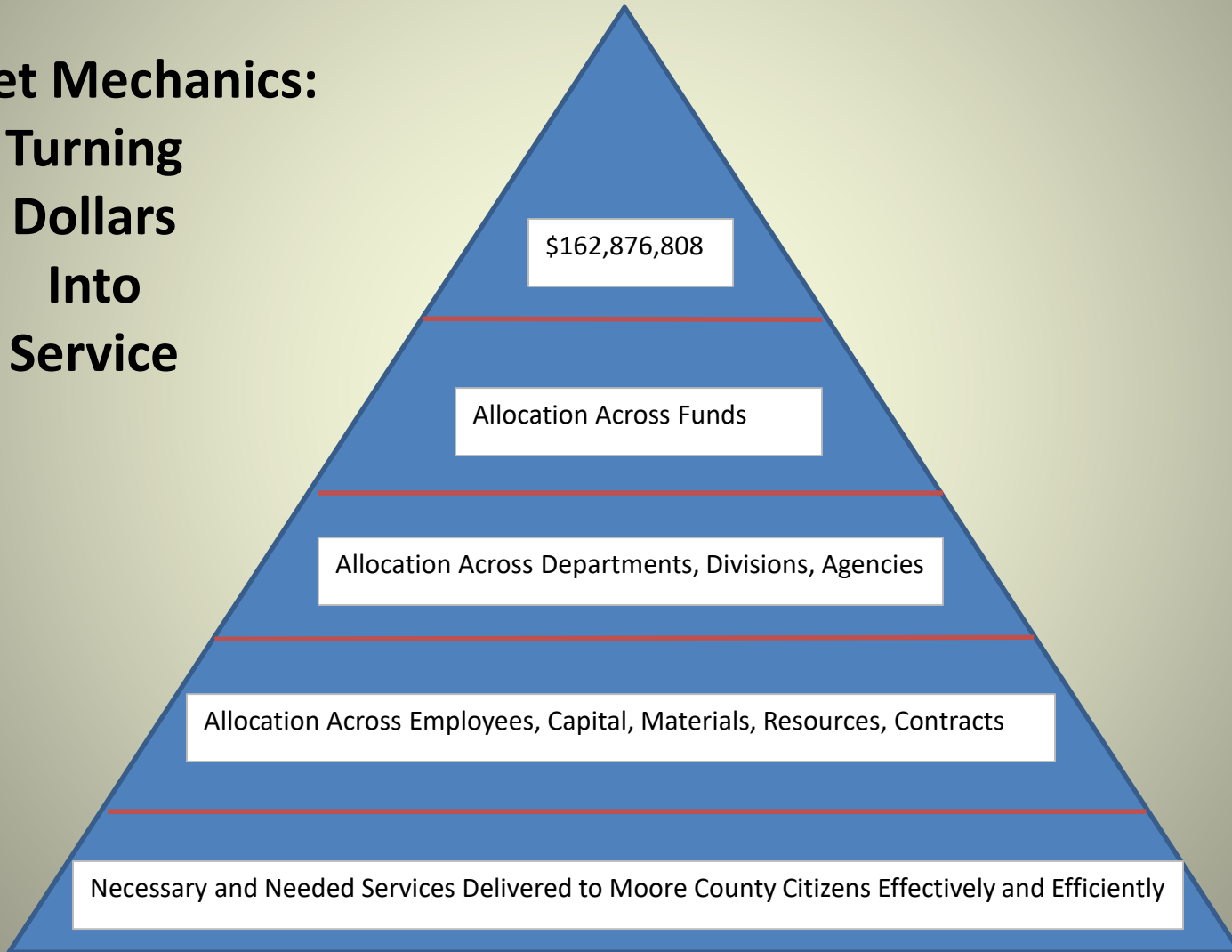
# Fiscal Year 2020 Budget

## Major Points of Consideration

- 2020 recommended fiscal year budget is balanced at: \$162,876,808 Gross and \$153,759,785 Net (less transfers and assessments).
- The recommended gross budget is an increase of 13.91% as compared to the current year FY 2019 budget.
- Funds Moore County Schools at \$49,696,319 including Current Expense, Capital Outlay, Digital Learning and Debt Service allocations. Accounts for the 4 elementary schools and North Moore High School projects.
- Funds Sandhills Community College at \$7,045,896 including debt service and a transfer of \$636,782 to the SCC Debt Service Reserve. Accounts for new nursing education center project.
- Requires no appropriation of fund balance for any fund except fund 215 (Fire)
- Public Works Enterprise Funds have \$1,006,501 budgeted transfer into capital reserve (WPCP @ \$525,825, Utilities @ \$265,199, EMWD @ \$215,477)

# Fiscal Year 2020 Budget

**Budget Mechanics:  
Turning  
Dollars  
Into  
Service**



# 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

## *TRANSFERS AND ASSESSMENTS*

Transfers are made up of assessment amounts charged to County departments but paid by the Risk Management Internal Service Fund. Some examples include: health insurance, wellness assessment, liability and property insurance, worker's compensation, and unemployment.

Below is a list of the assessments included in the FY20 Budget for the **General Fund**:

Wellness Assessment	\$257,635
Health Insurance Costs	\$4,577,003
Liability & Property Insurance	\$181,320
Unemployment Premiums	\$28,486
Worker's Compensation Claims	\$44,629
Worker's Compensation Premium	\$204,006
General Fund Assessment	<u>\$121,875</u>
Total General Fund Assessments	\$5,414,954

The health insurance costs are 84.5% of the total assessment.

# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

General Fund Revenues	
Source	FY20 Budget
Property Tax	\$68,810,381
Sales Tax	\$22,800,000
Grants	\$8,254,682
Departmental Fees	\$9,800,548
Other Taxes	\$756,000
Interest	\$1,500,000
Transfers In Debt/Bond Int	<u>\$2,150,000</u>
<b>Total Revenues - GF</b>	<b>\$114,071,611</b>

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

Compared to FY 2019, the General Fund budget is an increase of 18.62% (\$17.9M)



# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

Source	FY19 Budget	FY20 Budget	Difference
Property Tax	\$57,131,140	\$68,810,381	\$11,679,241
Sales Tax	\$18,073,217	\$22,800,000	\$4,726,783
Grants	\$8,367,764	\$8,254,682	(\$113,082)
Departmental Fees/Assessments	\$9,006,524	\$9,800,548	\$794,024
Other Taxes	\$726,000	\$756,000	\$30,000
Interest	\$850,000	\$1,500,000	\$650,000
Transfers In Debt/Bond Int	<u>\$2,010,000</u>	<u>\$2,150,000</u>	<u>\$140,000</u>
Total Revenues - GF	\$96,164,645	\$114,071,611	\$17,906,966

Revenue Net Change from FY19 to FY20		
Property Tax 4.5 cent increase	\$6,103,270	34.08%
Property Tax Revaluation	\$5,575,971	31.14%
Sales Tax Article 46 (1/4 Cent)	\$2,800,000	15.64%
Sales Tax Article 39, 40 and 42	\$1,600,000	8.94%
All Other, Fees, Grants, Interest	<u>\$1,827,725</u>	10.21%
Total	\$17,906,966	100.00%

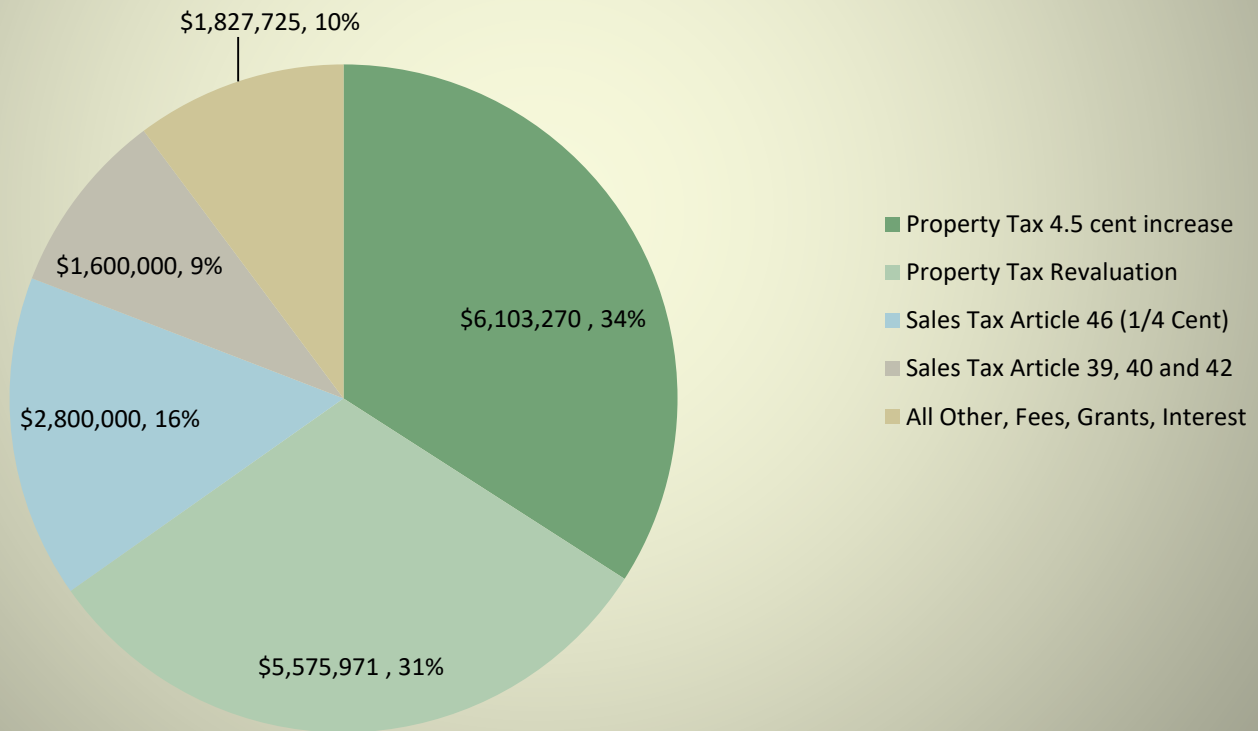
## Summary of Revenue Changes



# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund



## Summary of Revenue Changes

# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### 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

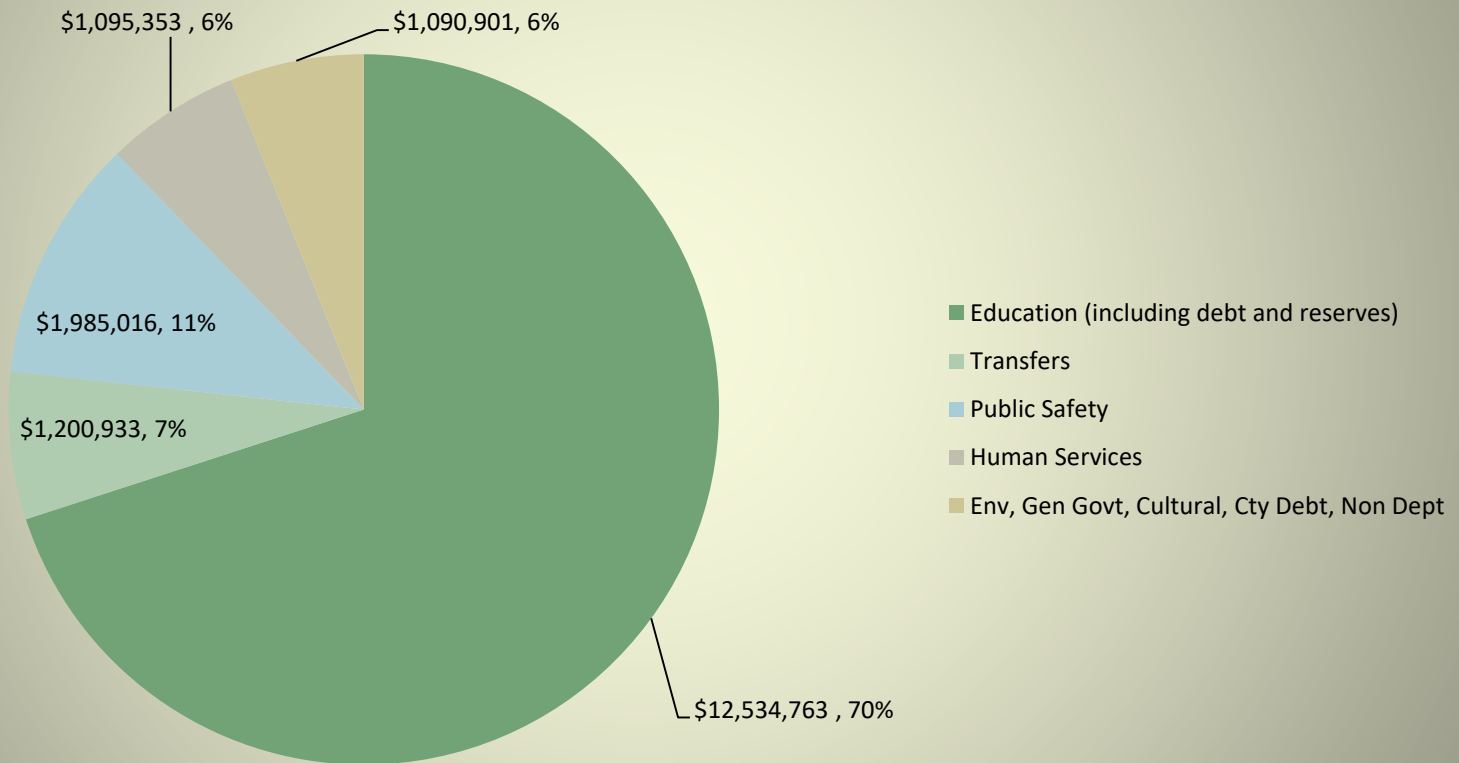
Expenditure Net Change FY19 to FY20		
Education (including debt and reserves)	\$12,534,763	70.00%
Public Safety	\$1,985,016	11.09%
Human Services	\$1,095,353	6.12%
Transfers	\$1,200,933	6.71%
Env, Gen Govt, Cultural, Cty Debt, Non Dept	\$1,090,901	6.09%
Total	\$17,906,966	100.00%

## Summary of Expense Changes

# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund



## Summary of Expense Changes

# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES	
<b>GENERAL GOVERNMENT</b>	<b>HUMAN SERVICES</b>
Administration	Health Department
Governing Body	Social Services
Human Resources	Child Support <b>13.91%</b>
Finance <b>11.98%</b>	Veteran's Services
County Attorney	Aging/Senior Center
Tax and Revaluation	
Elections	<b>CULTURAL DEVELOPMENT</b>
Register of Deeds	Parks and Recreation
Information Technology/GIS	Library <b>1.16%</b>
Property Management	
	<b>PUBLIC SAFETY FUNCTIONS</b>
<b>ENVIRONMENTAL AND COMMUNITY DEVELOPMENT</b>	Sheriff's Office
Planning, Zoning, Inspections <b>3.80%</b>	Sheriff - Detention Center
Solid Waste	Sheriff - Animal Operations <b>13.32%</b>
Cooperative Extension	Day Reporting Center
Soil and Water Conservation	Youth Services
	Public Safety Fire Marshal
<b>DEBT SERVICE</b>	Public Safety Communications
Debt Principal <b>1.89%</b>	
Debt Interest	<b>EDUCATION</b>
	Schools Expense, Capital, Digital Learning <b>49.74%</b>
<b>NON DEPARTMENTAL/NON PROFITS/TRANSFERS OUT</b>	Schools Debt
Grants/Non-Departmental/Transfers Out to Cap Reserve	College Expense
Courts Facility Costs <b>4.20%</b>	College Debt
Non Profits	

# 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

\*

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



# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

Moore County Schools Request				
Proposed 2019-2020 County				
Allotment by Fund Type				
Fund Type	Original Request	One-Time Funding	Supplemental Requests	Total
Local Expense	\$32,298,100	\$974,100	\$0	\$33,272,200
Charter Schools	\$1,260,000	\$0	\$0	\$1,260,000
Capital Expense	\$750,000	\$750,000	\$1,900,000	\$3,400,000
Digital Learning	\$900,000	\$0	\$0	\$900,000
<b>Total</b>	<b>\$35,208,100</b>	<b>\$1,724,100</b>	<b>\$1,900,000</b>	<b>\$38,832,200</b>
One-time funding includes projected operating costs for McDeeds Creek ES of \$739,133 rounded to \$740,000; start-up cost for Aberdeen and Southern Pines of \$234,100; and technology life-cycle infrastructure of \$750,000.				



# 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

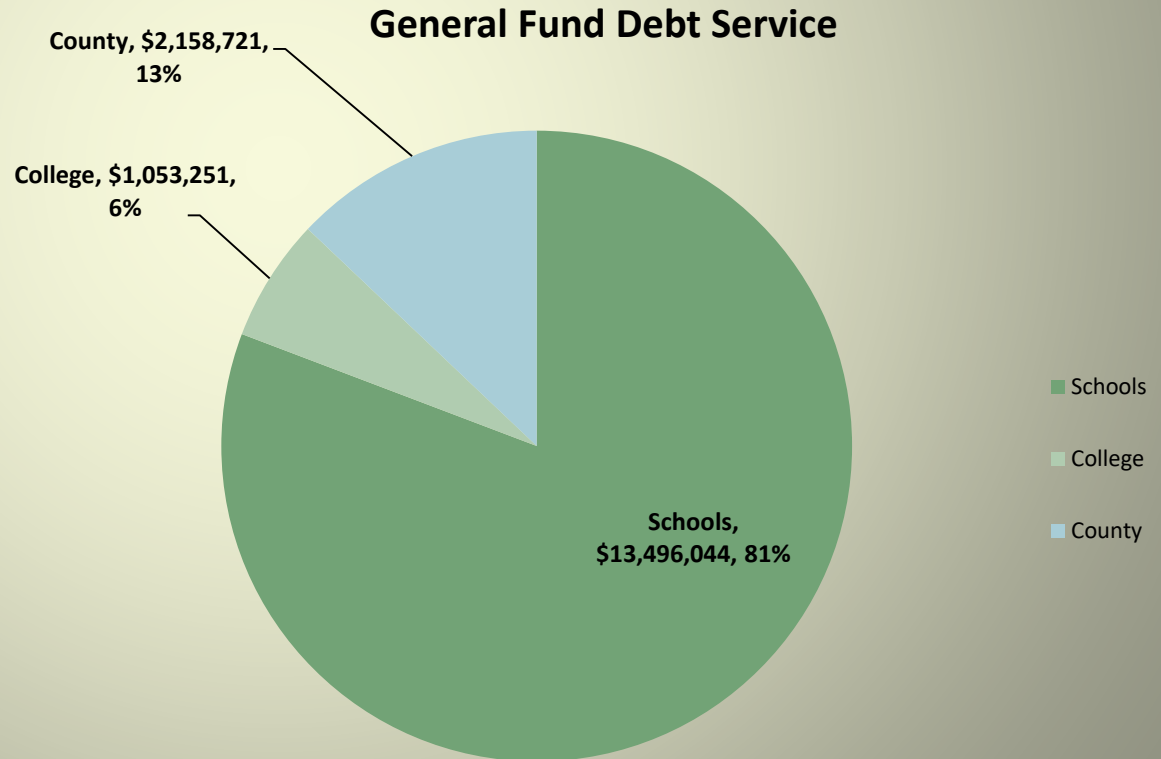
- FY 15 Original allocation \$5,998,468, subsequent transfers increase total to \$6,500,511
- FY 16 Original allocation \$6,046,433, subsequent transfers increase total to \$6,254,481
- FY 17 Original allocation \$6,006,481, subsequent transfers increase total to \$6,240,444
- FY 18 Original allocation \$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 GENERAL FUND DEBT SERVICE

- Total Debt Service is \$20,201,826 (Includes Enterprise Fund Debt Service)
- Total General Fund Debt Service is \$16,708,016

	Amount	%
Schools	\$13,496,044	80.78%
College	\$1,053,251	6.30%
County	\$2,158,721	12.92%
Total	\$16,708,016	100.00%



# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

End of General Fund Key Points

# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 200: Public Safety/Emergency Management

- Balanced at \$9,040,278 in Revenues and Expenditures
- Supported by Advanced Life Support (ALS) tax revenue, fees, and other revenue
- ALS Tax Rate remains at **.04/\$100** of valuation, applies to all properties
- Includes funding for 2 ambulance remounts
- Adds 3 positions to complete the transition away from 24-on/48-off schedule
- No fund balance appropriation

# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 210: E911

- Balanced at \$336,854 in Revenues and Expenditures
- Funds generated by E911 surcharge on phone bills and appropriated fund balance (no appropriated fund balance for FY 2020)
- E911 surcharge revenues are regulated by the State
- FY 18/19 projected calls: > 100,000



# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 215: Moore County Fire Protection, Ambulance, and Rescue Service District

Rural Fire Protection Service Tax Fund 215								
FY19/20 - Unified Tax Rate @.095/\$100 Value								
							FY19/20 Budget	
Total 2019-2020 Tax Base							@98.5%-Discounts	
\$4,826,794,734							\$4,471,673	
divided by \$100 x .095 x .985 -Discounts \$45,000 = Budget								
Holds Rate constant at .095								
Increase of \$354,354							Revenue Generated by .095 Rate \$4,471,673	
Applies to unincorporated property							Appropriated Fund Balance from FY19 (Audits) \$19,200	
All Depts increase except Whispering Pines							Appropriated Fund Balance CAD Support \$7,125	
Station X for future station location TBD							Appropriated Fund Balance \$50,000	
BOC previously approved district changes for FY20							Fire Districts - ALS - Rescue - 100% \$450,000	
							FY19 Total Budget Fund 215 \$4,997,998	
Rural Fire Service District	Total Manager Recommendation @ 98.5%	Subtotal Distribution	Subtotal Reserve	Operations Distribution	Capital Distribution- Allowance	Apparatus Reserve 21555500 56281	Building Reserve 21555500 56282	
Aberdeen	\$207,043	\$207,043	\$0	\$182,066	\$24,977	\$0	\$0	
Carthage	\$321,641	\$312,582	\$9,059	\$250,542	\$62,040	\$1,930	\$7,129	
Crains Creek	\$247,300	\$243,188	\$4,112	\$183,474	\$59,714	\$4,112	\$0	
Cypress Pointe	\$798,329	\$775,528	\$22,801	\$588,917	\$186,611	\$22,801	\$0	
Eagle Springs	\$261,264	\$249,561	\$11,703	\$189,885	\$59,676	\$0	\$11,703	
Eastwood	\$242,462	\$196,548	\$45,914	\$167,377	\$29,171	\$45,914	\$0	
High Falls	\$224,467	\$196,422	\$28,045	\$154,406	\$42,016	\$16,419	\$11,626	
Pinebluff	\$276,182	\$276,182	\$0	\$222,108	\$54,074	\$0	\$0	
Pinehurst	\$240,182	\$240,182	\$0	\$222,432	\$17,750	\$0	\$0	
Robbins	\$349,838	\$322,539	\$27,299	\$273,620	\$48,919	\$27,299	\$0	
Seven Lakes	\$359,803	\$305,155	\$54,648	\$273,759	\$31,396	\$41,549	\$13,099	
Southern Pines	\$522,131	\$473,398	\$48,733	\$465,377	\$8,021	\$48,733	\$0	
West End	\$460,209	\$454,482	\$5,727	\$346,765	\$107,717	\$5,652	\$75	
Westmoore	\$243,512	\$179,900	\$63,612	\$179,900	\$0	\$52,916	\$10,696	
Whispering Pines	\$186,365	\$181,363	\$5,002	\$156,604	\$24,759	\$0	\$5,002	
Station X	\$30,945	\$0	\$30,945	\$0	\$0	\$23,641	\$7,304	
	\$4,971,673	\$4,614,073	\$357,600	\$3,857,232	\$756,841	\$290,966	\$66,634	
Audit - Professional Services	\$19,200							
CAD Support	\$7,125A penny on the Fire Tax Rate @.095 generates \$470,702 in property tax revenue							32
Grand Total Fund 215	\$4,997,998							



# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 220: Soil and Water Conservation District

- Balanced at \$19,821 in Revenues and Expenditures
- Revenues generated by fees from services and matching State Grant Funds
- \$1,950 decrease from FY 2019 budget

# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 230: Moore County Transportation Services

- Balanced at \$1,585,717 in Revenues and Expenditures
- \$98,034 increase from fiscal year 2019 budget
- Revenues generated by user fees, grants, sale of assets
- Per mile rate remains at \$1.76
- No appropriated fund balance is proposed for fiscal year 2020
- Generated revenues struggle to cover yearly expenses

# 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

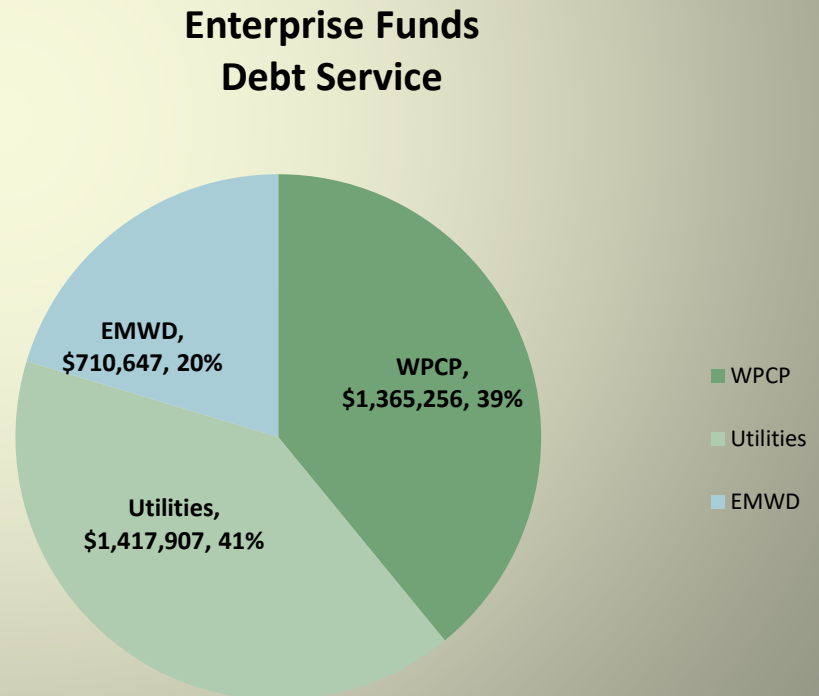
Fund 610/620: The 2020 proposed fee schedule for Public Utilities and East Moore Water District recommends a number of changes to ensure sufficient revenues. Tab 6 of the budget book provides greater detail of all fee schedule changes.

# 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

## KEY POINTS REGARDING EACH FUND

### Fund 810: Risk Management

- Balanced at \$9,108,357
- A \$769,681 increase compared to FY 2019
- Treated as an Internal Service Fund
- Expenditures include costs for Health Insurance, Wellness Works, Worker's Compensation, Unemployment, and Unemployment Insurance, Liability and Property Insurance
- Budget proposes no appropriated fund balance
- Includes plan design changes and dependent premium increases
- Continue to evaluate premiums, co-pays, deductibles, out-of-pockets for employee and dependent coverage

# Fiscal Year 2020 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 260: Convention and Visitor's Bureau

- Balanced at \$1,760,913
- Increase of \$15,613 compared to fiscal year 2019
- Includes appropriated fund balance of \$50,000

### Fund 640: Airport

- Balanced at \$2,898,114
- Increase of \$96,523 Compared to fiscal year 2019
- Includes an appropriation from retained earnings of \$209,290

# Fiscal Year 2020 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### Education:

- Voter approval of \$123,000,000 of General Obligation bonds:
  - \$103M for MCS (AB/\$31M and SP/\$34M issued; PH/\$38M issuing fall 2019)
  - McDeeds Creek Elementary (\$31M financed through First Bank, opening fall 2019)
  - North Moore High School (auxiliary gym and additional classrooms. Construction to begin summer 2019, NTE \$16.5M financed through Sterling Bank)
  - \$20M for SCC (Currently discussing accelerating the timing)

# Fiscal Year 2020 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### **Court/Judicial Facility:**

- Project includes new facility and renovation of existing facility
- Mosley Architects, currently in the schematic design phase
- The proposed budget includes a transfer to Capital Reserve for the Court Project in the amount of **\$2,500,486**. Once transfer is complete, the project balance will be \$6.8M
- General Fund increase includes revenue to support anticipated debt service
- Project Fund (432) established

# Fiscal Year 2020 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### **Parks and Recreation:**

- Splash Pad nearly complete
- Recreation Center at Hillcrest Park to include two basketball courts, multi-purpose rooms, concession area, and office space
- Clark, Patterson, Lee Architects, design completed, working through bid and contract phase
- Enhancements to play area incorporating ADA playground equipment and other features of benches, tables, shading
- Project Fund (431) established



# Fiscal Year 2020 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### EMS:

- Partnerships with Southern Pines and Pinehurst for Moore County EMS to utilize space in facility additions/expansions that each entity has in the works
- The Southern Pines project is an effort to relocate the ambulance currently stationed at the Airport. Anticipate moving in July/August 2019
- The Pinehurst project is still being evaluated

# 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

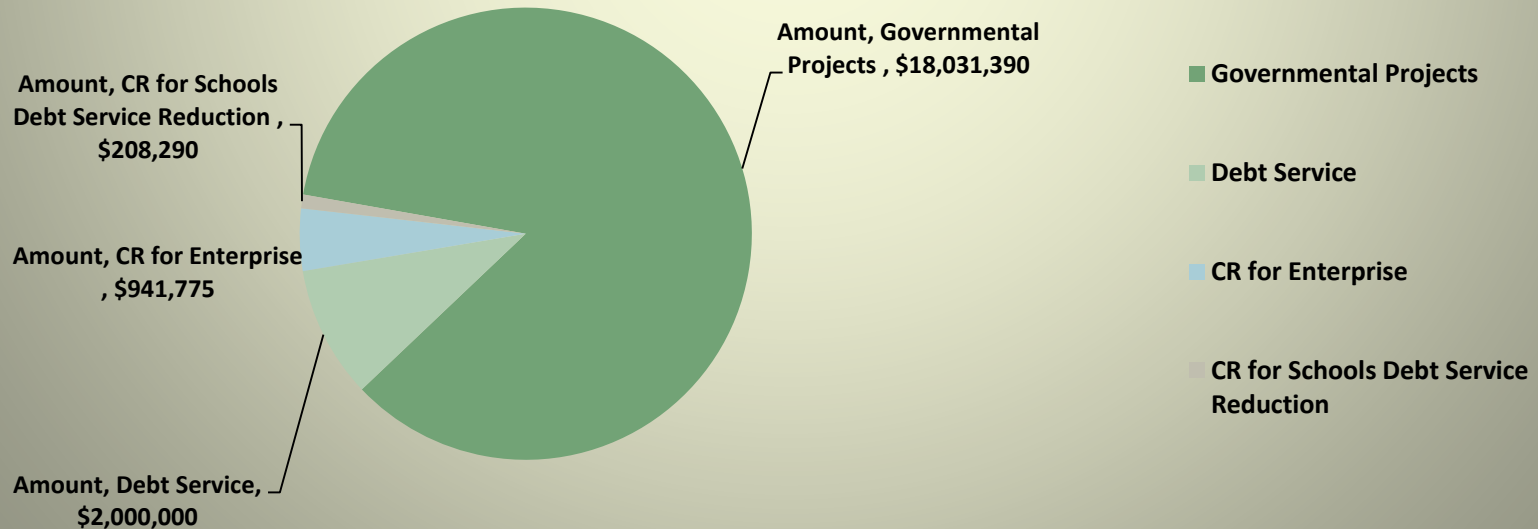
# Fiscal Year 2020 Budget

## KEY POINTS REGARDING CAPITAL RESERVE FUND

- Audited Amounts Based on Fiscal Year Ended June 30, 2018

Capital Reserve FY18 Audited Balance			
	Amount	%	Fund #
Governmental Projects	\$18,031,390	85.13%	250
Debt Service	\$2,000,000	9.44%	251
CR for Enterprise	\$941,775	4.45%	252
CR for Schools Debt Service Reduction	\$208,290	0.98%	256
Total	\$21,181,455	100.00%	

### Capital Reserve - FY18 Audited Balances

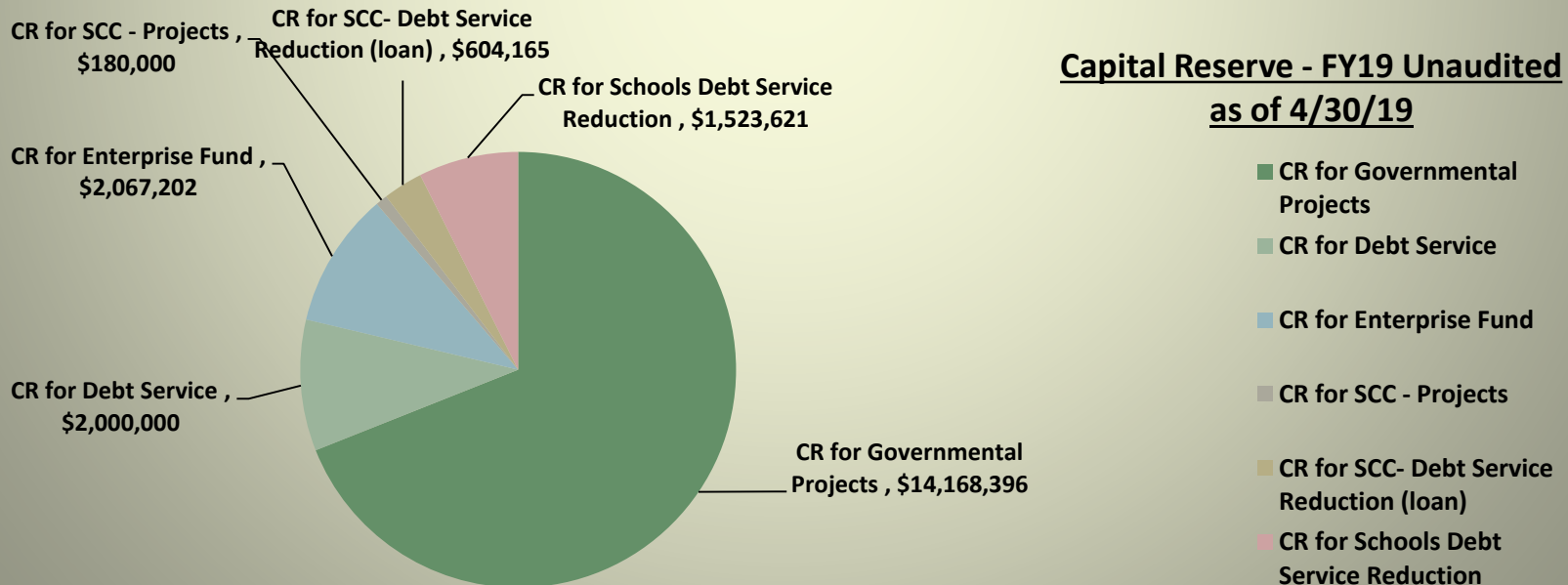


# Fiscal Year 2020 Budget

## KEY POINTS REGARDING CAPITAL RESERVE FUND

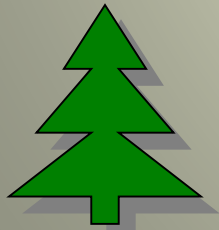
- Unaudited Amounts as of April 30, 2019

Capital Reserve FY19 UNAUDITED AS OF 4/30/19			
	Amount	%	Fund
CR for Governmental Projects	\$14,168,396	68.97%	250
CR for Debt Service	\$2,000,000	9.74%	251
CR for Enterprise Fund	\$2,067,202	10.06%	252
CR for SCC - Projects	\$180,000	0.88%	253
CR for SCC- Debt Service Reduction (loan)	\$604,165	2.94%	254
CR for Schools Debt Service Reduction	\$1,523,621	7.42%	256
Total	\$20,543,384	100.00%	

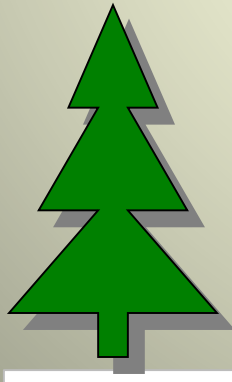


# Fiscal Year 2020 Budget

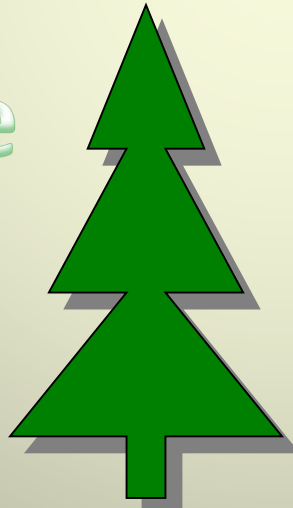
Budget Success:  
Turning  
Dollars  
Into  
Service



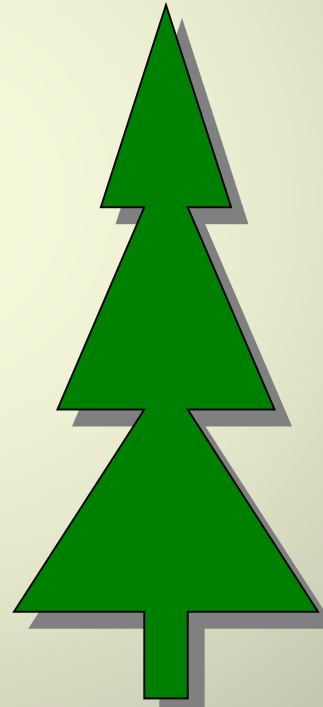
\$162,876,808



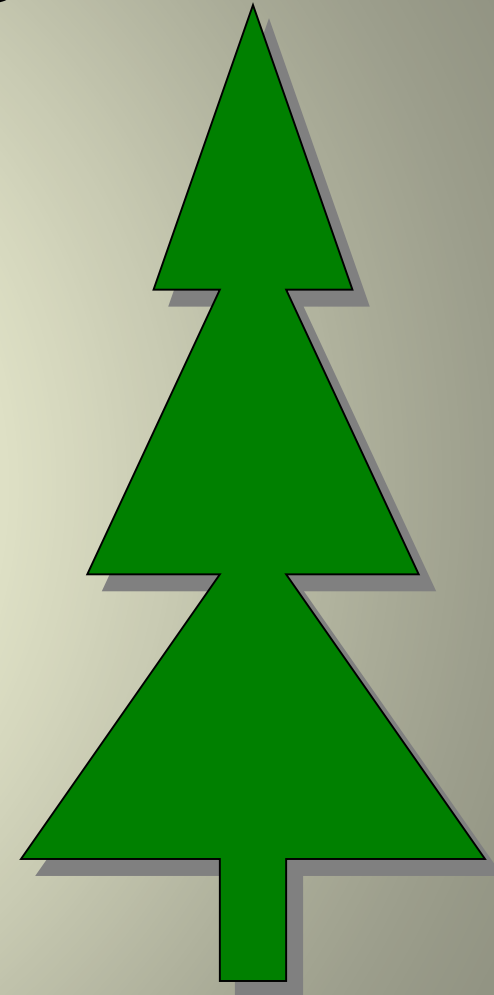
Allocation  
Across Funds



Allocation Across  
Departments,  
Divisions, Agencies



Allocation Across  
Employees, Capital,  
Materials, Resources,  
Contracts



Necessary and Needed Services  
Delivered to Moore County  
Citizens Effectively and  
Efficiently 47



# Fiscal Year 2020 Budget

## SCHEDULE

### BUDGET WORKSESSIONS

- Work Session 1 @ TBD
- Work Session 2 @ TBD
- Others TBD if necessary

### REQUIRED PUBLIC HEARING

- June 18, 2019 @ 5:30 PM at the Regularly Scheduled Board of Commissioner's Meeting

### ADOPTION

- June 18, 2019 at the Regularly Scheduled Board of Commissioner's Meeting

# Fiscal Year 2020 Budget

## SUMMARY

- The fiscal year 2020 proposed budget is **balanced** at \$162,876,808 in revenues and expenditures
- The proposed budget provides a **fiscally sound** and responsible **blueprint** for administering the revenues and expenditures for fiscal year 2020
- The proposed budget allows for the continued operations of the County and **for providing the highest level of services** in an efficient and effective manner
- **Thanks to everyone** who allocated time, effort, and expertise in developing the proposed budget
- The proposed budget is respectfully submitted