

# **Recommended Budget Fiscal Year 2026-2027**



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

# Person County, North Carolina 2026-27 Recommended Budget Table of Contents

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## READER'S GUIDE

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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, 2026 through June 30, 2027. 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, a budget message from the County Manager, the County's two-year Strategic Plan, and the Budget at a Glance.

The next section entitled **General Information** provides some insight into Person County through a brief history and description of the County's government and the general fund structure. The **Budget Summaries** section provides a summary of the sources of revenues, expenditures by fund, and expenditures by department. Also included is the proposed fee schedule for County departments.

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, and the County Manager's recommendations.

We have omitted the 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 2026-27 RECOMMENDED BUDGET**

**BOARD OF COUNTY COMMISSIONERS**



***Kyle Puryear,  
Chairman***



***Sherry Wilborn,  
Vice-Chairman***



***Donald Long***



***Antoinetta Royster***



***Jason Thomas***

***Budget Staff:***

***Katherine Cathey, County Manager  
Brian Hart, Assistant County Manager  
Tracy Clayton, Chief Financial Officer***



# PERSON COUNTY

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**Katherine M. Cathey**  
**County Manager**

May 18, 2026

Honorable Person County Board of Commissioners:

After much analysis, assessment of needs, and meetings with leadership from each county department, Person County Schools, and Piedmont Community College, I am pleased to present to you the Fiscal Year 2026-2027 (FY27) Manager’s Recommended Budget. The needs are many in our community, but we have good reason to celebrate the accomplishments of the past years and the many benefits that will come from implementing this budget.

The Board of Commissioners adopted the FY25-FY27 Person County Strategic Plan, establishing a vision: “Person County is a safe, thriving, and diverse community where people come to live, work, learn, play, serve, and grow” and mission: “To provide effective government services that enhance the quality of life for individuals and businesses in Person County by preserving local history and resources, catalyzing economic growth, and supporting lifelong learning”, and the organizational values of: “Community, Professionalism, Transparency, Opportunity, and Stewardship”. Five focus areas with corresponding goals support the vision and mission and align with the values. In developing budget requests, departmental leadership considered the goals established in the strategic plan and tied their budget objectives to each focus area. The goals and objectives will be monitored throughout the fiscal year and periodic reports will document progress made towards achieving the board’s established goals. The key for the focus areas linked on the departmental budget pages is:

<b>A</b>	Economic Opportunity and Growth
<b>B</b>	Capital Investment
<b>C</b>	Lifelong Learning
<b>D</b>	Service Excellence
<b>E</b>	Quality of Life

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, work, learn, play, serve, and grow in Person County.

To take care of our current workforce and attract new employees to county government, we seek to maintain the positive effects of implementing the classification and pay study in FY24 and adding a Cost-of-Living Adjustment (COLA) to the county's pay strategy in FY25. Prior to implementing the new pay plan, the FY23 market study showed that the minimums of our salary ranges lagged the market by 10.75% and the maximums lagged by 18.84%. In order to avoid falling behind the market again, it is important to include pay adjustments that address the rising cost of living as well as reward employees for good performance. The 3.0% COLA included in the recommended budget is based on an average of three federal measures, as recommended by our classification and pay consultants. The Consumer Price Index (CPI) (3.8%), the Social Security Index (2.8%), and the Economic Cost Index (3.4%) average to a 3.3% increase year-over-year (as of May 2026). A 3.0% COLA is supplemented by merit pay in the amount of a 2-3% salary increase. The combination of the two pay strategies will keep the county's pay ranges in alignment with the market to help with recruitment and will enable employees to advance through the pay ranges based on performance, which helps with both recruitment and retention.

The economy continues to present challenges with inflationary pressures, tight housing markets, and shortages of equipment and supplies, including vehicles. The CPI increased 3.8% over the past twelve months. This level of inflation is reflected in higher personnel and operating costs for county departments.

We are seeing moderate growth in the county's tax base at 4.0%. Real property tax revenues are projected to increase by approximately \$1.6 million, based on the current tax rate of \$0.63 per \$100 of valuation. One penny on the tax rate is estimated to generate \$795,856. This recommended budget maintains the property tax rate of \$0.63 and the fire and rescue tax rate of \$0.04 while accommodating rising county costs, including personnel, operating, and capital as well as education expenses.

For FY27, budget requests totaled \$121.2 million, an amount that would have required an additional \$0.1041 on the property tax rate, bringing it to \$0.7341. Through detailed evaluation and prioritization during the budget review process, staff closed the \$8.3 million gap, resulting in a balanced budget that aligns spending with the county's current revenue capacity without increasing taxes.

General Fund revenues for FY27 are projected to increase by \$3.3 million over the current year, driven primarily by natural growth in property taxes, along with increases in sales tax collections and investment earnings. The recommended General Fund budget totals \$88.4 million, a 3.89% increase, and supports services funded primarily through property tax dollars. When combined with all other funds, including the Self-Funded Health Insurance Fund, Economic Catalyst Fund, Person Industries and MRF Fund, E-911 Fund, Water and Sewer Fund, and Stormwater Fund, the total recommended budget across all funds is \$113.4 million, representing a 4.24% increase.

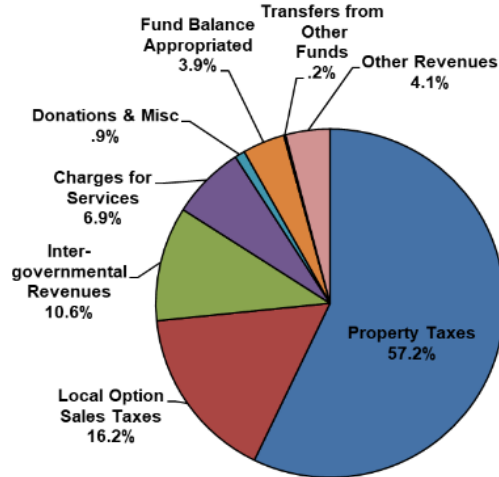
The budget is balanced, with equal revenues and expenditures, is prepared in accordance

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 public utilities (state-appraised property). 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 2027 General Fund Revenues by Source**

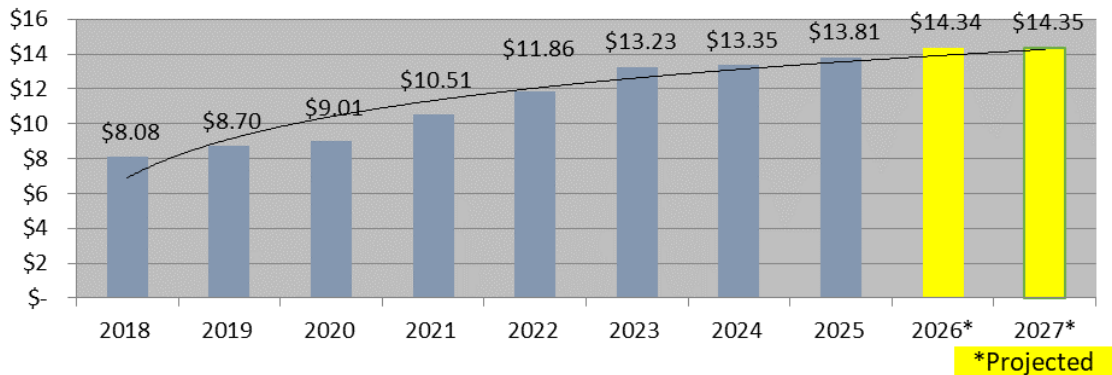


Person County Government’s General Fund revenues come from the following major sources:

Property tax: Revenues continue to show growth. Real property tax collections are projected at \$47.0 million, an increase of \$1.6 million, or 3.6%. DMV tax revenues are estimated at \$3.5 million, reflecting a \$151,000 increase over the current year. Fire tax revenues, which are not part of the General Fund, are expected to total \$2.75 million, an increase of \$112,000.

Sales tax: Revenues are also trending upward. Because Person County receives only two cents of the statewide 6.75-cent sales tax rate, growth in this category is modest; however, sales tax revenues for FY27 are projected to rise by 4.7%, generating approximately \$14.4 million

**Local Option Sales Tax (in millions)**



State and Federal Funding: Intergovernmental revenues support the administration of state- and federal-based programs and are a major funding source for the Department of Social Services and the Health Department, as well as several other county departments. For FY27, DSS revenues are projected to decrease by \$94,000, while the Recreation, Arts and Parks Department reflects a reduction due to one-time funding from two state grants totaling \$670,000 received in FY26.

Fees: Many county departments charge fees for services to recover a portion of their costs and reduce the amount of property tax revenue needed to support operations. Charges for Services represent the county's fourth-largest revenue source and are expected to increase by \$132,000. Key areas of growth include concealed weapons fees (\$25,000), animal services fees (\$50,000), and EMS transport fees (\$44,000).

**Fund Balance:**

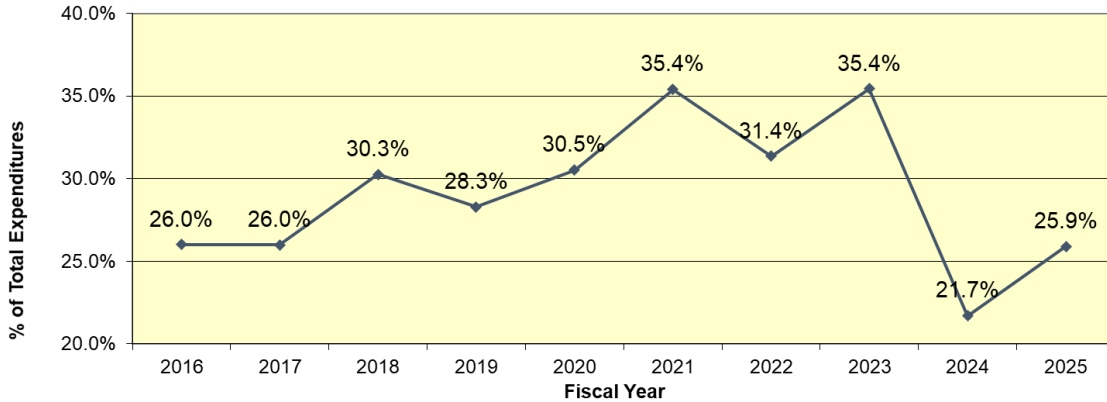
All local governments must maintain a fund balance to provide cash flow because the primary funding source, property tax, does not become due until January 1 of each year. Fund balance provides a safety net for unanticipated expenses and helps cover operations in the event of revenue losses, such as 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.

For FY27, \$3.3 million is appropriated (as follows) to sustain the county's operating funds, which is up by \$1.1 million from FY26.

- \$680,000 in the General Fund to cover the gap between estimated expenses and revenue without raising property taxes.
- \$204,000 in ARP funding in the General Fund for a body scanner for the detention center.
- \$385,000 in the Public Health as a placeholder due to delayed timing of receipt of state and federal funds.
- \$46,000 in the Library Fund and \$2,500 in the ROD Technology Fund to spend down the reserves that were generated in prior years.
- \$2.0 million in DSS Fund as a placeholder due to delayed timing of receipt of state and federal funds (\$1.0 million) and for renovations to the Human Services Building (\$1.0 million).

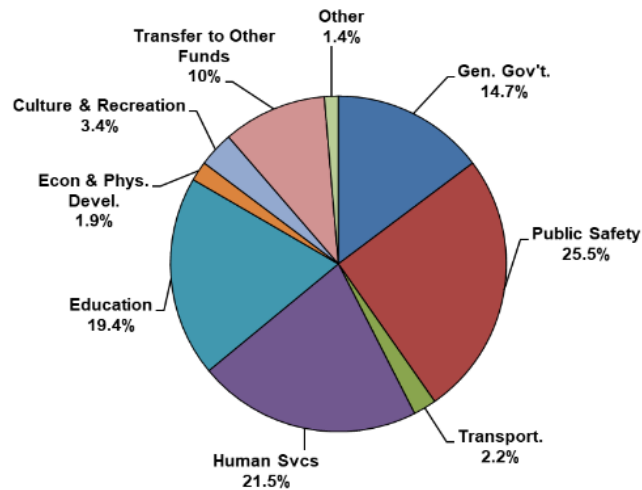
At the end of FY25, unassigned fund balance for the General Fund was \$21.6 million, which represents 25.9% of total general fund expenditures and outgoing transfers for the fiscal year. Fund balance is projected to end in a similar position at the end of FY26.



**Expenditures:**

The chart illustrates the various categories of General Fund expenditures and the percentage each contributes to the total budget. Some key expenditure highlights in the Recommended FY27 Budget include:

**FY 2027 General Fund Expenditures by Function**



Personnel

- Personnel costs are increasing across all departments due to:
  - 3.0% COLA
  - Average 2.5% merit pay
  - Increase in mandatory state retirement rates
  - Increase in self-funded health insurance expenses
  - Seven new positions

Public Safety (7.6% increase)

The Public Safety function includes: Juvenile Crime Prevention Council (JCPC), Sheriff’s Office, Detention, Emergency Communications, Emergency Management, Building Inspections, Medical Examiner, Emergency Medical Services (EMS), Community Risk Reduction, Animal Services, Animal Control, and LEC Restricted Fund.

The Sheriff’s Office budget is increasing due to the addition of one new position. The Detention budget reflects higher costs driven by a \$200,000 increase in inmate medical services and a \$40,000 increase in inmate food services. Emergency Communications shows a

decrease because new radios are still under warranty, while Emergency Management is decreasing due to not receiving federal and state grant funding, totaling \$49,000. The Medical Examiner's budget is rising by \$7,000 based on actual experience. EMS expenses are increasing as well, reflecting the addition of one new EMS Assistant Chief position, which is budgeted for six months. Community Risk Reduction is experiencing operational increases, including \$33,000 for fire alarm systems in county buildings and \$31,000 for upfitting a new replacement vehicle. Animal Services is rising by \$68,000 due to the addition of a mobile spay/neuter clinic, which includes \$50,000 in offsetting revenues from adoption fees. Lastly, Animal Control is seeing higher personnel expenses, including overtime and on-call pay, resulting from removing the director from the after-hours rotation.

#### Human Services (6.5% increase)

The Human Services function includes: Mental Health, Senior Center, Veterans Services, Health, Environmental Health, and Social Services (DSS).

The DSS Administration budget is increasing due to the addition of one new position and \$1 million allocated for renovations to the Human Services Building, while decreases are reflected from the discontinuation of janitorial services and daytime security contracts, saving \$65,000 and \$62,000 respectively. The DSS Program budget is decreasing by \$395,000 based on updated estimates from the state. Veterans Services increases \$16,000 due to budgeting for employee health insurance.

#### Education (4.7% increase)

The Education function includes: Person County Schools and Piedmont Community College.

For Person County Schools, the Current Expense request totals \$15,838,981, representing a 10.74% increase, with a recommended funding level of \$15,041,452, or a 5.15% increase. The Regular Capital request of \$530,000 is recommended for full funding, while the Technology Capital request of \$500,000 is recommended at \$453,000. The CIP includes funding for the 2027 limited obligation bonds as well as additional school improvement projects. Debt Service for the upcoming year is estimated at \$1,548,516. Altogether, the recommended funding across Current Expense, Capital, Technology Capital, CIP, and Debt Service amounts to \$31,218,773, including \$12,295,000 financed through debt.

For Piedmont Community College, the Current Expense request totals \$1,977,563, reflecting a 9.43% increase, with a recommended funding level of \$1,861,400, representing a 3% increase; this also includes raising the Small Business Incubator allocation from \$10,000 to \$10,300. The Capital request of \$54,800, a decrease of \$8,700, is recommended for full funding. The CIP provides for a range of exterior and IT systems improvements as well as modernization of the Library Commons elevator. Debt Service for the upcoming year is estimated at \$666,144. In total, recommended funding across Current Expense, Capital, CIP, and Debt Service amounts to \$3,339,219.

### General Government (3.9% increase)

The General Government function includes: Governing Body, Administration, Information Technology, Human Resources, Finance, Tax Administration, Legal, Courts, Elections, Register of Deeds, General Services, Fleet Management, Community Development Projects, Information Technology Systems, Reappraisal, and Register of Deeds Technology.

The Administration budget decreases due to allocating 60% of the Assistant County Manager/Human Services Director position to the DSS Fund. Human Resources shows an increase tied to the annual cost of a NEOGOV module that was previously budgeted in the CIP. Finance reflects an operational decrease of \$65,000 in occupancy taxes remitted to the TDA. Tax Administration increases due to the addition of two new positions. Legal Services rises by \$60,000 due to higher hourly rates and increased consultation needs. Elections shows an increase driven by one new position, which is partially offset by reduced part-time funding. Elections operating expenses are less due to the absence of a Spring 2027 election. General Services increases due to adding full- and part-time custodial positions for the Human Services Building, offset by a reduction in the janitorial contract. A \$64,000 increase funds more county building maintenance and repair projects in FY27. Reappraisal grows by \$47,000 to support pictometry. The Fleet Fund includes a recommendation for 12 new vehicles at a total cost of \$652,000, along with a county contribution of \$36,000 for two replacement vans and one replacement bus for PATS.

### Cultural and Recreation (15.46% decrease)

The Cultural and Recreation function includes: Recreation, Arts and Parks, Mayo Park, Kirby Theater and Arts, Sportsplex, Museum of History, and Public Library.

Recreation, Arts, and Parks shows a decrease due to receiving two state grants in FY26 totaling \$670,000. Mayo Park's budget decreases as well, due to planned playground replacements, which reduced maintenance costs by \$23,000. In contrast, the Kirby Theater budget increases by \$15,000 for part-time personnel to support higher program participation.

### Transportation (6.9% increase)

The Transportation function includes: Person Area Transportation (PATs) and Airport.

The Airport budget increases due to \$15,000 in costs associated with legal review of the revised policies and procedures manual, along with an increase of \$8,000 in utility expenses.

### Economic and Physical Development (4.55% increase)

The Economic and Physical Development function includes: Planning and Zoning, Geographic Information Systems (GIS), Economic Development, Cooperative Extension, and Forestry.

Planning and Zoning shows a decrease in its budget due to shifting code enforcement duties from contracted services to internal staff, resulting in savings of \$32,000.

Decreased operational budgets in all departments partially offset increases in personnel costs.

Environmental Protection (3.18% increase)

The Environmental Protection function includes: Landfill Maintenance and Soil and Water Conservation.

New Positions

Departmental leadership requested 16 new full-time positions to improve services. The Recommended Budget proposes funding for 7 new full-time positions:

Dept.	Position	FTE	Salary/ Benefits	Operating Costs	Offsetting Revenues/ Expenses	Total County Cost
DSS	Social Worker IAT	1.0	\$94,346	\$4,191	(\$58,318)	\$40,219
Elections	Election Admin Specialist	1.0	\$68,473	\$2,865	(\$17,400)	\$53,938
EMS	EMS Assistant Chief	1.0	\$103,897	\$50,610	\$0	\$154,507
General Services	Custodial Technician	1.0	\$58,084	\$2,200	(\$60,284)	\$0
Sheriff's Office	Deputy-Special Assignment County Resource Officer	1.0	\$88,691	\$24,660	(\$62,000)	\$51,351
Tax	Real Property Appraiser	1.0	\$83,687	\$9,282	\$0	\$92,969
Tax	Personal Property Appraiser	1.0	\$71,699	\$2,635	\$0	\$74,334
	<b>Total</b>	<b>7.0</b>	<b>\$568,877</b>	<b>\$96,443</b>	<b>(\$198,002)</b>	<b>\$467,318</b>

Fire and Rescue Tax District Fund

The budget for this fund is increasing by \$154,000 and includes a higher hourly rate for part-time fire personnel and a 2% biannual increase in the contract with Roxboro Fire for fire services provided in the county's rural districts.

The FY27 Manager's Recommended Budget addresses the needs of the community, the priorities of the Board, and supports the outstanding county workforce.

Commissioners, you have much to consider as you work from a recommended budget to an adopted budget and I look forward to working with you through this important process.

Respectfully submitted,



Katherine M. Cathey  
County Manager



# Person County, NC

Everything is Better  
in Person

## Mission:

To provide effective government services that enhance the quality of life for individuals and businesses in Person County by preserving local history and resources, catalyzing economic growth, and supporting lifelong learning.

## Vision:

Person County is a safe, thriving, and diverse community where people come to live, work, learn, play, serve, and grow.



**Community** - We are family-friendly, celebrate our agricultural and industrial heritage, and prioritize public safety and a strong quality of life.



**Professionalism** - As knowledgeable leaders and public servants, we adhere to ethical standards and take ownership of our responsibilities. We serve with respect, kindness, empathy, courage, creativity, humility, and flexibility.



**Transparency** - We act with honesty, integrity, and respect. We are accountable to our community. Adhering to open government policies and statutes is a priority.



**Opportunity** - We work to catalyze economic growth, financial security, and personal and professional enrichment (lifelong learning) for individuals and businesses to prosper.



**Stewardship** - We take responsibility for our natural, historical, economic and human resources. We act resourcefully, promote equity and sustainability, and seek efficiency and innovation.

## Economic Opportunity and Growth

*Creating and sustaining the conditions to facilitate economic development, security, and prosperity.*

<p><b>Goal 1:</b> Recruit, grow, and retain business and industry</p>	<p><b>Goal 2:</b> Develop and maintain infrastructure that enhances quality of life</p>	<p><b>Goal 3:</b> Ensure the development process is thorough, accessible and efficient</p>	<p><b>Goal 4:</b> Expand Raleigh Regional Airport at Person County to facilitate economic opportunity and growth</p>
<p><b>1.1</b> Attract new businesses that create well-paying jobs, add to the tax base and provide valued services and products <i>(Economic Development)</i></p>	<p><b>2.1</b> Support completion of the City of Roxboro’s Western Sewer Project <i>(Administration, GIS)</i></p>	<p><b>3.1</b> Reduce the time that it takes to issue environmental health, zoning and building permits <i>(Environmental Health, Planning and Zoning, Inspections., GIS)</i></p>	<p><b>4.3</b> Secure funding for and construct box hangars <i>(General Services)</i></p>
<p><b>1.2</b> Expand and support existing businesses <i>(Economic Development)</i></p>	<p><b>2.2</b> Evaluate water and sewer capacity and city/county needs for future growth, revisit interlocal agreement <i>(Administration, Economic Development)</i></p>		<p><b>4.4</b> Design and secure funding to renovate or build new terminal <i>(General Services)</i></p>
<p><b>1.3</b> Work with partners to create and support opportunities for the current and future workforce to learn and develop new skills <i>(Economic Development)</i></p>	<p><b>2.3</b> Partner with NC DIT to provide broadband to all unserved and underserved areas <i>(Administration, GIS)</i></p>		
<p><b>1.4</b> Promote the county's assets locally, regionally, and nationally through online and social and print media platforms and in-person marketing and recruitment <i>(Economic Development)</i></p>	<p><b>2.4</b> Complete Person County Trail Feasibility Study and work with partners to implement recommendations <i>(Recreation, Arts, and Parks, Administration, GIS, Planning and Zoning, Soil and Water)</i></p>		
	<p><b>2.5</b> Evaluate transportation and rail capacity and needs for current and future growth <i>(Planning and Zoning, Economic Development, Administration)</i></p>		

## Capital Investment

*Being good stewards of public funds and support in developing and maintaining facilities and other resources.*

<p><b>Goal 5:</b> Sustain the capital planning process</p>	<p><b>Goal 6:</b> Ensure County facilities meet the needs of the public and employees</p>	<p><b>Goal 7:</b> Provide modern, safe, and accessible learning and working environments for Person County Schools (PCS) and Piedmont Community College (PCC)</p>
<p><b>5.1</b> Develop and adequately fund a five-year Capital Improvement Plan annually <i>(Finance)</i></p>	<p><b>6.3.</b> Utilize facility feasibility assessment to plan for current and future needs of the Emergency Services Department <i>(Emergency Services, General Services, Finance, Administration, IT)</i></p>	<p><b>7.1</b> Fund PCS ADA and safety projects with bond issuances in FY25 and FY27 <i>(Finance)</i></p>
<p><b>5.2</b> Maintain a healthy debt affordability model per established financial policies <i>(Finance)</i></p>	<p><b>6.5</b> Complete space needs study, including ADA accessibility, for county facilities <i>(General Services)</i></p>	<p><b>7.2</b> Partner with the PCS to evaluate population/ enrollment growth, class size mandates, etc. to determine need for new construction <i>(Administration, Planning and Zoning, Inspections, GIS)</i></p>
		<p><b>7.3</b> Partner with PCC to plan for and fund the Center for Health, Advanced Technology &amp; Trades (CHATT) <i>(Administration, Finance)</i></p>

## Lifelong Learning

*Supporting the educational, learning and skill development activities of all Person County residents*

<b>Goal 8:</b> Support our educational partners, Person County Schools (PCS) and Piedmont Community College (PCC)	<b>Goal 9:</b> Work with partners to create and support opportunities for the current and future workforce to learn and develop new skills
<b>8.1</b> Increase funding to support improvements in pre-K-12 education <i>(Administration, Finance)</i>	<b>9.1</b> Offer education-based programs for all ages and expand outreach through partnerships with community organizations <i>(Library, Cooperative Extension, Recreation, Arts and Parks, Soil and Water, Health)</i>
<b>8.2</b> Ensure funding meets PCC's operational needs <i>(Administration, Finance)</i>	<b>9.2</b> Partner with PCC and PCS to offer programs to develop skills for employment in county positions with a concentrated focus on areas of critical need <i>(Administration, Human Resources, Other Departments)</i>
<b>8.3</b> Ensure the 6-14 Workforce Pipeline remains strong <i>(Economic Development)</i>	<b>9.3</b> Increase participation and work opportunities for parents through the Work First Family Assistance Program <i>(Social Services)</i>

## Service Excellence

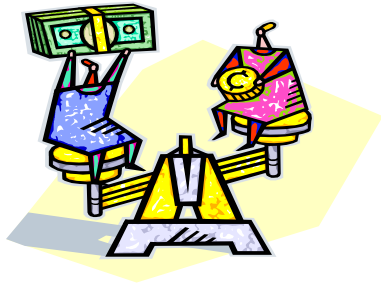
*Prioritizing the provision of stellar internal and external service through efficient operations, fiscal responsibility and transparent communications*

<p><b>Goal 10:</b> Identify, attract, and onboard the most qualified individuals whose skills, experience, and values align with our mission, fostering a culture of excellence</p>	<p><b>Goal 11:</b> Proactively meet the changing needs of the community</p>	<p><b>Goal 12:</b> Enhance transparency and communication</p>	<p><b>Goal 13:</b> Promote fiscal responsibility and financial sustainability</p>
<p><b>10.1</b> Enhance recruitment strategies and streamline selection processes that aggressively seek out the best talent to fill county positions and minimize position vacancy time <i>(Human Resources)</i></p>	<p><b>11.1</b> Monitor and analyze population growth and demographic changes and structure services to meet changing needs <i>(Administration, Inspections, Planning and Zoning, GIS, All Departments)</i></p>	<p><b>12.1</b> Implement provisions of Public Records Request Policy and online public records request platform <i>(Administration)</i></p>	<p><b>13.1</b> Minimize tax increases based on necessity <i>(Administration, Finance, All Departments)</i></p>
<p><b>10.2</b> Offer a competitive compensation program <i>(Human Resources)</i></p>	<p><b>11.2</b> Measure progress and update the strategic plan <i>(Administration)</i></p>	<p><b>12.2</b> Offer a Citizens Academy <i>(Administration)</i></p>	<p><b>13.2</b> Develop and implement an annual balanced budget and capital improvement plan <i>(Administration, Finance)</i></p>
<p><b>10.3</b> Offer professional development opportunities and a supportive work environment to attract and retain a talented workforce <i>(Human Resources)</i></p>	<p><b>11.3</b> Work with partners to improve digital equity and inclusion <i>(Cooperative Extension, Administration, Library, Digital Equity Taskforce)</i></p>	<p><b>12.3</b> Improve online access to public meeting materials and county ordinances and policies <i>(Administration, IT)</i></p>	<p><b>13.3</b> Hire a grant writer and capitalize on grant opportunities <i>(Finance, All Departments)</i></p>
<p><b>10.4</b> Offer leadership education to build the skills of current and future leaders in decision-making, communications, problem solving, team building, and adaptability <i>(Human Resources)</i></p>			

## Quality of Life

*Working collaboratively with the community to ensure that Person County remains a great place to work, live and play*

<b>Goal 14:</b> Enhance public safety and community wellbeing	<b>Goal 15:</b> Promote healthy communities	<b>Goal 16:</b> Preserve and celebrate rural character and lifestyle
<p><b>14.1</b> Enhance the resiliency of the community by coordinating and collaborating the emergency and disaster mitigation, preparedness, prevention, response and recovery activities</p> <p><i>(Emergency Services)</i></p>	<p><b>15.1</b> Improve access to healthcare services</p> <p><i>(Health, Social Services, Veterans Services, Emergency Services, Administration)</i></p>	<p><b>16.1</b> Implement conservation programs</p> <p><i>(Soil and Water)</i></p>
<p><b>14.2</b> Strengthen partnerships with law enforcement agencies, community organizations, and residents to address root causes of crime</p> <p><i>(Sheriff)</i></p>	<p><b>15.2</b> Promote healthy lifestyles and behaviors</p> <p><i>(Health, Recreation, Arts and Parks, Library, Cooperative Extension, Social Services, Veterans Services, Administration, Emergency Services)</i></p>	<p><b>16.2</b> Promote agri-business and agri-tourism</p> <p><i>(Cooperative Extension, Planning and Zoning, Soil and Water, Economic Development)</i></p>
<p><b>14.3</b> Support volunteer fire departments' efforts to maintain or lower their ISO ratings and provide greater protection to the community</p> <p><i>(Emergency Services)</i></p>	<p><b>15.3</b> Develop and implement plan for utilizing Opioid Settlement Funds</p> <p><i>(Health, Emergency Services, EMS, Opioid Settlement Advisory Committee, Administration)</i></p>	
<p><b>14.4</b> Promote responsible pet ownership and public safety</p> <p><i>(Animal Services)</i></p>		



# PERSON COUNTY, NC

*It's Always Better in Person*

## Fiscal Year 2026-27 Budget at a Glance

Total Property Valuation: \$7.521 billion  
Proposed Tax Rate: \$.63  
One Penny Generates : \$795,856

### General Fund - Revenues

	2025-26	2026-27		
	Adopted Budget	Recommended Budget	Inc/(Dec)	% Inc/(Dec)
Property Taxes	48,722,023	50,520,374	1,798,351	3.69%
Local Option Sales Taxes	13,716,300	14,354,800	638,500	4.66%
Other Taxes	1,000,700	950,700	(50,000)	-5.00%
Licenses and Permits	868,950	930,600	61,650	7.09%
Intergovernmental Revenues	10,118,428	9,394,300	(724,128)	-7.16%
Investment Earnings	1,201,000	1,501,000	300,000	24.98%
Charges for Services	5,898,089	6,044,334	146,245	2.48%
Other Revenues	817,422	834,019	16,597	2.03%
Transfers from Other Funds	245,714	152,744	(92,970)	-37.84%
Transfers from Component Unit	257,000	254,000	(3,000)	-1.17%
Fund Balance Appropriated	2,242,480	3,457,696	1,215,216	54.19%
<b>Total Revenues</b>	<b>85,088,106</b>	<b>88,394,567</b>	<b>3,306,461</b>	<b>3.89%</b>

### General Fund - Expenditures

	2025-26	2026-27		
	Adopted Budget	Recommended Budget	Inc/(Dec)	% Inc/(Dec)
General Government	12,546,486	13,032,156	485,670	3.87%
Public Safety	20,986,853	22,572,486	1,585,633	7.56%
Transportation	1,836,772	1,963,563	126,791	6.90%
Human Services	17,857,163	19,023,968	1,166,805	6.53%
Education	16,333,638	17,104,152	770,514	4.72%
Environmental Protection	304,317	313,986	9,669	3.18%
Economic & Physical Development	1,599,788	1,672,514	72,726	4.55%
Culture & Recreation	3,546,442	2,998,301	(548,141)	-15.46%
Transfers to Funds & Component Units	9,208,518	8,843,124	(365,394)	-3.97%
Contingency	868,129	870,317	2,188	0.25%
<b>Total Expenditures</b>	<b>85,088,106</b>	<b>88,394,567</b>	<b>3,306,461</b>	<b>3.89%</b>

# 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 2025 that number had increased to 40,937. 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 five members of the Board of Commissioners are elected to serve four-year terms. The Board formulates policy for the administration of the County and acts as the governing body.

The County Manager serves as the Chief Administrative Officer and is responsible for implementing the policies of the Board and directing day-to-day operations. 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 6:00 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](http://www.personcountync.gov).



## 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

## **FUND STRUCTURE**

- 2024 LOBs – County Building Acquisitions, PI/PCRC Merger, & South Elementary Roofing
4. Enterprise Funds
    - Stormwater Fund
  5. Fiduciary Funds
    - City of Roxboro Property Tax Fund
    - LEOSSA Pension Trust Fund
    - 4H Program Fund
    - Inmate Fund

**FY 2026-2027  
Recommended Fee Schedule**

<b>Department</b>	<b>Fee Type</b>	<b>FY26 Adopted</b>	<b>FY27 Recommended</b>
<b>Animal Services</b>			
	<b>Adoption Fees</b>		
	Cats/Kittens/Puppies Altered in Care	NEW	\$120
	Altered Animals Prior to intake	NEW	\$60
	Unaltered Dogs	NEW	\$60
	Senior Dog/Cat	NEW	\$20
	Adoption Fee - includes age appropriate vaccinations & microchip	\$60.00	REMOVE
	<b>Reclaim Fees</b>		
	1st Offense Reclaim	\$25.00	\$35
	2nd Offense Reclaim (in one year period)	\$50.00	no change
	3+ Offense Reclaim (in one year period)	\$100.00	no change
	Altered Pet overnight holding fee	NEW	\$5
	Unaltered/Quarantine Overnight holding fee	\$15.00	no change
	<b>Animal Fees</b>		
	Deposit fee for Humane Dog or Cat Trap	\$25.00	no change
	Owner Surrender	\$40.00	no change
	<b>Rescue Pull Fees</b>	NEW	\$40
	<b>Vaccination Fees</b>		REMOVE
	1 yr Rabies Vaccine (if unvaccinated or no proof of vaccination)	\$10.00	REMOVE
	5 way Vaccine	\$10.00	REMOVE
	Heartworm Test	\$15.00	REMOVE
	Bordetella Intranasal Vaccine	\$10.00	REMOVE
	Feline Leukemia and FIV Test	\$15.00	REMOVE
	External Parasite Treatment	\$20.00	REMOVE
	<b>Deworming</b>		REMOVE
	Under 60lbs	\$15.00	REMOVE
	Over 60lbs	\$20.00	REMOVE
	<b>Citations</b>		
	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	\$250.00	no change
<b>Recreation Arts and Parks</b>			
<b>Mayo Park</b>	<b>Cabins</b>		
	Small (Per Night)	\$60.00	no change
	Large (Per Night)	\$70.00	no change
	Lookout Area Cabin	NEW	\$80
	<b>Camp Sites</b>		
	RV (1-18) (Per Night)	\$30.00	no change
	Non-Waterfront Primitive Sites (19-30) (Per Night)	\$20.00	no change
	Non-Waterfront Group Site (Per Night)	\$75.00	no change
	<b>Shelters (Numbered 1-8)</b>		
	Four Hours or Less	\$30.00	no change
	Four Hours or More	\$55.00	no change
	<b>Environmental Education and Community Center</b>		
	Resident (Hourly)	\$45.00	no change
	Resident (Daily, 8 Hours)	\$250.00	no change
	Resident (Daily with Special Use Permit, 8 hours)	\$275.00	no change
	Resident Deposit	\$200.00	no change
	Non-Resident (Hourly)	\$65.00	no change
	Non-Resident (Daily, 8 Hours)	\$350.00	no change
	Non-Resident (Daily with Special Use Permit, 8 hours)	\$375.00	no change
	Non-Resident Deposit	\$350.00	no change
	<b>Amphitheatre</b>		
	Local Non-Profit Agencies (Rental)	\$175.00	no change
	Local Non-Profit Agencies Rehearsal (Per Hour)	\$30.00	no change
	Private Organizations (Rental)	\$325.00	no change
	Private Organizations Rehearsal (Per Hour)	\$55.00	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)	\$30.00 per hour	no change
	Special Use Permit for Environmental Education Center/Amphitheater	\$50.00	no change
	<b>Canoes, Kayaks and Paddle Boards</b>		
	Four Hours or Less (Per Vessel)	\$15.00	no change
	Half Day (8 Hours) (Per Vessel)	\$20.00	no change
	Full Day (24 Hours) (Per Vessel)	\$25.00	no change
	Weekend (48 Hours) (Per Vessel)	\$45.00	no change
	Security Deposit	\$25.00	no change
	Horse Shoes	\$5.00	no change

**FY 2026-2027  
Recommended Fee Schedule**

Department	Fee Type	FY26 Adopted	FY27 Recommended
	Corn Hole Set	\$10.00	no change
	<b>Lake Maps</b>		
	Purchased at Office (Each)	\$10.00	no change
	Purchased by Mail or (Internet)	\$11.00	no change
	Bundle of Fire Wood	\$5.00	no change
	RV Dump Station (Non-Camper) Per Use	\$30.00	no change
	<b>EECC Equipment</b>		
	<b>Chairs and Tables</b>		
	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
	<b>AV Equipment</b>		
	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
	<b>Power Point Projector</b>		
	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
<b>Kirby Auditorium and Second Floor Rental</b>	<b>Rental</b>		
	Auditorium -Private for Profit Performance	\$325.00	no change
	Auditorium -Private Non-Profit Org Performance	\$225.00	no change
	Auditorium -School and Government Org	N/A	no change
	Auditorium -Private for Profit Rehearsal	\$30.00 per hour	no change
	Auditorium -Private Non-Profit Rehearsal	\$30.00 per hour	no change
	Auditorium and Entire Second Floor -Private for Profit Rehearsal	\$700.00 per day	no change
	Second Floor - Private Non-Profit Studio/Terrace Rental	\$15.00 per hour, \$60.00 per day	no change
	Second Floor - Private for Profit Studio/Terrace Rental	\$20.00 per hour, \$80.00 per day	no change
	Second Floor - Private Non-Profit Hall Rental	\$22.50 per hour, \$90.00 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	\$45.00 per hour, \$180.00 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 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
	Learning Studio Space Rental	\$20.00 per hour	no change
	Gallery Rental During Shows (In Addition to Auditorium Rental)	\$25.00 per hour	no change
	Lighting Technician	\$19.00 per hour	no change
	Spotlight Technician	\$13.00 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	\$19.00 per hour	no change
	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/Digital Piano Rental	\$50.00 per performance	no change
	Piano/Digital Piano Rental Deposit	Must have a valid credit card	no change
	Piano Tuning Request or Move	\$250.00	no change
	Portable Stage Rental (staff set up fee is not included)	\$100.00	no change
	Choral Riser Rental (staff set up fee is not included)	\$100.00	no change
	Performance and Production Prop Rentals	Negotiated	no change
	Security Deposit for Auditorium and Full Rebirth Space	\$200.00	no change
	Security Deposit for Rebirth Hall Space	\$50.00	no change
	Security Deposit for Rebirth Studio Space	\$35.00	no change
	Concession Stand Fee	\$30.00 per day	no change
	Staff Utilization Fee	\$11.00 per hour	no change
	Cleaning or Maintenance Staff	\$20.00 per hour	no change
	Cleaning Fee - Kirby Rebirth	\$150.00	no change
	Cleaning Fee - Kirby Theater and Basement	\$250.00	no change
	Consignment Ticket Sales (Cash/Check)	\$1.00 per ticket	no change
	Consignment Ticket Sales Tax (NC State Privilege Tax)	\$0.00	no change
	Ticketing System Fees - ETIX (Cash/Check/Credit Card)	\$2.00 per ticket plus any applicable sales tax and credit card fees	no change
	Marquee advertising- one side	\$40.00 set up + \$10.00 per day	no change
	Side Window Advertising Rental Events	\$25.00 set up + \$10.00 per day	no change
	Consignment Sales (arts, products, etc.)	Negotiated by Department Director	no change
	Tableware	\$2.00 per set	no change

**FY 2026-2027  
Recommended Fee Schedule**

Department	Fee Type	FY26 Adopted	FY27 Recommended
	Hospitality (coffee/drinks/etc)	Market value	no change
	Tablecloths, Chair Covers, Cloth Napkins, Decorations	Negotiated by Director	no change
<b>Recreation Program and Facilities</b>	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
	<b>Sports Plex Tournament Rental</b>		
	Field Rental	\$175.00	no change
	Field Lights Rental	\$25.00 (per hour, per field)	no change
	Maintenance Employee for Tournament (full duration of event)	\$16.19 per hour	\$20.51 per hour
	Facility Holding Fee (non-refundable)	Based on Policy adopted by RAB	no change
	Field Drying Agent	\$10.00 each	no change
	<b>Facilities</b>		
	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 of less)	\$35.00 per hour (minimum 2 hours)	no change
	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
<b>Person Industries</b>			
	Fluorescent bulbs	\$0.75	\$1.00
	Pallet (per pallet)	\$1.00	No Change
	More than 5 tires or no State certification	\$1.00 per tire	No Change
	<b>Electronics recycling Fee</b>		
	Televisions	\$10.00 per TV unit	No Change
	Monitors	\$5.00 per monitor	No Change
	<b>Recycling Pickup fees</b>		
	Under 3 miles from 741 Martin St.	\$15.00	\$15.00
	3-5 miles from 741 Martin St.	\$20.00	\$20.00
	Over 5 miles from 741 Martin St	\$20.00 plus \$0.70 per mile over 5 miles	\$20.00 plus \$0.70 per mile over 5 miles
	<b>Recycling tip fees for private haulers</b>		
	Haulers for Person Co Recycling Material	NEW	\$40.00/ton
	Haulers for recycling material outside of Person Co	NEW	Commodity Pricing & Processing Fee
	Roll off (40-21 cubic yards)	\$30.00 per load	Remove
	Garbage truck (20-16 cubic yards)	\$25.00 per load	Remove
	1/2 Garbage truck	\$15.00 per 1/2 load	Remove
	Box truck (15-9 cubic yards)	\$20.00 per load	Remove
	Large trailer (8-4 cubic yards)	\$15.00 per load	Remove
	Pick-up/trailer (3-0 cubic yards)	\$10.00 per load	Remove
<b>Planning</b>			
	<b>ZONING PERMITS</b>		
	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)	\$400.00 + \$10.00/acre	No Change
	Conditional Rezoning	\$400.00 + \$10.00/acre	No Change

**FY 2026-2027  
Recommended Fee Schedule**

<b>Department</b>	<b>Fee Type</b>	<b>FY26 Adopted</b>	<b>FY27 Recommended</b>
	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
	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	\$50.00	No Change
	Cellular Tower Fee	\$5,000.00	No Change
	Cell Tower Co-Location Fee	\$500.00	No Change
<b>Library</b>			
	Photocopies/Computer Print-outs	\$0.25 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 damaged Dell Laptop	\$999.00	No Change
	Replacement cost for lost or damaged Chromebook	\$350.00 per item	No Change
	Passport Fee	\$35.00	No Change
<b>Emergency Services (EMS, 911)</b>			
	Basic Life Support NE	\$545.64	No Change
	Basic Life Support E	\$872.57	No Change
	Advanced Life Support NE	\$654.43	No Change
	Advanced Life Support E	\$1,036.18	No Change
	Advanced Life Support 2	\$1,463.00	No Change
	Loaded Mileage Charge	\$27.00	No Change
	Treatment, No transport	\$240.00	No Change
	Special Event Coverage (3 hour minimum)	\$125.00	No Change
	Community Materials Training Fee	\$7.00	No Change
<b>GIS</b>			
	8.5 X 11 or 11 X 17	\$1.00 (first page is free)	No Change
	11 x 17	\$2.00	No Change
	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
<b>Sheriff</b>			
<b>Civil Process</b>			
	Service Fee (In State)	\$30.00	No Change
	Service Fee (Out of State)	\$100.00	No Change
<b>Records Division</b>			
	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
	Report Copy	\$3.00	No Change
<b>Attorney's Request</b>			
	Criminal History Check	\$10.00	No Change
	Driver History Check	\$10.00	No Change
	National History Check	\$10.00	No Change
<b>Firearm Storage Fee</b>			
	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
<b>Public Health</b>			
<b>STD/TB</b>			
	54050 Destruction of lesion(s), penis papilloma	\$200.00	No Change
	56501 Destruction of lesion(s), vulva papilloma	\$200.00	No Change
	46924 Destruction of lesion(s), anus	\$200.00	No Change
	T1002 RN Services (TB/STD)	\$75.00	No Change
	86580 PPD	\$30.00	No Change

**FY 2026-2027  
Recommended Fee Schedule**

Department	Fee Type	FY26 Adopted	FY27 Recommended
86480	IGRA (TB)	\$90.00	No Change
J0696	Ceftriaxone Sodium, per 250mg, injection (Rocephin)	\$25.00	No Change
83036	A1C (TB)	\$44.00	No Change
80053	Comprehensive metabolic panel (TB)	\$45.00	No Change
85025	Complete blood count (TB)	\$35.00	No Change
LU102	Record of TB Screening completion		30
<b>Maternal Health</b>			
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
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	Birthing Class	\$45.00	No Change
86803	HepC Antibody Screening	\$25.00	No Change
<b>Child Health</b>			
99502	NBHV	\$285.00	No Change
D0145	Dental Screen	\$59.00	No Change
D1206	Dental Varnish	\$51.00	No Change
<b>Lab Services</b>			
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
85018	Hemoglobin	\$14.00	No Change
86382	Rabies Titer	\$99.00	No Change
86592	Syphilis	\$15.00	No Change
86762	Rubella Antibodies, IgG	\$19.00	No Change
86787	Varicella Titer	\$59.00	No Change
87081	GC Culture	\$28.00	No Change
87086	Uricult	\$30.00	No Change
87150	ID of organism by genetic analysis (Group B Strep)	\$70.00	No Change
87210	Wetmount	\$25.00	No Change
87340	Hep B surface antigen detection	\$20.00	No Change
87389	HIV	\$55.00	No Change
87624	Pap IG, HPV-hr	\$72.00	No Change
88141	Physician Read Pap	\$25.00	No Change
88175	PAP	\$37.00	No Change
99000	Handling Fee	\$25.00	No Change
87491	Chlamydia NAAT	\$35.00	No Change
87591	Gonorrhea NAAT	\$35.00	No Change
86850	Antibody Screening	\$20.00	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
J1580	Gentamicin up to 80 mg, injection	\$10.00	No Change
J0561	Penicillin G benzathine, per 100,000 units, inj (Bicillin L-A)	\$50.00	No Change
Q0144	Azithromycin dihydrate, oral, capsules/powder, 1gm (Zithromax Z-pak)	\$40.00	No Change
99000	Handling of Lab Specimen	\$25.00	No Change
87593	Infectious agent detection by nucleic acid (Monkeypox)	\$55.00	No Change
<b>Immunizations</b>			
90380	RSV .5 mL (Beyfortus)	\$545.00	\$613.00
90381	RSV 1 mL	\$566.00	\$613.00
90471	Imm Adm single	\$35.00	No Change
90472	Imm Adm each addt'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
G0010	Hep B Adm	\$35.00	No Change
90611	Jynneos	\$324.00	\$337.00
90619	MenACWY-TT (MedQuadfi)	\$264.00	\$182.00
90620	Meningococcal B (Bexsero)	\$272.00	\$288.00

**FY 2026-2027  
Recommended Fee Schedule**

Department	Fee Type	FY26 Adopted	FY27 Recommended
90621	Meningococcal B (Trumenba)	\$290.00	\$344.00
90632	Hep A (>=19)	\$93.00	\$100.00
90633	Hep A (1-18)	\$41.00	\$43.00
90636	HepA-HepB (Twinrix)	\$142.00	\$158.00
90647	Hib (PedvaxHib)	\$35.00	\$36.00
90648	Hib (ActHib/Hiberix)	\$15.00	\$15.00
90651	HPV (Gardasil9)	\$384.00	\$406.00
90656	Influenza Trivalent	\$25.00	No Change
90657	Fluzone multi dose vial .25 mL 6 to 35 months	\$25.00	No Change
90658	Fluzone multi dose vial .5 mL	\$25.00	No Change
90660	Influenza Trivalent	\$25.00	Remove
90662	Influenza 65+ (Fluzone High Dose)	Set at current national payment allowance	No Change
90686	Influenza IIV4, PF .5mL (pfs)	\$25.00	Remove
90688	Influenza IIV4,PF, .5 mL (mdv)	\$25.00	Remove
90670	PCV13 (Prevnar 13)	\$265.00	Remove
90671	Pneumococcal 15	\$259.00	\$294.00
90672	Flu Mist	\$30.00	Remove
90660	Flumist Trivalent	\$25.00	34
90673	Flublok	Set at current national payment allowance	No Change
90675	Rabies IM (Imovax)	\$456.00	No Change
90677	Pneumococcal 20	\$305.00	\$324.00
90678	RSV (Abrysvo)	\$432.00	\$467.00
90679	RSV (Arexvy)	\$375.00	\$390.00
90680	Rotovirus (Roto Teq)	\$109.00	\$113.00
90681	Rotovirus (Rotarix)	\$179.00	\$190.00
90682	Influenza IIV4 50+ (Flublok)	\$80.00	Remove
90684	Capvaxive	\$302.00	\$369.00
90696	Dtap-IPV (Kinrix/Quadracel)	\$62.00	\$63.00
90697	Vaxelis	\$174.00	\$183.00
90698	Dtap-IPV/Hib (Pentacel)	\$156.00	\$131.00
90700	DTAP (Daptacel, Tripedia, Infarix)	\$35.00	\$37.00
90707	MMR	\$110.00	\$114.00
90710	MMRV (Proquad)	\$320.00	\$333.00
90713	IPV (IPOL)	\$45.00	48
90714	Td (Tenivac)	\$45.00	\$51.00
90715	Tdap (Adacel, Boostrix)	\$52.00	\$50.00
90716	Varicella (Varivax)	\$216.00	\$227.00
90723	DTAP-Hep B-IPV (Pediarix)	\$99.00	\$103
90732	PPSV23 (Pneumovax23)	\$142.00	\$142.00
90739	Hep B Adult (Hepelisav-B)	\$171.00	\$182.00
90744	Hep B (0-19)	\$30.00	\$30.00
90746	Hep B (20+)	\$72.00	74
90750	Recombinant Zoster (Shingrix)	\$257.00	\$315.00
91321	SARSCOV2 mRNA-LNP, 25mcg/.25 mL (Moderna 6 mo - 11 years)	\$143.00	154
91322	SARSCOV2 mRNA-LNP, 50mcg/.5 mL (Moderna 12+ years))	\$153.00	\$154.00
91323	SARSCOV2 mRNA-LNP, 10mcg/.2 mL (Moderna 12+ years))		\$154.00
96381	Admin RSV	\$35.00	No Change
90480	SARSCOV2 mRNA-LNP Admin Fee	\$45.00	No Change
96372	Therapeutic Injection	\$35.00	No Change
<b>New Patient</b>			
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
<b>Established Patients</b>			
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
<b>Preventive New</b>			
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
<b>Preventive Established</b>			
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
<b>Family Planning Methods</b>			

**FY 2026-2027  
Recommended Fee Schedule**

Department	Fee Type	FY26 Adopted	FY27 Recommended
J1050	Depo Provera	\$90.00	No Change
J7298	Mirena IUD	\$1,350.00	No Change
J7300	Paragard IUD	\$1,250.00	No Change
J7301	Skyla		1200
58300	IUD Insertion	\$200.00	No Change
58301	IUD Removal	\$250.00	No Change
J7307	Nexplanon	\$1,275.00	No Change
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	\$10.00	No Change
S5000	Emergency Contraception (generic)	\$5.00	No Change
S5001	Emergency Contraception (brand)	\$15.00	No Change
<b>Telehealth</b>			
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
<b>Other</b>			
	Returned Check	\$25.00	No Change
	Medical Record Copy (per page)	\$0.50	No Change
	Accounting of Disclosure	\$0.25	No Change
<b>Environmental Health</b>			
	Improvement Permit (Site Evaluation) <600 gpd	\$200.00	No Change
	Improvement Permit (Site Evaluation) <600 gpd A2 when IP & CA proposed simultaneously	\$80.00	No Change
	Improvement Permit (Site Evaluation) >600 gpd	\$300.00	No Change
	Improvement Permit (Site Evaluation) >600 gpd A2 when IP and CA proposed simultaneously	\$120.00	No Change
	Construction Authorization (Type Ila and IIIg)	\$150.00	No Change
	Construction Authorization (Type Ila and IIIg) A2 when IP & CA proposed simultaneously	\$60.00	No Change
	Construction Authorization (Type IIIb)	\$300.00	No Change
	Construction Authorization (Type IIIb) A2 when IP & CA proposed simultaneously	\$120.00	No Change
	Construction Authorization (Type IV)	\$400.00	No Change
	Construction Authorization (type IV) A2 when IP & CA proposed simultaneously	\$160.00	No Change
	Construction Authorization (Type V and VI)	\$500.00	No Change
	Construction Authorization (Type V and VI) A2 when IP & CA proposed simultaneously	\$200.00	No Change
	Construction Authorization (Repairs) Type Ila and IIIg	\$150.00	No Change
	Construction Authorization (Repairs) Type Ila and IIIg A2 when IP & CA proposed simultaneously	\$60.00	No Change
	Construction Authorization (Repairs) Type IIIb	\$300.00	No Change
	Construction Authorization (Repairs) Type IIIb A2 when IP & CA proposed simultaneously	\$120.00	No Change
	Engineered Option Permit/AOWE	\$35.00	No Change
	Required Maintenance Inspections V(a)	\$125.00	No Change
	Existing System Reconnection	\$150.00	No Change
	Building Addition (with site visit)	\$150.00	No Change
	Permit Revision	\$75.00	No Change
	Revisit Fee	\$50.00	No Change
	Well Permit (includes water analysis)	\$300.00	No Change
	Agricultural Use Well Permit	\$100.00	No Change
	Well Repair Permit	\$75.00	No Change
	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	\$250.00	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
<b>Register of Deeds</b>			
<b>Instruments in General</b>			
	1 <sup>st</sup> 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
<b>Deeds of Trust - Mortgages</b>			
	1st Page thru 15 pages	\$64.00	No change

**FY 2026-2027  
Recommended Fee Schedule**

<b>Department</b>	<b>Fee Type</b>	<b>FY26 Adopted</b>	<b>FY27 Recommended</b>
	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)	
	<b>Excise Tax (Documentary Stamps):</b>		No change
	<b>Plats</b>		
	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
	<b>Uniform Commercial Code (UCC financing statements) – (Article 9):(Real Property related ONLY – fixture, timber or as-extracted collateral)</b>		
	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
	<b>Non-Standard Document Fee: (Effective 7-1-2002)</b>	\$25.00	No change
	<b>Marriage Licenses</b>		
	Issuing License	\$60.00	No change
	Delayed Certificate with copy	\$20.00	No change
	Corrections	\$10.00	No change
	<b>Notary Qualification/Oath</b>	\$10.00	No change
	<b>Notary Authentication</b>	\$5.00	No change
	<b>Notarization of Signatures (per signature):</b>	\$10.00	No change
	<b>Certified Copies of Other Documents</b>		
	1st Page	\$5.00	No change
	2nd and subsequent pages (each page)	\$2.00	No change
	Comparing copies for certification	\$5.00	No change
	<b>Vital Records (Birth/Death/Marriage)</b>		
	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 Out of County Search (birth/death only)	NEW	\$14.00
	NC Vital Records Out of County Search and Issuance Certified Copy (first copy)	NEW	\$24.00
	NC Vital Records Out of County Certified Copy (additional copies, available after search and first issuance)	NEW	\$15.00
	NC Vital Records Amendments & Legitimations	\$39.00 payable to Vital Records	No change
	<b>Copy machine or laser printer (each page)</b>	\$0.50	No change
	<b>Mailed photocopies (each page) (up to 10 pages - \$0.50 per page thereafter)</b>	\$1.00	No change
	<b>Plat copies (Whole page 18 X 24)</b>	\$2.00	No change
	<b>(Half page 11 X 17)</b>	\$1.00	No change
	<b>Fax usage (send or receive; per document)</b>	\$2.00	No change
<b>Tax Administration</b>			
	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
<b>Inspections</b>			
<b>New Homes</b>	Up to 1200 sq ft*	\$690.00	No Change
<i>*Fees reflect all trades</i>	1201 to 2000 sq ft*	\$833.00	No Change
	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
<b>Mobile Homes</b>	<i>Without AC &amp; with AC</i>		
<i>*Fees reflect all trades</i>	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
<b>Modular Homes</b>	On-frame(including triple &tag units)*, **	\$500.00	No Change
<i>*Fees reflect all trades</i>	Off-frame (w/no finishable attic)*	\$500.00	No Change
<i>***No plan review for on-frame</i>	Off-frame (w/ a finishable attic or 2nd story)*	\$550.00	No Change
	Deck fees (2 trips)	\$150.00	No Change
<b>Multi-Family Dwellings</b>	First Unit*	\$620.00	No Change

**FY 2026-2027  
Recommended Fee Schedule**

<b>Department</b>	<b>Fee Type</b>	<b>FY26 Adopted</b>	<b>FY27 Recommended</b>
<i>*Fees reflect all trades</i>	Each Additional Unit*	\$200.00	No Change
<b>Residential Additions/Remodel/Fire damage</b>	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
	<b>Trade Fees</b>		
	Plumbing	\$75.00	No Change
<i>* Trade fee for electrical does not reflect change of service construction</i>	Electrical*	\$75.00	No Change
<i>**Trade fee for mechanical doesn't reflect installation or change out of HVAC units</i>	Mechanical**	\$75.00	No Change
<b>Non-Residential Fees</b>	<b>Job Cost</b>		
	\$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
	<b>Miscellaneous Non-Residential</b>		
	Foundation Permit (4trips)	\$300.00	No Change
	Demolition Permit (2trips)	\$150.00	No Change
	Modular Classrooms/office	\$282.00 without AC \$350.00 with AC	No Change
	Temp. Work Trailer	\$228.00 without AC \$278.00 with AC	No Change
<b>Electrical Fees</b>	<b>Electrical</b>		
	New service/New Const.	Included in fee	No Change
	<i>Residential:</i>		
	~up to 200 amp	\$75.00	No Change
	~exceeding 200 amps	\$150.00	no Change
	<i>Farm Buildings/ Shops/ Agriculture</i>		
	~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
	<i>Non-residential Services:</i>	Based on job cost	No Change
	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
	<i>service increase per amp .40</i>		
	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
	Temporary Power Permit (Commercial)	\$200.00	No Change
	Fine for occupying a commercial building before CO is issued	\$2,000.00	No Change
<b>Mechanical Fees</b>	<b>Mechanical</b>		
	<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
<b>Plumbing Fees</b>	<b>Plumbing</b>		
	<i>Residential:</i>	\$75.00 per trip	No Change
	<i>Non-Residential:</i>	Based on job cost	No Change
<b>Accessory Buildings</b>	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

**FY 2026-2027  
Recommended Fee Schedule**

<b>Department</b>	<b>Fee Type</b>	<b>FY26 Adopted</b>	<b>FY27 Recommended</b>
	Farm Accessory Bldg. (Trade fees that apply)	\$75.00 per trip (electrical)	No Change
<b>Signs</b>	Base Fee	\$150.00	No Change
	Wall-mount Base Fee	\$75.00	No Change
	Trade Fee (Electrical)	\$75.00	No Change
<b>Swimming Pools</b>	Base Fee	\$150.00	No Change
	Trade Fees	\$75.00	No Change
<b>Miscellaneous</b>	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	
	ABC Inspection (all trades)	\$150.00	No Change
<b>Community Risk Reduction</b>			
<b>Fire Prevention</b>	AES(Hood) Field Performance Test	\$75.00	No Change
	Fire Alarm Performance Test	\$75.00	No Change
	Carnivals & Fairs	\$150.00	No Change
	Tent Inspection	\$75.00	No Change
	UST/AST Installation	\$100.00	No Change
	UST/AST Removal	\$75.00	No Change
	<b>Blasting:</b>		No Change
	Blasting Permit & Inspection (30 days)	\$150.00	No Change
	(90 days)	\$300.00	No Change
	Fireworks Event	\$200.00	No Change
	Commercial Fireworks Storage Permit	\$200.00	No Change
	ERRC/BDA System Permit	\$100.00	No Change
	<b>Plan Reviews: (Fire code approval)</b>		No Change
	<b>Building :</b>		No Change
	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*	No Change
	Tank Plan Review (per tank)	\$50.00	No Change
	Hazardous Materials Storage and Use	\$200.00	No Change
	Spray Booth	\$50.00	No Change
<b>Compliance/Required Routine Inspections</b>			
	Residential Care/Group Homes	\$100.00	No Change
	Institutional Facility/Nursing Home	\$150.00	No Change
	Foster Care	\$60.00	No Change
	Child Care Center	\$75.00	No Change
	Child Care Home	\$50.00	No Change
	Schools	\$100.00	No Change
	<b>Hazardous &amp; Factory Industrial</b>		No Change
	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
	<b>Business &amp; Mercantile</b>		No Change

**FY 2026-2027  
Recommended Fee Schedule**

<b>Department</b>	<b>Fee Type</b>	<b>FY26 Adopted</b>	<b>FY27 Recommended</b>
	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
	<b>Assembly &amp; Places of Worship</b>		No Change
	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
	<b>Storage and Miscellaneous</b>		No Change
	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
<b>Re-inspection</b>	1st visit (violations corrected)	\$0.00	No Change
	2nd visit	\$50.00	No Change
	3rd visit	\$100.00	No Change
	4th visit & subsequent visits	\$150.00	No Change
<b>Complaint Investigations</b>	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
	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
<b>Administrative</b>	Returned Check	\$25.00	No Change
<b>Stormwater</b>			
	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
	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

**FY 2026-2027  
Recommended Fee Schedule**

Department	Fee Type	FY26 Adopted	FY27 Recommended
	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
<b>Transportation</b>			
	<b><i>Fare Price for General Users (RGP)</i></b>		
	0-10 Miles	\$3.00	No Change
	10.1-20 Miles	\$4.00	No Change
	20+ Miles	\$5.00	No Change
	Prospect Hill/Hillsborough/Upper Durham	\$7.00 one way or \$14.00 round trip	No Change
	Lower Durham/Chapel Hill	\$12.00 one way or \$24.00 round trip	No Change
	ROAP Mileage Rate	\$1.40 per mile	No Change
	<b><i>Fare Price for EDTAP Users</i></b>		
	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	\$5.00 one way or \$10.00 round trip	No Change
	Lower Durham/Chapel Hill	\$7.00 one way or \$14.00 round trip	No Change
	ROAP Mileage Rate	\$1.40 per mile	No Change
	<b><i>No Show Fees</i></b>		
	No show In County	\$5.00	No Change
	No show Out of County	\$10.00	No Change
	<b><i>Grant Related Contracts</i></b>		
	Shared Mileage First P/U-Last D/O	\$1.99 per mile	No Change
	Holiday Rate	\$2.29 per mile	No Change
	<b><i>Non-Grant Related Contracts</i></b>		
	Shared Mileage First P/U-Last D/O	\$2.29 per mile	No Change
	<b><i>Roxboro Shuttle</i></b>		
	All Users	Free	No Change
	<b><i>Medicaid Contracts</i></b>		
	Ambulatory Direct Mile	\$2.04 per mile	No Change
	Wheelchair Direct Mile	\$2.29 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
	<b><i>RNC/ECU</i></b>		
	In Town Flat Rate	\$25.00 per trip	Remove Fee no contract
	Prospect Hill/Hillsborough/Upper Durham	\$70.00 per trip	Remove Fee no contract
	Lower Durham/Chapel Hill	\$100.00 per trip	Remove Fee no contract
	<b><i>Vehicle Ads - 6 months</i></b>		
	<b><i>1 to 2 Vehicles</i></b>		
	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
	<b><i>3 to 5 Vehicles</i></b>		
	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
	<b><i>6 to 7 vehicles</i></b>		
	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
	<b><i>Vehicle Ads - 12 months</i></b>		
	<b><i>1 to 2 Vehicles</i></b>		
	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
	<b><i>3 to 5 Vehicles</i></b>		
	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

**FY 2026-2027  
Recommended Fee Schedule**

Department	Fee Type	FY26 Adopted	FY27 Recommended
	<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
	<b>Load Fees</b>		
<b>ModivCare</b>	Ambulatory (0-3 miles)	\$19.00	No Change
	Ambulatory (4-6 miles)	\$25.00	No Change
	Ambulatory (7-10 miles)	\$28.00	No Change
	Rate per mile after 10	\$2.20	No Change
	Wheelchair (0-3 miles)	\$30.00	No Change
	Wheelchair (4-6 miles)	\$39.00	No Change
	Wheelchair (7-10 miles)	\$40.00	No Change
	Rate per mile after 10	\$2.75	No Change
<b>MTM</b>	Ambulatory (all) base rate	\$20.00	No Change
		\$1.70/mile	No Change
	Wheelchair (all) base rate	\$25.00	No Change
		\$1.95/mile	No Change
<b>Soil &amp; Water</b>			
	No-till drill rental (Fees set by District Board)	\$12.00 per acre w/ \$60.00 minimum	No Change
	VAD/EVAD Signs 20" X 30"	\$60.00	Remove fee - Grant funds received
	VAD/EVAD Signs 36" x 48"	\$80.00	Remove fee - Grant funds received
	Herd Spreader (Fees set by District Board)	NEW	\$10.00 per day w/ \$20.00 minimum

## REVENUE SUMMARY- BY FUND

GENERAL FUND NAME	Prior Year	Current Year	Budget Year			
	2024-25 ACTUAL AS OF 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 RECOM- MENDED	INCREASE (DECREASE)	% CHANGE FROM 2025-26 ADOPTED
GENERAL	73,916,747	75,365,930	76,178,460	77,511,928	2,145,998	2.85%
FLEET MANAGEMENT	1,456,881	793,099	1,139,886	752,822	(40,277)	-5.08%
COMMUNITY PROJECTS	100,000	100,000	100,000	100,000	-	0.00%
INFO TECH SYSTEMS	892,754	861,150	921,650	879,930	18,780	2.18%
HEALTH	3,984,512	3,756,801	3,928,787	3,894,182	137,381	3.66%
REAPPRAISAL	-	191,500	238,667	238,667	47,167	24.63%
PUBLIC LIBRARY	785,723	797,393	833,146	831,193	33,800	4.24%
REG OF DEEDS-TECH	20,256	35,500	20,540	20,540	(14,960)	-42.14%
LEC RESTRICTED	39,724	80,000	60,000	60,000	(20,000)	-25.00%
DSS	12,146,228	13,159,738	14,730,109	14,202,739	1,043,001	7.93%
<i>Adjustments for Interfund Transfers</i>	(10,481,276)	(10,053,005)	(12,620,560)	(10,097,434)	(44,429)	0.44%
<b>GENERAL FUND TOTALS</b>	<b>82,861,549</b>	<b>85,088,106</b>	<b>85,530,685</b>	<b>88,394,567</b>	<b>3,306,461</b>	<b>3.89%</b>

### OTHER FUNDS

SELF-FUNDED HEALTH INSURANCE	6,109,341	6,190,477	7,569,950	6,896,750	706,273	11.41%
CAPITAL INVESTMENT	13,554,231	8,827,336	10,011,865	8,600,112	(227,224)	-2.57%
REPRESENTATIVE PAYEES	1,056,616	925,000	1,150,000	1,150,000	225,000	24.32%
PI & PI MRF	2,745,572	2,738,503	2,934,555	2,935,463	196,960	7.19%
SHERIFF'S EXECUTION	115,198	50,000	90,000	90,000	40,000	80.00%
FIRE TAX DISTRICT	2,524,732	2,730,216	3,043,627	2,884,479	154,263	5.65%
EMG TELEPHONE SYSTEM	132,410	176,575	503,075	403,075	226,500	128.27%
REVOLVING LOAN	7,618	5,654	909	909	(4,745)	-83.92%
ECONOMIC CATALYST	836,163	1,700,079	1,700,079	1,700,079	-	0.00%
WATER & SEWER RESERVE	113,181	105,000	98,000	98,000	(7,000)	-6.67%
STORMWATER	617,679	286,600	300,000	284,249	(2,351)	-0.82%
<b>ALL FUNDS TOTALS</b>	<b>110,674,290</b>	<b>108,823,546</b>	<b>112,932,745</b>	<b>113,437,683</b>	<b>4,614,137</b>	<b>4.24%</b>

## EXPENDITURE SUMMARY- BY FUND

GENERAL FUND NAME	Prior Year	Current Year	Budget Year			
	2024-25 ACTUAL AS OF 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 RECOM- MENDED	INCREASE (DECREASE)	% CHANGE FROM 2025-26 ADOPTED
GENERAL	75,413,897	75,365,930	84,456,373	77,511,928	2,145,998	2.85%
FLEET MANAGEMENT	1,193,072	793,099	1,139,886	752,822	(40,277)	-5.08%
COMMUNITY PROJECTS	81,287	100,000	100,000	100,000	-	0.00%
INFO TECH SYSTEMS	848,965	861,150	921,650	879,930	18,780	2.18%
HEALTH	3,591,329	3,756,801	3,928,787	3,894,182	137,381	3.66%
REAPPRAISAL	387,408	191,500	238,667	238,667	47,167	24.63%
PUBLIC LIBRARY	688,012	797,393	833,146	831,193	33,800	4.24%
REG OF DEEDS-TECH	33,000	35,500	20,540	20,540	(14,960)	-42.14%
LEC RESTRICTED	199,956	80,000	60,000	60,000	(20,000)	-25.00%
DSS	11,315,922	13,159,738	14,730,109	14,202,739	1,043,001	7.93%
<i>Adjustments for Interfund Transfers</i>	(10,481,276)	(10,053,005)	(12,620,560)	(10,097,434)	(44,429)	0.44%
<b>GENERAL FUND TOTALS</b>	<b>83,271,573</b>	<b>85,088,106</b>	<b>93,808,598</b>	<b>88,394,567</b>	<b>3,306,461</b>	<b>3.89%</b>

### OTHER FUNDS

SELF-FUNDED HEALTH INSURANCE	6,403,626	6,190,477	7,569,950	6,896,750	706,273	11.41%
CAPITAL INVESTMENT	13,441,404	8,827,336	10,011,865	8,600,112	(227,224)	-2.57%
REPRESENTATIVE PAYEES	1,023,922	925,000	1,150,000	1,150,000	225,000	24.32%
PI & PI MRF	2,432,473	2,738,503	2,934,555	2,935,463	196,960	7.19%
SHERIFF'S EXECUTION	81,756	50,000	90,000	90,000	40,000	80.00%
FIRE TAX DISTRICT	2,254,363	2,730,216	3,043,627	2,884,479	154,263	5.65%
EMG TELEPHONE SYSTEM	262,888	176,575	503,075	403,075	226,500	128.27%
REVOLVING LOAN	-	5,654	909	909	(4,745)	-83.92%
ECONOMIC CATALYST	140,234	1,700,079	1,700,079	1,700,079	-	0.00%
WATER & SEWER RESERVE	-	105,000	98,000	98,000	(7,000)	-6.67%
STORMWATER	276,035	286,600	300,000	284,249	(2,351)	-0.82%

<b>ALL FUNDS TOTALS</b>	<b>109,588,273</b>	<b>108,823,546</b>	<b>121,210,658</b>	<b>113,437,683</b>	<b>4,614,137</b>	<b>4.24%</b>
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## EXPENDITURE SUMMARY- BY DEPARTMENT

DEPARTMENT NAME	Prior Year	Current Year	Budget Year			
	2024-25 ACTUAL AS OF 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 RECOM- MENDED	INCREASE (DECREASE)	% CHANGE FROM 2025-26 ADOPTED
GOVERNING BODY	243,257	326,012	337,867	276,472	(49,540)	-15.20%
ADMINISTRATION	688,025	723,827	780,882	645,667	(78,160)	-10.80%
INFO TECHNOLOGY	1,274,202	1,486,581	1,563,684	1,556,168	69,587	4.68%
HUMAN RESOURCES	1,162,790	1,000,798	1,133,877	1,090,048	89,250	8.92%
FINANCE	1,302,174	1,474,223	1,442,286	1,440,333	(33,890)	-2.30%
TAX ADMINISTRATION	1,209,439	1,278,310	1,561,429	1,446,482	168,172	13.16%
LEGAL	153,289	145,000	205,000	205,000	60,000	41.38%
COURTS	8,762	10,000	10,000	10,000	-	0.00%
ELECTIONS	356,017	459,747	479,171	478,249	18,502	4.02%
REGISTER OF DEEDS	618,399	581,756	620,459	585,669	3,913	0.67%
GENERAL SERVICES	2,642,565	3,114,283	3,415,229	3,282,469	168,186	5.40%
JCPC ADMIN	13,991	1,790	2,328	1,790	-	0.00%
ROOTS & WINGS	154,372	156,516	156,516	156,516	-	0.00%
YOUTH VILLAGES	12,616	23,748	23,748	23,748	-	0.00%
SHERIFF	6,431,855	6,552,784	7,249,834	7,044,284	491,500	7.50%
JAIL	4,542,079	3,881,684	4,428,516	4,310,712	429,028	11.05%
EMERGENCY COMMUNICATIONS	1,489,677	1,696,167	1,802,422	1,765,452	69,285	4.08%
EMERGENCY MANAGEMENT	500,770	341,666	321,856	318,354	(23,312)	-6.82%
INSPECTIONS	738,759	800,088	826,835	821,557	21,469	2.68%
MEDICAL EXAMINER	34,275	45,000	52,000	52,000	7,000	15.56%
EMS	6,605,933	6,435,666	7,853,171	6,824,483	388,817	6.04%
COMMUNITY RISK REDUCTION	671,595	312,210	410,351	406,793	94,583	30.29%
ANIMAL SERVICES	430,344	459,240	583,205	560,123	100,883	21.97%
ANIMAL CONTROL	-	200,294	227,232	226,674	26,380	13.17%
PATS-OPERATIONS	1,035,213	1,039,942	1,094,369	1,086,854	46,912	4.51%
PATS-ADMINISTRATION	708,460	712,630	761,225	760,109	47,479	6.66%
AIRPORT	110,035	84,200	116,600	116,600	32,400	38.48%
LANDFILL MAINTENANCE	28,246	58,000	58,000	58,000	-	0.00%
PLANNING & ZONING	283,946	382,815	441,310	402,473	19,658	5.14%
GIS	348,126	385,919	411,212	406,375	20,456	5.30%
EDC	430,830	457,507	478,737	477,900	20,393	4.46%
COOPERATIVE EXTENSION	245,702	271,135	284,995	281,084	9,949	3.67%
SOIL & WATER CONSERVATION	251,928	246,317	307,321	255,986	9,669	3.93%
FORESTRY	103,890	102,412	104,682	104,682	2,270	2.22%
MENTAL HEALTH	255,250	360,273	358,773	358,773	(1,500)	-0.42%
SENIOR CENTER	470,679	522,250	493,310	490,250	(32,000)	-6.13%
VETERANS SERVICES	52,571	58,101	62,253	78,024	19,923	34.29%

## EXPENDITURE SUMMARY- BY DEPARTMENT

DEPARTMENT NAME	Prior Year	Current Year	Budget Year			
	2024-25 ACTUAL AS OF 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 RECOM- MENDED	INCREASE (DECREASE)	% CHANGE FROM 2025-26 ADOPTED
PUBLIC SCHOOLS	13,328,802	14,516,453	16,029,981	15,232,452	715,999	4.93%
PIEDMONT COMMUNITY COLLEGE	1,700,006	1,817,185	1,987,863	1,871,700	54,515	3.00%
RECREATION, ARTS & PARKS	1,491,591	1,842,198	1,247,865	1,245,633	(596,565)	-32.38%
MAYO PARK	367,210	384,082	400,255	376,697	(7,385)	-1.92%
KIRBY THEATER & ARTS	234,374	246,755	268,736	268,457	21,702	8.79%
SPORTSPLEX	107,363	188,954	190,286	189,261	307	0.16%
MUSEUM OF HISTORY	86,160	87,060	87,060	87,060	-	0.00%
INTERFUND TRANSFERS	10,409,256	10,017,705	12,584,200	10,061,074	43,369	0.43%
TRANSFERS TO OTHER FUNDS	12,079,074	9,208,518	10,253,969	8,843,124	(365,394)	-3.97%
CONTINGENCY	-	868,129	945,473	930,317	62,188	7.16%
FLEET MANAGEMENT	1,193,072	793,099	1,139,886	752,822	(40,277)	-5.08%
COMMUNITY PROJECTS	81,287	100,000	100,000	100,000	-	0.00%
INFO TECH SYSTEMS	848,965	861,150	921,650	879,930	18,780	2.18%
PUBLIC HEALTH	2,822,007	2,932,618	3,042,974	3,017,025	84,407	2.88%
ENVIRONMENTAL HEALTH	769,322	824,183	885,813	877,157	52,974	6.43%
REAPPRAISAL RESERVE	387,408	191,500	238,667	238,667	47,167	24.63%
PUBLIC LIBRARY	688,012	797,393	833,146	831,193	33,800	4.24%
REG OF DEEDS-TECHNOLOGY	33,000	35,500	20,540	20,540	(14,960)	-42.14%
LEC RESTRICTED	199,956	80,000	60,000	60,000	(20,000)	-25.00%
DSS-ADMINISTRATION	9,525,917	10,988,877	12,954,256	12,426,886	1,438,009	13.09%
DSS-PROGRAMS	1,790,005	2,170,861	1,775,853	1,775,853	(395,008)	-18.20%
SELF-FUNDED HEALTH INS	6,403,626	6,190,477	7,569,950	6,896,750	706,273	11.41%
CAPITAL INVESTMENT FUND	13,441,404	8,827,336	10,011,865	8,600,112	(227,224)	-2.57%
REPRESENTATIVE PAYEES	1,023,922	925,000	1,150,000	1,150,000	225,000	24.32%
PERSON INDUSTRIES (PI)	1,794,566	1,958,280	2,068,302	2,069,649	111,369	5.69%
PI-MATERIAL RECYCLING FACILITY	637,907	780,223	866,253	865,814	85,591	10.97%
SHERIFF'S EXECUTION	81,756	50,000	90,000	90,000	40,000	80.00%
FIRE TAX DISTRICT	2,254,363	2,730,216	3,043,627	2,884,479	154,263	5.65%
EMERGENCY TELEPHONE SYSTEM	262,888	176,575	503,075	403,075	226,500	128.27%
REVOLVING LOAN	-	5,654	909	909	(4,745)	-83.92%
ECONOMIC CATALYST	140,234	1,700,079	1,700,079	1,700,079	-	0.00%
WATER & SEWER RESERVE	-	105,000	98,000	98,000	(7,000)	-6.67%
STORMWATER	276,035	286,600	300,000	284,249	(2,351)	-0.82%
Adjustments for Interfund Transfers	(10,481,276)	(10,053,005)	(12,584,200)	(10,097,434)	(44,429)	0.44%
<b>TOTALS</b>	<b>109,588,273</b>	<b>108,823,546</b>	<b>121,247,018</b>	<b>113,437,683</b>	<b>4,614,137</b>	<b>4.24%</b>

# Person County, North Carolina

## Recommended Budget

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For Fiscal Year 2026-27

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**REVENUES  
2026-27 BUDGET**

**FUND NO.:** 100  
**FUND NAME:** GENERAL

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
100 310110	CURRENT YEAR TAXES	38,360,356	45,006,391	46,633,606	46,673,852	1,667,461	3.70%
100 310170	CURR YR LATE LISTING PEN	51,970	20,000	20,000	20,000	-	0.00%
100 310180	CURRENT YEAR INTEREST	84,278	76,000	65,000	65,000	(11,000)	-14.47%
100 310185	CURRENT YEAR LIEN ADV COST	35,970	36,000	32,000	32,000	(4,000)	-11.11%
100 310899	TAXES-OVER/SHORT	(92)	-	-	-	-	0.00%
100 311110	PRIOR YEARS TAXES	196,467	200,000	220,000	220,000	20,000	10.00%
100 311180	PRIOR YEAR INTEREST	33,317	40,000	55,000	55,000	15,000	37.50%
100 311185	PRIOR YEAR LIEN ADV COST	7,514	15,000	15,000	15,000	-	0.00%
100 313110	GROSS RECEIPTS TAXES-COUNTY	23,549	18,000	18,000	18,000	-	0.00%
100 313200	DMV TAX REVENUES	3,789,988	3,296,632	3,463,268	3,463,268	166,636	5.05%
100 313280	DMV TAX REV INTEREST-COUNTY	45,343	32,000	16,500	16,500	(15,500)	-48.44%
100 314000	ANIMAL TAXES	32	-	-	-	-	0.00%
100 315000	REG OF DEEDS EXCISE TAX	686,842	465,000	465,000	480,000	15,000	3.23%
100 316000	LOCAL OPT SALES TX-ART 39	6,324,581	6,158,400	6,581,600	6,581,600	423,200	6.87%
100 317000	LOCAL OPT SALES TX-ART 40	3,389,293	3,528,600	3,527,000	3,527,000	(1,600)	-0.05%
100 318000	LOCAL OPT SALES TX-ART 42	3,083,994	3,017,400	3,209,300	3,209,300	191,900	6.36%
100 319000	LOCAL OPT SALES TX-ART 44	1,013,625	1,011,900	1,036,900	1,036,900	25,000	2.47%
100 320000	PRIVILEGE LICENSE	2,995	2,700	2,700	2,700	-	0.00%
100 321310	VIDEO PROGRAMMING	41,410	45,000	38,000	38,000	(7,000)	-15.56%
100 322000	OCCUPANCY TAX-ADMIN FEE	15,104	15,450	13,500	13,500	(1,950)	-12.62%
100 322100	OCCUPANCY TAXES	488,373	515,000	450,000	450,000	(65,000)	-12.62%
100 326000	BEER AND WINE TAX	124,971	135,000	135,000	135,000	-	0.00%
100 330310	DWI REVENUES	4,075	4,000	4,000	4,000	-	0.00%
100 379400	STORMWATER ADMIN FEES	137,983	155,750	150,000	150,000	(5,750)	-3.69%
100 381491	INTEREST EARNINGS	1,631,421	1,200,000	1,200,000	1,500,000	300,000	25.00%
100 387000	TRANSFER FROM ABC PROFITS	321,299	225,000	225,000	225,000	-	0.00%
100 387310	BOTTLE TAX - QTLY	14,455	16,000	14,500	14,500	(1,500)	-9.38%
100 388000	SPECIAL USE PERMIT FEE/ALCOHOL	100	450	100	100	(350)	-77.78%
100 389490	WELLNESS GYM FEES	2,315	2,100	2,600	2,600	500	23.81%
100 389492	CIGNA WELLNESS CONTRIBUTIONS	18,724	20,000	20,000	20,000	-	0.00%
100 389750	VENDOR REBATE	-	-	-	15,000	15,000	100.00%
100 389890	MISCELLANEOUS REVENUES	174,901	10,000	10,000	10,000	-	0.00%
100 389899	OVER/SHORT	5	-	-	-	-	0.00%
10020 310410	CITY TAX COLLECTIONS	90,253	100,000	110,000	115,000	15,000	15.00%
10020 329450	MAP FEES	168	400	400	400	-	0.00%
10020 330410	FILING FEES	350	2,037	20	20	(2,017)	-99.02%
10020 330890	ELECTION REIMBURSEMENT & FEES	-	23,237	-	-	(23,237)	-100.00%
10020 331120	REG OF DEED MARRIAGE LICENSE	3,411	4,000	5,000	5,000	1,000	25.00%
10020 331410	REG OF DEEDS FEES	126,700	110,000	110,000	120,000	10,000	9.09%
10020 331411	REG OF DEEDS CERTIF COPIES	30,245	45,000	30,000	30,000	(15,000)	-33.33%

**REVENUES  
2026-27 BUDGET**

**FUND NO.:** 100  
**FUND NAME:** GENERAL

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM		
10020 331412	REG OF DEEDS CERTIF STATE	-	-	15,000	15,000	15,000	100.00%
10020 331890	REG OF DEEDS-MISC	805	1,000	1,000	1,000	-	0.00%
10020 341000	PLANNING & ZONING FEES	97,299	83,000	87,000	87,000	4,000	4.82%
10020 341001	ENERGOV MAINT CONTRIB/CITY	4,863	6,000	6,000	6,000	-	0.00%
10020 359310	IT SVCS/CITY OF ROXBORO	110,000	115,000	115,000	115,000	-	0.00%
10020 359320	IT SERVICES/FREEDOM HOUSE	4,800	4,800	4,800	4,800	-	0.00%
10020 369840	MISC DONATIONS	50,250	-	-	-	-	0.00%
10020 384862	RENT/PCOB AUDITORIUM	7,143	1,000	3,000	3,000	2,000	200.00%
10020 384865	RENT/FREEDOM HOUSE	9,600	9,600	9,600	9,600	-	0.00%
10020 384868	AIRPORT LEASE/HANGAR	-	247,563	251,277	251,277	3,714	1.50%
10020 384869	RENT/MISC	500	501	501	501	-	0.00%
10020 384870	AIRPORT LEASE/FBO	-	89,500	84,909	84,909	(4,591)	-5.13%
10020 384871	RENT/LANDFILL MOWING LEASE	760	760	760	760	-	0.00%
10020 384873	GASB 87-LEASE INTEREST	30,438	-	-	-	-	0.00%
10020 384874	GASB 87-LEASE REVENUE	290,515	-	-	-	-	0.00%
10025 325000	OFFICERS FEES	6,801	10,000	5,000	7,500	(2,500)	-25.00%
10025 327000	COURT FACILITIES FEES	43,361	35,000	31,000	31,000	(4,000)	-11.43%
10025 328000	INSPECTION FEES	535,518	600,000	600,000	650,000	50,000	8.33%
10025 328410	HOMEOWNERS REC	268	500	500	500	-	0.00%
10025 328420	FIRE INSPECTION FEES	7,005	5,000	5,000	5,000	-	0.00%
10025 328430	FALSE FIRE ALARM FINE	50	-	-	-	-	0.00%
10025 328440	FIRE ADMIN/DONATIONS	1,600	-	-	-	-	0.00%
10025 333230	PCS-SCHOOL RESOURCE OFFICER	190,683	235,684	242,754	242,754	7,070	3.00%
10025 333231	RCS-SCHOOL RESOURCE OFFICER	90,329	93,000	95,790	95,790	2,790	3.00%
10025 333232	FED REIMB/SHERIFF OT	-	10,000	15,000	15,000	5,000	50.00%
10025 333240	BVP GRANT	3,349	-	12,500	12,500	12,500	100.00%
10025 333330	ABC OFFICER CONTRACT	35,000	40,000	40,000	40,000	-	0.00%
10025 333340	PCC SECURITY OFFICER	60,000	60,000	60,000	60,000	-	0.00%
10025 333410	SHERIFFS FEES	54,651	50,000	54,000	54,000	4,000	8.00%
10025 333440	CONCEALED WEAPONS FEE	61,540	50,000	75,104	75,104	25,104	50.21%
10025 333500	JUDGEMENTS/LOCAL BUY MONEY	9	500	500	500	-	0.00%
10025 333820	NCACC-BRUSH GUARD GRANT	-	1,500	-	-	(1,500)	-100.00%
10025 333830	NCACC BODY ARMOR GRANT	-	1,500	-	-	(1,500)	-100.00%
10025 333835	NCACC-SHER GRANT	-	-	3,000	3,000	3,000	100.00%
10025 333840	DONATIONS/SHERIFF	22,015	-	-	-	-	0.00%
10025 333841	UW DONATIONS/SHERIFF	96	-	-	-	-	0.00%
10025 333844	SHOP W/SHERIFF DONATION	2,600	-	-	-	-	0.00%
10025 334410	JUDICIAL TRANSPORTATION - IC	2,080	1,000	1,000	1,000	-	0.00%
10025 334411	INMATE TELEPHONE	62,992	50,000	20,000	20,000	(30,000)	-60.00%
10025 334440	STATE REIMBURSEMENT INMATES	148,420	100,000	150,000	150,000	50,000	50.00%

**REVENUES  
2026-27 BUDGET**

**FUND NO.:** 100  
**FUND NAME:** GENERAL

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
10025 334441	JAIL FEES	30,319	22,000	15,000	15,000	(7,000)	-31.82%
10025 334480	JAIL COMMISSARY	46,073	30,000	30,000	35,000	5,000	16.67%
10025 334490	INMATE MEDICAL PAYMENTS	-	-	1,000	1,500	1,500	100.00%
10025 334491	PAY TEL COMMUNICATION GRANT	-	-	25,000	25,000	25,000	100.00%
10025 334500	911 ADDRESSING ADMIN	2,341	1,500	1,500	1,500	-	0.00%
10025 334530	E911 SERVICES TO CITY OF ROXBORO	190,200	189,598	202,543	202,543	12,945	6.83%
10025 334540	CBCG GRANT-2024	62,191	-	-	-	-	0.00%
10025 335230	ANNUAL EMERG MGMT GRANT	20,625	42,113	-	-	(42,113)	-100.00%
10025 335233	TIER II FEE GRANT	1,854	2,000	2,000	-	(2,000)	-100.00%
10025 335237	HMEP GRANT-2023	18,971	-	-	-	-	0.00%
10025 335240	RACE-CARS GRANT	12,600	17,600	-	-	(17,600)	-100.00%
10025 335240	DUKE CONTRIBUTION	25,000	-	-	-	-	0.00%
10025 335280	EM-TECHNOLOGY GRANT	45,842	-	-	-	-	0.00%
10025 335290	EM-TRANSFER SWITCH & GENERATOR	93,285	-	-	-	-	0.00%
10025 335330	RAVE/DUKE ENERGY	-	3,850	-	-	(3,850)	-100.00%
10025 335410	EMS FEES - CURRENT	2,327,124	2,175,520	2,220,000	2,220,000	44,480	2.04%
10025 335411	EMS FEES - PAST DUE	1,190	-	-	-	-	0.00%
10025 335425	EMS-MED REIMB	502,687	235,000	235,000	235,000	-	0.00%
10025 335840	DONATION TO EMS	7,803	-	-	-	-	0.00%
10025 336000	ANIMAL FEES	22,046	35,000	85,000	85,000	50,000	142.86%
10025 336410	RABIES VACCINATIONS	7,770	6,500	11,000	11,000	4,500	69.23%
10025 336840	DONATIONS/ANIMAL CONTROL	11,161	-	-	-	-	0.00%
10025 358360	NCDPS/JCPC FUNDING	152,010	152,010	152,010	152,010	-	0.00%
10035 337000	PATS FARES	50,229	50,000	50,000	50,000	-	0.00%
10035 337100	PATS AGENCY SERVICES	112,823	100,000	115,000	115,000	15,000	15.00%
10035 337200	PATS NO SHOWS	1,551	1,750	1,500	1,500	(250)	-14.29%
10035 337230	PATS TRANSPORTATION GRANT-ADMIN	176,769	177,021	177,021	177,021	-	0.00%
10035 337231	PATS TRANSPORTATION GRANT-CAP	222,077	317,700	327,240	327,240	9,540	3.00%
10035 337330	DOT RGP/ROAP GRANT	132,192	132,000	128,000	128,000	(4,000)	-3.03%
10035 337450	PATS MEDICAID TRANSPORTATION	138,836	165,000	145,000	145,000	(20,000)	-12.12%
10035 337455	PATS-MEDICAID BROKERED	46,455	25,000	60,000	60,000	35,000	140.00%
10035 337500	PATS VALUE PASS SALES	16,895	12,000	13,000	13,000	1,000	8.33%
10035 338330	EDTAP/SENIOR CENTER	12,750	12,750	12,900	12,900	150	1.18%
10035 338400	PATS ADVERTISING	5,600	3,000	3,000	3,000	-	0.00%
10040 342000	GIS FEES	139	150	100	100	(50)	-33.33%
10040 342330	GIS REIMB/CITY OF ROXBORO	24,190	25,737	29,437	29,437	3,700	14.38%
10040 343330	EDC REIMB/CITY OF ROXBORO	7,500	7,500	7,500	7,500	-	0.00%
10040 343362	GOLDEN LEAF GRANT/N.PARK SITE	14,500	-	-	-	-	0.00%
10040 345370	DONATIONS/CLASSES COOP EXT	3,345	-	-	-	-	0.00%
10040 345410	COOP EXT CLASS REG FEES	2,760	3,000	3,000	3,000	-	0.00%
10040 345450	COOP EXTENSION SALES	37	50	50	50	-	0.00%

**REVENUES  
2026-27 BUDGET**

**FUND NO.:** 100  
**FUND NAME:** GENERAL

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
10045 339411	SOLID WASTE HOST FEE	1,013,749	950,000	965,000	965,000	15,000	1.58%
10045 340330	SWC DIST GRANT	4,503	3,600	3,600	3,600	-	0.00%
10045 340331	SWC COST-SHARE	22,316	22,316	22,316	22,316	-	0.00%
10045 340332	NC SOIL & WATER STRAP GRANT	49,500	-	-	-	-	0.00%
10045 340340	SWC EQUIPMENT RENTAL	826	1,400	1,400	1,400	-	0.00%
10045 345451	VAD SALES	-	2,000	-	-	(2,000)	-100.00%
10050 333331	GPCVO-VETERAN'S	18,000	-	-	-	-	0.00%
10050 355210	MENTAL HEALTH CONTRIB	-	81,905	50,915	50,915	(30,990)	-37.84%
10050 355360	SR CTR/HCCBG	344,646	390,000	360,000	360,000	(30,000)	-7.69%
10050 355361	SR CTR/HCCBG-NSIP	10,885	14,500	12,500	12,500	(2,000)	-13.79%
10050 358320	GRANT VETERAN SERVICE	2,273	2,200	2,200	2,200	-	0.00%
10050 387330	BOTTLE TAX - MO	14,455	16,000	14,500	14,500	(1,500)	-9.38%
10055 361330	PCTDA-P&R CONTRIBUTION	93	-	-	-	-	0.00%
10055 361350	COUNTY FARM/ROTARY CONTRIB	125,000	-	-	-	-	0.00%
10055 361360	LCWF GRANT	-	360,000	-	-	(360,000)	-100.00%
10055 361370	PARTF COUNTY FARM GRANT	220,131	310,160	-	-	(310,160)	-100.00%
10055 361380	NC YOUTH SPORTS GRANT FUNDS	20,000	-	-	-	-	0.00%
10055 361408	RECREATION FEES/TRIPS	44,119	25,000	36,000	36,000	11,000	44.00%
10055 361409	RECREATION FEES/SPORTSPLEX	37,785	54,541	54,541	54,541	-	0.00%
10055 361410	RECREATION DIVN FEES	115,266	110,274	110,274	115,000	4,726	4.29%
10055 361411	RECREATION FEES-MAYO	97,041	120,000	120,000	120,000	-	0.00%
10055 361412	RECREATION FEES-KIRBY/ARTS	20,678	20,000	20,000	20,000	-	0.00%
10055 361413	ARTS COUNCIL REIMB	44,515	44,320	44,320	44,320	-	0.00%
10055 361414	RECREATION FEESCAMPS/CLASSES	37,030	-	-	-	-	0.00%
10055 361415	KIRBY FEESCAMPS/CLASSES	6,378	-	-	-	-	0.00%
10055 361420	KIRBY TICKET SALES/COUNTY	14,176	25,000	25,000	25,000	-	0.00%
10055 361421	RENT KIRBY REBIRTH	13,237	12,000	12,000	12,000	-	0.00%
10055 361422	RENT KIRBY AUDITORIUM	23,722	22,000	22,000	25,000	3,000	13.64%
10055 361430	SCHOLARSHIPS	2,250	-	-	-	-	0.00%
10055 361840	DONATIONS TO RECREATION	57	-	-	-	-	0.00%
10055 361842	DONATION TO SPORTSPLEX	500	-	-	-	-	0.00%
10055 361843	DONATION TO MAYO	10	-	-	-	-	0.00%
10060 359132	FINES AND FORFEITURES	141,724	187,000	165,000	165,000	(22,000)	-11.76%
10060 359140	TERRELL SCHOOL FUND	21,000	26,000	26,000	26,000	-	0.00%
10070 390017	XFER FROM FUND COMM DEVEL FD	52,020	-	-	-	-	0.00%
10070 390105	XFER FROM FLEET FUND	20,000	35,300	36,360	36,360	1,060	3.00%
10070 398021	XFER FROM CIF FUND	1,125,864	-	-	-	-	0.00%
10070 398040	XFER FROM AIRPORT CONSTR FUND	138,397	-	-	-	-	0.00%
10070 398044	XFER FROM FUND 2024 LOBS FUND	8,800	-	-	-	-	0.00%
10070 398045	XFER FROM ARPA FUND	3,264,443	-	-	-	-	0.00%

**REVENUES  
2026-27 BUDGET**

FUND NO.: 100  
 FUND NAME: GENERAL

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
10070 398046	XFER FROM OPIOID FUND	-	245,714	152,744	152,744	(92,970)	-37.84%
10090 399991	FUND BALANCE APPROPRIATED	-	884,496	-	884,496	-	0.00%
<b>TOTALS</b>		<b>73,916,747</b>	<b>75,365,930</b>	<b>76,178,460</b>	<b>77,511,928</b>	<b>2,145,998</b>	<b>2.85%</b>

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## GOVERNING BODY

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### MISSION

To provide effective government services that enhance the quality of life for individuals and businesses in Person County by preserving local history and resources, catalyzing economic growth, and supporting lifelong learning.

### FY 2025-26 ACCOMPLISHMENTS

- Updated and continued implementation of Strategic Plan.
- Amended the Person County Planning Ordinance to improve alignment with North Carolina General Statute Chapter 160D.
- Opened (soft opening) Roxboro Rotary Centennial Park.
- Improved online access to information.
- Expanded broadband service through partnerships with NCDIT, BrightSpeed, and Spectrum.
- Established and appointed the Human Services Advisory Committee.
- Actively participated in leadership and membership roles with North Carolina Association of County Commissioners (NCACC) and National Association of Counties (NACo).

### FY 2026-27 OBJECTIVES

- Recruit, grow, and retain business and industry. **(A)**
- Develop and maintain infrastructure that enhances quality of life. **(A)**
- Ensure the development process is thorough, accessible and efficient. **(A)**
- Expand Raleigh Regional Airport at Person County to facilitate economic opportunity and growth. **(A)**
- Sustain the capital planning process. **(B)**
- Ensure county facilities meet the needs of the public and employees. **(B)**
- Provide modern, safe, and accessible learning and working environments for Person County Schools (PCS) and Piedmont Community College (PCC). **(B)**
- Support our educational partners, PCS and PCC. **(C)**
- Work with partners to create and support opportunities for the current and future workforce to learn and develop new skills. **(C)**
- Identify, attract, and onboard the most qualified individuals whose skills, experience, and values align with our mission, fostering a culture of excellence. **(D)**
- Proactively meet the changing needs of the community. **(D)**
- Enhance transparency and communication. **(D)**
- Promote fiscal responsibility and financial sustainability. **(D)**
- Enhance public safety and community wellbeing. **(E)**
- Promote healthy communities. **(E)**
- Preserve and celebrate rural character and lifestyle. **(E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Small increase in dues and subscriptions due to projected annual increases.
- Decrease in contracted services due to end of lobbyist contract.

ORG NO.: 1004110

DEPT NAME: GOVERNING BODY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 COMGR RECOM	INCR (DECR)	
412000	SAL & WAGES	51,942	58,941	60,708	60,708	1,767	3.00%
418100	SS CONTRIB	3,926	4,509	4,644	4,644	135	2.99%
418300	GRP HOSP INS	41,693	72,521	80,321	78,926	6,405	8.83%
418600	WORKERS COMP	146	161	153	153	(8)	-4.97%
420000	SUPPLIES & OPER EXP	529	650	650	650	-	0.00%
425550	SPEC PROGRAM- FIREWORKS	5,000	5,000	6,667	6,667	1,667	33.34%
430000	CONTRACTED SVCS	6,250	60,000	60,000	-	(60,000)	-100.00%
431100	TRAV/MTGS/CONFS	7,303	12,190	12,190	12,190	-	0.00%
431500	DUES & SUBSC	32,435	35,679	39,247	39,247	3,568	10.00%
432000	TELEPHONE	2,367	2,736	2,736	2,736	-	0.00%
432500	POSTAGE	89	150	150	150	-	0.00%
434000	PRINTING/COPYING	400	1,000	1,500	1,500	500	50.00%
437000	ADVERTISING	639	2,000	1,000	1,000	(1,000)	-50.00%
449500	PYTS TO OTHER GOV	85,436	65,000	62,500	62,500	(2,500)	-3.85%
449600	STORMWATER COSTS-CO	4,375	4,675	4,601	4,601	(74)	-1.58%
449900	MISC EXP	727	800	800	800	-	0.00%
<b>TOTALS</b>		<b>243,257</b>	<b>326,012</b>	<b>337,867</b>	<b>276,472</b>	<b>(49,540)</b>	<b>-15.20%</b>

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## ADMINISTRATION

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### MISSION

To carry out the goals and directives of the Board of County Commissioners, implement the policies of the Board, manage the County departments, oversee the day-to-day operations of county government, and develop and monitor an annual operating budget and capital improvement plan.

### FY 2025-26 ACCOMPLISHMENTS

- Supported the successful implementation, evaluation, and progress reporting of the County's Strategic Plan.
- Continued use of Laserfische to streamline recording and retrieval of agendas and minutes.
- Continued use of NextRequest portal for managing public records requests and responses.
- Successfully hosted additional Civics Academy cohorts as a means to provide residents an opportunity to learn more about County departments, programs, and services.
- Continued to manage broadband project implementation, including supporting the projects awarded through North Carolina Department of Information Technology (NCDIT) GREAT grant and CAB processes.
- Served as a member of or liaison with the Airport Commission, Person County Crisis Response Collaborative, Economic Development Commission, Person County JCPC, and the Human Services Advisory Committee.
- Continued to support the increased operational efficiency of the Human Services Agency.
- Initiated accessibility training for all employees across multiple communications platforms.

### FY 2026-27 OBJECTIVES

- Improve employee recruitment and retention. **(D)**
- Develop communications plan and strategies for improving communications and community engagement. **(D)**
- Prioritize professional development for all County staff. **(D)**
- Continue to enhance broadband accessibility and digital inclusion throughout the County. **(A)**
- Continue to support the evaluation and efficient operations of the Consolidated Human Services Agency. **(D)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Reduction in salaries and wages due to the allocation of 60% of the Assistant County Manager's salary to the Department of Social Services for reimbursement due to his role and responsibilities as Human Services Director.
- Slight increase in contracted services due to ArchiveSocial and NextRequest products for assisting with management of social media and public records requests.
- Minimal increases in community engagement and dues and subscriptions to support organizational initiatives and annual increases.

ORG NO.: 1004120

DEPT NAME: ADMINISTRATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	473,643	478,680	513,671	418,163	(60,517)	-12.64%
413000	CAR ALLOW	7,500	7,500	7,500	7,500	-	0.00%
418000	401K CONTR-NON LEO	22,380	23,934	25,684	20,908	(3,026)	-12.64%
418100	SS CONTRIB	34,222	37,193	39,870	32,563	(4,630)	-12.45%
418200	RET CONTRIB	61,098	68,691	77,770	63,310	(5,381)	-7.83%
418300	GRP HOSP INS	56,346	58,017	64,257	53,670	(4,347)	-7.49%
418600	WORKERS COMP	7,009	7,626	7,537	5,960	(1,666)	-21.85%
420000	SUPP & OPER EXP	651	1,500	1,000	1,000	(500)	-33.33%
426150	COMMUNITY ENGAGEMENT	1,450	2,000	3,500	2,500	500	25.00%
430000	CONTRACTED SVCS	7,000	17,615	18,497	18,497	882	5.01%
431100	TRAV/MTGS/CONF	10,080	13,200	13,550	13,550	350	2.65%
431500	DUES & SUBSCRIP	5,135	5,123	5,538	5,538	415	8.10%
432000	TELEPHONE	1,511	2,748	2,508	2,508	(240)	-8.73%
<b>TOTALS</b>		<b>688,025</b>	<b>723,827</b>	<b>780,882</b>	<b>645,667</b>	<b>(78,160)</b>	<b>-10.80%</b>

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## INFORMATION TECHNOLOGY

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### MISSION

Serving those who serve others-we deliver exceptional technology services that support the mission of Person County Government and its departments. With a strong commitment to confidentiality, integrity, and availability, we strive to ensure every department has the tools and support they need to serve our community securely, reliably, and efficiently through technology.

### FY 2025-26 ACCOMPLISHMENTS

- Implementation of one workstation device per employee across the county to streamline inventory and reduce costs.
- IT Security Program Charter adoption.
- Improved cybersecurity posture via trainings, policies, and implementation of industry best practices.
- Participated in Civics Academy.
- Started website redesign project.
- Offered training to IT staff to keep up-to-date with changing technologies.
- Replaced end-of-life (EOL) hardware/software to maintain accessibility and integrity of systems.
- Supported and facilitated 911 operations during Communications Center upgrades.
- Worked with Public Information Officer (PIO) to centralize agendas and minutes for boards and committees on website.

### FY 2026-27 OBJECTIVES

- Establish outdated equipment disposition through third party vendor for sale, donation, or recycle. **(B)**
- Continue offering educational trainings to IT staff. **(D)**
- Meet evolving staffing and technological needs through tech tiering program. **(D)**
- Continue to maintain and improve cybersecurity posture. **(D)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Includes minimal increase due to restructuring of priorities.
- Utilization of Artificial Intelligence tools to assist with service delivery.
- Increased software costs for virtual infrastructure, website, compliance, etc.
- Includes continued ADA accessibility scans for website.

ORG NO.: 1004121

DEPT NAME: INFO TECHNOLOGY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	727,504	824,959	864,455	864,074	39,115	4.74%
412200	SAL & WAGES/OT	436	5,000	5,000	1,000	(4,000)	-80.00%
412400	ON CALL PAY	13,886	13,000	13,000	13,000	-	0.00%
418000	401K CONTR-NON LEO	36,777	42,148	44,123	44,111	1,963	4.66%
418100	SS CONTRIB	54,834	64,486	67,508	67,490	3,004	4.66%
418200	RET CONTRIB	100,399	120,965	133,604	133,569	12,604	10.42%
418300	GRP HOSP INS	137,355	159,546	176,706	173,637	14,091	8.83%
418600	WORKERS COMP	1,977	2,310	2,227	2,226	(84)	-3.64%
420000	SUPP & OPER EXP	17,839	17,691	20,281	20,281	2,590	14.64%
425000	AUTO FUEL	651	800	800	800	-	0.00%
425650	TUITION REIMB	950	5,000	5,000	5,000	-	0.00%
426400	SPEC SVCS/SUPPLIES- INTERNET	30,997	33,280	34,280	34,280	1,000	3.00%
426500	SPEC SVCS/SUPPLIES- NETWORK	36,675	69,696	68,900	68,900	(796)	-1.14%
430000	CONTR SVCS	39,046	55,500	57,250	57,250	1,750	3.15%
431100	TRAV/MTGS/CONFS	3,001	5,800	5,800	5,800	-	0.00%
431300	EMPLOYEE TRAINING	9,029	5,500	5,500	5,500	-	0.00%
432000	TELEPHONE	44,866	47,600	45,200	45,200	(2,400)	-5.04%
432500	POSTAGE	105	300	300	300	-	0.00%
434000	PRINTING/COPYING	1,221	750	750	750	-	0.00%
435200	MAINT/REP EQUIP	11,062	11,500	11,500	11,500	-	0.00%
435300	MAINT/REP VEHICLES	256	750	1,500	1,500	750	100.00%
445000	INSURANCE	1,885	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	3,451	-	-	-	-	0.00%
<b>TOTALS</b>		<b>1,274,202</b>	<b>1,486,581</b>	<b>1,563,684</b>	<b>1,556,168</b>	<b>69,587</b>	<b>4.68%</b>

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## HUMAN RESOURCES

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### 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 2025-26 ACCOMPLISHMENTS

- Implemented cost of living adjustment for all employees and updated Pay Schedule.
- Completed safety inspections for all county departments. Employee safety programs included quarterly CPR training, Fire Extinguisher training, and Active Shooter. Assisted General Services and PATS departments for employee safety training.
- Honored employees for longevity milestones with lunch, certificates, and tokens.
- Held 5<sup>th</sup> annual Safety and Wellness Fair and 3<sup>rd</sup> annual Fall Festival for employees.
- Completed implementation of an electronic Performance Assessment Program with broader, duty-aligned competencies to improve evaluation accuracy. Completed multiple training sessions for employees.
- Conducted book study with employees on “Crucial Conversation” and “Conflict Resolution Guidebook for Managers”.
- Completed audit and reorganization of current employee personnel files.
- Began using Mark III (Benefits Consultant) software program to enroll and maintain benefits for employees.
- Honored employees who are Veterans with an appreciation lunch.
- Metrics for the period of 7/1/2025-3/9/2026:
  - Hired 109 full-time and 56 part-time employees. Completed interviews, background process, orientation, and processed new hire paperwork to include benefits and safety training.
  - Processed retirement for 17 employees and counseled others as needed.
  - Processed 57 separated employees’ exit paperwork.
  - Processed 70 job postings, received 840 applications and interviewed 235 applicants.
- Renewal of various insurance policies included liability, workers compensation, vehicle, health, dental, and vision.
- Processed renewal agreements with contractors.
- Continued to expand wellness and morale programs. Coordinated 17 programs for employees.
- Reviewed and updated the Personnel and Safety policies.

### FY 2026-27 OBJECTIVES

- Implement a 2<sup>nd</sup> day of new hire orientation. This will be conducted monthly. **(D)**
- Implement a formal training program for all employees and supervisors. **(C)**
- Apply cost of living increase for employees and adjust pay schedule for retention and recruitment purposes. **(D)**
- Implement results of Public Safety Pay study. **(D)**
- Create program to conduct mock interviews for training purposes. **(C)**
- Continue to monitor and address pay issues for retention and recruitment. **(D)**
- Continue to make wellness and morale a priority with programming events. **(E)**

**FY 2026-27 BUDGET HIGHLIGHTS**

- Small increase for Background/Drug screen line due to the new State law.
- Increase in salaries due to cost-of-living adjustment.

ORG NO.: 1004122  
 DEPT NAME: HUMAN RESOURCES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
412000	SAL & WAGES	316,013	361,512	386,662	386,662	25,150	6.96%
418000	401K CONTR-NON LEO	16,629	18,076	19,333	19,333	1,257	6.95%
418100	SS CONTRIB	23,833	27,656	29,580	29,580	1,924	6.96%
418200	RET CONTRIB	45,395	51,877	58,541	58,541	6,664	12.85%
418300	GRP HOSP INS	70,433	72,521	80,321	78,926	6,405	8.83%
418600	WORKERS COMP	1,953	2,259	2,269	2,269	10	0.44%
418900	RETIREEES MED INS	253,695	285,000	340,000	310,000	25,000	8.77%
419910	PROF SVC/DRUG TESTS & CRIMINAL BACKGROUND CHECKS	19,374	22,100	25,790	25,790	3,690	16.70%
420000	SUPP & OPER EXP	2,939	3,640	3,500	3,500	(140)	-3.85%
425330	CIGNA-WELLNESS PROMO	13,370	20,000	20,000	20,000	-	0.00%
426000	COUNTY-WELLNESS PROMO	1,380	6,800	6,800	6,800	-	0.00%
426100	SPEC SUPP/SERV- SAFETY PROMO	1,831	2,000	2,000	2,000	-	0.00%
426200	SPEC SUPP/SERV-MORALE PROMO	9,230	7,400	7,400	7,400	-	0.00%
430000	CONTR SVCS	(12,288)	80,707	106,800	106,800	26,093	32.33%
431100	TRAV/MTGS/CONFS	6,362	6,105	6,300	6,300	195	3.19%
431300	EMPLOYEE TRAINING	3,047	5,000	5,000	3,566	(1,434)	-28.68%
431400	COUNTY-WIDE TRAINING	7,529	10,000	10,000	5,000	(5,000)	-50.00%
431500	DUES & SUBSCRIP	1,795	2,665	3,145	3,145	480	18.01%
432000	TELEPHONE	2,080	2,280	2,136	2,136	(144)	-6.32%
432500	POSTAGE	(241)	500	300	300	(200)	-40.00%
434000	PRINTING/COPYING	2,718	4,000	1,500	1,500	(2,500)	-62.50%
437000	ADVERTISING	1,550	2,000	2,000	2,000	-	0.00%
443000	EQUIP RENTAL	-	2,700	2,500	2,500	(200)	-7.41%
445000	INS AND BONDS	351,147	4,000	12,000	6,000	2,000	50.00%
445200	UNEMPL TAX TO STATE	23,014	-	-	-	-	0.00%
<b>TOTALS</b>		<b>1,162,790</b>	<b>1,000,798</b>	<b>1,133,877</b>	<b>1,090,048</b>	<b>89,250</b>	<b>8.92%</b>

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## FINANCE

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### 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 2025-26 ACCOMPLISHMENTS

- Closed the Limited Obligation Bonds (LOBs) project fund in FY 2025–26 following the successful completion of Recycling Center upgrades associated with the merger of Person Industries operations.
- Promoted qualified internal staff to fill the vacant Deputy CFO and Accounting and Payroll Supervisor positions, strengthening leadership continuity and recognizing professional growth within the Finance Department.
- Along with various other County departments, the Finance Department participated in the Civics Academy to provide a presentation on the department’s role in local government. This helped inform and connect citizenry who expressed interest in learning more about the County’s inner workings, roles, and responsibilities.
- Expanded financial training and support for Person County departments to strengthen adherence to best practices in fiscal management and internal controls.

### FY 2026-27 OBJECTIVES

- Fill all vacant positions within the department so as to be fully staffed. **(D)**
- Strategically invest more funds in the County’s accounts in the North Carolina Cash Management Trust (NCCMT) to maximize interest earnings revenue. **(A)**
- Complete final phase of implementation of new purchasing card system and necessary training for users on how to submit their card transactions and approvals into Munis. **(D)**
- Successfully coordinate with the County’s bond attorney and financial consultants for the issuance of the second tier of LOBs in July 2026 for school improvements. **(B)**
- Coordinate with audit firm to complete and submit the County’s FY26 audit report by the State’s deadline of December 31, 2026. **(D)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Operating costs decrease by \$3,899, primarily due to reduced cost associated with contracted grant writer.
- The Occupancy Tax pass-through expenditure to the Person County Tourism Development Authority (PCTDA) is expected to decrease by \$65,000 for FY27.
- Established internal audit services within the Finance Department to enhance financial oversight, strengthen internal controls, and support best practices in fiscal management.

ORG NO.: 1004130

DEPT NAME: FINANCE

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	398,039	484,873	490,814	490,814	5,941	1.23%
412600	SAL & WAGES/PT	44,979	54,790	56,434	56,434	1,644	3.00%
418000	401K CONTR-NON LEO	20,144	24,244	24,541	24,541	297	1.23%
418100	SS CONTRIB	32,145	41,284	41,864	41,864	580	1.40%
418200	RET CONTRIB	54,993	69,579	74,309	74,309	4,730	6.80%
418300	GRP HOSP INS	78,650	101,529	112,449	110,496	8,967	8.83%
418600	WORKERS COMP	1,294	1,479	1,381	1,381	(98)	-6.63%
419000	PROF SERVICES	143,606	89,900	97,350	97,350	7,450	8.29%
420000	SUPP & OPER EXP	9,403	10,500	8,900	8,900	(1,600)	-15.24%
425650	TUITION REIMBURSE	2,500	2,500	2,500	2,500	-	0.00%
430000	CONTR SVCS	2,769	10,800	5,750	5,750	(5,050)	-46.76%
431100	TRAV/MTGS/CONFS	3,427	4,132	4,400	4,400	268	6.49%
431300	EMPLOYEE TRAINING	4,024	1,200	1,500	1,500	300	25.00%
431500	DUES & SUBSC	10,562	13,399	13,450	13,450	51	0.38%
432000	TELEPHONE	924	924	1,044	1,044	120	12.99%
432500	POSTAGE	2,967	2,900	2,900	2,900	-	0.00%
434000	PRINTING/COPYING	2,656	3,300	3,300	3,300	-	0.00%
435200	MAINT/REP EQUIP	719	41,890	41,900	41,900	10	0.02%
449700	BANK FEES	-	-	7,500	7,500	7,500	100.00%
449720	OCC TAX-PCTDA	488,373	515,000	450,000	450,000	(65,000)	-12.62%
<b>TOTALS</b>		<b>1,302,174</b>	<b>1,474,223</b>	<b>1,442,286</b>	<b>1,440,333</b>	<b>(33,890)</b>	<b>-2.30%</b>

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## **TAX ADMINISTRATION**

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### **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 public and other departments.

### **FY 2025-26 ACCOMPLISHMENTS**

- Completed the 2024-2025 fiscal year with a collection rate of 99.50 %, which is higher than our peer counties' and higher than the statewide average. Person County's 5-year average collection rate was 99.28 %. This is the highest-ever collection rate for Person County.
- Completed the 2025 Reappraisal. This two-year process was completed on time and all appeals were completed before June 30, 2025.

### **FY 2026-27 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 2029 revaluation. Request for Proposal (RFP) to be issued May 2027.

### **FY 2026-27 BUDGET HIGHLIGHTS**

- Addition of two new positions to assist with performing appraisals, ensuring compliance, and supporting other operational need associated with growth.

ORG NO.: 1004140

DEPT NAME: TAX ADMINISTRATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	651,455	673,587	831,744	766,694	93,107	13.82%
412600	SAL & WAGES/PT-ENR BOARD	7,178	20,660	20,600	9,785	(10,875)	-52.64%
418000	401K CONTR-NON LEO	32,508	33,679	41,587	38,335	4,656	13.82%
418100	SS CONTRIB	48,914	53,110	65,204	59,401	6,291	11.85%
418200	RET CONTRIB	88,746	96,660	125,926	116,078	19,418	20.09%
418300	GRP HOSP INS	138,128	145,042	208,834	189,422	44,380	30.60%
418600	WORKERS COMP	3,581	3,942	5,831	5,064	1,122	28.46%
419000	PROF SERVICES/ACCTG	33,056	32,140	33,228	33,228	1,088	3.39%
419950	DMV COLLECTION EXP	111,639	139,000	142,000	142,000	3,000	2.16%
420000	SUPP & OPER EXP	3,443	5,150	5,150	5,150	-	0.00%
425000	AUTOMOTIVE FUEL	1,080	1,800	2,000	2,000	200	11.11%
430000	CONTR SVCS	56,465	43,400	47,000	47,000	3,600	8.29%
431100	TRAV/MTGS/CONFS	7,248	6,250	6,250	6,250	-	0.00%
431500	DUES & SUBSC	1,558	1,500	1,500	1,500	-	0.00%
432000	TELEPHONE	4,149	4,300	4,335	4,335	35	0.81%
432500	POSTAGE	3,507	4,240	4,740	4,740	500	11.79%
434000	PRINTING/COPYING	2,939	3,400	3,000	3,000	(400)	-11.76%
435300	MAINT & REP/VEHICLE	2,788	1,500	1,500	1,500	-	0.00%
437000	ADVERTISING	9,173	8,950	11,000	11,000	2,050	22.91%
445000	INSURANCE	1,885	-	-	-	-	0.00%
<b>TOTALS</b>		<b>1,209,439</b>	<b>1,278,310</b>	<b>1,561,429</b>	<b>1,446,482</b>	<b>168,172</b>	<b>13.16%</b>

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# LEGAL

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## 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 2026-27 BUDGET HIGHLIGHTS

- Increase in fees for legal services due to increased consultation regarding public records requests, economic development initiatives, planning and zoning items, and other pending legal matters.

ORG NO.: 1004150

DEPT NAME: LEGAL

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
419100	PROF SERV-LEGAL	148,289	140,000	200,000	200,000	60,000	42.86%
445000	INSURANCE	5,000	5,000	5,000	5,000	-	0.00%
<b>TOTALS</b>		<b>153,289</b>	<b>145,000</b>	<b>205,000</b>	<b>205,000</b>	<b>60,000</b>	<b>41.38%</b>

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# COURTS

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## FY 2026-27 BUDGET HIGHLIGHTS

- The FY27 budget remains flat following the implementation of the Enterprise Justice Project.

ORG NO.: 1004160

DEPT NAME: COURTS

		Prior Year	Current Year	Budget Year			
MUNIS OBJECT CODE	LINE ITEM DESCR	2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
420000	SUPPLIES & OPER EXP	8,762	10,000	10,000	10,000	-	0.00%
<b>TOTALS</b>		<b>8,762</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.00%</b>

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## ELECTIONS

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### 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 2025-26 ACCOMPLISHMENTS

- Conducted Logic & Accuracy, Mock Election, and Early Voting processes for the 2025 Municipal Election. Our Logic & Accuracy, Mock Election, & Hand/Eye Audits were completed with 100% accuracy.
- Collaboration with other county departments to effectively utilize our resources. Our department worked with emergency management, information technology, general services, the PIO, and others to provide services to our customers.
- Training of early voting and election day officials in the legal requirements, procedures, and processes in preparation for the municipal and primary elections.
- Completed the 2025 Municipal Election early voting period (390 voters), Election Day (297 voters), absentee (6 voters), provisional (6 voters) voter history, ballot reconciliation, and tabulator count with 100% accuracy. Total voter history – 699.
- Completed the 2026 Primary Election early voting period (2,821 voters), Election Day (2,796 voters), absentee (52 voters), and provisional (21 voters) voter history, ballot reconciliation, and tabulator count with 99.98% accuracy. Total voter history – 5,690.
- Adopted and acquired new voting system ES&S EVS 6.3.0.0.

### FY 2026-27 OBJECTIVES

- Prepare for the 2026 general election and follow all updated procedures and processes administered by the NCSBOE and changes in the law as outlined in the general statutes. **(D)**
- Continue efforts to collaborate with other county departments to build relationships and trust to achieve common goals. Specifically, further development of safety/emergency preparedness for election day precincts and early voting sites, and properly prepare and train our staff and precinct officials. **(C)**
- Drive results with the highest integrity by creating an environment of transparency and accuracy. Continue efforts to build greater confidence in the elections processes and accuracy of data. Initiatives will include 100% accuracy of data with L & A Testing, Mock Election Results, Hand/Eye Audit, and reconciliation processes. **(D)**
- Strengthen voting site management and overall effectiveness of resources. **(C)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Increase in salary and wages due to new position for department; decrease in part-time salary and wages
- Reduction in operating expenses and contracted services due to there not being an election in the Spring.

ORG NO.: 1004170

DEPT NAME: ELECTIONS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	132,689	144,865	193,264	193,264	48,399	33.41%
412200	SAL & WAGES/OT	573	2,376	2,448	2,369	(7)	-0.29%
412600	SAL & WAGES/PT	38,647	60,707	44,022	44,022	(16,685)	-27.48%
418000	401K CONTR-NON LEO	6,591	7,243	9,663	9,663	2,420	33.41%
418100	SS CONTRIB	12,801	15,908	18,340	18,334	2,426	15.25%
418200	RET CONTRIB	17,993	20,788	29,260	29,260	8,472	40.75%
418300	GRP HOSP INS	28,173	29,008	48,192	47,355	18,347	63.25%
418600	WORKERS COMP	452	570	605	605	35	6.14%
420000	SUPP & OPER EXP	9,771	14,096	11,348	11,348	(2,748)	-19.49%
430000	CONTR SVCS	28,502	72,272	39,818	39,818	(32,454)	-44.91%
431100	TRAV/MTGS/CONFS	1,957	6,030	7,136	7,136	1,106	18.34%
431200	BD MEMBER EXP	10,176	25,050	18,900	18,900	(6,150)	-24.55%
431500	DUES & SUBSC	291	448	646	646	198	44.20%
432000	TELEPHONE	536	550	550	550	-	0.00%
432500	POSTAGE	8,430	6,682	6,682	6,682	-	0.00%
434000	PRINTING/COPYING	33,267	21,049	17,625	17,625	(3,424)	-16.27%
435200	MAINT/REP EQUIP	23,192	25,696	26,936	26,936	1,240	4.83%
437000	ADVERTISING	1,978	6,409	3,736	3,736	(2,673)	-41.71%
<b>TOTALS</b>		<b>356,017</b>	<b>459,747</b>	<b>479,171</b>	<b>478,249</b>	<b>18,502</b>	<b>4.02%</b>

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## REGISTER OF DEEDS

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### MISSION

To serve Person County by maintaining, preserving, and housing the most important records of the County and its citizens. The Register of Deeds strives to ensure the integrity of these records for future generations and ensure the consistency and predictability of indexing land records, vital records and other documents entrusted to the Registrar.

### FY 2025-26 ACCOMPLISHMENTS

- 90% completion of American Rescue Plan Act (ARPA)-funded digitization project (100% completion expected in early FY27).
- Technological updates/utilization resulted in lowering error percentage in recording/verification, increased ability to uncover legacy errors in house and reduced supply budget spending.
- Vital record issuance for all NC counties fully functional by end of fiscal year (birth – present to 1961, death – present to 2019, marriage – tabled at state level at this time).
- One deputy deputized (March 2026), one new deputy (TBD).

### FY 2026-27 OBJECTIVES

- Identify legacy index errors and streamline indexing of land records to aid in land research, title work, etc., both in person and electronically (multi-year project). **(A)**
- Technological upgrades to vital records – addition of adopted birth records (previously held at state level, not county) and online completion of marriage license initial paperwork. **(D)**
- Investment in current deputies – two certified by end of FY27, participation in expanding list of educational opportunities (ROD specific crisis preparation, deed fraud, etc.). **(C)**
- Technological upgrades to land records – addition of filing assumed business name (create, amend, withdraw) online by citizens. **(D)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Investments in technological upgrades in both vital and land records generate additional revenue streams without costly upfront investment.
- Investment in deputies ensures public is served with accuracy and knowledge and promotes retention.

ORG NO.: 1004180

DEPT NAME: REGISTER OF DEEDS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	191,958	204,791	223,654	197,355	(7,436)	-3.63%
416000	SUPP RET PLAN	3,154	3,600	3,500	3,500	(100)	-2.78%
418000	401K CONTR-NON LEO	9,545	10,240	11,183	9,868	(372)	-3.63%
418100	SS CONTRIB	13,668	15,667	17,110	15,098	(569)	-3.63%
418200	RET CONTRIB	26,058	29,388	33,861	29,879	491	1.67%
418300	GRP HOSP INS	45,950	58,017	64,257	63,141	5,124	8.83%
418600	WORKERS COMP	513	561	564	498	(63)	-11.23%
419960	ROD EXCISE TAX EXP	225,456	216,000	216,000	216,000	-	0.00%
420000	SUPP & OPER EXP	17,974	20,662	25,000	25,000	4,338	21.00%
430000	CONTRACTED SVCS	15,580	15,580	15,580	15,580	-	0.00%
430120	CONTRACTED SVCS-ARP	61,186	-	-	-	-	0.00%
431100	TRAV/MTGS/CONFS	1,601	2,500	5,000	5,000	2,500	100.00%
431300	EMPLOYEE TRAINING	650	600	600	600	-	0.00%
431500	DUES & SUBSC	575	650	650	650	-	0.00%
432000	TELEPHONE	987	1,500	1,500	1,500	-	0.00%
432500	POSTAGE	360	500	500	500	-	0.00%
434000	PRINTING/COPYING	1,687	1,500	1,500	1,500	-	0.00%
446000	CAP OUT \$750 TO \$4999	1,496	-	-	-	-	0.00%
<b>TOTALS</b>		<b>618,399</b>	<b>581,756</b>	<b>620,459</b>	<b>585,669</b>	<b>3,913</b>	<b>0.67%</b>

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## GENERAL SERVICES

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### 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-based operator (FBO) at Raleigh Regional Airport at Person County.

### FY 2025-26 ACCOMPLISHMENTS

- Surplus vehicle sale in November 2025 exceeded \$120,000. A second surplus sale planned for April 2026 is expected to garner a similar return.
- Assisted in management of the Enterprise fleet program for the purchase of new vehicles.
- Installed new HVAC system in Public Library.
- Installed and implemented new water system/water controls in one pod of the Law Enforcement Center (LEC).
- Completed HVAC upgrades in Law Enforcement Center
- Operated within a basically flat budget for the current year.
- Continued upgrades to recently purchased Human Services Building.
- Roof/HVAC replacement for Government Services Building.
- Completed HVAC upgrades at Person County Office Building.

### FY 2026-27 OBJECTIVES

- Complete roof/wall upgrades to Human Services Building. **(B)**
- Complete window replacement for front of Person County Office Building. **(E)**
- Continue planned roof replacements on county buildings and Senior Center. **(B)**
- Complete Phase 2 of water system/water controls in other pods of LEC. **(B)**
- Issue RFP for space needs for all County departments. **(E)**
- Bring custodial services responsibilities for Human Services Building in-house. **(E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Complete CIP projects under budget.
- Increase in Building Maintenance and Repair to account for repairs and upgrades at County Office Building and Economic Development Conference Room.
- The janitorial contract will be discontinued and custodial services will be provided by county staff in the Human Services Building.

ORG NO.: 1004260

DEPT NAME: GENERAL SERVICES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	706,280	765,176	832,981	828,631	63,455	8.29%
412600	SAL & WAGES/PT	115,796	140,860	196,280	178,029	37,169	26.39%
418000	401K CONTR-NON LEO	34,954	38,259	41,649	41,432	3,173	8.29%
418100	SS CONTRIB	61,915	69,312	78,738	77,009	7,697	11.10%
418200	RET CONTRIB	95,422	109,803	126,113	125,455	15,652	14.25%
418300	GRP HOSP INS	146,760	203,058	240,962	236,777	33,719	16.61%
418600	WORKERS COMP	24,237	29,784	31,249	30,379	595	2.00%
420000	SUPP & OPER EXP	104,547	120,000	120,000	120,000	-	0.00%
421200	UNIFORMS	14,957	12,500	12,500	12,500	-	0.00%
425000	AUTO FUEL	23,859	32,000	25,000	25,000	(7,000)	-21.88%
426800	SPEC SUPP/SERV-ROAD SIGNS	3,841	13,500	9,500	9,500	(4,000)	-29.63%
430000	CONTR SVCS	60,422	88,700	97,200	85,700	(3,000)	-3.38%
431100	TRAV/MTGS/CONFS	259	2,800	2,800	2,800	-	0.00%
432000	TELEPHONE	4,717	5,500	6,300	6,300	800	14.55%
432500	POSTAGE	82	100	300	300	200	200.00%
433000	UTILITIES	748,897	800,000	800,000	800,000	-	0.00%
434000	PRINTING/COPYING	822	500	1,000	1,000	500	100.00%
434850	CONTRACTED SERV- JANITORIAL	34,711	49,783	2,963	2,963	(46,820)	-94.05%
435100	MAINT/REP B&G	266,340	335,000	335,000	335,000	-	0.00%
435200	MAINT/REP EQUIP	9,190	14,000	14,000	14,000	-	0.00%
435300	MAINT/REP VEH	9,883	9,000	9,000	9,000	-	0.00%
435400	MAINT/REP SPEC BLDG	59,383	18,500	173,500	82,500	64,000	345.95%
435500	MAINT/REP OSHA PROJ	3,455	4,500	4,500	4,500	-	0.00%
440900	WALKER (PI) LEASE	7,875	-	-	-	-	0.00%
441100	HS BUILDING LEASE	4	-	-	-	-	0.00%
441200	MAXWAY LEASE	19,665	184,700	186,746	186,746	2,046	1.11%
443000	EQUIPMENT RENT	940	2,000	2,000	2,000	-	0.00%
444000	SERV/MAINT CONTRACTS	49,320	64,948	64,948	64,948	-	0.00%
445000	INSURANCE	12,821	-	-	-	-	0.00%
455000	CAP OUT \$5000+	21,210	-	-	-	-	0.00%
<b>TOTALS</b>		<b>2,642,565</b>	<b>3,114,283</b>	<b>3,415,229</b>	<b>3,282,469</b>	<b>168,186</b>	<b>5.40%</b>

## 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

25 hours of county staff time are funded through JCPC Administration to support the work of the JCPC, which meets monthly and annually reviews the needs of juveniles in Person County who are at risk of delinquency or who have been adjudicated, undisciplined, or delinquent, and the resources available to address those needs.

### FY 2026-27 BUDGET HIGHLIGHTS

- JCPC Programming is funded through a combination of state and county funds.

ORG NO.: 1004301

DEPT NAME: JCPC ADMINISTRATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SALARIES/WAGES	1,010	1,013	1,010	592	(421)	-41.56%
418000	401K CONTR-NON LEO	50	51	51	30	(21)	-41.18%
418100	SS CONTRIB	70	78	77	45	(33)	-42.31%
418200	RET CONTRIB	138	145	153	90	(55)	-37.93%
418300	GRP HOSP INS	147	302	334	331	29	9.60%
418600	WORKERS COMP	3	3	3	2	(1)	-33.33%
426900	JCPC ADMIN	12,477	198	700	700	502	253.54%
426930	REFUND TO STATE	97	-	-	-	-	0.00%
<b>TOTALS</b>		<b>13,991</b>	<b>1,790</b>	<b>2,328</b>	<b>1,790</b>	<b>-</b>	<b>0.00%</b>

### ROOTS & WINGS

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

ORG NO.: 1004302

DEPT NAME: ROOTS & WINGS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
427061	ROOTS & WINGS	154,372	156,516	156,516	156,516	-	0.00%
<b>TOTALS</b>		<b>154,372</b>	<b>156,516</b>	<b>156,516</b>	<b>156,516</b>	<b>-</b>	<b>0.00%</b>

**YOUTH VILLAGES**

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.

ORG NO.: 1004303

DEPT NAME: YOUTH VILLAGES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
427070	YOUTH VILLAGES	12,616	23,748	23,748	23,748	-	0.00%
<b>TOTALS</b>		<b>12,616</b>	<b>23,748</b>	<b>23,748</b>	<b>23,748</b>	<b>-</b>	<b>0.00%</b>

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## SHERIFF'S OFFICE

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### MISSION

To provide the highest level of Law Enforcement services in partnership with the community to enhance the 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 2025-26 ACCOMPLISHMENTS

- Comprehensive review, replacement, and implementation of updated Standard Operating Procedures, along with policy updates to comply with HB300, including use of FMRT/Cary Group for pre-employment screening and post-critical incident assessments.
- Technology upgrades across the agency, including deployment of TASER X7 devices, updated body-worn cameras, enhanced interview room systems, and patrol vehicle network improvements with PETLINK routers.
- Evidence management overhaul to ensure compliance with current record retention laws, including review of older case files and obtaining proper court dispositions.
- Expansion and enhancement of specialized units and capabilities, including Special Events/Crowd Management Team, Special Response Team equipment (uniforms and gear), MRAP, drones, SXS vehicles, and K9 Bloodhound unit.
- Implementation and continued expansion of FLOCK License Plate Reader systems, contributing to numerous successful case investigations.
- Establishment of a Special Assignment Investigator position assigned as a Homeland Security Task Force Officer (TFO), approved by the Board of Commissioners.

### FY 2026-27 OBJECTIVES

- Enhance intelligence-led policing through expanded real-time data analysis, crime mapping, and performance measurement systems aligned with agency goals.
- Increase targeted enforcement efforts focusing on violent crime, narcotics trafficking, and repeat offenders while strengthening specialized units (SRT, SAR, K-9, Narcotics) to address evolving threats.
- Expand community policing and outreach initiatives, including neighborhood engagement, school programs, senior citizen outreach, and citizen education focused on crime prevention and safety awareness.
- Implement programs aimed at reducing recidivism through reentry planning, behavioral health partnerships, and continued community collaboration.
- Maintain responsible fiscal management by addressing rising operational and medical costs, pursuing grant funding opportunities, and improving fleet and equipment lifecycle planning.

### FY 2026-27 BUDGET HIGHLIGHTS

- Addition of a County Resource Officer (CRO) to serve as a dedicated law enforcement resource for county operations, enhancing security, coordination, and operational efficiency across multiple county departments while reducing reliance on patrol staffing for non-patrol functions.
- Reclassification of the Sheriff's Administrative Executive Assistant to include the Sheriff's Office Business Manager role, with expanded responsibilities in budget oversight, financial tracking, contract management, and administrative coordination.
- Modest increases across select budget line items to address inflationary pressures.

ORG NO.: 1004310

DEPT NAME: SHERIFF'S DEPARTMENT

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	3,708,502	3,731,622	4,061,367	3,999,632	268,010	7.18%
412200	SAL & WAGES/OT	5,498	32,354	103,000	33,325	971	3.00%
412225	FED/SHERIFF OT	-	10,000	5,000	5,000	(5,000)	-50.00%
412400	ON-CALL PAY	19,714	22,000	22,000	22,000	-	0.00%
412600	SAL & WAGES/PT	61,221	69,114	72,635	72,635	3,521	5.09%
413100	UNIFORM ALLOW	5,995	6,600	6,600	6,600	-	0.00%
415000	LEOSSA PENSION CONTR	-	100,000	100,000	100,000	-	0.00%
416000	SUPP RETIREMENT PLAN	3,957	4,500	4,500	4,500	-	0.00%
417900	401K SUPPL RET LEO	172,250	173,717	193,770	187,386	13,669	7.87%
418000	401K CONTR-NON LEO	14,536	15,582	15,548	15,362	(220)	-1.41%
418100	SS CONTRIB	283,080	295,419	326,319	316,266	20,847	7.06%
418200	RET CONTRIB	557,825	594,161	695,573	673,181	79,020	13.30%
418300	GRP HOSP INS	822,784	841,241	963,850	931,324	90,083	10.71%
418600	WORKERS COMP	106,678	110,273	111,162	109,263	(1,010)	-0.92%
420000	SUPP & OPER EXP	14,563	20,000	20,000	20,000	-	0.00%
421200	UNIFORMS	27,121	28,000	28,000	28,000	-	0.00%
425000	AUTO FUEL	155,362	160,608	142,100	142,100	(18,508)	-11.52%
427600	SPEC SUPP/SVC/2023 BVP	6,254	-	-	-	-	0.00%
427610	SPEC SUPP&SVC/ BVP	4,533	-	25,000	25,000	25,000	100.00%
427700	DARE PROGRAM	5,913	5,000	5,000	5,000	-	0.00%
427800	SPEC SUPP & SVCS/K-9	15,785	7,600	7,600	7,600	-	0.00%
427900	SPEC SUPP & SVCS/DB	20,000	15,000	20,000	20,000	5,000	33.33%
428000	SPEC SUPP & SVCS/MED EXAMS	16,205	12,500	12,500	12,500	-	0.00%
428100	SPEC SUPP & SVCS/GREAT PROG	7,849	4,400	4,400	4,400	-	0.00%
428110	SPEC SUPP & SVCS/SHOP W/SHERIFF	3,264	-	-	-	-	0.00%
428200	SPEC SUPP & SVCS/NCACC BODY ARMOR GIFT	-	1,500	-	-	(1,500)	-100.00%
428220	SPEC SUPP & SVCS/NCACC BRUSH GDS GRANT	-	1,500	-	-	(1,500)	-100.00%
428225	SPEC SUPPLIES/NCACC GRANT	-	-	3,000	3,000	3,000	100.00%
428500	GREAT SUMMER CAMP	14,980	16,580	16,580	16,580	-	0.00%
430000	CONTRACTED SERVICES	14,874	14,875	20,200	20,200	5,325	35.80%
431100	TRAV/MTGS/CONFS	4,264	10,000	10,000	10,000	-	0.00%
431300	EMPLOYEE TRAINING	14,872	21,000	21,000	21,000	-	0.00%
431500	DUES & SUBSC	586	600	840	840	240	40.00%
432000	TELEPHONE	44,430	50,000	54,000	54,000	4,000	8.00%
432500	POSTAGE	1,887	2,600	3,300	2,600	-	0.00%
434000	PRINTING/COPYING	5,582	6,000	6,000	6,000	-	0.00%
435200	MAINT/REP EQUIP	8,480	17,500	17,500	17,500	-	0.00%
435300	MAINT/REP VEHICLE	160,043	109,000	109,000	109,000	-	0.00%
443000	EQUIPMENT RENT	500	688	1,240	1,240	552	80.23%
445000	INSURANCE	88,672	-	-	-	-	0.00%
449500	PYTS TO OTHER GOVTS-CWP	33,800	41,250	41,250	41,250	-	0.00%
<b>TOTALS</b>		<b>6,431,855</b>	<b>6,552,784</b>	<b>7,249,834</b>	<b>7,044,284</b>	<b>491,500</b>	<b>7.50%</b>

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## DETENTION CENTER

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### 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 2025-26 ACCOMPLISHMENTS

- Down to three openings with staffing in the Detention Center due to implementing aggressive recruitment practices and new policies that allow for a safer environment for Detention Officers.
- With the new tracking system that electronically records rounds made throughout the jail, we were able to minimize the number of rounds missed.
- During times of having detention officers off for many reasons, the availability for other officers to acquire overtime played a role in the efficiency of the facility. Deputies continue to assist with detention job duties in the facility and transportation of inmates. They also assist with requests for backup.
- Enacted insurance enrollment for in-processing inmates under the Affordable Care Act (ACA). Health Plan Freedom, Inc. is our enroller (savings were phenomenal). To date, we are well under-budget with outside medical care for the first time in many years.
- Increased medical coverage from an 8/5 to 12/7 model which aided with minimizing the number of inmates sent outside the facility for outside health care.
- Pay-Tel for Detention Facility phones/visits/etc. provided services for inmates (religious opportunities, educational programs, e-books, digital mail) along with reporting processes for inmate continuing education.
- In cooperation with Piedmont Community College, offering a Highschool Equivalency Program for inmates.

### FY 2026-27 OBJECTIVES

- Fill all positions in the Detention Center (up to 14 vacancies in 2022, currently 5) – implementation of Training Agreement/Contract; 25 retirees, resignations or terminations; 51 rejections due to not meeting standards/requirements. **(E)**
- Continue to ensure all new employees are trained and certified. **(D)**
- Develop relationships with mental health resources that can provide better services for detainees. **(E)**
- Conduct roadside cleanup utilizing inmate workers. This will help with much-needed cleanup of roads in Person County and also increase the rate paid to house Statewide Misdemeanant Confinement Program (SMCP) inmates from \$40 to \$60 per day per inmate. This has been a challenge due to constant staffing shortages. **(E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Revenue increases due to more SMCP inmates, supporting the SMCP Roadside Cleanup which generates more revenue.
- Expenditure increases related to the IMS Correctional Healthcare Contract. With this new contract, expenses for outside healthcare are expected to drop even lower.

ORG NO.: 1004320

DEPT NAME: DETENTION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	1,610,692	1,665,799	1,805,538	1,760,099	94,300	5.66%
412200	SAL & WAGES/OT	50,413	30,990	61,800	51,500	20,510	66.18%
412600	SAL & WAGES/PT	562	20,185	15,450	15,450	(4,735)	-23.46%
417900	401K CONTR-LEO	9,115	5,343	4,600	4,600	(743)	-13.91%
418000	401K CONTR-NON LEO	73,573	79,496	88,767	85,980	6,484	8.16%
418100	SS CONTRIB	123,946	131,349	144,033	139,769	8,420	6.41%
418200	RET CONTRIB	228,273	245,359	284,518	276,079	30,720	12.52%
418300	GRP HOSP INS	355,607	464,133	530,117	505,125	40,992	8.83%
418600	WORKERS COMP	50,453	53,019	53,466	51,883	(1,136)	-2.14%
419200	PROF SERV-MEDICAL	1,351,630	550,000	750,000	750,000	200,000	36.36%
420000	SUPP & OPER EXP	12,221	9,635	9,635	9,635	-	0.00%
421200	UNIFORMS	9,930	13,000	13,000	13,000	-	0.00%
422100	JAIL PROVISIONS	68,266	52,000	55,000	55,000	3,000	5.77%
428600	PAY TEL GRANT EXP	-	-	25,000	25,000	25,000	100.00%
430000	CONTR FOOD SVCS	483,549	420,148	460,000	460,000	39,852	9.49%
431100	TRAV/MTGS/CONFS	2,614	2,500	2,500	2,500	-	0.00%
432000	TELEPHONE	934	4,568	3,852	3,852	(716)	-15.67%
432500	POSTAGE	4,154	2,120	3,200	3,200	1,080	50.94%
434000	PRINTING/COPYING	333	600	600	600	-	0.00%
435200	MAINT/REP EQUIP	2,416	2,000	2,000	2,000	-	0.00%
444000	SVC/MAINT CONTR	14,416	15,440	15,440	15,440	-	0.00%
449500	PYTS TO OTHER GOVTS- JUVENILES	68,482	100,000	100,000	80,000	(20,000)	-20.00%
455000	CAP OUT EQUIP \$5000+	20,499	14,000	-	-	(14,000)	-100.00%
<b>TOTALS</b>		<b>4,542,079</b>	<b>3,881,684</b>	<b>4,428,516</b>	<b>4,310,712</b>	<b>429,028</b>	<b>11.05%</b>

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## **EMERGENCY COMMUNICATIONS**

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### **MISSION**

To preserve 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 2025-26 ACCOMPLISHMENTS**

- Successfully managed a complete renovation of the Emergency Communications Center.
- Continued to improve efficiencies, improve recruitment and retention and increase staff training time. Able to fully staff all positions.
- Implemented a new alerting system for first responder notifications with increased capabilities over previous system.
- Increased training and education opportunities for youth in the community.
- Developed a plan and began training to implement national standards for Emergency Police and Emergency Fire dispatching.
- Continue to surpass American Heart Association timing standard for telecommunicator initiated CPR instructions.

### **FY 2026-27 OBJECTIVES**

- Continue to enhance the collaboration between the 911 Center and the public safety community. **(E)**
- Keep Emergency Communications Division at full staffing through aggressive recruitment, retention and training strategies. **(D)**
- Develop Performance Improvement criteria to measure law enforcement and fire service dispatch processes similar to what is already accomplished with Emergency Medical Dispatching. **(E)**
- Increase in-service training provided to Telecommunicators to ensure they remain the most current on dispatch procedures and are able to take advantage of new technologies. **(E)**
- Increase public outreach and education activities through community interaction to help educate the community on the role of Emergency Communications. **(C)**

### **FY 2026-27 BUDGET HIGHLIGHTS**

- Complete implementation of responder notification system upgrade.
- Complete VIPER radio system upgrades to include first responder radios and systems.
- Continue to look for opportunities to create back-up capabilities for emergency communications.
- Complete EPD and EFD training.
- Continue to expand community outreach activities.

ORG NO.: 1004325

DEPT NAME: EMERGENCY COMMUNICATIONS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	783,189	953,557	1,016,813	1,011,386	57,829	6.06%
412200	SAL & WAGES/OT	171,620	90,904	93,632	93,632	2,728	3.00%
412600	SAL & WAGES/PT	6,459	13,429	8,240	8,240	(5,189)	-38.64%
418000	401K CONTR-NON LEO	47,515	52,223	55,522	55,251	3,028	5.80%
418100	SS CONTRIB	71,917	80,929	85,579	85,164	4,235	5.23%
418200	RET CONTRIB	129,716	149,880	168,121	167,300	17,420	11.62%
418300	GRP HOSP INS	200,764	261,075	289,155	284,133	23,058	8.83%
418600	WORKERS COMP	2,723	2,898	2,823	2,809	(89)	-3.07%
420000	SUPP & OPER EXP	23,522	2,000	2,000	2,000	-	0.00%
421200	UNIFORMS	8,535	3,600	3,600	3,600	-	0.00%
425000	AUTO FUEL	163	400	300	300	(100)	-25.00%
428740	SPECIAL SUPP/RACE CAR GRANT	11,721	5,000	-	-	(5,000)	-100.00%
430000	CONTRACTED SVCS	7,508	47,797	4,867	4,867	(42,930)	-89.82%
431100	TRAV/MTGS/CONFS	839	3,500	3,500	3,500	-	0.00%
431500	DUES & SUBSCRIPTIONS	5,408	9,930	15,930	15,930	6,000	60.42%
432000	TELEPHONE	6,099	3,245	3,245	3,245	-	0.00%
434000	PRINTING/COPYING	854	750	500	500	(250)	-33.33%
435200	MAINT/REP EQUIP	10,833	14,050	47,595	22,595	8,545	60.82%
435300	MAINT/REP VEHICLES	291	1,000	1,000	1,000	-	0.00%
<b>TOTALS</b>		<b>1,489,677</b>	<b>1,696,167</b>	<b>1,802,422</b>	<b>1,765,452</b>	<b>69,285</b>	<b>4.08%</b>

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## **EMERGENCY MANAGEMENT**

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### **MISSION**

To preserve 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 2025-26 ACCOMPLISHMENTS**

- Successfully managed recovery efforts from Tropical Storm Chantal to include assisting City of Roxboro and Person-Caswell Lake Authority with FEMA Public Assistance funding.
- Successfully managed Emergency Operations Center during multiple events.
- Completed Emergency Management Capacity Building Competitive Grant totaling \$63,000 to purchase UTV's with fire suppression and patient carrying capability for remote and limited access operations.
- Placed grant-funded Tethered Drone Program into operation and assisted with multiple requests to support law enforcement operations.
- Successfully completed our second Safety Explorer's Camp for community youth focusing on emergency preparedness and response.
- Revised the Local Emergency Planning Committee (LEPC) to include new structure and by-laws as a Board of Commissioners-appointed committee.
- Completed the Hazard Vulnerability Analysis and Joint Risk Assessment in collaboration with Person County Health Department.
- Had 100% completion of Tier II reporting for CY2026.

### **FY 2026-27 OBJECTIVES**

- Update and publish the new County Emergency Operations Plan. **(E)**
- Conduct training and exercises with County personnel on EOC operations. **(D)**
- Update County Shelter Plan and conduct validation exercises. **(E)**
- 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. **(E)**
- Place new Incident Support (HAZMAT) unit in service. **(D)**
- Continue to seek avenues to improve/replace emergency services facilities to meet the needs of the staff and the community. **(E)**

### **FY 2026-27 BUDGET HIGHLIGHTS**

- Upgrade Emergency Service vehicles to better enable effectiveness to provide on-scene operations during emergencies.
- WebEOC Training for County personnel to increase their understanding and ability to function in the EOC during an emergency.
- Continue to improve access to first responder mental health resources.

ORG NO.: 1004330  
 DEPT NAME: EMERGENCY MANAGEMENT

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	128,510	151,088	162,694	162,694	11,606	7.68%
418000	401K CONTR-NON LEO	6,208	7,554	8,135	8,135	581	7.69%
418100	SS CONTRIB	9,279	11,558	12,446	12,446	888	7.68%
418200	RET CONTRIB	16,947	21,681	24,632	24,632	2,951	13.61%
418300	GRP HOSP INS	19,487	26,107	28,915	28,413	2,306	8.83%
418600	WORKERS COMP	3,706	1,910	1,909	1,909	(1)	-0.05%
420000	SUPP & OPER EXP	9,081	2,300	2,800	2,800	500	21.74%
420040	SAFTEY EXP CAMP	-	1,000	2,500	2,500	1,500	150.00%
421200	UNIFORMS	409	600	1,000	1,000	400	66.67%
425000	AUTO FUEL	9,696	12,000	12,000	12,000	-	0.00%
426080	SPEC SUPP/SERV-CBCG GRANT	47,286	-	-	-	-	0.00%
428700	TIER II GRANT	1,854	2,000	-	-	(2,000)	-100.00%
428780	EM-TECHNOLOGY PRJT	45,842	-	-	-	-	0.00%
428790	EM-TRANSFER SWITCH & GENERATOR	93,285	-	-	-	-	0.00%
428800	SMAT SUPPLIES	80	-	-	-	-	0.00%
428880	EMG MGT PERF GRANT	20,965	26,250	-	-	(26,250)	-100.00%
428895	HMEP GRANT 2023	19,628	-	-	-	-	0.00%
428896	HMEP GRANT 2024	-	22,575	-	-	(22,575)	-100.00%
430000	CONTRACTED SVCS	24,325	38,998	40,180	40,180	1,182	3.03%
431100	TRAV/MTGS/CONFS	2,152	3,200	3,200	3,200	-	0.00%
431300	EMPLOYEE TRAINING	2,824	1,500	1,500	1,500	-	0.00%
431500	DUES & SUBSCRIPTIONS	286	485	295	295	(190)	-39.18%
432000	TELEPHONE	2,134	2,000	2,000	2,000	-	0.00%
432500	POSTAGE	74	60	50	50	(10)	-16.67%
434000	PRINTING/COPYING	251	800	600	600	(200)	-25.00%
435200	MAINT/REP EQUIP	3,839	3,000	12,000	9,000	6,000	200.00%
435300	MAINT/REP VEH	4,150	5,000	5,000	5,000	-	0.00%
455000	CAP OUT EQUIP \$5000+	28,475	-	-	-	-	0.00%
<b>TOTALS</b>		<b>500,770</b>	<b>341,666</b>	<b>321,856</b>	<b>318,354</b>	<b>(23,312)</b>	<b>-6.82%</b>

# 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 2025-26 ACCOMPLISHMENTS

- Maintained next-day to two-day inspections with increased workload.
- Building Code Enforcement Officer received level 1 certifications ahead of schedule.
- Staff training and teamwork improved.

## FY 2026-27 OBJECTIVES

- Continue prioritizing learning and development for staff to provide excellent customer service. **(D)**
- Encourage the public to use the online system and take advantage of the express review process. **(E)**
- Maintain 7 to 10 business days for plan review, or faster, pending the training of new staff. **(D)**
- Maintaining next-day or two-day service. **(D)**

## FY 2026-27 BUDGET HIGHLIGHTS

- Projected revenues increased by \$50,000 with expected growth.

ORG NO.: 1004350  
 DEPT NAME: INSPECTIONS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
412000	SAL & WAGES	461,851	490,460	499,779	499,779	9,319	1.90%
418000	401K CONTR-NON LEO	23,102	24,523	24,989	24,989	466	1.90%
418100	SS CONTRIB	34,237	37,520	38,233	38,233	713	1.90%
418200	RET CONTRIB	63,067	70,381	75,667	75,667	5,286	7.51%
418300	GRP HOSP INS	84,538	101,529	112,449	110,496	8,967	8.83%
418600	WORKERS COMP	8,638	8,805	8,252	8,252	(553)	-6.28%
420000	SUPP & OPER EXP	8,298	10,000	10,000	10,000	-	0.00%
425000	AUTO FUEL	5,249	7,404	8,000	8,000	596	8.05%
430000	CONTRACTED SVCS	19,825	22,023	22,023	18,798	(3,225)	-14.64%
431100	TRAV/MTGS/CONF	16,556	14,700	14,700	14,700	-	0.00%
431500	DUES & SUBSCRIPTIONS	863	1,489	1,489	1,489	-	0.00%
432000	TELEPHONE	3,458	7,214	7,214	7,214	-	0.00%
432500	POSTAGE	-	150	150	50	(100)	-66.67%
434000	PRINTING/COPYING	681	1,000	1,000	1,000	-	0.00%
435300	MAINT/REP VEH	2,466	2,640	2,640	2,640	-	0.00%
437000	ADVERTISING	-	250	250	250	-	0.00%
445000	INSURANCE	5,278	-	-	-	-	0.00%
446000	CAP OUT \$750 TO \$4999	650	-	-	-	-	0.00%
<b>TOTALS</b>		<b>738,759</b>	<b>800,088</b>	<b>826,835</b>	<b>821,557</b>	<b>21,469</b>	<b>2.68%</b>

# MEDICAL EXAMINER

## FY 2026-27 BUDGET HIGHLIGHTS

- The medical examiner budget increased due to increased utilization

ORG NO.: 1004360

DEPT NAME: MEDICAL EXAMINER

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
419200	PROF SERVICES	34,275	45,000	52,000	52,000	7,000	15.56%
<b>TOTALS</b>		<b>34,275</b>	<b>45,000</b>	<b>52,000</b>	<b>52,000</b>	<b>7,000</b>	<b>15.56%</b>

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## EMERGENCY MEDICAL SERVICES

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### MISSION

To preserve 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 2025-26 ACCOMPLISHMENTS

- Responded to 7,200 requests for emergency medical services.
- Converted to a new airway device to improve patient care and clinical outcomes.
- Completed Duke Clinical Trial (RACECARS) to improve cardiac arrest survival in rural communities, culminating in a one-day mass CPR education event resulting in over 19,000 people trained statewide.
- Successfully completed our 5-year EMS Plan update with the North Carolina Office of EMS.
- Continued focus on recruitment and hiring process, which has significantly reduced vacancies in front line staff.
- Continued revisions to training processes to ensure providers are current on skills, protocols and procedures to include improved collaboration with Piedmont Community College.
- Implemented Mobile Integrated Healthcare (MIH) Program through the inception of a Post Overdose Response Team (PORT) with impressive results.

### FY 2026-27 OBJECTIVES

- Implement new patient care protocols. **(D)**
- Take delivery of new ambulance and place it into service. **(E)**
- Collaboratively work with stakeholders to develop and implement a Dive Medicine capability for underwater search and recovery missions. **(E)**
- Continue developing division logistics to achieve efficiencies in procurement and sustainability. **(D)**
- Continue aggressive recruitment and hiring and focus on retention within the division. **(D)**
- Continue expansion of the Mobile Integrated Healthcare (MIH) Program. **(E)**
- Continue to implement physical safety and security upgrades to EMS facilities. **(E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Continue upgrade of quick response vehicles with the addition of climate-controlled storage units to meet federal and state requirements to eliminate drug adulteration.
- Complete engineering and procurement processes to prepare for acquiring an additional ambulance.
- Addition of EMS Assistant Chief to Division to correct span of control issue and create administrative capacity and efficiency.

ORG NO.: 1004370

DEPT NAME: EMS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	2,306,044	2,628,538	2,959,249	2,858,534	229,996	8.75%
412200	SAL & WAGES/OT	782,726	826,400	1,221,065	851,192	24,792	3.00%
412600	SAL & WAGES/PT	126,607	74,841	41,200	41,200	(33,641)	-44.95%
418000	401K CONTR-NON LEO	153,114	172,747	209,016	185,486	12,739	7.37%
418100	SS CONTRIB	238,539	270,028	322,946	286,946	16,918	6.27%
418200	RET CONTRIB	417,943	495,784	632,900	561,653	65,869	13.29%
418300	GRP HOSP INS	535,479	655,588	758,228	721,382	65,794	10.04%
418600	WORKERS COMP	132,935	150,090	165,142	146,665	(3,425)	-2.28%
419200	PROF SERV-MEDICAL DIRECTOR	18,960	20,500	20,500	20,500	-	0.00%
420000	SUPP & OPER EXP	66,091	15,100	20,000	20,000	4,900	32.45%
421200	UNIFORMS	30,323	20,000	25,000	25,000	5,000	25.00%
423100	MED SUPPLIES	235,854	225,000	250,000	250,000	25,000	11.11%
425000	AUTO FUEL	55,224	70,000	70,000	60,000	(10,000)	-14.29%
428740	RACE-CARS GRANT	2,635	12,600	-	-	(12,600)	-100.00%
430000	CONTRACT SERVICES	51,365	533,610	533,610	533,610	-	0.00%
430050	CON SERV-DECEDENT TRANSPORT	692	5,000	5,000	3,000	(2,000)	-40.00%
430104	QTLY IGT PAYMENTS	38,339	85,420	85,000	85,000	(420)	-0.49%
431100	TRAV/MTGS/CONFS	4,939	12,000	12,000	12,000	-	0.00%
431300	EMPLOYEE TRAINING	27,962	17,000	20,000	20,000	3,000	17.65%
431500	DUES & SUBSCR	12,513	28,220	18,115	18,115	(10,105)	-35.81%
432000	TELEPHONE	13,471	10,500	15,000	15,000	4,500	42.86%
432500	POSTAGE	182	200	200	200	-	0.00%
434000	PRINTING/COPYING	1,672	1,500	2,000	2,000	500	33.33%
435200	MAINT/REP EQUIP	3,195	5,000	7,000	7,000	2,000	40.00%
435300	MAINT/REP VEH	133,414	100,000	100,000	100,000	-	0.00%
445000	INSURANCE	19,683	-	-	-	-	0.00%
446000	CAP OUT \$750 TO \$4999	47,956	-	-	-	-	0.00%
454000	CAP OUT VEHICLES	684,465	-	360,000	-	-	0.00%
455000	GASB-87 LEASE PRIN	412,306	-	-	-	-	0.00%
485000	GASB-87 LEASE INT	51,304	-	-	-	-	0.00%
<b>TOTALS</b>		<b>6,605,933</b>	<b>6,435,666</b>	<b>7,853,171</b>	<b>6,824,483</b>	<b>388,817</b>	<b>6.04%</b>

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## COMMUNITY RISK REDUCTION

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### MISSION

To preserve 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 2025-2026 ACCOMPLISHMENTS

- Continuing to support the county volunteer departments with ISO inspection preparedness. Three department are due for their inspection in calendar year 2027.
- Continued with the implementation of the new reporting software used by the county volunteer fire departments.
- Replacement of three fire alarm systems in county buildings. Before the end of fiscal year 2025-2026 all building fire alarms will be maintained by locally owned businesses.
- Continued funding of the volunteer paid staffing through the fire tax.
- Conducted and assisted with Origin and Cause Investigations throughout the county.
- Continued to maintain current certifications, obtained new certifications, and obtained training to keep up with changes in Fire Service and Community Risk Reduction.
- Continued with the training with of the new Deputy Fire Marshal.
- Continued to maintain the automatic sprinkler systems that are in placed in some county buildings.

### FY 2026-27 OBJECTIVES

- Continue to work with the fire departments in recruitment of part time staff and look into different ways to adequately staff the volunteer fire departments. **(E)**
- Continue implementing Community Risk Reduction (CRR) Program to help systemically and proactively manage risks within the community. **(E)**
- Migrate inspections and permitting from paper to digital. This will streamline the process and assist with record keeping. **(A)**
- Continue to educate citizens of the now adopted Fire Protection and Prevention Ordinance. **(E)**
- Increase opportunities for public education and outreach on a variety of risk related topics to better inform citizens of common risks and mitigation strategies. **(E)**
- Seek funding/donations to purchase and equip and new Fire/Life Safety training simulator to teach the community about life safety mitigation techniques. **(E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Conduct a Community Risk Assessment as part of the CRR planning process.
- Continue to update Fire Alarm and Detection systems in county buildings.
- Continue to improve training and certification levels for division staff to better serve the community.

ORG NO.: 1004375

DEPT NAME: COMMUNITY RISK REDUCTION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	90,871	140,575	150,756	150,756	10,181	7.24%
412200	SAL & WAGES/OT	-	5,165	10,300	10,300	5,135	99.42%
412400	ON-CALL PAY	1,036	6,810	6,810	6,810	-	0.00%
418000	401K CONTR-NON LEO	4,401	7,287	8,053	8,053	766	10.51%
418100	SS CONTRIB	6,648	11,670	12,842	12,842	1,172	10.04%
418200	RET CONTRIB	12,015	21,891	25,415	25,415	3,524	16.10%
418300	GRP HOSP INS	15,260	29,008	32,128	31,570	2,562	8.83%
418600	WORKERS COMP	2,797	4,929	4,988	4,988	59	1.20%
420000	SUPPLIES	7,830	4,100	5,800	5,800	1,700	41.46%
421200	UNIFORMS	2,268	1,150	1,000	1,000	(150)	-13.04%
423000	EDUC & MEDICAL SUPPLIES	-	500	500	-	(500)	-100.00%
425000	AUTO FUEL	2,528	6,500	6,500	4,500	(2,000)	-30.77%
428900	TURN OUT GEAR	19,985	-	8,000	8,000	8,000	100.00%
428920	FALSE ALARM	400	500	500	-	(500)	-100.00%
431100	TRAV-MTG/CONF	113	1,800	1,800	1,800	-	0.00%
431500	DUES & SUBSCRIPTIONS	1,191	711	645	645	(66)	-9.28%
432000	TELEPHONE	12,463	10,564	18,864	18,864	8,300	78.57%
434000	PRINTING/COPYING	30	50	250	250	200	400.00%
435200	MAINT/REP EQUIP	55,697	56,500	81,500	81,500	25,000	44.25%
435300	MAINT/REP VEH	16,214	2,500	2,500	2,500	-	0.00%
445000	INSURANCE	2,262	-	-	-	-	0.00%
446000	CAP OUT \$750 TO \$4999	4,700	-	-	-	-	0.00%
454000	CAP OUT VEHICLES	-	-	31,200	31,200	31,200	100.00%
1004376-460000	CTY ROX/FIRE CONTRACT	412,887	-	-	-	-	0.00%
<b>TOTALS</b>		<b>671,595</b>	<b>312,210</b>	<b>410,351</b>	<b>406,793</b>	<b>94,583</b>	<b>30.29%</b>

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## ANIMAL SERVICES

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### MISSION

To safeguard the well-being of both citizens and animals by encouraging responsible pet ownership, delivering essential services and care, ensuring public safety, and preventing the spread of animal-borne diseases. We support the adoption of healthy, non-aggressive animals and offer temporary shelter for stray, unwanted, or homeless animals within our community.

### FY 2025-26 ACCOMPLISHMENTS

- Reassumed responsibility for the Animal Control Division and successfully restored full operational capacity by rehiring and onboarding two qualified officers to fill previously vacant positions.
- Secured a \$10,000 grant from the ASPCA to offset costs associated with a complex and resource-intensive large animal cruelty investigation.
- Successfully launched and completed our inaugural summer camp program, engaging elementary students in educational and community-focused activities.
- Achieved an overwhelmingly positive response during the first 20+ “Pet a Pup” visits with county departments, strengthening employee engagement and community wellness initiatives.

### FY 2026-27 OBJECTIVES

- Maintain full staffing levels to ensure consistent Animal Services Operations. **(D)**
- Provide ongoing professional development and certification training for all Animal Control Officers and shelter staff. **(A, C)**
- Increase live release rate by 10% through expanded adoption, rescue, and foster partnerships. **(D)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Increasing Veterinary Services within the Shelter Division to launch SNIIP, an in-house spay/neuter program, which will reduce medical costs, improve population control, and enhance overall animal outcomes.
- Adjusting overtime and on-call funding to strengthen chain of command by removing the Director from routine on-call rotation, ensuring consistent leadership oversight while maintaining reliable after-hours response coverage.

ORG NO.: 1004380

DEPT NAME: ANIMAL SERVICES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	234,283	251,295	266,844	264,042	12,747	5.07%
412600	SAL & WAGES/PT	-	-	15,769	-	-	0.00%
418000	401K CONTR-NON LEO	11,636	12,565	13,342	13,202	637	5.07%
418100	SS CONTRIB	17,183	19,224	21,620	20,199	975	5.07%
418200	RET CONTRIB	31,767	36,061	40,400	39,976	3,915	10.86%
418300	GRP HOSP INS	56,368	72,521	80,321	78,926	6,405	8.83%
418600	WORKERS COMP	1,533	2,620	2,737	2,556	(64)	-2.44%
419000	PROF SVC-OTHER	11,047	9,900	81,050	81,050	71,150	718.69%
420000	SUPPLIES & OPER	41,869	33,640	42,600	42,600	8,960	26.63%
421200	UNIFORMS	1,030	160	1,110	160	-	0.00%
425000	AUTO FUEL	1,741	2,500	1,000	1,000	(1,500)	-60.00%
431100	TRAV/MTGS/CONF	4,167	3,726	3,582	3,582	(144)	-3.86%
431500	DUES AND SUBSCR	2,970	2,460	2,400	2,400	(60)	-2.44%
432000	TELEPHONE	3,185	4,224	3,312	3,312	(912)	-21.59%
432500	POSTAGE	78	200	200	200	-	0.00%
434000	PRINTING/COPYING	2,995	1,750	1,850	1,850	100	5.71%
435200	MAINT/REP EQUIP	720	1,050	1,550	1,550	500	47.62%
435300	MAINT/REP VEH	2,261	2,460	1,300	1,300	(1,160)	-47.15%
437000	ADVERTISING	2,580	2,584	2,218	2,218	(366)	-14.16%
445000	INSURANCE	2,791	-	-	-	-	0.00%
446000	CAP OUT \$750 TO \$4999	(90)	-	-	-	-	0.00%
449900	MISC EXP	229	300	-	-	(300)	-100.00%
<b>TOTALS</b>		<b>430,344</b>	<b>459,240</b>	<b>583,205</b>	<b>560,123</b>	<b>100,883</b>	<b>21.97%</b>

ORG NO.: 1004381

DEPT NAME: ANIMAL CONTROL

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	-	89,452	94,764	94,764	5,312	5.94%
412200	OVERTIME	-	5,372	12,396	12,396	7,024	130.75%
412400	ON-CALL PAY	-	13,000	21,600	21,600	8,600	66.15%
418000	401K CONTR-NON LEO	-	5,391	6,438	6,438	1,047	19.42%
418100	SS CONTRIB	-	8,249	9,850	9,850	1,601	19.41%
418200	RET CONTRIB	-	17,038	21,352	21,352	4,314	25.32%
418300	GRP HOSP INS	-	29,008	32,128	31,570	2,562	8.83%
418600	WORKERS COMP	-	1,296	1,423	1,423	127	9.80%
419000	PROF SVC-OTHER	-	3,928	4,650	4,650	722	18.38%
420000	SUPPLIES & OPER	-	350	2,000	2,000	1,650	471.43%
421200	UNIFORMS	-	1,687	1,415	1,415	(272)	-16.12%
425000	AUTO FUEL	-	8,667	7,000	7,000	(1,667)	-19.23%
431100	TRAV/MTGS/CONFS	-	2,560	2,820	2,820	260	10.16%
432000	TELEPHONE	-	2,736	2,736	2,736	-	0.00%
435200	MAINT/REP EQUIP	-	1,250	1,200	1,200	(50)	-4.00%
435300	MAINT/REP VEH	-	10,310	5,460	5,460	(4,850)	-47.04%
<b>TOTALS</b>		-	<b>200,294</b>	<b>227,232</b>	<b>226,674</b>	<b>26,380</b>	<b>13.17%</b>

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## PERSON AREA TRANSPORTATION SYSTEM (PATS)

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### 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 2025-26 ACCOMPLISHMENTS

- Onboarded four raised roof replacement vans (still waiting on two 22' LTV buses).
- Hired and trained three part-time drivers.
- Provided updated training for PATS admin staff and required annual training for drivers.
- Ordered three replacement vehicles using grant funding with a 10% local match.
- Provided essential transportation services for residents of Person County while maintaining a reliable and safe service.

### FY 2026-27 OBJECTIVES

- Purchase three replacement vehicles using grant funding with a 10% local match. **(B)**
- Secure additional funding to support PATS services. **(B)**
- Keep personnel turnover rate low and continue upward trend in department morale. **(D)**
- Evaluate staffing levels and route efficiencies. **(D)**
- Explore low-emission vehicles (LP gas specifically) as an option and find funds available for the project. **(E)**
- Find a location for an LP fuel depot on county-owned property. **(B)**
- Continue to maintain high service levels to the citizens of Person County. **(D)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Purchase two replacement vans and one replacement bus. Update technology on seven vehicles; reimbursed at 90% by 5311 Capital Grant.
- Secure additional funding to support PATS services.
- Maintenance for vehicles to keep them at top performance levels, to keep major repair costs down.

ORG NO.: 1004520

DEPT NAME: PATS OPERATIONS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
412000	SAL & WAGES	334,371	354,806	374,544	374,541	19,735	5.56%
412200	SAL & WAGES/OT	4,180	7,438	7,662	7,662	224	3.01%
412600	SAL & WAGES/PT	165,084	171,356	181,820	181,820	10,464	6.11%
418000	401K CONTR-NON LEO	16,798	18,112	19,110	19,110	998	5.51%
418100	SS CONTRIB	37,336	40,820	43,148	43,148	2,328	5.70%
418200	RET CONTRIB	45,858	51,982	57,866	57,865	5,883	11.32%
418300	GRP HOSP INS	111,789	130,537	144,577	142,066	11,529	8.83%
418600	WORKERS COMP	33,095	27,391	26,642	26,642	(749)	-2.73%
420000	SUPP & OPER EXP	2,849	5,000	5,000	5,000	-	0.00%
425000	AUTO FUEL	102,153	110,000	110,000	110,000	-	0.00%
429301	PATS-RSO GRANT	22,047	-	-	-	-	0.00%
429312	PATS REIMBURSEMENT GRANT	12,378	-	-	-	-	0.00%
431300	EMPLOYEE TRAINING	471	500	500	500	-	0.00%
431500	DUES AND SUBSCR	12,699	17,000	18,500	18,500	1,500	8.82%
435300	MAINT/REP VEH	91,113	105,000	105,000	100,000	(5,000)	-4.76%
445000	INSURANCE	42,992	-	-	-	-	0.00%
<b>TOTALS</b>		<b>1,035,213</b>	<b>1,039,942</b>	<b>1,094,369</b>	<b>1,086,854</b>	<b>46,912</b>	<b>4.51%</b>

ORG NO.: 1004521

DEPT NAME: PATS-ADMINISTRATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
412000	SAL & WAGES	216,123	241,221	256,140	256,140	14,919	6.18%
418000	401K CONTR-NON LEO	10,702	12,061	12,807	12,807	746	6.19%
418100	SS CONTRIB	15,757	18,453	19,595	19,595	1,142	6.19%
418200	RET CONTRIB	29,216	34,615	38,780	38,780	4,165	12.03%
418300	GRP HOSP INS	48,136	58,017	64,257	63,141	5,124	8.83%
418600	WORKERS COMP	5,912	6,438	6,266	6,266	(172)	-2.67%
419000	PROF SERVICES	2,175	3,000	3,000	3,000	-	0.00%
420000	SUPP & OPER EXP	2,343	4,500	4,500	4,500	-	0.00%
429091	SPEC SUPP/PATS MKTG	2,473	3,200	4,165	4,165	965	30.16%
431100	TRAV/MTGS/CONFS	418	2,000	2,500	2,500	500	25.00%
431500	DUES & SUBSCR	677	750	750	750	-	0.00%
432000	TELEPHONE	6,954	8,650	8,700	8,700	50	0.58%
432500	POSTAGE	1	25	25	25	-	0.00%
434000	PRINTING/COPYING	666	1,000	1,000	1,000	-	0.00%
437000	ADVERTISING	774	1,000	1,000	1,000	-	0.00%
454000	CAP OUT-VEH	366,133	317,700	337,740	337,740	20,040	6.31%
<b>TOTALS</b>		<b>708,460</b>	<b>712,630</b>	<b>761,225</b>	<b>760,109</b>	<b>47,479</b>	<b>6.66%</b>

# 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 2025-26 ACCOMPLISHMENTS

- Completed design of proposed airport terminal and applied for grant funding assistance.
- Completed Access Road Rehabilitation project.
- Received approval from FAA to move from Environmental Assessment to Design Phase of Runway Extension project.

## FY 2026-27 OBJECTIVES

- Start the design phase and land acquisition phase of Runway Extension Project. **(A)**
- Seek additional funding sources for new proposed airport terminal. **(A)**
- Revised airport 'Rules and Regulations' if funding is approved in proposed budget **(D)**

## FY 2026-27 BUDGET HIGHLIGHTS

- Added funding to revise 'Rules and Regulations' (\$15,000).
- Increased utility budget because understated in past budget.

ORG NO.: 1004530  
 DEPT NAME: AIRPORT

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
420000	SUPP & OPER EXP	2,627	3,000	3,000	3,000	-	0.00%
425000	AUTO FUEL	4,758	7,000	7,000	7,000	-	0.00%
430000	CONTR SVCS	20,545	12,000	27,000	27,000	15,000	125.00%
432000	TELEPHONE	1,069	1,200	1,600	1,600	400	33.33%
433000	UTILITIES	28,023	20,000	28,000	28,000	8,000	40.00%
435100	MAINT/REP B&G	14,770	35,000	35,000	35,000	-	0.00%
435200	MAINT/REP EQUIP	29,001	5,000	5,000	5,000	-	0.00%
444000	SVC/MAINT CONTR	240	1,000	1,000	1,000	-	0.00%
445000	INSURANCE	9,001	-	9,000	9,000	9,000	100.00%
<b>TOTALS</b>		<b>110,035</b>	<b>84,200</b>	<b>116,600</b>	<b>116,600</b>	<b>32,400</b>	<b>38.48%</b>

# LANDFILL MAINTENANCE

## FY 2025-26 ACCOMPLISHMENTS

- Continued compliance with NCDEQ regulations for closed landfill.
- Continued monthly methane gas monitoring and semi-annual well monitoring.
- NCDEQ required further water testing to include PFAS monitoring.

## FY 2026-27 OBJECTIVES

- NCDEQ indicated they will require an upfit to our existing methane gas collection system to include two additional solar blowers, but this has been deferred due to their efforts to test water for PFAS chemicals. **(E)**
- NCDEQ is requiring that two additional water wells be drilled to further check for PFAS, along with additional extensive testing. **(E)**
- Continue to manage the closed landfill to comply with NCDEQ regulations. **(E)**

## FY 2026-27 BUDGET HIGHLIGHTS

- Proposed budget remains the same as the last budget year.

ORG NO.: 1004710

DEPT NAME: LANDFILL MAINTENANCE

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
429500	SPEC SUPP/SVC-CLOSURE	28,246	58,000	58,000	58,000	-	0.00%
<b>TOTALS</b>		<b>28,246</b>	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>	<b>-</b>	<b>0.00%</b>

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## PLANNING AND ZONING

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### MISSION

To serve as the administrator and advisor to the County Manager and the County Commissioners on such issues as land use, planning and zoning, subdivision, state mandated watershed protection, code enforcement, and other programs guiding the future growth and development of the County. The department is committed to providing the best service available to all citizens through technological innovations, suggestions, streamlining processes, and friendly, courteous service.

### FY 2025-26 ACCOMPLISHMENTS

- Advanced comprehensive updates to the Person County Planning Ordinance to improve alignment with North Carolina General Statute Chapter 160D.
- Maintained a fully staffed department supported by a licensed Professional Land Surveyor serving in a planning role, enhancing the County's technical review capabilities.
- Represented Person County at the National Association of Counties (NACo) 2026 Legislative Conference in Washington, D.C.
- Improved coordination between planning, zoning, and enforcement functions to reduce response times and increase compliance.
- Enhanced customer service through clearer application requirements, pre-application guidance, and more predictable review timelines.
- Strengthened the County's administrative record and litigation posture through improved documentation and standardized staff reporting practices.

### FY 2026-27 OBJECTIVES

- Complete and rebrand the consolidated Planning Ordinance using nationally recognized best practices. **(D)**
- Refine and enhance Planning Ordinance provisions to fully support and operationalize the Person County–City of Roxboro Joint Comprehensive Plan. **(D)**
- Advance economic development initiatives in strategic areas identified in the Comprehensive Plan—including the Airport area, designated Growth Areas, commercial corridors, and other priority locations—through focused small area planning efforts. **(A)**
- Create a comprehensive GIS-based map gallery documenting the County's historical development patterns, current conditions, and anticipated future growth. **(C)**
- Strengthen and formalize partnerships with jurisdictions and agencies in Virginia and the Research Triangle region to enhance coordination on economic development, transportation, infrastructure planning, and watershed management efforts and initiatives. **(E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Transition code enforcement responsibilities from contractor to certified Planning staff.
- Increases in advertising and employee training support professional development and other department initiatives, including the development of a Countywide GIS planning map gallery and expanded regional and interstate partnerships.

ORG NO.: 1004910

DEPT NAME: PLANNING & ZONING

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	132,014	221,098	248,059	248,059	26,961	12.19%
412600	SAL & WAGES PT	28,298	-	-	-	-	0.00%
418000	401K CONTR-NON LEO	6,931	11,055	12,403	12,403	1,348	12.19%
418100	SS CONTRIB	12,404	16,914	18,977	18,977	2,063	12.20%
418200	RET CONTRIB	18,920	31,728	37,556	37,556	5,828	18.37%
418300	GRP HOSP INS	27,344	43,512	48,192	47,355	3,843	8.83%
418600	WORKERS COMP	2,212	3,295	3,423	3,423	128	3.88%
420000	SUPP & OPER EXP	877	1,300	1,885	1,885	585	45.00%
425000	AUTO FUEL	-	50	500	500	450	900.00%
430000	CONTR SERVICES	49,311	40,000	43,000	8,000	(32,000)	-80.00%
430010	CONTR SVCS-CITY OF ROX- ENERGOV	-	6,000	6,000	6,000	-	0.00%
431100	TRAV/MTGS/CONFS	180	2,000	2,000	2,000	-	0.00%
431500	DUES & SUBSCR	318	1,691	2,315	2,315	624	36.90%
432000	TELEPHONE	1,840	1,272	900	900	(372)	-29.25%
432500	POSTAGE	227	300	500	500	200	66.67%
434000	PRINTING/COPYING	171	600	600	600	-	0.00%
437000	ADVERTISING	2,900	2,000	9,000	6,000	4,000	200.00%
439500	EMPLOYEE TRAINING	-	-	6,000	6,000	6,000	100.00%
<b>TOTALS</b>		<b>283,946</b>	<b>382,815</b>	<b>441,310</b>	<b>402,473</b>	<b>19,658</b>	<b>5.14%</b>

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## **GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

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### **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 2025-26 ACCOMPLISHMENTS**

- Implemented an addressing and trail marking system to enhance safety at Centennial Park.
- Completed the transition to a modern version of GIS Enterprise including a completely new 5-server deployment, increased end-user capacity, and advanced user training.
- Participated in a series of statewide land records workshops with the NC Secretary of State office.
- Provided data, information, and maps to the Recreation, Arts, and Parks Department as well as the City of Roxboro to obtain grant funding for a variety of projects.
- Participated in the emergency operations center on several occasions to support data collection and information sharing.

### **FY 2026-27 OBJECTIVES**

- Work with Planning, Building Inspections, Environmental Health, Person County Schools, the City of Roxboro, and other partners to track, analyze, and highlight growth in Person County and the City of Roxboro. **(A, B, D)**
- Develop a virtual water model for the public potable water supply system. **(A)**
- Upgrade existing web applications to modern versions. **(D)**
- Prepare recently converted GIS parcels for upcoming datum transition. **(D)**
- Continue GIS end-user training with Tax and Planning Department staff.

### **FY 2026-27 BUDGET HIGHLIGHTS**

- Despite increases in software maintenance fees, the GIS Department maintains a flat operational budget.

ORG NO.: 1004915

DEPT NAME: GIS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	201,420	214,717	231,621	231,621	16,904	7.87%
418000	401K CONTR-NON LEO	10,010	10,736	11,581	11,581	845	7.87%
418100	SS CONTRIB	14,996	16,426	17,719	17,719	1,293	7.87%
418200	RET CONTRIB	27,328	30,812	35,067	35,067	4,255	13.81%
418300	GRP HOSP INS	42,260	43,512	48,192	47,355	3,843	8.83%
418600	WORKERS COMP	538	588	584	584	(4)	-0.68%
420000	SUPP & OPER EXP	61	1,681	1,771	1,771	90	5.35%
425000	AUTO FUEL	31	75	75	75	-	0.00%
430000	CONTR SVCS	48,626	62,595	60,439	56,439	(6,156)	-9.83%
431100	TRAV/MTGS/CONFS	1,429	1,850	1,426	1,426	(424)	-22.92%
431500	DUES & SUBSCR	106	95	105	105	10	10.53%
432000	TELEPHONE	803	1,032	822	822	(210)	-20.35%
432500	POSTAGE	74	200	200	200	-	0.00%
434000	PRINTING/COPYING	116	100	110	110	10	10.00%
435200	MAINT/REP EQUIP	-	1,000	1,000	1,000	-	0.00%
437000	ADVERTISING	328	500	500	500	-	0.00%
<b>TOTALS</b>		<b>348,126</b>	<b>385,919</b>	<b>411,212</b>	<b>406,375</b>	<b>20,456</b>	<b>5.30%</b>

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## ECONOMIC DEVELOPMENT

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### 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 outcomes for all residents.

### FY 2025-26 ACCOMPLISHMENTS

- Economic Development Specialist and Existing Industry Specialist undergoing training to obtain their North Carolina Certified Economic Developer Certification.
- Staff members attended networking and training events offered by Kerr Tar Regional Council of Governments, Central Pines Regional Council of Governments, North Carolina Economic Development Association, NC Carolina Core, and Research Triangle Regional Partnership.
- Projected to complete 100 business visits to support existing industry.
- Supported and strengthened relationships with partner organizations to include Piedmont Community College, Person County Tourism Development Authority, Uptown Roxboro Group, Person County Schools, and Roxboro Area Chamber of Commerce.
- Attracted a new manufacturer to Person County, providing an initial \$19 million investment with a projection to create 100+ jobs.

### FY 2026-27 OBJECTIVES

- Identify and control sites for commercial, industrial, and residential development. **(A)**
- Increase community engagement and further enhance the image of Person County through programs and workshops to support existing small businesses, encourage new business creation, and support existing industry. **(A)**
- Increase Person County's visibility through marketing efforts to include social media and digital and print advertising. **(A)**
- Increase Person County's visibility and competitiveness through engagement with site selectors in collaboration with EDPNC, RTRP, and NC Carolina Core. **(A)**
- Aggressively market existing sites and buildings to increase investment and tax base in the county. **(A)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Reduced advertising line item to align with historical trends in spending.
- Reduced contracted services line item to reflect the use of available and underutilized public resources.

ORG NO.: 1004920  
 DEPT NAME: ECONOMIC DEVELOPMENT

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	197,907	207,780	234,990	234,990	27,210	13.10%
418000	401K CONTR-NON LEO	9,803	10,389	11,750	11,750	1,361	13.10%
418100	SS CONTRIB	14,832	15,895	17,977	17,977	2,082	13.10%
418200	RET CONTRIB	26,763	29,816	35,578	35,578	5,762	19.33%
418300	GRP HOSP INS	42,260	43,512	48,192	47,355	3,843	8.83%
418600	WORKERS COMP	2,590	2,987	3,126	3,126	139	4.65%
419000	PROF SVCS	9,432	5,500	-	-	(5,500)	-100.00%
420000	SUPP & OPER EXP	1,041	1,500	1,500	1,500	-	0.00%
430000	CONTRACTED SERVICES	60,328	70,000	50,000	50,000	(20,000)	-28.57%
431100	TRAVEL-MTGS/CONF	11,132	10,800	13,800	13,800	3,000	27.78%
431300	EMPLOYEE TRAINING	795	1,700	1,700	1,700	-	0.00%
431500	DUES & SUBSCR	29,248	30,199	34,047	34,047	3,848	12.74%
432000	TELEPHONE	1,806	1,404	2,052	2,052	648	46.15%
432500	POSTAGE	(246)	25	25	25	-	0.00%
434000	PRINTING/COPYING	448	1,000	1,000	1,000	-	0.00%
437000	ADVERTISING	21,098	25,000	23,000	23,000	(2,000)	-8.00%
446000	CAP OUT \$750 TO \$4999	1,593	-	-	-	-	0.00%
<b>TOTALS</b>		<b>430,830</b>	<b>457,507</b>	<b>478,737</b>	<b>477,900</b>	<b>20,393</b>	<b>4.46%</b>

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## COOPERATIVE EXTENSION

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### MISSION

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

### FY 2025-26 ACCOMPLISHMENTS

- 214 participants gained knowledge in best management practices for landscapes, turf, gardens, pest management and soil management. Programs included gardening programs, site visits, and Master Gardener initial training.
- 45 participants increased their knowledge or skills for business management, such as marketing, business structuring options, and organizational development. Programs included Keeping the Farm workshop aimed at teaching landowners how to manage estates, trusts, and develop farm succession plans.
- 218 youth enhanced their knowledge of environmental education or life sciences. These programs included 4-H Summer Fun, Embryology, and the Butterfly Life Cycle project.
- 30 professionals granted CEUs, certifications, work credentials, or volunteer credentials. Programs included Food Safety programs for food handlers and Master Food Volunteer training.
- 71 pesticide applicators received CEUs. Programs included trainings for commercial pesticide applicators, private pesticide applicators, and specialty trainings for drone operators and tobacco producers. Trainings allow applicators to safely run their agribusiness operations.

### FY 2026-27 OBJECTIVES

- Train 30 new and beginning farmers in production management and farm development. **(A)**
- Provide at least 5 pesticide trainings and continuing education opportunities across Person County. **(A)**
- Expand the Butterfly Lifecycle project beyond the Person County school system, creating a committee of youth development experts and educators to support ag education for Person County youth, and expanding Summer Fun offerings. **(C)**
- Contribute to county initiatives such as the Person County Civics Academy and the America 250 Committee. **(C, D, E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- 3% increase for Cooperative Extension staff salary as proposed by the state legislature
- \$500 Increase in travel due to state allocations for travel facing proposed cuts of 20% at the University level.

ORG NO.: 1004950

DEPT NAME: COOPERATIVE EXTENSION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412600	SALARIES & WAGES-PT	-	3,409	3,511	-	(3,409)	-100.00%
418100	SS CONTRIB	-	261	269	-	(261)	-100.00%
418600	WORKERS COMP	58	15	15	-	(15)	-100.00%
420000	SUPP & OPER EXP	8,900	4,000	4,000	4,000	-	0.00%
420100	PURCHASE FOR RESALE	509	250	250	250	-	0.00%
425000	AUTO FUEL	251	500	500	500	-	0.00%
425700	SPEC SUPP/SERV-CLASSES	5,793	3,000	3,000	3,000	-	0.00%
425720	FCS PROGRAM EXPENSES	1,481	1,000	1,000	1,000	-	0.00%
430000	CONTRACTED SERVICES	216,779	242,000	255,000	255,000	13,000	5.37%
431100	TRAVEL-MTGS/CONF	919	3,500	4,000	4,000	500	14.29%
431500	DUES & SUBSCR	1,370	1,600	1,600	1,600	-	0.00%
432000	TELEPHONE	1,507	1,350	1,400	1,284	(66)	-4.89%
432500	POSTAGE	904	1,000	1,200	1,200	200	20.00%
434000	PRINTING/COPYING	3,203	4,000	4,000	4,000	-	0.00%
435200	MAINT & REP/EQUIP	3,884	4,500	4,500	4,500	-	0.00%
445000	INSURANCE	143	750	750	750	-	0.00%
<b>TOTALS</b>		<b>245,702</b>	<b>271,135</b>	<b>284,995</b>	<b>281,084</b>	<b>9,949</b>	<b>3.67%</b>

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## SOIL AND WATER

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### 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 2025-26 ACCOMPLISHMENTS

- Hired and on-boarded new part-time Environmental Education and Support Coordinator.
- Encumbered \$58,667 allocated cost share funds from the NC Division of Soil & Water Conservation for installation of agricultural related best management practices (BMPs) related to water quality and water quantity to new and existing farmers.
- Administered Streamflow Rehabilitation Assistance Program (StRAP) 2024 grant funding for projects that reduce flooding by removing stream debris.
- Received ADFTP Voluntary Agricultural District (VAD) grant for \$8,500 to market and expand program.
- Recognized 1<sup>st</sup> Stewardship Week by submitted Proclamation and conducting related activities.
- Celebrated and promoted the NCASWD State Conservation Farm Family of the Year recipient from Person County.

### FY 2026-27 OBJECTIVES

- Promote and implement County, State, and Federal programs that provide technical and financial assistance to agricultural and non-agricultural landowners and citizens that conserve our natural resources. **(E)**
- Expand environmental education opportunities and participation through partnering with other departments, schools and organizations. **(C)**
- Update the Farmland Preservation Plan and Farmland Preservation Ordinance. **(D)**
- Continue to build and promote the VAD/EVAD programs with ADFTP grant funds. **(E)**
- Expand the Person County Quilt Trail and promote Agri-businesses. **(E)**
- Organize a Clean Up event as part of America 250 celebration. **(E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Reduction in training and travel funds by 32% due to conference being held locally within region.

ORG NO.: 1004960

DEPT NAME: SOIL & WATER CONSERVATION

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	119,749	126,105	176,000	133,785	7,680	6.09%
412600	SAL & WAGES/PT	-	20,515	-	21,130	615	3.00%
418000	401K CONTR-NON LEO	5,948	6,305	8,800	6,689	384	6.09%
418100	SS CONTRIB	8,898	11,216	13,464	10,235	(981)	-8.75%
418200	RET CONTRIB	16,238	18,096	26,646	20,255	2,159	11.93%
418300	GRP HOSP INS	28,173	29,008	48,192	31,570	2,562	8.83%
418600	WORKERS COMP	1,091	1,232	1,845	1,148	(84)	-6.82%
420000	SUPPLIES & OPERATING	846	1,000	1,000	1,000	-	0.00%
425000	AUTO FUEL	320	800	800	800	-	0.00%
425900	AGRI ADVISORY BOARD	-	3,500	3,000	3,000	(500)	-14.29%
425920	ENVIRO ISSUES ADV COMM	361	400	400	400	-	0.00%
430000	CONTR SVCS-BEAVER MGT	6,000	6,000	6,000	6,000	-	0.00%
431100	TRAVEL-MTGS/CONF	4,459	9,500	7,697	6,497	(3,003)	-31.61%
431500	DUES & SUBSCR	4,745	5,376	5,392	5,392	16	0.30%
432000	TELEPHONE	585	864	860	860	(4)	-0.46%
432500	POSTAGE	141	200	200	200	-	0.00%
434000	PRINTING/COPYING	90	200	200	200	-	0.00%
435300	MAINT/REP VEHICLE	85	1,000	1,825	1,825	825	82.50%
445000	INSURANCE	754	-	-	-	-	0.00%
449910	SWC DISTRICT EXPENSE	3,795	3,600	3,600	3,600	-	0.00%
449920	SWC DISTRICT-EQUIP	148	1,400	1,400	1,400	-	0.00%
449925	2022 StRAP GRANT	49,500	-	-	-	-	0.00%
<b>TOTALS</b>		<b>251,928</b>	<b>246,317</b>	<b>307,321</b>	<b>255,986</b>	<b>9,669</b>	<b>3.93%</b>

# FORESTRY

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

## FY 2026-27 BUDGET HIGHLIGHTS

- The FY27 budget for Forestry will have slight increase for personnel expenses.

ORG NO.: 1004961

DEPT NAME: FORESTRY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
449500	PYT TO OTHR GOV-NC DIV OF FORESTRY	103,890	102,412	104,682	104,682	2,270	2.22%
<b>TOTALS</b>		<b>103,890</b>	<b>102,412</b>	<b>104,682</b>	<b>104,682</b>	<b>2,270</b>	<b>2.22%</b>

# MENTAL HEALTH

## FY 2026-27 BUDGET HIGHLIGHTS

- County mental health appropriations remain flat.
- Annual appropriations to Vaya Health support programs and services provided by Freedom House, Person County Group Homes, the Partnership for Children, Roots and Wings, Oxford House, Person Family Medical and others.
- The Mobile Integrated Healthcare (MIH) Program offered through the Emergency Services Department is partially (25%) supported by the Mental Health budget.

ORG NO.: 1005200

DEPT NAME: MENTAL HEALTH

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
461000	ANN APPROP-VAYA HEALTH	240,788	240,788	344,273	344,273	103,485	42.98%
461100	ANN APPROP-BOTTLE TAX	14,455	16,000	14,500	14,500	(1,500)	-9.38%
461400	HUMAN SERVICES BLDG LEASE	7	-	-	-	-	0.00%
462360	COMMUNITY MENTAL HEALTH PROJ	-	103,485	-	-	(103,485)	-100.00%
<b>TOTALS</b>		<b>255,250</b>	<b>360,273</b>	<b>358,773</b>	<b>358,773</b>	<b>(1,500)</b>	<b>-0.42%</b>

# SENIOR CENTER

## FY 2026-27 BUDGET HIGHLIGHTS

- The County maintains the Senior Center Buildings and surrounding grounds.
- The County’s annual appropriation is critical to sustaining the operations of the Senior Center and ensuring the continued delivery of services supported by the Home and Community Care Block Grant and other funding sources.

ORG NO.: 1005700

DEPT NAME: SENIOR CENTER

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
435100	MAINT/REP-BLDG/GROUNDS	2,398	5,000	8,060	5,000	-	0.00%
461500	ANNUAL APPROP	100,000	100,000	100,000	100,000	-	0.00%
461600	SENIOR CENTER-ROAP	12,750	12,750	12,750	12,750	-	0.00%
461700	SENIOR CENTER-HCCBG	344,647	390,000	360,000	360,000	(30,000)	-7.69%
461800	SENIOR CENTER-NSIP	10,885	14,500	12,500	12,500	(2,000)	-13.79%
<b>TOTALS</b>		<b>470,679</b>	<b>522,250</b>	<b>493,310</b>	<b>490,250</b>	<b>(32,000)</b>	<b>-6.13%</b>

# 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 2025-26 ACCOMPLISHMENTS

- Successful first full year of full-time Veterans Services Officer.
- Provided ongoing assistance to area veterans with benefit eligibility.
- Worked with Person Veterans Council to coordinate and support various activities and events recognizing veterans for their service and contributions.

## FY 2026-27 OBJECTIVES

- Provide support and assistance to veterans and their families regarding various inquiries and benefits. **(D)**

## FY 2026-27 BUDGET HIGHLIGHTS

- Increase in funding for employee insurance coverage (budgeting cost for vacant position).
- Continued funding of supplies, training, subscription budget to support full-time Veterans Services Officer.

ORG NO.: 1005820

DEPT NAME: VETERANS SERVICES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	37,646	42,287	43,655	43,661	1,374	3.25%
418000	401K CONTR-NON LEO	1,803	2,114	2,183	2,183	69	3.26%
418100	SS CONTRIB	2,724	3,235	3,340	3,340	105	3.25%
418200	RET CONTRIB	4,921	6,068	6,609	6,610	542	8.93%
418300	GRP HOSP INS	21	21	21	15,785	15,764	75066.67%
418600	WORKERS COMP	96	116	110	110	(6)	-5.17%
420000	SUPP & OPER EXP	158	2,000	2,500	2,500	500	25.00%
426321	SPEC SUPP/SERV-WALL THAT HEALS	3,000	-	-	-	-	0.00%
431100	TRAVEL-MTGS/CONF	1,364	1,400	2,800	2,800	1,400	100.00%
431500	DUES & SUBSCR	709	775	775	775	-	0.00%
432000	TELEPHONE	129	-	150	150	150	100.00%
432500	POSTAGE	-	25	50	50	25	100.00%
434000	PRINTING/COPYING	-	60	60	60	-	0.00%
<b>TOTALS</b>		<b>52,571</b>	<b>58,101</b>	<b>62,253</b>	<b>78,024</b>	<b>19,923</b>	<b>34.29%</b>

# PUBLIC SCHOOLS

## FY 2026-27 BUDGET HIGHLIGHTS

- Current expense funding is increased by 5.2% from the FY26 adopted amount. Includes charter school pass-through funding (23% of local budget).
- Funding addresses the critical operational costs associated with:
  - Potential state-mandated salary increases and associated employee benefits,
  - Increase in property insurance premiums,
  - Increase in district-wide utility costs,
  - Increase in fuel costs,
  - Mandated increase in the custodial services contract,
  - Increase in the general maintenance contract,
  - Increase in water quality testing and required submissions to the State for schools with wells, sewer spray fields, and discharge systems, and
  - Increase in Exceptional Children support due to the approval of a group home located within the district that does not serve local students.

ORG NO.: 1005911

DEPT NAME: PUBLIC SCHOOLS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
462400	CURRENT EXPENSE	13,166,078	14,303,453	15,838,981	15,041,452	737,999	5.16%
462500	TERRELL SCHOOL FUND	21,000	26,000	26,000	26,000	-	0.00%
462820	FINES & FORF EXPENSE	141,724	187,000	165,000	165,000	(22,000)	-11.76%
<b>TOTALS</b>		<b>13,328,802</b>	<b>14,516,453</b>	<b>16,029,981</b>	<b>15,232,452</b>	<b>715,999</b>	<b>4.93%</b>

**PIEDMONT COMMUNITY COLLEGE**

**FY 2026-27 BUDGET HIGHLIGHTS**

- Current expense support for Piedmont Community College is increased 3% from the FY26 adopted amount.
- Funding supports Piedmont Community College’s operations, including:
  - Salaries of facility services and support staff
  - Medical insurance premiums
  - Waste removal
  - Utilities
  - Equipment repair
  - Service contracts
  - South Campus

ORG NO.: 1005921

DEPT NAME: PIEDMONT COMMUNITY COLLEGE

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
462400	ANN APPROP-CURR EXP	1,690,006	1,807,185	1,977,563	1,861,400	54,215	3.00%
462600	ANN APPROP-SM BUS INC	10,000	10,000	10,300	10,300	300	3.00%
<b>TOTALS</b>		<b>1,700,006</b>	<b>1,817,185</b>	<b>1,987,863</b>	<b>1,871,700</b>	<b>54,515</b>	<b>3.00%</b>

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## RECREATION, ARTS, AND PARKS

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### 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 our citizens and high quality of life in Person County.

### FY 2025-26 ACCOMPLISHMENTS

- We continue to successfully leverage stormwater and other awarded grant funds as matching contributions for new grant opportunities. This strategy directly supports the construction of Rotary Centennial Park, which will boost tourism and generate significant positive economic impacts for Person County and local businesses as well as contributing to the health and wellness of our citizens.
- Program registration: 1,738; Park Facilities Reservations: 3,286
- Partnering with the Tar River Land Conservancy to transform 85-acres in southern Person County as an outdoor recreation and nature preserve.
- Worked with NCDOT and Kerr Tarr Council of Government to complete the Multi-Modal Feasibility Study exploring paved trails and sitewide along the 501 Railroad Corridor and Uptown Roxboro.
- Secured \$50,000 in additional grant funds to go toward the construction of Centennial Park.
- Continued work with NCDOT, Durham County, and the City of Durham to finalize acquisition of the 501 Railroad Corridor.
- Addressed ADA Accessibility needs for many buildings and recreational amenities.
- Increased program offerings through the Athletics, Special Olympics, and Special Programs divisions, resulting in higher citizen participation.
- Implemented outreach and community engagement programs and events.
- Recreations Program registrations: 2,445 (so far); Registered Recreation Members: 9,171.

### FY 2026-27 OBJECTIVES

- Increase acreage of developed parkland to increase recreation, health, wellness and tourism for Person County and its local businesses. **(A)**
- Complete Capital Improvement Projects including Centennial Park, Kirby Theater ADA Restrooms and Elevator, multiple ADA playground accessibility upgrades, and installation of Helena Park and Mt. Tirzah Park playgrounds. **(B)**
- Research and capitalize on community program needs and continue to expand services. **(C)**
- Continue to address ADA Accessibility needs, upgrading playgrounds, amenities, and County buildings. **(D)**
- Increase diverse programming for our teens through our Outdoor Recreation, Athletics, and Cultural Arts Divisions. **(E)**
- Continue to address maintenance needs and implement preventative maintenance for our building and recreational facilities. **(B)**
- Research and apply for multiple grant opportunities to help fund maintenance or facilities and implementations of programs. **(D)**

**FY 2026-27 BUDGET HIGHLIGHTS**

- Address ADA accessibility needs throughout the County Park System’s buildings and facilities.
- Apply for grants to help offset program costs and capital projects.
- Increase partnerships to offer programs and increase outcomes and cost saving for projects.
- Continue to seek sponsorships and grants to increase programming and outreach events.
- Continue to offer high quality facilities and programs for our Person County citizens and tourist.

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

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		% CHANGE FROM 2025-26 ADOPTED	
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		INCR (DECR)
412000	SAL & WAGES	445,364	487,991	498,330	498,330	10,339	2.12%
412200	SAL & WAGES/OT	4	-	-	-	-	0.00%
412600	SAL & WAGES/PT	143,258	134,786	141,386	141,386	6,600	4.90%
418000	401K CONTR-NON LEO	22,485	24,400	24,917	24,917	517	2.12%
418100	SS CONTRIB	44,977	47,642	48,938	48,938	1,296	2.72%
418200	RET CONTRIB	61,384	70,027	75,447	75,447	5,420	7.74%
418300	GRP HOSP INS	81,831	116,033	128,513	126,281	10,248	8.83%
418600	WORKERS COMP	12,610	12,203	11,878	11,878	(325)	-2.66%
419000	PROF SERV	92,747	96,000	107,000	107,000	11,000	11.46%
420000	SUPP & OPER EXP	6,435	6,000	6,000	6,000	-	0.00%
420070	ATHLETIC SUPPLY EXP	26,506	33,000	33,000	33,000	-	0.00%
420080	SPECIAL SUPPLY EXP	6,490	9,100	9,100	9,100	-	0.00%
421200	UNIFORMS	1,063	1,075	1,075	1,075	-	0.00%
425000	AUTO FUEL	6,545	8,400	8,400	8,400	-	0.00%
425350	LCWF GRANT EXP	-	360,000	-	-	(360,000)	-100.00%
425500	PARTF-COUNTY FARM GRANT EXP	-	310,160	-	-	(310,160)	-100.00%
425400	COMMUNITY TRIPS	1,349	-	-	-	-	0.00%
425500	PARTIFF-COUNTY FARM GRANT	327,154	-	-	-	-	0.00%
425600	SCHOLARSHIPS	(1,601)	-	-	-	-	0.00%
426092	SPEC SUPP/SER-TDA P&R	15,600	-	-	-	-	0.00%
426120	CTY FARM-DUKE CONTRIB	20,300	-	-	-	-	0.00%
426125	COUNTY FARM/ROTARY	13,771	-	-	-	-	0.00%
430000	CONTRACTED SVCS	925	-	-	-	-	0.00%
431100	TRAVEL-MTGS/CONF	5,583	5,000	5,000	5,000	-	0.00%
431500	DUES & SUBSCR	7,476	8,541	8,541	8,541	-	0.00%
432000	TELEPHONE	3,774	5,240	5,440	5,440	200	3.82%
432500	POSTAGE	69	300	300	300	-	0.00%
434000	PRINTING/COPYING	4,001	4,000	4,000	4,000	-	0.00%
435100	MAINT & REP/B&G	118,278	80,000	108,500	108,500	28,500	35.63%
435200	MAINT & REP/EQUIP	5,652	6,000	7,600	7,600	1,600	26.67%
435300	MAINT & REP/VEH	2,307	3,500	3,500	3,500	-	0.00%
437000	ADVERTISING	4,346	4,000	4,000	4,000	-	0.00%
443000	EQUIP RENT	1,350	1,800	-	-	(1,800)	-100.00%
444000	SERV & MAINT CONTRACTS	2,004	7,000	7,000	7,000	-	0.00%
445000	INSURANCE	6,646	-	-	-	-	0.00%
446000	CAP OUT \$750 TO \$4999	910	-	-	-	-	0.00%
<b>TOTALS</b>		<b>1,491,591</b>	<b>1,842,198</b>	<b>1,247,865</b>	<b>1,245,633</b>	<b>(596,565)</b>	<b>-32.38%</b>

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## MAYO PARK

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### 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 our citizens and high quality of life in Person County.

### FY 2025-26 ACCOMPLISHMENTS

- Offered overnight stays year-round.
- 250,000 park and lake visitors annually.
- 2,557 overnight camping reservations for RV campsites, campsites, and cabins.
- Hosted outdoor movies series.
- Youth fishing derby was at an all-time high for participation.
- Roxfest Concert was held at the Mayo Lake Park Amphitheatre.
- Started renovation and conversion of picnic shelter into a large rentable cabin.
- Started new RV site construction.
- Increased program participation in fishing tournaments.
- Expanded the use of volunteers and Scout groups to support ongoing trail maintenance.
- Increased booking of the Environmental Education & Community Center for private and public gatherings.

### FY 2026-27 OBJECTIVES

- Increase promotion of Mayo Lake Park using social media, newspaper and billboards. **(A)**
- Offer a wide variety of recreational opportunities through programs and facilities **(E)**
- Increase water/lake-based programming to increase tourism. **(E)**
- Increase amphitheater usage to increase revenue through tourism. **(A)**
- Increase teen participation in Outdoor Educational and Recreational programs. **(C)**
- Increase programs that are catered to seniors. **(E)**
- Implement more sustainable outdoor recreational and educational programs. **(C)**
- Expand the number of RV and Campsites to increase revenue and economic impact. **(B)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Address preventative maintenance for floating docks at Mayo to increase use and safety.
- Ensure that all playgrounds, piers, docks, cabins, and RV sites are structurally sound and safe for guests, and, in return, increase the use of the facility.
- Help staff increase their knowledge on maintenance through conferences and continuing education classes.
- Increase revenue through the promotion of tourism of the lake and camping opportunities.

ORG NO.: 1006121

DEPT NAME: MAYO PARK

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
412000	SAL & WAGES	112,274	113,546	120,150	120,150	6,604	5.82%
412600	SAL & WAGES/PT	101,454	93,577	96,991	96,991	3,414	3.65%
418000	401K CONTR-NON LEO	5,355	5,677	6,008	6,008	331	5.83%
418100	SS CONTRIB	15,894	15,845	16,611	16,611	766	4.83%
418200	RET CONTRIB	14,619	16,294	18,191	18,191	1,897	11.64%
418300	GRP HOSP INS	28,173	29,008	32,128	31,570	2,562	8.83%
418600	WORKERS COMP	2,547	4,435	4,276	4,276	(159)	-3.59%
420000	SUPP & OPER EXP	4,630	7,400	7,400	7,400	-	0.00%
421200	UNIFORMS	889	1,200	1,200	1,200	-	0.00%
425000	AUTO FUEL	3,647	5,000	5,000	5,000	-	0.00%
430000	CONTRACTED SERVICES	1,209	-	-	-	-	0.00%
431100	TRAVEL-MTGS/CONF	1,037	1,500	1,500	1,500	-	0.00%
432000	TELEPHONE	723	1,380	1,580	1,580	200	14.49%
432500	POSTAGE	-	100	100	100	-	0.00%
434000	PRINTING/COPYING	363	500	500	500	-	0.00%
435100	MAINT & REP/B&G	54,548	70,000	70,000	47,000	(23,000)	-32.86%
435200	MAINT & REP/EQUIP	3,407	3,500	3,500	3,500	-	0.00%
435300	MAINT & REP/VEH	2,434	2,000	2,000	2,000	-	0.00%
437000	ADVERTISING	820	1,000	1,000	1,000	-	0.00%
443000	EQUIP RENT	845	720	720	720	-	0.00%
444000	SVC & MAINT CONTRACTS	7,625	11,400	11,400	11,400	-	0.00%
445000	INSURANCE	3,695	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	1,022	-	-	-	-	0.00%
<b>TOTALS</b>		<b>367,210</b>	<b>384,082</b>	<b>400,255</b>	<b>376,697</b>	<b>(7,385)</b>	<b>-1.92%</b>

# KIRBY CULTURAL ARTS COMPLEX

## MISSION

To serve the community by providing diverse educational, cultural, and artistic opportunities for all citizens, in order to facilitate and grow financially sustainable art programs, local tourism in Person County, and an appreciation for the arts among our citizens and youth.

## FY 2025-26 ACCOMPLISHMENTS

- Increased promotion of programs and facility on social media.
- Operated programs, events, and classes year-round.
- Conducted 3 full weeks of Arts Expressions camps for 2 local housing authorities and 1 school.
- 417 participated in 3<sup>rd</sup> grade field trip program.
- Maintained a high level of community involvement and outreach.
- Mural residency program at Southern Middle School.
- Kirby Cultural Arts Complex (KCAC) supported many community programs outside of the department.

## FY 2026-27 OBJECTIVES

- Focus on growing all areas of participation within KCAC programming. **(E)**
- Increase arts outreach involvement and programming in community and schools. **(C)**

## FY 2026-27 BUDGET HIGHLIGHTS

- Increase delivery of public Cultural Arts programming to our community.
- Enhance the opportunity for additional grants for programs and facility upgrades.

ORG NO.: 1006122

DEPT NAME: KIRBY THEATER & ARTS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	46,770	49,131	52,112	52,112	2,981	6.07%
412600	SAL & WAGES/PT	54,325	46,402	61,800	61,800	15,398	33.18%
418000	401K CONTR-NON LEO	2,326	2,457	2,606	2,606	149	6.06%
418100	SS CONTRIB	7,684	7,308	8,714	8,714	1,406	19.24%
418200	RET CONTRIB	6,349	7,050	7,890	7,890	840	11.91%
418300	GRP HOSP INS	14,087	14,504	16,064	15,785	1,281	8.83%
418600	WORKERS COMP	2,121	2,046	2,243	2,243	197	9.63%
420000	SUPP & OPER EXP	15,054	15,000	15,000	15,000	-	0.00%
420050	JCPC PROGRAM EXPEND	(2,250)	-	-	-	-	0.00%
430000	CONTRACTED SERVICES	63,882	63,333	62,583	62,583	(750)	-1.18%
430005	KIRBY-CONTRACTED SERVICES	2,405	-	-	-	-	0.00%
432000	TELEPHONE	812	924	1,124	1,124	200	21.65%
432500	POSTAGE	431	600	600	600	-	0.00%
434000	PRINTING/COPYING	2,499	3,000	3,000	3,000	-	0.00%
435100	MAINT & REP/B&G	14,388	31,000	31,000	31,000	-	0.00%
435200	MAINT & REP/EQUIP	708	500	500	500	-	0.00%
437000	ADVERTISING	2,785	3,000	3,000	3,000	-	0.00%
443000	EQUIP RENT	-	500	500	500	-	0.00%
<b>TOTALS</b>		<b>234,374</b>	<b>246,755</b>	<b>268,736</b>	<b>268,457</b>	<b>21,702</b>	<b>8.79%</b>

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## **SPORTSPLEX**

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### **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 2025-26 ACCOMPLISHMENTS**

- Hosted the 2025 District Little League Youth Softball Tournament, featuring participation from multiple counties across North Carolina.
- Achieved a combined total of 816 participants in youth baseball, youth softball, and youth kickball programs.
- Expanded athletic programming at the Sportsplex to enhance early childhood engagement in sports by introducing preschool baseball camps and pods for spring softball.
- Added new hiking and mountain biking trails at the Sportsplex, providing additional amenities for passive recreational opportunities.
- Installed electricity in the Sportsplex maintenance building, improving operational efficiency and facility care.

### **FY 2026-27 OBJECTIVES**

- Increase bookings for sports tournaments to maximize facility utilization and community engagement. **(A, E)**
- Add additional storage space to the existing maintenance building to support growing operational needs. **(B)**
- Develop program offerings in non-league athletic activities to diversify recreational opportunities for residents and increase tourism. **(A, E)**

### **FY 2026-27 BUDGET HIGHLIGHTS**

- Budget will help perform preventative maintenance and upgrades.
- Continue to operate quality athletic programs with high level of participation to ensure revenue streams to help with sustainability of the complex.

ORG NO.: 1006123

DEPT NAME: SPORTSPLEX

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412600	SAL & WAGES/PT	22,943	42,766	44,049	44,049	1,283	3.00%
418100	SS CONTRIB	1,675	3,272	3,370	3,370	98	3.00%
418600	WORKERS COMP	-	916	867	867	(49)	-5.35%
420000	SUPP & OPER EXP	12,578	35,000	35,000	35,000	-	0.00%
421200	UNIFORMS	-	150	150	50	(100)	-66.67%
425000	AUTO FUEL	32	1,200	1,200	700	(500)	-41.67%
430000	CONTRACTED SERVICES	53,596	65,500	65,500	65,500	-	0.00%
432500	POSTAGE	-	100	100	25	(75)	-75.00%
434000	PRINTING/COPYING	-	200	200	100	(100)	-50.00%
435100	MAINT & REP/B&G	13,657	37,000	37,000	37,000	-	0.00%
435200	MAINT & REP/EQUIP	2,857	2,500	2,500	2,500	-	0.00%
437000	ADVERTISING	25	350	350	100	(250)	-71.43%
<b>TOTALS</b>		<b>107,363</b>	<b>188,954</b>	<b>190,286</b>	<b>189,261</b>	<b>307</b>	<b>0.16%</b>

# MUSEUM OF HISTORY

## MISSION

The County owns the Museum property, maintains the exterior, and addresses major electrical, plumbing, roofing, and HVAC issues.

## FY 2025-26 ACCOMPLISHMENTS

- Capital – Repairs and updates were completed throughout the campus including the barn, Kitchin House garage, various painting projects, UV filtering shades and picture rail installation (protects the historic plaster walls)
- Facility – Addressed public-facing needs of the campus including security, internet access and cleaning
- Programs & Events – Supported public programming and events including but not limited to Veterans Day, Shared Crop Book Launch, exhibits and other projects
- Overhead – Assisted the museum’s outreach via funding for general office expenses that are necessary to complete various community outreach initiatives

## FY 2026-27 OBJECTIVES

- The Museum continues to seek other revenue sources to facilitate their improvement efforts. **(C)**

## FY 2026-27 BUDGET HIGHLIGHTS

- The FY27 budget maintains funding at the same level as FY26.
- The funds allocated would be used toward public-facing expenses as follows:
  - \$18,000 – Capital Improvements
  - \$15,000 – Facility Expenses
  - \$5,000 – Programs/Events/Exhibits
  - \$2,000 – Public Facing Operational Expenses

ORG NO.: 1006140

DEPT NAME: MUSEUM OF HISTORY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
433000	UTILITIES	16,122	16,000	16,000	16,000	-	0.00%
435100	MAINT & REP/B&G	29,077	30,000	30,000	30,000	-	0.00%
444000	SVC & MAINT CONTRACTS	960	1,060	1,060	1,060	-	0.00%
463000	ANNUAL APPROP	40,000	40,000	40,000	40,000	-	0.00%
<b>TOTALS</b>		<b>86,160</b>	<b>87,060</b>	<b>87,060</b>	<b>87,060</b>	<b>-</b>	<b>0.00%</b>

# INTERFUND TRANSFERS

## FY 2026-27 BUDGET HIGHLIGHTS

- Interfund transfers represent additional support needed from the general fund (fund 100) to other funds within the General Fund (funds 105-200).
- Transfer to the Fleet Fund (105) decreases due to purchasing fewer new and replacement vehicles in FY27.
- Transfer to the Reappraisal Fund (140) funds Pictometry in FY27.
- Transfer to the Information Technology Systems Fund (110) decreases due to use of accumulated fund balance.
- Transfer to the DSS Fund (190) is increased due to overall increase in costs associated with personnel and operations.

ORG NO.: 1009820

DEPT NAME: INTERFUND TRANSFERS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
400005	XFER TO FLEET MGT	1,229,604	693,099	989,886	602,822	(90,277)	-13.03%
400011	XFER TO ITS	800,507	840,918	921,650	779,930	(60,988)	-7.25%
400012	XFER TO HEALTH	2,182,511	1,956,738	2,384,949	1,965,854	9,116	0.47%
400014	XFER TO REAPP	-	191,500	238,667	238,667	47,167	24.63%
400015	XFER TO LIB	625,003	660,704	709,946	662,069	1,365	0.21%
400019	XFER TO DSS	5,571,631	5,674,746	7,339,102	5,811,732	136,986	2.41%
<b>TOTALS</b>		<b>10,409,256</b>	<b>10,017,705</b>	<b>12,584,200</b>	<b>10,061,074</b>	<b>43,369</b>	<b>0.43%</b>

## TRANSFERS TO OTHER FUNDS

### FY 2026-27 BUDGET HIGHLIGHTS

- Transfers to other funds represent the amounts transferred from the general fund (100) to funds that are external to the General Fund (Internal Service Fund, Special Revenue Funds, and Capital Project Funds) for additional support, as necessary. Overall decrease of General Fund support to these funds in FY27 will be \$365,394 (3.97%).
- Transfer to the Capital Investment Fund (CIF) (210) will decrease due to one-time American Rescue Plan Act (ARPA) appropriations for capital projects in FY26.
- Economic Catalyst Fund (280) transfer remains flat for FY27 and supports performance contracts for two industries and discretionary recruitment incentive funding.
- Transfer to the Airport Construction Fund (400) remains flat for FY27.
- Transfers to Person Industries Fund (230) is increased due to overall increase in costs associated with personnel and operations.
- The dedicated portion of Articles 40 and 42 sales tax transfer to the CIF Fund for schools is forecasted to increase 2.9%.

ORG NO.: 1009821  
 DEPT NAME: TRANSFERS TO OTHER FUNDS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
401021	XFER TO CIF	4,786,869	5,253,298	6,078,077	4,666,324	(586,974)	-11.17%
401023	XFER TO PI	818,191	835,313	903,504	904,851	69,538	8.32%
401028	XFER TO ECONOMIC CATALYST FUND	250,000	250,000	250,000	250,000	-	0.00%
401040	XFER TO AIRPORT FUND	2,100,000	200,000	200,000	200,000	-	0.00%
401045	XFER TO FUND 450	1,745,829	-	-	-	-	0.00%
401121	XFER TO CIF-SchSalesTx	2,014,415	2,356,560	2,425,068	2,425,068	68,508	2.91%
401123	XFER TO MRF	363,770	313,347	397,320	396,881	83,534	26.66%
<b>TOTALS</b>		<b>12,079,074</b>	<b>9,208,518</b>	<b>10,253,969</b>	<b>8,843,124</b>	<b>(365,394)</b>	<b>-3.97%</b>

# CONTINGENCY

## FY 2026-27 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 remain the same due to actual experience.

ORG NO.: 1009910

DEPT NAME: CONTINGENCY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
499100	CONTINGENCY- UNDESIGNATED	-	140,000	140,000	160,000	20,000	14.29%
499300	CONTINGENCY-PROP & LIAB INS	-	703,129	780,473	745,317	42,188	6.00%
499400	CONTINGENCY-UNEMPL YMT INS	-	25,000	25,000	25,000	-	0.00%
<b>TOTALS</b>		-	<b>868,129</b>	<b>945,473</b>	<b>930,317</b>	<b>62,188</b>	<b>7.16%</b>

# FLEET MANAGEMENT FUND

## FY 2026-27 BUDGET HIGHLIGHTS

- Sale of fixed assets increases due to higher value of surplus vehicles being sold.
- Enterprise management fees increase due to more vehicles in the program.
- 19 vehicles (new and replacement) totaling \$1,003,086 with taxes and tags and 2 PATS vans were requested by departments.
- 14 vehicles in total are recommended for funding (Sheriff-8, General Service-1, Animal Services 1, Person Industries-1, Fire Marshal-1,) as well as 2 PATS vans.

### REVENUES

FUND NO.: 105  
 FUND NAME: FLEET MANAGEMENT

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
105 385001	SALE OF FIXED ASSETS/FLEET	201,912	100,000	150,000	150,000	50,000	50.00%
105 389890	MISC REVENUE	25,366	-	-	-	-	0.00%
10570 390010	XFER FROM GENERAL FUND	1,229,604	693,099	989,886	602,822	(90,277)	-13.03%
<b>TOTALS</b>		<b>1,456,881</b>	<b>793,099</b>	<b>1,139,886</b>	<b>752,822</b>	<b>(40,277)</b>	<b>-5.08%</b>

### EXPENDITURES

ORG NO.: 1054125  
 DEPT NAME: FLEET MANAGEMENT

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
426700	FLEET PREP/REPAIR	3,990	7,000	7,000	7,000	-	0.00%
435300	MAINT & REP/VEHICLES	7,065	3,000	7,000	7,000	4,000	133.33%
435305	ENTERPRISE-MGT FEES	13,237	18,000	50,000	50,000	32,000	177.78%
445000	INSURANCE	19,604	-	-	-	-	0.00%
454000	CAP OUT-FLEET PURCHASES	1,129,175	729,799	1,039,526	652,462	(77,337)	-10.60%
9820-400010	XFER TO GENERAL FUND	20,000	35,300	36,360	36,360	1,060	3.00%
<b>TOTALS</b>		<b>1,193,072</b>	<b>793,099</b>	<b>1,139,886</b>	<b>752,822</b>	<b>(40,277)</b>	<b>-5.08%</b>

## 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 2026-27 BUDGET HIGHLIGHTS

- Includes funding for Household Hazardous Waste Day and ADA accessibility updates to playgrounds.

### REVENUES

FUND NO.: 107

FUND NAME: COMMUNITY PROJECTS

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
10720 332500	REPUBLIC ANNUAL CONTRIB	100,000	100,000	100,000	100,000	-	0.00%
<b>TOTALS</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.00%</b>

### EXPENDITURES

ORG NO.: 1074270

DEPT NAME: COMMUNITY PROJECTS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
559811	MAYO PARK-PICNIC SHELTERS TO CABINS	32,548	-	-	-	-	0.00%
559813	PICKLEBALL COURTS	48,739	90,000	-	-	(90,000)	-100.00%
559814	ADA ACCESSIBLE PLAYGROUND UPDATES	-	-	65,000	65,000	65,000	100.00%
559820	PI-HOUSEHOLD HAZARD WASTE	-	-	35,000	35,000	35,000	100.00%
559850	RESERVE FOR PROJECTS	-	10,000	-	-	(10,000)	-100.00%
<b>TOTALS</b>		<b>81,287</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.00%</b>

# IT SYSTEMS FUND

## MISSION

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

## FY 2025-26 ACCOMPLISHMENTS

- Replaced over 130 computers (laptops and desktops) across the organization.
- Replaced aging 911 CAD workstations.
- Purchased/deployed hardware for various new positions.
- Began two-year transition of desktop hardware for DSS employees (excluding clerical staff) to laptops to minimize redundancy of hardware for each position, as well as employees' flexibility).
- Implemented new data classification software and automated penetration testing secured by grant funding.
- Upgraded all machines with EOL Windows 10 software to Windows 11.
- Implemented new email security platform.
- Implemented new just-in-time platform to enhance cybersecurity posture.
- Upgraded interview room recording solution at Sheriff's Office.

## FY 2026-27 OBJECTIVES

- Continue to replace technology in accordance with established policies and procedures. **(B, D)**
- Support ongoing cybersecurity initiatives.
- Provide hardware resources and technology support for new positions across the organization.
- Fine-tune existing solutions to identify redundancies and potential savings.

## FY 2026-27 BUDGET HIGHLIGHTS

- 12 departments submitted requests; this is in-line with the previous year.
- Replace patrol laptops that are aged-out and adding laptops for investigators.
- Provision of desktop hardware for new positions.
- Increase in network hardware maintenance costs.
- Expect increased hardware costs due to inflation and hardware availability related to global events.

## REVENUES

FUND NO.: 110

FUND NAME: INFO TECH SYSTEMS

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
11020 359870	FIBER LEASE	-	20,232	-	-	(20,232)	-100.00%
11020 384873	GASB 87 LEASE INT INCOME	5,135	-	-	-	-	0.00%
11020 384878	GASB 87 LEASE REVENUE	9,827	-	-	-	-	0.00%
11020 389890	MISCELLANEOUS REVENUE	3,030	-	-	-	-	0.00%
11020 389896	CYBERSECURITY GRANT(SLCGP)	74,255	-	-	-	-	0.00%
11070 390010	XFER FROM GENERAL FUND	800,507	840,918	921,650	779,930	(60,988)	-7.25%
11090 399991	FUND BALANCE APPROP	-	-	-	100,000	100,000	100.00%
<b>TOTALS</b>		<b>892,754</b>	<b>861,150</b>	<b>921,650</b>	<b>879,930</b>	<b>18,780</b>	<b>2.18%</b>

## EXPENDITURES

ORG NO.: 1104121  
 DEPT NAME: INFO TECH SYSTEMS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
425200	DEPT TECH REQUESTS	314,604	270,000	335,600	293,880	23,880	8.84%
425250	CITY OF ROXBORO/ IT PURCHASE	(883)	-	-	-	-	0.00%
425270	INFO TECH SYSTEMS	139,900	139,400	138,800	138,800	(600)	-0.43%
426510	CYBERSECURITY	284,061	370,700	367,300	367,300	(3,400)	-0.92%
435200	MAINT & REP/EQUIP	22,729	35,050	49,950	49,950	14,900	42.51%
446000	CAP OUT \$750-\$4999	14,299	46,000	30,000	30,000	(16,000)	-34.78%
<b>TOTALS</b>		<b>848,965</b>	<b>861,150</b>	<b>921,650</b>	<b>879,930</b>	<b>18,780</b>	<b>2.18%</b>

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## HEALTH

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### 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 2025-2026 ACCOMPLISHMENTS

#### Public Health

- Successfully completed the reaccreditation process and achieved Accreditation with Honors.
- Convened the Person County Opioid Settlement Advisory Committee during the odd numbered months. The FY26 budget included funding for an Early Intervention program in Person County Schools, Post-Overdose Response Team in Emergency Services, and recovery housing support through Freedom House Recovery Center. A community survey was conducted to determine priorities for funding in October and RFA was released in January 2026.
- Re-established Tuberculin Skin Testing in August 2025.
- Implemented the American Lung Association's Freedom from Smoking program.
- Served 109.61% of the WIC Program's assigned base caseload; received an increase in base caseload in December 2026 to 944.
- Submitted the 2025 State of the County Health Report (SOTCH).
- Partnered with the University of Michigan Health for an Adolescent Health Initiative.
- Improved and expanded the department's social media presence.

#### Environmental Health

- Successfully completed the reaccreditation process and achieved Accreditation with Honors.
- One Environmental Health Specialist is a member of the North Carolina Onsite Water Protection Conference Committee.

### FY 2026-2027 OBJECTIVES

#### Public Health

- Convene community partners to continue to address the two identified health priorities- overweight/obesity and substance abuse. **(Q)**
- Continue to increase client understanding and participation in clinical services such as Family Planning, Immunization, Maternal Health, and STD/I program services through outreach and marketing. **(Q)**
- Explore the need and feasibility of offering additional client services. **(E)**
- Continue to monitor WIC Program participation rates carefully to ensure that the average participation meets or exceeds 97% of the assigned base caseload. **(E)**

#### Environmental Health

- Two Environmental Health Specialists complete necessary training and authorization procedures for Food & Lodging Authorizations. **(D)**
- Maintain onsite wastewater site evaluation processing time at 4 weeks. **(A)**

**FY 2026-2027 BUDGET HIGHLIGHTS**

Public Health

- Several fee changes are recommended in Public Health; a full listing is available on the proposed FY27 Fee Schedule.
- Staff will continue to monitor federal and state funding discussions and inform county management of impacts.
- There are no new operating budget requests.

Environmental Health

- There are no new operating budget requests.

**REVENUES**

**FUND NO.:** 120  
**FUND NAME:** HEALTH

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
12050 365310	FAMILY PLANNING FEES	11,285	12,000	13,500	13,500	1,500	12.50%
12050 365325	FAMILY PLANNING/MEDICAID	185,622	116,000	119,250	119,250	3,250	2.80%
12050 365330	FAMILY PLANNING GRANT	91,100	91,864	91,894	91,894	30	0.03%
12050 365331	STD	44,341	20,550	30,125	30,125	9,575	46.59%
12050 366330	STATE AID TO COUNTIES	224,497	85,814	85,814	85,814	-	0.00%
12050 366410	GENERAL FEES	30	-	-	-	-	0.00%
12050 366415	DRUG SCREEN FEES	-	-	3,750	3,750	3,750	100.00%
12050 367410	TB FEES	-	-	2,500	2,500	2,500	100.00%
12050 367425	TB MEDICAID	(2,226)	-	-	-	-	0.00%
12050 368230	WIC GRANT	208,756	172,671	217,161	217,161	44,490	25.77%
12050 368240	IMMUNIZATION FEES	115,783	122,300	105,500	105,500	(16,800)	-13.74%
12050 369230	BIOTERRORISM GRANT	31,682	31,682	31,682	31,682	-	0.00%
12050 369234	ADULT HEALTH PROMOTE GRANT	53,424	50,399	50,399	50,399	-	0.00%
12050 369235	COMM DISEASE PROGRAM	15,467	15,568	19,083	19,083	3,515	22.58%
12050 369410	ADULT HEALTH FEES	329	-	-	-	-	0.00%
12050 370330	MATERNAL HEALTH GRANT	11,755	11,755	11,755	11,755	-	0.00%
12050 370331	PREGNANCY CARE MGT	171,028	150,000	170,000	170,000	20,000	13.33%
12050 370410	MATERNAL HEALTH FEES	2,997	500	1,500	1,500	1,000	200.00%
12050 370425	MATERNAL HEALTH/MEDICAID	182,152	141,500	143,250	143,250	1,750	1.24%
12050 371325	CHILD SERV COOR/MEDICAID	78,267	76,000	78,000	78,000	2,000	2.63%
12050 371330	CHILD HEALTH GRANT	17,843	17,019	18,078	18,078	1,059	6.22%
12050 371331	CHILD SERV COORDINATOR	2,074	3,111	3,111	3,111	-	0.00%
12050 371332	CHILD IMMUNIZATION GRANT	16,396	12,846	12,486	12,486	(360)	-2.80%
12050 371335	SCHOOL NURSE INITIATIVE GRANT	150,000	150,000	150,000	150,000	-	0.00%
12050 372330	ENVIRONMENTAL HEALTH GRANT	6,453	-	-	-	-	0.00%
12050 372340	ENVIRONMENTAL FEES	180,825	175,000	185,000	185,000	10,000	5.71%
12050 389890	MISCELLANEOUS REVENUES	2,121	-	-	-	-	0.00%
12070 390010	XFER FROM GENERAL FUND	2,182,511	1,956,738	2,384,949	1,965,854	9,116	0.47%
12090 399991	FUND BALANCE APPROP	-	343,484	-	384,490	41,006	11.94%
<b>TOTALS</b>		<b>3,984,512</b>	<b>3,756,801</b>	<b>3,928,787</b>	<b>3,894,182</b>	<b>137,381</b>	<b>3.66%</b>

## EXPENDITURES

ORG NO.: 1205110  
 DEPT NAME: PUBLIC HEALTH

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	1,384,509	1,552,134	1,605,293	1,590,264	38,130	2.46%
412600	SAL & WAGES/PT	13,355	14,702	15,099	15,099	397	2.70%
418000	401K CONTR-NON LEO	68,480	77,607	80,265	79,513	1,906	2.46%
418100	SS CONTRIB	101,234	119,857	123,955	122,805	2,948	2.46%
418200	RET CONTRIB	186,930	222,731	243,041	240,766	18,035	8.10%
418300	GRP HOSP INS	302,721	348,100	385,540	378,844	30,744	8.83%
418600	WORKERS COMP	8,000	5,326	5,057	5,010	(316)	-5.93%
420000	SUPP & OPER EXP	20,167	22,293	16,420	16,420	(5,873)	-26.34%
421200	UNIFORMS	775	1,500	1,500	1,500	-	0.00%
422000	FOOD PURCHASES	838	1,250	1,250	1,250	-	0.00%
423000	EDU & MED SUPP	89,105	115,490	111,230	111,230	(4,260)	-3.69%
425000	AUTO FUEL	1,037	2,000	2,000	2,000	-	0.00%
425650	TUITION REIMBURSE	2,500	2,500	10,000	10,000	7,500	300.00%
430000	CONTRACTED SVCS	454,556	348,170	340,134	340,134	(8,036)	-2.31%
431100	TRAVEL-MTGS/CONF	11,902	15,311	16,244	16,244	933	6.09%
431300	EMPLOYEE TRAINING	8,709	13,255	16,950	16,950	3,695	27.88%
431500	DUES & SUBSCR	5,570	12,810	11,010	11,010	(1,800)	-14.05%
432000	TELEPHONE	14,570	15,756	15,768	15,768	12	0.08%
432500	POSTAGE	4,287	6,450	5,350	5,350	(1,100)	-17.05%
434000	PRINTING/COPYING	6,400	10,243	7,950	7,950	(2,293)	-22.39%
435200	MAINT/REP EQUIP	86	1,500	5,650	5,650	4,150	276.67%
435300	MAINT/REP VEH	823	2,177	3,540	3,540	1,363	62.61%
437000	ADVERTISING	15,666	13,062	12,378	12,378	(684)	-5.24%
444000	SVC/MAINT CONTR	730	2,144	1,000	1,000	(1,144)	-53.36%
445000	INSURANCE	10,722	6,250	6,350	6,350	100	1.60%
455000	CAP OUT EQUIP \$5000	16,341	-	-	-	-	0.00%
9821-401021	XFER TO CIF FUND	91,994	-	-	-	-	0.00%
<b>TOTALS</b>		<b>2,822,007</b>	<b>2,932,618</b>	<b>3,042,974</b>	<b>3,017,025</b>	<b>84,407</b>	<b>2.88%</b>

ORG NO.: 1205180

DEPT NAME: ENVIRONMENTAL HEALTH

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	476,590	504,669	534,093	534,095	29,426	5.83%
418000	401K CONTR-NON LEO	23,692	25,233	26,705	26,705	1,472	5.83%
418100	SS CONTRIB	34,646	38,607	40,858	40,858	2,251	5.83%
418200	RET CONTRIB	64,678	72,420	80,862	80,862	8,442	11.66%
418300	GRP HOSP INS	98,606	101,529	112,449	110,496	8,967	8.83%
418600	WORKERS COMP	8,002	8,423	8,196	8,196	(227)	-2.70%
420000	SUPP & OPER EXP	2,876	5,000	5,500	5,500	500	10.00%
423000	EDU & MED SUPP	16,723	24,300	24,300	24,300	-	0.00%
425000	AUTO FUEL	3,332	5,750	5,705	4,000	(1,750)	-30.43%
425650	TUITION REIMBURSE	-	-	2,500	2,500	2,500	100.00%
430000	CONTRACTED SVCS	23,267	23,250	25,091	25,091	1,841	7.92%
431100	TRAVEL-MTGS/CONF	1,534	3,052	3,900	3,900	848	27.79%
431300	EMP TRAINING	880	1,295	1,470	1,470	175	13.51%
431500	DUES & SUBSCR	-	307	260	260	(47)	-15.31%
432000	TELEPHONE	3,504	3,990	3,987	3,987	(3)	-0.08%
432500	POSTAGE	111	628	750	750	122	19.43%
434000	PRINTING/COPYING	637	580	500	500	(80)	-13.79%
435200	MAINT/REP EQUIP	445	750	750	750	-	0.00%
435300	MAINT/REP VEH	3,388	3,900	7,937	2,937	(963)	-24.69%
445000	INSURANCE	6,409	-	-	-	-	0.00%
449900	MISC EXP	-	500	-	-	(500)	-100.00%
<b>TOTALS</b>		<b>769,322</b>	<b>824,183</b>	<b>885,813</b>	<b>877,157</b>	<b>52,974</b>	<b>6.43%</b>

## REAPPRAISAL RESERVE

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 2026-27 BUDGET HIGHLIGHTS

- Funds 25% of the estimated cost for the next reappraisal.
- Increases by \$47,167 for pictometry.

### REVENUES

FUND NO.: 140

FUND NAME: REAPPRAISAL RESERVE

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
14070 390010	XFER FROM GENERAL FUND	-	191,500	238,667	238,667	47,167	24.63%
<b>TOTALS</b>		-	<b>191,500</b>	<b>238,667</b>	<b>238,667</b>	<b>47,167</b>	<b>24.63%</b>

### EXPENDITURES

ORG NO.: 1404141

DEPT NAME: REAPPRAISAL RESERVE

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
430000	CONTR SVCS-REAPP RESERVE	335,048	187,000	187,000	187,000	-	0.00%
430103	PICTOMETRY	52,360	4,500	51,667	51,667	47,167	1048.16%
<b>TOTALS</b>		<b>387,408</b>	<b>191,500</b>	<b>238,667</b>	<b>238,667</b>	<b>47,167</b>	<b>24.63%</b>

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## **PUBLIC LIBRARY**

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### **MISSION**

The Person County Public Library strengthens the community by providing lifelong learning and opportunities to inform, inspire, and imagine infinite possibilities.

### **FY 2025-26 ACCOMPLISHMENTS**

- Implemented 18 new education-based programs (Feb 2026) for all age groups focused on reading literacy, resume building, technology skill attainment, and crafts.
- Assumed Digital Navigator duties for Person County. Staff members are focused on Digital Literacy for adults across Windows and Mac platforms.
- Worked with the Friends of the Library to raise additional funds to support library beautification and programming.
- Strengthened collaboration relationship with Recreation, Arts, and Parks Department with Day Camp programming and educational events at the Mayo Lake Education Center.
- Began collaborations on programming with the Person County Historical Museum focused on highlighting the NC Historic Collection.
- Participating in the America 250 celebration through hosting and providing relevant programming.

### **FY 2026-27 OBJECTIVES**

- Expand outreach programming for teens and adults focused on workforce and skills attainment. **(A, C, E)**
- Cultivation of connections and partnerships within Person County. **(D)**
- Begin digitization of the NC Historic Collection newspapers through a collaboration with the Person County Museum and UNC Chapel Hill. **(C, E)**
- Deepen librarian staff knowledge of Business resources alongside entrepreneurship programming. **(A, C, E)**
- Partner with the Housing Authority to host technically based programming for all ages. **(C, E)**
- Increase Adult and teen volunteer opportunities to encourage increase of quality of life for Person County. **(E)**
- Update Person County Public Library Website Portal. **(D, E)**

### **FY 2026-27 BUDGET HIGHLIGHTS**

- Focuses on maintaining services in an economically challenging environment along with a fully staffed facility.
- Continues to provide access to current resources and materials the community seeks.
- Expands programming to better reflect the needs of our community and meet patrons where they are.
- Supports Library outreach efforts and resources needed to meet community needs outside of Roxboro proper.
- Supports staff and professional development initiatives.

## REVENUES

FUND NO.: 150

FUND NAME: PUBLIC LIBRARY

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
15055 375320	STATE GRANT	114,676	114,996	110,000	110,000	(4,996)	-4.34%
15055 375322	STATE AID NON-RECURRING	4,093	4,093	-	-	(4,093)	-100.00%
15055 375343	LSTA FY23	23,000	-	-	-	-	0.00%
15055 375330	PASSPORT	-	5,000	-	-	(5,000)	-100.00%
15055 375410	PHOTOCOPY FEES	6,447	6,000	6,000	6,000	-	0.00%
15055 375411	FINES AND FEES	3,255	1,500	2,000	2,000	500	33.33%
15055 375412	PASSPORT FEES	4,709	5,000	5,000	5,000	-	0.00%
15055 375450	SALES	177	100	200	200	100	100.00%
15055 375840	DONATIONS & GIFTS	3,660	-	-	-	-	0.00%
15055 389890	MISCELLANEOUS REVENUES	692	-	-	-	-	0.00%
15055 389899	OVER/SHORT	12	-	-	-	-	0.00%
15070 390010	XFER FROM GENERAL FUND	625,003	660,704	709,946	662,069	1,365	0.21%
15090 399991	FUND BALANCE APPROP	-	-	-	45,924	45,924	100.00%
<b>TOTALS</b>		<b>785,723</b>	<b>797,393</b>	<b>833,146</b>	<b>831,193</b>	<b>33,800</b>	<b>4.24%</b>

## EXPENDITURES

ORG NO.: 1506110  
 DEPT NAME: PUBLIC LIBRARY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	336,513	403,810	420,068	420,068	16,258	4.03%
412600	SAL & WAGES/PT	42,459	51,957	53,660	53,660	1,703	3.28%
418000	401K CONTR-NON LEO	16,771	20,190	21,003	21,003	813	4.03%
418100	SS CONTRIB	27,801	34,855	36,229	36,229	1,374	3.94%
418200	RET CONTRIB	45,358	57,947	63,598	63,598	5,651	9.75%
418300	GRP HOSP INS	81,586	101,529	112,449	110,496	8,967	8.83%
418600	WORKERS COMP	3,530	3,605	3,139	3,139	(466)	-12.93%
420000	SUPP & OPER EXP	6,752	11,000	9,000	9,000	(2,000)	-18.18%
420400	SPEC SUPP/SERV- PROGRAMS	7,314	9,000	9,500	9,500	500	5.56%
420420	SA-NON-RECURRING EXPENDITURES	4,137	-	-	-	-	0.00%
425000	AUTO FUEL	312	700	1,500	1,500	800	114.29%
430000	CONTRACTED SVCS	31,441	-	-	-	-	0.00%
431100	TRAVEL-MEETINGS/CONF	671	2,000	2,500	2,500	500	25.00%
431300	EMP TRAINING	649	1,000	1,200	1,200	200	20.00%
431500	DUES & SUBSCR	1,070	1,200	1,400	1,400	200	16.67%
432000	TELEPHONE	2,306	2,600	2,300	2,300	(300)	-11.54%
432500	POSTAGE	755	1,000	1,200	1,200	200	20.00%
434000	PRINTING/COPYING	2,179	4,000	2,400	2,400	(1,600)	-40.00%
435200	MAINT & REP/EQUIP	1,867	2,000	2,000	2,000	-	0.00%
435300	MAINT & REP/VEH	819	2,000	1,500	1,500	(500)	-25.00%
437000	ADVERTISING	382	500	500	500	-	0.00%
444000	SERV & MAINT CONTRACT	15,931	20,000	20,000	20,000	-	0.00%
445000	INSURANCE	1,885	-	-	-	-	0.00%
456000	BOOKS	43,814	55,000	55,000	55,000	-	0.00%
456100	AUDIOVISUALS	1,779	2,500	2,000	2,000	(500)	-20.00%
456300	PERIODICALS	720	1,000	1,000	1,000	-	0.00%
456401	WIFI HOTSPOT PROGRAM	790	-	1,000	1,000	1,000	100.00%
456500	E-BOOKS	7,842	8,000	9,000	9,000	1,000	12.50%
9821-401021	XFER TO CIF FUND	578	-	-	-	-	0.00%
<b>TOTALS</b>		<b>688,012</b>	<b>797,393</b>	<b>833,146</b>	<b>831,193</b>	<b>33,800</b>	<b>4.24%</b>

# REGISTER OF DEEDS TECHNOLOGY FUND

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

## FY 2026-27 BUDGET HIGHLIGHTS

- Decrease in budget due to monitor replacements in FY26.

### REVENUES

FUND NO.: 160

FUND NAME: REGISTER OF DEEDS TECHNOLOGY

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
16020 376400	REG OF DEEDS-TECHNOLOGY	18,322	20,000	17,000	17,000	(3,000)	-15.00%
16020 381491	INTEREST EARNINGS	1,933	1,000	1,000	1,000	-	0.00%
16090 399991	FUND BALANCE APPROP	-	14,500	2,540	2,540	(11,960)	-82.48%
<b>TOTALS</b>		<b>20,256</b>	<b>35,500</b>	<b>20,540</b>	<b>20,540</b>	<b>(14,960)</b>	<b>-42.14%</b>

### EXPENDITURES

ORG NO.: 1604181

DEPT NAME: REGISTER OF DEEDS TECHNOLOGY

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
428090	ROD-TECHNOLOGY	-	-	540	540	540	100.00%
430000	SOFTWARE MAINT	20,000	20,000	20,000	20,000	-	0.00%
446000	CAP OUT \$750-\$4999	-	15,500	-	-	(15,500)	-100.00%
455000	CAP OUT \$5000+	13,000	-	-	-	-	0.00%
<b>TOTALS</b>		<b>33,000</b>	<b>35,500</b>	<b>20,540</b>	<b>20,540</b>	<b>(14,960)</b>	<b>-42.14%</b>

## LEC RESTRICTED FUND

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

### FY 2026-27 BUDGET HIGHLIGHTS

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

### REVENUES

ORG NO.: 1704311

DEPT NAME: LEC RESTRICTED

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
429010	UNAUTH SUB TAX	1,385	5,000	10,000	10,000	5,000	100.00%
429030	FEDERAL SEIZURE	119,071	75,000	50,000	50,000	(25,000)	-33.33%
454200	FEDERAL-CAP OUT VEHICLES	27,481	-	-	-	-	0.00%
9820-400010	TRANSFER TO FUND 100	52,020	-	-	-	-	0.00%
<b>TOTALS</b>		<b>199,956</b>	<b>80,000</b>	<b>60,000</b>	<b>60,000</b>	<b>(20,000)</b>	<b>-25.00%</b>

### EXPENDITURES

ORG NO.: 1704311

DEPT NAME: LEC RESTRICTED

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year		INCR (DECR)	% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM		
429010	UNAUTH SUB TAX	1,385	5,000	10,000	10,000	5,000	100.00%
429030	FEDERAL SEIZURE	119,071	75,000	50,000	50,000	(25,000)	-33.33%
454200	FEDERAL-CAP OUT VEHICLES	27,481	-	-	-	-	0.00%
9820-400010	TRANSFER TO FUND 100	52,020	-	-	-	-	0.00%
<b>TOTALS</b>		<b>199,956</b>	<b>80,000</b>	<b>60,000</b>	<b>60,000</b>	<b>(20,000)</b>	<b>-25.00%</b>

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## DEPARTMENT OF SOCIAL SERVICES

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### 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 2025-26 ACCOMPLISHMENTS

- Strategically revamped Adult Medicaid and the Child Welfare Section with additional supervision.
- Implemented Path NC a statewide electronic case management system for Child Protective Services Intake and Assessments.
- Trained all Child Welfare Staff in new Structured Decision-Making Tools and electronic case management system.
- Foster Care consistently met state standards for monthly foster care visits.
- Passed monthly Medicaid report cards.
- Passed all monthly WorkFirst and Energy Programs timely reports.
- Child Support achieved/exceeded the 2025-26 goals for Cases Under Order (90%) at 94.37%, and Current Collection (69.10%) at 70.19%. The unit is ON track in the areas of Paternity (94.67%) at 92.82% and Arrears Collection (70%) at 61.30%.
- Continued EFS #6 meetings for food insecurity in Person County.
- Implementation of CCR Recommendations such as quarterly Huddle Up with Human Services, Formation of Agency Committees, and improving communication.
- Clerical has several new tasks, for example all faxes being routed through that unit.
- Program Integrity collected \$117,137.05 in fraud claims. The largest ever for the agency and an increase of 25% from last year.
- FNS unit met required USDA Timeliness (95% or better) for expedited applications, normal applications, and recertifications monitored by the State weekly.
- Successfully maintained the FNS caseloads for an average of 3,400 households in Person County.
- Staffed the first emergency shelter in 11 years.
- Agency participated in a number of outreach events, such as Food Truck Rodeo, Domestic Violence Event sponsored by Safe Haven, Personality, National Night Out and local Job Fairs.

### FY 2026-27 OBJECTIVES

- On boarding of new DSS Director, Child Welfare Program Manager and Business Officer. **(D)**
- Continue to provide great customer service and engage with community partners. **(D)**
- Expand in-house training at DSS for the Food and Nutrition Team. **(D)**
- Continue Professional Development for DSS Management Team and training for all staff. **(D)**
- Continue to pass all audits and report cards. **(D)**
- Continue to develop, update and implement pertinent DSS polices. **(D)**
- Continue to provide sheltering and any FEMA services to the county if needed. **(B)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Implementation of Path NC has increased the number of reports requiring an immediate response.
- Reduction of FNS Administrative Revenues by 25% due to federal changes.
- Increase in Adult Protective Services public assistance account due to increased caseloads, needs, and obligations for those clients.

# REVENUES

FUND NO.: 190  
 FUND NAME: DSS

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
19050 378000	GRANT SOCIAL SERVICES	(61,707)	-	-	-	-	0.00%
19050 378020	STATE ADULT DAY CARE	558	32,055	24,932	24,932	(7,123)	-22.22%
19050 378025	FEDERAL APS	13,437	13,432	13,432	13,432	-	0.00%
19050 378030	STATE/ADULT PROT SERV	23,464	24,435	24,435	24,435	-	0.00%
19050 378040	STATE ADULT HOME SPEC FUND	28,783	26,661	14,667	14,667	(11,994)	-44.99%
19050 378050	TANF TRANSF TO SSBG	(91,464)	94,218	94,218	94,218	-	0.00%
19050 378070	SSB GRANT	196,830	184,113	184,113	184,113	-	0.00%
19050 378080	EPICS	25,148	20,000	14,575	14,575	(5,425)	-27.13%
19050 378090	STATE IN HOME	-	6,731	6,731	6,731	-	0.00%
19050 378109	EMERGENCY PLACEMENT FUND	-	36,065	11,551	11,551	(24,514)	-67.97%
19050 378116	PERM PLANNING	-	9,677	-	-	(9,677)	-100.00%
19050 378120	SPECIAL PERM PLANNING	11,624	-	9,677	9,677	9,677	100.00%
19050 378140	IVD ADMIN	823,127	523,718	546,081	546,081	22,363	4.27%
19050 378150	IVD INCENTIVE	45,282	34,749	44,667	44,667	9,918	28.54%
19050 378160	IVD APPLICATION FEES	200	250	250	250	-	0.00%
19050 378170	IVD CO SHARE ANN SERV FEE	5,677	6,000	6,000	6,000	-	0.00%
19050 378180	MEDICAID HOLD HARMLESS	330,917	-	-	-	-	0.00%
19050 378190	DISABILITY DETERMINATION-TRANS	-	200	-	-	(200)	-100.00%
19050 378200	CHILD PROTECTION	104,549	75,423	103,165	103,165	27,742	36.78%
19050 378230	ENERGY ADMIN	26,263	32,523	33,674	33,674	1,151	3.54%
19050 378235	S/C SPEC ASST ADMIN	86,832	44,737	50,337	50,337	5,600	12.52%
19050 378240	PUBLIC ASSIST ADMIN	2,928,196	1,968,782	2,214,355	2,214,355	245,573	12.47%
19050 378245	25% EXTRA MEDICAID REIMB	305,915	410,753	-	-	(410,753)	-100.00%
19050 378260	MA EXPANSION	418,932	517,566	710,289	710,289	192,723	37.24%
19050 378265	HCWD-ENROLLMENT FEE	225	200	250	250	50	-100.00%
19050 378280	HEALTH CHOICE - ADMIN	291,225	390,970	260,866	260,866	(130,104)	-33.28%
19050 378300	IVE ADMINISTRATIVE	(492,410)	419,346	356,073	356,073	(63,273)	-15.09%
19050 378310	CHILD CARE ADMIN	102,680	90,131	95,181	95,181	5,050	5.60%
19050 378330	TANF(WORK FIRST) BG	344,267	276,632	276,632	276,632	-	0.00%
19050 378350	TANF CHILD WELFARE STAFFING	75,501	59,857	59,492	59,492	(365)	-0.61%
19050 378352	CWS-IN HOME EXPANSION	23,616	17,152	17,152	17,152	-	0.00%
19050 378360	CPS-EXPANSION	72,166	71,150	71,150	71,150	-	0.00%
19050 378361	CPS STATE-ADMIN	5,162	16,413	16,413	16,413	-	0.00%
19050 378362	STATE CPS CASELOAD REDUC	(6,023)	52,419	52,419	52,419	-	0.00%
19050 378380	STATE FOSTER CARE	207,475	280,000	310,810	310,810	30,810	11.00%
19050 378381	KINSHIP FC REIMBURSEMENT	-	50,334	8,399	8,399	(41,935)	-83.31%
19050 378390	LINKS	22,657	15,922	15,893	15,893	(29)	-0.18%
19050 378400	SPECIAL INDEPENDANT LIV/LINKS	9,852	8,900	6,000	6,000	(2,900)	-32.58%
19050 378420	FOSTER CARE CASEWORKER VISITS	5,708	5,571	-	-	(5,571)	-100.00%
19050 378440	IVE FOSTER CARE	360,427	355,000	397,547	397,547	42,547	11.99%
19050 378450	MEDICAID XPORT (EFT)	3,092	3,000	3,500	3,500	500	16.67%
19050 378460	ADOPTION ASSIST	12,990	6,249	11,901	11,901	5,652	90.45%
19050 378462	FAMILY REUNIFICATION SVCS	20,519	14,105	14,705	14,705	600	4.25%
19050 378470	CRISIS	2,117	10,000	4,000	4,000	(6,000)	-60.00%
19050 378480	LIEAP	22,858	25,000	10,000	10,000	(15,000)	-60.00%
19050 378490	DUKE ENERGY-ENERGY NEIGHBOR	-	8,000	-	-	(8,000)	-100.00%
19050 378500	HOME & COMM CARE GRANT	38,308	38,049	32,492	32,492	(5,557)	-14.60%
19050 378510	CAP (EDSF MEDICAID) ADMIN	113,100	95,600	105,664	105,664	10,064	10.53%
19050 378530	MEDICAID AT RISK	115,177	112,904	157,319	157,319	44,415	39.34%
19050 378540	DONATIONS/DSS	1,348	-	-	-	-	0.00%
19070 390010	TRANSFER FROM GENERAL FUND	5,571,631	5,674,746	7,339,102	5,811,732	136,986	2.41%
19090 399991	FUND BALANCE APPROP	-	1,000,000	1,000,000	2,000,000	1,000,000	100.00%
<b>TOTALS</b>		<b>12,146,228</b>	<b>13,159,738</b>	<b>14,730,109</b>	<b>14,202,739</b>	<b>1,043,001</b>	<b>7.93%</b>

## EXPENDITURES

ORG NO.: 1905310

DEPT NAME: DSS-ADMIN

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES	5,366,165	6,353,696	6,907,546	6,711,023	357,327	5.62%
412200	SAL & WAGES-OT	11,329	18,078	14,420	14,420	(3,658)	-20.23%
412250	OVERNIGHT SUPV	11,018	19,000	17,510	17,510	(1,490)	-7.84%
412400	ON CALL PAY	22,440	27,000	27,000	27,000	-	0.00%
412600	SAL & WAGES/PT	101,114	124,791	158,349	158,349	33,558	26.89%
417900	401K SUPPLE RET-LEO	34	-	-	-	-	0.00%
418000	401K CONTR-NON LEO	269,223	320,889	348,898	338,498	17,609	5.49%
418100	SS CONTRIB	405,664	500,506	545,928	530,015	29,509	5.90%
418200	RET CONTRIB	735,076	920,950	1,056,464	1,024,971	104,021	11.29%
418300	GRP HOSP INS	1,360,354	1,667,978	1,927,699	1,840,550	172,572	10.35%
418600	WORKERS COMP	51,532	65,625	69,142	66,335	710	1.08%
419000	PROF SERVICES	67,507	-	-	-	-	0.00%
419100	PROF SERV-LEGAL	166,740	160,000	170,000	170,000	10,000	6.25%
419400	PROF SERV-DRUG TESTING	17,536	18,000	13,000	13,000	(5,000)	-27.78%
419500	PROF SERV-BANK VERIFY	100	500	200	200	(300)	-60.00%
419600	PROF SERV-BIRTH CERTIFICATES	125	75	50	50	(25)	-33.33%
419700	PROF SERV-TRANSLATING	2,680	4,000	1,500	1,500	(2,500)	-62.50%
420000	SUPP & OPER EXP	52,565	123,887	60,000	60,000	(63,887)	-51.57%
425000	AUTO FUEL	13,851	15,000	15,000	15,000	-	0.00%
426010	SPEC SUPP/SERV-IV-D FILING FEES	4,531	6,000	6,000	6,000	-	0.00%
426015	SPEC SUPP/SERV-THE WORK NUMBER	-	3,000	3,000	3,000	-	0.00%
426020	SPEC SUPP/SERV-FD STAMPS	9,906	8,500	8,500	8,500	-	0.00%
426030	SPEC SUPP/SERV-4D PURCH	28,330	30,000	25,000	25,000	(5,000)	-16.67%
426040	SPEC SUPP/SERV-NOTARY OATHS	116	1,000	300	300	(700)	-70.00%
426050	SPEC SUPP/SERV-DATA- STORAGE	2,968	-	-	-	-	0.00%
426070	SPEC SUPP/SERV- DISASTER EXP	-	7,000	3,000	3,000	(4,000)	-57.14%
431100	TRAVEL-MTGS/CONF	40,436	40,000	60,000	60,000	20,000	50.00%
431300	EMP TRAINING	8,503	20,000	5,000	5,000	(15,000)	-75.00%
431500	DUES & SUBSCR	2,507	3,000	3,700	3,700	700	23.33%
432000	TELEPHONE	48,907	54,579	54,850	54,850	271	0.50%
432500	POSTAGE	32,698	35,000	36,000	36,000	1,000	2.86%
434000	PRINTING/COPYING	18,774	22,000	22,000	22,000	-	0.00%
434500	P/SHRED	8,957	6,000	5,000	5,000	(1,000)	-16.67%
434800	CONTR SERV-SECURITY	159,013	82,000	128,000	20,000	(62,000)	-75.61%
434850	CONTR SERV-JANITORIAL	52,192	72,000	72,000	6,915	(65,085)	-90.40%
435000	CONTR SERV-TEMP STAFF	141,769	123,000	138,000	138,000	15,000	12.20%
435200	MAINT/REP EQUIP	24,915	27,500	27,000	27,000	(500)	-1.82%
435300	MAINT/REP VEHICLES	9,569	10,000	20,000	10,000	-	0.00%
437000	ADVERTISING	-	800	300	300	(500)	-62.50%
443000	EQUIP RENT	-	3,900	3,900	3,900	-	0.00%
445000	INSURANCE	15,080	-	-	-	-	0.00%
446000	CAP OUT \$750-\$4999	1,203	-	-	-	-	0.00%
454000	CAP OUT-VEHICLES	95,054	93,623	-	-	(93,623)	-100.00%
485000	GASB-87 LEASE PRIN	163,870	-	-	-	-	0.00%
486000	GASB 87 LEASE INT	1,568	-	-	-	-	0.00%
458000	CAP OUT-BUILDING RENOVATION	-	-	1,000,000	1,000,000	1,000,000	100.00%
<b>TOTALS</b>		<b>9,525,917</b>	<b>10,988,877</b>	<b>12,954,256</b>	<b>12,426,886</b>	<b>1,438,009</b>	<b>13.09%</b>

ORG NO.: 1905380

DEPT NAME: DSS-PROGRAMS

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
502100	STATE ADULT DC	638	32,055	28,048	28,048	(4,007)	-12.50%
503000	CONTR SERVICES-IN HOME AID	74,000	82,360	6,730	6,730	(75,630)	-91.83%
505000	IVB ADOPT ASST-DRAFTS	8,587	14,580	6,075	6,075	(8,505)	-58.33%
506000	IVE ADOPT ASST-DRAFTS	121,119	138,000	138,000	138,000	-	0.00%
506500	ADOPT ASST-VEND PYTS	4,240	3,000	3,000	3,000	-	0.00%
506600	SPEC CHILD ADOPT	22,192	15,000	-	-	(15,000)	-100.00%
506650	FAMILY REUNIFICATION SERVICES	-	5,000	1,500	1,500	(3,500)	-70.00%
507000	PSYCHOLOG SVCS	4,181	10,000	8,000	8,000	(2,000)	-20.00%
508000	ENERGY NEIGHBOR	-	2,000	1,000	1,000	(1,000)	-50.00%
509000	CRISIS INTERVENTION	4,236	8,000	4,000	4,000	(4,000)	-50.00%
509500	LIEAP	22,129	20,000	10,000	10,000	(10,000)	-50.00%
511000	WFFA EMERGENCY ASSISTANCE	-	1,500	500	500	(1,000)	-66.67%
512000	AID TO AGED	153,545	190,000	150,000	150,000	(40,000)	-21.05%
513000	AID TO DISABLED	151,510	154,000	135,000	135,000	(19,000)	-12.34%
514000	STATE FC	408,014	545,000	400,000	400,000	(145,000)	-26.61%
514800	UNFUNDED FOSTER CARE	15,876	20,000	10,000	10,000	(10,000)	-50.00%
515000	IVE FOSTER CARE	547,292	615,000	575,000	575,000	(40,000)	-6.50%
515100	FOSTR CARE RESPITE	19,963	20,000	15,000	15,000	(5,000)	-25.00%
515150	ENMERGENCY PLACEMENT FUND	-	36,035	20,000	20,000	(16,035)	-44.50%
516000	MEDICAID	41	-	-	-	-	0.00%
516200	HH CAP SCREENING	3,167	5,000	5,000	5,000	-	0.00%
516300	MOBILITY AIDS/CAP SUPP	4,300	10,000	15,000	15,000	5,000	50.00%
517000	SERV & ADM/AID BLIND	4,462	5,000	5,000	5,000	-	0.00%
518500	KINSHIP PLACEMENT PAYMENT	49,028	60,000	55,000	55,000	(5,000)	-8.33%
519000	CHILD WELFARE	58,827	58,000	55,000	55,000	(3,000)	-5.17%
520000	GEN ASSISTANCE	12,455	15,000	15,000	15,000	-	0.00%
521000	ADULT PROT SVC	80,760	80,000	98,000	98,000	18,000	22.50%
525000	MEDICAID TRANSP	3,828	3,500	3,800	3,800	300	8.57%
525100	DISABILITY DETERM-TRANSP	-	200	200	200	-	0.00%
526000	MISC GENERAL ASSISTANCE	-	697	-	-	(697)	-100.00%
529000	WORK FIRST EMP EXP	4,653	8,000	5,000	5,000	(3,000)	-37.50%
530100	SPECIAL INDEP LV/LINKS	5,726	8,900	5,500	5,500	(3,400)	-38.20%
535100	CHILD CARE PAYMENTS	3,166	2,500	1,500	1,500	(1,000)	-40.00%
537000	FOSTER CARE DONATIONS	2,004	2,483	-	-	(2,483)	-100.00%
537004	FC DONATIONS-SHOES	65	51	-	-	(51)	-100.00%
<b>TOTALS</b>		<b>1,790,005</b>	<b>2,170,861</b>	<b>1,775,853</b>	<b>1,775,853</b>	<b>(395,008)</b>	<b>-18.20%</b>

# Person County, North Carolina Recommended Budget Table of Internal Service Funds Revenue and Expenditure Detail

For Fiscal Year 2026-27

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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:** 135  
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 2026-27 BUDGET HIGHLIGHTS

- Health Plan Premiums revenue reflects employer and employee contributions from active employees only (excluding retirees). The budget reflects a rate increase of 8.83% for FY27.
- Other Miscellaneous Contributions decreases 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 FY26.

## REVENUES

FUND NO.: 200

FUND NAME: SELF-FUNDED HEALTH INSURANCE

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
200 381491	INTEREST EARNINGS	141,196	110,000	72,316	72,316	(37,684)	-34.26%
200 389700	HEALTH PLAN PREMIUMS	5,665,094	5,770,477	7,119,184	6,378,444	607,967	10.54%
200 389702	OTHER MISC CONTRIBUTIONS	303,001	310,000	378,450	445,990	135,990	43.87%
200 389890	MISCELLANEOUS REVENUES	50	-	-	-	-	0.00%
<b>TOTALS</b>		<b>6,109,341</b>	<b>6,190,477</b>	<b>7,569,950</b>	<b>6,896,750</b>	<b>706,273</b>	<b>11.41%</b>

## EXPENDITURES

ORG NO.: 2004123

DEPT NAME: SELF-FUNDED HEALTH INSURANCE

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
430000	CONTRACTED SERVICES	52,814	94,307	94,307	94,307	-	0.00%
489700	HEALTH PLAN ADMIN	1,539,470	1,586,576	1,635,237	1,395,731	(190,845)	-12.03%
489710	CLAIMS	4,706,175	4,369,594	5,660,406	5,226,712	857,118	19.62%
489720	HSA CONTRIB TO EMPLOYEES	105,167	140,000	180,000	180,000	40,000	28.57%
<b>TOTALS</b>		<b>6,403,626</b>	<b>6,190,477</b>	<b>7,569,950</b>	<b>6,896,750</b>	<b>706,273</b>	<b>11.41%</b>

# Person County, North Carolina

## Recommended Budget

### Table of Special Revenue Funds

#### Revenue and Expenditure Detail

For Fiscal Year 2026-27

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

	<u>Page</u>
▪ <b>Capital Investment Fund</b> 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.	138
▪ <b>Social Services Representative Payee Fund</b> 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.	141
▪ <b>Person Industries (PI) Fund and PI Material Recovery Facility Fund:</b> accounts for revenues and expenditures generated from Person Industries, a community rehabilitation program, and the Material Recovery Facility.	142
▪ <b>Sheriff's Execution Fund</b> 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.	146
▪ <b>Fire Tax District Fund:</b> accounts for property tax collections for distribution to the County's nine fire service districts.	147
▪ <b>Emergency Telephone System Fund:</b> 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.	149
▪ <b>Revolving Loan Fund:</b> accounts for revenues received from the Multi-County Water Infrastructure Fund and the use of those revenues for loans to develop small business enterprises.	151

- **Economic Catalyst Fund:** 152  
accounts for general fund transfers reserved for future industrial incentives and expansion efforts of current industry facilities.
  
- **Water and Sewer Construction Reserve Fund:** 153  
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.

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## CAPITAL INVESTMENT FUND

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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 2026-27 BUDGET HIGHLIGHTS

- The general fund transfer includes (1) the quarter-cent property tax increase adopted for FY24 to support the debt service for school improvements; (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; and (3) the cost savings from lease expense for purchase of Human Services Building in support of the debt service from limited obligation bonds that were issued in FY25.
- Another revenue source in the CIF Fund is the \$2,425,068 dedicated portion of sales tax for School capital and School debt. The dedicated portion of Articles 40 and 42 sales tax for schools is forecasted to increase by \$68,508 in FY27.
- Projection for interest earning revenue is decreasing for FY27 in this fund by \$250,000. However, this is more than offset with the drawdown of lottery funds in the amount of \$300,000 for support of the 2023 LOBs debt.
- There was no new debt issued in FY26, so the result for the budget in FY27 is the reduction of debt service payments by \$257,581. Part of this is also due to the last payment on the Roxplex & Roofing Debt which occurred in FY26.
- The recommendation for Person County Schools' regular and technology capital funding decreases for FY27 by \$472,848. The primary cause for this was due to a \$400,000 increase in the FY26 budget sourced with available one-time ARPA funds.
- Piedmont Community College decreased their request for regular capital funding for FY27 by \$8,700.
- Lottery funding for Schools increased for FY27 by \$250,000 due to the increase in DPI approved projects. 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.
- The Transfer to the CIP line item increases by \$261,905, solely due to the increase in CIP projects that were recommended to the Board of Commissioners in April 2026. The Board delayed approval of these projects until more discussion could take place during their budget work sessions.
- The overall decrease in the budget for expenditures is \$227,224, a result of the paydown of debt and reductions in School and PCC capital.

## REVENUES

FUND NO.: 210

FUND NAME: CAPITAL INVESTMENT FUND (CIF)

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
210 381491	INTEREST EARNINGS	961,263	700,000	450,000	450,000	(250,000)	-35.71%
21060 359130	LOTTERY PROCEEDS	393,939	500,000	750,000	750,000	250,000	50.00%
21060 359131	LOTTERY DEBT	-	-	300,000	300,000	300,000	100.00%
21065 374331	QSCB INTEREST REIMB	22,997	17,478	8,720	8,720	(8,758)	-50.11%
21065 384872	GASB 87-LEASE PROCEEDS	5,058,770	-	-	-	-	0.00%
21065 384972	GASB 96- SBITA PROCEEDS	23,404	-	-	-	-	0.00%
21070 398010	XFR FROM GENERAL FUND	4,786,869	5,253,298	6,078,077	4,666,324	(586,974)	-11.17%
21070 398012	XFR FROM HEALTH FUND	91,994	-	-	-	-	0.00%
21070 398015	XFR FROM FLEET FUND	578	-	-	-	-	0.00%
21070 398044	XFR FROM FUND 2024 LOBS FUND	200,000	-	-	-	-	0.00%
21070 398110	SALES TAX XFR FROM GENERAL FUND FOR SCHOOLS	2,014,415	2,356,560	2,425,068	2,425,068	68,508	2.91%
<b>TOTALS</b>		<b>13,554,231</b>	<b>8,827,336</b>	<b>10,011,865</b>	<b>8,600,112</b>	<b>(227,224)</b>	<b>-2.57%</b>

## EXPENDITURES

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

MUNIS ORG CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
<b>DEBT SVC:</b>							
2109100-475100	2017 TOWER & BB-PRIN	400,000	400,000	325,000	325,000	(75,000)	-18.75%
2109100-475200	2023 SCHOOL LOBs-PRIN	610,000	610,000	610,000	610,000	-	0.00%
2109100-475500	2024 LOBs-PRIN	-	950,000	950,000	950,000	-	0.00%
2109100-475600	2012 SMS & PHS REROOF-PRIN	208,836	208,836	208,836	208,836	-	0.00%
2109100-475700	2015 SENIOR CTR-PRIN	152,333	152,333	152,333	152,333	-	0.00%
2109100-475800	2014 PCRC & REROOF-PRIN	100,000	100,000	100,000	100,000	-	0.00%
2109100-475900	2015 ROXPLEX & REROOF-PRIN	150,000	75,000	-	-	(75,000)	-100.00%
2109100-476100	2017 TOWER & BB-INT	84,240	70,200	56,819	56,819	(13,381)	-19.06%
2109100-476200	2023 SCHOOL LOBs-INT	593,000	562,500	532,000	532,000	(30,500)	-5.42%
2109100-476300	2024 LOBs-INT	704,408	901,750	854,250	854,250	(47,500)	-5.27%
2109100-476600	2012 SMS & PHS REROOF-INT	26,674	18,466	10,260	10,260	(8,206)	-44.44%
2109100-476700	2015 SENIOR CTR-INT	31,564	27,618	23,673	23,673	(3,945)	-14.28%
2109100-476800	2014 PCRC & REROOF-INT	13,300	10,500	7,700	7,700	(2,800)	-26.67%
2109100-476900	2015 ROXPLEX & REROOF-INT	4,163	1,249	-	-	(1,249)	-100.00%
2109140-451000	GASB-87 CAPITAL LEASE	5,058,770	-	-	-	-	0.00%
2109140-485000	GASB-87 LEASE PRIN	270,724	-	-	-	-	0.00%
2109140-486000	GASB-87 LEASE INT	65,832	-	-	-	-	0.00%
2109150-451700	GASB-96 SBITA	23,404	-	-	-	-	0.00%
2109150-487000	GASB-96 SBITA PRIN	79,914	-	-	-	-	0.00%
2109150-488000	GASB-96 SBITA INT	2,003	-	-	-	-	0.00%
<b>SCHOOLS:</b>							
2105911-462700	SCH-REGULAR CAP OUTLAY	542,576	705,584	530,100	530,100	(175,484)	-24.87%
2105911-462710	SCH-TECH CAP OUTLAY	509,171	750,000	500,000	452,636	(297,364)	-39.65%
2105911-462800	SCHOOL LOTTERY	393,939	500,000	750,000	750,000	250,000	50.00%
<b>PCC:</b>							
2105921-462700	PCC-REGULAR CAP OUTLAY	99,484	63,500	54,800	54,800	(8,700)	-13.70%
<b>CIP:</b>							
2109821-401010	TRANSFER TO GEN FUND	1,029,854	-	-	-	-	0.00%
2109821-401012	TRANSFER TO HEALTH FUND	34,589	-	-	-	-	0.00%
2109821-401019	TRANSFER TO DSS FUND	61,421	-	-	-	-	0.00%
2109821-401041	TRANSFER TO CIP FUND	2,191,206	2,719,800	4,346,094	2,981,705	261,905	9.63%
<b>TOTALS</b>		<b>13,441,404</b>	<b>8,827,336</b>	<b>10,011,865</b>	<b>8,600,112</b>	<b>(227,224)</b>	<b>-2.57%</b>

## 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 2026-27 BUDGET HIGHLIGHTS

- These revenue and expenditures are managed by the Department of Social Services (DSS).

### REVENUES

FUND NO.: 220

FUND NAME: DSS REPRESENTATIVE PAYEE FUND

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
22050 350500	REP PAYEE REVENUES	1,056,616	925,000	1,150,000	1,150,000	225,000	24.32%
<b>TOTALS</b>		<b>1,056,616</b>	<b>925,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>225,000</b>	<b>24.32%</b>

### EXPENDITURES

ORG NO.: 2205680

DEPT NAME: DSS REPRESENTATIVE PAYEE FUND

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
540500	REP PAYEE EXPENSES	1,023,922	925,000	1,150,000	1,150,000	225,000	24.32%
<b>TOTALS</b>		<b>1,023,922</b>	<b>925,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>225,000</b>	<b>24.32%</b>

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## PERSON INDUSTRIES/MRF

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### MISSION

To encourage and assist individuals in achieving their vocational and personal goals through a compassionate, person-centered approach.

### FY 2025-26 ACCOMPLISHMENTS

- Construction completed for Person Industries/Recycling Center merger facility.
- Updated service definitions for multiple consumers, resulting in increased revenue for billing.
- Hosted Grand Opening event of new facility for county staff and residents.
- Closed out merger budget line without need for additional support.

### FY 2026-27 OBJECTIVES

- Apply for grants to assist with equipment upgrades, specifically a tire and mattress shredder. **(B)**
- Obtain additional production contract for in-house work. **(E)**

### FY 2026-27 BUDGET HIGHLIGHTS

- Funding for Commission on Accreditation of Rehabilitation Facilities (CARF) accreditation in March 2027.
- Increased production contract for in-house jobs.
- Increased revenues for PCRC from recycling sales (ability to process more recycling).
- Recycling partnership with neighboring counties.

## REVENUES

FUND NO.: 230

FUND NAME: PERSON INDUSTRIES & PI MATERIAL RECOVERY FACILITY

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
23045 379700	MRF-SOLID WASTE DISPOSAL TAX (SWDT)	32,954	33,000	34,000	34,000	1,000	3.03%
23045 379703	MRF-SCRAP TIRE DISPOSAL TAX	72,979	75,000	75,000	75,000	-	0.00%
23045 379705	WHITE GOODS DISPOSAL TAX	20,349	22,000	24,000	24,000	2,000	9.09%
23045 379710	ELECTRONICS MGT PROG TX	1,769	1,700	1,800	1,800	100	5.88%
23045 379713	MRF-SCRAP TIRE DISP GRANT	447	500	-	-	(500)	-100.00%
23045 379715	MRF-NCDENR GRANT	-	-	-	-	-	0.00%
23045 379720	MRF-IPRS	131,364	-	-	-	-	0.00%
23045 379722	CONTRACTED DAY SERVICES	20,643	-	34,944	34,944	34,944	100.00%
23045 379725	MRF-MEDICAID CAP-MR	93,484	249,176	202,689	202,689	(46,487)	-18.66%
23045 379730	RECYCLE FEE/UPPER PIEDMONT	25,000	25,000	25,000	25,000	-	0.00%
23045 379735	MRF-SALES-RECYCLING	63,327	50,000	60,000	60,000	10,000	20.00%
23045 379740	MRF-HAULER FEES	3,320	5,000	6,000	6,000	1,000	20.00%
23045 379745	MRF-SALES-ELECTRONICS	5,185	5,000	5,000	5,000	-	0.00%
23045 379750	MRF-SALES-FLOUR LTS	415	400	400	400	-	0.00%
23045 379755	MRF-SALES-PALLETS	103	100	100	100	-	0.00%
23045 379765	MRF-DONATIONS	81	-	-	-	-	0.00%
23050 378600	IPRS	290,816	37,540	29,152	29,152	(8,388)	-22.34%
23050 378605	VOC REHAB STATE FUNDS-EVAL & WA	28,529	30,192	30,192	30,192	-	0.00%
23050 378610	ROAP TRANSPORTATION	24,750	25,000	24,150	24,150	(850)	-3.40%
23050 378615	VOC REHAB STATE FUNDS-SE	64,601	76,737	128,000	128,000	51,263	66.80%
23050 378630	LOCAL SERVICES-COMM CONTRACT	33,460	21,000	33,460	33,460	12,460	59.33%
23050 378635	MEDICAID CAP-MR	391,082	662,498	621,782	621,782	(40,716)	-6.15%
23050 378640	CLIENT TRANSP FEES-ADVP	9,980	10,000	10,000	10,000	-	0.00%
23050 378645	CLIENT TRANSP FEES-SE	3,702	4,000	4,000	4,000	-	0.00%
23050 378660	SALES-PROD-PI MAIN	193,919	250,000	250,000	250,000	-	0.00%
23050 378675	DONATIONS/FUND RAISERS & CONC	24,801	6,000	6,000	6,000	-	0.00%
23050 379722	CONTRACTED DAY SERVICES	8,258	-	18,062	18,062	18,062	100.00%
23050 381491	INTEREST EARNINGS	14,007	-	10,000	10,000	10,000	100.00%
23050 389890	MISC REVENUES	4,287	-	-	-	-	0.00%
23070 398010	TRANSFER FROM GENERAL FUND-PI	818,191	835,313	903,504	904,851	69,538	8.32%
23070 398110	TRANSFER FROM GENERAL FUND-MRF	363,770	313,347	397,320	396,881	83,534	26.66%
<b>TOTALS</b>		<b>2,745,572</b>	<b>2,738,503</b>	<b>2,934,555</b>	<b>2,935,463</b>	<b>196,960</b>	<b>7.19%</b>

## EXPENDITURES

ORG NO.: 2305280  
 DEPT NAME: PERSON INDUSTRIES

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES-REG	875,683	940,893	986,408	988,350	47,457	5.04%
412500	SAL & WAGES-PROG	39,556	45,000	45,000	45,000	-	0.00%
412600	SAL & WAGES-PT	66,077	102,537	129,459	133,664	31,127	30.36%
412700	SAL & WAGES- PT PROG	121,435	145,000	145,000	145,000	-	0.00%
418000	401K NONLEO	43,441	47,045	49,320	49,417	2,372	5.04%
418100	SS CONTRIBUTION	81,970	94,357	100,221	100,369	6,012	6.37%
418200	RETIREMENT	118,594	135,018	149,342	149,636	14,618	10.83%
418300	GROUP INSURANCE	255,058	279,205	309,235	303,864	24,659	8.83%
418600	WORKERS COMP	26,681	20,725	20,217	20,249	(476)	-2.30%
419920	CARF ACCRED	-	500	5,000	5,000	4,500	900.00%
420000	SUPP & OPER EXP	12,526	10,000	10,000	10,000	-	0.00%
420200	WORK FORCE AWARD	23,564	6,000	6,000	6,000	-	0.00%
420300	CLIENT SVCS	55,705	50,000	50,000	50,000	-	0.00%
425000	AUTO FUEL	9,625	11,000	8,000	8,000	(3,000)	-27.27%
425650	TUITION REIMBURSEMENT	-	-	5,000	5,000	5,000	100.00%
431100	TRAV-MTG-CONF	5,640	7,500	7,500	7,500	-	0.00%
431500	DUES & SUBSCR	5,240	17,000	17,000	17,000	-	0.00%
432000	TELEPHONE	5,362	6,200	5,300	5,300	(900)	-14.52%
432500	POSTAGE	1,374	1,300	1,300	1,300	-	0.00%
434000	PRINTING/COPYING	1,789	3,000	3,000	3,000	-	0.00%
435200	MAINT & REPAIR/EQUIP	772	2,000	2,000	2,000	-	0.00%
435300	MAINT & REPAIR/VEHICLE	6,265	10,000	10,000	10,000	-	0.00%
437000	ADVERTISING	1,184	2,000	2,000	2,000	-	0.00%
439300	TEMPORARY EMPLOYMENT AGENCY	13,069	20,000	-	-	(20,000)	-100.00%
443000	EQUIP RENT	1,204	2,000	2,000	2,000	-	0.00%
445000	INSURANCE	10,934	-	-	-	-	0.00%
485000	GASB-87 SBITA-PRIN	726	-	-	-	-	0.00%
486000	GASB-87 LEASE-INT	113	-	-	-	-	0.00%
487000	GASB-96 SBITA-PRIN	10,825	-	-	-	-	0.00%
4888000	GASB 96 SBITA-INT	155	-	-	-	-	0.00%
<b>TOTALS</b>		<b>1,794,566</b>	<b>1,958,280</b>	<b>2,068,302</b>	<b>2,069,649</b>	<b>111,369</b>	<b>5.69%</b>

## EXPENDITURES

ORG NO.: 2305281

DEPT NAME: PI-MATERIAL RECOVERY FACILITY (MRF)

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
412000	SAL & WAGES-REG	177,078	219,661	281,655	281,846	62,185	28.31%
412500	SAL & WAGES-PROG	47,224	60,000	60,000	60,000	-	0.00%
412600	SAL & WAGES-PT REG	26,601	27,302	26,208	27,116	(186)	-0.68%
412700	SAL & WAGES- PT PROG	31,663	40,000	40,000	40,000	-	0.00%
418000	401K NON-LEO	8,809	13,082	14,083	14,092	1,010	7.72%
418100	SS CONTRIBUTION	21,400	29,754	31,271	31,286	1,532	5.15%
418200	RETIREMENT	24,047	37,546	42,643	42,672	5,126	13.65%
418300	GROUP INSURANCE	52,825	83,399	92,369	90,765	7,366	8.83%
418600	WORKERS COMP	16,952	23,219	24,324	24,337	1,118	4.82%
419920	CARF ACCRED	-	500	4,000	4,000	3,500	700.00%
420000	SUPP & OPER EXP	56,692	47,500	50,000	50,000	2,500	5.26%
425000	AUTO FUEL	1,676	3,000	2,000	2,000	(1,000)	-33.33%
429050	WHITE GOODS	2,336	12,000	12,000	12,000	-	0.00%
429051	ELECTRONIC WASTE	7,226	8,000	8,000	8,000	-	0.00%
429053	SCRAP TIRES	91,203	94,000	94,000	94,000	-	0.00%
431100	TRAV-MTG-CONF	2,661	3,000	3,000	3,000	-	0.00%
431500	DUES & SUBSCR	-	400	400	400	-	0.00%
432000	TELEPHONE	1,553	2,110	2,550	2,550	440	20.85%
434000	PRINTING/COPYING	439	-	-	-	-	0.00%
435200	MAINT & REP/EQUIP	24,712	20,000	22,000	22,000	2,000	10.00%
435300	MAINT & REP/VEHICLES	-	6,000	2,000	2,000	(4,000)	-66.67%
437000	ADVERTISING	2,635	3,000	3,000	3,000	-	0.00%
439300	TEMPORARY EMPLOYMENT AGENCY	26,485	32,750	32,750	32,750	-	0.00%
443000	EQUIPMENT RENT	5,298	14,000	18,000	18,000	4,000	28.57%
485000	GASB 87 LEASE PRIN	7,262	-	-	-	-	0.00%
486000	GASB 87-LEASE INT	1,129	-	-	-	-	0.00%
<b>TOTALS</b>		<b>637,907</b>	<b>780,223</b>	<b>866,253</b>	<b>865,814</b>	<b>85,591</b>	<b>10.97%</b>

## 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 2026-27 BUDGET HIGHLIGHTS

- FY27 budget increases by \$40,000.

### REVENUES

FUND NO.: 240

FUND NAME: SHERIFF'S EXECUTION FUND

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
24025 377400	SHER EXECUTION FEES	115,198	50,000	90,000	90,000	40,000	80.00%
<b>TOTALS</b>		<b>115,198</b>	<b>50,000</b>	<b>90,000</b>	<b>90,000</b>	<b>40,000</b>	<b>80.00%</b>

### EXPENDITURES

ORG NO.: 2404312

DEPT NAME: SHERIFF'S EXECUTION FUND

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
429042	SHER EXECUTION PYTS	81,756	50,000	90,000	90,000	40,000	80.00%
<b>TOTALS</b>		<b>81,756</b>	<b>50,000</b>	<b>90,000</b>	<b>90,000</b>	<b>40,000</b>	<b>80.00%</b>

# FIRE AND RESCUE TAX DISTRICT FUND

Established in FY19, the Fire and Rescue Tax District Fund accounts for all operating and capital funding for the volunteer fire and rescue departments as well as the City of Roxboro contract for the provision of fire services and support in unincorporated areas of the county.

## FY 2026-27 BUDGET HIGHLIGHTS

- Increase in VFD software costs.
- Increase in part-time personnel allocation due to increasing hourly rate and funding at 100%.
- City of Roxboro contract increase by 2% (biannual increase).

## REVENUES

FUND NO.: 250

FUND NAME: FIRE TAX DISTRICT

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
25025 310110	ALL YEARS TAXES-FIRE	2,288,385	2,448,155	2,557,787	2,557,787	109,632	4.48%
25025 310170	ALL YEARS LATE LISTING-FIRE	3,269	500	500	500	-	0.00%
25025 310180	ALL YEARS INTEREST-FIRE	5,926	4,000	4,000	4,000	-	0.00%
25025 313200	DMV TAX REVENUES-COUNTY	225,558	184,783	187,906	187,906	3,123	1.69%
25025 313280	DMV TAX REV INTEREST-COUNTY	1,595	1,000	1,000	1,000	-	0.00%
25090 399991	FUND BALANCE APPROPRIATION	-	91,778	292,434	133,286	41,508	45.23%
<b>TOTALS</b>		<b>2,524,732</b>	<b>2,730,216</b>	<b>3,043,627</b>	<b>2,884,479</b>	<b>154,263</b>	<b>5.65%</b>

## EXPENDITURES

ORG NO.: 2504377  
 DEPT NAME: FIRE TAX DISTRICT

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
430000	CONTRACTED SERVICES	50,125	156,998	165,088	165,088	8,090	5.15%
430020	PERSONNEL ALLOCATIONS	613,020	790,170	1,085,040	925,892	135,722	17.18%
455000	CAP OUT EQUIP \$5000+	132,000	-	-	-	-	0.00%
460000	City of Roxboro/Fire Svcs	109,650	522,537	532,988	532,988	10,451	2.00%
460100	Rescue Squad	94,891	96,789	96,789	96,789	-	0.00%
460200	Allensville VFD	109,738	111,933	111,933	111,933	-	0.00%
460300	Ceffo VFD	224,800	229,296	229,296	229,296	-	0.00%
460400	Hurdle Mills VFD	178,343	181,910	181,910	181,910	-	0.00%
460500	Moriah VFD	178,881	182,459	182,459	182,459	-	0.00%
460600	Semora VFD	80,808	82,425	82,425	82,425	-	0.00%
460700	Timberlake VFD	185,329	189,039	189,039	189,039	-	0.00%
460800	Triple Springs VFD	172,800	176,256	176,256	176,256	-	0.00%
460910	Leasburg VFD	10,200	10,404	10,404	10,404	-	0.00%
460931	OSBM-VFD GRANT 2023	572	-	-	-	-	0.00%
2509140-485000	GASB-87 LEASE PRIN	100,678	-	-	-	-	0.00%
2509140-486000	GASB-87 LEASE INT	12,528	-	-	-	-	0.00%
<b>TOTALS</b>		<b>2,254,363</b>	<b>2,730,216</b>	<b>3,043,627</b>	<b>2,884,479</b>	<b>154,263</b>	<b>5.65%</b>

# EMERGENCY TELEPHONE SYSTEM FUND

## MISSION

To preserve 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 2025-26 ACCOMPLISHMENTS

- Completed upgrade of Emergency Communications Center Technology revision.
- Completed grant from NC911 Board to replace portable radios and chargers for emergency use in case of console radio failure.
- All Telecommunicators and Supervisors completed all mandatory training maintaining 100% compliance with NC 911 Board standards.

## FY 2026-27 OBJECTIVES

- Use 911 Board Approved Training Funds to increase training opportunities for telecommunications staff. **(E)**
- Establish and exercise an alternate PSAP location in collaboration with IT Department. **(E)**
- Replace virtual server infrastructure to create a safer and isolated server atmosphere to better protect against cyber threats. **(E)**
- Negotiate a new radio system service maintenance contract to include antenna sites. **(E)**

## FY 2026-27 BUDGET HIGHLIGHTS

- Align ESTF fund priorities to better align with ESTF program requirements and meet the needs of the community.
- Increased contractual maintenance costs.
- Increase training opportunities from ETSF funds for Telecommunicator and Supervisor education and skills.

## REVENUES

FUND NO.: 260

FUND NAME: EMERGENCY TELEPHONE SYSTEM

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
26025 379880	CONSOLIDATED E911 FEES	72,943	-	186,733	186,733	186,733	100.00%
26025 381491	INTEREST EARNINGS	37,472	15,000	15,000	15,000	-	0.00%
26025 392921	PORTABLE RADIO PSAP GRANT	21,996	-	-	-	-	0.00%
26090 399991	FUND BALANCE APPROP	-	161,575	301,342	201,342	39,767	24.61%
<b>TOTALS</b>		<b>132,410</b>	<b>176,575</b>	<b>503,075</b>	<b>403,075</b>	<b>226,500</b>	<b>128.27%</b>

## EXPENDITURES

ORG NO.: 2604325

DEPT NAME: EMERGENCY TELEPHONE SYSTEM

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
420000	SUPPLIES & OPERATING EXP	(357)	-	-	-	-	0.00%
430000	CONTR SVCS	2,341	6,000	7,500	7,500	1,500	25.00%
431100	TRAV-MTG/CONF	7,724	37,975	37,975	37,975	-	0.00%
432000	TELEPHONE	18,352	15,000	15,000	15,000	-	0.00%
435200	MAINT & REP/EQUIP	26,433	47,080	47,080	47,080	-	0.00%
435600	MAINT & REP/SYS & SFTWR	64,838	70,520	70,520	70,520	-	0.00%
455000	CAP OUT EQUIP \$5000	121,562	-	325,000	225,000	225,000	100.00%
561000	CAP OUT/VIPER RADIOS	21,996	-	-	-	-	0.00%
<b>TOTALS</b>		<b>262,888</b>	<b>176,575</b>	<b>503,075</b>	<b>403,075</b>	<b>226,500</b>	<b>128.27%</b>

## REVOLVING LOAN FUND

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

### FY 2026-27 BUDGET HIGHLIGHTS

- The FY27 budget represents the principal and interest payments made to the county for a small business loan issued in FY17. Last payment will be made in August 2027.

### REVENUES

FUND NO.: 270

FUND NAME: REVOLVING LOAN

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
27040 379910	PRIN PAYMENT	5,294	5,387	907	907	(4,480)	-83.16%
27040 379920	INTEREST PAYMENT	161	67	2	2	(65)	-97.01%
27040 381491	INTEREST EARNINGS	2,164	200	-	-	(200)	-100.00%
<b>TOTALS</b>		<b>7,618</b>	<b>5,654</b>	<b>909</b>	<b>909</b>	<b>(4,745)</b>	<b>-83.92%</b>

### EXPENDITURES

ORG NO.: 2704920

DEPT NAME: REVOLVING LOAN

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
496000	RESERVED FOR LOANS	-	5,654	909	909	(4,745)	-83.92%
<b>TOTALS</b>		<b>-</b>	<b>5,654</b>	<b>909</b>	<b>909</b>	<b>(4,745)</b>	<b>-83.92%</b>

# ECONOMIC CATALYST FUND

## FY 2026-27 BUDGET HIGHLIGHTS

- EDC discretionary funds for current and future economic projects continue to build.
- EDC funds support site development and infrastructure needs.
- Incentives agreements with local industries, Polywood, LLC, and Spuntech Industries continue into FY27.

## REVENUES

FUND NO.: 280

FUND NAME: ECONOMIC CATALYST

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
28040 379930	NORTH PARK/PROPERTY SALE	499,130	-	-	-	-	0.00%
28040 379940	GOLDEN LEAF GRANT/N.PARK SITE	780	-	-	-	-	0.00%
28040 381491	INTEREST EARNINGS	86,253	60,000	50,000	50,000	(10,000)	-16.67%
28070 398010	TRANSFER FROM GENERAL FD	250,000	250,000	250,000	250,000	-	0.00%
28090 399991	FUND BALANCE APPROP	-	1,390,079	1,400,079	1,400,079	10,000	0.72%
<b>TOTALS</b>		<b>836,163</b>	<b>1,700,079</b>	<b>1,700,079</b>	<b>1,700,079</b>	<b>-</b>	<b>0.00%</b>

## EXPENDITURES

ORG NO.: 2804920

DEPT NAME: ECONOMIC CATALYST

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
429900	IND REGR INCENTIVES	77,434	1,265,405	1,326,079	1,326,079	60,674	4.79%
429931	ECON INC - SPUNTECH	-	34,674	24,000	24,000	(10,674)	-30.78%
429934	ECON INC - POLYWOOD	-	350,000	350,000	350,000	-	0.00%
449901	SPEC APPROP-PCBIC	62,800	50,000	-	-	(50,000)	-100.00%
<b>TOTALS</b>		<b>140,234</b>	<b>1,700,079</b>	<b>1,700,079</b>	<b>1,700,079</b>	<b>-</b>	<b>0.00%</b>

# WATER AND SEWER RESERVE FUND

## FY 2026-27 BUDGET HIGHLIGHTS

- Funds are set aside in the FY27 budget for future water and sewer service extension needs.

### REVENUES

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

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
29040 379980	SHARED FEES	75,136	70,000	78,000	78,000	8,000	11.43%
29040 381491	INTEREST EARNINGS	38,045	35,000	20,000	20,000	(15,000)	-42.86%
<b>TOTALS</b>		<b>113,181</b>	<b>105,000</b>	<b>98,000</b>	<b>98,000</b>	<b>(7,000)</b>	<b>-6.67%</b>

### EXPENDITURES

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

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
459000	SPEC CAP OUT-W&S EXT	-	105,000	98,000	98,000	(7,000)	-6.67%
<b>TOTALS</b>		<b>-</b>	<b>105,000</b>	<b>98,000</b>	<b>98,000</b>	<b>(7,000)</b>	<b>-6.67%</b>

# Person County, North Carolina Recommended Budget Table of Enterprise Funds Revenue and Expenditure Detail

For Fiscal Year 2026-27

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

## **Page**

### ▪ **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.

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## **STORMWATER FUND**

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### **MISSION**

To fiscally manage the costs associated with State of North Carolina stormwater management regulation compliance. Person County includes three watershed basins throughout its entirety, the Falls-Neuse, the Tar-Pamlico, and the Roanoke, as well as several watershed overlay districts. The Stormwater Fund assists in applying Best Management Practices and annual reporting to the State ensuring compliance with stormwater regulations that are required to be complied with by the County. Stormwater Fund fees are used for regulatory compliance, floodplain management, water quality data collection, development review administration, and community outreach.

### **FY 2025-26 ACCOMPLISHMENTS**

- Successfully utilized Stormwater Fund revenues to support personnel and administrative functions across multiple County departments, including Planning and Zoning, GIS, Environmental Health, Soil and Water Conservation, Cooperative Extension, Recreation, Arts, and Parks, the Tax Office, and the County Manager's Office, ensuring consistent and coordinated compliance with state stormwater regulations.
- Implemented the Interim Alternative Implementation Approach (IAIA) Program to direct Stormwater Funds toward high-impact capital projects for the planning, design, and construction of stormwater control measures. Prioritized investments within the Falls-Neuse Watershed Basin to meet stringent state requirements and maximize regional environmental benefit, contributing annually to a five-year capital improvement program.
- Completed updates to the Stormwater Management for New Development Report ahead of schedule, including coordination with compliance consultants, verification of land use and disturbance areas, and review of required annual inspection reports, strengthening oversight of private development.
- Person County is included in a regional Falls-Neuse Watershed Basin consortium operated by the Upper Neuse River Basin Association (UNRBA).

### **FY 2026-27 OBJECTIVES**

- Proactively support and implement the updated Falls Lake Rules, which supersede the Interim Alternative Implementation Approach (IAIA), ensuring Person County remains compliant with evolving state regulatory requirements while positioning the County for long-term, watershed-based stormwater management. **(E)**

### **FY 2026-27 BUDGET HIGHLIGHTS**

- Budgeted resources support proactive implementation of the updated Falls Lake Rules, replacing the Interim Alternative Implementation Approach (IAIA), to ensure continued compliance with evolving state stormwater and watershed regulations while positioning the County for long-term, basin-based management.
- Resources support continued implementation of stormwater Best Management Practices (BMPs).

## REVENUES

FUND NO.: 620  
 FUND NAME: STORMWATER FUND

MUNIS ACCOUNT NUMBER	LINE ITEM DESCRIPTION	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT ESTIMATES	2026-27 CO MGR RECOM	INCR (DECR)	
62045 379410	STORMWATER FEES	289,098	285,000	250,000	250,000	(35,000)	-12.28%
62045 381491	INTEREST EARNINGS	1,427	1,600	1,000	1,000	(600)	-37.50%
62090 399991	FUND BALANCE APPROP	-	-	49,000	33,249	33,249	100.00%
62045 399999	CONTRIBUTED CAPITAL(PARTF)	327,154	-	-	-	-	0.00%
<b>TOTALS</b>		<b>617,679</b>	<b>286,600</b>	<b>300,000</b>	<b>284,249</b>	<b>(2,351)</b>	<b>-0.82%</b>

## EXPENDITURES

ORG NO.: 6204820  
 DEPT NAME: STORMWATER FUND

MUNIS OBJECT CODE	LINE ITEM DESCR	Prior Year	Current Year	Budget Year			% CHANGE FROM 2025-26 ADOPTED
		2024-25 ACTUAL 6/30/2025	2025-26 ADOPTED BUDGET	2026-27 DEPT REQUESTS	2026-27 CO MGR RECOM	INCR (DECR)	
419000	PROFESSIONAL SVCS	11,785	17,050	18,000	18,000	950	5.57%
430000	CONTRACTED SERVICES	-	51,364	52,000	52,000	636	1.24%
431100	TRAVEL-MTGS & CONF	-	1,000	3,000	3,000	2,000	200.00%
431500	DUES & SUBSCRIPTIONS	72,267	55,703	60,000	44,249	(11,454)	-20.56%
437000	ADVERTISING	-	1,500	2,000	2,000	500	33.33%
449900	MISC EXPENSE	-	3,000	3,000	3,000	-	0.00%
449902	RESERVE/IAIA SW	253,232	-	-	-	-	0.00%
449903	CONTRA ACCOUNT	(253,232)	-	-	-	-	0.00%
449904	CONTIB/TAR RIVER LAND	50,000	-	-	-	-	0.00%
729000	STORMWATER ADMINISTRATION	137,983	144,983	150,000	150,000	5,017	3.46%
729100	WASTEWATER REMEDATION ASSIST	4,000	12,000	12,000	12,000	-	0.00%
<b>TOTALS</b>		<b>276,035</b>	<b>286,600</b>	<b>300,000</b>	<b>284,249</b>	<b>(2,351)</b>	<b>-0.82%</b>