Moore County
Board of Commissioners

December 1, 2025 | 5:30 PM
Historic Courthouse
1 Courthouse Square
Carthage, NC 28327

MINUTES

BOARD MEMBERS PRESENT
Kurt Cook, Nick Picerno, Jim Von Canon, Tom Adams

BOARD MEMBERS ABSENT
John Ritter

CALL TO ORDER
County Manager Wayne Vest called the meeting to order.

INVOCATION
Mr. Vest offered the invocation.

PLEDGE OF ALLEGIANCE
Mr. Vest led the Pledge of Allegiance.

1. **ELECTION OF CHAIRMAN**
Mr. Vest called for nominations for Chairman of the Board. Commissioner Von Canon nominated Commissioner Picerno. After hearing no further nominations, they were closed.
Upon motion made by Commissioner Von Canon, seconded by Commissioner Adams, the Board voted 4-0 to elect Commissioner Nick Picerno as Chairman of the Board.

At this time, Chairman Picerno presided over the meeting.

2. **ELECTION OF VICE CHAIRMAN**
Chairman Picerno called for nominations for Vice Chairman of the Board. Commissioner Adams nominated Commissioner Jim Von Canon. After hearing no further nominations, they were closed.
Upon motion made by Commissioner Adams, seconded by Commissioner Cook, the Board voted 4-0 to elect Commissioner Von Canon as Vice Chairman of the Board.

3. **PUBLIC COMMENT PERIOD**
Chairman Picerno noted that anyone who signed up for the quasi-judicial hearing would need to wait for that hearing to speak.

Pamela Partis yielded her time to Angela Zumwalt, who then addressed the Board. Barbara Ross yielded her time to Deborah Wilson, who then addressed the Board. Sherry Locklear addressed the Board.

4. ADDITIONAL AGENDA

There were no additional agenda items.

Mr. Vest announced that the applicant for Agenda Item 9.A. Quasi-Judicial Hearings (Request for a Special Permit for Holly Grove Pines Subdivision) asked that the hearing be continued due to one of the applicant's key representatives being unable to attend. The Board decided to move this item up on the agenda.
Upon motion made by Chairman Picerno, seconded by Commissioner Cook, the Board voted 4-0 to move Agenda Item 9.A. to Agenda Item 5.1.A. on the agenda.

Chairman Picerno asked whether any Commissioner had a conflict of interest regarding the agenda items the Board will address at this meeting, and there was none.

5. CONSENT AGENDA

Upon motion made by Commissioner Adams, seconded by Commissioner Cook, the Board voted 4-0 to approve the consent agenda as presented. The examination and approval of public bonds, budget amendments, and water/sewer ordinance are hereby incorporated and made a part of these minutes by attachment as Appendices A, B, and C.

A. Board of Commissioners - Special Meeting Minutes and Closed Session Minutes, October 21, 2025

B. Board of Commissioners - Special Meeting Minutes and Closed Session Minutes, October 22, 2025

C. Board of Commissioners - Special Meeting Minutes and Closed Session Minutes, October 30, 2025

D. Board of Commissioners - Regular Meeting Minutes, November 18, 2025

E. Board of Commissioners - Special Meeting Minutes, November 24, 2025

F. Administration - Examination and Approval of Public Official Bonds

G. Finance - Budget Amendments

H. Information Technology - Growing Rural Economies with Access to Technology Agreement (NC GREAT Grant) Amendment 2

I. Public Works - MCPU Water / Sewer Ordinance

5.1 QUASI-JUDICIAL HEARINGS

A. Planning - Request for a Quasi-Judicial Hearing for a Special Use Permit: Conventional Subdivision – Holly Grove Pines Subdivision – part of ParID 00013191

The Board addressed the continuance of this item regarding Holly Grove Pines Subdivision.

Upon motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted 4-0 to continue the Quasi-Judicial Hearing for a Special Use Permit Conventional Subdivision – Holly Grove Pines Subdivision to January 6, 2026, at 5:30pm.

Tom Virgilio from McLendon Hills thanked everyone for attending and encouraged more people to attend the January 6th meeting regarding this hearing.

County Attorney Misty Leland reminded everyone that this would be a quasi-judicial hearing where participants must have standing to be sworn under oath and testify, as it is not a public hearing.

6. RECOGNITIONS

A. Board of Commissioners - Recognize the Opioid Task Force and the Review and Recommendation Committee

Commissioner Cook acknowledged and expressed appreciation for the professional expertise, dedication, and commitment of both current and past members of the Moore County Opioid Task Force and the Review and Recommendation Committee. He presented certificates to those in attendance, including Commissioner Adams, Catherine Graham, Anne Kimball, and Frank Quis. He also recognized those who could not attend: Commissioner John Ritter, Tony Price, Becky Cameron, and Paul Kuzma.

Commissioner Cook commended the committee for their dedication to addressing the opioid crisis in Moore County and helping those with drug addictions. He noted that this is an ongoing effort that will continue as long as there are drugs in the world.

Chairman Picerno asked commissioners and staff to join for a photo and requested prayers for Commissioner Ritter's recovery from the flu.

7. PRESENTATIONS

A. Finance - Presentation of Audit Results as of June 30, 2025

LeAnn Bagasala, CPA, Mauldin & Jenkins, presented the results of the June 30, 2025, audit. She explained that while the audit was complete, they were waiting for the Federal Compliance Supplement, which was released just before Thanksgiving. The audit will be issued very soon. Ms. Bagasala's presentation is hereby incorporated and made a part of these minutes by attachment as Appendix D.

Ms. Bagasala noted two financial performance indicators of concern that the Local Government Commission wanted the Board to be aware of:

- Use of fund balance in the general fund to maintain operations (though this was planned due to property tax reduction)
- Capital asset ratio being less than 50% (though showing improvement from previous years)

B. Finance - Governing Body Response Letter to Local Government Commission on Audit Findings, Recommendations, and Fiscal Matters

Internal Auditor/Budget Manager Tami Golden presented the response letter to the Local Government Commission regarding the audit findings.

Under NCAC (North Carolina Administrative Code) 20 03 .0508, if a unit is notified by its independent auditor that the unit's audited financial statements included one or more significant deficiencies, material weaknesses, or other findings, or if Financial Performance Indicators of Concern were identified, the governing body must develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters" signed by a majority of the members of the governing body and submitted to the LGC within 60 days of the auditor's presentation. This new NC Administrative Code took effect in November 2020.

For fiscal year 2024-2025, the County had two (2) Financial Performance Indicators of Concern (FPICs) that were presented by our auditors, Mauldin Jenkins, CPA's & Advisors, at your December 1, 2025, meeting.

The first FPIC is the General Fund's use of fund balance for operations. If the General Fund has more expenditures than revenues due to operational issues, and the fund balance is appropriated to cover the loss, the continued practice could result in a deterioration of a unit's available fund balance. In the FY25 budget, the County used FY24 surplus to lower the property tax rate by two cents in FY25. $4.4 million was assigned at the end of fiscal year 2024 for this rate reduction and appropriated from fund balance in the FY25 budget.

The second FPIC is related to the water and sewer fund capital asset condition ratio. The capital assets condition ratio formula calculates the remaining useful life. A remaining practical asset value below 0.50 may signal the need to replace the assets in the near future. The capital asset condition ratio for water and sewer was at 46.64% for FY25. The capital asset condition ratio in FY24 was 42.23%.

Additional information on these two FPICs is detailed in the letter as presented.

Chairman Picerno commented on the fund balance use, explaining that the Board had accumulated a surplus of taxpayer money and felt the right thing to do was return it to citizens by lowering the tax rate, especially given economic conditions. He emphasized that this would positively affect the entire economy and that if the county has surplus funds not needed for operations, they should be returned to taxpayers.

Vice Chairman Von Canon noted that the county has a budget and is operating within it, while the state and federal government are still working on theirs.

Wayne Vest added that, regarding capital assets, the percentage would improve significantly upon completion of the various water and sewer projects currently underway.

Mr. Vest added that, regarding capital assets, the percentage would improve significantly upon completion of the various water and sewer projects currently underway.

Tami Golden recognized the Department of Social Services for having no audit findings for the first time in three years, calling it an outstanding accomplishment, especially considering their recent challenges with new state software systems.

Upon motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted 4-0 to approve and sign the response letter to the Independent Auditor's Findings, Recommendations, and Fiscal Matters to comply with the state requirement in the North Carolina Administrative Code; 20 NCAC 03 .0508 RESPONSE TO THE INDEPENDENT AUDITOR'S FINDINGS, RECOMMENDATIONS AND FISCAL MATTTERS. The letter is hereby incorporated and made a part of these minutes by attachment as Appendix E.

8. PUBLIC HEARINGS

A. Planning - Unified Development Ordinance Amendments to Chapter 9 (Nonconforming Situations) Section 9.9.C. (Nonconforming Lots of Record)

Ruth Pedersen, Planning Director, presented proposed amendments to Chapter 9 (Nonconforming Situations) Section 9.9.C (Nonconforming Lots of Record) of the Moore County Unified Development Ordinance (UDO). The current language requires that when two or more contiguous vacant lots are in single ownership and the lots, individually or together, have less area than the minimum requirement for the zoning district, such lots shall be combined to create one lot to reduce the nonconformity. Landowners seeking to develop a nonconforming lot of record are strongly encouraged to investigate if adjacent landowners will consider transferring land to the nonconforming lot in order to reduce or remove the nonconforming situation. The proposed text amendment will remove language requiring the property owner to take additional action. The amendment would:

- Change "shall" to "may" to make lot combination optional rather than mandatory
- Remove language requiring landowners to investigate if adjacent landowners will transfer land to reduce nonconformity

Ms. Pedersen noted that the Planning Board voted 8-0 that the amendment was consistent with the Moore County Land Use Plan and recommended approval.

Chairman Picerno opened the public hearing.
June Brokos offered comments and asked about how this would impact HOAs, as Seven Lakes HOA rules require separate fees for each lot, even if merged.
Ms. Pedersen clarified that this amendment removes the requirement to combine lots, allowing nonconforming lots to remain as they are.
Chairman Picerno closed the public hearing after everyone who wished to speak had done so.

Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted 4-0 to adopt the Board of Commissioners Land Use Plan Consistency Statement as consistent and authorize the Chairman to execute the document as required by NC General Statute 160D-605. The consistency statement is hereby incorporated and made a part of these minutes by attachment as Appendix F.

Motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted 4-0 to approve the amendment to Chapter 9 (Nonconforming Situations), Section 9.9.C (Nonconforming Lots of Record) of the Moore County Unified Development Ordinance (UDO).

B. Planning - Public Hearing to consider Unified Development Ordinance Amendment to Chapter 8 (Specific Use Standards), Section 8.116.B (Wireless Communication Facility) (Applicability), and Section 8.116.H.1 (Wireless Communication Facility) (Standards for Telecommunications Tower, Minor) (Towers Distinguished).

Ms. Pedersen presented proposed amendments to Chapter 8 (Specific Use Standards), Section 8.116.B (Wireless Communication Facility) (Applicability), and Section 8.116.H.1 (Wireless Communication Facility) (Standards for Telecommunications Tower, Minor) (Towers Distinguished).

In 2025, TowerCo, a wireless infrastructure company specializing in developing, acquiring, owning, and managing wireless communication towers and assets, was awarded an RFP by the North Carolina Department of Public Safety to install a wireless facility in Moore County to serve the Samarcand Training Academy. The Samarcand Training Academy, operated by the Department of Public Safety, provides training for state law enforcement agencies, juvenile justice officers, and counselors. The proposed 195' monopole steel tower will provide FirstNet emergency network services to the training facility. Delivered through a public-private partnership between the First Responder Network Authority (FirstNet Authority) and AT&T, it offers reliable, mission-critical communications with always-on priority and preemption. This dedicated network ensures critical voice, text, and data traffic can get through even when commercial networks are congested, enabling effective coordination and safety during emergencies.

The parcel, located at 3600 Samarcand Road, is currently zoned Rural Agricultural (RA) and is owned by the State of North Carolina. According to NCGS 160D-913D, "...no land owned by the State of North Carolina may be included within an overlay district or a conditional zoning district without the approval of the Council of State or its delegate." Per the Moore County UDO Section 6.1, Principal Use Table, Telecommunication Towers, Major, are permitted only in the RA zoning district by conditional rezoning.

The proposed amendment would:

- Allow Wireless Communication Facility to be constructed on state-owned land is exempt from Conditional Rezoning per NCGS Sections 160D-913D and thus will undergo administrative review in accordance with Section 10.7, Staff Review and Action, and Section 8.116, Wireless Communication Facility.
- Fix a typo in the ordinance regarding tower height definitions from 30 to 50 feet

Ms. Pedersen noted that the Regional Land Use Advisory Commission (RLUAC) from Fort Bragg expressed concerns that the amendment could impact military aviation operations and requested that permit applications continue to be reviewed by RLUAC and Fort Bragg.

The Planning Board voted 8-0 that the amendment was consistent with the Moore County Land Use Plan and recommended approval.

Commissioner Adams asked if the Board should include RLUAC's requested language in the amendment. Ms. Pedersen confirmed this could be added to require that RLUAC and Fort Bragg review these permit applications, and that their approval be conditional on a determination that the proposed structure would not pose a hazard to military aviation operations.

Chairman Picerno opened the public hearing.
There were no speakers.
Chairman Picerno closed the public hearing after everyone who wished to speak had done so.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Adams, the Board voted 4-0 to adopt the Board of Commissioners Land Use Plan Consistency Statement as consistent and authorize the Chairman to execute the document as required by North Carolina General Statute 160D-605. The consistency statement is hereby incorporated and made a part of these minutes by attachment as Appendix G.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Adams, the Board voted 4-0 to approve the proposed amendment to Section 8.116.B (Wireless Communication Facility) (Applicability) and Section 8.116.H.1 (Wireless Communication Facility) (Standards for Telecommunications Tower) (Minor Towers Distinguished), and to include the recommended language from RUAC that requests for wireless communication facilities on state-owned land require permit applications to be reviewed by RLUAC and Fort Bragg in addition to any required FAA review, and a condition of their approval be a determination that the proposed structure will not pose a hazard to military aviation operations.

C. <u>Planning - Unified Development Ordinance Amendments to Chapter 7 (General Development Standards), Section 7.8.C.1 (Highway Corridor Overlay District) (Exemptions), and Section 7.8.F.1 (Highway Corridor Overlay District) (Prohibited Uses) (Urban Transition-Subdistrict)</u>

Ms. Pedersen presented a request to amend Chapter 7 (General Development Standards), Section 7.8.C.1 (Highway Corridor Overlay District) (Exemptions), and Section 7.8.F.1 (Highway Corridor Overlay District) (Prohibited Uses) (Urban Transition-Subdistrict) of the Moore County Unified Development Ordinance. The UDO contains a list of prohibited uses in the Highway Corridor Overlay District, Urban Transition Sub-District in section 7.8.F.1. "Accessory Manufactured Home" and "Manufactured Home" are included in this list as prohibited uses. Currently, even if the underlying zoning district allows manufactured homes, property owners cannot place new manufactured homes within the Highway Corridor Overlay District (Urban Transition Sub-District). The proposed amendment would delete these two uses from the list, allowing property owners to place manufactured homes in the Urban Transition Sub-District, provided the underlying zoning district allows manufactured homes, and all other UDO standards are met.
The proposed amendments would:

- Remove "not including manufactured homes" to include manufactured homes as an exception from the Highway Corridor Overlay District standards, to be consistent with other single-family uses
- Delete "accessory manufactured home" and "manufactured home" from the prohibited uses list. This will allow placement of manufactured homes in the urban transition subdistrict if the underlying zoning permits them and other UDO standards are met.

Ms. Pedersen noted that the Planning Board voted 7-1 that the amendment was consistent with the Moore County Land Use Plan and recommended approval. Chairman Picerno asked Ms. Pedersen for the reasoning behind the one vote against at the Planning Board meeting. Ms. Pedersen stated that no reason was given.

Chairman Picerno opened the public hearing.
During the public hearing, two citizens spoke: June Brokos and Sarah Casey. June Brokos asked about tiny houses and RVs. Ms. Pedersen explained that some tiny homes might be classified as manufactured homes while others as stick-built, and those that are more like RVs are typically viewed as RVs by building code and cannot be used as permanent residences.
Sarah Casey from Seven Lakes North asked several questions, and those questions and/or outcomes were as follows:

- *She confirmed the overlay district runs 400 feet on either side of major highways like US-1 and NC-211*
- *She asked about requirements for manufactured home foundations and appearance, noting concerns about long-term maintenance of skirting versus permanent foundations. Ms. Pedersen clarified that the UDO requires either a solid foundation or skirting that fully encloses the crawl space per the NC building code*
- *Ms. Casey noted from her experience that vinyl/metal skirting typically only stays intact for about two years, while brick and mortar foundations last much longer. She expressed concern about the appearance of manufactured homes along highways over time, suggesting the county consider more durable foundation requirements*

Chairman Picerno closed the public hearing after everyone who wished to speak had done so.

Commissioner Adams asked whether there was urgency in this amendment or whether it could wait for the Planning Board's comprehensive review of the highway corridor overlay district. Ms. Pedersen explained that a property owner had requested to place a manufactured home in the district, but it was denied; they had already purchased the home. She noted the area has many existing manufactured homes nearby.
Wayne Vest added context that accessory manufactured dwellings and manufactured dwellings are the only two residential uses in the highway corridor overlay district that are prohibited uses. He also stated it could go back to the Planning Board, but it also has some time sensitivity.
Commissioner Von Canon spoke in support of the amendment, noting that many property owners have owned their land for generations, not everyone can afford traditional housing, the overlay district restriction was imposed without

landowners' input, affordable housing is one of the county's biggest challenges, and many manufactured homes today are very attractive and well-built.
After extensive discussion about real estate disclosures, development practices, and housing concerns, the Board voted on the amendment.
Citizen Doug O'Brien offered comments at this time.

Motion made by Chairman Picerno, seconded by Vice Chairman Cook, to adopt the attached Board of Commissioners Land Use Plan Consistency Statement as consistent and authorize the Chairman to execute the document as required by NC General Statute 160D-605. Motion carried 3-1 with Commissioner Adams voting against. The consistency statement is hereby incorporated and made a part of these minutes by attachment as Appendix H.

Motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, to approve the amendments to Chapter 7 (General Development Standards), Section 7.8.C.1 (Highway Corridor Overlay District) (Exemptions) and Section 7.8.F.1 (Highway Corridor Overlay District) (Prohibited Uses) (Urban Transition Sub-District) of the Moore County Unified Development Ordinance. Motion carried 3-1 with Commissioner Adams voting against.

~~9. QUASI-JUDICIAL HEARINGS~~

~~A. Planning - Request for a Quasi-Judicial Hearing for a Special Use Permit: Conventional Subdivision – Holly Grove Pines Subdivision – part of ParID 00013191 *(Ruth Pedersen, Planning Director)*~~
This item was moved to Agenda Item 5.1.A.

10. OLD BUSINESS

A. Board of Commissioners - Resolution Requesting the North Carolina General Assembly to Study Jury Commission in NC

Commissioner Adams explained that he and Commissioner Ritter worked with County Attorney Misty Leland on this item. It was determined the best approach was to ask the legislature to study whether jury commissions are still needed or how they might be modified to work more efficiently. Commissioner Adams noted this approach would allow the NC Association of Clerks of Court and different judicial bodies to offer testimony before the legislature.
Motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted 4-0 to adopt the Resolution requesting the North Carolina General Assembly to establish a legislative study commission to examine and make recommendations regarding the abolishment or improvement of jury commissions, as set forth in NCGS 9-1, to compile biennial juror lists for State courts and, further, direct the Clerk to the Board to send a copy of this Resolution to the Moore County Legislative Delegation at the General Assembly of North Carolina. The resolution is hereby incorporated and made a part of these minutes by attachment as Appendix I.

11. NEW BUSINESS

A. Planning - Request for Qualifications for Unified Development Ordinance Updates

Ms. Pedersen presented a request for the Board to consider seeking qualified candidates to update the Unified Development Ordinance. She explained that, with the Land Use Plan recently updated in October, several UDO updates are necessary, along with addressing other Board concerns.
Chairman Picerno explained his rationale for seeking an outside consultant: it would provide fresh eyes to ensure consistency between the Land Use Plan and UDO, making it easier for citizens to understand regulations about their property. He emphasized not wanting to spend excessive amounts but believed an outside perspective would be valuable.

Motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted 4-0 to issue a Request for Qualifications (RFQ) for an outside consultant to review the Unified Development Ordinance and Land Use Plan.

Vice Chairman Von Canon commented that having a consultant would also reduce staff time spent on text amendments at meetings, allowing them more time with their families.

B. Health - Opioid Settlement Fund Contract and Spending Authorization

Ms. Golden presented on behalf of Health Director Matt Garner, who was attending a Board of Health meeting. She requested approval to amend the contract and increase the amount for the second half of FY2026 for Opioid Settlement Funds for Adult & Teen Challenge of the Sandhills, and to approve the corresponding spending authorizations and contracts upon approval from Legal and Finance.
Ms. Golden explained that following the November 4th meeting, staff met with Adult Teen Challenge on November 10th to discuss future funding options. Discussions focused on improved performance measures for reporting to the state and demonstrating program success, including Opioid use disorder retention numbers and the number of program graduates.
She reported that while some information has been provided about monthly client numbers, they are still working with Adult Teen Challenge on additional success metrics. All parties agreed that before further reimbursements, the county would need to receive these measures monthly.
Chairman Picerno expressed concern about findings from a previous audit that showed staff salaries at Adult Teen Challenge increased significantly after receiving opioid funding, questioning whether settlement funds were being correctly directed to opioid treatment. Since this question remained unanswered, he suggested that this item be tabled until clarification is received.
Motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted 4-0 to table the item until the next meeting to allow time to get answers about salary increases at Adult Teen Challenge.

C. Administration - Resolution supporting 45 MPH School Zone for S.T.A.R.S Charter School

Mr. Vest presented a resolution supporting the NC Department of Transportation (NCDOT) in establishing a 45-mph school zone for the S.T.A.R.S. Charter School on US Highway 1. He explained that the county has been involved with discussions between S.T.A.R.S. Charter School, NCDOT, and the Sheriff's Office to address traffic flow, safety, and speed concerns during school hours. NCDOT proposed creating a 45-mph school zone, reducing the speed from 55 mph during school hours, and requested a formal resolution of support from the commissioners. Mr. Vest noted that NCDOT plans to implement the speed zone by December 8th.

Vice Chairman Von Canon provided additional background, explaining that traffic issues were significant, and after many meetings, an agreement had been reached to establish the 45-mpg school zone. The agreed solution will reduce the speed limit by 10 mph for one hour in the morning and one hour in the evening, with flashing lights and "School Zone" painted on the road.

Motion made by Vice Chairman Von Canon, seconded by Commissioner Cook, the Board voted 4-0 to adopt a resolution supporting NCDOT establishing a 45-mile-per-hour school zone for S.T.A.R.S. Charter School located on US Highway 1. This resolution is hereby incorporated and made a part of these minutes by attachment as Appendix J.

12. APPOINTMENTS

A. Board of Commissioners - Appointments to the Moore County Nursing and Adult Care Home Community Advisory Committee (CAC)

Motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted 4-0 to appoint Rachel Brower to the Moore County Nursing and Adult Care Home Community Advisory Committee (CAC) for a three-year term expiring December 2028.

Motion made by Commissioner Von Canon, seconded by Commissioner Cook, the Board voted 4-0 to appoint Jean Childers to the Moore County Nursing and Adult Care Home Community Advisory Committee (CAC) for a three-year term expiring December 2028.

13. ADDITIONAL AGENDA

There were no additional agenda items.

14. MANAGER'S REPORT

Mr. Vest congratulated Commissioner Cook on a successful year as Chairman and Commissioner Picerno as Vice Chairman for 2025.

Mr. Vest reported that the recent Employee Recognition event was very successful and thanked the commissioners for attending.

He also expressed appreciation for staff who help ensure every penny of taxpayers' money is properly accounted for, particularly recognizing Caroline Xiong, Tami Golden, and Kris Klug.

He wished Commissioner Ritter a speedy recovery from the flu.

15. COMMISSIONERS' COMMENTS

Vice Chairman Von Canon remarked on the successful employee recognition event. He encouraged everyone to reach out to loved ones during the holiday season, noting that the Clerk of Court, Todd Maness, recently lost his wife to cancer, and emphasized not missing opportunities to connect with those who matter.

Commissioner Cook thanked Chairman Picerno and staff for guiding him through his year as chairman, calling it educational and noting that he learned a lot.
He expressed excitement about Vice Chairman Von Canon's new role and thanked staff and community members for their involvement.
He expressed pride in completing the 2025 Land Use Plan after 18 months of hard work.

Commissioner Adams noted that this meeting was typical of the commission's work, addressing issues that will affect the county for generations. He emphasized the importance of considering the Land Use Plan when making decisions that impact the county's future. He expressed appreciation for his fellow commissioners' willingness to listen to each other and work through issues, even when they disagree.
Commissioner Adams also highlighted the combined orchestra concert at Pinecrest High School, where middle and high school students performed together. He noted that programs such as music, athletics, and other activities that go beyond basic academics help develop citizens who contribute to society. He emphasized that successful schools are one of the reasons people move to Moore County.

Chairman Picerno thanked the Board for their trust in electing him chairman and looked forward to working with Vice Chairman Von Canon.
He expressed gratitude to county staff and employees for their dedication.
He asked citizens to pray for law enforcement, health professionals, EMS, firefighters, police, and all who will be working during the holidays, and to thank them when they see them.

Commissioner Cook added that everyone remembers military personnel deployed overseas who won't be home for the holidays. Chairman Picerno noted that Commissioner Cook's wife is among those deployed.

16. CLOSED SESSION
None was needed.

ADJOURNMENT
Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted 4-0 to adjourn the December 1, 2025, Regular Meeting of the Moore County Board of Commissioners at 7:40pm.

Chairman Nick Picerno

Clerk to the Board Jennifer Parks

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

RESOLUTION REGARDING THE EXAMINATION AND APPROVAL OF OFFICIAL BONDS FOR PUBLIC OFFICIALS OF MOORE COUNTY, NORTH CAROLINA

WHEREAS, N.C.G.S. 58-72-20 requires careful examination of the bonds of the officers named in N.C.G.S. 58-72-10, and herein, at the first Monday in December of every year, to insure sufficient surety for the term of the office to which such officer is chosen:

1. **Chief Finance Officer**: With the passage of S.L. 2022-53, Section 9(a), the General Assembly raised the minimum coverage amount for units of local government and public authorities with "annually budgeted funds" exceeding $500,000. Effective January 1, 2023, the governing board of a local government of public authority subject to G.S. 159-29(a) must fix the amount of a finance officer's faithful performance bond to equal or exceed the greater of (1) $50,000, or (2) an amount equal to 10 percent of the unit or authority's "annually budgeted funds," up to a cap of $1,000,000. Pursuant to S.L. 2022-53, Moore County will have a bond for the Chief Finance Officer in the amount of $1,000,000, effective December 5, 2022. Prior to the enactment of S.L. 2022,53, North Carolina law required governing boards of units of local government and public authorities subject to the LGBFCA to fix the exact coverage amount of a finance officer's faithful performance bond, subject to a mandatory minimum coverage amount of $50,000. A board could fix the bond's amount to require a higher coverage level (with no maximum cap).

On December 6, 2021, the Convention and Visitors Bureau required Caroline Xiong, Chief Finance Officer, to be bonded separately. A bond was obtained in the amount of $50,000, effective January 13, 2022. Prior to January 13, 2022, the Chief Finance Officer position bond for the Convention and Visitors Bureau was duly covered within one bond. Effective December 1, 2025, the Convention and Visitors Bureau for the Chief Finance Officer bond will be in the amount of $410,209. This bond will renew on January 13, 2026, for one year in the amount of $410,209.

2. **Register of Deeds**: N.C.G.S. 161-4(a) requires bond of not less than ten thousand dollars ($10,000) nor more than fifty thousand dollars ($50,000) to be approved by the Board of Commissioners, payable to the State and conditioned for the safekeeping of the books and records, and for the faithful discharge of the duties of the office. *(Insurance recommendation fifty thousand dollars ($50,000).*

3. **Sheriff** – N.C.G.S. 162-8 states the amount of the bond shall be determined by the Board of Commissioners, but shall not exceed twenty-five thousand dollars ($25,000). *(Insurance recommendation twenty-five thousand dollars ($25,000).*

4. **Tax Administrator and Deputy Tax Collector**: Pursuant to N.C.G.S. 105-349(c), no tax collector shall be allowed to begin duties until he/she shall have furnished bond conditioned upon the collector's honesty and faithful performance in such an amount as the governing body may prescribe. A tax collector shall not be permitted to collect any taxes not covered by his/her bond. *(Insurance recommendation two hundred fifty thousand dollars ($250,000) for each officer).*

WHEREAS, the Moore County Finance Office has secured from The Ohio Casualty Insurance Company and Western Surety Company the attached official bonds for the above-referenced public officials in the amounts recommended for the Moore County Board of Commissioners' consideration and approval.

NOW, THEREFORE BE IT RESOLVED, by the Moore County Board of Commissioners that this Resolution and the attached Official Bonds, Riders, and Renewals for the public officials referenced herein have been duly examined, authorized, approved, and acknowledged as needed, and the Chair and bonded principals listed below are authorized to sign/acknowledge the same, in the following amounts:

1. **Chief Finance Officer - $1,000,000**
2. **Register of Deeds - $50,000**
3. **Sheriff - $25,000**
4. **Tax Administrator and Deputy Tax Collector - $250,000 for each officer**
5. **Chief Finance Officer Convention and Visitors Bureau- $410,209**

Adopted this 1st day of December 2025.

Chair
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget
Library - Donations/Memorials					
Revenue	10018007 31603	Donations/Memorials	-	507	507
Expense	10031000 52616	Program Costs	4,500	507	5,007

Approved this 1 day of December, 2025

Chairman
Moore County Board of Commissioners

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

Jennifer Parks
Clerk to the Board

60001

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget
	Cooperative Extension - 4-H Butterfly Program				
Revenue	24024020 32519	4-H	61,392	6,948	68,340
Expense	24025020 53253	4-H	63,392	6,948	70,340

Approved this 1 day of December, 2025

Chairman
Moore County Board of Commissioners

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

Jennifer Parks
Clerk to the Board

County of Moore

Public Works Department

Water/Sewer Ordinance

Approved: July 16, 2013

Revised: September 1, 2013
November 20, 2013
January 22, 2019
December 1, 2025

County of Moore Water / Sewer Ordinance

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Section 1. Authority

This ordinance is adopted pursuant to North Carolina General Statute 153A-275 and for the purpose of providing adequate and reasonable rules and regulations to protect and regulate water supply and distribution systems owned or operated by Moore County Public Works Department (MCPW). The ordinance is also adopted pursuant to North Carolina General Statute 153A-277 for the purpose of establishing a schedule of rents, rates, fees, charges and penalties for the use of services furnished by water supply and distribution systems owned or operated by MCPW.

Section 2. Water and Sewer Connections

Water and sewer connections will be installed only at the request of the customer or his agent after payment of the tap fee/connection and account deposit. Additionally, the tap application must be received and approved by MCPW and water and/or sewer deemed available to serve the property or premise.

Water and sewer connection fees will be charged in accordance with the latest adopted fee schedule. Refer to the Development Policy for the timing of charges made for Developments.

Section 3. Establishing a Utility Account

Customers who wish to establish a water and/or sewer account must complete an online or a written application and submit to MCPW. The application is not complete without a valid government issued identification.

If you are renting, a copy of the lease agreement signed by both parties will be required.

Customers will also be assessed a service charge in accordance with the fee schedule for the fiscal year during which the account service is to begin.

Section 4. Account Deposits

A deposit in accordance with the current fiscal year fee schedule is required for all newly established accounts with government issued identification, unless satisfactory credit has been established and approved by an authorized representative of MCPW. If government issued identification is not provided, the customer will be required to pay an increased deposit amount.. In order to establish satisfactory credit and have the deposit requirement waived, at least one of the following conditions must be met:

1) Customer has had twelve (12) months of service with MCPW or East Moore Water District (EMWD) with no late payments, returned checks or disconnects due to non-payment; or

2) Customer provides three (3) letters from other utility providers on letterhead that show service in the applicant's name for at least twelve months with no late payments, returned checks or disconnects due to non-payment.

Deposits shall not accrue interest. A separate deposit is required for each service address requested and must be received prior to beginning service.

Section 5. Unpaid Balances and Balance Transfer

Any balance owed to MCPW or EMWD must be paid prior to beginning service at a new address or same address; otherwise, MCPW reserves the right to reject service to the applicant. Customers with multiple accounts are subject to any unpaid MCPW or EMWD balance(s) being transferred to another MCPW account. The balance transfer may cause the new account to be disconnected if payment is not received.

Section 6. Deposit Refunds

Customers are eligible for a refund of their deposit if all of the following conditions are met:

1) Customer submits written request;
2) Customer is not currently delinquent in the payment of bills, nor has any outstanding account balance;
3) Customer has had no past due bills or incurred any late fees in the most recent consecutive twelve (12) months of service;
4) Customer has left no unpaid debt on a previous MCPW or EMWD account.
5) Customer owns the premises for which service was established with said deposit.

Any deposits paid at service connection will be applied to the final bill. Overages will be refunded to the customer.

Section 7. Landlord/Tenant Relationship for Rental Properties

Once a tenant provides notice that he will be terminating service, the landlord or new tenant must call to begin service; otherwise, the connection will remain off.

After two defaults on utility fee payments at a rental property or premise, the owner of the property or premise will be required to become the contracting party for utility service.

Section 8. Access to Meter, Meter Box and Premise

Customer will provide the required access of the premise at all reasonable hours for the purpose of installing or removing property owned or controlled by MCPW, inspecting piping, reading or testing meters, or for any other purpose in connection with MCPW's service and facilities.

Should access be limited or obstructed, service may be disconnected immediately without notice until access is fully restored.

No person, except an employee of MCPW, shall operate the valve installed in each meter box except as approved by an authorized representative of MCPW. The fact that the water is turned on to any premise by a person without the prior knowledge of either MCPW or the customer shall not relieve the customer of liability for such unauthorized use of water. A minimum fee as established in the current fiscal year fee schedule shall be imposed upon the customer where tampering or unauthorized use of water has occurred.

Section 9. Billing (Paper and E-bills)

Payment in full is due twenty-one (21) days from the bill date. Any balance equal to or greater than $10.01 carried forward will incur a late fee in accordance with the adopted fee schedule for the current fiscal year.

The County will be not responsible for late, undeliverable bills, or payments delayed by the United States Postal Service or other delivery services or means. Failure to receive a utility bill shall not relieve the customer from payment of said utility bill. Email address changes must be received in writing when E-bill services are chosen.

In the event of a natural disaster, declared state of emergency, government shutdown, or other circumstances substantially affecting MCPW customers' ability to pay utility bills in a timely fashion, the period of time in which payment is due without penalty may be extended, as determined by the Board of Commissioners, or by the County Manager/designee in the event that such extension of time is necessary before Board action can be reasonably be taken. In no event shall the extension of time continue for more than thirty (30) days after the underlying natural disaster, declared state of emergency, government shutdown, or similar types of events end.

Section 10. Disconnection of Service

Services are subject to disconnection once the account balance remains delinquent for more than ten (10) days, which is a total of thirty-one (31) days beyond the bill date. Separate notice is not required to customers before their service is disconnected; however, if an email address is on file, MCPW will attempt to notify the customer via email.

MCPW reserves the right to discontinue service without notice for the following additional reasons:

1) To prevent fraud or abuse;
2) Customer's willful disregard for MCPW's rules and ordinances;
3) Emergency repairs;
4) Insufficiency of supply due to circumstances beyond MCPW'S control;

5) Legal processes;
6) Strike, riot, flood, accident or any unavoidable cause.

Section 11. Reconnection of Service

Once disconnected for non-payment, the customer must pay the total balance owed on the account. If a deposit is not on the account, the current deposit amount at the time of reconnection will also be required. Additionally, a non-payment fee must be paid prior to reconnection of service.

If a customer is disconnected and has not been late on any payments in the most recent consecutive twelve months of history, a one-time waiver of the deposit may be granted by the Public Works Director or his designee. The non-payment fee is still required to be paid prior to reconnection.

If a different customer requests service at an address that has been disconnected for non-payment, at least one of the following requirements must be met in addition to those detailed in other sections of this Ordinance:

1) Customer must provide copy of lease agreement or deed to the property with the customer's name listed on the document provided; or
2) If no lease agreement exists, the customer must provide a notarized letter containing the landlord's signature signifying that the tenant is authorized to begin service at the specific address requested.

No reconnections will be made after normal business hours.

Section 12. Complaints

Customer must present his claim, in writing, before the bill becomes delinquent. If a claim is made after the bill has become delinquent, it will not be effective in preventing disconnection of service nor will it waive any late fees. Customer may pay bill under protest and said payment will not prejudice his claim.

Section 13. Adjustments Due to Over Billing or Under Billing

MCPW will collect any deficiencies in utility payments due to under billing for a maximum period of twelve months.

MCPW will refund any excess money collected in utility payments due to over billing in accordance with the current North Carolina General Statute.

Section 14. Leak and Unexplained Usage Adjustments

The purpose of this section is to provide for a credit adjustment to the water and/or sewer account of a customer who has experienced a loss of metered water as a result of

conditions beyond normal and reasonable control of the customer or other parties responsible for the use, care and maintenance of the metered water system.

Adjustments may also be made for unexplainable high usage. When a bill is either unpaid or paid under protest and not resolved, MCPW may reduce the amount of the bill for water lost to known or unknown causes.

All metered water lost due to negligence on the part of the user will be charged at the normal rate and no adjustment of the bill will be made.

Conditions

It is the customer's responsibility to promptly discover and immediately repair the cause of any unusual situation or condition that may result in loss of metered water. There must be no evidence of undue delay by the customer in stopping the water loss and in making repairs. This adjustment policy does not apply where loss is due to lack of maintenance or repair of facilities or improper operation of devices including, but not limited to, faucets, toilet flush controls, fill valves, hose bibs and similar water control mechanisms.

Customer Responsibility

1) The customer must be able to provide reasonable evidence of the type of loss and the period of time the loss occurred;
2) The customer must show that the loss was of a nature that was not foreseeable and controllable in the course of customary and prudent use and care of the metered water system;
3) The customer must show that diligent effort was made to stop the flow of water to minimize the loss in a timely manner;
4) The customer must show that permanent repairs have been made to prevent a recurrence.

Adjustment Procedure

1) Customer must submit a written request for an adjustment and a copy of the repair bill, if applicable, within six (6) months of the occurrence. Once received, MCPW will evaluate the information provided as to the applicability of an adjustment under this ordinance. All leaks must be stopped prior to any adjustment to the bill.
2) Average usage is calculated using the average of total gallons used in the same billing month of the previous year and the billing months immediately before and after the billing month of the previous year.
3) To qualify for an adjustment, the usage must be 50% higher than the customer's monthly average usage for the three corresponding months of the previous year.
Example: If a customer requests an adjustment for the month of October 2019, the total gallons for the month of October 2019 must be 50% higher than the average of the total gallons for the months of September, October and November 2017.
4) Average usage will be charged at the regular water and sewer rates.
5) All water usage above the average usage is charged at MCPW's lowest water

commodity charge for the service provided, except where the leak occurred on meter legs. Refer to step seven (7) for adjustment information where the loss occurred on meter legs.
6) If lost water did not enter the sewer system, the sewer portion of the bill is reduced to average monthly usage. If the adjustment request is for unexplained usage, all sewer usage above the average usage is charged at MCPW's lowest sewer commodity charge.
7) Meter leg leaks will be adjusted by charging the customer the same amount as the bill for the same month of the previous year.
8) The above calculations will be made by MCPW staff on the form provided on the subsequent page and shall include complete and adequate justification for each adjustment.
9) Each proposed adjustment must be reviewed and approved by the Administrative Services Manager before a credit adjustment is made to the customer's account.
10) Only one adjustment is allowed in any twelve (12) month period. The customer may buy back a smaller loss, within the same year, in order to receive an adjustment for a larger loss.
11) Adjustments can be applied to two (2) consecutive billing periods if the water loss occurs over two consecutive billing periods.

Section 15. Returned Payments and Reversed Payments

A returned check fee as approved by the Board of Commissioners in the current fiscal year fee schedule will be applied to all returned payments, including but not limited to automatic bank drafts, electronic check payments and written checks. If the returned payment makes the accounts more than ten (10) days delinquent, the account will be disconnected without further notice. Once disconnected for returned check payment, the reconnection procedure is the same as those accounts disconnected for non-payment.

If the returned payment is from the automatic draft service provided by MCPW, the account will be removed from draft and only authorized to be re-established on draft once written permission from the customer is received.

If the returned payment is a deposit payment for beginning service, the account will be disconnected without further notice. Once disconnected for returned check payment, the reconnection procedure is the same as those accounts disconnected for non-payment.

Section 16. Voluntary Termination of Service Due to Relocation

Customer must provide notice of not less than one day, in person or in writing, to discontinue service for a change in occupancy. The outgoing account holder will be responsible for all water consumed up to the time of departure or the time specified for departure, whichever is later. If the customer fails to notify MCPW that he has vacated a particular property or premise, the customer will be responsible for all consumption through the date that MCPW is notified of the change.

Section 17. Voluntary Disconnect and Reconnect Due to Vacancy

Customer must provide notice of not less than one day when they wish to have the service voluntarily disconnected and reconnected. Customer will not be assessed any base rate charges while the meter is voluntarily disconnected and locked by MCPW. The customer will be assessed a voluntary disconnect/reconnect fee in accordance with the fee schedule for the fiscal year in which the reconnect is to occur. The fee must be paid prior to MCPW reinstating service to the property.

Section 18. Meter Verification

If a customer believes his/her meter to be inaccurate, a representative of MCPW will perform a field test on the meter. The customer, or his/her representative, must be present to witness the test. There is no fee for this service.

If, after the field test is performed and the meter is found to be within the acceptable accuracy parameters set by the American Water Works Association (AWWA), the customer may elect to have the meter tested at a separate facility. If, after additional testing, the meter is found to be within the AWWA's acceptable accuracy parameters, the customer will be assessed a meter verification fee in accordance with the current fiscal year fee schedule. The meter verification fee is due immediately.

Section 19. Meter Tampering and Water Theft

Meter tampering and water theft includes, but is not limited to, removing and/or cutting a lock after the meter has been disconnected, straight piping water into the property or premise without a meter, or turning the meter on or off. Each occurrence of meter tampering or water theft will be assessed a meter tampering and water theft charge, as established in the fiscal year during which the meter tampering or water theft came to the attention of MCPW in accordance with the current fee schedule.

All meter tampering and water theft charges must be paid in addition to the other disconnect and deposit fees prior to MCPW restoring service. MCPW may, in addition to prosecution by law, permanently refuse service to any customer who tampers with a meter or other measuring device.

Section 20. Property/Equipment Damage

Any property or equipment owned by MCPW that is damaged will be invoiced directly to the account holder or building contractor. Invoices are due within thirty (30) days of the invoice date. If the invoice remains delinquent for more than thirty (30) days, MCPW will terminate the service and may begin legal action. Once disconnected for failure to pay the invoice for the property or equipment damage, the reconnection procedure is the same as those accounts disconnected for non-payment of utility bills.

Section 21. Meter Reading

All meters will be read and billed monthly.

Section 22. Base Rate and Usage Charges

Base rate charges will be made for each meter installed in accordance with the current fiscal year fee schedule. Water furnished to a specific property shall be used on that property only. Each service must be separately metered at a single delivery and metering point. Customers are responsible for paying the base rate charges regardless of whether water is used during a month.

Section 23. Modification of Fees, Rates or Regulations

No modification of rates or any rules or regulations contained within this Ordinance may be made by any employee of the County of Moore, except as defined in this Ordinance. Modifications may only be made upon majority vote of the Moore County Board of Commissioners.

Adopted this the 1 day of December 2025 upon motion made by Commissioner Adams and with the following vote:

Ayes 4 Nos 0 Absent 1.

Nick Picerno, Chair
Moore County Board of Commissioners

Attest:

Jennifer Parks
Clerk to the Board of Commissioners

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

Moore County, North Carolina

Presentation of Audit Results
June 30, 2025

Agenda

- Engagement Team
- Overview of:
  - Audit Opinion
  - Compliance Report
- Required Communications
- Accounting Recommendations and Related Matters
- Answer Questions

INSIDE public accounting TOP 100 FIRMS 2023

accountingtoday 2024 Top 100 Firms

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100+ year
HISTORY
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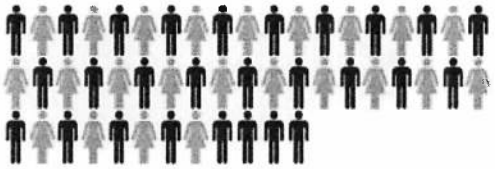
GOVERNMENTAL PARTNERS & DIRECTORS **25**



150+ **TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY**

VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity

220+
SINGLE AUDITS PERFORMED LAST YEAR COVERING OVER $6 BILLION OF FEDERAL GRANTS

156,000+
HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

175+ **CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE**

6 STATES | **14** OFFICES

Audit Opinion

- **Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)**
  - We considered the internal control structure for the purpose of expressing our opinion on **Moore County, North Carolina's (the "County")** basic financial statements and not for the purpose of providing an opinion on the effectiveness of internal controls.
  - Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
  - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
  - The basic financial statements are the responsibility of the County's management.
- **Report on Basic Financial Statements**
  - We anticipate issuing an unmodified ("clean") opinion on basic financial statements.
  - Presented fairly in accordance with accounting principles generally accepted in the United States of America.
  - Our responsibility does not extend beyond financial information contained in our report.
  - We also audited and will issue separate reports on the **Moore County Convention and Visitors Bureau** and the **Moore County Airport Authority**. Anticipated to contain unmodified opinions on the component units' financial statements.

Compliance Report and Audit Scopes & Procedures

- ***Government Auditing Standards*** **("Yellow Book") Report**
  - The financial report package contains a report on our tests of the County's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls nor is it intended to provide a legal determination on the County's compliance with applicable laws and regulations.
  - This report and the procedures performed are required by *Government Auditing Standards*.
  - No material weaknesses or significant deficiencies.
- **Compliance Reports**
  - We were required to perform Single Audit procedures on four (4) major programs (2 Federal and 2 State of North Carolina program).
  - We anticipate issuing a report on the County's federal programs in accordance with the Uniform Guidance. We anticipate that report will contain an unmodified opinion on compliance with no material weaknesses or significant deficiencies.
  - We anticipate issuing a report on the County's state programs in accordance with the State of North Carolina Single Audit Implementation Act. We anticipate that report will contain an unmodified opinion on compliance with no material weaknesses or significant deficiencies.

Financial Performance Indicators of Concern

- ***Local government commission requires responses to the below FPICs within 60 days of the auditor presentation.***

  - *General fund use of fund balance for operations* -If the General Fund has more expenditures than revenues because of operational issues and fund balance was appropriated to cover the loss, the continuation of this practice could result in deterioration of a unit's fund balance available.
  - *Capital asset condition ratio – less than 50%* -This capital assets condition ratio formula calculates the remaining useful life. A remaining useful life asset value less than or equal to 0.50 may signal the need to replace the assets in the near future
    - *FY2023-43.04%*
    - *FY2024-42.23%*
    - *FY2025-46.64%*

Required Communications

- **Significant Accounting Policies**
  - Management is responsible for the selection and use of appropriate accounting policies.
  - The significant accounting policies used by the County are described in Note 1 to the basic financial statements.
  - During the current year, the County implemented Government Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and GASB 102, *Certain Risk Disclosures*.
  - The policies used by the County are in accordance with generally accepted accounting principles.
  - In considering the qualitative aspects of its policies, the County is not involved in any controversial or emerging issues for which guidance is not available.
- **Management Judgment/Accounting Estimates**
  - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.
  - The County uses various estimates as part of its financial reporting process – including actuarial assumptions.

Required Communications (Continued)

- **Relationship with Management**
  - We received full cooperation from the County's management and staff.
  - There were no disagreements with management on accounting issues or financial reporting matters.
- **Management Representation**
  - We will request and will receive prior to issuing, written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us.
- **Consultation with Other Accountants**
  - To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.
- **Significant Issues Discussed with Management**
  - There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.

Required Communications (Continued)

- **Audit Adjustments**
  - There was no uncorrected or passed adjusting journal entries.

- **Financial Statement Disclosures**
  - The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.

- **Information in Documents Containing Audited Financial Statements**
  - Our responsibility for other information in documents containing the County's basic financial statements and our report thereon does not extend beyond the information identified in our report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. You must also provide us with a copy of the final reproduced material for our approval before it is distributed.

- **Auditor Independence**
  - In accordance with AICPA professional standards, M&J is independent with regard to the County, the Moore County Airport, the Moore County Convention and Visitors Bureau and its respective financial reporting processes.

New Accounting Pronouncements

- **New GASB Pronouncements for Future Years**
  - Statement No. 103, Financial Reporting Model Improvements, was issued by the GASB in the Spring of 2024. This Standard revisits the financial reporting model that has been in use at state and local governments since the adoption of Statement No. 34 in 2001. Specific to the County, this new standard includes some changes to the management's discussion and analysis (MD&A) as well as to the presentation of the budgetary comparison information that the County includes in its ACFR.

Govt. Clients – Free Quarterly Continuing Education

- **Since March of 2009 – For Over 15 Years !!**
  - Mauldin & Jenkins provides free quarterly continuing education for all of our governmental clients. Topics are tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking and knowledge sharing among our governmental clients. We normally see approximately 180 people per quarter. Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- ACFR Preparation (two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Govt.
- Financial Report Card – Where Does Your Govt. Stand?
- Financial Reporting Model Improvements
- GASB Nos. 74 & 75, OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 100, Accounting and Error Corrections
- GASB No. 101, Compensated Absences
- GASB No. 102, Certain Risk Disclosures
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Navigating IRS Communications with Success
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance

Questions & Comments

Thank You for the Opportunity to Serve

JENNY PARKS
CLERK

KURT COOK
NICK PICERNO
JIM VON CANON
JOHN RITTER
TOM ADAMS

COUNTY OF MOORE
BOARD OF COMMISSIONERS

P.O. BOX 905 / ONE COURTHOUSE SQUARE
CARTHAGE, NC 28327
TELEPHONE: 910.947.6403

TO: NC Treasurer's Office, Local Government Commission Division

FROM: Moore County Board of Commissioners

DATE: December 1, 2025

SUBJECT: 20 NCAC 03 .0508; Response to The Independent Auditor's Findings, Recommendations, and Fiscal Matters – Moore County, North Carolina

The county external auditors, Mauldin & Jenkins CPAs and Advisors, presented the fiscal year end June 30, 2025, Moore County audited financial statements including any compliance reports to the Moore County Board of County Commissioners at their official meeting on Monday, December 1, 2025, in open session. This letter is in response to the independent auditor's findings, recommendations and fiscal matters required under 20 NCAC 03 .0508. The Moore County Board of Commissioners has 60 days from the audit presentation on December 1, 2025, to send a response to the Local Government Commission. The response shall include the following:

A) A written description of the procedure, process, or action plan developed by the government unit to address each finding, including all material weaknesses and significant deficiencies, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the audit; and

B) Provide specific and detailed steps with measurable results that allow the governing body to conclude that the procedure, process, or action plan as implemented and followed by the staff of the government unit, will address the specific audit finding.

For fiscal year ending June 30, 2025, there were two Financial Performance Indicators of Concern (FPICs). The FPICs are identified below.

FINANCIAL PERFORMANCE INDICATORS OF CONCERN (FPICs)

General fund use of fund balance for operations: If the General Fund has more expenditures than revenues because of operational issues and fund balance was appropriated to cover the loss, the continuation of this practice could result in deterioration of a unit's fund balance available.

The County approved a budget for fiscal year 2025 that included using $4.4 million of surplus from the end of fiscal year 2024 for a property tax rate reduction of two cents. In the fiscal year 2025 budget this $4.4 million was appropriated from fund balance.

Other FPIC measures that involve General Fund are the following:

Fund balance available as a percentage of expenditures and transfers over the last three years.

- FY2023 35.65%
- FY2024 37.64%
- FY2025 34.09%

The Total Fund Balance for the last three years is the following:

- FY2023 $66,250,534
- FY2024 $73,707,734
- FY2025 $68,746,569

Both the fund balance available as a percentage of expenditures and the total fund balance indicators are above the minimum requirements.

Water and Sewer Fund Capital Asset Condition Ratio (Repeat Concern): The remaining useful asset life of water and sewer capital assets is less than 50% of expected life. This may signal a need to replace these assets in the near future.

The County of Moore has three Enterprise Funds that make up the water and sewer funds. The three funds are Moore County Public Utilities (MCPU), East Moore Water District (EMWD), and the Water Pollution Control Plant (WPCP). The combined capital asset condition ratio for all three enterprise funds for FY24 was 42.23%. The combined capital asset condition ratio for FY25 was 46.64%. The FY25 ratio is an improvement over the prior year primarily due to capital projects that were classified as construction in progress in FY24 ($13M) were completed in FY25 and considered depreciable assets. The ratio improvement is also due to extending the useful life of some of the assets per the capital asset policy change that took effect July 1, 2024.

Work is still needed to move the ratio above 50%. Due to the resources required and the complexity of water and sewer projects there is not a quick solution. The items listed below should help to move closer to the target ratio.

- Enterprise Funds will continue to invest in capital projects in the future.
- Continuous monitoring of infrastructure for repairs and replacement as part of the Capital Improvement Plan that is updated annually.
- Moore County received an Asset Inventory and Assessment (AIA) Grant from NC DEQ in FY24 to further evaluate the condition of their water system assets. Expected completion of this study is June 2026. Upon completion, the County will be able to review, prioritize, and plan for replacement of its aging infrastructure.

Please accept this letter from Moore County, North Carolina, Board of County Commissioners, and staff as our response to the independent auditor's findings, recommendations and fiscal matters which provides a plan to address the audit finding of concern reported to the governing body.

Sincerely,

Moore County Board of Commissioners:

Chairman

Vice Chair

Commissioner

Commissioner

Commissioner

Moore County Manager:

J. Wayne Vest, County Manager

Moore County Finance Director:

Caroline Xiong, Finance Director

Attested by:

Jenny Parks, Clerk to the Board

Moore County Board of Commissioners
Land Use Plan Reasonableness & Consistency Statement
Chapter 9 (Nonconforming Situations), Section 9.9.C. (Nonconforming Lots of Record)
Text Amendment to the Unified Development Ordinance

The Moore County Board of Commissioners finds that:

1. The proposed Text Amendment is consistent with the following as listed in the 2025 Moore County Land Use Plan:

    - Action 4.1.1: Continue to support and implement easy to understand guidelines to incorporate throughout governmental departments.
        - This amendment will clarify the sections of the UDO pertaining to nonconforming lots of record by removing language that requires additional actions from the property owner.

2. The proposed text amendment is reasonable and in the public interest because:
   a. It supports the current 2025 Moore County Land Use Plan action listed above.

Therefore, the Moore County Board of Commissioners finds the text amendment to the Unified Development Ordinance is **consistent** with the 2025 Moore County Land Use Plan.

Kurt Cook, Chairman
Moore County Board of Commissioners

12-1-25
Date

Moore County Board of Commissioners

Land Use Plan Reasonableness & Consistency Statement

Chapter 8 (Specific Use Standards), Section 8.116.B (Wireless Communication Facility) (Applicability), and Section 8.116.H.1 (Wireless Communication Facility) (Standards for Telecommunications Tower, Minor) (Towers Distinguished).
Text Amendment to the Unified Development Ordinance

The Moore County Board of Commissioners finds that:

1. The proposed Text Amendment is consistent with the following, as listed in the 2025 Moore County Land Use Plan:

    - Action 4.1.1: Continue to support and implement easy-to-understand guidelines to incorporate throughout governmental departments.
        - This amendment will clarify the sections of the UDO pertaining to Wireless Communication Facility, to exempt all state-owned parcels from the conditional rezoning requirements for construction of any use type included in section 8.116 Wireless Communication Facility.
        - This amendment will address an existing typo in the UDO pertaining to the height standards of a Minor Telecommunications Tower

2. The proposed text amendment is reasonable and in the public interest because:
    a. It supports the current 2025 Moore County Land Use Plan action listed above.
    b. It allows state-owned parcels to construct a Wireless Communication Facility, exempt from the conditional rezoning requirements, in accordance with NCGS Sections 160D-913D
    c. It addresses height standard inconsistencies regarding Minor Telecommunications Towers

Therefore, the Moore County Board of Commissioners finds the text amendment to the Unified Development Ordinance is **consistent** with the 2025 Moore County Land Use Plan.

Kurt Cook, Chairman
Moore County Board of Commissioners

12-1-25
Date

Moore County Board of Commissioners
Land Use Plan Reasonableness & Consistency Statement
Chapter 7 (General Development Standards), Section 7.8.C.1 (Highway Corridor Overlay District) (Exemptions), and Section 7.8.F.1 (Highway Corridor Overlay District) (Prohibited Uses) (Urban Transition-Subdistrict)
Text Amendment to the Unified Development Ordinance

The Moore County Board of Commissioners finds that:

1. The proposed Text Amendment is consistent with the following as listed in the 2025 Moore County Land Use Plan:

    - Action 4.1.1: Continue to support and implement easy to understand guidelines to incorporate throughout governmental departments.
        - This amendment will clarify the sections of the UDO pertaining to the Highway Corridor Overlay District, Urban Transition Sub-District by allowing accessory manufactured homes and manufactured homes.
    - Recommendation 5.1: Properly plan for and accommodate a variety of housing types.
        - This amendment will allow for housing options in the Highway Corridor Overlay District, Urban Transition Sub-District.

2. The proposed text amendment is reasonable and in the public interest because:
    a. It supports the current 2025 Moore County Land Use Plan action listed above.

Therefore, the Moore County Board of Commissioners finds the text amendment to the Unified Development Ordinance is **consistent** with the 2025 Moore County Land Use Plan.

Kurt Cook, Chairman
Moore County Board of Commissioners

12-1-25
Date

RESOLUTION REQUESTING THE NORTH CAROLINA GENERAL ASSEMLY TO STUDY THE COUNTY JURY COMMISSIONS REQUIRED BY NCGS 9-1

Whereas, NCGS 9-1, enacted in 1967, requires a three-person jury commission to compile biennial jury lists from lists of registered voters and North Carolina Department of Motor Vehicles list of county residents who possess North Carolina Driver License or North Carolina Identification Cards; and

Whereas, the three jury commissioners review the lists of registered voters and holders of driver licenses and ID cards and reject any person known to them to be deceased or otherwise ineligible to serve as a juror in the various State courts; and

Whereas, Moore County currently has approximately 79,000 registered voters and an estimated 75,000 licensed drivers and NCID holders; and

Whereas, Moore County, along with numerous other counties in the State, as authorized in Chapter 9 of the North Carolina General Statutes, utilize computerized databases to compile jury lists from the lists provided by NCDMV and county Board of Elections; and

Whereas, there are numerous processes to determine the eligibility of persons randomly selected for jury service and the process of three jury commissioners examining the lists provided by Boards of Elections and North Carolina DMV appears to be a less effective and less efficient method to determine eligible persons for jury service in the various State courts.

NOW, THEREFORE BE IT RESOLVED, the Moore County Board of County Commissioners requests the North Carolina General Assembly to establish a legislative study commission to examine and make recommendations regarding the abolishment or improvement of jury commissions to compile biennial juror lists for State courts and that a copy of this Resolution be forwarded to Moore County Legislative Delegation at the General Assembly of North Carolina.

This the 1st day of December 2025.

Chair: _____

Attest: _____
Jenny Parks, Clerk
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

A RESOLUTION REQUESTING THE NORTH CAROLINA DEPARTMENT OF TRANSPORTATION TO ESTABLISH A 45 MPH SCHOOL ZONE FOR STARS CHARTER SCHOOL

WHEREAS, the Moore County Board of Commissioners requests the North Carolina Department of Transportation (NCDOT) to establish a 45 mph School Zone for STARS Charter School due to safety concerns; and

WHEREAS, STARS Charter campus is on the southbound lane of US-1; and

WHEREAS, approximately 900 students attend the school and most of the students are brought to school by their parents; and

WHEREAS, with increased student enrollment at STARS and increased traffic on US-1, there are increased safety concerns during morning drop-off; and

WHEREAS, since late spring, County officials have facilitated discussions and site-visits with representatives from the Sheriff's Office, NCDOT, and STARS to address safety, traffic flow, and speed concerns in the area of STARS Charter School, along US-1; and

WHEREAS, there were several apparent challenges noted when stakeholders observed the traffic flow along US-1, including observing drivers navigate the left and right turning lanes getting onto the campus and observing drivers gaining access back onto US-1; and

WHEREAS, as a result of the site-visits and many discussions, North Carolina Department of Transportation recently committed to implementing a 45 MPH School Zone for STARS and have asked the Moore County Board of Commissioners to provide a Resolution of Support.

NOW, THEREFORE, BE IT RESOLVED, the Moore County Board of Commissioners supports North Carolina Department of Transportation establishing a 45 MPH School Zone Speed Limit on southbound US-1 adjacent to STARS Charter School with approved flashers regarding speed reduction is in effect "When Flashing."

Adopted this 1st day of December 2025.

Chairman
Moore County Board of Commissioners

ATTEST:

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA