

Adopted Budget Fiscal Year 2023-2024



County of Person
304 South Morgan Street, Room 212
Roxboro, North Carolina 27573

Person County, North Carolina

2023-24 Adopted Budget

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READER'S GUIDE

This section of the budget document is designed to help the reader understand the budget by explaining how it is organized. This document is a financial plan for Person County Government's operations for the fiscal year beginning July 1, 2023 through June 30, 2024. You will find the details, explaining how funds are allocated and how they will be spent.

The budget document begins with an **Introduction** section which contains this Reader's Guide, a list of the principal officials, the budget ordinance and fee schedule, a budget message from the County Manager, the Budget at a Glance, and a summary of Adjustments from the Recommended to Adopted Budget.

The next section entitled **General Information** includes the County's Organizational Chart and information that provides some insight into Person County through a brief history and description of the County's government and fund structure. The **Budget Summaries** section provides a summary of the sources of revenues, expenditures by fund, and expenditures by department.

The **General Fund Detail** section includes the revenue and expenditure details for the General Fund which serves as the primary fund accounting for the majority of County services. Most County Departments are located in the General Fund as well as Person County Government's other funded services which include: Courts; Mental Health; Museum of History; Person County Public Schools; Piedmont Community College; and Senior Center, as well as others.

Finally, the **Other Funds Detail** section includes an Internal Service Fund, Special Revenue Funds, and an Enterprise Fund. The Self-Funded Health Insurance Fund is an Internal Service Fund that is used to account for the accumulation and allocation of costs associated with the County's self-insured group health insurance program. Special Revenue Funds are used to account for the proceeds of certain revenue sources that are legally restricted for specific purposes. Person County budgets the following special revenue funds: Capital Investment Fund; DSS Representative Payee Fund; Person Industries and PI Material Recovery Facility (MRF) Fund; Sheriff's Execution Fund; Fire Tax District Fund; Emergency Telephone System Fund; Revolving Loan Fund; Economic Catalyst Fund; and Water & Sewer Construction Reserve Fund. The last fund reported is the Stormwater Management Fund, an Enterprise Fund which accounts for fees from external users to support operations, construction, and maintenance of stormwater facilities.

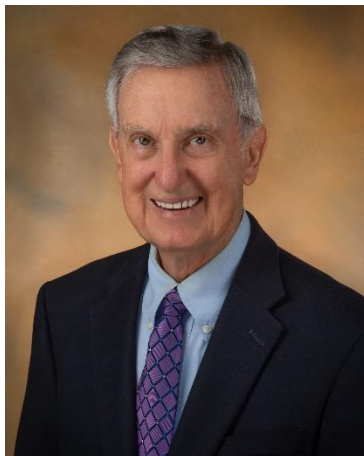
The revenue and expenditure detail is organized by the General Fund comprised of its sub-funds (Funds 100-190); an Internal Service Fund (Fund 200); Special Revenue Funds (Funds 210-290); and an Enterprise Fund (Fund 620). Each fund has a balanced set of revenues and expenses. The departments' detail sheets will show prior and current year information, department requests, the County Manager's recommendations, and the approved budget by the Board of Commissioners.

We have omitted the American Recovery Plan Act and Opioid Settlement Special Revenue Funds, and Capital Project Funds' (Funds 400-480) information since they span multiple year budgets and do not require re-adoption along with the annual budget. Custodial Funds (Funds 720-780) which account for assets that the County holds on behalf of others are also not included.



**PERSON COUNTY, NORTH CAROLINA
FY 2023-24 ADOPTED BUDGET**

BOARD OF COUNTY COMMISSIONERS



***Gordon Powell,
Chairman***



***Derrick Sims,
Vice-Chairman***



Jason D. Thomas



Charlie Palmer



Kyle W. Puryear

Budget Staff:

Katherine Cathey, County Manager

Brian Hart, Assistant County Manager

Amy Wehrenberg, Finance Director

Tracy Clayton, Assistant Finance Director

**PERSON COUNTY,
NORTH CAROLINA**

2023-2024

BUDGET ORDINANCE



BE IT ORDAINED by the Board of Commissioners of Person County, North Carolina (the "Board"):

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county and by function as listed below:

EXPENDITURES	AMOUNT	PERCENT OF BUDGET
General Government	\$ 10,767,682	14.6%
Public Safety	17,913,528	24.3%
Transportation	1,528,107	2.1%
Human Services	15,727,545	21.3%
Education	13,601,011	18.4%
Environmental Protection	222,245	0.3%
Economic and Physical Development	1,417,550	1.9%
Culture and Recreation	2,393,378	3.2%
Transfers to Other Funds	6,820,260	9.2%
Contingency	3,345,000	4.4%
TOTAL GENERAL FUND APPROPRIATIONS	\$ 73,736,306	100.0%

Section 2. The appropriations to the Board of Education for current expense, firstly, shall be made from any funds that are dedicated to the use of the schools and secondly, shall be made from general county revenues to the extent necessary. Capital expenditures for schools are budgeted in the Capital Investment Fund, and are funded to the extent of the amount available for capital appropriations. Capital outlay for schools will be expended within the approved appropriation subject to receipt of invoices and appropriate documentation from the schools, and reviewed by the Person County Finance Office.

The appropriations made and revenues estimated hereafter shall be for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Section 3. It is estimated that the following revenues will be available in the General Fund:

REVENUES	AMOUNT	PERCENT OF BUDGET
Ad Valorem Taxes	\$ 39,334,641	53.3%
Local Option Sales Taxes	13,629,865	18.5%
Other Taxes	959,400	1.3%
Licenses and Permits	777,450	1.1%
Intergovernmental Revenues	8,241,531	11.2%
Interest Earnings	1,200,000	1.6%
Charges for Services	5,114,842	6.9%
Other Revenues	618,182	0.8%
Transfers from Component Unit	232,000	0.3%
Fund Balance Appropriated	3,628,395	4.9%
TOTAL GENERAL FUND REVENUES	\$ 73,736,306	100.0%

Section 4. The following amounts are hereby appropriated in the Self-Funded Health Insurance Fund for the accumulation and allocation of costs associated with the County's self-insured group health insurance program:

Self-Funded Health Insurance	<u>\$ 5,397,915</u>
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Section 5. It is estimated that the following revenues will be available in the Self-Funded Health Insurance Fund:

Health Plan Premiums	\$ 4,979,915
Interest Earnings	58,000
Other Miscellaneous Contributions	360,000
Total	<u><u>\$ 5,397,915</u></u>

Section 6. The following amounts are hereby appropriated in the Capital Investment Fund (CIF) for the County's debt service payments, regular capital outlay for Person County Schools and Piedmont Community College, lottery revenues and payments associated with the Schools, and General Fund transfers supporting these costs as well as the capital improvement projects that are reported in the CIP Capital Project Fund:

Debt Service	\$ 1,615,785
Issuance Cost	134,183
Schools Capital & Tech Outlay	1,055,316
Schools Lottery Expense	500,000
PCC Capital Outlay	70,000
Transfer to CIP Fund	3,200,000
Total	<u><u>\$ 6,575,284</u></u>

Section 7. It is estimated that the following revenues will be available in the Capital Investment Fund (CIF) for funding the County's debt service, Person County Schools and Piedmont Community College regular capital expense, lottery projects for the Schools, and Capital Improvement Projects:

Lottery Proceeds	\$ 500,000
Other Revenues	33,015
Interest Earnings	240,000
Transfer from General Fund	3,434,183
Sales Tax Transfer from General Fund for Schools	2,368,086
Total	<u>\$ 6,575,284</u>

Section 8. The following amount is hereby appropriated in the Social Services Representative Payee Fund, to manage expenditures with funds belonging to individuals who are unable to maintain those funds themselves:

Representative Payee Funds	<u>\$ 900,000</u>
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Section 9. It is estimated that the following revenues will be available in the Social Services Representative Payee Fund:

SSA/SSI-Rep Payee Funds	<u>\$ 900,000</u>
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Section 10. The following amounts are hereby appropriated in the Person Industries & PI Material Recovery Facility (MRF) Fund:

PI-Community Rehabilitation Program Services	\$ 1,702,643
Material Recovery Facility	693,998
Total	<u>\$ 2,396,641</u>

Section 11. It is estimated that the following revenues will be available in the Person Industries & PI Material Recovery Facility (MRF) Fund:

Intergovernmental Revenues	\$ 551,500
Charges for Services	1,272,150
Other Revenues	5,000
Transfer from General Fund	
PI-Community Rehabilitation Program Services	240,143
Material Recovery Facility	327,848
Total	<u>\$ 2,396,641</u>

Section 12. The following amounts are hereby appropriated in the Sheriff's Execution Fund, which accounts for collections by the Sheriff of small claims remitted to the Clerk of Court and collection of commissions remitted to the County:

Sheriff's Execution Claims	<u>\$ 35,000</u>
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Section 13. It is estimated that the following revenues will be available in the Sheriff's Execution Fund:

Charges for Services	<u>\$ 35,000</u>
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Section 14. The following amounts are hereby appropriated in the Fire Tax District Fund, which was established to provide for all operating and capital funding of the local volunteer fire and rescue departments:

Fire Tax District	<u>\$ 2,306,743</u>
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Section 15. It is estimated that the following revenues will be available in the Fire Tax District Fund:

Ad Valorem Taxes	<u>\$ 2,306,743</u>
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Section 16. The following amounts are hereby appropriated in the Emergency Telephone System Fund:

Emergency Telephone System	<u>\$ 208,079</u>
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Section 17. It is estimated that the following revenues will be available in the Emergency Telephone System Fund:

E-911 State Surcharges	<u>\$ 208,079</u>
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Section 18. The following amounts are hereby appropriated in the Revolving Loan Fund, which was established to provide loans to small businesses to promote economic development:

Reserved for Small Business Loans	<u>\$ 6,255</u>
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Section 19. It is estimated that the following revenues will be available in the Revolving Loan Fund:

Other Revenues	<u>\$ 6,255</u>
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Section 20. The following amounts are hereby appropriated in the Economic Catalyst Fund for future industrial incentives and expansion efforts of current industry facilities:

Industrial Recruitment Incentives	<u>\$ 1,686,783</u>
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Section 21. It is estimated that the following revenues will be available in the Economic Catalyst Fund:

Transfer from General Fund	250,000
Other Revenues	4,000
Interest Earnings	28,000
Fund Balance Appropriation	<u>1,404,783</u>
Total	<u>\$ 1,686,783</u>

Section 22. The following amounts are hereby appropriated in the Water and Sewer Construction Reserve Fund for the future funding of water and sewer construction:

Reserve for Water and Sewer Construction	<u>\$ 80,000</u>
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Section 23. It is estimated that the following revenues will be available in the Water and Sewer Construction Reserve Fund:

Shared Fees	64,000
Interest Earnings	16,000
Total	\$ 80,000

Section 24. The following amounts are hereby appropriated in the Stormwater Fund for funding the Stormwater Management Utility's responsibilities for protection, restoration, and management of stormwater quality:

Reserve for Stormwater Utility Management	\$ 279,000
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Section 25. It is estimated that the following revenues will be available in the Stormwater Fund for funding the Stormwater Management Utility's responsibilities for protection, restoration, and management of stormwater quality:

Stormwater Fees	\$ 277,000
Interest Earnings	2,000
Total	\$ 279,000

Section 26. There is hereby levied a tax at the rate of \$0.7225 per \$100 valuation of property listed for taxes as of January 1, 2023 for the purpose of raising revenues from property taxes included in "Ad Valorem Taxes" in the General Fund in Section 3 of this Ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$5,044,000,000 and an estimated collection rate of 97.50%. In addition to these revenues, the County is also including registered motor vehicle tax revenues collected by the North Carolina License Plate Agencies, which is budgeted to generate \$3,246,813 in revenues.

Section 27. There is hereby levied a tax at the rate of \$0.05 per \$100 valuation of property listed for taxes as of January 1, 2023 for the purpose of raising revenues from fire service protection district taxes included in "Ad Valorem Taxes" in the Fire Tax District Fund in Section 13 of this Ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$4,333,000,000 and an estimated collection rate of 97.50%. In addition to these revenues, the County is also including licensed motor vehicle tax revenues collected by the North Carolina License Plate Agencies, which is budgeted to generate \$189,905 in revenues.

Section 28. Charges for services and fees by County departments, excluding those established by state statute, are levied in the amounts set forth in the attached Fee Schedule. (Attachment 1)

Section 29. The budget officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- Can transfer amounts between objects of expenditure within a department and between departments within the same functional area without limitation and without a report to the Board of Commissioners.
- Can transfer amounts up to \$10,000 between functional areas of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- Cannot transfer any amount between funds or from the regular contingency appropriation within any fund, except for a transfer of any amount from the Information Technology Systems

Fund for technology-related items, and the Fleet Management Fund without a report to the Board of Commissioners.

- d. Can authorize amendments as requested by the Finance Officer at the end of the fiscal year in order to maintain budgetary compliance for the reporting of leases (GASB 87), subscription-based information technology agreements (GASB 96), and the Social Services Representative Payee Fund, Fines & Forfeitures, and Sheriff's Execution Fund (GASB 84) without a report to the Board of Commissioners.

Section 30. The County Manager, or her designee, is hereby authorized to execute contractual documents under the following conditions:

- a. Can execute contracts for construction repair projects which do not require formal competitive bid procedures.
- b. Can execute contracts for: (1) purchase of apparatus, supplies and materials, or equipment which is within budgeted department appropriations, (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations, and (3) services which are within department appropriations.
- c. Can execute grant agreements to or from public and nonprofit organization that are within budgeted appropriations, unless grantor organization requires execution by the Board of Commissioners.
- d. Can execute contracts, as the lessor/lessee of real property, which are of one-year duration or less, if funds are within budgeted appropriations.
- e. Can execute contracts for consultant services, which consultant fees are estimated to be less than \$10,000 and if funds are within budgeted appropriations.

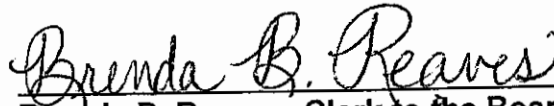
Section 31. The Finance Director may make cash advances between funds during the fiscal year without reporting to the Board of Commissioners. Any advances outstanding at fiscal year-end must be reported to the board except those involving funds where grant revenues or unreimbursed debt proceeds arise from prior county expenditures.

Section 32. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

Adopted, this the 19th day of June 2023.




Gordon Powell, Chairman
Person County Board of Commissioners


Brenda B. Reaves, Clerk to the Board

FY 2023-2024
Approved Fee Schedule

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
Animal Control			
	Adoption Fees		
	Adoption Fee - includes age appropriate vaccinations & microchip	\$50.00	No Change
	Reclaim Fees		
	1st Offense Reclaim	\$25.00	No Change
	2nd Offense Reclaim (in one year period)	\$50.00	No Change
	3+ Offense Reclaim (in one year period)	\$100.00	No Change
	Regular holding per night	\$5.00	No Change
	Quarantine holding per night	\$10.00	No Change
	Animal Pick Up Fees		
	Pick up litter of puppies or kittens (if mother of litter is surrendered at time of pickup, there will be no charge)	\$25.00	No Change
	Pick up injured or sick animals	\$25.00	No Change
	Deposit fee for Humane Dog or Cat Trap	\$25.00	No Change
	Vaccination Fees		
	1 yr Rabies Vaccine (if unvaccinated or no proof of vaccination)	\$10.00	No Change
	5 way Vaccine	\$6.00	No Change
	Rescue Pull Fees		
	Heartworm Test	\$10.00	No Change
	Bordetella Intranasal Vaccine	\$8.00	No Change
	Deworming-Drontal		
	Under 60lbs	\$15.00	No Change
	Over 60lbs	\$20.00	No Change
	Deworming-Panacur 3-Day course	\$5.00	No Change
	Citations		
	No current or displayed Rabies Tag	\$50.00	No Change
	Permitting a dog to run at large	\$50.00	No Change
	Allowing a female "in heat" to run at large	\$50.00	No Change
	Cruelty to animals	\$100.00	No Change
	Interfering with an Animal Services Officer	\$100.00	No Change
	Nuisance	\$50.00	No Change
	Leaving a dangerous dog unattended	\$100.00	No Change
Recreation Arts and Parks			
Mayo Park	Cabins		
	Small (Per Night)	\$55.00	No Change
	Large (Per Night)	\$65.00	No Change
	Camp Sites		
	RV (1-4) and (9-18) (Per Night)	\$25.00	No Change
	Waterfront Tent Sites (5-8) (Per Night)	\$20.00	No Change
	Non-Waterfront Primitive Sites (19-30) (Per Night)	\$10.00	No Change
	Non-Waterfront Group Site (Per Night)	\$75.00	No Change
	Shelters (Numbered 1-8)		
	Four Hours or Less	\$25.00	No Change
	Four Hours or More	\$50.00	No Change
	Environmental Education and Community Center		
	Resident (Hourly)	\$40.00	No Change
	Resident (Daily, 8 Hours)	\$200.00	No Change
	Resident (Daily with Special Use Permit, 8 hours)	\$250.00	No Change
	Resident Deposit	\$200.00	No Change
	Non-Resident (Hourly)	\$60.00	No Change
	Non-Resident (Daily, 8 Hours)	\$300.00	No Change
	Non-Resident (Daily with Special Use Permit, 8 hours)	\$350.00	No Change
	Non-Resident Deposit	\$200.00	No Change
	Amphitheatre		
	Local Non-Profit Agencies (Rental)	\$150.00	No Change
	Local Non-Profit Agencies Rehearsal (Per Hour)	\$25.00	No Change
	Private Organizations (Rental)	\$300.00	No Change
	Private Organizations Rehearsal (Per Hour)	\$50.00	No Change
	Private Organizations or Individuals; Non-Performance (Rental)	\$250.00	No Change
	Private Organizations or Individuals; Non-Performance Rehearsal (Per Hour)	\$20.00	No Change
	Resident Security Deposit	\$200.00	No Change
	Non-Resident Security Deposit	\$200.00	No Change
	Staffing of Rangers and Officers for the rental or events (Requested)	\$25.00 per hour	No Change
	Special Use Permit for Environmental Education Center/Amphitheater	\$50.00	No Change
	Canoes, Kayaks and Paddle Boards		
	Four Hours or Less (Per Vessel)	\$10.00	No Change
	Half Day (12 Hours) (Per Vessel)	\$15.00	No Change
	Full Day (24 Hours) (Per Vessel)	\$20.00	No Change
	Weekend (48 Hours) (Per Vessel)	\$40.00	No Change
	Security Deposit	\$25.00	No Change
	Horse Shoes	\$5.00	No Change
	Corn Hole Set	\$5.00	No Change
	Lake Maps		
	Purchased at Office (Each)	\$6.00	\$10.00

FY 2023-2024
Approved Fee Schedule

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	Purchased by Mail or (Internet)	\$6.50	\$10.50
	Bundle of Fire Wood	\$5.00	No Change
	RV Dump Station (Non-Camper) Per Use	\$25.00	No Change
	EECC Equipment		
	Chairs and Tables		
	Resident Chairs (Indoor)	\$0.50	No Change
	Resident Chairs (outdoor)	\$1.50	No Change
	Resident Tables (Indoor)	\$2.00	No Change
	Resident Tables (outdoor)	\$3.00	No Change
	Non-Resident Chairs (Indoor)	\$2.00	No Change
	Non-Resident Chairs (Outdoor)	\$1.50	No Change
	Non-Resident Tables (Indoor)	\$3.00	No Change
	Non-Resident Tables (Outdoor)	\$4.50	No Change
	AV Equipment		
	Resident Hourly (Per Unit)	\$5.00	No Change
	Resident Daily (Per Unit) (8 Hours)	\$25.00	No Change
	Non-Resident Hourly (Per Unit)	\$7.50	No Change
	Non-Resident Daily (Per Unit) (8 Hours)	\$40.00	No Change
	Power Point Projector		
	Resident Hourly	\$10.00	No Change
	Resident Daily (8 Hours)	\$50.00	No Change
	Non-Resident Hourly	\$15.00	No Change
	Non-Resident Daily (8 Hours)	\$75.00	No Change
Kirby Auditorium and Second Floor Rental	Rental		
	Auditorium -Private for Profit Performance	\$300.00	No Change
	Auditorium -Private Non-Profit Org Performance	\$200.00	No Change
	Auditorium -School and Government Org	N/A	No Change
	Auditorium -Private for Profit Rehearsal	\$25.00 per hour	No Change
	Auditorium -Private Non-Profit Rehearsal	\$25.00 per hour	No Change
	Auditorium and Entire Second Floor -Private for Profit Rehearsal	\$650.00 per day	No Change
	Second Floor - Private Non-Profit Studio Rental	\$10.00 per hour, \$40.00 per day	No Change
	Second Floor - Private for Profit Studio Rental	\$20.00 per hour, \$80.00 per day	No Change
	Second Floor - Private Non-Profit Hall Rental	\$20.00 per hour, \$80.00 per day	No Change
	Second Floor - Private for Profit Hall Rental	\$30.00 per hour, \$120.00 per day	No Change
	Second Floor - Private Non-Profit Entire Main Hall Rental	\$40.00 per hour, \$160.00 per day	No Change
	Second Floor - Private for Profit Entire Main Hall Rental	\$60.00 per hour, \$240.00 per day	No Change
	Second Floor - Private for Non-Profit Whole Floor Rental	\$75.00 per hour, \$300.00 per day	No Change
	Second Floor - Private for Profit Whole Floor Rental	\$100.00 per hour, \$400.00 per day	No Change
	Gallery Rental During Shows (In Addition to Auditorium Rental)	\$25.00 per hour	No Change
	Lighting Technician	\$17.00 per hour	\$18.00 per hour
	Spotlight Technician	\$12.00 per hour	No Change
	Spotlight Equipment (Categories II&III)	\$10.00 per hour	No Change
	Video Services	\$25.00 per hour	No Change
	Sound Technician	\$17.00 per hour	\$18.00 per hour
	Sound Equipment (Categories II&III rehearsal)	\$10.00 per hour	No Change
	Sound Equipment (Non-profit performance)	\$10.00 per hour	No Change
	Sound Equipment (Private Performance)	\$50.00 per performance	No Change
	Piano Rental	\$50.00 per performance	No Change
	Piano Rental Deposit	Must have a valid credit card	No Change
	Piano Tuning Request or Move	\$150.00	No Change
	Portable Stage Rental	\$100.00	No Change
	Choral Riser Rental	\$100.00	No Change
	Performance and Production Prop Rentals	Negotiated	No Change
	All Security Deposits	\$200.00	No Change
	Concession Stand Fee	\$25.00 per day	No Change
	Staff Utilization Fee	\$10.00 per hour	\$11.00 per hour
	Cleaning Staff	NEW	\$17.00 per hour
	Cleaning Fee - Kirby Rebirth	NEW	\$150.00
	Cleaning Fee - Kirby Theater and Basement	NEW	\$250.00
	Consignment Ticket Sales \$1.00-\$10.00	\$0.50 per ticket	Consolidating Consignment Sales Fees: See below
	Consignment Ticket Sales \$11.00-\$15.00	\$1.00 per ticket	Consolidating Consignment Sales Fees: See below
	Consignment Ticket Sales \$16.00-\$20.00	\$1.50 per ticket	Consolidating Consignment Sales Fees: See below
	Consignment Tickets Sales \$20.00-Up	\$2.00 per ticket	Consolidating Consignment Sales Fees: See below
	Consignment Ticket Sales (Cash/Check)	NEW	\$1.00 per ticket
	Consignment Ticket Sales Tax (NC State Privilege Tax)	\$0.00	No change
	Ticketing System Fees - ETIX (Cash/Check/Credit Card)	NEW	\$2.00 per ticket plus any applicable sales tax and credit card fees
	Marquee advertising- one side	\$25.00 set up + \$10.00 per day	No Change
	Side Window Advertising Rental Events	\$25.00 set up + \$10.00 per day	No Change

**FY 2023-2024
Approved Fee Schedule**

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	Consignment Sales (arts, products, etc.)	Negotiated by Department Director	No Change
	Tableware	\$2.00 per set	No Change
	Tablecloths, Chair Covers, Cloth Napkins, Decorations	Negotiated by Director	No Change
Recreation Program and Facilities			
	Athletic Programs	Determined by Division Supervisor	No Change
	Recreational Programs	Determined by Division Supervisor	No Change
	Recreation Program Late Fees	Based on program costs	No Change
	Sports Plex Tournament Rental		
	Field Rental	\$175.00	No Change
	Field Lights Rental	\$25.00 (per day, per field)	\$25.00 (per hour, per field)
	Maintenance Employee for Tournament (full duration of event)	\$13.90 per hour	\$16.19
	Facility Holding Fee (non-refundable)	Based on Policy adopted by RAB	No Change
	Field Drying Agent	\$10.00 each	No Change
	Facilities		
	Picnic Shelters (4 hours or less)	\$25.00	No Change
	Picnic Shelters (4 hours or more)	\$50.00	No Change
	Special Event Rental for Park Open Green Spaces	\$50.00	No Change
	Field Rentals(4 hours or less)	\$75.00	\$35.00 per hour (minimum 2 hours)
	Field Rental (4 hours or more)	\$150.00	remove
	Field Rental (Full Weekend)	\$200.00	remove
	Field Light Rental (per hour)	\$25.00	No Change
	Gym Rental (per hour, min of 2 hours)	\$35.00	No Change
	Concession Stand Rent (Hot Foods, Per Season)	\$200.00	No Change
	Concession Stand Rent (Pre-packed Food, Per Season)	\$100.00	No Change
	Tennis Courts (One Court) 4 hours or less	\$15.00	No Change
	Tennis Courts (One Court) 4 hours or more	\$25.00	No Change
	Tennis Courts (weekend rental)	\$125.00	No Change
	Bleacher Rental	\$100.00	No Change
	All Security Deposits	\$200.00	No Change
	Person County Office Building Auditorium Rental Fee	\$25.00 per hour	No Change
	Person County Office Building Auditorium Security Deposit	\$200.00	No Change
	Person County Office Building Auditorium Kitchen Fee	\$15.00	No Change
	Timberlake Building rental fee	\$15.00 per hour	No Change
	Timberlake Building Security Deposit	\$100.00	No Change
	Returned Check	\$25.00	No Change
	Credit Card convenience Fee (Over the counter)	Fee percentage based on allowed limits	No Change
Person Industries			
	Fluorescent bulbs	\$0.50	No Change
	Pallet (per pallet)	\$1.00	No Change
	More than 5 tires or no State certification	\$1.00 per tire	No Change
	Electronics recycling Fee		No Change
	Televisions	\$10.00 per TV unit	No Change
	Monitors	\$5.00 per monitor	No Change
	Recycling tip fees for private haulers		No Change
	Roll off (40-21 cubic yards)	\$30.00 per load	No Change
	Garbage truck (20-16 cubic yards)	\$25.00 per load	No Change
	Box truck (15-9 cubic yards)	\$20.00 per load	No Change
	Large trailer (8-4 cubic yards)	\$15.00 per load	No Change
	Pick-up/trailer (3-0 cubic yards)	\$10.00 per load	No Change
Planning			
	ZONING PERMITS		
	Residential Use/Development - Non-Multi Family	\$60.00	No Change
	Non-Residential Use/Development - Commercial & Industrial	\$250.00 + \$25.00/acre >1 acre lot size	No Change
	Non-Residential Use/Development - Multi-Family	\$100.00	No Change
	Accessory Structure for Commercial & Industrial	\$100.00	No Change
	All Other Uses/Development	\$75.00	No Change
	Locating a Business in an Existing Building	\$60.00	No Change
	Major Alterations to a Permit Application in Review	One-half of Permit Amount	No Change
	Zoning Permit for Levels 2 & 3 Solar Energy Systems	\$1,000.00/MW (min. fee of \$2,500.00)	No Change
	Annual Inspection Fee for Levels 2 & 3 Solar Energy Systems	\$300.00	No Change
	Sign Zoning Permit - Off-Premise Sign	\$200.00	No Change
	Sign Zoning Permit - All Other Signs	\$60.00	No Change
	Structures Built without Prior Zoning Permit Approval	Twice of Permit Amount	No Change
	Home Occupations	\$75.00	No Change
	Zoning Variance Request	\$350.00	No Change
	Decision Appeals	\$350.00	No Change
	Zoning Amendments (Rezoning)	\$350.00 + \$10.00/acre	\$400.00 + \$10.00/acre
	Conditional Rezoning	\$400.00 + \$10.00/acre	No Change
	Special Use Permit	\$400.00 + \$10.00/acre	No Change
	Text Amendments	\$350.00	No Change
	Vested Rights Status	\$350.00	No Change
	Zoning Verification Letter	\$50.00	No Change
	ABC Zoning Compliance	\$25.00	No Change

**FY 2023-2024
Approved Fee Schedule**

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	Exempt Plat (Lot Recombination)	\$25.00	No Change
	Minor Subdivision/Resubdivision/Construction Plat (5 lots or less)	\$50.00 + \$10.00/lot	No Change
	Major Subdivision/Resubdivision/Construction Plat (6 or more lots)	\$250.00 + \$10.00/lot	No Change
	Subdivision Ordinance Variation	\$350.00	No Change
	Bond Review	\$30.00	No Change
	Review Fee for Projects Under Neuse-Falls Watershed Standards	\$40.00	No change
	Review Fee for Projects Exceeding Neuse-Falls Watershed Standards	\$100.00	No change
	Stormwater Plan Review Deposit - Non-Residential Uses & Major Residential Subdivisions	\$1,000.00	No change
	Printing Fee	\$1.00/page	No Change
	Junkyard & Automobile Graveyard License Fee	New	\$50.00
	Cellular Tower Fee	\$5,000.00	No Change
	Cell Tower Co-Location Fee	\$500.00	No Change
Library			
	Overdue fines for books, audios, CDs, magazines (individual item cap \$5.00)	\$0.20 per day	Remove
	Overdue fines for DVD's (individual item cap \$5.00)	\$1.00 per day	Remove
	Photocopies/Computer Print-outs	\$0.20 per page	No Change
	Replacement Cards for lost, stolen, missing cards	\$2.00	No Change
	Out of County Fee for library card	\$25.00	No Change
	Out of State Fee for library card	\$75.00	No Change
	Sales	\$0.50 for book bags	No Change
	Fines for children 0-15	No overdue fines	No Change
	Replacement cost for lost or damaned Dell Laptop	New	\$999.00
	Replacement cost for lost or damaged Chromebook	\$350.00 per item	No Change
	Passport Fee	New	\$35.00
Emergency Services (EMS, 911)			
	Basic Life Support NE	\$454.46	\$545.64
	Basic Life Support E	\$727.14	\$872.57
	Advanced Life Support NE	\$545.36	\$654.43
	Advanced Life Support E	\$863.48	\$1,036.18
	Advanced Life Support 2	\$1,249.78	\$1,449.74
	Loaded Mileage Charge	\$15.40	\$18.48
	Treatment, No transport	\$200.00	\$240.00
	Special Event Coverage (3 hour minimum)	\$110.00 per hour	\$125.00
	Community Materials Training Fee	\$7.00 per participant	\$7.00
GIS			
	8.5 X 11 or 11 X 17	\$2.00	\$1.00 (first page is free)
	11 x 17		\$2.00
	18 X 24	\$5.00	No Change
	24 X 36	\$10.00	No Change
	Wall Map (35 X 40)	\$20.00	No Change
	CD/DVD	\$20.00	No Change
	Person County Mapbook	\$40.00 (pages only)	No Change
	Custom requests requiring extensive personnel time	\$40.00 per hour	No Change
	Large document scanning to e-mail	\$2.00 per sheet	No Change
	Large document scanning to CD/DVD	\$20.00 per disc	No Change
	Unmandated road sign	\$200.00	No Change
Sheriff			
Civil Process	Service Fee (In State)	\$30.00	No Change
	Service Fee (Out of State)	\$100.00	No Change
Records Division	Fingerprints	\$15.00	No Change
	Concealed Weapon Permits	\$90.00	No Change
	Concealed Weapon Permits - Renewal	\$75.00	No Change
	Concealed Weapon Permits - Duplicate	\$15.00	No Change
	Pistol Permits	\$5.00	No Change
	Report Copy	\$3.00	No Change
Attorney's Request	Criminal History Check	\$10.00	No Change
	Driver History Check	\$10.00	No Change
	National History Check	\$10.00	No Change
Firearm Storage Fee	1-5 Weapons	\$5.00 per month	No Change
	6-10 Weapons	\$10.00 per month	No Change
	11-15 Weapons	\$15.00 per month	No Change
	16 or more Weapons	\$20.00 per month	No Change
Public Health			
STD/TB			
	54050 Destruction of lesion(s), penis papilloma	\$200.00	No Change
	56501 Destruction of lesion(s), vulva papilloma	\$200.00	No Change
T1002	RN Services (TB/STD)	\$75.00	No Change
	86580 PPD	\$30.00	No Change
	86480 IGRA (TB)	\$79.00	No Change
	J0696 Ceftriaxone Sodium, per 250mg, injection (Rocephin)	NEW	\$25.00
	83036 A1C (TB)	\$44.00	No Change

**FY 2023-2024
Approved Fee Schedule**

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	80053 Comprehensive metabolic panel (TB)	NEW	\$45.00
	85025 Complete blood count (TB)	NEW	\$35.00
Maternal Health			
	59025 Fetal Nonstress Test	\$100.00	No Change
59025 26	Fetal Nonstress Test (Professional component)	\$75.00	No Change
59025 TC	Fetal Nonstress Test (Technical component)	\$25.00	No Change
59425	Antepartum Care 4-6 visits	\$2,080.00	No Change
59426	Antepartum Care 7+ visits	\$3,719.00	No Change
59430	Postpartum Care visit	\$300.00	No Change
76815	Ultrasound	\$150.00	No Change
J2790	Rhogam Injection	\$140.00	No Change
J3490	Alpha Hydroprogesterone	\$27.00	No Change
S0280	PMH High Risk Screening	\$75.00	No Change
S0281	PMH Postpartum Screening	\$221.00	No Change
99501	PPHV	\$285.00	No Change
	96127 Depression Screening	\$20.00	No Change
S9442	Birth Class	\$45.00	No Change
	82105 AFP	NEW	\$40.00
	86803 HepC Antibody Screening	\$20.00	\$25.00
Child Health			
	99502 NBHV	\$285.00	No Change
D0145	Dental Screen	\$59.00	No Change
D1206	Dental Varnish	\$51.00	No Change
Lab Services			
	Specimen Collection and Handling (COVID-19 Only)	\$25.00	No Change
36415	Collection by Venipuncture	\$16.00	No Change
81003	Urinalysis	\$12.00	No Change
81025	Pregnancy Test	\$38.00	No Change
82120	Amines	\$15.00	No Change
82947	Glucose Screening	\$24.00	No Change
82950	One Hour GTT	\$23.00	No Change
82951	GTT 3hr	\$62.00	No Change
82952	GTT 3hr added samples	\$19.00	No Change
83655	Blood Lead	\$30.00	No Change
84153	PSA	\$50.00	No Change
85018	Hemoglobin	\$14.00	No Change
86382	Rabies Titer	\$99.00	No Change
86706	Hep B Titer	\$50.00	No Change
86787	Varicella Titer	\$59.00	No Change
87081	GC Culture	\$28.00	No Change
87086	Uricult	\$30.00	No Change
87149	Group B Strep	\$60.00	No Change
87210	Wetmount	\$25.00	No Change
87624	Pap IG, HPV-hr	\$72.00	No Change
88175	PAP	\$35.00	No Change
99000	Handling Fee	\$25.00	No Change
87491	Chlamydia NAAT	\$35.00	\$20.00
87591	Gonorrhea NAAT	\$35.00	\$20.00
87205	Urethral Male Smear	\$25.00	No Change
86850	Antibody Screening	\$15.00	No Change
86870	Ab Screen + Antibody ID	\$95.00	No Change
86900	Blood Typing Serologic ABO	\$15.00	No Change
86901	Blood Typing Serologic RH (D)	\$15.00	No Change
85027	CBC, Platelet, No Differential	\$35.00	No Change
86762	Antibody Rubella	\$0.00	No Change
87661	Trich	NEW	\$20.00
J1580	Gentamicin up to 80 mg, injection	NEW	\$10.00
J0561	Penicillin G benzathine, per 100,000 units, inj (Bicillin L-A)	NEW	\$50.00
Q0144	Azithromycin dihydrate, oral, capsules/powder, 1gm (Zithromax Z-pak)	NEW	\$40.00
80307	Drug Screen	NEW	\$35.00
87798	Infectious agent detection by nucleic acid (Monkeypox)	\$35.00	No Change
Immunizations			
	90471 Imm Adm single	\$35.00	No Change
	90472 Imm Adm each add'l	\$18.00	No Change
	90473 Imm Adm nasal/oral	\$25.00	No Change
	90474 Imm Adm nasal/oral each add'l	\$16.00	No Change
G0008	Influenza Adm	\$35.00	No Change
G0009	Pneumonia Adm	\$35.00	No Change
90619	MenACWY-TT (MedQuadfi)	\$153.00	\$161.00
90620	Meningococcal B (Bexsero)	\$211.00	\$243.00
90621	Meningococcal B (Trumenba)	\$186.00	\$185.00
90632	Hep A (>=19)	\$80.00	\$90.00
90633	Hep A (1-18)	\$37.00	\$40.00
90636	HepA-HepB (Twinrix)	\$120.00	\$137.00

FY 2023-2024
Approved Fee Schedule

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
90647	Hib (PedvaxHib)	\$32.00	\$34.00
90648	Hib (ActHib/Hiberix)	\$18.00	\$19.00
90651	HPV (Gardasil9)	\$290.00	\$326.00
90662	Influenza 65+ (Fluzone High Dose)	\$69.00	\$74.00
90685	Influenza IIV4, PF .25mL (pfs)	\$30.00	REMOVE
90686	Influenza IIV4, PF .5mL (pfs)	\$25.00	No Change
90687	Influenza IIV4, .25 mL (mdv)	\$25.00	REMOVE
90688	Influenza IIV4,PF, .5 mL (mdv)	\$25.00	No Change
90670	PCV13 (Prenar 13)	\$297.00	\$274.00
90671	Pneumococcal 15	\$262.00	\$257.00
90672	Flu Mist	\$30.00	No Change
90675	Rabies IM (Imovax)	\$418.00	\$439.00
90677	Pneumococcal 20	\$308	\$307.00
90680	Rotavirus (Roto Teq)	\$98.00	\$104.00
90681	Rotavirus (Rotorix)	\$150.00	\$165.00
90682	Influenza IIV4 50+ (Flublok)	\$69.00	\$74.00
90696	Dtap-IVP (Kinrix/Quadracel)	\$64.00	\$68.00
90697	Vaxelis	\$155.00	\$168.00
90698	Dtap-IPV/Hib (Pentacel)	\$110.00	\$111.00
90700	DTAP (Daptacel, Tripedia, Infarix)	\$34.00	\$35.00
90707	MMR	\$98.00	\$107.00
90710	MMRV (Proquad)	\$280.00	\$305.00
90713	IPV (IPOL)	\$36.00	\$42.00
90714	Td (Tenivac)	\$39.00	\$44.00
90715	Tdap (Adacel, Boostrix)	\$50.00	\$52.00
90716	Varicella (Varivax)	\$169.00	\$190.00
90723	DTAP-Hep B-IPV (Pediarix)	\$93.00	\$92.00
90732	PPSV23 (Pneumovax23)	\$134.00	\$142.00
90734	MenACWY (Menactra/Menveo)	\$146.00	REMOVE
90739	Hep B Adult (Heplisav-B)	\$133.00	\$148.00
90744	Hep B (0-19)	\$27.00	\$28.00
90746	Hep B (20+)	\$63.00	\$69.00
90750	Recombinant Zoster (Shingrix)	\$189.00	\$238.00
96372	Therapeutic Injection	\$35.00	No Change
91300	SARSCOV2 Vaccine 30MCG/0.3ML (Pfizer) 12+	\$0.00	\$0.00
0001A	Adm SARSCOV2 30MCG/0.3ML 1st	\$70.00	No Change
0002A	Adm SARSCOV2 30MCG/0.3ML 2nd	\$70.00	No Change
0003A	ADM SARSCOV2 30MCG/0.3ML 3RD	\$70.00	No Change
0004A	ADM SARSCOV2 30MCG/0.3ML BST	\$70.00	No Change
91301	SARSCOV2 Vaccine 100MCG/0.5ML (Moderna) 12+	\$0.00	\$0.00
0011A	Adm SARSCOV2 100MCG/0.5ML 1st	\$70.00	No Change
0012A	Adm SARSCOV2 100MCG/0.5ML 2nd	\$70.00	No Change
0013A	ADM SARSCOV2 100MCG/0.5ML3RD	\$70.00	No Change
91306	SARSCOV2 VAC 50MCG/0.25ML IM (Moderna) 18+	\$0.00	\$0.00
0064A	ADM SARSCOV2 50MCG/0.25MLBST	\$70.00	No Change
91307	SARSCOV2 VAC 10 MCG TRS-SUCR (Pfizer) 5-11	\$0.00	\$0.00
0071A	ADM SARSCV2 10MCG TRS-SUCR 1	\$70.00	No Change
0072A	ADM SARSCV2 10MCG TRS-SUCR 2	\$70.00	No Change
0073A	ADM SARSCV2 10MCG TRS-SUCR 3	\$70.00	No Change
0074A	ADM SARSCV2 10MCG TRS-SUCR B	\$70.00	No Change
91308	SARSCOV2 VAC 3MCG TRS-SUCR (Pfizer) 6mos-4 yrs	\$0.00	\$0.00
0081A	ADM SARSCOV2 3MCG TRS-SUCR 1	\$70.00	No Change
0082A	ADM SARSCOV2 3MCG TRS-SUCR 2	\$70.00	No Change
0083A	ADM SARSCOV2 3MCG TRS-SUCR 3	\$70.00	No Change
91309	SARSCOV2 VAC 50MCG/0.5ML IM (Moderna) 6-11 or 18+	\$0.00	\$0.00
0091A	ADM SARSCOV2 50 MCG/.5 ML1ST	\$70.00	No Change
0092A	ADM SARSCOV2 50 MCG/.5 ML2ND	\$70.00	No Change
0093A	ADM SARSCOV2 50 MCG/.5 ML3RD	\$70.00	No Change
0094A	ADM SARSCOV2 50MCG/0.5 MLBST	\$70.00	No Change
91311	SARSCOV2 VAC 25MCG/0.25ML IM (Moderna) 6mos-5yrs	\$0.00	\$0.00
0111A	ADM SARSCOV2 25MCG/0.25ML1ST	\$70.00	No Change
0112A	ADM SARSCOV2 25MCG/0.25ML2ND	\$70.00	No Change
0113A	ADM SARSCOV2 25MCG/0.25ML3RD	\$70.00	No Change
91312	SARSCOV2 VAC BVL 30MCG/0.3M (Pfizer) 12+	\$0.00	
0124A	ADM SARSCV2 BVL 30MCG/.3ML B	\$70.00	
91313	SARSCOV2 VAC BVL 50MCG/0.5ML (Moderna) 12+	NEW	\$70.00
0134A	ADM SARSCV2 BVL 50MCG/.5ML B	NEW	\$70.00
91314	SARSCOV2 VAC BVL 25MCG/0.25ML (Moderna) 6-11	NEW	\$70.00
0144A	ADM SARSCV2 BVL 25MCG/.25ML B	NEW	\$70.00
91315	SARSCOV2 VAC BVL 10MCG/0.2ML (Pfizer) 5-11	BOC Request Jan 23	\$0.00
0154A	ADM SARSCV2 BVL 10MCG/.2ML B	BOC Request Jan 23	\$70.00
91316	SARSCOV2 VAC BVL 10MCG/0.2ML (Moderna) 6mos-5yrs	NEW	\$0.00
0164A	ADM SRSCV2 BVL 10MCG/0.2ML B	NEW	\$70.00
91317	SARSCOV2 VAC BVL 3MCG/0.2ML (Pfizer) 6mos-4yrs	NEW	\$0.00

FY 2023-2024
Approved Fee Schedule

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
0173A	ADM SARSCV2 BVL 3MCG/0.2ML 3	NEW	\$70.00
M0202	COVID 19 Vaccine Home Administration	REMOVE	
0021A	Immunization administration 1st dose COVID-19-AstraZeneca	\$70.00	No Change
0022A	Immunization administration 2nd dose COVID-19-AstraZeneca	\$70.00	No Change
0041A	Immunization administration 1st dose COVID-19-Novavax	\$70.00	No Change
0042A	Immunization administration 2nd dose COVID-19-Novavax	\$70.00	No Change
New Patient			
99201	New Problem Focused	\$90.00	No Change
99202	New Exp Problem Focus	\$155.00	No Change
99203	New Detailed Hx & Exam	\$220.00	No Change
99204	New Comprehensive Hx & Exam	\$345.00	No Change
99205	New Comp/High Severity	\$350.00	No Change
Established Patients			
99211	Est Eval & Mgt (RN Visits Only)	\$75.00	No Change
99212	Est Problem Focused Hx & Exam	\$175.00	No Change
99213	Est Exp Problem Focus Hx & Exam	\$250.00	No Change
99214	Est Detailed Hx & Exam	\$325.00	No Change
99215	Est Comprehensive Hx & Exam	\$260.00	No Change
Preventive New			
99383	Preventive New Physical Exam 5-11	\$280.00	No Change
99384	Preventive New Physical Exam 12-17	\$325.00	No Change
99385	Preventive New Physical Exam 18-39	\$325.00	No Change
99386	Preventive New Physical Exam 40-64	\$300.00	No Change
Preventive Established			
99393	Preventive Est Physical Exam 5-11	\$245.00	No Change
99394	Preventive Est Physical Exam 12-17	\$300.00	No Change
99395	Preventive Est Physical Exam 18-39	\$300.00	No Change
99396	Preventive Est Physical Exam 40-64	\$275.00	No Change
99406	Smoking and tobacco cessation 3-10 mins	\$40.00	No Change
99407	Smoking and tobacco cessation >10 mins	\$50.00	No Change
Family Planning Methods			
J1050	Depo Provera	\$85.00	No Change
J7298	Mirena IUD	\$964.00	\$1,175.00
J7300	Paragard IUD	\$1,043.00	\$1,100.00
J7297	Liletta	\$941.00	\$900.00
58300	IUD Insertion	\$200.00	\$200.00
58301	IUD Removal	\$250.00	\$250.00
J7301	Skyla IUD	\$927.00	\$975.00
J7307	Nexplanon	\$1,148.00	\$1,175.00
11981	Insertion, nonbiodegradable drug delivery implant	\$200.00	No Change
11982	Removal, non-biodegradable drug delivery implant	\$250.00	No Change
11983	Removal with reinsertion, non-biodegradable drug delivery implant	\$400.00	No Change
S4993	OCP	\$8.00	No Change
Telehealth			
99441	5-10 minutes of telephonic medial discussion Physician or Advanced Care Provider who can report E/M services	\$70.00	No Change
99442	11-20 minutes of telephonic medical discussion	\$100.00	No Change
99443	21-30 minutes of telephonic medical discussion	\$150.00	No Change
Other			
	Returned Check	\$25.00	No Change
	Medical Record Copy (per page)	\$0.50	No Change
	Accounting of Disclosure	\$0.25	No Change
	MDPP Participant Fee	\$25.00	No Change
Environmental Health			
	Improvement Permit (Site Evaluation) <600 gpd	\$200.00	No Change
	Improvement Permit (Site Evaluation) >600 gpd	\$300.00	No Change
	Construction Authorization (Type IIa and IIlg)	\$150.00	No Change
	Construction Authorization (Type IIlb)	\$300.00	No Change
	Construction Authorization (Type IV)	\$400.00	No Change
	Construction Authorization (Type V and VI)	\$500.00	No Change
	Construction Authorization (Repairs) Type IIa and IIlg	\$150.00	No Change
	Construction Authorization (All others)	\$300.00	No Change
	Engineered Option Permit Type II	\$105.00	No Change
	Engineered Option Permit Type III	\$150.00	No Change
	Engineered Option Permit Type IV	\$180.00	No Change
	Engineered Option Permit Type V	\$210.00	No Change
	Required Maintenance Inspections V(a)	\$125.00	No Change
	Mobile Home Replacement	\$150.00	No Change
	Building Addition (with site visit)	\$150.00	No Change
	Permit Revision (no site visit)	\$75.00	No Change
	Revisit Fee	\$50.00	No Change
	Well Permit (new/replacement) (includes water analysis)	\$300.00/\$200.00	No Change
	Agricultural Use Well Permit	\$100.00	No Change
	Well Repair Permit	\$75.00	No Change

FY 2023-2024
Approved Fee Schedule

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	Bacteriological Water Samples	\$70.00	No Change
	Chemical Water Sample	\$150.00	No Change
	Nitrate Water Sample	\$100.00	No Change
	Petroleum Water Sample	\$150.00	No Change
	Pesticide Water Sample	\$150.00	No Change
	Full Well Panel	\$150.00	No Change
	Coal Ash Panel	\$130.00	No Change
	Hexavalent Chromium	\$115.00	No Change
	Well Camera	\$150.00	No Change
	Restaurant Plan Review	\$100.00	No Change
	Temporary Food Establishment Plan Review	\$75.00 per event	No Change
	Pool permits	\$150.00 per year	No Change
	Tattoo Artist permits	\$200.00 per year	No Change
Register of Deeds			
	Instruments in General		
	1 st Page thru 35 pages	\$64.00	No Change
	Page 36 and subsequent pages (each page)	\$4.00	No Change
	Additional multi-instrument filing	\$10.00	No Change
	Additional name fee	\$2.00 per name over 20 names	No Change
	Deeds of Trust - Mortgages		No Change
	1st Page thru 15 pages	\$64.00	No Change
	Page 16 and subsequent pages (each page)	\$4.00	No Change
	Additional multi-instrument filing	\$10.00	No Change
	Additional name fee	\$2.00 per name over 20 names	No Change
		(\$1.00 per \$500.00/\$2.00 per \$1,000.00)	No Change
	Excise Tax (Documentary Stamps):		No Change
	Plats		No Change
	Record	\$21.00	No Change
	Highway Right-of-Way Plans	\$21.00	No Change
	Additional Page (highway right-of-way maps only)	\$5.00	No Change
	Certified copies	\$5.00	No Change
	Additional name fee	\$2.00 per name over 20 names	No Change
	Uniform Commercial Code (UCC financing statements) – (Article 9):(Real Property related ONLY – fixture, timber or as-extracted collateral)		No Change
	1 – 2 Pages (effective date 7-15-2003)	\$38.00	No Change
	3 – 10 Pages	\$45.00	No Change
	Over 10 Pages	(\$45.00 plus \$2.00 per page)	No Change
	UCC copy request (mailed copies – per page)	\$1.00	No Change
	UCC search request prior to 7-1-2001	\$30.00	No Change
	Additional name fee	\$2.00 per name over 20 names	No Change
	Non-Standard Document Fee: (Effective 7-1-2002)	\$25.00	No Change
	Marriage Licenses		No Change
	Issuing License	\$60.00	No Change
	Delayed Certificate with copy	\$20.00	No Change
	Corrections	\$10.00	No Change
	Notary Qualification/Oath	\$10.00	No Change
	Notary Authentication	\$5.00	No Change
	Notarization of Signatures (per signature):	\$5.00	\$10.00
	Certified Copies of Other Documents		
	1st Page	\$5.00	No Change
	2nd and subsequent pages (each page)	\$2.00	No Change
	Comparing copies for certification	\$5.00	No Change
	Vital Records (Birth/Death/Marriage)		No Change
	Certified copy of birth/death/marriage	\$10.00	No Change
	Delayed Birth Applications/Registration (for another county)	\$10.00	No Change
	Delayed Birth Applications/Registration (received from another county)	\$10.00	No Change
	Delayed Birth Applications/Registration (same county)	\$10.00	No Change
	Amendments (Preparation)	\$10.00	No Change
	Legitimations	\$10.00	No Change
	NC Vital Records Certified Copy	\$24.00	No Change
	NC Vital Records Amendments & Legitimations	\$15.00 payable to NC Vital Records	No Change
	Copy machine or laser printer (each page)	\$0.50	No Change
	Mailed photocopies (each page) (up to 10 pages - \$0.50 per page thereafter)	\$1.00	No Change
	Plat copies (Whole page 18 X 24)	\$2.00	No Change
	(Half page 11 X 17)	\$1.00	No Change
	Fax usage (send or receive; per document)	\$2.00	No Change
Tax Administration			
	Color GIS Printout	\$2.00	No Change
	Black/White Copies	\$0.20	No Change
	Tax Card	\$0.25	No Change
	Copy of Tax Database (Access)	\$40.00	No Change
Inspections			
New Homes	Up to 1200 sq ft*	\$690.00	No Change
Fees reflect all trades	1201 to 2000 sq ft	\$833.00	No Change

**FY 2023-2024
Approved Fee Schedule**

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	2001 to 3000 sq ft*	\$987.00	No Change
	3001 to 5000 sq ft*	\$1,141.00	No Change
	5001 sq ft and up	\$1,141.00 plus \$0.22 per sq. ft. over 5000 sq. ft.	No Change
	Homeowners Recovery Fee	\$10.00	No Change
	Separate Inspection for Temp Serv. Pole	\$75.00	No Change
Mobile Homes	<i>Without AC & with AC</i>		
Fees reflect all trades	Single Wide	\$250.00 / \$310.00	No Change
	Double Wide*	\$285.00 / \$345.00	No Change
	Triple Wide & tag units*	\$300.00 / \$360.00	No Change
	Deck fees (2 trips)	\$150.00	No Change
Modular Homes	On-frame(including triple &tag units)*, **	\$500.00	No Change
Fees reflect all trades	Off-frame (w/no finishable attic)	\$500.00	No Change
**No plan review for on-frame	Off-frame (w/ a finishable attic or 2nd story)*	\$550.00	No Change
	Deck fees (2 trips)	\$150.00	No Change
Multi-Family Dwellings	First Unit*	\$620.00	No Change
Fees reflect all trades	Each Additional Unit	\$200.00	No Change
Residential Additions/Remodel/Fire damage			
	Up to 400 sq.ft., plus trade fees	\$150.00	No Change
	401 to 800 sq. ft., plus trade fees	\$175.00	No Change
	801 to 1200 sq. ft., plus trade fees	\$0.22 per sq. ft. plus trade fees (max \$690.00)	No Change
	Over 1200 sq.ft	\$690.00	No Change
	Trade Fees		
	Plumbing	\$75.00	No Change
* Trade fee for electrical does not reflect change of service construction	Electrical*	\$75.00	No Change
Trade fee for mechanical doesn't reflect installation or change out of HVAC units	Mechanical	\$75.00	No Change
Non-Residential Fees	Job Cost		
	\$0.00 - \$700.00	\$75.00	No Change
	\$701.00 - \$1,500.00	\$150.00	No Change
	\$1,501.00 - \$2,500.00	\$195.00	No Change
	\$2501.00 - \$25,000.00	\$387.00	No Change
	\$25,001.00 - \$50,000.00	\$580.00	No Change
	\$50,001.00 - \$100,000.00	\$830.00	No Change
	\$100,000.00 - \$200,000.00	\$1,359.00	No Change
	\$200,000.00 - \$350,000.00	\$2,648.00	No Change
	\$500,000.00 - \$750,000.00	\$3,940.00	No Change
	\$500,001.00 - \$750,000.00	\$5,211.00	No Change
	\$750,000.00 - \$1,000,000.00	\$6,370.00	No Change
	1,000,001+ Jobs	Add \$2.80 per \$1000.00 over	No Change
	Miscellaneous Non-Residential		No Change
	Foundation Permit (4trips)	\$300.00	No Change
	Demolition Permit (2trips)	\$150.00	No Change
	Modular Classrooms/office	\$282.00 without AC	No Change
		\$350.00 with AC	No Change
	Temp. Work Trailer	\$228.00 without AC	No Change
		\$278.00 with AC	No Change
Electrical Fees	Electrical		No Change
	New service/New Const.	Included in fee	
	Residential:		
	~up to 200 amp	\$75.00	No Change
	~exceeding 200 amps	\$150.00	No Change
	Farm Buildings/ Shops/ Agriculture		
	~up to 200 amp	\$75.00	No Change
	~exceeding 200 amps	\$150.00	No Change
	Temporary Power Permit (Residential)	\$150.00	No Change
	Fine for occupying a residence before CO is issued	\$2,000.00	No Change
	Non-residential Services:	Based on job cost	
	100 amp service	\$75.00 + fee (based on job cost)	No Change
	150 amp service	\$85.00 + fee (based on job cost)	No Change
	200 amp service	\$100.00 + fee (based on job cost)	No Change
	300 amp service	\$115.00 + fee (based on job cost)	No Change
	400 amp service	\$130.00 + fee (based on job cost)	No Change
	service increase per amp .40		
	480 volt system up to 400 amp	\$315.00 + fee (based on job cost)	No Change
	480 volt system over 400 amp use formula (.00050 per volt amp) amps x voltage x .00050 = fee (added to the original up to 400 amp fee)	Apply formula	
	Alarm Systems	\$75.00 + fee (based on job cost)	No Change

FY 2023-2024
Approved Fee Schedule

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	Temporary Power Permit (Commercial)	\$200.00	No Change
	Fine for occupying a commercial building before CO is issued	\$2,000.00	No Change
Mechanical Fees	Mechanical		
	<i>Non-Residential:</i>		
	Hood-Commercial Cooking Equipment	\$75.00 + fee (based on job cost)	No Change
	Refrigeration	\$75.00 + fee (based on job cost)	No Change
	<i>Residential:</i>		
	Replacement/Changeout	\$75.00 per trip	No Change
Plumbing Fees	Plumbing		
	Residential:	\$75.00 per trip	No Change
	Non-Residential:	Based on job cost	
Accessory Buildings	Unfinished walls	\$150.00	No Change
	Finished/closed walls	\$175.00	No Change
	Garage (unfinished) + trade fees	\$150.00	No Change
	Garage (finished) + trade fees	\$200.00	No Change
	Pre-fab placed on lot	\$75.00	No Change
	Trade Fees	\$75.00 each	No Change
	Farm Accessory Bldg. (Trade fees that apply)	\$75.00 per trip (electrical)	No Change
Signs	Base Fee	\$150.00	No Change
	Wall-mount Base Fee	\$75.00	No Change
	Trade Fee (Electrical)	\$75.00	No Change
Swimming Pools	Base Fee	\$150.00	No Change
	Trade Fees	\$75.00	No Change
Miscellaneous	Permit Fee for Single Trade	\$75.00 per trip	No Change
	Gas piping Permit	\$75.00	No Change
	Moved Homes plus trade fees	\$200.00	No Change
	Building Compliance Inspect per trip	\$75.00 per trip	No Change
	Issuance of Duplicate Placard per card	\$5.00	No Change
	Searching & or duplication for past permit inspection records or Certificate Of Occupancy	\$1.00 per page	No Change
	Restamp Plans (lost original sets)	\$25.00	No Change
	Work begun w/out permits	Double fees	No Change
	Permit Renewal/Expired Permit (Permits expired for more than 18 months will not be re-issued. A new permit must be obtained.)	50% of original fee	No Change
	Any Special Inspection	\$75.00	No Change
	Re-inspection Fee	\$75.00 per trip	No Change
	Not ready for inspection	\$75.00	No Change
	10 or more code violations	\$100.00	No Change
	2nd Reinspection	\$100.00	No Change
	3rd Reinspection	\$150.00	No Change
	4th Reinspection	\$300.00	No Change
	Minimum Fee (not covered in fee schedule)	\$75.00	No Change
	Residential Decks (2 trips)	\$150.00	No Change
	Change of Occupancy Permit (No Building permit required)	\$75.00	No Change
	Administrative Fee for contractor change on residential permit	\$75.00	No Change
	Residential Boat Dock permit	\$225.00 (3 trips)	No Change
	REFUND POLICY- A refund will be issued when requested in writing for any residential permit which has not expired and the construction has not been started.	\$0.00	No Change
	ABC Inspection (all trades)	\$150.00	No Change
Fire Marshal			
Fire Prevention	AES(Hood) Field Performance Test	\$75.00	No Change
	Fire Alarm Performance Test	\$75.00	No Change
	Carnivals & Fairs	\$150.00	No Change
	Amusement Buildings	\$100.00	Remove Fee
	Tent Inspection	\$75.00	No Change
	UST/AST Installation	\$100.00	No Change
	UST/AST Removal	\$75.00	No Change
	Blasting:		
	Blasting Permit & Inspection (30 days)	\$150.00	No Change
	(90 days)	\$300.00	No Change
	Fireworks Event	\$100.00	No Change
	Plan Reviews: (Fire code approval)		
	<i>Building :</i>		
	0-999 sq. ft.	\$25.00	No Change
	1,000-2,499 sq.ft.	\$50.00	No Change
	2,500-9,999 sq.ft.	\$100.00	No Change
	10,000-49,999 sq.ft.	\$200.00	No Change
	50,000+ sq.ft	\$300.00	No Change
	AES Plan Review	\$50.00	No Change
	Fire Alarm Plan Review	\$100.00	No Change
	FACP Replacement	\$50.00	No Change
	Sprinkler(per riser)/Standpipe/Pump Plan Review	*Same as building size above*	
	Tank Plan Review (per tank)	\$50.00	No Change
	Hazardous Materials Storage and Use	\$200.00	No Change

**FY 2023-2024
Approved Fee Schedule**

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	Spray Booth	\$50.00	No Change
Compliance/Required Routine Inspections	Residential Care/Group Homes	\$100.00	No Change
	Institutional Facility/Nursing Home	\$100.00	\$150.00
	Foster Care	\$60.00	No Change
	Child Care Center	\$75.00	No Change
	Child Care Home	\$50.00	No Change
	Churches	\$0.00	Remove Fee
	Schools	\$100.00	No Change
	Hazardous & Factory Industrial		
	0-3,000 sq. ft.	\$50.00	No Change
	3,001-5,000 sq. ft.	\$100.00	No Change
	5,001-10,000 sq. ft.	\$150.00	No Change
	10,001-50,000 sq. ft.	\$200.00	No Change
	50,001-100,000 sq. ft.	\$250.00	No Change
	Over 100,000 sq. ft.	\$300.00	No Change
	Business & Mercantile		
	0-3,000 sq. ft.	\$50.00	No Change
	3,001-5,000 sq. ft.	\$100.00	No Change
	5,001-10,000 sq. ft.	\$150.00	No Change
	10,001-50,000 sq. ft.	\$200.00	No Change
	50,001-100,000 sq. ft.	\$250.00	No Change
	Over 100,000 sq. ft.	\$300.00	No Change
	Assembly & Places of Worship		
	0-3,000 sq. ft.	\$50.00	No Change
	3,001-5,000 sq. ft.	\$100.00	No Change
	5,001-10,000 sq. ft.	\$150.00	No Change
	10,001-50,000 sq. ft.	\$200.00	No Change
	50,001-100,000 sq. ft.	\$250.00	No Change
	Over 100,000 sq. ft.	\$300.00	No Change
	Storage and Miscellaneous		
	0-3,000 sq. ft.	\$25.00	No Change
	3,001-5,000 sq. ft.	\$50.00	No Change
	5,001-10,000 sq. ft.	\$75.00	No Change
	10,001-50,000 sq. ft.	\$100.00	No Change
	50,001-100,000 sq. ft.	\$125.00	No Change
	Over 100,000 sq. ft.	\$150.00	No Change
Re-inspection	1st visit (violations corrected)	\$150.00	\$0.00
	2nd visit	\$150.00	\$50.00
	3rd visit	\$150.00	\$100.00
	4th visit & subsequent visits	\$150.00	No Change
Complaint Investigations	Approve Fire Evacuation Plan Not Posted	\$10.00	No Change
	Street Address Not Posted	\$10.00	No Change
	Street Address Not Visible	\$10.00	No Change
	Breach In Fire Wall / Fire Stop	\$50.00	No Change
	Fire/Exit Door Inoperative	\$50.00	No Change
	Fire Alarm Inoperative	\$50.00	No Change
	Sprinkler System Inoperative	\$50.00	No Change
	Sprinkler System Not Complying To Code	\$50.00	No Change
	Portable Fire Extinguishers Missing/Damaged	\$25.00	No Change
	Overcrowding (1st Offense)	\$300.00	No Change
	Overcrowding (2nd Offense)	\$600.00	No Change
	Occupant Load Certificate Not Posted	\$10.00	No Change
	Blocked Means Of Egress	\$50.00	No Change
	Blocked Stairwell/Stairway	\$50.00	No Change
	Exit And/Or Emergency Lights Not Operative	\$25.00	No Change
	Locked Exit Doors (1st Offense)	\$250.00	No Change
	Locked Exit Doors (2nd Offense)	\$500.00	No Change
	Exit/Egress Door Needs Repair	\$10.00	No Change
	Means Of Egress/Aisle Blocked	\$50.00	No Change
	Spray Booth Not Complying To Code	\$25.00	No Change
Administrative	Standpipe System Not Complying To Code	\$50.00	No Change
	Illegal Open Burning (Residential) (1st Offense)	\$50.00	No Change
	Illegal Open Burning (Residential) (2nd Offense)	\$100.00	No Change
	Illegal Open Burning (Commercial) (1st Offense)	\$500.00	No Change
	Illegal Open Burning (Commercial) (2nd Offense)	\$1,000.00	No Change
	Returned Check	\$25.00	No Change
Stormwater			
	Stormwater plan review deposit - industrial, commercial, multi-family, major subdivisions (excludes single family dwellings on individual lots)	\$1,000.00	No Change
	Residential stormwater construction inspection fee	\$50.00	No Change
	Commercial and subdivision stormwater construction inspection fee	\$100.00	No Change
	Stormwater permit fee (inside Falls Lake Watershed)	\$0.00	No Change
	Stormwater permit fee - Under Threshold (inside Falls Lake Watershed)	\$40.00	No Change

**FY 2023-2024
Approved Fee Schedule**

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	Stormwater permit fee - Over Threshold (inside Falls Lake Watershed)	\$100.00	No Change
	Annual stormwater inspection fee (single family residential and commercial properties with BMP's designed to treat one acre or less of impervious surface)	Free	No Change
	<u>Outside of Falls Lake Watershed</u>	\$0.00	No Change
	Single Family Residential	\$0.00	No Change
	< 2 acres	\$6.00 annual fee	No Change
	2 to < 10 acres	\$8.00 annual fee	No Change
	10 to < 100 acres	\$10.00 annual fee	No Change
	100 acres or more	\$12.00 annual fee	No Change
	Non-single Family Residential	\$0.00	No Change
	<2 acres	\$4.00 annual fee + \$2.00 per 4,300 sq. ft. of impervious area	No Change
	2 to < 10 acres	\$6.00 annual fee + \$2.00 per 4,300 sq. ft. of impervious area	No Change
	10 to < 100 acres	\$8.00 annual fee + \$2.00 per 4,300 sq. ft. of impervious area	No Change
	100 acres or more	\$10.00 annual fee + \$2.00 per 4,300 sq. ft. of impervious area	No Change
	<u>Inside of Falls Lake Watershed</u>	\$0.00	No Change
	Single Family Residential	\$0.00	No Change
	< 2 acres	\$16.00 annual fee	No Change
	2 to < 10 acres	\$22.00 annual fee	No Change
	10 to < 100 acres	\$28.00 annual fee	No Change
	100 acres or more	\$34.00 annual fee	No Change
	Non-single Family Residential	\$0.00	No Change
	< 2 acres	\$8.00 annual fee + \$8.00 per 4,300 sq. ft. of impervious area	No Change
	2 to < 10 acres	\$14.00 annual fee + \$8.00 per 4,300 sq. ft. of impervious area	No Change
	10 to < 100 acres	\$20.00 annual fee + \$8.00 per 4,300 sq. ft. of impervious area	No Change
	100 acres or more	\$26.00 annual fee + \$8.00 per 4,300 sq. ft. of impervious area	No Change
Transportation			
	<i>Fare Price for General Users (RGP)</i>		
	0-10 Miles	\$2.00	No Change
	10.1-20 Miles	\$3.00	No Change
	20+ Miles	\$4.00	No Change
	Prospect Hill/Hillsborough/Upper Durham	\$3.00 one way or \$6.00 round trip	No Change
	Lower Durham/Chapel Hill	\$5.00 one way or \$10.00 round trip	No Change
	ROAP Mileage Rate	\$1.40 per mile	No Change
	<i>Fare Price for EDTAP Users</i>		
	0-10 Miles	\$1.00	No Change
	10.1-20 Miles	\$2.00	No Change
	20+ Miles	\$3.00	No Change
	Prospect Hill/Hillsborough/Upper Durham	\$3.00 one way or \$5.00 round trip	No Change
	Lower Durham/Chapel Hill	\$5.00 one way or \$20.00 round trip	No Change
	ROAP Mileage Rate	\$1.40 per mile	No Change
	<i>No Show Fees</i>		
	No show In County	\$5.00	No Change
	No show Out of County	\$10.00	No Change
	<i>Grant Related Contracts</i>		
	Shared Mileage First P/U-Last D/O	\$1.65 per mile	No Change
	Holiday Rate	\$1.95 per mile	No Change
	<i>Non-Grant Related Contracts</i>		
	Shared Mileage First P/U-Last D/O	\$1.95 per mile	No Change
	<i>Roxboro Shuttle</i>		
	All Users	Free	No Change
	<i>Medicaid Contracts</i>		
	Ambulatory Direct Mile	\$1.70 per mile	No Change
	Wheelchair Direct Mile	\$1.95 per mile	No Change
	Ambulatory Base Rate	\$5.00 each way	No Change
	Wheelchair Base Rate	\$20.00 each way	No Change
	Holiday Rate Direct Mile	Additional \$0.25 per direct mile	No Change
	<i>RNC/ECU</i>		
	In Town Flat Rate	\$15.00 per trip	No Change
	Prospect Hill/Hillsborough/Upper Durham	\$50.00 per trip	No Change
	Lower Durham/Chapel Hill	\$75.00 per trip	No Change
	<i>Vehicle Ads - 6 months</i>		
	1 to 2 Vehicles		
	Back #1 or #2	\$500.00	No Change
	Driver Side #1 or #2	\$550.00	No Change
	Street Side #1 or #2	\$600.00	No Change
	3 to 5 Vehicles		

FY 2023-2024
Approved Fee Schedule

Attachment 1

Department	Fee Type	FY2023 Adopted	FY2024 Recommended
	Back #1 or #2	\$450.00	No Change
	Driver Side #1 or #2	\$500.00	No Change
	Street Side #1 or #2	\$550.00	No Change
	<i>6 to 7 vehicles</i>		
	Back #1 or #2	\$350.00	No Change
	Driver Side #1 or #2	\$400.00	No Change
	Street Side #1 or #2	\$450.00	No Change
	<i>Vehicle Ads - 12 months</i>		
	<i>1 to 2 Vehicles</i>		
	Back #1 or #2	\$700.00	No Change
	Driver Side #1 or #2	\$750.00	No Change
	Street Side #1 or #2	\$800.00	No Change
	<i>3 to 5 Vehicles</i>		
	Back #1 or #2	\$650.00	No Change
	Driver Side #1 or #2	\$700.00	No Change
	Street Side #1 or #2	\$750.00	No Change
	<i>6 to 7 vehicles</i>		
	Back #1 or #2	\$550.00	No Change
	Driver Side #1 or #2	\$600.00	No Change
	Street Side #1 or #2	\$650.00	No Change
	<i>Load Fees</i>		
<i>ModivCare</i>	Ambulatory (0-3 miles)	\$15.00	No Change
	Ambulatory (4-6 miles)	\$18.00	No Change
	Ambulatory (7-10 miles)	\$20.00	No Change
	Wheelchair (0-3 miles)	\$25.00	No Change
	Wheelchair (4-6 miles)	\$25.00	No Change
	Wheelchair (7-10 miles)	\$30.00	No Change
<i>MTM</i>	Ambulatory (all)	\$18.00	No Change
	Wheelchair (all)	\$28.00	No Change



PERSON COUNTY

Katherine M. Cathey
County Manager

July 1, 2023

Person County Residents:

After much analysis, assessment of needs, and meetings with every county department and Person County Schools and Piedmont Community College leadership, I am pleased to present the Board of Commissioners' Adopted Budget for Fiscal Year 2023-2024 (FY24). The needs are many in our community, as elsewhere, but we have good reason to celebrate the accomplishments of the past years and the many benefits that will come from implementing this budget.

We have dedicated employees in county government, as well as in our educational institutions and other community partners, who strive to provide high levels of service to our community members. These employees see the needs and hear the wants, and they seek new ways to serve and improve the quality of life for those who live, learn, work and play in Person County.

To take care of our current workforce and attract new employees to county government, we were challenged with implementing the recently completed classification and pay study. The market study showed that the minimums of our salary ranges lagged the market by 10.75% and the maximums lagged by 18.84%. Position classifications that were furthest behind in the market included Deputy Sheriff, GIS Analyst, Public Information Officer, Social Worker, multiple supervisor positions, and most director positions. The consultants recommended adjustments to minimums and employee equity in the amount of approximately \$2.6M for implementation in FY24. This represents an overall increase of 10.18% in employee salaries to attract and retain the best possible county workforce. The adopted budget funds the recommendations and supports our vital county workforce.

This year, Person County faced much uncertainty with the North Carolina Utilities Commission's approval of a Carbon Plan that will require Duke Energy to retire coal power plants across the state within the next 12 years, including the Roxboro and Mayo generating stations. Through much discussion with representatives of Duke Energy, we feel reassured by their plans for siting replacement generation at Person County's retiring coal plants. Combined cycle power plants, small modular reactors (nuclear), long-term battery storage and other innovative solutions may be located in Person County to make the most of the existing infrastructure and continue generating power for North Carolina. We are now optimistic that state-appraised property values and jobs associated with Duke Energy in Person County will be maintained and even increase over the coming years. We will likely face, and need to begin preparing for, pressures on housing, schools, and roads due to an influx of workers and their families during phases of construction and deconstruction, which will span many years.

The economy continues to present unprecedented challenges with inflationary pressures, tight housing markets, and shortages of equipment and supplies. One measure of inflation, the Consumer Price Index for all urban consumers (CPI-U) increased by 8.0% in 2022 and is up 3.0% over the past twelve months. This level of inflation is reflected in higher operating costs for county departments.

We are recognizing some slight growth in our tax base (3.4%). Real property tax revenues are projected to increase by about \$1.5M. Current property tax revenues are estimated at \$35.5M based on a property valuation of \$5.044B and a projected collection rate of 97.5%. One cent on the tax rate is estimated to generate \$536,729.

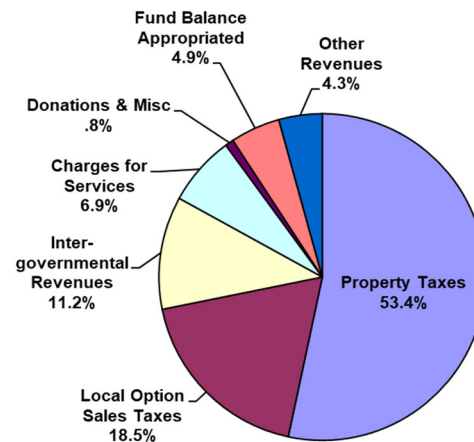
For FY24, revenues are increasing by almost \$5.5M over the current fiscal year, primarily from increases in property and sales taxes and interest earnings. The adopted General Fund budget is \$73,736,306. The General Fund provides for services funded through property tax dollars. When all Other Funds, such as the Self-Funded Health Insurance Fund, Economic Catalyst Fund, Person Industries and MRF Fund, E-911 Fund, Water and Sewer Fund, and the Stormwater Fund, are included with the General Fund, the total Adopted Budget of all funds is \$93,608,006; an increase of 6.1%.

This budget includes a property tax increase of \$0.0025 to fund debt service payments for \$38M in safety and accessibility improvements for Person County Schools facilities. A FY24 bond issuance for the PHS Project will address various ADA and safety concerns at Person High School. The property tax rate goes from \$0.72 per \$100 of valuation to \$0.7225 per \$100 of valuation. The fire tax rate remains the same at \$.05. The budget is balanced, with equal revenues and expenditures, is prepared in accordance with the Local Government Budget and Fiscal Control Act, and aligns with the priorities of this Board.

Revenues:

What makes Person County unique in terms of our budgeting and tax base is the significant percentage that lies in state appraised property (public utilities); we rank first in the State for the largest percentage of tax base comprised of state appraised property. This certainly adds to the challenge of getting to a balanced budget because these values are not known until September, but a balanced budget is required by law, by July 1. Fortunately, we rely on conservative revenue estimates and set aside funds in case of major decreases in state values, which we have experienced in the past.

FY 2024 General Fund Revenues by Source

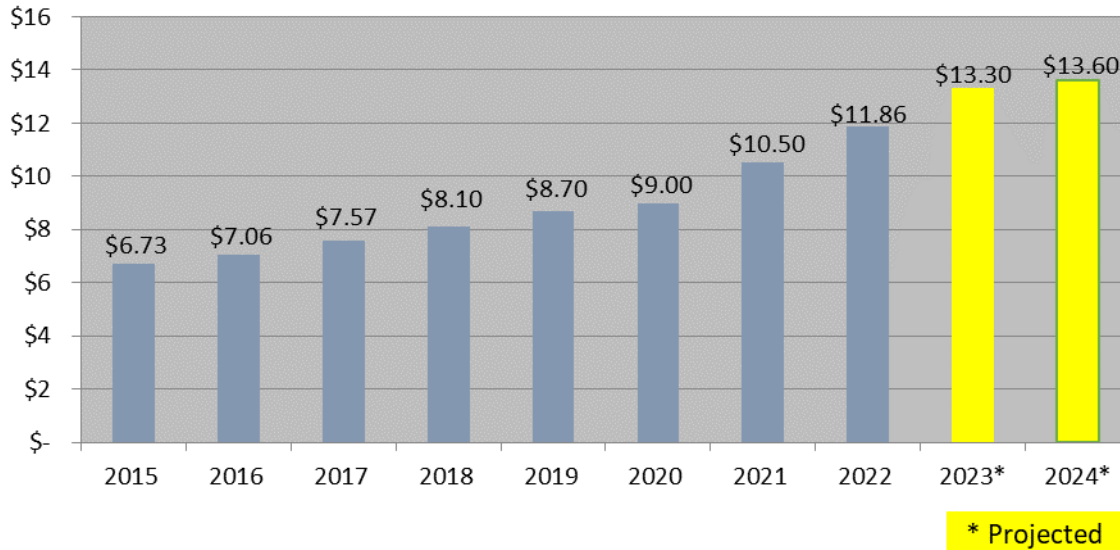


Person County Government's General Fund revenues come from the following categories of sources:

Property Tax: Real property tax revenues are estimated at \$35.5M, an increase of approximately \$1.2M or 3.4%. DMV tax revenues are estimated at \$3.2M which is an increase over current year of \$188K. Fire tax revenues (although not part of the General Fund) are estimated at \$2.3M, an increase of \$99.8K.

Sales Tax: Person County receives only two cents of the total sales tax rate of 6.75 cents. Sales tax revenue continues to grow. For FY24, sales tax estimates are projected higher by 21.64%, providing \$13.6M in revenues.

Local Option Sales Tax (in millions)

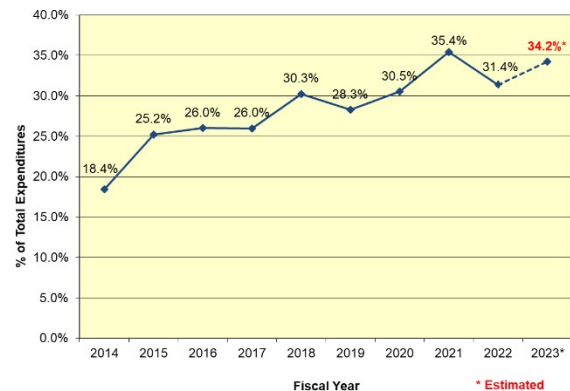


State and Federal Funding: These revenues (also termed Intergovernmental Revenues) are used to administer state and federal-based programs. These revenues primarily fund the Department of Social Services and Health Department, although many county departments rely on intergovernmental revenues. Although demands for public assistance have increased, the Department of Social Services revenues are decreasing by \$482K due to changes in the state funding formula and vacant positions. Transportation Department (PATs) revenues are up by \$241K due to a capital grant to purchase an extra replacement vehicle in FY24.

Fees: Many county departments charge fees for services in an attempt to recoup some costs and offset the amount of tax revenues needed to support programs and services. Charges for Services revenues are the fourth highest revenue source. Although the budget reflects a reduction of \$4.5M, this is attributed to a change in accounting, moving the employer and employee health contributions to be managed in the Self-Funded Health Insurance Fund now reported outside of the General Fund as an internal service fund. The actual estimated increase for charges for service is \$686K. Major increases include EMS fees (\$427K) and fines and forfeitures (\$210K).

Fund Balance:

All local governments must maintain a fund balance to provide cash flow because the primary funding source, property tax, does not become due until January 1 of each year. Fund balance provides a safety net for unanticipated expenses and helps cover operations in the event of revenue losses, such as a major reduction in the value of our state appraised properties. It also allows the county some flexibility in responding to fiscal emergencies and seizing opportunities for economic development.



One of the strongest indicators of the health of an organization's finances is the level of fund balance as a percentage of total expenditures. This is one factor contributing to our bond rating which can lead to lower interest costs for taxpayers when the County seeks financing for projects as planned for Person County Schools in the upcoming year. With the adoption of the *Budget, Accounting and Fund Reserve Policies* in FY22, the transfer of excess fund balance reserves over the 25% targeted goal from the General Fund into the Capital Investment Fund provides a funding strategy for support of future capital and new debt. Our strategy for sustainable fiscal spending has been to limit

appropriations of fund balance to non-recurring expenses and then only when it is at a level healthy enough to warrant spending. The projected amount of Unassigned Fund Balance (see graph above) is anticipated to report higher at the end of the current fiscal year due to the receipt of significant property tax, sales tax, and interest earning revenues, as well as reductions in personnel costs due to the high rate of vacant positions experienced in various departments during this year.

For FY24, \$3.63M is appropriated to sustain the county's operating funds, which is up by \$1.46M from FY23.

- \$1.46M is appropriated in the General Fund for one-time expenditures, including the funding for capital projects in the Capital Improvement Plan, as well as replacement vehicles and other capital equipment needs for various departments.
- \$96K in the Community Development Projects Fund for the Landfill to Park, Mayo Park Picnic Shelters to Cabins, and Kirby Rebirth Roof Top Studio/Event Space projects.
- \$106K in the Library Fund to spend down the reserves that were generated from reductions of spending in prior years.
- \$1.2K in the Register of Deeds Technology Fund for the purchase of a computer and monitor.
- \$689K in the Health Department and \$1.27M in DSS to spend down accumulated balances due to the delay of when State funds are recognized.

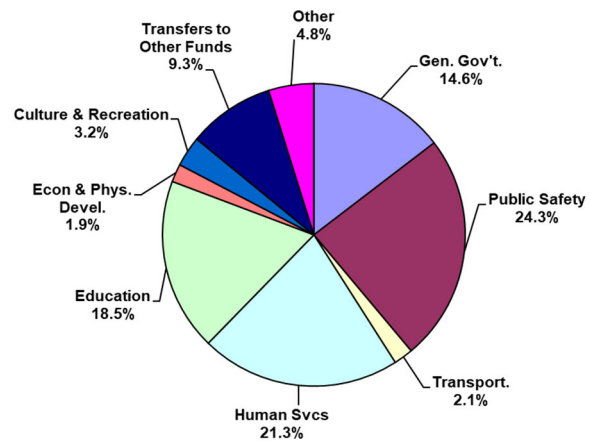
Expenditures:

The chart displays the categories of expenditures and the percentages that each comprise of the total budget.

Some expenditure highlights in the Adopted FY24 Budget include:

- Personnel costs increasing across all departments. This is due to implementation of the classification and pay study (\$2.6M), an increase in the mandatory state retirement rates (\$311K), and an increase in health insurance rates (5.18%). Some departments have increases due to new positions as well.
- Finance increase due to the addition of occupancy taxes (remitted to the Person County Tourism Development Authority (TDA)) (\$439K) as an expense (offsetting revenues added in the General Fund) and the addition of one full-time grant writer position (\$70K) budgeted to begin Sept. 1.
- Register of Deeds increase due to the addition of ROD excise taxes (\$240K) as an expense (offsetting revenues added in the General Fund).
- General Services increase due to conversion of one part-time position to full-time in FY23 (\$20K); fuel (\$7K); special building projects (computer software hookup at courthouse (\$30K), HVAC upgrade at Senior Center (\$28K), floor maintenance at animal shelter (\$8.5K), and Person County Office Building HVAC repairs (\$20K)); and a higher projected lease payment for the space occupied by the Tax Administration and Register of Deeds Departments (\$25K).
- Sheriff increase due to combining Judicial budget with Sheriff budget (\$481K), moving two Animal Control Officer positions from Animal Services to Sheriff (\$150K), three position reclassifications (\$37K), increased pension contributions (LEOSSA) (\$70K), fuel (\$27K) and vehicle maintenance (\$20K) expenses.
- Jail increase due to mid-year pay adjustments for Detention employees (\$100K) and increase in juvenile detention rates; reduction in food services contract (-\$100K).

FY 2024 General Fund Expenditures by Function



- Emergency Communications (911) increase due to the addition of four full-time Telecommunicator EMD positions (\$239K) and rehosting server to new version of Windows (\$29K); reduction in overtime and part-time pay due to addition of new positions (-\$58K).
- EMS increase due to mid-year pay adjustments for EMS employees (\$146K), increased funding for medical supplies (\$95K), fuel and vehicle maintenance (\$62K) expenses, and the purchase of a new ambulance (\$433K).
- Animal Services decrease due to moving two Animal Control Officer positions from Animal Services to Sheriff (-\$150K). The addition of one full-time kennel attendant (\$42K), one full-time program coordinator (\$59K), discontinuation of the vet voucher program (-\$23K), part-time reduction (-\$12K) and increased costs of supplies (+18K) also impact this budget.
- PATS Operations decrease due to part-time reduction (-\$41K), CARES grant carryforward for fuel (-\$40K) and new accounting procedures for certain grant funds (-\$124K). Increases include the addition of two full-time Transit Specialists (due to demand for services) (\$104K) and vehicle maintenance expenses (\$22K).
- PATS Administration increase due to ordering three replacement vehicles (rather than two) and increased cost of vehicles (\$179K).
- GIS increase due to the addition of one full-time GIS technician (\$65K) (shared with City of Roxboro, offsetting revenue anticipated (\$20K)) and planned increase in cost of enterprise Esri license (\$8K).
- Forestry increase due to higher personnel expenses and purchase of new vehicle (\$29K).
- Mental health appropriations remain flat. Budget shifts to Vaya for administration of funds and program monitoring.
- Senior Center increase due to increase in operating expenses (\$12K). Fully funding request.
- Recreation increase due to the addition of one full-time Parks Maintenance Worker (\$53K) and buildings and grounds maintenance expenses (\$12K).
- Kirby decrease in contracted services due to moving to smaller shows that cost less (-\$82K). Budget includes transition of one part-time position to full-time Arts Program Specialist (\$65K) – actual cost of \$25K with offsetting reduction in part-time expense (-\$21K) and increase in Arts Council reimbursement revenue (\$19K).
- Sportsplex increase due to expansion of programs (\$11K), price of officials (\$25K), and replacement of three light poles (\$30K).
- Health increase due to addition of one full-time Processing Assistant V position (\$54K) with offsetting reduction in part-time (-\$13K).
- DSS Administration increase due to the reclassification of six positions (\$2K), the conversion of five part-time positions to three full-time (\$26K), and the addition of five full-time positions (funded for nine months) related to Medicaid Expansion (\$275K). Reductions in part-time and increases in revenues from the state help to offset increases in salary and benefits. Decrease in data storage due to FY23 carryforward (-\$75K). Increases in travel and employee training (\$28K), security (\$72K), and temporary staffing (\$20K).
- DSS Programs decrease due to transition to state-directed payments (-\$363K) with offsetting reduction in revenues.
- Person Industries decrease in temporary employment contracts due to less contract work (-\$170K).
- Volunteer Fire Departments budget is increasing by \$99.8K due to growth in the tax base. VFD contracts increased by 2% (biannual increase). \$266K unallocated funds may be used for ISO rating improvement bonuses and rescue squad bonuses.
- 16 new vehicles are included at a total cost of \$697K and 1 new ambulance for \$433K.
- Both merit pay (\$256K) and longevity pay (\$308K) are included in addition to market and equity adjustments, as recommended in the classification and pay study, for County Employees.
- Group Health Insurance for County Employees is budgeted at \$5.9M, an increase of \$571K.

The County workforce continues to struggle to keep up with demands on services. Departmental leadership requested 28 new full-time positions. The Adopted Budget includes funding for 22 new full-time positions, including one added mid-year in FY23:

Department	FTE	Position	Salary/ Benefits	Operating Costs	Offsetting Revenues/ Expenses	Total
GIS	1	GIS Technician	\$64,520	\$1,800	-\$20,144	\$46,176
Health	1	Processing Assistant V	\$53,539	\$500	-\$13,304	\$40,735
Social Services	1	IMC II - FNS	\$57,594	\$0	-\$46,647	\$10,947
Social Services	1	IMC II - F & C Medicaid	\$57,594	\$0	-\$52,121	\$5,473
Social Services	1	IMC II - Adult Medicaid	\$57,594	\$0	-\$47,658	\$9,936
Social Services	1	IM Supervisor II (Medicaid Expansion)	\$52,587	\$5,634	-\$58,221	\$0
Social Services	2	IMC II (Medicaid Expansion)	\$91,380	\$8,662	-\$100,042	\$0
Social Services	2	Staff Development Specialist (Medicaid Expansion)	\$105,174	\$11,268	-\$116,442	\$0
Communications	4	Telecommunicator EMD	\$230,376	\$8,400	-\$58,106	\$180,670
Recreation, Arts and Parks	1	Parks Maintenance Worker	\$52,261	\$930	\$0	\$53,191
Recreation, Arts and Parks (Kirby)	1	Arts Program Specialist	\$65,368	\$0	-\$40,053	\$25,315
Animal Services	1	Program Coordinator	\$55,856	\$3,525	\$0	\$59,381
Animal Services	1	Kennel Attendant	\$42,013	\$1,700	-\$11,502	\$32,211
Finance	1	Grant Writer	\$69,511	\$0	\$0	\$69,511
PATS	2	Transit Specialist	\$104,006	\$0	-\$41,310	\$62,696
	21	Total	\$1,159,373	\$42,419	-\$605,550	\$596,242

And finally, our educational partners will receive funding in FY24 in the following amounts:

Person County Schools:

- **Current Expense** is increasing by 10%, funded at \$11,946,673.
- **Capital** is funded at \$555,316 (increase of \$42K).
- **CIP** funds Person High School improvements and related contingency funds, installing cameras in all schools and a new roof for South Elementary.
- **Debt Service** estimate is \$850,448. The anticipated borrowing of \$12.745M in FY24 will impact annual debt service by \$310,688.

Current Expense	Capital	Tech Capital	CIP	Debt Service	Total
\$11,946,673	\$555,316	\$500,000	\$14,165,000*	\$850,448	\$28,017,437

**\$12,745,000 is financed by debt.*

Piedmont Community College:

- **Current Expense** \$1,408,338 (increase of \$43,888 from FY23). Continues \$10K for Small Business Incubator.
- **Capital:** funded at requested amount of \$70K (increase of \$10K from FY23).
- **CIP** funds POD building for Early College (last installment payment), chiller room upgrades, science lab renovations, upgrades to Buildings B, C, & G, and a new BDEC entrance. This is a decrease of \$1.1M from FY23.

Current Expense	Capital	CIP	Debt Service	Total
\$1,408,338	\$70,000	\$839,000	\$0	\$2,317,338

The FY24 Adopted Budget addresses the needs of the community, the priorities of the Board, and supports the outstanding county workforce as Person County moves forward.

Respectfully submitted,



Katherine M. Cathey
County Manager



PERSON COUNTY, NC

It's Always Better in Person

Fiscal Year 2023-24 Budget at a Glance

Total Property Valuation: \$5.044 billion

Proposed Tax Rate: \$.7225

One Penny Generates : \$536,729

General Fund - Revenues

	2022-23	2023-24			
	Adopted Budget	Recommended Budget	Adopted Budget	Inc/(Dec)	% Inc/(Dec)
Property Taxes	37,840,870	39,334,641	39,334,641	1,493,771	3.95%
Local Option Sales Taxes	11,205,300	13,629,865	13,629,865	2,424,565	21.64%
Other Taxes	190,500	959,400	959,400	768,900	403.62%
Licenses and Permits	776,550	777,450	777,450	900	0.12%
Intergovernmental Revenues	8,465,736	8,241,531	8,241,531	(224,205)	-2.65%
Investment Earnings	2,850	1,200,000	1,200,000	1,197,150	100.00%
Charges for Services	9,590,287	5,114,842	5,114,842	(4,475,445)	-46.67%
Other Revenues	346,291	618,182	618,182	271,891	78.52%
Transfers from Component Unit	357,000	232,000	232,000	(125,000)	-35.01%
Fund Balance Appropriated	2,168,060	3,159,375	3,628,395	1,460,335	67.36%
Total Revenues	70,943,444	73,267,286	73,736,306	2,792,862	3.94%

General Fund - Expenditures

	2022-23	2023-24			
	Adopted Budget	Recommended Budget	Adopted Budget	Inc/(Dec)	% Inc/(Dec)
General Government	9,433,979	10,517,803	10,767,682	1,333,703	14.14%
Public Safety	16,230,704	18,007,092	17,913,528	1,682,824	10.37%
Transportation	1,425,096	1,528,107	1,528,107	103,011	7.23%
Human Services	15,567,872	15,452,840	15,727,545	159,673	1.03%
Education	12,256,062	13,601,011	13,601,011	1,344,949	10.97%
Environmental Protection	210,094	222,245	222,245	12,151	5.78%
Economic & Physical Development	1,372,495	1,417,550	1,417,550	45,055	3.28%
Culture & Recreation	2,178,103	2,393,378	2,393,378	215,275	9.88%
Self-Funded Health Insurance	5,161,728	-	-	(5,161,728)	-100.00%
Transfers to Funds & Component Units	6,282,311	6,820,260	6,820,260	537,949	8.56%
Contingency	825,000	3,307,000	3,345,000	2,520,000	305.45%
Total Expenditures	70,943,444	73,267,286	73,736,306	2,792,862	3.94%

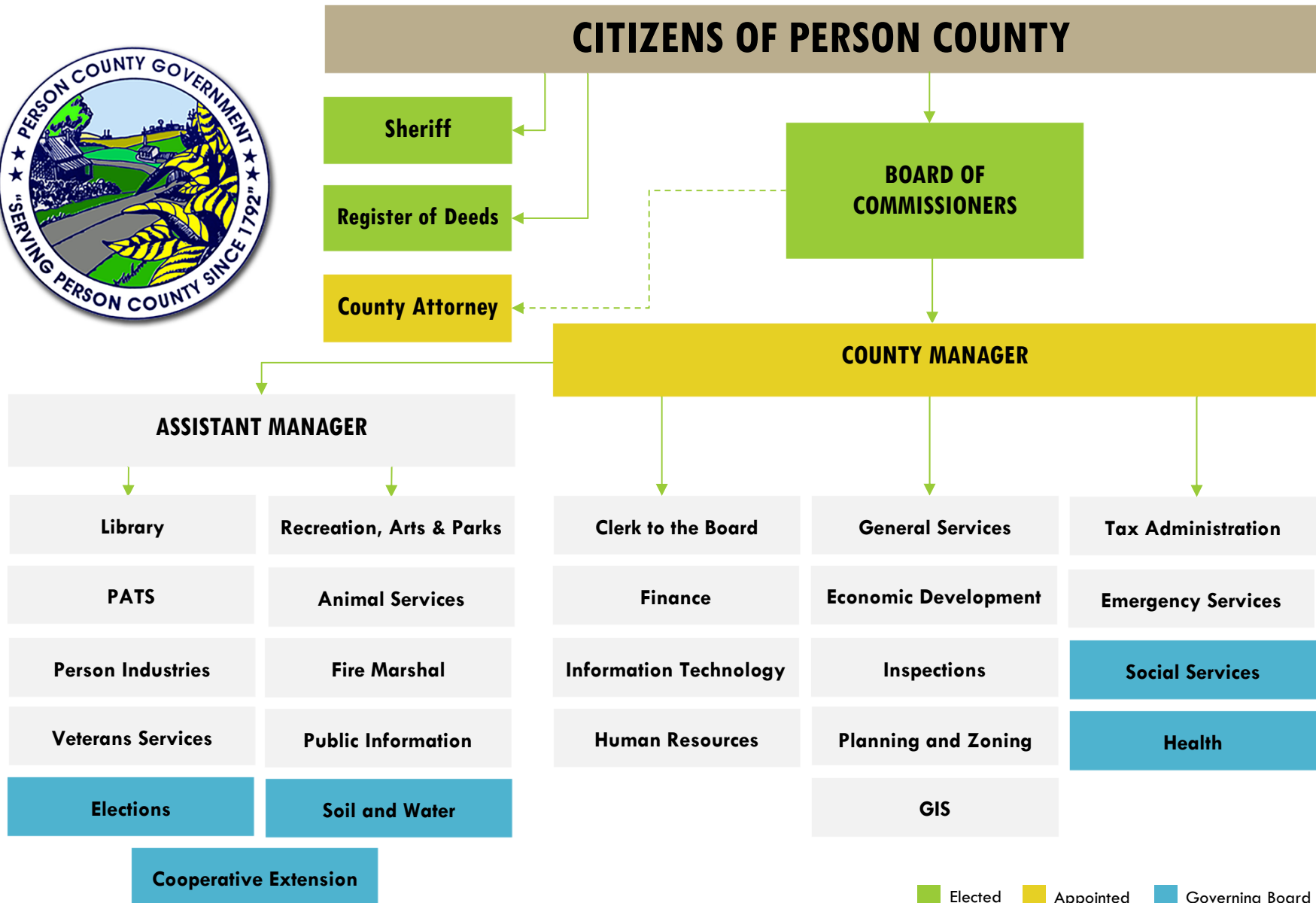
Adjustments from Recommended to Adopted Budget

Department	Explanation of Change	Revenue Changes	Expenditure Changes	Equivalent Tax Rate (1 cent = \$536,729)
General Fund				
	Recommended Budget	73,267,286	73,267,286	
Revenues	Fund Balance Appropriation (10090-399991)	194,315		0.36
	Fund Balance Appropriation (19090-399991)	274,705		0.51
Expenditures	Finance-Added new position: Grant Writer (1004130)		69,511	0.13
	EMS-Reduced cost of ambulance (1004370-454000)		(152,945)	(0.28)
	Animal Services-Added new position: Program Coordinator (1004380)		59,381	0.11
	Contingency-Property and Liability Insurance (1009910-499300)		38,000	0.07
	Fleet Fund-Added 3 vehicles for Sheriff's Department (1054125-454100)		180,368	0.34
	DSS Fund (Admin)-Added five new Medicaid Expansion positions (1905310)		274,705	0.51
	Total Amended General Fund Budget	73,736,306	73,736,306	0.00
	Difference of Amended Changes over (under) Recommended	469,020	469,020	0.87
Self-Funded Health Insurance Fund - Internal Service Fund				
	Total Self-Funded Health Insurance Fund	5,397,915	5,397,915	0.00
Capital Investment Fund - Special Revenue Fund				
	Total Capital Investment Fund Budget	6,575,284	6,575,284	0.00
Representative Payees - Special Revenue Fund				
	Total Representative Payees Fund Budget	900,000	900,000	0.00
Person Industries and Material Recovery Facility - Special Revenue Fund				
	Total Person Industries and Material Recovery Facility Fund Budget	2,396,641	2,396,641	0.00
Sheriff's Execution - Special Revenue Fund				
	Total Sheriff's Execution Fund Budget	35,000	35,000	0.00
Fire Tax District - Special Revenue Fund				
	Total Fire District Tax Fund Budget	2,306,743	2,306,743	0.00
Emergency Telephone System - Special Revenue Fund				
	Total Emergency Telephone System Fund Budget	208,079	208,079	0.00
Revolving Loan - Special Revenue Fund				
	Total Revolving Loan Fund Budget	6,255	6,255	0.00
Economic Catalyst - Special Revenue Fund				
	Total Economic Catalyst Fund Budget	1,686,783	1,686,783	0.00

Adjustments from Recommended to Adopted Budget

				Equivalent Tax Rate (1 cent = \$536,729)
Department	Explanation of Change	Revenue Changes	Expenditure Changes	
Water and Sewer - Special Revenue Fund				
	Total Water and Sewer Fund Budget	80,000	80,000	0.00
Stormwater - Enterprise Fund				
	Total Stormwater Fund Budget	279,000	279,000	0.00
Total Amended Budget FY 2023-24		93,608,006	93,608,006	
Total Difference of Amended Changes over (under) Recommended		469,020	469,020	

ORGANIZATION CHART



BRIEF HISTORY OF THE COUNTY OF PERSON

HISTORY

Person County was born from a division of Caswell County in 1789. The county was made an almost perfect square with the county seat of Roxboro being almost exactly in the center. Person was named for Brigadier General Thomas Person of Granville County during a time in which Revolutionary soldiers were leading citizens. In 1870 the population of Person County was estimated to be about 11,700. According to the latest census in 2022 that number had increased to 39,386. There are still nine townships that make up Person County: Allensville, Bushy Fork, Cunningham, Flat River, Holloway, Mt. Tirzah, Olive Hill, Roxboro, and Woodsdale.

From the very beginning, Person County's 400 square mile area was farmland and forests. Tobacco was the root of the Person County economy and for many years was the only industry. The railroad coming to Person County in 1890 was a catalyst for progress. Tobacco warehouses were built, banks began to be organized, and new stores and homes were being built to accommodate the new citizens that were coming into the county. As strong as tobacco still is, in the early 1900s other industry began to take hold in Person County including copper mining and cotton mills which both helped to broaden the economy.

Person County has come along way since its early days and offers strong and vital communities for its residents and more than adequate opportunity for growth and longevity. The variety of services and activities available in Person County makes it an attractive area for its present and future citizens.

Person County offers a strategic location for business and industry, being within an hour's drive of North Carolina's two major economic centers, the Research Triangle Park (Durham, Chapel Hill and Raleigh) and the Piedmont Triad (Greensboro, Winston-Salem and High Point), and a two-hour drive of Richmond, Virginia.

DESCRIPTION OF PERSON COUNTY GOVERNMENT

Person County functions under a Board of Commissioners – County Manager form of government. The Board of Commissioners consists of five members. Currently, all five of the commissioners are members of the Republican Party. Each member of the Board is elected for a four-year term. The Board members elect their own Chairman and Vice Chairman on an annual basis. The Board of Commissioners is the policy-making and legislative authority for the County, responsible for adopting the annual budget, establishing the tax rate, approving zoning and planning issues and other matters related to health, welfare and safety of citizens.



The County Manager is appointed by, and serves at the pleasure of the Board of Commissioners. The County Manager has the responsibility of implementing policies and procedures of the Board, delivery of services, managing daily operations and hiring subordinate department managers.

Person County Board of Commissioners is required to meet once monthly, but usually meets twice each month. Scheduled meeting days are the first and third Mondays of each month, beginning at 7:00 p.m. and 9:00 a.m., respectively. The Board of Commissioners' meetings are open to the public and are currently held in Room 215 of the County Office Building located at 304 S. Morgan Street, Roxboro.

The Person County Board of Commissioners established a 10-minute segment which is open for informal comments and/or questions from citizens of this county on issues, other than those issues for which a public hearing has been scheduled. The time is divided equally among those wishing to comment. It is requested that any person who wishes to address the Board, register to speak with the Clerk to the Board prior to the meeting.

Agendas, approved minutes as well as a schedule of the meetings for the Board of Commissioners are posted to the county's website at www.personcountync.gov.

BUDGET PROCESS

North Carolina counties budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The major effects of the LGBFCA on the budgetary process for FY 2024 were as follows:

- In December 2022, the County Manager submitted the budget calendar to the Board of Commissioners for adoption. This set the schedule for the budget planning process.
- Once the budget calendar was approved, the Finance department distributed forms for department requests of the capital improvement projects in late December 2022. These requests were returned to Finance for compilation and recommendation of projects to the Board of Commissioners. The Capital Improvement Plan (CIP) for FY 2024-28 was presented to the Board of Commissioners on April 3rd and was adopted on April 17th.
- In January 2023, forms were sent out to departments for personnel requests and in early February for revenue estimates, operational requests, fee changes, and goal and accomplishment summaries. All county departments were required to submit their personnel requests to Human Resources by January 11th. All County departments submitted their revenue estimates and operational requests into the County's accounting system by February 10th. Departmental goals and accomplishments were due to the Assistant County Manager by March 6th.
- The Board of County Commissioners held their annual budget retreat on February 21st, at which they discussed priorities and concerns on items associated with the upcoming budget.
- March and April were important information collection months. March 8th–17th marked departmental budget presentations with the County Manager and budget staff.
- Having collected and analyzed the information in the previous months, the County Manager delivered the recommended budget to the Board of County Commissioners during their regular meeting on May 15th, which was balanced pursuant to G.S. 159-11. On this same day, a copy of the recommended budget was filed with the Clerk to the Board for public inspection as well as posted to the county's website at www.personcountync.gov. In keeping with LGBFCA requirements, the Commissioners held a formal public hearing at the beginning of their regularly scheduled June 5th meeting, giving the public an opportunity to comment on the proposed budget. Commissioners held one budget work session on June 7th to discuss potential changes to the proposed budget. This work session was open to the public. A notice of public hearing was posted on May 25th and June 1st.
- Formal adoption of the annual budget ordinance took place on June 19th. This is in line with LGBFCA regulations, requiring all budget ordinances to be adopted by July 1st, but no earlier than 10 days after the recommended budget is submitted. The ordinance contains the appropriations, estimated revenues, and property tax rate. The adopted ordinance allows for all adjustments from the Board from the initial adoption date plus any subsequent adjustments approved through June 30th to include personnel costs. Any shortfalls or other adjustments to the adopted budget will be adjusted by a like amount appropriation from the county's fund balance or an adjustment to contingency or other revenue or expenditure line item so that the fiscal year budget remains balanced pursuant to Chapter 159 of the General Statutes.
- The FY 2023-24 adopted budget went into effect on July 1st.

BUDGET PROCESS

- The Board of County Commissioners adopts the budget for each year at the organizational/departamental level. Spending is controlled at the appropriation unit level for each organization. Departments are allowed to spend beyond the budgeted amount on any line item (object), but they must do an appropriation transfer from another line item that is approved by the County Manager.
- During the course of the year, departments may submit budget amendments to the Finance department due to increases or decreases in revenues (i.e., receipt of a new grant, change in State or Federal funding, etc.); a request for use of contingency funds; or the transfers of funds between appropriation units (i.e. personnel, operating, or capital expenditures) or between other departments or funds. The Finance department will consider the merit of these changes and, if deemed appropriate, the budget amendment is brought before the Board of County Commissioners for approval.
- Departments have the ability to access the county's financial system 24 hours a day.
- Two employees are authorized to enter budget revisions into the financial system. On occasion, these employees will prepare a budget revision and enter the revision into the financial system. However, in all cases, the revision is reviewed and signed by either the County Manager or approved by the Board of County Commissioners.

CAPITAL IMPROVEMENT PROGRAM

The five-year Capital Improvement Projects Plan (CIP) is a financing construction/acquisition plan for projects that require significant capital outlay. The CIP provides an overall perspective to capital planning, as it includes projects that are funded from all funds.

The CIP is currently approved as a five-year plan even though funding is committed for the budget year only. This demonstrates a commitment by the Board to allocate funds for needed capital projects and provides a mechanism for future planning, eliminating the need to continually borrow money for larger projects. This also allows for a “pay as you go” environment for non-recurring expenses without creating a burden on the budget in one year.

Even after the approval of the CIP, the plan remains a dynamic process that will include changes over time. These changes may be necessitated by organizational changes, funding uncertainties, unforeseen emergencies, project delays, or plans by other entities. Even though changes will occur, there are many benefits to the long-term planning and analysis that go into the development of the CIP.

Capital Asset/Improvement

The county defines capital assets as assets with an individual cost of more than \$5,000, and an estimated useful life of more than two years. These items are budgeted in the annual operating budget within each department. A capital project is undertaken to acquire a capital asset. Capital improvements are defined as land purchases for a public facility, major facilities, major renovations or expansion of existing facilities, and major pieces of equipments or rolling stock. Improvements are capital expenditures of \$50,000 or more which are funded in whole or in part through county government and planned for in the CIP.

CIP Preparation

Capital project requests are submitted prior to the preparation of the annual budget each year. During the annual budget preparation process, management and staff determine funding priorities and evaluate project requests in relationship to those priorities. Recommendations are then made to the Board of County Commissioners and a final five-year capital improvement plan is adopted prior to approval of the annual budget. All adopted CIP reports are available on the County’s website at www.personcountync.gov. For the reader’s convenience, a list of the approved CIP projects from the latest plan is included in the budget summaries section of this Adopted Budget report.

Funding Overview

The Capital Improvement Program relies on a variety of funding sources to accomplish its many efforts. These include general fund appropriations, debt financing, state shared revenues and grants from state government, federal government or private sources. Projects funded through debt financing also have a major impact on the annual operating budget because of their ongoing debt service expenses. A summary of the county’s outstanding debt obligations and the related debt service are included in the Recommended and Adopted CIP reports.



FUND STRUCTURE

The Accounting and Budgetary systems for the county are organized using funds and organizations. A fund is a separate accounting entity, with a self-balancing set of accounts. Organizations are cost centers within funds to accumulate separate financial data for various programs or functional areas to provide accountability for certain revenue and expenditures that would otherwise be lost. The various fund types that comprise the Person County budget are:

- A. General Fund: This is the primary operating account of the County. The General Fund is used for the majority of current operating expenditures and is also used to account for all financial resources except those required to be accounted for in another fund. General Fund activities are financed mainly through property taxes, sales tax, fees, and federal and state revenues.
- B. Other Funds:
 - 1. Internal Service Fund:
 - Self-Funded Health Insurance Fund
 - 2. Special Revenue Funds:
 - Capital Investment Fund
 - DSS Representative Payee Fund
 - Person Industries and PI Material Recovery Facility (MRF) Fund
 - Sheriff's Execution Fund
 - Fire Tax District Fund
 - Emergency Telephone System Fund
 - Revolving Loan Fund
 - Economic Catalyst Fund
 - Water and Sewer Construction Reserve Fund
 - American Recovery Plan Act (ARPA) Fund (multi-year budget)
 - Opioid Settlement Fund (multi-year budget)
 - 3. Capital Projects Funds (multi-year budgets):
 - Airport Construction Fund
 - Capital Improvement Project Fund
 - Public School Improvements Capital Project Fund
 - Waterline Extension Project Fund

FUND STRUCTURE

4. Enterprise Funds

- Stormwater Fund

5. Fiduciary Funds

- City of Roxboro Property Tax Fund
- LEOSA Pension Trust Fund
- 4H Program Fund
- Inmate Fund

Person County
Capital Improvement Plan
FY 2024-2028
Approved Projects

YEAR	DEPT	PROJECT TITLE	TOTAL COST	PROJECT DESCRIPTION AND JUSTIFICATION
2024	Human Resources	Software Acquisition	50,199	Purchase software by NeoGov to improve efficiency in HR operations. This is the 3rd year payment of a 4-year plan.
	General Services	Demolish Water Tower-Old Helena School	65,000	Remove 25+ year old metal water tower located adjacent to Helena gym due to safety hazard of collapse on or near publicly used facility.
	General Services	Replace Tractor at Airport	80,000	Replace 2-wheel drive 2000 model with 4-wheel drive 2022 model tractor dedicated to maintenance at the Airport. Proposed tractor will be more versatile, efficient, and better equipped to handle tasks that current tractor is unable to do. Resale value of old tractor is \$25,000 - \$35,000 which will capitalize potential return on investment.
	Emergency Services	EMS Station North	75,000	An Emergency Medical Services Station on north end of the county to reduce response times to medical emergencies and reduce morbidity and mortality. Proposing to work with community partner to renovate existing space to staff a response vehicle and crew quarters without encumbering the cost of building a new facility.
	Emergency Services	LUCAS CPR Compression Devices	52,910	Purchase four LUCAS III Chest Compression Devices to install in EMS fleet. These compression devices perform CPR compressions on a patient which allows EMS crews to focus on other life saving procedures.
	Recreation, Arts & Parks	Conversion of Picnic Shelters 3,4,5 to Cabins	70,000	Convert three existing and unutilized picnic shelters into vacation cabins which would allow more rental opportunities for citizens of the county and outside visitors to the lake. This project was approved last year contingent upon a successful PARTF grant. Recommendation is to fully fund in FY24 using available Community Development Project funds provided by Republic Services if grant funds are not awarded.
	Recreation, Arts & Parks	Kirby Rebirth Project: Roof Top Studio/Event Space	53,236	Create a rooftop studio and event space to provide a great tourist attraction that would also greatly benefit the operations and community. This project was approved last year contingent upon a successful PARTF grant. Recommendation is to fully fund in FY24 using available Community Development Project funds provided by Republic Services if grant funds are not awarded.
	Person Industries/PCRC	PI/MRF Merger & Renovation	2,100,000	Year 1 of 2-phase project for merging Person Industries into PCRC location due to lease expiration of current Madison Blvd location on May 25, 2025. Feasibility study completed to show increased efficiency in recycling processing with updating machines, moving existing equipment, adding in temperature control area for Person Industries consumers to complete recycling related jobs. Building renovation and expansion of the PCRC facility would benefit the organization to be more streamlined with services and have more individuals to process recycling, increasing the tonnage that is sold per commodity vs. single stream. Up to \$1M in grant revenue per phase is projected, although the project is eligible for potentially more grant funds.
	PCC	Early College T Bldg-PECIL	79,000	Modular classroom building with 10 classrooms approved in 2019 CIP. Budget year 2023-2024 is the 5th and final year of funding to PCC for this project.
	PCC	Chiller Room Upgrades	400,000	Second and final year of funding to PCC for replacement of (1) Cooling Tower and (2) Chillers, electrical and control upgrades, pump repair/replacement, engineering fees and drawings. Cooling Tower showing signs of structural deterioration and leaks; Chillers redundant and servicable, but beyond useful life.
	PCC	Science Lab Renovations	200,000	Renovate (2) Biology/Anatomy classrooms and (1) Chemistry Lab. Damaged existing fixtures and cabinets will be removed so that labs can be reconfigured and renovated with new casework, countertops, fixtures and flooring ensuring the safe delivery of critical science instruction.

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YEAR	DEPT	PROJECT TITLE	TOTAL COST	PROJECT DESCRIPTION AND JUSTIFICATION
	PCC	Room Upfits B, C and G Buildings	100,000	Additional updates to instructional spaces to ADA standards for increased safety, along with functionality upgrades. Replace current damaged flooring with a low maintenance vinyl tile, reconfigure staff area by removal of existing interior walls, replace degraded bathroom partitions, install ADA fixtures, and epoxy flooring, replace original ceiling tiles, energy efficient lighting, along with minor electrical, plumbing and HVAC updates, and include asbestos abatement necessary for EOC & IT and repair in Bldg G.
	PCC	BDEC Entry	60,000	Add new storefront windows and doors, remove and replace subfloor/floor, upgrade electrical and lighting in the display areas. New entrance addresses repairs needed in the display area, creates an inviting entrance for users and an attractive storefront consistent with other downtown businesses.
	Public Schools	Debt Financing - Various Improvements to Schools	12,745,000	Debt-financed project to provide funds to schools for improvements at Person High School in this first tranche of approved funding by the Board of Commissioners in March 2023. This estimate includes \$10.8M construction/renovation, \$1.1M engineering and planning, \$300K issuance costs and \$545K contingency funds.
	Public Schools	Contingency Funds - Local	740,000	Setting aside contingency funds from local County funding to use as needed for the School Improvements Project.
	Public Schools	Install Cameras - All Schools	180,000	Provide matching funds to the Schools for the federal COPS School Violence Prevention Grant to install cameras at all schools for safety protocols. Need to install cameras at all schools so that buildings can be more closely monitored for safety and emergencies.
	Public Schools	New Roof - South Elementary School	500,000	Most critical roof in need of replacement. Due to significant size and cost, recommending to address one quarter of roof to determine depth of deterioration that would provide a more accurate assessment of the needs for the remaining three quarters to be completed in the following year.
2025	Information Technology	Virtual Infrastructure Upgrades	210,000	Replace aging servers responsible for hosting all County applications and upgrade storage infrastructure to meet data storage demands. Servers will have reached the end of their expected life. Technology changes and County-wide needs will require the servers to be replaced.
	Human Resources	Software Acquisition	64,542	Purchase software by NeoGov to improve efficiency in HR operations. This is the final payment of 4-year plan.
	General Services	Repair HVAC System in PCOB	450,000	Replace 60+ year old HVAC system in Board of Education wing of Person County Office Building. Multiple repairs have been made and dated equipment parts are becoming difficult to replace when failures occur. This is first year of two-year recommended project installation.
	Emergency Services	Emergency Services Radio Upgrade	1,060,000	Upgrade the radios in the 911 CAD consoles as they are approaching their end of service life in FY25. Once this occurs, spare parts will no longer be available to have them repaired. There are already operational limitations with the system that impact performance and first responder safety. Recommendation is to fund this eligible equipment under the Emergency Telephone System Fund.
	Person Industries/PCRC	PI/MRF Merger & Renovation	1,377,738	Second phase of 2-year project for merging Person Industries into PCRC location due to lease expiration of current Madison Blvd location on May 25, 2025. Feasibility study completed to show increased efficiency in recycling processing with updating machines, moving existing equipment, adding in temperature control area for Person Industries consumers to complete recycling related jobs. Building renovation and expansion of the PCRC facility would benefit the organization to be more streamlined with services and have more individuals to process recycling, increasing the tonnage that is sold per commodity vs. single stream. Up to \$1M in grant revenue per phase is projected, although the project is eligible for potentially more grant funds.

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YEAR	DEPT	PROJECT TITLE	TOTAL COST	PROJECT DESCRIPTION AND JUSTIFICATION
	PCC	Door Locking and Security	250,000	The current configuration of the classroom doors that are outward facing are independtly locked with a key for each classroom. All classrooms are exterior doors. Currently we have no way to lock down all doors in case of an emergency. Moving to a magnatic swipe door system will provide centralized control of a lock-down in case of emergency.
	Public Schools	Contingency Funds - Local	340,000	Setting aside contingency funds from local County funding to use as needed for the School Improvements Project.
	Public Schools	New Roof - South Elementary School	1,904,555	Most critical roof in need of replacement. Due to significant size and cost, recommending to address one quarter of roof in FY24 to determine depth of deterioration that would provide a more accurate assessment of the needs for these remaining three quarters to be completed in FY25.
	Public Schools	Replace Water Fountains - all Schools	97,000	Replace all water fountains with new fountains containing lead filters. They need to be replaced due to age and possible changes in state regulations to drinking water in K-12 buildings.
2026	General Services	Repair HVAC System in PCOB	430,000	Replace 60+ year old HVAC system in Board of Education wing of Person County Office Building. Multiple repairs have been made and dated equipment parts are becoming difficult to replace when failures occur. This is second year of two-year recommended project installation.
	General Services	New Roof - Emg Comm (911)	149,006	As recommended in the Roofing Study.
	General Services	New Roof - Law Enforcement Center	963,316	As recommended in the Roofing Study.
	General Services	New Roof - Public Library	85,515	As recommended in the Roofing Study.
	Emergency Services	Bio-Medical Device Replacement	418,000	Replace biomedical equipment (cardiac monitors/defibrillators and Automatic External Defibrillators) that meets end of life and require replacement. These devices are essential for patient care and required by the NC Office of EMS to have vehicles classified as Advanced Life Support vehicles.
	Recreation, Arts & Parks	Athletic Field Light/Pole Upgrades	57,000	Replace light poles at various parks. All ballfields in Person County have light systems that are 25+ years old. Recommend to continue upgrading the lights for safety and preventative maintenance, and to reduce liability.
	PCC	Mechanical, Electrical, Plumbing (MEP) Replacement	245,000	Replace hot water heaters, Penthouse Air Handlers, and Secondary HVAC Units that have been identified and prioritized in PCC's Facility Master Plan. Identified equipment is beyond useful life. Chance of emergency repairs high and expect new units to be more efficient. This is the first year of a three-year project.
	PCC	Bookstore Relocation	450,000	Relocate Bookstore and renovate area to create a campus Welcome Center that will house student support staff currently located in other areas of Campus. This will create a campus entrance that will cater to student needs, and create an "ease of doing business" with the community that will attract more students and visitors.
	Public Schools	Debt Financing - Various Improvements to Schools	11,715,000	Debt-financed project to provide funds for improvements at various schools in this second tranche of funding approved by the Board of Commissioners in March 2023. This estimate includes \$9.9M construction/renovation, \$1.02M engineering and planning, \$300K issuance costs and \$495K contingency funds.
	Public Schools	Contingency Funds - Local	570,000	Setting aside contingency funds from local County funding to use as needed for the School Improvements Project.
	Public Schools	Replace Electronic Door Locks - All Schools	150,000	Electronic door lock sytem is 15 years old and needs to be replaced and upgraded to increase speed of service. The new system would allow for instant data update and changes to be made without physically visiting each site.
	Public Schools	Replace Exterior Doors - South and Oak Lane Elementary	110,000	Replace exterior doors at South and Oak Lane due to safety concerns and poor operating condition.
	Public Schools	Replace asbestos floor tiles in Rooms 1-8	80,000	Remove asbestos floor tiles in 7 classrooms due to safety and health concerns. Floor tiles are loose and may cause health issues for students and staff.
	Public Schools	School	121,544	As recommended in the Roofing Study.
2027	General Services	New Roof - Mayo Park Buildings	212,954	As recommended in the Roofing Study.

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YEAR	DEPT	PROJECT TITLE	TOTAL COST	PROJECT DESCRIPTION AND JUSTIFICATION
	Recreation, Arts & Parks	Athletic Field Light/Pole Upgrades	59,800	Replace light poles at various parks. All ballfields in Person County have light systems that are 25+ years old. Recommend to continue upgrading the lights for safety and preventative maintenance, and to reduce liability.
	Recreation, Arts & Parks	ADA Accessible Elevator-Kirby	350,000	Construction and installation of an ADA accessible elevator in the Kirby building. This addition will provide accessibility from the basement to the stage, which is a critical need. It will also provide an ease to citizens, staff and resources with reduced physical exertion and risk of injury by providing a way to move stage props between floors. This will increase staff productivity and time efficiency.
	Recreation, Arts & Parks	ADA Accessible Restroom-Kirby	200,000	Renovate Kirby restroom to provide ADA accessibility. The Kirby Auditorium currently has two ADA accessible single-stall (two toilets) restrooms that serve a facility with a capacity of over 1000 people.
	Recreation, Arts & Parks	ADA Accessible Playgrounds	650,000	This project addresses the ADA accessibility needs for Person County children that are differently-abled and need special accommodations to utilize recreational facilities and playgrounds. These all-inclusive play spaces will further address sensory-processing needs with additional recreational equipment that allows for sensory-based experiences.
	PCC	Mechanical, Electrical, Plumbing (MEP) Replacement	240,000	Replace hot water heaters, Penthouse Air Handlers, Secondary HVAC Units that have been identified and prioritized in our Facility Master Plan. Identified equipment is beyond useful life. Chance of emergency repairs high and new units will be more efficient. This is the second year of a three-year project.
	Public Schools	Contingency Funds - Local	418,865	Setting aside contingency funds from local County funding to use as needed for the School Improvements Project.
	Public Schools	Painting entire school - Oak Lane Elementary	75,000	Need to paint entire school due to wear and tear of old paint, and paint peeling off walls and doors.
	Public Schools	New Roof - Woodland Elementary	993,381	As recommended in the Roofing Study.
2028	General Services	New Roof - Mayo Park Buildings	110,461	As recommended in the Roofing Study.
	General Services	New Roof - IT Building	150,245	As recommended in the Roofing Study.
	General Services	New Roof - Courthouse	145,256	As recommended in the Roofing Study.
	General Services	New Roof - Museum Complex	423,331	As recommended in the Roofing Study.
	Recreation, Arts & Parks	Athletic Field Light/Pole Upgrades	63,250	Replace light poles at various parks. All ballfields in Person County have light systems that are 25+ years old. Recommend to continue upgrading the lights for safety and preventative maintenance, and to reduce liability.
	Recreation, Arts & Parks	Addition of Doorways-Kirby	50,000	Addition of two doorways to connect the Auditorium to the Foyer of the Kirby Rebirth and the Kirby Learning Studios will help ensure safety of staff and public. One doorway would be cut from the auditorium to the rebirth elevator foyer and another door to go from rebirth elevator foyer into the learning studios.
	Recreation, Arts & Parks	Renovation & Repairs-Kirby	100,000	Repairs/Updates to Lighting, Draping, Roller Systems and addition of Streaming Equipment to provide ADA Accessibility. This includes installation of (1) flame-retardant curtains and motorization of grand drapes; (2) replacement of stage lighting system, and (3) installation of streaming equipment.
	Recreation, Arts & Parks	Department Branding and Signage	100,000	Request is for consistent branding, signage and wayfinding in order to educate and inform community members and visitors of surroundings and amenities. Additionally, the Recreation Arts and Parks Department needs to identify itself, align it with the County and use that brand to connect themselves to their mission and vision in order to communicate their services better.
	Recreation, Arts & Parks	HVAC Installation-Olive Hill Gym	150,000	There is a need for climate-controlled rental and program space within the community. Currently, there is limited use of these facilities from the late spring through early fall due to lack of HVAC. Also, the addition of HVAC to these facilities will decrease the likelihood of mold and other moisture-based issues throughout the warmer months, decreasing long-term maintenance costs.
	Recreation, Arts & Parks	HVAC Installation-Old Helena Gym	150,000	There is a need for climate-controlled rental and program space within the community. Currently, there is limited use of these facilities from the late spring through early fall due to lack of HVAC. Also, the addition of HVAC to these facilities will decrease the likelihood of mold and other moisture-based issues throughout the warmer months, decreasing long-term maintenance costs.

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YEAR	DEPT	PROJECT TITLE	TOTAL COST	PROJECT DESCRIPTION AND JUSTIFICATION
	PCC	Mechanical, Electrical, Plumbing (MEP) Replacement	365,629	Replace hot water heaters, Penthouse Air Handlers, Secondary HVAC Units that have been identified and prioritized in our Facility Master Plan. Identified equipment is beyond useful life. Chance of emergency repairs high and new units will be more efficient. This is the third year of a three-year project.
	PCC	IT Systems	475,000	Update phone systems and network switches. Not updating phone system could result in phone system failure and force migration to a new phone system without one in place. Current network switches are six years old and industry standard for life expectancy is seven years.
	Public Schools	Debt Financing - Various Improvements to Schools	13,795,000	Debt-financed project to provide funds for improvements at various schools in this third tranche of funding approved by the Board of Commissioners in March 2023. This estimate includes \$11.71M construction/renovation, \$1.2M engineering and planning, \$300K issuance costs and \$585K contingency funds.
	Public Schools	Contingency Funds - Local	570,696	Setting aside contingency funds from local County funding to use as needed for the School Improvements Project.
	Public Schools	Replace Bleachers - PHS Auxillary Gym	110,000	Need to replace 30+ year old bleachers due to the age and condition of bleachers . Also bleachers are constructed of wood, have inoperable mechanical issues, and do not meet ADA standards.
	Public Schools	New Roof - Person High School	236,132	As recommended in the Roofing Study.

Summary of Adopted Positions By Department

Department	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	FTEs	FTEs	FTEs	FTEs	FTEs
General Fund					
Governing Body	5.00	5.00	5.00	5.00	5.00
Administration	3.00	3.00	3.00	4.00	4.00
Information Technology	8.00	8.00	9.00	10.00	10.00
Human Resources	4.00	4.00	4.00	5.00	5.00
Finance	6.00	6.00	6.00	7.00	8.00
Tax Administration	10.00	10.00	10.00	10.00	10.00
Elections	2.00	2.00	2.00	2.00	2.00
Register of Deeds	4.00	4.00	4.00	4.00	4.00
General Services	12.00	12.00	12.00	12.00	13.00
YES	0.80	1.00	1.00	-	-
Sheriff's Department	51.00	51.00	51.00	51.00	59.00
Jail	32.00	32.00	32.00	32.00	32.00
Judicial	6.00	6.00	6.00	6.00	-
Telecommunications	15.00	15.00	15.00	14.00	18.00
Emergency Management	1.80	1.80	1.80	1.80	1.80
Inspections	6.00	5.00	6.00	6.00	6.00
EMS	38.20	38.20	38.20	43.20	43.20
Fire Administration	-	2.00	2.00	2.00	2.00
Animal Control	5.00	5.00	5.00	5.00	5.00
PATS Operations	7.00	7.00	8.00	7.00	9.00
PATS Administration	3.00	3.00	3.00	4.00	4.00
Planning and Zoning	3.00	3.00	3.00	3.00	3.00
GIS	2.00	2.00	2.00	2.00	3.00
Economic Development	2.00	2.00	3.00	3.00	3.00
Soil and Water Conservation	2.00	2.00	2.00	2.00	2.00
Recreation, Arts, and Parks	7.00	7.00	7.00	7.00	8.00
Mayo Park	2.00	2.00	2.00	2.00	2.00
Kirby Theater & Arts	-	-	-	-	1.00
Health	28.00	23.00	23.00	23.00	24.00
Environmental Health	5.00	5.00	6.00	7.00	7.00
Public Library	7.00	7.00	7.00	7.00	7.00
Department of Social Services	98.00	98.00	98.00	102.00	110.00
Total General Fund	375.80	372.00	377.00	389.00	411.00
Other Funds					
Person Industries	19.25	19.25	19.25	19.25	19.25
Person Industries-Recycling	4.75	4.75	4.75	4.75	4.75
Total Other Funds	24.00	24.00	24.00	24.00	24.00
Total All Funds	399.80	396.00	401.00	413.00	435.00

Summary of Adopted Positions By Department

Explanation of position adjustments:

FY2020: The County reduced a net of 4.2 positions which included a cut of 8.2 positions; 5 of those reductions were due to the sale of the Home Health and Hospice programs at mid-year, 2.2 were associated with grant funding decreases, and one was an FTE in the Health Department. The added positions included 2 School Resource Officers that were approved in mid-year, and 2 new FTE's in DSS.

FY2021: The County reduced a net of 3.8 positions which included 5 positions in Public Health due to changes in organizational structure and provided services. The added positions included a new Fire Administration position approved mid-year FY20 as well as full funding for a grant-related position in the YES program.

FY2022: Out of 11 positions requested, the County added 5 new positions for FY22. The added positions included a new IT User Support Specialist, a Senior Code Enforcement Officer in Inspections, a Transit Specialist in PATS (partially State grant-funded), an Assistant EDC Director, and an Environmental Health Specialist.

FY2023: Out of 18 positions requested, the County added 13 new positions for FY23, and reduced 1 position (YES Program Assistant). The added positions included a new Public Information Officer, Administrative Assistant I for Human Resources, Finance Technician, four EMT Paramedics and a Logistics Officer for EMS, Environmental Health Specialist, and four DSS positions (Deputy Director, Services Program Manager, Income Maintenance Caseworker II and Income Maintenance Investigator I).

FY2024: Out of 28 positions requested, the County added 22 new positions for FY24. The added positions included a Grant Writer in the Finance Department, the conversion of 2 part-time Grounds Maintenance to 1 full time Grounds Maintenance position in General Services at mid-year in FY23, 4 Telecommunicators, 2 Animal Services positions (Kennel Attendant and a Program Coordinator), 2 Transit Specialists in PATS Operations, GIS Technician, Parks Maintenance Worker, Arts Program Specialist in the Kirby Theater & Arts Department, Processing Assistant V in the Health Department, and 8 positions in DSS (6 IMC II's and 2 Staff Development Specialists).

REVENUE SUMMARY- BY FUND

GENERAL FUND NAME	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
	2021-22 ACTUAL AS OF 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 RECOM- MENDED	2023-24 BOARD APPROVED	INCREASE (DECREASE)	
GENERAL	61,321,787	56,525,020	61,168,797	64,166,974	64,361,289	7,836,269	13.86%
FLEET MANAGEMENT	359,470	238,393	1,250,725	529,819	710,187	471,794	197.91%
COMMUNITY PROJECTS	196,500	173,000	196,236	196,236	196,236	23,236	13.43%
INFO TECH SYSTEMS	279,510	559,390	749,285	652,130	652,130	92,740	16.58%
HEALTH	5,183,403	3,478,157	3,617,511	3,588,930	3,588,930	110,773	3.18%
REAPPRAISAL	153,300	202,124	202,124	202,124	202,124	-	0.00%
PUBLIC LIBRARY	678,991	664,544	689,804	677,263	677,263	12,719	1.91%
REG OF DEEDS-TECH	25,482	24,000	21,200	21,200	21,200	(2,800)	-11.67%
LEC RESTRICTED	372,214	115,000	115,000	115,000	115,000	-	0.00%
DSS	13,922,587	10,966,001	11,586,429	10,721,440	10,996,145	30,144	0.27%
SELF-FUNDED HEALTH INSURANCE (FY22-23)*	5,659,343	5,161,728	-	-	-	(5,161,728)	-100.00%
Adjustments for Interfund Transfers	(9,256,659)	(7,163,913)	(11,689,621)	(7,603,830)	(7,784,198)	(620,285)	8.66%
GENERAL FUND TOTALS	78,895,928	70,943,444	67,907,490	73,267,286	73,736,306	2,792,862	3.94%

**Note: The Self-Funded Health Insurance Fund is classified as an Internal Service Fund and is reported as an Other Fund effective FY23-24 for reporting consistency purposes with the County's annual audit.*

OTHER FUNDS

SELF-FUNDED HEALTH INSURANCE (FY23-24)*	-	-	5,775,733	5,397,915	5,397,915	5,397,915	100.00%
CAPITAL INVESTMENT	11,374,995	7,869,223	6,773,871	6,575,284	6,575,284	(1,293,939)	-16.44%
REPRESENTATIVE PAYEES	682,715	900,170	900,000	900,000	900,000	(170)	-0.02%
PI & PI MRF	1,582,112	2,677,171	2,435,253	2,396,641	2,396,641	(280,530)	-10.48%
SHERIFF'S EXECUTION	23,354	100,000	35,000	35,000	35,000	(65,000)	-65.00%
FIRE TAX DISTRICT	1,541,040	2,206,940	2,299,305	2,306,743	2,306,743	99,803	4.52%
EMG TELEPHONE SYSTEM	670,385	361,616	208,079	208,079	208,079	(153,537)	-42.46%
REVOLVING LOAN	5,507	5,492	6,255	6,255	6,255	763	13.89%
ECONOMIC CATALYST	584,531	1,673,183	594,478	1,686,783	1,686,783	13,600	0.81%
WATER & SEWER RESERVE	62,947	1,062,200	80,000	80,000	80,000	(982,200)	-92.47%
STORMWATER	283,874	389,394	279,000	279,000	279,000	(110,394)	-28.35%

ALL FUNDS TOTALS	95,707,388	88,188,833	87,294,464	93,138,986	93,608,006	5,419,173	6.14%
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EXPENDITURE SUMMARY- BY FUND

GENERAL FUND NAME	Prior Year	Current Year	Budget Year				
	2021-22 ACTUAL AS OF 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 RECOM- MENDED	2023-24 BOARD APPROVED	INCREASE (DECREASE)	% CHANGE FROM 2022-23 ADOPTED
GENERAL	62,595,753	56,525,020	70,809,429	64,166,974	64,361,289	7,836,269	13.86%
FLEET MANAGEMENT	319,355	238,393	1,250,725	529,819	710,187	471,794	197.91%
COMMUNITY PROJECTS	-	173,000	196,236	196,236	196,236	23,236	13.43%
INFO TECH SYSTEMS	580,564	559,390	749,285	652,130	652,130	92,740	16.58%
HEALTH	4,287,460	3,478,157	3,617,511	3,588,930	3,588,930	110,773	3.18%
REAPPRAISAL	48,950	202,124	202,124	202,124	202,124	-	0.00%
PUBLIC LIBRARY	575,118	664,544	689,804	677,263	677,263	12,719	1.91%
REG OF DEEDS-TECH	21,333	24,000	21,200	21,200	21,200	(2,800)	-11.67%
LEC RESTRICTED	168,035	115,000	115,000	115,000	115,000	-	0.00%
DSS	11,756,104	10,966,001	11,586,429	10,721,440	10,996,145	30,144	0.27%
SELF-FUNDED HEALTH INSURANCE (FY22-23)*	4,905,086	5,161,728	-	-	-	(5,161,728)	-100.00%
Adjustments for Interfund Transfers	(9,256,659)	(7,163,913)	(11,689,621)	(7,603,830)	(7,784,198)	(620,285)	8.66%
GENERAL FUND TOTALS	76,001,098	70,943,444	77,548,122	73,267,286	73,736,306	2,792,862	3.94%

**Note: The Self-Funded Health Insurance Fund is classified as an Internal Service Fund and is reported as an Other Fund effective FY23-24 for reporting consistency purposes with the County's annual audit.*

OTHER FUNDS

SELF-FUNDED HEALTH INSURANCE (FY23-24)*	-	-	5,775,733	5,397,915	5,397,915	5,397,915	100.00%
CAPITAL INVESTMENT	4,694,233	7,869,223	6,773,871	6,575,284	6,575,284	(1,293,939)	-16.44%
REPRESENTATIVE PAYEES	704,825	900,170	900,000	900,000	900,000	(170)	-0.02%
PI & PI MRF	1,829,240	2,677,171	2,435,253	2,396,641	2,396,641	(280,530)	-10.48%
SHERIFF'S EXECUTION	22,450	100,000	35,000	35,000	35,000	(65,000)	-65.00%
FIRE TAX DISTRICT	1,355,953	2,206,940	2,299,305	2,306,743	2,306,743	99,803	4.52%
EMG TELEPHONE SYSTEM	272,706	361,616	208,079	208,079	208,079	(153,537)	-42.46%
REVOLVING LOAN	19	5,492	6,255	6,255	6,255	763	13.89%
ECONOMIC CATALYST	593,160	1,673,183	594,478	1,686,783	1,686,783	13,600	0.81%
WATER & SEWER RESERVE	281,185	1,062,200	80,000	80,000	80,000	(982,200)	-92.47%
STORMWATER	211,459	389,394	279,000	279,000	279,000	(110,394)	-28.35%

ALL FUNDS TOTALS	85,966,328	88,188,833	96,935,096	93,138,986	93,608,006	5,419,173	6.14%
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EXPENDITURE SUMMARY- BY DEPARTMENT

DEPARTMENT NAME	Prior Year	Current Year	Budget Year				
	2021-22 ACTUAL AS OF 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 RECOM- MENDED	2023-24 BOARD APPROVED	INCREASE (DECREASE)	% CHANGE FROM 2022-23 ADOPTED
GOVERNING BODY	372,779	299,788	348,540	335,896	335,896	36,108	12.04%
ADMINISTRATION	444,205	614,560	579,412	584,857	584,857	(29,703)	-4.83%
INFO TECHNOLOGY	1,097,795	1,120,579	1,183,894	1,195,806	1,195,806	75,227	6.71%
HUMAN RESOURCES	878,843	1,088,874	876,687	850,883	850,883	(237,991)	-21.86%
FINANCE	993,238	809,520	1,248,320	1,240,083	1,309,594	500,074	61.77%
TAX ADMINISTRATION	931,864	1,071,000	1,111,459	1,107,571	1,107,571	36,571	3.41%
LEGAL	73,309	83,635	133,636	77,159	77,159	(6,476)	-7.74%
COURTS	4,075	7,000	7,765	7,765	7,765	765	10.93%
ELECTIONS	331,538	375,294	357,500	341,526	341,526	(33,768)	-9.00%
REGISTER OF DEEDS	546,542	321,462	639,397	585,342	585,342	263,880	82.09%
GENERAL SERVICES	2,787,309	2,445,360	2,559,085	2,589,406	2,589,406	144,046	5.89%
JCPC ADMIN	19,005	79,992	79,992	1,790	1,790	(78,202)	-97.76%
ROOTS & WINGS	113,552	101,775	101,775	154,372	154,372	52,597	51.68%
YES-YOUTH ENR SERVICES	59,701	7,014	-	-	-	(7,014)	-100.00%
YOUTH VILLAGES	17,789	-	-	26,250	26,250	26,250	100.00%
SHERIFF	4,865,762	4,707,395	5,671,315	5,657,960	5,657,960	950,565	20.19%
JAIL	2,626,678	3,092,536	3,256,491	3,152,369	3,152,369	59,833	1.93%
JUDICIAL	419,834	465,082	-	-	-	(465,082)	-100.00%
EMERGENCY COMMUNICATIONS	969,184	1,099,847	1,392,859	1,319,334	1,319,334	219,487	19.96%
EMERGENCY MANAGEMENT	275,794	290,987	325,305	296,923	296,923	5,936	2.04%
INSPECTIONS	470,079	580,213	641,413	584,906	584,906	4,693	0.81%
MEDICAL EXAMINER	30,650	27,000	27,000	27,000	27,000	-	0.00%
EMS	3,971,281	4,558,102	6,471,311	5,693,267	5,540,322	982,220	21.55%
FIRE ADMINISTRATION	175,089	233,510	234,723	231,835	231,835	(1,675)	-0.72%
FIRE & RESCUE-CITY OF ROXBORO	396,853	404,791	404,791	404,791	404,791	-	0.00%
ANIMAL SERVICES	436,818	467,460	443,370	341,295	400,676	(66,784)	-14.29%
PATS-OPERATIONS	754,160	946,793	973,694	876,778	876,778	(70,015)	-7.39%
PATS-ADMINISTRATION	233,663	429,503	600,044	599,529	599,529	170,026	39.59%
AIRPORT	56,110	48,800	51,800	51,800	51,800	3,000	6.15%
LANDFILL MAINTENANCE	18,139	47,900	51,900	51,900	51,900	4,000	8.35%
PLANNING & ZONING	288,632	417,894	338,474	337,446	337,446	(80,448)	-19.25%
GIS	187,677	221,205	302,445	302,059	302,059	80,854	36.55%
EDC	320,163	405,609	529,727	418,058	418,058	12,449	3.07%
COOPERATIVE EXTENSION	235,190	250,199	253,294	253,044	253,044	2,845	1.14%
SOIL & WATER CONSERVATION	130,355	162,194	170,728	170,345	170,345	8,151	5.03%
FORESTRY	72,675	77,588	106,943	106,943	106,943	29,355	37.83%
MENTAL HEALTH	1,481,359	598,077	598,077	598,077	598,077	-	0.00%
SENIOR CENTER	448,713	507,142	520,700	520,700	520,700	13,558	2.67%

EXPENDITURE SUMMARY- BY DEPARTMENT

DEPARTMENT NAME	Prior Year	Current Year	Budget Year				
	2021-22 ACTUAL AS OF 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 RECOM- MENDED	2023-24 BOARD APPROVED	INCREASE (DECREASE)	% CHANGE FROM 2022-23 ADOPTED
VETERANS SERVICES	16,338	18,495	23,693	23,693	23,693	5,198	28.10%
PUBLIC SCHOOLS	10,602,302	10,881,612	12,895,051	12,182,673	12,182,673	1,301,061	11.96%
PIEDMONT COMMUNITY COLLEGE	1,331,346	1,374,450	1,418,338	1,418,338	1,418,338	43,888	3.19%
RECREATION, ARTS & PARKS	925,858	896,864	1,080,317	974,603	974,603	77,739	8.67%
MAYO PARK	267,488	248,296	298,961	297,703	297,703	49,407	19.90%
KIRBY THEATER & ARTS	167,495	242,037	229,410	205,574	205,574	(36,463)	-15.07%
SPORTSPLEX	81,890	79,362	151,235	151,235	151,235	71,873	90.56%
MUSEUM OF HISTORY	37,012	47,000	87,000	87,000	87,000	40,000	85.11%
INTERFUND TRANSFERS	8,946,164	7,163,913	11,689,621	7,603,830	7,784,198	620,285	8.66%
TRANSFERS TO OTHER FUNDS	12,683,456	6,282,311	6,909,937	6,820,260	6,820,260	537,949	8.56%
CONTINGENCY	-	825,000	3,432,000	3,307,000	3,345,000	2,520,000	305.45%
FLEET MANAGEMENT	319,355	238,393	1,250,725	529,819	710,187	471,794	197.91%
COMMUNITY PROJECTS	-	173,000	196,236	196,236	196,236	23,236	13.43%
INFO TECH SYSTEMS	580,564	559,390	749,285	652,130	652,130	92,740	16.58%
PUBLIC HEALTH	3,771,652	2,771,820	2,891,959	2,870,780	2,870,780	98,960	3.57%
ENVIRONMENTAL HEALTH	515,807	706,337	725,552	718,150	718,150	11,813	1.67%
REAPPRAISAL RESERVE	48,950	202,124	202,124	202,124	202,124	-	0.00%
PUBLIC LIBRARY	575,118	664,544	689,804	677,263	677,263	12,719	1.91%
REG OF DEEDS-TECHNOLOGY	21,333	24,000	21,200	21,200	21,200	(2,800)	-11.67%
LEC RESTRICTED	168,035	115,000	115,000	115,000	115,000	-	0.00%
DSS-ADMINISTRATION	9,396,967	8,693,008	9,657,751	8,792,762	9,067,467	374,459	4.31%
DSS-PROGRAMS	2,359,137	2,272,993	1,928,678	1,928,678	1,928,678	(344,315)	-15.15%
SELF-FUNDED HEALTH INS	4,905,086	5,161,728	5,775,733	5,397,915	5,397,915	236,187	4.58%
CAPITAL INVESTMENT FUND	4,694,233	7,869,223	6,773,871	6,575,284	6,575,284	(1,293,939)	-16.44%
REPRESENTATIVE PAYEES	704,825	900,170	900,000	900,000	900,000	(170)	-0.02%
PERSON INDUSTRIES (PI)	1,231,799	1,986,205	1,723,262	1,702,643	1,702,643	(283,562)	-14.28%
PI-MATERIAL RECYCLING FACILITY	597,441	690,966	711,991	693,998	693,998	3,032	0.44%
SHERIFF'S EXECUTION	22,450	100,000	35,000	35,000	35,000	(65,000)	-65.00%
FIRE TAX DISTRICT	1,355,953	2,206,940	2,299,305	2,306,743	2,306,743	99,803	4.52%
EMERGENCY TELEPHONE SYSTEM	272,706	361,616	208,079	208,079	208,079	(153,537)	-42.46%
REVOLVING LOAN	19	5,492	6,255	6,255	6,255	763	13.89%
ECONOMIC CATALYST	593,160	1,673,183	594,478	1,686,783	1,686,783	13,600	0.81%
WATER & SEWER RESERVE	281,185	1,062,200	80,000	80,000	80,000	(982,200)	-92.47%
STORMWATER	211,459	389,394	279,000	279,000	279,000	(110,394)	-28.35%
Adjustments for Interfund Transfers	(9,256,659)	(7,163,913)	(11,689,621)	(7,603,830)	(7,784,198)	(620,285)	8.66%
TOTALS	85,966,328	88,188,833	96,935,096	93,138,986	93,608,006	5,419,173	6.14%



Person County, North Carolina

Adopted Budget

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**REVENUES
2023-24
BUDGET**

FUND NO.: 100

FUND NAME: GENERAL

			Prior Year	Current Year	Budget Year				
MUNIS ACCOUNT NUMBER			2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
LINE ITEM DESCRIPTION									
100	310110	CURRENT YEAR TAXES	34,523,546	34,362,900	35,405,029	35,531,828	35,531,828	1,168,928	3.40%
100	310170	CURR YR LATE LISTING PEN	27,231	15,000	15,000	21,000	21,000	6,000	40.00%
100	310180	CURRENT YEAR INTEREST	82,168	65,000	80,000	80,000	80,000	15,000	23.08%
100	310185	CURRENT YEAR LIEN ADV COST	31,149	25,000	25,000	26,000	26,000	1,000	4.00%
100	310899	TAXES-OVER/SHORT	22	-	-	-	-	-	0.00%
100	311110	PRIOR YEARS TAXES	286,106	225,000	300,000	325,000	325,000	100,000	44.44%
100	311180	PRIOR YEAR INTEREST	62,662	55,000	55,000	65,000	65,000	10,000	18.18%
100	311185	PRIOR YEAR LIEN ADV COST	6,933	18,000	15,000	15,000	15,000	(3,000)	-16.67%
100	313110	GROSS RECEIPTS TAXES-COUNTY	18,607	18,000	18,000	18,000	18,000	-	0.00%
100	313200	DMV TAX REVENUES	3,127,923	3,058,470	3,246,813	3,246,813	3,246,813	188,343	6.16%
100	313280	DMV TAX REV INTEREST-COUNTY	24,908	16,500	16,500	24,000	24,000	7,500	45.45%
100	314000	ANIMAL TAXES	24	-	-	-	-	-	0.00%
100	315000	REG OF DEEDS EXCISE TAX	546,081	170,000	500,000	500,000	500,000	330,000	194.12%
100	316000	LOCAL OPT SALES TX-ART 39	5,333,315	5,077,300	5,790,500	6,089,348	6,089,348	1,012,048	19.93%
100	317000	LOCAL OPT SALES TX-ART 40	3,117,041	2,901,600	3,386,700	3,593,491	3,593,491	691,891	23.85%
100	318000	LOCAL OPT SALES TX-ART 42	2,614,613	2,496,400	2,837,900	2,984,526	2,984,526	488,126	19.55%
100	319000	LOCAL OPT SALES TX-ART 44	797,276	730,000	944,200	962,500	962,500	232,500	31.85%
100	320000	PRIVILEGE LICENSE	2,680	2,500	2,600	2,600	2,600	100	4.00%
100	321310	VIDEO PROGRAMMING	53,084	56,000	54,000	54,000	54,000	(2,000)	-3.57%
100	322000	OCCUPANCY TAX-ADMIN FEE	11,904	10,750	13,600	13,600	13,600	2,850	26.51%
100	322100	OCCUPANCY TAXES	384,892	-	438,800	438,800	438,800	438,800	100.00%
100	326000	BEER AND WINE TAX	122,838	136,300	130,000	130,000	130,000	(6,300)	-4.62%
100	330310	DWI REVENUES	4,761	3,700	4,000	4,000	4,000	300	8.11%
100	379400	STORMWATER ADMIN FEES	80,000	103,400	99,650	99,650	99,650	(3,750)	-3.63%
100	381491	INTEREST EARNINGS	54,347	2,600	700,000	1,200,000	1,200,000	1,197,400	46053.85%
100	387000	TRANSFER FROM ABC PROFITS	411,906	325,000	200,000	200,000	200,000	(125,000)	-38.46%
100	387310	BOTTLE TAX - QTLY	14,737	16,000	16,000	16,000	16,000	-	0.00%
100	388000	SPECIAL USE PERMIT FEE/ALCOHOL	50	150	150	150	150	-	0.00%
100	389490	WELLNESS GYM FEES	2,220	2,500	2,500	2,500	2,500	-	0.00%
100	389491	COUNTY WELLNESS CONTRIBUTIONS	19,633	-	-	-	-	-	0.00%
100	389492	CIGNA WELLNESS CONTRIBUTIONS	-	30,000	30,000	30,000	30,000	-	0.00%
100	389890	MISCELLANEOUS REVENUES	506,352	10,000	10,000	10,000	10,000	-	0.00%
100	389899	OVER/SHORT	20	-	-	-	-	-	0.00%
10020	310410	CITY TAX COLLECTIONS	69,934	66,000	70,000	72,000	72,000	6,000	9.09%
10020	329450	MAP FEES	390	500	400	400	400	(100)	-20.00%
10020	330410	FILING FEES	6,160	10	847	847	847	837	8370.00%
10020	330890	ELECTION REIMBURSEMENT & FEES	23,238	-	-	-	-	-	0.00%
10020	331120	REG OF DEED MARRIAGE LICENSE	4,902	5,000	10,400	5,000	5,000	-	0.00%
10020	331410	REG OF DEEDS FEES	160,743	140,000	130,000	140,000	140,000	-	0.00%
10020	331411	REG OF DEEDS CERTIF COPIES	28,084	29,000	28,000	28,000	28,000	(1,000)	-3.45%
10020	331890	REG OF DEEDS-MISC	1,838	2,400	3,600	1,800	1,800	(600)	-25.00%
10020	341000	PLANNING & ZONING FEES	67,715	55,000	50,000	65,000	65,000	10,000	18.18%
10020	341001	ENERGOV MAINT CONTRIB/CITY	5,060	5,458	5,458	5,458	5,458	-	0.00%

**REVENUES
2023-24
BUDGET**

FUND NO.: 100

FUND NAME: GENERAL

		Prior Year	Current Year	Budget Year					% CHANGE
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	FROM 2022-23 ADOPTED	
10020 341330	LAND USE PLAN/CITY	16,050	-	-	-	-	-	0.00%	
10020 359310	IT SVCS/CITY OF ROXBORO	80,000	81,600	83,000	110,000	110,000	28,400	34.80%	
10020 359320	IT SERVICES/FREEDOM HOUSE	3,934	4,300	1,800	1,800	1,800	(2,500)	-58.14%	
10020 384862	RENT/PCOB AUDITORIUM	2,318	1,000	1,000	2,000	2,000	1,000	100.00%	
10020 384865	RENT/FREEDOM HOUSE	10,758	9,600	9,600	9,600	9,600	-	0.00%	
10020 384868	AIRPORT LEASE/HANGAR	-	-	-	240,000	240,000	240,000	100.00%	
10020 384869	RENT/MISC	501	501	501	501	501	-	0.00%	
10020 384870	AIRPORT LEASE/FBO	103,500	90,000	90,000	90,000	90,000	-	0.00%	
10020 384871	RENT/LANDFILL MOWING LEASE	760	760	760	760	760	-	0.00%	
10020 384872	LEASE PROCEEDS GASB 87	1,498,314	-	-	-	-	-	0.00%	
10025 325000	OFFICERS FEES	40,073	40,000	40,000	32,000	32,000	(8,000)	-20.00%	
10025 327000	COURT FACILITIES FEES	48,768	45,000	45,000	45,000	45,000	-	0.00%	
10025 328000	INSPECTION FEES	583,557	520,000	510,000	510,000	510,000	(10,000)	-1.92%	
10025 328410	HOMEOWNERS REC	251	500	500	500	500	-	0.00%	
10025 328420	FIRE INSPECTION FEES	7,015	4,500	4,500	7,000	7,000	2,500	55.56%	
10025 328430	FALSE FIRE ALARM FINE	350	1,000	500	500	500	(500)	-50.00%	
10025 333230	PCS-SCHOOL RESOURCE OFFICER	185,004	187,000	192,610	190,554	190,554	3,554	1.90%	
10025 333231	RCS-SCHOOL RESOURCE OFFICER	63,500	67,000	69,010	72,242	72,242	5,242	7.82%	
10025 333244	2020 BVP GRANT	208	-	-	-	-	-	0.00%	
10025 333245	2021 BVP GRANT	6,340	-	-	-	-	-	0.00%	
10025 333260	2020 GCC GRANT	21,392	-	-	-	-	-	0.00%	
10025 333261	2021 GCC GRANT	23,334	-	-	-	-	-	0.00%	
10025 333330	ABC OFFICER CONTRACT	37,888	35,000	35,000	35,000	35,000	-	0.00%	
10025 333340	PCC SECURITY OFFICER	75,000	60,000	60,000	60,000	60,000	-	0.00%	
10025 333410	SHERIFFS FEES	24,207	26,000	26,000	26,000	26,000	-	0.00%	
10025 333440	CONCEALED WEAPONS FEE	78,560	80,000	80,000	80,000	80,000	-	0.00%	
10025 333500	LOCAL BUY MONEY	500	500	500	500	500	-	0.00%	
10025 333820	NCACC-BRUSH GUARD GRANT	1,500	1,500	1,500	1,500	1,500	-	0.00%	
10025 333830	NCACC BODY ARMOR GRANT	1,500	1,500	1,500	1,500	1,500	-	0.00%	
10025 333840	DONATIONS/SHERIFF	9,755	-	-	-	-	-	0.00%	
10025 333844	SHOP W/SHERIFF DONATION	500	-	-	-	-	-	0.00%	
10025 334410	JUDICIAL TRANSPORTATION - IC	1,200	2,000	2,000	1,800	1,800	(200)	-10.00%	
10025 334411	INMATE TELEPHONE	40,442	36,000	36,000	40,000	40,000	4,000	11.11%	
10025 334440	STATE REIMBURSEMENT INMATES	162,806	150,000	200,000	175,000	175,000	25,000	16.67%	
10025 334441	JAIL FEES	19,787	35,000	20,000	20,000	20,000	(15,000)	-42.86%	
10025 334460	FEDERAL INMATES	-	2,000	-	-	-	(2,000)	-100.00%	
10025 334480	JAIL CONCESSIONS & MEDICAL	21,198	14,000	15,000	18,000	18,000	4,000	28.57%	
10025 334500	911 ADDRESSING ADMIN	3,109	4,000	6,000	6,000	6,000	2,000	50.00%	
10025 334530	E911 SERVICES TO CITY OF ROXBORO	113,774	137,000	115,000	131,656	131,656	(5,344)	-3.90%	
10025 335230	ANNUAL EMERG MGMT GRANT	21,056	42,113	42,113	42,113	42,113	-	0.00%	
10025 335233	TIER II FEE GRANT	-	1,000	1,000	1,000	1,000	-	0.00%	
10025 335237	HSGP EXERCISE-TRAINING 2017	12,200	-	-	-	-	-	0.00%	
10025 335240	RACE-CARS GRANT	14,200	12,600	12,600	12,600	12,600	-	0.00%	

**REVENUES
2023-24
BUDGET**

FUND NO.: 100

FUND NAME: GENERAL

		Prior Year	Current Year	Budget Year					% CHANGE
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	FROM 2022-23 ADOPTED	
10025 335250	EMPGS GRANT	30,925	-	-	-	-	-	0.00%	
10025 335260	EMPG ARPA FY21	11,068	-	-	-	-	-	0.00%	
10025 335330	CODE RED-PROGRESS ENERGY	3,850	3,850	3,850	3,850	3,850	-	0.00%	
10025 335410	EMS FEES - CURRENT	1,687,515	1,248,000	1,500,000	1,675,000	1,675,000	427,000	34.21%	
10025 335411	EMS FEES - PAST DUE	-	10,000	10,000	300	300	(9,700)	-97.00%	
10025 335425	EMS-MED REIMB	651,248	237,276	237,276	237,276	237,276	-	0.00%	
10025 336000	ANIMAL FEES	40,333	27,000	32,000	40,000	40,000	13,000	48.15%	
10025 336410	RABIES VACCINATIONS	8,614	6,500	7,000	8,000	8,000	1,500	23.08%	
10025 336840	DONATIONS/ANIMAL CONTROL	5,535	-	-	-	-	-	0.00%	
10025 358360	NCDPS/JCPC FUNDING	170,010	152,010	152,010	152,010	152,010	-	0.00%	
10035 337000	PATS FARES	82,735	64,500	45,000	45,000	45,000	(19,500)	-30.23%	
10035 337100	PATS AGENCY SERVICES	80,733	42,923	51,000	65,000	65,000	22,077	51.43%	
10035 337200	PATS NO SHOWS	719	600	1,100	1,100	1,100	500	83.33%	
10035 337230	PATS TRANSPORTATION GRANT-ADMIN	155,256	158,630	158,630	158,630	158,630	-	0.00%	
10035 337231	PATS TRANSPORTATION GRANT-CAP	-	117,900	292,500	292,500	292,500	174,600	148.09%	
10035 337330	DOT RGP/ROAP GRANT	123,658	123,658	135,000	135,000	135,000	11,342	9.17%	
10035 337450	PATS MEDICAID TRANSPORTATION	119,898	65,000	120,000	120,000	120,000	55,000	84.62%	
10035 337500	PATS VALUE PASS SALES	9,740	7,600	20,000	20,000	20,000	12,400	163.16%	
10035 338300	EDTAP/SENIOR CENTER	10,671	10,671	11,200	11,200	11,200	529	4.96%	
10035 338400	PATS ADVERTISING	3,500	3,000	3,000	3,000	3,000	-	0.00%	
10040 342000	GIS FEES	394	250	20,444	400	400	150	60.00%	
10040 342330	GIS REIMB/CITY OF ROXBORO	-	-	-	20,143	20,143	20,143	100.00%	
10040 343330	EDC REIMB/CITY OF ROXBORO	7,500	7,500	7,500	7,500	7,500	-	0.00%	
10040 345370	DONATIONS/CLASSES COOP EXT	3,981	-	-	-	-	-	0.00%	
10040 345410	COOP EXT CLASS REG FEES	3,915	6,000	6,000	6,000	6,000	-	0.00%	
10040 345450	COOP EXTENSION SALES	-	50	50	50	50	-	0.00%	
10045 339411	SOLID WASTE HOST FEE	914,855	830,000	900,000	850,000	850,000	20,000	2.41%	
10045 340300	SWC DIST GRANT/EQUIP	13,230	1,200	1,400	1,400	1,400	200	16.67%	
10045 340330	SWC DIST GRANT	3,845	3,600	3,600	3,600	3,600	-	0.00%	
10045 340331	SWC COST-SHARE	22,592	22,000	22,316	22,316	22,316	316	1.44%	
10045 345451	VAD SALES	-	80	80	80	80	-	0.00%	
10050 355200	REIMB MENTAL HEALTH FUNDS	3,452	-	-	-	-	-	0.00%	
10050 355360	SR CTR/HCCBG	329,102	390,000	390,000	390,000	390,000	-	0.00%	
10050 355361	SR CTR/HCCBG-NSIP	13,658	13,000	14,500	14,500	14,500	1,500	11.54%	
10050 358320	GRANT VETERAN SERVICE	2,109	500	2,200	2,500	2,500	2,000	400.00%	
10050 387330	BOTTLE TAX - MO	14,737	16,000	16,000	16,000	16,000	-	0.00%	
10055 361408	RECREATION FEES/TRIPS	(1,620)	5,000	5,000	5,000	5,000	-	0.00%	
10055 361409	RECREATION FEES/SPORTSPLEX	50,552	27,500	27,500	50,000	50,000	22,500	81.82%	
10055 361410	RECREATION DIVN FEES	138,707	145,000	135,000	140,000	140,000	(5,000)	-3.45%	
10055 361411	RECREATION FEES-MAYO	79,487	60,500	60,500	80,000	80,000	19,500	32.23%	
10055 361412	RECREATION FEES-KIRBY/ARTS	9,576	5,500	6,500	8,000	8,000	2,500	45.45%	
10055 361413	ARTS COUNCIL REIMB	25,000	25,000	25,000	44,320	44,320	19,320	77.28%	
10055 361420	KIRBY TICKET SALES/COUNTY	16,838	25,000	25,000	25,000	25,000	-	0.00%	

**REVENUES
2023-24
BUDGET**

FUND NO.: 100
FUND NAME: GENERAL

		Prior Year	Current Year	Budget Year					% CHANGE
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	FROM 2022-23 ADOPTED	
10055 361421	RENT KIRBY REBIRTH	5,892	14,000	10,000	10,000	10,000	(4,000)	-28.57%	
10055 361422	RENT KIRBY AUDITORIUM	18,695	16,000	16,000	18,000	18,000	2,000	12.50%	
10055 361423	RENT ROXPLEX	-	15,000	10,000	10,000	10,000	(5,000)	-33.33%	
10055 361430	JCPC SCHOLARSHIP	3,835	-	-	-	-	-	0.00%	
10055 361480	CONCESSIONS/RECREATION	-	100	-	-	-	(100)	-100.00%	
10055 361840	DONATIONS TO RECREATION	2,520	-	-	-	-	-	0.00%	
10055 361841	DONATIONS TO KIRBY	2,250	-	-	-	-	-	0.00%	
10055 361842	DONATION TO ROXPLEX	3,000	-	-	-	-	-	0.00%	
10060 359132	FINES AND FORFEITURES	140,406	-	320,000	210,000	210,000	210,000	100.00%	
10060 359140	TERRELL SCHOOL FUND	19,000	21,000	26,000	26,000	26,000	5,000	23.81%	
10070 390105	TRANSFER FROM FLEET FD 105	306,069	-	-	-	-	-	0.00%	
10090 399991	FUND BALANCE APPROPRIATED	-	666,710	-	1,270,862	1,465,177	798,467	119.76%	
TOTALS		61,321,787	56,525,020	61,168,797	64,166,974	64,361,289	7,836,269	13.86%	

GOVERNING BODY

MISSION

The Person County Board of County Commissioners is responsible for setting policy that provides services necessary for sound, progressive growth to meet the needs of its citizens impacting land use planning, recreation, waste disposal, recycling, the library, emergency and law enforcement response and many other county services. the board of commissioners solicits volunteers' input on advisory boards, is required to adopt a balanced budget each year, and plays a key role in funding educational facilities at the k-12 and community college levels, even though education policies are determined by the Person County Board of Education and the Piedmont Community College Board of Trustees.

FY 2023-24 OBJECTIVES

- Improve the Economic Development Process
- Support the Airport
- Improve Broadband Connectivity
- Keep the Tax Rate Flat
- Improve School Facilities

FY 2023-24 BUDGET HIGHLIGHTS

- Increase in contracted services due to lobbyists fees and services.
- Maintaining association memberships and subscriptions to support continuous professional development and efficient governance.

ORG NO.: 1004110

DEPT NAME: GOVERNING BODY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	53,004	55,123	55,128	55,128	55,128	5	0.01%
418100	SS CONTRIB	3,963	4,217	4,217	4,217	4,217	-	0.00%
418300	GRP HOSP INS	11,681	65,169	69,084	68,440	68,440	3,271	5.02%
418600	WORKERS COMP	160	169	173	173	173	4	2.37%
420000	SUPPLIES & OPER EXP	501	650	650	650	650	-	0.00%
426320	SPEC APPROP-CLD ADVOC	100,000	-	-	-	-	-	0.00%
430000	CONTRACTED SVCS	37,033	-	40,000	30,000	30,000	30,000	100.00%
431100	TRAV/MTGS/CONFS	1,656	12,675	12,675	12,675	12,675	-	0.00%
431500	DUES & SUBSC	31,386	31,423	32,663	32,663	32,663	1,240	3.95%
432000	TELEPHONE	2,117	2,340	3,000	3,000	3,000	660	28.21%
432500	POSTAGE	208	150	150	150	150	-	0.00%
434000	PRINTING/COPYING	1,453	1,100	3,500	1,500	1,500	400	36.36%
437000	ADVERTISING	1,773	2,000	2,000	2,000	2,000	-	0.00%
449500	PYTS TO OTHER GOV	123,572	120,000	120,000	120,000	120,000	-	0.00%
449600	STORMWATER COSTS-CO	4,018	4,100	4,500	4,500	4,500	400	9.76%
449900	MISC EXP	256	672	800	800	800	128	19.05%
TOTALS		372,779	299,788	348,540	335,896	335,896	36,108	12.04%

ADMINISTRATION

MISSION

The Person County Manager's Office is responsible for carrying out the goals and directives of the Board of County Commissioners, implementing the policies of the Board, managing the County departments, overseeing the day-to-day operations of county government, and developing and monitoring an annual operating budget and capital improvement plan.

FY 2022-23 ACCOMPLISHMENTS

- Developed and facilitated the Board's annual retreat, introducing prospective strategic planning process, setting priorities for the year and the goals for the upcoming budget.
- Presented a Capital Improvement Plan spanning the next five years.
- Presented a balanced budget document for the Board and facilitated the approval process.
- Coordinated with Finance Department and debt consultants to inform Board about the capacity to assume new debt for improving school facilities.
- Coordinated with Human Resources Department and consultants to conduct County-wide Pay Study.
- Continued to manage broadband project implementation, including beginning the process for appropriating American Rescue Plan (ARP) funding for a North Carolina Department of Information Technology GREAT grant match.
- Hired County's first Public Information Officer and began onboarding of new Library Director, Economic Development Director, Director of Elections and Assistant County Manager.
- Served as a member of or liaison with the Airport Commission, Person County Crisis Response Collaborative, Economic Development Commission, and Person County JCPC.

FY 2023-24 OBJECTIVES

- Improve Employee Retention and Compensation.
- Continue implementation of ARP funding plan.
- Develop communications plan and associated strategies for improving communications and community engagement.
- Prioritize professional development for all County staff.
- Identify opportunities to improve broadband accessibility and digital inclusion throughout the County.

FY 2023-24 BUDGET HIGHLIGHTS

- Increased personnel expenses to implement new county-wide pay plan.
- Reduction in contracted services resulting from appointment of new County Manager.

ORG NO.: 1004120
 DEPT NAME: ADMINISTRATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	314,799	364,893	374,656	374,656	374,656	9,763	2.68%
413000	CAR ALLOW	7,500	-	7,500	7,500	7,500	7,500	100.00%
418000	401K CONTR-NON LEO	15,740	18,245	18,733	18,733	18,733	488	2.67%
418100	SS CONTRIB	23,702	27,914	29,235	29,235	29,235	1,321	4.73%
418200	RET CONTRIB	35,918	44,334	48,331	48,331	48,331	3,997	9.02%
418300	GRP HOSP INS	34,036	52,135	55,267	54,752	54,752	2,617	5.02%
418600	WORKERS COMP	5,137	6,119	6,420	6,420	6,420	301	4.92%
420000	SUPP & OPER EXP	802	5,400	5,000	5,000	5,000	(400)	-7.41%
430000	CONTRACTED SVCS	-	74,600	12,500	19,000	19,000	(55,600)	-74.53%
431100	TRAV/MTGS/CONFS	1,756	13,190	13,200	13,200	13,200	10	0.08%
431500	DUES & SUBSCRIP	3,232	4,260	4,560	4,560	4,560	300	7.04%
432000	TELEPHONE	1,583	2,950	3,490	2,950	2,950	-	0.00%
435200	MAINT/REP EQUIP	-	520	520	520	520	-	0.00%
TOTALS		444,205	614,560	579,412	584,857	584,857	(29,703)	-4.83%

INFORMATION TECHNOLOGY

MISSION

To bridge the gap between people and technology by providing the highest quality technology services that support the goals of Person County Government in a timely, cost effective manner while maintaining confidentiality, integrity, and availability of systems and data. We ensure that all departments have the technology and support necessary to provide services to the citizens of Person County in a secure and efficient manner.

FY 2022-23 ACCOMPLISHMENTS

- Began working with HR to provide additional training during orientation.
- Successfully patched over 1,400 unique vulnerabilities identified through various tools.
- Replaced computer management tool to improve compliance and remediation time.
- Offered security best practices presentation to all County and City staff to improve their security posture at home and at work.
- Implemented additional account security measures across all departments.
- Closed 3,862 tickets (includes County and City).
- Transitioned to new cloud-hosted helpdesk solution.
- Replaced 73 desktops and 66 laptops (includes County and City).
- Replaced 50% of wireless AP infrastructure due to it being end-of-life (EOL).
- Created, updated, and implemented numerous policies per NIST 800-171 compliance.
- Transitioned to new server room which supplies multiple redundancies for systems availability.
- Migrated Airport website to different hosting provider due to original provider dropping support.

FY 2023-24 OBJECTIVES

- Continue working towards NIST 800-171 compliance.
- Continue to enhance the security of our infrastructure through trainings, policies, and implementation of industry best practices.
- Replace remote support tool.
- Transition to alternate Mobile Device Management tool.
- Replace aging cell phones with no-cost upgrades.
- Replace current phone system with cloud-hosted solution.

FY 2023-24 BUDGET HIGHLIGHTS

- Budget remains relatively flat.
- Minimal increases due to rising costs of services provided by third parties.

ORG NO.: 1004121
 DEPT NAME: INFO TECHNOLOGY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	490,972	583,069	618,371	618,371	618,371	35,302	6.05%
412400	ON CALL PAY	11,698	14,560	14,560	14,560	14,560	-	0.00%
412600	SAL & WAGES-PT	3,600	-	-	-	-	-	0.00%
418000	401K CONTR-NON LEO	25,134	29,881	31,647	31,647	31,647	1,766	5.91%
418100	SS CONTRIB	37,984	45,719	48,419	48,419	48,419	2,700	5.91%
418200	RET CONTRIB	57,355	72,612	81,648	81,648	81,648	9,036	12.44%
418300	GRP HOSP INS	83,858	130,338	138,168	136,880	136,880	6,542	5.02%
418600	WORKERS COMP	1,530	1,828	1,982	1,982	1,982	154	8.42%
420000	SUPP & OPER EXP	40,127	13,367	17,239	17,239	17,239	3,872	28.97%
425000	AUTO FUEL	314	600	600	600	600	-	0.00%
426400	SPEC SVCS/SUPPLIES- INTERNET	27,721	37,000	37,300	31,300	31,300	(5,700)	-15.41%
426500	SPEC SVCS/SUPPLIES- NETWORK	117,147	63,375	58,910	58,910	58,910	(4,465)	-7.05%
430000	CONTR SVCS	117,517	53,600	56,300	56,300	56,300	2,700	5.04%
431100	TRAV/MTGS/CONFS	3,458	5,200	5,500	5,500	5,500	300	5.77%
431300	EMPLOYEE TRAINING	800	5,800	5,800	5,000	5,000	(800)	-13.79%
432000	TELEPHONE	29,184	29,580	30,800	74,800	74,800	45,220	152.87%
432500	POSTAGE	111	300	300	300	300	-	0.00%
434000	PRINTING/COPYING	741	750	750	750	750	-	0.00%
435200	MAINT/REP EQUIP	36,226	31,000	33,600	9,600	9,600	(21,400)	-69.03%
435300	MAINT/REP VEHICLES	1,576	2,000	2,000	2,000	2,000	-	0.00%
445000	INSURANCE	2,097	-	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	8,647	-	-	-	-	-	0.00%
TOTALS		1,097,795	1,120,579	1,183,894	1,195,806	1,195,806	75,227	6.71%

HUMAN RESOURCES

MISSION

To be the proactive and strategic provider of quality professional human resource services for Person County Government, including; the development and administration of all related policies, employee recruitment, job classification and compensation, benefits administration, regulatory compliance, safety and risk management, employee training and development, and employee relations.

FY 2022-23 ACCOMPLISHMENTS

- Expanded new hire orientation to add IT training, ESS/payroll training and policy review.
- Completed training for Harassment/Diversity and Customer Service for all employees.
- Completed safety inspections for all County properties.
- Revised all safety policies, Substance Abuse Policy, Teleworking Policy and Certification and Education Incentives Policy.
- Implemented Learn and eForms modules in NEOGOV. Utilizing text messages to applicants.
- Established a Wellness and Morale Committee that includes county employees from different departments.
- Processed 1,478 personnel action changes from 7/1/2022-05/07/2023.
- Conducted a Pay and Total Compensation Study.
- Successful 2nd Annual Safety and Wellness Fair.

FY 2023-24 OBJECTIVES

- Implement the results of the Pay and Total Compensation Study.
- Review and begin updates for the Personnel Policy.
- Implement onboarding and performance modules in NEOGOV.
- Review and revise county-wide employee benefits, as needed.
- Begin personnel file review and restructure of contents.
- Establish training for supervisors and managers.
- Expand wellness and morale programs.

FY 2023-24 BUDGET HIGHLIGHTS

- Increased Professional Services/Background checks due to cost increase for background information and implementation of conducting background check for seasonal part-time employees.
- Contracted services increased due to inflation and additional functionality added for NEOGOV, such as text message feature.

ORG NO.: 1004122
DEPT NAME: HUMAN RESOURCES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	213,176	281,554	271,864	271,864	271,864	(9,690)	-3.44%
412600	SAL & WAGES-PT	120	-	-	-	-	-	0.00%
418000	401K CONTR-NON LEO	10,659	14,078	13,593	13,593	13,593	(485)	-3.45%
418100	SS CONTRIB	14,522	21,539	20,798	20,798	20,798	(741)	-3.44%
418200	RET CONTRIB	24,323	34,209	35,070	35,070	35,070	861	2.52%
418300	GRP HOSP INS	40,591	65,169	69,084	68,440	68,440	3,271	5.02%
418600	WORKERS COMP	1,486	1,783	1,926	1,926	1,926	143	8.02%
418900	RETIREE MED INS	274,000	370,000	310,000	310,000	310,000	(60,000)	-16.22%
419910	PROF SVC/DRUG TESTING & CRIMINAL BACKGROUND CHECKS	13,406	19,900	20,300	20,300	20,300	400	2.01%
420000	SUPP & OPER EXP	4,108	4,470	4,300	3,300	3,300	(1,170)	-26.17%
425330	CIGNA-WELLNESS PROMO	-	30,000	30,000	30,000	30,000	-	0.00%
426000	COUNTY-WELLNESS PROMO	16,257	2,900	2,900	-	-	(2,900)	-100.00%
426100	SPEC SUPP/SERV-SAFETY PROMO	926	1,000	1,000	1,000	1,000	-	0.00%
426200	SPEC SUPP/SERV- MORALE PROMO	1,767	7,260	7,260	2,000	2,000	(5,260)	-72.45%
430000	CONTR SVCS	49,487	199,000	52,100	52,100	52,100	(146,900)	-73.82%
431100	TRAV/MTGS/CONFS	2,704	3,000	3,000	1,500	1,500	(1,500)	-50.00%
431300	EMPLOYEE TRAINING	2,432	4,600	5,000	-	-	(4,600)	-100.00%
431400	COUNTY-WIDE TRAINING	-	10,000	10,000	2,000	2,000	(8,000)	-80.00%
431500	DUES & SUBSCRIP	2,242	2,110	2,165	2,165	2,165	55	2.61%
432000	TELEPHONE	1,789	2,427	2,427	2,427	2,427	-	0.00%
432500	POSTAGE	529	675	700	700	700	25	3.70%
434000	PRINTING/COPYING	1,741	2,200	2,200	2,200	2,200	-	0.00%
437000	ADVERTISING	545	2,000	2,000	2,000	2,000	-	0.00%
443000	EQUIP RENTAL	2,698	3,000	3,500	3,500	3,500	500	16.67%
445000	INS AND BONDS	170,105	4,000	4,000	4,000	4,000	-	0.00%
445200	UNEMPLY TAX TO STATE	19,791	-	-	-	-	-	0.00%
446000	CAP OT \$750 TO \$4999	-	-	1,500	-	-	-	0.00%
451000	CAPITAL LEASE-GASB 87	9,441	2,000	-	-	-	(2,000)	-100.00%
TOTALS		878,843	1,088,874	876,687	850,883	850,883	(237,991)	-21.86%

FINANCE

MISSION

To provide financial management services to our community and to County departments in compliance with federal, state, and local government fiscal control laws and regulations aiming for the highest level of professional excellence, integrity and efficiency.

FY 2022-23 ACCOMPLISHMENTS

- Coordinated with new audit firm to successfully complete and submit the County's FY22 audit report by the State's deadline of October 31, 2022.
- Submitted RFP and awarded an attorney firm to assist with the bond sale for potential debt for school improvements. Utilized County's new debt model for the proposal of various borrowing options that were presented to both the Board of County Commissioners and Person County School Board.
- Secured more staffing resources, and added responsibilities to existing staff in order to maintain federal and state compliance related to audit requirements, new grants, Opioid Settlement funds, and debt-funded projects.
- Obtained new software to calculate necessary journal entries associated with new accounting standards effective for FY22 and FY23's audit report.
- Implemented guidance provided by the Budget, Accounting and Fund Reserve Policy approved by the Board of County Commissioners in February 2022 to transfer recognized excess reserves at fiscal year end to the Capital Investment Fund to further support debt and capital expenditures.

FY 2023-24 OBJECTIVES

- Successfully issue new debt for school capital improvements. This will require receipt of bids and permits from the Schools, application for debt issuance and approval by the Local Government Commission, and the Board's approval of documentation by all required deadlines.
- Coordinate with audit firm to complete and submit the County's FY23 audit report by the State's deadline of October 31, 2023.
- Implement new purchasing card system that will enable a more efficient process for the management and accounting of purchase card transactions.

FY 2023-24 BUDGET HIGHLIGHTS

- With the exception of the Occupancy Tax line item addition to the Finance Department's budget, a change resulting from a new accounting standard and offset by an associated revenue, the total requested budget is over a 1% reduction from what was adopted for FY23.
- Reductions that offset budgetary increases are reported in Professional Services, Employee Training, Bank Fees, and Miscellaneous Expense.
- Personnel cost impacts include salary projections for a new Grant Writer position, a full year's funding of a new position that was approved for the previous year, an increase in the group health insurance rate, and a mandated retirement rate adjustment by the North Carolina Retirement System.
- Increase in Dues and Subscriptions cover a new software subscription expense implemented in the current year to meet compliance requirements for the calculation of leases and technology subscriptions that are reported in the County's annual audit report.
- Other less notable increases are reported in Travel and Maintenance and Equipment Repair lines to cover elevated mileage costs, hotel rates, and contractual expenditures.

ORG NO.: 1004130
 DEPT NAME: FINANCE

		Prior Year	Current Year	Budget Year				% CHANGE
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	FROM 2022-23 ADOPTED
412000	SAL & WAGES	303,994	430,280	436,268	436,268	480,620	50,340	11.70%
412600	SAL & WAGES/PT	17,348	-	-	-	-	-	0.00%
418000	401K CONTR-NON LEO	15,200	21,514	21,813	21,813	24,031	2,517	11.70%
418100	SS CONTRIB	22,950	32,916	33,374	33,374	36,767	3,851	11.70%
418200	RET CONTRIB	34,686	52,279	56,279	56,279	62,000	9,721	18.59%
418300	GRP HOSP INS	56,639	91,237	96,718	95,816	109,504	18,267	20.02%
418600	WORKERS COMP	970	1,316	1,366	1,366	1,505	189	14.36%
419000	PROF SERVICES	87,765	102,790	93,650	92,150	92,150	(10,640)	-10.35%
420000	SUPP & OPER EXP	6,579	8,945	11,612	8,612	8,612	(333)	-3.72%
430000	CONTR SVCS	461	750	800	300	300	(450)	-60.00%
431100	TRAV/MTGS/CONFS	425	1,518	3,620	3,000	3,000	1,482	97.63%
431300	EMPLOYEE TRAINING	480	1,000	1,000	500	500	(500)	-50.00%
431500	DUES & SUBSC	469	300	7,216	7,216	7,216	6,916	2305.33%
432000	TELEPHONE	410	575	575	575	575	-	0.00%
432500	POSTAGE	2,335	3,000	2,800	2,700	2,700	(300)	-10.00%
434000	PRINTING/COPYING	2,483	2,800	2,800	2,700	2,700	(100)	-3.57%
435200	MAINT/REP EQUIP	34,195	36,800	37,814	37,814	37,814	1,014	2.76%
449700	BANK FEES	20,958	21,000	1,815	800	800	(20,200)	-96.19%
449720	OCC TAX-PCTDA	384,892	-	438,800	438,800	438,800	438,800	100.00%
449900	MISC EXP	-	500	-	-	-	(500)	-100.00%
TOTALS		993,238	809,520	1,248,320	1,240,083	1,309,594	500,074	61.77%

TAX ADMINISTRATION

MISSION

To perform the mandated responsibilities of discovering, listing, and appraising all real and personal property in Person County for taxation, ensuring that all property is billed and taxes are collected, while maintaining professionalism and fostering good relationships when providing information to the general public and other departments.

FY 2022-23 ACCOMPLISHMENTS

- Completed the 2021-2022 fiscal year with a collection rate of 98.63 %, which is higher than our peer county's average rate of 97.96% and slightly lower than the statewide average of 98.83 %. Person County's 5-year average collection rate was 98.91 %. Our collection rate was lower than prior years due to a large bankruptcy, however this was paid in full shortly after fiscal year end.
- Planning for the 2025 reappraisal has begun, and will proceed based on growth in the real estate market. Sale prices are running over 20% higher than just 2 years ago.

FY 2023-2024 OBJECTIVES

- Maintain a collection rate of over 98.5 %, which is higher than the state average and the average of our peer counties.
- Maintain appraisal databases to include updates to real and personal properties due to new construction or additions/deletions of property.
- Start preparation for the 2025 revaluation.

FY 2023-24 BUDGET HIGHLIGHTS

- DMV collection expenses increasing to cover costs.

ORG NO.: 1004140

DEPT NAME: TAX ADMINISTRATION

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	473,738	539,071	554,002	554,002	554,002	14,931	2.77%
412600	SAL & WAGES/PT-ENR BOARD	6,464	20,800	20,000	20,000	20,000	(800)	-3.85%
418000	401K CONTR-NON LEO	23,687	26,954	27,700	27,700	27,700	746	2.77%
418100	SS CONTRIB	35,325	42,830	43,911	43,911	43,911	1,081	2.52%
418200	RET CONTRIB	54,053	65,497	71,466	71,466	71,466	5,969	9.11%
418300	GRP HOSP INS	101,090	130,338	138,168	136,880	136,880	6,542	5.02%
418600	WORKERS COMP	2,491	3,443	3,642	3,642	3,642	199	5.78%
419000	PROF SERVICES/ACCTG	35,156	38,375	36,975	34,375	34,375	(4,000)	-10.42%
419950	DMV COLLECTION EXP	131,676	120,000	135,000	135,000	135,000	15,000	12.50%
420000	SUPP & OPER EXP	6,797	4,000	4,900	4,900	4,900	900	22.50%
425000	AUTOMOTIVE FUEL	1,396	1,800	1,800	1,800	1,800	-	0.00%
430000	CONTR SVCS	32,013	46,750	47,500	47,500	47,500	750	1.60%
431100	TRAV/MTGS/CONFS	6,364	6,400	6,000	6,000	6,000	(400)	-6.25%
431500	DUES & SUBSC	1,501	1,380	1,120	1,120	1,120	(260)	-18.84%
432000	TELEPHONE	3,818	4,092	3,695	3,695	3,695	(397)	-9.70%
432500	POSTAGE	3,864	4,120	4,200	4,200	4,200	80	1.94%
434000	PRINTING/COPYING	2,979	3,000	3,000	3,000	3,000	-	0.00%
435300	MAINT & REP/VEHICLE	1,227	1,200	1,200	1,200	1,200	-	0.00%
437000	ADVERTISING	7,058	10,950	7,180	7,180	7,180	(3,770)	-34.43%
445000	INSURANCE	1,165	-	-	-	-	-	0.00%
TOTALS		931,864	1,071,000	1,111,459	1,107,571	1,107,571	36,571	3.41%

DEPARTMENT: LEGAL

MISSION

The Person County Attorney serves as the legal adviser to the Board of Commissioners. The County Attorney also provides legal advice to the County Manager and all department heads and their employees. The County Attorney seeks to minimize the County's exposure to legal actions and prepares, reviews, researches and litigates, if needed, on matters involving the County.

FY 2023-24 BUDGET HIGHLIGHTS

- Decrease in part-time salaries due to lower utilization of part-time attorney for opioid litigation matters.

ORG NO.: 1004150DEPT NAME: LEGAL

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412600	SAL & WAGES/PT	7,238	8,000	8,000	2,000	2,000	(6,000)	-75.00%
418100	SS CONTRIB	554	612	612	153	153	(459)	-75.00%
418600	WORKERS COMP	21	23	24	6	6	(17)	-73.91%
419100	PROF SERV-LEGAL	65,496	75,000	125,000	75,000	75,000	-	0.00%
TOTALS		73,309	83,635	133,636	77,159	77,159	(6,476)	-7.74%

COURTS

FY 2023-24 BUDGET HIGHLIGHTS

- The FY24 budget consists of state required software costs and funds for miscellaneous supplies and furnishings to maintain court facilities.
- Annual utilities are estimated at \$37,000 for the courthouse. This cost is budgeted within General Services.

ORG NO.: 1004160

DEPT NAME: COURTS

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
420000	SUPPLIES & OPER EXP	4,075	7,000	7,765	7,765	7,765	765	10.93%
TOTALS		4,075	7,000	7,765	7,765	7,765	765	10.93%

ELECTIONS

MISSION

To professionally manage and conduct secure, fair, efficient, free, and impartial elections within the guidelines of State and Federal Election Laws. Our office is committed to maintaining current and accurate voter files, encouraging voter registration and conducting all municipal, county, state and federal elections. Our office is also responsible for candidate filing, administering the Campaign Reporting Act, and enforcement of all election laws of the State of North Carolina. Our office provides the citizens of Person County with the opportunity to register to vote and exercise one of their most guaranteed rights, the right to vote.

FY 2022-23 ACCOMPLISHMENTS

- Conducted Early Voting and Election Day services for the 2022 General Election and increased overall voter turnout by 5.65% in comparison to the last mid-term.
- Completed Hand to Eye Audit with 100% accuracy.
- Improved time to proficiency for precinct officials by streamlining training processes. Significantly reduced the overall time to complete daily reconciliation processes during early voting.
- Effective and efficient transition into the Director role and proactive selection and hiring of Deputy Director role.
- Attended New Director Training conducted by the NCSBOE in order to satisfy requirements as outlined in the GS 163-35(e), and our county board and staff attended the fall conference and trainings conducted by the NCSBOE in order to maintain certifications.

FY 2023-24 OBJECTIVES

- Prepare for the 2024 Presidential Primary Election and follow all updated procedures and processes administered by the NCSBOE and changes in the law as outlined in the General Statutes.
- Work with GIS department on precinct boundary line changes in an effort to reduce overall cost and improve voter access to precincts.
- Develop Continuity of Operations Plan and Safety/Emergency Preparedness for Election Day precincts and Early Voting sites, and properly prepare and train our part-time employees and contract workers.
- Collaborate with other county departments to effectively utilize our resources. Example, working with PATS to consider ways to provide transportation to our early voting site(s), and election day precincts.
- Complete training requirements with our precinct officials in accordance with General Statutes. Update materials and resources to further enhance learning and understanding, and to develop a greater sense of confidence and effectiveness of their work.

FY 2023-24 BUDGET HIGHLIGHTS

- Overall budget decrease, partially due to not having a general election in 2023.
- Increase in travel and conference budget to accommodate training needs and requirements of department staff and election officials

ORG NO.: 1004170

DEPT NAME: ELECTIONS

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	102,361	113,583	107,037	107,037	107,037	(6,546)	-5.76%
412200	SAL & WAGES/OT	370	2,060	5,000	2,060	2,060	-	0.00%
412600	SAL & WAGES/PT	26,074	65,872	52,782	50,782	50,782	(15,090)	-22.91%
418000	401K CONTR-NON LEO	5,118	5,782	5,352	5,352	5,352	(430)	-7.44%
418100	SS CONTRIB	9,480	13,886	12,609	12,384	12,384	(1,502)	-10.82%
418200	RET CONTRIB	11,679	14,069	13,808	13,808	13,808	(261)	-1.86%
418300	GRP HOSP INS	22,656	26,068	27,634	27,376	27,376	1,308	5.02%
418600	WORKERS COMP	388	555	516	507	507	(48)	-8.65%
420000	SUPP & OPER EXP	27,838	10,765	10,787	9,820	9,820	(945)	-8.78%
426652	SPEC SUPP/SERV-HAVA GRANT	36,051	-	-	-	-	-	0.00%
430000	CONTR SVCS	35,905	47,471	47,961	43,227	43,227	(4,244)	-8.94%
431100	TRAV/MTGS/CONFS	365	3,319	3,580	3,580	3,580	261	7.86%
431200	BD MEMBER EXP	6,770	13,982	14,410	14,280	14,280	298	2.13%
431500	DUES & SUBSC	592	442	448	448	448	6	1.36%
432000	TELEPHONE	402	550	550	550	550	-	0.00%
432500	POSTAGE	3,182	5,310	5,082	4,682	4,682	(628)	-11.83%
434000	PRINTING/COPYING	15,023	25,061	22,311	18,000	18,000	(7,061)	-28.18%
435200	MAINT/REP EQUIP	25,018	22,445	23,088	23,088	23,088	643	2.86%
437000	ADVERTISING	2,266	4,074	4,545	4,545	4,545	471	11.56%
TOTALS		331,538	375,294	357,500	341,526	341,526	(33,768)	-9.00%

REGISTER OF DEEDS

MISSION

To serve the people of Person County in maintaining, preserving and housing the most important records of Person County and its citizens. The department strives to ensure the integrity of those records for future generations and ensure the consistency and predictability of indexing land Records, vital records and other documents entrusted to the Registrar.

FY 2022-23 ACCOMPLISHMENTS

- Fully Operational with electronic recording of all documents.
- Awarded American Rescue Plan Act of 2021 funding (ARP) for the 1790 to 1994 Digital Imaging of Records project. This is a unique opportunity to utilize new funding to change outcomes and improve the quality of life for county residents.
- NCDAVE is completed online for deaths in Person County.

FY 2023-24 OBJECTIVES

- Complete DD-214 Indexing on computer and scanning old records.
- Make 1792-1994 deeds and deeds of trust available on-line.
- Complete marriage licenses on computer Files 1-13 indexed and scanned.

FY 2023-24 BUDGET HIGHLIGHTS

- Increase due to budgeting for ROD excise taxes (\$240K) as an expense (offsetting revenues added in the General Fund).
- On-line Get Certificate Now of Vital Records.
- US Imaging contract, using ARP money to help put old records on-line.
- NCDAVE On-line service.

ORG NO.: 1004180

DEPT NAME: REGISTER OF DEEDS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	159,373	179,627	225,396	193,836	193,836	14,209	7.91%
412600	SAL & WAGES/PT	2,330	-	-	-	-	-	0.00%
416000	SUPP RET PLAN	3,855	4,200	4,200	4,200	4,200	-	0.00%
418000	401K CONTR-NON LEO	7,969	8,981	11,270	9,692	9,692	711	7.92%
418100	SS CONTRIB	12,111	13,741	17,243	14,828	14,828	1,087	7.91%
418200	RET CONTRIB	18,184	21,825	29,076	25,005	25,005	3,180	14.57%
418300	GRP HOSP INS	40,591	52,135	69,084	54,752	54,752	2,617	5.02%
418600	WORKERS COMP	487	549	706	607	607	58	10.56%
419960	ROD EXCISE TAX EXP	267,493	-	240,000	240,000	240,000	240,000	100.00%
420000	SUPP & OPER EXP	13,033	18,000	19,517	19,517	19,517	1,517	8.43%
430000	CONTRACTED SVCS	15,580	15,580	15,580	15,580	15,580	-	0.00%
431100	TRAV/MTGS/CONFS	2,206	2,500	2,500	2,500	2,500	-	0.00%
431300	EMPLOYEE TRAINING	-	250	625	625	625	375	150.00%
431500	DUES & SUBSC	624	624	624	624	624	-	0.00%
432000	TELEPHONE	952	1,500	1,500	1,500	1,500	-	0.00%
432500	POSTAGE	340	450	576	576	576	126	28.00%
434000	PRINTING/COPYING	1,414	1,500	1,500	1,500	1,500	-	0.00%
TOTALS		546,542	321,462	639,397	585,342	585,342	263,880	82.09%

GENERAL SERVICES

MISSION

To keep all County property (buildings and grounds) maintained, clean, and safe, with an emphasis on employee safety and providing a healthy work environment, to manage the County's construction projects that include renovations as well as new construction, and to be the County's liaison with the fixed-base operator (FBO) at the Raleigh Regional Airport at Person County.

FY 2022-23 ACCOMPLISHMENTS

- Completed roof replacements at Helena gym, EMS base 2, EMS base 1, and Oak Lane School.
- Patched and repaved the Person County Office Building (PCOB) parking lot.
- Completed Phase 2 of Law Enforcement Center (LEC) HVAC upgrades.
- Completed HVAC upgrades for Senior Center.
- Completed renovation of PCOB Auditorium.

FY 2023-24 OBJECTIVES

- Continue planned roof replacement program on County buildings. As well as Person County Schools and Piedmont Community College (PCC).
- Remove obsolete water tower at old Helena School property.
- Upgrade HVAC system in Person County Office Building.

FY 2023-24 BUDGET HIGHLIGHTS

- Increase in maintenance and repair to accommodate repairs and upgrades at Courthouse, Senior Center and Person County Office Building.
- Increase in leases resulting from the renegotiated lease for Tax Administration and Register of Deeds office space.

ORG NO.: 1004260

DEPT NAME: GENERAL SERVICES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	518,619	553,885	598,062	603,941	603,941	50,056	9.04%
412600	SAL & WAGES/PT	115,502	147,680	115,000	115,000	115,000	(32,680)	-22.13%
418000	401K CONTR-NON LEO	25,931	27,694	29,903	30,197	30,197	2,503	9.04%
418100	SS CONTRIB	48,240	53,670	54,549	54,999	54,999	1,329	2.48%
418200	RET CONTRIB	59,174	67,297	77,150	77,908	77,908	10,611	15.77%
418300	GRP HOSP INS	129,495	156,406	179,618	177,944	177,944	21,538	13.77%
418600	WORKERS COMP	21,134	23,670	24,545	24,563	24,563	893	3.77%
420000	SUPP & OPER EXP	118,324	115,000	115,000	115,000	115,000	-	0.00%
421200	UNIFORMS	11,970	15,000	15,000	15,000	15,000	-	0.00%
425000	AUTO FUEL	28,176	25,000	32,000	32,000	32,000	7,000	28.00%
426800	SPEC SUPP/SERV-ROAD SIGNS	13,586	13,500	13,500	13,500	13,500	-	0.00%
430000	CONTR SVCS	48,941	60,700	60,700	60,700	60,700	-	0.00%
431100	TRAV/MTGS/CONFS	382	2,800	2,800	2,800	2,800	-	0.00%
432000	TELEPHONE	6,898	5,805	7,000	7,000	7,000	1,195	20.59%
432500	POSTAGE	23	100	100	100	100	-	0.00%
433000	UTILITIES	575,765	623,548	623,548	623,548	623,548	-	0.00%
434000	PRINTING/COPYING	334	500	500	500	500	-	0.00%
435100	MAINT/REP B&G	226,615	213,000	213,000	213,000	213,000	-	0.00%
435200	MAINT/REP EQUIP	6,263	14,000	14,000	14,000	14,000	-	0.00%
435300	MAINT/REP VEH	10,742	10,000	10,000	10,000	10,000	-	0.00%
435400	MAINT/REP SPEC BLDG	32,629	30,000	86,500	86,500	86,500	56,500	188.33%
435500	MAINT/REP OSHA PROJ	4,149	7,500	7,500	7,500	7,500	-	0.00%
440900	WALKER (PI) LEASE	13,100	13,600	13,600	13,600	13,600	-	0.00%
441100	HS BUILDING LEASE	54,338	54,338	54,338	54,338	54,338	-	0.00%
441200	MAXWAY LEASE	137,593	138,095	138,600	163,196	163,196	25,101	18.18%
443000	EQUIPMENT RENT	2,058	2,000	2,000	2,000	2,000	-	0.00%
444000	SERV/MAINT CONTRACTS	56,409	70,572	70,572	70,572	70,572	-	0.00%
445000	INSURANCE	14,875	-	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	14,217	-	-	-	-	-	0.00%
451000	CAPITAL LEASE-GASB 87	437,985	-	-	-	-	-	0.00%
454000	CAP OUT VEHICLES	34,688	-	-	-	-	-	0.00%
455000	CAP OUT \$5000+	19,154	-	-	-	-	-	0.00%
TOTALS		2,787,309	2,445,360	2,559,085	2,589,406	2,589,406	144,046	5.89%

JCPC PROGRAMMING

MISSION

Each year, the NC Department of Public Safety Division of Juvenile Justice provides funding to Person County and its Juvenile Crime Prevention Council (JCPC) to be used for addressing the needs of at-risk youth. Funding is allocated based on the youth population of the county (ages 10-17). Person County JCPC then awards funds to service providers who meet needs identified in the community by JCPC.

JCPC ADMINISTRATION (1004301)

FY 2023-24 BUDGET HIGHLIGHTS

- JCPC Programming is funded through a combination of state and county funds.
- The total match from Person County for all JCPC funded programs is \$30,402.

ORG NO.: 1004301

DEPT NAME: JCPC ADMINISTRATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SALARIES/WAGES-FT	983	1,109	1,121	1,164	1,164	55	4.96%
418000	401K CONTR-NON LEO	49	55	56	58	58	3	5.45%
418100	SS CONTRIB	72	85	86	89	89	4	4.71%
418200	RET CONTRIB	112	135	145	150	150	15	11.11%
418300	GRP HOSP INS	194	241	256	253	253	12	4.98%
418600	WORKERS COMP	4	4	4	5	5	1	25.00%
426900	JCPC ADMIN	3,584	3,371	3,332	71	71	(3,300)	-97.89%
426920	UNALLOCATED	-	74,992	74,992	-	-	(74,992)	-100.00%
426930	REFUND TO STATE	14,008	-	-	-	-	-	0.00%
TOTALS		19,005	79,992	79,992	1,790	1,790	(78,202)	-97.76%

ROOTS & WINGS (1004302)

JCPC supports the following Roots and Wings programs: Community Service, Interpersonnal Skills, Teen Court, and Parenting Class & Family Advocacy.

FY 2023-24 BUDGET HIGHLIGHTS

- The Roots & Wings Community Service program was added in FY23 to replace the YES program.

ORG NO.: 1004302

DEPT NAME: ROOTS & WINGS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
427061	ROOTS & WINGS	113,552	101,775	101,775	154,372	154,372	52,597	51.68%
TOTALS		113,552	101,775	101,775	154,372	154,372	52,597	51.68%

YOUTH VILLAGES (1004303)

Youth Villages offers community-based family counseling services through the High Fidelity Wraparound Model. The Wraparound program provides coordinated, holistic, family driven care to meet the complex needs of youth and young adults who are involved with the juvenile justice system and experiencing serious emotional and behavioral challenges.

FY 2023-24 BUDGET HIGHLIGHTS

- This is the third year of funding this program through JCPC.

ORG NO.: 1004303

DEPT NAME: YOUTH VILLAGES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
427070	YOUTH VILLAGES	17,789	-	-	26,250	26,250	26,250	100.00%
TOTALS		17,789	-	-	26,250	26,250	26,250	100.00%

YES – YOUTH ENRICHMENT SERVICES (1004305)**FY 2023-24 BUDGET HIGHLIGHTS**

- Beginning in FY23, the YES program was no longer provided by Person County Government.

ORG NO.: 1004305

DEPT NAME: YES-YOUTH ENRICHMENT SERVICES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	37,198	5,600	-	-	-	(5,600)	-100.00%
418000	401K CONTR-NON LEO	1,860	280	-	-	-	(280)	-100.00%
418100	SS CONTRIB	2,824	428	-	-	-	(428)	-100.00%
418200	RET CONTRIB	4,244	680	-	-	-	(680)	-100.00%
418300	GRP HOSP INS	11,328	-	-	-	-	-	0.00%
418600	WORKERS COMP	171	26	-	-	-	(26)	-100.00%
420000	SUPP & OPER EXP	25	-	-	-	-	-	0.00%
422000	FOOD PURCHASES	18	-	-	-	-	-	0.00%
427200	SPEC SUPP/SERV-COMM PEN	864	-	-	-	-	-	0.00%
431100	TRAV/MTGS/CONFS	471	-	-	-	-	-	0.00%
432000	TELEPHONE	699	-	-	-	-	-	0.00%
TOTALS		59,701	7,014	-	-	-	(7,014)	-100.00%

SHERIFF'S OFFICE

MISSION

To provide the highest level of law enforcement services in partnership with the community to enhance quality of life. We provide public safety and maintain order, enforce the laws of North Carolina, and uphold the United States Constitution. We adhere to the guiding principles of integrity, fairness, respect, and professionalism.

FY 2022-23 ACCOMPLISHMENTS

- Worked together towards the common goal of crime reduction.
- Applied and received over \$120,000 in grants.
- Finished outfitting new uniforms.
- Added K9 bloodhound and created the first ever Person County Search and Recovery Team (SART).
- Received over \$150,000 in asset forfeiture and drug tax money.

FY 2023-24 OBJECTIVES

- Continue to reduce crime with efforts that are working.
- Continue to grow the Sheriff's Office with equipment and training.
- Search and recovery team trained and ready for deployment.
- Add Animal Control Officers to the roster of the Sheriff's Office.
- Review and update Sheriff's Office policy and procedure.

FY 2023-24 BUDGET HIGHLIGHTS

- Operating budget shows an increase due to the increasing cost of fuel, addition of Animal Control and incorporating previously separate judicial department budget into Sheriff's Office budget.
- Continue to apply for grants to help equip needs.
- Continue to partner with the Drug Enforcement Administration (DEA) and acquire asset forfeiture money.

ORG NO.: 1004310

DEPT NAME: SHERIFF'S OFFICE

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED		
412000	SAL & WAGES	2,593,964	2,627,284	3,077,788	3,073,375	3,073,375	446,091	16.98%
412200	SAL & WAGES/OT	18,090	20,800	43,270	43,270	43,270	22,470	108.03%
412400	ON-CALL PAY	9,525	11,357	11,357	11,357	11,357	-	0.00%
412600	SAL & WAGES/PT	44,555	42,349	63,289	63,289	63,289	20,940	49.45%
413100	UNIFORM ALLOW	6,184	6,864	6,864	6,864	6,864	-	0.00%
415000	LEOSSA PENSION CONTR	70,000	100,000	170,000	170,000	170,000	70,000	70.00%
416000	SUPP RETIREMENT PLAN	5,866	6,500	6,500	6,500	6,500	-	0.00%
417900	401K SUPPL RET LEO	116,408	118,026	142,671	142,450	142,450	24,424	20.69%
418000	401K CONTR-NON LEO	14,770	14,946	13,950	13,950	13,950	(996)	-6.66%
418100	SS CONTRIB	197,857	207,212	244,996	244,659	244,659	37,447	18.07%
418200	RET CONTRIB	314,078	342,537	433,132	432,502	432,502	89,965	26.26%
418300	GRP HOSP INS	556,287	664,724	815,191	807,593	807,593	142,869	21.49%
418600	WORKERS COMP	80,528	83,850	103,799	103,643	103,643	19,793	23.61%
420000	SUPP & OPER EXP	14,768	15,000	17,000	17,000	17,000	2,000	13.33%
421200	UNIFORMS	14,805	17,000	27,785	27,785	27,785	10,785	63.44%
425000	AUTO FUEL	142,201	143,382	170,485	170,485	170,485	27,103	18.90%
427650	SPEC SUPP/2019 BVP GRT	416	-	-	-	-	-	0.00%
427660	SPEC SUPP/2020BVP GRT	4,619	-	-	-	-	-	0.00%
427700	DARE PROGRAM	2,772	6,000	6,000	6,000	6,000	-	0.00%
427800	SPEC SUPP & SVCS/K-9	12,978	5,500	8,250	8,250	8,250	2,750	50.00%
427900	SPEC SUPP & SVCS/DB	23,505	20,000	20,000	20,000	20,000	-	0.00%
428000	SPEC SUPP & SVCS/MED EXAMS	6,800	7,440	7,380	7,380	7,380	(60)	-0.81%
428100	SPEC SUPP & SVCS/GREAT PROG	2,228	4,400	4,400	4,400	4,400	-	0.00%
428110	SPEC SUPP & SVCS/SHOP W/SHERIFF	4,177	-	-	-	-	-	0.00%
428200	SVCS/NCACC BODY ARMOR GIFT	1,500	-	1,500	1,500	1,500	1,500	100.00%
428220	SVCS/NCACC BRUSH GDS GRANT	1,500	-	1,500	1,500	1,500	1,500	100.00%
428414	SPEC SUPP & SVCS/2021 GCC GRANT	23,334	-	-	-	-	-	0.00%
428500	UW GREAT SUMMER CAMP	14,101	15,648	15,648	15,648	15,648	-	0.00%
430000	CONTRACTED SERVICES	13,701	13,701	14,023	14,023	14,023	322	2.35%
431100	TRAV/MTGS/CONFS	11,137	6,600	7,500	7,500	7,500	900	13.64%
431300	EMPLOYEE TRAINING	14,518	16,800	18,000	18,000	18,000	1,200	7.14%
431500	DUES & SUBSC	741	741	741	741	741	-	0.00%
432000	TELEPHONE	42,226	45,926	52,788	52,788	52,788	6,862	14.94%
432500	POSTAGE	2,481	2,120	3,320	3,320	3,320	1,200	56.60%
434000	PRINTING/COPYING	5,325	5,000	5,000	5,000	5,000	-	0.00%
435200	MAINT/REP EQUIP	10,399	16,000	17,500	17,500	17,500	1,500	9.38%
435300	MAINT/REP VEHICLE	108,529	75,000	95,000	95,000	95,000	20,000	26.67%
443000	EQUIPMENT RENT	596	688	688	688	688	-	0.00%
445000	INSURANCE	44,184	-	-	-	-	-	0.00%
446300	CAP OUT \$750-\$4999/2020 GCC	21,392	-	-	-	-	-	0.00%
449500	PYTS TO OTHER GOVTS- CWP	44,550	44,000	44,000	44,000	44,000	-	0.00%
454000	CAP OUT VEHICLES	248,166	-	-	-	-	-	0.00%
TOTALS		4,865,762	4,707,395	5,671,315	5,657,960	5,657,960	950,565	20.19%

JAIL

MISSION

To serve and to protect the citizens of Person County through operation and maintenance of a secure and safe detention facility while confining, containing and controlling those men and women who have been charged with violation of the Laws and General Statutes of the State of North Carolina and those inmates who have been sentenced after conviction by the Courts of those Laws and General Statutes while also providing services to victims and working with community providers for behavior alternatives for inmates.

FY 2022-23 ACCOMPLISHMENTS

- Increased pay for Detention Staff and steadily increased staff for several months (close to being fully staffed).
- In the process of implementing a new round tracking system (Jail Core) to better track supervision rounds throughout the facility. We can also use the devices for headcount, dispense medication, inmate movement, and track meals during feeding times.
- During times of being severely shorthanded, we were still able to continue to run the facility with the backing of the Sheriff's Office staff. At times, deputies assisted with detention job duties in the facility and transportation of inmates. They also assisted during shakedowns and requests for backup.

FY 2023-24 OBJECTIVES

- To continue recruitment and eventually fill all positions in the Detention Center.
- Train and certify all new employees.
- Develop better relationships with mental health resources that can better provide services for detainees.
- Implement a road cleanup work crew utilizing inmate workers. This will help with much-needed cleanup of the roads in Person County and also increase our rate paid to house Statewide Misdemeanant Confinement Program (SMCP) inmates from \$40 to \$60 per day per inmate.

FY 2023-24 BUDGET HIGHLIGHTS

- Revenues are increasing due to accepting more SMCP inmates. We are currently housing 16 SMCP inmates, and as our staff increases we will increase these numbers.
- Increases due to FY23 mid-year pay adjustments for Detention employees (\$100K) and increase in juvenile detention rates (\$130/day to \$150/day).
- No major budget concerns, as usual inmate medical bills can very hard to control and can vary from year to year.

ORG NO.: 1004320
 DEPT NAME: JAIL

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	1,175,358	1,326,123	1,419,334	1,419,334	1,419,334	93,211	7.03%
412200	SAL & WAGES/OT	9,214	10,400	10,000	10,000	10,000	(400)	-3.85%
412600	SAL & WAGES/PT	8,315	52,000	50,000	50,000	50,000	(2,000)	-3.85%
417900	401K CONTR-LEO	3,819	3,972	4,091	4,091	4,091	119	3.00%
418000	401K CONTR-NON LEO	55,491	62,854	67,376	67,376	67,376	4,522	7.19%
418100	SS CONTRIB	88,405	106,222	113,169	113,169	113,169	6,947	6.54%
418200	RET CONTRIB	135,978	163,094	185,317	185,317	185,317	22,223	13.63%
418300	GRP HOSP INS	304,160	417,082	442,138	438,016	438,016	20,934	5.02%
418600	WORKERS COMP	40,659	47,925	52,202	52,202	52,202	4,277	8.92%
419200	PROF SERV-MEDICAL	444,563	338,862	338,862	338,862	338,862	-	0.00%
420000	SUPP & OPER EXP	9,044	9,635	9,635	9,635	9,635	-	0.00%
421200	UNIFORMS	11,525	10,000	10,000	10,000	10,000	-	0.00%
422100	JAIL PROVISIONS	14,733	18,000	18,000	18,000	18,000	-	0.00%
430000	CONTR FOOD SVCS	254,904	475,000	475,000	375,000	375,000	(100,000)	-21.05%
431100	TRAV/MTGS/CONFS	686	1,500	1,500	1,500	1,500	-	0.00%
432000	TELEPHONE	4,659	4,568	4,568	4,568	4,568	-	0.00%
432500	POSTAGE	1,223	2,120	2,120	2,120	2,120	-	0.00%
434000	PRINTING/COPYING	515	3,000	3,000	3,000	3,000	-	0.00%
435200	MAINT/REP EQUIP	984	2,000	2,000	2,000	2,000	-	0.00%
444000	SVC/MAINT CONTR	7,374	8,179	8,179	8,179	8,179	-	0.00%
446000	CAP OUT \$750-\$4999	2,521	-	-	-	-	-	0.00%
449500	PYTS TO OTHER GOVTS- JUVENILES	52,547	30,000	40,000	40,000	40,000	10,000	33.33%
TOTALS		2,626,678	3,092,536	3,256,491	3,152,369	3,152,369	59,833	1.93%



JUDICIAL

FY 2023-24 BUDGET HIGHLIGHTS

- Combined Judicial budget with Sheriff budget.

ORG NO.: 1004321

DEPT NAME: JUDICIAL

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	255,244	268,260	-	-	-	(268,260)	-100.00%
412200	SAL & WAGES/OT	2,968	5,480	-	-	-	(5,480)	-100.00%
412600	SAL & WAGES/PT	19,879	21,778	-	-	-	(21,778)	-100.00%
417900	401K SUPPL RET LEO	12,911	13,687	-	-	-	(13,687)	-100.00%
418100	SS CONTRIB	20,908	22,607	-	-	-	(22,607)	-100.00%
418200	RET CONTRIB	31,089	34,975	-	-	-	(34,975)	-100.00%
418300	GRP HOSP INS	59,398	78,203	-	-	-	(78,203)	-100.00%
418600	WORKERS COMP	9,478	10,200	-	-	-	(10,200)	-100.00%
420000	SUPP & OPER EXP	-	600	-	-	-	(600)	-100.00%
421200	UNIFORMS	3,246	3,330	-	-	-	(3,330)	-100.00%
431100	TRAV/MTGS/CONFS	-	500	-	-	-	(500)	-100.00%
432000	TELEPHONE	3,888	4,062	-	-	-	(4,062)	-100.00%
432500	POSTAGE	826	1,200	-	-	-	(1,200)	-100.00%
435200	MAINT/REP EQUIP	-	200	-	-	-	(200)	-100.00%
TOTALS		419,834	465,082	-	-	-	(465,082)	-100.00%

EMERGENCY SERVICES / EMERGENCY COMMUNICATIONS

MISSION:

Person County Emergency Services is committed to preserving the quality of life for citizens and visitors of Person County through interactions with our community, compassionate service, and an atmosphere that encourages innovation, professionalism, and diversity.

FY 2022-23 ACCOMPLISHMENTS

- Revised organizational structure to streamline leadership reporting.
- Complete re-write of training manual for telecommunicators and implemented new training processes to decrease training time and improve training efficiencies.
- Continue to surpass American Heart Association timing standard for telecommunicator initiated CPR instructions.
- Established the multi-disciplinary Emergency Communications Working Group with all public safety stakeholders to increase collaboration and address issues and new initiatives.

FY 2023-24 OBJECTIVES

- Improve staffing model to include a staffing minimum of three telecommunicators per shift.
- Increase recruitment activities and strategies to more aggressively hire new applicants to meet staffing challenges.
- Re-write of 911 Center Policies and Procedures.
- Establish a comprehensive Technology Replacement Plan.
- Establish a comprehensive Back-Up Center Plan.

FY 2023-24 BUDGET HIGHLIGHTS

- Increase staffing by four telecommunicators.
- Increases in line items associated with the four positions.
- Increases in line items associated with increases in technology costs.

ORG NO.: 1004325
DEPT NAME: EMERGENCY COMMUNICATIONS

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	552,950	595,438	735,431	735,431	735,431	139,993	23.51%
412200	SAL & WAGES/OT	69,141	90,211	90,211	45,105	45,105	(45,106)	-50.00%
412600	SAL & WAGES/PT	24,020	26,000	26,000	13,000	13,000	(13,000)	-50.00%
418000	401K CONTR-NON LEO	31,099	34,282	41,282	39,027	39,027	4,745	13.84%
418100	SS CONTRIB	48,215	54,441	65,151	60,706	60,706	6,265	11.51%
418200	RET CONTRIB	70,967	83,306	106,508	100,689	100,689	17,383	20.87%
418300	GRP HOSP INS	146,605	182,473	248,702	246,384	246,384	63,911	35.02%
418600	WORKERS COMP	1,948	2,177	2,667	2,485	2,485	308	14.15%
420000	SUPP & OPER EXP	3,946	1,500	1,500	1,500	1,500	-	0.00%
421200	UNIFORMS	-	850	5,600	5,600	5,600	4,750	558.82%
425000	AUTO FUEL	40	250	400	-	-	(250)	-100.00%
428740	SPECIAL SUPP/RACE CAR GRANT	1,000	-	-	-	-	-	0.00%
430000	CONTRACTED SVCS	5,897	9,844	12,797	12,797	12,797	2,953	30.00%
431100	TRAV/MTGS/CONFS	485	3,500	3,500	3,500	3,500	-	0.00%
431500	DUES & SUBSCRIPTIONS	-	2,130	10,130	10,130	10,130	8,000	375.59%
432000	TELEPHONE	3,190	5,055	5,055	5,055	5,055	-	0.00%
432500	POSTAGE	23	30	25	25	25	(5)	-16.67%
434000	PRINTING/COPYING	537	710	1,000	1,000	1,000	290	40.85%
435200	MAINT/REP EQUIP	9,122	7,500	36,750	36,750	36,750	29,250	390.00%
437000	ADVERTISING	-	150	150	150	150	-	0.00%
TOTALS		969,184	1,099,847	1,392,859	1,319,334	1,319,334	219,487	19.96%

EMERGENCY SERVICES / EMERGENCY MANAGEMENT

MISSION:

Person County Emergency Services is committed to preserving the quality of life for citizens and visitors of Person County through interactions with our community, compassionate service, and an atmosphere that encourages innovation, professionalism, and diversity.

FY 2022-23 ACCOMPLISHMENTS

- Revised the Person County Emergency Management Ordinance and State of Emergency Ordinance for the Board of County Commissioners.
- Awarded a grant from Duke Energy Foundation to support hazardous materials response within Person County.
- Successfully completed a state audit of all locally held State Medical Assistance Team assets.
- Participated in the Kerr-Tar RISE process to identify emergency preparedness activities related to climate change resilience.
- Initiated a year-long revision process of the County's Emergency Operations Plan and Continuity of Operations Plan.

FY 2023-24 OBJECTIVES

- Revise Local Emergency Planning Committee to be more relevant and to ensure it more closely aligns with the needs of the community.
- Publish the new County Emergency Operations Plan (EOP) and Continuity of Operations Plan (COOP).
- Conduct training exercises on the new County EOP and on Emergency Operations Center (EOC) operations.
- Place new Incident Support Vehicle into Service to support hazardous materials response.
- Continue to pursue emergency management grant opportunities to increase the ability of the County to prepare for, respond to, and recover from emergencies and disasters.

FY 2023-24 BUDGET HIGHLIGHTS

- Replace "Code Red" mass notification system with "RAVE" mass notification system for increased capability to include a panic button feature that is cellular based and does not rely on the County phone system and is compatible with the system the public school system is moving towards.
- Truck cap for DES pick-up truck to increase utility use of the vehicle for logistical purposes and protect the bed of the truck.

ORG NO.: 1004330
DEPT NAME: EMERGENCY MANAGEMENT

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	109,288	119,760	123,352	123,352	123,352	3,592	3.00%
418000	401K CONTR-NON LEO	5,464	5,988	6,168	6,168	6,168	180	3.01%
418100	SS CONTRIB	8,361	9,162	9,436	9,436	9,436	274	2.99%
418200	RET CONTRIB	12,470	14,551	15,912	15,912	15,912	1,361	9.35%
418300	GRP HOSP INS	8,334	23,461	24,870	24,638	24,638	1,177	5.02%
418600	WORKERS COMP	3,412	2,724	2,869	2,869	2,869	145	5.32%
420000	SUPP & OPER EXP	2,230	2,500	2,700	2,700	2,700	200	8.00%
421200	UNIFORMS	247	600	600	600	600	-	0.00%
425000	AUTO FUEL	2,452	6,000	5,000	4,000	4,000	(2,000)	-33.33%
428080	SPECIAL SUPP-SMAT	-	-	6,000	-	-	-	0.00%
428700	TIER II GRANT	515	1,000	1,000	1,000	1,000	-	0.00%
428800	SMAT SUPPLIES	60	1,500	1,500	-	-	(1,500)	-100.00%
428880	EMG MGT PERF GRANT	17,782	42,113	42,113	42,113	42,113	-	0.00%
428881	SPECIAL SUPP/SERV- EMPG-S	25,391	-	-	-	-	-	0.00%
428882	EMPG-ARPA-FY21	11,068	11,068	-	-	-	(11,068)	-100.00%
428896	HSGP EXER-TRAINING 2018	12,200	-	-	-	-	-	0.00%
430000	CONTRACTED SVCS	51,763	37,000	54,000	40,550	40,550	3,550	9.59%
431100	TRAV/MTGS/CONFS	1,577	3,500	3,500	3,500	3,500	-	0.00%
431300	EMPLOYEE TRAINING	-	1,500	1,500	1,500	1,500	-	0.00%
431500	DUES & SUBSCRIPTIONS	200	485	485	485	485	-	0.00%
432000	TELEPHONE	1,533	2,000	2,000	2,000	2,000	-	0.00%
432500	POSTAGE	46	75	100	100	100	25	33.33%
434000	PRINTING/COPYING	78	500	2,000	2,000	2,000	1,500	300.00%
435200	MAINT/REP EQUIP	585	2,500	6,000	6,000	6,000	3,500	140.00%
435300	MAINT/REP VEH	738	3,000	8,000	8,000	8,000	5,000	166.67%
455000	CAP OUT EQUIP \$5000+	-	-	6,200	-	-	-	0.00%
TOTALS		275,794	290,987	325,305	296,923	296,923	5,936	2.04%

INSPECTIONS

MISSION:

To enhance the quality of life for all citizens of Person County by providing for their health, safety and welfare through the effective and efficient administration and enforcement of the North Carolina State Building Code and applicable local ordinances. We believe in equitable treatment for all individuals regardless of circumstances and strive to enforce all building codes in a fair and considerate manner.

FY 2022-23 ACCOMPLISHMENTS

- Continue implementation of the new software.
- Hired a Senior Code Enforcement Officer.
- Implemented a concurrent review process with the Planning and Zoning Department.
- Created a Lead Permit Technician position.
- Hired and trained a new Permit Technician.
- Collected largest revenue and ended with a surplus of \$112K for FY22.
- Increased residential fee schedule to cover the cost of inflation.

FY 2023-24 OBJECTIVES

- Continue prioritizing learning and development for staff to provide excellent customer service.
- Encourage the public to use the online system and take advantage of the express review process.

FY 2023-24 BUDGET HIGHLIGHTS

- No major budget changes. Maintaining next day or two-day service.

ORG NO.: 1004350

DEPT NAME: INSPECTIONS

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	280,860	351,646	381,541	349,982	349,982	(1,664)	-0.47%
418000	401K CONTR-NON LEO	14,043	17,582	19,077	17,499	17,499	(83)	-0.47%
418100	SS CONTRIB	20,294	26,901	29,188	26,774	26,774	(127)	-0.47%
418200	RET CONTRIB	32,046	42,725	49,219	45,148	45,148	2,423	5.67%
418300	GRP HOSP INS	55,698	78,203	96,718	82,128	82,128	3,925	5.02%
418600	WORKERS COMP	5,557	7,056	7,828	7,181	7,181	125	1.77%
420000	SUPP & OPER EXP	5,445	5,435	5,845	5,410	5,410	(25)	-0.46%
425000	AUTO FUEL	5,159	7,200	7,200	7,200	7,200	-	0.00%
430000	CONTRACTED SVCS	-	19,500	20,223	20,223	20,223	723	3.71%
431100	TRAV/MTGS/CONFS	9,114	13,175	13,314	12,654	12,654	(521)	-3.95%
431500	DUES & SUBSCRIPTIONS	1,144	1,235	2,306	1,753	1,753	518	41.94%
432000	TELEPHONE	4,043	4,730	4,344	4,344	4,344	(386)	-8.16%
432500	POSTAGE	16	250	250	250	250	-	0.00%
434000	PRINTING/COPYING	1,194	800	900	900	900	100	12.50%
435300	MAINT/REP VEH	3,044	3,575	3,260	3,260	3,260	(315)	-8.81%
437000	ADVERTISING	-	200	200	200	200	-	0.00%
445000	INSURANCE	1,864	-	-	-	-	-	0.00%
454000	CAP OUT VEHICLES	30,558	-	-	-	-	-	0.00%
TOTALS		470,079	580,213	641,413	584,906	584,906	4,693	0.81%

MEDICAL EXAMINER

FY 2023-24 BUDGET HIGHLIGHTS

- The medical examiner budget for autopsies and investigations will remain the same for FY24.

ORG NO.: 1004360

DEPT NAME: MEDICAL EXAMINER

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
419200	PROF SERVICES	30,650	27,000	27,000	27,000	27,000	-	0.00%
TOTALS		30,650	27,000	27,000	27,000	27,000	-	0.00%



EMERGENCY SERVICES / EMERGENCY MEDICAL SERVICES

MISSION:

Person County Emergency Services is committed to preserving the quality of life for citizens and visitors of Person County through interactions with our community, compassionate service, and an atmosphere that encourages innovation, professionalism, and diversity.

FY 2022-23 ACCOMPLISHMENTS

- Responded to 6,996 requests for emergency medical services.
- Implemented a new organizational structure to improve delivery of service and achieve efficiencies.
- Restructured hiring process and Field Training and Evaluation Program to streamline the hiring and release process for new EMS providers.
- Continue to maintain American Heart Association / Mission Lifeline criteria for cardiac responses and treatments.
- Worked collaboratively with Person Memorial Hospital on several community outreach and education initiatives to educate the public on cardiovascular care and Hands-Only CPR.
- Began data collection period of the RACECARS Trial (RAnimized Cluster Evaluation of Cardiac ARrest Systems) with Duke Clinical Research Institute. (5-year clinical trial.)

FY 2023-24 OBJECTIVES

- Establish EMS Station in the northern end of Person County to improve response times in that part of the County.
- Collaboratively work with stakeholders to increase education and capability for mass casualty events, active threat events and vehicle extrications.
- Develop a comprehensive division logistics plan that incorporates all aspects of the organizations logistics elements into a single cohesive structure to achieve efficiencies in procurement and sustainability.
- Increase recruitment activities and strategies to more aggressively hire new applicants to meet staffing challenges.
- Continue to rebuild education branch with a focus on not just clinical education but also on professional development, ethics, leadership and personnel management training.

FY 2023-24 BUDGET HIGHLIGHTS

- Three additional LUCAS Chest Compression Devices to finish outfitting the fleet to one compression device per ambulance. These devices are used on cardiac arrest patients to do CPR and are vital for consistent quality CPR especially with low staffing and long transport times.
- Increases in EMS Supply and Vehicle Maintenance line items to reflect increases in equipment and supply costs and significant increases in vehicle maintenance costs.
- Increases in personnel expenses due to FY23 mid-year pay adjustments for EMS employees.

ORG NO.: 1004370

DEPT NAME: EMS

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	1,438,367	1,879,252	2,091,640	2,091,882	2,091,882	212,630	11.31%
412200	SAL & WAGES/OT	600,005	520,000	520,000	520,000	520,000	-	0.00%
412600	SAL & WAGES/PT	63,320	177,667	177,667	177,667	177,667	-	0.00%
418000	401K CONTR-NON LEO	102,594	119,963	130,582	130,594	130,594	10,631	8.86%
418100	SS CONTRIB	157,946	197,134	213,382	213,400	213,400	16,266	8.25%
418200	RET CONTRIB	234,064	291,509	336,902	336,933	336,933	45,424	15.58%
418300	GRP HOSP INS	340,695	563,060	596,886	591,322	591,322	28,262	5.02%
418600	WORKERS COMP	97,986	122,763	135,882	135,894	135,894	13,131	10.70%
419200	PROF SERV-MEDICAL DIRECTOR	19,324	20,500	20,500	20,500	20,500	-	0.00%
420000	SUPP & OPER EXP	10,743	9,000	25,000	25,000	25,000	16,000	177.78%
421200	UNIFORMS	18,049	30,000	30,000	30,000	30,000	-	0.00%
423100	MED SUPPLIES	150,002	143,000	238,000	238,000	238,000	95,000	66.43%
425000	AUTO FUEL	76,465	67,200	88,000	88,000	88,000	20,800	30.95%
428740	RACE-CARS GRANT	18,871	12,600	12,600	12,600	12,600	-	0.00%
430000	CONTRACT SERVICES	93,411	81,000	81,400	94,660	94,660	13,660	16.86%
430104	QTLY IGT PAYMENTS	5,678	85,820	85,420	85,420	85,420	(400)	-0.47%
431100	TRAV/MTGS/CONFS	4,849	6,000	8,000	8,000	8,000	2,000	33.33%
431300	EMPLOYEE TRAINING	9,665	14,084	17,000	17,000	17,000	2,916	20.70%
431500	DUES & SUBSCR	1,417	1,745	1,800	1,800	1,800	55	3.15%
432000	TELEPHONE	7,987	7,428	8,500	8,500	8,500	1,072	14.43%
432500	POSTAGE	217	250	250	250	250	-	0.00%
434000	PRINTING/COPYING	2,439	2,500	2,500	2,500	2,500	-	0.00%
435200	MAINT/REP EQUIP	12,964	9,000	9,000	9,000	9,000	-	0.00%
435300	MAINT/REP VEH	101,600	79,000	120,000	120,000	120,000	41,000	51.90%
443000	EQUIPMENT RENT	76,961	78,500	82,000	82,000	82,000	3,500	4.46%
444000	SVC/MAINT CONTR	16,954	14,127	27,000	27,000	27,000	12,873	91.12%
445000	INSURANCE	17,092	-	-	-	-	-	0.00%
446000	CAP OUT \$750 to \$4999	33,286	-	-	-	-	-	0.00%
451000	CAPITAL LEASE-GASB 87	144,821	-	-	-	-	-	0.00%
454000	CAP OUT VEHICLES	113,509	-	1,299,000	585,945	433,000	433,000	100.00%
455000	CAP OUT \$5K+	-	25,000	112,400	39,400	39,400	14,400	57.60%
TOTALS		3,971,281	4,558,102	6,471,311	5,693,267	5,540,322	982,220	21.55%

FIRE ADMINISTRATION

MISSION

To protect life and property from all risks and threats which would be accomplished through fire inspections, fire and life safety education, responding to emergencies, and conducting fire investigations; as well as being the liaison with the volunteer fire departments and other agencies to provide the best services possible to the citizens of Person County.

FY 2022-23 ACCOMPLISHMENTS

- The fire tax was increased to \$0.05 to allow paid staffing within the departments.
- New fire turnout gear, SCBA, and investigation tools were purchased for Fire Marshal use.
- The Deputy Fire Marshal obtained NC Level 3 Fire Inspector Certification.
- Fire Marshal Obtained NC Fire Investigation Technician Certification.
- Assisted with various types of public education messages to the community during the year.
- Master Inspection list was created for Person County and 128 fire inspections were completed.
- Fire Prevention/Protection Ordinance presented to County Commissioners and was approved at the February 6, 2023 meeting. Document pending final approval per the NC Code Council to possibly become effective July 1, 2023.

FY 2023-24 OBJECTIVES

- Continue to work with the remaining three volunteer fire departments on lowering their ISO rating, scheduled for August 14, 2023.
- Continue to work with departments on the paid staffing program as it begins its second year.
- Provide more community outreach for fire prevention and education materials.
- Pending approval of the Fire Prevention/Protection Ordinance, will continue to educate the public, ensure compliance, and enforcement of the items within the ordinance.

FY 2023-24 BUDGET HIGHLIGHTS

- Fire alarm and detection system upgrades due to aging systems in some locations.
- Continue to conduct fire inspections based off the inspection frequency and master list.

ORG NO.: 1004375

DEPT NAME: FIRE ADMINISTRATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	89,148	105,720	110,313	110,313	110,313	4,593	4.34%
418000	401K CONTR-NON LEO	4,457	5,286	5,516	5,516	5,516	230	4.35%
418100	SS CONTRIB	6,752	8,088	8,439	8,439	8,439	351	4.34%
418200	RET CONTRIB	10,172	12,845	14,230	14,230	14,230	1,385	10.78%
418300	GRP HOSP INS	7,573	26,068	27,634	27,376	27,376	1,308	5.02%
418600	WORKERS COMP	3,189	3,818	4,073	4,073	4,073	255	6.68%
420000	SUPPLIES	3,808	1,729	3,940	3,110	3,110	1,381	79.87%
421200	UNIFORMS	813	1,170	1,150	1,150	1,150	(20)	-1.71%
423000	EDU MED SUPPLIES	661	-	-	-	-	-	0.00%
425000	AUTO FUEL	3,117	4,000	4,000	4,000	4,000	-	0.00%
428900	TURN OUT GEAR	-	8,400	-	-	-	(8,400)	-100.00%
428920	FALSE ALARM	175	500	500	500	500	-	0.00%
431100	TRAV-MTG/CONF	548	1,640	1,200	600	600	(1,040)	-63.41%
431500	DUES & SUBSCRIPTIONS	295	609	1,115	1,115	1,115	506	83.09%
432000	TELEPHONE	7,520	7,344	7,350	7,350	7,350	6	0.08%
432500	POSTAGE	-	-	63	63	63	63	100.00%
434000	PRINTING/COPYING	25	200	200	200	200	-	0.00%
435200	MAINT/REP EQUIP	35,300	43,193	43,000	43,000	43,000	(193)	-0.45%
435300	MAINT/REP VEH	141	800	2,000	800	800	-	0.00%
445000	INSURANCE	1,398	-	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	-	2,100	-	-	-	(2,100)	-100.00%
TOTALS		175,089	233,510	234,723	231,835	231,835	(1,675)	-0.72%

FIRE AND RESCUE – CITY OF ROXBORO

FY 2023-24 BUDGET HIGHLIGHTS

- The County General Fund contribution for fire services with the City of Roxboro will remain at the same level for FY24.

ORG NO.: 1004376

DEPT NAME: FIRE & RESCUE - CITY OF ROXBORO

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
460000	CITY OF ROX/FIRE	396,853	404,791	404,791	404,791	404,791	-	0.00%
TOTALS		396,853	404,791	404,791	404,791	404,791	-	0.00%



ANIMAL SERVICES

MISSION

To continue to earn the respect and confidence of our community, consistently demonstrate clear knowledge, educated decisions, professionalism and compassion for the people and animals of Person County.

FY 2022-23 ACCOMPLISHMENTS

- Completed cat adoption room remodel.
- Increased number of adoptions; Expanded partnership with PetSense, more health record options through adoption.
- Increased number of rabies vaccinations.

FY 2023-24 OBJECTIVES

- Continue to increase the number of adoptions and rescued animals throughout the County.
- Increase or maintain rabies vaccinations/clinics.

FY 2023-24 BUDGET HIGHLIGHTS

- Decreases in personnel, vehicle maintenance and fuel due to reassignment of two Animal Control Officer positions from Animal Services Department to the Sheriff's Office.
- Personnel related expenses account for the conversion of a part-time Kennel Attendant position to full-time and the addition of a new Program Coordinator.
- Discontinuation of Vet Voucher program in January 2023.

ORG NO.: 1004380

DEPT NAME: ANIMAL SERVICES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	206,527	223,406	207,309	174,172	210,172	(13,234)	-5.92%
412200	OVERTIME	2,376	5,200	6,500	-	-	(5,200)	-100.00%
412400	ON-CALL PAY	8,206	13,000	12,500	-	-	(13,000)	-100.00%
412600	SAL & WAGES/PT	1,539	11,502	11,510	-	-	(11,502)	-100.00%
418000	401K CONTR-NON LEO	10,856	12,080	11,315	8,709	10,509	(1,571)	-13.00%
418100	SS CONTRIB	16,055	19,363	18,193	13,324	16,078	(3,285)	-16.97%
418200	RET CONTRIB	24,772	29,355	29,194	22,468	27,112	(2,243)	-7.64%
418300	GRP HOSP INS	45,044	65,169	69,084	54,752	68,440	3,271	5.02%
418600	WORKERS COMP	2,538	3,040	2,906	2,011	2,506	(534)	-17.57%
419000	PROF SVC-OTHER	6,563	7,400	9,550	9,550	9,550	2,150	29.05%
420000	SUPPLIES & OPER	19,320	17,000	42,100	34,600	34,600	17,600	103.53%
421200	UNIFORMS	1,827	2,058	1,630	1,630	1,630	(428)	-20.80%
425000	AUTO FUEL	9,443	9,180	1,080	1,080	1,080	(8,100)	-88.24%
429100	VET VOUCHERS	8,389	22,500	-	-	-	(22,500)	-100.00%
431100	TRAV/MTGS/CONFS	3,297	6,240	6,587	5,087	5,087	(1,153)	-18.48%
431500	DUES AND SUBSCR	1,090	1,310	1,910	1,910	1,910	600	45.80%
432000	TELEPHONE	5,169	5,028	3,372	3,372	3,372	(1,656)	-32.94%
432500	POSTAGE	116	175	200	200	200	25	14.29%
434000	PRINTING/COPYING	1,051	2,975	3,350	3,350	3,350	375	12.61%
435200	MAINT/REP EQUIP	1,379	1,500	1,200	1,200	1,200	(300)	-20.00%
435300	MAINT/REP VEH	4,948	4,120	1,080	1,080	1,080	(3,040)	-73.79%
437000	ADVERTISING	683	2,384	2,400	2,400	2,400	16	0.67%
445000	INSURANCE	3,357	-	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	12,989	3,075	-	-	-	(3,075)	-100.00%
449900	MISC EXP	300	400	400	400	400	-	0.00%
45500	CAP OUT \$5000+	38,985	-	-	-	-	-	0.00%
TOTALS		436,818	467,460	443,370	341,295	400,676	(66,784)	-14.29%

PERSON AREA TRANSPORTATION SYSTEM (PATS)

MISSION:

To provide safe, friendly and reliable transportation to the citizens and visitors of Person County; utilizing the most efficient manner possible to increase mobility and support a livable community.

FY 2022-23 ACCOMPLISHMENTS

- Successful completion of Compliance Review (audit) from NCDOT.
- Hired and trained six part-time drivers, two of which are previous drivers with PATS.
- Filled full-time driver vacancy with current part-time driver.
- Hired new Transportation Coordinator, Senior Administrative Support Specialist and Administrative Support Specialist.
- Provided updated training for PATS staff.
- Secured advertising income (ads on side of busses).
- Provided essential transportation services for residents of Person County while maintaining a reliable and safe service. Number of rides increased approximately 20% over previous year.

FY 2023-24 OBJECTIVES

- Purchase three replacement vehicles using grant funding.
- Secure additional funding to support PATS services.
- Keep personnel turnover rate low / continue upward trend in department morale.
- Evaluate staffing levels and route efficiencies.
- Explore low emission vehicles as option and find funds available for project.

FY 2023-24 BUDGET HIGHLIGHTS

- Purchase three replacement buses. State will reimburse at 90%.
- Vehicle maintenance increase due to aging fleet and increased cost for parts and tires.

ORG NO.: 1004520

DEPT NAME: PATS OPERATIONS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	199,793	223,097	286,765	286,763	286,763	63,666	28.54%
412200	SAL & WAGES/OT	2,334	2,080	4,200	4,200	4,200	2,120	101.92%
412600	SAL & WAGES/PT	163,304	182,000	182,000	140,690	140,690	(41,310)	-22.70%
418000	401K CONTR-NON LEO	10,099	11,259	14,548	14,548	14,548	3,289	29.21%
418100	SS CONTRIB	27,161	31,149	36,182	33,022	33,022	1,873	6.01%
418200	RET CONTRIB	23,156	27,359	37,535	37,535	37,535	10,176	37.19%
418300	GRP HOSP INS	71,725	91,237	124,351	123,192	123,192	31,955	35.02%
418600	WORKERS COMP	28,088	31,668	37,613	34,328	34,328	2,660	8.40%
420000	SUPP & OPER EXP	1,272	5,000	5,000	5,000	5,000	-	0.00%
425000	AUTO FUEL	110,638	120,000	120,000	80,000	80,000	(40,000)	-33.33%
429300	RGP/S/EDTAP/EMP	-	123,658	-	-	-	(123,658)	-100.00%
430000	CONTRACTED SVCS	11,682	17,786	-	-	-	(17,786)	-100.00%
431100	TRAVEL-MTGS/CONF	-	500	500	500	500	-	0.00%
431500	DUES AND SUBSCR	-	-	15,000	15,000	15,000	15,000	100.00%
435300	MAINT/REP VEH	74,402	80,000	110,000	102,000	102,000	22,000	27.50%
445000	INSURANCE	30,507	-	-	-	-	-	0.00%
TOTALS		754,160	946,793	973,694	876,778	876,778	(70,015)	-7.39%

ORG NO.: 1004521

DEPT NAME: PATS-ADMINISTRATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	141,477	187,733	177,585	177,585	177,585	(10,148)	-5.41%
418000	401K CONTR-NON LEO	7,074	9,387	8,879	8,879	8,879	(508)	-5.41%
418100	SS CONTRIB	10,543	14,362	13,585	13,585	13,585	(777)	-5.41%
418200	RET CONTRIB	16,143	22,810	22,908	22,908	22,908	98	0.43%
418300	GRP HOSP INS	32,095	52,135	55,267	54,752	54,752	2,617	5.02%
418600	WORKERS COMP	3,622	5,058	5,278	5,278	5,278	220	4.35%
419000	PROF SERVICES	3,001	2,944	3,000	3,000	3,000	56	1.90%
420000	SUPP & OPER EXP	4,162	5,000	4,500	4,500	4,500	(500)	-10.00%
429090	SPEC SUPP/PATS PROMO	500	-	-	-	-	-	0.00%
429091	SPEC SUPP/PATS MKTG	1,915	3,659	3,967	3,967	3,967	308	8.42%
431100	TRAV/MTGS/CONFS	651	2,600	2,000	2,000	2,000	(600)	-23.08%
431500	DUES & SUBSCR	500	500	750	750	750	250	50.00%
432000	TELEPHONE	10,594	7,800	7,800	7,800	7,800	-	0.00%
432500	POSTAGE	-	25	25	25	25	-	0.00%
434000	PRINTING/COPYING	831	1,000	1,000	1,000	1,000	-	0.00%
437000	ADVERTISING	556	1,000	1,000	1,000	1,000	-	0.00%
454000	CAP OUT-VEH	-	113,490	292,500	292,500	292,500	179,010	157.73%
TOTALS		233,663	429,503	600,044	599,529	599,529	170,026	39.59%

AIRPORT

MISSION

Person County owns Raleigh Regional Airport at Person County, which is leased to Red Mountain Aviation for providing fixed-base operator services. The leased space includes the terminal, fuel storage and dispensing facility, paved aircraft apron area, maintenance hangar, aircraft tie-downs, 30 T-hangars, and the former corporate GTE hangar. The initial ten-year operating lease with Red Mountain Aviation began on March 1, 2009, and was renewed on April 1, 2019 for another ten years.

FY 2022-23 ACCOMPLISHMENTS

- New Corporate Hangar completed in March 2023.
- Runway Extension project (Environmental Assessment) is well underway.
- New Airport website has launched.
- Entered into lease agreement for new Corporate Hangar.

FY 2023-24 OBJECTIVES

- Runway/Taxiway Rehabilitation project planned.

FY 2023-24 BUDGET HIGHLIGHTS

- Only slight increase in operating budget due to increase in fuel and oil for equipment.

ORG NO.: 1004530

DEPT NAME: AIRPORT

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
420000	SUPP & OPER EXP	1,665	1,500	2,250	2,250	2,250	750	50.00%
425000	AUTO FUEL	4,821	4,500	9,500	9,500	9,500	5,000	111.11%
430000	CONTR SVCS	-	10,000	8,000	8,000	8,000	(2,000)	-20.00%
432000	TELEPHONE	393	300	300	300	300	-	0.00%
435100	MAINT/REP B&G	23,003	26,500	25,750	25,750	25,750	(750)	-2.83%
435200	MAINT/REP EQUIP	3,393	5,000	5,000	5,000	5,000	-	0.00%
444000	SVC/MAINT CONTR	940	1,000	1,000	1,000	1,000	-	0.00%
458000	BUILDINGS	21,895	-	-	-	-	-	0.00%
TOTALS		56,110	48,800	51,800	51,800	51,800	3,000	6.15%

LANDFILL MAINTENANCE

FY 2022-23 ACCOMPLISHMENTS

- Continued compliance with DENR regulations for closed landfill.
- Continued monthly methane gas monitoring and semi-annual well water monitoring.
- Increased water monitoring program per DENR request due to groundwater exceedances.

FY 2023-24 OBJECTIVES

- DENR is requiring an upfit to our methane gas collection system (LFG system).
- Manage closed landfill to comply with DENR regulations.

FY 2023-24 BUDGET HIGHLIGHTS

- Budget increase due to the proposed corrective actions to enhance our methane gas collection system.

ORG NO.: 1004710

DEPT NAME: LANDFILL MAINTENANCE

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
429500	SPEC SUPP/SVC- CLOSURE	18,139	47,900	51,900	51,900	51,900	4,000	8.35%
TOTALS		18,139	47,900	51,900	51,900	51,900	4,000	8.35%

PLANNING & ZONING

MISSION:

To serve the Board of Commissioners, the County Manager, and citizens on land use, planning, zoning, subdivision regulations, transportation, utilities, stormwater management, code enforcement, and other programs related to growth and development within the County. The Department seeks to provide a simple, predictable, and efficient review process that promotes economic development and quality customer service.

FY 2022-23 ACCOMPLISHMENTS

- The majority of the Unified Development Ordinance (UDO) was drafted and reviewed by the community's representative Steering Committee.
- The multiple application process was reviewed and streamlined to create a simple approach for applicants to use and Planning staff to review. Online user-friendly permit applications were created in EnerGov for easier applicant accessibility.
- Watershed regulations were reviewed and their applications simplified to match existing requirements in the Planning Ordinance. The annual reporting process is more efficient and tracking is being performed in-house by Planning staff.
- Began utilizing a code enforcement process focusing on the most frequent code violations. Planning staff is working with property owners to maintain their property and to limit reoccurrence.

FY 2023-24 OBJECTIVES

- Complete the final draft and adoption of the UDO, upon community consensus.
- Have the UDO become the guiding document that helps applicants use their property in an economically-beneficial way.
- Focus on an effective and fair code enforcement process that works with property owners to abate any violations and to maintain their site.
- Create an electronic database of land use records for accessibility and records retrieval.
- Utilize GIS to the maximum potential for customer service and database management.
- Work with the Recreation, Arts, and Parks Department on more IAIA projects that gains maximum stormwater credits.

FY 2023-24 BUDGET HIGHLIGHTS

- A reduction in the number of professional organizations to the most applicable ones, allows Planning staff to focus on a career program that will lead to professional certification.
- Stormwater administration performed by Planning staff within FY24 will result in applications being reviewed and approved quicker, while reducing applicant consulting fees.
- Decrease in contract services due to the completion of the UDO in FY23.

ORG NO.: 1004910

DEPT NAME: PLANNING & ZONING

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	162,516	174,151	182,408	182,408	182,408	8,257	4.74%
418000	401K CONTR-NON LEO	8,126	8,708	9,120	9,120	9,120	412	4.73%
418100	SS CONTRIB	12,278	13,323	13,954	13,954	13,954	631	4.74%
418200	RET CONTRIB	18,543	21,159	23,531	23,531	23,531	2,372	11.21%
418300	GRP HOSP INS	22,677	39,101	41,450	41,064	41,064	1,963	5.02%
418600	WORKERS COMP	2,533	2,752	3,034	3,034	3,034	282	10.25%
420000	SUPP & OPER EXP	3,398	2,000	1,500	1,500	1,500	(500)	-25.00%
425000	AUTO FUEL	82	-	200	100	100	100	100.00%
430000	CONTR SERVICES	52,327	147,385	48,000	48,000	48,000	(99,385)	-67.43%
430010	CONTR SVCS-CITY OF ROX- ENERGOV	-	-	6,000	5,458	5,458	5,458	100.00%
431100	TRAV/MTGS/CONFS	1,155	2,950	1,972	1,972	1,972	(978)	-33.15%
431500	DUES & SUBSCR	1,053	1,127	1,805	1,805	1,805	678	60.16%
432000	TELEPHONE	885	1,438	1,700	1,700	1,700	262	18.22%
432500	POSTAGE	438	600	600	600	600	-	0.00%
434000	PRINTING/COPYING	231	1,000	1,000	1,000	1,000	-	0.00%
437000	ADVERTISING	2,392	2,200	2,200	2,200	2,200	-	0.00%
TOTALS		288,632	417,894	338,474	337,446	337,446	(80,448)	-19.25%

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

MISSION:

To provide accurate and current geographic data to County departments, other government agencies, and the public. Having access to such valuable data enables government and citizens to make timely and informed decisions. In addition, the availability of this information supports increased efficiency in government's basic functions.

FY 2022-23 ACCOMPLISHMENTS

- In order to maintain the required 99% data standard set forth by the 911 Board, 243 addresses were assigned and 231 existing dispatching issues were corrected. Almost 3.1 miles of new road were added and 95.9 miles of road were fixed.
- Integrated Environmental Health digital document repository with tax parcel viewer to allow single click access to well and septic permits.
- Increased the user base of ArcGIS Online (an online GIS system) from less than five users to 30+ users within the County and City. Training courses for these staff have begun and will continue into the upcoming fiscal year.
- The Department was awarded the G. Herb Stout Award for innovative use of GIS by small local governments at the 2023 NC GIS conference. Staff submitted a GIS-based solution assisting the General Services department with missing road sign work orders. The project was chosen out of 11 submissions due to the collaboration between City and County governments and a tangible return on investment reflected in decreased materials cost, decreased vehicle mileage, and decreased staff time as a result of the solution.

FY 2023-24 OBJECTIVES

- Continue to train County staff on the use of internal GIS applications.
- Integrate portions of the County's Unified Development Ordinance into online web applications to enhance the development permitting process.
- Continue to map new registered plats within 2 weeks of filing.
- Streamline repetitive tasks by developing scripts in-house.
- Incorporate new technology into existing web applications

FY 2023-24 BUDGET HIGHLIGHTS

- In FY 23, an investment in GIS software was made to increase utilization of geographic technologies across County government. The software company, ESRI, allowed a phased payment approach which provided three years to come to a full annual subscription price of \$38,000. FY24 is the second year and the annual software subscription has increased \$5,000 due to that payment plan.
- The fee for parcel mapping has increased from \$7,200 to \$9,000 annually largely due to an increase in the number of deeds and plats that are being filed. Timely parcel mapping remains a primary focus for the GIS Department and most plats are mapped within two weeks of being filed at the Register of Deeds office. Similarly-sized counties are typically on monthly or quarterly deadlines.
Addition of one full-time GIS technician, partially funded by the City of Roxboro.

ORG NO.: 1004915

DEPT NAME: GIS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	114,423	120,900	166,096	166,096	166,096	45,196	37.38%
418000	401K CONTR-NON LEO	5,721	6,045	8,305	8,305	8,305	2,260	37.39%
418100	SS CONTRIB	8,567	9,249	12,706	12,706	12,706	3,457	37.38%
418200	RET CONTRIB	13,055	14,689	21,426	21,426	21,426	6,737	45.86%
418300	GRP HOSP INS	22,656	26,068	41,450	41,064	41,064	14,996	57.53%
418600	WORKERS COMP	346	370	520	520	520	150	40.54%
420000	SUPP & OPER EXP	1,936	1,535	2,005	2,005	2,005	470	30.62%
425000	AUTO FUEL	-	60	180	180	180	120	200.00%
430000	CONTR SVCS	19,179	37,128	44,680	44,680	44,680	7,552	20.34%
431100	TRAV/MTGS/CONFS	75	2,100	1,150	1,150	1,150	(950)	-45.24%
431500	DUES & SUBSCR	-	165	290	290	290	125	75.76%
432000	TELEPHONE	931	996	1,812	1,812	1,812	816	81.93%
432500	POSTAGE	153	250	200	200	200	(50)	-20.00%
434000	PRINTING/COPYING	118	150	125	125	125	(25)	-16.67%
435200	MAINT/REP EQUIP	-	1,000	1,000	1,000	1,000	-	0.00%
437000	ADVERTISING	518	500	500	500	500	-	0.00%
TOTALS		187,677	221,205	302,445	302,059	302,059	80,854	36.55%

ECONOMIC DEVELOPMENT

MISSION:

To create a new rural model where family and tradition are valued, willingness to work hard can lead to success, and community leaders embrace change and provide the best possible opportunities for all residents.

FY 2022-23 ACCOMPLISHMENTS

- Successfully applied and received a Golden Leaf Grant for the cost clearing and grading of the North Park site.
- The Person County Mega Park Survey recorded at the Person County Register of Deeds – another step to Site Readiness.
- Applied for consideration for the NC Site Readiness program. Although we were not chosen for a visit, Person County will receive feedback from the consultants.
- Launched Salesforce as Economic Developments Department's CRM.
- Secured the "donut hole" in the Person County Mega Park.
- Collaborated with Kerr Tar COG to bring a Job Fair to Person County in the Fall of 2022.
- Partnered with Kerr Tar COG on the 2023 Regional Summit, "Innovate 2023".
- Went through a leadership transition, which left the department short staffed, while still continuing to move projects forward.
- Completed work on creating and developing the Raleigh Regional Website.
- Administered the RFP Process for clearing and grading of the North Park Site.
- Created a new strategic plan.
- Installed a new Economic Development Commission Board.

FY 2023-24 OBJECTIVES

- Continue product development on the Person County Mega Park and North Park Site and continue to look for additional sites for industry recruitment.
- Work with the new County Manager, and the new EDC Board on the Strategic Plan.
- Create and implement a records retention policy for greater efficiency.
- Update the Economic Development Commission Website.
- Workforce has come to the forefront as an issue in Economic Development; create a plan to meet that need.
- Prioritize hiring, retention and professional development within the department to provide greater support for the workforce and business community.

FY 2023-24 BUDGET HIGHLIGHTS

- Increase in Contract and Professional services to allow updates to the Economic Development website, consulting cost, increased project activity and marketing materials.

ORG NO.: 1004920
DEPT NAME: ECONOMIC DEVELOPMENT

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	157,999	188,226	223,532	178,670	178,670	(9,556)	-5.08%
418000	401K CONTR-NON LEO	7,900	9,411	11,177	8,933	8,933	(478)	-5.08%
418100	SS CONTRIB	12,082	14,399	17,100	13,668	13,668	(731)	-5.08%
418200	RET CONTRIB	18,028	22,869	28,836	23,048	23,048	179	0.78%
418300	GRP HOSP INS	30,207	39,101	55,267	41,064	41,064	1,963	5.02%
418600	WORKERS COMP	2,457	3,035	3,082	2,942	2,942	(93)	-3.06%
419000	PROF SVCS	2,995	8,000	7,200	7,200	7,200	(800)	-10.00%
420000	SUPP & OPER EXP	2,636	2,500	2,300	1,500	1,500	(1,000)	-40.00%
430000	CONTRACTED SERVICES	21,499	48,000	100,000	70,000	70,000	22,000	45.83%
431100	TRAVEL-MTGS/CONF	11,268	15,300	15,200	10,000	10,000	(5,300)	-34.64%
431300	EMPLOYEE TRAINING	395	4,200	1,400	1,400	1,400	(2,800)	-66.67%
431500	DUES & SUBSCR	21,534	23,144	36,683	36,683	36,683	13,539	58.50%
432000	TELEPHONE	1,377	1,474	1,500	1,500	1,500	26	1.76%
432500	POSTAGE	157	450	450	450	450	-	0.00%
434000	PRINTING/COPYING	861	1,000	1,000	1,000	1,000	-	0.00%
437000	ADVERTISING	28,768	24,500	25,000	20,000	20,000	(4,500)	-18.37%
TOTALS		320,163	405,609	529,727	418,058	418,058	12,449	3.07%

COOPERATIVE EXTENSION

MISSION

North Carolina Cooperative Extension partners with communities to deliver education and technology that enrich the lives, land, and economy of North Carolinians.

FY 2022-23 ACCOMPLISHMENTS

- Worked with County Manager's Office and other departments to identify internal and external partners for a new Digital Equity Task Force.
- Continued to offer a variety of programs, resuming many in-person offerings, including the Feather Classic for 4-H, which allows children to discover more about chicken's life-cycle through experiential learning.
- Partnered with staff at NC State University and other cooperative extension offices to host unique programs for various audiences, such as the Women Tractor and Truck/Trailer Workshop.
- Continued to work with many other County departments, including Soil and Water, Library, Planning, EDC, GIS, Fire Marshal, Health Department, IT, PATS, Finance, and Human Resources to support various collaborations and County-wide initiatives.

FY 2023-24 OBJECTIVES

- Support digital equity with the recruitment, hiring and onboarding of Digital Equity Agent and continuing to steer and support the work of the County-wide Digital Equity Task Force.
- Provide Healthy Weight and Chronic Disease Prevention programs to help empower youth and families to lead healthier lives and become community leaders.
- Provide Youth Development programs to train teachers in 4-H STEM hands-on curriculum, which will increase youth knowledge and understanding of STEM.
- Provide youth with improved knowledge of local food, agricultural systems and understanding of life skills.
- Continue to assist agricultural producers with their enterprises in maintaining their profitability, which supports local economy.
- Disseminate current information to producers on the latest research related to quality and safety.

FY 2023-24 BUDGET HIGHLIGHTS

- Primary catalyst for overall increase in budgeted expenditures is the 2.3% increase in contracted services budget. This may require an adjustment at mid-year once the State approves the budget for FY24. At this time, the N.C. Governor's budget proposal has a 5.0% increase in wages for State employees, and the House of Representatives is proposing 4.25%.
- Slight increase in costs for part-time intern from PCC
- Decrease in Special Supplies/Services for Classes for \$2K due to reduction in number of classes offered for FY24 as a result of lower participation.
- Reduction in insurance line by \$250 for the cost of insurance for programs outside of county property.

ORG NO.: 1004950
DEPT NAME: COOPERATIVE EXTENSION

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412600	SALARIES & WAGES-PT	120.00	2,912	3,000	3,000	3,000	88	3.02%
418100	SS CONTRIB	9	223	230	230	230	7	3.14%
418600	WORKERS COMP	29	14	14	14	14	-	0.00%
420000	SUPP & OPER EXP	7,597	3,000	3,000	3,000	3,000	-	0.00%
420100	PURCHASE FOR RESALE	182	250	250	250	250	-	0.00%
425000	AUTO FUEL	380	700	700	700	700	-	0.00%
425700	SPEC SUPP/SERV- CLASSES	6,580	6,000	4,000	4,000	4,000	(2,000)	-33.33%
425800	SPEC SUPP/NC FARM SCHOOL	315	-	-	-	-	-	0.00%
430000	CONTRACTED SERVICES	207,088	220,000	225,000	225,000	225,000	5,000	2.27%
431100	TRAVEL-MTGS/CONF	1,343	3,000	3,000	3,000	3,000	-	0.00%
431500	DUES & SUBSCR	1,394	1,600	1,600	1,600	1,600	-	0.00%
432000	TELEPHONE	1,354	1,500	1,500	1,500	1,500	-	0.00%
432500	POSTAGE	843	1,000	1,000	1,000	1,000	-	0.00%
434000	PRINTING/COPYING	2,604	5,000	5,000	5,000	5,000	-	0.00%
435200	MAINT & REP/EQUIP	3,953	4,000	4,000	4,000	4,000	-	0.00%
445000	INSURANCE	-	1,000	1,000	750	750	(250)	-25.00%
446000	CAP OUT \$750-\$4999	1,400	-	-	-	-	-	0.00%
TOTALS		235,190	250,199	253,294	253,044	253,044	2,845	1.14%

SOIL AND WATER CONSERVATION

MISSION

To promote the conservation of soil, water, and related natural resources in Person County through education, information, technical assistance, and best management practices for the benefit of the environment, economy, and county citizens.

FY 2022-23 ACCOMPLISHMENTS

- Encumbered 100% of cost share funds from the NC Division of Soil & Water Conservation for installation of agricultural related best management practices (BMPs) related to water quality & water quantity.
- Offered new Streamflow Rehabilitation Assistance Program (StRAP) to provide funds for projects that reduce flooding and restore streams.
- Assisted Piedmont Conservation Council (PCC) in grant application for County Farm to Park Project resulting in PCC obtaining \$100,000 NCDOJ Environmental Enhancement Grant.
- Developed new Farmland Preservation Ordinance and worked with citizens to establish new Agricultural Advisory Board.
- Re-established Tri-County Livestock and Pasture Management Field Day in partnership with Durham and Orange counties.

FY 2023-24 OBJECTIVES

- Promote and increase awareness of programs that provide technical and financial assistance to agricultural and non-agricultural landowners and citizens.
- Increase student participation in District education programs.
- Implement and market new Farmland Preservation programs as outlined in new Farmland Preservation ordinance.
- Continue working with stormwater committee and other departments on implementation of approved projects and educational programs.

FY 2023-24 BUDGET HIGHLIGHTS

- Increase to Travel to include costs to attend regional conference and higher travel expenses.
- Slight increase for membership dues.
- Increase for Environmental Issues Advisory Committee education and outreach program due to increase in costs of supplies.

ORG NO.: 1004960
DEPT NAME: SOIL & WATER CONSERVATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	84,419	90,798	91,890	91,890	91,890	1,092	1.20%
418000	401K CONTR-NON LEO	4,221	4,540	4,595	4,595	4,595	55	1.21%
418100	SS CONTRIB	6,359	6,946	7,030	7,030	7,030	84	1.21%
418200	RET CONTRIB	9,632	11,032	11,854	11,854	11,854	822	7.45%
418300	GRP HOSP INS	11,732	26,068	27,634	27,376	27,376	1,308	5.02%
418600	WORKERS COMP	901	987	1,006	1,006	1,006	19	1.93%
420000	SUPPLIES & OPERATING	548	650	650	650	650	-	0.00%
425000	AUTO FUEL	646	1,200	1,200	800	800	(400)	-33.33%
425900	AGRI ADVISORY BOARD	-	1,000	1,000	1,000	1,000	-	0.00%
425920	ENVIRO ISSUES ADV COMM	-	300	400	400	400	100	33.33%
430000	CONTR SVCS-BEAV MGT	-	3,000	6,000	6,000	6,000	3,000	100.00%
431100	TRAVEL-MTGS/CONF	2,297	4,030	4,867	4,867	4,867	837	20.77%
431500	DUES & SUBSCR	4,789	4,911	5,072	5,072	5,072	161	3.28%
432000	TELEPHONE	424	432	630	630	630	198	45.83%
432500	POSTAGE	126	200	200	175	175	(25)	-12.50%
434000	PRINTING/COPYING	146	300	300	200	200	(100)	-33.33%
435300	MAINT/REP VEHICLE	1,929	1,000	1,400	1,800	1,800	800	80.00%
445000	INSURANCE	466	-	-	-	-	-	0.00%
449910	SWC DISTRICT EXPENSE	1,720	3,600	3,600	3,600	3,600	-	0.00%
449920	SWC DISTRICT-EQUIP	-	1,200	1,400	1,400	1,400	200	16.67%
TOTALS		130,355	162,194	170,728	170,345	170,345	8,151	5.03%

FORESTRY

Forestry operations are governed by an agreement between Person County and the State of North Carolina to provide forestry response services.

FY 2023-24 BUDGET HIGHLIGHTS

- The FY24 budget for Forestry will increase 37.83% from the FY23 adopted amount due to increased personnel expenses and the purchase of a new vehicle.

ORG NO.: 1004961

DEPT NAME: FORESTRY

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
449500	PYT TO OTHR GOV-NC DIV OF FORESTRY	72,675	77,588	106,943	106,943	106,943	29,355	37.83%
TOTALS		72,675	77,588	106,943	106,943	106,943	29,355	37.83%

MENTAL HEALTH

FY 2023-24 BUDGET HIGHLIGHTS

- County mental health and bottle tax funds will be allocated to Vaya Health for administration and monitoring.

ORG NO.: 1005200

DEPT NAME: MENTAL HEALTH

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
451000	CAPITAL LEASE-GASB 87	906,067	-	-	-	-	-	0.00%
461000	ANN APPROP-VAYA HEALTH	135,283	135,283	135,283	344,273	344,273	208,990	154.48%
461100	ANN APPROP-BOTTLE TAX	14,737	16,000	16,000	16,000	16,000	-	0.00%
461200	OXFORD HOUSE	7,822	9,200	9,200	-	-	(9,200)	-100.00%
461400	HUMAN SERVICES BLDG LEASE	237,804	237,804	237,804	237,804	237,804	-	0.00%
462300	PC PARTNERSHIP FOR CHILDREN	20,000	23,105	23,105	-	-	(23,105)	-100.00%
462330	ROOTS & WINGS	40,496	42,000	42,000	-	-	(42,000)	-100.00%
462340	SHERIFF	89,142	31,200	31,200	-	-	(31,200)	-100.00%
462360	COMMUNITY MENTAL HEALTH PROJ	30,009	103,485	103,485	-	-	(103,485)	-100.00%
TOTALS		1,481,359	598,077	598,077	598,077	598,077	-	0.00%

SENIOR CENTER

FY 2023-24 BUDGET HIGHLIGHTS

- The County maintains the senior center building and surrounding grounds.
- County operational support of the Senior Center will increase by 13%.

ORG NO.: 1005700

DEPT NAME: SENIOR CENTER

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
435100	MAINT/REP- BLDG/GROUNDS	6,811	5,000	5,000	5,000	5,000	-	0.00%
461500	SENIOR CENTER-APPROP	88,471	88,471	100,000	100,000	100,000	11,529	13.03%
461600	SENIOR CENTER-ROAP	10,671	10,671	11,200	11,200	11,200	529	4.96%
461700	SENIOR CENTER-HCCBG	329,102	390,000	390,000	390,000	390,000	-	0.00%
461800	SENIOR CENTER-NCID	13,658	13,000	14,500	14,500	14,500	1,500	11.54%
TOTALS		448,713	507,142	520,700	520,700	520,700	13,558	2.67%

VETERANS SERVICES

MISSION

To assist qualified military veterans in obtaining the VA benefits they have earned through service to their country. The Person County Veterans Affairs Office works directly with the North Carolina Division of Veterans Affairs, through the district offices, in representing veterans with the Veterans Administration benefits claims and health care systems enrollment.

FY 2023-24 OBJECTIVES

- Provide support and assistance to veterans and their families regarding various inquiries and benefits.

FY 2023-24 BUDGET HIGHLIGHTS

- Small increase in travel due to increase in conference attendance.
- Small increase in operating expenses and supplies to support increased programming and community engagement efforts.

ORG NO.: 1005820

DEPT NAME: VETERANS SERVICES

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412600	SAL & WAGES/PT	-	-	18,000	18,000	18,000	18,000	100.00%
418100	SS CONTRIB	-	-	1,377	1,377	1,377	1,377	100.00%
418600	WORKERS COMP	-	-	56	56	56	56	100.00%
420000	SUPP & OPER EXP	1,266	-	2,000	2,000	2,000	2,000	100.00%
430000	CONTRACTED SVCS	14,735	18,495	-	-	-	(18,495)	-100.00%
431100	TRAVEL-MTGS/CONF	337	-	1,400	1,400	1,400	1,400	100.00%
431500	DUES & SUBSCR	-	-	775	775	775	775	100.00%
432500	POSTAGE	-	-	25	25	25	25	100.00%
434000	PRINTING/COPYING	-	-	60	60	60	60	100.00%
TOTALS		16,338	18,495	23,693	23,693	23,693	5,198	28.10%

PUBLIC SCHOOLS

FY 2023-24 BUDGET HIGHLIGHTS

- Current expense funding is increased by 10%.
- Person County Schools' capital outlay funding is budgeted in the Capital Investment Fund (CIF). The County will issue \$12,745,000 in debt in FY24 to fund school capital needs.
- Each year, a certain percentage of sales tax revenue must be used to fund public school debt and capital expenditures. In FY24, Person County anticipates collecting \$2,368,086 in sales tax designated for public schools, and will provide funding support for school debt and capital expenditures of \$3,145,764.

ORG NO.: 1005911

DEPT NAME: PUBLIC SCHOOLS

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
462400	CURRENT EXPENSE	10,442,896	10,860,612	12,554,051	11,946,673	11,946,673	1,086,061	10.00%
462500	TERRELL SCHOOL FUND	19,000	21,000	21,000	26,000	26,000	5,000	23.81%
462820	FINES & FORF EXPENSE	140,406	-	320,000	210,000	210,000	210,000	100.00%
TOTALS		10,602,302	10,881,612	12,895,051	12,182,673	12,182,673	1,301,061	11.96%

PIEDMONT COMMUNITY COLLEGE

FY 2023-24 BUDGET HIGHLIGHTS

- Current expense support for Piedmont Community College is increased 3.22% from the FY23 adopted amount.

ORG NO.: 1005921

DEPT NAME: PIEDMONT COMMUNITY COLLEGE

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
462400	ANN APPROP-CURR EXP	1,321,346	1,364,450	1,408,338	1,408,338	1,408,338	43,888	3.22%
462600	ANN APPROP-SM BUS INC	10,000	10,000	10,000	10,000	10,000	-	0.00%
TOTALS		1,331,346	1,374,450	1,418,338	1,418,338	1,418,338	43,888	3.19%

RECREATION, ARTS, AND PARKS

MISSION

To promote and provide opportunities to enjoy meaningful leisure experiences with the provision of quality leadership, the development and maintenance of safe recreational facilities, the conservation and preservation of natural and open spaces, and creative programming in the areas of Arts, Athletics, Community Programs and the Environment that are essential to the well-being of all of our citizens and high quality of life in Person County.

FY 2022-23 ACCOMPLISHMENTS

- 5,981 program system members and 3,412 individual program registration.
- Increased promotion of programs/facilities on social media 4,400 followers.
- Maintained a high level of community involvement and community outreach.
- Increased participation numbers in specialty camps.
- Increased participation numbers in most programs.
- Increased ADA accessibility to multiple park amenities at various locations.

FY 2023-24 OBJECTIVES

- Increase total County parkland by 281 acres by developing the County Farm to a park.
- Increase teen programming.
- Continue to address deferred maintenance to building, facilities, and amenities.
- Increase outreach involvement and programming through some contracted opportunities.

FY 2023-24 BUDGET HIGHLIGHTS

- Budget will help to increase public programming and outreach.
- Use funding to address the deferred maintenance issue throughout the park system.
- Department will work to increase teen programming.
- Use funding to enhance the opportunity for additional grants for programs and facilities.
- Budget will be used to provide quality facilities and programs for the health and wellness of our citizens.

ORG NO.: 1006120
DEPT NAME: RECREATION ARTS & PARKS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	352,019	378,255	445,585	405,307	405,307	27,052	7.15%
412200	SAL & WAGES/OT	346	-	-	-	-	-	0.00%
412600	SAL & WAGES/PT	98,143	99,892	120,820	106,820	106,820	6,928	6.94%
417900	401K CONTR RET LEO	54	-	-	-	-	-	0.00%
418000	401K CONTR-NON LEO	17,644	18,913	22,279	20,265	20,265	1,352	7.15%
418100	SS CONTRIB	34,351	36,578	43,330	39,178	39,178	2,600	7.11%
418200	RET CONTRIB	40,392	45,958	57,480	52,285	52,285	6,327	13.77%
418300	GRP HOSP INS	74,813	91,237	124,351	109,504	109,504	18,267	20.02%
418600	WORKERS COMP	9,795	10,633	13,010	11,682	11,682	1,049	9.87%
419000	PROF SERV	142,835	68,097	82,912	66,342	66,342	(1,755)	-2.58%
420000	SUPP & OPER EXP	53,992	43,600	6,000	6,000	6,000	(37,600)	-86.24%
420070	ATHLETIC SUPPLY EXP	-	-	30,000	30,000	30,000	30,000	100.00%
420080	SPECIAL SUPPLY EXP	-	-	7,600	4,600	4,600	4,600	100.00%
421200	UNIFORMS	590	550	550	400	400	(150)	-27.27%
425000	AUTO FUEL	6,132	6,000	8,400	7,500	7,500	1,500	25.00%
425600	SCHOLARSHIPS	235	-	-	-	-	-	0.00%
431100	TRAVEL-MTGS/CONF	765	3,000	5,000	3,000	3,000	-	0.00%
431500	DUES & SUBSCR	892	1,000	8,600	8,100	8,100	7,100	710.00%
432000	TELEPHONE	5,606	6,251	5,500	4,720	4,720	(1,531)	-24.49%
432500	POSTAGE	425	400	400	400	400	-	0.00%
434000	PRINTING/COPYING	5,474	5,000	5,000	5,000	5,000	-	0.00%
435100	MAINT & REP/B&G	70,371	65,500	77,500	77,500	77,500	12,000	18.32%
435200	MAINT & REP/EQUIP	43	5,500	5,500	5,500	5,500	-	0.00%
435300	MAINT & REP/VEH	2,518	2,500	2,500	2,500	2,500	-	0.00%
437000	ADVERTISING	3,042	3,500	3,500	3,500	3,500	-	0.00%
443000	EQUIP RENT	1,375	1,800	1,800	1,800	1,800	-	0.00%
444000	CONTRACTS	1,302	2,700	2,700	2,700	2,700	-	0.00%
445000	INSURANCE	2,704	-	-	-	-	-	0.00%
TOTALS		925,858	896,864	1,080,317	974,603	974,603	77,739	8.67%

MAYO LAKE PARK

MISSION

To promote and provide opportunities to enjoy meaningful leisure experiences with the provision of quality leadership, the development and maintenance of safe recreational facilities, the conservation and preservation of natural and open spaces, and creative programming in the areas of Arts, Athletics, Community Programs and the Environment that are essential to the well-being of all of our citizens and high quality of life in Person County.

FY 2022-23 ACCOMPLISHMENTS

- 317,403 vehicles visited Mayo Lake Park in 2022-23.
- Mayo Park operated overnight stays and camping all 365 days in 2022.
- 2,664 total overnight stays for camping and cabins.
- Mayo Park had overnight visitors from 22 states and one from Ontario, Canada.

FY 2023-24 OBJECTIVES

- Increase bookings for camping and cabins for FY24.
- Continue to offer high quality of service to visitors as demand for outdoor recreation grows.
- Research and implement ways to increase outdoor recreation offering to meet growing demand.
- Research options for growing maintenance due to high use and demand of the facilities.

FY 2023-24 BUDGET HIGHLIGHTS

- Increase outdoor programming to include more water-based activities.
- Increase operational efficiencies and research ways to decrease deferred maintenance.
- Budget will be used to meet the increasingly high demand of outdoor recreation for our citizens and tourist.

ORG NO.: 1006121

DEPT NAME: MAYO PARK

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	84,136	91,771	94,536	94,536	94,536	2,765	3.01%
412200	SAL & WAGES/OT	154	-	-	-	-	-	0.00%
412600	SAL & WAGES/PT	33,509	43,680	55,000	55,000	55,000	11,320	25.92%
418000	401K CONTR-NON LEO	4,212	4,589	4,727	4,727	4,727	138	3.01%
418100	SS CONTRIB	9,001	10,362	11,439	11,439	11,439	1,077	10.39%
418200	RET CONTRIB	9,463	11,150	12,195	12,195	12,195	1,045	9.37%
418300	GRP HOSP INS	18,880	26,068	27,634	27,376	27,376	1,308	5.02%
418600	WORKERS COMP	2,795	3,241	3,660.00	3,660	3,660	419	12.93%
420000	SUPP & OPER EXP	3,671	7,400	7,400	7,400	7,400	-	0.00%
421200	UNIFORMS	335	450	575	575	575	125	27.78%
425000	AUTO FUEL	3,608	3,000	5,000	4,000	4,000	1,000	33.33%
431100	TRAVEL-MTGS/CONF	625	700	1,050	1,050	1,050	350	50.00%
432000	TELEPHONE	1,639	1,625	1,625	1,625	1,625	-	0.00%
432500	POSTAGE	72	100	100	100	100	-	0.00%
434000	PRINTING/COPYING	432	1,000	100	100	100	(900)	-90.00%
435100	MAINT & REP/B&G	49,130	30,400	59,400	59,400	59,400	29,000	95.39%
435200	MAINT & REP/EQUIP	719	3,500	3,500	3,500	3,500	-	0.00%
435300	MAINT & REP/VEH	2,250	2,000	2,000	2,000	2,000	-	0.00%
437000	ADVERTISING	363	1,000	1,000	1,000	1,000	-	0.00%
443000	EQUIP RENT	-	720	720	720	720	-	0.00%
444000	SVC & MAINT CONTRACTS	5,052	5,540	7,300	7,300	7,300	1,760	31.77%
445000	INSURANCE	1,818	-	-	-	-	-	0.00%
455000	CAP OUT \$5000+	35,627	-	-	-	-	-	0.00%
TOTALS		267,488	248,296	298,961	297,703	297,703	49,407	19.90%

KIRBY CULTURAL ARTS COMPLEX

MISSION

To promote and provide opportunities to enjoy meaningful leisure experiences with the provision of quality leadership, the development and maintenance of safe recreational facilities, the conservation and preservation of natural and open spaces, and creative programming in the areas of Arts, Athletics, Community Programs and the Environment that are essential to the well-being of all of our citizens and high quality of life in Person County.

FY 2022-23 ACCOMPLISHMENTS

- 38,762 daily visitors for FY23.
- Increased promotion of programs/facilities on social media 4,600 followers.
- Operated 474 events/classes in 365 days.
- Conducted 3 full weeks of Arts Expressions camps for 3 local housing authorities.
- Maintained a high level of community involvement and outreach.
- Second grade school story telling residency camp – 845 kids participated.
- Performing Art shows and production audiences: 3,840.
- Kirby Cultural Arts Complex supported many community programs outside of the department.

FY 2023-24 OBJECTIVES

- Focus on increasing Literary Arts Programming which is a new arts genre for Person County.
- Increase Arts outreach involvement and programming.

FY 2023-24 BUDGET HIGHLIGHTS

- Budget will help to increase delivery of public Cultural Arts programming to our community.
- Funding to the Kirby Cultural Arts Complex enhances social health and well-being of our community.
- Use funding to enhance the opportunity for additional grants for programs and facilities upgrades.
- Convert one part-time position to full-time Arts Program Specialist.

ORG NO.: 1006122

DEPT NAME: KIRBY THEATER & ARTS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	-	-	40,278	40,278	40,278	40,278	100.00%
412600	SAL & WAGES/PT	47,392	57,200	58,000	36,467	36,467	(20,733)	-36.25%
418000	401K CONTR-NON LEO	-	-	2,014	2,014	2,014	2,014	100.00%
418100	SS CONTRIB	3,566	4,376	7,518	5,871	5,871	1,495	34.16%
418200	RET CONTRIB	-	-	5,196	5,196	5,196	5,196	100.00%
418300	GRP HOSP INS	-	-	13,817	13,688	13,688	13,688	100.00%
418600	WORKERS COMP	1,104	1,369	2,405	1,878	1,878	509	37.18%
420000	SUPP & OPER EXP	10,188	11,000	14,000	14,000	14,000	3,000	27.27%
430000	CONTRACTED SERVICES	84,558	145,242	63,332	63,332	63,332	(81,910)	-56.40%
432000	TELEPHONE	439	250	250	250	250	-	0.00%
432500	POSTAGE	600	600	600	600	600	-	0.00%
434000	PRINTING/COPYING	1,695	2,000	2,000	2,000	2,000	-	0.00%
435100	MAINT & REP/B&G	14,926	16,000	16,000	16,000	16,000	-	0.00%
435200	MAINT & REP/EQUIP	333	500	500	500	500	-	0.00%
437000	ADVERTISING	2,393	3,000	3,000	3,000	3,000	-	0.00%
443000	EQUIP RENT	300	500	500	500	500	-	0.00%
TOTALS		167,495	242,037	229,410	205,574	205,574	(36,463)	-15.07%

SPORTSPLEX

MISSION

To promote and provide opportunities to enjoy meaningful leisure experiences with the provision of quality leadership, the development and maintenance of safe recreational facilities, the conservation and preservation of natural and open spaces, and creative programming in the areas of Arts, Athletics, Community Programs and the Environment that are essential to the well-being of all of our citizens and high quality of life in Person County.

FY 2022-23 ACCOMPLISHMENTS

- Person County Little League (PCLL) participation grew by 43% to 510 participants.
- Fall Ball participation grew by 54% to 360 participants.
- Constructed brand-new 30' x 76' playground at the complex.
- Developed ADA path.
- Grew the PCLL Board from 8 to 12 members to help manage the growing league.

FY 2023-24 OBJECTIVES

- Increase bookings for travel sports tournament companies and events.
- In partnership with the TDA, enhance our marketability as a travel sports destination.
- Continue to increase outdoor recreational amenities at the complex to fulfill development masterplan.

FY 2023-24 BUDGET HIGHLIGHTS

- Increase potential non-traditional athletic programing.
- Increase efficiencies and research ways to increase participation.
- Research ways to introduce new programming with staff shortages and limited field space.
- Replace three light poles.

ORG NO.: 1006123

DEPT NAME: SPORTSPLEX

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412600	SAL & WAGES/PT	24,281	31,200	36,000	36,000	36,000	4,800	15.38%
418100	SS CONTRIB	1,858	2,387	2,754	2,754	2,754	367	15.37%
418600	WORKERS COMP	574	747	881	881	881	134	17.94%
420000	SUPP & OPER EXP	13,578	11,300	22,300	22,300	22,300	11,000	97.35%
421200	UNIFORMS	-	150	150	150	150	-	0.00%
425000	AUTO FUEL	-	1,500	2,100	2,100	2,100	600	40.00%
430000	CONTRACTED SERVICES	23,210	20,000	45,000	45,000	45,000	25,000	125.00%
432500	POSTAGE	95	100	100	100	100	-	0.00%
434000	PRINTING/COPYING	-	200	200	200	200	-	0.00%
435100	MAINT & REP/B&G	16,449	10,000	40,000	40,000	40,000	30,000	300.00%
435200	MAINT & REP/EQUIP	1,845	1,428	1,400	1,400	1,400	(28)	-1.96%
437000	ADVERTISING	-	350	350	350	350	-	0.00%
TOTALS		81,890	79,362	151,235	151,235	151,235	71,873	90.56%

MUSEUM OF HISTORY

MISSION

Person County assumed lawn maintenance for the Museum of History in FY17. Other museum costs previously budgeted in General Services are budgeted within the same cost center. The County maintains the exterior of the museum, including any major electrical, plumbing, roofing, and HVAC issues.

FY 2023-24 OBJECTIVES

- Museum planning for major facility improvements in FY24.

FY 2023-24 BUDGET HIGHLIGHTS

- The FY24 recommended budget includes a \$40,000 annual appropriation to continue the campus revitalization.

ORG NO.: 1006140

DEPT NAME: MUSEUM OF HISTORY

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
433000	UTILITIES	18,792	16,000	16,000	16,000	16,000	-	0.00%
435100	MAINT & REP/B&G	17,320	30,000	30,000	30,000	30,000	-	0.00%
444000	SVC & MAINT CONTRACTS	900	1,000	1,000	1,000	1,000	-	0.00%
463000	ANNUAL APPRO	-	-	40,000	40,000	40,000	40,000	100.00%
TOTALS		37,012	47,000	87,000	87,000	87,000	40,000	85.11%

INTERFUND TRANSFERS

FY 2023-24 BUDGET HIGHLIGHTS

- Interfund transfers represent additional support needed from the general fund (fund 100) to other funds within the General Fund (funds 105-200). Overall, general fund support to these other funds is estimated to increase by \$439,917 (6.14%).
- Transfer to the Fleet Fund (105) increases due to the increase need for vehicles following the deferral of vehicle replacements due industry supply shortages.
- Transfer to the Information Technology Systems Fund (110) increases primarily due to growing security and backup needs.
- Health Fund (120) requires slightly more support.
- Transfers to the Reappraisal Fund (140) remains the same.
- Due to spending down reserves that were generated from reductions in spending in prior years in the Library Fund (150), the General Fund will provide slightly less support in FY24.
- The Register of Deeds Technology Fund (160) will not require General Fund support in FY23.
- Transfer to the DSS Fund (190) is increased due to a decrease in various program revenues from the State as a result of changes in the state funding formula and vacant positions.
- Self-Funded Health Insurance is moved to an Other Fund in FY24 for consistency with the county's annual audit.

ORG NO.: 1009820

DEPT NAME: INTERFUND TRANSFERS

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2022-23 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
400005	XFER TO FLEET MGT	354,978	238,393	1,250,725	529,819	710,187	471,794	197.91%
400007	XFER TO COMM DEV	66,500	-	-	-	-	-	0.00%
400011	XFER TO ITS	259,268	539,158	729,042	631,887	631,887	92,729	17.20%
400012	XFER TO HEALTH	1,826,284	1,349,785	2,208,024	1,380,000	1,380,000	30,215	2.24%
400014	XFER TO REAPP	153,300	202,124	202,124	202,124	202,124	-	0.00%
400015	XFER TO LIB	553,868	558,878	578,688	460,000	460,000	(98,878)	-17.69%
400016	XFER TO ROD TECH	3,000	-	-	-	-	-	0.00%
400019	XFER TO DSS	4,443,066	4,275,575	6,721,018	4,400,000	4,400,000	124,425	2.91%
40020	XFER TO SELF-FUNDED HEALTH INS	1,285,900	-	-	-	-	-	0.00%
TOTALS		8,946,164	7,163,913	11,689,621	7,603,830	7,784,198	620,285	8.66%

TRANSFERS TO OTHER FUNDS

FY 2023-24 BUDGET HIGHLIGHTS

- Transfer to other funds represent the amounts transferred from the General Fund (100) to other funds for additional support needed to cover expenditures in those funds.
- Transfer to the Capital Investment Fund (CIF) (210) will increase due to dedicated funding for a FY24 bond issuance for the PHS Project that will address various ADA and safety concerns at Person High School. The property tax rate goes from \$0.72 per \$100 of valuation to \$0.7225 per \$100 of valuation to fund this increase.
- Economic Catalyst Fund (280) transfer covers two industry performance contracts as well as discretionary recruitment incentive funding.
- Transfer to the Airport Construction Fund (400) is increased. This funding provides local match amounts to grants awarded from NCDOT for large airport projects.
- The combined General Fund support to the Person Industries and Material Recycling Fund is estimated to drop by \$32,980.
- The dedicated portion of sales tax transfer to the CIF Fund for schools is estimated to increase due to a higher forecast of sales tax collections.

ORG NO.: 1009821

DEPT NAME: TRANSFERS TO OTHER FUNDS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2022-23 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
401021	XFER TO CIF	9,282,430	3,300,000	3,300,000	3,434,183	3,434,183	134,183	4.07%
401023	XFER TO PI	266,961	275,205	260,762	240,143	240,143	(35,062)	-12.74%
401028	XFER TO ECONOMIC CATALYST FUND	11,955	500,000	562,478	250,000	250,000	(250,000)	-50.00%
401040	XFER TO AIRPORT FUND	571,168	100,000	200,000	200,000	200,000	100,000	100.00%
401041	XFER TO CIP FUND	200,000	-	-	-	-	-	0.00%
401121	XFER TO CIF-SchSalesTx	2,003,103	1,781,340	2,240,856	2,368,086	2,368,086	586,746	32.94%
401123	XFER TO P/WMRF	347,839	325,766	345,841	327,848	327,848	2,082	0.64%
TOTALS		12,683,456	6,282,311	6,909,937	6,820,260	6,820,260	537,949	8.56%

CONTINGENCY

FY 2023-24 BUDGET HIGHLIGHTS

- Undesignated contingency will be used for unanticipated county needs and is subject to Board of County Commissioner approval.
- Contingency for property and liability insurance will increase based on higher estimates for insurance coverage.
- Contingency for unemployment insurance will decrease due to actual experience.
- Contingency for parental leave salary costs has been eliminated based on experience (only needed when part-time staff utilized).
- Contingency for rising fuel costs has been reduced.
- Contingency has been added for implementation of the classification and pay study recommendations.

ORG NO.: 1009910

DEPT NAME: CONTINGENCY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2022-23 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
499100	CONTINGENCY- UNDESIGNATED	-	100,000	200,000	200,000	200,000	100,000	100.00%
499300	CONTINGENCY-PROP & LIAB INS	-	375,000	457,000	457,000	495,000	120,000	32.00%
499400	CONTINGENCY- UNEMPLYMT INS	-	30,000	25,000	25,000	25,000	(5,000)	-16.67%
499500	CONTINGENCY-PARENTAL LEAVE	-	10,000	-	-	-	(10,000)	-100.00%
499600	CONTINGENCY-FUEL	-	130,000	75,000	25,000	25,000	(105,000)	-80.77%
499700	CONTINGENCY-EMS SALARY ADJ	-	180,000	-	-	-	(180,000)	-100.00%
499800	CONTINGENCY-MARKET STUDY ADJ	-	-	2,675,000	2,600,000	2,600,000	2,600,000	100.00%
TOTALS		-	825,000	3,432,000	3,307,000	3,345,000	2,520,000	305.45%

FLEET MANAGEMENT FUND

FY 2023-24 BUDGET HIGHLIGHTS

- 16 new vehicles are budgeted in the Fleet Management Fund in FY24 (10 Sheriff's vehicles, 3 PATS vans, 1 PI van, and 2 Recreation and Parks trucks).

REVENUES

FUND NO.: 105
FUND NAME: FLEET MANAGEMENT

		Prior Year	Current Year	Budget Year				% CHANGE FROM
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	2022-23 ADOPTED
105 385001	SALE OF FIXED ASSETS/FLEET	4,492	-	-	-	-	-	0.00%
10570 390010	XFER FROM GENERAL FUND	354,978	238,393	1,250,725	529,819	710,187	471,794	197.91%
TOTALS		359,470	238,393	1,250,725	529,819	710,187	471,794	197.91%

EXPENDITURES

ORG NO.: 1054125
DEPT NAME: FLEET MANAGEMENT

		Prior Year	Current Year	Budget Year				% CHANGE FROM
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	2022-23 ADOPTED
426700	FLEET PREP/REPAIR	2,058	10,000	10,000	10,000	10,000	-	0.00%
435300	MAINT & REP/VEHICLES	1,209	3,000	3,000	3,000	3,000	-	0.00%
445000	INSURANCE	10,019	-	-	-	-	-	0.00%
454100	CAP OUT-FLEET PURCHASES	-	225,393	1,237,725	516,819	697,187	471,794	209.32%
9820-400010	XFER TO GEN FUND	306,069	-	-	-	-	-	0.00%
TOTALS		319,355	238,393	1,250,725	529,819	710,187	471,794	197.91%

COMMUNITY PROJECTS FUND

The Community Projects Fund is established to manage the annual contribution of \$100,000 from Republic Services to use for County community development projects, in collaboration with Republic, to benefit the County and to highlight the partnership between the County and Republic.

FY 2023-24 BUDGET HIGHLIGHTS

- Funding is allocated for the Landfill to Park, Mayo Park Picnic Shelters to Cabins, and Kirby Rebirth Roof Top Studio/Event Space projects. These projects are included in Person County's Approved FY 2024-2028 Capital Improvement Plan (CIP).

REVENUES

FUND NO.: 107
FUND NAME: COMMUNITY PROJECTS

			Prior Year	Current Year	Budget Year				
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
10720 332500	REPUBLIC ANNUAL CONTRIB		130,000	100,000	100,000	100,000	100,000	-	0.00%
10770 359870	XFER FROM GENERAL FUND		66,500	-	-	-	-	-	0.00%
10790 399991	FUND BALANCE APPROP		-	73,000	96,236	96,236	96,236	23,236	31.83%
TOTALS			196,500	173,000	196,236	196,236	196,236	23,236	13.43%

EXPENDITURES

ORG NO.: 1074270
DEPT NAME: COMMUNITY PROJECTS

			Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
559810	OLD LANDFILL-PARK PROJ		-	73,000	73,000	73,000	73,000	-	0.00%
559811	MAYO PARK-PICNIC SHELTERS TO CABINS		-	-	70,000	70,000	70,000	70,000	100.00%
559812	KIRBY REBIRTH-STUDIO TOP		-	-	53,236	53,236	53,236	53,236	100.00%
559850	RESERVE FOR PROJECTS		-	100,000	-	-	-	(100,000)	-100.00%
TOTALS			-	173,000	196,236	196,236	196,236	23,236	13.43%



INFORMATION TECHNOLOGY SYSTEMS FUND

MISSION

To fund the advancement of technology and security for all Person County departments by leveraging collective purchasing and strategic planning.

FY 2022-23 ACCOMPLISHMENTS

- Replaced over 140 computers throughout the organization.
- Completed PCI audit and cybersecurity risk assessment.
- Completed badge access system replacement.
- Replaced backup product with more secure, comprehensive solution.
- Saved money by restructuring server storage space to increase available space for server data.
- Implemented additional security measures including MFA (Multi-Factor Authentication) throughout the organization.

FY 2023-24 OBJECTIVES

- Continue working towards NIST 800-171 compliance.
- Replace laptops and desktops which are unable to support modern Operating Systems and software.
- Add locations to existing badge access system.
- Continue to support systems security improvements.
- Assist departments in meeting technology needs.

FY 2023-24 BUDGET HIGHLIGHTS

- 13 departments submitted individual requests which included desktops, laptops, printers, desk phones, etc.
- Replacing a total of 117 desktop and 40 laptops.
- Cybersecurity and maintenance costs represent a combined increase of approximately \$80K due to rising industry prices.

REVENUES

FUND NO.: 110
FUND NAME: INFO TECH SYSTEMS

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23 ADOPTED
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)		
11020 359870	FIBER LEASE	20,242	20,232	20,243	20,243	20,243	11		0.05%
11070 390010	TRANSFER FROM GENERAL FUND	259,268	539,158	729,042	631,887	631,887	92,729		17.20%
TOTALS		279,510	559,390	749,285	652,130	652,130	92,740		16.58%

EXPENDITURES

ORG NO.: 1104121
DEPT NAME: INFO TECH SYSTEMS

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23 ADOPTED
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)		
425200	DEPT TECH REQUESTS	199,077	225,000	290,635	259,480	259,480	34,480		15.32%
425270	INFO TECH SYSTEMS	-	40,000	57,900	57,900	57,900	17,900		44.75%
426510	CYBERSECURITY	2,560	213,840	275,500	209,500	209,500	(4,340)		-2.03%
426515	TELEWORKING	6,295	7,300	-	-	-	(7,300)		-100.00%
435200	MAINT & REP/EQUIP	39,435	46,250	71,250	71,250	71,250	25,000		54.05%
446000	CAP OUT \$750-\$4999	109,414	27,000	54,000	54,000	54,000	27,000		100.00%
452000	CAP OUT IT EQUIP \$5000+	219,357	-	-	-	-	-		0.00%
9820-400019	IF XFR-TO DSS FUND	4,426	-	-	-	-	-		0.00%
TOTALS		580,564	559,390	749,285	652,130	652,130	92,740		16.58%

HEALTH FUND

MISSION

To promote, educate and protect personal, family and community health; ensure a safe environment, provide and assure access to healthcare throughout life; prevent and control incidence and spread of disease; and provide community-based education and information to encourage healthy lifestyle choices.

FY 2022-23 ACCOMPLISHMENTS

Public Health

- Continued to coordinate Person County's COVID-19 pandemic response by providing COVID vaccines to all age groups and free COVID-19 at-home test kits to the public and continuing to engage community partners and serving as a resource for COVID guidance.
- Increased Sexually Transmitted Disease (STD)/Infection services to 5 days per week through 2 clinic nurses completing STD Enhanced Role Registered Nurse certification.
- Continued to navigate Medicaid Transformation with 5 managed care health plans in addition to traditional Medicaid and other payers.
- Served 107.65% of the WIC program's assigned base caseload of 944.
- Completed the 2022 Community Health Assessment.
- Onboarded with NCCARE360 and coordinated a community service provider informational event to encourage other entities to onboard as well.
- Earned CDC Full Plus Recognition status for our local Diabetes Prevention Program.

Environmental Health

- Recruited, hired, and are training 2 Environmental Health Specialists.
- Recruited and hired a Food and Lodging Program Specialist.
- Continued taking the lead in Energov implementation of updates and changes.

FY 2023-24 OBJECTIVES

Public Health

- Increase client understanding and participation in clinical services such as Family Planning, Immunization, Maternal Health, and STD/I program services through outreach and marketing.
- Incorporate Medicaid Tailored Plans into our payer sources.
- Reinstate newborn and postpartum home visit service(s).
- Operate WIC in-person services fully as mandated by the United States Department of Agriculture (USDA).
- Continue to monitor WIC Program participation rates carefully to ensure that the average participation meets or exceeds 97% of the assigned base caseload.

Environmental Health

- Train recently hired Environmental Health Specialists to provide quality and efficient services for the citizens of Person County.
- Reduce onsite wastewater site evaluation processing time from 12 weeks to 4 weeks.

FY 2023-24 BUDGET HIGHLIGHTS

Public Health

- Several recommended fee changes in Public Health; a full listing is available on the proposed FY23 Fee Schedule.
- Reinstatement of a Processing Assistant IV position to function as a billing representative.

Environmental Health

- Training and related expenses for 2 recently hired Environmental Health Specialists, which includes Centralized Intern Training and Authorization.

REVENUES

FUND NO.: 120
FUND NAME: HEALTH

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23 ADOPTED
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)		
12050 362330	ARPA WORKFORCE DEVELOPMENT	-	-	-	12,205	12,205	12,205		100.00%
12050 365310	FAMILY PLANNING FEES	5,919	3,500	7,500	7,500	7,500	4,000		114.29%
12050 365325	FAMILY PLANNING/MEDICAID	126,387	132,500	75,000	120,000	120,000	(12,500)		-9.43%
12050 365330	FAMILY PLANNING GRANT	91,194	93,080	94,112	94,112	94,112	1,032		1.11%
12050 365331	STD	22,302	21,270	9,000	19,000	19,000	(2,270)		-10.67%
12050 366330	STATE AID TO COUNTIES	86,564	85,814	85,814	85,814	85,814	-		0.00%
12050 366410	GENERAL FEES	765	-	-	-	-	-		0.00%
12050 368230	WIC GRANT	187,633	188,045	193,423	216,810	216,810	28,765		15.30%
12050 368240	IMMUNIZATION FEES	79,443	130,000	135,000	135,000	135,000	5,000		3.85%
12050 369229	ADVANCING EQUITY GRANT	8,246	67,980	-	-	-	(67,980)		-100.00%
12050 369230	BIOTERRORISM GRANT	31,510	31,510	31,668	31,668	31,668	158		0.50%
12050 369234	ADULT HEALTH PROMOTE GRANT	48,727	50,227	50,051	50,051	50,051	(176)		-0.35%
12050 369235	COMM DISEASE PROGRAM	624,432	15,568	15,568	15,568	15,568	-		0.00%
12050 369410	ADULT HEALTH FEES	2,114	-	-	-	-	-		0.00%
12050 369840	DONATIONS/HEALTHY PERSON	500	-	-	-	-	-		0.00%
12050 370330	MATERNAL HEALTH GRANT	11,755	11,755	11,755	11,755	11,755	-		0.00%
12050 370331	PREGNANCY CARE MGT	115,381	109,586	140,000	140,000	140,000	30,414		27.75%
12050 370410	MATERNAL HEALTH FEES	1,793	750	-	-	-	(750)		-100.00%
12050 370425	MATERNAL HEALTH/MEDICAID	140,463	177,000	120,000	140,000	140,000	(37,000)		-20.90%
12050 371310	CHILD HEALTH FEES	309	-	-	-	-	-		0.00%
12050 371325	CHILD SERV COOR/MEDICAID	83,263	82,140	85,000	85,000	85,000	2,860		3.48%
12050 371330	CHILD HEALTH GRANT	17,019	17,019	17,019	17,019	17,019	-		0.00%
12050 371331	CHILD SERV COORDINATOR	3,111	3,111	3,111	3,111	3,111	-		0.00%
12050 371332	CHILD IMMUNIZATION GRANT	10,466	10,466	10,466	10,466	10,466	-		0.00%
12050 371335	SCHOOL NURSE INITIATIVE GRANT	150,000	150,000	150,000	150,000	150,000	-		0.00%
12050 372330	ENVIRONMENTAL HEALTH GRANT	6,412	-	-	-	-	-		0.00%
12050 372340	ENVIRONMENTAL FEES	207,150	206,000	175,000	175,000	175,000	(31,000)		-15.05%
12050 384872	LEASE PROCEEDS GASB 87	1,294,262	-	-	-	-	-		0.00%
12070 390010	TRANSFER FROM GENERAL FUND	1,826,284	1,349,785	2,208,024	1,380,000	1,380,000	30,215		2.24%
12090 399991	FUND BALANCE APPROP	-	541,051	-	688,851	688,851	147,800		27.32%
TOTALS		5,183,403	3,478,157	3,617,511	3,588,930	3,588,930	110,773		3.18%

EXPENDITURES

ORG NO.: 1205110

DEPT NAME: PUBLIC HEALTH

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	1,065,504	1,213,433	1,291,667	1,288,730	1,288,730	75,297	6.21%
412600	SAL & WAGES/PT	-	26,624	26,640	13,320	13,320	(13,304)	-49.97%
418000	401K CONTR-NON LEO	53,275	60,672	64,583	64,437	64,437	3,765	6.21%
418100	SS CONTRIB	77,223	94,864	100,850	99,607	99,607	4,743	5.00%
418200	RET CONTRIB	121,620	147,432	166,625	166,246	166,246	18,814	12.76%
418300	GRP HOSP INS	239,530	299,777	331,603	328,512	328,512	28,735	9.59%
418600	WORKERS COMP	16,387	17,601	18,928	18,865	18,865	1,264	7.18%
420000	SUPP & OPER EXP	23,366	20,000	22,653	22,653	22,653	2,653	13.27%
421200	UNIFORMS	1,377	1,050	1,150	1,150	1,150	100	9.52%
422000	FOOD PURCHASES	921	1,250	1,250	1,250	1,250	-	0.00%
423000	EDU & MED SUPP	58,794	124,250	115,620	115,620	115,620	(8,630)	-6.95%
425000	AUTO FUEL	508	2,000	2,000	2,000	2,000	-	0.00%
430000	CONTRACTED SVCS	391,264	317,880	316,516	316,516	316,516	(1,364)	-0.43%
431100	TRAVEL-MTGS/CONF	4,108	11,155	12,000	12,000	12,000	845	7.58%
431300	EMP TRAINING	8,325	16,310	12,285	12,285	12,285	(4,025)	-24.68%
431500	DUES & SUBSCR	6,197	10,960	10,565	10,565	10,565	(395)	-3.60%
432000	TELEPHONE	14,901	15,468	16,356	16,356	16,356	888	5.74%
432500	POSTAGE	4,650	6,200	6,450	6,450	6,450	250	4.03%
434000	PRINTING/COPYING	6,928	11,550	13,550	13,550	13,550	2,000	17.32%
435200	MAINT/REP EQUIP	20,401	2,000	1,500	1,500	1,500	(500)	-25.00%
435300	MAINT/REP VEH	1,178	8,480	2,810	2,810	2,810	(5,670)	-66.86%
437000	ADVERTISING	9,392	16,928	9,484	9,484	9,484	(7,444)	-43.97%
441100	H.S. BLDG LEASE	338,717	338,717	338,730	338,730	338,730	13	0.00%
444000	SVC/MAINT CONTR	1,602	2,219	2,144	2,144	2,144	(75)	-3.38%
445000	INSURANCE	7,330	5,000	6,000	6,000	6,000	1,000	20.00%
446000	CAP OUT \$750-\$4999	3,892	-	-	-	-	-	0.00%
451000	CAPITAL LEASE-GASB 87	1,294,262	-	-	-	-	-	0.00%
TOTALS		3,771,652	2,771,820	2,891,959	2,870,780	2,870,780	98,960	3.57%

ORG NO.: 1205180
DEPT NAME: ENVIRONMENTAL HEALTH

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	327,826	417,778	420,402	420,402	420,402	2,624	0.63%
418000	401K CONTR-NON LEO	16,392	20,889	21,020	21,020	21,020	131	0.63%
418100	SS CONTRIB	23,861	31,960	32,161	32,161	32,161	201	0.63%
418200	RET CONTRIB	37,405	50,760	54,232	54,232	54,232	3,472	6.84%
418300	GRP HOSP INS	59,471	91,237	96,718	95,816	95,816	4,579	5.02%
418600	WORKERS COMP	5,946	7,798	8,017	8,017	8,017	219	2.81%
420000	SUPP & OPER EXP	3,487	6,250	6,050	6,050	6,050	(200)	-3.20%
423000	EDU & MED SUPP	16,559	19,490	22,050	22,050	22,050	2,560	13.13%
425000	AUTO FUEL	4,242	7,889	8,400	8,400	8,400	511	6.48%
430000	CONTRACTED SVCS	8,697	24,525	26,250	26,250	26,250	1,725	7.03%
431100	TRAVEL-MTGS/CONF	364	3,250	6,484	6,484	6,484	3,234	99.51%
431300	EMP TRAINING	835	4,272	1,530	1,530	1,530	(2,742)	-64.19%
431500	DUES & SUBSCR	-	50	2,276	276	276	226	452.00%
432000	TELEPHONE	4,006	5,097	5,280	5,280	5,280	183	3.59%
432500	POSTAGE	1,469	4,392	4,392	4,392	4,392	-	0.00%
434000	PRINTING/COPYING	1,102	1,600	580	580	580	(1,020)	-63.75%
435200	MAINT/REP EQUIP	468	650	750	750	750	100	15.38%
435300	MAINT/REP VEH	1,579	7,950	8,460	3,960	3,960	(3,990)	-50.19%
445000	INSURANCE	2,097	-	-	-	-	-	0.00%
449900	MISC EXP	-	500	500	500	500	-	0.00%
TOTALS		515,807	706,337	725,552	718,150	718,150	11,813	1.67%

REAPPRAISAL RESERVE FUND

Local governments are required to set aside funds each year in anticipation of future tax reappraisal costs. Person County keeps these funds in a separate reserve within the general fund.

FY 2023-24 BUDGET HIGHLIGHTS

- Budget remains the same as the Tax Administration Department prepares for the 2025 reappraisal.

REVENUES

FUND NO.: 140
FUND NAME: REAPPRAISAL RESERVE

		Prior Year	Current Year	Budget Year				
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
14070 390010	XFR FROM GENERAL FUND	153,300	202,124	202,124	202,124	202,124	-	0.00%
TOTALS		153,300	202,124	202,124	202,124	202,124	-	0.00%

EXPENDITURES

ORG NO.: 1404141
DEPT NAME: REAPPRAISAL RESERVE

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2022-23 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
430000	CONTR SVCS-REAPP RESERVE	46,750	150,000	150,000	150,000	150,000	-	0.00%
430103	PICTOMETRY	2,200	52,124	52,124	52,124	52,124	-	0.00%
TOTALS		48,950	202,124	202,124	202,124	202,124	-	0.00%



PERSON COUNTY PUBLIC LIBRARY

MISSION

To strengthen the community by providing lifelong learning and opportunities to inform, inspire, and imagine infinite possibilities.

FY 2022-23 ACCOMPLISHMENTS

- Spent 71% of the LSTA adapt grant-2021.
- Spent 50% of the LSTA migration grant-2022.
- Purchased adult tech supplies with remaining LSTA grant funds.
- Hired ADA consultants to establish an ADA plan of action.
- Filled open part-time and full-time positions within budget.
- Purchased necessary supplies and resources for the benefit of Person County residents.
- Cultivated various pricing for ADA project.

FY 2023-24 OBJECTIVES

- Complete ADA project within allotted budget.
- Begin serving as passport acceptance facility.
- Apply and receive funds from additional grants.
- Discontinue late fines for all library patrons.
- Substitute revenue losses with new library services/Friends of the Library fundraisers.
- Fundraise at least \$2,000 or more for FY24.

FY 2023-24 BUDGET HIGHLIGHTS

- Reallocation of funds to proper budget lines/descriptions.
- Anticipated revenues due to new passport acceptance service.
- Increase funding to add hours for part-time Bookmobile Page position.
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REVENUES

FUND NO.: 150
FUND NAME: PUBLIC LIBRARY

			Prior Year	Current Year	Budget Year				
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
15055 375320	STATE GRANT		92,566	92,566	92,566	92,566	92,566	-	0.00%
15055 375342	LSTA ADAPTS GRANT 2021		17,429	-	-	-	-	-	0.00%
15055 375347	LSTA MIGRATION GRANT		5,000	5,000	-	-	-	(5,000)	-100.00%
15055 375410	PHOTOCOPY FEES		4,407	4,000	6,000	6,000	6,000	2,000	50.00%
15055 375411	FINES AND FEES		3,186	4,000	1,500	1,500	1,500	(2,500)	-62.50%
15055 375412	PASSPORT FEES		-	-	10,850	10,850	10,850	10,850	100.00%
15055 375450	SALES		767	100	200	200	200	100	100.00%
15055 375840	DONATIONS & GIFTS		200	-	-	-	-	-	0.00%
15055 384872	LEASE PROCEEDS GASB 87		782	-	-	-	-	-	0.00%
15055 890890	MISCELLANEOUS REVENUES		790	-	-	-	-	-	0.00%
15055 389899	OVER/SHORT		(4)	-	-	-	-	-	0.00%
15070 390010	TRANSFER FROM GENERAL FUND		553,868	558,878	578,688	460,000	460,000	(98,878)	-17.69%
15090 399991	FUND BALANCE APPROP		-	-	-	106,147	106,147	106,147	100.00%
TOTALS			678,991	664,544	689,804	677,263	677,263	12,719	1.91%

EXPENDITURES

ORG NO.: 1506110

DEPT NAME: PUBLIC LIBRARY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES	274,266	315,788	326,039	320,980	320,980	5,192	1.64%
412600	SAL & WAGES/PT	28,975	42,080	48,280	48,280	48,280	6,200	14.73%
418000	401K CONTR-NON LEO	13,713	15,789	16,302	16,049	16,049	260	1.65%
418100	SS CONTRIB	22,577	27,377	28,635	28,248	28,248	871	3.18%
418200	RET CONTRIB	31,294	38,368	42,059	41,406	41,406	3,038	7.92%
418300	GRP HOSP INS	57,604	91,237	96,718	95,816	95,816	4,579	5.02%
418600	WORKERS COMP	3,092	3,445	3,771	3,644	3,644	199	5.78%
420000	SUPP & OPER EXP	8,898	9,000	12,000	10,000	10,000	1,000	11.11%
420400	SPEC SUPP/SERV-PROGRAMS	1,877	2,000	7,000	7,000	7,000	5,000	250.00%
420452	LSTA GRANT EXP-2021	17,429	-	-	-	-	-	0.00%
420547	LSTA MIGRATION GRANT	5,000	5,000	-	-	-	(5,000)	-100.00%
425000	AUTO FUEL	388	2,000	500	500	500	(1,500)	-75.00%
431100	TRAVEL-MEETINGS/CONF	864	1,000	1,000	1,000	1,000	-	0.00%
431300	EMP TRAINING	158	1,000	1,000	1,000	1,000	-	0.00%
431500	DUES & SUBSCR	949	1,350	1,200	1,200	1,200	(150)	-11.11%
432000	TELEPHONE	1,033	1,470	1,500	1,500	1,500	30	2.04%
432500	POSTAGE	-	500	500	500	500	-	0.00%
434000	PRINTING/COPYING	1,721	2,500	2,000	2,000	2,000	(500)	-20.00%
435200	MAINT & REP/EQUIP	-	1,000	1,000	1,000	1,000	-	0.00%
435300	MAINT & REP/VEH	504	1,000	1,000	1,000	1,000	-	0.00%
437000	ADVERTISING	452	500	500	500	500	-	0.00%
443000	EQUIP RENT	636	640	1,800	640	640	-	0.00%
444000	SERV & MAINT CONTRACT	21,907	10,600	19,000	19,000	19,000	8,400	79.25%
446000	CAP OUT \$750-\$4999	2,996	-	-	-	-	-	0.00%
445000	INSURANCE	1,165	-	-	-	-	-	0.00%
451000	CAPITAL LEASE-GASB 87	782	-	-	-	-	-	0.00%
456000	BOOKS	54,803	67,000	64,000	62,000	62,000	(5,000)	-7.46%
456100	AUDIOVISUALS	2,984	2,400	3,000	3,000	3,000	600	25.00%
456300	PERIODICALS	3,395	4,500	4,000	4,000	4,000	(500)	-11.11%
456400	ONLINE RESOURCES	3,157	3,500	-	-	-	(3,500)	-100.00%
456401	WIFI HOTSPOT PROGRAM	-	1,000	1,000	1,000	1,000	-	0.00%
456500	E-BOOKS	12,500	12,500	6,000	6,000	6,000	(6,500)	-52.00%
TOTALS		575,118	664,544	689,804	677,263	677,263	12,719	1.91%

REGISTER OF DEEDS TECHNOLOGY FUND

The Register of Deeds Technology Fund provides for technology to improve service delivery and records retention.

FY 2023-24 BUDGET HIGHLIGHTS

- Decreased capital outlay budget will replace one computer and monitor.

REVENUES

FUND NO.: 160
FUND NAME: REGISTER OF DEEDS TECHNOLOGY

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23 ADOPTED
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)		
16020 376400	REG OF DEEDS-TECHNOLOGY	22,383	20,000	20,000	20,000	20,000	-		0.00%
16020 381491	INTEREST EARNINGS	99	-	-	-	-	-		0.00%
16070 390010	TRANSFER FROM GF	3,000	-	-	-	-	-		0.00%
16090 399991	FUND BALANCE APPROP	-	4,000	1,200	1,200	1,200	(2,800)		-70.00%
TOTALS		25,482	24,000	21,200	21,200	21,200	(2,800)		-11.67%

EXPENDITURES

ORG NO.: 1604181
DEPT NAME: REGISTER OF DEEDS TECHNOLOGY

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23 ADOPTED
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)		
428090	ROD-TECHNOLOGY	1,333	-	-	-	-	-		0.00%
430000	CONTRACTED SVCS-SOFTWARE MAINT	20,000	20,000	20,000	20,000	20,000	-		0.00%
446000	CAP OUT \$750-\$4999	-	4,000	1,200	1,200	1,200	(2,800)		-70.00%
TOTALS		21,333	24,000	21,200	21,200	21,200	(2,800)		-11.67%

LEC RESTRICTED FUND

This fund provides for additional operating and capital equipment for use by the Sheriff's department.

FY 2023-24 BUDGET HIGHLIGHTS

- Revenues will remain the same based on estimates from federal and state authorities.
- Purchase supplies and equipment for drug enforcement efforts and the special response team.

REVENUES

FUND NO.: 170
FUND NAME: LEC RESTRICTED

		Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
17025 333600	OSBM SHERIFF GRANT 2022	84,270	-	-	-	-	-	0.00%
17025 377231	FED SEIZ FORFEITURES	261,887	100,000	100,000	100,000	100,000	-	0.00%
17025 377330	UNAUTH SUB TAX DIST	26,057	15,000	15,000	15,000	15,000	-	0.00%
TOTALS		372,214	115,000	115,000	115,000	115,000	-	0.00%

EXPENDITURES

ORG NO.: 1704311
DEPT NAME: LEC RESTRICTED

		Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
427660	SPEC SUPP/SVC-2020 BVP	8,060	-	-	-	-	-	0.00%
429010	UNAUTH SUB TAX	7,799	15,000	15,000	15,000	15,000	-	0.00%
429030	FEDERAL SEIZURE	107,670	100,000	100,000	100,000	100,000	-	0.00%
455360	OSBM-SHER GRANT 2022	44,506	-	-	-	-	-	0.00%
TOTALS		168,035	115,000	115,000	115,000	115,000	-	0.00%

SOCIAL SERVICES FUND

MISSION

To alleviate emotional and economic distress among the people of the County. Through the delivery of preventive and restorative programs, the agency's staff seeks to assist and to protect the vulnerable: children, adults, the blind, the disabled, and the sick.

FY 2022-23 ACCOMPLISHMENTS

- Established and hired DSS Deputy Director position.
- Established and hired third program manager to provide more executive supervision.
- Established and hired full-time IMC Investigator.
- Passed all monthly Medicaid report cards.
- Passed Financial audits.
- Passed all monthly Food and Nutrition Services monthly reports.
- Passed Child Support, Adult Services and Self Sufficiency audits.
- Developed and implemented new policies for DSS.

FY 2023-24 OBJECTIVES

- Reorganize management team and continue leadership training for proper supervision.
- Continue training at DSS for Income Maintenance and Services units.
- Continue to pass all audits and report cards.
- Meet the needs of the County with FEMA shelter and services.
- Continue to develop, update and implement new DSS policies.
- Develop and implement accountability standards for all DSS programs.

FY 2023-24 BUDGET HIGHLIGHTS

- Replace nearly 50% of CPUs in the agency due to being 8 years old.
- Continue training contracts for Income Maintenance programs.
- Adding five new Medicaid Expansion positions and converting 5 part-time positions to 3 full-time positions to ensure coverage and accuracy and reduce the need for office space.
- Reclassify 3 IMC II positions to IMC III due to specific programs that require more skills. This will help with recruitment and maintaining current employees.

REVENUES

FUND NO.: 190
FUND NAME: DSS

		Prior Year	Current Year	Budget Year			% CHANGE FROM 2022-23	
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	ADOPTED
19050 378000	GRANT SOCIAL SERVICES	509,333	-	-	-	-	-	0.00%
19050 378020	STATE ADULT DAY CARE	971	16,938	16,938	16,938	16,938	-	0.00%
19050 378025	FEDERAL APS	13,430	-	-	-	-	-	0.00%
19050 378030	STATE/ADULT PROT SERV	25,402	27,687	59,860	59,860	59,860	32,173	116.20%
19050 378031	APS ESSENTIAL	6,187	-	-	-	-	-	0.00%
19050 378035	APS/CPS COVID	(5,344)	-	-	-	-	-	0.00%
19050 378040	STATE ADULT HOME SPEC FUND	19,513	19,996	31,043	31,043	31,043	11,047	55.25%
19050 378050	TANF TRANSF TO SSBG	96,723	93,728	93,728	93,728	93,728	-	0.00%
19050 378070	SSB GRANT	187,922	184,657	184,657	184,657	184,657	-	0.00%
19050 378080	EPICS	4,357	10,262	3,214	3,214	3,214	(7,048)	-68.68%
19050 378090	STATE IN HOME	560	6,730	5,048	5,048	5,048	(1,682)	-24.99%
19050 378120	SPECIAL PERM PLANNING	1,890	15,537	9,581	9,581	9,581	(5,956)	-38.33%
19050 378140	IVD ADMIN	468,371	587,136	617,742	617,742	617,742	30,606	5.21%
19050 378150	IVD INCENTIVE	81,170	39,906	38,681	38,681	38,681	(1,225)	-3.07%
19050 378160	IVD APPLICATION FEES	250	1,000	1,000	1,000	1,000	-	0.00%
19050 378170	IVD CO SHARE ANN SERV FEE	5,595	6,000	3,960	3,960	3,960	(2,040)	-34.00%
19050 378175	IVD PATERNITY TEST FEE	-	1,000	-	-	-	(1,000)	-100.00%
19050 378180	MEDICAID HOLD HARMLESS	809,488	-	161,253	161,253	161,253	161,253	100.00%
19050 378190	DISABILITY DETERMINATION-TRANS	86	200	200	200	200	-	0.00%
19050 378200	CHILD PROTECTION	78,044	-	78,987	51,014	51,014	51,014	100.00%
19050 378220	SMART START ADMIN	(582)	98,304	-	-	-	(98,304)	-100.00%
19050 378230	ENERGY ADMIN	34,134	29,857	29,857	29,857	29,857	-	0.00%
19050 378235	S/C SPEC ASST ADMIN	51,848	66,831	11,078	11,078	11,078	(55,753)	-83.42%
19050 378236	FNS SAE CAA/ARPA	26,473	-	-	-	-	-	0.00%
19050 378240	PUBLIC ASSIST ADMIN	1,596,181	2,004,875	949,569	1,600,000	1,600,000	(404,875)	-20.19%
19050 378245	25% EXTRA MEDICAID REIMB	424,109	544,611	673,471	544,611	544,611	-	0.00%
19050 378270	HEALTH CHOICE - ENROLLMENT FEE	(100)	7,200	-	-	-	(7,200)	-100.00%
19050 378280	HEALTH CHOICE - ADMIN	34,945	50,605	14,424	14,424	14,424	(36,181)	-71.50%
19050 378300	IVE ADMINISTRATIVE	236,134	215,751	324,038	302,724	302,724	86,973	40.31%
19050 378310	CHILD CARE ADMIN	80,497	80,000	125,000	125,000	125,000	45,000	56.25%
19050 378330	TANF(WORK FIRST) BG	308,614	276,632	276,632	268,961	268,961	(7,671)	-2.77%
19050 378350	TANF CHILD WELFARE STAFFING	58,173	41,835	58,054	58,054	58,054	16,219	38.77%
19050 378352	CWS-IN HOME EXPANSION	18,513	17,152	17,152	17,152	17,152	-	0.00%
19050 378360	CPS-EXPANSION	62,110	71,150	71,150	71,150	71,150	-	0.00%
19050 378361	CPS STATE-ADMIN	14,743	16,413	16,413	16,413	16,413	-	0.00%
19050 378362	STATE CPS CASELOAD REDUC	49,166	52,419	52,419	52,419	52,419	-	0.00%
19050 378380	STATE FOSTER CARE	283,755	168,711	323,622	323,622	323,622	154,911	91.82%
19050 378381	KINSHIP FC REIMBURSEMENT	7,700	-	-	-	-	-	0.00%
19050 378390	LINKS	20,421	14,817	14,817	14,817	14,817	-	0.00%
19050 378400	SPECIAL INDEPENDANT LIV/LINKS	1,239	5,000	18,200	18,200	18,200	13,200	264.00%
19050 378401	SP INDEP LIV/LINKS COVID	61,305	-	-	-	-	-	0.00%
19050 378420	FOSTER CARE CASEWORKER VISITS	4,331	-	-	-	-	-	0.00%
19050 378440	IVE FOSTER CARE	351,597	422,166	333,264	328,601	328,601	(93,565)	-22.16%
19050 378450	MEDICAID XPORT (EFT)	9,929	10,000	10,000	10,000	10,000	-	0.00%
19050 378460	ADOPTION ASSIST	12,893	11,871	11,871	11,871	11,871	-	0.00%
19050 378462	FAMILY REUNIFICATION SVCS	24,889	27,850	27,850	27,850	27,850	-	0.00%
19050 378470	CRISIS	143,844	187,514	5,000	5,000	5,000	(182,514)	-97.33%
19050 378480	LIEAP	653,892	187,514	7,000	7,000	7,000	(180,514)	-96.27%
19050 378841	LIHWAP	23,855	-	-	-	-	-	0.00%
19050 378490	DUKE ENERGY-ENERGY NEIGHBOR	2,269	16,753	17,436	17,436	17,436	683	4.08%
19050 378500	HOME & COMM CARE GRANT	29,500	32,492	32,492	32,492	32,492	-	0.00%
19050 378510	CAP (EDSF MEDICAID) ADMIN	148,729	55,831	55,831	55,831	55,831	-	0.00%
19050 378520	CAP (EDSF MEDICAID) SCREENS	-	5,600	5,600	5,600	5,600	-	0.00%
19050 378530	MEDICAID AT RISK	71,874	74,596	62,279	62,279	62,279	(12,317)	-16.51%
19050 378540	DONATIONS/DSS	1,000	-	-	-	-	-	0.00%
19050 378560	CAP (EDSF MEDICAID) PURCHASES	4,251	2,000	15,000	15,000	15,000	13,000	650.00%
19050 384872	LEASE PROCEEDS GASB 87	2,301,736	-	-	-	-	-	0.00%
19050 389890	MISCELLANEOUS REVENUES	17,180	-	-	-	-	-	0.00%
19070 390010	TRANSFER FROM GENERAL FUND	4,443,066	4,275,575	6,721,018	4,400,000	4,400,000	124,425	2.91%
19070 390011	TRANSFER FROM IT FUND	4,426	-	-	-	-	-	0.00%
19090 399991	FUND BALANCE APPROP	-	883,299	-	996,079	1,270,784	387,485	43.87%
TOTALS		13,922,587	10,966,001	11,586,429	10,721,440	10,996,145	30,144	0.27%

EXPENDITURES

ORG NO.: 1905310
DEPT NAME: DSS-ADMIN

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES	3,948,118	4,664,185	5,072,135	4,739,296	4,882,866	218,681	4.69%
412200	SAL & WAGES-OT	36	-	-	-	-	-	0.00%
412400	ON CALL PAY	18,275	23,920	23,000	23,000	23,000	(920)	-3.85%
412600	SAL & WAGES/PT	110,828	238,234	95,960	95,960	95,960	(142,274)	-59.72%
417900	401K SUPPL RET LEO	-	-	1,918	-	-	-	0.00%
418000	401K CONTR-NON LEO	198,323	234,405	252,839	238,115	245,293	10,888	4.64%
418100	SS CONTRIB	297,833	376,865	397,119	371,657	382,639	5,774	1.53%
418200	RET CONTRIB	452,570	569,605	657,710	614,336	632,857	63,252	11.10%
418300	GRP HOSP INS	950,368	1,329,448	1,575,115	1,437,242	1,505,682	176,234	13.26%
418600	WORKERS COMP	47,010	55,098	57,986	57,151	57,601	2,503	4.54%
419000	PROF SERV-AUDIT	8	21,000	50,000	-	-	(21,000)	-100.00%
419100	PROF SERV-LEGAL	86,234	125,000	125,000	125,000	125,000	-	0.00%
419400	PROF SERV-DRUG TESTING	14,040	20,000	20,000	20,000	20,000	-	0.00%
419500	PROF SERV-BANK VERIFY	350	1,000	1,000	1,000	1,000	-	0.00%
419600	PROF SERV-BIRTH CERTIFICATES	15	50	50	50	50	-	0.00%
419700	PROF SERV-TRANSLATING	1,071	3,500	3,500	1,500	1,500	(2,000)	-57.14%
420000	SUPP & OPER EXP	59,446	50,450	126,000	48,500	72,144	21,694	43.00%
425000	AUTO FUEL	15,187	15,000	25,000	25,000	25,000	10,000	66.67%
426010	SPEC SUPP/SERV-IV-D FILING FEES	5,022	10,000	10,000	10,000	10,000	-	0.00%
426015	SPEC SUPP/SERV-THE WORK NUMBER	2,546	8,000	8,000	8,000	8,000	-	0.00%
426020	SPEC SUPP/SERV-FD STAMPS	9,670	10,000	10,000	10,000	10,000	-	0.00%
426030	SPEC SUPP/SERV-4D PURCH	22,886	33,014	33,014	33,014	33,014	-	0.00%
426040	SPEC SUPP/SERV-NOTARY OATHS	468	1,010	1,010	1,010	1,010	-	0.00%
426050	SPEC SUPP/SERV-DATA- STORAGE	-	75,000	75,000	-	-	(75,000)	-100.00%
426070	SPEC SUPP/SERV-DISASTER EXP	-	-	5,000	5,000	5,000	5,000	100.00%
431100	TRAVEL-MTGS/CONF	7,301	15,000	25,000	25,000	25,000	10,000	66.67%
431300	EMP TRAINING	10,425	7,000	25,000	25,000	25,000	18,000	257.14%
431500	DUES & SUBSCR	1,699	2,050	2,050	2,050	2,050	-	0.00%
432000	TELEPHONE	46,534	51,305	52,650	52,650	54,570	3,265	6.36%
432500	POSTAGE	25,026	25,000	25,000	25,000	25,000	-	0.00%
434000	PRINTING/COPYING	20,660	22,000	22,000	22,000	22,000	-	0.00%
434500	PI/SHRED	2,171	3,500	3,500	3,500	3,500	-	0.00%
434800	CONTR SERV-SECURITY	479	-	72,000	72,000	72,000	72,000	100.00%
435000	CONTR SERV-TEMP STAFF	46,059	20,000	40,000	40,000	40,000	20,000	100.00%
435100	MAINT/REP BLDG & GROUNDS	-	-	24,000	-	-	-	0.00%
435200	MAINT/REP EQUIP	17,184	35,000	35,000	30,000	30,000	(5,000)	-14.29%
435300	MAINT/REP VEHICLES	16,992	20,000	25,000	25,000	25,000	5,000	25.00%
437000	ADVERTISING	-	300	300	300	300	-	0.00%
441100	H.S. BLDG LEASE	601,286	601,286	601,286	601,286	601,286	-	0.00%
443000	EQUIP RENT	3,483	4,145	4,145	4,145	4,145	-	0.00%
445000	INSURANCE	8,621	-	-	-	-	-	0.00%
451000	CAP OUT GASB 87	2,301,736	-	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	30,693	-	-	-	-	-	0.00%
454000	CAP OUT-VEHICLES	-	21,638	74,464	-	-	(21,638)	-100.00%
455000	CAP OUT EQUIP \$5000	16,315	-	-	-	-	-	0.00%
TOTALS		9,396,967	8,693,008	9,657,751	8,792,762	9,067,467	374,459	4.31%

ORG NO.: 1905380
DEPT NAME: DSS-PROGRAMS

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
502100	STATE ADULT DC	1,578	19,055	19,055	19,055	19,055	-	0.00%
503000	CONTR SERVICES-IN HOME AID	47,783	56,533	96,533	96,533	96,533	40,000	70.76%
505000	MB ADOPT ASST-DRAFTS	3,824	5,388	5,388	5,388	5,388	-	0.00%
506000	ME ADOPT ASST-DRAFTS	56,384	57,014	57,014	57,014	57,014	-	0.00%
506500	ADOPT ASST-VEND PYTS	21,610	14,128	14,128	14,128	14,128	-	0.00%
506600	SPEC CHILD ADOPT	2,579	-	-	-	-	-	0.00%
507000	PSYCHOLOG SVCS	7,725	12,000	12,000	12,000	12,000	-	0.00%
508000	ENERGY NEIGHBOR	2,269	16,753	16,753	16,753	16,753	-	0.00%
509000	CRISIS INTERVENTION	144,188	187,514	5,000	5,000	5,000	(182,514)	-97.33%
509500	LIEAP	611,038	187,514	7,000	7,000	7,000	(180,514)	-96.27%
509600	LIHWAP	18,093	-	-	-	-	-	0.00%
511000	WFFA EMERGENCY ASSISTANCE	-	2,000	2,000	2,000	2,000	-	0.00%
512000	AID TO AGED	136,361	221,905	201,905	201,905	201,905	(20,000)	-9.01%
513000	AID TO DISABLED	128,485	221,905	201,905	201,905	201,905	(20,000)	-9.01%
514000	STATE FC	439,840	520,924	520,924	520,924	520,924	-	0.00%
514800	UNFUNDED FOSTER CARE	-	20,000	20,000	20,000	20,000	-	0.00%
515000	IVE FOSTER CARE	573,332	538,800	538,800	538,800	538,800	-	0.00%
515100	FOSTR CARE RESPITE	2,130	5,000	5,000	5,000	5,000	-	0.00%
516200	HH CAP SCREENING	3,846	5,600	5,600	5,600	5,600	-	0.00%
516300	MOBILITY AIDS/CAP SUPP	4,327	10,000	15,000	15,000	15,000	5,000	50.00%
517000	SERV & ADM/AID BLIND	3,760	13,760	4,273	4,273	4,273	(9,487)	-68.95%
519000	CHILD WELFARE	32,733	60,000	60,000	60,000	60,000	-	0.00%
520000	GEN ASSISTANCE	5,259	30,000	40,000	40,000	40,000	10,000	33.33%
521000	ADULT PROT SVC	29,423	40,000	40,000	40,000	40,000	-	0.00%
521100	AOS ESSENTIAL	6,295	-	-	-	-	-	0.00%
521500	LAW ENFORCEMENT	-	1,000	1,000	1,000	1,000	-	0.00%
525000	MEDICAID TRANSP	11,746	10,000	10,000	10,000	10,000	-	0.00%
525100	DISABILITY DETERM-TRANSP	517	200	200	200	200	-	0.00%
529000	WORK FIRST EMP EXP	-	6,000	6,000	6,000	6,000	-	0.00%
530100	SPECIAL INDEP LIV/LINKS	3,759	5,000	18,200	18,200	18,200	13,200	264.00%
530200	SPECIAL INDEP LIV/COVID	60,000	-	-	-	-	-	0.00%
535100	CHILD CARE PAYMENTS	-	5,000	5,000	5,000	5,000	-	0.00%
537000	FOSTER CARE DONATIONS	250	-	-	-	-	-	0.00%
TOTALS		2,359,137	2,272,993	1,928,678	1,928,678	1,928,678	(344,315)	-15.15%



Person County, North Carolina

Adopted Budget

Table of Internal Service Funds

Revenue and Expenditure Detail

For Fiscal Year 2023-24

Internal Service Funds (ISFs) account for the financing of goods and services provided by programs or activities on a cost reimbursement basis.

Page

- **Self-Funded Health Insurance Fund:** 145
This fund accounts for the accumulation and allocation of costs associated with the County's self-insured group health insurance program.

SELF-FUNDED HEALTH INSURANCE FUND

FY 2023-24 BUDGET HIGHLIGHTS

- Health Plan Premiums revenue reflects employer and employee contributions from active employees only (excluding retirees).
- Other Miscellaneous Contributions increases reflect employer's portion in addition to employee's portion of health insurance contributions for retirees.
- Cost of claims expenditures increased to reflect trends from FY24.

REVENUES

FUND NO.: 200

FUND NAME: SELF-FUNDED HEALTH INSURANCE

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
200 381491	INTEREST EARNINGS	2,047	250	72,000	58,000	58,000	57,750	23100.00%
200 389700	HEALTH PLAN PREMIUMS	4,027,602	4,791,048	5,435,480	4,979,915	4,979,915	188,867	3.94%
200 389702	OTHER MISC CONTRIBUTIONS	343,794	370,430	268,253	360,000	360,000	(10,430)	-2.82%
20070 390010	XFR FROM GENERAL FUND	1,285,900	-	-	-	-	-	0.00%
TOTALS		5,659,343	5,161,728	5,775,733	5,397,915	5,397,915	236,187	4.58%

EXPENDITURES

ORG NO.: 2004123

DEPT NAME: SELF-FUNDED HEALTH INSURANCE

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
430000	CONTRACTED SERVICES	46,682	163,017	116,300	94,307	94,307	(68,710)	-42.15%
449700	BANK FEES	628	1,000	200	-	-	(1,000)	-100.00%
489700	HEALTH PLAN ADMIN	1,007,757	993,096	1,261,879	1,230,456	1,230,456	237,360	23.90%
489710	CLAIMS	3,826,019	4,004,615	4,352,354	4,010,152	4,010,152	5,537	0.14%
489720	HSA CONTRIB TO EMPLOYEES	24,000	-	45,000	63,000	63,000	63,000	100.00%
TOTALS		4,905,086	5,161,728	5,775,733	5,397,915	5,397,915	236,187	4.58%

Person County, North Carolina

Adopted Budget

Table of Special Revenue Funds

Revenue and Expenditure Detail

For Fiscal Year 2023-24

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for specified purposes.

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<ul style="list-style-type: none"> ▪ Capital Investment Fund <ul style="list-style-type: none"> accounts for revenues and expenditures associated with debt service, regular capital for PC Schools and Piedmont Community College, and the general fund transfer supporting capital improvement projects that are reported in the CIP Capital Project Fund. 	148
<ul style="list-style-type: none"> ▪ Social Services Representative Payee Fund <ul style="list-style-type: none"> accounts for revenues and expenditures for individuals or entities appointed by Social Security to manage benefit payments who are unable to maintain those funds themselves. 	150
<ul style="list-style-type: none"> ▪ Person Industries (PI) Fund and PI Material Recovery Facility Fund: <ul style="list-style-type: none"> accounts for revenues and expenditures generated from Person Industries, a community rehabilitation program, and the Material Recovery Facility. 	151
<ul style="list-style-type: none"> ▪ Sheriff's Execution Fund <ul style="list-style-type: none"> accounts for revenues and expenditures associated with the collections by the Sheriff of small claims remitted to the Clerk of Court and collection of commissions remitted to the County. 	155
<ul style="list-style-type: none"> ▪ Fire Tax District Fund: <ul style="list-style-type: none"> accounts for property tax collections for distribution to the County's nine fire service districts. 	156
<ul style="list-style-type: none"> ▪ Emergency Telephone System Fund: <ul style="list-style-type: none"> accounts for revenues from a surcharge on County residents phone services and the use of those revenues to establish and maintain electronic capacity to determine the location of an emergency when citizens telephone 911 which will allow emergency services to more quickly and accurately respond. 	158
<ul style="list-style-type: none"> ▪ Revolving Loan Fund: <ul style="list-style-type: none"> accounts for revenues received from the Multi-County Water Infrastructure Fund and the use of those revenues for loans to develop small business enterprises. 	160

- **Economic Catalyst Fund:** 161
accounts for general fund transfers reserved for future industrial incentives and expansion efforts of current industry facilities.
- **Water and Sewer Construction Reserve Fund:** 162
accounts for revenues representing a portion of certain water service rates charged by the City of Roxboro to be held in reserve for future water and sewer extensions.



CAPITAL INVESTMENT FUND

The Capital Investment Fund (CIF) was established in FY21 for the county's debt service payments, regular capital outlay for Person County Schools and Piedmont Community College, lottery revenues and payments associated with the schools, and general fund transfers supporting these costs as well as the capital improvement projects that are reported in the CIP capital project fund.

FY 2023-24 BUDGET HIGHLIGHTS

- The \$3.4M general fund transfer includes (1) \$134,183 that represents a quarter cent property tax increase to support a \$12.745M debt issuance for school improvements in FY24, and (2) the set amount of \$3,300,000 that the County's debt consultants recommend to provide continued support for County and School debt payments, the County's Capital Improvement Plan, and regular capital expenditures for the schools and community college.
- Another revenue source in the CIF Fund is the \$2.37M dedicated portion of sales tax for School capital and School debt. It is estimated that the County will receive an increase in this dedicated revenue of \$587K.
- Projection for interest earning revenue is significantly increasing for FY24 in this fund by \$240K as the federal reserve raises interest rates to battle inflation, an issue that continues to challenge the economy and the County's ability to cover the increase in costs for goods and services.
- Paydown schedule on existing debt and the incorporation of new school debt causes an overall reduction in the budget for debt service expenditures by \$26,932.
- Estimating an increase in issuance costs by \$34,183 (i.e. bond attorney fees and other costs) associated with the anticipated debt borrowing activity for the Schools in FY24. The majority of anticipated issuance costs for this debt is budgeted in the Schools Project Fund, and will be reimbursed from the loan proceeds once the debt is issued.
- Both Schools and PCC increase their request for regular capital funding for FY24. Schools also request the County to provide funds (\$500K) for technology-related capital that the County previously funded from FY16 through FY20. Beginning in FY21, the Schools were able to apply other available sources of revenue to fund their technology capital; however, this revenue is no longer available, so they are requesting that the County restore this stream of funding for FY24.
- Completion of various lottery projects causes a drop in projected lottery revenues and expenditures by \$250K for FY24. There is no net funding impact to the County since these project expenditures are sourced 100% from the State's Public School Capital Building Fund.
- A reduction of \$1.6M in the transfer to the CIP fund prevents the necessity of appropriating fund balance in this fund for FY24, due to the reduction in approved Capital Improvement Projects compared to what was adopted for FY23.

REVENUES

FUND NO.: 210
FUND NAME: CAPITAL INVESTMENT FUND (CIF)

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	ADOPTED	
210 381491	INTEREST EARNINGS	13,410	140	200,000	240,000	240,000	239,860	171328.57%	
21060 359130	LOTTERY PROCEEDS	27,503	750,000	500,000	500,000	500,000	(250,000)	-33.33%	
21065 374331	QSCB INTEREST REIMB	48,448	40,697	33,015	33,015	33,015	(7,682)	-18.88%	
21065 389890	MISCELLANEOUS REVENUES	100	-	-	-	-	-	0.00%	
21070 398010	XFR FROM GENERAL FUND	9,282,430	3,300,000	3,300,000	3,434,183	3,434,183	134,183	4.07%	
21070 398110	SALES TAX XFR FROM GENERAL FUND FOR SCHOOLS	2,003,103	1,781,340	2,240,856	2,368,086	2,368,086	586,746	32.94%	
21090 399991	FUND BALANCE APPROP	-	1,997,046	500,000	-	-	(1,997,046)	-100.00%	
TOTALS		11,374,995	7,869,223	6,773,871	6,575,284	6,575,284	(1,293,939)	-16.44%	

EXPENDITURES

ORG NO.: 210
DEPT NAME: CAPITAL INVESTMENT FUND (CIF)

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23
MUNIS ORG CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	ADOPTED	
MISC:									
2104130-449700	BANK FEES	2,441	275	1,000	-	-	(275)	-100.00%	
DEBT SVC:									
2109100-475100	2017 TOWER & BB-PRIN	400,000	400,000	400,000	400,000	400,000	-	0.00%	
2109100-475600	2012 SMS & PHS REROOF-PRIN	208,836	208,836	208,836	208,836	208,836	-	0.00%	
2109100-475700	2017 SENIOR CTR-PRIN	152,333	152,333	152,333	152,333	152,333	-	0.00%	
2109100-475750	2018 PEMC AMB-PRIN	155,217	155,218	-	-	-	(155,218)	-100.00%	
2109100-475800	2014 PCRC & REROOF-PRIN	400,000	200,000	100,000	100,000	100,000	(100,000)	-50.00%	
2109100-475900	2015 ROXPLEX & REROOF-PRIN	254,000	295,000	250,000	250,000	250,000	(45,000)	-15.25%	
2109100-476100	2017 TOWER & BB-INT	126,360	112,320	98,280	98,280	98,280	(14,040)	-12.50%	
2109100-476200	2023 SCHOOL LOBS-INT	-	-	310,688	310,688	310,688	310,688	100.00%	
2109100-476600	2012 SMS & PHS REROOF-INT	51,295	43,088	34,881	34,881	34,881	(8,207)	-19.05%	
2109100-476700	2017 SENIOR CTR-INT	43,400	39,455	35,509	35,509	35,509	(3,946)	-10.00%	
2109100-476800	2014 PCRC & REROOF-INT	30,800	21,000	16,100	16,100	16,100	(4,900)	-23.33%	
2109100-476900	2015 ROXPLEX & REROOF-INT	21,323	15,457	9,158	9,158	9,158	(6,299)	-40.75%	
2109100-479900	ISSUANCE COSTS	1,552	100,000	312,086	134,183	134,183	34,183	34.18%	
SCHOOLS:									
2105911-462700	SCH-REGULAR CAP OUTLAY	353,967	513,000	575,000	555,316	555,316	42,316	8.25%	
2105911-462710	SCH-TECH CAP OUTLAY	-	-	500,000	500,000	500,000	500,000	100.00%	
2105911-462800	SCHOOL LOTTERY	27,503	750,000	500,000	500,000	500,000	(250,000)	-33.33%	
PCC:									
2105921-462700	PCC-REGULAR CAP OUTLAY	-	60,000	70,000	70,000	70,000	10,000	16.67%	
CIP:									
2109821-401041	TRANSFER TO CIP FUND	2,465,206	4,803,241	3,200,000	3,200,000	3,200,000	(1,603,241)	-33.38%	
TOTALS		4,694,233	7,869,223	6,773,871	6,575,284	6,575,284	(1,293,939)	-16.44%	

SOCIAL SERVICES REPRESENTATIVE PAYEE FUND

This is a special revenue fund to manage expenditures with funds belonging to individuals who are unable to maintain those funds themselves.

FY 2023-24 BUDGET HIGHLIGHTS

- New special revenue fund added in FY21.
- These revenue and expenditures are managed by the Department of Social Services (DSS).

REVENUES

FUND NO.: 220

FUND NAME: DSS REPRESENTATIVE PAYEE FUND

		Prior Year	Current Year	Budget Year					
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED	
22050 350500	REP PAYEE REVENUES	682,711	900,000	900,000	900,000	900,000	-	0.00%	
22050 381491	INTEREST EARNINGS	3	170	-	-	-	(170)	-100.00%	
TOTALS		682,715	900,170	900,000	900,000	900,000	(170)	-0.02%	

EXPENDITURES

ORG NO.: 2205680

DEPT NAME: DSS REPRESENTATIVE PAYEE FUND

		Prior Year	Current Year	Budget Year					
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED	
540500	REP PAYEE EXPENSES	704,825	900,170	900,000	900,000	900,000	(170)	-0.02%	
TOTALS		704,825	900,170	900,000	900,000	900,000	(170)	-0.02%	



PERSON INDUSTRIES AND PERSON INDUSTRIES – MRF FUND

MISSION

To empower and assist individuals in achieving their personal and vocational goals.

FY 2022-23 ACCOMPLISHMENTS

- Pandemic restrictions are lifted allowing more consumers to return to programming (9 consumers remain at home).
- Completed Feasibility Study and Merger plans for PI and PCRC, presenting information to Commissioners.
- Filled 6 positions, leaving one full time position vacant as of 3/3/2023.

FY 2023-24 OBJECTIVES

- Public Health Emergency is lifted ensuring return or filling open programming/waiver slots for consumers (9 open slots as of May 2023 due to PHE holding).
- Begin renovations and equipment upgrade to MRF.
- Begin expansion/merger of Person Industries over to PCRC location.
- Obtain additional Production Contracts for in-house work and Community Job Placements for Work Adjustment and Support Employment individuals.

FY 2023-24 BUDGET HIGHLIGHTS

- Merger/Expansion of Person Industries and the Person County Recycling Center.
- Supported Employment Van Replacement.
- Deduction in PI Sales and Temporary Employee Lines due to reduction in contract work with Eaton Corporation.
- Increased revenue in program services due to expiration of Public Health Emergency.

REVENUES

FUND NO.: 230

FUND NAME: PERSON INDUSTRIES & PI MATERIAL RECOVERY FACILITY

			Prior Year	Current Year	Budget Year				
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
23045 379700	MRF-SOLID WASTE DISPOSAL TAX (SWDT)		31,053	28,000	28,000	28,000	28,000	-	0.00%
23045 379703	MRF-SCRAP TIRE DISPOSAL TAX		65,356	55,000	70,000	70,000	70,000	15,000	27.27%
23045 379705	WHITE GOODS DISPOSAL TAX		5,140	16,000	20,000	20,000	20,000	4,000	25.00%
23045 379710	ELECTRONICS MGT PROG TX		-	2,400	1,500	1,500	1,500	(900)	-37.50%
23045 379720	MRF-IPRS		50,854	120,000	100,000	100,000	100,000	(20,000)	-16.67%
23045 379725	MRF-MEDICAID CAP-MR		12,788	82,000	80,000	80,000	80,000	(2,000)	-2.44%
23045 379728	MRF-MEDICAD DCW BONUS		8,381	-	-	-	-	-	0.00%
23045 379730	RECYCLE FEE/UPPER PIEDMONT		25,000	25,000	25,000	25,000	25,000	-	0.00%
23045 379735	MRF-SALES-RECYCLING		54,788	25,000	30,000	30,000	30,000	5,000	20.00%
23045 379740	MRF-HAULER FEES		3,520	5,000	5,000	5,000	5,000	-	0.00%
23045 379745	MRF-SALES-ELECTRONICS		4,210	6,000	6,000	6,000	6,000	-	0.00%
23045 379750	MRF-SALES-FLOUR LTS		1,240	500	500	500	500	-	0.00%
23045 379755	MRF-SALES-PALLETS		61	300	150	150	150	(150)	-50.00%
23045 379765	MRF-DONATIONS		161	-	-	-	-	-	0.00%
23050 378600	IPRS		91,118	140,000	140,000	140,000	140,000	-	0.00%
23050 378605	VOC REHAB STATE FUNDS-EVAL & WA		36,651	120,000	120,000	120,000	120,000	-	0.00%
23050 378610	ROAP TRANSPORTATION		22,008	22,000	22,000	22,000	22,000	-	0.00%
23050 378615	VOC REHAB STATE FUNDS-SE		61,187	49,500	50,000	50,000	50,000	500	1.01%
23050 378630	LOCAL SERVICES-COMM CONTRACT		54,970	50,000	52,000	52,000	52,000	2,000	4.00%
23050 378635	MEDICAID CAP-MR		238,044	596,000	580,000	580,000	580,000	(16,000)	-2.68%
23050 378638	MEDICAID DCE BONUS		29,333	-	-	-	-	-	0.00%
23050 378640	CLIENT TRANSP FEES-ADVP		8,474	12,000	12,000	12,000	12,000	-	0.00%
23050 378645	CLIENT TRANSP FEES-SE		3,786	6,500	6,500	6,500	6,500	-	0.00%
23050 378660	SALES-PROD-PI MAIN		134,146	710,000	475,000	475,000	475,000	(235,000)	-33.10%
23050 378675	DONATIONS/FUND RAISERS & CONC		2,019	5,000	5,000	5,000	5,000	-	0.00%
23050 381491	INTEREST EARNINGS		953	-	-	-	-	-	0.00%
23050 384872	LEASE PROCEEDS GASB 87		20,188	-	-	-	-	-	0.00%
23050 389890	MISC REVENUES		1,883	-	-	-	-	-	0.00%
23070 398010	TRANSFER FROM GENERAL FUND-PI		266,961	275,205	260,762	240,143	240,143	(35,062)	-12.74%
23070 398110	TRANSFER FROM GENERAL FUND-MRF		347,839	325,766	345,841	327,848	327,848	2,082	0.64%
TOTALS			1,582,112	2,677,171	2,435,253	2,396,641	2,396,641	(280,530)	-10.48%

EXPENDITURES

ORG NO.: 2305280

DEPT NAME: PERSON INDUSTRIES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
412000	SAL & WAGES-REG	629,988	809,711	790,628	786,246	786,246	(23,465)	-2.90%
412500	SAL & WAGES-PROG	25,015	200,000	50,000	45,000	45,000	(155,000)	-77.50%
412600	SAL & WAGES-PT	11,857	49,764	57,554	51,554	51,554	1,790	3.60%
412700	SAL & WAGES- PT PROG	95,959	70,000	140,000	140,000	140,000	70,000	100.00%
418000	401K NONLEO	31,499	40,486	39,531	39,312	39,312	(1,174)	-2.90%
418100	SS CONTRIBUTION	56,599	86,405	79,421	78,244	78,244	(8,161)	-9.45%
418200	RETIREMENT	71,882	98,380	101,991	101,426	101,426	3,046	3.10%
418300	GROUP INSURANCE	162,493	250,901	265,973	263,494	263,494	12,593	5.02%
418600	WORKERS COMP	24,233	37,883	34,789	34,292	34,292	(3,591)	-9.48%
419800	WAGE & HR STUDY	849	2,000	-	-	-	(2,000)	-100.00%
419920	CARF ACCRED	-	500	5,000	5,000	5,000	4,500	900.00%
420000	SUPP & OPER EXP	6,926	12,000	12,000	12,000	12,000	-	0.00%
420200	WORK FORCE AWARD	1,386	5,000	5,000	5,000	5,000	-	0.00%
420300	CLIENT SVCS	33,641	60,000	43,500	43,500	43,500	(16,500)	-27.50%
421100	JANITORIAL SUPP	233	475	475	475	475	-	0.00%
425000	AUTO FUEL	11,507	7,000	11,000	11,000	11,000	4,000	57.14%
430000	CONTRACTED SVCS	11,180	7,500	7,500	7,500	7,500	-	0.00%
431100	TRAV-MTG-CONF	2,780	6,400	8,400	8,400	8,400	2,000	31.25%
431500	DUES & SUBSCR	1,002	1,800	1,800	1,800	1,800	-	0.00%
432000	TELEPHONE	6,053	6,500	6,200	6,200	6,200	(300)	-4.62%
432500	POSTAGE	983	1,500	1,500	1,200	1,200	(300)	-20.00%
434000	PRINTING/COPYING	2,093	3,500	3,000	3,000	3,000	(500)	-14.29%
435200	MAINT & REPAIR/EQUIP	1,839	7,500	7,500	7,500	7,500	-	0.00%
435300	MAINT & REPAIR/VEHICLE	6,270	10,000	10,000	10,000	10,000	-	0.00%
437000	ADVERTISING	35	2,000	2,000	2,000	2,000	-	0.00%
439300	TEMPORARY EMPLOYMENT AGENCY	24,256	200,000	30,000	30,000	30,000	(170,000)	-85.00%
443000	EQUIP RENT	631	4,000	4,000	4,000	4,000	-	0.00%
444000	SVC MAINT CONTR	3,571	4,500	4,500	4,500	4,500	-	0.00%
445000	INSURANCE	5,126	-	-	-	-	-	0.00%
449700	BANK FEES	397	500	-	-	-	(500)	-100.00%
451000	CAPITAL LEASE-GASB 87	1,516	-	-	-	-	-	0.00%
TOTALS		1,231,799	1,986,205	1,723,262	1,702,643	1,702,643	(283,562)	-14.28%

ORG NO.: 2305281

DEPT NAME: PI-MATERIAL RECOVERY FACILITY (MRF)

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
412000	SAL & WAGES-REG	151,904	181,834	182,145	182,145	182,145	311	0.17%
412500	SAL & WAGES-PROG	28,978	75,000	75,000	60,000	60,000	(15,000)	-20.00%
412600	SAL & WAGES-PT REG	22,960	41,080	47,500	47,500	47,500	6,420	15.63%
412700	SAL & WAGES- PT PROG	34,325	47,000	40,000	40,000	40,000	(7,000)	-14.89%
418000	401K NON-LEO	7,595	9,092	9,107	9,107	9,107	15	0.16%
418100	SS CONTRIBUTION	18,137	26,386	26,365	25,218	25,218	(1,168)	-4.43%
418200	RETIREMENT	17,332	22,093	23,497	23,497	23,497	1,404	6.35%
418300	GROUP INSURANCE	42,294	61,911	65,630	65,018	65,018	3,107	5.02%
418600	WORKERS COMP	14,940	26,320	26,737	25,503	25,503	(817)	-3.10%
419000	PROFESSIONAL SVCS	31,786	-	-	-	-	-	0.00%
419920	CARF ACCRED	-	500	5,000	5,000	5,000	4,500	900.00%
420000	SUPP & OPER EXP	42,487	40,000	45,000	45,000	45,000	5,000	12.50%
425000	AUTO FUEL	2,320	5,000	5,000	5,000	5,000	-	0.00%
429050	WHITE GOODS	7,262	12,000	12,000	12,000	12,000	-	0.00%
429051	ELECTRONIC WASTE	9,693	10,000	10,000	10,000	10,000	-	0.00%
429053	SCRAP TIRES	80,500	55,000	60,000	60,000	60,000	5,000	9.09%
429060	COMM WASTE REDUCTION	703	-	-	-	-	-	0.00%
431100	TRAV-MTG-CONF	2,213	3,000	3,000	3,000	3,000	-	0.00%
431500	DUES & SUBSCR	505	450	450	450	450	-	0.00%
432000	TELEPHONE	1,407	1,100	2,110	2,110	2,110	1,010	91.82%
434000	PRINTING/COPYING	342	200	450	450	450	250	125.00%
435200	MAINT & REP/EQUIP	19,976	20,000	20,000	20,000	20,000	-	0.00%
435300	MAINT & REP/VEHICLES	3,354	6,000	6,000	6,000	6,000	-	0.00%
437000	ADVERTISING	4,515	3,000	3,000	3,000	3,000	-	0.00%
439300	AGENCY	25,193	30,000	30,000	30,000	30,000	-	0.00%
443000	EQUIPMENT RENT	8,047	14,000	14,000	14,000	14,000	-	0.00%
451000	CAPITAL LEASE-GASB 87	18,672	-	-	-	-	-	0.00%
TOTALS		597,441	690,966	711,991	693,998	693,998	3,032	0.44%

SHERIFF'S EXECUTION FUND

This is a special revenue fund that accounts for collections by the Sheriff of small claims remitted to the Clerk of Court and collection of commissions remitted to the County.

FY 2023-24 BUDGET HIGHLIGHTS

- New special revenue fund added in FY21.

REVENUES

FUND NO.: 240
FUND NAME: SHERIFF'S EXECUTION FUND

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	ADOPTED	
24025 377400	SHER EXECUTION FEES	23,354	100,000	35,000	35,000	35,000	(65,000)		-65.00%
TOTALS		23,354	100,000	35,000	35,000	35,000	(65,000)		-65.00%

EXPENDITURES

ORG NO.: 2404312
DEPT NAME: SHERIFF'S EXECUTION FUND

		Prior Year	Current Year	Budget Year					% CHANGE FROM 2022-23
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	ADOPTED	
429042	SHER EXECUTION PYTS	22,450	100,000	35,000	35,000	35,000	(65,000)		-65.00%
TOTALS		22,450	100,000	35,000	35,000	35,000	(65,000)		-65.00%



FIRE TAX DISTRICT FUND

Established in FY19, the Fire Tax District Fund will account for all operating and capital funding of the volunteer fire and rescue departments.

FY 2023-2024 BUDGET HIGHLIGHTS

- Volunteer fire departments are due for an increase this upcoming fiscal year per the established contract. The departments will receive a 2% increase once all required paperwork has been submitted and contract signatures are obtained.
- Three departments have requested to have their ISO lowering inspection within the next fiscal year (Ceppo, Moriah, and Triple Springs). These are scheduled for August 14, 2023. There could be potential ISO point reduction bonuses for these three departments depending on how well the inspection goes which would be funded through the unallocated line item.
- Continue working with volunteer fire departments on the FY23-approved paid staffing model

REVENUES

FUND NO.: 250

FUND NAME: FIRE TAX DISTRICT

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
25025 310110	ALL YEARS TAXES-FIRE	1,132,587	2,047,500	2,106,000	2,112,338	2,112,338	64,838	3.17%
25025 310170	ALL YEARS LATE LISTING-FIRE	888	870	500	800	800	(70)	-8.05%
25025 310180	ALL YEARS INTEREST-FIRE	3,264	2,900	2,500	3,200	3,200	300	10.34%
25025 313200	DMV TAX REVENUES-COUNTY	103,074	155,235	189,905	189,905	189,905	34,670	22.33%
25025 313280	DMV TAX REV INTEREST-COUNTY	774	435	400	500	500	65	14.94%
25025 355900	OSBM VFD GRANT 2022	300,000	-	-	-	-	-	0.00%
25025 381491	INTEREST EARNINGS	453	-	-	-	-	-	0.00%
TOTALS		1,541,040	2,206,940	2,299,305	2,306,743	2,306,743	99,803	4.52%

EXPENDITURES

ORG NO.: 2504377

DEPT NAME: FIRE TAX DISTRICT

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
430000	CONTRACTED SERVICES	20,448	21,087	19,530	19,530	19,530	(1,557)	-7.38%
430020	PERSONNEL ALLOCATIONS	-	790,170	790,170	790,170	790,170	-	0.00%
460000	City of Roxboro/Fire Svcs	107,500	107,500	107,500	107,500	107,500	-	0.00%
460100	Rescue Squad	78,030	78,030	94,891	94,891	94,891	16,861	21.61%
460200	Allensville VFD	107,586	107,586	109,738	109,738	109,738	2,152	2.00%
460300	Ceffo VFD	183,627	183,627	187,300	187,300	187,300	3,673	2.00%
460400	Hurdle Mills VFD	174,846	174,846	178,343	178,343	178,343	3,497	2.00%
460500	Moriah VFD	138,608	138,608	141,381	141,381	141,381	2,773	2.00%
460600	Semora VFD	79,223	79,223	80,808	80,808	80,808	1,585	2.00%
460700	Timberlake VFD	174,342	174,342	177,829	177,829	177,829	3,487	2.00%
460800	Triple Springs VFD	140,000	140,000	142,800	142,800	142,800	2,800	2.00%
460910	Leasburg VFD	-	-	10,200	10,200	10,200	10,200	100.00%
460930	OSBM-VFD GRANT 2022	151,743	-	-	-	-	-	0.00%
465000	VFD - UNALLOCATED	-	211,921	258,815	266,253	266,253	54,332	25.64%
TOTALS		1,355,953	2,206,940	2,299,305	2,306,743	2,306,743	99,803	4.52%

EMERGENCY TELEPHONE SYSTEM FUND

MISSION

Person County Emergency Services is committed to preserving the quality of life for citizens and visitors of Person County through interactions with our community, compassionate service, and an atmosphere that encourages innovation, professionalism, and diversity.

FY 2022-23 ACCOMPLISHMENTS

- Upgraded CAD monitors and cabling for easier screen viewing for telecommunicators.
- Replaced UPS (emergency battery back-up system) to replace system that had reached the end of its service life.
- Telecommunication Supervisors completed the Emergency Medical Dispatcher – Quality Assurance Course to increase their knowledge and ability to review emergency medical calls for performance improvement.
- All telecommunicators completed the Telecommunicator CPR Course.

FY 2023-24 OBJECTIVES

- Use 911 Board Approved Training Funds to increase training opportunities for telecommunications staff.
- Establish a comprehensive Technology Replacement Plan to include radio replacement.
- Establish a comprehensive Back-Up Center Plan.
- Develop and implement a console replacement plan in accordance with 911 eligibility schedule.
- Upgrade console peripherals to increase efficiency and telecommunicator satisfaction.

FY 2023-24 BUDGET HIGHLIGHTS

- Increase to training line based on new approved training course list from NC 911 Board.
- Increase across the line items for technology and maintenance costs based on vendor inputs.
- Server upgrade (mandated by IT) for 911 servers that are at end of service life.

REVENUES

FUND NO.: 260
FUND NAME: EMERGENCY TELEPHONE SYSTEM

		Prior Year	Current Year	Budget Year					% CHANGE FROM
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	ADOPTED	2022-23
26025 379880	CONSOLIDATED E911 FEES	657,588	361,616	73,846	73,846	73,846	(287,770)		-79.58%
26025 381491	INTEREST EARNINGS	842	-	-	-	-	-		0.00%
26070 398010	XFR FROM GENERAL FUND	11,955	-	-	-	-	-		0.00%
26090 399991	FUND BALANCE APPROP	-	-	134,233	134,233	134,233	134,233		100.00%
TOTALS		670,385	361,616	208,079	208,079	208,079	(153,537)		-42.46%

EXPENDITURES

ORG NO.: 2604325

DEPT NAME: EMERGENCY TELEPHONE SYSTEM

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
430000	CONTR SVCS	4,080	6,000	6,000	6,000	6,000	-	0.00%
431100	TRAV-MTG/CONF	8,328	17,490	32,068	32,068	32,068	14,578	83.35%
432000	TELEPHONE	120,206	20,247	40,246	40,246	40,246	19,999	98.78%
435200	MAINT & REP/EQUIP	30,123	31,643	39,085	39,085	39,085	7,442	23.52%
435600	MAINT & REP/SYS & SFTWR	53,966	76,700	90,680	90,680	90,680	13,980	18.23%
443000	EQUIP RENTAL	54,138	-	-	-	-	-	0.00%
449900	MISC EXP	1,865	-	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	-	209,536	-	-	-	(209,536)	-100.00%
TOTALS		272,706	361,616	208,079	208,079	208,079	(153,537)	-42.46%

REVOLVING LOAN FUND

The revolving loan fund was established to provide loans to encourage small business development.

FY 2023-24 BUDGET HIGHLIGHTS

- The FY24 budget represents the principal and interest payments made to the county for a small business loan issued in FY17.

REVENUES

FUND NO.: 270
FUND NAME: REVOLVING LOAN

			Prior Year	Current Year	Budget Year				% CHANGE
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	FROM 2022-23 ADOPTED
27040 379910	PRIN PAYMENT		5,023	5,112	5,202	5,202	5,202	90	1.76%
27040 379920	INTEREST PAYMENT		431	342	253	253	253	(89)	-26.02%
27040 381491	INTEREST EARNINGS		53	38	800	800	800	762	2005.26%
TOTALS			5,507	5,492	6,255	6,255	6,255	763	13.89%

EXPENDITURES

ORG NO.: 2704920
DEPT NAME: REVOLVING LOAN

			Prior Year	Current Year	Budget Year				% CHANGE
MUNIS OBJECT CODE	LINE ITEM DESCR		2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	FROM 2022-23 ADOPTED
449700	BANK FEES		19	30	30	-	-	(30)	-100.00%
496000	RESERVED FOR LOANS		-	5,462	6,225	6,255	6,255	793	14.52%
TOTALS			19	5,492	6,255	6,255	6,255	763	13.89%

ECONOMIC CATALYST FUND

FY 2023-24 BUDGET HIGHLIGHTS

- EDC discretionary funds for current and future ED projects continue to build.
- EDC funds support site development and infrastructure needs.
- Incentives agreements with local industries, Polywood, LLC, and Spuntech Industries continue into FY24.

REVENUES

FUND NO.: 280
FUND NAME: ECONOMIC CATALYST

		Prior Year	Current Year	Budget Year					
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED	
28040 379942	KERR-TAR PIVOT LOAN	10,763	11,147	4,000	4,000	4,000	(7,147)	-64.12%	
28040 381491	INTEREST EARNINGS	2,600	100	28,000	28,000	28,000	27,900	27900.00%	
28070 398010	TRANSFER FROM GENERAL FD	571,168	500,000	562,478	250,000	250,000	(250,000)	-50.00%	
28090 399991	FUND BALANCE APPROP	-	1,161,936	-	1,404,783	1,404,783	242,847	20.90%	
TOTALS		584,531	1,673,183	594,478	1,686,783	1,686,783	13,600	0.81%	

EXPENDITURES

ORG NO.: 2804920
DEPT NAME: ECONOMIC CATALYST

		Prior Year	Current Year	Budget Year					
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED	
429900	IND RECR INCENTIVES	377,472	1,442,305	350,000	1,442,305	1,442,305	-	0.00%	
429931	ECON INC - SPUNTECH	142,223	71,121	45,956	45,956	45,956	(25,165)	-35.38%	
429934	ECON INC - POLYWOOD	73,465	159,757	198,522	198,522	198,522	38,765	24.26%	
TOTALS		593,160	1,673,183	594,478	1,686,783	1,686,783	13,600	0.81%	

WATER AND SEWER RESERVE FUND

FY 2023-24 BUDGET HIGHLIGHTS

- Funds are set aside in the FY24 budget for future water and sewer service extension needs.

REVENUES

FUND NO.: 290
FUND NAME: WATER AND SEWER RESERVE

		Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
29040 379980	SHARED FEES	61,493	62,000	64,000	64,000	64,000	2,000	3.23%
29040 381491	INTEREST EARNINGS	1,454	200	16,000	16,000	16,000	15,800	7900.00%
29090 399991	FUND BALANCE APPROP	-	1,000,000	-	-	-	(1,000,000)	-100.00%
TOTALS		62,947	1,062,200	80,000	80,000	80,000	(982,200)	-92.47%

EXPENDITURES

ORG NO.: 2904920
DEPT NAME: WATER & SEWER RESERVE

		Prior Year	Current Year	Budget Year				% CHANGE FROM 2022-23 ADOPTED
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	
430101	CONTR SRCS/CITY'S WESTERN	280,600	-	-	-	-	-	0.00%
449700	BANK FEES	585	700	40	-	-	(700)	-100.00%
459000	SPEC CAP OUT-W&S EXT	-	61,500	79,960	80,000	80,000	18,500	30.08%
459010	WESTERN SEWER EXP	-	1,000,000	-	-	-	(1,000,000)	-100.00%
TOTALS		281,185	1,062,200	80,000	80,000	80,000	(982,200)	-92.47%

Person County, North Carolina

Adopted Budget

Table of Enterprise Funds

Revenue and Expenditure Detail

For Fiscal Year 2023-24

Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services.

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- **Stormwater Fund:**

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The purpose of this fund is to dedicate and protect funding applicable to the responsibilities of the Stormwater Management Utility including measures and activities designed to protect, restore and manage stormwater quality; all associated costs to be supported solely through assessed user fees.

STORMWATER FUND

MISSION

To cover the costs of all stormwater-related expenses. The stormwater fund helps Person County ensure compliance with regulations imposed upon the jurisdiction by the state. These fees pay for a number of stormwater-related activities, including floodplain management, water quality data collection, and regulatory compliance both inside and outside of the Falls Lake watershed.

FY 2022-23 ACCOMPLISHMENTS

- Beginning in FY22, Person County began participating in the Interim Alternative Implementation Approach (IAIA) program in order to meet Stage 1 compliance with the Falls Lake Watershed requirements.
- A “Stormwater Team” was created consisting of representatives from the following County departments: Planning and Zoning, GIS, Soil and Water, Administration, and a Board of Commissioner member to explore options for implementing the required IAIA program.
- An architectural and engineering firm was selected to begin work on the design of new stormwater control measures (swales, ponds, etc.) at the Rock Athletic Complex that meets IAIA compliance and will result in needed nitrates and phosphate credits for Person County.
- Stormwater team members explored IAIA-oriented options for the County-owned site along Moores Mill Road known as the “County Farm” site.
- A Special Use Permit was approved for the County Farm site for the ultimate development of a passive recreational park.
- The County’s architectural and engineering consultant created a master plan for the County Farm site that includes the creation of stormwater control measures that will add nitrate and phosphate credits in favor of the County.
- Actively attended the Upper Neuse River Basin Association (UNRBA) meetings to ensure Person County interests are included in stormwater measures.

FY 2023-24 BUDGET OBJECTIVES

- Ensure compliance with stormwater regulations imposed by the state.
- Complete installation of new stormwater control measures at the Rock Athletic Complex for IAIA compliance.
- Complete design of the County Farm site and a project schedule towards constructing a passive recreational park with stormwater controls for IAIA compliance; while continuing to gain access to the site.
- Work with stormwater consultants to obtain IAIA stormwater credits, complete compliance reports, and perform engineering development review.
- Identify future sites for IAIA stormwater credits.

FY 2023-24 BUDGET HIGHLIGHTS

- The stormwater reserve/IAIA stormwater projects line item amount will include a carry-forward of remaining funds from FY 2022-2023. Therefore, there is no budget amount listed for this line item in FY 2023-2024.
- The two projects, Rock Athletic Complex and the County Farm, were designated as the initial recipients to use the IAIA stormwater funds and actions will continue through design of both projects to achieve stormwater improvements on County-owned property.

- Use of the funds to create stormwater facilities within existing County-owned lands that catch nutrients and phosphates upstream within the Falls/Neuse Basin will be the highest priority for FY 2023-24.
- Stormwater regulations are being added to the new Unified Development Ordinance for the County's stormwater program that will be adopted in the document within FY 2023-2024.

REVENUES

FUND NO.: 620

FUND NAME: STORMWATER FUND

		Prior Year	Current Year	Budget Year				
MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT ESTIMATES	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
62045 379410	STORMWATER FEES	281,503	275,000	277,000	277,000	277,000	2,000	0.73%
62045 379420	PY-STORMWATER FEES	-	2,000	-	-	-	(2,000)	-100.00%
62045 381491	INTEREST EARNINGS	2,371	2,500	2,000	2,000	2,000	(500)	-20.00%
62090 399991	FUND BALANCE APPROPRIATIONS	-	109,894	-	-	-	(109,894)	-100.00%
TOTALS		283,874	389,394	279,000	279,000	279,000	(110,394)	-28.35%

EXPENDITURES

ORG NO.: 6204820

DEPT NAI STORMWATER FUND

		Prior Year	Current Year	Budget Year				
MUNIS OBJECT CODE	LINE ITEM DESCR	2021-22 ACTUAL 6/30/2022	2022-23 ADOPTED BUDGET	2023-24 DEPT REQUESTS	2023-24 CO MGR RECOM	2023-24 BOARD APPROVED	INCR (DECR)	% CHANGE FROM 2022-23 ADOPTED
419000	PROFESSIONAL SVCS	7,150	15,000	16,000	16,000	16,000	1,000	6.67%
430000	CONTRACTED SERVICES	25,353	40,000	40,800	40,800	40,800	800	2.00%
431100	TRAVEL-MTGS & CONF	-	4,000	2,850	2,850	2,850	(1,150)	-28.75%
431500	DUES & SUBSCRIPTIONS	87,716	87,000	90,100	90,100	90,100	3,100	3.56%
437000	ADVERTISING	-	4,000	4,000	4,000	4,000	-	0.00%
449900	MISC EXPENSE	-	5,600	5,600	5,600	5,600	-	0.00%
449902	RESERVE/IAIA SW	1,320	114,394	-	-	-	(114,394)	-100.00%
729000	STORMWATER ADMINISTRATION	80,000	103,400	99,650	99,650	99,650	(3,750)	-3.63%
729100	WASTEWATER REMEDIATION ASSIST	9,920	16,000	20,000	20,000	20,000	4,000	25.00%
TOTALS		211,459	389,394	279,000	279,000	279,000	(110,394)	-28.35%

