# Moore County
# Board of Commissioners

March 10, 2026 | 9:00 AM Rick Rhyne Center
Carthage, NC 28327

## MINUTES - SPECIAL MEETING

**BOARD MEMBERS PRESENT**
Chairman Nick Picerno, Vice Chairman Jim Von Canon, Kurt Cook, John Ritter, and Tom Adams

**CALL TO ORDER INVOCATION**
Chairman Picerno called the meeting to order, and County Manager Wayne Vest offered the invocation.

**PLEDGE OF ALLEGIANCE**
Commissioner Adams led the Pledge of Allegiance.

Before the scheduled meeting began, the board heard from Pat Molamphy of the North Carolina Department of Transportation regarding the traffic circle project at the intersection of Highway 15-501 and Airport Road. Mr. Molamphy explained that the department had received a resolution from the Village of Pinehurst opposing the traffic circle and provided an update on the project's status.
The project has gone through 24 iterations, originally including a CFI (Continuous Flow Intersection) design that was not well received by the public. The current proposal maintains the geometry of a circle but incorporates traffic lights and includes a separate entrance for Pinehurst Manor with a protected U-turn movement. Mr. Molamphy noted that the project is expected to reduce wait times from 7-10 minutes to 1.5-2.5 minutes during peak times and handle the projected increase in traffic from current levels of 55,000 cars per day to over 70,000 by the year 2050.
Vice Chairman Jim Von Canon expressed strong support for the project, emphasizing that it serves the entire county, not just Pinehurst. He highlighted the project's importance for hospital access, tourism, and economic development, including the upcoming Amazon facility in Hamlet that will bring 2,000 workers.
Commissioner Cook offered comments, as well as Commissioner Adams reflecting on Vice Chairman Von Canon's comments.
Chairman Picerno indicated that the board would place a resolution of support on the next Board of Commissioners meeting agenda.

**ITEMS OF BUSINESS**

**A. Budget Update (Rates, Fees, and Revenue & Expense Projections)**

a. General Fund - (Fund 100)
County Manager Wayne Vest presented the preliminary Fiscal Year 2027 Budget overview, emphasizing that all numbers are preliminary as they continue working toward the May budget presentation. The general fund shows a net budget of approximately $155 million with a proposed tax rate of 29 cents per $100 valuation, representing a half-penny reduction from the current fiscal year rate of 29.5 cents; and a half-penny increase from

the current fiscal year rate under Fire. *The presentation is hereby incorporated and made a part of these minutes by attachment as Appendix A.*

Mr. Vest explained that the budget includes a Cost-of-Living Adjustment (COLA) of 3% for employees; retirement estimates of Non-LEO 15.14% and LEO 17.10%; 401K – 2.5% to 3% Non-LEO; and health insurance contributions will remain at $10,000 per employee with no changes to premiums, co-pays, deductibles, or maximum out-of-pocket expenses. The budget includes one new part-time position in Parks and Recreation to help maintain elementary school fields used by recreational teams.

The school's allocation shows an increase of approximately $1.77 million in current expense funding to $41.27 million, with total school funding reaching $56.54 million.

The board received requests from Pinecrest High School for athletic facility improvements, similar to those approved for North Moore and Union Pines high schools, allocating $600,000 each. Jenny Purvis, Interim Superintendent with Moore County Schools, provided updates on the turf field projects, noting that Union Pines' installation will begin after graduation, while North Moore is reconsidering whether they want turf due to concerns about long-term replacement costs given their smaller booster support. Chairman Picerno asked Ms. Purvis to look at using lapsed salaries from prior years to match with Pinecrest and North Moore.

The board received a request from Sandhills Community College for critical security infrastructure needs to ensure the safety and security of students, faculty, staff, and visitors. Year 1 (installation + subscriptions): $1,107,000, and Year 2 and Ongoing (subscriptions): $130,000.

Mr. Vest stated there are no proposed changes to Environmental Health fees and Permitting Fees. Enterprise Fund fees are capped at 3% increase.

b. <u>EMS (ALS) - (Fund 200)</u>
Mr. Vest shared that the ALS fund maintains the current tax rate of 3.75 cents per $100 valuation, generating approximately $2.3 million per penny of taxation.

c. <u>Rural Fire Protection - (Fund 215)</u>
Mr. Vest presented the Rural Fire Service District budget, showing a proposed rate increase from 8.75 cents to 9.25 cents per $100 valuation (a half-penny increase). At the proposed 9.25-cent rate, revenues are projected at $7.5 million while expenditures total $7.804 million. Even with the half-penny increase generating about $400,000 in additional revenue, the fund faces an approximately $300,000 shortfall.

The budget incorporates a 3 percent overall increase with a 2.7 percent CPI increase for operations. Mr. Vest explained that they are working with fire departments to break funding into operations and capital categories, with further subdivision of operations into personnel and non-personnel expenditures. They plan to address the shortfall through available fund balance from fiscal year 2025 (about $150,000) and capital reserve allocation (about $150,000).

Fire departments have been asked to complete detailed budget templates by the second week in April, providing fiscal year 2025 actual expenditures, current year budget, and actual expenditures through three quarters, and their fiscal year 2027 budget requests.

d. <u>Enterprise Funds – (Fund 600, 610, and 620)</u>
The enterprise funds, including water pollution control, Moore County public utilities, and East Moore Water District, are user-rate funded rather than tax-supported. Mr. Vest indicated they are looking at capping connection fees and user rates at a 3 percent

increase. Connection fees consist of four components: meter set fee, administrative fee, system development fee, and tap fee.

The board discussed several upcoming capital projects funded through various mechanisms, including the Crystal Lake project, the East Moore Water District Phase V project, the historic courthouse project, the Pinehurst EMS station project, the EMS Station X project, and the scale house project.

Chairman Picerno explained the board's philosophy behind the preliminary tax rate changes, noting that even with a 29.5-cent rate last year, the county still generated approximately $8 million in surplus. The goal is to avoid an overall tax increase while maintaining conservative budgeting practices, especially given upcoming commitments such as the Carthage School construction and potential future school bond issues.

B. **Water/Sewer Project Updates**
Public Works Director Brian Patnode provided comprehensive updates on major capital projects as follows.

a. <u>Further Updates on 211 and Seven Lakes Sewer (Fund 413)</u>
Public Works Director Brian Patnode presented detailed updates on the Seven Lakes Sewer Project. The project centers on a proposed pump station site behind West End Elementary School, serving the Seven Lakes business district through gravity flow.

A significant development involves the potential removal of an 11,000-foot, 8-inch force main extension from Seven Lakes to Holly Grove School Road. Originally included to serve potential future development, recent discussions with developers indicate no interest in connecting to this line due to the costs versus density allowed in the RA-USB zoning. Removing this section could save $400,000 to $500,000.

The project faces complications with downstream sewer capacity. LKC Engineering's analysis found that the existing 15-inch gravity pipe from Highway 5 to the main pump station, while adequate in size, has insufficient slope to handle maximum flows from the Seven Lakes development. The recommended solution involves extending the force main directly to the 3-4 pump station behind Pinehurst's number 8 golf course, bypassing the problematic gravity section.

This modification requires additional engineering and permitting work not included in the original LKC contract. The downstream extension is estimated to cost approximately $2 million additional. With various cost adjustments, including DOT contractor savings ($800,000), Holly Grove extension removal ($400,000-$500,000), and the downstream modification ($2 million), the project faces approximately $3.7 million in additional funding needs beyond the original $15 million state appropriation.

The project includes coordination with DOT's Highway 211 widening project, with DOT's contractor handling the force main installation within the highway right-of-way. This portion is scheduled for completion in October 2027, though Mr. Patnode expressed uncertainty about meeting that timeline.

Chairman Picerno clarified that the original intent was to serve the Seven Lakes business district for commercial development, not residential, and removing the Holly Grove extension aligns with that purpose. The board agreed to move forward with the modification request to DOT.

b. <u>EMWD Phase V Update (Fund 628)</u>
Mr. Patnode reported that East Moore Water District Phase 5 has been initiated, with $40,000 allocated for preliminary engineering. LKC Engineering is assisting with the

project, including the USDA application. While this phase serves fewer customers than previous phases, it continues to evaluate alignments to serve as many people as possible in the Wadsworth Road, Fair Road, and Carbonton Road areas.

The goal is to submit the USDA application by May. However, USDA indicated that the area's median household income exceeds the grant funding threshold, making the project eligible only for low-interest loans. The county has also submitted a $6 million funding request to the state with a proposed match if state funding becomes available.

c. Well(s) Update (Fund 412)

The Linden Road Wells project is approximately one-third complete, with crews constructing well houses and laying pipe down Linden Road. The project faces a significant power supply challenge, as Duke Energy estimates $150,000 to $200,000 to extend three-phase power to the well sites. The alternative is to use single-phase power with converters on the well pumps, estimated at about $10,000 per conversion, which would be considerably more cost-effective than extending the power line.

Water testing of the new wells showed no PFAS contamination. The project aims for summer completion to bring the wells online.

d. Carthage Road Update (Fund 412)

The Carthage Road and Dow Road waterline extension project has completed the Beulah Hill Church section and is working on the Carthage Road to Dow Road section, with crews working from both ends. Future work includes extending down Carthage Road to the Glendon Pines area and up Dow Road to Holly Grove School Road, with anticipated completion in August.

A significant issue arose on Curry Drive, a private gravel road included in the project. After meeting with residents, Mr. Patnode found that only one person wanted to connect, while most others preferred to keep the line for future use if their wells fail. Given the limited connections and maintenance concerns with stagnant water, he recommended either removing this section or installing a smaller diameter line without fire hydrants.

The board discussed serving additional petitioners on Holly Grove School Road and coordinating with a new subdivision proposal in the area. Mr. Patnode noted they could potentially create a loop connection that would benefit multiple purposes.

e. Crystal Lake Update (Fund 415)

Mr. Patnode provided an update on the Crystal Lake Evaluation project, for which LKC Engineering was selected to conduct preliminary engineering and 10 percent design work. The initial budget allocation is $150,000, though the final scope and fee are still being finalized.

The work is being structured in phases to allow for go/no-go decision points. The first phase includes safe-yield analysis, lake surveys for depth and volume calculations, environmental impact assessment, coordination with regulatory agencies on minimum dam-release requirements, and water-quality testing to determine treatment processes.

The second phase would involve intake design, water treatment plant sighting, and dam integrity assessment. Mr. Patnode noted that Crystal Lake's support group has faced delays in their FEMA funding discussions, with conversations being "put on pause" and requirements becoming more complex over time.

County Manager Vest explained that the county's analysis with LKC will likely move forward more quickly than Crystal Lake's FEMA process. The phased approach ensures the county receives actionable information before committing significant additional funds. The $150,000 gets the county through the initial decision-making phases.

Commissioner Adams raised concerns about dam design requirements for using Crystal Lake as a water supply source for 30,000-50,000 people, noting the need for enhanced spillway capacity to prevent another breach like the previous year. He also suggested examining the cost difference between building the filtration system for 7 million gallons daily (full capacity) versus the planned 2 million-gallon first phase, as it might be more cost-effective to build full capacity initially rather than expand later.

The board confirmed that the go/no-go decision timeline remains July 31st, with the dam design component being separate from the preliminary evaluation phases.

**C. Planning Department Update**

a. Recommendation on UDO Update

Planning Director Ruth Pedersen presented options for updating the Unified Development Ordinance (UDO). The department interviewed three qualified consulting firms, all of which provided timelines of approximately one year for a complete UDO rewrite.

County Manager Vest explained that after reviewing the consultant proposals, staff believe they can handle the updates more efficiently and cost-effectively in-house, focusing on specific Moore County issues rather than paying consultants to gather information that staff and commissioners already possess. This approach would address immediate needs while monitoring developments with Senate Bill 382 restrictions on down-zoning.

b. Major Items to be Addressed

Ms. Pedersen outlined the following five major topics requiring attention:

Subdivisions: Multiple components need review including the definition of minor versus major subdivisions, the lot count threshold, potential tiered approach (4 lots and under as minor, middle tier for administrative review, 50+ lots requiring special use permits), stormwater management plan requirements (preliminary versus final plat timing), internal versus external review processes, and the addition of amenity center options for subdivisions beyond current low-impact amenities like pools or tennis courts.

Highway Corridor Overlay District: This complex topic involves multiple components, including corridor width, setbacks, screening requirements, building design standards, stormwater management, location determinations, and decisions about which highways to include. The current system has both urban transition and rural highway designations with different prohibited uses, setbacks, and screening requirements.

Small Town Model: This requires entirely new code development as it is not currently in the UDO despite being included in the Land Use Plan. The model would require updating the watershed chapter to allow higher density development within designated small towns.

Rural Agricultural Zoning Review: A comprehensive review of uses allowed in RA districts to ensure consistency with the county's vision for these areas.

Exempt Subdivisions: Issues were noted with 10+ acre subdivisions that bypass normal infrastructure review processes, creating problems when building permits are later requested without adequate fire protection, water service, or other infrastructure requirements.

Commissioner Adams suggested including public hearings in the process for community input. Commissioner Von Canon expressed confidence in the staff and the planning board's capabilities, preferring local expertise over outside consultants who would need to ask questions that local officials can already answer.

Chairman Picerno proposed conducting three work sessions focusing on highway corridors, subdivisions/stormwater, and the small-town model. These would be commissioners-only sessions with planning staff, followed by planning board review and public input, and then final wrap-up sessions. The board agreed to this approach, with County Manager Vest coordinating dates and involving Larry Vest and Robert Hayter from the original land use plan consulting team.

County Manager Vest clarified that the current Land Use Plan and UDO are well-aligned, with the major exception being the small-town model that exists in the plan but not in the ordinance. Most issues require refinement rather than major overhauls. He noted that under Senate Bill 382, anything removed from current regulations cannot be added back, and regulations cannot be made more stringent.

The board requested current copies of both the Land Use Plan and UDO for review before the work sessions, emphasizing the goal of simplification so that ordinary property owners can understand regulations without requiring professional consultation.

**ADJOURNMENT**

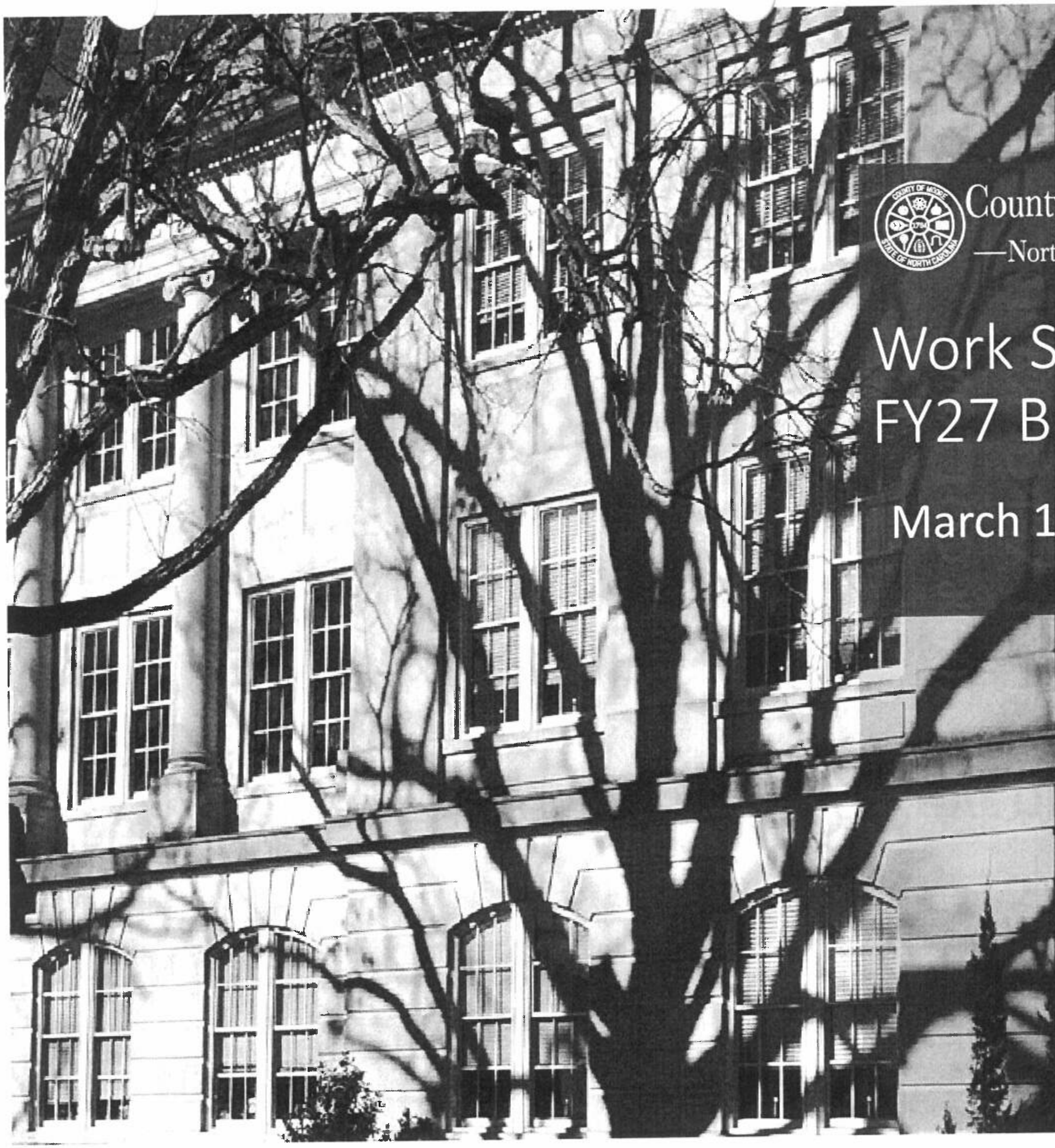
**There being no further business, upon motion made by Vice Chairman Von Canon, seconded by Commissioner Ritter, the Board voted 5-0 to adjourn the March 10, 2026, Special Meeting of the Moore County Board of Commissioners.**

**Chairman Nick Picerno**

**Clerk to the Board Jennifer Parks**

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

APPENDIX A



County *of* Moore
—North Carolina—

# Work Session-RRPSC-FY27 Budget Direction

March 10, 2026

# Budget Update - Points to Cover

- Preliminary Rates, Fees, and Revenue & Expense Projections
  - General Fund - (Fund 100)
  - EMS (ALS) - (Fund 200)
  - Rural Fire Protection - (Fund 215)
  - Enterprise Funds – (Fund 600, 610, and 620)

# Revenue & Expense Projections

| Fund | Fund Name | Fund Type | Gross Budget | Less Transfers | Net Budget | Rate/Source |
|---|---|---|---|---|---|---|
| **FY2026-2027 Preliminary Gross and Net Budget by Fund** | | | | | | |
| 100 | General | General | $162,196,132 | -$7,033,157 | $155,162,975 | $.2900/$100 valuation |
| 200 | Public Safety/Emergency Mgmt | Special Rev | $15,239,738 | -$2,106,188 | $13,133,550 | $.0375/$100 valuation |
| 210 | E911 Telephone | Special Rev | $299,236 | $0 | $299,236 | PSAP Funding |
| 215 | Fire - Rescue District | Special Rev | $7,656,608 | -$619,720 | $7,036,888 | $.0925/$100 valuation |
| 216 | Fire - Rescue District Debt | Special Rev | $982,571 | $0 | $982,571 | Fire Debt Service (.0925 Rate) |
| 220 | Soil Water Conservation District | Special Rev | $25,735 | $0 | $25,735 | Rental Fees/State |
| 230 | Transportation Services | Special Rev | $1,567,723 | -$380,031 | $1,187,692 | Fees/Grants |
| 280 | DSS Charitable | Special Rev | $15,000 | $0 | $15,000 | Fees |
| 281 | DSS Rep Payee | Special Rev | $420,000 | $0 | $420,000 | Fees |
| 290 | Opioid Settlement Funds | Special Rev | $582,628 | $0 | $582,628 | State Funded (Settlement) |
| 600 | Water Pollution Control Plant | Enterprise | $7,944,124 | -$370,584 | $7,573,540 | User Fees |
| 610 | Public Utilities - Water & Sewer | Enterprise | $19,484,934 | -$1,553,636 | $17,931,298 | User Fees |
| 620 | East Moore Water District | Enterprise | $4,131,131 | $0 | $4,131,131 | User Fees |
| 810 | Risk Management | Internal Service | $13,765,317 | -$10,000 | $13,755,317 | Internal (transfers) |
| | **Total County Funds** | | **$234,310,877** | **-$12,073,316** | **$222,237,561** | |
| | | | | | | |
| 260 | Convention & Visitor's Bureau | Comp Unit/Spec Rev | $0 | $0 | $0 | 6% Occupancy Tax effective 1/26 |
| 640 | Airport Authority | Comp Unit/Enterprise | $0 | $0 | $0 | User Fees |
| | **Total Component Units** | | $0 | $0 | $0 | |
| | | | | | | |
| | | **Totals** | **$234,310,877** | **-$12,073,316** | **$222,237,561** | |

A penny on the County Property (Fund 100, $.2900/$100) tax rate is anticipated to generate $2,360,818 in revenue.

A penny on ALS (Fund 200, $.0375/$100) tax rate is anticipated to generate $2,341,231 in revenue.

A penny on the Fire Service Property (Fund 215, $.0925/$100) tax rate is anticipated to generate $809,835 in revenue.

# Fund Balances

| Fund Number | Fund Name | Fund Type | Ending Fund Balance 6/30/2025 | Unassigned and Unrestricted Fund Balance | Cash Balance 6/30/2025 | Post Closure Assignments | General Fund Unassigned after Post Closure 17% |
|---|---|---|---|---|---|---|---|
| 100 | General | General | $68,746,569 | **$32,630,740** | $53,036,632 | **-$8,175,219** | $24,455,521 |
| 200 | EMS/Ambulance | Special Revenue | $8,214,925 | $6,396,027 | $7,968,583 | | |
| 210 | E911 Telephone -PSAP | Special Revenue | $516,056 | $367,413 | $771,407 | | |
| 215 | Fire Commission-Operations | Special Revenue | $373,956 | $311,687 | $323,888 | | |
| 216 | Fire Commission-Debt | Special Revenue | $30,844 | $30,844 | $30,844 | | |
| 220 | Soil Water Conservation District | Special Revenue | $95,928 | $91,449 | $91,449 | | |
| 230 | Transportation | Special Revenue | $347,467 | $0 | $12,141 | | |
| 260 | CVB | Spec Revenue-Component Unit | $3,861,895 | $3,529,888 | $3,606,528 | | |
| 290 | Opioid Settlement Funds | Special Revenue | $3,680,967 | $2,930,025 | $2,930,025 | | |
| 600 | Water Pollution Control Plant | Enterprise | $23,590,880 | $7,401,025 | $8,589,184 | | |
| 610 | Public Utilities | Enterprise | $57,618,790 | $20,540,543 | $19,574,433 | | |
| 620 | East Moore Water District | Enterprise | $5,594,485 | $4,597,948 | $4,559,044 | | |
| 640 | Airport Authority | Enterprise-Component Unit | $20,896,529 | $8,063,822 | $8,371,911 | | |
| 810 | Risk Management | Internal Service | $4,564,775 | $4,564,775 | $5,862,616 | | |

| Fund Number | Fund Name | Fund Type | Ending Fund Balance 6/30/25 | Transferred Out in FY26 Budget | Post Closure approved 1/2026, removed from General Fund, added to Capital Reserve | FY26 Current Unaudited Balance |
|---|---|---|---|---|---|---|
| 250 | Governmental Projects | Capital Reserve | $43,323,826 | $0 | $5,684,706 | $49,008,532 |
| 251 | Future Debt Service | Capital Reserve | $4,000,000 | -$4,000,000 | $2,000,000 | $2,000,000 |
| 252 | Enterprise, WPCP, PU,EMWD | Capital Reserve | $4,895,411 | -$40,000 | $0 | $4,855,411 |
| 253 | SCC 6% for Debt Service | Capital Reserve | $416,215 | -$416,215 | $490,513 | $490,513 |
| 254 | SCC for Debt Service-DP Study | Capital Reserve | $1,054,789 | -$271,497 | $0 | $783,292 |
| 255 | Art 46-MCS Capital Const Projects | Capital Reserve | $374,116 | $904,460 | $0 | $1,278,576 |
| 256 | MCS Capital for Future Debt | Capital Reserve | $0 | $0 | $0 | $0 |
| 257 | Solid Waste - Landfill Post Closure | Capital Reserve | $1,200,000 | $0 | $0 | $1,200,000 |
| 258 | Fire Commission-Capital Apparatus | Capital Reserve | $3,131,556 | -$821,739 | $0 | $2,309,817 |
| | | | | | **$8,175,219** | |

# Historical Tax Rates

Tax Rate Comparisons to Revaluation Year's Revenue Neutral Rates

| Fund | FY23 Tax Rate | TY24 Revenue Neutral | FY24 Tax Rate | FY25 Tax Rate | FY26 Tax Rate | FY27 Preliminary Rate |
|---|---|---|---|---|---|---|
| General Fund 100 | $0.4850 | $0.3512 | $0.3300 | $0.3100 | $0.2950 | $0.2900 |
| EMS/ALS Fund 200 | $0.0400 | $0.0290 | $0.0375 | $0.0375 | $0.0375 | $0.0375 |
| Fire Fund 215/216 | $0.1050 | $0.0871 | $0.0875 | $0.0875 | $0.0875 | $0.0925 |
| Cumulative Total | **$0.6300** | **$0.4673** | **$0.4550** | **$0.4350** | **$0.4200** | **$0.4200** |

A penny on the County General Fund tax rate is anticipated to generate $2,360,818 in revenue

A penny on ALS tax rate is anticipated to generate $2,341,231 in revenue

A penny on the Fire tax rate is anticipated to generate $809,835 in revenue

# FY27 Pay, Class, Benefits & Compensation

- Preliminary Inclusions:
  - Cost of Living Adjustment (COLA) -3%
  - Retirement Estimates
    - FY26 Non-LEO 14.39%, LEO 16.10%
    - FY27-Estimated Non 15.14%, LEO 17.10%
    - 401K – 2.5% to 3% Non-LEO
  - Health Insurance – No Change
    - Premiums
    - Co-pays
    - Deductibles
    - Out of pocket expenses
  - Position related requests
    - Part-time position – Parks & Rec

# Preliminary Schools & College

| Total Moore County Schools Funding | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| FY | Student Enrollment (Final ADM Enrollment-DPI) | Current Expense | Capital Outlay | One Time K-3 Teacher Supply Funding | School Funding from Health Department - Nurse | Pass Through Trillium Mental Health | Sub Total: Current, Capital, Digital, Health, TMH | Existing Debt Prior to New Schools | Debt -all new debt for new schools | Total Funding |
| FY24/25 | 12,860 | $38,204,595 | $800,000 | $40,000 | $50,000 | $0 | $39,094,595 | $4,195,768 | $11,172,247 | $54,462,610 |
| FY25/26 | 13,017 | $39,500,018 | $800,000 | $0 | $50,000 | $0 | $40,350,018 | $4,032,479 | $10,862,025 | $55,244,522 |
| FY26/27 | **TBD** | $41,270,395 | $800,000 | $0 | $50,000 | $0 | $42,120,395 | $3,868,801 | $10,551,804 | $56,541,000 |

| Total Sandhills Community College Funding | | | |
|---|---|---|---|
| FY | Current Expense | Debt Service | Total Funding |
| FY24/25 | $5,287,879 | $2,646,483 | $7,934,362 |
| FY25/26 | $5,807,294 | $2,559,771 | $8,367,065 |
| FY26/27 | $6,068,446 | $2,472,951 | $8,541,397 |
| | $261,152 | | |

- Additional items for continued discussion:
  - Request from Pinecrest Athletics Club (PAC)
  - Request from Sandhills Community College for critical security infrastructure

# Preliminary Fee Schedule Changes

- Environmental Health – No fee changes proposed
- Permitting Fees – No fee changes proposed
- Enterprise Funds – Fees capped at 3% increase

# Rural Fire Service District - Fund 215 & 216

| Rural Fire Service District | FY25 | FY26 Estimated | FY27 Preliminary |
|---|---|---|---|
| **Tax Revenue** | **$6,858,294** | **$7,110,000** | **$7,490,971** |
| | | | |
| Operations (Fund 215) | $6,449,877 | $6,642,728 | $6,822,081 |
| Capital/Debt (Fund 216) | $980,339 | $939,776 | $982,571 |
| **Total Outflows** | **$7,430,216** | **$7,582,504** | **$7,804,652** |
| | | | |
| **Revenues over/(under) outflows** | **($571,922)** | **($472,504)** | **($313,681)** |

Fund 215 & 216 only. Does not include capital purchases from Fund 258.

The $313,681 deficit will come from Fund 215 and Fund 258.

# Fund Balances

| Fund Number | Fund Name | Fund Type | Ending Fund Balance 6/30/2025 | Unassigned and Unrestricted Fund Balance | Cash Balance 6/30/2025 | Post Closure Assignments | General Fund Unassigned after Post Closure 17% |
|---|---|---|---|---|---|---|---|
| 100 | General | General | $68,746,569 | **$32,630,740** | $53,036,632 | **-$8,175,219** | $24,455,521 |
| 200 | EMS/Ambulance | Special Revenue | $8,214,925 | $6,396,027 | $7,968,583 | | |
| 210 | E911 Telephone -PSAP | Special Revenue | $516,056 | $367,413 | $771,407 | | |
| 215 | Fire Commission-Operations | Special Revenue | $373,956 | $311,687 | $323,888 | | |
| 216 | Fire Commission-Debt | Special Revenue | $30,844 | $30,844 | $30,844 | | |
| 220 | Soil Water Conservation District | Special Revenue | $95,928 | $91,449 | $91,449 | | |
| 230 | Transportation | Special Revenue | $347,467 | $0 | $12,141 | | |
| 260 | CVB | Spec Revenue-Component Unit | $3,861,895 | $3,529,888 | $3,606,528 | | |
| 290 | Opioid Settlement Funds | Special Revenue | $3,680,967 | $2,930,025 | $2,930,025 | | |
| 600 | Water Pollution Control Plant | Enterprise | $23,590,880 | $7,401,025 | $8,589,184 | | |
| 610 | Public Utilities | Enterprise | $57,618,790 | $20,540,543 | $19,574,433 | | |
| 620 | East Moore Water District | Enterprise | $5,594,485 | $4,597,948 | $4,559,044 | | |
| 640 | Airport Authority | Enterprise-Component Unit | $20,896,529 | $8,063,822 | $8,371,911 | | |
| 810 | Risk Management | Internal Service | $4,564,775 | $4,564,775 | $5,862,616 | | |

| Fund Number | Fund Name | Fund Type | Ending Fund Balance 6/30/25 | Transferred Out in FY26 Budget | Post Closure approved 1/2026, removed from General Fund, added to Capital Reserve | FY26 Current Unaudited Balance | Budgeted for FY27 Preliminary Budget to be moved to General Fund | Current Balance After FY27 Budget Adoption |
|---|---|---|---|---|---|---|---|---|
| 250 | Governmental Projects | Capital Reserve | $43,323,826 | $0 | $5,684,706 | $49,008,532 | | $49,008,532 |
| 251 | Future Debt Service | Capital Reserve | $4,000,000 | -$4,000,000 | $2,000,000 | $2,000,000 | -$2,000,000 | $0 |
| 252 | Enterprise, WPCP, PU,EMWD | Capital Reserve | $4,895,411 | -$40,000 | $0 | $4,855,411 | | $4,855,411 |
| 253 | SCC 6% for Debt Service | Capital Reserve | $416,215 | -$416,215 | $490,513 | $490,513 | -$490,513 | $0 |
| 254 | SCC for Debt Service-DP Study | Capital Reserve | $1,054,789 | -$271,497 | $0 | $783,292 | -$271,497 | $511,795 |
| 255 | Art 46-MCS Capital Const Projects | Capital Reserve | $374,116 | $904,460 | $0 | $1,278,576 | | $1,278,576 |
| 256 | MCS Capital for Future Debt | Capital Reserve | $0 | $0 | $0 | $0 | | $0 |
| 257 | Solid Waste - Landfill Post Closure | Capital Reserve | $1,200,000 | $0 | $0 | $1,200,000 | | $1,200,000 |
| 258 | Fire Commission-Capital Apparatus | Capital Reserve | $3,131,556 | -$821,739 | $0 | $2,309,817 | | $2,309,817 |
| | | | | | **$8,175,219** | | | |

# Upcoming Project Actions

- Crystal Lake - (Fund 415)
- EMWD Phase V - (Fund 628)
- Historic Courthouse - (from Fund 250 to Fund 439)
- Pinehurst EMS Station- (from Fund 437 and Fund 200 to Fund 451)
- EMS Station X - (from Fund 437 and Fund 200 to Fund 452)
- Scale House - (from TBD to Fund 435 - RFP to be posted soon)
- Rural Fire Service Capital - (Fund 258 - Working with Fire Chiefs and Fire Commission)

# FY27 Budget Cycle Proposed Timeline

- Not later than June 1, 2026 - Board receives the proposed budget G.S. 159-11(b)
- Tuesday, May 5, 2026 – Schools Present Budget to BOC
  - G.S. 115C – 429 by May 15th
- Tuesday, May 19, 2026 - Budget Slide Presentation and Call To Public Hearing
- Tuesday, June 2, 2026 - Budget Public Hearing
- Special Called Meeting same week Thursday, June 4, 2026 - Budget Adoption