Moore County
Board of Commissioners

May 19, 2026 | 5:30 PM
Historic Courthouse
1 Courthouse Square
Carthage, NC 28327

MINUTES

BOARD MEMBERS 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.

INVOCATION
Pastor Connie Weaver of Culdee Presbyterian Church offered the invocation.

PLEDGE OF ALLEGIANCE
Commissioner Ritter led the Pledge of Allegiance.

Upon motion made by Chairman Picerno, seconded by Commissioner Ritter, the Board voted unanimously to move the Public Comment item to Item 1 on the Agenda.

1. **PUBLIC COMMENT PERIOD**
Public comments were offered by John Misiaszek, Heather McDougall, and John McDougall.

Chairman Picerno invited Senior Planner Danielle Orloff to the podium to respond to public comments regarding UDO language restricting accessory structure size offered by Heather and John McDougall. She confirmed that the McDougalls' situation was accurate, their property is in an RA zone with 10.5 acres, they are not enrolled in the present use value program, and the bona fide farm designation was not available to them at this time. County Attorney Misty Leland explained that properties qualifying for bona fide farm status under one of several state-qualified programs are exempt from both building code and zoning regulations, but this family did not currently meet those criteria. Chairman Picerno directed staff to bring forward a UDO amendment to address the accessory structure size restriction on non-farm rural properties, noting that this was likely an unintended consequence of the 2022 UDO rewrite.

Chairman Picerno offered comments on Senate Bill 1089, requiring the General Assembly to enact a property tax levy limit restricting how much annual revenue local governments can collect from property taxes. Tax Administrator Gary Briggs offered comments on how taxes are collected when they are unpaid. Commissioner Adams offered comments as well.

Chairman Picerno praised Pastor Weaver for her prayer this evening.

2. ADDITIONAL AGENDA

There were no additional agenda items.

Chairman Picerno asked whether any commissioner had a conflict of interest regarding agenda items the Board will address during this meeting, and none were identified.

3. CONSENT AGENDA

Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the consent agenda items below. *The budget amendments, Vass Phase II capital project ordinance revision 12, PFAS settlement capital project ordinance revision 4, pandemic recovery capital project ordinance revision 10 and budget amendment, local educational bonds capital project ordinance revision 38, Seven Lakes sewer capital project ordinance revision 4, and the school resource officers resolution are hereby incorporated and made a part of these minutes by attachment as Appendices A, B, C, D, E, F, and G.*

A. Board of Commissioners - Special Meeting Minutes, May 4, 2026

B. Board of Commissioners - Regular Meeting Minutes, May 5, 2026

C. Finance - Budget Amendments

D. Finance - Vass Phase II Sewer System Improvements – Revision 12

E. Finance - PFAS Settlement (Fund 414) Capital Project Ordinance - Revision #4

F. Finance - Pandemic Recovery Capital Projects Ordinance Fund 437 Revision 10

G. Finance - Bad Debt Write-Off

H. Finance - Local Educational Bonds - 2018 Bond Referendum – Revision 38

I. Finance - Seven Lakes Sewer Capital Project Ordinance – Revision 4

J. Property Management - Sole Source Form for Hoffman Building Technologies

K. Tax - Tax Releases/Refunds for the Month of April

L. Information Technology - Growing Rural Economies with Access to Technology Agreement (NC GREAT Grant) Spectrum Amendment 1

M. Administration - Moore County School Resource Officers Resolution

4. RECOGNITIONS

There were none.

5. **PRESENTATIONS**

A. Administration - Presentation of the FY 2026-2027 Recommended County of Moore Budget and Call for Public Hearing

County Manager Vest presented the FY 2026–2027 Recommended Budget for the County of Moore. He noted this was his fourteenth such presentation and that all previous budgets had been balanced, sound, and successful. The recommended budget includes 16 funds and is balanced at $252,500,377. *The budget presentation is hereby incorporated and made a part of these minutes by attachment as Appendix H.*

Commissioner Adams inquired about opioid settlement fund allocations, noting that fewer agencies appeared to be receiving funding compared to the prior year. Manager Vest acknowledged this and noted that the Boys and Girls Club had previously participated. He indicated that the board would hear more details on this from Health Director Matt Garner under New Business and confirmed that additional partners could be added as needs are identified. Commissioner Adams and Commissioner Ritter both emphasized the importance of expanding prevention-focused funding.

Upon motion made by Chairman Picerno, seconded by Commissioner Ritter, the Board voted unanimously to receive the FY 2026–2027 Recommended Budget as presented by the County Manager.

Upon motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted unanimously to call for a Public Hearing to be held on Tuesday, June 2, 2026, at 5:30 PM to receive public comment regarding the recommended budget for fiscal year 2026–2027 for the County of Moore.

6. **PUBLIC HEARINGS**

A. <u>Planning - Call to Public Hearing to consider an amendment to Unified Development Ordinance, Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table)</u>

Senior Planner Danielle Orloff presented a request to call a public hearing to amend Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table) of the Moore County Unified Development Ordinance (UDO), to allow Beauty/Barber Shop/ and Nail Salon to be permitted by right use in the Neighborhood Business (B-1) zoning district. Staff determined that this use category had been inadvertently omitted from the B-1 column during the 2022 UDO rewrite. The Planning Board voted 5-0 to find the amendment consistent with the Moore County Land Use Plan and 5-0 to recommend approval.

Upon motion made by Chairman Picerno, seconded by Commissioner Cook, the Board voted unanimously to call for a public hearing on June 2, 2026 for an amendment to the Moore County Unified Development Ordinance Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table) of the Moore County Unified Development Ordinance (UDO), to allow

Beauty/Barber Shop/ and Nail Salon to be a permitted by right use in the Neighborhood Business (B-1) zoning district.

B. Planning - Call to Public Hearing to consider Unified Development Ordinance Amendments to Chapter 6 (Table of Uses), to add Section 6.2.C.- (Accessory Uses and Structures, General Standards for all Secondary Uses and Structures, (Exemptions) and adjust numbering
Senior Planner Orloff presented a request to call for a public hearing to amend the Moore County Unified Development Ordinance Chapter 6 (Table of Uses), to add Section 6.2.C.- (Accessory Uses and Structures, General Standards for all Secondary Uses and Structures, (Exemptions) and adjust numbering. The Planning Board voted 4-1 that the amendment was inconsistent with the Land Use Plan but voted 5-0 to recommend approval with modified language specifying that the exemption applies to emergency services, EMS, fire, life safety, and public safety facilities.

Upon motion made by Commissioner Ritter, seconded by Commissioner Cook, the Board voted unanimously to call for a public hearing on June 2, 2026, for an amendment, to the Moore County Unified Development Ordinance, Chapter 6 (Table of Uses), to add Section 6.2.C.- (Accessory Uses and Structures, General Standards for all Secondary Uses and Structures, (Exemptions) and adjust numbering.

C. Planning - Call to Public Hearing to consider Unified Development Ordinance Amendments to Chapter 5 - Dimensional Standards, Section 5.1 (Table of Area and Setbacks) Table of Dimensional Requirements.
Senior Planner Orloff presented a request to call a public hearing to consider Unified Development Ordinance Amendments to Chapter 5 - Dimensional Standards, Section 5.1 (Table of Area and Setbacks) Table of Dimensional Requirements. This amendment would reduce accessory structure minimum front setbacks from 40 feet to 30 feet in all residential zoning districts, with the exception of the RA and RA-USB districts, which retain a 10-foot front setback. This amendment was identified as a necessary companion to a principal structure setback reduction approved at the prior meeting. The Planning Board voted 5-0 to find the amendment consistent with the Land Use Plan and 5-0 to recommend approval, with the modification to also retain the existing 10-foot setback for RA-USB.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Cook, the Board voted unanimously to call for a public hearing on June 2, 2026, for an amendment, to the Moore County Unified Development Ordinance, Chapter 5 - Dimensional Standards, Section 5.1 (Table of Area and Setbacks) Table of Dimensional Requirements, that reduces the accessory structure minimum front setbacks in all residential zoning districts from 40 ft to 30 ft, except for Rural Agricultural (RA).

7. **QUASI-JUDICIAL HEARINGS**
There were none.

8. **OLD BUSINESS**

There was none.

9. NEW BUSINESS

A. <u>Public Works - Deed of Dedication and Reimbursement Agreement for The Exchange Waterline Extension</u>

Public Works Director Brian Patnode presented a request for the board to accept the Deed of Dedication for The Exchange at Vass waterline extension and the request for reimbursement by the developer for a cost share of the waterline infrastructure.

The utilities' construction for The Exchange has been completed and is ready for operation and acceptance by the County. The developer extended a new 8-inch water main to the subdivision to provide fire protection. This will replace an aging cast-iron water line along US 1 Bus. Hwy, and will benefit the utility customers in the Town of Vass.

The owner/developer of The Exchange at Vass, CSS Investments LLC, has submitted a reimbursement request for $124,650, which is 50% of the cost of the waterline construction. This was based on the provisions of Section II.C.1.A of the Water and Wastewater Systems Development Ordinance.

Upon motion made by Chairman Picerno, seconded by Commissioner Ritter, the Board voted unanimously to accept the Deed of Dedication for the Exchange at Vass waterline extension.

Upon motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the reimbursement of the project with CSS Investments for 50% of the total construction costs and authorize the Chairman to sign the agreement.

B. <u>Public Works - System Development Fee (SDF) Capital Reserve Fund for Public Utilities and Water Pollution Control Plant</u>

Mr. Patnode presented a request for the Board to approve the resolutions for System Development Fees for both the Moore County Public Utilities and the Water Pollution Control Plant. As required by North Carolina General Statute 162A, Article 8, all system development fee proceeds are to be accounted for in a capital reserve fund. The County of Moore implemented the system development fees (SDF) for Public Utilities and the Water Pollution Control Plant at the start of fiscal year 2019. The fees collected for SDF are tracked monthly by water distribution, water supply/treatment, sewage collection, and sewage treatment. All SDF fees collected over the course of the year must be appropriated to the SDF Capital Reserve Fund to be used for debt payments or future capital projects. The Board of Commissioners will need to amend the SDF Capital Reserve Fund to authorize expenditures from the fund toward debt or capital projects.

All SDF collections will be put in the appropriate SDF Capital Reserve Fund for both Public Utilities and the Water Pollution Control Plant. These amounts will vary each year depending on the amount of new development in the County.

Upon motion made by Chairman Picerno, seconded by Commissioner Adams, the Board voted unanimously to approve the resolutions for

System Development Fees for both the Moore County Public Utilities and the Water Pollution Control Plant. *The resolutions are hereby incorporated and made a part of these minutes by attachment as Appendix I.*

C. Health - Opioid Settlement Funds Contracts and Spending Authorizations

Health Director Matt Garner presented a request for the board to enter into new contracts with existing partners for FY 2027 and to prepare the corresponding spending authorizations, which direct expenditures of Opioid Settlement Funds. The County continues to receive funding through the national opioid settlement agreements reached with pharmaceutical manufacturers, distributors, and retailers related to the opioid epidemic. These funds are intended to support evidence-based strategies that address opioid misuse, treatment, recovery, prevention, and related impacts within the community. In coordination with state guidance and local priorities, Moore County has partnered with community organizations and service providers to implement programs and services that align with approved opioid remediation uses. For FY 2027, the list of current opioid settlement partners will remain unchanged, allowing for continuity of services and ongoing support of established initiatives already serving county residents.

The recommended funding amounts for FY 2027 are the following:

	Strategy 3 Recovery Support	**Strategy 7 Naloxone Distr.**	**TOTAL**
First Health	$104,616	$29,600	$134,216
Samaritan Colony	$400,770		$400,770
Sandhills Adult & Teen Challenge	$210,000		$210,000
TOTAL Recommended Funding	**$715,386**	**$29,600**	**$744,986**

The county has received a total of $4,357,226.05 in Opioid Settlement Funds and $232,294.64 in interest for a grand total of $4,589,520.69 as of May 19, 2026. Opioid Settlement funds distributed since the start of the fund through 5/11/2026 are $1,169,027.76.

Fund 290, Opioid Settlement Funds, will increase by $744,986 ($134,216 for FirstHealth of the Carolinas, $400,770 for Samaritan Colony, and $210,000 for Sandhills Adult & Teen Challenge). The total funding request is $744,986. (The proposed FY27 budget contains $825,000 in Opioid Settlement appropriations.)

Mr. Garner noted that the Boys and Girls Club previously participated under Strategy 6 (early intervention/prevention), but they are not included in the Opioid Settlement Funding. A separate contract is being prepared to continue the Boys and Girls Club's Smart Moves and Junior Deputy programs outside of Opioid Settlement Funding and is included in the FY27 Budget.

Upon motion made by Commissioner Ritter, seconded by Vice Chairman Von Canon, *after discussion was had and Chairman Picerno requested further information on what the three organizations are doing and what these reimbursements are for before the June 2, 2026, meeting,* **the Board voted**

unanimously to authorize Health Director Matthew Garner to work in conjunction with Legal and Finance to move forward with preparing the following for consideration at the June 2, 2026 regular meeting of the Moore County Commissioners:

- **New contracts with the following partners: FirstHealth of the Carolinas, Inc. in the amount of $134,216, Samaritan Colony in the amount of $400,770, and Sandhills Adult & Teen Challenge in the amount of $210,000.**
- **Spending authorizations to direct expenditures of Opioid Settlement Funds for FirstHealth of the Carolinas, Inc., Samaritan Colony, and Sandhills Adult & Teen Challenge.**

10. APPOINTMENTS

A. Board of Commissioners - Appointment to the Local Emergency Planning Committee

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Cook, the Board voted unanimously to appoint David Jordan to the Local Emergency Planning Committee as the NCDOT County Maintenance Representative. His term will expire in June 2028.

11. ADDITIONAL AGENDA

There were no additional agenda items.

12. MANAGER'S REPORT

Manager Vest had nothing additional to report.

Commissioner Adams inquired about the letter received from the NC Department of Natural and Cultural Resources regarding the House in the Horseshoe's nomination to the National Register of Historic Places, which is scheduled for presentation to the NC National Register Advisory Committee on June 11, 2026. County Manager Vest will research when comments are due on this item, and if the Board is interested in commenting, a special meeting will be called to address it.

13. COMMISSIONERS' COMMENTS

Commissioner Ritter asked that all residents take time over the approaching Memorial Day weekend to remember the men and women who gave their lives in service to the country, as well as veterans and loved ones who have passed.

Vice Chairman Von Canon echoed Commissioner Ritter's sentiments. He expressed pride in the county's employees, commending their ability to deliver services.

Commissioner Adams thanked the Chairman and Commissioner Cook for leading the budget development process. He also noted the generosity of Moore County residents, referencing the Adult and Teen Challenge's recent fundraiser and the community's demonstrated commitment to addressing the opioid crisis.

Commissioner Cook commended the SRO program and the positive influence resource officers have on students. He praised the 911 Center staff for handling their calls professionally and congratulated the Tax Department on its diligent stewardship of public funds. Commissioner Cook concluded with an emotional appeal regarding veteran mental health, noting the recent loss of a fellow veteran and asking the community to keep veterans in their hearts and prayers.

Chairman Picerno also echoed all the commissioner's comments. He also acknowledged the productivity of the previous day's UDO special meeting with the Planning Board and thanked the McDougall family and other citizens for bringing UDO concerns to the Board's attention.

14. CLOSED SESSION

None was needed.

ADJOURNMENT

Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to adjourn the May 19, 2026, Regular Meeting of the Moore County Board of Commissioners at 6:59pm.

Chairman Nick Picerno

Clerk to the Board Jennifer Parks

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget
	Finance / JCPC - The Rise				
Revenue	10033006 30527	JCPC - The Rise	156,316	(20,000)	136,316
Expense	10035091 56346	Moore Buddies - The Rise	156,316	(20,000)	136,316

Approved this 19 day of May, 2026

Nick Picerno, Chairman
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
	Finance - Moore County Schools ADM/Lottery Fund				
Revenue	47043095 36838	Carthage New ES - Land	550,000	(25,856)	524,144
Expense	47062095 56512	Carthage New ES - Land	550,000	(25,856)	524,144

Approved this 19 day of May, 2026

Nick Picerno, Chairman
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
	Property Management - Insurance Reimbursement				
Revenue	10018000 36053	Insurance Proceeds	138,585	8,857	147,442
Expense	10047087 54250	Accident Repairs	171,085	8,857	179,942

Approved this 19 day of May, 2026

Nick Picerno, Chairman
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	1,143	175	1,318
Expense	10031000 52616	Program Costs	5,643	175	5,818

Approved this 19 day of May, 2026

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

110066

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget
	Public Safety - Insurance Reimbursement				
Revenue	20018000 36053	Insurance Reimbursements	70,600	1,000	71,600
Expense	20048011 53501	Equip Maintenance & Repairs	3,000	1,000	4,000

Approved this 19 day of May, 2026

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

110071

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget
	Fund 216 - Fire Debt Service				
Revenue	21618000 35331	Building Reimbursement	-	409,933	409,933
Expense	21656500 56345 CRAIN	Fire Debt Principal	48,490	325,716	374,206
Expense	21656500 56345	Fire Debt Principal	-	84,217	84,217

Approved this 19 day of May, 2026

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

110520

County of Moore
Vass Phase II Sewer System Improvements (Fund 411)
Capital Project Ordinance – Revision 12

Journal 110008

BE IT ORDAINED by the Board of Commissioners, 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 Vass Phase II Sewer System Improvements will include sewer service to the unsewered portion of the Town of Vass.

Section 2. The officers and staff of this unit are hereby directed to proceed with the project within the terms of any bond documents and the budget contained herein.

Section 3. The following amounts are appropriated for the Vass Phase II Sewer System Improvements:

	GL Account	Budget	Incr./Decr.	Revised Budget
Construction	41141055 55806	$ 9,883,692	$ -	$ 9,883,692
Contingency	41141055 55807	$ 676,604	$ (22,956)	$ 653,648
Engineering & Inspection	41141055 55810	$ 831,355	$ -	$ 831,355
USDA Application	41141055 55993	$ -	$ -	$ -
Land & Rights	41141055 55700	$ 8,029	$ -	$ 8,029
Interest for Interim Financing	41141055 55994	$ 447,710	$ -	$ 447,710
Legal Services - Bond Counsel	41141055 55835	$ 45,900	$ -	$ 45,900
Administrative Costs	41141055 55997	$ 8,512	$ -	$ 8,512
Transfer to Public Utilities Reserve Fund	41141056 59970	$ 362,418	$ -	$ 362,418
Environmental - Wetland Mitigation	41141055 55705	$ 48,000	$ 22,956	$ 70,956
Bond Anticipation Note Principal Payment	41137040 57300	$ 3,430,000	$ -	$ 3,430,000
Bond Anticipation Note Principal Pymt II (Subsequent Fund)	41137040 57302	$ 1,227,000	$ -	$ 1,227,000
Bond Anticipation Note Principal Pymt III (Subsequent Fund)	41137040 57303	$ 756,000	$ -	$ 756,000
Total		**$ 17,725,220**	$ -	**$ 17,725,220**

Section 4. The following revenues are anticipated to be available to complete the Vass Phase II Sewer System Improvements:

	GL Account	Budget	Incr./Decr.	Revised Budget
USDA Revenue Bond	41118000 36999	$ 3,430,000	$ -	$ 3,430,000
Transfer from Public Utilities	41119056 32968	$ -	$ -	$ -
Tap Fees	41124000 36019	$ 10,432	$ -	$ 10,432
USDA Grant	41142000 36021	$ 1,414,000	$ -	$ 1,414,000
Transfer fr Public Utilities Capital Reserve Fund	41119056 38503	$ 362,418	$ -	$ 362,418
USDA Subsequent Revenue Bond	41119000 36941	$ 1,227,000	$ -	$ 1,227,000
USDA Subsequent Grant	41142000 36942	$ 1,926,000	$ -	$ 1,926,000
Contribution Pump Station Upgrade	41118000 36721	$ 19,400	$ -	$ 19,400
CDBG Contribution from Vass	41118000 36944	$ 36,970		$ 36,970
Vass Contribution	41118000 36943	$ 125,000	$ -	$ 125,000
Bond Anticipation Note Proceeds	41119000 36016	$ 3,430,000	$ -	$ 3,430,000
Bond Anticipation Note Proceeds II (Subsequent Fund)	41119000 36017	$ 1,227,000	$ -	$ 1,227,000
USDA Subsequent Revenue Bond II	41119000 36945	$ 756,000	$ -	$ 756,000
USDA Subsequent Grant II	41142000 36946	$ 3,005,000	$ -	$ 3,005,000
Bond Anticipation Note Proceeds III (Subsequent Fund)	41119000 36126	$ 756,000	$ -	$ 756,000
Total		**$ 17,725,220**	**$ -**	**$ 17,725,220**

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 Trustee, documents and agreements as it relates to the bond, 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, as requested by the Board of Commissioners.

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

Adopted this 19th day of May 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

County of Moore
PFAS Settlement (Fund 414)
Capital Project Ordinance – Revision 4

Journal 110009

BE IT ORDAINED by the Board of Commissioners, County of Moore, North Carolina, pursuant to North Carolina General Statute § 159-13.2, the following project ordinance is hereby adopted as follows:

Section 1. The project authorized is the PFAS Settlement Capital Project.

Section 2. The officers and staff of this unit are hereby directed to proceed with the project within the budget contained herein.

Section 3. The following amounts are appropriated for the PFAS Settlement Capital Project Ordinance:

	GL Account	Budget	Incr./Decr.	Revised Budget
Available to be Transferred	41441056 59914	$ 172,485	$ -	$ 172,485
Mitigation Efforts	41441055 55877	$ 325,886	$ 101,898	$ 427,784
Total		**$ 498,371**	**$ 101,898**	**$ 600,269**

Section 4. The following revenues are anticipated to be available for the PFAS Settlement Capital Project Ordinance:

	GL Account	Budget	Incr./Decr.	Revised Budget
Transfer from Public Utilities	41419056 32968	$ 121,495	$ -	$ 121,495
PFAS Settlement Payments	41418000 36951	$ 376,876	$ 101,898	$ 478,774
			$ -	$ -
Total		**$ 498,371**	**$ 101,898**	**$ 600,269**

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records to satisfy the requirements of 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, as requested by the Board of Commissioners.

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

Adopted this 19th day of May 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

County of Moore
Pandemic Recovery Capital Projects Ordinance (Fund 437)
Revision 10

Journal 110007

BE IT ORDAINED by the Board of Commissioners, County of Moore, North Carolina, pursuant to North Carolina General Statute § 159-13.2, the following project ordinance is hereby adopted as follows:

Section 1. The project authorized is to provide capital project needs to the Sheriff and EMS Departments. This allocation to this capital project fund enabled through salary reimbursement from funding from the American Rescue Plan Act (ARPA).

Section 2. The officers and staff of this unit are hereby directed to proceed with the project within the budget contained herein.

Section 3. The following amounts are appropriated for the Pandemic Recovery Capital Projects Ordinance:

	GL Account	Budget	Incr./Decr.	Revised Budget
Sheriff Vehicles	43712055 55020	$ 4,227,170	$ -	$ 4,227,170
Sheriff Vehicle Equipment	43712055 55021	$ 680,000	$ -	$ 680,000
EMS Ambulance Purchases	43712055 55022	$ 3,051,978	$ -	$ 3,051,978
EMS Pinehurst Renovation	43712055 55023	$ 16,000	$ -	$ 16,000
EMS Defibrillators	43712055 55024	$ 602,005	$ -	$ 602,005
Station X	43712055 55025	$ 269,795	$ -	$ 269,795
Narrow Band Radio Replacement Project	43712055 55026	$ 1,081,087	$ -	$ 1,081,087
Parks & Recreation Project	43712055 55028	$ 300,000	$ -	$ 300,000
Other Projects	43712055 55027	$ 505,746	$ (73,768)	$ 431,978
Habitat for Humanity	43712055 55030	$ 100,000	$ -	$ 100,000
Transfer to General Fund	43712056 59911	$ 200,000	$ -	$ 200,000
Property Management Vehicles	43712055 55041	$ 100,000	$ -	$ 100,000
Transfer to Pinehurst EMS Renovations Cap Project	43712056 59987	$ 434,000	$ -	$ 434,000
Transfer to Station X Capital Project Fund	43712056 59988	$ 180,285	$ -	$ 180,285
Transfer to Multi-year Grant Fund	43712056 59910	$ -	$ 73,768	$ 73,768
Total		**$ 11,748,066**	**$ -**	**$ 11,748,066**

Section 4. The following revenues are anticipated to be available for the Pandemic Recovery Capital Projects Ordinance:

	GL Account	Budget	Incr./Decr.	Revised Budget
Transfer from General Fund	43719056 32955	$ 6,896,017	$ -	$ 6,896,017
Transfer from EMS	43719056 32989	$ 4,103,983	$ -	$ 4,103,983
Interest Earned	43718000 30450	$ 600,000	$ -	$ 600,000
Transfer fr EMS Narrow Banding Project	43719056 38507	$ 83,956	$ -	$ 83,956
Insurance Reimbursement	43718000 36053	$ 64,110	$ -	$ 64,110
Total		**$ 11,748,066**	**$ -**	**$ 11,748,066**

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records to satisfy the requirements of 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, as requested by the Board of Commissioners.

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

Adopted this 19th day of May 2026.

Nick Picerno, Chairman
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
	Public Safety - Pandemic Recovery Capital Project				
Revenue	24019056 38513	Transfer from Pandemic Rec FD	-	73,768	73,768
Expense	24021010 54521	Non-Eligible Grant	-	73,768	73,768

Approved this 19 day of May, 2026

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

110006

County of Moore
Local Educational Bonds – 2018 Bond Referendum (Fund 482)
Project Ordinance – Revision #38

Journal 110175

BE IT ORDAINED by the Board of Commissioners, County of Moore, North Carolina, pursuant to North Carolina General Statute § 159-13.2, the following project ordinance is hereby adopted as follows:

Section 1. The capital project authorized is to provide funds for acquiring and constructing New Elementary Schools and improving, expanding and renovating other public school facilities; also will provide funds, for acquiring, constructing, improving, expanding, renovating and equipping community college facilities, including Nursing Education Facilities.

Section 2. The officers and staff of this unit are hereby directed to proceed with the project within the budget contained herein.

Section 3. The following amounts are appropriated for the Local Educational Bonds – 2018 Bond Referendum Capital Project Ordinance:

New Southern Pines Elementary School:

	GL Account	Budget	Incr./Decr.	Revised Budget
Architect	48263396 55805	$ 1,770,000	$ -	$ 1,770,000
Construction	48263396 55806	$ 31,183,483	$ -	$ 31,183,483
FF&E	48263396 56292	$ 2,306,540	$ -	$ 2,306,540
Cost of Issuance	48263396 57559	$ 259,923	$ -	$ 259,923
Transfer to Capital Res for Govt Project	48263356 59935	$ 2,901,361	$ -	$ 2,901,361
2019 SP GO BD Premium	48263396 57561	$ -	$ -	$ -
Modernization EL Gym Project MEGYM	48263396 57561 MEGYM	$ 3,474,273	$ -	$ 3,474,273
Transfer to General Fund Digital Equip	48263356 59911 DIGIT	$ 243,215	$ -	$ 243,215
Transfer to General Fund - Interest Debt	48263356 59911 INTDE	$ 150,000	$ -	$ 150,000
Arbitrage Rebate	48263396 55876	$ 140,581	$ 14,673	$ 155,254
UP Artifical Turf Field	48263396 57667	$ 424,381	$ -	$ 424,381
NM Other Athletic Improvements	48263396 57668	$ 446,158	$ -	$ 446,158
Transfer to General Fund-Debt Payment	48263356 59911 DEBT	$ 217,300	$ -	$ 217,300
Total		**$ 43,517,215**	**$ 14,673**	**$ 43,531,888**

New Pinehurst Elementary School:

	GL Account	Budget	Incr./Decr.	Revised Budget
Architect	48263596 55805	$ 2,453,000	$ -	$ 2,453,000
Pinehurst Modular Classrooms	48263596 55813	$ 2,400,000	$ -	$ 2,400,000
Construction	48263596 55806	$ 29,636,186	$ -	$ 29,636,186
FF&E	48263596 56292	$ 2,306,540	$ -	$ 2,306,540
Cost of Issuance	48263596 57559	$ 259,210	$ -	$ 259,210
Contingency	48263596 55807	$ 945,064	$ -	$ 945,064
GO Bond Premium	48263596 57562	$ -	$ -	$ -
Modernization EL Gym Project MEGYM	48263596 57562 MEGYM	$ 862,247	$ -	$ 862,247
District Wide Projects	48263596 57562 DWP	$ 3,046,303	$ -	$ 3,046,303
Transfer to Capital Res for Govt Project	48263596 59935	$ 4,853,000	$ -	$ 4,853,000
PHST Transfer to GF Digital Equip	48263596 59911 DIGIT	$ 132,078	$ -	$ 132,078
Arbitrage Rebate	48263596 55876	$ 418,238	$ -	$ 418,238
NM Other Athletic Improvements	48263596 57668	$ 153,842	$ -	$ 153,842
PES Transfer to General Fund - Interest Debt	48263556 59911 INTDE	$ 150,000	$ -	$ 150,000
Transfer to General Fund-Debt Payment	48263556 59911 DEBT	$ 1,330,496	$ -	$ 1,330,496
Pinecrest HS PAC Maint Costs	48263596 55895	$ 600,000	$ -	$ 600,000
Total		**$ 49,546,204**	**$ -**	**$ 49,546,204**

New Aberdeen Elementary School:

	GL Account	Budget	Incr./Decr.	Revised Budget
Construction	48263696 55806	$ 27,009,980	$ -	$ 27,009,980
Contingency	48263696 55807	$ -	$ -	$ -
Off-Site Sewer	48263696 56291	$ 450,000	$ -	$ 450,000
FF&E/Tech	48263696 56292	$ 1,859,669	$ -	$ 1,859,669
Testing & Inspection	48263696 56293	$ 93,270	$ -	$ 93,270
Cost of Issuance	48263696 57559	$ 274,042	$ -	$ 274,042
2018 Aberdeen GO BD Prem	48263696 57558	$ -	$ -	$ -
Modernization EL Gym Project MEGYM	48263696 57558 MEGYM	$ 353,726	$ -	$ 353,726
Carthage EL-HVAC Bld 7	48263696 57558 CHVAC	$ 47,582	$ -	$ 47,582
Elise MS-Buried boiler	48263696 57558 EBOIL	$ 32,000	$ -	$ 32,000
Vass LE-HVA Bld 5	48263696 57558 VHVAC	$ 28,500	$ -	$ 28,500
Carthage EL-Return piping	48263696 57558 CPIPE	$ 151,106	$ -	$ 151,106
Community L-Air handlers	48263696 57558 CLAIR	$ 326,322	$ -	$ 326,322
Sandhills FL-Heat pumps	48263696 57558 SHEPU	$ 120,225	$ -	$ 120,225
Carthage EL-Gym	48263696 57558 CEGYM	$ 27,105	$ -	$ 27,105
Carthage EL-Fire alarm	48263696 57558 CFALM	$ 87,000	$ -	$ 87,000
All schools-Classroom display syst	48263696 57558 ACLDI	$ 387,400	$ -	$ 387,400
Elise MS-Gym	48263696 57558 EMGYM	$ 68,917	$ -	$ 68,917
Union Pines-Furnace ROTC Bld	48263696 57558 UPFUR	$ 6,975	$ -	$ 6,975
Sandhills FL-Install foundation	48263696 57558 SFINS	$ 33,124	$ -	$ 33,124
Highfalls ES-sanitary lift station	48263696 57558 HFSLS	$ -	$ -	$ -
NMHS-sanitary lift station	48263696 57558 NMSLS	$ 252,538	$ -	$ 252,538
Union Pines-Water main pipes	48263696 57558 UPWAT	$ 236,817	$ -	$ 236,817
Transfer to General Fund Digital Equip	48263656 59911 DIGIT	$ 1,124,707	$ -	$ 1,124,707
Transfer to Southern Pines Construction	N/A	$ 1,560,208	$ -	$ 1,560,208
Transfer to General Fund - Interest Debt	48263656 59911 INTDE	$ 300,000	$ -	$ 300,000
UP Artificial Turf Field	48263696 57667	$ 175,619	$ -	$ 175,619
Transfer to General Fund-Debt Payment	48263656 59911 DEBT	$ 102,206	$ -	$ 102,206
Total		**$ 35,109,038**	**$ -**	**$ 35,109,038**

SCC Nursing Education Facilities:

	GL Account	Budget	Incr./Decr.	Revised Budget
Architect	48263797 55805	$ 1,506,830	$ -	$ 1,506,830
SCC Construction	48263797 55806	$ 15,132,773	$ -	$ 15,132,773
Cost of Issuance	48263797 57559	$ 353,500	$ -	$ 353,500
SCC Contingency	48263797 55807	$ -	$ -	$ -
SCC FF&E	48263797 56292	$ 1,803,217	$ -	$ 1,803,217
SSC Planning & Design	48263797 56318	$ 320,529	$ -	$ 320,529
SCC GO Bond Premium	48263797 57566	$ -	$ -	$ -
Arbitrage Rebate	48263797 55876	$ 235,125	$ -	$ 235,125
Phase I & II - Water Utility Improvements	48263797 57566 WUIMP	$ -	$ -	$ -
Meyer Hall Science Lab Renovations	48263797 57566 MEYER	$ 1,009,310	$ -	$ 1,009,310
Fire & Construction Education Center	48263797 57566 FIRCO	$ 1,100,000	$ -	$ 1,100,000
SCC Transfer to CR for GOV PROJ	48263756 59909	$ 1,600,000	$ -	$ 1,600,000
Transfer to General Fund-Debt Payment	48263756 59911 DEBT	$ 1,382,278	$ -	$ 1,382,278
Total		**$ 24,443,562**	$ -	**$ 24,443,562**

Section 4. The following revenues are anticipated to be available to complete the Local Educational Bonds – 2018 Bond Referendum Project Ordinance:

New Southern Pines Elementary School:

	GL Account	Budget	Incr./Decr.	Revised Budget
Transfer fr Capital Res for Govt Project	48219056 32995	$ 2,901,361	$ -	$ 2,901,361
2019 SP GO BD Proceeds	48219000 36931	$ 34,000,000	$ -	$ 34,000,000
2019 SP GO BD Premium	48218000 36932	$ 3,474,273		$ 3,474,273
SP Sales Tax Refund	48218000 32351	$ 453,876	$ -	$ 453,876
2019 SP GO BD Interest	48218000 36933	$ 1,127,497	$ 14,673	$ 1,142,170
Transfer from New Aberdeen Elementary	N/A	$ 1,560,208	$ -	$ 1,560,208
Total		**$ 43,517,215**	**$ 14,673**	**$ 43,531,888**

New Pinehurst Elementary School:

	GL Account	Budget	Incr./Decr.	Revised Budget
Transfer from Capital Res for Govt Project	48219056 32995	$ 4,853,000	$ -	$ 4,853,000
2019 PHST GO BD Proceeds	48219000 36934	$ 38,000,000	$ -	$ 38,000,000
2019 PHST GO BD Premium	48218000 36935	$ 4,712,988	$ -	$ 4,712,988
PHST Sales Tax Refund	48218000 32352	$ 778,604	$ -	$ 778,604
2019 PHST GO BD Interest	48218000 36936	$ 1,201,612	$ -	$ 1,201,612
Total		**$ 49,546,204**	$ -	**$ 49,546,204**

New Aberdeen Elementary School:

	GL Account	Budget	Incr./Decr.	Revised Budget
2018 Aberdeen GO BD Proceeds	48219000 36927	$ 31,000,000	$ -	$ 31,000,000
2018 Aberdeen GO BD Prem	48218000 36928	$ 2,472,281	$ -	$ 2,472,281
2018 Aberdeen GO Bond Int	48218000 36929	$ 1,058,382	$ -	$ 1,058,382
Aberdeen Elem Sales Tax Refund	48218000 32350	$ 578,375	$ -	$ 578,375
Total		**$ 35,109,038**	**$ -**	**$ 35,109,038**

SCC Nursing Education Facilities:

	GL Account	Budget	Incr./Decr.	Revised Budget
Transfer fr Capital Res for Govt Project	48219056 32995	$ 1,600,000	$ -	$ 1,600,000
SCC GO BD Proceeds	48218000 36937	$ 20,000,000	$ -	$ 20,000,000
SCC GO BD Premium	48218000 36938	$ 2,109,310	$ -	$ 2,109,310
SCC GO Bond Interest	48218000 36939	$ 734,252	$ -	$ 734,252
Total		**$ 24,443,562**	**$ -**	**$ 24,443,562**

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records to satisfy the requirements of 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, as requested by the Board of Commissioners.

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

Adopted this 19th day of May 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA

County of Moore
Seven Lakes Sewer (Fund 413)
Capital Project Ordinance Revision #4

Journal 110176

BE IT ORDAINED by the Board of Commissioners, County of Moore, North Carolina, pursuant to North Carolina General Statute § 159-13.2, the following project ordinance is hereby adopted as follows:

Section 1. The project authorized is the Seven Lakes Sewer Capital Project.

Section 2. The officers and staff of this unit are hereby directed to proceed with the project within the budget contained herein.

Section 3. The following amounts are appropriated for the Seven Lakes Sewer Capital Project Ordinance:

	GL Account	Budget	Incr./Decr.	Revised Budget
Admin Cost	41341055 55997	$ 225,000	$ -	$ 225,000
Engineering	41341055 55810	$ 1,418,912	$ 87,088	$ 1,506,000
Construction	41341055 55806	$ 10,068,680	$ -	$ 10,068,680
Contingency	41341055 55807	$ 225,000	$ (87,088)	$ 137,912
NC 211 Widening Water & Sewer Extension	41341055 55711	$ 2,975,320	$ -	$ 2,975,320
Transfer to Public Utilites	41341056 59908	$ 87,088	$ -	$ 87,088
Total		**$ 15,000,000**	**$ -**	**$ 15,000,000**

Section 4. The following revenues are anticipated to be available for the Seven Lakes Sewer Capital Project Ordinance:

	GL Account	Budget	Incr./Decr.	Revised Budget
Seven Lakes Sewer State Funding	41343000 36338	$ 15,000,000	$ -	$ 15,000,000
Total		**$ 15,000,000**	**$ -**	**$ 15,000,000**

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records to satisfy the requirements of 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, as requested by the Board of Commissioners.

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

Adopted this 19th day of May 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA

A RESOLUTION BY THE MOORE COUNTY BOARD OF COMMISSIONERS REGARDING CERTAIN BENEFITS FOR SCHOOL RESOURCE OFFICERS TRANSFERRING FROM MOORE COUNTY SCHOOLS TO THE COUNTY OF MOORE OFFICE OF THE SHERIFF EFFECTIVE JANUARY 1, 2027

WHEREAS, beginning January 1, 2027, all School Resource Officers (SROs) will work for the Moore County Office of the Sheriff and will no longer fall under the authority of the Moore County Board of Education; and

WHEREAS, because SROs will serve as employees of the Sheriff and operate under the same professional standards, supervision, and public safety responsibilities as other personnel employed with the Sheriff's Office, it is reasonable and equitable that the SROs transferring from the Moore County Board of Education's jurisdiction to the Sheriff's jurisdiction receive the same benefits afforded to other officers under the Sheriff's authority; and

WHEREAS, all SROs transferring from Moore County Schools to the Sheriff's Office will be allowed to rollover up to 240 vacation hours from the Schools to the County; and

WHEREAS, the SROs will be eligible for longevity pay which is subject to annual approval by the Board of Commissioners during the adoption of the budget based on Moore County's policy. SROs will have their time credited according to the County longevity policy. (For example, if the SRO served two (2) years for the Schools, then the SRO would transfer two (2) years to the County that will go towards the longevity years.); and

WHEREAS, the SROs years of service at Moore County Schools will be recognized when calculating consecutive years of service as it relates to the retired employee health and dental coverage; thereafter, the Moore County policy for retiree premium calculation will be followed.

NOW, THEREFORE, BE IT RESOLVED, the Moore County Board of Commissioners approves the following: SRO's transferring from Moore County Schools to Moore County under the Sheriff's Authority shall be eligible for all of the following effective January 1, 2027:

- Rollover of up to 240 vacation hours from the Moore County Schools to the County
- Be given credit for time served as SRO for the Schools which can be used towards calculating time of service for longevity under the County's policy; and
- Be given years of service credit at Moore County Schools when calculating consecutive years of service as it relates to the retired employee health and dental coverage; thereafter, the Moore County policy for retiree premium calculation will be followed.

Adopted this 19th day of May, 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

ATTEST:

Jennifer Parks
Clerk to the Board

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

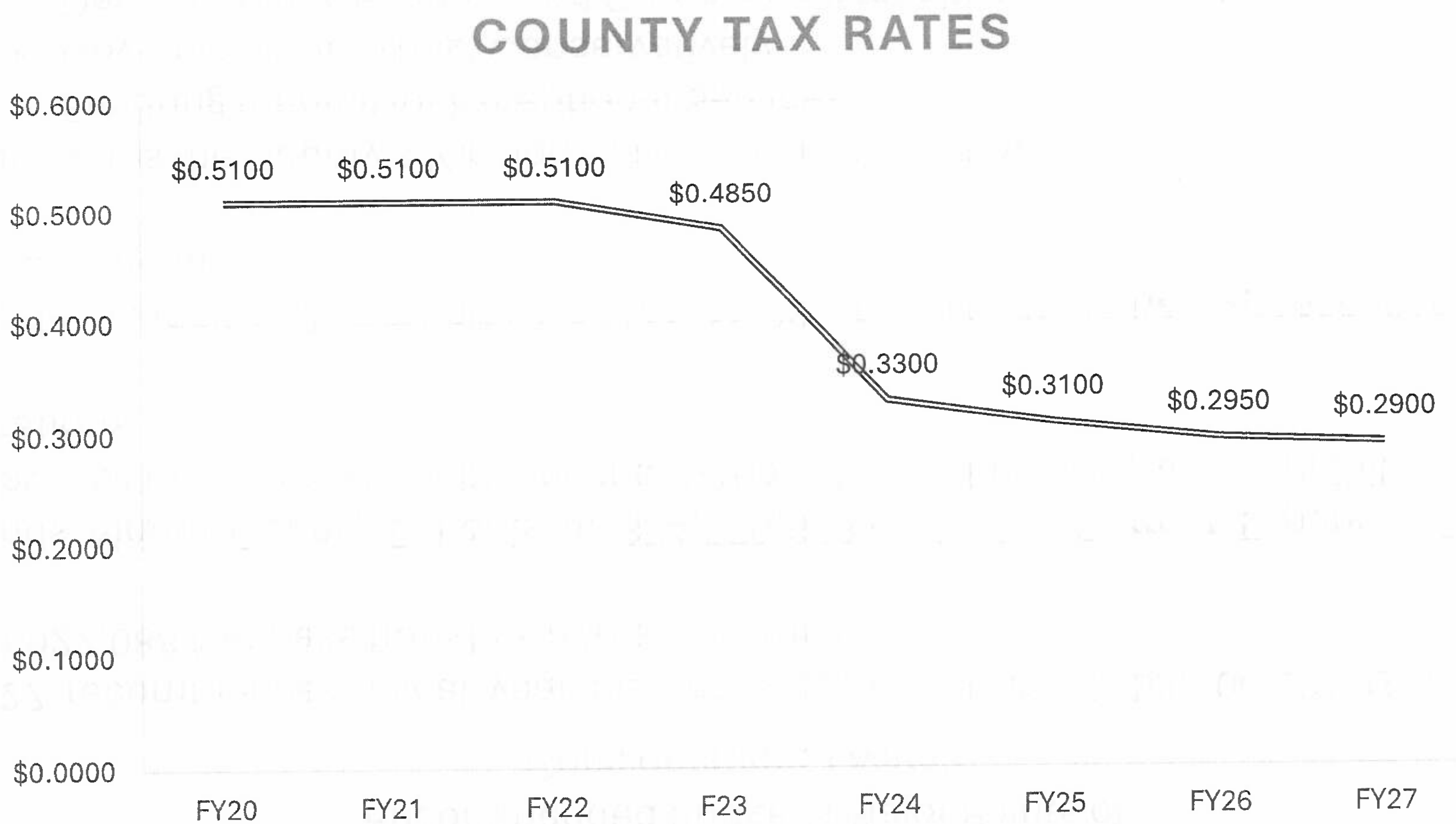
Tax Rate Comparisons to Revaluation Year's Revenue Neutral Rates

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: Overall

- 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 returns 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

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

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

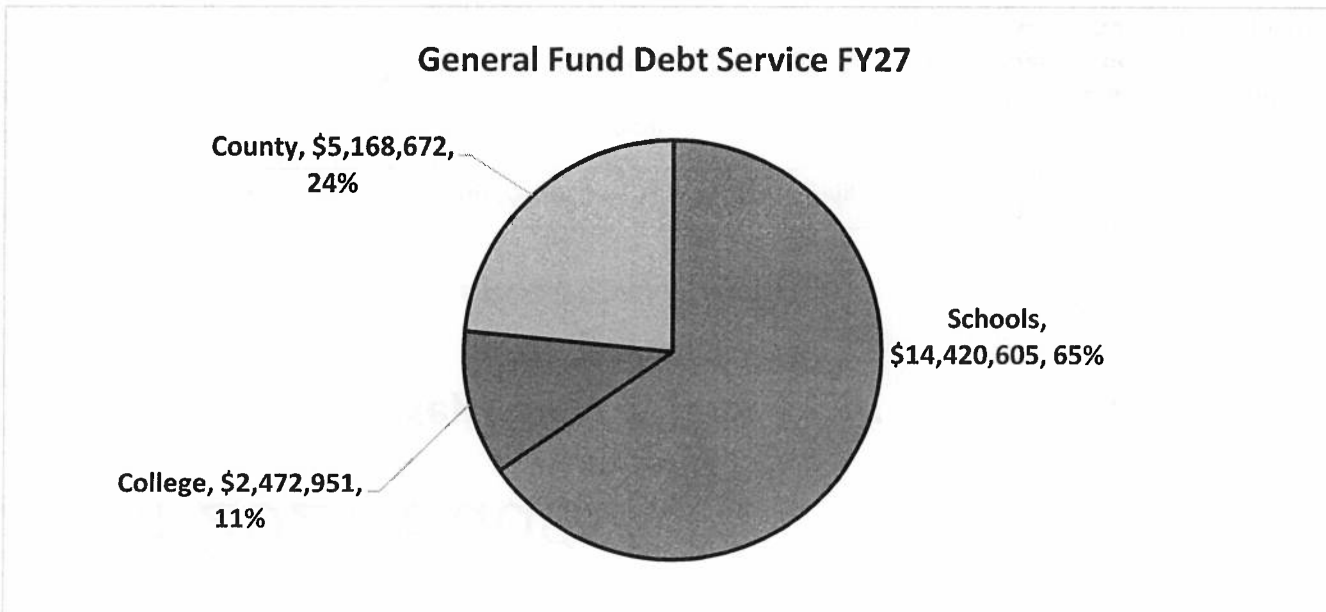
Fiscal Year 2027 Budget

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:

<u>Fund 210: E911</u>

- 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:

Fund 220: Soil and Water Conservation District

- 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

Fund 230: Moore County Transportation Services

- 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

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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:

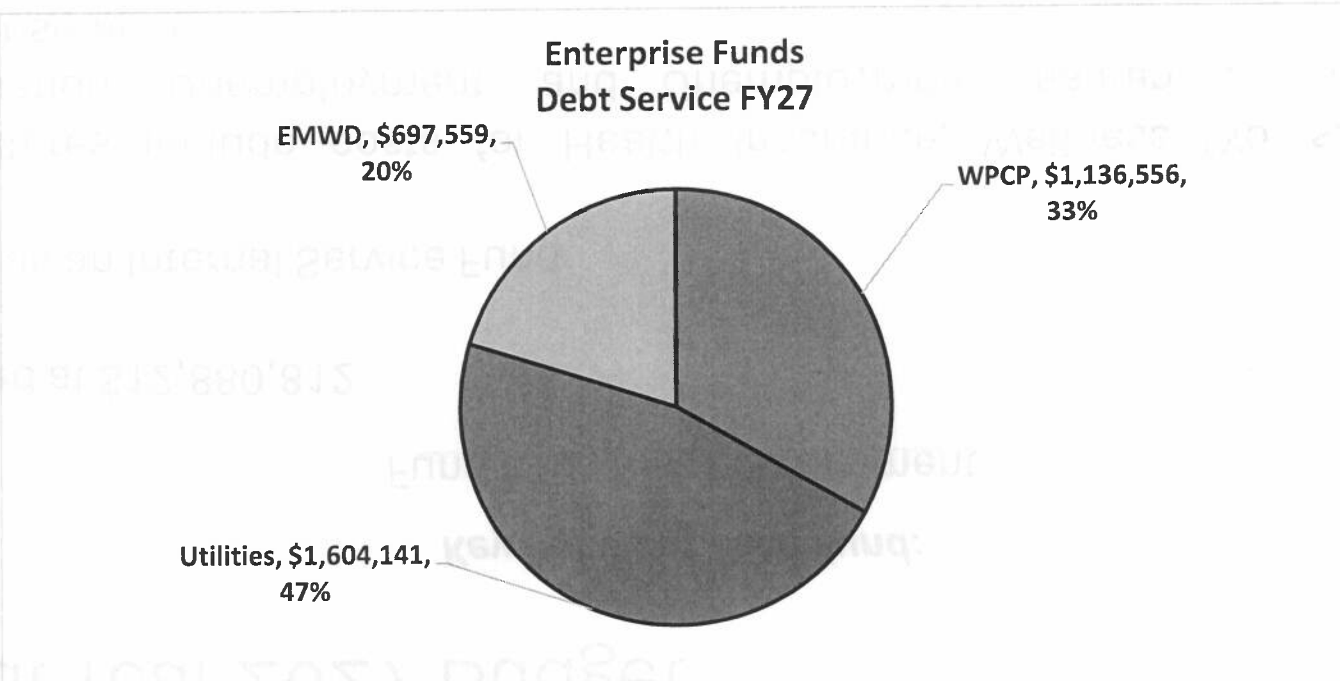
- Increases base rates for ¾" meter by 3.0%
- Increases per 1,000 Gal usage rates by 3.0%
- Changes to Connection Fees limited to Tap and Meter Set fees for ¾", 1", and 2" Domestic and Irrigation Connections

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

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Fiscal Year 2027 Budget
Fund 620: East Moore Water District

May 19, 2026

PRESENTED BY
J. Wayne Vest, County Manager

Fiscal Year 2027 Budget

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	$162,696,249	-$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)
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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.

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Fiscal Year 2027 Budget

Key Points of Each Fund: Enterprise Operations

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East Moore Water District	$3,862,000	$4,132,648	7.01%
Total	$29,070,750	$31,669,797	8.94%

Fee Schedule Recommendations

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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%
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Fiscal Year 2027 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY27

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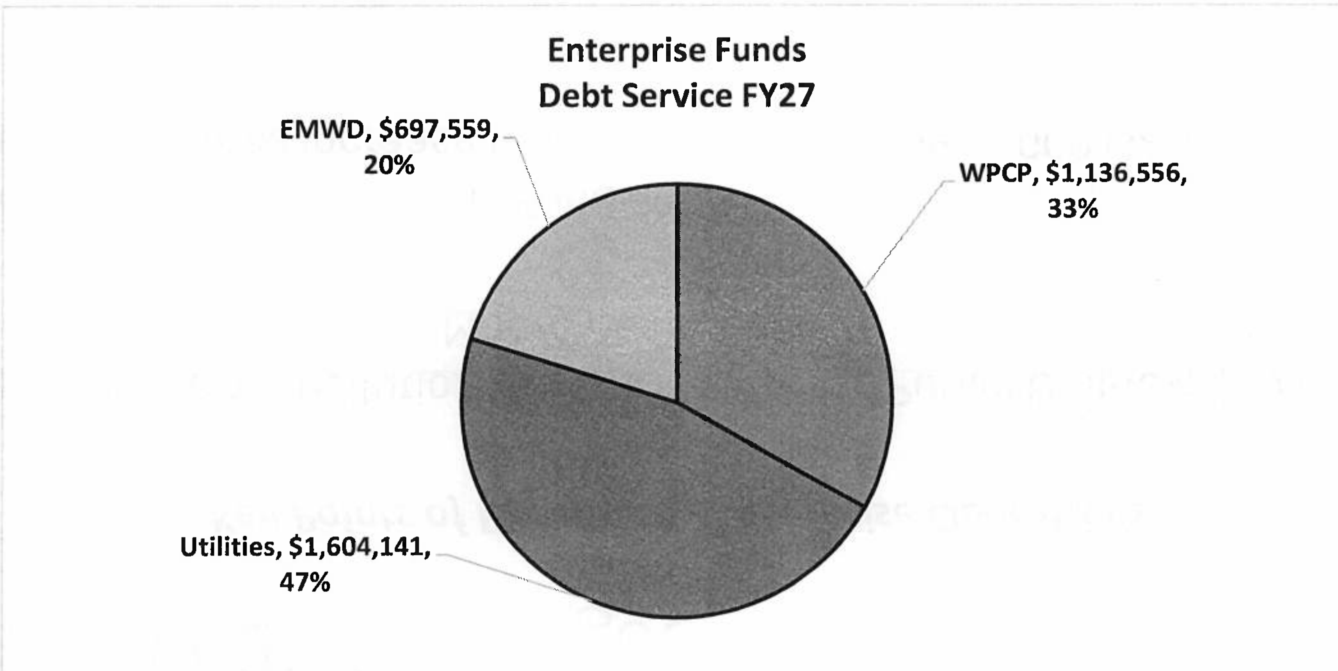

Fiscal Year 2027 Budget

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

RESOLUTION AUTHORIZING THE ESTABLISHMENT OF A SYSTEM DEVELOPMENT FEE (SDF) CAPITAL RESERVE FUND FOR PUBLIC UTILITIES – Revision #7

WHEREAS, there is a need in the County of Moore to provide funds for future capital projects related to its water and wastewater system, and to make debt service payments on existing debt related to past capital projects for its water and wastewater system, and

WHEREAS, NCGS 159-18 authorizes the creation of a capital reserve fund, and

WHEREAS, NCGS 162A, Art. 8 requires that all system development fee proceeds be accounted for in a capital reserve fund,

NOW, THEREFORE, the Board of Commissioners of the County of Moore resolves that:

Section 1. The Board of Commissioners hereby creates a Capital Reserve Fund (CRF) for the purpose of funding the following capital projects related to the County's water and wastewater system:

Debt Repayment:

The County of Moore issued 2010 Limited Obligation Bonds for the Public Utilities in the amount of $8,590,000 with an interest rate of 2.5% to 5.0%. These LOB's were refunded in 2016 in the amount of $6,448,000 with an interest rate at 2.05%. The remaining principal balance on the 2010 Limited Obligation Bonds as of 6/30/19 was $385,000 and the remaining principal balance on the 2016 Limited Obligation Refunding Bonds as of 6/30/19 was $6,108,000. (The water distribution portion of this remaining debt is $1,762,497, the supply/treatment is $678,944 and the sewer collection is $4,051,560.)

In FY2020-2021 the County added the remaining amount of $780,000 for the Harnett County Capacity debt. The County also added the interest portion of the 2010 Limited Obligation Bonds as part of the SDF repayment. The remaining amount of interest expected for the LOB's was $765,531 as of 6/30/2020.

The FY2018-2019 appropriation from the actual SDF collections to the CRF for this purpose is $254,586. (The breakdown for water distribution is $81,607, water treatment/supply is $115,189 and sewer collection is $57,790.)

Expend the FY2018-2019 SDF of $254,586 toward debt payments in FY2019-2020. $92,000.00 was used toward debt payments. ($24,973.00 for distribution, $57,406.98 for sewer collection and $9,620.02 for supply/treatment debt.) The remainder was carried forward to FY2020-2021 $162,586.00 ($56,634.00 distribution, $383.02 sewer collection, and $105,568.98 supply/treatment.

The FY2019-2020 appropriation from the actual SDF collections to the CRF for this purpose is $680,511.00. (The breakdown for water distribution is $199,145.75, $170,829.00 sewer collection and $310,536.25 supply/treatment.)

Expend the remaining FY2018-2019 $162,586.00 and a portion of the FY2019-2020 SDF of $592,030.82 toward debt payments in FY2020-2021. Distribution amount is $167,299.56 ($133,822.71principal + $33,476.85 interest). Collection amount is $171,212.02 which is all principal. Supply/Treatment amount is $416,105.23 ($26,105.23 principal + $390,000 Harnett Capacity). Remaining SDF to carryover to FY2021-2022 is $88,480.18 for distribution. Remaining principal and interest payments not covered by SDF in FY2020-2021 $251,711.18 ($213,369.79 collection and $38,341.39 supply/treatment.

The FY2020-2021 appropriations from the actual SDF collections to the CRF for this purpose is $526,733 (The breakdown for water distribution is $157,043.64, $135,143.00 sewer collection and $234,546.36 supply/treatment).

Expend the remaining FY2019-2020 $88,480.18 and a portion of the FY2020-2021 SDF of $448,751.42 toward debt payments in FY2021-2022 Distribution amount is $167,542.24 ($136,808.62 principal + interest $30,733.62). Collection amount is $135,143.00 which is all principal. Supply/Treatment amount is $234,546.36 ($234,546.36 for Harnett Capacity). Remaining SDF to carryover to FY2021-2022 is $77,981.58 for distribution. Remaining principal and interest payments not covered by SDF in FY2021-2022 $469,990.40($249,996.66 collection and $219,993.74 supply/treatment.

The FY2021-2022 appropriations from the actual SDF collections to the CRF for this purpose is $509,167 (The breakdown for water distribution is $111,214.38, $117,697.00 sewer collection and $280,255.62 supply/treatment).

Expend the remaining FY2020-2021 $77,981.58 and a portion of the FY2021-2022 SDF of $270,920.53 toward debt payments in FY2022-2023 Distribution amount is $166,908.96 ($138,980.18 principal + interest $27,928.78). Collection amount is $117,697.00 which is all principal. Supply/Treatment amount is $64,296.15 ($53,537.51 principal + interest $10,758.64). Remaining SDF to carryover to FY2022-2023 is $22,287.00 for distribution and $215,959.47 for Supply/Treatment. Remaining principal and interest payments not covered by SDF in FY2022-2023 $265,986.89 (collection).

The FY2022-2023 appropriations from the actual SDF collections to the CRF for this purpose is $453,249.37 (The breakdown for water distribution is $117,353.60, $34,719.37 sewer collection and $301,176.40 supply/treatment).

Expend the remaining FY2021-2022 $238,246.47 and a portion of the FY2022-2023 SDF of $253.27 toward debt payments in FY2023-2024. Distribution amount is $139,640.60 which is all principal. Collection amount is $34,719.37 which is all principal. Supply/Treatment amount is $64,139.77 ($54,478.60 principal + interest $9,661.17). Remaining SDF to carryover to FY2023-2024 is $452,996.10 for Supply/Treatment. Remaining principal and interest payments not covered by SDF in FY2023-2024 $26,862.41 (Distribution) and $348,031.35 (collection).

The FY2023-2024 appropriations from the actual SDF collections to the CRF for this purpose is $668,935.26 (The breakdown for water distribution is $169,383.40, $46,347.26 sewer collection and $453,204.60 supply/treatment).

Expend a portion of the remaining FY2022-2023 SDF $277,862.20 toward debt payments in FY2024-2025. Distribution amount is $167,132.63 ($144,951.99 principal + Interest $22,180.64). Collection amount is $46,347.26 which is all principal. Supply/Treatment amount is $64,382.31 ($55,837.96 principal + interest $8,544.36). Remaining SDF to carryover to FY2024-2025 is $841,818.39 for Supply/Treatment and $2,250.77 for Distribution. Remaining principal and interest payments not covered by SDF in FY2024-2025 $337,850.80 (collection).

The FY2024-2025 appropriations from the actual SDF collections to the CRF for this purpose is $715,599.72 (The breakdown for water distribution is $193,779.04, $50,160.72 sewer collection and $471,659.96 supply/treatment).

Expend a portion of the remaining FY2023-2024 SDF $282,071.60 toward debt payments in FY2025-2026. Distribution amount is $167,418.46 ($148,209.34 principal + Interest $19,209.12). Collection amount is $50,160.72 which is all principal. Supply/Treatment amount is $64,492.42 ($57,092.74 principal + interest $7,399.68). Remaining SDF to carryover to FY2025-2026 is $1,248,985.93 for Supply/Treatment and $28,611.35 for Distribution. Remaining principal and interest payments not covered by SDF in FY2025-2026 $334,694.40 (collection).

The FY2025-2026 appropriations from the estimated SDF collections to the CRF for this purpose is $520,000 ($400,000 from public Utilities and $120,000 from EMWD). This number will be amended once the final SDF revenues are collected for FY2025-2026.

Section 2. This CRF shall remain effective until all the above-listed projects, and any projects added in the future, are completed. The CRF may be amended by the Board of Commissioners as needed to add additional appropriations, modify or eliminate existing capital project, and/or any new capital projects.

Section 3. This Resolution shall become effective and binding upon its adoption.
First adopted the 4th day of June 2019, revision No. 1 adopted the 20th day of August 2019, revision No. 2 adopted the 5th day of January 2021, revision No. 3 adopted the 18th day of January 2022, revision No. 4 adopted the 6th of June 2023, revision No. 5 adopted the 2nd day of April 2024, revision No. 6 adopted the 20th of May 2025 and revision No. 7 adopted the 19 day of May 2026 by the Moore County Board of Commissioners.

COUNTY OF MOORE

Nick Picerno, Chair
Moore County Board of Commissioners

ATTEST:

Jennifer Parks
Clerk to the Board

RESOLUTION AUTHORIZING THE ESTABLISHMENT OF A SYSTEM DEVELOPMENT FEE (SDF) CAPITAL RESERVE FUND FOR WATER POLLUTION CONTROL PLANT – Revision #7

WHEREAS, there is a need in the County of Moore to provide funds for future capital projects related to its wastewater system, and to make debt service payments on existing debt related to past capital projects for its wastewater system, and

WHEREAS, NCGS 159-18 authorizes the creation of a capital reserve fund, and

WHEREAS, NCGS 162A, Art. 8 requires that all system development fee proceeds be accounted for in a capital reserve fund,

NOW, THEREFORE, the Board of Commissioners of the County of Moore resolves that:

Section 1. The Board of Commissioners hereby creates a Capital Reserve Fund for the purpose of funding the following capital projects related to the County's wastewater system:

Debt Repayment: In FY2013, the County of Moore was approved for a loan of $20,000,000 from the North Carolina Water Pollution Control Revolving Fund. The funds were utilized for the expansion and upgrade of the Water Pollution Control Plant. The loan is payable to the Department of Environmental Quality – Division of Water Quality. The outstanding debt as of 6/30/19 was $14,000,000. The interest rate is 2.22 percent per annum. In June 2021, the County issued Limited Obligation Bonds, Series 2021. A portion of these bonds were used to refund the 2013 SRF. The balance of the 2021 Limited Obligation Bonds (2013 SRF) was $9,795,000 with a true interest cost of 1.027% as of 6/30/2021.

The FY2018-2019 appropriation from the actual SDF collected on behalf of the Water Pollution Control Plant to the CRF for SDF proceeds for this purpose is $42,892.

Expend FY2018-2019 SDF of $42,892 toward debt payments in FY2019-2020.

The FY2019-2020 appropriation from the actual SDF collections on behalf of the Water Pollution Control Plant to the CRF for SDF proceeds for this purpose is $126,774.

Expend FY2019-2020 SDF of $126,774 toward debt payments in FY2020-2021.

The FY2020-2021 appropriation from the actual SDF collections on behalf of the Water Pollution Control Plant to the CRF for SDF proceeds for this purpose is $100,377.

Expend the FY2020-2021 SDF of $100,377 toward the debt payments in FY2021-2022.

The FY2021-2022 appropriation from the actual SDF collections on behalf of the Water Pollution Control Plant to the CRF for SDF proceeds for this purpose is $89,047.

Expend the FY2021-2022 SDF of $89,047 toward the debt payments in FY2022-2023.

The FY2022-2023 appropriation from the actual SDF collections on behalf of the Water Pollution Control Plant to the CRF for SDF proceeds for this purpose is $199,233.

Expend the FY2022-2023 SDF of $199,233 toward the debt payments in FY2023-2024.

The FY2023-2024 appropriation from the actual SDF collections on behalf of the Water Pollution Control Plant to the CRF for SDF proceeds for this purpose is $272,290.

Expend the FY2023-2024 SDF of $272,290 toward the debt payments in FY2024-2025.

The FY2024-2025 appropriation from the actual SDF collections on behalf of the Water Pollution Control Plant to the CRF for SDF proceeds for this purpose is $378,998.

Expend the FY2024-2025 SDF of $378,998 toward the debt payments in FY2025-2026.

The FY2025-2026 appropriation from the estimated SDF collections on behalf of the Water Pollution Control Plant to the CRF for SDF proceeds for this purpose is $210,000.

Section 2. This CRF shall remain effective until all the above-listed projects, and any projects added in the future, are completed. The CRF may be amended by the Board of Commissioners as needed to add additional appropriations, modify, or eliminate existing capital projects, and/or add new capital projects.

Section 3. This Resolution shall become effective and binding upon its adoption.
First adopted the 4th day of June 2019, revision No. 1 adopted the 20th day of August 2019, revision No. 2 adopted the 5th day of January 2021, revision No.3 adopted the 18th day of January 2022, revision No. 4 adopted the 6th of June 2023, revision No. 5 adopted the 2nd day of April 2024, revision No. 6 adopted the 20th of May 2025 and revision No. 7 adopted the 19 day of May 2026 by the Moore County Board of Commissioners.

COUNTY OF MOORE

Nick Picerno, Chair
Moore County Board of Commissioners

ATTEST:

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA