Moore County
Board of Commissioners

June 4, 2026 | 10:00 AM
Historic Courthouse
1 Courthouse Square
Carthage, NC 28327

SPECIAL MEETING MINUTES

BOARD MEMBERSMinutes PRESENT
Chairman Nick Picerno, Vice Chairman Jim Von Canon, John Ritter, and Tom Adams

BOARD MEMBERS ABSENT
Kurt Cook

CALL TO ORDER
Chairman Picerno called the meeting to order.

INVOCATION
County Manager Wayne Vest offered the invocation.

PLEDGE OF ALLEGIANCE
Commissioner Ritter led the Pledge of Allegiance.

1. **ITEMS OF BUSINESS:**

A. Administration - Adopt the FY 2026-2027 Moore County Budget Ordinance
County Manager Vest presented a request that the Moore County Board of Commissioners make a motion to adopt the FY 2026-2027 Budget Ordinance for the County of Moore, including the Fire Protection Service Districts and all Fee Schedules effective July 1, 2026.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Ritter, the Board voted unanimously to adopt the Fiscal Year 2026-2027 County of Moore Budget Ordinance, including the Fire Protection Service Districts and all fee schedules, effective July 1, 2026. *The budget ordinance is hereby incorporated and made a part of these minutes by attachment as Appendix A.*

B. Administration - Position Classification and Pay Plan for Moore County
Assistant County Manager/Human Resources Director Dawn Gilbert presented a request for the Moore County Board of Commissioners to adopt the Position Classification and Pay Plan for Moore County effective July 1, 2026.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Adams, the Board voted unanimously to adopt the Position Classification and Pay Plan for Moore County effective July 1, 2026.

C. <u>Administration - NC Office of State Human Resources Salary Plan Reporting Form</u>
Assistant County Manager/Human Resources Director Dawn Gilbert presented a request for the Moore County Board of Commissioners to approve the Salary Plan Reporting Form from the NC Office of State Human Resources.

Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the NC Office of State Human Resources Salary Reporting Form for FY 2026/2027.

ADJOURNMENT

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Ritter, the Board voted unanimously to adjourn the June 4, 2026, Special Meeting of the Moore County Board of Commissioners at 10:05am.

Chairman Nick Picerno

Clerk to the Board Jennifer Parks

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

COUNTY OF MOORE

BUDGET ORDINANCE

FY 2026/2027

Final

BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2026-2027.

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

WHEREAS the Moore County Board of Commissioners, following a public hearing as required by law, has considered the proposed annual budget for Moore County for the 2026-2027 Fiscal Year,

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY OF MOORE BOARD OF COMMISSIONERS THAT:

SECTION 1: GENERAL FUND REVENUE It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

GENERAL FUND 100 REVENUE

Revenues:	
Property Taxes	$68,563,708
Rental Vehicle Tax	$116,000
Sales Tax (Art 39, 40 and 42)	$32,677,062
Sales Tax (Article 46)	$5,903,888
Medicaid Hold Harmless	$5,502,547
Other Taxes	$11,000
ABC Revenues/Video Franchise Tax	$426,000
Interest income	$5,500,000
Transfer in from Fund 251 CR for Debt Service MCS	$2,000,000
Transfer In from Fund 254 SCC Debt Service	$271,497
Transfer in from Fund 253 SCC 6% Debt Service	$490,513
Transfer In from Court Fund 432 for Debt Service	$967,232
Transfer in from SCC Bond Fund 482	$1,382,278
Transfer In from Multi-Yr Grants Fund 240-Health	$72,884
Appropriated Restricted Fund Balance Permitting	$454,677
Departmental Revenues and Fees	$18,462,444
Child Support Enforcement	$851,323
Social Services	$7,096,287
Public Health	$844,706
Other Grants	$1,356,053
Aging/Senior Center	$957,676
Appropriated Fund Balance	$8,403,809
Appropriated Fund Balance-ROD Automation	$209,400
Appropriated Restricted Fund Balance -Tax Revaluation	$175,265
TOTAL REVENUES	**$162,696,249**

SECTION 2: GENERAL FUND APPROPRIATIONS The following amounts are appropriated to the General Fund 100 for the operation of the County of Moore government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the Chart of Accounts heretofore established for the County of Moore:

GENERAL FUND 100 APPROPRIATIONS

Expenditures

General Government

Governing Body	$253,676

Commissioner salary for the fiscal year is $17,203 per Commissioner. Travel Reimbursements will be paid pursuant to the IRS reimbursement rates as set forth in the Board of Commissioners Travel Expense or Reimbursement Policy and Procedure.

Administration	$1,359,374
Veteran's Treatment Court	$230,839
Human Resources	$792,150
Finance	$1,229,787
County Attorney	$1,260,392
Tax	$3,473,246
Board of Elections	$961,246

The Board of Elections Chair will receive $60/meeting. The other Election Board Members will receive $50/meeting.

Register of Deeds	$2,898,823
Information Technology/GIS	$3,564,892
Property Management	$7,982,143
TOTAL	$24,006,568

Public Safety

Sheriff	$14,248,696
Sheriff-Detention Center	$9,015,236
Sheriff-Animal Center	$1,378,141
Sheriff- School Resource Officers	$2,247,638
Day Reporting Center	$126,568
JCPC	$13,813
Emergency Management/E-911/Fire Marshal	$2,743,089
TOTAL	$29,773,181

Environmental and Community Development

Solid Waste	$8,694,694
Planning and Community Development	$829,596
Planning Code Enforcement	$1,661,677
Cooperative Extension Service	$390,628
Soil and Water Conservation Service	$259,510
TOTAL	$11,836,105

Human Services

Child Support Enforcement	$1,065,489
Veterans Services	$580,474
Aging/Senior Center	$2,207,235
Social Services	$12,682,113

Public Health	$5,596,918
TOTAL	$22,132,229

Cultural Development

Library	$1,076,197
Parks and Recreation	$1,134,603
TOTAL	$2,210,800

Education

Public School Current Expense	$39,500,018
Public School Capital	$800,000
Public Schools Debt Service-Principal	$10,927,860
Public School Debt Service-Interest	$3,492,745
Community College Current Expense	$6,068,446
Community College Debt Service-Principal	$1,983,141
Community College Debt Service-Interest	$489,810
TOTAL	$63,262,020

Non-Departmental	$4,306,674
TOTAL	$4,306,674

Transfers

Transfer to CR Fire Service Fund 258	$0.00
Transfer to CR for Solid Waste Fund 257	$0.00
TOTAL	$0.00

Debt Service – County P&I (excluding Education)	$5,168,672
TOTAL	$5,168,672
TOTAL EXPENDITURES	**$162,696,249**

SECTION 3: AD VALOREM TAX LEVY

A. There is hereby levied for Fiscal Year 2026-2027, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2026, at a rate of twenty-nine ($.290) cents per $100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act, Chapter 105 of the NC General Statutes, and other applicable laws.

B. There is hereby levied for Fiscal Year 2026-2027, a unified fire tax rate on all property having a situs in the Moore County Fire Protection Service District at a rate of eight and three-fourths ($.0875) cents per $100 dollars of assessed value of such property in Moore County which is attached to and made a part of this ordinance.

C. There is hereby levied for Fiscal Year 2026-2027, an Emergency Medical Service Advanced Life Support Tax on all property within such emergency service district, as listed for property taxes as of January 1, 2026, at a rate of four and one-fourth ($.0425) cents per $100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act found in Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the purpose of providing Emergency Medical Services.

D. Tax revaluation was last calculated during the Fiscal Year 2023-2024 budget, which reflected the results of the 2023 County-wide revaluation. As required by North Carolina General Statutes, the Revenue Neutral Tax Rate has been calculated and determined to be $0.3512 cents per $100 dollars of assessed valuation for County General Fund 100, $0.0290 for EMS Advanced Life Support Fund 200 and $0.0871 for the Rural Fire Protection Fund 215. The next tax revaluation and revenue neutral rates will be held with fiscal year 2027-2028 and reported with that year's budget ordinance.

SECTION 4: LEVY OF OTHER TAXES

There is hereby levied, all County Rental Vehicle Taxes as authorized by the NCGS, and other such taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

SECTION 5: AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS

A. AUTHORIZED TRANSFER OF APPROPRIATIONS

The Budget is adopted at the Fund level and the County Manager or Assistant County Manager(s), or his/her designee is hereby authorized to transfer appropriations between all County Funds under the conditions listed below:

1. The County Manager, Assistant County Manager(s), or his/her designee may transfer amounts by budget transfer between departments within a fund without limitation, but they shall be reported to the Board of Commissioners by the Finance Office.

2. The County Manager, Assistant County Manager(s), or his/her designee may transfer amounts by budget amendment between funds, and these budget amendments must be reported and approved by the Board of Commissioners in an itemized report.

3. The Finance Director or the Assistant Finance Director can approve budget transfers up to and including $10,000 within the same fund.

4. The Board of Commissioners will make the original year end assignments to the General Fund balances. The Board of Commissioners can delegate and authorize the County Manager/Budget Officer to make changes to the General Fund balance assignments before the year end audit is finalized.

B. **CONTRACTING LIMITATION**

1. Any appropriations for land and new buildings included in this ordinance may be obligated only after approval of the Board of Commissioners.

2. The County Manager, Assistant County Manager(s), or his/her designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to and including $100,000 for the following purposes:

   a. Initiate grant agreements to public and non-profit agencies,
   b. Leases of routine business equipment,
   c. Financing Agreements for purchases not including land or buildings:
   d. Consultant, professional, and/or maintenance service agreements,
   e. Purchase of apparatus, supplies, construction, repair work, and materials including where formal bids are not required by state law or county policies as long as the Board of Commissioners makes the bid award as required by law;
   f. Agreements for the acceptance of State and Federal grant funds.

3. The County Manager, Assistant County Manager(s), or his/her designee is authorized to obligate funds through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, included in this budget ordinance at any amount so long as the Board of Commissioners approves/authorizes by majority vote the County Manager, Assistant County Manager(s), or his/her designee signing said document.

4. The Finance Director, Assistant Finance Director, or his/her designee is authorized to accept and obligate funds through grant agreements included in this budget ordinance at any amount so long as the Board of Commissioners approves/authorizes by majority vote the Finance Director, Assistant Finance Director, or his/her designee signing said document.

5. During a State of Emergency situation, the County Manager, Assistant County Manager(s), or his/her designee is authorized to obligate funds through the necessary agreements, contracts, grant agreements, purchase orders, listed in item 2a-2f above, or other such documents, included in this budget ordinance at any amount as designated in the State of Emergency Declaration.

6. The Sheriff or Chief Deputy is hereby authorized to execute necessary agreements within the Sheriff's Office Operational Fund including Detention and Animal Services up to and including $100,000 with the exception of the ABC Law Enforcement Revenue Contract which may be approved for any amount in accordance with State law and County policies. Any amount above $100,000 must have the approval of the Board of Commissioners unless the Board of Commissioners authorizes the Sheriff or Chief Deputy to approve the necessary agreements.

7. The Health Director is hereby authorized to execute necessary agreements within the Health Operational Fund up to and including $50,000 in accordance with State law and County policies. The Health Director is to notify the County Manager and

Assistant County Manager(s) or his/her designee and provide a copy of any such agreements authorized in this paragraph no later than the next workday. The County Manager can sign up to and including $100,000 for Health. Any amount above $100,000 must have the approval of the Board of Commissioners unless the Board of Commissioners authorizes the Health Director to approve the necessary agreements.

8. Department Directors are hereby authorized to execute contracts up to and including $30,000 for their respective departments only.

9. For federal procurement, if the County is a low-risk auditee, in accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the County of Moore hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C):

   a. $30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and

   b. $30,000, for the purchase of "construction or repair work"; and

   c. $50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and

   d. $50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be $10,000.00.

C. OTHER MATTERS

1. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall insure to the benefit of the County and are considered County funds.

2. Pre-Audit Requirements – Pursuant to Chapter 159 of the NC General Statutes the Finance Director (Caroline Xiong) is hereby designated as a Deputy Finance Director for the purposes of pre-audit functions. Other individuals designated for Pre-Audit Requirements as Deputy Finance Director(s) for the purposes of pre-audit functions include two additional individuals: Chris Morgan, Assistant Finance Director and Terra Vuncannon, Purchasing Manager.

3. In accordance with Article V of the North Carolina Constitution, the County Manager and Assistant County Manager(s) shall require the following prior to releasing public funds to other governmental agencies or private groups:

   a. The activity to be funded is for a public purpose.

b. The activity to be funded is one the County is authorized to undertake or for which the County has specific statutory authorization to fund.
c. Through appropriate means, the County maintains some degree of control over the funds provided through this ordinance to a governmental agency or private group.

4. The County Manager, Assistant County Manager(s), or his/her designee is authorized to disburse the Moore County Fire Protection Service District tax revenues up to and including the amount approved in this ordinance by the Board of Commissioners. The balance in this fund, if any, will be held by the County as an apparatus and building reserve for future purchases for the Rural Fire Protection Service Districts upon approval of the Board of Commissioners.

SECTION 6: WATER POLLUTION CONTROL PLANT REVENUE It is estimated that the following revenue will be available in the Water Pollution Control Plant (Fund 600) for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Charges for Service	$7,700,000
Appropriated Retained Earnings	270,166
Total Estimated Revenues – Water Pollution Control Plant	$7,970,166

SECTION 7: WATER POLLUTION CONTROL PLANT APPROPRIATION The following amount is hereby appropriated in the Water Pollution Control Plant (Fund 600) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Operations	$4,383,610
Capital Outlay	2,450,000
Debt Service	1,136,556
Total Appropriation – Water Pollution Control Plant	$7,970,166

SECTION 8: PUBLIC UTILITIES REVENUE It is estimated that the following revenue will be available in the Moore County Public Utilities (Fund 610) for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Charges for Service	$16,810,858
Engineering User Fees	120,000
Transfers from East Moore Water District	140,000
Payments from East Moore Water District	310,000
Interest	338,351
Miscellaneous	16,000
Appropriated Retained Earnings	1,831,774
Total Estimated Revenues – Moore County Public Utilities	$19,566,983

SECTION 9: PUBLIC UTILITIES APPROPRIATIONS The following amount is hereby appropriated in the Moore County Public Utilities (Fund 610) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Operations	$13,492,842
Capital Outlay	4,470,000
Debt Service	1,604,141

Total Appropriation – Moore County Public Utilities	$19,566,983

Note: The East Moore Water District Fund 620 will be accounted for in a separate Budget Ordinance approved by the East Moore Water District Board.

SECTION 10: INTERNAL SERVICE FUND REVENUE It is estimated that the following revenues will be available in the Internal Service Funds (Fund 810) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Insurance Reimbursements	$900,300
Non-employer Contributions	1,323,191
Assessments to Other Funds	9,503,011
Appropriated Retained Earnings	1,154,310
Total Estimated Revenues – Internal Service Fund	$12,880,812

SECTION 11: INTERNAL SERVICE FUND APPROPRIATIONS The following amount is hereby appropriated in the Internal Service Funds (Fund 810) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Administration	$12,440,113
Wellness Program	440,699
Total Appropriation – Internal Service Fund	$12,880,812

SECTION 12: EMERGENCY MEDICAL SERVICES FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund - Emergency Medical Services/ALS (Fund 200) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Ad Valorem Taxes	$9,971,234
Charges for Services	6,574,211
Medicaid Reimbursement	307,850
Total Estimated Revenues – Emergency Medical Services	$16,853,295

SECTION 13: EMERGENCY MEDICAL SERVICES FUND APPROPRIATIONS The following amount is hereby appropriated in the Special Revenue Fund -Emergency Medical Services/ALS (Fund 200) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

EMS Operations	$15,237,350
Capital Outlay	63,500
Transfers	1,405,828
Debt Service	146,617
Total Appropriation – Emergency Medical Services	$16,853,295

SECTION 14: EMERGENCY TELEPHONE FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund - Emergency Telephone (Fund 210) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

E911 Telephone Fees	$299,236
Total Estimated Revenues – Emergency Telephone	$299,236

SECTION 15: EMERGENCY TELEPHONE FUND APPROPRIATIONS The following amount is hereby appropriated in the Special Revenue Fund -Emergency Telephone (Fund 210) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Operations	$222,835
Capital Outlay	76,401
Total Appropriation – Emergency Telephone	$299,236

SECTION 16: TRANSPORATION FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund – Transportation Fund (Fund 230) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

User Fees	$879,259
Federal and State Grants	677,185
Other Revenue	65,000
Total Estimated Revenues – Transportation Fund	$1,621,444

SECTION 17: TRANSPORATION FUND APPROPRIATIONS The following amount is hereby appropriated in the Special Revenue Fund -Transportation Fund (Fund 230) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Operations	$1,501,629
Capital	119,815
Total Appropriation – Transportation Fund	$1,621,444

SECTION 18: SOIL & WATER CONSERVATION FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund – Soil & Water Conservation Fund (Fund 220) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

District Fees	$17,135
State Grants	3,600
Other Revenues	5,000
Appropriated Fund Balance	40,500
Total Estimated Revenues – Soil & Water	$66,235

SECTION 19: SOIL & WATER CONSERVATION FUND APPROPRIATIONS The following amount is hereby appropriated in the Special Revenue Fund – Soil & Water Conservation Fund (Fund 220) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Operations	$21,235
Capital Outlay	45,000
Total Appropriation – Soil & Water	$66,235

SECTION 20: FIRE PROTECTION SERVICE DISTRICT FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund – Fire Protection Service District Fund (Fund 215) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Ad Valorem Taxes	$7,080,973
Transfer from EMS	1,405,828
Appropriated Fund Balance	165,637

Total Estimated Revenues – Fire Protection Service District	$8,652,438

SECTION 21: FIRE PROTECTION SERVICE DISTRICT FUND APPROPRIATIONS The following amount is hereby appropriated in the Special Revenue Fund – Fire Protection Service District Fund (Fund 215) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Public Safety	$6,880,381
Transfer to Capital Reserve	789,486
Transfer to Fire Debt Service Fund	982,571
Total Appropriation – Fire Protection Service District	$8,652,438

FIRE PROTECTION SERVICE DISTRICT FUND - The County accounts for the collection and distribution of property taxes on the assessed valuation of taxable property, as listed for taxes as of January 1, 2026, for special districts as listed attached hereto and made a part of this ordinance. The tax rate and appropriations shown on the Fire Protection Service District have been determined by the Fire Commission in conjunction with the various fire department representatives, and the County as necessary for the operation of their fire departments for FY 2027.

SECTION 22: FIRE DEBT SERVICE FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund – Fire Debt Service (Fund 216) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Transfer from Fire District Service Fund	$982,571
Total Estimated Revenues – Fire Debt Service	$982,571

SECTION 23: FIRE DEBT SERVICE FUND APPROPRIATIONS The following amount is hereby appropriated in the Special Revenue Fund – Fire Debt Service (Fund 216) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Public Safety	$982,571
Total Appropriation – Fire Debt Service	$982,571

SECTION 24: SOCIAL SERVICES CHARITABLE FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund – Social Services Charitable Fund (Fund 280) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Donations	$15,000
Total Estimated Revenues – Social Services Charitable Fund	$15,000

SECTION 25: SOCIAL SERVICES CHARITABLE FUND APPROPRIATIONS The following amount is hereby appropriated in the Special Revenue Fund – Social Services Charitable Fund (Fund 280) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Human Services	$15,000
Total Appropriation – Social Services Charitable Fund	$15,000

SECTION 26: SOCIAL SERVICES REPRESENTATIVE PAYEE FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund – Social Services Representative Payee Fund (Fund 281) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Restricted Intergovernmental Revenues	$420,000
Total Estimated Revenues–Social Services Rep Payee	$420,000

SECTION 27: SOCIAL SERVICES REPRESENTATIVE PAYEE FUND APPROPRIATIONS The following amount is hereby appropriated in the Special Revenue Fund – Social Services Representative Payee Fund (Fund 281) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Human Services	$420,000
Total Appropriation – Social Services Representative Payee	$420,000

SECTION 28: OPIOID SETTLEMENT FUND REVENUE It is estimated that the following revenues will be available in the Special Revenue Fund – Opioid Settlement Fund (Fund 290) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Appropriated Fund Balance	$825,000
Total Estimated Revenues–Opioid Settlement Fund	$825,000

SECTION 29: OPIOID SETTLEMENT FUND APPROPRIATION The following amount is hereby appropriated in the Special Revenue Fund – Opioid Settlement Fund (Fund 290) for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Human Services	$825,000
Total Appropriation – Opioid Settlement Fund	$825,000

SECTION 30: COMPONENT UNIT FUNDS

The County maintains funds for the Convention and Visitors Bureau, and Moore County Airport Authority, as component units, and shall incorporate the budgets as adopted by the respective boards into the County Accounting records.

Fund 260 Convention and Visitors Bureau	$5,401,000
Fund 261 Convention and Visitors Bureau	$2,700,000
Fund 640 Airport Authority The Airport also has Capital Project Fund 461	$7,417,300

SECTION 31: TRUST and CUSTODIAL FUNDS

The County maintains various trust funds. Trust and Custodial Funds are identified as:

A. Sheriff Department Trust Funds-This department must maintain certain funds for daily operation. The following funds are authorized:

1. Sheriff's Department-Civil Fund-accounts for funds used in the legal aspects of docketing and collection of judgments. (Fund 730)

2. Sheriff's Department Inmate Trust Fund-accounts for commissary and inmate services. (Fund 730)

3. Special Tax District Municipal Funds-account for the collection and disbursement for special taxing districts and municipalities. (Fund 700, 710)

NCGS requires individuals who sign checks in Trust and Custodial Funds to be designated Special Deputy Finance Officer for this purpose only. On a monthly basis, each Special Deputy Finance Officer listed below will provide the County Finance Officer with a copy of the reconciled bank statement and a statement of receipts and disbursements. The following individuals are hereby authorized:

Ronnie Fields – Sheriff
Andy Conway – Chief Deputy
Eric Galloway - Major
Adam Goins – Captain
William Flint - Major
Lindsey Bufmeyer – PS Admin Services Officer II

SECTION 32: OTHER SPECIAL REVENUE FUNDS – MULTI YEAR These are not part of the annual budget.

A. **MULTI-YEAR SPECIAL REVENUE GRANTS FUND**

Fund 240 Multi –Year Grant Fund

B. **MULTI-YEAR CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

Fund 241 Multi-Year Coronavirus State and Local Fiscal Recovery Fund

SECTION 33: CAPITAL PROJECTS BUDGETS

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

Fund 411 - Vass Phase II Sewer System Improvements Capital Project
Fund 412 - MCPU ARP Capital Project (Linden Rd Wells/Water and Sewer Lines)
Fund 413 - Seven Lakes Sewer Capital Project
Fund 414 - PFAS Settlement Funds
Fund 415 - Crystal Lake
Fund 432 - New Courthouse Building Capital Project
Fund 433 - Parks and Recreation Capital Project
Fund 435 - Solid Waste Improvement Capital Project
Fund 437 - Pandemic Recovery Capital Projects
Fund 438 - Sheriff Forensic Facility Capital Project
Fund 439 - Historic Courthouse Renovation Capital Project
Fund 450 - Airport County Capital Projects
Fund 451 - Pinehurst EMS Renovations Capital Project
Fund 452 - Station X Capital Project
Fund 470, 480, 481, 482, 483 and 490 - School and College Capital Projects
Fund 602 - WPCP Capital Project

SECTION 34: CAPITAL RESERVE FUNDS

The County will maintain nine (9) Capital Reserve Funds as multi-year Capital Project Funds for the purpose of paying for future non-enterprise fund governmental projects, future non-enterprise fund debt service, future enterprise fund capital projects, future school and college projects as listed below:

Fund 250 - Capital Reserve for Governmental Projects
Fund 251 - Capital Reserve for Debt – Consolidated with General Fund
Fund 252 - Capital Reserve for Enterprise – Consists of 3 separate capital reserve enterprise fund transfers from Water Pollution Control Plant, Public Utilities and East Moore Water Districts funds into this Capital Reserve for Enterprise Projects.
Fund 253 - Capital Reserve for Capital Projects for Sandhills Community College
Fund 254 - Capital Reserve for Debt Service for Sandhills Community College
Fund 255 - Capital Reserve for Capital Construction Projects for Moore County Schools
Fund 256 - Capital Reserve for Debt Service for Moore County Schools
Fund 257 - Capital Reserve for Solid Waste
Fund 258 - Capital Reserve for Fire Protection Services

SECTION 35: TEN YEAR CAPITAL PROJECT PLAN

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

SECTION 36: MOORE COUNTY PUBLIC SCHOOLS

The Moore County School Board may not adjust the County appropriation in any manner without prior approval of the Board of Commissioners in accordance with NCGS 159-13.

SECTION 37: SANDHILLS COMMUNITY COLLEGE

The County has provided funding to the Community College for Current Expense expenditures in accordance with NCGS 115D-55. The Community College may not adjust County appropriations in any manner without the prior approval of the Board of Commissioners.

SECTION 38: DUAL SIGNATURES ON CHECKS AND ELECTRONIC AND FACSIMILE SIGNATURES

The County will use dual signatures on checks and drafts made on County funds in accordance with NCGS 159-25(b). The signatures of the County Manager or Assistant County Manager(s) and the Finance Director or the Deputy or Assistant Finance Director, following proof of warrant, are the authorized signatures of Moore County.

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

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

SECTION 39: FINANCIAL REPORTING

The Finance Director, Assistant Finance Director or designee, will submit a monthly financial report for the County Manager, Assistant County Manager(s) and the Board of Commissioners and, from time to time, other reports as required by the County Manager, Assistant County Manager(s) and/or the Board of Commissioners.

SECTION 40: RESERVES FOR ENCUMBRANCES

The reserves for encumbrances on June 30, 2026; and carryover appropriations representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds unless excluded by the County Manager or Assistant County Manager(s). Expenditures against these encumbrances may be made during fiscal year 2026-2027 as the previous commitments are satisfied.

SECTION 41: FEE SCHEDULE

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and is hereby approved.

SECTION 42: INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE

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

SECTION 43: EFFECTIVE DATE

That this ordinance shall be in full force and effect on July 1, 2026.

Adopted the 4th day of June 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks, Clerk to the Board

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA