



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

The Moore County Board of Commissioners convened for a Special Meeting (work session) at 9:00am, Wednesday, March 9, 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, Jerry Daeke, Nick Picerno

Commissioners Absent:

Otis Ritter

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.

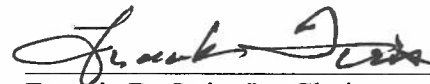
Chair Quis welcomed everyone and Mr. Vest provided opening remarks.

Mr. Vest reviewed funds, accounts, and fund balances. He then discussed revenue projections. Commissioner Picerno discussed the property tax rate and the importance of transparency. He also discussed intent for the use of the quarter cent sales tax. Mr. Vest then reviewed expenditures. Discussion followed, particularly with regard to Moore County Schools, and Interim Superintendent Dr. Tim Locklair participated in the discussion. Commissioner Picerno discussed the Legislature's funding of schools and that funding needed to be per school, not per system. He asked Moore County Schools officials to show the Board their funding shortfall by grade for all grades so he could show legislators. Dr. Locklair discussed the Schools' budget timeline upon inquiry by Chair Quis. Following a break from 10:15-10:30am, Mr. Vest discussed budgeted sales tax. Assistant County Manager Janet Parris presented personnel considerations and discussion followed. Regarding a position for the Sheriff's Office, Commissioner Graham suggested Sandhills Center may be able to assist in funding it. A citizen present, Mr. Tom LoSapio, inquired regarding vacant positions presented by Ms. Parris and she offered explanation, confirming all 71 reported were deemed necessary. Mr. Vest then reviewed capital funding. Commissioner Picerno inquired regarding whether the North Moore High School project could be paid off early. Finance Director Caroline Xiong indicated that there was a pre-payment penalty and she would provide additional information. Chair Quis offered opportunity for Sheriff Ronnie Fields to speak and Sheriff Fields

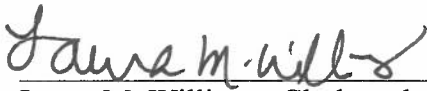
thanked the Board and said the commissioners had some tough decisions to make. He said he appreciated them and everything they did for the Sheriff's Office and the County.

Adjournment

There being no further business, upon motion made by Commissioner Graham, seconded by Commissioner Picerno, the Board voted 4-0 to adjourn the March 9, 2022, Special Meeting of the Moore County Board of Commissioners was at 12:07pm.



Francis R. Quis, Jr., Chair



Laura M. Williams, Clerk to the Board





**MOORE COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING:
Budget
WEDNESDAY, MARCH 9, 2022, 9:00 A.M.
MOORE COUNTY SENIOR ENRICHMENT CENTER**

- I. **Call to Order** - *Chair Frank Quis*
- II. **Invocation** - *County Manager Wayne Vest*
- III. **Pledge of Allegiance** - *Vice Chair Catherine Graham*
- IV. **Annually Budgeted Funds**
- V. **Fund Balances**
- VI. **Revenue Projections**
 - A) Property Tax
 - B) Sales Tax
 - C) Enterprise Operations
- VII. **Expenditures**
 - A) Debt Service
 - B) Education
- VIII. **Personnel Considerations**
- IX. **Capital Funding**
 - A) County CIP
 - B) Capital Reserve for Governmental Projects
 - C) Moore County Schools Capital Funds Availability
- X. **Wrap-up / Closing Comments / Adjournment**

Adopted Gross and Net Budget by Fund FY 2021-2022				
Fund	Fund Name	Fund Type	Original Budget FY22	Rate/Source
100	General Fund	General	\$124,798,868	\$.51/\$100 valuation
200	Public Safety/Emergency Mgmt/ALS Tax Fund	Special Revenue	\$9,784,320	\$.04/\$100 valuation
210	E911 Telephone/PSAP Funding	Special Revenue	\$364,275	PSAP Funding
215	Fire, Ambulance, Rescue District Fund	Special Revenue	\$5,771,330	\$.105/\$100 valuation
220	Soil Water Conservation District Fund	Special Revenue	\$19,891	Rental Fees/State
230	Transportation Services Fund	Special Revenue	\$1,078,318	Fees/Grants
280	DSS Charitable Fund	Special Revenue	\$15,000	Fees
281	DSS Rep Payee Fund	Special Revenue	\$420,000	Fees
600	Water Pollution Control Plant Fund	Enterprise	\$6,180,458	User Fees
610	Public Utilities - Water & Sewer Fund	Enterprise	\$12,991,598	User Fees
620	East Moore Water District Fund	Enterprise	\$2,387,300	User Fees
810	Risk Management Fund	Internal Service	\$10,050,756	Internal (transfers)
	Total County Funds		\$173,862,114	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,775,842	Occupancy Tax
640	Airport Authority	Comp Unit/Enterprise	\$4,545,906	User Fees
	Total Component Units		\$6,321,748	
		Totals	\$180,183,862	

A penny on the County General Fund rate is anticipated to generate \$1,413,084 in revenue

A penny on the ALS rate is anticipated to generate \$141,754 in revenue

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

New Funds Added in FY22:

241	ARP Coronavirus Local Recovery Fund	Special Revenue	\$15,594,757	ARP US Treasury Federal Funded
291	Opioid Fund	Special Revenue	TBD	Settlement Allocation

FY21 Audited Cash & Total Fund Balances		
Fund	Cash/Investments	Total Fund Balance
100-General	\$40,879,241	\$53,043,052
200-EMS	\$2,807,214	\$3,872,596
210-E911	\$856,099	\$876,649
215-Fire District	\$1,374,509	\$1,416,640
220-SWCD	\$78,614	\$78,201
230-MCTS	\$31,683	\$104,964
260-CVB	\$1,379,408	\$1,604,319
600-WPCP	\$12,589,345	\$21,506,057
610-Utilities	\$5,533,231	\$26,512,480
620-EMWD	\$1,973,030	\$735,773
640-Airport	\$3,196,809	\$6,048,448
810-Risk	\$2,617,743	\$1,981,183

Total FB includes committed, reserved, assigned and unassigned dollars.
As a general rule the county tries not to appropriate fund balance to balance the budget.

Property Tax Estimates FY2022 - FY2023 as compared to FY2021- FY2022 Adopted

General Fund 100 \$.51/\$100	Total Valuation	100% Revenue	98.5% Budget Revenue	Increase \$	Penny Equals
2021-2022 Adopted	\$14,458,351,036	\$73,737,590	\$72,677,287	\$2,414,697	\$1,413,084

General Fund 2% increase tax base FY23	\$14,747,518,057	\$75,212,342	\$74,130,833	\$1,453,546	\$1,441,585
General Fund 2.1410% increase tax base FY23	\$14,767,899,183	\$75,316,286	\$74,232,302	\$1,555,015	\$1,443,575
General Fund 3% increase tax base FY23	\$14,892,101,567	\$75,949,718	\$74,857,606	\$2,180,319	\$1,455,835

General Fund 100 Sales Tax (Art 39, 40 & 42) (does not include Article 46)	FY22 Budget	\$18,000,000	FY22 Actuals Rec'd 5 mo. \$10.2M		
			Estimated \$24M YTD		
			Actual FY21 \$23.2M		

EMS/ALS Fund 200 \$.04/\$100	Total Valuation	100% Revenue	98.5% Budget Revenue	Increase \$	Penny Equals
2021-2022 Adopted	\$14,458,351,036	\$5,783,340	\$5,700,179	\$158,588	\$141,754

ALS 2% increase tax base FY23	\$14,747,518,057	\$5,899,007	\$5,814,183	\$114,004	\$144,605
ALS 2.1410% increase tax base FY23	\$14,767,899,183	\$5,907,160	\$5,822,141	\$121,962	\$144,804
ALS 3% increase tax base FY23	\$14,892,101,567	\$5,956,841	\$5,871,184	\$171,005	\$146,280

Fire Fund 215 \$.105/\$100	Total Valuation	100% Revenue	98.5% Budget Revenue	Increase \$	Penny Equals
2021-2022 Adopted	\$5,097,540,236	\$5,352,417	\$5,272,131	\$642,541	\$497,822
				Rate Change	

Fire 2% increase tax base FY23	\$5,199,491,041	\$5,459,466	\$5,377,574	\$105,443	\$507,864
Fire 2.1549% increase tax base FY23	\$5,207,383,204	\$5,467,752	\$5,385,736	\$113,605	\$508,642
Fire 3% increase tax base FY23	\$5,250,466,443	\$5,512,990	\$5,430,295	\$158,164	\$512,885

**General Fund
Property Tax - Historical**

FY	Budgeted Rate	Revenue Neutral Rate	Total Property Valuation Billed	Total Levy Billed	Actual Collections (CY, MV, less Disc, plus penalties)	Uncollected at year end	% Collected vs Levy Billed
2011	\$0.4650		\$11,754,045,098	\$54,683,667	\$54,236,496	\$447,171	99.18%
2012	\$0.4650		\$11,902,164,046	\$55,369,687	\$54,870,225	\$499,462	99.10%
2013	\$0.4650		\$12,058,927,123	\$56,115,394	\$55,771,067	\$344,327	99.39%
2014	\$0.4650		\$12,415,733,360	\$57,792,838	\$57,539,320	\$253,518	99.56%
2015	\$0.4650		\$12,366,303,232	\$57,654,061	\$57,315,613	\$338,448	99.41%
2016*	\$0.4650	\$0.4884	\$11,965,004,907	\$55,773,333	\$55,524,303	\$249,030	99.55%
2017	\$0.4650		\$12,241,771,992	\$57,063,726	\$56,752,908	\$310,818	99.46%
2018	\$0.4650		\$12,497,687,273	\$58,326,083	\$57,993,241	\$332,842	99.43%
2019	\$0.4650		\$12,802,376,334	\$59,692,660	\$59,404,205	\$288,455	99.52%
2020*	\$0.5100	\$0.4423	\$13,808,912,063	\$70,493,721	\$70,066,515	\$427,206	99.39%
2021	\$0.5100		\$14,226,506,882	\$72,763,231	\$72,413,750	\$349,481	99.52%
2022	\$0.5100		\$14,158,705,410	\$72,270,440	\$71,610,521	\$659,919	99.05%
2023 est	\$0.5100						

Feb

*Reval Year

*State DMV, 2016

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	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total months	Budget
10033100 30250	1%	\$952,163	\$620,880	\$805,973	\$954,308								\$4,274,986	\$7,535,000
10033100 30251	1/2%	\$481,739	\$412,739	\$411,889	\$409,892	\$440,614							\$2,127,957	\$3,800,000
10033100 30252	1/2%	\$252,096	\$243,237	\$188,512	\$219,995	\$251,711							\$1,155,551	\$2,010,000
10033096 30254		\$194,067	\$176,888	\$176,524	\$175,668	\$188,835							\$911,982	\$1,640,000
10033096 30255		\$378,143	<u>\$364,856</u>	<u>\$282,768</u>	<u>\$329,993</u>	<u>\$377,566</u>							<u>\$1,733,327</u>	<u>\$3,015,000</u>
		\$2,239,292	\$1,680,572	\$1,941,521	\$2,213,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,203,802	\$18,000,000
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Fiscal Year 2022 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	FY2020-21 Proposed Budget	FY2021-22 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$5,642,557	\$6,180,458	9.53%
Moore County Public Utilities	\$13,794,488	\$12,991,598	-5.82%
East Moore Water District	\$2,779,059	\$2,387,300	-14.10%
Total	\$22,216,104	\$21,559,356	-2.96%

Fee Schedule Recommendations

- No changes to WPCP fees
- Increases to 610 and 620 connection, base rates, usage rates: Tab 6, page 33 to 37

All three funds have budgeted transfers into Capital Reserve: Total of \$1,754,025

- WPCP @ \$1,062,384
- Public Utilities @ \$382,189
- EMWD @ \$309,452

General Fund Expenditure % Breakdown - FY22 Budget

Order of Discussion	Category	% of Budget
1	Debt Service Payments	4.00%
2	Education including Debt	44.80%
3	Personnel Costs	32.80%
4	Operations/CIP/Capital	<u>18.40%</u>
		100.00%

Debt Service Payments Budgeted for FY23

Schools Debt Breakdown \$16,317,525 FY23 Budget Fund 100			
	Principal	Interest	Total
AB Elem	\$1,550,000	\$1,024,938	\$2,574,938
SP Elem	\$1,700,000	\$1,181,500	\$2,881,500
PH Elem	\$1,900,000	\$1,227,875	\$3,127,875
McDeeds/Area I	\$1,550,000	\$458,800	\$2,008,800
NMHS	\$791,000	\$408,576	\$1,199,576
Subtotal New Schools	\$7,491,000	\$4,301,689	\$11,792,689
Plus Existing Debt	\$3,607,925	\$916,911	\$4,524,836
Total MCS Debt FY23	\$11,098,925	\$5,218,600	\$16,317,525

College Debt Breakdown FY23 Budget Fund 100			
	Principal	Interest	Total
Existing Debt 2016	\$1,032,076	\$262,290	\$1,294,366
Nursing Facility FY23	\$1,000,000	\$526,250	\$1,526,250
	\$2,032,076	\$788,540	\$2,820,616

County Other Debt Breakdown \$5,823,72 FY23 Budget Fund 100			
	Principal	Interest	Total
Rick Rhyme Public Safety Center	\$1,589,000	\$207,624	\$1,796,624
Dozer - Solid Waste	\$48,800	\$3,860	\$52,660
New Courthouse	\$2,285,000	\$1,689,550	\$3,974,550
	\$3,922,800	\$1,901,034	\$5,823,834

EMS Debt/Lease Breakdown \$73,500 FY23 Budget Fund 200			
	Principal	Interest	Total
Stretcher Lease 2018	\$46,067	\$3,095	\$49,162
Stretcher Lease 2020	\$22,922	\$1,416	\$24,338
	\$68,989	\$4,511	\$73,500

Enterprise Funds 600, 610 620 Budgeted Debt Service \$3,510,765			
	Principal	Interest	Total
WPCP	\$794,456	\$434,350	\$1,228,806
Utilities	\$992,990	\$583,875	\$1,576,865
EMWD	\$290,000	\$415,094	\$705,094
Total Enterprise Debt Service FY23	\$2,077,446	\$1,433,319	\$3,510,765

Total All County Debt Service Budgeted by Fund FY23			
	Principal	Interest	Total
General Fund	\$17,053,801	\$7,908,174	\$24,961,975
EMS Fund	\$68,989	\$4,511	\$73,500
Utility Funds	\$2,077,446	\$1,433,319	\$3,510,765
Total Debt Service by Fund FY23	\$19,200,236	\$9,346,004	\$28,546,240

TOTAL MOORE COUNTY SCHOOLS FUNDING																						
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
Fiscal Year	Student Enrollment - DPI - ADOM Reports (exceptation of FY 2022 is estimated by MGS)	Funding Per Pupil (Including CE, Capital, DL and Debt, no Decline in DS)	Funding Per Pupil (excluding all Debt) Includes CE, DL, Capital, DL	Sales Tax Budget (exclusive of Art 4e)	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	Total Current Expense	Capital Outlay	Digital Learning	Total Current, Capital, Digital @ 40%-42% of Sales and Prop Tax	% Current, Capital, Digital @ 40%-42%	Additional Funding over 40% from Capital Reserve - Projects (paid back to capital in FY17, this NOT column included in totals)	Debt Service based prior to 2016 Bond Refunding (not included in total funding calculation)	Actual Debt Service AFTER Refunding	Plus New Debt Issued, Area I WP and All Sourced, Area III SP and Permanent Refunding for MGS for Future Debt Service 255	Reduction in Debt Service from Transfer to County Capital Refunding for MGS for Future Debt Service 255	All Sources	
FY06/07	12,150	\$2,138.21	\$1,799.09	\$14,799.05	\$37,381.15	\$52,079.20	\$20,807.80				\$1,133.95	\$1,133.95	\$0	\$2,154,890	42.136%		\$4,122.904				\$25,064,794	
FY07/08	12,284	\$2,381.89	\$2,051.87	\$15,165.48	\$47,684.54	\$62,840.97	\$23,094.25				\$1,531,444	\$0	\$0	\$2,252,689	40.1364%		\$4,057,211				\$25,282,900	
FY08/09	12,190	\$2,608.59	\$2,122.16	\$15,187.73	\$53,830.83	\$69,566.19	\$24,935.19				\$993,950	\$0	\$0	\$2,669,145	37.1377%		\$5,929,507				\$25,718,662	
FY09/10	12,378	\$2,677.31	\$2,097.84	\$14,843,112	\$52,334,746	\$66,577,838	\$24,935,195				\$783,950	\$0	\$0	\$2,669,145	38.5551%		\$6,887,644				\$26,130,895	
FY10/11	12,378	\$2,677.31	\$2,170.87	\$13,410,000	\$53,329,200	\$66,329,200	\$25,540,140				\$711,193	\$0	\$0	\$2,625,072	39.5784%		\$5,937,760				\$26,059,666	
FY11/12	12,371	\$2,602.05	\$2,172.07	\$13,410,000	\$53,486,161	\$66,896,161	\$25,540,140				\$711,193	\$0	\$0	\$2,625,072	38.3908%		\$5,807,594				\$26,160,243	
FY12/13	12,609	\$1,547.60	\$2,082.01	\$14,746,550	\$55,223,727	\$69,460,272	\$25,165,140				\$711,193	\$750,000	\$500,000	\$2,711,514	38.3177%		\$5,858,171				\$26,509,095	
FY13/14	12,812	\$1,510.17	\$2,078.29	\$14,940,827	\$56,143,569	\$71,084,396	\$25,345,140				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY14/15	12,769	\$1,585.59	\$2,174.42	\$14,940,827	\$56,143,569	\$71,084,396	\$25,345,140				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY15/16	12,578	\$1,821.75	\$2,398.36	\$16,473,020	\$58,415,895	\$73,032,031	\$27,039,515				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY16/17	12,541	\$2,860.41	\$2,538.98	\$17,400,136	\$59,450,191	\$73,032,031	\$27,039,515				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY17/18	12,759	\$3,008.81	\$2,429.86	\$18,017,317	\$60,450,191	\$74,032,031	\$27,039,515				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY18/19	12,759	\$3,008.81	\$2,429.86	\$18,017,317	\$60,450,191	\$74,032,031	\$27,039,515				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY19/20	12,743	\$3,999.85	\$2,430.41	\$18,017,317	\$60,450,191	\$74,032,031	\$27,039,515				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY20/21	12,743	\$3,999.85	\$2,430.41	\$18,017,317	\$60,450,191	\$74,032,031	\$27,039,515				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY21/22	12,688	\$4,047.71	\$2,592.38	\$15,717,867	\$69,902,590	\$85,630,457	\$30,350,000				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY22/23	12,863	\$3,957.58	\$2,576.74	\$18,000,000	\$72,027,287	\$90,067,287	\$30,350,000				\$1,200,000	\$500,000	\$2,711,514	\$2,711,514	38.1550%	\$54,000	\$5,263,764			\$0	\$26,208,290	
FY23/24																						
*Baseline Total																						
*Reduction to CR																						
*Revolution Year																						

**Renovation Year

(Net in total)

Debt Reduction to CR

See below for detail

FY16/17 - Additional Funding Detail From Capital Reserve	
Modular Units - Furniture	\$1,770,000 Capital Outlay
Area II Aberdeen design	\$1,167,000 Capital Outlay
Area I purchase & design fees	\$554,000 Column Q
Aberdeen Primary Improvements	\$200,000 Capital Outlay
Total Increase	\$2,721,000

FY17/18 - Additional Funding Detail From Capital Reserve	
Area II SP Elem design fees	\$1,770,000
North Moore Design Fees	\$1,033,000
Area I Roadway Improvements	\$146,300
Total Increase	\$2,949,300

FY18/19 - Additional Funding Detail From Capital Reserve	
Pinehurst Elem Design Fees	\$2,453,000
Pinehurst Modular Classrooms	\$2,400,000
SP Elementary Early Grading	\$1,131,392
Total Increase	\$5,984,392

Debt Breakdown \$16,678,019 FY22 Budgeted	
Principal	\$15,550,000
Interest	\$1,128,019
Total = above	\$16,678,019

Debt Breakdown \$16,317,525 FY23 Budgeted	
Principal	\$15,550,000
Interest	\$767,525
Total = above	\$16,317,525

Fund 256 Decline in DS Fund for Schools Future Debt	
Current Balance	\$3,824,453
FY22 tons to GF	\$3,232,022
(DP Study)	\$2,087,346
Fund 221 Ctr for Future DS - Schools current balance \$4M	

Debt Breakdown \$12,077,582 FY22 Budgeted	
Principal	\$11,550,000
Interest	\$527,582
Total = above	\$12,077,582

Debt Breakdown \$12,077,582 FY23 Budgeted	
Principal	\$11,550,000
Interest	\$527,582
Total = above	\$12,077,582

TOTAL SANDHILLS COMMUNITY COLLEGE FUNDING													
A	B	C	D	E	F	G	H	I	J	K	L	M	
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 Reserve based on CAFR % Transfer to Capital Reserve SCC Projects	Additional Funding over 6% from Capital Reserve - Projects	Debt Service based PRIOR to 2016 Bond Refunding (not included in total Funding Calculation)	Actual Debt Service AFTER Refunding Including New DS in FY22 for New Facility	Total Capital Reserve for Debt Service Reduction (Loan Repayment) Fund 254	Total Funding, All Sources	
FY09-10	\$14,343,112	\$52,234,746	\$66,577,858	\$4,135,541	6.21%	\$0	\$0	\$0	\$1,999,964		\$0	\$6,135,505	
FY10-11	\$13,000,000	\$53,329,260	\$66,329,260	\$4,011,475	6.05%	\$0	\$0	\$0	\$1,778,376		\$0	\$5,789,851	
FY11-12	\$13,410,000	\$53,486,191	\$66,896,191	\$4,011,475	6.00%	\$0	\$0	\$0	\$1,994,274		\$0	\$6,005,749	
FY12-13	\$13,739,334	\$54,641,836	\$68,381,170	\$4,121,819	6.03%	\$0	\$0	\$0	\$1,950,925		\$0	\$6,072,744	
FY13-14	\$14,266,500	\$55,223,772	\$69,490,272	\$4,121,819	5.93%	\$0	\$0	\$0	\$1,781,368		\$0	\$5,903,187	
FY14-15	\$14,940,827	\$56,143,569	\$71,084,396	\$4,265,064	6.00%	\$986,633	\$454,079	\$1,733,404			\$47,964	\$6,500,511	
FY15-16*	\$15,700,000	\$55,023,789	\$70,723,789	\$4,265,064	6.03%	\$0	\$208,048	\$1,689,115			\$92,254	\$6,254,481	
FY16-17	\$16,473,000	\$54,850,789	\$71,323,789	\$4,279,427	6.00%	\$0	\$233,963	\$1,691,838		\$1,637,524	\$89,530	\$6,240,444	
FY17-18	\$17,400,136	\$55,611,895	\$73,012,031	\$4,380,722	6.00%	\$0	\$240,168			\$1,150,939	\$598,906	\$6,370,735	
FY18-19	\$18,073,217	\$57,131,142	\$75,204,359	\$4,512,262	6.00%	\$0	\$180,000	\$1,600,000		\$1,151,577	\$604,165	\$8,048,004	
FY19/20*	\$18,000,000	\$68,560,381	\$86,560,381	\$4,612,262	5.33%	\$183,652	\$136,980		\$1,144,586	\$1,796,852	\$7,366,527	\$14,343,504	
FY20/21	\$15,727,867	\$69,902,590	\$85,630,457	\$4,612,262	5.39%	\$571,886	\$130,641		\$1,209,483	\$1,132,215	\$571,886	\$6,447,004	
FY21/22	\$18,000,000	\$72,067,287	\$90,067,287	\$4,800,586	5.33%	\$0	\$182,089		\$1,462,923	\$2,821,444	\$0	\$7,804,119	
FY22/23	\$21,000,000	\$73,622,302	\$94,622,302	\$5,043,369	5.33%	\$0	\$0		\$1,417,131	\$2,820,616	\$0	\$7,863,985	
				\$242,782	(Reduction in DS) not in total								\$2,641,487
*Baseline Debt													

Current Expense	
Calculation-FY20	\$14,363
FY16/17 increase	\$101,295
FY17/18 increase	\$131,540
FY18/19 increase	\$247,197
Total increase over 3 year period	\$82,399
divided by 3 years to get average	\$85,000
rounded up to nearest \$5,000	\$85,000
(Increase funding for FY20 by this amount for current expense)	\$4,512,262 + \$100,000 = \$4,612,262

GO Bonds Issued - Transfer to Cap Reserve and Decline in Debt Service
will partially fund new Debt Service on \$20M GO Bond
Issuance for new Bldg in FY21/22

FY18/19 - Additional Funding Detail From Capital Reserve	
Architect Fees - Nursing Facility Fund 482	\$1,600,000
(refunded to CR in FY21, in April 2021)	

Debt Breakdown (FY21)	
Principal	Interest
Existing Debt	\$779,618
Nursing Facility FY20	\$743,601
Nursing Facility FY21	\$771,021
	\$2,294,240
Total = above	\$1,132,215
	\$0 TR to CR SCC
	\$0 TR to CR SCC
	\$352,597
	\$2,646,837

Debt Breakdown (FY22)	
Principal	Interest
Existing Debt 2016	\$1,026,515
Nursing Facility FY22	\$313,616
	\$481,313
	\$1,000,000
	\$2,026,515
Total = above	\$1,340,131
	\$1,481,313
	\$794,929
	\$2,821,444

Debt Breakdown (FY23)	
Principal	Interest
Existing Debt 2016	\$1,032,076
Nursing Facility FY23	\$262,290
	\$526,250
	\$1,000,000
	\$2,032,076
Total = above	\$1,294,366
	\$1,526,250
	\$788,540
	\$2,820,616

College Loan	
Paid Back	\$1,800,000
FY15/16	-\$140,218
FY16/17	(\$47,964 + \$92,254 = \$140,218)
FY17/18	-\$89,530
FY18/19	-\$598,906
FY19/20	-\$604,165
	-\$453,130
	Balance of \$183,652 paid to SCC (total \$636,782 Dec in DS)
	-\$85,949 Interest Paid back to County

General Fund Expenditure % Breakdown - FY22 Budget

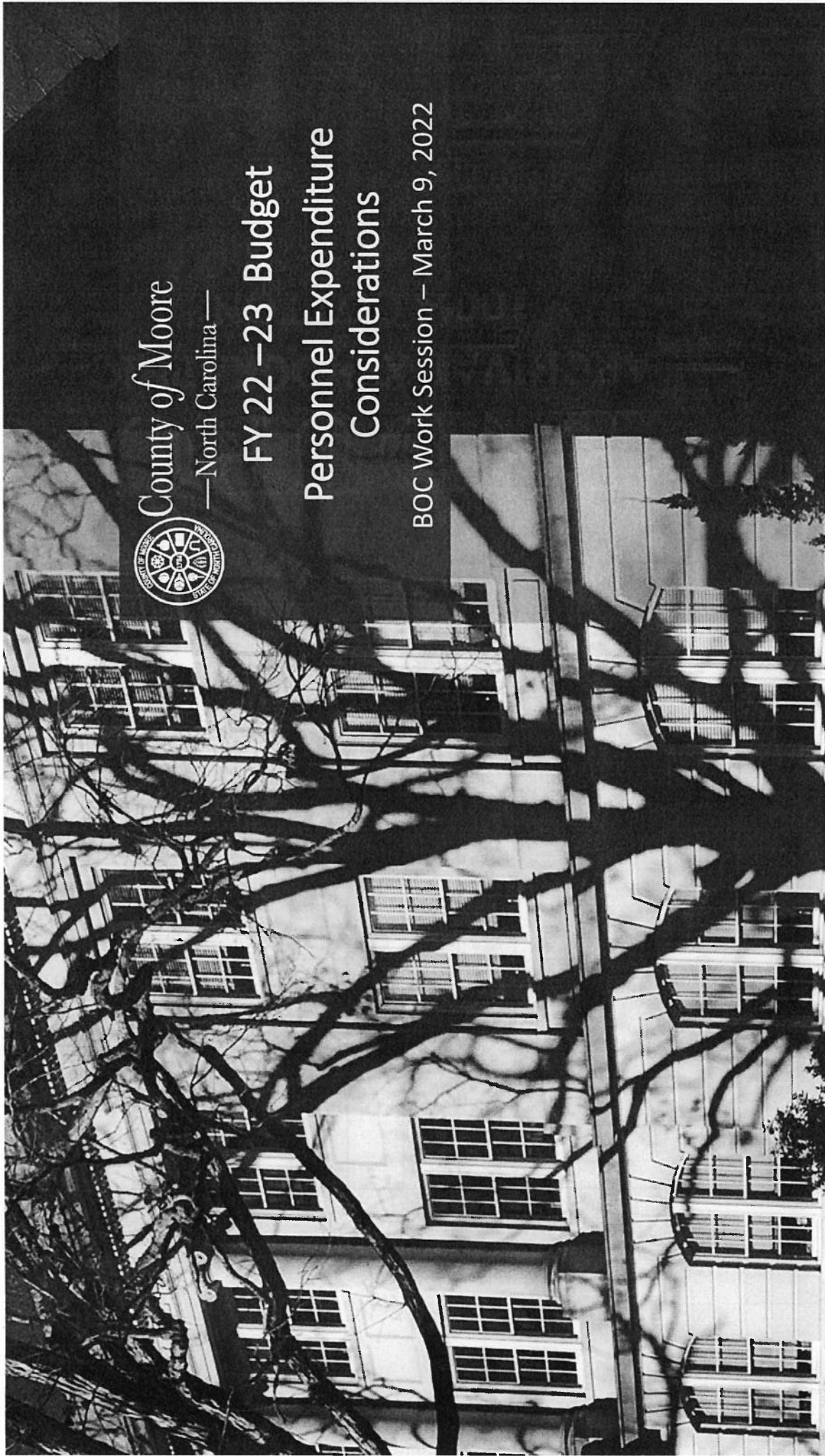
Order of Discussion	Category	% of Budget
1	Debt Service Payments	4.00%
2	Education including Debt	44.80%
3	Personnel Costs	32.80%
4	Operations/CIP/Capital	<u>18.40%</u>
		100.00%



County of Moore
—North Carolina—

FY 22 –23 Budget Personnel Expenditure Considerations

BOC Work Session – March 9, 2022



Personnel Related Budget Issues

- Inflation
- New Position Requests
- Employee Recruitment & Retention
- Benefit Package

Inflation Definition

- ❖ "...decline of purchasing power of a given currency over time."
 - ❖ "...rate at which the value of a currency is falling and, consequently, the general level of prices for goods and services is rising."
- Investopedia
- ❖ "a continuing rise in the general price level usually attributed to an increase in the volume of money and credit relative to available goods and services"

Merriam-Webster

How Is Inflation Measured?

- Different ways but.....
- Consumer Price Index (CPI) – Measures change in prices paid by consumers for goods and services.
- CPI – All Urban Consumers (CPI-U): Represents appx 93% of total US population
 - Based on expenditures of almost all residents of urban or metropolitan areas (including professionals, self-employed, the poor, unemployed, retired people, and urban wage earners and clerical workers)
- CPI-Wage Earners and Clerical Workers (CPI-W): Represents appx 29% of total US population
 - Subset of CPI-U
 - 2 requirements – more than ½ of household income must come from clerical or wage occupations and at least one of the household's earners must have been employed @ least 37 weeks during past 12 months.



Recent CPI Data

National Headlines:

- US inflation is at 7.5% in January – highest in 40 years

➤ What does this mean?

- CPI-U increased 7.5% over the last 12 months (compares January 22 with January 21 CPI data)

Recent CPI Data

January 2021 CPI-U: 261.582

January 2022 CPI-U: 281.148

Percent Increase = 7.5%

FY 22-23 Budget - Personnel Related Issues

1. Adjust Salaries for Cost of Living (COLA) – way to offset/partially offset inflation
2. New Position Requests
3. Pay competitive salaries
 - 1. What is the market rate for salaries in particular job?
 - 2. “Performance Pay” & “Merit Pay”
4. Provide competitive employment benefits

FY 22-23 Budget - Personnel Issue #1 - COLA

How decide amount?

- ✓ What is the CPI % Increase?
 - 4 Indexes reviewed
- ✓ How have we kept up with Cost of Living historically?
- ✓ What is affordable?



County of Moore
—North Carolina—

COLA CALCULATION INFORMATION

2021 CPI Index Reviewed	2021 COLA Increase Calculation (based on calendar year monthly averages)
All Urban Consumers – US City Average	4.70%
All Urban Consumers – Southeast Region Average	5.08%
Wage Earners & Clerical Workers – US City Average	5.26%
Wage Earners & Clerical Workers – Southeast Region Average	5.51%



Seal of the State of North Carolina

HISTORICAL COUNTY COLA DATA

SUMMARY CHART



County of Moore
—North Carolina—

COST OF COLA

COLA Calculations for FY23 - General Fund Only (incl fringes)

<u>%</u>	<u>1/2 Year</u>	<u>Full Year</u>
3%	\$460,755	\$921,510
4%	\$614,340	\$1,228,680
5%	\$767,925	\$1,535,850

Based on current year (FY22) salaries

1% 1/2 year equals \$153,585

1% full year equals \$307,170

FY 22-23 Budget - Personnel Issue #2: New Position Requests

- 8 Full Time Positions Requested
- 5 Part Time Positions Requested



FY 22-23 Budget - Personnel Issue #3: Pay Competitive Salaries

- What is the market rate for individual positions?
 - Challenge – Stay competitive to hire and keep qualified staff

- All positions not face same challenges
 - Hard to recruit/retain positions
 - Positions requiring highly specialized credentials and limited pool of qualified applicants are hardest to recruit
 - Competition for certain worker skill sets has increased

FY 22-23 Budget - Personnel Issue #3: Pay Competitive Salaries (cont.)

- Much competition overall
 - ✓ Current position vacancy rate –
 - 71.5 vacancies as of 2/28/22
 - ✓ Number of staff leaving Moore County **for other employment**
 - 46 employees leaving identified “other employment” as reason leaving (current FY thru Feb 2022)



FY 22-23 Budget - Personnel Issue #3: Pay Competitive Salaries (cont.)

- COLA – one aspect of keeping up with market
 - Last market study of positions implemented September 2018
- Certain positions' market rate may have exceeded COLA increases
- County Market Study in process
 - Rate of pay for positions based on comparable public sector entities
 - Completion scheduled before end of FY 21/22



FY 22-23 Budget - Personnel Issue #3: Pay Competitive Salaries (cont.)

Market Study **does not** address individual performance

Exceptional individual performance can be acknowledged through:

- Performance Pay
- Merit Pay



FY 22-23 Budget - Personnel Issue #4: Competitive Employment Benefits

Employment Package = Salary and Benefits to be competitive

Example of Benefit Calculation Sheet

Budget Year 22-23 - Personnel Issue #4: Competitive Employment Benefits (cont.)

Health Insurance Cost

Insurance Rates current year

- Employee = \$9,400/year – paid by employer
- Employee & Spouse = \$4,602/year (\$177 biweekly) - paid by employee
- Employee & Child = \$2,054/year (\$79 biweekly) - paid by employee
- Employee & Children = \$4,030/year (\$155 biweekly) - paid by employee
- Employee & Family = \$5,746/year (\$221 biweekly) - paid by employee



FY 22-23 Budget - Personnel Issue #4: Competitive Employment Benefits (cont.)

- Health costs continue to increase
- Working on determining appropriate insurance premium amounts for upcoming year
- Analyzing data
- Surveying competing public service entities

FY 22-23 Budget - Personnel Issue #4: Competitive Employment Benefits (cont.)

Employee Retirement Benefit

Funded by employer and employee

COUNTY EMPLOYER RETIREMENT RATE INCREASES

(Includes Pension % and Death Benefit %)

* Finalized information not yet received from NC Treasurers Department – Last year notice dated 4/7/21

	GENERAL GOVERNMENT	LAW ENFORCEMENT OFFICERS
FY 21-22 BUDGETED RATES	11.41%	12.10%
FY 22-23 ANTICIPATED RATES*	12.51%	14.12%
% INCREASE*	1.10%	2.02%

FY 22-23 Budget – Personnel Issues Summary

Budget related personnel related increase considerations:

1. Fund COLA increase
2. Include cost of approved new positions (salary, fringe, equipment)
3. Fund position market increases (for positions needing adjustment due to market demands)
4. Fund performance pay/merit pay
5. Maintain competitive benefit package
 - Health Insurance Costs
 - Retirement Funding Increase Requirement

QUESTIONS & DISCUSSION

**CONSUMER PRICE INDEX
WAGE EARNERS AND CLERICAL WORKERS
HISTORICAL DATA**

US City Average-All Items

2017	2018	2019	2020	2021
------	------	------	------	------

Yrly Avg	239.051	245.146	249.222	252.248	265.510
% Increase Over Previous Year		2.55%	1.66%	1.21%	5.26%

South-All Items

2017	2018	2019	2020	2021
------	------	------	------	------

Yrly Avg	233.270	238.634	241.72	243.845	257.290
% Increase Over Previous Year		2.30%	1.29%	0.88%	5.51%

**CONSUMER PRICE INDEX
ALL URBAN CONSUMERS
HISTORICAL DATA**

US City Average-All Items

2017	2018	2019	2020	2021
------	------	------	------	------

Yrly Avg	245.120	251.107	255.657	258.811	270.970
% Increase Over Previous Year		2.44%	1.81%	1.23%	4.70%

South-All Items

2017	2018	2019	2020	2021
------	------	------	------	------

Yrly Avg	237.456	242.737	246.265	248.639	261.259
% Increase Over Previous Year		2.22%	1.45%	0.96%	5.08%

Moore County COLA	FY 18.19	FY 19.20	FY 20.21	FY 21.22	FY 22.23
% COLA provided	0.0%	2.0%	0.0%	3.0%	
Moore Co COLA effective date	Co Mkt Study implemented on 9.15.2018	Effec. 8.3.2019		Effec. 1.1.2022	

Social Security COLA Based on CPI Wage Earners & Clerical Workers (represents 29% of US population)					
	Jan-19	Jan-20	Jan-21	Jan-22	Jan-23
% COLA provided	2.8%	1.6%	1.3%	5.9%	

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not inc TBD amount)	TBD Amount	Funded By:
	Public Works/ Water Pollution Control Plant														
Public Works/ Water Pollution Control Plant	Interceptor Rehab and Repair		\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$1,250,000		
Public Works/ Water Pollution Control Plant	30" Interceptor Sewer Replacement across Morganton Road		\$2,850,000										\$2,850,000		
Public Works/ Water Pollution Control Plant	SHU Auger canopy		\$60,000										\$60,000		
Public Works/ Water Pollution Control Plant	Weir replacement on clarifiers (9)		\$100,000										\$100,000		
Public Works/ Water Pollution Control Plant	Diffuser rehab for first stage & second stage, bays 1-4 (8 total)		\$250,000										\$250,000		
Public Works/ Water Pollution Control Plant	Header to separate air going to First Stage from Second Stage			\$150,000									\$150,000		
Public Works/ Water Pollution Control Plant	Clarifier Weir Cleaning Equipment				\$100,000								\$100,000		
Public Works/ Water Pollution Control Plant	Replacement Vehicle					\$65,000							\$65,000		
Public Works/ Water Pollution Control Plant	Upgrade to Sludge Storage/Conveyor System						\$1,500,000						\$1,500,000		
Public Works/ Water Pollution Control Plant	Sand Filter Canopy							\$200,000					\$200,000		
Public Works/ Water Pollution Control Plant	Emergency Retention Pond								\$800,000				\$800,000		
Public Works/ Water Pollution Control Plant	Southern Pine 4 Upgrade									\$1,500,000			\$1,500,000		
Public Works/ Water Pollution Control Plant	Raw Sewage Upgrade										\$1,800,000		\$1,800,000		
Public Works/ Water Pollution Control Plant	Southern Pines 4 Force Main Replacement											\$1,500,000	\$1,500,000		
Public Works/ Water Pollution Control Plant	Engineering Study Plant Expansion						\$200,000						\$200,000		
Public Works/ Water Pollution Control Plant	Influent flume construction		\$300,000										\$300,000		
	TOTAL WPCP Fund 600	\$0	\$3,665,000	\$275,000	\$225,000	\$190,000	\$1,825,000	\$325,000	\$925,000	\$1,625,000	\$1,925,000	\$1,625,000	\$12,625,000	\$0	

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not inc TBD amount)	TBD Amount	Funded By:
Public Works/Utilities	Public Works/Utilities														
Public Works/Utilities	Vehicles		\$23,000	\$0	\$100,000	\$30,000	\$100,000	\$130,000	\$120,000	\$180,000	\$270,000	\$30,000	\$883,000		
Public Works/Utilities	Vac-Truck Replacement		\$450,000							\$450,000			\$800,000		
Public Works/Utilities	Water Main Replacement (Asbestos Cement Pipe, Cast Iron Pipe, Aged Pipe, etc...)		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000		
Public Works/Utilities	Sewer Rehabilitation(CCTV Detection and Replacement/Repairs)		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000		
Public Works/Utilities	General Extensions of Service		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000		
Public Works/Utilities	Easement Clearing, Root Control & Odor Control		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000		
Public Works/Utilities	Vass, Hyland Hills and Niagara Area Water Main Replacement					\$100,000			\$100,000			\$300,000	\$500,000		
Public Works/Utilities	Paint Elevated Tanks (Cannon Park)								\$300,000				\$300,000		
Public Works/Utilities	Paint Elevated Tanks(Monticello)										\$300,000		\$300,000		
Public Works/Utilities	Paint Elevated Tanks(Seven Lakes North)							\$300,000					\$300,000		
Public Works/Utilities	Deep River Water Source Project		\$27,500,000										\$27,500,000		
Public Works/Utilities	Linden Road Well (Longfellow)					\$238,231							\$238,231		
Public Works/Utilities	Linden Road Well (Baer)					\$202,093							\$202,093		
Public Works/Utilities	Chloramines Booster Station for Hwy. 211 Booster Pump Station												\$107,834		
Public Works/Utilities	Lift Station 15-1 Replacement (With Existing GR T3 Pump)		\$250,000										\$250,000		
Public Works/Utilities	Lift Station 3-2 Replacement			\$358,079									\$358,079		
Public Works/Utilities	Lift Station 8-1 Replacement				\$865,999								\$865,999		

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not inc TBD amount)	TBD Amount	Funded By:
Public Works/Utilities	Lift Station 4-2 Replacement						\$357,822						\$357,822		
Public Works/Utilities	Mini Excavator		\$111,883										\$111,883		
Public Works/Utilities	Cues Camera Portable Video Inspection System				\$110,134								\$110,134		
	TOTAL WATER & SEWER FUND 610	\$0	\$28,734,983	\$665,913	\$975,133	\$970,324	\$857,822	\$830,000	\$920,000	\$1,030,000	\$870,000	\$730,000	\$36,895,076	\$0	
	East Moore Water District														
EMWD	Paint EMWD Tank						\$300,000						\$300,000		
	TOTAL EMWD FUND 620	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	
	Public Works/Solid Waste														
Solid Waste/Landfill	Replace REX Compactor		\$400,000										\$400,000		
Solid Waste/Landfill	Relocate Aberdeen Site	\$300,000											\$300,000		
Solid Waste/Landfill	Collection Site Compactors	\$28,000	\$28,500	\$28,500	\$27,000	\$27,000	\$28,000	\$28,000	\$28,000	\$28,000	\$30,000	\$30,000	\$305,000		
Solid Waste/Landfill	Roll Off Replacement	\$180,000	\$180,000	\$180,000		\$180,000		\$190,000		\$1,900,000		\$260,000	\$2,830,000		
Solid Waste/Landfill	Relocate Carriage Site			\$350,000									\$350,000		
Solid Waste/Landfill	Purchase Land as Landfill Buffer	\$10,000											\$10,000		
Solid Waste/Landfill	Replace Track Loader	\$250,000											\$250,000		
Solid Waste/Landfill	Replace Pan					\$250,000							\$250,000		
Solid Waste/Landfill	Replace Motor Grader			\$300,000									\$300,000		
Solid Waste/Landfill	Replace Back hoe			\$50,000									\$50,000		

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not inc TBD amount)	TBD Amount	Funded By:
Solid Waste/Landfill	Replace Rubber Tire Loader		\$130,000										\$130,000		
Solid Waste/Landfill	Replace Scale House					\$100,000							\$100,000		
Solid Waste/Landfill	New Landfill Location (no quotes- need study)						\$1,000,000	\$1,000,000	\$750,000				\$2,750,000		
Solid Waste/Landfill	New Transfer Station (no quotes- need study)			\$100,000	\$1,500,000								\$1,600,000		
	Total Solid Waste Fund 630	\$766,000	\$556,500	\$706,500	\$1,827,000	\$557,000	\$1,028,000	\$1,218,000	\$778,000	\$1,928,000	\$30,000	\$230,000	\$9,625,000	\$0	
	Airport Enterprise Fund - Component Unit of Moore County														
Airport Enterprise Fund	Pavement Strength (Apron)	\$8,589,000											\$8,589,000		10% Local Match
Airport Enterprise Fund	Taxiway Lights, Airfield Signage												\$0		10% Local Match
Airport Enterprise Fund	Hangar Development	\$2,980,000											\$2,980,000		10% Local Match
Airport Enterprise Fund	RPZ RWY 5 Fee Simple - Residential												\$0		10% Local Match
Airport Enterprise Fund	RPZ - Runway 5 Fee Simple - Commercial	\$2,516,000											\$2,516,000		10% Local Match
Airport Enterprise Fund	Pavement Strength (Taxiway)		\$4,013,000										\$4,013,000		10% Local Match
Airport Enterprise Fund	Corporate Hangar Development			\$2,117,000									\$2,117,000		10% Local Match
Airport Enterprise Fund	Pavement Strength (Runway)				\$9,948,000								\$9,948,000		10% Local Match
Airport Enterprise Fund	Hangar Development					\$3,261,000							\$3,261,000		10% Local Match
Airport Enterprise Fund	T-Hangar Taxiways - Phase III						\$1,525,000						\$1,525,000		10% Local Match
Airport Enterprise Fund	Wildlife Hazard Fencing							\$1,230,000					\$1,230,000		10% Local Match
Airport Enterprise Fund	Terminal Expansion Phase 1								\$2,750,000				\$2,750,000		10% Local Match

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not Inc TBD amount)	TBD Amount	Funded By:
Airport Enterprise Fund	Access Road/Auto Parking Reconfiguration									\$1,048,000			\$1,048,000		10% Local Match
Airport Enterprise Fund	RPZ/Approach Land Acquisition RWY 23										\$279,000		\$279,000		10% Local Match
Airport Enterprise Fund	RPZ - Runway 23 Fee Simple										\$884,000		\$884,000		10% Local Match
Airport Enterprise Fund	RPZ - Runway 23 Fee Simple										\$884,000		\$884,000		10% Local Match
Airport Enterprise Fund	RPZ - Runway 23 Fee Simple										\$884,000		\$884,000		10% Local Match
Airport Enterprise Fund	RPZ - Runway 23 Fee Simple										\$884,000		\$884,000		10% Local Match
Airport Enterprise Fund	Terminal Expansion										\$2,042,000		\$2,042,000		
Airport Enterprise Fund	Terminal Expansion									\$2,000,000			\$2,000,000		10% Local Match
	Total Airport Enterprise Fund	\$14,085,000	\$4,013,000	\$2,117,000	\$9,948,000	\$3,261,000	\$1,525,000	\$1,230,000	\$2,750,000	\$3,048,000	\$3,815,000	\$2,042,000	\$47,834,000	\$0	
	Emergency Medical Services														
Emergency Medical Services	Replacement Ambulance - 2 per year	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$4,125,000		EMS
Emergency Medical Services	Pinehurst EMS Facilities/Base ** Currently working to develop potential land swap and establish a long term lease option on the site plan for Pinehurst Station #1	\$150,000	\$500,000	\$350,000									\$1,000,000		EMS
Public Safety - 811	VIPER Upgrades at 2 Remote Tower Site Locations & Paging Upgrades at 1 New Tower Site Location (work out lease options with NCHW 705 Robin-Sams Place Tower and 811 Wire Line Console upgrades to comply with the VIPER 2025 TDMA upgrades which will include the replacement of Public Safety Mobiles and Portables	\$500,000	\$500,000	\$500,000	\$500,000								\$2,000,000		Funded by EMS/PSAP/GF
Public Safety - Emergency Management	Construction, lease Storage Warehouse for Multiple Resources (i.e. Restroom Shower Trailer, 150kw Generator, Mobile Command Trailer)	\$175,000											\$175,000		GF
	Total Fund 200 EMS/ALS Fund	\$1,200,000	\$1,375,000	\$1,225,000	\$875,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$7,300,000	\$0	
	Moore County Transportation Services														

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not inc TBD amount)	TBD Amount	Funded By:
Transportation/Vans	5311 Community Transportation-Capital Grant	\$80,330	\$45,170	\$161,000	\$0	\$426,500	\$501,500	\$62,500	\$65,000	\$130,000	\$0	\$117,500	\$1,589,500		90% from Federal/State
	Total MCTS	\$80,330	\$45,170	\$161,000	\$0	\$426,500	\$501,500	\$62,500	\$65,000	\$130,000	\$0	\$117,500	\$1,589,500	\$0	
	General Fund														
Property Management	Historic Courthouse HVAC Replacement			\$1,000,000									\$1,000,000		
Property Management	Register of Deeds HVAC Replacement	\$125,000											\$125,000		
Property Management	Re-Paving County Facility Parking Lots		\$150,000	\$150,000	\$150,000	\$150,000							\$600,000		
Property Management	DSS HVAC Replacement												\$0		
Property Management	DSS Roof Replacement			\$230,000									\$230,000		
Property Management	Historic Courthouse New Windows		\$300,000										\$300,000		
Property Management	Library Removal Asbestos Ceiling Area					\$115,000							\$115,000		
Property Management	New Courthouse		TBD										\$0		
Property Management	Renovation Old Detention Center		\$750,000										\$750,000		
Property Management	Rhyna Center Circle Parking Lot	TBD											\$0		
Property Management	Paving at DSS for MCTS Vans		\$250,000										\$250,000		
Property Management	New General Government Building												\$0	\$10,065,000	
Property Management	Demolition of Child Support				\$150,000								\$150,000		
Property Management	Davis Center Renovation - New roof, painting, windows, floor and new HVAC				\$250,000								\$250,000		

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not inc TBD amount)	TBD Amount	Funded By:
Property Management	Vehicle Fleet Replacement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,750,000		
Information Technology	Firewall	\$100,000					\$100,000					\$100,000	\$300,000		
Information Technology	SAN Replacement		\$300,000					\$300,000					\$600,000		
Information Technology	Phone System Refresh											\$100,000	\$100,000		
Elections	Voting System - ADA Compliant	\$500,000											\$500,000		
Library	New Library Location in County or Renovation of Current Bldg. in Carthage												\$0	\$2,784,000	
Library	New Bookmobile (current vehicle was purchased in 2007 for \$125,000)								\$200,000				\$200,000		
	TOTAL COUNTY GENERAL FUND	\$975,000	\$2,000,000	\$1,630,000	\$800,000	\$515,000	\$350,000	\$550,000	\$450,000	\$250,000	\$250,000	\$450,000	\$8,220,000	\$12,849,000	
	General Fund - Moore County Schools														
Moore County Schools	Advanced Career Center			\$47,250,000									\$47,250,000		
Moore County Schools	Increase Capacity at PHS				\$78,700,000								\$78,700,000		
Moore County Schools	Increase Capacity at UPHS					\$40,000,000							\$40,000,000		
Moore County Schools	Area III Middle School						\$61,000,000						\$61,000,000		
Moore County Schools	Increase Capacity at West Pine ES							\$2,000,000					\$2,000,000		
Moore County Schools	Large Project Capital Need at Existing Schools												\$32,400,000		
Moore County Schools	Capital Needs at Existing Schools	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$20,900,000		
Moore County Schools	Digital Learning Initiative	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$13,200,000		

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not inc TBD amount)	TBD Amount	Funded By:
	TOTAL MOORE COUNTY SCHOOLS	\$3,100,000	\$3,100,000	\$82,750,000	\$81,800,000	\$43,100,000	\$64,100,000	\$5,100,000	\$3,100,000	\$3,100,000	\$3,100,000	\$3,100,000	\$295,450,000	\$0	
	General Fund - Sandhills Community College														
Sandhills Community College	Foundation Hall Allied Health Building Technology and Equipment	\$1,000,000											\$1,000,000		
Sandhills Community College	Campus Hot Water Heating Distribution System	\$500,000											\$500,000		
Sandhills Community College	Campus Potable Water Connection with Backflow Prevention	\$250,000											\$250,000		
Sandhills Community College	Campus Security Cameras	\$200,000											\$200,000		
Sandhills Community College	Sidewalks and ADA Access		\$250,000										\$250,000		
Sandhills Community College	Secondary Potable Water Connection with Backflow Prevention		\$400,000										\$400,000		
Sandhills Community College	Causey Hall Major Renovation			\$3,000,000									\$3,000,000		
Sandhills Community College	Original Palmer Trades Bldg. - New Roof			\$100,000									\$100,000		
Sandhills Community College	President's Residence Remodel			\$150,000									\$150,000		
Sandhills Community College	Stone and Meyer Hall Auditorium Renovations				\$150,000								\$150,000		
Sandhills Community College	Visual Arts Department Renovations including Dust Filtration System				\$155,000								\$155,000		
Sandhills Community College	Parking Lots Lighting				\$300,000								\$300,000		
Sandhills Community College	Meyer Hall Lab Renovations				\$1,600,000								\$1,600,000		
Sandhills Community College	Boyd Library Roof Replacement					\$500,000							\$500,000		
Sandhills Community College	Parking Lots Repair and Replacement					\$1,000,000							\$1,000,000		
Sandhills Community College	Public Services Training Classroom and Apparatus Building						\$1,200,000						\$1,200,000		

DEPARTMENT	DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	TOTAL (not inc TBD amount)	TBD Amount	Funded By:
Sandhills Community College	Strook Hall Renovations						\$1,200,000						\$1,200,000		
Sandhills Community College	Campus Wide Electrical Distribution Service							\$3,500,000					\$3,500,000		
Sandhills Community College	Owens & Steed Hall Chiller Replacements							\$300,000					\$300,000		
Sandhills Community College	Public Services Training Center (Phase 3)- Commercial Burn Bldg.								\$5,000,000				\$5,000,000		
Sandhills Community College	Van Dusen Hall Roof Replacement								\$500,000				\$500,000		
Sandhills Community College	Meyer/Store Fire Alarm Panel Replacement									\$500,000			\$500,000		
Sandhills Community College	Public Services Training Center (Phase 4)- Driving Track & Firing Range									\$4,000,000			\$4,000,000		
Sandhills Community College	Stone Hall Structural Concrete Repairs										\$1,000,000		\$1,000,000		
Sandhills Community College	Information Technology Renovation/ Infrastructure Uplift											\$500,000	\$500,000		
	TOTAL SANDHILLS COMMUNITY COLLEGE	\$1,950,000	\$650,000	\$3,250,000	\$2,205,000	\$1,500,000	\$2,400,000	\$3,800,000	\$5,500,000	\$4,500,000	\$1,000,000	\$500,000	\$27,255,000	\$0	
	TOTAL EDUCATION	\$5,050,000	\$3,750,000	\$86,000,000	\$84,005,000	\$44,600,000	\$68,500,000	\$8,900,000	\$8,600,000	\$7,600,000	\$4,100,000	\$3,600,000	\$322,705,000	\$0	
	Total GENERAL FUNDS (INCLUDING EDUCATION)	\$6,025,000	\$5,750,000	\$87,630,000	\$84,905,000	\$45,115,000	\$66,850,000	\$9,450,000	\$9,050,000	\$7,850,000	\$4,350,000	\$4,050,000	\$330,925,000	\$12,848,000	
	GRAND TOTAL - ALL SOURCES	\$22,156,330	\$44,169,653	\$92,980,413	\$96,556,133	\$50,894,624	\$73,262,322	\$13,490,500	\$14,963,000	\$15,986,000	\$11,465,000	\$9,169,500	\$447,003,575	\$12,848,000	

Fund 250 Capital Reserve for Governmental Projects
Activity Detail by Fiscal Year

Activity Detail in Capital Reserve for FY		Additional Notes	Amount	Balance
Audited for June 30, 2018				
FY2018-2019				
Request for Design Fees for Pinehurst Elementary School		Architect Fees	-\$2,453,000	\$15,578,390
Pinehurst Modular Classrooms		Modular Classrooms	-\$2,400,000	\$13,178,390
SP Elementary BOC Meeting 1/8/19		Early Grading Project BOC meeting 1/8/19	-\$1,131,361	\$12,047,029
Sandhills Community College 2/19/19 BOC meeting		Request for Arch Fees on Medical Facility to be reimbursed GO	-\$1,600,000	\$10,447,029
FY17-18 plus 17% Fiscal Policy, trans in FY18-19		Fiscal Policy 17% overage, \$2M to Debt Reserve Fund for MCS	\$820,005	\$11,267,034
SP Elementary (JE completed 4/3/19)		Early Grading Project	\$1,131,361	\$12,398,395
Southern Pines - Reimbursement of Design Fees (4/3/19)		February-March 2019 Reimburse from GO's	\$1,770,000	\$14,168,395
Audited for June 30, 2019			\$14,168,395	\$14,168,395
FY2019-2020				
Pinehurst - Reimbursement of Design Fees		Reimbursed from GO's October 16, 2019	\$2,453,000	\$16,621,395
Pinehurst - Reimbursement of Modular Classrooms		Reimbursed from GO's October 16, 2019	\$2,400,000	\$19,021,395
North Moore - LOB Reimbursement of Design Fees		Reimbursed from Bank Loan Project on October 16, 2019	\$1,033,000	\$20,054,395
Transfer in from FY19 Unassigned Fund Balance General Fund		Transfer in from FY19 GF Unassigned FB in FY20	\$1,000,000	\$21,054,395
Transfer in from Fiscal Policy over 17% Calculation FY19		Transfer in 17% Fiscal Policy from FY19 Calculation	\$146,021	\$21,200,416
Transfer to Solid Waste Project Cell 6 Ordinance Fund 435		Transfer to Fund 435 Cell 6 Project Ordinance 12/3/2019 BOC	-\$1,254,385	\$19,946,031
Transfer from Area I Roadway Improvements - DOT to Reimb (not reimb by DOT as of 6/30/2020- carried to FY2021)		Approved at BOC meeting 12/4/17 DOT to Reimburse	\$0	\$19,946,031
Audited for June 30, 2020			\$19,946,031	\$19,946,031
FY2020-2021				
Sandhills Community College Reimburse Architect Fees from FY19		Reimburse Architect Fees from GO's FY20 or FY21	\$1,600,000	\$21,546,031
Payment from Solid Waste Project Cell 6 Project Ordinance Fund 435		Reimburse back to CR from Fund 100 Solid Waste Pmt 1 of 5	\$250,877	\$21,796,908
Transfer in from Fiscal Policy over 17% Calculation FY20		Transfer in 17% Fiscal Policy from FY20 Calculation	\$46,709	\$21,843,617
Audited for June 30, 2021			\$21,843,617	\$21,843,617
Payment from Solid Waste Project Cell 6 Project Ordinance Fund 435		Reimburse back balance due from GF Cell 6 BOC approved 10/19/21	\$1,003,508	\$22,847,125
Transfer in from Fiscal Policy over 17% Calculation FY21		Transfer in 17% Fiscal Policy from FY21 Calculation	\$852,726	\$23,699,851
Transfer from McDeeds Area I Roadway Improvements - DOT to Reimb		Approved at BOC meeting 12/4/17 DOT to Reimburse	\$146,300	\$23,846,151
Transfer from Assigned Fund Balance BOC approved 10/19/21		Transfer in from Assigned Fund Balance BOC approved 10/19/21	\$3,527,625	\$27,373,776
Un-Audited for June 30, 2022			\$27,373,776	\$27,373,776

**Moore County Schools Available for Capital
As of February 17, 2022**

	Total Amount Available 2/17/22
Fund 255 - Article 46 Proceeds	
Article 46 Proceeds includes FY20 Fund 255 Reserve for MCS Cap Const. Projects	\$1,952,19
Plus Closeout from FY21	<u>\$1,431,505</u>
	\$3,383,704
Lottery Funds Available as of 1/26/22	
Balance 1/26/22 Lottery Fund State Reports	\$2,467,463
Balance 1/26/22 ADM Avg Daily Membership State Reports	<u>\$15,951</u>
	\$2,483,414
GO Bond Premium (original amount \$10,659,542) Fund 482 GO Bonds	
Southern Pines (original amount \$3,474,273) 2/15/22 to CA, HF, WM, SFL, VA, CG Gyms	\$0
Aberdeen (original amount \$2,472,281 - other capital projects \$2,118,555=\$353,726) Gyms	\$0
Pinehurst (original amount \$4,712,988) 2/15/22 to CA, HF, WM, SFL, VA, CG Gyms	<u>\$0</u>
(for modernication of gyms.	\$0
Interest Earned Fund 482 GO Bonds	
Southern Pines	\$668,756
Aberdeen (Total int \$872,060 - 580,837 DL trans to GF Bud Ord 7/1/21)	\$291,261
Pinehurst	<u>\$411,442</u>
	\$1,371,459
Sales Tax Refund Fund 482 GO Bonds	
Southern Pines (Total ST is \$408,343-\$37,085 DL, BO 7/1/21 -\$206,130 DL 3/21)	\$165,128
Aberdeen (Total ST is \$575,221 - \$543,870 DL trans to GF 3/2/21)	\$31,351
Pinehurst (Total ST is \$632,225 - \$132,078 DL trans to GF, BO 7/1/21)	<u>\$500,147</u>
	\$696,626
Total Schools Capital Needs Available for Projects	<u>\$7,935,203</u>
McDeeds Creek Elementary - Direct Bank Loan - First Bank (Fund 481)	
(can only be used for McDeeds Creek including debt service)	
Interest Earned (\$702,846 - \$138,131 (FY2018) trans to GF, interest earned)	\$602,726
Sales Tax Refund	<u>\$498,886</u>
	\$1,101,612
North Moore High School - Direct Bank Loan-Sterling Bank (Fund 483)	
(can only be used for North Moore HS including debt service)	
Interest Earned	\$236,341
Sales Tax Refund	<u>\$185,495</u>
	\$421,836
Sandhills Community College -SCC - GO Bonds (Fund 482)	
SCC GO Bond Interest	\$11,667
SCC Go Bond Premium (2,109,310, original amount)	\$0
(allocated \$1,609,310 to Meyer Hall and \$500,000 to Water Improvements)	
Additional consideration for dollars generated for sale of MCS Surplus Property:	1/15/2020 Wk Session
(amounts are from the schools from the wk session 1/15/2020 to BOC)	Approx from WK Session
Aberdeen Primary (Back on the Market 1/16/22)	\$635,000
(Originally to close in Nov 2021 to The Network Commerce Assn for \$473,100)	
Aberdeen Elementary (sold to Town of AB \$900,000 10/21)	\$1,353,000
Southern Pines Primary (sold to SP Land & Housing Trust \$685,000 10/21)	\$630,000
Southern Pines Elementary (sold for \$1.6M, 4/2021 to Moore Montessori)	<u>\$1,080,000</u>
(w/o AB Primary total actual sales \$3,185,000 to date sold)	
Totals from Dr. Grimesey 1/15/2020 given to BOC at Work Session	<u>\$3,698,000</u>

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Agenda Item:

Meeting Date: January 18, 2022

MEMORANDUM TO BOARD OF COMMISSIONERS:

FROM: Moore County Schools

DATE: January 18, 2022

SUBJECT: Moore County Schools Modernization of School Gymnasiums

PRESENTER: John Birath, Executive Officer for Operations

REQUEST:

\$8,540,987 from the School Bond Premium Fund.

BACKGROUND:

During the October 4, 2021 work session of the Moore County Board of Education, Mr. Birath provided an update on the progress of capital projects that were approved previously by the Board. His report included a description of the impact of rising costs on capital projects. Notably, the total cost of the School Board's modernizing six old elementary school gymnasiums would increase from \$12,690,000 to \$17,545,000.

The plan for modernizing the six old gyms was dependent on the following revised projected revenues and costs:

County bond premiums	\$8,540,987
Revised local capital funds to be supplanted by Federal ESSER funds	\$3,000,000
Revised total available revenue	\$11,540,987
Revised total cost to modernize six gymnasiums	\$17,545,000
Projected need for additional funds to complete all six projects	\$6,004,013

At the direction of the School Board at its November 8, 2021 regular business meeting, Mr. Birath presented the following revised "best case approach" to completing as many of the gym modernization projects as possible within the shortest possible timeframe. Given the more readily available County bond premiums, the plan calls for the initiation of up to three projects within the next six to eight months. By that time, the balance of County bond premium funds could be combined with local capital funds that are projected to accrue as they are supplanted by Federal funds as permitted under the Elementary and Secondary School Emergency Relief (ESSER) fund. As illustrated below, those funds are likely to be sufficient to support the cost of modernizing of at least one additional project, leaving the final one or two projects dependent on an alternative source of local funding.

The revised projected revenue for the plan is \$11,540,987. It includes \$8,540,987 in bond premium funds and \$3,000,000 in estimated local capital funds intended to be supplanted by Federal ESSER funds.

Gym Modernization Project	Revised Cost Estimate	Running Balance
		\$11,540,987
Cameron ES	\$2,685,000	\$8,855,987
Highfalls ES	\$2,670,000	\$6,185,987
Westmoore ES	\$2,660,000	\$3,525,987
Sandhills Farm Life ES	\$3,120,000	\$405,987
Vass-Lakeview ES	\$2,670,000	(\$2,264,013)
Carthage ES	\$3,740,000	(\$6,004,013)

As shown in the chart above, supplemental financing will be required to complete the Vass-Lakeview and Carthage elementary projects. Those projects will remain high priorities as the School Board continues to work with the County Commissioners to address its remaining capital needs.

Factors that were considered when determining the proposed order of the gym modernization projects include:

- Clustering of projects such that the cumulative cost allows for as many to be completed as soon as possible using the most readily available fund source;
- Prioritizing projects that have experienced less campus-wide capital improvement during the past 20 years; and
- Prioritizing projects that present more limited scope and complexity.

The School Board approved this plan by a unanimous vote (6-0 with Mr. Holmes absent) during its meeting on November 8, 2021. Should it gain the County Commissioners' approval, MCS staff will begin the process to solicit qualifications from sources that can provide design and engineering services associated with the final refinement of bid documents for each project.

IMPLEMENTATION PLAN:

N/A

FINANCIAL IMPACT STATEMENT:

The funds are from the premiums on the issuance of bonds for the construction of schools.

RECOMMENDATION SUMMARY:

Absent any questions or concerns from members of the Board of Commissioners, it is recommended that the Board approve the allotment of \$8,540,987 from the School Bond Premium Fund for the modernization of the Cameron, Highfalls and Westmoore school gymnasiums.

SUPPORTING ATTACHMENTS:

Presentation of the request for funding.

**RESOLUTION SPECIFYING THE PROCEEDS FROM THE ONE-QUARTER CENT
(1/4 CENT) COUNTY SALES AND USE TAX IF PASSED IN THE SPECIAL
ADVISORY REFERENDUM TO BE VOTED ON NOVEMBER 6, 2018**

WHEREAS, the General Assembly has enacted the "One-Quarter Cent (1/4 cent) County Sales and Use Tax Act," Article 46 of Chapter 105 of the North Carolina General Statutes, which authorizes counties to levy a local sales and use tax; and

WHEREAS, in order to levy the local sales and use tax, the County of Moore must conduct an advisory referendum in accordance with the provisions of North Carolina General Statutes Section G.S. 163A-1592 (formerly 163-287); and

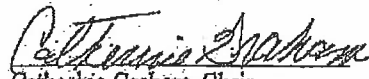
WHEREAS, on August 7, 2018, the Board of Commissioners, by Resolution, called a Special Advisory Referendum to be held, between the normal time the polls are open, on Tuesday, November 6, 2018; and

WHEREAS, the revenue from the potential Sales and Use Tax will generate an estimated \$2,500,000 per year.

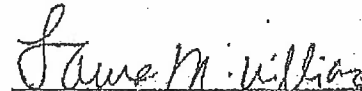
NOW THEREFORE BE IT RESOLVED by the Board of Commissioners for the County of Moore that the proceeds from the local Sales and Use Tax, if supported by the Advisory Referendum on November 6, 2018, will be collected according to Article 46 of Chapter 105 of the North Carolina General Statutes.

FURTHER, BE IT RESOLVED that if the Advisory Referendum is supported on November 6, 2018, the net proceeds from the additional one-quarter percent (1/4%) Article 46 of Chapter 105 Sales and Use Tax collected shall be deposited in the County of Moore's General Fund to pay for the Moore County Public School System's (hereinafter "Schools") capital construction projects.

This the 7th day of August, 2018.


Catherine Graham, Chair
Board of Commissioners

Attest:


Laura M. Williams, Clerk to Board

