Moore County
Board of Commissioners

June 2, 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
County Manager Wayne Vest offered the invocation.

PLEDGE OF ALLEGIANCE
Commissioner Adams led the Pledge of Allegiance.

Upon motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted unanimously to move the Public Comment Period to the first order of business.

1. **PUBLIC COMMENT PERIOD**
John Misiaszek and Ellis Dominick offered public comments.

Following Mr. Misiaszek's remarks, Chairman Picerno invited Tax Administrator Gary Briggs to the podium for context. Mr. Briggs offered comments regarding the county's most recent revaluation, conducted in 2023, noting that the purpose of revaluation is to realign assessed values with market values as of a specific effective date.

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 development policy, budget amendments, and the resolution and*

project budget ordinance for runway 5 ROFA and RPZ are hereby incorporated and made a part of these minutes by attachment as Appendices A, B, and C.

A. Board of Commissioners - Special Meeting Minutes, May 18, 2026

B. Board of Commissioners - Regular Meeting Minutes, May 19, 2026

C. Administration - Budget Development Policy

D. Administration - Proposed County of Moore Personnel Policy Revisions

E. Administration - Management Contract with Airport Authority

F. Finance - Budget Amendments

G. Finance - FY2027 JCPC Funding Plan

H. Aging - Aging and MCTS MOU FY27

I. Aging - Mid-South Food Service, Inc. contract for Aging FY27_FY31

J. Public Works - Deed of Dedication for The Exchange at Vass Phase 1 Subdivision

K. Airport - Runway 5 ROFA and RPZ Clearing and Compliance Project #36244.57.17.1

4. RECOGNITIONS

A. Social Services - World Elder Abuse Awareness Day 2026 Proclamation
Denise Rose with the Moore County Department of Social Services presented a request for the Board to adopt the World Elder Abuse Awareness Day 2026 Proclamation as presented.

Upon motion made by Commissioner Cook, seconded by Commissioner Ritter, the Board voted unanimously to adopt the proclamation as presented proclaiming June 15th, 2026, as World Elder Abuse Awareness Day in Moore County in order to promote community involvement, urging all Moore County citizens to join together in advocating for our elder adults and assisting them in maintaining their dignity and purpose, health and safety, free from victimization and fear. *The proclamation is hereby incorporated and made a part of these minutes by attachment as Appendix D.*

5. PRESENTATIONS

There were no presentations.

6. PUBLIC HEARINGS

A. Administration - Public Hearing for FY 2026-2027 Recommended Budget

County Manager Vest presented a request for the Board to hold the Public Hearing regarding the FY2026-2027 Recommended Budget for the County of Moore.

Chairman Picerno opened the public hearing. There were no speakers.
Chairman Picerno closed the public hearing.

The County of Moore Budget Ordinance Adoption will be held on June 4, 2026, at 10:00am, during a Special Meeting of the Moore County Board of Commissioners.

B. <u>GIS/IT - Public Hearing - Amendment to the Road Name and Addressing Ordinance to Add Four Roads</u>

GIS Coordinator Rachel Smith presented a request for the Board to amend the Moore County Road Naming and Addressing Ordinance to add four roads to the ordinance.

Chairman Picerno opened the public hearing. There were no speakers.
Chairman Picerno closed the public hearing.

Upon motion made by Commissioner Ritter, seconded by Vice Chairman Von Canon, the Board voted unanimously to add four roads to the Moore County Road Naming and Addressing Ordinance, and they are Goldenfield Road, Hidden Pines Way, Retreat Trail, and Whispering Ridge. *The amendment is hereby incorporated and made a part of these minutes by attachment as Appendix E.*

C. <u>Planning - Public Hearing - Unified Development Ordinance Amendments to Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table)</u>

Senior Planner Danielle Orloff presented a request for the Board 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 a permitted by right use in the Neighborhood Business (B-1) zoning district.

Under the current UDO Table of Uses, Beauty/Barber Shop/Nail Salon is not a permitted use in the Neighborhood Business (B-1) zoning district. This amendment is in line with the intent of the Neighborhood Business (B-1) zoning district, which is to provide for the development of commercial and service uses that serve the community's commercial needs, are accessible by residents from surrounding neighborhoods, and are of such a nature as to minimize conflicts with surrounding residential areas. Staff, upon researching previous versions of the UDO, determined that this use was permitted in Neighborhood Business (B-1) zoned districts until the UDO was updated in late 2022. The proposed amendment would be consistent with the UDO's previous version, prior to the 2022 updates.

PROPOSED TEXT AMENDMENT LANGUAGE:

Amend Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table) as follows: To allow Beauty/Barber Shop/and Nail Salon use to be a permitted by right use in the Neighborhood Business (B-1) zoning district with an approved permit.

The proposed amendment will allow the Beauty/Barber Shop/Nail Salon use to be permitted by right in the Neighborhood Business (B-1) zoning district with an approved permit.

The Planning Board voted 5-0 in favor of the proposed amendment to the Moore County Unified Development Ordinance, found it consistent with the Moore County Land Use Plan, and recommended approval of the amendment as requested.
Chairman Picerno opened the public hearing. There were no speakers. Chairman Picerno closed the public hearing.

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

Upon motion made by Commissioner Ritter, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the proposed amendment to 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.

D. Planning - Public Hearing - 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 Planning Danielle Orloff presented a request for the Board 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 Unified Development Ordinance has existing language in Section 6.2 regarding accessory uses and structures, general standards for all secondary uses and structures, and maximum structure size. The Board of Commissioners previously considered changes to the allowable size of an accessory structure but due to downzoning, no changes were made to the existing language. This addition of exemptions applies to government facility accessory uses and structures to support these facilities that provide services to the County's citizens.

PROPOSED TEXT AMENDMENT LANGUAGE:

Bold Text – additions to the ordinance
~~Strikethrough~~Text – deletions from the ordinance

1. 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 as follows:

C. EXEMPTIONS

1. Accessory uses and structures serving Government Facilities shall be exempted from the standards in Section 6.2.D.

~~C~~**.D.** GENERAL STANDARDS FOR ALL SECONDARY USES AND STRUCTURES

1. PERMITTED ACCESSORY USES AND STRUCTURES

i. Indoor and outdoor athletic courts (pickleball, basketball, tennis, etc.)shall be allowed as accessory uses to existing and proposed major subdivisions when they are clearly incidental to the subdivision and intended to serve the residents of the subdivision.

2. LOCATION OF ACCESSORY USES AND STRUCTURES

i. Except on lots in the RA district, accessory buildings shall be located in the rear or side yard. Accessory uses and structures in the RA zoning district may also be located in the front yard, subject to the required accessory building setbacks.

ii. Accessory horse stables are permitted in the front or side yard in the RA and RE zoning districts.

iii. Except for fences and walls contributing to the screening function of a landscaping buffer, no accessory structure shall be located within a required landscaping area.

iv. No accessory use or structure may be located in a required setback except as permitted by this Ordinance.

v. No accessory use or structure shall:

01. Be located within a designated fire lane;

02. Obstruct required sight distance triangles;

03. Impede ingress or egress to a lot, site, or principal structure;

04. Be located above or beneath public utilities (except for fences or walls);

05. Interfere with drainage or stormwater control measures; or

06. Be within an emergency access route designated on an approved site plan.

vi. Except for authorized stormwater control measures within a drainage easement, no accessory use or structure shall be located within any platted or recorded easement without the prior written consent of the landowner.

3. STRUCTURE HEIGHT

i. Accessory structures shall comply with the height requirements for the zoning district where located.

ii. Except for agricultural uses, no accessory structure's height shall exceed the height of the principal use.

4. MAXIMUM STRUCTURE SIZE

i. No accessory use or structure shall exceed the floor area associated with the principal use or structure it serves.

~~D~~**E.** COMPLIANCE WITH OTHER ORDINANCE REQUIREMENTS

Accessory uses and structures shall conform to the applicable requirements of this Ordinance, including this section, the district standards, the applicable use standards, and the development standards.

~~E~~**F.** ACCESSORY USE TABLE

1. If a specific accessory use is allowed by-right, the cell underneath the zoning district is marked with a "P".

2. If a specific accessory use is allowed subject to a special use permit, the cell underneath the zoning district is marked with a "S".

3. A "Z" in a cell of the table indicates that the specific accessory use may only be permitted within a conditional zoning district that is parallel to the listed underlying zoning district (see Chapter 11). The conditional zoning district designation must be in place before the use type may be established.

4. If the accessory use or structure is not allowed in a zoning district, the cell is marked with an "•".

5. In the case of planned development districts, if an accessory use is allowable, it is marked with an “A”, and the accessory use must be shown in the approved master plan or terms and conditions document.
6. If there is a reference contained in the column entitled "Specific Use Standards," refer to the cited section(s) for additional standards that apply to the specific accessory use.
7. The accessory use table below may not be inclusive of all possible accessory uses, and in the event an accessory use is proposed that is not listed in the table, the Administrator shall consult the principal use table to determine if the proposed accessory use corresponds to a listed principal use. Any permitted principal use in a zoning district is also permitted accessory use. In no instance shall an accessory use be permitted zoning district where it is prohibited as a principal use.
8. In the event a proposed accessory use is not listed in the table below and there is no corresponding principal use, the Administrator sha determine how to treat the accessory use in accordance with the standards for unlisted uses (see Section 6.1.G).

REASON: The proposed text amendment would allow government facilities to be exempt from accessory uses and structures dimensional and location requirements of the Moore County Unified Development Ordinance.

The Planning Board voted 4-1that the proposed amendment is **inconsistent** with the Moore County Land Use Plan. The Planning Board voted 5-0 to recommend approval of the proposed amendment with the following language revision:

Accessory uses and structures serving **“Emergency Services” (EMS, Fire, Life Safety, Public Safety)** Government Facilities shall be exempted from the standards in Section 6.2.D.

It is consistent with Goal 4: Provide Information and Seek Citizen Participation.

- Action 4.1.1: Continue to support and implement easy-to-understand guidelines to incorporate throughout governmental departments. This amendment will exempt Government Facility Accessory uses and structures from UDO Section 6.2.D) Standards.

The proposed text amendment is reasonable and in the public interest because:

a. It supports the current 2025 Moore County Land Use Plan action listed z
b. By adding a new 6.2.C UDO section and exempting Government Facility accessory uses and structures from standards in Section 6.2.D. when specifically referring to location and size requirements, citizens may be able to save some cost with design and new government accessory structures supporting government facilities that may already have older/smaller principal structures existing onsite. Examples include Fire Stations that may need a larger accessory building to house large emergency services or first-responder vehicles.

Chairman Picerno opened the public hearing. There were no speakers.
Chairman Picerno closed the public hearing.

Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to adopt the Board of Commissioners Land Use Plan Consistency Statement as consistent and authorize the Chairman to execute the document as required by North

Carolina General Statute 160D-605. *The consistency statement is hereby incorporated and made a part of these minutes by attachment as Appendix G.*

Upon motion made by Commissioner Adams to approve the proposed amendment 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 as follows:
C. EXEMPTIONS
1. Accessory uses and structures serving Government Facilities shall be exempted from the standards in Section 6.2.D. And adjust numbering.
Commissioner Adams amended his motion, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the proposed amendment 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 as follows: EXEMPTIONS 1. Accessory uses and structures serving "Emergency Services" (EMS, Fire, Life Safety, Public Safety) Government Facilities shall be exempted from the standards in Section 6.2.D.and adjust numbering.

E. <u>Planning - Public Hearing - Unified Development Ordinance Amendments to Chapter 5 - Dimensional Standards, Section 5.1 (Table of Area and Setbacks) Table of Dimensional Requirements</u>.

Ms. Orloff presented a request to amend the Moore County Unified Development Ordinance (UDO), Chapter 5 - Dimensional Standards, Section 5.1 (Table of Area and Setbacks) Table of Dimensional Requirements, to reduce accessory structure minimum front setbacks from 40' to 30' in all residential zoning districts, except for Rural Agricultural (RA).

During the March 5, 2026, Planning Board meeting, the Planning Board requested that staff bring a Text Amendment back for consideration that reduces the accessory structure minimum front setbacks in all residential zoning districts from 40 ft to 30 ft, except for Rural Agricultural (RA). The accessory structure minimum front setback in the Rural Agricultural (RA) district is currently only 10 ft from the front property line and this is the only district that allows accessory structures to be in the front yard (the only exception to this being an accessory horse stable in RA and RE zoning districts).

This will keep the Moore County UDO dimensional standards aligned with the recent text amendment, that reduced the front setbacks from 40ft to 30 ft for the principal structure on the same residential zoned districts.

<u>**PROPOSED TEXT AMENDMENT LANGUAGE:**</u>

Bold Text - additions to the ordinance

~~Strikethrough~~ Text - deletions from the ordinance

1. To amend Chapter 5- Dimensional Standards, Section 5.1 (Table of Area and Setbacks) Table of Dimensional Requirements to reduce accessory structure minimum front setback distances from 40 ft to 30 ft in all residential zoned districts except for Rural Agricultural (RA).

REASON: To reduce the accessory structure minimum front setbacks from 40' to 30' in all residential zoning districts except Rural Agricultural (RA), as requested by the Planning Board. This will align with the Planning Board's

recommended reduction in front setback for the principal structure in all residential zoning districts, from 40 ft to 30 ft.
The Planning Board voted 5-0 for the proposed amendment as amended below to the Moore County Unified Development Ordinance and also found that the proposed amendment was consistent with the Moore County Land Use Plan.
The Planning Board voted 5-0 to recommend approval of the proposed amendment with the following correction to the Planning Board's original intent as highlighted below:
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) & **Rural Agricultural Urban Service Boundary (RA-USB).**
Chairman Picerno opened the public hearing. There were no speakers. Chairman Picerno closed the public hearing.

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

Upon motion made by Chairman Picerno, seconded by Commissioner Adams, the Board voted unanimously to approve the proposed amendment to the Moore County Unified Development Ordinance, Chapter 5 - Dimensional Standards, Section 5.1 (Table of Area and Setbacks) Table of Dimensional Requirements, to reduce accessory structure minimum front setbacks from 40' to 30' in all residential zoning districts, except for Rural Agricultural (RA) & Rural Agricultural Urban Service Boundary (RA-USB).

F. Planning - Call to Public Hearing for a Conventional Rezoning Request: ParID 00053286, US 15-501 Hwy, from Rural Agricultural (RA) and Neighborhood Business (B-1) to Neighborhood Business (B-1)

Ms. Orloff presented a request to call for a public hearing for a Conventional Rezoning of one parcel containing approximately 10.5 acres from Rural Agricultural (RA) and Neighborhood Business (B-1) to Neighborhood Business (B-1), owned by Dabbs Brothers LLC per Deed Book 4674, Page 440-441 and further described as Parcel ID 00053286 in Moore County tax records.
The subject property had split zoning established prior to 2010. The front portion, the first 400 feet of the property, was assigned the Rural Business (RB) zoning district due to existing and adjacent commercial business uses at that time. The Rural Business (RB) zoning district was updated in February 2014 to the Neighborhood Business (B-1) zoning district by the adoption of the Unified Development Ordinance (UDO). This requested rezoning would allow the property owner to have the Neighborhood Business (B-1) zoning district applied to the entirety of his property.
The subject property is not in a watershed or flood zone and is not affected by wetlands. The property is not within ½ mile of a Voluntary Agricultural

District. The subject property is impacted by the Highway Corridor – Urban Transition Overlay District.
The subject property still has the remains of the original commercial structure.
The owner wants to sell the property, which led to the rezoning request.
The Planning Board voted 5-0 that the requested Conventional Rezoning was consistent with the Moore County Land Use Plan and recommended approval of the Conventional Rezoning as requested.

Upon motion made by Commissioner Ritter, seconded by Vice Chairman Von Canon, the Board voted unanimously to call for a public hearing on June 16, 2026, for a Conventional Rezoning of one parcel containing approximately 10.5 acres from Rural Agricultural (RA) and Neighborhood Business (B-1) to Neighborhood Business (B-1), owned by Dabbs Brothers LLC per Deed Book 4674, Page 440-441 and further described as Parcel ID 00053286 in Moore County tax records.

G. Planning - Call to Public Hearing to consider Unified Development Ordinance Amendments to Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table), Chapter 8 (Specific Use Standards), Section 8.58.B (Home Occupation, Level 1) (Standards), Section 8.73.B (Massage & Bodywork Therapy Practice) (Standards), and Section 8.81.A (Office) (Definition)

Ms. Orloff presented a request to call for a Public Hearing to consider Unified Development Ordinance Amendments to Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table), Chapter 8 (Specific Use Standards), Section 8.58.B (Home Occupation, Level 1) (Standards), Section 8.73.B (Massage & Bodywork Therapy Practice) (Standards), and Section 8.81.A (Office) (Definition).
An applicant submitted a residential zoning application to operate a massage practice from her home, in a proposed accessory structure.
The parcel located at 164 Tanner Lane is currently zoned Residential and Agricultural 20 (RA 20). According to the Moore County Unified Development Ordinance (UDO), Massage and Bodywork Therapy, classified as an Adult Use, is not permitted in this zoning district. Staff, upon researching North Carolina General Statute(s) (NCGS) NCGS 14-202.10 (Adult Establishment) (Definitions) and NCGS 90-620 (Massage and Bodywork Therapy Practice) determined that this use should be classified as a "Similar office use" and included in the "Offices and General Services" category in the Principal Use Table of the Moore County Unified Development Ordinance (UDO).
The Planning Board will meet on June 4, 2026, to consider this Text Amendment and recommend approval/denial and to determine whether it's consistent with the Land Use Plan. The Planning Board's recommendations will be reported back to the Board of Commissioners at the June 16, 2026, meeting prior to the public hearing.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Adams, the Board voted unanimously to call for a public hearing on June 16, 2026, for an amendment to Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table), Chapter 8 (Specific Use Standards), Section 8.58.B (Home Occupation, Level 1) (Standards), Section 8.73.B (Massage & Bodywork Therapy Practice) (Standards), and Section 8.81.A (Office) (Definition).

H. Planning - Call to Public Hearing to consider Unified Development Ordinance Amendments to Chapter 6 Table of Uses, Section 6.2.C.4. (Accessory Uses and Structures- General Standards for All Secondary Uses and Structures – Maximum Structure Size)

Ms. Orloff presented a request to call for a public hearing to amend Chapter 6 Table of Uses, Section 6.2.C.4. (Accessory Uses and Structures- General Standards for All Secondary Uses and Structures – Maximum Structure Size) of the Moore County Unified Development Ordinance (UDO).

The Unified Development Ordinance has existing language in Section 6.2 regarding accessory uses and structures, general standards for all secondary uses and structures, and maximum structure size that does not allow an accessory use or structure to be larger than a principal use or structure. This section was revised when the ordinance was rewritten in 2022.The current language does not allow an accessory use or structure to exceed the floor area of the principal use or structure it serves. Several applicants have requested accessory structures larger than the principal residence and have been denied. On March 7, 2024, the Planning Board heard a request to remove this requirement and recommended that Planning Staff bring back data and options to consider. On May 2, 2024, after consideration of options, the Planning Board recommended no maximum structure size for an accessory structure. The text amendment was heard and continued at the Board of Commissioners' June 18, 2024, meeting, to a later date. On September 17, 2024, the Board of Commissioners recommended that a maximum size be added and requested that the item go back to the Planning Board for consideration. On January 21, 2025, the Board of Commissioners recommended continuing the request until April 15, 2025.

The proposed text amendments will allow property owners to have accessory structures larger than the principal residence unless otherwise prohibited (i.e. restricted covenants, setbacks, smaller lots, etc.).

The Planning Board will meet on June 4, 2026, to consider this Text Amendment and recommend approval/denial and to determine whether it's consistent with the Land Use Plan. The Planning Board's recommendations will be reported back to the Board of Commissioners at the June 16 meeting prior to the public hearing.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Adams, the Board voted unanimously to call for a public hearing on June 16, 2026, for amendments to Chapter 6 Table of Uses, Section 6.2.C.4. (Accessory Uses and Structures — General Standards for All Secondary Uses and Structures – Maximum Structure Size) of the Moore County Unified Development Ordinance (UDO).

I. Planning - Call to Public Hearing to consider Unified Development Ordinance Amendments to Chapter 6 Table of Uses, Section 6.2.C.1 (General Standards for all Secondary Uses and Structures -Permitted Accessory Uses and Structures), Section 6.2.E (Accessory Use Table)

Ms. Orloff presented a request to call for a public hearing to amend Chapter 6 Table of Uses, Section 6.2.C.1 (General Standards for all Secondary Uses and Structures -Permitted Accessory Uses and Structures), Section 6.2.E (Accessory Use Table) of the Moore County Unified Development Ordinance (UDO).

The UDO has existing language in Chapter 6 -Table of Uses, that references accessory uses and structures that are clearly incidental to a major subdivision. Staff have received multiple requests to add nonresidential uses as accessory uses to a major subdivision. The addition of the amenity center option allows for this while ensuring that it is incidental to the major subdivision by including it in the HOA covenants, deeds and restrictions for lots within the subdivision.
The Planning Board will meet on June 4, 2026, to consider this Text Amendment and recommend approval/denial and to determine whether it's consistent with the Land Use Plan. The Planning Board's recommendations will be reported back to the Board of Commissioners at the June 16 meeting prior to the public hearing.

Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to call for a public hearing on June 16, 2026, for amendments to Chapter 6 Table of Uses, Section 6.2.C.1 General Standards for all Secondary Uses and Structures -Permitted Accessory Uses and Structures), Section 6.2.E (Accessory Use Table) of the Moore County Unified Development Ordinance (UDO).

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

8. **OLD BUSINESS**
There was none.

9. **NEW BUSINESS**

A. Sheriff - Detention Center Medical Services Contract
Major Bill Flint presented a request on behalf of the Sheriff to approve a five-year contract for inmate medical services with Southern Health Partners, Inc.
Major Flint explained that the current contract was set to expire in June 2026 and that proposals had been solicited earlier in the year. Southern Health Partners' proposal was determined to be the most economically beneficial. Southern Health Partners, headquartered in Tennessee, holds the current contract and operates in numerous North Carolina facilities. The contract amounts are not-to-exceed figures with a $55,000 annual cost pool per year, and include: $447,579.96 (FY26-27), $464,469.48 (FY27-28), $482,034.48 (FY28-29), $500,302.08 (FY29-30), and $519,300.48 (FY30-31).
In response to the Commissioner's questions, Major Flint clarified that the cost pool covers medical expenses outside the base contract (such as emergency room visits and medications), with the county responsible for costs exceeding $55,000. He also confirmed that incarcerated individuals are charged a $20 copay per sick call visit and may purchase over-the-counter medications through the commissary, from which the county receives a portion of the proceeds. Indigent individuals receive care at no charge, as the county is constitutionally obligated to provide medical care to the inmate population.

Upon motion made by Commissioner Ritter, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the contract with Southern Health Partners, Inc. and authorize the Chair to sign.

B. <u>Property Management - Contract for Sanford Electrical Contractors, Inc</u>
Property Management Director Gene Boles presented a request for the Board to approve a contract for Sanford Electrical Contractors, Inc for the purchase and installation of a Blue Start Power Systems Generator for the Agricultural Building.
Boles explained that approximately nine years ago, the county purchased two military surplus generators; one at the Health Department failed four years ago, and its parts have since been cannibalized to maintain the Agriculture Building unit, which is no longer considered reliable.
Discussion centered on whether the generator was truly necessary for the Ag Building, given the Health Department already has a generator. It was explained that the Agriculture Building serves as a primary backup emergency shelter and emergency operations command center, offering a large open space, kitchen facilities, restroom access, and room for multi-agency coordination during major disaster events. The generator comes with a five-year/3,000-hour warranty and will be owned outright by the county. Lead time for delivery is approximately 26 weeks.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Cook, the Board voted unanimously to approve the contract with Sanford Electrical Contractors, Inc., to purchase and install a Blue Start Power Systems Generator to replace the current generator, and to authorize the Chairperson to sign.

C. <u>Health - Opioid Settlement Funds Contracts and Spending Authorizations</u>
Health Director Matthew Garner presented a request to enter into new contracts with existing partners for FY 2027 for Opioid Settlement Funds and to approve the corresponding spending authorizations and contracts.
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. He outlined the approved opioid strategies and partner organizations as follows:
Moore County Government Administration ($50,000, Strategy 1 – Collaborative Strategic Planning): These funds offset county staff time dedicated to administering the opioid program (invoicing, reporting, technical assistance), which in turn frees up General Fund dollars for Strategy 6 early intervention programming—a category that had been difficult to fund solely through opioid settlement dollars due to restrictions requiring programs to be exclusively opioid-focused and targeted to specifically identified at-risk populations.
Boys and Girls Club ($28,724 Strategy 6 – Early Intervention): Programs include the SMART Moves curriculum (Skills Mastery and Resilience Training for

youth ages 6–15, covering drug/alcohol prevention, self-esteem, and peer pressure) and a reinvigorated Junior Deputy Academy in partnership with the Southern Pines Police Department, incorporating DARE curriculum, law enforcement interactions, and K-9 demonstrations. The club plans to expand collaboration to all local police departments and other nonprofits. *It was noted that the Boys and Girls Club amount of $28,724 will not be using Opioid Settlement Funds; these funds will come out of the General Fund.*

First Health of the Carolinas ($134,216, Strategies 3 & 7 – Recovery Support and Naloxone Distribution): Funds support peer support specialists in Moore County who provide emotional support, mentoring, and treatment linkages to individuals with opioid use disorder. In the prior fiscal year, specialists reached 153 unduplicated clients with 1,203 encounters, facilitated 185 support group meetings attended by 2,343 individuals, and provided 107 treatment referrals. They also distribute harm reduction kits containing naloxone, instructions, Good Samaritan law information, and other materials. Since 2023, 676+ kits have been distributed. First Health also links recently discharged inpatient behavioral health patients and overdose emergency department patients with naloxone and peer support upon discharge.

Samaritan Colony ($400,770, Strategy 3 – Recovery Support): Funds support an intensive 28-day residential treatment program providing clinical services, behavioral health counseling, and aftercare. The significant increase (approximately 60%) over the prior year reflects expanded capacity following the opening of Samaritan Colony's new women's recovery center in February 2026. The colony projects serving 90 Moore County residents in FY27, including 25 women. Funds also support two certified peer support specialists ($20,000 per position, representing 50% of annual salary). Additional value-added services include 61 recovery housing beds across 12 locations in and around Moore County (operating separately from opioid funding) and the Recovering Moore Resource Center in downtown Aberdeen, staffed with a peer support specialist and licensed clinical addiction specialist.

Sandhills Adult and Teen Challenge ($210,000, Strategy 3 – Recovery Support): Funds support a faith-based, long-term residential recovery program for men ages 18–65 with a nine-month curriculum divided into three phases, covering room and board, clinical counseling, transportation, and recovery supports. Notable additions include a Military Specialization Program—a nine-month veterans' program and a 28-day active-duty program on the Carthage campus, offered in partnership with Warrior's Journey. The organization also employs the Sober Peer Program, a digital health platform accessible via kiosk and mobile app that supports clients between appointments.

County Manager Vest and Director Garner emphasized that contracts with Samaritan Colony and Teen Challenge include provisions ensuring that all funded slots are restricted to Moore County residents with verified proof of residency and confirmed opioid use disorder. The Chairman commended Director Garner and the Opioid Task Force for their due diligence in selecting proven organizations with demonstrated results.

Upon motion made by Commissioner Ritter, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve new contracts with First Health of the Carolinas, Inc. ($134,216), Samaritan Colony ($400,770), and Sandhills Adult and Teen Challenge ($210,000), and to approve

associated spending authorizations to direct expenditures of Opioid Settlement Funds for FirstHealth of the Carolinas, Inc., Samaritan Colony, Sandhills Adult & Teen Challenge, and Moore County Administration per the attached resolutions, and to authorize the Chairman to sign all related documents. *The resolutions for FirstHealth, Samaritan Colony, Sandhills Adult & Teen Challenge, and Moore County Administration are hereby incorporated and made a part of these minutes by attachment as Appendices I, J, K, and L accordingly.*

D. Airport - Airport Resolution Approving the Construction of Two New Aircraft Hangars

Airport Director Richard Cloutier presented a resolution approving the construction of two new aircraft hangars at the Moore County Airport and the financing thereof by the Moore County Airport Authority pursuant to an installment financing contract for Board approval. He noted there is no financial impact to the county; the airport authority will carry the debt, with repayment through tenant lease revenues. The Local Government Commission is scheduled to approve the financing on June 9, 2026, with loan closing anticipated in early July.

Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the resolution approving the construction of two new aircraft hangars at the Moore County Airport and the financing thereof by the Moore County Airport Authority pursuant to an installment financing contract. *The resolution is hereby incorporated and made a part of these minutes by attachment as Appendix M.*

E. Administration - Authorization of Fire Department Apparatus Acquisition — Cypress Pointe Engine

Public Safety Director Bryan Phillips presented a request to authorize Cypress Pointe Fire and Rescue to proceed with acquiring a fire engine using the pay-upfront funding option. The total engine cost is $1,106,235, with an option to reduce it by $88,000 to $1,018,235 if paid up front. Funding for Cypress Pointe is based on a 77% split for the County and 23% from other partners. Depending on the funding/financing strategy, the county portion will be $784,041 if funded up front, or $851,801 plus interest if bank-financed.

Upon motion made by Chairman Picerno, seconded by Commissioner Cook, the Board voted unanimously to authorize Cypress Pointe Fire and Rescue to move forward with the fire engine acquisition using the pay up-front option for funding in an amount not to exceed $784,041 for the County portion of the engine.

Upon motion made by Chairman Picerno, seconded by Commissioner Adams, the Board voted unanimously to approve the Budget Amendment and authorize the Chair to sign. *The budget amendment is hereby incorporated and made a part of these minutes by attachment as Appendix N.*

F. Administration - Authorization of Fire Department Apparatus Acquisition –– Whispering Pines Fire 2027 Kenworth T-480 Tanker

Public Safety Director Bryan Phillips presented a request for the Board to consider authorizing Whispering Pines Fire and Rescue to move forward with the 2027 Kenworth T-480 Tanker acquisition using the one-time payout option for funding in an amount not to exceed $194,406. The tanker would replace a 2002 Kenworth T-300.

The total tanker cost is $423,543; the county's 45.9% share amounts to $194,406 for the one-time payment. Whispering Pines Fire has obtained a bank financing quote for a loan at 4.50% for 5 years for a total annual payment of $96,480 x 45.9% (County Split) or $44,284 per year for the 5 years.

The Whispering Pines Council has agreed to proceed to move forward with the purchase. The estimated Delivery would be early 2027.

Upon motion made by Commissioner Ritter, seconded by Vice Chairman Von Canon, the Board voted unanimously to authorize Whispering Pines Fire and Rescue to move forward with the tanker acquisition using the one-time payout option for funding in an amount not to exceed $194,406.

Upon motion made by Commissioner Ritter, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the Budget Amendment and authorize the Chair to sign. *The budget amendment is hereby incorporated and made a part of these minutes by attachment as Appendix O.*

G. Legal - Resolution regarding using Capital Reserve dollars to fund Moore County Schools New Information Technology Facility and using Lottery dollars to help fund the new Carthage Elementary School

County Manager Vest presented a request for the Board to adopt a resolution agreeing to use Capital Reserve dollars in the amount of $3.3 Million to fund the construction of Moore County Schools new Information Technology facility on the conditions that (1) Moore County Schools agrees to use Lottery dollars in the amount of $3.3 Million to help fund the new Carthage Elementary School; and (2) Moore County Schools agrees that the $3.3 Million funding provided by the County Capital Reserve Fund for the new Information Technology facility will be deducted from the overall construction budget to build the new Carthage Elementary School.

The IT facility is now targeted for the Union Pines campus, a change from an earlier consideration of another site that would have involved additional costs. The Chairman commended newly named Superintendent Jenny Purvis for her work in directing the project to an existing school campus.

Upon motion made by Chairman Picerno, seconded by Commissioner Adams, the Board voted unanimously for the Moore County Commissioners to adopt the resolution agreeing to use Capital Reserve dollars in the amount of $3.3 Million to fund the construction of Moore County Schools new Information Technology facility on the conditions that (1) Moore County Schools agrees to use Lottery dollars in the amount of $3.3 Million to help fund the new Carthage Elementary School; and (2) Moore County Schools agrees that the $3.3 Million funding provided by the

County Capital Reserve Fund for the new Information Technology facility will be deducted from the overall construction budget to build the new Carthage Elementary School. *The resolution is hereby incorporated and made a part of these minutes by attachment as Appendix P.*

10. APPOINTMENTS

Moore County Clerk Jennifer Parks presented the following appointment considerations. All terms expire June 30, 2026, and formal appointments will be made at the June 16, 2026, Board meeting.

A. <u>Board of Commissioners - Appointments to the Moore County ABC Board</u>
Baxter Clement and Jarrell Seawell both seek reappointment.

B. <u>Board of Commissioners - Appointment to the Moore County Juvenile Crime Prevention Council</u>
Sanja Rapo seeks reappointment.

C. <u>Board of Commissioners - Appointment to the Moore County Library Board of Trustees</u>
Donald McCaskill seeks reappointment.

D. <u>Board of Commissioners - Appointments to the Local Emergency Planning Committee</u>
Scot Brooks and Bryan Phillips both seek reappointment.

E. <u>Board of Commissioners - Appointments to the Moore County Planning Board</u>
Ron Jackson seeks reappointment.
Robert Bortins does not seek reappointment.

F. <u>Board of Commissioners - Appointments to the Sandhills Community College Board of Trustees</u>
Joseph Glendinen does not seek reappointment.
Chairman Picerno noted that Commissioner Ritter has submitted an application for appointment to the Sandhills Community College Board of Trustees.

G. <u>Board of Commissioners - Appointment to the Moore County Department of Social Services Board of Directors</u>
Nikki Bradshaw seeks reappointment.

H. <u>Board of Commissioners - Appointments to the Moore County Transportation Advisory Board</u>
Kelly Greene, Anthony McCauley, Terry Prots, and Deb Holmes all seek reappointment.

11. ADDITIONAL AGENDA

There were no additional items.

~~**11. PUBLIC COMMENT PERIOD**~~ *Was moved to item 1.*

12. MANAGER'S REPORT

County Manager Vest reported no additional items beyond those addressed in the meeting.

13. COMMISSIONERS' COMMENTS

Commissioner Cook extended congratulations to Moore County Schools Superintendent Jenny Purvis, expressing confidence in her commitment to providing Moore County's children with a high-quality, well-rounded education.

Commissioner Adams thanked staff for their ongoing efforts to find cost savings, citing the new fire apparatus financing strategy as an example. He provided comparative context on Moore County's recommended tax rate of $0.29 per $100, noting neighboring Scotland County's rate of $0.99 (the highest in the state), Lee County at $0.65, Guilford County at $0.73, and Carteret County at $0.22—the only county with a lower rate than Moore. He noted that while Moore County may not have the most elaborate recreational facilities, its fiscal discipline reflects responsible stewardship of taxpayer funds.

Vice Chairman Von Canon congratulated Superintendent Purvis and thanked county staff for their consistent work in supporting the Board. He also noted that the Carolina Hurricanes were beginning Game 1 of the Stanley Cup Finals that evening.

Commissioner Ritter echoed the discussion of the tax rate with a personal anecdote about having a vehicle retitled from Randolph County to Moore County, noting that the license tag cost was significantly lower in Moore County, even compared to a fellow conservative county. Commissioner Ritter also congratulated Superintendent Purvis.

Chairman Picerno responded to public commenter John Misiaszek's concerns about HB 1089, sharing his perspective that governments across the state must operate within budgets as citizens do, and that some local governments raise tax rates without sufficient accountability. He noted that Moore County appears to be the only county in North Carolina that supported HB 1089. The Chairman also addressed the USGA's presence in Moore County, affirming the county's appreciation for the economic benefit the USGA provides while expressing strong personal disagreement with the organization's involvement in political or divisive social causes.

14. CLOSED SESSION

There was no closed session.

ADJOURNMENT

Upon motion made by Commissioner Adams, seconded by Commissioner Cook, the Board voted unanimously to adjourn the June 2, 2026 Regular Meeting of the Moore County Board of Commissioners at 7:11pm.

Chairman Nick Picerno

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

Clerk to the Board Jennifer Parks

~~113~~

COUNTY OF MOORE

Budget Development Policy

Effective Date: October 18, 2016 (Amended June 2, 2026)

THE BUDGET DEVELOPMENT POLICY FOR MOORE COUNTY GOVERNMENT

I. Introduction

A. Moore County Mission Statement

Mission: Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family.

Vision: Governing conservatively with innovative leadership and providing exemplary public service.

Values: Commitment to public service through integrity, respect, and compassion to earn the public's trust.

B. Introduction to Moore County Budgeting Process

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. The layout of this document is intended to take the reader through the budget development preparation and process. This budget development document is a compilation of budget processes that have been defined under current management.

The Local Government Budget and Fiscal Control Act, compiled by the UNC School of Government, contains all North Carolina General Statutes that govern budgets in North Carolina and is a good resource document of information. North Carolina General Statutes Chapter 159, "Local Government Finance," (G.S. 159-1 to 159-182) creates the legal framework for local government budgeting, auditing, debt issuance, and financial administration. Key components include the Local Government Finance Act (Art. 1), the Local Government Commission (Art. 2), and strict requirements for balanced budgets (Art. 3).

II. Budget Preparation and Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed. All Budget Team Meetings are open to the public and attended by the public for their input and direction.

A. Financial Forecasting

The annual budget process begins with the administration office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The administration office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

Legislative monitoring is tracked by the Managers and Department Directors each fiscal year. At times the County may not always know the outcome of any new or pending legislation at the time of adoption, but the progress is tracked through the committees, and the County will incorporate any new legislation into the budget each fiscal year as needed.

B. <u>County Commissioners' Strategic Planning and Goals</u>

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

The Board of Commissioners has developed a platform of goals that is used in guiding the budget development process each year with the focus being education and public safety. Along with the focus being on education and public safety, the budget is developed using the following goals and guiding principles:

- Evaluating the general tax rate, Advanced Life Support (ALS) tax rate, and the Rural Fire Protection Service tax rate each year to meet the budgetary needs while minimizing the tax burden on the citizens of Moore County. Identifying expense reductions and ensuring effective fund and position allocations
- Ensuring the appropriate level of services for the citizens of Moore County
- Preserving the employee compensation package to include the potential of cost-of-living adjustments and to include the sustainability of the County Self-Insurance program.

Other items discussed with the Budget Team and taken into consideration during the budget preparation are:

- ACFR (Annual Comprehensive Financial Report) results from the previous fiscal year
- What the transfer to Capital Reserve will be after the results of the ACFR annual audit and what we plan to use
- The use of resources for coming years for fleet replacement

C. Budget Team Members

The budget team consists of a core group of individuals including the County Manager, Assistant County Managers, Finance Director, Human Resource Director, Clerk to the Board, Budgeting and Auditing Director, Budgeting Manager/Internal Auditor and two (2) members identified by the Board of Commissioners. The mission of this team is to review all annually budgeted funds using all resources available to the team, including trends, legislation and any upcoming events that could impact the development of the budget for the upcoming fiscal year.

D. Departmental Budget Development

Individual departments begin developing their annual budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their "value" and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Team as requests. Requests identify the program's purpose, costs, objectives, and proposed funding sources. The requests also describe how the new or enhanced program is linked with overall Board of Commissioners' priorities. Departments are encouraged to prioritize their requests and only submit a limited number of requests each year.

In addition to the budget worksheets and request forms, departments are required to submit the following information to the Budget Team and/or County Manager:

- New or Increased Fees. Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- Performance Objectives & Measures. Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization's mission and priorities.
- Revenue and Expenditure projections and detail backup for review.

E. County Manager Review

Once the administration office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. The County Manager will decide which, if any, departments will meet with the budget team. Requests are evaluated based on the County's financial capacity and on how they relate to the Commissioners' priorities. With a recessionary economy, budgets have been reduced in most cases but are still based on the County financial conditions and Commissioner's goals. Following these senior management sessions, a countywide proposed operating budget is developed.

F. Budget Adoption

Moore County North Carolina counties must adopt a balanced annual operating budget ordinance by July 1 in accordance with the Local Government Budget and Fiscal Control Act (NCGS Chapter 159, Article 3). These statutes require that counties adopt a balanced budget in which estimated net revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance before July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

G. Budget Amendments & Revisions or Transfers

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer's liability. A budget amendment is defined as any appropriation that would alter or affect the total department appropriation or fund total.

Budget revisions are transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions or transfers do not require Board of Commissioner's approval, but the Budget Ordinance does specify that transfers must be reported to the Board of Commissioners in an itemized report. Finance provides this report to the Board. All authorized transfers and amendment monetary levels of approval are listed in the County Budget Ordinance that is approved by the Board of Commissioners.

H. Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Annual Comprehensive Financial Report (ACFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the ACFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and ACFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the ACFR (GAAP); and depreciation is recorded as an expense in the ACFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities. The outstanding encumbrance carry forward amounts are approved in the annual Budget Ordinance.

Local Governments exist to provide a wide range of basic services on which we all depend; Sheriff and Emergency Management services, rural fire protection, water systems, Health and Human Services, and Planning, just to name a few. The ability of local government to provide this wide range of services rests on its financial decision-making.

III. History

This is a working, fluid, document and the processes may change from time to time, but the framework is set to provide guidelines for the County departments and other entities that the County funds.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. The County's governmental workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

North Carolina General Statute 159-9 states that each local government and public authority shall appoint a budget officer to serve at the will of the governing board. In counties or cities having the manager form of government, the county or city manager shall be the budget officer. Counties not having the manager form of government may impose the duties of budget officer upon the county finance officer or any other county officer or employee except the sheriff, or in counties having a population of more than 7,500 the register of deeds. A public authority or special district may impose the duties of budget officer on the chairman or any member of its governing board or any other officer or employee.

IV. Budget Calendar

Timeline: The budget calendar is updated each fiscal year with specific dates to be finalized by the budget team for the funding entities. The specific detailed annual calendar, showing the due dates for the budget year shall be distributed to the appropriate parties no later than the first or second week of January, annually following the Board Retreat.

January:

1. Board of Commissioner Retreat is held to discuss goals and strategies for the coming fiscal year.
2. The 10-year Capital Improvement Plan is reviewed with each department.
3. Staff report is sent to the Clerk to the Board of Commissioners for approval of the budget schedule which includes dates of meetings for the budget being presented to the Board of Commissioners, Public Hearing Date, and final Budget approval by the Board of Commissioners, as well as the Budget Ordinance.
4. Initial Budget Team meeting begins with updates to the budget team on current year activity, historical comparisons, trend analysis review and discussion of upcoming topics as well as any legislative changes taking place to be considered in the upcoming budget document.
5. Department Directors hold internal meetings to discuss needs for the upcoming fiscal year and begin the review and preparation of updates for Personnel, Information Technology Requests and Property Management requests.
6. Organizational Charts are due to Administration from the Human Resources department.

February:

1. Salary and benefit information is due to Human Resources (HR) from the Department Directors.
2. Information and Technology (IT) needs are due to the Information Technology Department from the Department Directors.
3. Property Management (PM) needs are due to the Property Management Department from the Department Directors.
4. The Budget Team holds a meeting to discuss the IT, PM and HR needs of the County departments and other funding as needed.
5. Manager meets with the Fire Commission to discuss funding, as needed.
6. Information for the Cost Allocation Plan is gathered and sent to the vendor for processing.
7. Estimates for Debt Service are due from Finance.
8. Revenue estimates are calculated and entered by Administration.
9. Moore County Schools (MCS) and the Board of Education by resolution are required to submit to the Board of Commissioners an annual report of prior year expenditures broken down by federal, state and local expenditures and further broken down by purpose, function and program report code before May 15th to the Board of Commissioners per G.S. 115C-429.

March:

1. Other agency budget requests are due to the County Manager the first week of March.

2. Distribute budget instructions and directions to Department Directors for detail entry in the MUNIS system.
3. All operating annually budgeted items should be entered into the budget operating system by the departments.
4. Budget Team reviews revenue estimates and any legislative changes.
5. Budget Team holds meetings with individual departments to discuss budget requests including organizational chart, fee schedules, revenue and expenditure statements and any other requests.
6. Tax Valuation is provided to the Budget Team by the Tax Administrator.

<u>April:</u>

1. Airport and CVB budgets and budget ordinances are due.
2. Airport and CVB budgets are sent to administration and keyed into MUNIS.
3. Finalize budget Public Hearing Notice for the Board of Commissioners and send to Clerk to publish in newspaper.
4. Staff report is sent to the Clerk for the call to public hearing to be held the 2nd meeting in May.
5. Public Schools present budget request to the Board of Commissioners as required.
6. Other agencies present budget request to the Board of Commissioners as needed or requested.
7. Budget Team holds final reviews of budget and makes any changes, puts budget in balance.
8. Proposed budget books are assembled by Administration.
9. Departments to submit renewal of contracts to vendors for next fiscal year. At least 15 but no more than 45 days prior to renewal of contract.

<u>May:</u>

1. The proposed budget (required by G.S. 159-11(b)) is presented to the Board of Commissioners by the County Manager at the first meeting in May and published on the County website. The proposed budget includes the Manager's budget message which contains a concise explanation of the governmental goals fixed by the budget for the coming budget year, sets forth the features of the activities anticipated in the budget, and the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and explains any major changes in fiscal policy.
2. Call to Public Hearing memo is presented to Board of Commissioners at the first meeting in May.
3. Public Hearing is held by the Board of Commissioner at either a May or June meeting.
4. Proposed Budget work sessions are requested to be held by the Board of Commissioners as needed.

<u>June:</u>

1. Budget Ordinance is adopted by the Board of Commissioners, typically the 1st meeting in June but must be adopted no later than July 1. G.S. 159-13(a) states "not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance."
2. Any changes made by the Board of Commissioners are rebalanced in the budget system and included in the final approved budget ordinance.

3. The budget documents (ordinance, revenues and expenditure statements and fee schedules) are published on the County website.
4. Begin building the budget book for GFOA (Government Finance Officers Association) Distinguished Budget Award consideration. This is due to the GFOA no later than 90 days after Board approval of the budget ordinance, typically in September.
5. The final adopted budget is uploaded into the budget operating system of the County in preparation for the beginning of the new fiscal year starting July 1.

V. Definitions, Annually Budgeted Funds and Multi-Year Funds

A. Annual Fund Definitions:

General Fund – Basic Account which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.

B. Annually Budgeted Funds

The chart below provides a list of the funds that are part of the annual budget review process and provides the fund number, name, and fund type:

Funds - Annual Budget Fund and Fund Type			
Fund	**Fund Name**	**Fund Type**	**Budgeted**
100	General	General	Annually
200	Public Safety/Emergency Management	Special Revenue	Annually
210	E911 Telephone	Special Revenue	Annually
215	Rural Fire Districts Fund	Special Revenue	Annually
216	Rural Fire Districts Debt Fund	Special Revenue	Annually
220	Soil Water Conservation District	Special Revenue	Annually
230	Transportation Services	Special Revenue	Annually
280	DSS Charitable Restricted Fund	Special Revenue	Annually
281	DSS Payee Restricted Fund	Special Revenue	Annually
290	Opioid Settlement Funds	Special Revenue	Annually
Fund	**Fund Name**	**Fund Type**	**Budgeted**
600	Water Pollution Control Plant	Enterprise	Annually
610	Public Utilities	Enterprise	Annually
620	East Moore Water District	Enterprise	Annually
810	Risk Management	Internal Service	Annually
Above are all County Funds that are annually budgeted. Below are the Component Units of the County that are annually budgeted.			
260	Convention & Visitor's Bureau	Comp Unit/Special Revenue	Annually
261	Convention & Visitor's Bureau – Sub Fund	Comp Unit/Special Revenue	Annually
640	Airport Authority	Comp Unit/Enterprise	Annually

*Subject to be modified

C. **Multi-Year Funds**

Below are all other funds of Moore County that are not included in the annual budget process. These are the multi-year funds and include Special Revenues, Capital Projects, Trust, Capital, and Long-Term Debt Funds:

Multi-Year Funds	Fund Type	Budget Type
240 Multi-Year Grants Fund	Special Revenue	Multi-year
241 Coronavirus State & Local	Special Revenue	Multi-year
250 Capital Reserve - Projects	Special Revenue	Multi-year
251 Capital Reserve - Debt	Special Revenue	Multi-year
252 Capital Reserve - Enterprise	Special Revenue	Multi-year
253 Capital Reserve College Projects - SCC	Special Revenue	Multi-year
254 Capital Reserve - College Debt Service Reduction-SCC	Special Revenue	Multi-year
255 Capital Reserve – Capital Projects – MCS	Special Revenue	Multi-year

256 Capital Reserve – Schools Debt Service Reduction – MCS	Special Revenue	Multi-year
257 Capital Reserve - Solid Waste	Special Revenue	Multi-year
258 Capital Reserve-Rural Fire Districts	Special Revenue	Multi-year
261 CVB Tourism Product Development	Special Revenue	Multi-year
411 Vass Phase II Sewer	Capital Projects	Multi-year
412 MCPU ARP	Capital Projects	Multi-year
413 Seven Lakes Sewer	Capital Projects	Multi-year
414 PFAS	Capital Projects	Multi-year
415 Crystal Lake	Capital Projects	Multi-year
431 EMS Narrow Banding	Capital Projects	Multi-year
432 New Courthouse Building	Capital Projects	Multi-year
433 Parks and Recreation	Capital Projects	Multi-year
435 Solid Waste Improvement	Capital Projects	Multi-year
437 Pandemic Recover Capital	Capital Projects	Multi-year
438 Sheriff Forensic Facility	Capital Projects	Multi-year
439 Historic Courthouse Renovation	Capital Projects	Multi-year
447 2013 Water Sources	Capital Projects	Multi-year
450 Airport County Capital Project	Capital Projects	Multi-year
451 Pinehurst EMS Renovation	Capital Projects	Multi-year
452 Station X	Capital Projects	Multi-year
461 Airport Enterprise Capital Projects	Capital Projects	Multi-year
470 Schools ADM/Lottery Fund	Capital Projects	Multi-year
480 2008 Local Education Bonds Fund	Capital Projects	Multi-year
481 Area 1 K-5 Elementary School	Capital Projects	Multi-year
482 2018 Local Education Bonds Fund	Capital Projects	Multi-year
483 North Moore High School	Capital Projects	Multi-year
490 Local Educational Bonds Fund	Capital Projects	Multi-year
602 WPCP ARP	Capital Projects	Multi-year
622 EMWD ARP	Capital Projects	Multi-year
627 EMWD Phase IV	Capital Projects	Multi-year
628 EMWD Phase V	Capital Projects	Multi-year
700 RP Municipal Tax Trust Fund	Custodial Funds	Multi-year
710 MV Municipal Tax Trust Fund	Custodial Funds	Multi-year
910 Capital Assets Fund	Capital Assets	Multi-year
920 Long Term Debt Fund	Long Term Debt	Multi-year

*Subject to be modified

VI. Processes – General Fund 100

Each Department Director is required to present their proposed budget to the budget team by the dates specified in the annual budget calendar (see section IV). The presentation by each Department Director will discuss the departmental organizational chart, fee schedule, revenue, and expenditure statements. Each of these items is discussed with the budget team in detail as well as any changes or requests to these documents annually.

A. General Fund Overview

The General Fund is the County's primary operating budget. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Below is a listing of all the departments that make up the General Fund and the organizational code (ORG) that is assigned to that general fund department. Note: Some departments may have additional organizational codes that will end with two different digits. For example: The Tax Department has 10016000 (Tax Department), 10016035 (Tax Revaluation), and 10016055 (Tax Capital).

*Subject to be modified

Org	Dept	Org	Dept
10011500	Governing Body	10026000	Soil/Water
10012000	Administration	10027000	Child Support
10012500	Veterans Treatment Court	10028000	Youth Services
10013000	Human Resources	10029000	Veterans
10014000	Finance	10030000	Aging
10015000	Attorney	10031000	Library
10016000	Tax	10032500	Parks/Recreation
10017000	Elections	10033597	College Expense
10018500	Register of Deeds	10034096	School Expense
10019505	Sheriff	10035036	Courts Facility Costs
10019508	Detention	10035091	Non-Departmental
10020000	Day Reporting	10036056	Transfer Out from General Fund
10021010	Public Safety/Fire Marshal	10037040	Debt GF Principal
10021012	Public Safety/Communications	10037041	Debt GF Interest
10021570	Animal Operations	10038000	Social Services
10022000	Solid Waste	10039000	Health
10023015	Planning	10045000	Information Technology/GIS
10023500	Central Permitting	10047000	Property Management
10025020	Cooperative Extension	10051037	Non-Profits

B. General Fund Revenue

The primary revenue sources of the general fund are:

- Ad Valorem Taxes
- Sales Taxes
- Federal and State Grants
- Departmental Fees
- Interest and Transfers
- Other various taxes and fees

The process for each of these revenue sources is described below:

1. Ad Valorem/Property Tax

North Carolina General Statute 159-13(6) states that the estimated percentage of collection of property taxes shall not be greater than the percentage of the levy realized in cash as of June 30 during the preceding fiscal year. NCGS 159-13 (7) states that estimated revenues shall include only those revenues reasonably expected to be realized in the budget year, including amounts to be realized from collections of taxes levied in prior fiscal years.

- Tax valuation is provided by the Tax Administrator in March to the budget team.
- Calculations on revenue are made to estimate the collection of real and personal property tax at 98.5% and motor vehicle property tax at 98.5% of total valuation. Motor vehicle revenue, which is collected by the state, is estimated based on trends.
- The Public Service Company estimated collection amount is calculated for both real and personal and motor vehicle tax at 99% of valuation as revenue to the general fund.

2. Sales Tax general fund revenue is budgeted annually based on the trend analysis provided in the performance measures.

3. Departmental State and Federal Grants can vary from year to year based on funding levels from the State and Federal Government. The following departments within the general fund receive grant funding each year which is deposited into the General Fund of the County: Soil & Water, Child Support, Youth Services, Veterans, Aging, Social Services and Health.

4. Departmental Fees consist of items listed on the Fee Schedules of Moore County.
   - The Board of Commissioners approves the Fee Schedules with the Budget Ordinance each fiscal year.
   - Any changes or updates made to the Fee Schedules after budget adoption by the Board of Commissioners must be brought back to the Board of Commissioners and approved during the fiscal year.

5. Interest and Transfers make up a small portion of the general fund budget. Interest is the amount that is received from the banking institutions that is the County's central depository and the North Carolina Capital Management Trust (NCCMT) investment accounts. Transfers consist of amounts within the general fund that are budgeted as expenditures and are transferred to a capital reserve for governmental projects or debt reductions in School and College debt service. Transfers include both transfers from other funds and any fund balance appropriations.

C. General Fund Expenditures

The primary expenditures of the general fund are grouped as follows:

SERVICES, DEPARTMENTS and DEPARTMENT CODE, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

GENERAL GOVERNMENT
Administration 120
Veterans Treatment Court 125
Governing Body 115
Human Resources 130
Finance 140
County Attorney 150
Tax and Revaluation 160
Elections 170
Register of Deeds 185
Information Technology/GIS 450
Property Management 470

HUMAN SERVICES
Health Department 390
Social Services 380
Child Support 270
Veteran's Services 290
Aging/Senior Center 300

CULTURAL DEVELOPMENT
Parks and Recreation 325
Library 310

ENVIRONMENTAL AND COMMUNITY DEVELOPMENT
Planning and Zoning 230
Central Inspections 235
Solid Waste 220
Cooperative Extension 250
Soil and Water Conservation 260

PUBLIC SAFETY FUNCTIONS
Sheriff's Office 195
Sheriff - Detention Center 195
Sheriff - School Resource Officer 195
Sheriff - Animal Operations 215
Day Reporting Center 200
Public Safety Fire Marshal 210-10
Public Safety Communications 210-12

DEBT SERVICE 370
Debt Principal-County
Debt Interest -County

NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT 360
Grants/Transfers Out to Cap Reserve and Project Funds
Courts Facility Costs
Non-Profits/Non- Departmental

EDUCATION 335
Schools Expense, Capital, Digital Learning
Schools Debt Principal and Interest
College Expense, Debt Principal & Interest

The process for each expenditure category for the General Fund is described as follows:

1. Education is the largest expenditure of the general fund budget and makes up just under ½ of the general fund expenditures. Education includes funding for Moore County Schools (MCS) and Sandhills Community College. Funding formulas have been established for both the Moore County Schools and Sandhills Community College. The budget will be developed using the current school and college funding formulas approved by the Board of Commissioners.

2. Human Services is the next largest expenditure of the general fund budget and includes Social Services, Health Services, Child Support, Youth Services, Veteran Services Aging and Senior Enrichment.

3. Public Safety follows Human Services and includes departments such as Sheriff and Detention Center, Day Reporting Center, Public Safety Communications, Fire Marshal and Animal Operations.

4. General Government includes the following departments: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax and Revaluation, Elections, Register of Deeds, Information Technology, Geographical Information Systems (GIS) and Property Management. Typically, general government is funded by property taxes but there are some fees collected for Finance, Information Technology, Property Management, Register of Deeds and Elections.

   a. Property Management is tasked with maintaining all County facilities, grounds, and vehicles. Public Utilities Enterprise Fund purchases their vehicles each fiscal year. The vehicle replacement plan is determined based on the following factors:
      - Seven (7) year replacement plan
      - 150,000 miles, and/or maintenance and life of vehicle

   b. Information Technology maintains all electronic equipment for the County which includes desktop computers, laptops, printers, networks, telephones, and all communication devices.

5. The Environmental and Community Development section consists of Planning and Zoning, Central Inspections, Solid Waste, Cooperative Extension and Soil and Water Conservation.

6. Debt Service, excluding the debt for education is included as part of the budget process and can fluctuate based on the debt owed in any given fiscal year. The County Fiscal Policy

Guidelines address debt service limitations and are listed under the Debt Section of this document.

7. Cultural and Recreational is made up of Library and Parks and Recreation.

8. Transfers Out is a section of the general fund budget process and includes items such as transfers to capital reserve funds and show up as expenditures to the general fund and revenue to a capital reserve or other fund. Examples of the transfers out of the general fund are: Transfer to Capital Reserve for Governmental Projects for the Courts Facility Project, Debt Service Reductions in education and transfers to Capital Reserve for SCC and MCS future projects for Education.

9. Non-Departmental Funding is made up of all other categories of funding within the general fund such as: undistributed longevity and cost of living adjustments (these are budgeted in this section and later transferred to the general fund departments as needed), Trillium Health, Juvenile Crime Prevention (JCPC) costs, Moore County Economic Development Partnership, Forestry Services (G.S. 106-898), School of Government, Economic Development and the Courts (G.S. 7A-302). The North Carolina G.S. 9-1 explains the Jury Commission's salary (made up of 3 members) and operating costs are to be paid by the County's general fund.

VII. Processes – Other Funds

A. Fund 200 Public Safety-Emergency Management/ALS Tax Fund

This fund is a special revenue fund and accounts for all County emergency medical services.

1. Revenues are primarily made up of:
    - Advanced Life Support Property Tax (ALS)
    - Insurance Payments
    - Medicaid Cost Settlement
    - Any appropriations of fund balance, if needed

2. Expenditures are primarily made up of:
    - Operations
    - Special Operations Team
    - Capital
    - Debt Service

The ALS Tax Resolution can be viewed under the Resolution Section of this document.

B. Fund 210 E-911 Telephone Fund

This fund is a special revenue fund and is fully supported by Public Safety Answering Point (PSAP) funding from the North Carolina 911 Board. Funds are generated by the E911 surcharge on phone bills and appropriated fund balance, if needed. The E911 surcharge revenues are regulated by the State. Any pending legislation is reviewed each year on the allowed use of these funds.

In December of each year the County Manager is notified of the estimated funding distribution for the coming fiscal year. The 911 Board is required to present the proposed distribution amount (base amount as defined in G.S. 62A-46) for each primary PSAP by December 31 of each year for the upcoming fiscal year. The distribution amount is based on data collected for the most recent five years of approved eligible expenditures of your primary PSAP.

The 911 Board must consider the amount of funds carried forward for your primary PSAP in determining the distribution amount for the upcoming fiscal year. This is required by G.S. 62A-46 (b1), and the Board considered distributions remaining in the Emergency Telephone Fund for the past two years. PSAPs may carry forward no more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. The 911 Board, however, may allow a PSAP to carry forward a greater amount with approval.

Each year the PSAP must reconcile the expenditures spent for the previous completed fiscal year. Until that report is reconciled, reviewed, and approved by the 911 Board, the final funding for the next budgeted fiscal year will be based on the most current financial data available for our agency.

The costs that are 911 Fund Eligible are included in the Other Supporting Documents section of this document and may be updated or changed by the NC 911 Board.

C. Fund 215 Rural Fire, Ambulance, Rescue District Fund

This fund is a special revenue fund and is supported by the Rural Fire District tax rate.

The Board of Commissioners formed a Fire Commission on November 3, 2014. The rules of procedure were initially adopted by the Board of Commissioners October 7, 2014 and amended in December 2014. The Board of Commissioners established, by resolution on April 21, 2015, a Single Service District for Fire Protection, Ambulance and Rescue, which is located under the resolution section of this document. The Fire Commission has developed a funding formula for all fire districts in Moore County with a five (5) year Phase in approach which includes fire, ALS, Rescue and Ambulatory Services.

D. Fund 220 Soil and Water Conservation Fund

This fund is a special revenue fund which accounts for operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures are made up of tree seedling purchases, Voluntary Ag District Program expenses, and educational materials to name a few.

E. **Fund 230 Transportation Services Fund**

This fund is a special revenue fund which provides transportation services to senior citizens, people with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation services receive funding to operate through state grants and user fees.

F. **Fund 600 Water Pollution Control Plant Fund**

The Water Pollution Control Plant Fund (WPCP) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for goods or services. The WPCP is a division of Public Utilities and treats wastewater produced within Moore County and Camp McKall under strict guidelines of the National Pollutant Discharge Elimination System (NPDES) permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated vs. flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

G. **Fund 610 Public Utilities Water and Sewer Fund**

Moore County Public Utilities (MCPU) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. It operates ten permitted water systems as follows: Pinehurst, Seven Lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, The Carolina, East Moore Water District (Fund 620) and West Moore. MCPU provides sewer service to Pinehurst, Vass and a few rural customers.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Sewer Sales
- Tank Rental
- Utility Management Fees
- Engineering User Fees

Expenses consist of:

- Debt Service Principal and Interest
- Administration
- Capital Outlay
- Transfers to Capital Reserve for Projects
- Maintenance
- Water Quality
- Engineering

H. Fund 620 East Moore Water District Fund

East Moore Water District (EMWD) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. EMWD was established to provide water to rural areas of Moore County utilizing a USDA grant and loan.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Fees – Availability, Tap and Utility Billing Fees

Expenses consist of:

- Debt Service Principal and Interest
- Bulk Water purchase from Harnett County
- Capital Outlay
- Transfers to Capital Reserve for Projects

I. Fund 810 Risk Management Fund

This is the County's only Internal Service Fund. Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis. This fund was established for risk management operations which include all insurance activities and the employee wellness program.

Because this is an internal service fund the main revenues for this fund come from the departments. For example: individual departments are charged for health insurance as an expense and the revenue is transferred to the Risk Management Fund to pay for the cost of health insurance.

The following items paid by the Risk Management Fund and charged back to the departments are:

- Wellness Program
- Health Insurance
- Liability and Property Insurance
- Worker's Compensation Premium and Claims
- Unemployment Premium and Claims

The following are the revenues of the Risk Management Fund:

- Insurance Reimbursements
- Transfers from the departments for the cost of the items listed above and provided to all employees of Moore County.
- Retiree Health Insurance paid by the retiree.

J. **Fund 640 Moore County Airport Authority**

- Moore County Airport is a self-sustaining Enterprise Fund.
- Contract between the Airport Authority and Moore County to provide financial services annually.
- General Management Contract wherein the Authority was created for the purpose of operating and maintaining airport facilities in Moore County,

K. **Fund 260 Convention and Visitor's Bureau (CVB)**

- The CVB is a self-sustaining Special Revenue Fund
- Revenue is comprised of Occupancy Tax formed by the General Assembly of NC 1987 Session Ratified Bill, Chapter 188, Senate Bill 138, which created an act to authorize Moore County to levy a room occupancy tax May 14, 1987.

VIII. Capital Improvement Plan

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten-year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten-year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by administration. In December each year and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, then adjusts and adds an additional year. Revenues are matched to projects and forecasts for debt financing versus pay-as-you-go are completed. After the County Managers review, the Budget Team reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote but acknowledges it as a planning tool for future years.

To be included in the CIP, a project or equipment must cost more than $100,000 **and** have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP, with the exception of vehicles. All vehicle purchases are included in the CIP. Although, as a unit, they do not meet the criteria, the quantities to be purchased and resources needed to keep the fleet modern are significant.

The Capital Improvement Plan is an ever-evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a timeline that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise.

IX. Debt Service

Each fiscal year during the budget process the Finance Director generates a report by the due date on the budget calendar (typically the end of February). This report shows the amount of total debt due as well as the amount of debt service budgeted for the coming fiscal year. This information is collected and entered into the budget by administration.

A. Fiscal Policy Guidelines for Debt

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.

2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.

3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.

4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.

5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0%, staff must request an exception from the Board of Commissioners stating the reason and length of time.

6. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

(Note: Excludes Enterprise Fund Debt, which is assumed to be Self-Supporting, but is included in this document under resolutions for reference)

X. Fee Schedules

Pursuant to North Carolina General Statues 12-3.1 (a), (c) the Moore County Board of Commissioners has the authority to set fees. Fee Schedules are set for the departments that charge various fees for services each year and presented to the Board of Commissioners to be approved each year. The fee schedules are posted on the County website and approved as part of the Budget Ordinance each fiscal year. Each County Department that charges fees is required to post their fee schedule in their respective department for public view.

XI. Organizational Charts

Human Resources department prepares the organizational charts due to administration by the date on the budget calendar (January). These organizational charts are distributed from administration to the Department Directors. They are reviewed and discussed when the Department Directors meet with the Budget Team as scheduled on the budget calendar (March). Any changes are updated with the Human Resources department and updated organizational charts are sent to Administration once approved by the Budget Team.

XII. Performance Measures

Departmental performance measures are a section for reporting that will show the Budget Team each of our departments with a short narrative of what services they provide to the citizens of Moore County. The measures also include the revenue sources and expenditures for the current fiscal year budget, the budgeted staffing positions and one or two critical measures they are tracking each month. Each sheet also shows the Department Director contact information. This same information can be found on the Moore County website at www.moorecountync.gov under the dashboard measures link on the home page.

The performance measures show the budget team the trends for the last couple of years and provide a resource to the budget team members and department directors in future budget forecasting.

XIII. Cost Allocation Plan (CAP)

A Cost Allocation Plan (CAP), or sometimes called the Indirect Cost Plan, distributes central service overhead costs to operating departments. Central services are those administrative units that mainly provide services to other governmental departments and not to the general public. Examples included: County Administration, Purchasing and Finance, Attorney, and Human Resources. Examples of operating departments include Central Permitting, Social Services, Health Department, etc.

Cost Allocation Plans can be prepared for several reasons, but the main reasons include:

- Claiming indirect cost associated with federal programs.
- Charging enterprise funds for services provided by the General Fund.
- Determining the full costs of departments providing user fee related service to the public; and
- Obtaining management information related to how the agency carries out its programs.

The cost allocation plan is prepared in accordance with the policies and procedures contained in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. A consistent approach has been followed in the treatment of direct or indirect costs. Actual expenditure information is obtained from the financial statements each fiscal year. Statistics used to allocate costs are also taken from actual data for each completed fiscal year.

Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY24/25, which was the last completed actual fiscal year, is budgeted in the 26/27 fiscal year. Because fiscal year 25/26 is not completed and closed out it cannot be used to calculate indirect costs for the FY26/27 budget.

The County uses an outside vendor to calculate all indirect costs and receives a document from this vendor at the specified time in the budget calendar to be used for budgeting each fiscal year. More information can be found in the vendor document in the administration office.

Adopted this the 2 day of June 2026.

Nick Picerno, Chairman
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
	Register of Deeds - Excise Tax				
Revenue	10024014 30530	Register of Deeds Fees	3,500,000	250,000	3,750,000
Expense	10018500 56001	Excise Tax/State Payments	1,500,000	250,000	1,750,000

Approved this 2 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

120004

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget
	Finance/Fund 252 Capital Reserve for Enterprise				
Revenue	25219056 32998	Tr in from Public Utilities	2,981,520	425	2,981,945
Expense	25252256 59941	MCPU Avail to be Transf	1,971,033	425	1,971,458
Revenue	25219056 32999	Transfer from EMWD Fund	495,878	473,863	969,741
Expense	25252256 59972	EMWD Av to be Transf	95,952	473,863	569,815

Approved this 2 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

120005

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget

Finance/Fund 257 Capital Reserve for Solid Waste

Revenue	25719056 32955	Transfer from General Fund	800,000	400,000	1,200,000
Expense	25752756 59924	Avail to be Transf	800,000	400,000	1,200,000

Approved this 2 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

120006

Fiscal Year 2025/2026

Finance/Fund 480 (2008 Local Education Bonds)/490 (Local Educational Bonds)

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget
Revenue	48018000 36905	2009 Bond Interest	157,289	2,627	159,916
Expense	48063097 56215	Emergency SVCS PH2 DCC 1649	2,586,116	(580)	2,585,536
Expense	48063097 56223	Meyer Hall Chem LAB DCC1724	99,000	(548)	98,452
Expense	48063097 56542	Causey Hall Roof	25,296	(286)	25,010
Expense	48063056 59911 DEBT	Transfer to General Fund	-	4,041	4,041
Expense	49037042 57540	2003 Ref Bond Cost of Issuance	94,425	(2,975)	91,450
Expense	49064096 55814	Legal	97,448	(864)	96,584
Expense	49064096 56176	Bond Issuance/Arbitrage Study	210,000	(76,144)	133,856
Expense	49064096 56243	Arbitrage Rebate Services	4,475	(2,725)	1,750
Expense	49064056 59911 DEBT	Transfer to General Fund	-	82,708	82,708

Approved this 2 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

120007

RESOLUTION AUTHORIZING THE ACCEPTANCE OF FUNDS FOR RUNWAY 5 ROFA & RPZ CLEARING AND COMPLIANCE PROJECT (CONSTRUCTION) PROJECT #36244.57.17.1

WHEREAS, the North Carolina Department of Transportation Division of Aviation has offered financial assistance for the Runway 5 ROFA and RPZ Clearing and Compliance Project; and

WHEREAS, the project will enhance airfield safety and ensure compliance with applicable aviation standards; and

WHEREAS, the total project cost is $1,264,778, of which $1,138,300 is funded by the State and $126,478 is required as a local match;

WHEREAS, such allocation of funds was approved by the Moore County Airport Authority at its meeting on May 20, 2026.

NOW, THEREFORE, BE AND IT IS HEREBY RESOLVED that the Chairman of the Moore County Airport Authority is hereby authorized and empowered to enter into all Grant Agreements, Work Authorizations, and associated documents and amendments for the following work elements for Project #36244.57.17.1 Runway 5 ROFA and RPZ Clearing and Compliance Project in the total amount of $1,264,778.

FURTHER, the County's Finance Director is authorized to request payment under said State grant using the State's Partner online program and to approve electronically the AV-502 Quarterly Project Status Reports.

FURTHER, the Moore County Airport Authority is authorized to administer the grant and any associated State agreements in accordance with regulations and to enter into any contracts or agreements necessary to carry out the project.

First adopted this 2nd day of June, 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks,
Clerk to the Board

COUNTY OF MOORE
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PROJECT BUDGET ORDINANCE
RUNWAY 5 ROFA & RPZ CLEARING AND COMPLIANCE PROJECT (Construction)
WBS # 36244.57.17.1

BE IT ORDAINED, by the Moore County Board of Commissioners, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant ordinance is hereby adopted:

Section 1: The authorized project is for Runway 5 ROFA & RPZ Clearing and Compliance (Construction), with a total project cost of **$1,264,778**, to be funded through the following grants and matching contributions: NCDOT Division of Aviation Grant (90%) – $1,138,300, with a required Local Match (10%) – $126,478. This project will include construction activities necessary to bring the Runway Object Free Area (ROFA) and Runway Protection Zone (RPZ) into compliance, including clearing, grading, and associated improvements required to meet applicable safety and regulatory standards.

Section 2: The officers of this unit are hereby directed to proceed with the grant project within the terms of the grant documents, the rules and regulations of the North Carolina Department of Transportation Division of Aviation and the Federal Aviation Administration, and the budget contained herein.

Section 3: The following revenues are anticipated to be available to complete the Runway 5 ROFA & RPZ Clearing and Compliance Project:

Funding Source	GL Account	Budget
17.1 Runway 5 ROFA & RPZ Clearing	46143000 36408	$ 1,138,300
Transfer from Airport Enterprise	46119056 32986 17.1	$ 126,478
Total		$ 1,264,778

Section 4: The following amounts are appropriated for the completion of the Runway 5 ROFA & RPZ Clearing and Compliance Project:

Funding Source	GL Account	Budget
17.1 Runway 5 ROFA & RPZ Clearing	46161555 56356	$ 1,264,778
Total		$ 1,264,778

Section 5: The Finance Director is hereby directed to maintain within the Project Fund sufficient, specific, and detailed accounting records to satisfy the requirements of the funding agencies, North Carolina General Statutes, federal regulations, and any other applicable laws.

Section 6: The Finance Director is directed at reporting on the financial status of the project as requested by the Board.

Section 7: This Project Ordinance shall be entered in the minutes of the Moore County Board of Commissioners meeting after adoption of this Ordinance and copies shall be filed with the Finance Officer.

First adopted on this the 2nd day of June, 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE
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WORLD ELDER ABUSE AWARENESS DAY 2026 PROCLOMATION

WHEREAS, life expectancy for older adults has increased due to advances in health care, better nutrition, improved living conditions and social changes; and

WHEREAS, the population of Moore County has increased and continues to grow, with projections indicating continued population growth; and

WHEREAS, Moore County is culturally diverse, and older adults are a valuable and important part of our community who may be vulnerable to abuse, neglect, and exploitation; and

WHEREAS, victims of elder abuse may be our friends, family members, neighbors, or strangers of any race, gender, or socioeconomic status; and

WHEREAS, elder abuse is any intentional act or failure to act that causes harm or distress to an older adult and includes physical, emotional, psychological, sexual, or financial abuse, as well as **neglect and exploitation; and**

WHEREAS, the Moore County Department of Social Services receives and responds to reports of suspected elder abuse, neglect and exploitation 24/7/365; and

WHEREAS, World Elder Abuse Awareness Day highlights the contributions, rights, and protection of older adults while promoting action against elder abuse, increasing awareness of the issue, and encouraging preventive measures to protect vulnerable older adults; and

WHEREAS, World Elder Abuse Awareness Day is not only about celebrating older adults, but also about protecting their rights, preventing abuse, and promoting their active participation in society. Observing this day provides an opportunity for individuals, communities, and governments to reflect on the challenges faced by older people and to take meaningful action to ensure their well-being and dignity.

NOW, THEREFORE, BE IT PROCLAIMED that the Moore County Board of Commissioners hereby declares June 15, 2026, as "**World Elder Abuse Awareness Day**" in Moore County and encourages all residents to advocate for older adults and assist in maintaining lives of health, safety, dignity, and freedom from victimization and fear.

Nick Picermo, Chair
Moore County Board of Commissioners

COUNTY OF MOORE
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Jennifer Parks, Clerk to the Board

AMENDMENT TO

THE MOORE COUNTY ROAD NAME AND ADDRESSING ORDINANCE

ADOPTED JULY 10, 1989
AND AS SUBSEQUENTLY AMENDED

RESOLVED by the Board of Commissioners of the County of Moore that Section III ROAD NAMING OF THE ABOVE REFERENCED ORDINANCE BE AMENDED TO ADD, RENAME, OR REMOVE THE FOLLOWING ROAD(S) AS INDICATED:

ADD:

GOLDENFIELD RD (P4301) .... *Located off Holly Grove School Rd (SR 1241) on the southern side of the road, approximately 1.9 miles east of the intersection of Holly Grove School Rd (SR 1241) and NC 211 Hwy. For the subdivision Holly Grove Pines.*

HIDDEN PINES WAY (P4302) .... *Located off Carthage Rd (SR 1229) on the southern side of the road, approximately 0.32 miles east of the intersection of Carthage Rd (SR 1229) and Beulah Hill Church Rd (SR 1210). Shown as an easement, it is found on Plat Cabinet 21, Slide 129.*

RETREAT TRL (P4303) .... *Located off US 15-501 Hwy on the western side of the road, approximately 0.73 miles south of the intersection of US 15-501 Hwy and Stubby Oaks Rd (SR 2079). For Explore Moore RV Retreat.*

WHISPERING RDG (P4304) .... *Located off Doubs Chapel Rd (SR 1224) on the southern side of the road, approximately 0.26 miles east of the intersection of Doubs Chapel Rd (SR 1224) and Murdocksville Rd (SR 1209). Shown as an easement, it is found on Plat Cabinet 21, Slide 2.*

AND, FURTHER that the effective date of this amendment to the above-described Ordinance shall be upon adoption.

Adopted this 2nd day of June 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

Jennifer Parks, Clerk to the Board
Moore County Board of Commissioners

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

Moore County Board of Commissioners
Land Use Plan Consistency Statement
Unified Development Ordinance Amendments to Chapter 6 (Table of Uses), Section 6.1 (Principal Use Table).

The Moore County Board of Commissioners finds that:

The proposed text amendment is **consistent** with the following goal as listed in the 2025 Moore County Land Use Plan:

It is consistent with Goal 1: Preserve and Protect the Ambiance and Heritage of the County of Moore

- Recommendation 1.9: Support and promote development in harmony with existing character or in conjunction with the Land Use Plan that will optimize the use of existing infrastructure. This structure is an existing commercial building that has previously housed small local businesses. This amendment will allow a local small business to be a permitted by right use, which historically was allowed before ordinance rewrites.

It is consistent with Goal 4: Provide Information and Seek Citizen Participation.

- Action 4.1.1: Continue to support and implement easy-to-understand guidelines to incorporate throughout governmental departments. This amendment will clarify the sections of the UDO pertaining to the language allowing Beauty/Barber Shop/and Nail Salon uses within a Neighborhood Business (B-1) zoning district, which was omitted from the current UDO erroneously.

The proposed text amendment is reasonable and in the public interest because:

a. It supports the current 2025 Moore County Land Use Plan action listed above.
b. It allows Beauty/Barber Shop/ Nail Salon owners the option of operating in any of the Business zoned districts (B-1, B-2, VB) as a permitted by right use.
c. It corrects an error of omission from the previous UDO rewrite which showed the Beauty/Barber Shop/ Nail Salon use as permitted by right.

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

______________________________ 6-2-26

Nick Picerno, Chair
Moore County Board of Commissioners

Date

Moore County Board of Commissioners
Land Use Plan Consistency Statement

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.

The Moore County Board of Commissioners finds that:

The proposed text amendment is **consistent** with the following goal as listed in the 2025 Moore County Land Use Plan:

- It is consistent with Goal 4: Provide Information and Seek Citizen Participation.
  - Action 4.1.1: Continue to support and implement easy-to-understand guidelines to incorporate throughout governmental departments. This amendment will exempt Government Facility Accessory uses and structures from UDO Section 6.2.D. standards

The proposed text amendment is reasonable and in the public interest because:

a. It supports the current 2025 Moore County Land Use Plan action listed above.
b. By adding a new 6.2.C UDO section and exempting Government Facility accessory uses and structures from standards in Section 6.2.D. when specifically referring to location and size requirements, citizens may be able to save some cost with design and new government accessory structures supporting government facilities that may already have older/smaller principal structures existing onsite. Examples would be Fire Stations that may need a larger accessory building to house large emergency services or first responder vehicles.

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

Nick Picerno, Chair
Moore County Board of Commissioners

6-2-26
Date

<u>Moore County Board of Commissioners</u>
<u>Land Use Plan Consistency Statement</u>
Unified Development Ordinance Amendments to Chapter 5 - Dimensional Standards, Section 5.1 (Table of Area and Setbacks) Table of Dimensional Requirements.

The Moore County Board of Commissioners finds that:

The proposed text amendment is **consistent** with the following goal as listed in the 2025 Moore County Land Use Plan:

- It is consistent with Recommendation 1.9: Support and promote development in harmony with existing character or in conjunction with the Land Use Plan that will optimize the use of existing infrastructure.
    - Some older parcels in Moore County were developed using 30-foot front setbacks and the proposed reduction will allow for continuity between new and existing development.

- It is consistent with Goal 4: Provide Information and Seek Citizen Participation.
    - This text amendment is proposed due to a request from the Planning Board to reduce the required principal building front setbacks in all residential zoning districts from 40 ft to 30 ft.

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

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

Nick Picerno, Chair
Moore County Board of Commissioners

6-2-26
Date

RESOLUTION BY THE COUNTY OF MOORE TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Moore County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA");

WHEREAS Moore County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.

b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, Moore County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized
   a. Name of strategy: **Recovery Support Services**
   b. Strategy is included in Exhibit **A**
   c. Item letter and/or number in Exhibit A to the MOA: **3**
   d. Amounted authorized for this strategy: **$104,616**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026** through End date: **June 30, 2027**
   f. Description of the program, project, or activity:
      Sandhills Opioid Response Consortium Peer Support, Harm Reduction, and Prevention Program
   g. Provider: **FirstHealth of the Carolinas $104,616**

2. Second strategy authorized
    a. Name of strategy: **Naloxone Distribution**
    b. Strategy is included in Exhibit A
    c. Item letter and/or number in Exhibit A to the MOA: 7
    d. Amounted authorized for this strategy: **$29,600**
    e. Period of time during which expenditure may take place:
       Start date: **July 1, 2026** through End date: **June 30, 2027**
    f. Description of the program, project, or activity:
       Sandhills Opioid Response Consortium Peer Support, Harm Reduction, and Prevention Program
    g. Provider: **FirstHealth of the Carolinas $29,600**

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **$134,216.**

Adopted the 2nd day of June 2026.

Nick Picerno, Chair
Moore County Board of Commissioners

ATTEST:

Jennifer Parks, Clerk to the Board

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA

RESOLUTION BY THE COUNTY OF MOORE TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Moore County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA");

WHEREAS Moore County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.

b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, Moore County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized
    a. Name of strategy: **Recovery Support Services**
    b. Strategy is included in Exhibit A
    c. Item letter and/or number in Exhibit A to the MOA: **3**
    d. Amounted authorized for this strategy: **$400,770**
    e. Period of time during which expenditure may take place:
       Start date: **July 1, 2026** through End date: **June 30, 2027**
    f. Description of the program, project, or activity:
       Samaritan Colony – Certified Peer Support Specialist
    g. Provider: **Samaritan Colony: $400,770**

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **$400,770.**

Adopted the 2nd day of June 2026.

Nick Picerno, Chair
Moore County Board of Commissioners

ATTEST:

Jennifer Parks, Clerk to the Board

COUNTY OF MOORE CORPORATE SEAL NORTH CAROLINA

RESOLUTION BY THE COUNTY OF MOORE
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Moore County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA");

WHEREAS Moore County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.

b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, Moore County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized
   a. Name of strategy: **Recovery Support Services**
   b. Strategy is included in Exhibit A
   c. Item letter and/or number in Exhibit A to the MOA: **3**
   d. Amounted authorized for this strategy: **$210,000**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026** through End date: **June 30, 2027**
   f. Description of the program, project, or activity:
      Recovery Support Services
   g. Provider: **Adult & Teen Challenge of Sandhills North Carolina: $210,000**

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **$210,000.**

Adopted the 2nd day of June 2026.

Nick Picerno, Chair
Moore County Board of Commissioners

ATTEST:

Jennifer Parks, Clerk to the Board

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA

RESOLUTION BY THE COUNTY OF MOORE TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Moore County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA");

WHEREAS Moore County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.

b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, Moore County authorizes the expenditure of opioid settlement funds as follows:

1. First authorized strategy
   a. Name of strategy: **Collaborative Strategic Planning**
   b. Strategy is included in Exhibit A
   c. Item letter and/or number in Exhibit A to the MOA: 1
   d. Amounted authorized for this strategy: **$50,000**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026** through End date: **June 30, 2027**
   f. Description of the program, project, or activity:
      County of Moore Administrative Staff
   g. Provider: **County of Moore - $50,000**

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **$50,000.**

Adopted the 2nd day of June 2026.

Nick Picerno, Chair
Moore County Board of Commissioners

ATTEST:

Jennifer Parks, Clerk to the Board

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA

The Board of Commissioners for the County of Moore, North Carolina met in a regular meeting in the Second Floor of the Historic Courthouse, 1 Courthouse Square in Carthage, North Carolina, the regular place of meeting, at 5:30 p.m. on June 2, 2026.

Present: Chair Nick Picerno, presiding, Jim Von Canon, Kurt Cook, John Ritter, and Tom Adams

Absent: Commissioners -NONE

Also Present: Wayne Vest, County Manager; Jennifer Parks, Clerk to the Board of Commissioners

* * * * * *

County Manager Vest introduced the following resolution the title of which was read and copy of which had been distributed to each Commissioner:

RESOLUTION APPROVING THE CONSTRUCTION OF TWO NEW AIRCRAFT HANGARS AT THE MOORE COUNTY AIRPORT AND THE FINANCING THEREOF BY THE MOORE COUNTY AIRPORT AUTHORITY PURSUANT TO AN INSTALLMENT FINANCING CONTRACT

BE IT RESOLVED by the Board of Commissioners (the "Board") of the County of Moore (the "County"), as follows:

Section 1. The Board does hereby find and determine as follows:

(a) The County owns the property located in the County and known as the Moore County Airport (the "Airport"), which is operated by the Moore County Airport Authority, a public authority the members of which are appointed by the Board.

(b) The Authority proposes to acquire, construct, install and equip two new aircraft hangars at the Airport, which will be leased to tenants of the Authority. The Authority further proposes to obtain financing of not to exceed $5,000,000 for of the two new hangars pursuant to an installment financing agreement to be entered into between the Authority and Truist Bank. Pursuant to the plan of finance, to secure its obligation to make the payments to fall due under the installment financing agreement, the Authority will grant a security interest on the hangars financed and on its rights to receive the lease payments under the arrangements for the leasing of the hangars.

(c) The Authority has held a public hearing with respect to the proposed financing and has adopted a resolution requesting the approval of the financing by the North Carolina Local Government Commission.

(d) The installment financing agreement entered by the Authority will not constitute an obligation of the County and the County does not have any financial obligation thereunder.

Section 2. After due consideration, the Board hereby approves the construction of two new hangars at the Airport as described above, and the financing thereof by the Authority pursuant to the installment financing agreement described above..

Section 3. This resolution shall take effect immediately upon its adoption.

Upon motion of Commissioner Adams, seconded by Commissioner Von Canon, the foregoing resolution entitled "RESOLUTION APPROVING THE CONSTRUCTION OF TWO NEW AIRCRAFT HANGARS AT THE MOORE COUNTY AIRPORT AND THE FINANCING THEREOF BY THE MOORE COUNTY AIRPORT AUTHORITY PURSUANT TO AN INSTALLMENT FINANCING CONTRACT" was adopted by the following vote:

Ayes: 5 ______________________________

____

Noes: 0 ______________________________

____

* * * * * *

I, Jennifer Parks, Clerk to the Board of Commissioners for the County of Moore, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board at a regular meeting held on June 2, 2026, as it relates in any way to the adoption of the foregoing resolution relating to the Board's consideration and approval of the acquisition, construction, installation and equipping of two new aircraft hangars at the Moore County Airport and the financing thereof by the Moore County Airport Authority.

I DO HEREBY FURTHER CERTIFY that proper notice of such regular meeting was given as required by North Carolina law.

WITNESS my hand and official seal of the Authority this 2nd day of June, 2026.

[SEAL]

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA

Jennifer Parks

Clerk, Moore County Board of Commissioners

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget

Fund 216 - Cypress Pointe Fire Protection Capital/Fund 258 Fire Capital Reserve

Revenue	21619056 32943	Transfer from Capital Res Fire Debt	821,739	784,041	1,605,780
Expense	21656500 56345 CYPNT	Fire Debt Principal	74,156	784,041	858,197
Expense	25856656 59914	Available to be Transferred	2,234,784	(784,041)	1,450,743
Expense	25856656 59806	Transfer to Fire PSD Debt Fund	1,315,739	784,041	2,099,780

Approved this 2 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

120008

Fiscal Year 2025/2026

	Budget Line Item Number		Budgeted Amount	Increase/ (Decrease)	Revised Budget
	Fund 216 - Whispering Pines Fire Protection Capital Fund/Fund 258 - Fire Capital Reserve				
Revenue	21619056 32943	Transfer from Capital Res Fire Debt	821,739	194,406	1,016,145
Expense	21656500 56345 WHISP	Fire Debt Principal	66,309	194,406	260,715
Expense	25856656 59914	Available to be Transferred	2,234,784	(194,406)	2,040,378
Expense	25856656 59806	Transfer to Fire PSD Debt Fund	1,315,739	194,406	1,510,145

Approved this 2 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

120009

A RESOLUTION BY THE MOORE COUNTY BOARD OF COMMISSIONERS REGARDING USING CAPITAL RESERVE DOLLARS TO FUND MOORE COUNTY SCHOOLS NEW INFORMATION TECHNOLOGY FACILITY AND USING LOTTERY DOLLARS TO HELP FUND THE NEW CARTHAGE ELEMENTARY SCHOOL

WHEREAS, Moore County Schools is considering using lottery money in the amount of $3.3 Million to fund the construction of a new Information Technology facility on an existing school campus. However, the new Information Technology facility does not qualify for lottery funding because it will not be housing students; and

WHEREAS, Moore County Schools is also in the planning stages for the construction of a new Carthage Elementary School; and

WHEREAS, although the exact funding plan for Carthage Elementary has not been established, discussions to-date have been for the funding plan to include using money from the Moore County Capital Reserve Fund (Fund 250) dollars; and

WHEREAS, Moore County Schools has requested the Commissioners to allow Moore County Schools to use Capital Reserve Fund dollars for the new Information Technology facility, and for the Lottery dollars to be used to help fund the new Carthage Elementary School.

NOW, THEREFORE, BE IT RESOLVED, the Moore County Board of Commissioners agrees to use Capital Reserve dollars in the amount of $3.3 Million to fund the construction of Moore County Schools new Information Technology facility on condition of the following:

- Moore County Schools agrees to use Lottery dollars in the amount of $3.3 Million to help fund the new Carthage Elementary School.
- Moore County Schools agrees that the $3.3 Million funding provided by the County Capital Reserve Fund for the new Information Technology facility will be deducted from the overall request for County funding of the new Carthage Elementary School.

Adopted this 2nd day of June, 2026.

Nick Picerno, Chairman
Moore County Board of Commissioners

ATTEST:

Jennifer Parks
Clerk to the Board

COUNTY OF MOORE
CORPORATE
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