

PERSON COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

NOVEMBER 21, 2022
OTHERS PRESENT

Gordon Powell
C. Derrick Sims
Kyle W. Puryear
Charlie Palmer
Patricia Gentry

Katherine M. Cathey, County Manager
Brenda B. Reaves, Clerk to the Board
S. Ellis Hankins, County Attorney

The Board of Commissioners for the County of Person, North Carolina, met in regular session on Monday, November 21, 2022 at 9:00am in the Person County Office Building Auditorium.

Chairman Powell called the meeting to order. Vice Chairman Sims offered an invocation and Commissioner Gentry led the group in the Pledge of Allegiance.

DISCUSSION/ADJUSTMENT/APPROVAL OF AGENDA:

Chairman Powell noted the need to remove item #3 from the agenda for the Vaya Health Update and Dashboard Presentation noting the presenter was unable to attend the meeting.

A **motion** was made by Commissioner Gentry and **carried 5-0** to remove the item from the agenda for the Vaya Health Update and Dashboard Presentation and to approve the agenda as adjusted.

INFORMAL COMMENTS:

The following individuals appeared before the Board to make informal comments:

Mr. John Seepe of 5011 Pocatella Avenue, North Port, FL thanked Commissioner PJ Gentry for her sincere service as a leader in Person County. He said her exemplary work, and her shining example would be missed.

Sheriff Dewey Jones of 120 Court Street, Roxboro thanked the County Manager and HR Director for their efforts to find solutions related to the staffing needs in the Detention Center. He updated the group that they were down 15 staff in the Detention Center but are now down 9 staff.

Ms. Cynthia Lynch of 395 Union Grove Church Road, Hurdle Mills stated agreement with Mr. John Seepe's comments and wanted to add her gratitude for Commissioner Gentry's willingness to ask questions.

November 21, 2022

Ms. Anderson Clayton of 1416 Stone Drive, Roxboro advocated for the Board to consider funding a Splash Pad as they discuss further potential uses for ARP funding.

DISCUSSION/ADJUSTMENT/APPROVAL OF CONSENT AGENDA:

A **motion** was made by Vice Chairman Sims and **carried 5-0** to approve the Consent Agenda with the following items:

- A. Approval of Minutes of November 7, 2022,
- B. Budget Amendment #9,
- C. Budget Amendment #10,
- D. Resolution Appointing Review Officers,
- E. ABC Board request action to approve its use of Person County's Travel Policy,
and
- F. Tax Adjustments for November 2022
 - a. Tax Releases
 - b. NC Vehicle Tax System pending refunds

NEW BUSINESS:

PRESENTATION OF THE ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDING JUNE 30, 2022:

Finance Director, Amy Wehrenberg introduced Alan Thompson, Managing Partner with Thompson, Price, Scott, Adams & Co., PA, who would present to the Board the Annual Comprehensive Financial Report (ACFR) for Person County for Fiscal Year ending June 30, 2022.

Mr. Thompson presented the Comprehensive Financial Report for Fiscal Year ending June 30, 2022 through the following summary:

PERSON COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2022



Alan W. Thompson, CPA
1626 S Madison Street
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Whiteville, NC 28472
910.642.2109 phone
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www.tpsacpas.com

November 21, 2022

PERSON COUNTY
Presentation Agenda

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III. AUDIT RESULTS	4-10
IV. QUESTIONS AND COMMENTS	
V. CLOSE	

November 21, 2022



Thompson, Price, Scott, Adams & Co, P.A.

P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

October 21, 2022

To the Board of Commissioners
Person County
Roxboro, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Person County for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 4, 2022. Professional standards also required that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Person County are described in Note 1 to the financial statements. The County adopted GASB Statement 87 "Leases," effective for fiscal year ended June 30, 2022. We noted no transactions entered into by Person County during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant estimate(s) for the County are allowance for doubtful accounts and depreciation. We evaluated the key factors and assumptions used to develop the allowance and useful lives for depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There are no such disclosures identified.

Members
American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms

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November 21, 2022

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated October 21, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Person County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Please refer to the Schedule of Findings and Questioned Costs in the audit report for a description of the findings (2022-001 Budget Violation and 2022-002 Prior Period Adjustment).

There were several items noted in the Medicaid compliance testing that are described in the audit report as findings 2022-003, 2022-004, 2022-005, 2022-006).

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager. The indicators identified on the Data Input sheet related are related to the budget violations reported as a result of the implementation of GASB 87 and not budgeting for the fines and forfeitures as separate revenue and expense line items in the budget. Per the LGC guidance, you are not required to respond to the violation as a result of the implementation of GASB 87 since it is the first year of implementation. However, because part of the budget violation

was a result of not budgeting the fines and forfeitures, that part of the budget violation will need to be addressed in your response. You will also need to respond concerning Finding 2022-001 in your response to the LGC.

Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Change in Total Pension Liability – Law Enforcement Officer's Special Separation Allowance, and Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Information on the Statistical Tables which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Person County and is not intended to be and should not be used by anyone other than these specified parties.

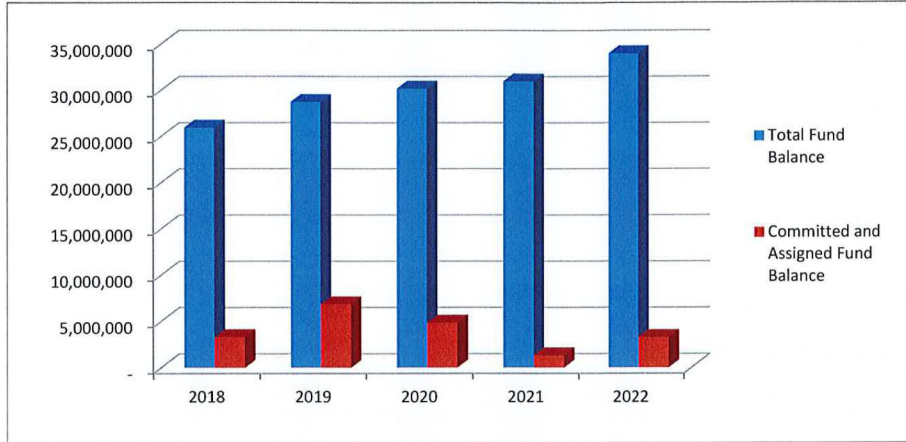
Very truly yours,

Thompson, Price, Scott, Adams & Co., P.A.

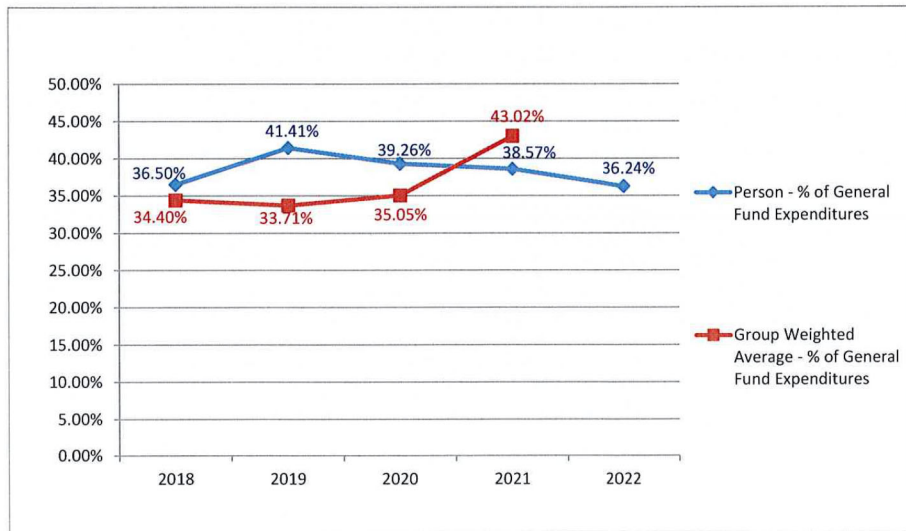
Thompson, Price, Scott, Adams & Co, P.A.

PERSON COUNTY					
FINANCIAL INFORMATION FOR 5 YEARS					
	2022	2021	2020	2019	2018
Total Fund Balance - General Fund	33,991,489	30,981,684	30,187,382	28,736,001	25,968,747
Unavailable Fund Balance - GF (Nonspendable and Restricted)	9,590,988	7,305,995	7,639,046	6,374,692	6,424,755
Committed and Assigned Fund Balance	3,292,332	1,329,120	4,867,537	6,869,658	3,320,528
General Fund Expenditures (incl transfers out less installment purchase)	67,328,831	61,376,734	57,429,715	53,996,812	53,550,275
Fund Balance Available as % of General Fund Expenditures	36.24%	38.57%	39.26%	41.41%	36.50%
Unassigned Fund Balance	21,108,169	22,346,569	17,680,799	15,491,651	16,223,464
Unassigned Fund Balance as % of General Fund Expenditures	31.35%	36.41%	30.79%	28.69%	30.30%
Revenues over (under) expenditures before transfers and contributions					
General Fund	10,968,987	9,037,959	7,371,661	5,796,574	5,626,085
Stormwater Fund	72,414	108,840	36,381	112,403	93,400
Cash vs. Fund Balance					
Cash - General	27,707,443	27,116,626	26,997,733	25,304,489	22,879,974
Cash - Other Governmental	36,865,868	15,081,388	9,604,334	6,856,047	10,034,150
Cash - Stormwater	773,590	658,880	578,074	509,210	380,384
Fund Balance - General	33,991,489	30,981,684	30,187,382	28,736,001	25,968,747
Fund Balance - Other Governmental Funds	16,151,519	10,662,343	9,233,295	6,620,950	10,005,124
Fund Balance - Stormwater	745,696	673,282	564,442	528,061	415,658
Property Tax Rates	0.720	0.720	0.730	0.700	0.700
Collection Percentages	98.62%	99.33%	98.90%	98.85%	98.74%
Collection Percentages (excluding Motor Vehicle)	98.50%	99.27%	98.82%	98.75%	98.64%
Total Property Valuation	5,308,914,861	4,751,201,023	4,604,463,787	4,640,852,286	4,579,612,753
Total Levy Amount	38,252,589	34,255,502	33,682,129	32,502,011	32,070,704
Breakdown of General Fund Revenues					
Ad Valorem Taxes	38,172,626	34,703,380	33,912,575	32,673,488	32,141,941
Other Taxes, License & Permits	13,707,780	11,480,838	9,841,920	9,508,140	9,109,072
Intergovernment Revenue	11,027,306	10,086,325	9,745,471	8,535,384	8,868,570
Sales and Services	5,267,561	4,895,564	4,171,779	4,538,890	4,628,300
Investment Earnings	55,105	6,009	331,430	545,804	275,673
Miscellaneous	1,193,177	905,419	569,193	898,783	683,963
Total	69,423,555	62,077,535	58,572,368	56,700,489	55,707,519
Breakdown of General Fund Expenditures					
General Government	8,530,374	8,393,239	6,880,173	6,655,472	5,944,581
Public Safety	14,554,279	14,264,582	13,277,672	12,966,100	12,613,988
Transportation	1,022,038	881,606	1,011,707	1,212,589	858,553
Human Services	13,458,392	13,475,971	11,581,512	12,349,600	12,768,073
Environmental Protection	148,494	145,800	146,863	115,375	123,327
Economic and Physical Development	1,104,336	1,088,052	1,136,411	805,270	1,106,228
Cultural and Recreational	1,929,160	1,911,945	1,976,766	1,883,322	1,784,228
Education	11,753,008	11,759,077	11,787,235	10,779,335	10,520,135
Capital Outlay	5,954,487	1,119,304	1,396,141	2,043,623	2,448,882
Debt Service	-	-	2,006,227	2,093,229	1,913,439
Total	58,454,568	53,039,576	51,200,707	50,903,915	50,081,434

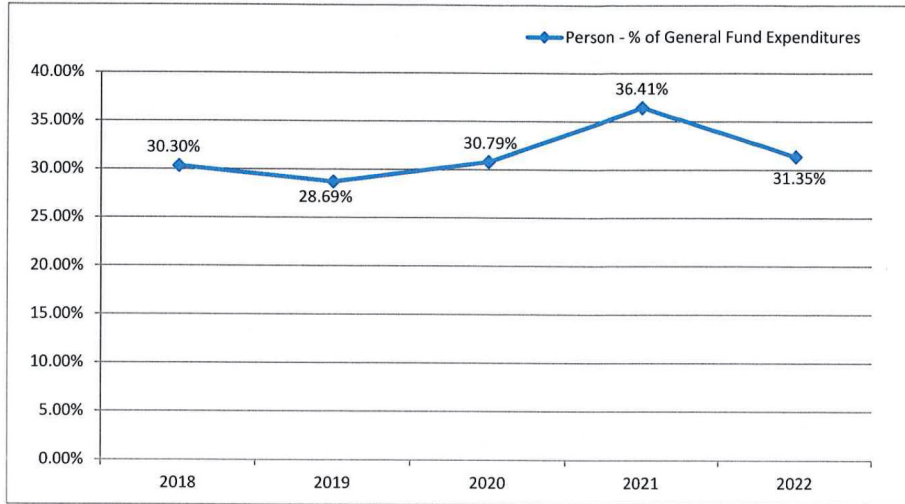
PERSON COUNTY
Analysis of Fund Balance



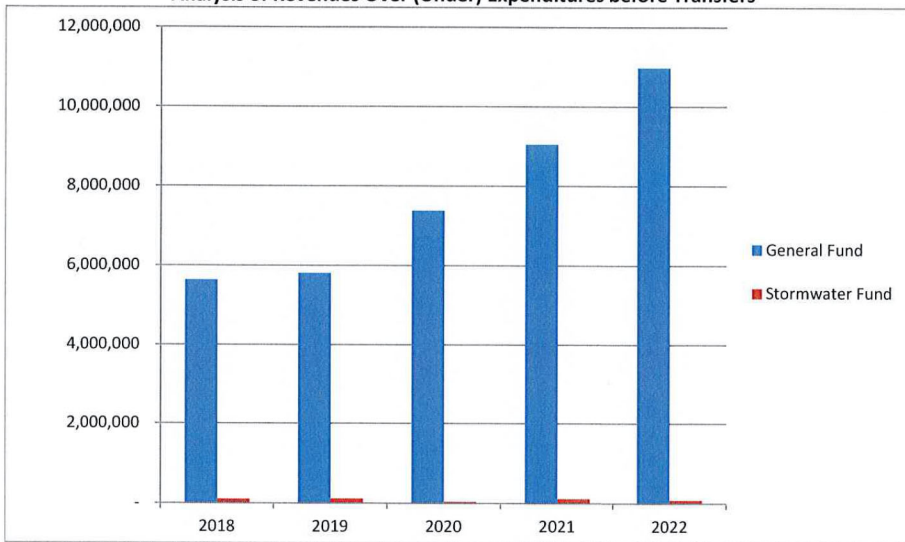
PERSON COUNTY
Analysis of Fund Balance Available
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



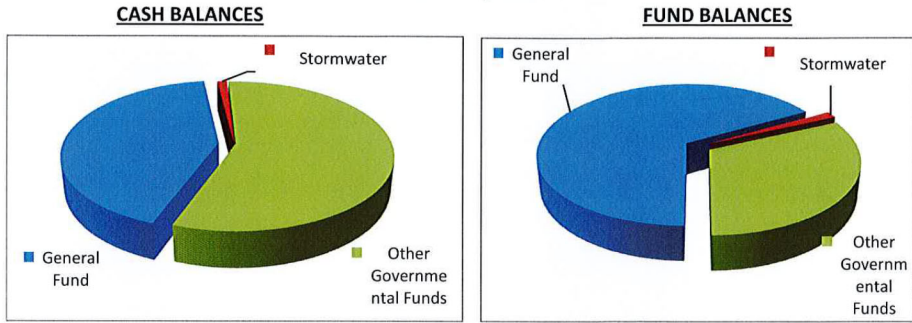
PERSON COUNTY
Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



PERSON COUNTY
Analysis of Revenues Over (Under) Expenditures before Transfers



PERSON COUNTY
Analysis of Cash and Fund Balances
at June 30, 2022

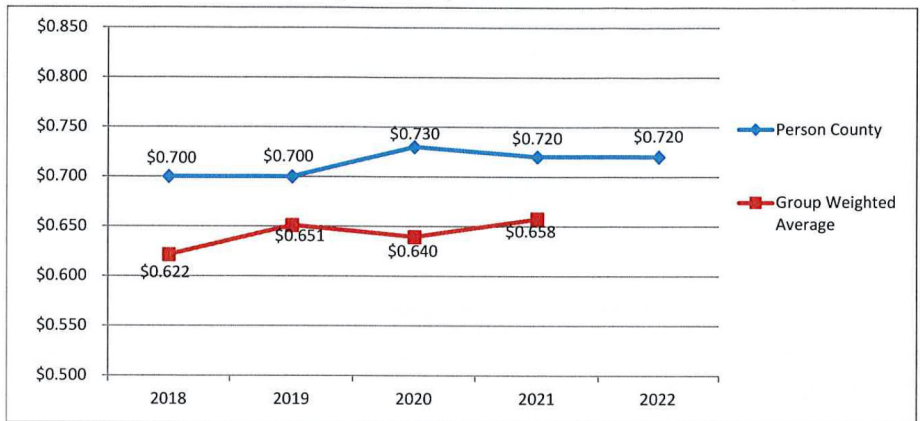


	2022	
	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 27,707,443	\$ 33,991,489
Stormwater	773,590	745,696
Other Governmental Funds	36,865,868	16,151,519
Total	<u>\$ 65,346,901</u>	<u>\$ 50,888,704</u>

PERSON COUNTY

Property Tax Rates

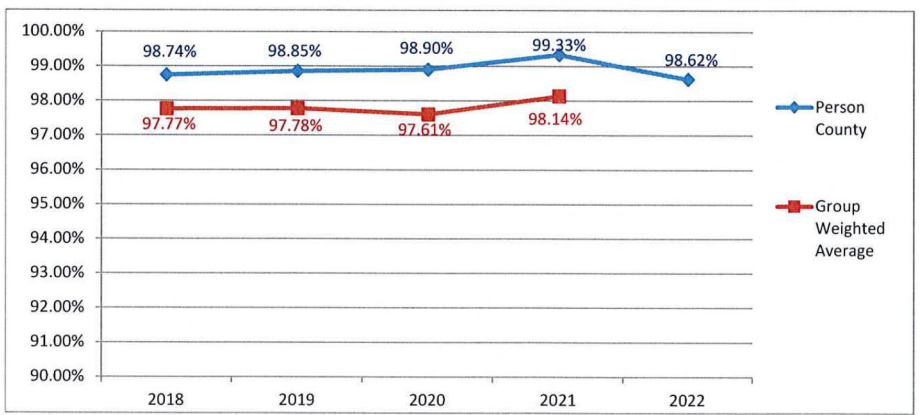
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



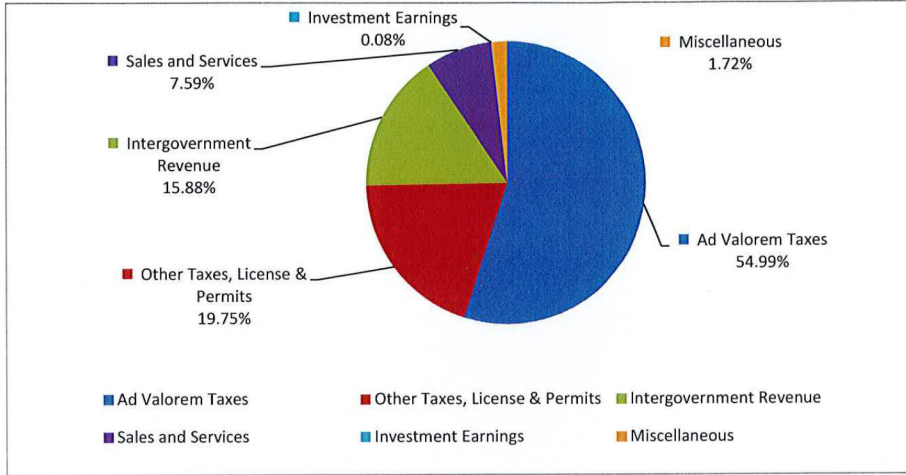
PERSON COUNTY

Collection Percentages

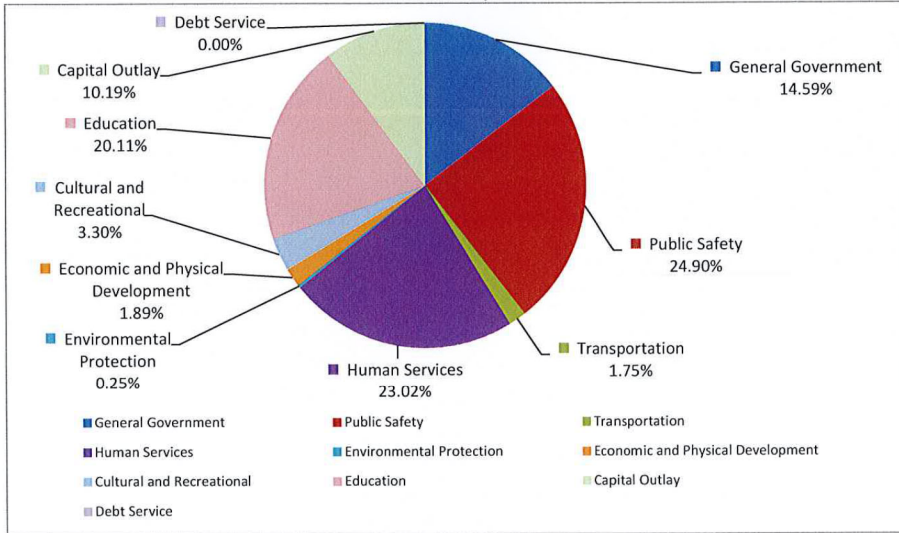
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



PERSON COUNTY
Break Down of General Fund Revenue
FYE June 30, 2022



PERSON COUNTY
Break Down of General Fund Expenditures
FYE June 30, 2022



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The responses are required to be uploaded on the LGC's website. Responses were provided in the Corrective Action Plan section of the audit report. These same responses can be used in your response to the LGC concerning these items. You are not required to address the compliance findings. The following are the items that have to be addressed by responding directly to the LGC with a corrective action plan.

Finding 2022-001 Budget Violation

In the General Fund, expenditures were in excess of appropriation by \$1,166,141 for Human Services and \$15,949 for General Government, which is the level that the County adopts their budget at. This over expenditure occurred as a result of the first year of implementation of GASB 87. In future years, any leases entered into will be budgeted in the year of inception. In addition, the Education function was overspent by \$138,406 as a result of the fines and forfeitures not being budgeted as a result of the implementation of GASB 84.

NOTE - You do not have to respond to the violations as result of the implementation of GASB 87, but you will have to respond concerning the Education function over-expenditure.

Finding 2022-002 Prior Period Adjustment

Prior Period Adjustments were made to the General Fund that increased fund balance by \$910,589. These adjustments were to record the June 2021 local option sales tax receivable, which increased fund balance by \$994,293; to correct the Register of Deeds payable which decreased fund balance by \$20,497; and to record an allowance for uncollectible EMS receivables that decreased fund balance by \$63,207.

Related to the changes in the audit process, Mr. Thompson and Ms. Wehrenberg explained to the Board the Budget Violation Finding that no response was required for the \$15,949 which was a result of the first year of implementation of GASB87 noting in future years, any leases entered into would be budgeted in the year of inception. However, a response will be required for the \$138,406 overspent in the Education function for fines and forfeitures not being budgeted because of the implementation of GASB 84. Ms. Wehrenberg confirmed the FY2023 budget would include a budgeted, estimated amount.

A **motion** was made by Commissioner Puryear and **carried 5-0** to accept the Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2022, as presented by the independent auditor.

“COUNTY FARM PARK” PROJECT: GRANT OPPORTUNITIES AND INTRODUCTION OF PIEDMONT CONSERVATION COUNCIL, INC.:

John Hill, Director, Person County Recreation, Arts, and Parks Department reminded the Board that in November 2020, the Board of Commissioners voted to participate in the Interim Alternative Implementation Approach (IAIA), which requires an annual financial commitment of \$114,394 over a five-year period, totaling \$571,970 in funding for IAIA stormwater projects. The start date for qualified projects or investments for the IAIA was July 1, 2021. The Board approved the “County Farm”, located between the Flat River and Moore’s Mill Road, Timberlake, and the Rock Athletic Complex, formerly known as the “Sportsplex”, as sites for moving forward with IAIA projects and programs. Elements of these projects include: creation of a greenspace park; trails/paths with water quality benefits, focusing on environmental education and experiential recreation; stream and riparian buffer restoration/enhancement; pet waste education; fertilizer education; and stormwater mitigation elements.

Mr. Hill introduced to the group Ms. Ginell Rogers, Executive Director with Piedmont Conservation Council (PCC). Mr. Hill and Ms. Rogers stated as these projects progress, the county would collaborate with PCC to identify, partner and plan conservation efforts as well as prepare applications for upcoming grant opportunities. Recently, county staff and PCC worked together to apply for a \$100,000 grant for environmental enhancement for the “County Farm Park” project. If awarded, Mr. Hill said the \$100,000 along with the stormwater project funds might enable up to \$400,000 to be utilized. In addition, PCC will manage the upcoming 2023 grant cycle applications for the Land and Water Trust Fund Grant (LWCF) and the Parks and Recreation Trust Fund Grant (PARTF). The \$100,000 Environmental Enhancement Grant and the county’s IAIA stormwater project funds may be used as matching funds for the upcoming grant cycle for a potential combined effort ranging up to \$800,000 in grant opportunities.

A **motion** was made by Commissioner Gentry and **carried 5-0** to reaffirm the partnership with PCC and support PCC's submittal of 2023 grant cycle applications for the Land and Water Trust Fund Grant (LWCF) and the Parks and Recreation Trust Fund Grant (PARTF) on behalf of Person County in support of the County Farm Park project.

Commissioner Gentry recommended for consideration that the County Farm Park be named the "Burton Tilley Park" to preserve the historical family legacies associated with the land and the area.

CHAIRMAN'S REPORT:

Chairman Powell stated he looked forward to working with Commissioner Elect Jason Thomas as well as Sheriff Elect Jason Wilborn, both present in the audience.

Chairman Powell reported Person County was recently highlighted by the Research Triangle Region Partnership this last quarter. He said he attended his monthly JCPC meeting, the Person Industries' stew fundraiser where they raffled off Polywood donated furniture. Chairman Powell also attended a Veterans' Day recognition event complimenting citizens honoring veterans by displaying a green light in their honor.

MANAGER'S REPORT:

County Manager, Katherine Cathey reported as Sheriff Jones addressed earlier that the HR staff identified adjustments with lapse salaries (funds already budgeted but not spent) to help resolve the staffing issues experienced in the Detention Center. She noted the county-wide Pay and Classification Study would begin by having employee meetings in November with the results in advance of the next fiscal year budget process.

COMMISSIONER REPORT/COMMENTS:

Vice Chairman Sims reported the Uptown Roxboro Group hosted a Food Truck Rodeo on Sunday with a good attendance. He wished everyone a safe and happy Thanksgiving holiday.

Commissioner Palmer reported on the recent fundraiser stew at Person Industries and thanked county employees for their work.

Commissioner Gentry complimented and thanked the new County Manager Katherine Cathey especially for her clarity of communications.

Commissioner Puryear congratulated Commissioner Elect Jason Thomas and Sheriff Elect Jason Wilborn as well as thanked those that voted in him for another four-term year as commissioner.

Chairman Powell called a brief recess in the meeting at 9:49am. The meeting was reconvened at 9:56am.

POTENTIAL USES FOR ARP FUNDING:

County Manager Katherine Cathey recalled that Person County received \$7,670,470 in American Rescue Plan Act (ARP) funding. On June 20, 2022, the Board of Commissioners approved a Grant Project Ordinance applying all of the project expenditures to salary and benefits for the Sheriff's Department, Emergency Communications, Emergency Medical Services (EMS), and the Parks and Recreation Department. The supplanted funds (salary and benefits expenditures) will be available in the General Fund for allocation by the Board. To date, the Board has set aside \$2.75 million in ARP funding for broadband infrastructure expansion, \$82,110 for installing wheelchair and cargo lifts in the Kirby Cultural Arts Center, and \$397,239 for the digital imaging of records in the Register of Deeds Office, leaving a remaining uncommitted balance of \$4,441,121.

Ms. Cathey noted the Board, at its September 6, 2022 meeting received a presentation on recommended ARP projects and directed staff to bring an updated project list back for the Board's consideration on October 3, 2022. On October 3, 2022, the Board heard from the public and staff and decided to schedule a future work session for a more in-depth discussion of potential uses for the county's remaining ARP funding.

Ms. Cathey said the chart below summarizes the funding requests submitted by departments. Detailed explanations for each project are included in the attachments. Other potential uses for the county's ARP funds are provided after the chart.

Project	Department	Funding
Spay, Neuter & Microchip Program <i>Low-cost spay, neuter and microchip program for county residents. Requested funding supports the program for three years.</i>	Animal Services	\$125,000
Mobile Adoption Unit <i>Transportation for multiple animals and supplies to/from adoption events, community events and veterinary appointments (spay/neuter).</i>	Animal Services	\$190,000
Splash Pad <i>There are no public aquatic facilities in Person County. A splash pad/spray ground has been included in the Person County Recreation Master Plan for 20 years. This facility will provide equitable water-based recreation for our community in a safe and structured environment. Additionally, a well-designed splash pad is accessible for all kinds of physical abilities and serves as a multigenerational place of play.</i>	Recreation, Arts and Parks	\$750,000
Accessible Playground <i>Installation of one universal/ADA playground at Huck Sansbury Park.</i>	Recreation, Arts and Parks	\$250,000
County Parks Transformation <i>Installation of universal/ADA playgrounds (2) and expansion of walking tracks to include bike lanes (10).</i>	Recreation, Arts and Parks	\$600,000
County Parks Transformation <i>Pave gravel parking lots to ensure ADA accessibility.</i>	Recreation, Arts and Parks	\$1,000,000
County Parks Transformation <i>Branding and wayfinding signage</i>	Recreation, Arts and Parks	\$100,000
County Parks Transformation <i>Repair and replace fences.</i>	Recreation, Arts and Parks	\$500,000
County Parks Transformation <i>New picnic shelters (3)</i>	Recreation, Arts and Parks	\$80,000
New HVAC at Helena and Olive Hill Gymnasiums <i>Make these facilities climate-controlled and usable year-round. There is a need for climate-controlled rental and program space within the community.</i>	Recreation, Arts and Parks	\$250,000
Rail Corridor Acquisition and Greenway Planning <i>Acquisition of land currently owned by Norfolk Southern Railway along an unused rail line stretching 8.7 miles from southern Roxboro, through Timberlake, to the Durham County line, roughly following the US-501 corridor. Lay the groundwork for a potential greenway connecting Person County to established greenway networks to the south.</i>	Recreation, Arts and Parks	\$ 1,097,870
Kirby Theater Accessibility Improvements <i>Installation of full-service elevator (\$350,000), accessible restrooms in the lobby (\$200,000), and an additional doorway (\$50,000). The Kirby Cultural Arts Complex is one of the most-used facilities within Person County. It provides citizens with access to arts and other programming and spaces for private rentals. The facility's usage, along with associated revenues and economic impact, suffers due to a lack of ADA accessibility and safety and liability risks created by old equipment and systems.</i>	Recreation, Arts and Parks	\$535,337
Kirby Transformation <i>Curtain replacements with fire-proofing, new grande curtain motor, upgrade to stage light system, streaming equipment, and scenic roller</i>	Recreation, Arts and Parks	\$160,000

<p>Community Risk Reduction Program <i>Community Risk Reduction (CRR) is a process in which the risks a community faces are studied and then a plan is put into place to address those risks. Emergency Services and the Office of the Fire Marshal are in a unique position to help address these risks to enhance lives, cut property loss and reduce morbidity and mortality.</i></p>	<p>Emergency Services and Fire Administration</p>	<p>\$867,700</p>
		<p>\$6,505,907</p>

- Energy Savings – Installation of new windows in the County Office Building (COB) (built in 1964). The project cost is approximately \$2 million. Outcomes would include energy savings, improved building appearance, and improved comfort for building occupants.
- Economic Development – Economic Development is a top priority for the Board of Commissioners. A certain amount of ARP funding, for example \$2 million, could be reserved for future economic development projects and/or incentives.
- Facility Needs – The needs of Person County Schools are growing for new and updated facilities in response to proposed new residential development and to address deferred maintenance and safety and accessibility concerns. The county has pending facility needs due to expiring leases for Person Industries and the Human Services Complex as well as aging Emergency Services and Animal Services facilities that were not built to accommodate current demands for service.

Ms. Cathey stated the Board does not have a deadline for making funding decisions. \$4,441,121 in supplanted ARP funds will be available in the ARP Project Ordinance in the General Fund for current or future projects, as approved by the Board. She recommended that the Board discuss potential uses for ARP funding.

Chairman Powell stated all potential ARP projects have merit and value and it has been a challenge for the Board to select a project to best benefit the county. Commissioner Palmer added his preference to use the ARP for critical areas. Commissioner Gentry challenged staff to get grants and use the ARP funds as the local match to leverage the funds in a great degree.

A **motion** was made by Chairman Powell and **carried 4-1** to set aside \$2M in the ARP Fund to be designated for use in the Economic Development Catalyst Fund for a pending economic development project when appropriate. Commissioner Gentry cast the lone dissenting vote.

It was the consensus of the Board to consider at a later time the remaining undesignated ARP funds of \$2.44M.

ADJOURNMENT:

A **motion** was made by Commissioner Palmer and **carried 5-0** to adjourn the meeting at 10:14am.

Brenda B. Reaves
Clerk to the Board

Gordon Powell
Chairman