



Moore County EMWD Board of Directors

June 20, 2024 | 9:45 AM
Historic Courthouse
1 Courthouse Square
Carthage, NC 28327

MINUTES

DIRECTORS PRESENT:

Chairman Nick Picerno, Vice Chairman Kurt Cook, Frank Quis, John Ritter, Jim Von Canon

CALL TO ORDER

Chairman Picerno called the meeting to order.

1. ITEMS OF BUSINESS:

A. Administration - Adopt the FY 2024-2025 East Moore Water District Budget Ordinance

County Manager Wayne Vest reviewed the recommended FY25 budget for the East Moore Water District. He noted approval included adoption of the fee schedule and EMWD did not have SDF fees. Part of EMWD fed into Moore County Public Utilities, so there was a component charged to cover MCPU assets that serve EMWD. He discussed that SDF fees would be held constant with FY24 as there were so many unknowns currently (regarding future water sources and funding strategies). **Upon motion made by Director Von Canon, seconded by Director Ritter, the Board voted 5-0 to adopt the FY25 East Moore Water District Budget Ordinance including all fee schedules, effective July 1, 2024, with the modification of keeping SDF fees consistent with FY24.** The budget ordinance is hereby incorporated as a part of these minutes by attachment as Appendix A.

ADJOURNMENT

There being no further business, **upon motion made by Director Von Canon, seconded by Director Cook, the Board voted 5-0 to adjourn the June 20, 2024, Special Meeting of the East Moore Water District Board of Directors at 9:54am.**

Nick Picerno, Chairman

Laura M. Williams, Clerk



EAST MOORE WATER DISTRICT
BUDGET ORDINANCE
FY 2024/2025

Final

BUDGET ORDINANCE – EAST MOORE WATER DISTRICT (EMWD)

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE EAST MOORE WATER DISTRICT FOR FISCAL YEAR 2024-2025.

WHEREAS; Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS) requires local governments and special districts in North Carolina to adopt ordinances establishing an annual budget in accordance with procedures established in said Article 3, and

WHEREAS; the EAST MOORE WATER DISTRICT BOARD, following a public hearing as required by law has considered the proposed annual budget for East Moore Water District for the 2024-2025 Fiscal Year,

NOW, THEREFORE BE IT ORDAINED BY THE EAST MOORE WATER DISTRICT BOARD THAT THE:

EAST MOORE WATER DISTRICT BUDGET SUMMARY

SECTION 1 REVENUE

The following revenues are hereby appropriated for operating the East Moore Water District for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:

Revenues:

User Fees	\$3,472,081
TOTAL REVENUES	<u>\$3,472,081</u>

SECTION 2 EXPENDITURES

The following expenditures are appropriated to East Moore Water District for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025:

Expenditures:

East Moore Water District	
Debt Service – Principal	\$306,000
Debt Service - Interest	\$390,219
Administration	\$2,011,228
Capital	\$330,000
Transfer to Capital Reserve	\$324,634
Transfer to Capital Reserve SDF	<u>\$110,000</u>
TOTAL EXPENDITURES	<u>\$3,472,081</u>

SECTION 3 AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS:

A. AUTHORIZED TRANSFER OF APPROPRIATIONS

The East Moore Water District (EMWD) Budget is adopted at the Fund level, and the East Moore Water District Board designates the County Manager or Assistant County Manager, or his/her designee, as hereby authorized to transfer amounts between funds under the conditions listed below:

1. The County Manager, Assistant County Manager, or his/her designee may transfer amounts by budget transfer between departments within the EMWD Fund without limitation but shall report them to the East Moore Water District Board by the Finance Director.
2. The County Manager, Assistant County Manager, or his/her designee may transfer amounts by budget amendment between funds and these budget amendments must be reported to and approved by the East Moore Water District Board in an itemized report.
3. The Finance Director or the Assistant Finance Director can approve budget transfers up to and including \$10,000 within the EMWD fund.

B. CONTRACTING LIMITATION

1. Any appropriations for land and new buildings included in this ordinance may be obligated only after approval by the East Moore Water District Board.
2. The County Manager, Assistant County Manager, or his/her designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to and including \$100,000 for the following purposes:
 - a. Initiate grant agreements to public and non-profit agencies;
 - b. Leases of routine business equipment;
 - c. Financing agreements for purchases not including land or buildings;
 - d. Consultant, professional, and/or maintenance service agreements;
 - e. Purchase of apparatus, supplies, construction, repair work, and materials where formal bids are not required by state law or county policies as long as the East Moore Water District Board makes the bid award as required by law;
 - f. Agreements for the acceptance of State and Federal grant funds.
3. The County Manager, Assistant County Manager, or his/her designee is authorized to obligate funds, through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, included in this budget ordinance, at any amount so long as the East Moore Water District Board approves/authorizes by majority vote the County Manager, Assistant County Manager, or his/her designee signing said document.

4. The Finance Director, Assistant Finance Director, or his/her designees is authorized to accept and obligate funds through grant agreements included in this budget ordinance at any amount so long as the East Moore Water District Board approves/authorizes by majority vote the Finance Director, Assistant Finance Director, or his/her designee signing said document.
5. During a State of Emergency situation, the County Manager, Assistant County Manager, or his/her designee is authorized to obligate funds, through the necessary agreements, contracts, grant agreements, purchase orders, listed in Section 3., Item B., 2a-2F above, or other such documents, included in this budget ordinance at any amount as designated in the State of Emergency Declaration.
6. The Department Director is hereby authorized to execute contracts up to \$30,000 for the East Moore Water District Fund only.
7. For federal procurement, in accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the County of Moore hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C):
 - a. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
 - b. \$30,000, for the purchase of "construction or repair work"; and
 - c. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
 - d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.00

C. OTHER MATTERS

1. All fees, commissions, and sums paid to or collected by the East Moore Water District Board official or their designee, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall inure to the benefit of the East Moore Water District and are considered East Moore Water District funds.
2. Pre-Audit Requirements – Pursuant to Chapter 159 of the NC General Statutes, the Finance Director (Caroline Xiong) is hereby designated as a Deputy Finance Director for the purposes of pre-audit functions. Other individuals designated for Pre-Audit Requirements as Deputy Finance Director(s) for the purposes of pre-audit functions include two additional

individuals: Chris Morgan, Assistant Finance Director and Terra Vuncannon, Purchasing Manager.

3. In accordance with Article V of the North Carolina Constitution, the County Manager and Assistant County Manager shall require the following prior to releasing public funds to other governmental agencies or private groups:
 - a. The activity to be funded is for a public purpose.
 - b. The activity to be funded is one the East Moore Water District is authorized to undertake or for which the East Moore Water District has specific statutory authorization to fund.
 - c. Through appropriate means, the East Moore Water District Board maintains some degree of control over the funds provided through this ordinance to a governmental agency or private group.

D. CAPITAL RESERVE FUNDS

The County will maintain a Capital Reserve Fund as a multi-year Capital Project Fund for the purpose of paying for future enterprise fund capital projects made up of the following:

Capital Reserve for Enterprise Projects Fund 252– Consists of revenue from three (3) separate capital reserve enterprise fund transfers; one from Water Pollution Control Plant, one from Public Utilities and one from East Moore Water District funds into this Capital Reserve for Enterprise Projects.

SECTION 4 CAPITAL PROJECTS BUDGETS

The East Moore Water District uses Capital Project Budgets and has incorporated these budgets into the financial and accounting systems. Capital Project Funds are used to account for capital projects that span fiscal years and/or may take more than one fiscal year to complete. The following categories of projects are accounted for in such manner:

East Moore Water District Phase IV Capital Projects – Fund 627
East Moore Water District ARP Capital Projects – Fund 622

SECTION 5 TEN YEAR CAPITAL PROJECT PLAN

The County Manager has prepared a ten-year capital forecast and East Moore Water District is a part of this forecast. It is included as a part of the budget document for planning purposes only. The ten-year capital plan does not authorize the expenditure of funds.

SECTION 6 DUAL SIGNATURES ON CHECKS

The East Moore Water District will use dual signatures on checks and drafts made on East Moore Water District through the Moore County Central Depository funds in accordance with NCGS 159-25(b). The signatures of the County Manager or Assistant County Manager and the Finance Director or the Deputy or Assistant Finance Director, following

proof of warrant, are the authorized signatures of Moore County and the East Moore Water District.

Pursuant to NCGS 159-28.1, the County authorizes the use of electronic signatures, facsimile signature machines, signature stamps, or similar devices in signing checks and drafts and in signing the pre-audit certificate on contracts or purchase orders. The Finance Officer or his/her designee will be responsible for the custody of their electronic signature, facsimile machines, stamps, plates, and other devices.

Pursuant to NCGS 66-58.4, the County is authorized to use and accept electronic signatures in the execution of contracts. Any individual authorized to execute contracts on behalf of the County is authorized to do so using an electronic signature. All electronic signatures must be in compliance with NCGS 66-58.5.

SECTION 7 FINANCIAL REPORTING

The Finance Director, Assistant Finance Director, or designee will submit a monthly financial report for the County Manager, Assistant County Manager and the East Moore Water District Board and, from time to time, other reports as required by the County Manager, Assistant County Manager and/or the East Moore Water District Board.

SECTION 8 RESERVES FOR ENCUMBRANCES

The reserves for encumbrances as of June 30, 2024, and any carry over appropriations representing prior commitments as of that date, shall be re-appropriated pursuant to NCGS 159-13 to the departments within the EMWD fund unless excluded by the East Moore Water District or their designee. Expenditures against these encumbrances may be made during fiscal year 2024-2025 as the previous commitments are satisfied.

SECTION 9 FEE SCHEDULE

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the East Moore Water District Board for goods, services or other functions provided by East Moore Water District and is hereby approved.

SECTION 10 INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE

Should any section, paragraph, sentence, clause, or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.

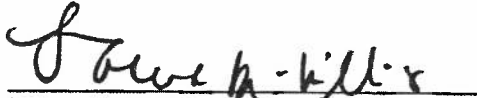
SECTION 11 EFFECTIVE DATE

Approved, this the 20th day of June 2024;

That this ordinance shall be in full force and effect on July 1, 2024

A handwritten signature in black ink, appearing to read "Nick Picerno", written over a horizontal line.

Nick Picerno, Chairman
East Moore Water District

A handwritten signature in black ink, appearing to read "Laura M. Williams", written over a horizontal line.
Laura M. Williams, Clerk to the Board