

PERSON COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

FEBRUARY 21, 2023
OTHERS PRESENT

Gordon Powell
C. Derrick Sims
Kyle W. Puryear
Charlie Palmer
Jason Thomas

Katherine Cathey, County Manager
Brenda B. Reaves, Clerk to the Board

The Board of Commissioners for the County of Person, North Carolina, met in regular session on Tuesday, February 21, 2023 at 9:00am. This meeting was set as the Board's annual retreat focusing primarily on the Fiscal Year 2023-2024 Budget and/or any other topics as deemed appropriate. The Retreat location was at the Kirby Cultural Arts Complex Upstairs Main Hall at 213 North Main Street, Roxboro, NC.

Chairman Powell called the meeting to order.

DISCUSSION/ADJUSTMENT/APPROVAL OF AGENDA:

A **motion** was made by Commissioner Puryear and **carried 5-0** to approve the agenda.

GETTING STARTED:

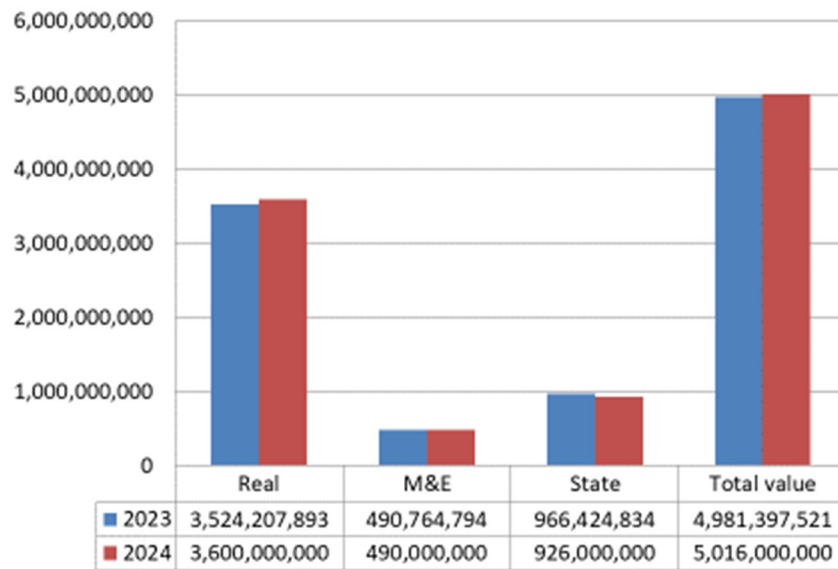
County Manager Katherine Cathey previewed the retreat agenda with the Board to set the stage for the budget preparation for the upcoming fiscal year. She noted the Board would receive mid-year tax and fiscal updates and a preview to the new fiscal year budget requests, and the Board would discuss its priorities and strategic planning.

PROPERTY TAX REVENUE PREVIEW AND NEXT REAPPRAISAL:

Tax Administrator Russell Jones shared the following presentation for the County's Property Tax Revenue Preview:

February 21, 2023

County value changes from 2023 to 2024



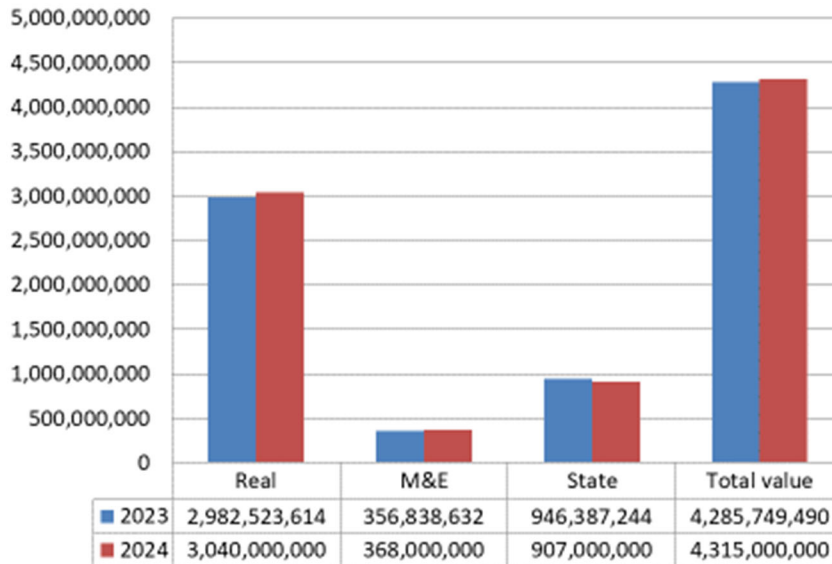
Mr. Jones said the FY23 budget was projected at \$4.895B in total value with the actual at \$4.981B, over by \$86M or 1.7%. He noted real property increased from \$3.525B to \$3.600B, or an increase of \$75M or 2%. Machinery and equipment remained flat due to depreciation (normal loss of 6%) but was offset by some new investments with new equipment at Polywood (\$9M) and US Flue-Cured (\$10M).

Mr. Jones stated the State appraised properties came in at \$966M for FY23, which was the highest ever, noting he had budgeted \$926M for FY24, or a decrease of \$40M or 4%. This equaled to 18.5% of the County's valuation. He said the total for FY23 was \$4.981B, but budgeted at \$4.895B, and estimated for FY24 at \$5.016B, an increase of \$121M or 2.4%.

Mr. Jones noted the average growth over the last eight years, not including reappraisal, was 1.26%.

Mr. Jones estimated DMV values at \$450M (up from \$425M).

Fire District value changes from 2023 to 2024



Mr. Jones said the fire tax valuations does not include the City. He noted the FY23 budget was \$4.2B with the actual \$4.285B, an increase of \$85M or 2.0%.

He noted real property increased from \$2.98B to \$3.04B, or an increase of \$60M or 2.0%. Machinery and equipment went up from \$357M to \$368M due to depreciation but was offset by new investments, an increase of \$7M or 3.0%.

Mr. Jones said the State appraised property was \$946M for FY23 (highest ever), noting he budgeted \$907M for FY24, or a decrease of \$39M or 4.2%. This would be 21.04% of the County's valuation.

Mr. Jones stated the total for FY23 was \$4.285B, and he estimated for FY24 at \$4.315B, an increase of \$115M or 2.6%.

Mr. Jones estimated DMV values at \$380M (up from \$350M).

Changes in State Appraised Values

Fiscal Year	All State Appraised	Coal Plants	Change from previous
2024-estimated	926,000,000	861,918,235	-40,424,834
2023	966,424,834	902,343,069	+33,681,598
2022	932,743,236	869,175,056	+12,509,677
2021	920,233,559	856,874,916	+74,544,809
2020	845,688,750	782,184,826	-31,901,120
2019	877,589,870	813,546,061	-10,681,099
2018	888,270,969	821,241,443	-780,125
2017	889,051,094	824,174,611	+23,627,431

Mr. Jones said the FY24 estimate is at \$926,000,000, which represents 18.46% of total value for Person County (\$5,016,000,000) as compared to last year at \$966,424,834 which represented 19.39% of the County's total value of \$4,985B.

Changes in State Appraised Values



February 21, 2023

For next year, what will one penny generate?

Collection Rate	County	Fire
97.50 %	\$ 534,038	\$ 458,694

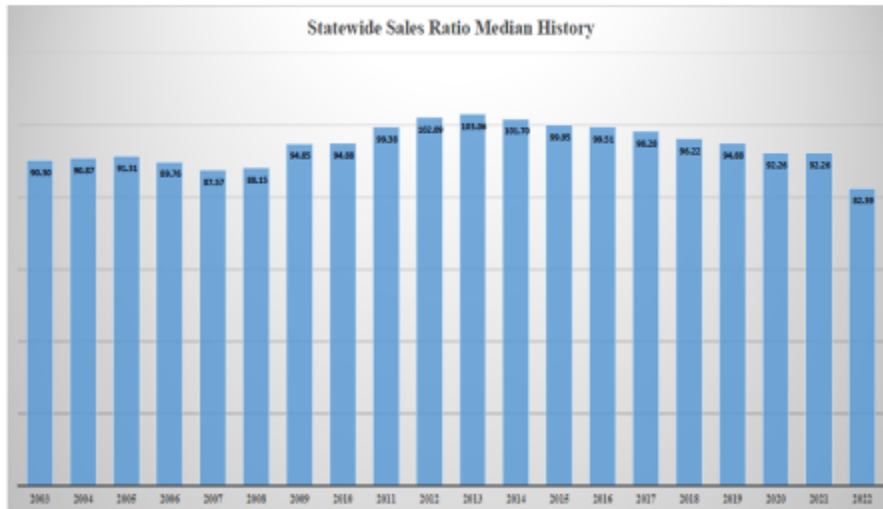
Mr. Jones stated for the upcoming fiscal year the value of one penny would be \$534,038, noting last year one penny was valued at \$519,741, which reflects an increase of \$14,297.

Person County's tax rate is .72. Mr. Jones noted the collection rate of 97.5%, along with the DMV collection rate of 99.95%.

Mr. Jones noted the value last year for one penny for fire was \$444,483 and was projected to increase by \$14,211 to \$458,694. The County's fire tax rate is .05 with a collection rate of 97.5%, along with the DMV collection rate of 99.95%. Mr. Jones further noted the fire tax rate yields \$2,293,468.

Below is a report from NCDOR for all counties' sales ratio from 2003-2022.

Statewide Sales Ratio



Mr. Jones told the Board reappraisal in Person County happens every four years, based on market sales ratio. Revaluation is required every eight years or sooner if the sales ratio falls below 90%.

Reappraisal for 2025? Sales from Jan-Dec 2021

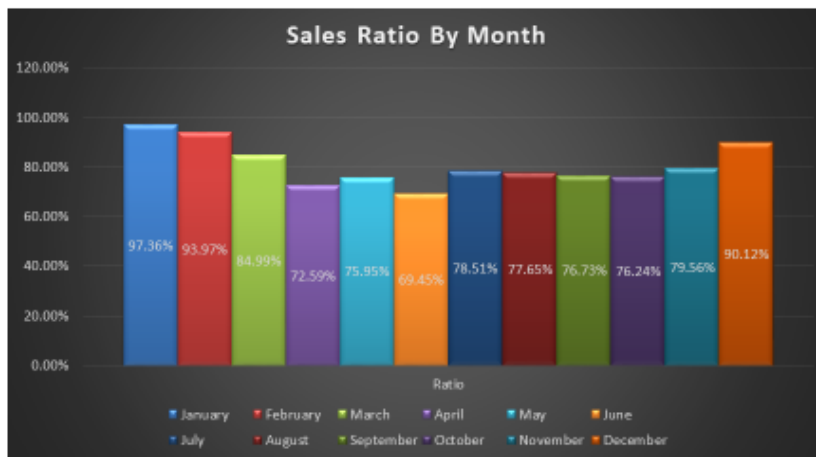


February 21, 2023

Mr. Jones stated the 2021 annual sales ratio ended up at 92.71% and January 2022 at 81%.

County Manager Katherine Cathey added that the county sets aside funding annually in preparation for the associated costs of revaluation. Mr. Jones said it takes a year and a half to plan and complete a reappraisal.

Reappraisal for 2025? Sales from Jan-Dec 2022



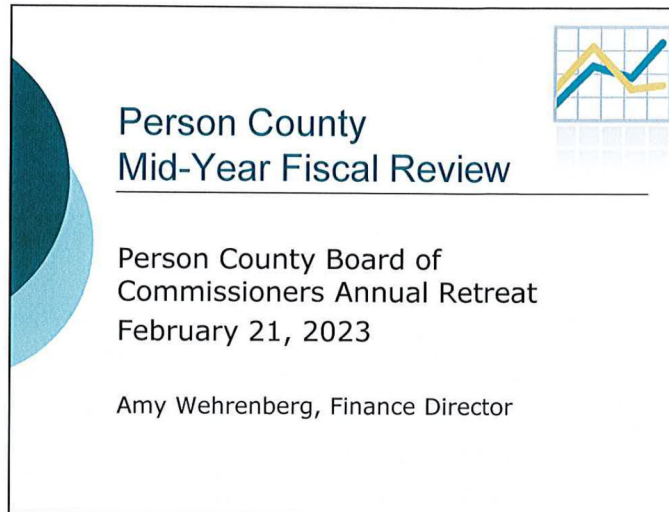
Mr. Jones stated the 2022 annual sales ratio ended up at 79.71% and January 2023 was 85%. Mr. Jones provided an example for the Board noting if this had been 2024 with the sales ratio at 79.71%, state appraised taxes of \$6,958,259 would have to be prorated down to \$5,556,428, a loss of \$1,441,831.

If a 2025 reappraisal was deemed appropriate, Mr. Jones said the contractor would begin work in July 2023. He said he would update the Board in May whether or not a reappraisal will be appropriate in 2025.

MID-YEAR FISCAL UPDATES:

Finance Director Amy Wehrenberg shared the following presentation for her Mid-Year (December to December) Fiscal Update to illustrate the County's financial position:

2/21/2023



Person County
Mid-Year Fiscal Review

Person County Board of
Commissioners Annual Retreat
February 21, 2023

Amy Wehrenberg, Finance Director

The slide features a decorative teal and light blue curved shape on the left. In the top right corner, there is a small icon of a line graph with a yellow line and a blue line on a grid background.



Discussion Summary

- Revenues: Mid-Year Comparison
- Sales Tax Distribution
- Expenditures: Mid-Year Comparison
- Debt Service
- Unassigned Fund Balance
- Summary and Trends

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The slide features a decorative teal and light blue curved shape on the left. In the top right corner, there is a small icon of a person in a red suit holding up two dollar signs, with a city skyline in the background.

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February 21, 2023

Revenues: Mid-Year Comparison

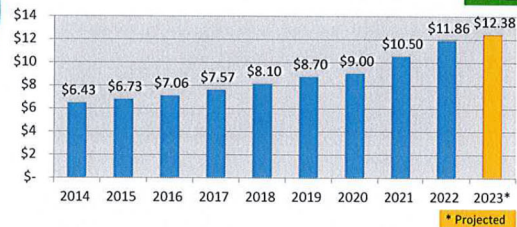
REVENUES	Incr (Decr)	% Change
Ad Valorem Taxes	1,272,193	5.2%
Sales & Other Taxes	778,589	26.7%
Fees & Licenses	546,140	11.5%
State & Federal Funding	(195,428)	-5.0%
Interest Earnings	193,109	100.0%
Other Revenues	(348,225)	-47.9%
Transfer from Other Funds	3,790,464	100.0%
TOTAL REVENUES	6,036,843	16.5%

Revenues are showing a significant increase, primarily due to revenue replacement funds from the ARPA Fund reflected in the "Transfer from Other Funds" category. Also reporting large increases in Property & Sales Tax revenues.

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Sales Tax Distribution

Local Option Sales Tax (in millions)



Sales tax is significantly up by almost 16% for the three months of reported collections compared to last year. Based on this trend, conservative projections are trending sales tax collections to report in for approximately \$12.4M to finish out this fiscal year, an increase of \$520K.

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Expenditures: Mid-Year Comparison by expense type

EXPENDITURES	Incr (Decr)	% Change
Personnel	771,873	5.7%
Operating	282,731	1.9%
Capital	(17,450)	-4.8%
Transfers to Other Funds	753,146	34.5%
TOTAL	1,790,300	5.8%
NET CHANGE (Surplus)	4,246,543	72.5%

Expenditures are up by \$1.79M through December, mostly due to increases in Personnel costs and Transfers to Other Funds categories.

Surplus is result of larger increase in revenues than in expenditures.

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Expenditures: Mid-Year Comparison by function

Increases: \$2,324,836		Decreases: (\$534,536)
Transfers to Other Funds (34.5%)	753,146	Self-Funded Health Insurance Fund (-18.7%) (534,536)
Human Services (6.3%)	398,785	
Education (5.8%)	339,326	
General Government (8.4%)	338,813	
Public Safety (3.1%)	229,784	
Culture & Recreation (12.5%)	125,240	
Economic Development (19.2%)	96,490	
Transportation (6.1%)	31,826	
Environmental Protection (15.6%)	11,426	

Increases are reported across all functions except for the County's Self-Funded Health Insurance Fund due to a reduction in claim expenditures. Largest expenditure increase is reported in the Transfers to Other Funds.

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Debt Service



	Before Debt Issuance	After Debt Issuance
TOTAL OUTSTANDING DEBT (FYE 2023)	7,057,416	26,474,354
County	4,729,281	4,729,281
Schools	2,328,135	21,745,073
Sch % of Total O/S Debt	33%	82%
BUDGET:		
FY23 Debt Service Budget	1,642,705	1,642,705
FY24 Debt Service Budget	1,305,096	1,615,784
Decrease from FY23 to FY24	(337,609)	(26,921)

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Outstanding Debt Service Ten Year Comparison



Graph above represents County's outstanding debt service over 10 year period. Projection of \$26.5M at end of FY23 is a \$17.8M increase over the prior year.

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Unassigned Fund Balance (Audited)

Unassigned Fund Balance - General Fund		
	2022	2021
General Fund Expenditures	67,328,831	61,376,734
Months	12	12
Estimated monthly expenditures	5,610,736	5,114,728
Unassigned Fund Balance (UFB)-GF	21,108,169	21,726,864
Estimated monthly expenditures	5,610,736	5,114,728
Estimated months of available FB-GF	3.76	4.25
UFB as a % of GF Expenditures	31%	35%
25% Target Level	16,832,208	15,344,184
Excess UFB over 25% minimum	4,275,961	6,382,681

- o *GFOA* - recommends an available fund balance of no less than 2 months of general fund operating expenditures
- o *LGC* - recommends an available fund balance of at least 8% of general fund expenditures.
- o *Person County FB policy* - requires a transfer of excess unassigned fund balance over 25% to the Capital Investment Fund to support future debt and capital expenditures. 9



Summary and Trends

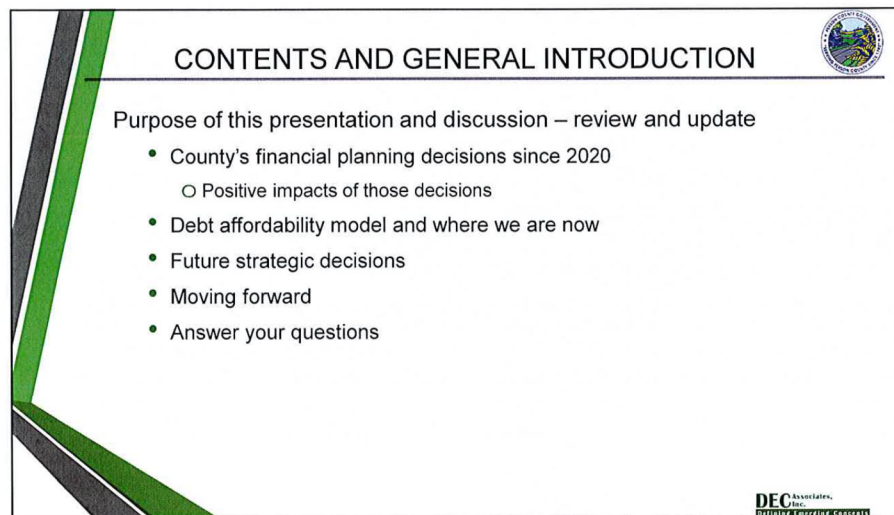
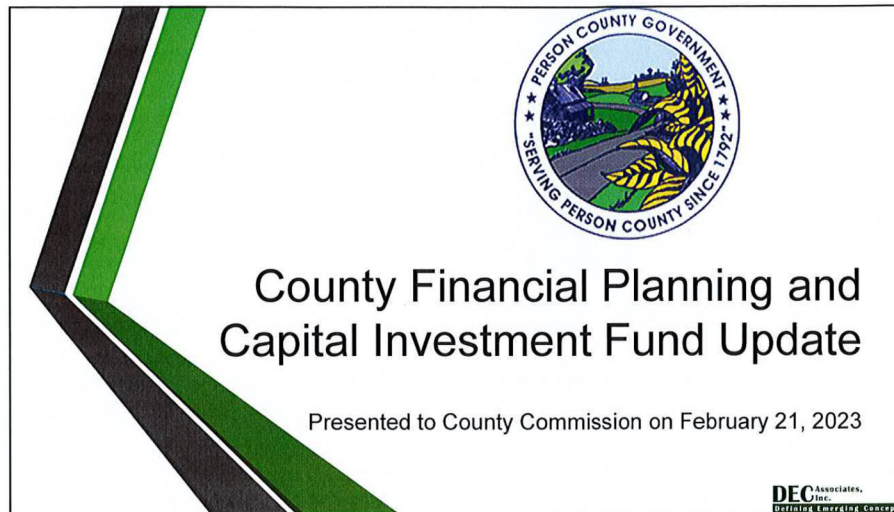
- o Revenues show a large increase of \$6M at mid-year, due to recognition of ARPA replacement revenues, property tax and sales tax growth.
- o Expenditures report an increase of \$1.8M at mid-year in all functional areas except for the Self-Funded Health Insurance Fund.
- o Sales tax is projected to increase by \$520K reaching a total of \$12.4M at FYE.
- o Outstanding debt will be approximately \$26.5M at FYE with the proposed debt for Person High School improvements.
- o Annual budget for debt service will still decrease by \$27K for FY24 with the new debt due to delay of issuance.
- o Unassigned fund balance at FYE 2022 was over 31%. \$4.2M surplus of revs over exp at mid-year indicates a possible increase to fund balance at FYE 2023.


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FINANCIAL PLAN FOR CAPITAL & DEBT FINANCING UPDATE:


Mr. Doug Carter, President, and Mr. Andrew Carter, Vice President, of DEC Associates Inc. of Charlotte provided the following presentation to the Board related to their services for County Financial Planning for Capital and an update on Debt Financing:

2/21/2023





PAST BOARD DECISIONS



Establish a CIF – to best manage and plan for community needs

- Dedicate specific revenues to capital formation
- Include all capital investments in one place – borrowed, paygo, grants, etc.
- Means to fund CIP and to calculate debt affordability

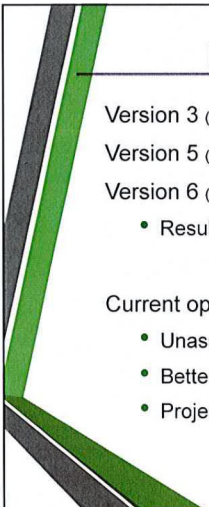
Update County comprehensive financial policies

- Evaluate scope and needed elements for policy
- Delineate policies that provide basis for sound financial results and reserves


Positive impacts to financial model

- Fund balance transfer policy – move \$s over GF policy to CIF
 - \$6,382,681 in FY22 & \$4,275,961 in FY23
- Reduction in funding needs for future anticipated projects

DEC Associates, Inc.
Optimize Emerging Concepts 2



HISTORICAL MODEL PERFORMANCE



Version 3 (April '21) - \$38M total spending (10/10/10/8) – 1.7¢ needed

Version 5 (Feb '22) - \$38M total spending (10/10/10/8) – 1.5¢ needed

Version 6 (April '22) - \$40M total spending (10/10/10/10) – 1.25¢ needed

- Results of first fund balance transfer

Current options cost lowered from previous projected levels

- Unassigned Fund Balance Transfer policy
- Better than expected results – revenues & expenditures
- Project timings have been pushed

DEC Associates, Inc.
Optimize Emerging Concepts 3

AFFORDABILITY MODEL							
	¢ Needed	2023 PHS Project	2024 Other Sch Improvements	2025 Other Sch Improvements	2027 Other Sch Improvements	Total Projects	
1	0.00	\$ 12,745,000				\$ 12,745,000	BOC to commit for PHS only
2	0.00	\$ 12,745,000		\$ 11,350,000	\$ 12,060,000	\$ 36,155,000	Partial request based on Oct 2021 estimates
3	0.25	\$ 12,745,000		\$ 11,715,000	\$ 13,795,000	\$ 38,255,000	Partial request based on Oct 2021 estimates
4	0.50	\$ 12,745,000		\$ 12,085,000	\$ 14,155,000	\$ 38,985,000	Based on Schools' Request Oct 2021
5	7.25	\$ 12,745,000	\$ 45,265,000	\$ 15,135,000	\$ 15,480,000	\$ 88,625,000	Based on Schools' Request Oct 2022


DEC Associates, Inc.
Defining Emerging Concepts

4


FUTURE STRATEGIC DECISIONS	
General Obligation Bonds (GO) referendum	
<ul style="list-style-type: none"> Requires a referendum vote of the citizens (usually in November on major elections) 6-9 month legal process to place vote on the ballot <ul style="list-style-type: none"> Resolutions, public hearings, public notices – prescribed legal process with required wait periods Requires LGC approval Once on the ballot, simple majority vote to pass/fail the referendum Gives the County the ability to issues General Obligation Bonds <ul style="list-style-type: none"> County pledge of its "unlimited taxing power" - Does not require a pledge of real property If passed, could replace Limited Obligation Bonds as the financing for school debt 	
Can use a mix of funding sources – LOBs & GOs – to fund school and other needs	

DEC Associates, Inc.
Defining Emerging Concepts

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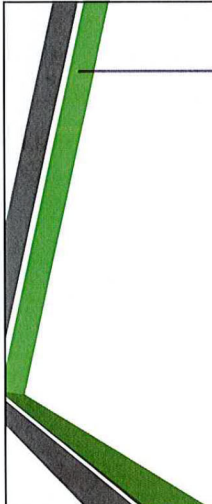
NEXT STEPS




How do we move forward?

- Financing process contemplated later this year needs to start no later than May 2023
- Any revenue generation would be adopted as part of the budget process in June or potentially later depending upon:
 - Cost of construction
 - Ability to move \$s to the CIF in future years
 - Other factors
- Resolution of intent – potentially adopted during March County Commission Meeting
- Upon receipt of bids for Person High School project potential for need to adjust model for future projects

DEC Associates, Inc.
Defining Emerging Concepts 6



WRAP UP



Questions and Comments

DEC Associates, Inc.
Defining Emerging Concepts 7

Mr. Doug Carter explained to the group that time was of the essence for the Board to make a decision, to receive the bids from the Schools in a timely manner for a financing in 2023 prior to the audit timeframe set by the Local Government Commission. He said the debt model was impacted by timing more so than the interest rate. He also explained how the bids coming in higher than projected would affect the debt model.

Mr. Andrew Carter outlined the process for the Board for the General Obligation (GO) Bonds noting this process would delay the financing by another year or two with the issuance in 2025 should the referendum pass favorably.

Vice Chairman Sims asked if a location had been determined for the proposed new school; Commissioner Palmer stated he heard of a possible site in the northeastern sector of the County. Ms. Cathey noted that in October, the Superintendent noted if a new elementary school would be built, two schools would be closed.

When asked about the County's debt capacity, Mr. Andrew Carter stated the County has up to \$38M debt capacity through 2027.

Commissioner Thomas asked Ms. Cathey about the results of the pay study to which Ms. Cathey said staff was working on refining the details but estimated an expense of \$2M to fund the pay study.

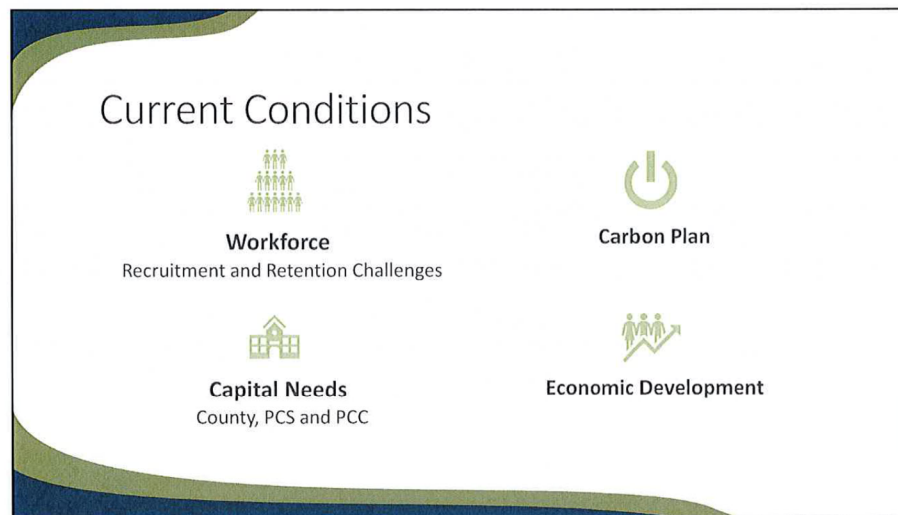
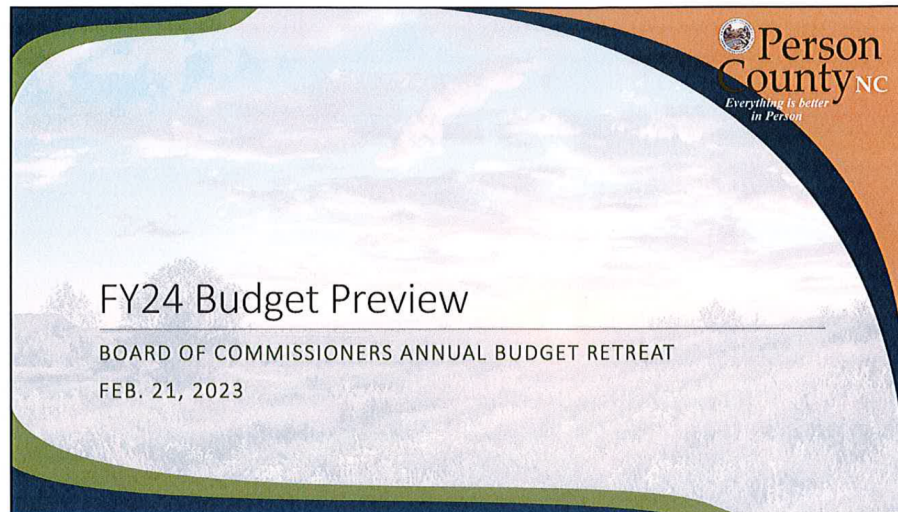
It was the consensus of the Board to have a resolution of intent on the Board's March 6, 2023 agenda for consideration.

Chairman Powell announced a brief recess for a break at 10:21am. The meeting reconvened at 10:38am.

FISCAL YEAR 2024 BUDGET PREVIEW:

County Manager Katherine Cathey shared the following presentation titled Fiscal Year 2024 Budget noting the data was general with early projections noting she would be meeting with department directors over the next few weeks:

2/21/2023



Capital Needs *County, PCS and PCC*

FY23 CIP	\$6.1M
Annual Maximum Level	\$3.2M
5-Year Plan Target	\$16.0M
FY24 CIP Requests	\$30.2M
FY24-28 CIP Requests	\$124.8M
FY24 Recommended	\$17.6M

Funding sources:

- General Fund
- CIP Fund Balance
- Airport Construction Fund
- Community Development Projects Fund
- Grants
- Debt Proceeds


Other funding sources:

- Grants
- ARP

CIP Highlights *(Requested, Not Recommended)*



Project	Cost
County Government	
Back-Up 911 Center	\$2.0M
Emergency Services Building/EOC Building Replacement	\$40.2M
Parks and Recreation Projects <i>(paving, trails, splashpad, pump track, bike lanes, fencing, renovations)</i>	\$4.3M
Person County Schools	
New Roofs <i>(Northern Middle School and School Bus Garage)</i>	\$2.8M
Piedmont Community College	
General Occupation Building <i>(plus backfill renovations)</i>	\$40.0M
Total	\$89.3M

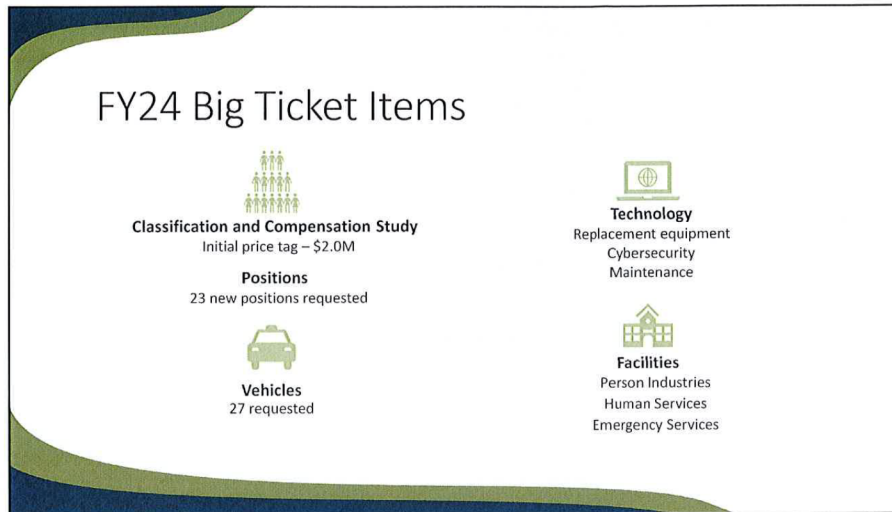
CIP Highlights (Recommended)		
Project	Cost	
County Government		
PI/MRF Merger and Renovation (year 1 of 2-year project)	\$2.1M	
HVAC System (Person County Office Building, year 1 of 2-year project)	\$450K	
Parks and Rec Projects (Kirby rooftop studio and convert 3 Mayo picnic shelters to cabins)	\$123K	
Other Projects (software, water tank demo, tractor, EMS Station North, EMS equipment)	\$323K	
Person County Schools		
Person High School Improvements (debt-financing and contingency)	\$13.5M	
New Roof (South Elementary School, phase 1 of \$2.4M project)	\$500K	
Piedmont Community College		
Early College – POD Building (final year of funding)	\$79K	
Chiller Room Upgrades (year 2 of 2-year project)	\$400K	
Science Lab Renovations (year 2 of 2-year project)	\$200K	
Total	\$16.0M	

Person County Schools Long Range Facility Needs	
ORIGINAL REQUEST – \$39M <ul style="list-style-type: none"> Major improvements to address deferred maintenance, safety, and accessibility needs Requires a half-cent tax increase to issue debt <ul style="list-style-type: none"> BOC action requested by March 6, 2023 to issue debt in Oct. 2023 Debt issuance schedule: <ul style="list-style-type: none"> 2023 - \$12.7M 2025 - \$12.1M 2027 - \$14.1M PHS Improvements (\$12.7M) – engineering and design work nearly complete 	OCT. 2022 REQUEST – \$88.6M <ul style="list-style-type: none"> Original request plus new school construction <ul style="list-style-type: none"> New elementary school Stories Creek Elementary Addition Requires a 7.25 cent tax increase to issue debt May consider Special Bond Referendum for Nov. 2024 to include funding for new school construction <ul style="list-style-type: none"> BOC action required by mid-2024

Ms. Cathey confirmed that \$300K anticipated lottery funds were included in the debt model for all options.

Staff confirmed a bond referendum could be bundled for schools, community college and county projects.

2/21/2023



County Facility Needs

Person Industries

- Current lease expires May 2025
- PI/MRF merger and renovation included in FY24-28 CIP

Human Services (*direction needed*)

- Current lease expires Aug. 2025
- Negotiations with Brixmoor
- Options
 - Renew 10-year lease effective Aug. 2025
 - Purchase Human Services Complex
 - Partner with developer to build facility (lease or lease-to-own)
 - Finance and build new county facility

Emergency Services

- Facilities Assessment completed – \$40.0M estimated cost for new facility

Ms. Cathey said the average percentage increase was not known for the Classification and Compensation Study; she said that staff would have a better understanding of the study prior to the Manager's Recommended Budget. Also included with the study is a software feature to assist with maintaining market level. Ms. Cathey affirmed surrounding counties were included in the benchmarking labor market analysis.

When discussing County facility needs, Tax Administrator Russell Jones said the Human Services facility has 72,000 sq. feet. Ms. Cathey asked the Board if they had interest in a facility space assessment using current fiscal year funding to which the Board had consensus. Ms. Cathey stated the current tenants of the Human Services facility include the Department of Social Services, the Health Department, Juvenile Justice and Freedom House. Commissioner Palmer said the old Leggett's building was centralized uptown and could be a possible option for a site for human services.

FISCAL YEAR 2023 MID-YEAR BUDGET REQUESTS:

County Manager Katherine Cathey stated the Board has several FY23 mid-year budget requests for consideration.

2/21/2023

FY23 Mid-Year Budget Requests


Person County Museum of History



Description	Amount
Telephone/Internet	\$2,020
Safety & Security	\$1,200
Insurance	\$1,970
Dues & Subscriptions	\$70
Support & Operations	\$2,190
Postage	\$250
Printing & Copying	\$600
Advertising	\$200
Maintenance	\$250
Safety Measures & Campus Needs	\$3,000
Campus Sign Updates	\$1,250
Long/Woody House Development Phase 1	\$7,000
TOTAL	\$20,000

Ms. Cathey introduced to the Board the Person County Museum of History's Executive Director Carrie V. Currie. Ms. Currie presented the following formal request to keep the County Museum viable into the future.

2/21/2023



The small humans in this picture are Carrie's kids when they toured the museum in 2017.

Proposed Updates to the Museum & County Relationship

Presented by Carrie Currie
2.2023

Overview

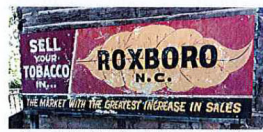
The purpose of the reevaluation of the relationship between Person County Government and the Person County Museum of History is to address several emergent and timely issues that impact the longevity of the organization.

- Operating Structure – The museum needs to evaluate how it operates and create a sustainable structure. Without these changes the organization could fold within 2-3 years.
- Special Project Expenses – Numerous special projects can move the organization forward and toward the goal of self-sustainability but require seed funding to initiate.
- Campus Safety Updates – In order to offer a safe and welcoming campus to Person County residents and visitors, updates are required to safety infrastructure.

How can the county help us this Fiscal Year 2022-2023?

Additional financial support would be used in the interim to support campus infrastructure updates and some operational expenses, falling under the county budget umbrella of cultural services.

The total FY22-23 request is: \$20,000.



Please note, the Safety Measures, Campus Sign Updates & Long Woody House Updates are not part of the regular budget and are not reflected elsewhere.

Line-Item Description	Amount
Long/Woody House Development Phase 1	\$7,000
Safety Measures & Campus Needs Phase 1	\$3,000
Campus Sign Updates Phase 1	\$1,250
Recurring Operational Expenses – Insurance, Security Monitoring, Phone & Internet, Support & Operations	\$8,750
TOTAL FY 2022-2023	\$20,000

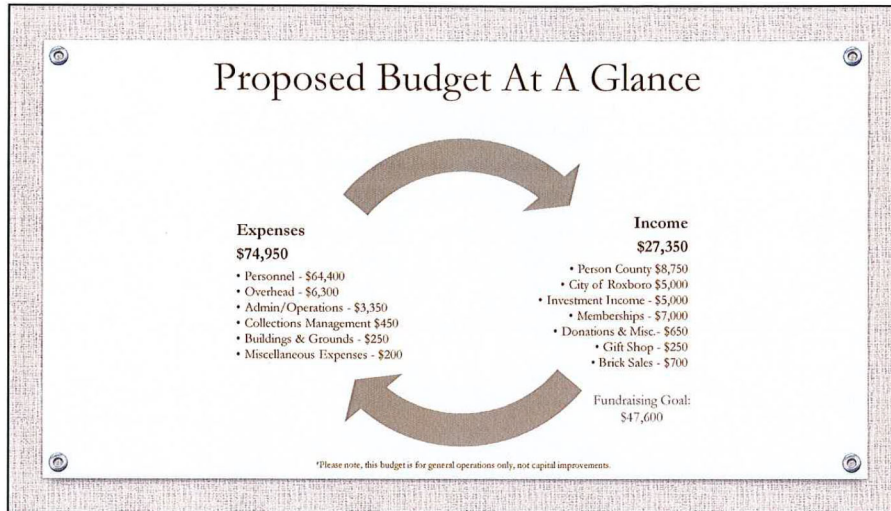
How can the county help us next Fiscal Year 2023-2024?

Additional financial support would be used to continue capital improvements and support some operational expenses, falling under the county budget umbrella of cultural services.

The total FY23-24 request is: \$40,000.



Line-Item Description	
Long/Woody House Development Phase 2	
Safety Measures & Campus Needs Phase 2	
Campus Signs Phase 2	
Accessibility Updates Phase 1	
Parsonage Updates Phase 1	
Recurring Operational Expenses – Insurance, Security Monitoring, Phone & Internet, Support & Operations	
TOTAL FY 2023-2024	\$40,000




How will we approach funding our budget?

- Request a grant from TDA specifically for visitor services position
- Seek funding from regional sources
- Divert private donations/distributions from special projects to staffing
- Pull from limited PCMH reserves
- Continue to discuss other possibilities/ideas with Person County
- Various fundraising activities

Ms. Currie said she was now serving in a full-time position and confirmed the Museum would continue pursuing fundraising and membership drives.

What does additional county support enable us to do?

- Expand free programming including lectures, tours, research support and hands-on experiences
- Offer field trips free of charge to Person County Students
- Create internship programs for local students at the high school and college level
- Create spaces that the community can utilize outside of normal museum operations
- Bring more tourism dollars into the county by attracting outside visitors



Questions?

Thank you for your time and your consideration.



Ms. Cathey stated the Board has approximately \$20K in its undesignated contingency and if so desired by the Board, a budget amendment and an agreement can be on the Board's next meeting agenda to which the Board consented.

Ms. Cathey presented another mid-year budget requests from the Foundation Forward organization donating the Charters of the Freedom displays. She said she and staff would work to seize the opportunity to lower the costs for this project utilizing the time and materials of interests of volunteers. Ms. Cathey suggested establishing a small budget. Commissioner Thomas stated interest in refining the options with individualized costs for possible donors for consideration at the Board's next meeting.


Charters of Freedom

Action Items:

- Approve location for Person County Charters of Freedom
- Determine desired components (landscaping, electricity, flagpole, etc.)
- Establish timeline
- Identify amount and funding source for county expenses (original estimate: \$44,000)
- Approve letter of intent
- Designate a point of contact for the project



Board Priorities and Strategic Planning



Board of Commissioners Goals

FY22 and FY23 Goals

- ❖ Improving the Economic Development Process
- ❖ Supporting the Airport
- ❖ Improving Broadband Connectivity
- ❖ Keeping the Tax Rate Flat
- ❖ Improving School Facilities

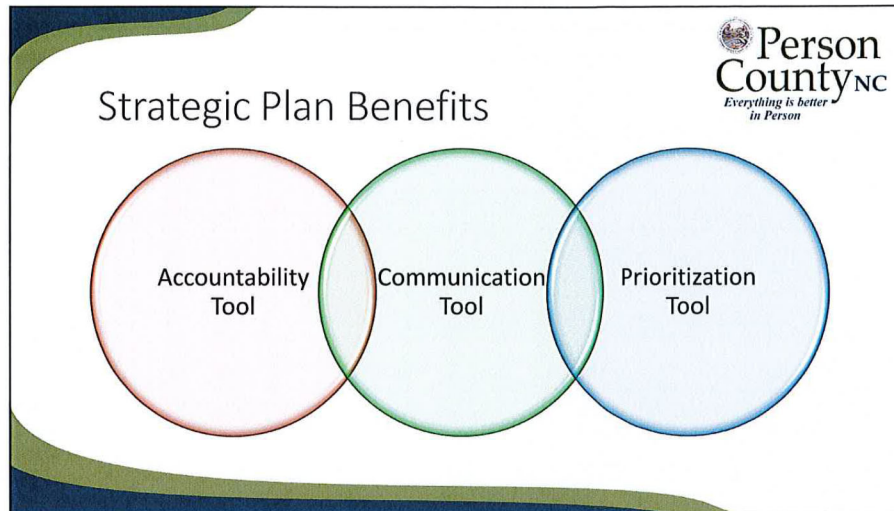
FY24 Goals


- ❖ Have priorities changed?

Person County Futures Project

Strategic Plan 2010-2015

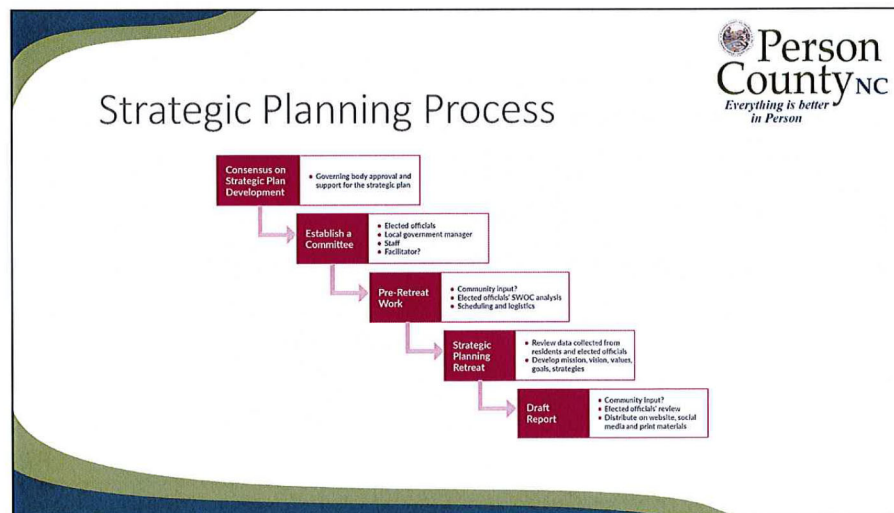
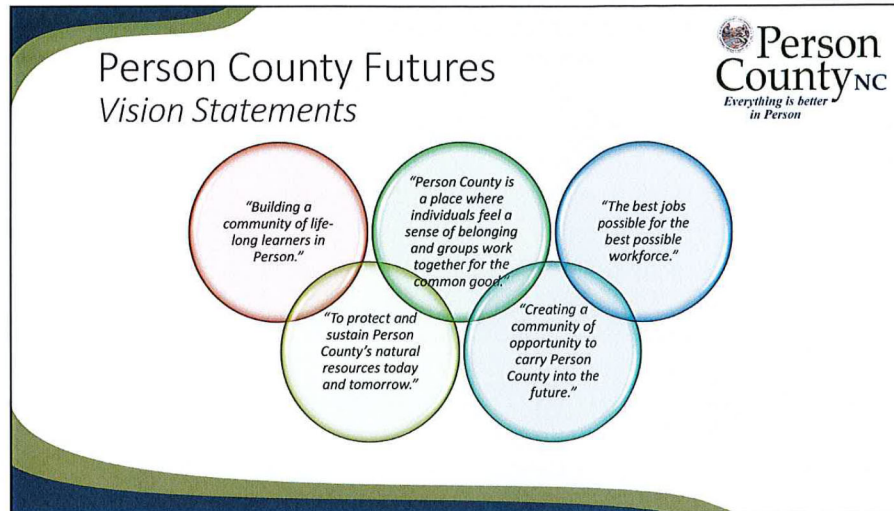
- Strategic Plan includes a Vision Statement, Mission Statement, Goals, and Objectives for five priorities.
- Priorities
 - Protect Our Land
 - Foster a Sense of Community
 - Encourage Learning for Life and Lifelong Learning
 - Re-Imagine Our County for a Better Future
 - Prosper by Developing the New Economy Locally




Person County^{NC}
Everything is better in Person


Strategic Plan Components

Strategic Plan Component	Answer the Question	Description
Mission	What do we do today?	The mission states what the local government does now; it communicates to residents, businesses, nonprofits, and other key interest groups what you do on a day-to-day basis.
Vision	What do we want our community to look like in 10-15 years?	The vision states what you want your community to look like in 10-15 years; it communicates to the external environment what you want to achieve and how the governing body sees itself in the future.
Values	What values are important to the governing body when we make a decision?	The values (typically four-five values) communicate guiding principles that the governing body uses to make decisions for the community (ethics, efficiency, equity, etc.).
Goals	What are the goals to make progress toward our vision?	The goals are broad statements or affirmations the governing body agrees on to achieve the vision of the community.
Strategies	What do we need to do now to achieve those goals?	Strategies are action items that establish how you will achieve those goals in the next one-two years.



Example – Vision, Mission, Values

Davie County, NC



Values
Consistent with our fundamental beliefs that guide our behavior and actions, Davie County is committed to these shared CORE Values:

Integrity - We will apply progressive thinking, technology, creativity and innovation to continuously improve all areas of operations, striving to ensure a superior level of service to the public, characterized by the quality and efficiency of our service.

Leadership - We will lead by example, inspire from the front, provide direction and support, and ensure our vision is achieved.

Teamwork - We will create a work environment which fosters employee loyalty, commitment, and respect for the individual, trust, and respect for the individual.

Service - We will provide effective and efficient service to the individual and the community, ensuring that our services are of the highest quality, and that we are committed to the highest standards of service.

Accountability - We will ensure measurable success and accountability through the use of resources, accountability and high standards for service.

DAVIE COUNTY NORTH CAROLINA

Vision
Davie County is a vibrant, progressive and dynamic community committed to being a national leader in providing a superior level of service to the public, ensuring the highest quality of life for all.

Mission
Our mission is to provide superior public service through the use of resources, ensuring the highest quality of life for all, and ensuring the highest standards of service.

MOVING WITH PURPOSE

Example – Goals/Key Focus Areas

Rolesville, NC



Community Connection
FOSTER OPPORTUNITIES TO BUILD CONNECTIONS AND CREATE CIVIC LIFE

GOALS

- 1. Provide a broad range of educational and recreation opportunities with strong generational appeal.
- 2. Consider opportunities for shared services and best practices with neighboring communities.
- 3. Build coalitions with state, federal, and community partners to address regional issues.
- 4. Create opportunities to recognize the town's history and diversity.

Mindful Growth
PROMOTE DEVELOPMENT WHILE MAINTAINING A SMALL TOWN CHARACTER

GOALS

- 5. Implement the Main Street Vision Plan.
- 6. Create a diverse mix of commercial, industrial, and residential development.
- 7. Foster a business community that supports entrepreneurship, innovation, and small business development.
- 8. Develop a unified and coordinated vision for land use that emphasizes diverse housing options and beautification.

Planned Investment
BUILD COMMUNITY ASSETS TO MEET GROWING NEEDS

GOALS

- 9. Increase efforts to improve the town's appearance.
- 10. Expand open space and recreational facilities.
- 11. Grow public safety to address future needs.
- 12. Develop a plan to build and maintain community infrastructure (sewerage, transit, and greenways).

Organizational Excellence
ENSURE RESOURCES ARE USED FOR THE GREATEST BENEFIT

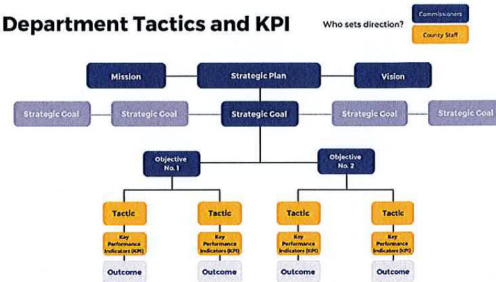
GOALS

- 13. Maintain and increase the town's financial strength.
- 14. Address organizational staffing needs.
- 15. Foster positive communication with the community.
- 16. Recruit and retain outstanding personnel by creating an innovative culture that values professional development.

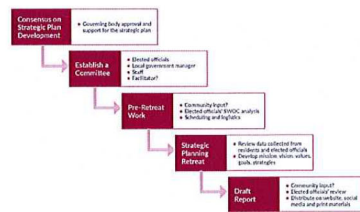
Example – Connect to Outcomes Brunswick County, NC



Department Tactics and KPI



Next Steps



- Consensus on moving forward
 - Purpose
 - Audience
- Strategic planning support
- Timeline
- Process to develop
- Process to sustain

Identify FY24 Goals

FY22 AND FY23 GOALS

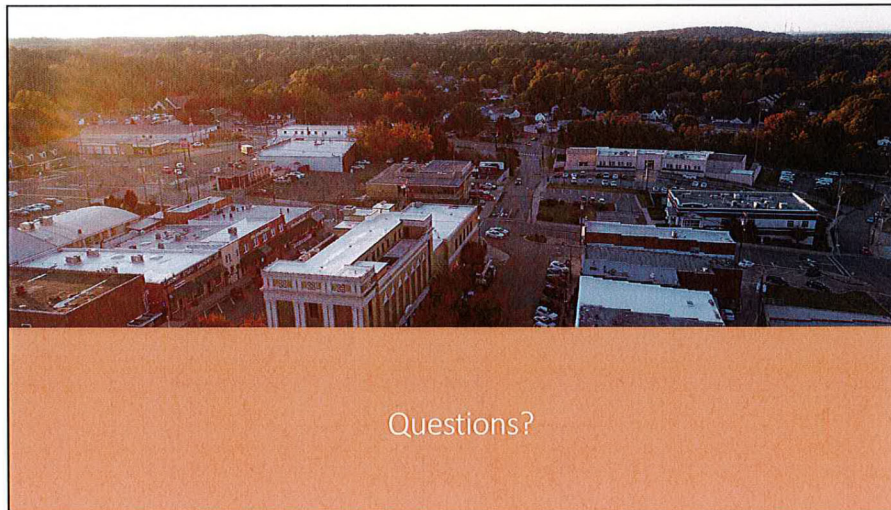
- Improving the Economic Development Process
- Supporting the Airport
- Improving Broadband Connectivity
- Keeping the Tax Rate Flat
- Improving School Facilities

FY24 GOALS

➤ _____

PERSON COUNTY FUTURES PRIORITIES

- Protect Our Land
- Foster a Sense of Community
- Encourage Learning for Life and Lifelong Learning
- Re-Imagine Our County for a Better Future
- Prosper by Developing the New Economy Locally



Vice Chairman Sims and Commissioner Puryear acknowledged progress and efforts toward last year goals. Chairman Powell added that the goals were all evolving projects. It was the consensus of the Board to keep the goals the same for the new fiscal year.

Ms. Cathey suggested the Board consider a day of strategic planning following the adoption of the FY24 budget.

Ms. Cathey asked the Board if they desired a Manager's Recommended Budget keeping the goal of the tax rate flat. Commissioners agreed no one wants taxes to be raised but indicated possible consideration of a minimal tax increase in light of the schools' request of funding for ADA and safety needs. The Board deferred further discussion on the schools' request for funding to its next meeting, at which time they would continue deliberating and possibly consider a resolution of support to move forward.

CLOSING REMARKS:

Chairman Powell closed the retreat thanking Ms. Cathey and staff for the financial information, including the debt analysis, noting the debt consultants have proved to be advantageous related to the schools' request for funding. He asked staff to increase its focus on grants and outside revenues for all departments.

Vice Chairman Sims thanked all presenters for making the needs known noting his concern for an increase in the tax rate.

Commissioner Puryear thanked all presenters for the information needed to help the Board to make decisions.

Commissioner Palmer commended everyone participating in the retreat for their guidance and leadership to present facts and figures making it a productive day for the Board.

Commissioner Thomas echoed the commissioner comments noting it was a lot of information to take in; he added he met with the Superintendent of the Schools last Friday to tour schools and he saw a lot that needed to be done.

ADJOURNMENT:

A **motion** was made by Vice Chairman Sims and **carried 5-0** to adjourn the meeting at 12:47pm.

Brenda B. Reaves
Clerk to the Board

Gordon Powell
Chairman