

PERSON COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

JUNE 8, 2009
OTHERS PRESENT

Johnny Myrl Lunsford
Jimmy B. Clayton
Kyle W. Puryear
B. Ray Jeffers
Samuel R. Kennington

Heidi York, County Manager
Brenda B. Reaves, Clerk to the Board

The Board of Commissioners for the County of Person, North Carolina, met in recessed session on Monday, June 8, 2009 at 9:00 a.m. in the Commissioners' meeting room in the Person County Office Building for the purpose of a budget work session.

Chairman Lunsford called the meeting to order.

Commissioner Puryear spoke on the county cell phone usage and directed the County Manager to implement a cell phone policy.

Commissioner Jeffers commented the efforts by the County IT department to consolidate cell phones across the county to one vendor to reduce overall costs.

A **motion** was made by Commissioner Clayton, **seconded** by Commissioner Jeffers, and **carried unanimously** to adopt the Person County 2009-2010 Budget as recommended by the County Manager.

All the Board members thanked the County Manager and the Finance Director for their efforts working with department heads and presenting the budget without a tax increase as well as not allocating fund balance to balance the budget.

ADJOURN:

A **motion** was made by Commissioner Jeffers, **seconded** by Commissioner Clayton, and **carried** at 9:10 a.m. to adjourn the meeting.

Brenda B. Reaves
Clerk to the Board

Johnny Myrl Lunsford
Chairman

June 8, 2009



**PERSON COUNTY,
NORTH CAROLINA**
2009-2010
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 General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this county and by function as listed below:

<u>EXPENDITURES</u>	<u>AMOUNT</u>	<u>PERCENT OF BUDGET</u>
<i>GENERAL GOVERNMENT:</i>		
General Government	\$ 2,676,843	5.3
Public Buildings and Grounds	1,845,042	3.7
Public Safety	10,324,951	20.6
Transportation	803,025	1.6
Human Services	14,540,340	29.0
Education	10,380,166	20.7
Environmental Protection	187,921	0.4
Economic and Physical Development	1,255,062	2.5
Cultural and Recreational	1,587,708	3.2
Debt Service	3,731,524	7.5
Transfers to Other Funds and Component Unit	2,346,495	4.7
Contingency	410,000	0.8
TOTAL GENERAL FUND APPROPRIATIONS	\$ 50,089,077	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 and for capital expenditures shall be by project, as listed in the the categories in the budget of the Board of Education, to the extent of the amount available for capital appropriations. Capital outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Person County Finance Office in such form as they prescribe prior to reimbursement.

The appropriation of state funds from the Hyconeechee Library District shall be used exclusively for operating expenditures of the Person County Public Library.

The appropriations made and revenues estimated hereafter shall be for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

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

<u>REVENUES</u>	<u>AMOUNT</u>	<u>PERCENT OF BUDGET</u>
Ad Valorem Taxes	\$ 26,737,050	53.4
Local Option Sales Taxes	6,341,599	12.7
Other Taxes	222,500	0.4
Licenses and Permits	193,500	0.4
Intergovernmental Revenues	8,548,154	17.0
Investment Income	240,000	.5
Charges for Services	4,483,225	8.9
Other Revenues	660,146	1.3
Transfers from other Funds	1,640,721	3.3
Transfers from Component Unit	185,000	0.4
Fund Balance Appropriated	837,182	1.7
TOTAL GENERAL FUND REVENUES	<u>\$ 50,089,077</u>	<u>100.0</u>

Section 4. The following amounts are hereby appropriated, and included in the General Fund, for Debt Service for the payment of principal and interest on the outstanding debt of the county, and the expenses relating thereto:

Principal – 1996;1999;2000 Installment Financing Contract – 2008 Refinancing	\$ 2,095,000
Interest – 1996;1999;2000 Installment Financing Contract – 2008 Refinancing	428,485
Principal – 2006 Installment Financing Contract – Reroof and Paving	200,000
Interest – 2006 Installment Financing Contract – Reroof and Paving	130,281
Principal – 2007 Installment Financing Contract - Sch Bldg/Health Bldg	650,000
Interest – 2007 Installment Financing Contract - Sch Bldg/Health Bldg	127,082
Principal – 2009 Installment Financing Contract - Material Recovery Facility	88,241
Interest – 2009 Installment Financing Contract – Material Recovery Facility	10,435
Bond service charge - All debt	2,000
Total Debt Service	<u>\$ 3,731,524</u>

Section 5. The following amounts are hereby appropriated in the Schools Capital Reserve Fund for the funding of public school building projects and/or debt service on public school buildings:

Transfer to General Fund for School Debt Service Payments	<u>\$1,640,721</u>
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Section 6. It is estimated that the following revenues will be available in the Capital Reserve Fund for the funding of public school building projects:

Transfer from the General Fund	<u>\$1,640,721</u>
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Section 7. The following amounts are hereby appropriated in the Reappraisal Fund:

Reappraisal Activities	<u>\$ 194,654</u>
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Section 8. It is estimated that the following revenues will be available in the Reappraisal Fund:

Transfer from the General Fund	<u>\$ 194,654</u>
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Section 9. The following amounts are hereby appropriated in the Person Industries Fund:

Community Rehabilitation Program Services	\$2,028,949
Material Recovery Facility	<u>278,472</u>
Total	<u>\$2,307,421</u>

Section 10. It is estimated that the following revenues will be available in the Person Industries Fund:

Intergovernmental Revenues	\$1,187,411
Other Taxes	23,011
Charges for Services	754,041
Other Revenues	33,100
Transfers	<u>309,858</u>
Total	<u>\$2,307,421</u>

Section 11. The following amounts are hereby appropriated in the Emergency Telephone System Fund:

Emergency Telephone System	<u>\$ 426,262</u>
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Section 12. It is estimated that the following revenues will be available in the Emergency Telephone System Fund:

E-911 State Charges	\$ 355,000
Transfer from the General Fund	<u>71,262</u>
Total	<u>\$ 426,262</u>

Section 13. 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>\$ 32,000</u>
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Section 14. It is estimated that the following revenues will be available in the Water and Sewer Construction Reserve Fund:

Shared Fees	<u>\$ 32,000</u>
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Section 15. There is hereby levied a tax at the rate of seventy cents (\$0.70) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2009 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 \$3,840,000,000 and an estimated collection rate of 96.5%.

Section 16. The budget officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

a. She may 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.

b. She may 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.

c. She may not transfer any amount between funds or from the regular contingency appropriation within any fund, except that she may transfer any amount from the special contingency for computer related technology needs without a report to the Board of Commissioners.

Section 17. The County Manager is hereby authorized to execute contractual documents under the following conditions:

a. She may execute contracts for construction repair projects which do not require formal competitive bid procedures.

b. She may 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 department appropriations and (3) services which are within department appropriations.

c. She may execute grant agreements to or from public and nonprofit organizations that are within budgeted appropriations, unless grantor organization requires execution by the Board of Commissioners.

d. She may execute contracts, as the lessor/lessee of real property, which are of one-year duration or less, if funds are within budgeted appropriations.

e. She may execute contracts for design consultant's services, which consultant fees are estimated to be less than \$10,000 and if funds are within budgeted appropriations.

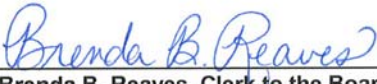
Section 18. The Finance Director may make cash advances between funds during the fiscal year without reporting to the Board of Commissioners. Any advances outstanding at fiscal year-end must be reported to the board except those involving funds where grant revenues or unreimbursed debt proceeds arise from prior county expenditures.

Section 19. 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 8th day of June 2009.



Johnny M. Lunsford, Chairman
Person County Board of Commissioners



Brenda B. Reaves, Clerk to the Board