MOORE COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING
WEDNESDAY, MAY 11, 2022, 9:00 A.M.

The Moore County Board of Commissioners convened for a Special Meeting (work session) at 9:00am, Wednesday, May 11, 2022, in the Grand Hall of the Moore County Senior Enrichment Center, 8040 US Hwy 15/501, Carthage, NC.

Commissioners Present:
Chair Frank Quis, Vice Chair Catherine Graham, Otis Ritter, Nick Picerno

Commissioners Absent:
Jerry Daeke

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Chair Quis called the meeting to order. County Manager Wayne Vest offered the invocation and Vice Chair Catherine Graham led the Pledge of Allegiance. The purpose of the meeting was to discuss the FY 23 budget. Documents shared are hereby incorporated as a part of these minutes by attachment as Appendix A.

Mr. Vest welcomed everyone and provided opening remarks and an overview of the agenda for the day and the remaining schedule for adoption of the budget. He reviewed information regarding the recommended budget by fund, and trends related to sales tax and the County's conservative approach to that budgeted revenue, which came with opportunity for flexibility depending on how comfortable the Board was with the sales tax revenue projected. Mr. Vest also presented information regarding impacts depending on varying sales tax projections and reduction of the property tax rate. He reviewed sales tax in more detail and Commissioner Picerno noted the County still was not at the highest sales tax revenue level for the year (which would be the coming period). Mr. Vest provided further historical context with regard to sales tax, including impacts from the 2008-09 recession, and Commissioner Picerno commented regarding the reduced sales tax at that time being a result of the impacts to the building industry.

Mr. Vest discussed the recommended budget for Sandhills Community College which would increase funding.

Mr. Vest reviewed allocations to Moore County Schools, excluding debt service. The proposed budget would increase current expense by $3,150,000. The recommended increase for capital outlay was $250,000. The recommendation for the digital learning expense would be to roll the $750,000 over to current expense. The total allocation would be $34,500,000. Mr. Vest reviewed a slide from the Schools' budget request presentation. The requested increase from them was $7,689,000. Mr. Vest introduced Interim Superintendent Dr. Tim Locklair to address the Schools' request and any questions the commissioners may have. Dr. Locklair, accompanied by CFO Andrew Cox, expressed his appreciation for how well he and Mr. Vest were able to communicate regarding the budget. He discussed new compensation requirements for classified staff, which Mr. Cox addressed in more detail. Commissioner Picerno inquired regarding State-covered positions and Mr. Cox clarified. It was confirmed that it was not anticipated the State would fully fund the compensation it was requiring, and further explanation was given regarding funds needed to provide the increase to federal and County funded employees. Mr. Cox then discussed prior year fixed costs not covered by recurring revenue. Commissioner Graham commented regarding the State being required to fund public education and there still being need for locally funded employees. Commissioner Picerno commented regarding the same and noted how helpful it would be for an investigative reporter to look into the issue. In response to a question from one of the commissioners, Mr. Cox shared that the Schools had about 200 federally funded employees including some that were on ESSR and child nutrition. There was further discussion regarding funding of positions and amounts. Dr. Locklair discussed needs for establishment of the Connect Academy as a standalone school, and also needs for the BlendEd program. There was discussion regarding ADM, which had returned to pre-pandemic levels. Dr. Locklair said they were projecting conservatively around 12,800-12,900 for the coming year. Commissioner Picerno asked if it would be helpful to move some of the capital outlay money to current expense instead. Dr. Locklair indicated it would be the Board's discretion but they always had capital needs. Commissioner Picerno noted the commissioners' desire to remove "strings attached" so the Schools had the flexibility they needed for funding. Commissioner Picerno asked about increased efficiency of new schools and Dr. Locklair responded regarding realization of savings in operations and people. Commissioner Picerno noted he would like to see that reflected in some of the requests. Mr. Vest offered additional comments.

The meeting was recessed for approximately 15 minutes for a break from about 10:30-10:45am.

Upon reconvening, Mr. Vest made comment regarding position requests. He discussed a position requested fo Elections and introduced Director Towanna Dixon who was accompanied by Business Manager, Annemarie Brown. Ms. Dixon discussed need for a position in her department, sharing a position had not been added in 21 years. She reviewed changes in voters in that timeframe. Ms. Dixon also presented regarding her department's workload. Ms. Brown discussed the need for a position. Commissioner Graham asked if they would be doing poll training 12 months a year every year. Ms. Dixon discussed that they were always training, including for municipal elections, and also needed to recruit. Commissioner Graham sought clarification regarding whether the position could be used full time on a daily basis and Ms. Dixon confirmed this was the case.

Mr. Vest reviewed information for funds besides the General Fund. He noted the attendance of Fire Commission members Mike Cameron and Rich Lambdin and discussed fire districts funding. Mr. Vest continued discussion of the other funds.

Mr. Vest discussed American Rescue Plan funds. He introduced Andreu Sutterby with the NCACC who would be working with the County to assist with ARP funds. Mr. Vest shared that half of the ARP funding had been received and the other half was expected some time in the June/July timeframe. He discussed that some reporting had already been required and that there were also auditing requirements. Mr. Vest discussed what was proposed with regard to allocation of the funds: water/sewer projects, broadband projects, and standard allowance of $10 million for revenue lost during the pandemic. He discussed in further the detail the proposed allocation of the $10 million. Mr. Vest reviewed plans for the funds for broadband and established MOUs. Finance Director Caroline Xiong also provided comment, and Mr. Vest noted the window of opportunity to spend ARP funds.

Mr. Vest addressed opioid funds and County Attorney Misty Leland provided background on the MOA that was established whereby the vast majority of the funds would be distributed to local governments. She said the money would begin being received soon and said there was a lot about the allocation the Board would need to decide in the near future. Ms. Leland said multiple organizations had reached out already to be a part of the funding. Mr. Vest commented further regarding this special revenue being required to be used for specific purposes, and they would want them to have a tremendous positive impact on the community and stay within the guidelines. Ms. Xiong mentioned that Mr. Sutterby would also be assisting with the opioid funds and expressed her appreciation to the NCACC for this resource.

Chairman Quis thanked Mr. Vest and Internal Auditor Tami Golden and department heads for input and preparation and thought they had put into the budget. He said it was reasonable and noted its benefits to staff and the community.

Commissioner Picerno noted there had been little discussion amongst the Board regarding position requests and wondered also when they would decide upon the $10 million ARP. Chairman Quis noted much had been discussed prior to Commissioner Picerno rejoining the Board and with the Budget Task Force. He said none of it had been cast in stone and there would be opportunities to talk more. Commissioner Picerno suggested some sort of summary of the position requests be provided to the commissioners so they could all be familiar with the justification. Commissioners offered closing remarks.

Adjournment

There being no further business, upon motion made by Commissioner Graham, seconded by Commissioner Ritter, the Board voted 4-0 to adjourn the May 11, 2022, Special Meeting of the Moore County Board of Commissioners at 11:47am.

Francis R. Quis, Jr.

Francis R. Quis, Jr., Chair

Laura M. Williams

Laura M. Williams, Clerk to the Board

APPENDIX A / 05/11/2022

TOTAL MOORE COUNTY

A	B	C	D	E	F	G	H	I	J	K
Fiscal Year	Student Enrollment - DPI - ADM Reports (exception of FY 2022 is estimated by MCS)	Funding Per Pupil (including CE, Capital, DL and Debt, no Decline in DS)	Funding Per Pupil (excluding all Debt) includes column O Total CE, Dig, CAP divided by Student Enrollment	Sales Tax Budget (exclusive of Art 46)	Property Tax Budget	Total Sales Tax & Prop Tax Budget	Current Expense	Additional Current Expense Funding Included in original budget	Additional Current Expense Funding appropriated Fund balance	New School Operating Impact - One Time
FY06/07	12,190	$2,138.21	$1,799.99	$14,798,056	$37,281,150	$52,079,206	$20,807,940			
FY07/08	12,294	$2,381.89	$2,051.87	$15,165,428	$47,684,545	$62,849,973	$23,694,245			
FY08/09	12,190	$2,608.59	$2,122.16	$15,827,373	$53,830,823	$69,658,196	$24,935,195			
FY09/10	12,236	$2,673.97	$2,097.84	$14,343,112	$52,234,746	$66,577,858	$24,935,195			
FY10/11	12,378	$2,677.31	$2,120.87	$13,000,000	$53,329,260	$66,329,260	$25,540,140			
FY11/12	12,371	$2,602.05	$2,122.07	$13,410,000	$53,486,191	$66,896,191	$25,540,140			
FY12/13	12,609	$2,542.60	$2,082.01	$13,739,334	$54,641,836	$68,381,170	$25,540,140			
FY13/14	12,812	$2,510.17	$2,078.29	$14,266,500	$55,223,772	$69,490,272	$25,165,140			
FY14/15	12,802	$2,539.38	$2,118.04	$14,940,827	$56,143,569	$71,084,396	$25,315,140			
FY15/16*	12,769	$2,586.59	$2,174.42	$15,700,000	$55,023,789	$70,723,789	$26,265,140			
FY16/17	12,578	$2,822.75	$2,398.36	$16,473,000	$54,850,789	$71,323,789	$27,029,515			
FY17/18	12,541	$2,860.41	$2,538.98	$17,400,136	$55,611,895	$73,012,031	$27,704,812	$1,386,540	$1,250,000	
FY18/19	12,759	$3,008.81	$2,429.66	$18,073,217	$57,131,142	$75,204,359	$28,240,768	$809,232	$450,000	
FY19/20*	12,743	$3,899.89	$2,557.41	$18,000,000	$68,560,381	$86,560,381	$29,500,000	$850,000		$739,133
FY20/21	12,286	$4,042.71	$2,592.38	$15,727,867	$69,902,590	$85,630,457	$30,350,000			
FY21/22	12,363	$3,957.58	$2,576.24	$18,000,000	$72,067,287	$90,067,287	$30,350,000			
FY22/23				$22,000,000	$73,581,117	$95,581,117	$33,500,000			
*Revaluation Year							$3,150,000			
							Current	Capital	Digital	Total
	At .51/$100 Valuation		FY22/23	$22,000,000	$75,047,739	$97,047,739	33,500,000	1,000,000	0	34,500,000

Recommended Budget by Fund FY 2022

Fund	Fund Name	Fund Type	Original Budget FY22	Recommended Budge
100	General Fund	General	$124,798,868	$13
200	Public Safety/Emergency Mgmt/ALS Tax Fund	Special Revenue	$9,784,320	$1
210	E911 Telephone/PSAP Funding	Special Revenue	$364,275	
215	Fire, Ambulance, Rescue District Fund	Special Revenue	$5,771,330	$
220	Soil Water Conservation District Fund	Special Revenue	$19,891	
230	Transportation Services Fund	Special Revenue	$1,078,318	$
280	DSS Charitable Fund	Special Revenue	$15,000	
281	DSS Representative Payee Fund	Special Revenue	$420,000	
600	Water Pollution Control Plant Fund	Enterprise	$6,180,458	$
610	Public Utilities - Water & Sewer Fund	Enterprise	$12,991,598	$1
620	East Moore Water District Fund	Enterprise	$2,387,300	$
810	Risk Management Fund	Internal Service	$10,050,756	$
	Total County Funds		**$173,862,114**	**$1**
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	$1,775,842	
640	Airport Authority	Comp Unit/Enterprise	$4,545,906	
	Total Component Units		$6,321,748	
		Totals	**$180,183,862**	**$197**

A penny on the County General & ALS tax rate is anticipated to generate $1,413,084 in revenue in FY22 and $
A penny on the Fire Service District tax rate is anticipated to generate $497,822 in revenue in FY22 and $512,49

New Funds Added in FY22:

241	ARP Coronavirus Local Recovery Fund	Special Revenue	$19,594,757	ARP Federal Func
290	Opioid Fund	Special Revenue	$6,258,160	State Funded
			(Pmts over time 2022-2039)	

Fund Name	Fund Type	Rate/Source	Difference $
General Fund	General	.51/$100 Valuation	
General Fund	General	.50/$100 Valuation	Current
General Fund	General	.495/$100 Valuation	
General Fund	General	.49/$100 Valuation	

Sales Tax Collections Detail by Month (Article 39, 40 & 42)

Actual Revenue by Month for FY22		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	1
10033100 30250 ARTICLE 39-LOCAL SALES TAX	1%	$962,163	$931,661	$620,880	$805,973	$954,308	$1,019,159	$793,057	
10033100 30251 ARTICLE 40-COUNTY (70%)	1/2%	$452,823	$412,739	$411,889	$409,892	$440,614	$495,848	$375,735	
10033100 30252 ARTICLE 42-COUNTY (40%)	1/2%	$252,096	$243,237	$188,512	$219,995	$251,711	$274,592	$209,922	
10033096 30254 ARTICLE 40-SCHOOLS (30%)		$194,067	$176,888	$176,524	$175,668	$188,835	$212,506	$161,029	
10033096 30255 ARTICLE 42-SCHOOLS (60%)		$378,143	$364,856	$282,768	$329,993	$377,566	$411,888	$314,883	
		$2,239,292	$2,129,383	$1,680,572	$1,941,521	$2,213,034	$2,413,993	$1,854,626	
		Paid in Oct	Paid in Nov	Paid in Dec	Paid in Jan	Paid in Feb	Paid in Mar	Paid in Apr	Pai

Actual Revenue by Month for FY21		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	
10033100 30250 ARTICLE 39-LOCAL SALES TAX	1%	$776,110	$806,780	$836,090	$613,633	$855,246	$817,048	$823,809	
10033100 30251 ARTICLE 40-COUNTY (70%)	1/2%	$383,795	$356,883	$378,080	$370,282	$387,017	$440,990	$372,195	
10033100 30252 ARTICLE 42-COUNTY (40%)	1/2%	$205,679	$205,901	$214,870	$174,694	$219,598	$223,572	$211,634	
10033096 30254 ARTICLE 40-SCHOOLS (30%)		$164,483	$152,950	$162,034	$158,692	$165,864	$188,996	$159,512	
10033096 30255 ARTICLE 42-SCHOOLS (60%)		$308,519	$308,851	$322,305	$262,041	$329,397	$335,358	$317,450	
		$1,838,587	$1,831,365	$1,913,380	$1,579,342	$1,957,122	$2,005,963	$1,884,600	$

Actual Revenue by Month for FY20		Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	
10033100 30250 ARTICLE 39-LOCAL SALES TAX	1%	$659,510	$737,750	$620,463	$746,980	$744,959	$543,413	$652,202	
10033100 30251 ARTICLE 40-COUNTY (70%)	1/2%	$344,342	$348,636	$334,383	$347,184	$344,257	$365,104	$297,562	
10033100 30252 ARTICLE 42-COUNTY (40%)	1/2%	$177,957	$192,405	$169,188	$194,444	$192,888	$161,433	$167,651	
0033096 30254 ARTICLE 40-SCHOOLS (30%)		$147,575	$149,415	$143,307	$148,793	$147,539	$156,473	$127,526	
033096 30255 ARTICLE 42-SCHOOLS (60%)		$266,935	$288,608	$253,782	$291,667	$289,332	$242,150	$251,476	
		$1,596,319	$1,716,813	$1,521,123	$1,729,068	$1,718,974	$1,468,574	$1,496,417	$

Actual Revenue by Month for FY19		Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	
10033100 30250 ARTICLE 39-LOCAL SALES TAX	1%	$629,742	$669,243	$663,083	$369,577	$683,067	$764,323	$580,204	
10033100 30251 ARTICLE 40-COUNTY (70%)	[illegible]	$295,639	$312,691	$309,066	$307,113	$334,646	$355,809	$271,266	
10033100 30252 ARTICLE 42-COUNTY (40%)	1/2%	$163,[illegible]	$173,875	$171,078	$120,466	$180,767	$198,185	$150,620	
10033096 30254 ARTICLE 40-SCHOOLS (30%)		$126,702	$15[illegible]	[illegible]	$131,620	$143,420	$152,490	$116,257	
10033096 30255 ARTICLE 42-SCHOOLS (60%)		$244,949	$260,812	$256,617	$180,699	$271,151	$297,277	$225,930	
		$1,460,332	$1,550,632	$1,532,301	$1,109,474	$1,613,052	$1,768,084	$1,344,276	$

1/4 cent sales tax started 4/1/2019 (Article 46)	July	August	September	October	November	December	January
10033100 30256 Article 46 - County (1/4%) - FY22	$442,471	$444,483	$383,356	$423,011	$463,174	$498,218	$371,185
10033100 30256 Article 46 - County (1/4%) - FY21	$360,402	$358,570	$371,230	$296,472	$382,607	$382,585	$364,449
10033100 30256 Article 46 - County (1/4%) - FY20	$310,129	$338,787	$300,285	$341,784	$334,919	$330,667	$291,389
30256 Article 46 - County (1/4%) - FY19-START April	$0	$0	$0	$0	$0	$0	$0

County Of Moore
Budget - Historical Comparison
Sales Tax

ACCOUNTS FOR: GENERAL	FY06/07 BUDGET	FY06/07 ACTUALS	FY07/08 BUDGET	FY07/08 ACTUALS	FY08/09 BUDGET	FY08/09 ACTUALS	FY09/10 BUDGET	FY09/10 ACTUALS
10033100 GENERAL FUND								
10033100 30250 ARTICLE 39-LOCAL SALES TAX 1%	$5,880,056	$6,608,124	$6,056,458	$7,430,278	$6,299,398	$6,239,510	$6,947,310	$5,505,649
10033100 30251 ARTICLE 40-COUNTY 1/2% (70%)	$2,080,000	$2,476,170	$2,142,400	$2,781,754	$2,831,069	$2,510,270	$2,600,940	$2,400,388
10033100 30252 ARTICLE 42-COUNTY 1/2% (40%)	$1,040,000	$1,401,565	$1,071,200	$1,574,406	$1,602,468	$1,417,909	$1,472,070	$1,316,580
10033096 30254 ARTICLE 40-SCHOOLS (30%)	$915,200	$1,061,216	$942,656	$1,192,180	$1,213,315	$1,075,830	$1,114,688	$1,028,738
10033096 30255 ARTICLE 42-SCHOOLS (60%)	$1,820,000	$2,102,276	$1,874,600	$2,361,609	$2,403,628	$2,126,863	$2,208,104	$1,974,869
Subtotal Article 39, 40, 42	$11,735,256	$13,649,351	$12,087,314	$15,340,227	$14,349,878	$13,370,381	$14,343,112	$12,226,223

ACCOUNTS FOR: GENERAL	FY10/11 BUDGET	FY10/11 ACTUALS	FY11/12 BUDGET	FY11/12 ACTUALS	FY12/13 BUDGET	FY12 ACTU
10033100 GENERAL FUND						
10033100 30250 ARTICLE 39-LOCAL SALES TAX 1%	$6,200,000	$5,466,967	$6,400,000	$5,575,774	$5,723,084	$5,8
10033100 30251 ARTICLE 40-COUNTY 1/2% (70%)	$2,400,000	$2,452,147	$2,475,000	$2,609,285	$2,551,250	$2,6
10033100 30252 ARTICLE 42-COUNTY 1/2% (40%)	$1,400,000	$1,360,053	$1,445,000	$1,408,631	$1,375,000	$1,4
10033096 30254 ARTICLE 40-SCHOOLS (30%)	$1,000,000	$1,050,920	$1,030,000	$1,118,265	$1,030,000	$1,1
10033096 30255 ARTICLE 42-SCHOOLS (60%)	$2,000,000	$2,040,079	$2,060,000	$2,112,946	$2,060,000	$2,2
Subtotal Article 39, 40, 42	$13,000,000	$12,370,166	$13,410,000	$12,824,901	$12,739,334	$13,4

					TOTAL SANDHILLS COMMUNITY COLLEGE FUNDING		
A	B	C	D	E	F	G	H
FY	Sales Tax Budget (inclusive of School tax)	Property Tax Budget	Total Sales Tax & Prop Tax	Current Expense @ 6% of Total Budgeted Sales/Prop Tax	% of Total Tax Revenue budget	Capital Outlay from 6% Capital Reserve Fund (not included in total)......FY20 Decline in DS remaining after Loan Pay Off	Projected Capital Re based on CAFR % Tra Capital Reserve SCC F
FY09-10	$14,343,112	$52,234,746	$66,577,858	$4,135,541	6.21%	$0	
FY10-11	$13,000,000	$53,329,260	$66,329,260	$4,011,475	6.05%	$0	
FY11-12	$13,410,000	$53,486,191	$66,896,191	$4,011,475	6.00%	$0	
FY12-13	$13,739,334	$54,641,836	$68,381,170	$4,121,819	6.03%	$0	
FY13-14	$14,266,500	$55,223,772	$69,490,272	$4,121,819	5.93%	$0	
FY14-15	$14,940,827	$56,143,569	$71,084,396	$4,265,064	6.00%	$986,633	$
FY15-16*	$15,700,000	$55,023,789	$70,723,789	$4,265,064	6.03%	$0	$
FY16-17	$16,473,000	$54,850,789	$71,323,789	$4,279,427	6.00%	$0	$
FY17-18	$17,400,136	$55,611,895	$73,012,031	$4,380,722	6.00%	$0	$
FY18-19	$18,073,217	$57,131,142	$75,204,359	$4,512,262	6.00%	$0	$
FY19/20*	$18,000,000	$68,560,381	$86,560,381	$4,612,262	5.33%	$183,652	$
FY20/21	$15,727,867	$69,902,590	$85,630,457	$4,612,262	5.39%	$571,886	$
FY21/22	$18,000,000	$72,067,287	$90,067,287	$4,800,586	5.33%	$0	$
FY22/23	$22,000,000	$73,581,117	$95,581,117	$5,094,474	5.33%	$0	
				$293,887			

Property and Sales Tax Changes for FY23:

Fiscal Year	Sales Tax	Property Tax	Total	Current Expense	Funding Formula 5.33%	Rate	Amount of Incre
FY22/23	$22,000,000	$73,581,117	$95,581,117	$5,094,474	5.33%	At .50/$100 Valuation	$293,887
FY22/23	$22,000,000	$75,047,739	$97,047,739	$5,172,644	5.33%	At .51/$100 Valuation	$372,058

Increase of $78,171 ad

Recommended Bud

Fund	Fund Name	Fund Type	Original Budget FY
100	General Fund	General	$124,798,86
200	Public Safety/Emergency Mgmt/ALS Tax Fund	Special Revenue	$9,784,32
210	E911 Telephone/PSAP Funding	Special Revenue	$364,27
215	Fire, Ambulance, Rescue District Fund	Special Revenue	$5,771,33
220	Soil Water Conservation District Fund	Special Revenue	$19,89
230	Transportation Services Fund	Special Revenue	$1,078,31
280	DSS Charitable Fund	Special Revenue	$15,00
281	DSS Representative Payee Fund	Special Revenue	$420,00
600	Water Pollution Control Plant Fund	Enterprise	$6,180,45
610	Public Utilities - Water & Sewer Fund	Enterprise	$12,991,59
620	East Moore Water District Fund	Enterprise	$2,387,30
810	Risk Management Fund	Internal Service	$10,050,75
	Total County Funds		**$173,862,11**
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	$1,775,84
640	Airport Authority	Comp Unit/Enterprise	$4,545,90
	Total Component Units		$6,321,74
		Totals	**$180,183,8**

A penny on the County General & ALS tax rate is anticipated to generate $1,413,084 in

A penny on the Fire Service District tax rate is anticipated to generate $497,822 in reve

New Funds Added in FY22:

241	ARP Coronavirus Local Recovery Fund	Special Revenue	$19,594,75
290	Opioid Fund	Special Revenue	$6,258,16

(Pmts over time 2022-2039)

Fund Name	Fund Type	Rate/Source
General Fund	General	.51/$100 Valuation
General Fund	General	.50/$100 Valuation
General Fund	General	.495/$100 Valuation
General Fund	General	.49/$100 Valuation

Moore County Board of Education Budget Request

	Base Budget and Board Priority Items	Cost
1	Certified Staff Local Supplement Step	$200,000
2	Administrative Staff Salary Increase (to match state increase)	$50,000
3	Local Certified Salary Pay Increase 2.5% (including benefits - to match state increase)	$375,000
* 4	Compressed Local Classified Salary Pay Increase minimum $15/hr or 2.5% (including benefits - to match state increase) – if state fully funds $15/hr	$1,200,000
5	Charter School Flow-through Increase	$600,000
6	Utility Rate Increases	$100,000
7	Inflationary Cost for Supplies and Materials	$100,000
* 8	Prior year fixed costs not covered by recurring revenue	$1,400,000
9	Reduce Class-size Grade 4-5 (1:24)	$584,000
* 10	Establish Connect Academy as Stand-alone School	$140,000
11	Counselor – Crain's Creek	$80,500
* 12	Decompression of Classified Salary Scale	$2,780,000
* 13	Capital Outlay Expansion Due to Inflation	$40,000
14	Digital Learning Fund Expansion Due to Inflation	$40,000
	Total Preliminary Budget Request	**$7,689,500**

MOORE COUNTY SCHOOLS
ENGAGE • INSPIRE • SUCCEED

Proposed 2022-23 County Allotment by Fund Type

Fund Type	Proposed Level
Local Current Expense - MCS	$34,319,500
Charter Schools Operations	$3,640,000
Capital Expense - Fund 4	$790,000
Digital Learning – At County	$790,000
Total	**$39,539,500**

MOORE COUNTY SCHOOLS
ENGAGE • INSPIRE • SUCCEED

FY23 Position Changes

General Fund 100

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 Safety/EMS 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 7.2 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 8 Full Time and 4 Part Time Positions (10 FTE's)

ELECTIONS POSITION REQUEST – FY 2022-2023

Towanna Dixon, Director of Elections

Craig Kennedy, Board Member

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

Total 2022-2023 Tax Base $5,207,383,204	divided by $100 x.105 x .985 -Discounts $45,000 = Budget	FY22/23 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

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	$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						

Total Revenue Budget Fund 215	$5,903,211
Property Tax Budget Amt	$5,381,211
Penny on Fire Tax Rate @ .105	$512,496

Moore County
RFPST
FY2021-2022

Rural Fire Protection Service Tax Fund 215
FY2021-2022 - Unified Tax Rate @.105/$100 Value

Total 2021-2022 Tax Base $5,097,540,236	divided by $100 x.105 x .985 -Discounts $45,000 = Budget	**FY21/22 Budget @98.5%-Discounts** $5,227,130

Revenue Generated by .105 Rate	$5,227,130
Appropriated Fund Balance from FY21 (Audits)	$19,200
Appropriated Fund Balance	$75,000
Fire Districts - ALS - Rescue - 100%	$450,000
FY2021-2022 Total Budget Fund 215	**$5,771,330**

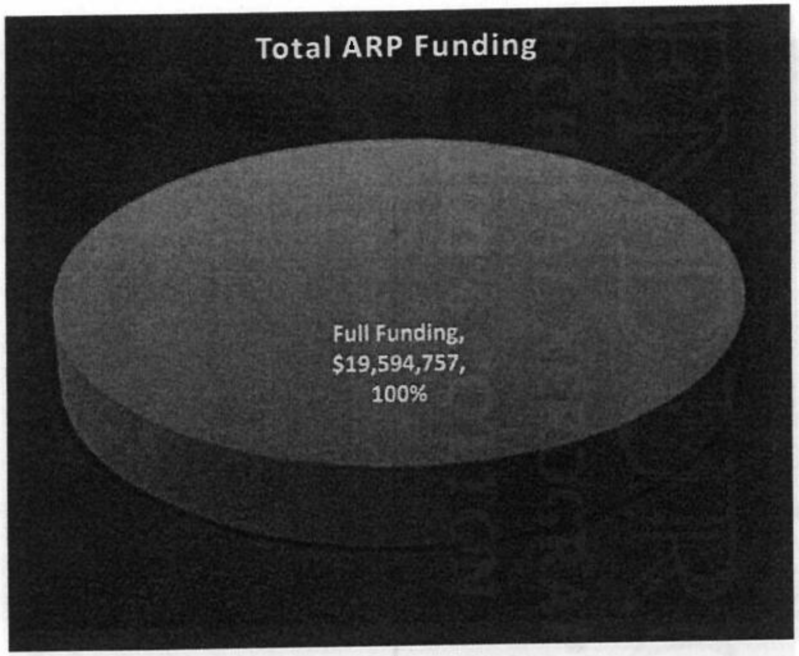
Rural Fire Service District	Total Manager Recommendation @ 98.5%	Subtotal Distribution	Subtotal Reserve	Operations Distribution	Capital Distribution-Allowance	Apparatus Reserve 21555500 56281	Building Reserve 21555500 56282
Aberdeen	$254,828	$254,828	$0	$224,244	$30,584	$0	$0
Carthage	$374,309	$340,538	$33,771	$278,498	$62,040	$25,138	$8,633
Crains Creek	$318,372	$302,151	$16,221	$240,464	$61,687	$16,221	$0
Cypress Pointe	$961,479	$735,400	$226,079	$727,885	$7,515	$184,198	$41,881
*Eagle Springs	$325,925	$317,322	$8,603	$242,696	$74,626	-$5,938	$14,541
Eastwood	$260,890	$206,058	$54,832	$173,982	$32,076	$54,832	$0
High Falls	$284,945	$227,568	$57,377	$204,134	$23,434	$42,911	$14,466
Pinebluff	$324,981	$324,981	$0	$264,549	$60,432	$0	$0
Pinehurst	$277,806	$252,580	$25,226	$252,580	$0	$21,492	$3,734
Robbins	$389,153	$345,817	$43,336	$294,787	$51,030	$43,336	$0
Seven Lakes	$372,038	$306,020	$66,018	$274,624	$31,396	$50,277	$15,741
Southern Pines	$491,401	$449,158	$42,243	$442,594	$6,564	$42,243	$0
West End	$569,164	$544,298	$24,866	$436,581	$107,717	$20,308	$4,558
Westmoore	$266,095	$227,842	$38,253	$188,962	$38,880	$24,536	$13,717
Whispering Pines	$239,004	$239,004	$0	$201,782	$37,222	$0	$0
Station X	$41,740	$0	$41,740	$0	$0	$31,247	$10,493
	$5,752,130	$5,073,565	$678,565	$4,448,362	$625,203	$550,801	$127,764
Audit - Professional Services	$19,200						
Grand Total Fund 215	$5,771,330						

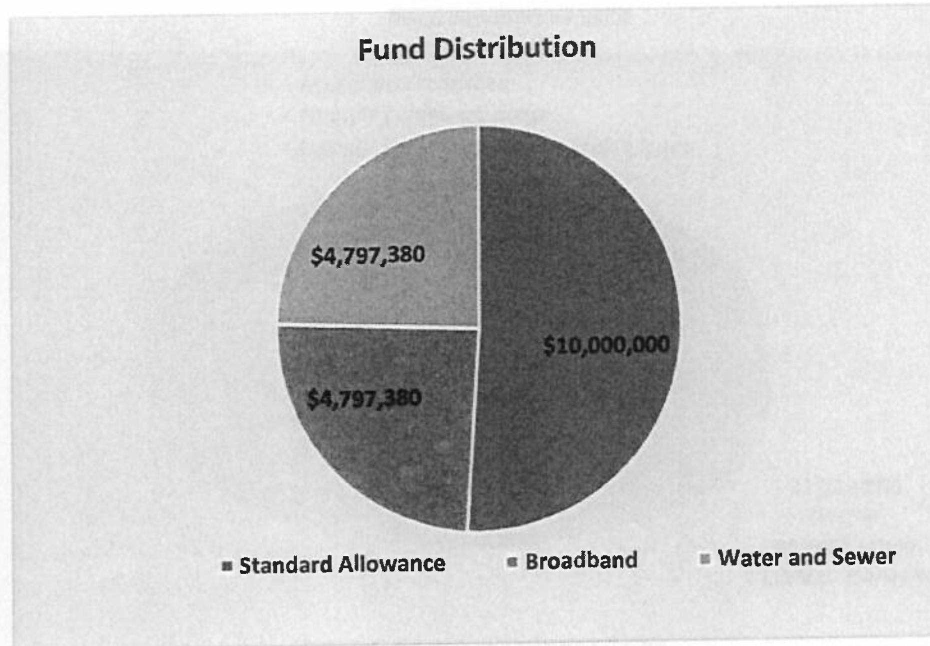
Total Revenue Budget Fund 215	$5,771,330
Property Tax Budget Amt	$5,227,130
Penny on Fire Tax Rate @ .105	$497,822

*Eagle Springs to be adjusted from their Fund Balance Reserve Apparatus after the budget is adopted.

\\moore\shared\Departments\Finance\fileserv\FIN-OFF\Budgets\Budget FY2021-2022\Fire Commission and Fire Budgets\Fire Rural Fire Protection Service Tax at .105 rate FY21 22 FINAL.xlsx

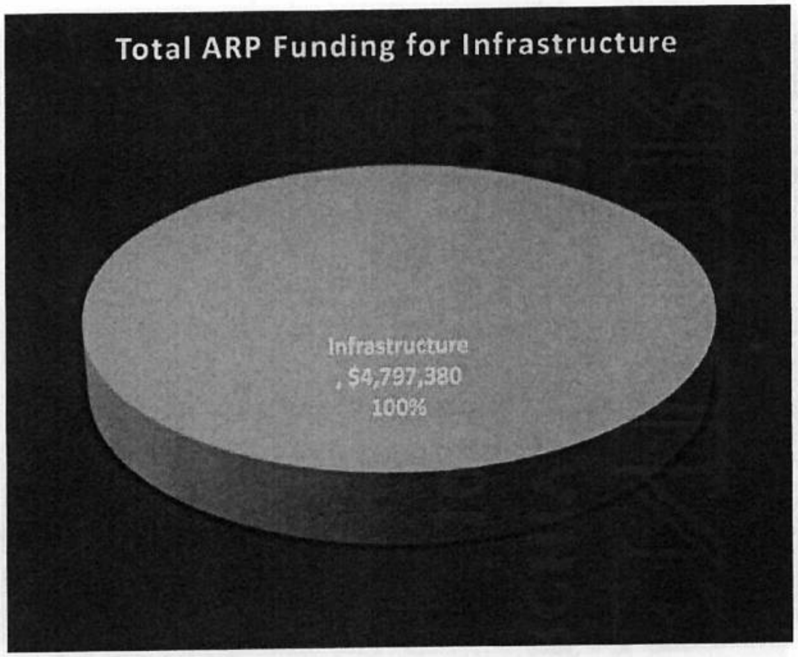
ARP/CSLFRF:

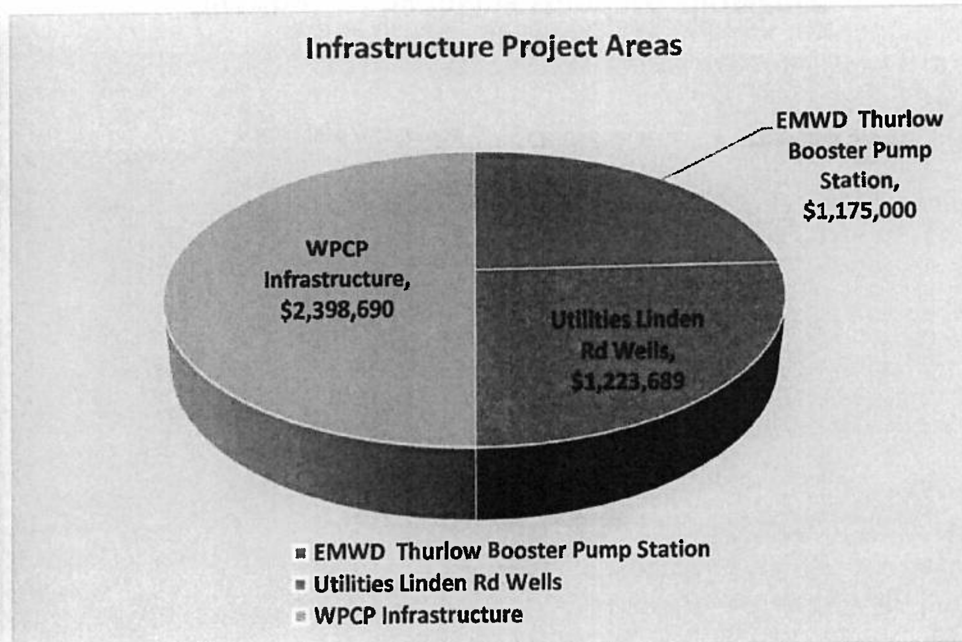




Distribution by taking standard allowance

ARP/CSLFRF Infrastructure Projects:





<u>WPCP Infrastructure Items</u>
Raw Sewage Pump
Influent Meter Vault
Morganton Rd Interceptor

Grant Project Ordinance for the County of Moore American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds (Fund 241)

JE 90003

BE IT ORDAINED by the Board of Commissioners of the County of Moore, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLFRF). The County of Moore has received the first tranche in the amount of $9,797,378.50 of CSLFRF funds. The total allocation is $19,594,757, with the remainder to be distributed to the county within 12 months. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support the COVID-19 public health and economic response by addressing COVID-19 and its impact on public health as well as addressing economic harms to households, small businesses, nonprofits, impacted industries, and the public sector;
2. Replace lost public sector revenue, using this funding to provide government services up to the amount of revenue loss due to the pandemic;
3. Provide premium pay for eligible workers performing essential work, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors; and,
4. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet.

Section 2: The following amounts are appropriated for the project and authorized for expenditure:

Internal Project Code	Project Description	Expenditure Category (EC)	Cost Object	Appropriation of CSLFRF Funds	Appropriation of Other Monies (Specify revenue source)
0001	Broadband	5.17	Infrastructure	$4,797,378	$0
0002	MCPU Projects	5.2, 5.11 & 5.13	Infrastructure	$2,398,689	$0
0003	WPCP Projects	5.1 & 5.11	Infrastructure	$2,398,690	$0
0004	Revenue Replacement – Standard Allocation – Public Safety Services for period of July 1, 2021 through December 31, 2024.	6.1	Salaries	$7,300,000	$0
			Benefits	$2,700,000	
	Unassigned			$0	
	Total			$19,594,757	$0

https://www.thepilot.com/opinion/editorial-be-transparent-on-replacement-funds/article_04fd7d3c-c5a4-11ec-a4df-c721655443ed.html

Editorial: Be Transparent on 'Replacement' Funds

Apr 26, 2022

There is no such thing as free money, especially when it's coming from the federal government. Notionally, though, Congress last year dispatched $350 billion through the "American Rescue Plan" as a stimulus to help local governments deal with COVID-related costs or lost revenue caused by the pandemic.

It was originally feared that local governments could see massive revenue losses due to closures and other COVID impacts. The idea behind ARP, then, was to put money to work through a variety of public health initiatives, infrastructure projects or to cover pandemic expenses.

Governments, however, mostly continued to hum along, and few experienced serious revenue losses. Locally, tax collections not only didn't decrease but actually increased, like local sales taxes.

Nevertheless, the cash machine churned on; half of the "free" money was disbursed last year, and the second half is due this year. But that all came with it byzantine accounting rules that have forced most local governments to look for the easiest way out.

"Federal grants come with lots of strings," wrote UNC School of Government faculty member Kara Millonzi, who is well versed on ARP. "Local governments have opportunities that they've never had before to tap into federal and state monies, but it is overwhelming having to deal with all of this at once."

Maximizing the Benefit

Moore County alone is getting $19.5 million. The municipalities' share is based on their population, ranging from more than $5 million in Pinehurst to $100,000 in Cameron.

Although there are four distinct ways the money can be spent, virtually all the local governments are choosing some combination of the "revenue replacement" and "infrastructure investment" routes. That option, as Moore County Manager Wayne Vest so aptly put it earlier this year, allows local governments to "minimize our burden, maximize our benefit."

Infrastructure investment allows communities to invest in new water, sewer and broadband access projects. And under the revenue replacement method, the federal dollars will go toward expenses normally covered by recurring revenue.

Everybody gets to presume up to $10 million in standard allowance for revenue replacement, "even if you can't demonstrate a penny of actual lost revenue," Millonzi told county commissioners recently.

While the spending of the federal dollars will be tightly controlled and audited, the freed-up local dollars being "replaced" will have more discretion in how they can be spent.

So while the governments' "free" money comes with more strings than a marionette, it does allow other local dollars to be "freed up" for a wider spending opportunity.

Transparency in Spending

There are a number of strategies for spending the "freed up" funds. A town board could offer a bit of tax relief by lowering its tax rate, but that option would be temporary. Elected officials would just be in the unpopular position of having to return the tax rate back up where it was previously once the additional revenue is used up. Smartly, no one's really talking up that idea.

Other options: Sock the money away in reserve accounts for the proverbial "rainy day" or spend it on other identified big-ticket needs. Municipalities typically have a list of long-term capital projects that, while needed, may not comply with the regulations for spending the ARP dollars.

While it is required for the towns and county commissioners to report how they allocated the federal dollars, they should also make clear to constituents how they are deploying the "replaced revenue" on the opposite end. We don't want this one-time windfall to slip through without being noticed or accounted for properly.

So whether it is building a new ball field, buying a firetruck, paving more sidewalks or expanding a facility, our local municipalities should make the highest and best use of their "replaced revenue" and let everyone know what they're getting for the effort.

$10 Million ARP Standard Allowa. Calculation Worksheet

Department and Description of Purchase	Fund	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	Total
Sheriff Vehicles 17 per fiscal year	100	$600,000	$660,000	$726,000	$798,600	$878,460				$3,663,060
Sheriff Vehicle Equipment $8,000/vehicle	100	$136,000	$136,000	$136,000	$136,000	$136,000				$680,000
EMS Ambulance Purchases /1 in 2024, 2 per yr thereafter	200	$0	$272,250	$598,950	$658,845	$724,730	$797,203			$3,051,978
EMS Pinehurst Renovation	200	$450,000								$450,000
EMS Zoll Defibrillators Heart Monitors - 18	200	$602,005								$602,005
Station X	215	$450,000								$450,000
Narrow Band Radio Replacement Project	431		$1,000,000							$1,000,000
Other Enterprise/Broadband/Audit Requirements	100-600-610-620	$102,957								$102,957
										$0
										$0
										$0
Total Purchases		$2,340,962	$2,068,250	$1,460,950	$1,593,445	$1,739,190	$797,203	$0	$0	$10,000,000

$10,000,000 check

*10% increase/year for inflation on vehicles and ambulances

$10,000,000

Remaining $0

\\moore\shared\Departments\Finance\fileserv\FIN-OFF\Budgets\Budget FY2022-2023\ARP Standard Allowance Information\ARP Standard Allowance Worksheet 10M possible uses.xlsx
5/10/2022

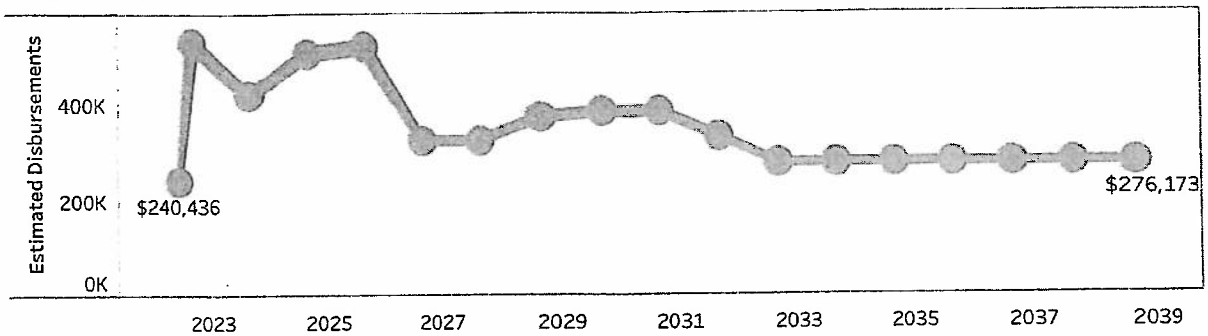
Choose a Place:

Moore

18 Year Payment to **Moore** (2022-2038):

$6,258,160

Payments Over Time - **Moore**



Payment Table - **Moore**

Year	Season	Amount
2022	Spring	$240,436
	Summer	$528,765
2023	Summer	$418,487
2024	Summer	$504,739
2025	Summer	$519,604
2026	Summer	$322,225
2027	Summer	$322,225
2028	Summer	$371,423
2029	Summer	$383,137
2030	Summer	$383,137
2031	Summer	$330,768
2032	Summer	$276,173
2033	Summer	$276,173
2034	Summer	$276,173
2035	Summer	$276,173
2036	Summer	$276,173
2037	Summer	$276,173
2038	Summer	$276,173

0K 50K 100K 150K 200K 250K 300K 350K 400K 450K 500K 550K 600K

Amount

Download Local Payout Schedule:

Download Payouts for All Locations:

See Technical Notes on Payments at https://ncopioidsettlement.org/ for more details.

Last Modified: March 22, 2022

Corporate Accountability: Fighting the Opioid Epidemic in North Carolina

WHAT IT IS

The NC Memorandum of Agreement (NC MOA) governs how North Carolina would use the proceeds of any future national settlement or bankruptcy resolution with drug distributors Cardinal, McKesson, and AmerisourceBergen and opioid manufacturers Johnson & Johnson and Purdue Pharma. These potential settlements and resolutions could bring as much as $850 million to North Carolina over an 18-year period to support state and local efforts to address the epidemic.

WHAT IT DOES

Dedicates all funds to addressing the opioid epidemic.

Enables North Carolina to maximize resources to abating the crisis. For North Carolina to receive the maximum payout under national settlements and bankruptcy resolutions, all relevant parties – including the state itself, all 100 counties, and all large- and medium-sized municipalities – must sign on to the NC MOA and the national settlement agreements. To maximize resources flowing to communities on the front lines of the epidemic, the NC MOA would direct settlement funds as follows:

- 15 percent to the state, which the General Assembly would appropriate to address the epidemic.
- 80 percent to local governments, including all 100 counties and 17 municipalities.
- An additional five percent to an incentive fund to encourage counties and municipalities to sign on to the agreement.

Ensures high levels of transparency and accountability. The agreement offers a high level of transparency into how local governments use the funds, including special revenue funds subject to audit, annual financial and impact reports, and a public dashboard showing how they are using settlement funds to address the epidemic.

WHY IT MATTERS

Personal Cost. The opioid epidemic has taken the lives of more than 16,000 North Carolinians, torn families apart, and ravaged communities from the mountains to the coast. Just as we began to make progress in combatting the epidemic, the COVID-19 pandemic caused a new wave of isolation, despair, drug misuse, and overdose death. Individuals, families, and entire communities continue to suffer and struggle.

Accountability. The opioid epidemic was created and fueled by irresponsible marketing and inadequate monitoring on the part of opioid makers and distributors. Settlements with the big three drug distributors and Johnson & Johnson, and a resolution of the Purdue Pharma bankruptcy proceedings, have the potential to bring as much as $850 million to North Carolina over an 18-year period to support state and local efforts to address the epidemic.

United Front to Heal North Carolina. The NC MOA is an important step forward in our collective effort to hold these companies accountable for their behavior and to secure and direct much-needed resources to communities across the state as they work to address the epidemic and its aftermath.

Click here to access an FAQ on this topic.
Click here to access the memorandum of agreement.