Moore County
EMWD Board of Directors

May 19, 2026 | 5:15 PM
Historic Courthouse
1 Courthouse Square
Carthage, NC 28327

SPECIAL MEETING MINUTES

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

CALL TO ORDER
Chairman Picerno called the meeting to order.

1. **ITEMS OF BUSINESS**

A. East Moore Water District Board of Directors - Approval of Minutes March 17, 2026
Upon motion made by Director Cook, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the March 17, 2026, East Moore Water District Special Meeting Minutes.

B. Administration - FY 2026-2027 Recommended Budget and Call to Public Hearing
County Manager Wayne Vest presented the FY2026-2027 Recommended Budget of $4,132,648, and requested a Call for a Public Hearing regarding the FY 2026-2027 Recommended Budget for the East Moore Water District (EMWD) Fund 620 on Tuesday, June 2, 2026, at 5:15 p.m. The final adoption will be held on June 4, 2026, at 9:45am. *The budget presentation is hereby incorporated and made a part of these minutes by attachment as Appendix A.*

Upon motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted unanimously to receive the Year 2026-2027 Recommended Budget as presented by the County Manager to the East Moore Water District Board of Directors and to hold a public hearing to receive public comment regarding the recommended budget for fiscal year 2026-2027 for the East Moore Water District Fund 620 on June 2, 2026, at 5:15 p.m.

C. Finance - EMWD ARP Capital Project Ordinance Revision 3
Finance Director Caroline Xiong presented a request for the Board to approve EMWD ARP Capital Project Ordinance Revision 3. The Thurlow Booster Pump Station project was completed in Fiscal Year 2025, and the remaining balance of $54,463.54 will be transferred back to fund 620 (EMWD Operating Fund).

Upon motion made by Director Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve EMWD ARP Capital Project Ordinance Revision 3 and authorize the Chair to sign. *The capital project ordinance is hereby incorporated and made a part of these minutes by attachment as Appendix B.*

ADJOURNMENT

Upon motion made by Vice Chairman Von Canon, seconded by Director Ritter, the Board voted unanimously to adjourn the May 19, 2026, Special Meeting of the East Moore Water District Board of Directors.

Chairman Nick Picerno

Clerk to the Board Jennifer Parks

Fiscal Year 2027 Budget

May 19, 2026

PRESENTED BY
J. Wayne Vest, County Manager

Fiscal Year 2027 Budget

FY26/27 Budget Team Members

Name	Position/Title
Nick Picerno	Moore County Board of Commissioners, Chairman
Kurt Cook	Moore County Board of Commissioner
Wayne Vest	County Manager
Laura Williams	Assistant County Manager
Dawn Gilbert	Assistant County Manager/Human Resources Director
Caroline Xiong	Finance Director
Tami Golden	Budget & Audit Director
Kris Klug	Budget Manager/Internal Auditor
Gary Briggs	Tax Administrator
Kay Ingram	Information Technology Director
Gene Boles	Property Management Director
Jenny Parks	Clerk to the Board

Fiscal Year 2027 Budget

FY2026-2027 Preliminary Gross and Net Budget by Fund						
Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	$162,696,249	-$7,162,284	$155,533,965	$.2900/$100 valuation
200	Public Safety/Emergency Mgmt	Special Rev	$16,853,295	-$2,332,821	$14,520,474	$.0425/$100 valuation
210	E911 Telephone	Special Rev	$299,236	$0	$299,236	PSAP Funding
215	Fire - Rescue District	Special Rev	$8,652,438	-$1,405,828	$7,246,610	$.0875/$100 valuation
216	Fire - Rescue District Debt	Special Rev	$982,571	$0	$982,571	Fire Debt Service (.0875 Rate)
220	Soil Water Conservation District	Special Rev	$66,235	$0	$66,235	Rental Fees/State
230	Transportation Services	Special Rev	$1,621,444	-$428,444	$1,193,000	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	$825,000	$0	$825,000	State Funded (Settlement)
600	Water Pollution Control Plant	Enterprise	$7,970,166	-$388,757	$7,581,409	User Fees
610	Public Utilities - Water & Sewer	Enterprise	$19,566,983	-$1,556,155	$18,010,828	User Fees
620	East Moore Water District	Enterprise	$4,132,648	$0	$4,132,648	User Fees
810	Risk Management	Internal Service	$12,880,812	-$10,000	$12,870,812	Internal (transfers)
	Total County Funds		**$236,982,077**	**-$13,284,289**	**$223,697,788**	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	$8,101,000	-$31,500	$8,069,500	6% Occupancy Tax
640	Airport Authority	Comp Unit/Enterprise	$7,417,300	-$157,500	$7,259,800	User Fees
	Total Component Units		$15,518,300	-$189,000	$15,329,300	
		Totals	**$252,500,377**	**-$13,473,289**	**$239,027,088**	

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, $.0425/$100**) tax rate is anticipated to generate $2,344,996 in revenue.

A penny on the Fire Service Property (**Fund 215, $.0875/$100**) tax rate is anticipated to generate $809,254 in revenue.

Fiscal Year 2027 Budget

The Recommended Budget

- Proposes a **Half-Cent-Reduced** County General (Fund 100) Tax Rate of **.29/$100** of valuation

- Proposes **Half-Cent-Increased** Advanced Life Support (Fund 200) Tax Rate of **.0425** per $100 of valuation

- Proposes a Rural Fire Protection Service (Fund 215) Tax Rate of **.0875** Per $100 of valuation

- Prioritizes Education, Public Safety, Health & Human Services

Fiscal Year 2027 Budget

Revenue Neutral Comparison

North Carolina General Statutes require Counties to post the Revenue Neutral Rate(s) during a Revaluation Year

2023 was the most recent Revaluation Year for Moore County

Per Board of Commissioner action, Moore County performs a Revaluation every 4 years

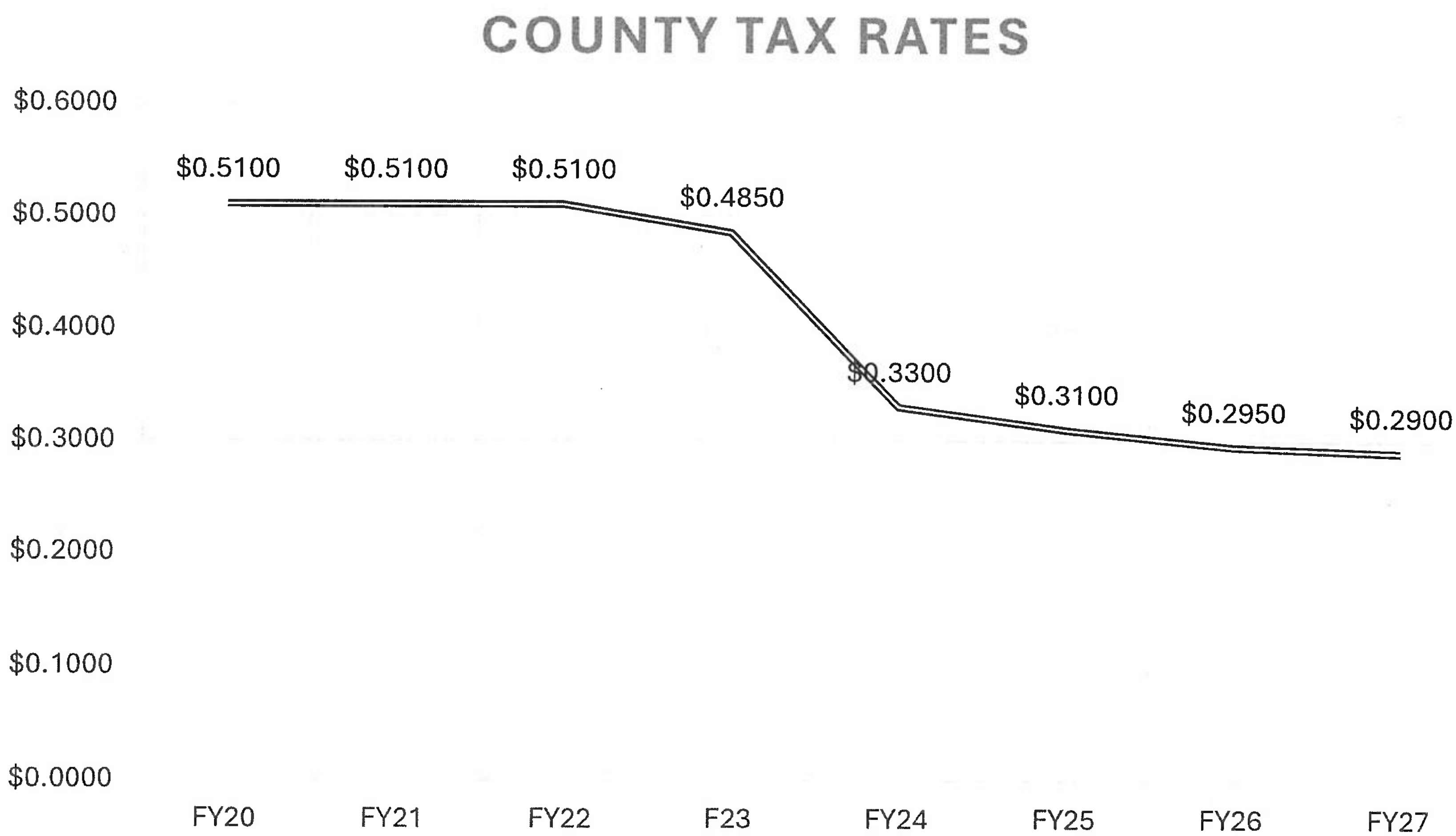
Tax Rate Comparisons to Revaluation Year's Revenue Neutral Rates

Fund	FY23 Tax Rate	FY24 Revenue Neutral	FY24 Adopted Tax Rate	FY27 Rec Rate
General Fund 100	$0.4850	$0.3512	$0.3300	$0.2900
EMS Fund 200	$0.0400	$0.0290	$0.0375	$0.0425
Fire Fund 215	$0.1050	$0.0871	$0.0875	$0.0875
Cumulative (100, 200, 215)	**$0.6300**	**$0.4673**	**$0.4550**	**$0.4200**

FY27 Cumulative Tax Rate is nearly 4 ¾ Pennies below the FY24 Revenue Neutral Rate

Fiscal Year 2027 Budget

General Fund (100) Tax Rate Comparison



FY20 & FY24 Are Revaluation Years

Fiscal Year 2027 Budget

Recommended Budget's Major Points of Consideration: General Fund

- 2027 recommended fiscal year budget is balanced at: $252,500,377 Gross and $239,027,088 Net (less transfers and assessments).

- Funds Moore County Schools at $54,770,623 including Current Expense, Capital Outlay, Digital Learning, Debt Service, School Nurse Initiative, and Sandhills Center allocations.

- Funds Sandhills Community College at $8,541,397 including Expense and Debt Service allocations

- Illuminates the County's Mission-Vision-Values-Pillars by:
  - ➢ Ensuring funding for Exceptional Services
  - ➢ Governing (budgeting) Conservatively
  - ➢ Demonstrating Respect and Compassion for citizens and visitors
  - ➢ Being Fiscally Sound
  - ➢ Prioritizing a Safe & Secure Community along with Health and Human Services
  - ➢ Supporting Sustainable Growth
  - ➢ Providing for Cultural and Recreational Opportunities

Fiscal Year 2027 Budget

The Recommended Budget

Preserves the competitiveness of the employee benefits and compensation package and ensures the sustainability of the County's Self-Insurance program:

Included Items:

- Fully funding existing components of the benefits and compensation package (Insurance, retirement, longevity, wellness, 401K, vacation/sick/community leave)
  - Note: 401K County contribution for non-LEO return to 3.0%
  - Includes 3.0% C.O.L.A. to be implemented with pay period beginning 06/27/2026, included in 07/16/2026 Direct Deposits
- Proposes no changes to employee and dependent health insurance premiums, copays, deductibles, and out-of-pocket limits

Fiscal Year 2027 Budget

The Recommended Budget

Adds a net 7.5 FTE Across GF, EMS, Public Works:

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0
FY19-20	683.0	6.0	689.0	686.0
FY19-20 revised	684.0	6.0	690.0	687.0
FY20-21	694.0	8.0	702.0	698.0
FY20-21 revised	695.0	7.0	702.0	698.5
FY21-22	706.0	10.0	716.0	711.0
FY21-22 revised	710.0	10.0	720.0	715.0
FY22-23	719.0	14.0	733.0	726.0
FY23-24	752.0	15.0	767.00	759.50
FY23-24 revised	764.0	16.0	780.00	772.00
FY24-25	777.0	17.0	794.00	785.50
FY24-25 revised	779.0	16.0	795.00	787.00
FY25-26	781.0	15.0	796.00	788.50
FY25-26	782.0	15.0	797.00	789.50
FY26-27	789.0	16.0	805.00	797.00

Fiscal Year 2027 Budget

The Recommended Budget

<u>FY27 Add 7 FT and 1 PT (Detail Remove 6 FT, Add 13 FT, Add 1 PT)</u>

Remove .85 from Youth Services

Remove .15 from Day Reporting

Remove 1 FT Health PA5 Clinical

Remove 1 FT DSS IMCII

Remove 2 FT DSS SWIAT

Remove 1 FT DSS PA-V

Add 1 PT Maintenance Technician - Parks & Recreation

Add 1 FT SRO Sheriff Captain (1/1/27)

Add 1 FT SRO Sheriff Lieutenant (1/1/27)

Add 3 FT SRO Sheriff Sergeants (1/1/27)

Add 8 FT SRO Deputy Sheriffs (1/1/27)

Fiscal Year 2027 Budget

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Fiscal Year 2027 Budget

Key Points of Each Fund:
General Fund 100

General Fund Revenues		
Source	**FY27 Recommended Budget**	**% of total Budget**
Property Tax	$68,563,708	42.14%
Sales Tax Article 39, 40, 42	$32,677,062	20.08%
Departmental Fees	$18,462,444	11.35%
Grants	$11,106,045	6.83%
Transfers In	$5,184,404	3.19%
Interest Earned	$5,500,000	3.38%
Sales Tax Article 46	$5,903,888	3.63%
Medicaid Hold Harmless	$5,502,547	3.38%
Transfers in Re-Appropriation FB	$8,403,809	5.16%
Other Taxes	$553,000	0.34%
Transfers in App Restricted FB	$839,342	0.52%
Total Revenues - GF	**$162,696,249**	**100.00%**

- Property and sales tax comprise nearly 66% of the General Fund
- Article 46 sales tax is committed by resolution to funding school capital construction projects

Fiscal Year 2027 Budget

Key Points of Each Fund:
General Fund 100

Prioritize Education, Public Safety and Public Health and Human Services:

General Fund Expenditures		
Source	**FY27 Recommended Budget**	**% of total Budget**
Education (including debt)	$63,262,020	38.88%
Public Safety	$29,773,181	18.30%
General Government	$24,006,568	14.76%
Human Services	$22,132,229	13.60%
Environmental	$11,836,105	7.27%
Debt (excluding education)	$5,168,672	3.18%
Non-Departmental	$4,306,674	2.65%
Cultural	$2,210,800	1.36%
Transfers to Other Funds	$0	0.00%
Total	**$162,696,249**	**100.00%**

- Education, Safety, and Human Services comprise 70% of the General Fund

Fiscal Year 2027 Budget

Key Points of Each Fund:
General Fund 100:
Education Funding

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**	$39,500,018	$800,000	$0	$50,000	$0	**$40,350,018**	$3,868,801	$10,551,804	$54,770,623

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
FY Diff	$261,152	-$86,820	$174,332

Education Funding of $63,312,020 Comprises Nearly 40% of General Fund

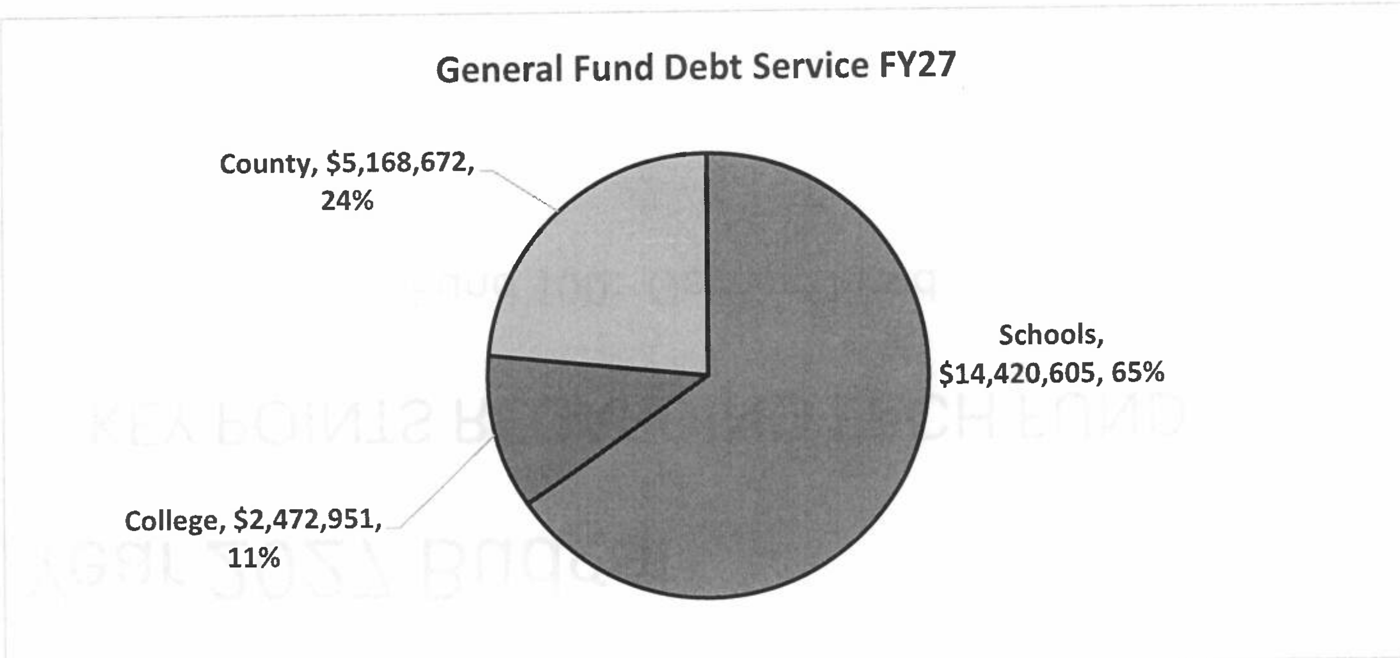
Fiscal Year 2027 Budget

Key Points of Each Fund:
General Fund 100 Debt Service

- Total Debt Service is $25,647,101 (Includes Debt Service for Funds 200, 600, 610, 620)
- Total General Fund Debt Service is $22,062,228

General Fund Debt Service Graph (P&I) FY27

	Amount	%
Schools	$14,420,605	65.36%
College	$2,472,951	11.21%
County	$5,168,672	23.43%
Total	**$22,062,228**	**100.00%**



Fiscal Year 2027 Budget

KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

End of General Fund Key Points

Fiscal Year 2027 Budget

Key Points of Each Fund:

Fund 200: Public Safety/Emergency Management

- Balanced at $16,853,295 in Revenues and Expenditures
- Supported by Advanced Life Support (ALS) tax revenue, fees, and other revenue
- ALS Tax Rate proposed at **.0425/$100** of valuation, applies to all properties
- Proposed Tax Rate is a Half-Penny increase over Fiscal Year 2026
- The Increase will help support First Responder services, both operations and capital, provided by Fire Departments

Fiscal Year 2027 Budget

Key Points of Each Fund:

Fund 210: E911

- Balanced at $299,236 in Revenues and Expenditures
- Funds generated by E911 surcharge on phone bills and appropriated fund balance
- E911 surcharge revenues are regulated by the State
- FY 25/26 projected calls: 102,000+ (Medical, Fire, Law, Other)

Fiscal Year 2027 Budget

Key Points of Each Fund:

Fund 215: Moore County Fire Protection and Rescue Service District

Rural Fire Protection Service Tax Fund 215 (Operations) Fund 216 (Debt Service)

FY2026-2027 - Unified Tax Rate @ .0875/$100 Valuation

Rural Fire Service District	Operations Distribution Fund 215 Expense	Capital Distribution Fund 216 Expense	Total Manager Recommendation Fund 215 and Fund 216
Aberdeen	$304,577	**$43,112**	$347,689
Carthage	$362,895	**$89,868**	$452,763
Crains Creek	$383,876	$48,490	$432,366
Cypress Pointe	$1,103,118	$57,414	$1,160,532
Eagle Springs	$422,920	$119,000	$541,920
Eastwood	$238,810	$21,128	$259,938
High Falls	$371,876	$141,161	$513,037
Pinebluff	$458,877	$55,386	$514,263
Pinehurst	$422,849	**$42,253**	$465,102
Robbins	$497,948	$68,917	$566,865
Seven Lakes	$530,974	$33,895	$564,869
Southern Pines	$568,638	**$69,136**	$637,774
West End	$590,844	$79,295	$670,139
Westmoore	$274,029	$47,207	$321,236
Whispering Pines	$348,150	**$66,309**	$414,459
Subtotal Fund 215 and 216	**$6,880,381**	**$982,571**	**$7,862,952**
Transfer to Capital Debt Fund 216	$982,571	$0	$0
Transfer to Capital Reserve Fund 258	$789,486	$0	$789,486
Grand Total Fund 215/216	**$8,652,438**	**$982,571**	**$8,652,438**

Fiscal Year 2027 Budget

Key Points of Each Fund:

<u>Fund 220: Soil and Water Conservation District</u>

- Balanced at $66,235 in Revenues and Expenditures
- Revenues generated by fees from services and matching State Grant Funds
- Appropriates $40,500 from fund balance to replace seed drill

<u>Fund 230: Moore County Transportation Services</u>

- Balanced at $1,621,444 in Revenues and Expenditures
- $938,561 decrease over FY26 budget, primarily due to Capital Outlay
- Revenues generated by user fees, grants, sale of assets
- Vital service for Department of Aging and Social Services clients
- Services for elderly, disabled, transport for employment & education

Fiscal Year 2027 Budget

Key Points of Each Fund:

Required Department of Social Service Funds

- Fund 280: DSS Charitable: $15,000
  - ➢ Donations to DSS to be used for specific purpose based on needs of individuals
- Fund 281: DSS Payee Trust Fund: $420,000
  - ➢ Funds that belong to individuals that cannot, for whatever reason, manage their expenses
- Fund 290: Opioid Settlement Funds
  - ➢ Balanced at $825,000
  - ➢ Expenditures must adhere to Opioid Settlement terms
  - ➢ Recommended funding partners, First Health, Samaritan Colony, Adult and Teen Challenge
  - ➢ Contracts will begin July 1, 2026

Fiscal Year 2027 Budget

Key Points of Each Fund: Enterprise Operations

Funds: 600-Water Pollution Control Plant; 610-Public Utilities; 620-East Moore Water District

Enterprise Funds

Public Works Division	FY2025-26 Approved Budget	FY2026-27 Recommended Budget	Difference (%)
Water Pollution Control Plant	$7,519,485	$7,970,166	5.99%
Moore County Public Utilities	$17,689,265	$19,566,983	10.62%
East Moore Water District	$3,862,000	$4,132,648	7.01%
Total	$29,070,750	$31,669,797	8.94%

Fee Schedule Recommendations

- Increases to 600, 610 and 620 flow rates, connection fees, base rates, usage rates: WPCP and Public Utilities Tab 6, page 33 to 37, EMWD is Tab 6, page 43-44

Fiscal Year 2027 Budget

Key Points of Each Fund: Enterprise Operations

Funds 600, Water Pollution Control Plant; 610, Public Utilities; 620 East Moore Water District

Fee Schedule Recommendations Fund 600:

- Increases flow rates increase from $3.73 to $3.85 per 1,000 Gal (+3.2%)

Fee Schedule Recommendations Fund 610 and 620:

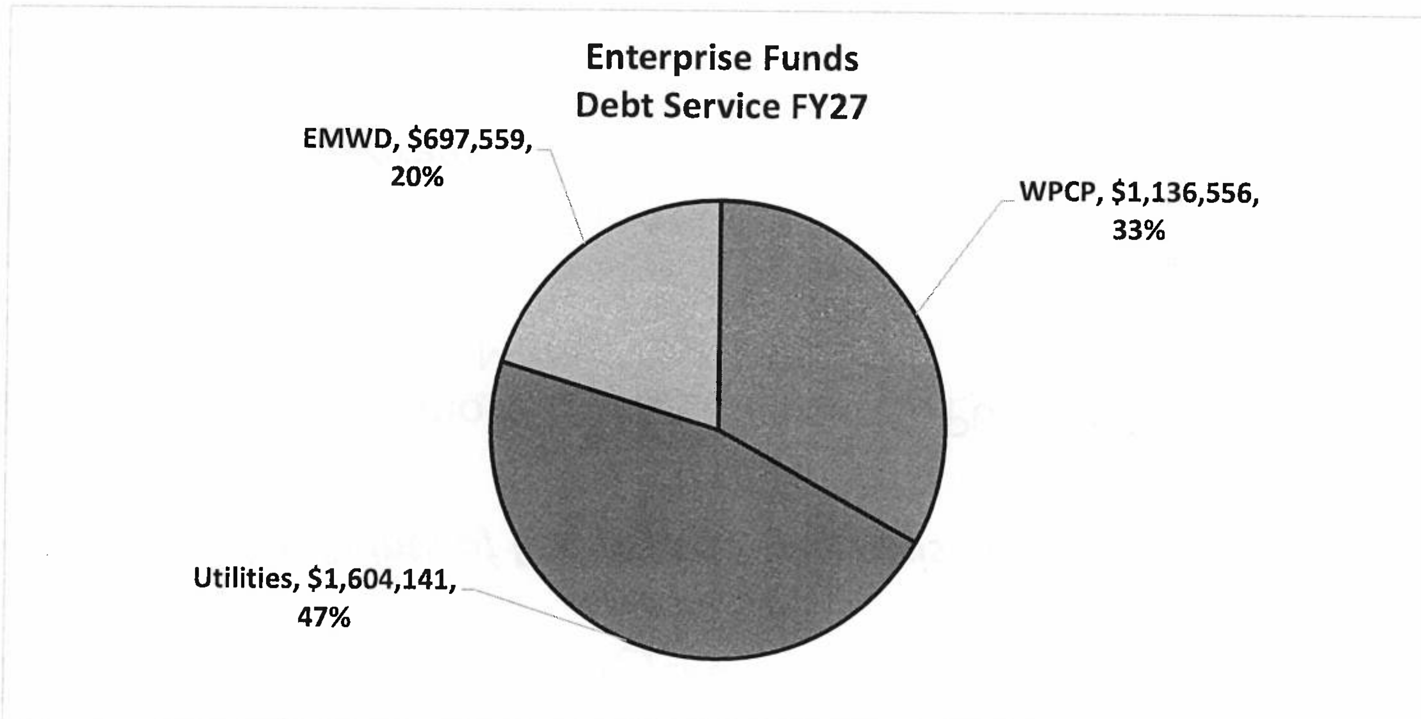
- Increases base rates for ¾” meter by 3.0%
- Increases per 1,000 Gal usage rates by 3.0%
- Changes to Connection Fees limited to Tap and Meter Set fees for ¾”, 1”, and 2” Domestic and Irrigation Connections

Fiscal Year 2027 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY27

Fund	Amount	%
WPCP	$1,136,556	33.06%
Utilities	$1,604,141	46.66%
EMWD	$697,559	20.29%
Total	$3,438,256	100.00%



Fiscal Year 2027 Budget

Key Points of Each Fund:

Fund 810: Risk Management

- Balanced at $12,880,812
- Treated as an Internal Service Fund
- Expenditures include costs for Health Insurance, Wellness Works, Worker's Compensation, Unemployment, and Unemployment Insurance, Liability and Property Insurance
- No proposed changes to premiums, copays, deductibles, out-of-pocket limits
- Continue to evaluate premiums, co-pays, deductibles, out-of-pockets for employee and dependent coverage
- Completed change to Blue Cross Blue Shield for Health and MetLife for Dental
- Remaining self-insured for health and fully insured for dental, covering approximately 1,250 employees and dependents)

Fiscal Year 2027 Budget

Key Points of Each Fund:

Funds 260: Convention and Visitor's Bureau

- Balanced at $8,101,000
- Increase of $3,498,965 compared to fiscal year 2026
- Will be first full fiscal year of newly added 3% Room Occupancy Revenue
- No appropriation from fund balance

Fund 640: Airport

- Balanced at $7,417,300
- Increase of $1,812,205 Compared to fiscal year 2026
- Includes an appropriation from retained earnings of $469,050

Fiscal Year 2027 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- TBD if necessary

REQUIRED PUBLIC HEARING

- June 02, 2026 @ 5:30 PM at the Regularly Scheduled Board of Commissioner's Meeting

ADOPTION

- June 04, 2026 @ 10:00 AM at Special Called Board of Commissioners' Meeting

Fiscal Year 2027 Budget

SUMMARY

- The fiscal year 2027 proposed budget is **balanced** at $252,500,377 in revenues and expenditures

- The proposed budget provides a **fiscally sound** and responsible **blueprint** for administering the revenues and expenditures for fiscal year 2027

- The proposed budget allows for the continued operations of the County and **for providing the highest level of services** in an efficient and effective manner

- **Thanks to everyone** who allocated time, effort, and expertise in developing the proposed budget

- The proposed budget is respectfully submitted

Fiscal Year 2027 Budget
Fund 620: East Moore Water District

May 19, 2026

PRESENTED BY

J. Wayne Vest, County Manager

Fiscal Year 2027 Budget

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220	Soil Water Conservation District	Special Rev	$66,235	$0	$66,235	Rental Fees/State
230	Transportation Services	Special Rev	$1,621,444	-$428,444	$1,193,000	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	$825,000	$0	$825,000	State Funded (Settlement)
600	Water Pollution Control Plant	Enterprise	$7,970,166	-$388,757	$7,581,409	User Fees
610	Public Utilities - Water & Sewer	Enterprise	$19,566,983	-$1,556,155	$18,010,828	User Fees
620	East Moore Water District	Enterprise	$4,132,648	$0	$4,132,648	User Fees
810	Risk Management	Internal Service	$12,880,812	-$10,000	$12,870,812	Internal (transfers)
	Total County Funds		**$236,982,077**	**-$13,284,289**	**$223,697,788**	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	$8,101,000	-$31,500	$8,069,500	6% Occupancy Tax
640	Airport Authority	Comp Unit/Enterprise	$7,417,300	-$157,500	$7,259,800	User Fees
	Total Component Units		$15,518,300	-$189,000	$15,329,300	
		Totals	**$252,500,377**	**-$13,473,289**	**$239,027,088**	

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, $.0425/$100**) tax rate is anticipated to generate $2,344,996 in revenue.

A penny on the Fire Service Property (**Fund 215, $.0875/$100**) tax rate is anticipated to generate $809,254 in revenue.

Fiscal Year 2027 Budget

Key Points of Each Fund: Enterprise Operations

Funds: 600-Water Pollution Control Plant; 610-Public Utilities; 620-East Moore Water District

Enterprise Funds

Public Works Division	FY2025-26 Approved Budget	FY2026-27 Recommended Budget	Difference (%)
Water Pollution Control Plant	$7,519,485	$7,970,166	5.99%
Moore County Public Utilities	$17,689,265	$19,566,983	10.62%
East Moore Water District	$3,862,000	$4,132,648	7.01%
Total	$29,070,750	$31,669,797	8.94%

Fee Schedule Recommendations

- Increases to 600, 610 and 620 flow rates, connection fees, base rates, usage rates: WPCP and Public Utilities Tab 6, page 33 to 37, EMWD is Tab 6, page 43-44

Fiscal Year 2027 Budget

Key Points of Each Fund: Enterprise Operations

Funds 600, Water Pollution Control Plant; 610, Public Utilities; 620 East Moore Water District

Fee Schedule Recommendations Fund 600:

- Increases flow rates increase from $3.73 to $3.85 per 1,000 Gal (+3.2%)

Fee Schedule Recommendations Fund 610 and 620:

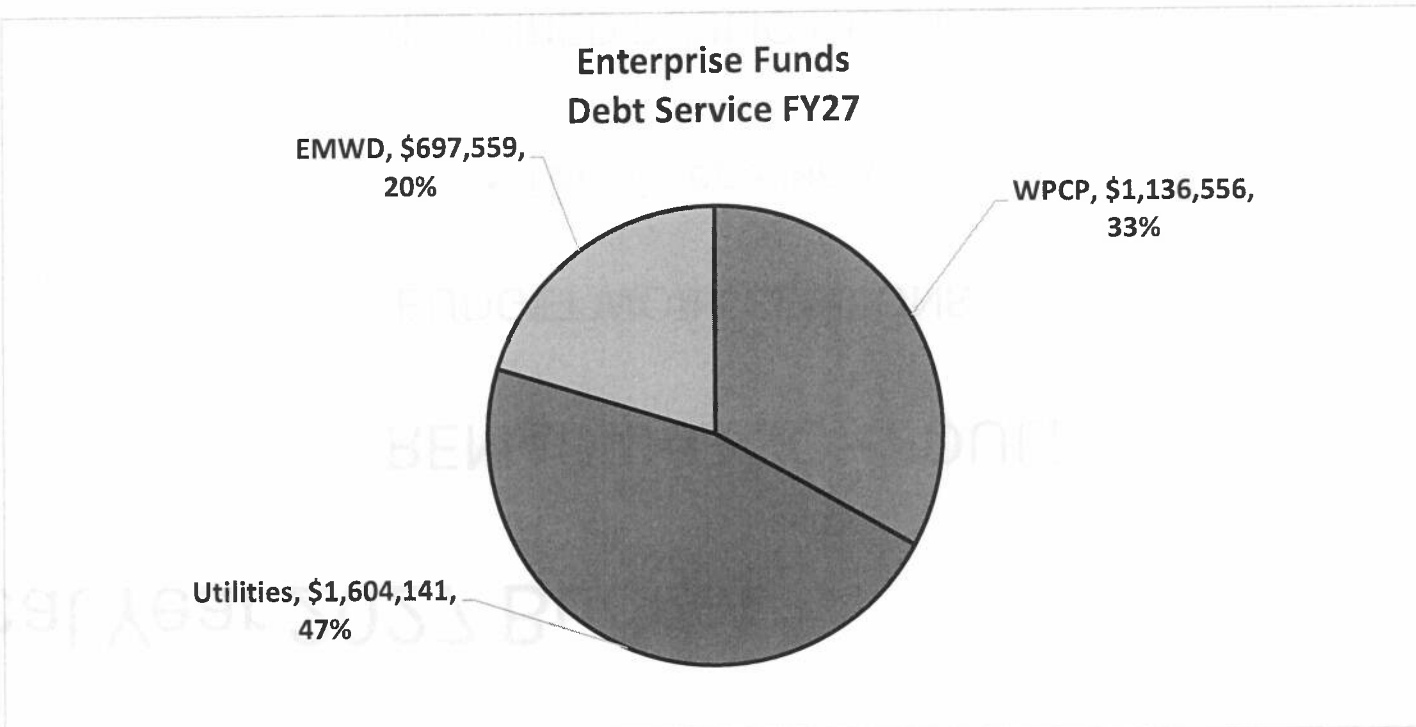
- Increases base rates for ¾" meter by 3.0%
- Increases per 1,000 Gal usage rates by 3.0%
- Changes to Connection Fees limited to Tap and Meter Set fees for ¾", 1", and 2" Domestic and Irrigation Connections

Fiscal Year 2027 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY27

Fund	Amount	%
WPCP	$1,136,556	33.06%
Utilities	$1,604,141	46.66%
EMWD	$697,559	20.29%
Total	$3,438,256	100.00%



Fiscal Year 2027 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- TBD if necessary

REQUIRED PUBLIC HEARING

- June 02, 2026 @ 5:15 PM at the East Moore Water District Board of Directors' Meeting

ADOPTION

- June 04, 2026 @ 9:45 AM at Special Called Board of Directors' Meeting

APPENDIX B

East Moore Water District
EMWD ARP
Capital Project Ordinance
(Fund 622) Revision 3

110001

BE IT ORDAINED by the EMWD Board of Directors, County of Moore, North Carolina, pursuant to North Carolina General Statute § 159-13.2, the following Capital Project Ordinance is hereby adopted as follows:

Section 1. The capital project authorized is the Thurlow Booster Pump Station funded by Coronavirus State & Local Fiscal Recovery Fund in the American Rescue Plan Act of 2021.

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Section 2. The officers and staff of this unit are hereby directed to proceed with the projects within the terms of the Federal Uniform Guidance, state and local statutes, and the budget contained herein.

Section 3. The following amounts are appropriated for the EMWD Project, the Thurlow Booster Pump Station:

	GL Account	Budget	Incr./Decr.	Revised Budget
Thurlow Booster Pump Station	62242555 55017	$ 1,669,339	$ (54,464)	$ 1,614,875
Transfer to EMWD	62242556 59933	$ -	$ 54,464	$ 54,464
Total		**$ 1,669,339**	**$ -**	**$ 1,669,339**

Section 4. The following revenues are anticipated to be available to complete the EMWD Project:

	GL Account	Budget	Incr./Decr.	Revised Budget
Transfer from EMWD Operating Fund	62219056 32999	$ 494,339	$ -	$ 494,339
Transfer from CSLFRF Grant Project Ord	62219056 33054	$ 146,570	$ -	$ 146,570
Transfer fr CSLFRF Grant Workforce Expansion Reimbursement	62219056 33054 WFER	$ 1,028,430	$ -	$ 1,028,430
Total		**$ 1,669,339**	**$ -**	**$ 1,669,339**

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records to satisfy the requirements of the documents and agreements as it relates to the Federal Uniform Guidance, North Carolina General Statutes, federal regulations and any other applicable laws.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7. The Finance Officer is directed to report the financial status of the project to the U.S. Treasury and as requested by the Board of Directors.

Section 8. This Project Ordinance shall be entered in the minutes by the Clerk to the EMWD Board of Directors and within five days after adoption of this Ordinance, copies shall be filed with the finance officer, budget officer and Clerk to the EMWD Board of Directors.

Adopted this 19th day of May 2026.

Nick Picerno, Chairman
EMWD Board of Directors

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA