

READER'S GUIDE

This section of the budget document is designed to help the reader understand the budget by explaining how it is organized. This document is a financial plan for Person County Government's operations for the fiscal year beginning July 1, 2009 through June 30, 2010. You will find the details, explaining how funds are allocated and how they will be spent.

The budget document begins with an **Introduction** section which contains this Reader's Guide, a list of the principal officials, the Budget Ordinance which governs Person County's operations of the county government and its activities for next fiscal year, a budget message from the County Manager, a "Budget at a Glance", a list of adjustments from the recommended to adopted budget, and Fiscal Highlights from the Finance Director.

The next section entitled **General Information** provides some insight into Person County through the organizational chart, a brief history and description of the County's government, this year's budget process, and the general fund structure.

The **Budget Summaries** section provides a summary of the sources of revenues, the expenditures by fund, and the general fund expenditures by department. Also included is a summary of adopted positions by department, a list of funding for outside agencies, and the CIP summary and detail (which was adopted as a separate document in June 2009).

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; Fire Services; Mental Health; Person Memorial Hospital; Person County Public Schools; Piedmont Community College; and Special Appropriations to our nonprofit agency partners, as well as others.

Finally, the **Special Revenue Funds Detail** section includes funds that are used to account for the proceeds of certain revenue sources that are legally restricted for specific purposes. The County budgets the following special revenue funds: County Capital Reserve Fund; Schools Capital Reserve Fund; Person Industries and PI Material Recovery Facility (MRF) Fund; Reappraisal Reserve Fund; Emergency Telephone System Fund; Revolving Loan Fund; and Water & Sewer Construction Reserve Fund.

The revenue and expenditure detail is organized by the General Fund comprised of its sub-funds (Funds 10-19) and the Special Revenue Funds (Funds 21-29). Each fund has a balanced set of revenues and expenses. The departments' detail sheets will show prior and current year information, department requests, the County Manager's recommendations, and the Board of Commissioners approvals.

We have omitted the Capital Project Funds' (Funds 40-45) information, since they span multiple year budgets and do not require re-adoption along with the annual budget. Trust and Agency Funds (Funds 70-79) are also not included.