

Fiscal Year 2023 Budget

May 16, 2022

PRESENTED BY

J. Wayne Vest, County Manager

Fiscal Year 2023 Budget

| FY22/23 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 |
| Gene Boles | 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 2023 Budget

| FY2022-2023 Recommended Gross and Net Budget by Fund | | | | | | |
|---|----------------------------------|----------------------|----------------------|-----------------------|----------------------|------------------------|
| Fund | Fund Name | Fund Type | Gross Budget | Less Transfers | Net Budget | Rate/Source |
| 100 | General | General | \$135,891,542 | -\$6,174,653 | \$129,716,889 | \$.51/\$100 valuation |
| 200 | Public Safety/Emergency Mgmt | Special Revenue | \$11,175,524 | -\$2,540,974 | \$8,634,550 | \$.04/\$100 valuation |
| 210 | E911 Telephone | Special Revenue | \$389,189 | \$0 | \$389,189 | PSAP Funding |
| 215 | Fire, Ambulance, Rescue District | Special Revenue | \$5,903,211 | \$0 | \$5,903,211 | \$.105/\$100 valuation |
| 220 | Soil Water Conservation District | Special Revenue | \$19,891 | \$0 | \$19,891 | Rental Fees/State |
| 230 | Transportation Services | Special Revenue | \$1,266,634 | -\$319,247 | \$947,387 | 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 |
| 600 | Water Pollution Control Plant | Enterprise | \$6,829,657 | -\$307,719 | \$6,521,938 | User Fees |
| 610 | Public Utilities - Water & Sewer | Enterprise | \$15,001,583 | -\$1,022,113 | \$13,979,470 | User Fees |
| 620 | East Moore Water District | Enterprise | \$2,699,700 | \$0 | \$2,699,700 | User Fees |
| 810 | Risk Management | Internal Service | \$10,400,236 | -\$9,400 | \$10,390,836 | Internal (transfers) |
| | Total County Funds | | \$190,012,167 | -\$10,374,106 | \$179,638,061 | |
| 260 | Convention & Visitor's Bureau | Comp Unit/Spec Rev | \$2,408,150 | -\$49,500 | \$2,358,650 | Occupancy Tax |
| 640 | Airport Authority | Comp Unit/Enterprise | \$6,704,705 | -\$94,300 | \$6,610,405 | User Fees |
| | Total Component Units | | \$9,112,855 | -\$143,800 | \$8,969,055 | |
| | | Totals | \$199,125,022 | -\$10,517,906 | \$188,607,116 | |

A penny on the County General & ALS tax rate is anticipated to generate \$1,466,862 in revenue

A penny on the Fire Service District tax rate is anticipated to generate \$512,496 in revenue

Fiscal Year 2023 Budget

The Recommended Budget Prioritizes

- Education
- Public Safety
- Health and Human Services

Fiscal Year 2023 Budget

The Recommended Budget

- Maintains the County General Tax Rate at **.510/\$100** of valuation
- Maintains an Advanced Life Support Rate at **.04** per \$100 of valuation
- Maintains the single rural fire protection service rate at **.105** Per \$100 of valuation

Fiscal Year 2023 Budget

The Recommended Budget

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

Included Items:

- Fully funding existing components of the benefits and compensation package (Insurance, retirement, longevity, wellness, 401K, vacation/sick/community leave)
- Includes 5% C.O.L.A. already in effect
- Proposes no changes to employee and dependent health insurance premiums, copays, deductibles, and out-of-pocket limits

Fiscal Year 2023 Budget

The Recommended Budget

Adds 9 Full Time Positions and 4 Part Time Positions

Number of Employees (All Funds)

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

Fiscal Year 2023 Budget

The Recommended Budget

FY23 Position Changes Currently Included

General Fund 100

Add 1 FT Elections Training & Recruiting Specialist

Add 1 FT Parks & Recreation Athletics Programs Specialist

Add 1 FT Sheriff Forensic Officer

Add 1 FT Sheriff Detention Officer (Litter Control)

Add 3 FT DSS (2 FT IMC II's and 1 FT SW IAT)

Add .20 FT Public/EMS Safety Logistics Specialist (.20 PSFM/.80 EMS)

Reduce 1 FT PHN, Health Grant Position

Add 2 FT Solid Waste Site Attendant

Add 4 PT Solid Waste Site Attendants

General Fund added 8.2 Full Time and 4 Part Time Positions

Emergency Management Fund 200

Add .80 FT Public Safety/EMS Logistics Specialist (.20 PSFM/.80 EMS)

TOTAL All Funds 9 Full Time and 4 Part Time Positions (11 FTE's)

Fiscal Year 2023 Budget

Recommended Budget's Major Points of Consideration

- 2023 recommended fiscal year budget is balanced at: \$199,125,022 Gross and \$188,607,116 Net (less transfers and assessments).
- The recommended gross budget is an increase of 10.51% as compared to the current year FY 2022 originally adopted budget.
- Funds Moore County Schools at \$50,817,525 including Current Expense, Capital Outlay, Digital Learning and Debt Service allocations
- Funds Sandhills Community College at \$7,993,911 including Expense and Debt Service allocations
- Requires no appropriation of fund balance/retained earnings for any fund except fund 640 (Component Unit Airport Authority)
- Public Works Enterprise Funds have \$3,193,911 budgeted transfer into capital reserve (WPCP @ \$1,103,245, Utilities @ \$1,698,060, EMWD @ \$392,606)
- Does not include an allocation of American Rescue Plan funds

Fiscal Year 2023 Budget

FY2022-2023 Recommended Gross and Net Budget by Fund

| Fund | Fund Name | Fund Type | Gross Budget | Less Transfers | Net Budget | Rate/Source |
|------|----------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| 100 | General | General | \$135,891,542 | -\$6,174,653 | \$129,716,889 | \$.51/\$100 valuation |
| 200 | Public Safety/Emergency Mgmt | Special Revenue | \$11,175,524 | -\$2,540,974 | \$8,634,550 | \$.04/\$100 valuation |
| 210 | E911 Telephone | Special Revenue | \$389,189 | \$0 | \$389,189 | PSAP Funding |
| 215 | Fire, Ambulance, Rescue District | Special Revenue | \$5,903,211 | \$0 | \$5,903,211 | \$.105/\$100 valuation |
| 220 | Soil Water Conservation District | Special Revenue | \$19,891 | \$0 | \$19,891 | Rental Fees/State |
| 230 | Transportation Services | Special Revenue | \$1,266,634 | -\$319,247 | \$947,387 | 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 |
| 600 | Water Pollution Control Plant | Enterprise | \$6,829,657 | -\$307,719 | \$6,521,938 | User Fees |
| 610 | Public Utilities - Water & Sewer | Enterprise | \$15,001,583 | -\$1,022,113 | \$13,979,470 | User Fees |
| 620 | East Moore Water District | Enterprise | \$2,699,700 | \$0 | \$2,699,700 | User Fees |
| 810 | Risk Management | Internal Service | \$10,400,236 | -\$9,400 | \$10,390,836 | Internal (transfers) |
| | Total County Funds | | \$190,012,167 | -\$10,374,106 | \$179,638,061 | |
| 260 | Convention & Visitor's Bureau | Comp Unit/Spec Rev | \$2,408,150 | -\$49,500 | \$2,358,650 | Occupancy Tax |
| 640 | Airport Authority | Comp Unit/Enterprise | \$6,704,705 | -\$94,300 | \$6,610,405 | User Fees |
| | Total Component Units | | \$9,112,855 | -\$143,800 | \$8,969,055 | |
| | | Totals | \$199,125,022 | -\$10,517,906 | \$188,607,116 | |

A penny on the County General & ALS tax rate is anticipated to generate \$1,466,862 in revenue

A penny on the Fire Service District tax rate is anticipated to generate \$512,496 in revenue

Fiscal Year 2023 Budget

Key Points of Each Fund: General Fund 100

General Fund Revenues

| Source | FY23 Budget | % |
|--------------------------------|--------------------|----------------|
| Property Tax | \$75,059,939 | 55.2352% |
| Sales Tax Article 39, 40, 42 | \$22,000,000 | 16.1894% |
| Sales Tax Article 46 | \$5,100,000 | 3.7530% |
| Medicaid Hold Harmless | \$3,349,587 | 2.4649% |
| Grants | \$9,905,560 | 7.2893% |
| Departmental Fees | \$14,049,415 | 10.3387% |
| Other Taxes | \$793,000 | 0.5836% |
| Interest | \$150,000 | 0.1104% |
| Transfers in App Restricted FB | \$166,274 | 0.1224% |
| Transfers In | <u>\$5,317,767</u> | <u>3.9132%</u> |
| Total Revenues - GF | \$135,891,542 | 100.0000% |

- Property and sales tax comprise 75.18% of the General Fund
- Article 46 sales tax is committed by resolution to funding school capital construction projects

Fiscal Year 2023 Budget

Key Points of Each Fund: General Fund 100

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

General Fund Expenditures

| GF Expenditures | FY23 Budget | % |
|----------------------------|--------------------|----------------|
| Education (including debt) | \$58,811,436 | 43.2782% |
| Human Services | \$18,107,769 | 13.3252% |
| Public Safety | \$18,849,592 | 13.8711% |
| General Government | \$17,687,317 | 13.0158% |
| Environmental | \$8,893,010 | 6.5442% |
| Debt (excluding education) | \$5,823,834 | 4.2856% |
| Non-Departmental | \$4,441,325 | 3.2683% |
| Cultural | \$1,477,258 | 1.0871% |
| Transfers to Other Funds | <u>\$1,800,001</u> | <u>1.3246%</u> |
| Total | \$135,891,542 | 100.0000% |

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

Fiscal Year 2023 Budget

Key Points of Each Fund:

General Fund 100:

Education Funding

| Total Moore County Schools Funding | | | | | | | |
|------------------------------------|--------------------|-----------------|----------------|------------------|--------------------------------------|--------------|---------------|
| FY | Student Enrollment | Current Expense | Capital Outlay | Digital Learning | Sub Total: Current, Capital, Digital | Debt Service | Total Funding |
| FY22/23 | MCS Info 12,742 | \$33,500,000 | \$1,000,000 | Moved to CE | \$34,500,000 | \$16,317,525 | \$50,817,525 |

| Total Sandhills Community College Funding | | | |
|---|-----------------|--------------|---------------|
| FY | Current Expense | Debt Service | Total Funding |
| FY22/23 | \$5,173,295 | \$2,820,616 | \$7,993,911 |

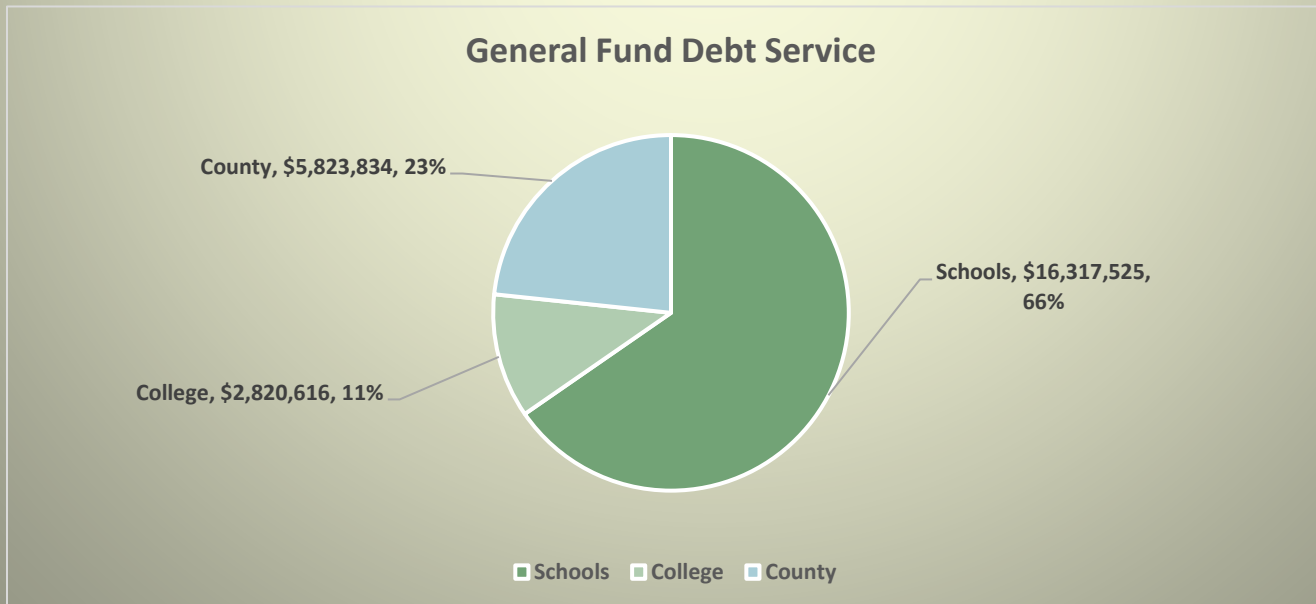
Fiscal Year 2023 Budget

Key Points of Each Fund: General Fund 100 Debt Service

- Total Debt Service is \$28,546,240 (Includes Enterprise and EMS (73,500) Funds Debt Service)
- Total General Fund Debt Service is \$24,961,975

General Fund Debt Service Graph (P&I) FY23

| | Amount | % |
|--------------|---------------------|----------------|
| Schools | \$16,317,525 | 65.37% |
| College | \$2,820,616 | 11.30% |
| County | <u>\$5,823,834</u> | <u>23.33%</u> |
| Total | \$24,961,975 | 100.00% |



Fiscal Year 2023 Budget

KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

End of General Fund Key Points

Fiscal Year 2023 Budget

Key Points of Each Fund:

Fund 200: Public Safety/Emergency Management

- Balanced at \$11,175,524 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
- Funds replacement of two ambulances

Fund 210: E911

- Balanced at \$389,189 in Revenues and Expenditures
- Funds generated by E911 surcharge on phone bills and appropriated fund balance (no appropriated fund balance for FY 2023)
- E911 surcharge revenues are regulated by the State
- FY 21/22 projected calls: 105,000 to 110,000

Fiscal Year 2023 Budget

Key Points of Each Fund:

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

Rural Fire Protection Service Tax Fund 215
FY2022-2023 - Unified Tax Rate @.105/\$100 Value

FY22/23 Budget

Total 2022-2023 Tax
Base
\$5,207,383,204

divided by \$100 x .105 x .985 -Discounts \$45,000 = Budget

@98.5%-Discounts
\$5,381,211

Revenue Generated by .105 Rate \$5,381,211
Appropriated Fund Balance from FY22 (Audits) \$22,000
Appropriated Fund Balance \$0
Fire Districts - ALS - Rescue - 100% \$500,000
FY2022-2023 Total Budget Fund 215 \$5,903,211

| <u>Rural Fire Service District</u> | <u>Total Manager Recommendation @ 98.5%</u> | <u>Subtotal Distribution</u> | <u>Subtotal Reserve</u> | <u>Operations Distribution</u> | <u>Capital Distribution- Allowance</u> | <u>Apparatus Reserve 21555500 56281</u> | <u>Building Reserve 21555500 56282</u> |
|------------------------------------|---|------------------------------|-------------------------|--------------------------------|--|---|--|
| Aberdeen | \$253,472 | \$253,472 | \$0 | \$224,520 | \$28,952 | \$0 | \$0 |
| Carthage | \$393,729 | \$356,018 | \$37,711 | \$293,978 | \$62,040 | \$27,371 | \$10,340 |
| Crains Creek | \$313,058 | \$297,380 | \$15,678 | \$234,162 | \$63,218 | \$15,357 | \$321 |
| Cypress Pointe | \$983,269 | \$741,801 | \$241,468 | \$734,286 | \$7,515 | \$190,824 | \$50,644 |
| Eagle Springs | \$324,728 | \$307,786 | \$16,942 | \$239,191 | \$68,595 | \$0 | \$16,942 |
| Eastwood | \$265,070 | \$210,335 | \$54,735 | \$175,734 | \$34,601 | \$54,735 | \$0 |
| High Falls | \$300,408 | \$240,732 | \$59,676 | \$217,298 | \$23,434 | \$42,821 | \$16,855 |
| Pinebluff | \$355,521 | \$355,521 | \$0 | \$292,372 | \$63,149 | \$0 | \$0 |
| Pinehurst | \$299,863 | \$274,314 | \$25,549 | \$274,314 | \$0 | \$21,258 | \$4,291 |
| Robbins | \$384,600 | \$342,747 | \$41,853 | \$289,548 | \$53,199 | \$41,853 | \$0 |
| Seven Lakes | \$375,817 | \$275,914 | \$99,903 | \$275,914 | \$0 | \$81,563 | \$18,340 |
| Southern Pines | \$509,688 | \$468,150 | \$41,538 | \$460,641 | \$7,509 | \$41,538 | \$0 |
| West End | \$544,160 | \$523,564 | \$20,596 | \$415,847 | \$107,717 | \$13,791 | \$6,805 |
| Westmoore | \$271,013 | \$230,222 | \$40,791 | \$191,702 | \$38,520 | \$24,810 | \$15,981 |
| Whispering Pines | \$263,385 | \$263,385 | \$0 | \$221,892 | \$41,493 | \$0 | \$0 |
| Station X | \$43,430 | \$0 | \$43,430 | \$0 | \$0 | \$31,205 | \$12,225 |
| | \$5,881,211 | \$5,141,341 | \$739,870 | \$4,541,399 | \$599,942 | \$587,126 | \$152,744 |
| Audit - Professional Services | \$22,000 | | | | | | |
| Grand Total Fund 215 | \$5,903,211 | | | | | | |

Fiscal Year 2023 Budget

Key Points of Each Fund:

Fund 220: Soil and Water Conservation District

- Balanced at \$19,891 in Revenues and Expenditures
- Revenues generated by fees from services and matching State Grant Funds
- No change from FY 2022 budget

Fund 230: Moore County Transportation Services

- Balanced at \$1,266,634 in Revenues and Expenditures
- \$188,316 increase from fiscal year 2022 budget
- Revenues generated by user fees, grants, sale of assets
- Added Medicaid Broker fees to fee schedule

Fiscal Year 2023 Budget

Key Points of Each Fund:

Required Department of Social Service Funds

- Fund 280: DSS Charitable: \$15,000
 - Donations to DSS to be used for specific purpose based on needs of individuals
- Fund 281: DSS Payee Trust Fund: \$420,000
 - Funds that belong to individuals that cannot, for whatever reason, manage their expenses

Fiscal Year 2023 Budget

Key Points of Each Fund: Enterprise Operations

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

Water District

Enterprise Funds

| Public Works Division | FY2021-22 Approved Budget | FY2022-23 Recommended Budget | Difference (%) |
|-------------------------------|---------------------------|------------------------------|----------------|
| Water Pollution Control Plant | \$6,180,458 | \$6,829,657 | 10.50% |
| Moore County Public Utilities | \$12,991,598 | \$15,001,583 | 15.47% |
| East Moore Water District | \$2,387,300 | \$2,699,700 | 13.09% |
| Total | \$21,559,356 | \$24,530,940 | 13.78% |

Fee Schedule Recommendations

- Increases to 600, 610 and 620 flow rates, connection fees, base rates, usage rates:
Tab 6, page 34 to 38

All three funds have budgeted transfers into Capital Reserve: Total of \$3,193,911

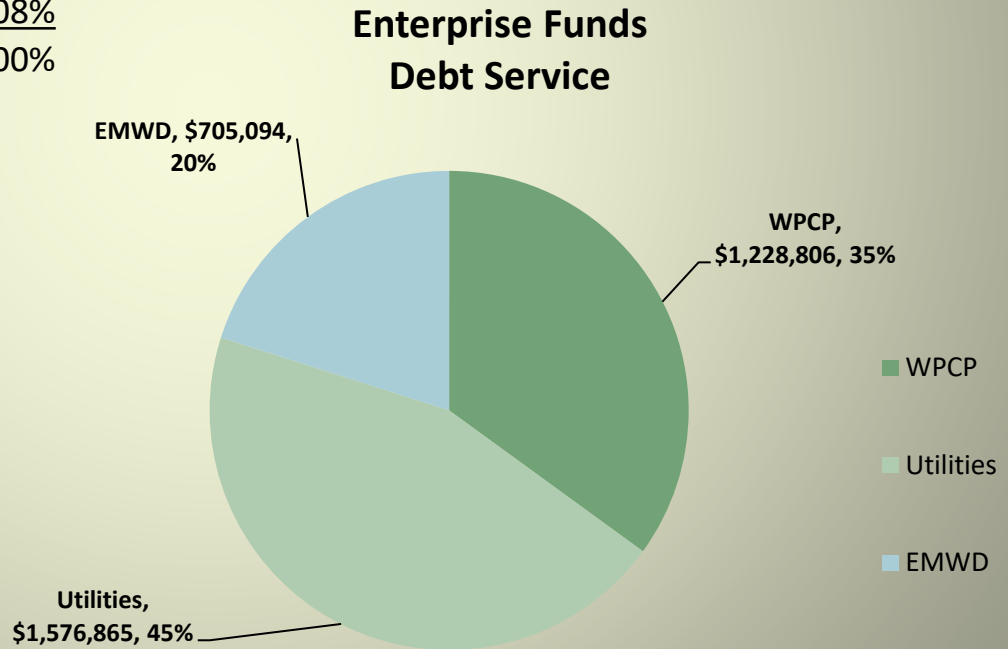
- WPCP @ \$1,103,245
- Public Utilities @ \$1,698,060
- EMWD @ \$392,606

Fiscal Year 2023 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I)
FY23

| Fund | Amount | % |
|--------------|--------------------|----------------|
| WPCP | \$1,228,806 | 35.00% |
| Utilities | \$1,576,865 | 44.92% |
| EMWD | <u>\$705,094</u> | <u>20.08%</u> |
| Total | \$3,510,765 | 100.00% |



Fiscal Year 2023 Budget

Key Points of Each Fund:

Fund 810: Risk Management

- Balanced at \$10,400,236
- Treated as an Internal Service Fund
- Expenditures include costs for Health Insurance, Wellness Works, Worker's Compensation, Unemployment, and Unemployment Insurance, Liability and Property Insurance
- No proposed changes to premiums, copays, deductibles, out-of-pocket limits
- Continue to evaluate premiums, co-pays, deductibles, out-of-pockets for employee and dependent coverage

Fiscal Year 2023 Budget

Key Points of Each Fund:

Fund 260: Convention and Visitor's Bureau

- Balanced at \$2,408,150
- Increase of \$632,308 compared to fiscal year 2022

Fund 640: Airport

- Balanced at \$6,704,705
- Increase of \$2,158,799 Compared to fiscal year 2022
- Includes an appropriation from retained earnings of \$2,024,105

Fiscal Year 2023 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- Dates TBD if necessary

REQUIRED PUBLIC HEARING

- June 21, 2022 @ 5:30 PM at the Regularly Scheduled Board of Commissioner's Meeting

ADOPTION

- June 23, 2022 @ 10:00 AM at Special Called Board of Commissioners' Meeting

Fiscal Year 2023 Budget

SUMMARY

- The fiscal year 2023 proposed budget is **balanced** at \$199,125,022 in revenues and expenditures
- The proposed budget provides a **fiscally sound** and responsible **blueprint** for administering the revenues and expenditures for fiscal year 2023
- The proposed budget allows for the continued operations of the County and **for providing the highest level of services** in an efficient and effective manner
- **Thanks to everyone** who allocated time, effort, and expertise in developing the proposed budget
- The proposed budget is respectfully submitted

Fiscal Year 2023 Budget

Fund 620: East Moore Water District

May 16, 2022

PRESENTED BY
J. Wayne Vest, County Manager

Fiscal Year 2023 Budget

FY2022-2023 Recommended Gross and Net Budget by Fund

| Fund | Fund Name | Fund Type | Gross Budget | Less Transfers | Net Budget | Rate/Source |
|------|----------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| 100 | General | General | \$135,891,542 | -\$6,174,653 | \$129,716,889 | \$.51/\$100 valuation |
| 200 | Public Safety/Emergency Mgmt | Special Revenue | \$11,175,524 | -\$2,540,974 | \$8,634,550 | \$.04/\$100 valuation |
| 210 | E911 Telephone | Special Revenue | \$389,189 | \$0 | \$389,189 | PSAP Funding |
| 215 | Fire, Ambulance, Rescue District | Special Revenue | \$5,903,211 | \$0 | \$5,903,211 | \$.105/\$100 valuation |
| 220 | Soil Water Conservation District | Special Revenue | \$19,891 | \$0 | \$19,891 | Rental Fees/State |
| 230 | Transportation Services | Special Revenue | \$1,266,634 | -\$319,247 | \$947,387 | 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 |
| 600 | Water Pollution Control Plant | Enterprise | \$6,829,657 | -\$307,719 | \$6,521,938 | User Fees |
| 610 | Public Utilities - Water & Sewer | Enterprise | \$15,001,583 | -\$1,022,113 | \$13,979,470 | User Fees |
| 620 | East Moore Water District | Enterprise | \$2,699,700 | \$0 | \$2,699,700 | User Fees |
| 810 | Risk Management | Internal Service | \$10,400,236 | -\$9,400 | \$10,390,836 | Internal (transfers) |
| | Total County Funds | | \$190,012,167 | -\$10,374,106 | \$179,638,061 | |
| 260 | Convention & Visitor's Bureau | Comp Unit/Spec Rev | \$2,408,150 | -\$49,500 | \$2,358,650 | Occupancy Tax |
| 640 | Airport Authority | Comp Unit/Enterprise | \$6,704,705 | -\$94,300 | \$6,610,405 | User Fees |
| | Total Component Units | | \$9,112,855 | -\$143,800 | \$8,969,055 | |
| | | Totals | \$199,125,022 | -\$10,517,906 | \$188,607,116 | |

A penny on the County General & ALS tax rate is anticipated to generate \$1,466,862 in revenue

A penny on the Fire Service District tax rate is anticipated to generate \$512,496 in revenue

Fiscal Year 2023 Budget

Key Points of Each Fund: Enterprise Operations

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

Water District

Enterprise Funds

| Public Works Division | FY2021-22 Approved Budget | FY2022-23 Recommended Budget | Difference (%) |
|-------------------------------|---------------------------|------------------------------|----------------|
| Water Pollution Control Plant | \$6,180,458 | \$6,829,657 | 10.50% |
| Moore County Public Utilities | \$12,991,598 | \$15,001,583 | 15.47% |
| East Moore Water District | \$2,387,300 | \$2,699,700 | 13.09% |
| Total | \$21,559,356 | \$24,530,940 | 13.78% |

Fee Schedule Recommendations

- Increases to 600, 610 and 620 flow rates, connection fees, base rates, usage rates:
Tab 6, page 34 to 38

All three funds have budgeted transfers into Capital Reserve: Total of \$3,193,911

- WPCP @ \$1,103,245
- Public Utilities @ \$1,698,060
- EMWD @ \$392,606

Fiscal Year 2023 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I)
FY23

| Fund | Amount | % |
|--------------|--------------------|----------------|
| WPCP | \$1,228,806 | 35.00% |
| Utilities | \$1,576,865 | 44.92% |
| EMWD | <u>\$705,094</u> | <u>20.08%</u> |
| Total | \$3,510,765 | 100.00% |

