



Alamance County Board of Commissioners AGENDA

December 16, 2024, 6:30 PM
Commissioners' Meeting Room
124 West Elm Street
Graham, NC 27253

Pages

1. **CALL TO ORDER - CHAIRMAN PAISLEY**
2. **INVOCATION AND PLEDGE OF ALLEGIANCE - CHAIRMAN PAISLEY**
3. **APPROVAL OF THE AGENDA**
4. **PUBLIC COMMENTS**
(Citizens may address the Board for no more than 3 minutes)

For a complete review of the Public Comment Policy, please click here:

<https://www.alamance-nc.com/commissioners/wp-content/uploads/sites/2/2022/03/6-6-22-BOC-Public-Comment-and-Public-Hearing-Policy-Final-sm.pdf>

5. **CONSENT AGENDA**

Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.

5.a **APPOINTMENTS/ REAPPOINTMENTS**

- | | | |
|--------------|--|---|
| 5.a.1 | Alamance County Senior Services Committee – Gwendolyn Jeffries
Consideration of the reappointment of Gwendolyn Jeffries to the Alamance County Senior Services Committee to another term. | 4 |
| 5.a.2 | Historic Properties Commission – Gale Pettiford, John Greeson, Emily White, and Brian Ward.
Consideration of the reappointment of four current members of the Historic Properties Commission to another term on the board. They are Gale Pettiford, John Greeson, Emily White, and Brian Ward. No other individuals applied. | 5 |
| 5.a.3 | Juvenile Crime Prevention Council (JCPC) – Brad Hall
Consideration of the appointment of Brad Hall to the JCPC as the Sheriff's designee. | 6 |

5.a.4	Tourism Development Authority -TDA Katie Geoffrion	7
	Consideration of Katie Geoffrion to the TDA as a representative of the “hotel/motel industry”.	
5.b	BUDGET AMENDMENTS	
5.b.1	Budget Amendment 6	8
	The Board will consider approving and accepting a grant from NCDIT for the Emergency Telephone System Fund. The Board will also consider amending the General Fund to increase by \$2,380, the Grants Project Fund to increase by \$25,000, and the Emergency Telephone System Fund to increase by \$6,155,712.	
5.c	TAX REFUNDS	
5.c.1	Tax Refunds, Releases, and Extensions Nov 2024	10
	Approval of Tax Refunds, Releases and Elderly, Disabled Exemptions: Elderly Disabled Extensions.	
5.d	APPROVAL OF MINUTES	
	Closed Session Minutes of October 7, 2024	
	Closed Session Minutes of October 25, 2024	
	Closed Session Minutes of November 18, 2024	
6.	PUBLIC HEARING	
6.a	Public Hearing: U.D.O. Amendment - Matthew Hoagland, Planning Director	16
	Consider an amendment to Article 8 of the Alamance County Unified Development Ordinance (U.D.O.) which would create an additional plat certificate indicating that new subdivision lots have not been evaluated for subsurface wastewater disposal systems prior to final approval. A public hearing is required in order to entertain any amendment to the U.D.O.	
7.	PRESENTATIONS/OTHER BUSINESS	
7.a	Planning Board Appointments - Matthew Hoagland, Planning Director	18
	Consideration of five individuals to the Planning Board: Nine applications were received from the following: Ernest Bare, Stephen Dodson, Anthony Pierce, Henry Chandler, Richard “Tom” King, Natalie Thacker, Jeffrey Stephens, Brandon Martin, and Andrea Webber. There are only 5 positions available.	
7.b	Annual Audit Presentation - Elsa Swenson, Martin Starnes & Associates	20
	Elsa Swenson with Martin Starnes & Associates will present the County’s annual audit to the Board for Fiscal Year Ended June 30, 2024.	
7.c	Alamance-Burlington School System Approval of Lease-Purchase Contract - Greg Hook, ABSS Chief Operations Officer	41
	Approval of the Resolution Approving Contract for Capital and Appropriated Sufficient Funds pursuant to N.C. Gen. Stat. 115C-441(c1) and -528.	

7.d	CRA Associates, Inc. Professional Design Services Contract - Brian Baker, Assistant County Manager	56
	Review the attached proposal and contract between the County and CRA Associates, Inc. to provide professional design services for the County Courthouse Expansion and Renovation Project.	
7.e	Resolution Adopting the 2025 Regular Meeting Schedule - County Manager York	76
	Requesting adoption of the 2025 regular meeting schedule pursuant to N.C.G.S. 153A-40(a).	
7.f	FY2025-2026 Budget Calendar Adoption - County Manager York	79
	Adoption of the FY25-26 Budget Calendar.	
8.	COUNTY ATTORNEY'S REPORT	
9.	COUNTY MANAGER'S REPORT	
9.a	FY 2025 1st Quarter Financial Report	81
10.	COMMISSIONERS' COMMENTS	
11.	ADJOURNMENT	



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 11/19/2024

FROM: Tory Frink

DEPT: County Clerk's Office

AGENDA TITLE: Alamance County Senior Services Committee – Gwendolyn Jeffries

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Consideration of the reappointment of Gwendolyn Jeffries to the Alamance County Senior Services Committee to another term.

BACKGROUND/PURPOSE OF REQUEST:

New Term: 1/1/25- 12/31/2026.

RECOMMENDATION:

PTRC Area on Aging Staff recommends the reappointment.

ATTACHMENTS:



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 12/2/2024

FROM: Matthew Hoagland

DEPT: Planning

AGENDA TITLE: Historic Properties Commission – Gale Pettiford, John Greeson, Emily White, and Brian Ward.

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Consideration of the reappointment of four current members of the Historic Properties Commission to another term on the board. They are Gale Pettiford, John Greeson, Emily White, and Brian Ward. No other individuals applied.

BACKGROUND/PURPOSE OF REQUEST:

Four member terms are expiring at the end of 2024. Historic Properties Commission members serve for a term of three years which means those appointed today will expire on December 31, 2027.

RECOMMENDATION:

Review applicants for appointment

ATTACHMENTS:



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 11/19/2024

FROM: Tory Frink

DEPT: County Clerk's Office

AGENDA TITLE: Juvenile Crime Prevention Council (JCPC) – Brad Hall

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Consideration of the appointment of Brad Hall to the JCPC as the Sheriff's designee.

BACKGROUND/PURPOSE OF REQUEST:

Sergeant Chad Laws previously served in this role, and with his impending retirement, he will serve as "a member-at-large."

Term: January 1, 2025- December 31, 2026

RECOMMENDATION:

JCPC has recommended this appointment to fill the statutory requirement

ATTACHMENTS:



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 11/18/2024

FROM: Tory Frink

DEPT: County Clerk's Office

AGENDA TITLE: Tourism Development Authority -TDA Katie Geoffrion

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Consideration of Katie Geoffrion to the TDA as a representative of the "hotel/motel industry".

BACKGROUND/PURPOSE OF REQUEST:

The current member serving in this role resigned, and Katie Geoffrion's appointment would fill the unexpired term of August 31, 2025. Ms. Geoffrion has served on the TDA before and is familiar with its work.

RECOMMENDATION:

Staff recommends the consideration of this appointment.

ATTACHMENTS:



Alamance County Board of Commissioners

BUDGET AMENDMENT AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 12/6/2024

FROM: Rebecca Crawford

DEPT: Budget and Management Services

AGENDA TITLE: Budget Amendment 6

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

The Board will consider approving and accepting a grant from NCDIT for the Emergency Telephone System Fund. The Board will also consider amending the General Fund to increase by \$2,380, the Grants Project Fund to increase by \$25,000, and the Emergency Telephone System Fund to increase by \$6,155,712.

BACKGROUND/PURPOSE OF REQUEST:

General Fund

1. Health

- a. The Health Department received notification of an award of \$2,380 from the NC Department of Health and Human Services (NCDHHS) by North Carolina Session Law (NCSL) 2023-134, which enacted changes to strengthen the state's child fatality prevention system which included the establishment of a State Office of Child Fatality Prevention within the Division of Public Health (DPH). NCDHHS made changes to the Child Fatality Prevention System and made it mandatory to report child fatalities into the National Fatality Review Case Reporting System (NFR-CRS). The North Carolina General Assembly appropriated these funds to support implementing the changes authorized by NCSL 2023-134 to restructure child death reviews by Local Teams and offset the costs associated with Local Team participation in NFR-CRS. This amendment will appropriate \$2,380 to the General Fund. No county match is required.

Grants Project Fund

2. Emergency Management

- a. Emergency Management received notification of an award of \$25,000 from the Duke Energy Foundation to purchase furniture for the Alamance County Emergency Operations Center. The funds will be expended within the next 3 years and appropriated to the Grants Project Fund. No county match is required.

Emergency Telephone System Fund

3. Central Communications

- a. The Central Communication Department was awarded \$6,155,712 from the North Carolina Department of Information Technology (NC DIT) to Improve the 911 Services Facility within the new Emergency Services Building. Funds will be used to resolve space limitations, address health and wellness needs, provide for a dramatically improved communications interface between personnel staffing the two Public Safety Answering Points (PSAP), improve technology and services to callers, and improve safety for personnel. This amendment will accept and appropriate \$6,155,712 to the Emergency Telephone System Fund. No county match is required.

Budget Amendment 6 Fund Summary

Budget Amendment Items	General Fund	Grants Fund	Emergency Telephone System Fund
FY24-25 Current Revised Budget	\$245,536,774	\$2,275,000	\$1,004,057
1. Health	\$2,380		
2. Emergency Management		\$25,000	
3. Central Communications			\$6,155,712
FY24-25 New Revised Budget	\$245,539,154	\$2,300,000	\$7,159,769
Net Change	\$2,380	\$25,000	\$6,155,712

RECOMMENDATION:

The Board will consider approving and accepting a grant from NCDIT for the Emergency Telephone System Fund. The Board will also consider amending the General Fund to increase by \$2,380, the Grants Project Fund to increase by \$25,000, and the Emergency Telephone System Fund to increase by \$6,155,712.

ATTACHMENTS:

911 Services Facility Grant Award Letter



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/2/2024

DATE SUBMITTED: 11/22/2024

FROM: Aimee Perkins

DEPT: Tax

AGENDA TITLE: Tax Refunds, Releases, and Extensions Nov 2024

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Approval of Tax Refunds, Releases and Elderly, Disabled Exemptions: Elderly Disabled Extensions.

BACKGROUND/PURPOSE OF REQUEST:

Tax Refunds, Releases, and Elderly, Disabled Exemptions as well as elderly, disabled extensions.

RECOMMENDATION:

Staff recommends the Board Review information

ATTACHMENTS:

Tax Refunds, Releases and Exemption-Extensions Nov 2024

DATE 11/21/24
TIME 11:53:06
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BOARD REVIEW OF CORRECTED RECEIPTS REPORT
ALAMANCE COUNTY
DEPOSIT DATES 10/24/2024 THROUGH 11/21/2024

PAGE 1
PROG# CL2182

YEAR	TAXPAYER NAME	DEPOSIT DATE	RECEIPT	DIST	REAL	PERSONAL	M VEH	MV FEE	S WASTE	REASON	ABTCD
2015	CENTEX HOMES	11/06/2024	3790155	414		.94				EXEMPT COMMON AR	XMPT
2015	CENTEX HOMES	11/06/2024	3790149	414		.14				EXEMPT	XMPT
2015	CENTEX HOMES	11/06/2024	3790153	414		.14				EXEMPT	XMPT
2015	CENTEX HOMES	11/06/2024	2541718	14	147.90					EXEMPT COMMON AR	XMPT
2015	CENTEX HOMES	11/06/2024	2541720	14	21.75					EXEMPT	XMPT
2015	CENTEX HOMES	11/06/2024	2541724	14	21.75					EXEMPT	XMPT
2015	COOK RANDY AUBREY	11/19/2024	2511868	16		16.79				SOLD 2009	PPSLD
2015	GLASCO JOHN	11/14/2024	2492093	34		30.33				UNDER ACCT 06483	DBLST
** YEAR TOTALS **					191.40	48.34					
2016	CENTEX HOMES	11/06/2024	2748259	14	272.85					EXEMPT COMMON AR	XMPT
2016	CENTEX HOMES	11/06/2024	2748261	14	40.13					EXEMPT	XMPT
2016	CENTEX HOMES	11/06/2024	2748262	14	40.13					EXEMPT	XMPT
2016	COOK RANDY AUBREY	11/19/2024	2720354	16		15.62				SOLD 2009	PPSLD
** YEAR TOTALS **					353.11	15.62					
2017	CENTEX HOMES	11/06/2024	2854535	14	283.50					EXEMPT COMMON AR	XMPT
2017	CENTEX HOMES	11/06/2024	2854537	14	36.75					EXEMPT	XMPT
2017	CENTEX HOMES	11/06/2024	2854538	14	36.75					EXEMPT	XMPT
2017	COOK RANDY AUBREY	11/19/2024	2828178	16		14.82				SOLD IN 2009	PPSLD
2017	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	2863889	44		8.04				DISSOLVED IN 201	NOBOC
2017	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	2863890	44		26.65				DISSOLVED IN 201	NOBOC
** YEAR TOTALS **					357.00	49.51					
2018	CENTEX HOMES	11/06/2024	2963545	14	286.20					EXEMPT COMMON AR	XMPT
2018	CENTEX HOMES	11/06/2024	2963547	14	37.10					EXEMPT	XMPT
2018	CENTEX HOMES	11/06/2024	2963548	14	37.10					EXEMPT	XMPT
2018	COOK RANDY AUBREY	11/19/2024	2938610	16		14.00				SOLD 2009	PPSLD
2018	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	2972299	44		8.16				DISSOLVED IN 201	NOBOC
2018	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	2972300	44		25.31				DISSOLVED IN 201	NOBOC
** YEAR TOTALS **					360.40	47.47					
2019	CENTEX HOMES	11/06/2024	3078161	14	307.80					EXEMPT COMMON AR	XMPT
2019	CENTEX HOMES	11/06/2024	3078162	14	39.90					EXEMPT	XMPT
2019	CENTEX HOMES	11/06/2024	3078163	14	39.90					EXEMPT	XMPT
2019	COOK RANDY AUBREY	11/19/2024	3054471	16		14.05				SOLD 2009	PPSLD
2019	GENESIS HAIR SALON	11/14/2024	3063921	14	22.07					CLOSED 12/1/18	NOBOC
2019	GENESIS HAIR SALON	11/14/2024	3063922	14	.32					CLOSED 12/1/18	NOBOC
2019	GENESIS HAIR SALON	11/14/2024	3063923	14	3.15					CLOSED 12/1/18	NOBOC
2019	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3086429	44		9.12				DISSOLVED IN 201	NOBOC
2019	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3086430	44		26.59				DISSOLVED IN 201	NOBOC
** YEAR TOTALS **					387.60	75.30					
2020	CENTEX HOMES	11/06/2024	3187779	14	307.80					EXEMPT COMMON AR	XMPT
2020	COLLINGTON FARMS PROPERTY	11/06/2024	3108698	14	39.90					EXEMPT	XMPT
2020	COOK RANDY AUBREY	11/19/2024	3166078	16		14.59				SOLD 2009	PPSLD
2020	GENESIS HAIR SALON	11/14/2024	3207688	14		22.07				CLOSED 12/1/18	NOBOC

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ALAMANCE COUNTY
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PAGE 2
PROG# CL2182

YEAR	TAXPAYER NAME	DEPOSIT DATE	RECEIPT	DIST	REAL	PERSONAL	M VEH	MV FEE	S WASTE	REASON	ABTCD
2020	GENESIS HAIR SALON	11/14/2024	3207689	14		.32				CLOSED 12/1/18	NOBOC
2020	GENESIS HAIR SALON	11/14/2024	3207690	14		3.15				CLOSED 12/1/18	NOBOC
2020	REW LAND LLC	11/20/2024	3111372	41	677.97					CLERICAL MAPPING	NOBOC
2020	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3208830	44		9.12				DISSOLVED IN 201	NOBOC
2020	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3208831	44		24.74				DISSOLVED IN 201	NOBOC
** YEAR TOTALS **					1025.67	73.99					
2021	CENTEX HOMES	11/06/2024	3306326	14	305.10					EXEMPT COMMON AR	XMPT
2021	COLLINGTON FARMS PROPERTY	11/06/2024	3221765	14	39.55					EXEMPT	XMPT
2021	COLLINGTON FARMS PROPERTY	11/06/2024	3221766	14	39.55					EXEMPT	XMPT
2021	COOK RANDY AUBREY	11/19/2024	3284956	16		14.19				SOLD 2009	PPSLD
2021	GENESIS HAIR SALON	11/14/2024	3293425	14		21.88				CLOSED 12/1/18	NOBOC
2021	GENESIS HAIR SALON	11/14/2024	3293426	14		.32				CLOSED 12/1/18	NOBOC
2021	GENESIS HAIR SALON	11/14/2024	3293427	14		3.11				CLOSED 12/1/18	NOBOC
2021	MALPASS BLAKE & STEPHANI	11/06/2024	3273325	35		337.66				DOUBLE LISTED	DBLST
2021	REW LAND LLC	11/20/2024	3224398	41	669.36					CLERICAL MAPPING	NOBOC
2021	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3313687	44		9.35				DISSOLVED IN 201	NOBOC
2021	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3313688	44		24.52				DISSOLVED IN 201	NOBOC
** YEAR TOTALS **					1053.56	411.03					
2022	BOYLE JOSHUA SILVER	10/24/2024	3374181	14		2.44				DID NOT OWN JAN	PPSLD
2022	BOYLE JOSHUA SILVER	10/24/2024	3374182	14		3.70				MOVED AWAY 2021	OCNTY
2022	BOYLE JOSHUA SILVER	10/24/2024	3374183	14		6.58				MOVED AWAY 2021	OCNTY
2022	BOYLE JOSHUA SILVER	10/24/2024	3374184	14		9.21				MOVED AWAY 2021	OCNTY
2022	CENTEX HOMES	11/06/2024	3422923	14	302.40					EXEMPT COMMON AR	XMPT
2022	COLLINGTON FARMS PROPERTY	11/06/2024	3336741	14	39.20					EXEMPT	XMPT
2022	COOK RANDY AUBREY	11/19/2024	3402913	16		14.08				SOLD 2009	PPSLD
2022	DAVIS OLIVER RYAN	11/20/2024	3389862	31	22.99					CLERICAL ERROR	RPVAL
2022	GENESIS HAIR SALON	11/14/2024	3410815	14		21.68				CLOSED 12/1/18	NOBOC
2022	GENESIS HAIR SALON	11/14/2024	3410816	14		.32				CLOSED 12/1/18	NOBOC
2022	GENESIS HAIR SALON	11/14/2024	3410817	14		3.09				CLOSED 12/1/18	NOBOC
2022	MALPASS BLAKE & STEPHANI	11/06/2024	3385824	35		297.22				DOUBLE LIST	DBLST
2022	REW LAND LLC	11/20/2024	3339178	41	660.75					CLERICAL MAPPING	NOBOC
2022	THOMPSON RICKIE MARIE COGGINS	11/06/2024	3341194	40		13.77				DID NOT OWN JAN	PPSLD
2022	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3429765	44		9.23				DISSOLVED IN 201	NOBOC
2022	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3429766	44		23.45				DISSOLVED IN 201	NOBOC
** YEAR TOTALS **					1025.34	404.77					
2023	BOYLE JOSHUA SILVER	10/24/2024	3596041	14		1.75				MOVED AWAY 2021	OCNTY
2023	BOYLE JOSHUA SILVER	10/24/2024	3596042	14		2.65				MOVED AWAY 2021	OCNTY
2023	BOYLE JOSHUA SILVER	10/24/2024	3596043	14		4.72				MOVED AWAY 2021	OCNTY
2023	BOYLE JOSHUA SILVER	10/24/2024	3596044	14		6.59				MOVED AWAY 2021	OCNTY
2023	CENTEX HOMES	11/06/2024	3650671	14	80.36					EXEMPT COMMON AR	XMPT
2023	COLLINGTON FARMS PROPERTY	11/06/2024	3561079	14	9.39					EXEMPT	XMPT
2023	COLLINGTON FARMS PROPERTY	11/06/2024	3561080	14	7.33					EXEMPT	XMPT
2023	COOK RANDY AUBREY	11/19/2024	3631838	16		9.59				SOLD 2009	PPSLD
2023	GUTHRIE JERRY L HEIRS	11/06/2024	3601582	40	367.71					CLERICAL ERROR	NOBOC
2023	MALPASS BLAKE & STEPHANI	11/06/2024	3606744	35		208.92				DOUBLE LIST	DBLST
2023	REW LAND LLC	11/20/2024	3563402	41	612.56					CLERICAL MAPPING	NOBOC

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PAGE 3
PROG# CL2182

YEAR	TAXPAYER NAME	DEPOSIT DATE	RECEIPT	DIST	REAL	PERSONAL	M VEH	MV FEE	S WASTE	REASON	ABTCD
2023	SMITH GARY MICHAEL	11/06/2024	3608166	44	1202.96					CLERICAL MAPPING	RPVAL
2023	SMITH MATTHEW THOMAS ETAL	11/06/2024	3614017	35	15.87					CLERICAL ACR COR	RPVAL
2023	THOMPSON RICKIE MARIE COGGINS	11/06/2024	3565326	40		9.38				DID NOT OWN JAN	PPSLD
2023	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3657064	44		6.19				DISSOLVED IN 201	NOBOC
2023	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3657065	44		15.14				DISSOLVED IN 201	NOBOC
** YEAR TOTALS **					2296.18	264.93					
2024	GOBLE GREGORY KENT JR	11/06/2024	3673570	41		497.78				LIVED TEXAS & W	OCNTY
2024	ANSALDO ILARIO G	11/06/2024	3756599	12	272.26					SCE EXEMPT	SCEQL
2024	BAUTISTA ROBERTO P	11/06/2024	3763474	12	1064.05					HSE BURNED	RPVAL
2024	BOWMAN KIMBERLY SUE	11/06/2024	3780773	41	13.72					CLERICAL MAPPING	NOBOC
2024	BOYCE MARK A	11/06/2024	3688665	34	722.00					PTC APPEAL	PTC
2024	BOYLE JOSHUA SILVER	10/24/2024	3714335	14		2.72				MOVED AWAY 2021	OCNTY
2024	BOYLE JOSHUA SILVER	10/24/2024	3714336	14		7.38				MOVED AWAY 2021	OCNTY
2024	BOYLE JOSHUA SILVER	10/24/2024	3714337	14		4.93				MOVED AWAY 2021	OCNTY
2024	BOYLE JOSHUA SILVER	10/24/2024	3714338	14		6.89				MOVED AWAY 2021	OCNTY
2024	CENTEX HOMES	11/06/2024	3773752	14	84.06					EXEMPT COMMON AR	XMPT
2024	CHRISTY CARL W	11/06/2024	3723734	44	222.39					CLERICAL MAPPING	NOBOC
2024	CLARK DEXTER MAURICE	11/14/2024	3751931	14		14.27				DID NOT OWN JAN	PPSLD
2024	CLIFFS OF ALAMANCE COUNTY	11/06/2024	3744335	33	78.64					EXEMPT COMMON AR	XMPT
2024	CLIFFS OF ALAMANCE COUNTY	11/06/2024	3744336	33	44.79					EXEMPT COMMON AR	XMPT
2024	CLIFFS OF ALAMANCE COUNTY	11/06/2024	3744337	33	32.33					EXEMPT COMMON AR	XMPT
2024	COLLINGTON FARMS PROPERTY	11/06/2024	3681101	14	9.82					EXEMPT	XMPT
2024	COLLINGTON FARMS PROPERTY	11/06/2024	3681102	14	7.67					EXEMPT	XMPT
2024	COOK RANDY AUBREY	11/19/2024	3755922	16		10.00				SOLD 2009	PPSLD
2024	CORBETT SHARON DENISE	11/06/2024	3681832	183	436.99					SCE EXEMPT	SCEQL
2024	COUSINS BARBARA H HEIRS	11/05/2024	3731790	11	655.02					SCE EXEMPT	SCEQL
2024	COX MICHAEL A	11/06/2024	3685484	45	1269.46					SCE EXEMPT	SCEQL
2024	DUARTE SIFREDO	11/14/2024	3684359	12	340.24					SCE EXEMPT	SCEQL
2024	FOUST ANNE FOSTER	11/05/2024	3724659	11	951.57					SCE EXEMPT	SCEQL
2024	GHOVANLOO LILY	11/06/2024	3715755	12	702.24					SCE EXEMPT	SCEQL
2024	GLODE LAURA WILSON	11/19/2024	3686916	35		12.34				DID NOT OWN JAN	PPSLD
2024	GLODE LAURA WILSON	11/19/2024	3686917	35		8.76				DID NOT OWN JAN	PPSLD
2024	GLODE LAURA WILSON	11/19/2024	3686918	35		13.54				DID NOT OWN JAN	PPSLD
2024	GLODE LAURA WILSON	11/19/2024	3686919	35		21.26				DID NOT OWN JAN	PPSLD
2024	GREENE WELDON L	11/12/2024	3728316	35	248.40					DV EXEMPT	SCEQL
2024	GUTHRIE LUKE HAMILTON ETAL	11/06/2024	3746058	40	394.00					CLERICAL MAPPING	NOBOC
2024	HUFFMAN RANDY WARREN	11/20/2024	3742719	33	46.99					CLERICAL MAPPING	RPVAL
2024	HUNTINGTON TECHNOLOGY FINANCE	11/18/2024	3698176	11		63.69				RCVD AMENDED LIS	NOBOC
2024	HUNTINGTON TECHNOLOGY FINANCE	11/18/2024	3790834	11		27.51				ERROR WHEN CORRE	WVAL
2024	HUNTINGTON TECHNOLOGY FINANCE	11/18/2024	3698179	14		216.23				RCVD AMENDED LIS	NOBOC
2024	HUNTINGTON TECHNOLOGY FINANCE	11/18/2024	3698186	12		81.39				RCVD AMENDED LIS	NOBOC
2024	HUNTINGTON TECHNOLOGY FINANCE	11/18/2024	3725735	16		763.87				RCVD AMENDED FOR	NOBOC
2024	JOHNSON DEBORAH SUE	11/06/2024	3754140	12	268.86					SCE EXEMPT	SCEQL
2024	JONES WILLIAM CURTIS JR	10/30/2024	3749952	14		5.22				5108 KEEN DR GRA	WDIS
2024	JONES WILLIAM CURTIS JR	10/30/2024	3749953	14		11.24				5108 KEEN DR GRA	WDIS
2024	KNICKREHM DANIEL JOSEPH	11/14/2024	3727199	46	256.05					SCE EXEMPT	SCEQL
2024	MALPASS BLAKE & STEPHANI	11/06/2024	3724386	35		194.53				DOUBLE LIST	DBLST
2024	MANESS RONNIE DALE	10/30/2024	3683309	46		.32				WRONG CODE	WDIS
2024	MANESS RONNIE DALE	10/30/2024	3683310	46		.35				CODED INCORRECTL	WDIS
2024	MCDONALD SHARON M	11/06/2024	3711719	12	448.49					SCE EXEMPT	SCEQL

DATE 11/21/24
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BOARD REVIEW OF CORRECTED RECEIPTS REPORT
ALAMANCE COUNTY
DEPOSIT DATES 10/24/2024 THROUGH 11/21/2024

PAGE 4
PROG# CL2182

YEAR	TAXPAYER NAME	DEPOSIT DATE	RECEIPT	DIST	REAL	PERSONAL	M VEH	MV FEE	S WASTE	REASON	ABTCD
2024	NAVARRETE ROSA E	11/06/2024	3768221	41	521.80					SCE EXEMPT	SCEQL
2024	OSBORN VICTORIA M	11/05/2024	3685096	35	387.16					SCE EXEMPT	SCEQL
2024	OZBOLT THOMAS ACHILLE	11/06/2024	3722345	36	100.24					CLERICAL MAPPING	NOBOC
2024	PADILLA TOSHIA HESTER CACERES	11/06/2024	3713201	35	999.96					SCE EXEMPT	SCEQL
2024	PULLIAM CHARLES GREGORY SR	11/06/2024	3698931	12	211.05					DV EXEMPT	SCEQL
2024	REW LAND LLC	11/20/2024	3683349	41	656.89					CLERICAL MAPPING	NOBOC
2024	SMITH CAMERON M	11/20/2024	3715554	41	246.69					DV EXEMPT	SCEQL
2024	SMITH GARY MICHAEL	11/06/2024	3725791	44	1288.68					CLERICAL MAPPING	RPVAL
2024	SMITH MATTHEW THOMAS ETAL	11/06/2024	3731374	35	17.00					CLERICAL ACR COR	RPVAL
2024	SORRELL RICK	11/07/2024	3684080	38		104.42				SENT AMENDED LIS	WVAL
2024	TALIAFERRO GAYLE A	11/06/2024	3702763	181	1214.64					SCE EXEMPT	SCEQL
2024	THOMPSON RICKIE MARIE COGGINS	11/06/2024	3685185	40		10.04				DID NOT OWN JAN	PPSLD
2024	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3779882	44		6.63				DISSOLVED IN 201	NOBOC
2024	TWO GUYS INVESTMENT PROPERTIES	10/28/2024	3779883	44		15.66				DISSOLVED IN 201	NOBOC
2024	WADE ARCHIETINE JR	11/14/2024	3748276	12	472.31					SCE EXEMPT	SCEQL
2024	WHITT SHEILA M	11/14/2024	3732842	46	396.14					SCE EXEMPT	SCEQL
2024	WOODS WILLIAM C	11/06/2024	3763849	46	.01					SCE EXEMPT	SCEQL
2024	YOUNG JAMES R & JULIA S	11/20/2024	3757968	45	317.97					SCE EXEMPT	SCEQL

** YEAR TOTALS **

15400.58

2100.97

2025	ARNOLD PENNY LIVESAY	11/12/2024	3790200	44		1.07				MASS ABATEMENT B	BLMIN
2025	ASKEW KIMBERLY NEAL	11/12/2024	3790780	41		.92				MASS ABATEMENT B	BLMIN
2025	BIGELOW KERRY WILSON	11/12/2024	3790286	41		2.21				MASS ABATEMENT B	BLMIN
2025	BOOKER BRUCE ANDREW	11/12/2024	3790259	12		2.09				MASS ABATEMENT B	BLMIN
2025	BRADY HOWELL VERNON JR	11/05/2024	3788923	12		42.94		10.00		VEHICLE SITUS-FL	NOBOC
2025	BUNTON WILLIAM WYATT	11/12/2024	3790738	33		2.92				MASS ABATEMENT B	BLMIN
2025	CARTNER DEBORAH HARRELL	11/12/2024	3790772	40		1.25				MASS ABATEMENT B	BLMIN
2025	CLAPP DAVID ANTHONY	11/12/2024	3790241	12		1.73				MASS ABATEMENT B	BLMIN
2025	ESCHERICH BRENDA COMPTON	11/12/2024	3790249	35		1.79				MASS ABATEMENT B	BLMIN
2025	FOUSHEE BRYAN WILLIAM	11/12/2024	3790752	31		2.06				MASS ABATEMENT B	BLMIN
2025	FOUST THOMAS IVEY	11/12/2024	3790749	11		2.28				MASS ABATEMENT B	BLMIN
2025	FULLER CLYDE WAYNE	11/12/2024	3790820	35		1.48				MASS ABATEMENT B	BLMIN
2025	GARNER OCTIVE MERREA	11/12/2024	3790807	12		1.64				MASS ABATEMENT B	BLMIN
2025	HARRIS CRAIG LEVEON	11/12/2024	3790385	12		2.56				MASS ABATEMENT B	BLMIN
2025	HARRISON KENNETH WINSTON	11/12/2024	3790507	45		1.86				MASS ABATEMENT B	BLMIN
2025	HILL RICKY ANDRE JR	11/12/2024	3790303	35		2.35				MASS ABATEMENT B	BLMIN
2025	JIMENEZ ESCOBAR LUIS ENRIQUE	11/12/2024	3790506	12		2.24				MASS ABATEMENT B	BLMIN
2025	LAMBERT LARRY STEPHEN	11/12/2024	3790722	45		2.71				MASS ABATEMENT B	BLMIN
2025	LEONARD LARRY DOUGLAS	11/12/2024	3790542	11		2.70				MASS ABATEMENT B	BLMIN
2025	MCADAMS LEE ANN	11/12/2024	3790556	46		2.61				MASS ABATEMENT B	BLMIN
2025	MCBRIDE JOSHUA IAN KELLY	11/12/2024	3790613	34		.46				MASS ABATEMENT B	BLMIN
2025	MILAN RAVEN LEILANI CABALONA	11/12/2024	3790562	33		2.33				MASS ABATEMENT B	BLMIN
2025	MILLER ALAJHA LEE	11/12/2024	3790389	45		2.87				MASS ABATEMENT B	BLMIN
2025	MUNOZ-JAIMES ALBERTO	11/12/2024	3790299	12		2.34				MASS ABATEMENT B	BLMIN
2025	PAUL HARIDAS SINGH	11/12/2024	3790396	33		2.47				MASS ABATEMENT B	BLMIN
2025	RUDD WALTER FRANKLIN	11/12/2024	3790774	34		.90				MASS ABATEMENT B	BLMIN
2025	SANDERS HAYWOOD LEON	11/12/2024	3790296	44		2.98				MASS ABATEMENT B	BLMIN
2025	SATTERFIELD DONALD EUGENE	11/12/2024	3790743	34		1.07				MASS ABATEMENT B	BLMIN
2025	SELLEW JOHN AARON	11/12/2024	3790209	45		2.89				MASS ABATEMENT B	BLMIN
2025	SELLEW JOHN AARON	11/12/2024	3790210	45		1.53				MASS ABATEMENT B	BLMIN
2025	STEWART LARRY DARNELL JR	11/12/2024	3790372	12		1.91				MASS ABATEMENT B	BLMIN

DATE 11/21/24
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BOARD REVIEW OF CORRECTED RECEIPTS REPORT
ALAMANCE COUNTY
DEPOSIT DATES 10/24/2024 THROUGH 11/21/2024

PAGE 5
PROG# CL2182

TAX	DEPOSIT											
YEAR	TAXPAYER NAME	DATE	RECEIPT	DIST	REAL	PERSONAL	M VEH	MV FEE	S WASTE	REASON	ABTCD	
2025	SUTTLES VADA KAYE	11/12/2024	3790819	44		.78				MASS ABATEMENT B	BLMIN	
2025	THOMPSON FABIAN MERRELL	11/12/2024	3790798	33		2.83				MASS ABATEMENT B	BLMIN	
2025	THOMPSON FABIAN MERRELL	11/12/2024	3790799	33		1.95				MASS ABATEMENT B	BLMIN	
2025	THOMPSON FABIAN MERRELL	11/12/2024	3790800	33		2.40				MASS ABATEMENT B	BLMIN	
2025	TRU HOME SERVICES LLC	11/12/2024	3790426	44		.24				MASS ABATEMENT B	BLMIN	
2025	WELCH DEBORAH LYNN	11/12/2024	3790633	12		.77				MASS ABATEMENT B	BLMIN	
2025	WHITE ERNEST RASHAD	11/12/2024	3790410	14		2.55				MASS ABATEMENT B	BLMIN	
2025	WILSON FAYME JOVITA	11/12/2024	3790380	14		2.85				MASS ABATEMENT B	BLMIN	
** YEAR TOTALS **						117.53			10.00			
*** FINAL TOTALS ***					22450.84	3609.46			10.00			
*** NORMAL END OF JOB ***												



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 11/26/2024

FROM: Matthew Hoagland

DEPT: Planning

AGENDA TITLE: Public Hearing - U.D.O. Amendment

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Consider an amendment to Article 8 of the Alamance County Unified Development Ordinance (U.D.O.) which would create an additional plat certificate indicating that new subdivision lots have not been evaluated for subsurface wastewater disposal systems prior to final approval. A public hearing is required in order to entertain any amendment to the U.D.O.

BACKGROUND/PURPOSE OF REQUEST:

The need for this plat certificate comes after many requests from citizens and developers. It will also bring our U.D.O. into greater conformity with N.C. General Statute 160D-803 which allows, but does not require, that local government health departments make recommendations for water and sewerage systems.

In their unanimous approval for this amendment, the Planning Board issued the following consistency statement in accordance with N.C. Gen. Stat. 160D-604(d):

“We find that this amendment is consistent with the Alamance County’s Land Development Plan Purpose Statement which is to: “Establish policies, strategy options, and tools to encourage thoughtful growth and development while protecting agricultural heritage and rural character, supporting a diverse economy and reinforcing the County as the preferred place to live, work and play.”

RECOMMENDATION:

Approve the proposed amendment

ATTACHMENTS:

1. Environmental Health Non-Evaluation Certificate

Submitted to the Alamance County Planning Board for consideration during their November 14, 2024 regular meeting.

The following proposed plat certificate would be added as number five (5) in Article 8 of the Alamance County Unified Development Ordinance. Existing certificates numbered five (5) through seventeen (17) would shift to become six (6) through eighteen (18) respectively.

5. Certificate Indicating Lot Not Evaluated for Subsurface Wastewater Disposal Systems.

Lot(s) have not been evaluated at the time of subdivision for installation of a subsurface wastewater disposal system, pursuant to Title 15A Subchapter 18E of the North Carolina Administrative Code. The suitability of the property for subsurface sewage disposal systems is unknown and has not been determined as part of this subdivision process.

Health Director or Deputy

Date



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 11/25/2024

FROM: Matthew Hoagland

DEPT: Planning

AGENDA TITLE: Planning Board Appointments

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Consideration of five individuals to the Planning Board: Nine applications were received from the following: Ernest Bare, Stephen Dodson, Anthony Pierce, Henry Chandler, Richard “Tom” King, Natalie Thacker, Jeffrey Stephens, Brandon Martin, and Andrea Webber. There are only 5 positions available.

BACKGROUND/PURPOSE OF REQUEST:

Planning Board members serve three-year terms and may not serve more than two consecutive terms. Terms appointed today will expire December 31, 2027. UDO Article 2, Section 2.1.2. requires that no more than two Planning Board members represent a single township.

RECOMMENDATION:

During their November 14, 2024 meeting, the Planning Board unanimously recommended the five following candidates for appointment:

1. Ernest “Smokey” Bare – Morton Township (current member)
2. Stephen Dodson – Pleasant Grove Township (current member)
3. Anthony Pierce – Melville Township (current member)
4. Henry Chandler – Faucette Township
5. Richard “Tom” King – Melville Township

*Commissioners may take the recommendation of the Planning Board but are not required to.

-
1. **ATTACHMENTS:** Planning Board Member Recommendations

Alamance County Planning Department

Matthew Hoagland, Planning Director
201 W. Elm Street, Graham, NC 27253
Phone: (336) 570-4053 | Email: Matthew.Hoagland@AlamanceCountyNC.gov

2024 Planning Board Membership Nominations

During their November 14, 2024 meeting the Planning Board recommended the following applicants to fill five (5) vacancies caused by expiring terms effective December 31, 2024. The Planning Board's vote on the following candidates was unanimous.

1. Ernest "Smokey" Bare – Morton Township (current member)
2. Stephen Dodson – Pleasant Grove Township (current member)
3. Anthony Pierce – Melville Township (current member)
4. Henry Chandler – Faucette Township
5. Richard "Tom" King – Melville Township

The following list includes all applicants for these vacancies, listed in order received.

1. Lindsay Causey – Boone Station Township (withdrew candidacy on 11/15)
2. Natalie Thacker – Graham Township
3. Jeffrey Stephens – Melville Township
4. Brandon Martin – Boone Station Township
5. Andrea Webber – Melville Township
6. Richard "Tom" King – Melville Township
7. Anthony Pierce – Melville Township
8. Ernest "Smokey" Bare – Morton Township
9. Stephen Dodson – Pleasant Grove Township
10. Henry Chandler – Faucette Township

Current Planning Board Members Not Expiring:

1. Rodney Cheek – Newlin Township
2. Lee Isley – Patterson Township
3. Amie Perkins – Haw River Township
4. Henry Vines, Jr. – Patterson Township

*UDO Article 2, Section 2.1.2. requires that no more than two (2) Planning Board members represent any single township.



Alamance County Board of Commissioners
INFORMATION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 12/4/2024

FROM: Susan Evans

DEPT: Finance & Purchasing

AGENDA TITLE: Annual Audit Presentation

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Elsa Swenson with Martin Starnes & Associates will present the County's annual audit to the Board for Fiscal Year Ended June 30, 2024.

BACKGROUND/PURPOSE OF REQUEST:

Per N.C.G.S. 159-34 units of government are required to have an annual audit.

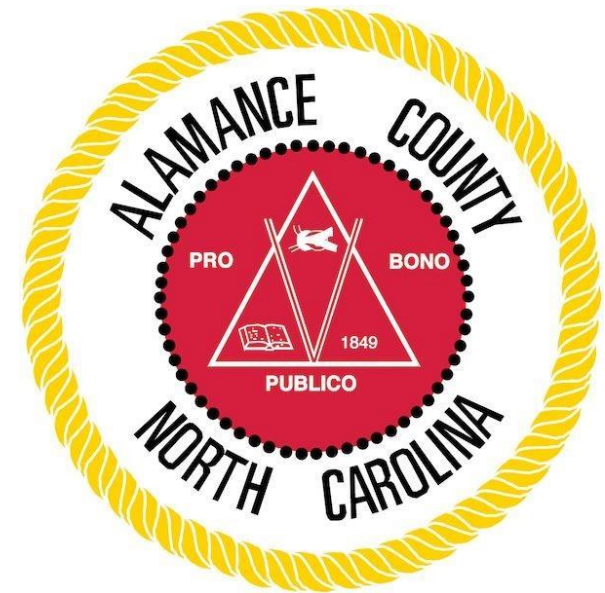
RECOMMENDATION:

The Board will receive the audit and no further action is needed.

ATTACHMENTS:

Alamance County

2024 Annual Comprehensive Financial Report



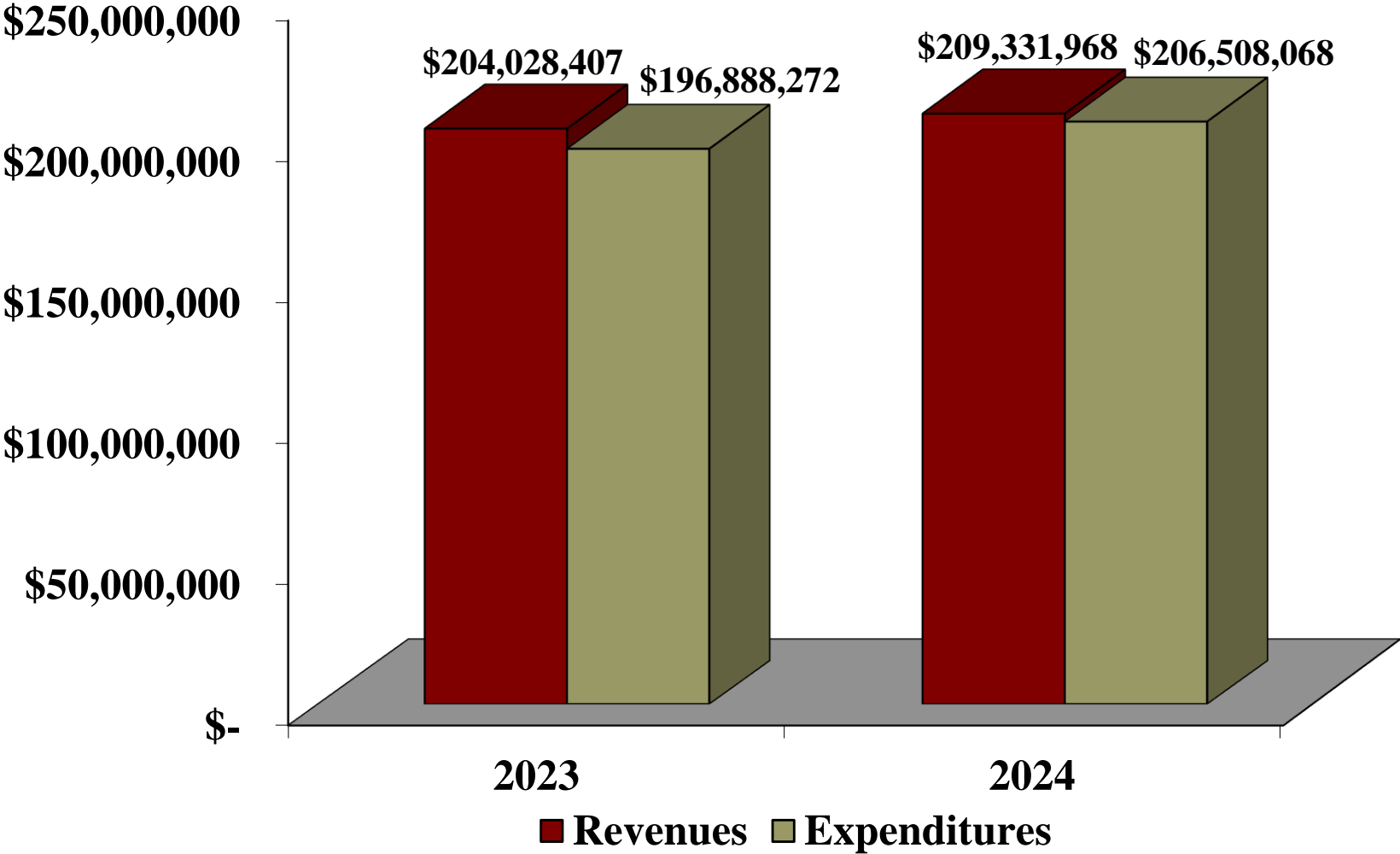
Audit Highlights

❑ **UNMODIFIED OPINION**

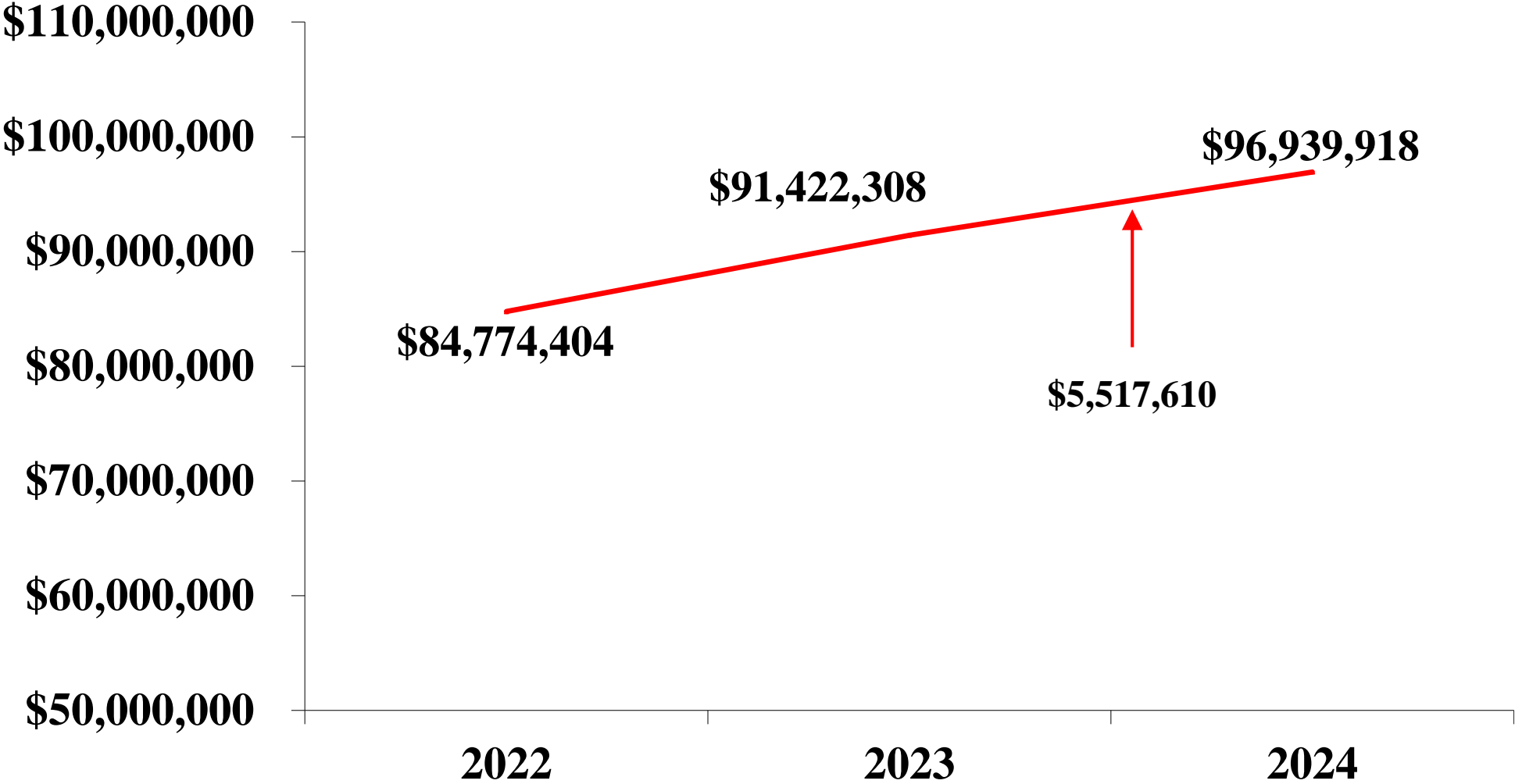
❑ **COOPERATIVE STAFF**

❑ **COMPETENT FINANCE OFFICER –
SKILL, KNOWLEDGE, AND EXPERIENCE TO
OVERSEE AUDIT SERVICES IS A REQUIREMENT
UNDER GOVERNMENT AUDITING STANDARDS
2018 REVISION.**

GENERAL FUND SUMMARY



TOTAL FUND BALANCE - GENERAL FUND

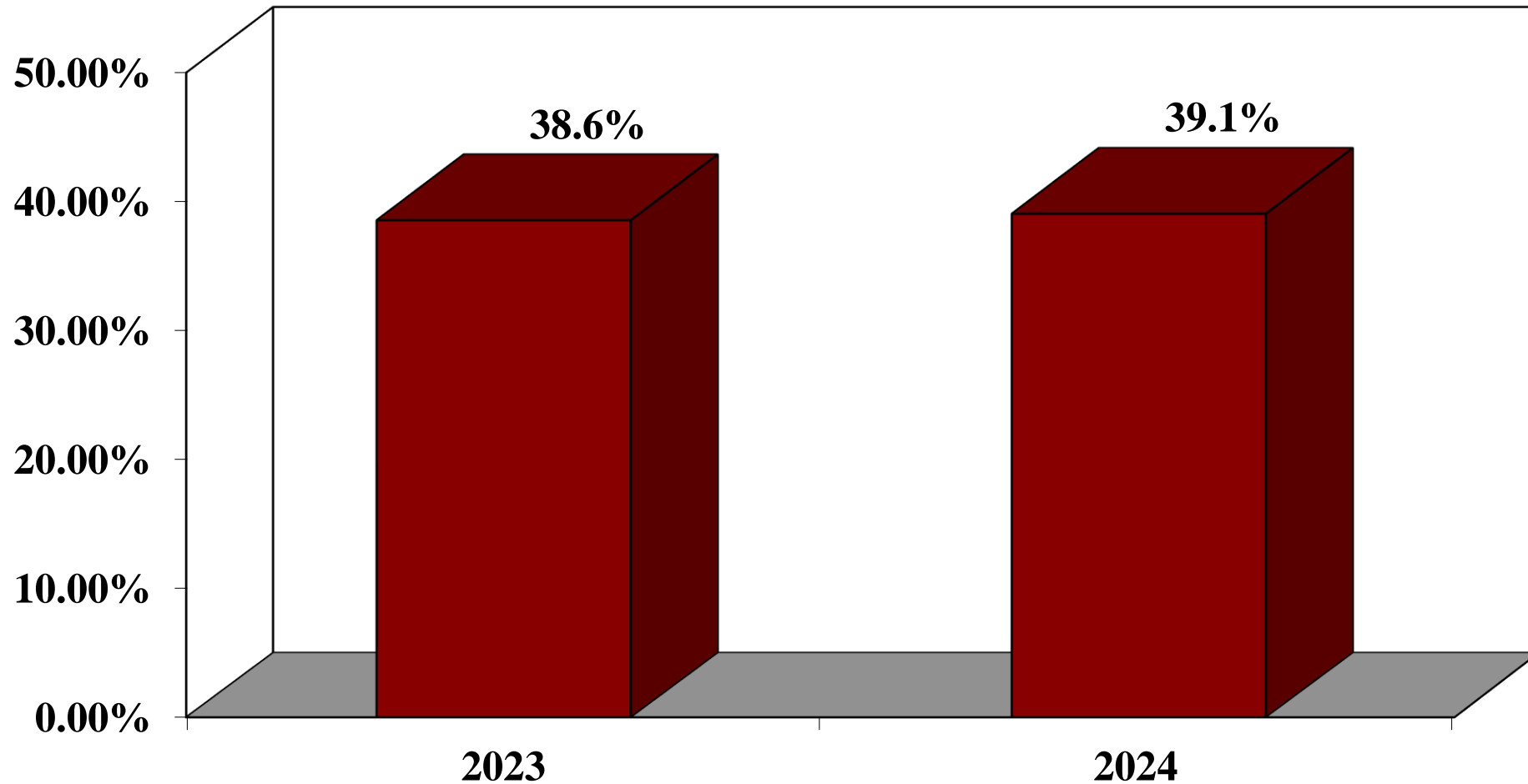


AVAILABLE FUND BALANCE – GENERAL FUND

Total Fund Balance 2024	\$ 96,939,918
Less: Nonspendable	(43,916)
Less: Stabilization by State Statute	<u>(16,096,438)</u>
Available Fund Balance 2024	<u><u>\$ 80,799,564</u></u>
Available Fund Balance 2023	\$ 75,963,461
Increase in Available Fund Balance	\$ 4,836,103



AVAILABLE FUND BALANCE AS A PERCENT OF EXPENDITURES – GENERAL FUND

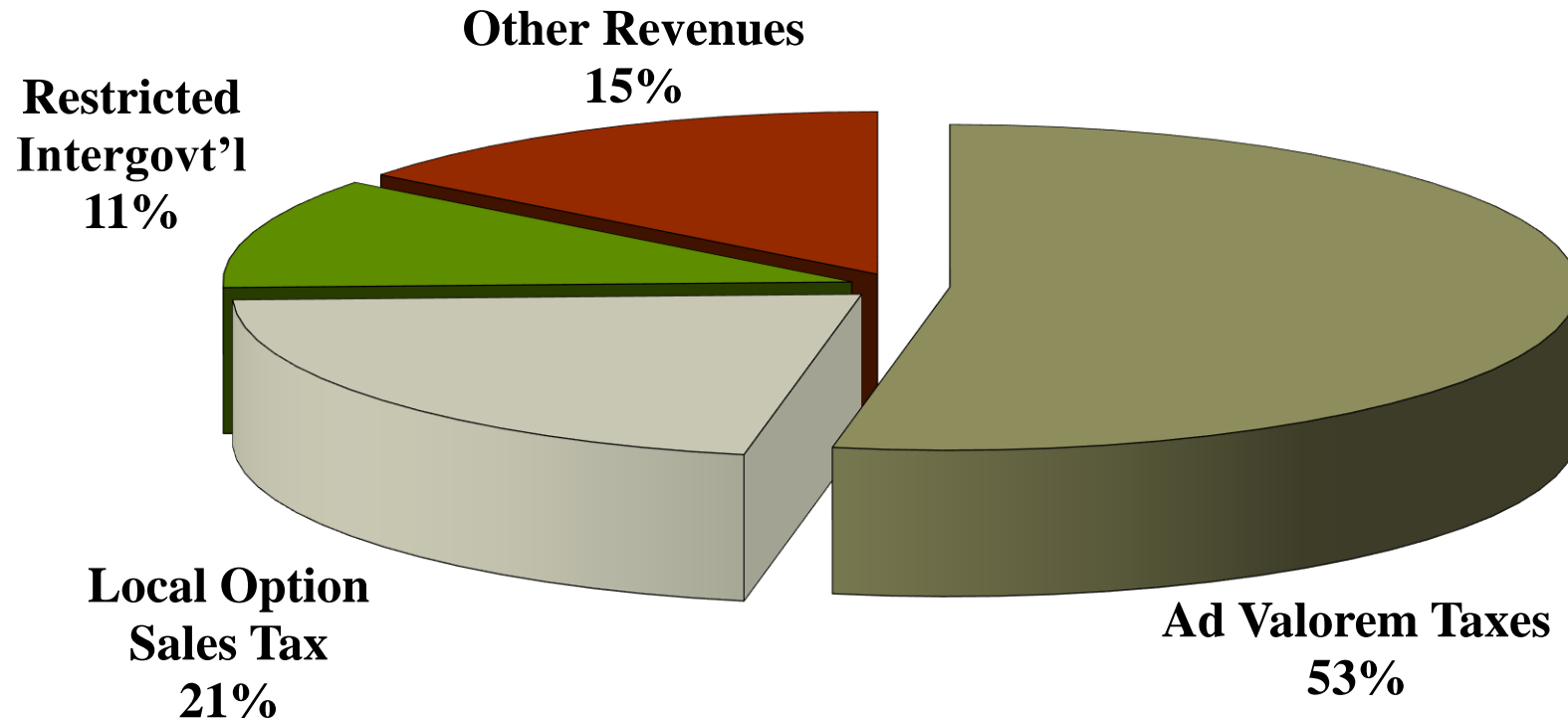


UNASSIGNED FUND BALANCE – GENERAL FUND

	<u>2023</u>	<u>2024</u>
Unassigned Fund Balance	\$ 46,767,306	\$ 41,023,644
Total GF Expenditures	196,888,272	206,508,068
Unassigned as a Percent of GF Expenditures	23.75%	19.87%



TOP 3 REVENUES: GENERAL FUND

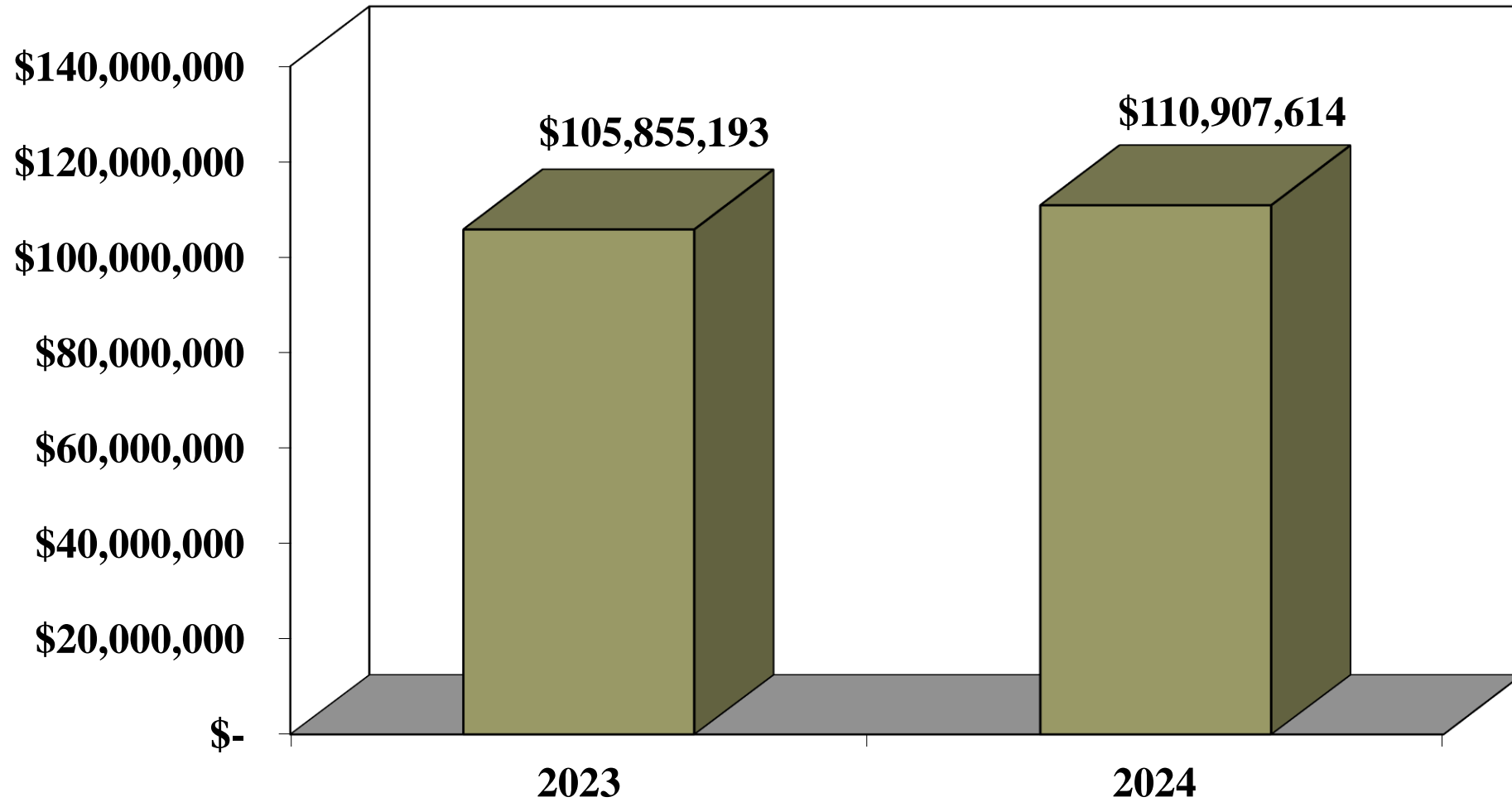


Other Revenues:

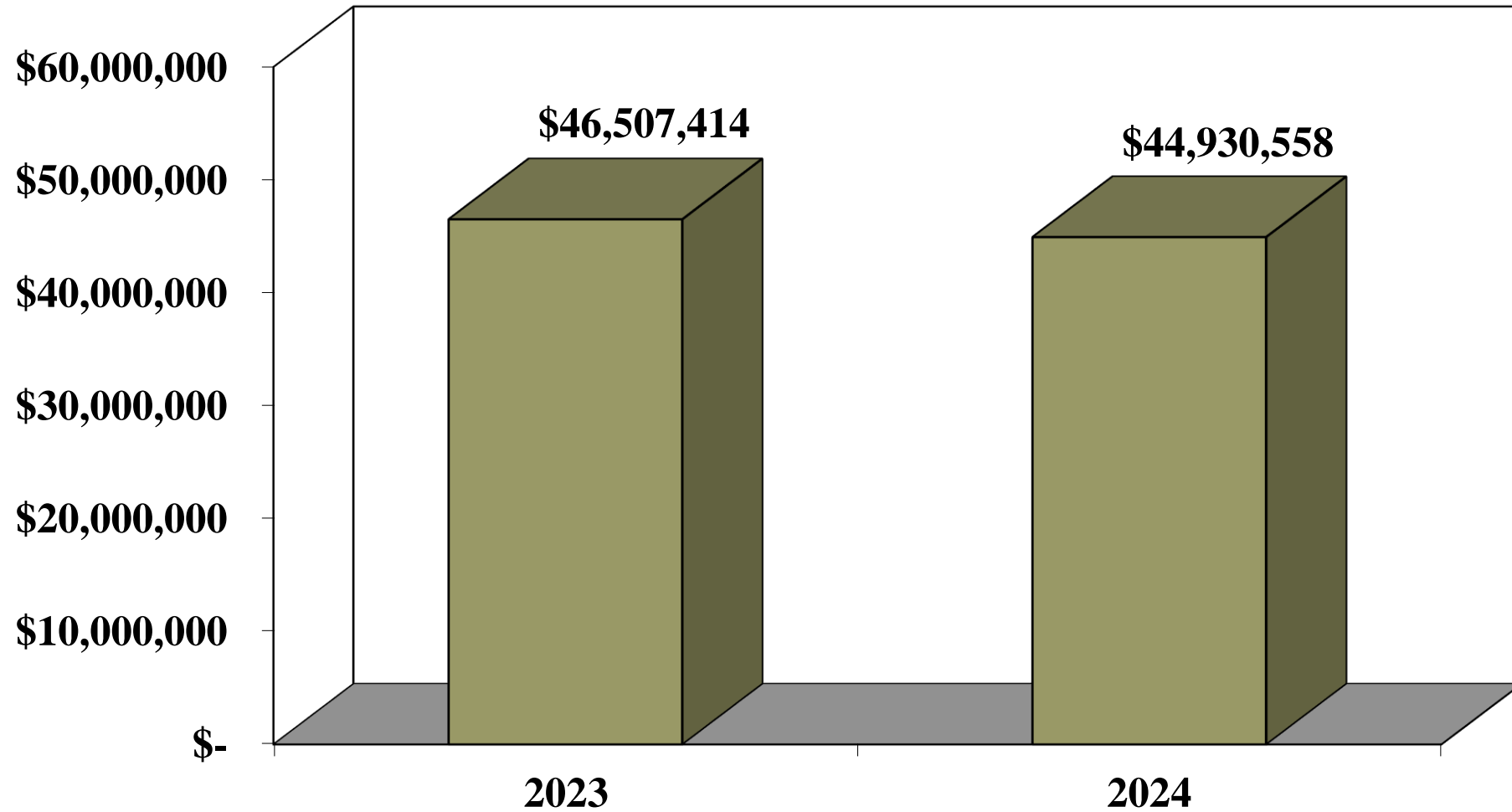
Other Taxes and Licenses
Unrestricted Intergov't'l
Permits and fees
Sales and services
Investment earnings
Miscellaneous

Top 3 comprise \$ 178,926,602 (85%) of revenues.

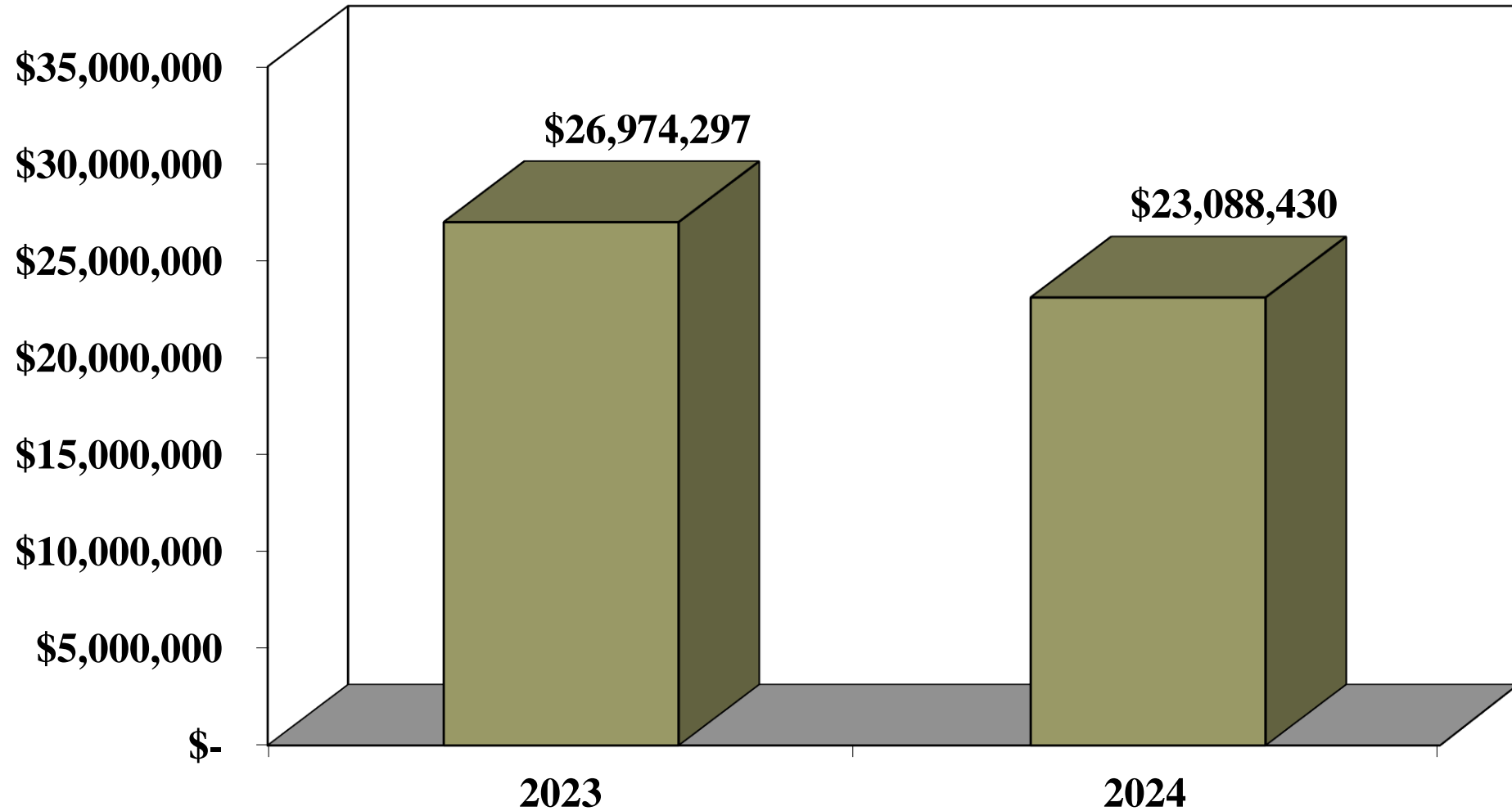
AD VALOREM TAXES



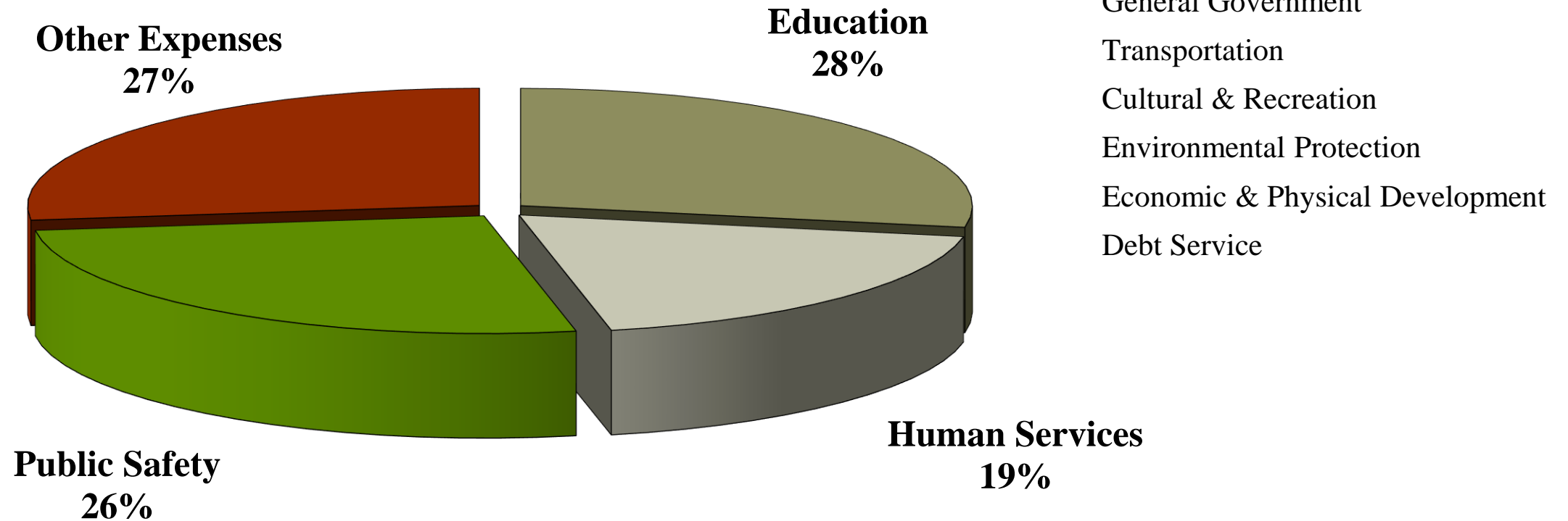
LOCAL OPTION SALES TAXES



RESTRICTED INTERGOVERNMENTAL

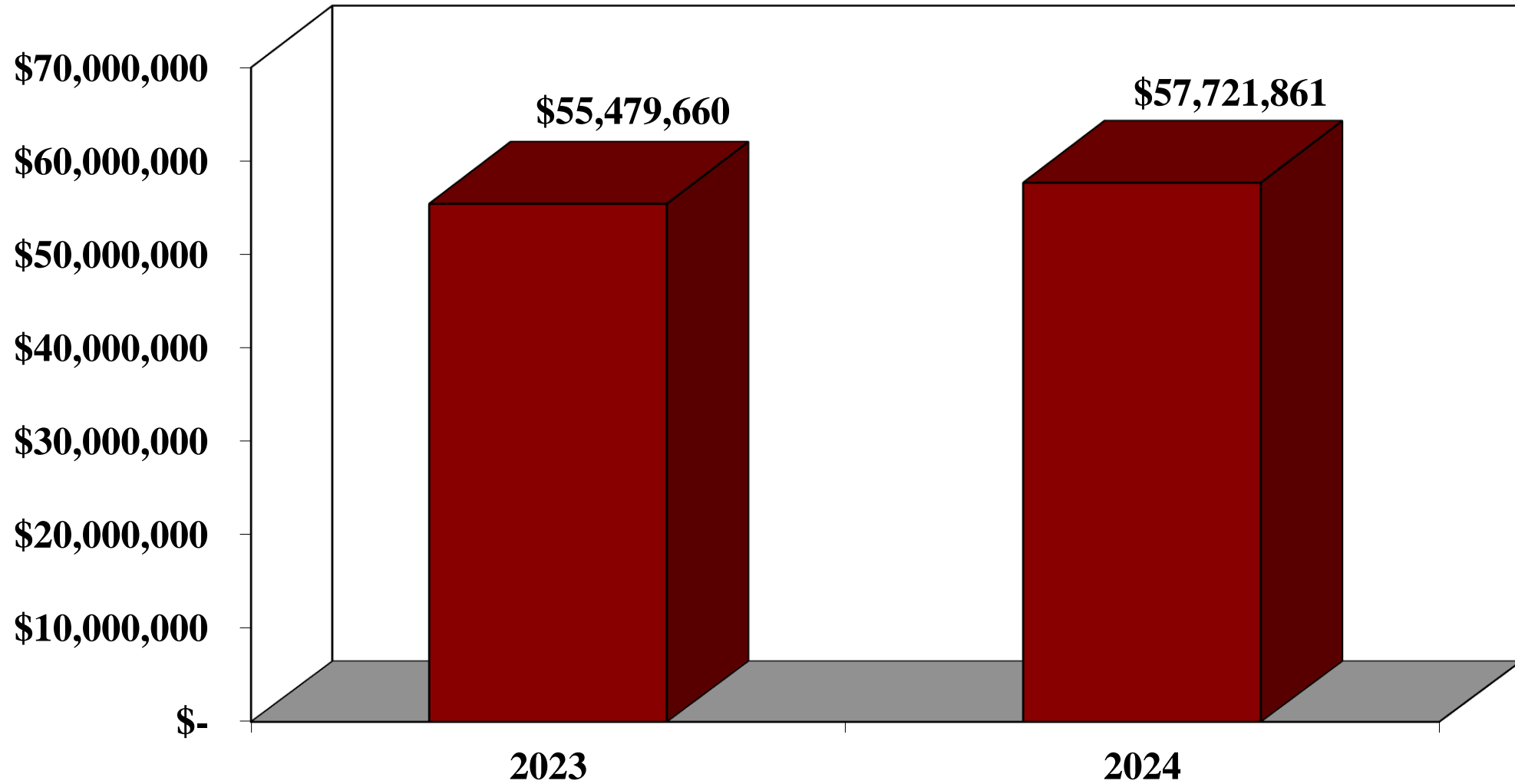


TOP 3 EXPENDITURES: GENERAL FUND

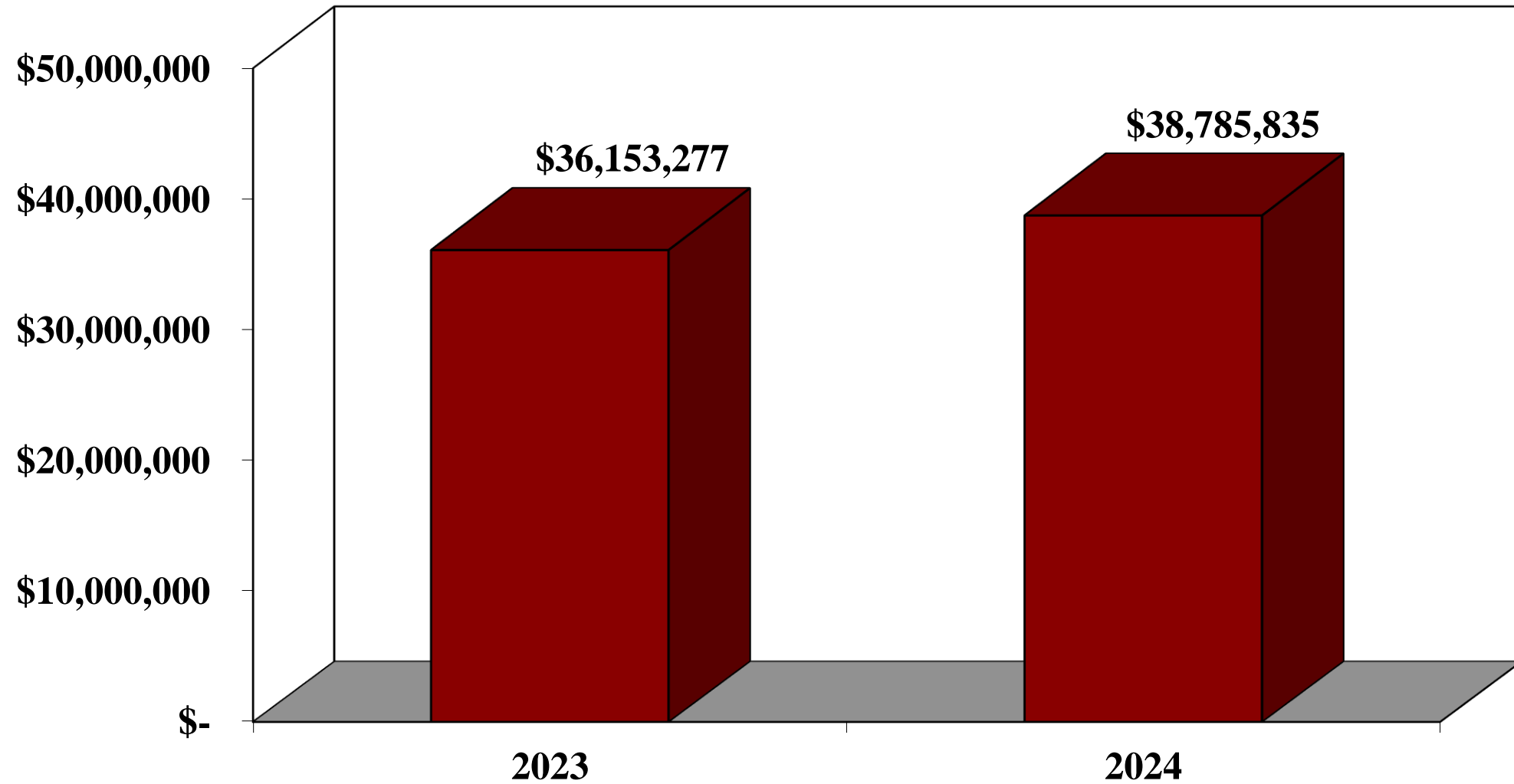


Top 3 comprise \$ 150,767,640 (73%) of expenditures

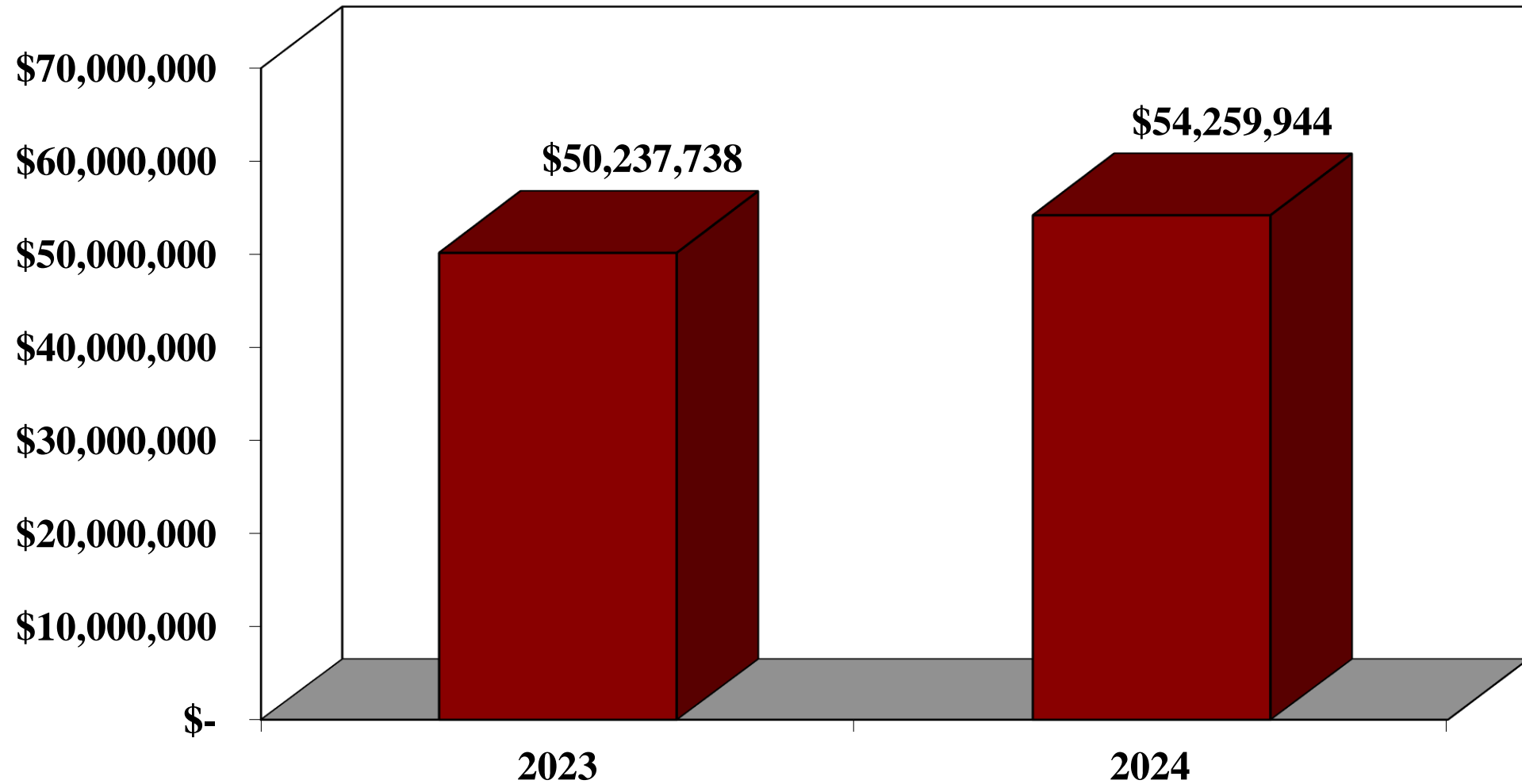
EDUCATION EXPENDITURES



HUMAN SERVICES EXPENDITURES



PUBLIC SAFETY EXPENDITURES



ENTERPRISE FUND – LANDFILL FUND

	<u>2023</u>	<u>2024</u>
Operating Income (Loss)	\$ <u>669,318</u>	\$ <u>3,648,508</u>
Investment in Capital Assets	\$ 9,680,320	\$ 14,829,655
Unrestricted Net Position	<u>13,898,069</u>	<u>13,203,546</u>
Total Net Position	\$ <u>23,578,389</u>	\$ <u>28,033,201</u>



QUICK RATIO – LANDFILL FUND

	<u>2023</u>	<u>2024</u>
Current Assets	\$ 30,724,581	\$ 27,629,864
Current Liabilities	\$ 579,466	\$ 693,821
Quick Ratio	53.0	39.8



PERFORMANCE INDICATORS

- ❑ Timely Audit Submission
- ❑ Current year findings





Questions?

Elsa Swenson



(828) 327-2727



eswenson@msa.cpa



www.msa.cpa



Alamance County

FINANCE DEPARTMENT
124 West Elm Street
Graham, North Carolina 27253
Tel. (336) 570-4026
FAX (336) 570-6360

Susan R. Evans
Finance Officer

December 16, 2024

North Carolina Department of State Treasurer
Local Government Commission
State and Local Government Finance Division
3200 Atlantic Avenue
Raleigh, NC 27604

To Whom It May Concern;

Upon evaluation and review of the Fiscal Year 2023-2024 Financial Performance Indicators of Concern, Alamance County had one indicator, Audit Finding 2024-001, which requires a response from the unit of government. In correcting this finding, the Finance Department has revised the WEX fuel card policy requiring signatures on receipts and a process for how those receipts are to be submitted for payment. Finance will work with each County department to ensure compliance with the policy. The Finance Officer will also examine the segregation of duties in all County departments and work with departments to make necessary changes. The Finance Office will also conduct trainings in procedures and fraud for all county departments.

Please contact Susan Evans with any further questions or concerns.

Sincerely,

John Paisley, Board Chair

Pamela Thompson, Commissioner

Steve Carter, Vice Chair

Heidi York, County Manager

Kelly Allen, Commissioner

Susan R. Evans, Finance Officer

Ed Priola, Commissioner



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 11/18/2024

DATE SUBMITTED: 11/7/2024

FROM: Susan Evans

DEPT: Finance & Purchasing

AGENDA TITLE: Alamance-Burlington School System Approval of Lease-Purchase Contract

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Approval of the Resolution Approving Contract for Capital and Appropriated Sufficient Funds pursuant to N.C. Gen. Stat. 115C-441(c1) and -528.

BACKGROUND/PURPOSE OF REQUEST:

Alamance-Burlington School System (ABSS) wishes to enter into a Lease Purchase Agreement with Hewlett-Packard Financial Services to lease purchase 6,000 student laptops for the next 5 years. The Technology Department will receive \$415,000 for the purchase of maintenance and replacement of laptops in the 24-25 fiscal year budget of \$415,000. ABSS plans to use no more than \$350,000 of this amount for an annual lease purchase agreement for 6,000 student laptops for the next 5 years. This lease purchase agreement requires County Commissioners approval to commit the expenditure of funds for future obligations. This request was presented to the Alamance-Burlington Board of Education on November 13, 2024 seeking approval to present the proposal to the county commissioners at their November meeting. ABSS will return to seek final board of education approval at their December meeting.

RECOMMENDATION:

Click or tap here to enter text.

ATTACHMENTS:

**ALAMANCE COUNTY BOARD OF COMMISSIONERS
ALAMANCE COUNTY, NORTH CAROLINA**

**RESOLUTION TO APPROVE LEASE-PURCHASE OF COMPUTER
EQUIPMENT FOR ALAMANCE BURLINGTON SCHOOL SYSTEM**

WHEREAS, the Alamance Burlington Schools Board of Education wishes to enter into a lease-purchase agreement with Hewlett-Packard Financial Services pursuant to N.C. Gen. Stat. § 115C-528 to acquire approximately 6,000 Chromebook notebook computers to be used for public school purposes; and

WHEREAS, the contract will require the Alamance Burlington Board of Education to pay Hewlett-Packard Financial Services a total of \$1,644,950 in lease payments over a 60 month term during the 2024-25, 2025-26, 2026-27, 2027-28, and 2028-29 fiscal years and will thereafter give the Alamance Burlington Board of Education the option to acquire title to all equipment for fair market value at any point during the lease term; and

WHEREAS, the contract is a contract for continuing capital outlay subject to the requirements of N.C. Gen. Stat. §§ 115C-441(c1) and 115C-528, including the approval of the Alamance County Board of Commissioners; and

WHEREAS, neither this resolution nor state law requires the appropriation of additional funds to the Alamance Burlington Schools Board of Education so long as regular appropriations are sufficient to meet the contract obligations in each fiscal year.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Alamance County Board of Commissioners agrees to appropriate sufficient funds to the Alamance Burlington Schools Board of Education in ensuing fiscal years to meet the Hewlett-Packard Financial Services contract obligations. Said funds shall be a part of, and not in addition to, any regular appropriations made to the Board of Education from which the contract payments may be made. Said funds obligated by this contract for fiscal years 2024-25, 2025-26, 2026-27, 2027-28, and 2028-29 shall be budgeted by the Board of Education for this purpose, and the Alamance County Board of Commissioners shall not be obligated to increase its annual appropriation to the Alamance Burlington Schools Board of Education by the amount due under the contract.

Adopted and resolved, this the 16th day of December, 2024 by the Alamance County Board of Commissioners.

John P. Paisley, Chair
Alamance County Board of Commissioners

Tory Frink
Clerk to the Board

Lessee's Organization Number [REDACTED]
Lessee's Tax Identification Number [REDACTED]
Lessee's UCC Section 9-307 Location [REDACTED]

STATE AND LOCAL GOVERNMENT MASTER LEASE PURCHASE AGREEMENT

This State and Local Government Master Lease Purchase Agreement (together with Exhibits A and B attached hereto and hereby made a part hereof, (this "Master Agreement"), dated as of October 28, 2024, is entered into by and between Hewlett-Packard Financial Services Company,¹ a Delaware corporation ("Lessor"), and Alamance-Burlington Board of Education, an agency, department or political subdivision of the State of North Carolina ("Lessee"). Capitalized terms used in this Master Agreement without definition have the meanings ascribed to them in Section 31.

1. PURPOSE OF MASTER AGREEMENT. The purpose of this Master Agreement is to set forth the general terms and conditions upon which Lessor shall lease to Lessee, and Lessee shall lease from Lessor, items of Hardware, Software or both (the "Equipment"). In connection with its execution of this Master Agreement, Lessee shall deliver to Lessor an Officer's Certificate in form and substance acceptable to Lessor, executed by a duly authorized officer of Lessee and certifying as to, among other things, Lessee's authority to enter into this Master Agreement, and the authority of Lessee's officers or representatives specified therein to execute this Master Agreement and an opinion of Lessee's counsel in form and content satisfactory to Lessor.

2. COMMENCEMENT PROCEDURES. Subject to the other terms and conditions contained in this Master Agreement and the applicable Schedule, Lessee shall enter into individual Leases (hereinafter defined) with Lessor as follows:

(a) Execution of Schedule. Lessor and Lessee mutually agree to enter into a Lease by executing a Schedule in the form of Exhibit A with such changes as Lessor and Lessee shall have agreed to as conclusively evidenced by their execution thereof. Each such Schedule shall specifically identify (by serial number or other identifying characteristics) the items of Equipment to be leased under such Schedule. Each Schedule, when executed by both Lessee and Lessor, together with this Master Agreement, shall constitute a separate and distinct lease ("Lease"), enforceable according to its terms. In the event of any conflict between the terms of this Master Agreement and such Schedule, the provisions of the Schedule shall govern.

(b) Acceptance; Term of Leases. Lessee shall accept the Equipment subject to a Lease in accordance with Section 3. The Term of each Lease shall begin on the Acceptance Date of the Equipment subject to such Lease and shall continue for the period described in the applicable Schedule unless a Nonappropriation shall have occurred.

(c) Adjustments to Schedule. Lessee acknowledges that the Total Cost of Equipment and the related Rent payments set forth in any Schedule may be estimates, and if the final invoice from the Seller attached to the related Acceptance Certificate(s) specifies a Total Cost that is less than the estimated Total Cost set forth in the Schedule, Lessee hereby authorizes Lessor to reduce the applicable Total Cost and Rent payment on the Schedule by up to ten percent (10%) to reflect such final invoice amount (the "Final Invoice Amount"). All references in this Master Agreement and any Schedule to Total Cost and Rent shall mean the amounts thereof specified in the applicable Schedule, as adjusted pursuant to this paragraph.

(d) Payment by Lessor. Within 30 days after Lessee's delivery to Lessor of a properly completed and executed Acceptance Certificate and all other documentation necessary to establish Lessee's acceptance of such Equipment under the related Lease and Lessor's acceptance of such Acceptance Certificate, Lessor shall pay for the Equipment. Lessor shall not accept the Acceptance Certificate until it has received from Lessee (1) evidence of insurance with respect to the Equipment in compliance with Section 14 hereof, (2) a completed and executed original Form 8038-G or 8038-GC, as applicable, or evidence of filing thereof with the Internal Revenue Service in the manner required by Code Section 149(e), (3) an opinion of Lessee's counsel, if required by Lessor, in form and substance reasonably satisfactory to Lessor and (4) any other documents or items reasonably required by Lessor. Notwithstanding the foregoing, Lessor shall not be obligated to pay for the Equipment if a Lessee Default has occurred or an event has occurred and is continuing that with the passage of time or provision of notice would constitute a Lessee Default. Lessor and Lessee acknowledge that the date the Lessor pays for the Equipment shall be the issue date of the obligation for federal income tax purposes in accordance with the Code and no Rent shall accrue prior to such date.

3. ACCEPTANCE OF EQUIPMENT. (a) Inspection of Equipment. Lessee agrees to inspect all Equipment as soon as reasonably practicable after the delivery thereof to Lessee.

(b) Acceptance Certificate. Upon the satisfactory inspection of the Equipment by Lessee, or if acceptance requirements for such Equipment are specified in the applicable Purchase Documents, as soon as such requirements are met, Lessee shall unconditionally and irrevocably accept the Equipment by executing and delivering to Lessor a properly completed Acceptance Certificate in substantially the form of Exhibit B.

4. RENT; LATE CHARGES. As rent ("Rent") for the Equipment under any Lease, Lessee agrees to pay the amounts specified in the applicable Schedule on the due dates specified in the applicable Schedule. Lessee agrees to pay Lessor interest on any Rent payment or other amount due hereunder that is not paid within 10 days of its due date, at the rate of 1-1/2% per month (or such lesser rate as is the

maximum rate allowable under applicable law). Lessee will make provision for such payments in budgets submitted to its governing body for the purpose of obtaining funding for the payments.

5. TRANSFER OF EQUIPMENT ON EXPIRATION OF LEASE TERM. If Lessee has paid all Rent and all other amounts due under the Lease and has satisfied all other terms and conditions of the Lease, the Lease shall terminate and, except as provided in Section 28, Lessee shall be relieved of all of its obligations in favor of Lessor with respect to the Equipment and Lessor shall transfer all of its interest in such Equipment to Lessee "AS IS, WHERE IS," without any warranty, express or implied, from Lessor, other than the absence of any liens or claims by or through Lessor.

6. LEASES NON-CANCELABLE; NET LEASES; WAIVER OF DEFENSES TO PAYMENT. IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT EACH LEASE HEREUNDER SHALL BE NON-CANCELABLE (EXCEPT AS SET FORTH IN SECTION 7 HEREOF), AND THAT EACH LEASE HEREUNDER IS A NET LEASE SO THAT AMONG OTHER THINGS LESSEE SHALL PAY IN ADDITION TO THE RENT, TAXES, INSURANCE AND MAINTENANCE CHARGES RELATED TO THE EQUIPMENT. LESSEE AGREES THAT IT HAS AN ABSOLUTE AND UNCONDITIONAL OBLIGATION TO PAY ALL RENT AND OTHER AMOUNTS WHEN DUE. LESSEE HEREBY WAIVES ANY RECOUPMENT, CROSS-CLAIM, COUNTERCLAIM OR ANY OTHER DEFENSE AT LAW OR IN EQUITY TO ANY RENT OR OTHER AMOUNT DUE WITH RESPECT TO ANY LEASE, WHETHER ANY SUCH DEFENSE ARISES OUT OF THIS MASTER AGREEMENT, ANY SCHEDULE, ANY CLAIM BY LESSEE AGAINST LESSOR, LESSOR'S ASSIGNEES OR SUPPLIER OR OTHERWISE. IF THE EQUIPMENT IS NOT PROPERLY INSTALLED, DOES NOT OPERATE OR INTEGRATE AS REPRESENTED OR WARRANTED BY SUPPLIER OR IS UNSATISFACTORY FOR ANY REASON WHATSOEVER, LESSEE WILL MAKE ANY CLAIM ON ACCOUNT OF THOSE ISSUES SOLELY AGAINST SUPPLIER AND WILL NEVERTHELESS PAY ALL SUMS DUE WITH RESPECT TO EACH LEASE.

7. NONAPPROPRIATION. Notwithstanding anything contained in this Master Agreement to the contrary, in the event that sufficient funds are not appropriated and budgeted by Lessee's governing body or are not otherwise available from other legally available sources in any fiscal period for the payment of Rent and other amounts due under any Lease, the Lease shall terminate on the last day of the fiscal period for which appropriations were received or other amounts are available to pay amounts due under the Lease without penalty or expense to Lessee of any kind whatsoever, except as to the portions of Rent payments or other amounts herein agreed upon for which funds shall have been appropriated or are otherwise available. Lessee will immediately notify the Lessor or its assignee of such occurrence. In the event of such termination, Lessee shall immediately cease all use of the Equipment, and shall, at its sole expense and risk, immediately de-install, disassemble, pack, crate, insure, and return the Equipment subject to such Lease to Lessor (all in accordance with Section 10 of this Master Agreement). Such Equipment shall be in the same condition as when received by Lessee (reasonable wear, tear and depreciation resulting from normal and proper use excepted), shall be in good operating order and maintenance as required by this Lease, shall be free and clear of any liens (except Lessor's lien) and shall comply with all applicable laws and regulations. Lessee agrees to execute and deliver to Lessor all documents reasonably requested by Lessor or evidence the transfer of legal and beneficial title to such Equipment to Lessor and to evidence the termination of Lessee's interest in such Equipment. Lessor will have all legal and equitable rights and remedies to take possession of the Equipment. At Lessor's request, Lessee shall promptly provide supplemental documentation as to such Non-Appropriation satisfactory to Lessor. Lessee's exercise of its rights pursuant to this Section 7 shall not affect the survival of any indemnity and other provisions (other than the obligation to lease the Equipment and pay amounts due under the Lease) which survive the termination of the Lease.

8. ASSIGNMENT OF PURCHASE DOCUMENTS. Lessee assigns to Lessor all of Lessee's right, title and interest in and to (a) the Equipment described in each Schedule, and (b) the Purchase Documents relating to such Equipment. Such assignment of the Purchase Documents is an assignment of rights only; nothing in this Master Agreement shall be deemed to have relieved Lessee of any obligation or liability under any of the Purchase Documents, except that, as between Lessee and Lessor, Lessor shall pay for the Equipment in accordance with Section 2(d) hereof. Lessee represents and warrants that it has reviewed and approved the Purchase Documents. In addition, if Lessor shall so request, Lessee shall deliver to Lessor a document acceptable to Lessor whereby Seller acknowledges and provides any required consent to such assignment. For the avoidance of doubt, Lessee covenants and agrees that it shall at all times during the Term of each Lease comply in all respects with the terms of any License Agreement relating to any Equipment leased thereunder. **IT IS ALSO SPECIFICALLY UNDERSTOOD AND AGREED THAT NEITHER SUPPLIER NOR ANY SALESPERSON OF SUPPLIER IS AN AGENT OF LESSOR, NOR ARE THEY AUTHORIZED TO WAIVE OR ALTER ANY TERMS OF THIS MASTER AGREEMENT OR ANY SCHEDULE.**

9. ASSIGNMENT OF SUPPLIER WARRANTIES. To the extent permitted, Lessor hereby assigns to Lessee all Equipment warranties provided by any Supplier in the applicable Purchase Documents. Lessee shall have the right to take any action it deems appropriate to enforce such warranties provided such enforcement is pursued in Lessee's name and at its expense. In the event Lessee is precluded from enforcing any such warranty in its name and to the extent Lessor retains title to the Equipment, Lessor shall, upon Lessee's request, take reasonable steps to enforce such warranty. In such circumstances, Lessee shall, promptly upon demand, reimburse Lessor for all expenses incurred by Lessor in enforcing the Supplier warranty. Any recovery resulting from any such enforcement efforts shall be divided between Lessor and Lessee as their interests may appear.

10. EQUIPMENT RETURN REQUIREMENTS. At any time Lessee is required to return Equipment to Lessor under the terms of this Master Agreement or any Schedule, Lessee shall (a) wipe clean or permanently delete all data contained on the Equipment, including without limitation, any data contained on internal or external drives, discs, or accompanying media, and (b) pack the Equipment to be returned to Lessor in accordance with the manufacturer's guidelines and deliver such Equipment to Lessor at any destination within the continental United States designated by Lessor. In the case of any item of Software or License Agreement subject to a Schedule, at the time of the occurrence of a Non-Appropriation or a Lessee Default, Lessee shall also be automatically deemed to have reassigned any License Agreement, and shall immediately de-install and deliver to Lessor all Software, together with the original certificate of authenticity issued by

the licensor of such Software, if any. All dismantling, packaging, transportation, in-transit insurance and shipping charges shall be borne by Lessee. All Equipment shall be returned to Lessor in the same condition and working order as when delivered to Lessee, reasonable wear and tear excepted, and except in the case of PC Equipment and Software, shall qualify for maintenance service by the Supplier at its then standard rates for Equipment of that age, if available. Lessee shall be responsible for, and shall reimburse Lessor promptly on demand for, the cost of returning the Equipment to good working condition or, in the case of Equipment other than PC Equipment and Software, qualifying the Equipment for the Supplier's maintenance service, if available.

11. EQUIPMENT USE, MAINTENANCE AND ADDITIONS. Lessee is solely responsible for the selection, installation, operation and maintenance of the Equipment and all costs related thereto, including shipping charges. Lessee shall at all times operate and maintain the Equipment in good working order, repair, condition and appearance, and in accordance with the manufacturer's specifications and recommendations. On at least 5 business days prior notice to Lessee, Lessor and Lessor's agents shall have the right, during Lessee's normal business hours and subject to Lessee's reasonable, standard security procedures, to enter the premises where the Equipment is located for the purpose of inspecting the Equipment and observing its use. Except in the case of PC Equipment and Software, Lessee shall, at its expense, enter into and maintain and enforce at all times during the Term of each Lease a maintenance agreement to service and maintain the related Equipment, upon terms and with a provider reasonably acceptable to Lessor. Lessee shall make no alterations or additions to the Equipment, except those that (a) will not void any warranty made by the Supplier of the Equipment, result in the creation of any security interest, lien or encumbrance on the Equipment or impair the value or use of the Equipment either at the time made or at the end of the Term of the applicable Lease, and are readily removable without damage to the Equipment ("Optional Additions"), or (b) are required by any applicable law, regulation or order. All additions to the Equipment or repairs made to the Equipment, except Optional Additions, become a part of the Equipment and Lessor's property at the time made; Optional Additions which have not been removed in the event of the return of the Equipment shall become Lessor's property upon such return.

12. EQUIPMENT OWNERSHIP; LIENS; LOCATION. Upon acceptance of the Equipment by Lessee hereunder, title to the Equipment will vest in Lessee; provided, however, that (i) in the event of termination of this Lease by Lessee pursuant to Section 7 hereof, or (ii) upon the occurrence of a Lessee Default as defined in Section 21 hereof, and as long as such Lessee Default is continuing, title to the Equipment (including Substitute Equipment) will immediately vest in Lessor or its assignee. Lessee covenants with respect to each Lease that: (i) it will not pledge or encumber the Equipment or Lessor's interest in the Equipment in any manner whatsoever nor create or permit to exist any levy, lien or encumbrance thereof or thereon except those created by or through Lessor; (ii) the Equipment shall remain personal property whether or not affixed to realty and shall not become a fixture or be made to become a part of any real property on which it is placed without Lessor's prior written consent; and (iii) Lessee shall maintain the Equipment so that it does not become essential to and may be removed from any building in which it is placed without any damage to the building or the Equipment. Provided Lessee remains in possession and control of the Equipment, Lessee may relocate any Equipment from the Equipment Location specified in the applicable Schedule to another of its locations within the State of the Equipment Location upon prior written notice to Lessor specifying the new Equipment Location or to another of its locations within the United States after receiving the written consent of Lessor to such relocation. Lessee shall not locate or relocate any Equipment such that any third party comes into possession or control thereof without Lessor's prior written consent; provided, however, that Lessor shall not unreasonably withhold its consent to the location or relocation of Equipment to a third party co-location or hosting facility if such third party shall have executed and delivered to Lessor a waiver agreement in form and substance acceptable to Lessor pursuant to which, among other things, such third party shall have waived any rights to the Equipment and agreed to surrender the Equipment to Lessor in the event of a Lessee Default under this Master Agreement. Notwithstanding the foregoing, Lessor agrees that computer equipment usable outside of a fixed office environment, such as laptops, notebooks or similar PC Equipment (collectively, "Mobile PC Equipment") may be relocated on a non-permanent basis from the Equipment Location originally specified in the applicable Schedule without Lessor's prior written consent, provided that (i) such relocation is made by Lessee's designated user in the custody and control of such Mobile PC Equipment; (ii) the designated user remains in possession and control of the Mobile PC Equipment, and (iii) the designated user's principal office is the Equipment Location. For purposes of this Master Agreement and any applicable Schedule, the term Equipment shall be deemed to include all Mobile PC Equipment.

13. SECURITY INTEREST; MAXIMUM RATE. In order to secure all of its obligations hereunder, Lessee hereby, to the extent permitted by law and to secure payment and performance of Lessee's obligations under this Master Agreement and all Leases, grants Lessor a purchase money security interest in the related Equipment and in all attachments, accessories, additions, substitutions, products, replacements, rentals and proceeds (including, without limitation, insurance proceeds) thereto as well as a security interest in any other Equipment financed pursuant to this Master Agreement or any other agreement between Lessor and Lessee (collectively, the "Collateral"). In any such event, notwithstanding any provisions contained in this Master Agreement or in any Schedule, neither Lessor nor any Assignee shall be entitled to receive, collect or apply as interest any amount in excess of the maximum rate or amount permitted by applicable law. In the event Lessor or any Assignee ever receives, collects or applies as interest any amount in excess of the maximum amount permitted by applicable law, such excess amount shall be applied to the unpaid principal balance and any remaining excess shall be refunded to Lessee. In determining whether the interest paid or payable under any specific contingency exceeds the maximum rate or amount permitted by applicable law, Lessor and Lessee shall, to the maximum extent permitted under applicable law, characterize any non-principal payment as an expense or fee rather than as interest, exclude voluntary prepayments and the effect thereof, and spread the total amount of interest over the entire term of this Master Agreement and all Leases. Lessee agrees that Lessor may file this Lease as a financing statement evidencing such security interest or any other financing statement deemed necessary by Lessor and agrees to execute and deliver all certificates of title and other instruments necessary or appropriate to evidence such security interest.

14. RISK OF LOSS AND INSURANCE. Lessee assumes any and all risk of loss or damage to the Equipment from the time such Equipment is delivered to Lessee until such Equipment is returned to and is received by Lessor in accordance with the terms and conditions of this Master Agreement. Lessee agrees to keep the Equipment insured at Lessee's expense against all risks of loss from any cause whatsoever, including without limitation, loss by fire (including extended coverage), theft and damage. Lessee agrees that such insurance shall name Lessor as a loss payee and cover not less than the replacement value of the Equipment. Each policy shall provide that the insurance cannot

be canceled without at least 30 days' prior written notice to Lessor, and no policy shall contain a deductible in excess of \$25,000. For the entire term of this Agreement, Lessee agrees to maintain participation in the North Carolina School Boards Trust ("NCSBT") Errors and Omissions/General Liability Fund, through which Lessee will have general liability insurance coverage limits of \$1,000,000 per claim and \$3,000,000 in the aggregate per coverage period. Lessee shall provide to Lessor (a) on or prior to the Acceptance Date for each Lease, and from time to time thereafter, certificates of insurance evidencing such insurance coverage throughout the Term of each Lease, and (b) upon Lessor's request, copies of the insurance policies. If Lessee fails to provide Lessor with such evidence, then Lessor will have the right, but not the obligation, to purchase such insurance protecting Lessor at Lessee's expense. Lessee's expense shall include the full premium paid for such insurance and any customary charges, costs or fees of Lessor. Lessee agrees to pay such amounts in substantially equal installments allocated to each Rent payment (plus interest on such amounts at the rate of 1-1/2% per month or such lesser rate as is the maximum rate allowable under applicable law).

15. CASUALTY LOSS. Lessee shall notify Lessor of any Casualty Loss or repairable damage to any Equipment as soon as reasonably practicable after the date of any such occurrence but in no event later than 30 days after such occurrence. In the event any Casualty Loss shall occur, on the next Rent payment date Lessee shall (a) at Lessee's option provided no Lessee Default has occurred nor an event that with the passage of time or provision of notice would constitute a Lessee Default has occurred and is continuing or (b) at Lessor's option if a Lessee Default has occurred or an event that with the passage of time or provision of notice would constitute a Lessee Default has occurred and is continuing, (1) subject to Section 7 hereof, pay Lessor the Stipulated Loss Value of the Equipment suffering the Casualty Loss, or (2) substitute and replace each item of Equipment suffering the Casualty Loss with an item of Substitute Equipment. If Lessee shall pay the Stipulated Loss Value of the Equipment suffering a Casualty Loss, upon Lessor's receipt in full of such payment the applicable Lease shall terminate as it relates to such Equipment and, except as provided in Section 28, Lessee shall be relieved of all obligations under the applicable Lease as it relates to such Equipment. If Lessee shall replace Equipment suffering a Casualty Loss with items of Substitute Equipment the applicable Lease shall continue in full force and effect without any abatement of Rent with such Substitute Equipment thereafter being deemed to be Equipment leased thereunder. Upon Lessor's receipt of such payment of Stipulated Loss Value in full or replacement of the Equipment suffering the Casualty Loss with Substitute Equipment, Lessor shall transfer to Lessee all of Lessor's interest in the Equipment suffering the Casualty Loss "AS IS, WHERE IS," without any warranty, express or implied, from Lessor, other than the absence of any liens or claims by or through Lessor. In the event of any repairable damage to any Equipment, the Lease shall continue with respect to such Equipment without any abatement of Rent and Lessee shall, at its expense, from insurance proceeds or other funds legally available, promptly cause such Equipment to be repaired to the condition it is required to be maintained pursuant to Section 11.

16. TAXES. Lessor shall report and pay all Taxes now or hereafter imposed or assessed by any governmental body, agency or taxing authority upon the purchase, ownership, delivery, installation, leasing, rental, use or sale of the Equipment, the Rent or other charges payable hereunder, or otherwise upon or in connection with any Lease, whether assessed on Lessor or Lessee, other than any such Taxes required by law to be reported and paid by Lessee. Lessee shall promptly reimburse Lessor for all such Taxes paid by Lessor, together with any penalties or interest in connection therewith attributable to Lessee's acts or failure to act, excluding (a) Taxes on or measured by the overall gross or net income or items of tax preference of Lessor, (b) as to any Lease the related Equipment, Taxes attributable to the period after the return of such Equipment to Lessor, and (c) Taxes imposed as a result of a sale or other transfer by Lessor of any portions of its interest in any Lease or in any Equipment except for a sale or other transfer to Lessee or a sale or other transfer occurring after and during the continuance of any Lessee Default.

17. GENERAL LIABILITY: As between Lessor and Lessee, to the extent permitted by law, Lessee shall bear sole liability for any and all Claims arising directly or indirectly out of or in connection with any matter involving this Master Agreement, the Equipment or any Lease, including but not limited to the selection, manufacture, purchase, acceptance, rejection, ownership, delivery, lease, possession, maintenance, use (including any patent, trademark or copyright infringement), condition, return or operation of any Equipment or the enforcement of Lessor's rights under any Lease. Notwithstanding the foregoing, Lessee shall have no liability for any Claim arising solely as a result of Lessor's gross negligence or willful misconduct.

18. TAX REPRESENTATIONS AND COVENANTS AND TAX PAYMENTS. (a) Lessee represents, covenants and warrants that: (i) Lessee is a political subdivision or agency or department of the State in which it is located; (ii) a portion of the Rent is interest based on the total Equipment cost as shown on a Schedule and such interest portion of the Rent shall be excluded from Lessor's gross income pursuant to Section 103 of the Code; (iii) Lessee will comply with the information reporting requirements of Section 149(e) of the Code, and such compliance shall include but not be limited to the execution of information statements requested by Lessor; (iv) Lessee will not do or cause to be done any act which will cause, or by omission of any act allow, the Lease to be an arbitrage bond within the meaning of Section 148(a) of the Code; (v) Lessee will not do or cause to be done any act which will cause, or by omission of any act allow, this Lease to be a private activity bond within the meaning of Section 141(a) of the Code; (vi) Lessee will not do or cause to be done any act which will cause, or by omission of any act allow, the interest portion of the Rent payments to be or become includable in gross income for federal income taxation purposes under the Code; (vii) Lessee will be the only entity to own, use and operate the Equipment during the Lease Term; (viii) Lessee has never failed to appropriate funds for payment of any amount due pursuant to a lease purchase agreement, a conditional sales agreement or any similar type of obligation; and (ix) Lessee is not and has never been in default under any bond, note, lease purchase agreement or other type of financial obligation to which it has been a party.

(b) This Master Agreement has been entered into on the basis that Lessor or any Assignee of Lessor shall claim that the interest paid hereunder is exempt from federal income tax under Section 103(a) of the Code. Upon a breach by Lessee of any of its representations, warranties and covenants in Section 18(a) above and as a result thereof, the United States Government disallows, eliminates, reduces, recaptures, or disqualifies, in whole or in part, any benefits of such exemption, Lessee shall then pay to Lessor, at Lessor's election, either: (i) supplemental payment(s) to Lessor during the remaining period of the Term(s) in an amount necessary to permit Lessor to receive (on an after tax basis over the full term of the Master Agreement) the same rate of return that Lessor would have realized had there not been a

loss or disallowance of such benefits, together with the amount of any interest or penalty which may be assessed by the governmental authority with respect to such loss or disallowance; or (ii) a lump sum payable upon demand to Lessor which shall be equal to the amount necessary to permit Lessor to receive (on an after tax basis over the full term of the Master Agreement) the same rate of return that Lessor would have realized had there not been a loss or disallowance of such benefits together with the amount of any interest or penalty which may be assessed by the governmental authority with respect to such loss or disallowance.

19. COVENANT OF QUIET ENJOYMENT. So long as no Lessee Default exists, and no event shall have occurred and be continuing which, with the giving of notice or the passage of time or both, would constitute a Lessee Default, neither Lessor nor any party acting or claiming through Lessor, by assignment or otherwise, will disturb Lessee's quiet enjoyment of the Equipment during the Term of the related Lease.

20. DISCLAIMERS AND LESSEE WAIVERS. LESSEE LEASES THE EQUIPMENT FROM LESSOR "AS IS, WHERE IS." IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT (A) EXCEPT AS EXPRESSLY SET FORTH IN SECTION 19, LESSOR MAKES ABSOLUTELY NO REPRESENTATIONS OR WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION, ANY REPRESENTATION OR WARRANTY WITH RESPECT TO THE DESIGN, COMPLIANCE WITH SPECIFICATIONS, QUALITY, OPERATION, OR CONDITION OF ANY EQUIPMENT (OR ANY PART THEREOF), THE MERCHANTABILITY OR FITNESS OF EQUIPMENT FOR A PARTICULAR PURPOSE, OR ISSUES REGARDING PATENT INFRINGEMENT, TITLE AND THE LIKE; (B) LESSOR SHALL NOT BE DEEMED TO HAVE MADE, BE BOUND BY OR LIABLE FOR, ANY REPRESENTATION, WARRANTY OR PROMISE MADE BY THE SUPPLIER OF ANY EQUIPMENT (EVEN IF LESSOR IS AFFILIATED WITH SUCH SUPPLIER); (C) LESSOR SHALL NOT BE LIABLE FOR ANY FAILURE OF ANY EQUIPMENT OR ANY DELAY IN THE DELIVERY OR INSTALLATION THEREOF; (D) LESSEE HAS SELECTED ALL EQUIPMENT WITHOUT LESSOR'S ASSISTANCE; AND (E) LESSOR IS NOT A MANUFACTURER OF ANY EQUIPMENT. IT IS FURTHER AGREED THAT LESSOR SHALL HAVE NO LIABILITY TO LESSEE, OR ANY THIRD PARTIES FOR ANY INCIDENTAL, INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES ARISING OUT OF THIS MASTER AGREEMENT OR ANY SCHEDULE OR CONCERNING ANY EQUIPMENT, OR FOR ANY DAMAGES BASED ON STRICT OR ABSOLUTE TORT LIABILITY OR LESSOR'S NEGLIGENCE; PROVIDED, HOWEVER, THAT NOTHING IN THIS MASTER AGREEMENT SHALL DEPRIVE LESSEE OF ANY RIGHTS IT MAY HAVE AGAINST ANY PERSON OTHER THAN LESSOR. LESSOR AND LESSEE AGREE THAT THE LEASES SHALL BE GOVERNED BY THE EXPRESS PROVISIONS OF THIS MASTER AGREEMENT AND THE OTHER FUNDAMENTAL AGREEMENTS AND NOT BY THE CONFLICTING PROVISIONS OF ANY OTHERWISE APPLICABLE LAW. ACCORDINGLY, TO THE EXTENT PERMITTED BY APPLICABLE LAW, LESSEE WAIVES ANY RIGHTS AND REMEDIES CONFERRED UPON A LESSEE BY STATUTE OR OTHERWISE, IN EITHER CASE THAT ARE INCONSISTENT WITH OR THAT WOULD LIMIT OR MODIFY LESSOR'S RIGHTS SET FORTH IN THIS MASTER AGREEMENT.

21. LESSEE WARRANTIES. Lessee represents, warrants and covenants to Lessor with respect to each Lease that: (a) Lessee has the power and authority to enter into each of the Fundamental Agreements; (b) all Fundamental Agreements are legal, valid and binding obligations of Lessee, enforceable against Lessee in accordance with their terms and do not violate or create a default under any instrument or agreement binding on Lessee; (c) there are no pending or threatened actions or proceedings before any court or administrative agency that could have a material adverse effect on Lessee or any Fundamental Agreement, unless such actions have been disclosed to Lessor and consented to in writing by Lessor; (d) Lessee shall comply in all material respects with all laws and regulations the violation of which could have a material adverse effect upon the Equipment or Lessee's performance of its obligations under any Fundamental Agreement; (e) each Fundamental Agreement shall be effective against all creditors of Lessee under applicable law, including fraudulent conveyance and bulk transfer laws, and shall raise no presumption of fraud; (f) all financial statements, certificates or summaries relating to Lessee's financial condition, fiscal budget or the assessment and collection of taxes and other related information furnished by Lessee shall be prepared in accordance with generally accepted accounting principles in the United States in effect at that time and shall fairly present Lessee's financial position as of the dates given on such statements; (g) since the date of the most recent annual financial statement, there has been no material adverse change in the financial condition of, or the level of assessment or collection of taxes by, the Lessee; (h) the Equipment, subject to any Lease, is essential to the immediate performance of a governmental or proprietary function by Lessee within the scope of its authority and will be used during the Term of such Lease only by Lessee and only to perform such function; (i) Lessee intends to use the Equipment for the entire Term of such Lease and all Equipment will be used primarily for business purposes only and not for personal, family or household purposes with the exception of incidental personal use by the employees having custody and control of the equipment; (j) Lessee has complied fully with all applicable law governing open meetings, public bidding and appropriations required in connection with this Lease and the acquisition of the Equipment; (k) there has been no material change in the budget for Lessee's current Fiscal Period since its adoption; (l) Lessee's obligations to pay Rent and any other amounts due under this Lease constitute a current expense and not a debt of Lessee under applicable state law; (m) no provision of this Lease constitutes a pledge of the tax or general revenues of Lessee; (n) Lessee does not export, re-export, or transfer any Equipment, Software, system software or source code or any direct product thereof to a prohibited destination, or to nationals of proscribed countries wherever located, without prior authorization from the United States government and other applicable governments; (o) Lessee does not use any Equipment, Software or system software or technology, technical data, or technical assistance related thereto or the products thereof in the design, development, or production of nuclear, missile, chemical, or biological weapons or transfer the same to a prohibited destination, or to nationals of proscribed countries wherever located, without prior authorization from the United States and other applicable governments; and (p) Lessee is not an entity designated by the United States government or any other applicable government with which transacting business without the prior consent of such government is prohibited.

22. DEFAULT. Any of the following shall constitute a default by Lessee (a "Lessee Default") under this Master Agreement and all Leases: (a) Lessee fails to pay any Rent payment or any other amount payable to Lessor under this Master Agreement or any Schedule within 10 days after its due date; or (b) Lessee defaults on or breaches any of the other terms and conditions of any Material Agreement, and fails to cure such breach within 10 days after written notice thereof from Lessor; or (c) any representation or warranty made by Lessee in any

Material Agreement proves to be incorrect in any material respect when made or reaffirmed; or (d) any change occurs in relation to Lessee's financial condition that, in Lessor's opinion, would have a material adverse effect on Lessee's ability to perform its obligations under this Master Agreement or under any Schedule or (e) Lessee becomes insolvent or fails generally to pay its debts as they become due; or (f) a proceeding under any bankruptcy, reorganization, arrangement of debt, insolvency or receivership law is filed by or against Lessee (and, if such is proceeding is involuntary, it is not dismissed within 60 days after the thereof) or Lessee takes any action to authorize any of the foregoing matters; (g) any Equipment is levied against, seized or attached; or (h) any letter of credit or guaranty issued in support of a Lease is revoked, breached, canceled or terminated (unless consented to in advance by Lessor).

23. REMEDIES. If a Lessee Default occurs, Lessor may, in its sole discretion, exercise one or more of the following remedies: (a) declare all amounts due and to become due during Lessee's current fiscal year under any or all Leases to be immediately due and payable; or (b) terminate this Master Agreement or any Lease(s); or (c) take possession of, or render unusable, any Equipment wherever the Equipment may be located, without demand or notice and without any court order or other process of law in accordance with Lessee's reasonable security procedures, and no such action shall constitute a termination of any Lease; or (d) require Lessee to deliver the Equipment to a location specified by Lessor; or (e) declare the Stipulated Loss Value for any or all Equipment to be due and payable as liquidated damages for loss of a bargain and not as a penalty and in lieu of any further Rent payments under the applicable Lease or Leases; or (f) proceed by court action to enforce performance by Lessee of any Lease and/or to recover all damages and expenses incurred by Lessor by reason of any Lessee Default; or (g) terminate any other agreement that Lessor may have with Lessee; or (h) exercise any other right or remedy available to Lessor at law or in equity. Also, Lessee shall pay Lessor (i) all costs and expenses that Lessor may incur to maintain, safeguard or preserve the Equipment, and other expenses incurred by Lessor in enforcing any of the terms, conditions or provisions of this Master Agreement (including reasonable legal fees and collection agency costs) and (ii) all costs incurred by Lessor in exercising any of its remedies hereunder (including reasonable legal fees). Upon repossession or surrender of any Equipment, Lessor will lease, sell or otherwise dispose of the Equipment in a commercially reasonable manner, with or without notice and at public or private sale, and apply the net proceeds thereof to the amounts owed to Lessor under this Master Agreement; provided, however, that Lessee will remain liable to Lessor for any deficiency that remains after any sale or lease of such Equipment. Any proceeds of any sale or lease of such Equipment in excess of the amounts owed to Lessor under this Master Agreement will be retained by Lessor. Lessee agrees that with respect to any notice of a sale required by law to be given, 10 days' notice will constitute reasonable notice. With respect to any exercise by Lessor of its right to recover and/or dispose of any Equipment or other Collateral securing Lessee's obligations under any Schedule, Lessee acknowledges and agrees as follows: (i) Lessor shall have no obligation, subject to the requirements of commercial reasonableness, to clean-up or otherwise prepare the Equipment or any other Collateral for disposition, (ii) Lessor may comply with any applicable state or federal law requirements in connection with any disposition of the Equipment or other Collateral, and any actions taken in connection therewith shall not be deemed to have adversely affected the commercial reasonableness of any such disposition, and (iii) Lessor may convey the Equipment and any other Collateral on an "AS IS, WHERE IS" basis, and without limiting the generality of the foregoing, may specifically exclude or disclaim any and all warranties, including any warranty of title or the like with respect to the disposition of the Equipment or other Collateral, and no such conveyance or such exclusion or such disclaimer of any warranty shall be deemed to have adversely affected the commercial reasonableness of any such disposition. These remedies are cumulative of every other right or remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise, and may be enforced concurrently therewith or from time to time.

24. PERFORMANCE OF LESSEE'S OBLIGATIONS. If Lessee fails to perform any of its obligations hereunder, Lessor may perform any act or make any payment that Lessor deems reasonably necessary for the maintenance and preservation of the Equipment and Lessor's interests therein; provided, however, that the performance of any act or payment by Lessor shall not be deemed a waiver of, or release Lessee from, the obligation at issue. All sums so paid by Lessor, together with expenses (including legal fees and costs) incurred by Lessor in connection therewith, shall be paid to Lessor by Lessee immediately upon demand.

25. PURCHASE OPTIONS. Lessee may elect, by delivering to Lessor at least 30 days' prior written notice, to purchase on any Rent payment date not less than all Units of Equipment then subject to the Lease (other than items of Software that may not be sold by Lessor under the terms of any applicable License Agreement) for an amount equal to the sum of the Rent then due, all other amounts due under the Lease and the Concluding Payment for such Equipment as of the designated Rent payment date; provided no Lessee Default shall have occurred and be continuing or no event has occurred which with notice or lapse of time could constitute a Lessee Default. In the event of such an election, Lessee shall pay such amount to Lessor, in immediately available funds, on or before the designated Rent payment date. If Lessee shall have elected to purchase the Equipment, shall have so paid the purchase price and shall have fulfilled the terms and conditions of this Master Agreement and the related Schedule, then (1) the Lease with respect to such Equipment shall terminate on the designated Rent payment date and, except as provided in Section 28, Lessee shall be relieved of all of its obligations in favor of Lessor with respect to such Equipment, and (2) Lessor shall transfer all of its interest in such Equipment to Lessee "AS IS, WHERE IS," without any warranty, express or implied, from Lessor, other than the absence of any liens or claims by or through Lessor.

26. ASSIGNMENT. Lessor shall have the unqualified right to sell, assign, grant a security interest in or otherwise convey any part of its interest in this Master Agreement, any Lease or any Equipment, in whole or in part, without prior notice to or the consent of Lessee. If any Lease is sold, assigned, or otherwise conveyed, Lessee agrees that Lessor's purchaser, assignee or transferee, as the case may be ("Assignee") shall (a) have the same rights, powers and privileges that Lessor has under the applicable Lease, (b) have the right to receive from Lessee all amounts due under the applicable Lease; and (c) not be required to perform any obligations of Lessor, other than those that are expressly assumed in writing by such Assignee. Lessee agrees to execute such acknowledgements to such assignment as may be reasonably requested by Lessor or the Assignee. Lessee further agrees that, in any action brought by such Assignee against Lessee to enforce Lessor's rights hereunder, Lessee will not assert against such Assignee any set-off, defense or counterclaim that Lessee may have against Lessor or any other person. Unless otherwise specified by Lessor and the Assignee, Lessee shall continue to pay all amounts due under the applicable Lease to Lessor; provided, however, that upon notification from Lessor and the Assignee, Lessee covenants to pay all amounts due under the applicable Lease to such Assignee when due and as directed in such notice. Lessee further agrees that any Assignee may further sell, assign, grant a security interest in or otherwise convey its rights and interests under the applicable Lease with

the same force and effect as the assignment described herein. Lessee may not assign, transfer, sell, sublease, pledge or otherwise dispose of this Master Agreement, any Lease, any Equipment or any interest therein. Lessee shall acknowledge each such assignment in writing if so requested and keep a complete and accurate record of all such assignments in a manner that complies with Section 149 of the Code, and regulations promulgated thereunder.

27. FURTHER ASSURANCES. Lessee agrees to promptly execute and deliver to Lessor such further documents and take such further action as Lessor may require in order to more effectively carry out the intent and purpose of this Master Agreement and any Schedule. Without limiting the generality of the foregoing, Lessee agrees (a) to furnish to Lessor from time to time, its certified financial statements, officer's certificates and appropriate resolutions, opinions of counsel and such other information and documents as Lessor may reasonably request, and (b) to execute and timely deliver to Lessor such documents that Lessor deems necessary to perfect or protect Lessor's security interest in the Collateral or to evidence Lessor's interest in the Equipment. It is also agreed that Lessor or Lessor's agent may file as a financing statement, any lease document (or copy thereof, where permitted by law) or other financing statement that Lessor deems appropriate to perfect or protect Lessor's security interest in the Collateral or to evidence Lessor's interest in the Equipment. Upon demand, Lessee will promptly reimburse Lessor for any filing or recordation fees or expenses (including legal fees and costs) incurred by Lessor in perfecting or protecting its interests in any Collateral. Lessee represents and warrants that Lessee's name as set forth in the signature block below is Lessee's full and accurate legal name and that the information set forth on the first page hereof regarding its organization number, tax identification number and location is true and correct as of the date hereof. Lessee further agrees to provide Lessor advance written notice of any change in the foregoing. Notwithstanding the foregoing, so long as no Lessee Default has occurred, Lessor shall be responsible for any filing or recordation fees or expenses incurred in perfecting or registering Lessor's interests in the Equipment (including any costs or fees to record the initial financing statements upon execution of this Master Agreement or any applicable Schedule, amendment filings relating to coterminal additions to the Equipment and any continuation filings and releases); except that Lessee shall promptly reimburse Lessor for any filing or recordation fees or expenses (including legal fees and costs incurred in perfecting or protecting its interests in the Equipment) to the extent such additional filing or recording is triggered by Lessee's decision to change the jurisdiction in which the Equipment is located or by other amendments requested by Lessee

28. TERM OF MASTER AGREEMENT; SURVIVAL. This Master Agreement shall commence and be effective upon the execution hereof by both parties and shall continue in effect until terminated by either party by 30 days' prior written notice to the other, provided that the effective date of the termination is after all obligations of Lessee arising hereunder and pursuant to any Schedule have been fully satisfied. Notwithstanding the foregoing, all representations, warranties and covenants made by Lessee hereunder shall survive the termination of this Master Agreement and shall remain in full force and effect. All of Lessor's rights, privileges and indemnities under this Master Agreement or any Lease, to the extent they are fairly attributable to events or conditions occurring or existing on or prior to the expiration or termination of such Lease, shall survive such expiration or termination and be enforceable by Lessor and Lessor's successors and assigns.

29. WAIVER OF JURY TRIAL. LESSEE AND LESSOR HEREBY EXPRESSLY WAIVE ANY RIGHT TO DEMAND A JURY TRIAL WITH RESPECT TO ANY ACTION OR PROCEEDING INSTITUTED BY LESSOR OR LESSEE IN CONNECTION WITH THIS MASTER AGREEMENT OR ANY FUNDAMENTAL AGREEMENT.

30. NOTICES. All notices, requests, demands, waivers and other communications required or permitted to be given under this Master Agreement or any other Fundamental Agreement shall be in writing and shall be deemed to have been received upon receipt if delivered personally or by a nationally recognized overnight courier service, or by confirmed facsimile transmission, or 3 days after deposit in the United States mail, certified, postage prepaid with return receipt requested, addressed as follows (or such other address or fax number as either party shall so notify the other):

If to Lessor:

Hewlett-Packard Financial Services Company
200 Connell Drive, Suite 5000
Berkeley Heights, NJ 07922
Attn: Director of Operations North America
Fax: (908) 898-4882

If to Lessee:

Alamance-Burlington Board of Education
1712 Vaughn Road
Burlington, NC 27217
Attn: _____ ("Authorized Lessee
Representative")
Fax: _____

31. MISCELLANEOUS

(a) Governing Law. THIS MASTER AGREEMENT AND EACH LEASE SHALL BE GOVERNED BY THE INTERNAL LAWS (AS OPPOSED TO CONFLICTS OF LAW PROVISIONS) OF THE STATE OF EQUIPMENT LOCATION.

(b) Credit Review. Lessee consents to a reasonable credit review by Lessor for each Lease.

(c) Captions and References. The captions contained in this Master Agreement and any Schedule are for convenience only and shall not affect the interpretation of this Master Agreement or any Lease. All references in this Master Agreement to Sections and Exhibits refer to Sections hereof and Exhibits hereto unless otherwise indicated.

(d) Entire Agreement; Amendments. This Master Agreement and all other Fundamental Agreements executed by both Lessor and Lessee constitute the entire agreement between Lessor and Lessee relating to the leasing of the Equipment, and supersede all prior agreements relating thereto, whether written or oral, and may not be amended or modified except in a writing signed by the parties hereto.

(e) No Waiver. Any failure of Lessor to require strict performance by Lessee, or any written waiver by Lessor of any provision hereof, shall not constitute consent or waiver of any other breach of the same or any other provision hereof.

(f) Lessor Affiliates. Lessee understands and agrees that Hewlett-Packard Financial Services Company or any affiliate or subsidiary thereof may, as lessor, execute Schedules under this Master Agreement, in which event the terms and conditions of the applicable Schedule and this Master Agreement as it relates to the lessor under such Schedule shall be binding upon and shall inure to the benefit of such entity

executing such Schedule as lessor, as well as any successors or assigns of such entity. Lessee agrees that Lessor may disclose any information provided by Lessee to Lessor or created by Lessor in the course of administering the Material Agreements to any parent or affiliate of Lessor.

(g) Invalidity. If any provision of this Master Agreement or any Schedule shall be prohibited by or invalid under law, such provision shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Master Agreement or such Schedule.

(h) Counterparts. This Master Agreement may be executed in counterparts, which collectively shall constitute one document.

(i) Lessor Reliance. Lessor may act in reliance upon any instruction, instrument or signature reasonably believed by Lessor in good faith to be genuine. Lessor may assume that any employee of Lessee who executes any document or gives any written notice, request or instruction has the authority to do so.

(j) Electronic Signature. Lessor and Lessee agree that: (i) this Lease and any other related agreement may be executed by electronic signature ("Electronic Document") initiated through any mutually agreed commercial electronic signature provider to Lessee's authorized signatory's password-protected access email address that Lessee has identified to Lessor; (ii) any electronic signatures appearing on any Electronic Document shall have the same force and effect, and be considered for all purposes, as an original ink signature; and (iii) if the terms set forth in any Electronic Document evidence both a monetary obligation and a security interest in, or a lease of, specific goods and/or software license used in the goods, then Lessor may cause the Electronic Document to be marked as the sole original copy and such marked copy will constitute "electronic chattel paper" in the sole custody and control of Lessor.

32. DEFINITIONS. All capitalized terms used in this Master Agreement have the meanings set forth below or in the Sections of this Master Agreement referred to below:

"Acceptance Certificate" means an Acceptance Certificate in substantially the form of Exhibit B, executed by Lessee and delivered to Lessor in accordance with Section 3.

"Acceptance Date" means, as to any Lease, the date Lessee shall have accepted the Equipment subject to such Lease in accordance with Section 3.

"Assignee" means any assignee of all or any portion of Lessor's interest in this Master Agreement, any Schedule or any Equipment, whether such assignee received the assignment of such interest from Lessor or a previous assignee of such interest.

"Authorized Lessee Representative" has the meaning specified in Section 30.

"Casualty Loss" means, with respect to any Equipment, the condemnation, taking, loss, destruction, theft or damage beyond repair of such Equipment.

"Casualty Value" means, as to any Equipment, an amount determined as of the date of the Casualty Loss or Lessee Default in question ("Calculation Date") pursuant to a "Table of Casualty Values" attached to the applicable Schedule or, if no "Table of Casualty Values" is attached to the applicable Schedule, an amount equal to the sum of (a) the present value (as of the Calculation Date and discounted at the Discount Rate compounded monthly) of all Rent payments payable after the Calculation Date through the scheduled date of expiration of the Then Applicable Term, plus (b) an amount determined by multiplying the applicable casualty percentage specified below by the Total Cost of such Equipment. The "Discount Rate" shall mean a rate equal to the 2 year inter-bank swap rate quoted by Bloomberg L.P. (or, where not available, such other 2 year inter-bank swap rate quoted by a commercially available publication reasonably designated by us) at the Acceptance Date of the applicable Lease. The applicable casualty percentage will be 50% for Equipment having an Initial Term of less than 24 months; 40% for Equipment having an Initial Term of 24 months or greater, but less than 36 months; 30% for Equipment having an Initial Term of 36 months or greater, but less than 48 months; and 25% for Equipment having an Initial Term of 48 months or greater.

"Claims" means all claims, actions, suits, proceedings, costs, expenses (including, without limitation, court costs, witness fees and attorneys' fees), damages, obligations, judgments, orders, penalties, fines, injuries, liabilities and losses, including, without limitation, actions based on Lessor's strict liability in tort.

"Code" means the Internal Revenue Code of 1986, as amended.

"Collateral" has the meaning specified in Section 13.

"Concluding Payments" means the list of concluding payments on the attachment to the applicable Schedule.

"Daily Rent" means, as to any Lease, an amount equal to the per diem Rent payable under the applicable Schedule (calculated on the basis of a 360 day year and 30 day months).

"Equipment" has the meaning specified in Section 1.

"Equipment Location" means, as to any Equipment, the address at which such Equipment is located from time to time, as originally specified in the applicable Schedule and as subsequently specified in a notice delivered to Lessor pursuant to Section 12, if applicable.

"Fair Market Value" means the total price that would be paid for any specified Equipment in an arm's length transaction between an informed and willing buyer (other than a used equipment dealer) under no compulsion to buy and an informed and willing seller under no compulsion to sell. Such total price shall not be reduced by the costs of removing such Equipment from its current location or moving it to a new location.

"Final Invoice Amount" has the meaning set forth in Section 2(c).

"First Payment Date" means, as to any Lease, the date the first Rent payment with respect to such Lease is due, as determined pursuant to the terms of the applicable Schedule.

"Fiscal Period" shall mean the fiscal year of Lessee, as it may be more particularly described in a Schedule.

"Fundamental Agreements" means, collectively, this Master Agreement, each Schedule and Acceptance Certificate and all other related instruments and documents.

"Hardware" means items of tangible equipment and other property.

"Lease" has the meaning specified in Section 2(a).

"Lessee" has the meaning specified in the preamble hereof.

"Lessee Default" has the meaning specified in Section 22.

"Lessor" has the meaning specified in the preamble hereof.

"License Agreement" means any license agreement or other document granting the purchaser the right to use Software or any

technical information, confidential business information or other documentation relating to Hardware or Software, as amended, modified or supplemented by any other agreement between the licensor and Lessor.

"Master Agreement" has the meaning specified in the preamble hereof.

"Material Agreements" means, collectively, all Fundamental Agreements, all other material agreements by and between Lessor and Lessee, and any application for credit, financial statement, or financial data required to be provided by Lessee in connection with any Lease.

"Mobile PC Equipment" has the meaning specified in Section 12 hereof.

"Non-Appropriation" has the meaning specified in Section 7.

"Optional Additions" has the meaning specified in Section 11.

"PC Equipment" means, collectively, personal computers (e.g., workstations, desktops and notebooks) and related items of peripheral equipment (e.g., monitors, printers and docking stations).

"Purchase Documents" means, as to any Equipment, any purchase order, contract, bill of sale, License Agreement, invoice and/or other documents that Lessee has, at any time, approved, agreed to be bound by or entered into with any Supplier of such Equipment relating to the purchase, ownership, use or warranty of such Equipment.

"Rent" has the meaning specified in Section 4.

"Schedule" means, unless the context shall otherwise require a Schedule executed by Lessor and Lessee pursuant to Section 2(a).

"Seller" means, as to any Equipment, the seller of such Equipment as specified in the applicable Schedule.

"Software" means copies of computer software programs owned or licensed by Lessor, and any disks, CDs, or other media on which such programs are stored or written.

"State" means any of the states of the United States, its territories and possessions.

"Stipulated Loss Value" means, as to any Equipment, an amount equal to the sum of (a) all Rent (including the Daily Rent from the Rent payment date immediately preceding the date of the Casualty Loss or Lessee Default to the date of the Casualty Loss or Lessee Default) and other amounts due and owing with respect to such Equipment as of the date of payment of such amount, plus (b) the Casualty Value of such Equipment.

"Substitute Equipment" means, as to any item of Hardware or Software subject to a Lease, a substantially equivalent or better item of Hardware or Software having equal or greater capabilities and equal or greater Fair Market Value manufactured or licensed by the same manufacturer or licensor as such item of Hardware or Software subject to a Lease. The determination of whether any item of Equipment is substantially equivalent or better than an item of Equipment subject to a Lease shall be based on all relevant facts and circumstances, but shall minimally require, in the case of a computer, that each of processor, hard-drive, random access memory and CD ROM drive, if applicable, be equivalent or better.

"Supplier" means as to any Equipment, the Seller and the manufacturer or licensor of such Equipment collectively, or where the context requires, any of them.

"System Software" means an item of Software that is pre-loaded on an item of Hardware purchased by Lessor for lease hereunder for which the relevant Purchase Documents specify no purchase price separate from the aggregate purchase price specified for such items of Hardware and Software.

"Taxes" means all license and registration fees and all taxes (local, state and federal), fees, levies, imposts, duties, assessments, charges and withholding of any nature whatsoever, however designated (including, without limitation, any value added, transfer, sales, use, gross receipts, business, occupation, excise, personal property, real property, stamp or other taxes) other than taxes measured by Lessor's income.

"Term" means the term thereof as specified in the related Schedule.

"Total Cost" means as to any Lease, the total acquisition cost to Lessor of the Equipment subject to such Lease as set forth in the applicable Purchase Documents, including related delivery, installation, taxes and other charges which Lessor has agreed to pay and treat as a portion of such acquisition cost, if any.

"UCC" means the Uniform Commercial Code as enacted and in effect in any applicable jurisdiction.

"Unit of Equipment" means, as to the Equipment leased pursuant to any Schedule (a) each individual item of PC Equipment leased pursuant to such Schedule, and (b) all Equipment taken as a whole leased pursuant to such Schedule other than PC Equipment taken as a whole.

IN WITNESS WHEREOF, LESSEE AND LESSOR HAVE EXECUTED THIS MASTER AGREEMENT ON THE DATES SPECIFIED BELOW.

LESSEE:
ALAMANCE-BURLINGTON BOARD OF EDUCATION

By: _____

Name and Title

Date

LESSOR:
HEWLETT-PACKARD FINANCIAL SERVICES COMPANY²

By: _____

Name and Title

Date

This instrument has been pre-audited in the manner required by the School Budget and Fiscal Control Act.

School System Finance Officer

Date

¹ Authorized to do business in the name of Hewlett-Packard Financial Services Company, Inc. in the states of Alabama and New York.

COUNTERPART NO. 1 OF 1. TO THE EXTENT THAT THIS SCHEDULE CONSTITUTES CHATTEL PAPER (AS DEFINED ON THE UCC), NO SECURITY INTEREST IN THIS SCHEDULE MAY BE CREATED THROUGH THE TRANSFER OR POSSESSION OF ANY COUNTERPART OTHER THAN COUNTERPART NO. 1.

**STATE AND LOCAL GOVERNMENT MASTER LEASE PURCHASE AGREEMENT
SCHEDULE**

Hewlett-Packard Financial Services Company¹ ("Lessor") and **Alamance-Burlington Board of Education**, an agency, department or political subdivision of the State of **North Carolina** ("Lessee") are parties to the State and Local Government Master Lease Purchase Agreement identified by the Master Agreement Number specified above (the "Master Agreement"). This Schedule (which shall be identified by the Schedule Number specified above) and the Master Agreement together comprise a separate Lease between the parties. The terms and conditions of the Master Agreement are hereby incorporated by reference into this Schedule. All capitalized terms used in this Schedule without definition have the meanings ascribed to them in the Master Agreement.

1. LEASE.

A. Description of Items of Leased Equipment

Refer to Applied Data Quote #ABS102824 (\$1,379,940.00)
Estimated Upfront Tax (6.75%) \$93,146.00

Total Cost

\$1,473,086.00

B. Term: 60 Months.

2. RENT. See Attachment A.

ANNUAL RATE OF INTEREST 5.84%

3. LATEST COMMENCEMENT DATE: December 31st, 2024. Lessor's obligation to purchase and lease the Equipment is subject to the Acceptance Date being on or before the Latest Commencement Date.

4. EQUIPMENT LOCATION: 1712 Vaughn Road, Burlington, NC 27217

5. SELLER: Applied Data Technologies

6. APPROPRIATIONS: Monies for all Rent and other payments due under the Lease for the Fiscal Period ending _____ are available from Lessee's appropriated funds for such Fiscal Period and that appropriations and/or other funds have been encumbered or designated for the payment of all Rent and other payments that shall become due under the Lease in such Fiscal Period.

7. NON-ASSIGNABILITY BY LESSOR: Notwithstanding any other terms or conditions set forth in the Master Agreement to the contrary, Lessor hereby agrees that it shall not and will not sell, discount, factor, hypothecate or otherwise dispose of its interest in the Equipment or this Schedule or any Lease, except to a Lessor Affiliate in connection with a merger, reorganization, sale of assets or substantial portfolio sale.

8. ADDITIONAL PROVISIONS: N/A

9. FISCAL PERIOD: _____

LESSOR AGREES TO LEASE TO LESSEE AND LESSEE AGREES TO LEASE FROM LESSOR THE EQUIPMENT DESCRIBED IN SECTION 1.A ABOVE. SUCH LEASE WILL BE GOVERNED BY THE MASTER AGREEMENT AND THIS SCHEDULE, INCLUDING THE IMPORTANT ADDITIONAL TERMS AND CONDITIONS SET FORTH ABOVE. IN THE EVENT OF ANY CONFLICT BETWEEN THE TERMS OF THIS SCHEDULE AND THE MASTER AGREEMENT, THE TERMS OF THIS SCHEDULE SHALL GOVERN. LESSEE HEREBY REPRESENTS AND WARRANTS THAT ON AND AS OF THE DATE HEREOF EACH OF THE REPRESENTATIONS AND WARRANTIES MADE BY LESSEE IN THE MASTER AGREEMENT ARE TRUE, CORRECT AND COMPLETE.

LESSEE:

ALAMANCE-BURLINGTON BOARD OF EDUCATION

By: _____

LESSOR:

HEWLETT-PACKARD FINANCIAL SERVICES COMPANY²

By: _____

Name and Title

Date

Name and Title

Date

¹ Authorized to do business in the name of Hewlett-Packard Financial Services Company, Inc. in the states of Alabama and New York.

² Authorized to do business in the name of Hewlett-Packard Financial Services Company, Inc. in the states of Alabama and New York.

ATTACHMENT A

TO

SCHEDULE TO STATE AND LOCAL GOVERNMENT MASTER LEASE PURCHASE AGREEMENT

The first payment of Rent will be due on the Acceptance Date and all payments will be due annually thereafter.

Rent Payment No.	Rent	Interest	Principal	Principal Balance	Concluding Payments
				\$1,473,086.00	\$1,502,547.72
1	\$328,999.00	\$0.00	\$328,999.00	\$1,144,087.00	\$1,166,968.74
2	\$328,999.00	\$66,866.30	\$262,132.70	\$881,954.30	\$899,593.39
3	\$328,999.00	\$51,545.92	\$277,453.08	\$604,501.22	\$616,591.24
4	\$328,999.00	\$35,330.14	\$293,668.86	\$310,832.36	\$317,049.01
5	\$328,999.00	\$18,166.64	\$310,832.36	\$0.00	\$0.00
Totals	1,644,995.00	171,909.00	1,473,086.00		\$0.00

Please note that the Prepayment Premium is 2 % of the Principal Balance, only payable in the case of early repayment of the lease.

Lessee Please Initial and date: _____



AppliedData

TECHNOLOGIES

Lease quote

8515 Crown Crescent Court
Charlotte, NC 28228
704-847-3000

Greg.owens@applieddatatech.com

Company: Alamance-Burlington School System
1712 Vaughn Road
Burlington, NC 27217
Attention: Dennis Frye

Date: 8-Nov-24
Quote# ABS110824

QTY	PART #	DESCRIPTION	UNIT PRICE	AMOUNT
				\$ -
6000	3V262UT#ABA	HP Chromebook 14 G7 14" Chromebook - HD - Intel Celeron N4500 - 8 GB - 32 GB Flash Memory - English Keyboard - Black Intel Chip - 1366 x 768 - ChromeOS - Intel UHD Graphics - Front Camera/Webcam - 12.50 Hours Battery Run Time - IEEE 802.11 a/b/g/n/ac/ax Wireless LAN Standard 1 year warranty (Qty 9.927 in stock, ready to ship**) (**NC204A State Contract, not to exceed price of \$362.34**)	\$ 229.99	\$ 1,379,940.00
		***Pricing good thru 12/5/2024 via NC204A State Contract ***		
PLEASE NOTE: PLEASE INSPECT YOUR PRODUCTS THOROUGHLY UPON ARRIVAL. IF YOU NOTE ANY DAMAGE, WE NEED TO BE NOTIFIED IMMEDIATELY. RMAS CAN NOT BE PROCESSED AFTER 30 DAYS Free Ground freight via NC204A State Contract vendor Applied Data			Subtotal	\$ 1,379,940.00
			Tax 6.75%	93,145.95
			Freight	n/a
			TOTAL	\$ 1,473,085.95

Please forward purchase orders to:
Greg.owens@applieddatatech.com
Applied Data Technologies
8515 Crown Crescent Court
Charlotte, NC 28227



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 12/6/2024

FROM: Rik Stevens

DEPT: County Attorney's Office

AGENDA TITLE: CRA Associates, Inc. Professional Design Services Contract

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Review the attached proposal and contract between the County and CRA Associates, Inc. to provide professional design services for the County Courthouse Expansion and Renovation Project.

BACKGROUND/PURPOSE OF REQUEST:

CRA Associates completed a study of the possible options for expanding and renovating the J.B. Allen courthouse and presented those findings to the Board of Commissioners. At the August 19, 2024 meeting the Board voted to undertake "Option 2A" – a three story addition to the existing building. This contract will engage the services of CRA and Associates to oversee the project and utilize the Construction Manager At-Risk delivery method (approved by the Board at the September 16, 2024 meeting).

RECOMMENDATION:

Approve the contract for the amount stated in the attached proposal by CRA Associates, Inc., with substantially similar terms to the proposed attached agreement, to be executed by the county manager for design services on the Courthouse Renovation and Construction project.

ATTACHMENTS:



September 27, 2024

Mr. Brian Baker, Assistant County Manager
Alamance County Office Building
124 West Elm Street
Graham, NC 27253

RE: Alamance County Courthouse Expansion & Renovation
DESIGN SERVICES PROPOSAL

Dear Mr. Baker:

We appreciate the opportunity to provide professional design services for the Alamance County Courthouse Expansion & Renovation. Our understanding of the scope of work is based on "Option A2" of the recent study we completed, dated May 1, 2024 (attached) which was approved by the County Commissioners on August 19, 2024.

PROJECT SCOPE

1. The desired outcomes for this project are as follows:
 - a. 2-4 New Courtrooms
 - b. Additional Judges Chambers
 - c. Additional Clerk of Court Space
 - d. Additional District Attorney Offices
 - e. Develop separate circulation for the Public, Judges and Staff, and Inmates.
 - f. Provide a Hearing Room
 - g. Replace the Heating, Air Conditioning, and Ventilation system at the existing J.B. Allen Building
 - h. Enlarge the Public Entrance to accommodate security procedures
2. The project site is the J.B. Allen Courthouse and the adjacent parking lot to the west.
3. The overall project is envisioned as a (3) story addition of approximately 38,000 square feet, and a renovation of the existing J.B. Allen Building of approximately 35,000 square feet. A concept plan can be found in the May 1, 2024 study (attached).



4. The final configuration, number of stories, and number of courtrooms will be dependent on alignment with the budget earmarked for construction, which is approximately \$31,500,000.

PROJECT ASSUMPTIONS

1. The project delivery method will be Construction Manager At-Risk (CMR). The CMR will be brought on to the project before completion of the Schematic Design Phase.
2. We will lead the Site Plan Submittal and Approval process which is required by the City of Graham, any DOT permits for work in the right-of-way, and the Erosion Control Permit through NCDEQ (see additional services section). The Building Permit will be applied for by the contractor. No other Permits or Approvals are anticipated or included.
3. We will provide materials for, and be available for, up to (2) presentations to the County Commissioners.
4. Construction duration will be consecutive and not exceed 18 months.
5. In consultation with the owner and the CMR, we will develop bid alternates that fit within the project budget. "Unfunded" alternates (those that exceed the project budget) would require a design fee amendment.
6. The CMR will be responsible for developing and tracking the overall project schedule with input from the Design Team.
7. We anticipate (12) zoom meetings and (6) in-person meetings during the design process. During construction, we anticipate meeting on site every two (2) weeks.
8. We have assumed the project will be constructed in two (2) consecutive phases. Phase 1 would consist of building the addition, and Phase 2 would consist of the renovation of the existing J.B Allen Building.

SCOPE OF BASIC SERVICES

1. The Phases of Design will be Schematic Design, Design Development, and Construction Documents. At the end of each design phase, upon review, the owner will provide written approval for the design team to move to the next phase.
2. Construction Documents will consist of signed and sealed Drawings and Specifications for construction.
3. At the end of each design phase, the Design Team will provide a cost estimate to be reconciled with the CMR's estimate and the overall project budget.
4. We will provide assistance during the bid process by responding to Requests for Information (RFI's) and attending pre-bid meetings. The CMR will pre-qualify



bidders with input from the Design Team and the Owner, and develop bid packages based on the Construction Documents.

5. We will provide Construction Administration services, including regular site visits, submittal reviews, responding to RFI's, providing field memos, evaluating change order requests, developing a final punchlist and conducting a final inspection.
6. During project close-out the Design Team will compile a set of record drawings and specifications.

PROJECT TEAM

The following consultant team is proposed for the project:

Architect of Record	CRA Associates, Inc.	Chapel Hill, NC
Structural Engineering	Bennett + Pless	Raleigh, NC
Mechanical, Plumbing, Electrical and Fire Protection Engineering	Edmondson Engineers	Durham, NC
Civil Engineering	Underfoot Engineering	Cary, NC
Professional Cost Estimating	Palacio Collaborative	Durham, NC
Audio-Visual, Security, Telecom and Acoustical Consulting	Thorburn Associates	Morrisville, NC

PROJECT DURATIONS

We anticipate the following project duration following a Notice to Proceed:

1. Schematic Design Phase – 3 months
2. Design Development Phase – 4 months
3. Construction Document Phase – 5 months
4. Construction Administration – 18 months

EXCLUDED SERVICES

The following services are not included in this proposal:

1. 3D Animations / Videos
2. Signage, Environmental Graphics, Graphic Design Services
3. Lighting Photometric Calculations
4. Geotechnical Testing and Surveys
5. Building Commissioning Services
6. Construction Testing/Special Inspections
7. Topographic Surveys
8. Traffic Studies / Acoustical Impact Studies



9. Consultants and engineering services other than those listed above
10. Hazardous Materials Investigation, Testing or Remediation Design
11. Legal and accounting fees
12. Permits or fees
13. LEED design and certification
14. Full time construction administration
15. Furniture Selection, Design or Procurement Services.

BASIC SERVICES COMPENSATION

We respectfully request a lump-sum fee of **\$3,148,000** for the scope of work described above. This fee includes reimbursables for travel and printing.

ADDITIONAL SERVICES

The following services are typically not provided in Basic Services but can be provided in addition to the Basic Services outlined above:

- A. Audio-Visual, Security, Telecom and Acoustical Consulting
 1. Design services provided by Thorburn Associates, Inc. of Morrisville, NC.
 2. Provide Audio-Visual design for existing courtrooms, new courtrooms, jury rooms, hearing rooms, conference rooms, break rooms, digital signage locations, and other miscellaneous locations.
 3. Provide Security System design including video surveillance, access control, intrusion alarms, security intercom system, lobby/security needs, and Bailiff office security needs.
 4. Provide Telecom System design including data outlet configurations, horizontal cabling requirements, backbone cabling requirements, and telecom room(s) layout and configuration.
 5. Provide Acoustical design services including room acoustics, sound isolation and speech privacy, mitigating background noise from mechanical systems, and developing a sound masking system to electronically provide a uniform background sound level in critical areas to enhance speech privacy between spaces.
 6. Includes developing construction documents, testing, and systems adjustment.
 7. Assumes an initial meeting with stakeholders for each of the systems described above, with stakeholders providing written comments and input at each design phase submittal.
 8. Total fee for the additional services described above: **\$304,105**



- B. City of Graham Site Plan Approval, DOT Approval, and Erosion Control Permit
1. Approval process to be led by Underfoot Engineering of Cary, NC, with input from CRA Associates, Inc.
 2. Assumes up to three (3) submittals for each approval.
 3. Total fee for the additional services described above: **\$32,000**

Thank you for the opportunity to work on this important project for Alamance County.

Sincerely,

A handwritten signature in black ink, appearing to read "A. R. Cruickshank", written in a cursive style.

Andrew R. Cruickshank, AIA, LEED AP



ALAMANCE COUNTY COURTHOUSE STUDY

Graham, NC

Page 62 of 112

Options A1 & A2
MAY 1, 2024



DESIRED OUTCOMES

(2) New Courtrooms

Additional Judges Chambers

Additional Clerk of Court Space

Additional District Attorney Offices

Develop separate circulation for the following (3) user groups:

Public, Judges & Staff, Inmates

Provide a Hearing Room

HVAC System replacement at J.B. Allen building

Enlarge Public Entrance to accommodate current security procedures



EXISTING CONDITIONS

Page 64 of 112

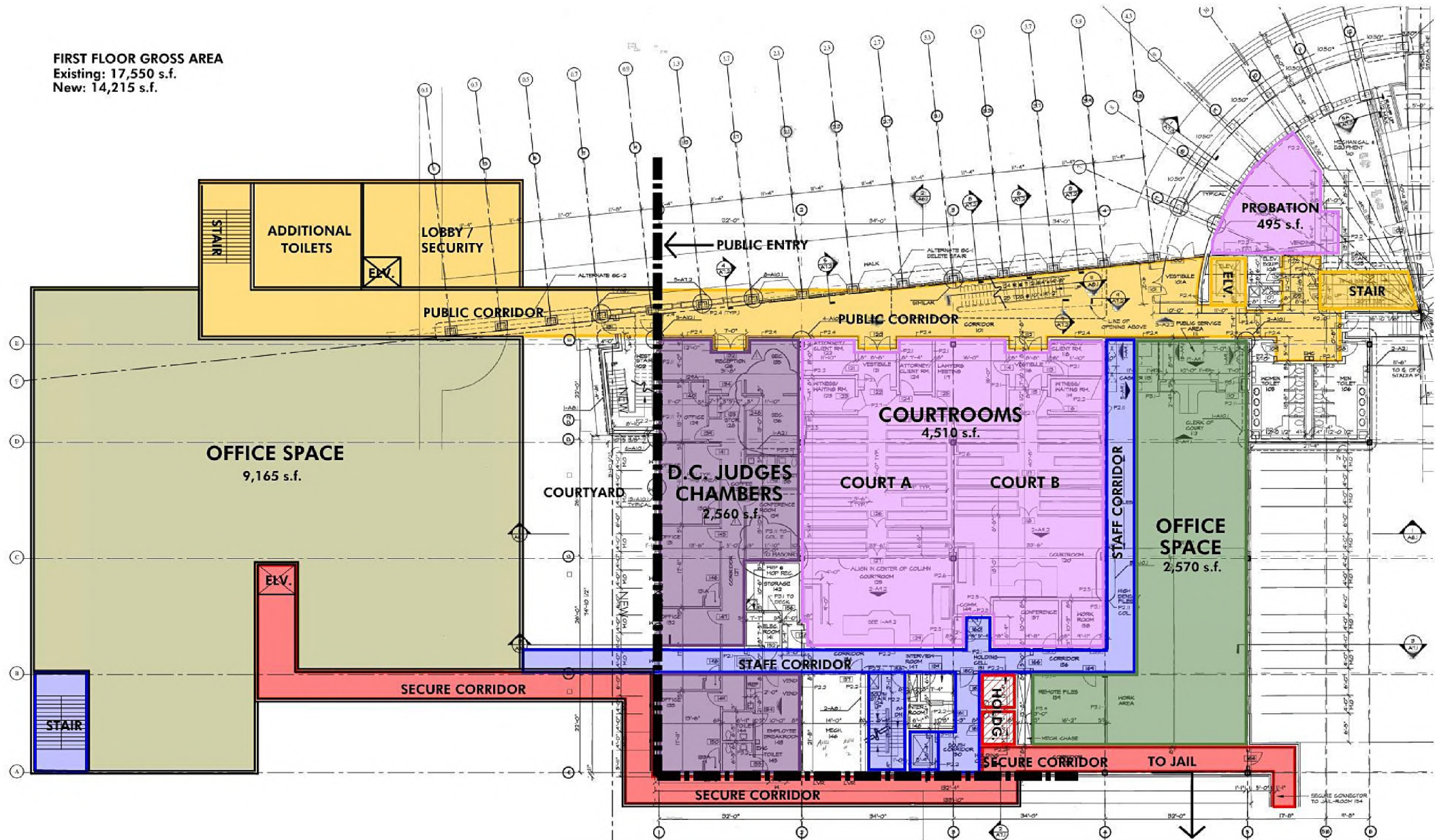




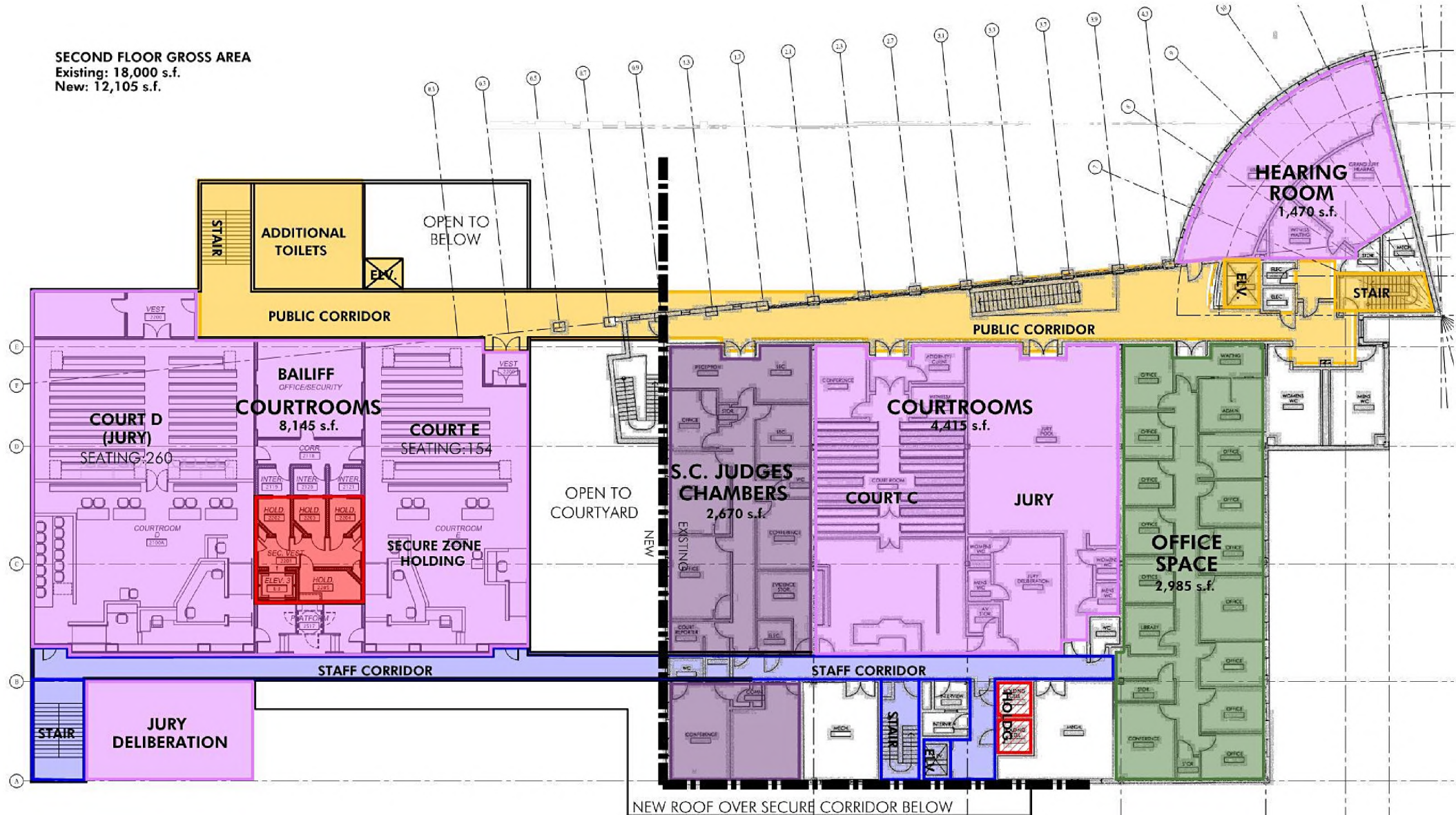
OPTION A2

Page 67 of 112

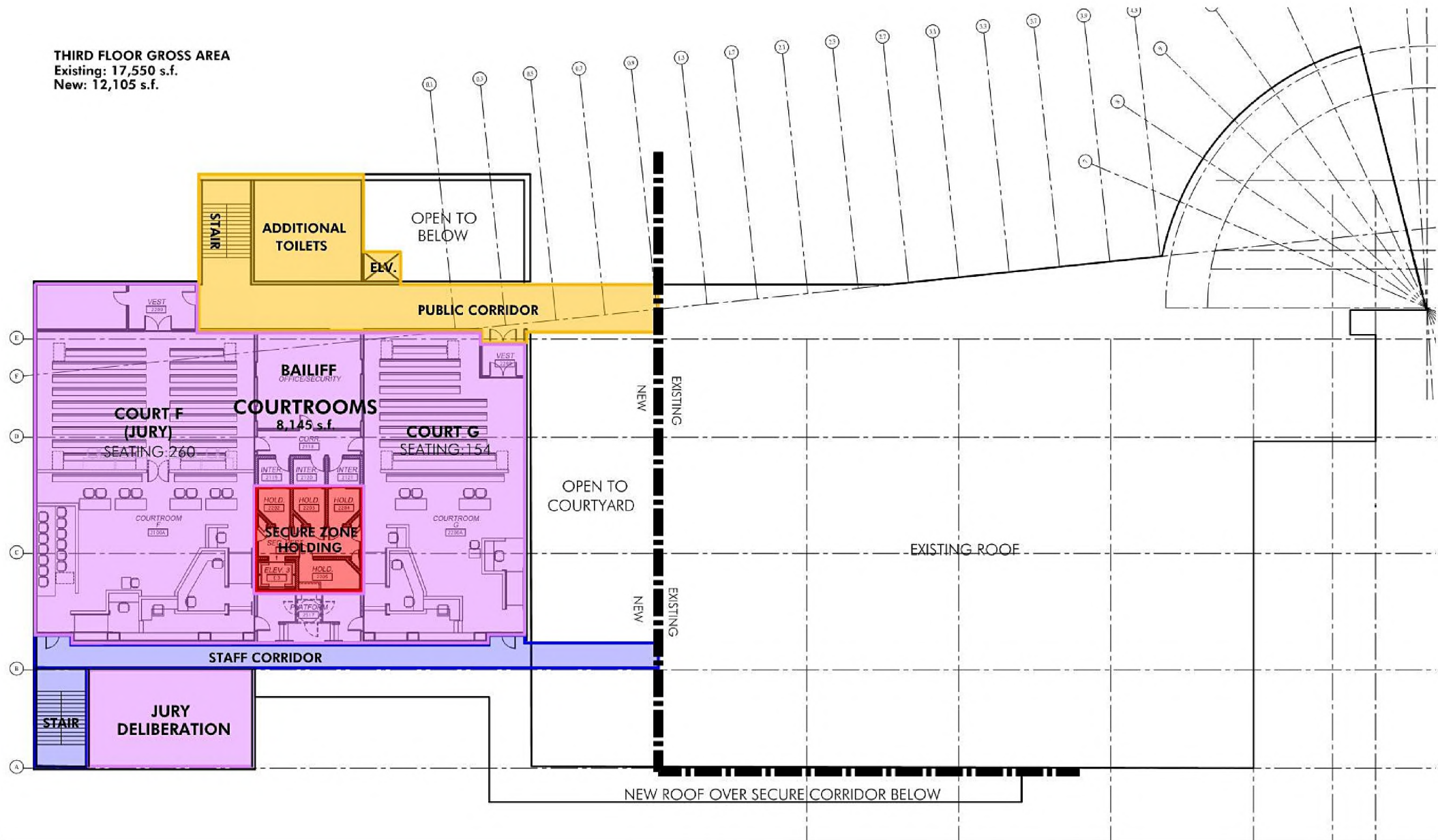
FIRST FLOOR GROSS AREA
Existing: 17,550 s.f.
New: 14,215 s.f.



SECOND FLOOR GROSS AREA
Existing: 18,000 s.f.
New: 12,105 s.f.



THIRD FLOOR GROSS AREA
 Existing: 17,550 s.f.
 New: 12,105 s.f.



NORTH CAROLINA

ALAMANCE COUNTY

AGREEMENT FOR DESIGN SERVICES

WHEREAS, CRA Associates, Inc. ("Consultant") has agreed to provide professional design services for the Alamance County Courthouse Expansion & Renovation project, as outlined in its proposal ("Services"), which is attached hereto as Exhibit A and incorporated as an integral part of this Agreement.

WHEREAS, Alamance County ("County") wishes to enter into an Agreement with Consultant to provide the goods and/or services specified in Exhibit A.

NOW THEREFORE, for good and valuable consideration exchanged, which the Parties mutually agree to be beneficial, the parties agree as follows:

1. Term of Agreement: The term of this Agreement shall commence on the date signed by the second signing Party to this agreement and end on upon the completion of the Services, unless terminated as hereinafter set forth.
2. Scope of Services: Consultant shall provide professional design services as described in Exhibit A, including Schematic Design, Design Development, and Construction Document phases, as well as Construction Administration. The services include but are not limited to the deliverables and tasks outlined in the proposal.
3. Compensation: As compensation for the services, County shall pay the Consultant a lump-sum fee of \$3,148,000, as outlined in Exhibit A. This fee includes reimbursables for travel and printing. Additional services shall be billed separately as agreed in writing.
4. Insurance: Consultant shall maintain insurance policies at all times with minimum limits as follows:

<u>Coverage</u>	<u>Limits of Liability</u>
Workers' Compensation	Statutory
Automobile Liability	\$1,000,000 per occurrence
General Liability	\$1,000,000 per occurrence \$2,000,000 aggregate
Property Damage	\$1,000,000 per occurrence \$2,000,000 aggregate
Personal Injury	\$ 500,000 each occurrence \$1,000,000 aggregate

All insurance policies shall be issued by companies authorized to do business under the laws of the State of North Carolina and shall be rated not less than "A" by A.M. Best and Company. Consultant shall furnish Certificates of Insurance to County, naming County as an additional insured, prior to the commencement of operations. The certificates shall clearly indicate that Consultant has obtained insurance of the type, amount, and classification as required for strict compliance with this paragraph and that no material change or cancellation of the insurance

shall be effective without thirty (30) days prior written notice to the County. Compliance with the foregoing requirements shall not relieve Consultant from any liability or obligations under this Agreement.

5. Confidentiality: All proprietary data and information, if any, furnished to Consultant by County shall be regarded as confidential, shall remain the sole property of County and shall be held in confidence and safekeeping by Consultant for the sole use of County and Consultant under the terms of this Agreement. Consultant agrees that its officers, employees, and agents will not disclose to any person, firm, or entity other than County or its designated legal counsel, accountants, or practice management consultants any confidential information about County. Consultant agrees to carry out its obligations to County in compliance with all privacy and security regulations required by law.

6. Quality of Goods and/or Services: All goods and/or services hereunder shall be provided in a competent, professional and workmanlike manner and in strict compliance with this Agreement. The items and/or services hereunder shall be provided according to County's Specifications and Consultant's Proposal, which is attached hereto and incorporated herein by reference. Consultant will provide all goods and/or perform all services in accordance with the service levels and performance levels as may be set forth in this Agreement.

7. Intellectual Property Owned by Consultant: This Agreement is subject to the North Carolina public records law, and may be released upon request. Not all "Trade Secrets" will qualify as protected under N.C.G.S. §132-1.2 and 66-152. Consultant should consult legal counsel before signing this document if Consultant is unsure of its intellectual property status under these statutes.

8. Intellectual Property and Ownership of Deliverables: All design documents, drawings, specifications, and related materials created by the Consultant under this Agreement shall remain the property of the Consultant. However, the County shall have a non-exclusive license to use these materials solely for the purposes of this project, including future repairs, maintenance, and alterations.

9. Schedule of Deliverables: The Consultant agrees to adhere to the project schedule as follows:

- Schematic Design Phase: 3 months from the notice to proceed.
- Design Development Phase: 4 months from completion of the Schematic Design Phase.
- Construction Document Phase: 5 months from completion of the Design Development Phase.

Failure to meet these deadlines without a force majeure, as outlined in Section 20, will be considered a material breach of this Agreement.

10. Change Orders: Any changes to the scope of work, whether initiated by the County or necessitated by unforeseen circumstances, must be documented through a written change order. The change order must include a description of the change, its impact on the schedule, and any associated costs. Both parties must approve the change order in writing before implementation.

11. Warranties: The Consultant warrants that all design services shall comply with applicable laws, codes, and standards in effect at the time of execution. No additional warranties are provided, and the Consultant is not responsible for the performance of construction contractors or third parties.

12. Coordination with Other Contractors: The Consultant shall coordinate with the Construction Manager At-Risk (CMR) and other project consultants to ensure seamless execution of the design and construction phases. This includes participation in regular project meetings and addressing requests for information (RFIs) from other parties.

13. Permits and Regulatory Approvals: The Consultant shall be responsible for obtaining permits and regulatory approvals as specified in the scope of work in Exhibit A. The Building Permit will be obtained by the Construction Manager At-Risk, as outlined in the proposal.
14. Site Conditions: The Consultant shall not be held responsible for unforeseen site conditions that could not have been reasonably anticipated at the time of design. Any necessary modifications to the design due to such conditions will be treated as a change order.
15. Consultant Responsibilities: The Consultant shall oversee and coordinate the work of any sub-consultants listed in Exhibit A. Each sub-consultant shall perform its services under the direction of the Consultant and in accordance with the terms of this Agreement.
16. Status of Parties: Nothing contained in this Agreement shall be construed as establishing a partnership or joint venture relationship between Consultant and the County. Consultant and its employees and representatives are independent contractors, solely responsible for its or their performance under this Agreement and shall have no legal authority to bind County.
17. Assignment and Subcontracting: Neither this Agreement nor any rights or obligations hereunder shall be subcontracted, assigned, or delegated by Consultant without prior written consent of County, which consent may be withheld in County's sole discretion.
18. Binding Effect: This Agreement shall be binding upon the parties hereto, their heirs, administrators, executors, successors and assigns, if such assignment has been approved by the County.
19. Notices: Any notice or other communication required or permitted under this Agreement shall be in writing and shall be deemed to have been given on the date delivered personally or deposited in the United States Postal Service, certified mail, return receipt requested, with adequate postage affixed, addressed as follows:
- | | |
|-----------------------|-----------------------------|
| Alamance County | CRA Associates, Inc. |
| Attn: County Attorney | Attn: Andrew Cruickshank |
| 124 W. Elm Street | 100 Europa Drive, Suite 565 |
| Graham, NC 27253 | Chapel Hill, NC 27517 |
- Either party may change its address for notices under this Agreement by giving written notice of such change to the other party in accordance with the provisions of this paragraph.
20. Force Majeure: Neither Party shall be liable to the other party for any failure or delay caused by events beyond such party's control and not due to its own negligence, provided that such party uses commercially reasonable efforts to resume performance as soon as reasonably practicable. The non-performing Party shall notify the other Party of the force majeure event within twenty-four (24) hours of the onset thereof. In the event that a force majeure event precludes Consultant from performing services and/or providing goods for a period of ten (10) consecutive business days, County shall have the right to: (a) procure replacement goods and/or services from an alternative source and/or (b) terminate the Contract or portion(s) of Contract upon written notice to Consultant.
21. Governing Law: This Agreement and the rights and obligations to the parties hereunder shall be construed and governed by the laws of the State of North Carolina and venue for any proceedings arising hereunder shall be in the court of appropriate jurisdiction for Alamance County, North Carolina.

22. Modifications: This Agreement may be amended or modified only by the mutual written consent of the parties. A modification is not enforceable against the County unless it is signed by the County Manager or other duly authorized official.
23. Entire Agreement: This Agreement contains the entire agreement between the parties pertaining to the subject matter of this Agreement. With respect to that subject matter, there are no promises, agreements, conditions, inducements, warranties or understandings, written or oral, expressed or implied, between the parties, other than as set forth or referenced in this Agreement.
24. Waiver: A waiver of any provision of this Agreement must be in writing, designated as such, and signed by the party against whom enforcement of the waiver is sought. The waiver of a breach of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent or other breach thereof.
25. Termination: This Agreement may be terminated as follows:
- (i) Cause: If the services provided by Consultant under this Agreement are not performed as specified herein, this Agreement may be terminated by County for cause. Grounds for termination for cause shall include, but not be limited to, the following:
 - (a) Failure to respond to reasonable requests from County to provide the Services covered by this Agreement.
 - (b) Failure to keep and maintain any equipment required for the performance of this Agreement in good working order and in compliance and with all laws.
 - (c) Failure to properly recycle any electronic equipment as specified in Article 9, Chapter 130A of the North Carolina General Statute, or failure to comply with any statutory requirement included in the formal bid request, as provided in the bid packet, which bid packet is incorporated herein by reference.
 - (d) Failure to maintain the insurance required by this Agreement.
 - (e) Charging rates or fees in excess of those permitted under in this Agreement.
 - (f) Inefficient or unsafe practices in providing Services.
 - (g) The material breach of any provision of this Agreement.
 - (ii) Convenience: County reserves the right to terminate this Agreement upon thirty (30) days' prior written notice to Consultant for any reason deemed by County to serve the public interest. This termination for convenience will not be made when termination is authorized under any other provision of this Agreement. In the event of such termination County shall pay Consultant its costs directly attributable to those Services received by County prior to termination that meet the requirements of this Agreement. Provided, however, that no costs will be paid to Consultant which are recoverable in Consultant's normal course of doing business. County is not liable for the loss of any profits anticipated to be made hereunder, nor for any special, consequential or similar damage.
 - (iii) "Claw back" for Non-Performance or Violation: If Consultant fails to perform its obligations under this Agreement, or violates any of the provisions of this Agreement, County shall have the right to repayment of all unexpended funds at the time of such termination, and such funds shall be repaid promptly to County upon demand. Furthermore, County reserves the right to require Consultant to repay funds expended in violation of the terms and conditions of this Agreement.
26. Annual Appropriations and Funding: This Agreement is subject to the annual appropriation of funds by the Alamance County Board of Commissioners. Notwithstanding any provision herein to the contrary, in the event that funds are not appropriated for this Agreement, County shall be entitled to immediately terminate this Alamance County Goods and/or Services Agreement

Agreement, without penalty or liability, except the payment for all Service satisfactorily provided under this Agreement up to and through Consultant's receipt of notice of termination.

27. **Indemnity:** Consultant agrees to indemnify and hold harmless County, its officers, elected officials, agents, servants, and employees from any and all claims, actions, lawsuits, losses, damages, expenses, judgments, or liabilities of any kind whatsoever (including without limitation, cost of defense and attorney fees) suffered by County and proximately caused by an act or omission of Consultant, its subcontractors, agents, or employees. Consultant's liability for damages under this Agreement shall not exceed the total fees paid by the County for services rendered. In no event shall Consultant be liable for indirect, incidental, or consequential damages, including loss of profits or business interruptions.

28. **Time is of the Essence:** Completion of all services (and supply of all goods required) under this Agreement must be completed in a timely fashion. Failure to act within the time required constitutes a breach of this Agreement.

29. **Severability:** If any provision of this Agreement is held unenforceable, then it shall be stricken and all remaining provisions of this Agreement shall remain in full force and effect.

30. **State and Federal Requirements:** By signing this Agreement, Consultant certifies that Consultant, and (if applicable) any of Consultant's subcontractors, are in compliance with all applicable State and Federal laws (including, but not limited to, N.C.G.S. §143-129(j) regarding E-Verify, legal prohibitions against unlawful employment/workplace discrimination, and the requirement not to be listed on any divestment list published by the NC State Treasurer and any other Federal or State debarment or suspension lists).

31. **Controlling Document:** In the event of any conflict between this Agreement and any document, instrument, or other agreement prepared or provided by Consultant (including, without limitation, Consultant's purchase orders, invoices and warranties), the terms of this Agreement control.

IN WITNESS WHEREOF, the parties have executed this Agreement in their official capacities with legal authority to do so.

Alamance County

By: _____
Heidi York, County Manager

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Susan Evans, Finance Director

Consultant

By: _____

Name: _____

Title: _____



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 12/4/2024

FROM: Tory Frink

DEPT: County Clerk's Office

AGENDA TITLE: Resolution Adopting the 2025 Regular Meeting Schedule

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Requesting adoption of the 2025 regular meeting schedule pursuant to N.C.G.S. 153A-40(a).

BACKGROUND/PURPOSE OF REQUEST:

Adoption of the regularly scheduled meetings for 2025

RECOMMENDATION:

Staff recommends adoption of the schedule as presented.

ATTACHMENTS: 2025 Resolution with Meeting Schedule

Alamance County

BOARD OF COMMISSIONERS

24 West Elm Street
Graham, NC 27253-2865

Board of Commissioners
John Paisley, Jr., Chairman
Steven J. Carter, Vice Chair
Pamela Thompson, Commissioner
Ed Priola, Commissioner
Kelly Allen, Commissioner

County Manager
Heidi York
County Attorney
Rik Stevens
Clerk to the Board
Tory M. Frink,
NCMCC



Resolution Adopting the 2025 Regular Meeting Schedule of the Alamance County Board of Commissioners

WHEREAS, pursuant to N.C.G.S.153A-40 (a), the board of commissioners shall hold a regular meeting at least once a month; and

WHEREAS, pursuant to N.C.G.S 153A-40(a) the board of commissioners may, by resolution, fix the time and place of its regular meetings; and

NOW, THEREFORE, BE IT RESOLVED that the Alamance County Board of Commissioners adopts the following meeting schedule for all of its 2025 regular meetings:

BOC MEETING DATE	BOC MEETING TIME
January 21* Tuesday	6:30 PM
February 3	9:30 AM
February 17 (Board Retreat)	9:30 AM
March 3	9:30 AM
March 17	6:30 PM
April 7	9:30 AM
April 21	6:30 PM
May 5	9:30 AM

May 19	6:30 PM
June 2	6:30 PM
June 16	6:30 PM
July 7	9:30 AM
August 4	9:30 AM
August 18	6:30 PM
September 2* Tuesday	9:30 AM
September 15	6:30 PM
October 6	9:30 AM
October 20	6:30 PM
November 3	9:30 AM
November 17	6:30 PM
December 1 (Organizational Meeting)	9:30 AM
December 15	6:30 PM

*Date changes due to holiday schedules

NOTE: Only one regular meeting in January and July.

BE IT FURTHER RESOLVED that the first regular scheduled meetings shall begin at 9:30 a.m., and the second regular scheduled meetings shall begin at 6:30 p.m unless otherwise noted in this schedule; and

FURTHER, that all regular meetings may be held in the Commissioners' Meeting Room, 2nd floor of the County Office Building, 124 West Elm St., Graham, NC 27253 or regular meeting location subject to change by action of the Board; and

BE IT FINALLY RESOLVED that the Clerk shall cause a copy of this resolution to be posted and published pursuant to NCGS 153A-40.

Adopted the 16th day of December 2024.



Alamance County Board of Commissioners

ACTION ITEM AGENDA ITEM

MEETING DATE: 12/16/2024

DATE SUBMITTED: 12/6/2024

FROM: Heidi York

DEPT: County Manager

AGENDA TITLE: FY2025-2026 Budget Calendar Adoption

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

Adoption of the FY25-26 Budget Calendar.

BACKGROUND/PURPOSE OF REQUEST:

Staff present a budget calendar for the Board to review and adopt, which outlines a schedule for the budget development process timing. Some highlights include introducing the Capital Improvement Plan request process in January, a proposed Board Retreat for February 17th, presentation of the Recommended Budget on May 19th, a required Public Hearing scheduled for June 2nd, and Adoption of the FY25-26 Budget Ordinances on June 16th. The dates outlined are subject to change if needed, but this will facilitate an organized budget process for staff and elected officials.

RECOMMENDATION:

Adopt the FY25-26 Budget Calendar.

ATTACHMENTS:

Budget Calendar FY25-26



Alamance County Budget Calendar Fiscal Year 2025-2026

January	
Distribution of CIP and Personnel Requests to Departments	Tuesday, January 7, 2025
CIP Requests Due from Departments to Budget Department	Monday, January 27, 2025
Budget Kickoff and Operating Budget Materials Distributed to Departments and Education Partners	Monday, February 3, 2025
Board of Commissioners Annual Retreat	Monday, February 17, 2025
Departmental Operating Budget Requests Due	Friday, February 28, 2025
Outside Agency Budget Requests Due	Friday, February 28, 2025
March	
Alamance-Burlington School System and Alamance Community College Budget Draft Due	Monday, March 31, 2025
April	
Presentation of FY25-30 Capital Improvement Plan and FY25-26 Capital Budget to Board of Commissioners	Monday, April 7, 2025*
Departmental Budget Reviews with County Manager	April 9, 2025 – April 25, 2025
Fire District Budgets Due	Friday, April 25, 2025
May	
Alamance-Burlington School System Budget Statutory Deadline	Thursday, May 15, 2025
Presentation of FY25-26 Manager's Recommended Budget to Board of Commissioners	Monday, May 19, 2025*
Board of Commissioners Budget Work Session - Education	Tuesday, May 27, 2025*
June	
Board of Commissioners Public Hearing on Proposed FY25-26 Budget	Monday, June 2, 2025*
Board of Commissioners Budget Work Session – Departments and Others As Needed and Intent to Adopt Budget	Monday, June 9, 2025*
Adoption of FY25-26 Budget Ordinances (Operating and Capital Improvement Plan)	Monday June 16, 2025*

**Board of Commissioners meeting date*

Alamance County

FINANCE DEPARTMENT
124 West Elm Street
Graham, North Carolina 27253

MEMORANDUM

To: Heidi York, County Manager

From: Susan Evans, Finance Officer

Date: November 22, 2024

Re: 1st Quarter Financials - Attached are FY25 financials through September 2024, unaudited

Alamance County Report Highlights:

1. Property Tax Revenues: Collections of \$76,990,742 are 63.3% of the FY25 budget. Current collections are \$6,903,221 higher than September 2023 collections of \$70,087,521.
2. Sales Tax Revenue collections of \$4,150,386 are 9.0% of the FY25 budget. The YTD FY25 Sales Tax distribution received is \$172,624 higher (4.34%) than YTD FY 24.
3. All Other Revenues (not including property or sales tax) of \$8,363,909 are 17.03% of budget.
4. General Fund expenditures are 26.5% of budget. Personnel expenditures through September 2024 of \$20,569,474 are 23.2% of budget. Education expenditures are \$20,140,398 (31.1%) of \$64,703,973 budget. Debt Service expenditures are 2.6% of budget or \$507,068.
5. Expenditures for Grant Funds of \$3,816,918 exceed revenues of \$3,573,608 by \$243,209. These grants are on a reimbursement basis.
6. ARP funds of \$32,925,136 has earned \$2,828,043 of investment earnings through September 2024. ARP expenditures and encumbrances through September 2024 are \$25,846,806. These funds are on target to be spent or committed by December 2024.
7. The State Appropriations Fund includes \$18,063,841 of revenues and \$1,080,944 of investment earnings through September 2024. State Appropriations Fund expenditures and encumbrances through September 2024 are \$10,621,877 with \$8,181,623 left to be expended.
8. The Emergency Telephone Fund (E-911) expenditures exceed the revenues by \$64,273.
9. Opioid Settlement Fund includes \$4,642,644 of settlement revenues and \$166,648 of investment earnings through September 2024. Expenditures total \$28,865.
10. Capital Reserve Fund and Capital Project Fund Reports for Alamance County, Alamance-Burlington School System, and Alamance Community College through September 2024 are included for review.

Alamance County

FINANCE DEPARTMENT
124 West Elm Street
Graham, North Carolina 27253

11. Landfill expenditures operation exceed revenues by \$184,965.
12. Employee Insurance Fund expenditures exceed revenues by \$530,946.
13. Workers' Compensation Fund revenues exceed expenditures by \$49,405.

Alamance-Burlington School System Report Highlights:

\$13,432,296	Local Revenues to-date (\$13,331,788 from County)
<u>(\$12,102,757)</u>	Local Expenditures per report
\$ 1,329,539	Local Revenues in excess of Expenditures (Local operating funds)
\$4,503,646	Capital Outlay Expenditures

Alamance Community College Report Highlights:

\$1,219,456	Local Revenues to-date
<u>(\$1,732,816)</u>	Local Expenditures per report
(\$ 513,360)	Local Expenditures in excess of Revenues (Local operating funds)
\$90,519	Capital Outlay Expenditures

**Fund Summary
Sep-24**

Annual Funds

	<u>Fund Balance-July 1</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Other Financing Sources</u>	<u>Ending Fund Balance</u>
General Fund	97,045,955.54	89,505,036.89	52,055,902.08	3,040,280.87	137,535,371.22
Emergency Telephone Fund	539,496.26	27,596.54	91,869.89	-	475,222.91
County Building Capital Reserve Fund	13,806,227.27	-	-	-	13,806,227.27
Schools Capital Reserve Fund	1,731,685.40	-	-	-	1,731,685.40
ACC Capital Reserve Fund	206,028.18	-	-	-	206,028.18
Landfill	20,372,605.57	1,750,347.08	1,565,382.15	-	20,557,570.50
Employee Health Insurance Fund	7,091,353.52	3,161,789.77	3,692,735.67	-	6,560,407.62
Worker's Compensation Fund	1,142,433.20	316,249.83	266,844.51	-	1,191,838.52

Multi-year Funds

	<u>Revenues</u>	<u>Expenses</u>	<u>Other Financing Sources</u>	<u>Ending Fund Balance</u>
Grant Fund	3,408,681.44	3,816,917.69	164,926.83	(243,309.42)
American Rescue Fund	35,753,179.40	5,908,253.63	(19,938,552.86)	9,906,372.91
State Appropriations Act Fund	19,144,784.38	10,621,876.56	-	8,522,907.82
Opioid Settlement Fund	4,809,291.36	16,350.00	-	4,792,941.36
Renovation/Repair Project Fund	43,397.86	16,483,869.73	16,522,459.73	81,987.86
Mental Health Diversion Center	1,200,000.00	1,200,000.00	-	-
Rudd Street Project Fund	2,739,242.40	2,727,237.40	-	12,005.00
ACC Capital Project Fund	1,365,013.77	63,601,034.91	74,338,657.30	12,102,636.16
Schools Capital Project Fund	51,838,796.48	362,780,257.76	345,975,960.18	35,034,498.90

Alamance County, North Carolina
Statement of Revenues, Expenditure and Changes in Fund Balances
For the Period Ending: September 30, 2024

General Fund

	9/30/2024					Prior Year-to-date 9/30/2023
	Budget	Actual	Encumbrances	Over (Under) Budget	% of Budget	Actual
Revenue:						
Property Taxes	121,700,259	76,990,742	-	(44,709,517)	63.3%	70,087,521
Sales Taxes	45,998,553	4,150,386	-	(41,848,167)	9.0%	3,977,762
Other Taxes and Licenses	3,242,571	823,200	-	(2,419,371)	25.4%	661,088
Unrestricted Intergovernmental	265,000	-	-	(265,000)	0.0%	-
Restricted Intergovernmental	27,913,074	3,320,797	-	(24,592,277)	11.9%	5,633,477
Sales and Services	11,663,984	3,289,000	-	(8,374,984)	28.2%	2,976,425
Licenses and Permits	2,002,000	637,491	-	(1,364,509)	31.8%	409,173
Investment Earnings	3,000,000	-	-	(3,000,000)	0.0%	302
Miscellaneous	1,035,906	293,421	-	(742,485)	28.3%	537,742
Total Revenues	216,821,347	89,505,037	-	(127,316,310)	41.3%	84,283,489
Expenditures:						
General Government	17,292,843	3,333,133	454,914	(13,504,795)	21.9%	3,334,430
Central Services	12,876,572	2,683,384	1,599,486	(8,593,702)	33.3%	2,387,220
Public Safety	55,468,437	14,162,660	2,853,707	(38,452,070)	30.7%	13,420,350
Transportation	-	-	-	-	#DIV/0!	-
Environmental Protection	83,514	5,952	-	(77,562)	7.1%	9,307
Economic & Physical Development	4,338,584	632,533	592,396	(3,113,655)	28.2%	665,271
Health	16,854,577	3,031,535	1,017,704	(12,805,338)	24.0%	2,605,867
Social Services	23,867,036	5,365,651	578,400	(17,922,985)	24.9%	5,018,722
Other Human Services	3,406,224	590,556	369,575	(2,446,092)	28.2%	552,995
Education	64,703,973	20,140,398	-	(44,563,575)	31.1%	16,927,050
Culture & Recreation	7,031,681	1,603,031	260,114	(5,168,535)	26.5%	1,344,785
Debt Service	19,848,300	507,068	-	(19,341,232)	2.6%	992,501
Total Expenditures	225,771,740	52,055,902	7,726,296	(165,989,542)	26.5%	47,258,498
Revenues Over (Under) Expenditures	(8,950,393)	37,449,135	(7,726,296)	38,673,232		37,024,991
CAPITAL FINANCE PLAN:						
Other Financing Sources						
Operating Transfers In - ARPA	-	3,029,413	-	3,029,413		-
Operating Transfers Out - To County						
CIP & ABSS Capital Reserve	(523,426)	-	-	523,426		-
Bond Proceeds	-	-	-	-		-
Appropriated Fund Balance	9,438,819	-	-	(9,438,819)		-
Budgeted Surplus				-		
Sale of Surplus Property	35,000	10,868	-	(24,132)		800
Installment Loan Proceeds	-	-	-	-		-
Total Other Financing Sources	8,950,393	3,040,281	-	(5,910,113)		800
Revenues and Other Sources Over (Under)						
Expenditures and Other Uses		40,489,416	(7,726,296)	32,763,119		37,025,791
Fund Balances						
Beginning of Year-July 1		<u>97,045,956</u>				
Ending of Month-September 2024 Unaudited		<u>137,535,371</u>				

General Fund

Revenue:

Property Taxes

Taxes collected by the County for real, personal and business property.

Sales Taxes

The County's Sales Tax rate is 2%. This revenue what has been collected by the North Carolina Department of Revenue for the County. There is a two month period from when the taxes are collected and the County receives the revenue. Taxes collected in July are received in September.

Other Taxes and Licenses

By North Carolina General Statutes, there are other taxes and licenses a County is authorize to impose and collect. This category reflects the collection of Real Property Transfer Tax, Rental Vehicle Tax, PART Vehicle Tax, Heavy Equipment Rental Tax, Beer & Wine License, Cable TV Franchise Tax, Landfill Franchise Tax, Occupancy Tax and ABC Net Revenues.

Unrestricted Intergovernmental

Revenues received from another governmental agency that are not restricted for a specific purpose.

Restricted Intergovernmental

Revenues received from another governmental agency that are restricted for a specific purpose. This includes Federal and State funding.

Sales and Services

There are several services for which the County charges a fee to the citizens or businesses who utilize them. These include Emergency Medical Services, Passport Services, Sheriff Fees, Hazardous Materials Fees, Fire Inspection Fees, Health Clinic Fees, Dental Clinic Fees, Library Services and Parks Fees.

Licenses and Permits

Building and Inspection Permits and Register of Deeds Recording fees are the primary source of revenue in this category.

Investment Earnings

The County earns interest on our investments. These investments are limited to what is approved by NCGS 159-30.

Miscellaneous

Other revenues which do not meet the definitions above are categorized as Miscellaneous. This also includes grants receive that are not from another governmental agency.

Expenditures:

General Government

Includes expenditures for the following County departments: Governing Body, County Manager, Planning, Human Resources, Finance, Purchasing, Tax Administration, Revaluation, GIS Mapping, Legal, Board of Elections and Register of Deeds. This also includes funding for the Clerk of Courts Office, Superior and District Court Judges and the District Attorney's Office.

Central Services

Includes expenditures for the following County departments: Information Technology, Print Shop and Maintenance

Public Safety

Includes expenditures for the following County departments: Sheriff's Office, School Resource Officers, Jail, Emergency Management, Fire Marshal Office, Inspections, Emergency Medical Service and Central Communications. There is also funding for the Medical Examiner, Alamance County Rescue and Animal Shelter. SARA Management is also included in this category, but does not rely on County funds. This department is funded through Hazardous Materials Fees.

Transportation

Includes expenditures for the Rural Operating Assistance Program Grant. This funds for the Workfirst Program, Rural General Public Program and the Elderly and Disabled Transportation Assistance Program.

Environmental Protection

Includes expenditures for the NC Division of Forestry. The State and County share the cost of these services. The State is responsible for 60% and the County 40%.

Economic & Physical Development

Includes expenditures for the following: Alamance County Chamber of Commerce, Airport Authority, Piedmon Conservation Council, Tourism Development Authority, PART Vehicle, NC Agriculture Extension Office, Soil and Water Conservation Office as well as various Economic Development incentives.

Health

Includes expenditures for the Health Department. The Dental Clinic, which is funded 100% through patient fees and WIC is a Federally funded program.

Social Services

Includes expenditures for the Department of Social Services. This also includes the following grants: Elder Justice and Family Justice Center.

Other Human Services

Includes expenditures for the Veteran Services department, which is a County department. This also includes funding for the following: Office of Juvenile Justice Grant, Home Care

Education

Current Expense and Capital Outlay funding for the Alamance-Burlington School System and Alamance Community College

Culture & Recreation

Included expenditures for the Alamance County Library System and Parks Department. Also includes a grant for North Park and outside agency funding for the Historic Museum, Arts Association of Alamance County, NC Symphony and the African-American Cultural History Museum.

Debt Service

Principal and interest payments for debt service on various County capital projects, Alamance-Burlington School System and Alamance Community College bonds.

Contingency

Allocations made for emergency purchases not budget elsewhere.

CAPITAL FINANCE PLAN:

Other Financing Sources

Operating Transfers In - From ACC Capital Reserve

Per the Financial plan, funds from the Alamance Community College will be transferred into the General Fund for debt service.

Operating Transfers Out - To County CIP & ABSS Capital Reserve

Funds have been budgeted to be transferred from the General Fund into the Repair/Renovation Fund for County CIP Projects and Restricted Sales Tax Article funds to be transferred to the ABSS Capital Reserve Fund.

Bond Proceeds

Proceeds from a bond sale are budgeted to fund a long-term capital project. The proceeds are budgeted with a corresponding entry for the expense.

Appropriated Fund Balance

Fund Balance is budgeted to maintain a balanced budgeted between revenues and expenditures.

Sale of Surplus Property

This revenue comes from the sale of surplus property.

Installment Loan Proceeds

Proceeds from an installment loan to purchase equipment or fund a capital project. The proceeds are budgeted with an corresponding entry for the expense.

**Debt Service Schedule
FY 24-25**

Bonds	Payment Due	Principal Payment	Interest Payment	Total Payment
Refunding Bonds 09/12-ABSS	08/01/24	-	60,381.65	60,381.65
	02/01/25	<u>1,515,761.28</u>	<u>60,381.65</u>	<u>1,576,142.93</u>
	Total	1,515,761.28	120,763.30	1,636,524.58
Public Improvement-04/21-ABSS	11/01/24	-	1,924,775.00	1,924,775.00
	05/01/25	<u>6,525,000.00</u>	<u>1,924,775.00</u>	<u>8,449,775.00</u>
	Total	6,525,000.00	3,849,550.00	10,374,550.00
General Obligation-05/24-ABSS	11/01/24	-	315,099.00	315,099.00
	05/01/25	<u>910,000.00</u>	<u>426,450.00</u>	<u>1,336,450.00</u>
	Total	910,000.00	741,549.00	1,651,549.00
Tech Center-08/16-ACC	08/01/24	-	129,937.50	129,937.50
	02/01/25	<u>800,000.00</u>	<u>129,937.50</u>	<u>929,937.50</u>
	Total	800,000.00	259,875.00	1,059,875.00
Refunding Bonds-09/12-ACC	11/01/24	-	18,493.35	18,493.35
	05/01/25	<u>464,239.72</u>	<u>18,493.35</u>	<u>482,733.07</u>
	Total	464,239.72	36,986.70	501,226.42
Public Improvement-04/21-ACC	11/01/24	-	304,975.00	304,975.00
	05/01/25	<u>1,035,000.00</u>	<u>304,975.00</u>	<u>1,339,975.00</u>
	Total	1,035,000.00	609,950.00	1,644,950.00

General Obligation-10/23-ACC	11/01/24	-	378,375.00	378,375.00
	05/01/25	<u>760,000.00</u>	<u>359,375.00</u>	<u>1,119,375.00</u>
Total		760,000.00	737,750.00	1,497,750.00
FY 24-25 Bond Payments		12,010,001.00	6,356,424.00	18,366,425.00

Installment loans	Payment Due	Principal Payment	Interest Payment	Total Payment
Radios	12/07/24	<u>231,083.27</u>	<u>2,495.70</u>	<u>233,578.97</u>
Total		231,083.27	2,495.70	233,578.97
Rescue Truck/Equipment	10/06/24	45,283.90	4,716.10	50,000.00
	04/06/25	<u>45,630.32</u>	<u>4,369.68</u>	<u>50,000.00</u>
Total		90,914.22	9,085.78	100,000.00
QSCB-Career Tech Center	09/01/24	276,606.73	21,648.77	298,255.50
	03/01/25	<u>276,606.73</u>	<u>14,083.58</u>	<u>290,690.31</u>
Total		553,213.46	35,732.35	588,945.81
FY 24-25 Installment loan payments		875,210.95	47,313.83	922,524.78
Total Debt Service Payments		<u><u>12,885,211.95</u></u>	<u><u>6,403,737.83</u></u>	<u><u>19,288,949.78</u></u>

Alamance County, North Carolina
Statement of Revenues, Expenditure and Changes in Fund Balances
For the Period Ending: September 30, 2024

Grant Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental:				
BJA-Justice & Mental Health grant	750,000	493,291	(256,709)	65.8%
COPS grant	375,000	375,000	-	100.0%
FJC GCC grant	1,819,904	1,625,192	(194,712)	89.3%
Library State Aid Grant	114,886	114,886	-	100.0%
NC Rec Trails Program Grant	100,000	-	(100,000)	0.0%
OVW grant	362,698	348,829	(13,869)	96.2%
EPA Brownfield Grant	1,000,000	-	(1,000,000)	0.0%
PARTF Grant-Cedarock Playground	462,109	451,484	(10,625)	97.7%
Investment Earnings	-	-	-	
Total Revenues	<u>4,984,596</u>	<u>3,408,681</u>	<u>(1,575,915)</u>	68.4%
Expenditures:				
OVW grant	<u>362,698</u>	<u>348,829</u>	<u>(13,869)</u>	96.2%
COPS grant:			-	
Salaries & Wages	365,802	374,912	9,110	102.5%
Fringe Benefits	<u>174,125</u>	<u>165,015</u>	<u>(9,110)</u>	94.8%
Total COPS expenditures	<u>539,927</u>	<u>539,927</u>	<u>-</u>	100.0%
FJC GCC grant:				
Salaries & Wages	735,115	641,644	(93,470)	87.3%
Overtime Pay	153	153	-	100.0%
Vacation Leave Pay-Out	3,117	3,117	-	100.0%
Fringe Benefits	238,062	208,509	(29,553)	87.6%
Worker's Compensation	3,238	2,702	(536)	83.4%
Supplies-Computer	3,673	3,673	-	100.0%
Supplies-Department	305,660	308,717	3,057	101.0%
Training Expense	121,918	113,354	(8,565)	93.0%
Participant Travel	2,219	2,219	-	100.0%
Telephone & Postage	3,460	3,460	-	100.0%
Printing	460	460	-	100.0%
Advertising	6,762	6,762	-	100.0%
Contracted Services	362,409	355,384	(7,025)	98.1%
Capital Outlay-Equipment	<u>33,657</u>	<u>33,657</u>	<u>-</u>	100.0%
Total FJC GCC grant	<u>1,819,904</u>	<u>1,683,812</u>	<u>(136,092)</u>	92.5%
BJA-Justice & Mental Health grant:				
Contracted Services	<u>750,000</u>	<u>669,997</u>	<u>(80,003)</u>	89.3%
Library State Aid grant:			-	
May Memorial	40,000	40,000	-	100.0%
Graham	13,000	13,000	-	100.0%
Mebane	2,500	2,500	-	100.0%
Future Projects	<u>59,386</u>	<u>59,386</u>	<u>-</u>	100.0%
Total COPS expenditures	<u>114,886</u>	<u>114,886</u>	<u>-</u>	100.0%
PARTF Grant-Cedarock Playground	<u>462,109</u>	<u>451,484</u>	<u>(10,625)</u>	97.7%
EPA Brownfield Grant	<u>1,000,000</u>	<u>7,983</u>	<u>(992,017)</u>	0.8%
NC Rec Trails Program Grant	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	0.0%
Total Expenditures	<u>5,149,523</u>	<u>3,816,918</u>	<u>(1,332,606)</u>	74.1%
Revenues Over (Under) Expenditures	<u>(164,927)</u>	<u>(408,236)</u>	<u>(243,309)</u>	
Other Financing Sources:			-	
Operating Transfers In	164,927	164,927	-	
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other Financing Sources	<u>164,927</u>	<u>164,927</u>	<u>-</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(243,309)	(243,309)	
Fund Balances Ending of Month-September 2024 Unaudited		<u>(243,309)</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

American Rescue Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental	32,925,136	32,925,136	-	100.0%
Investment Earnings	2,737,756	2,828,043	90,287	
Total Revenues	35,662,892	35,753,179	90,287	100.3%
Expenditures:				
American Rescue Plan Act	2,673,550	-	(2,673,550)	0.0%
Wages & Benefits - Supplant	3,538,372	3,538,372	(0)	100.0%
Public Health Response - Supplant	207,872	207,872	0	100.0%
Wages & Benefits - Approved Positions	514,179	349,841	(164,338)	68.0%
EMS UV Sanitation	76,097	42,151	(33,946)	55.4%
Detention Health Software	49,860	49,860	-	100.0%
ACC Water & Sewer Project	500,000	49,500	(450,500)	9.9%
Broadband	80,301	-	(80,301)	0.0%
Central Communications	4,800,000	-	(4,800,000)	0.0%
HSC HVAC Project	1,712,350	1,670,657	(41,693)	97.6%
Total Expenditures	14,152,581	5,908,254	(8,244,327)	41.7%
Revenues Over (Under) Expenditures	21,510,311	29,844,926	8,334,615	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(21,510,311)	(19,938,553)	1,571,758	
Total Other Financing Sources	(21,510,311)	(19,938,553)	1,571,758	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		9,906,373	9,906,373	
Fund Balances				
Ending of Month-September 2024 Unaudited		<u>9,906,373</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

2021 State Appropriations Act

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental:				
Eli Whitney Project	75,000	75,000	-	100.0%
Diversion Center Project	514,789	500,000	(14,789)	97.1%
Emergency Services Building Project	15,000,000	15,000,000	-	100.0%
Emergency Equipment Project	800,000	800,000	-	100.0%
Sheriff-Public Safety Project	84,270	88,841	4,571	105.4%
Non Profit Grants	700,000	700,000	-	100.0%
Sheriff Grant	100,000	100,000	-	100.0%
Vol Fire Department Grants	800,000	800,000	-	100.0%
Investment Earnings:				
Eli Whitney Project	2,178	2,178	-	100.0%
Glencoe Museum Project	-	-	-	
Diversion Center Project	30,546	45,335	14,789	148.4%
Emergency Services Building Project	675,534	1,009,654	334,119	149.5%
Sheriff-Public Safety Project	4,571	4,571	-	100.0%
Non Profit Grants	7,752	7,752	-	
Sheriff Grant	-	2,594	2,594	
Vol Fire Department Grants	8,860	8,860	-	
Total Revenues	18,803,500	19,144,784	341,285	101.8%
Expenditures:				
Eli Whitney Project	77,178	77,178	-	100.0%
Diversion Center Project	545,335	545,335	-	100.0%
Emergency Services Building Project	15,675,534	7,518,834	(8,156,700)	48.0%
Emergency Equipment Project	800,000	800,000	-	100.0%
Sheriff-Public Safety Project	88,841	88,841	-	100.0%
Non Profit Grants	707,752	707,752	-	100.0%
Sheriff Grant	100,000	75,077	(24,923)	75.1%
Vol Fire Department Grants	808,860	808,860	-	100.0%
Total Expenditures	18,803,500	10,621,877	(8,181,623)	56.5%
Revenues Over (Under) Expenditures	-	8,522,908	8,522,908	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		8,522,908	8,522,908	
Fund Balances Ending of Month-September 2024 Unaudited		<u>8,522,908</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Emergency Telephone Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Wireless Enhanced 911	331,158	27,597	(303,561)	8.3%
Investment Earnings	-	-	-	#DIV/0!
Total Revenues	331,158	27,597	(303,561)	8.3%
Expenditures:				
Primary-County				
E911:Phone	233,624	73,983	(159,641)	31.7%
E911:Software	253,332	3,070	(250,262)	1.2%
E911:Hardware	199,413	9,117	(190,296)	4.6%
E911:Training	25,000	5,701	(19,300)	22.8%
E911:Functions	27,000	-	(27,000)	0.0%
Lease-Principal	-	-	-	#DIV/0!
Lease-Interest	-	-	-	#DIV/0!
Secondary-Burlington				
E911:Phone	-	-	-	#DIV/0!
E911:Software	189,011	-	(189,011)	0.0%
E911:Hardware	-	-	-	#DIV/0!
Total Expenditures	927,380	91,870	(835,510)	9.9%
Revenues Over (Under) Expenditures	(596,222)	(64,273)	531,949	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Appropriated Fund Balance	672,899		(672,899)	
Total Other Financing Sources	672,899	-	(672,899)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(64,273)	(140,950)	
Fund Balances				
Beginning of Year-July 1		539,496		
Ending of Month-September 2024 Unaudited		475,223		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Opioid Settlement Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Opioid Settlement Fund	2,556,120	4,642,644	2,086,524	181.6%
Investment Earnings	-	166,648	166,648	
Total Revenues	<u>2,556,120</u>	<u>4,809,291</u>	<u>2,253,171</u>	188.1%
Expenditures:				
Opioid Settlement Funds	(24,802)	-	24,802	0.0%
Salaried & Wages	36,428	8,199	(28,229)	22.5%
Insurance FICA Retirement	8,586	1,752	(6,834)	20.4%
Dental Insurance	-	51	51	
Workers Compensation Projection	-	191	191	
Educational Supplies	-	281	281	
Medical/Scientific Supplies	-	1,706	1,706	
Daily Travel	-	155	155	
Participant Travel	-	148	148	
Communications	-	32	32	
Contracted Services	<u>2,535,909</u>	<u>16,350</u>	<u>(2,519,559)</u>	0.6%
Total Expenditures	<u>2,556,120</u>	<u>28,865</u>	<u>(2,527,255)</u>	1.1%
Revenues Over (Under) Expenditures	<u>-</u>	<u>4,780,426</u>	<u>4,772,730</u>	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		4,780,426	4,772,730	
Fund Balances				
Ending of Month-September 2024 Unaudited		<u><u>4,780,426</u></u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

County Building Capital Reserve Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	-	-	-	#DIV/0!
Total Revenues	-	-	-	
Other Financing Sources:				
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Appropriated Fund Balance	-	-	-	
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	-	-	
Fund Balances				
Beginning of Year-July 1		13,806,227		
Ending of Month-September 2024 Unaudited		<u>13,806,227</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Schools Capital Reserve Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	-	-	-	#DIV/0!
Total Revenues	-	-	-	
Other Financing Sources:				
Operating Transfers In	500,350	-	(500,350)	0.0%
Operating Transfers Out	(500,350)	-	500,350	0.0%
Appropriated Fund Balance	-	-	-	#DIV/0!
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	-	-	
Fund Balances				
Beginning of Year-July 1		1,731,685		
Ending of Month-September 2024 Unaudited		<u>1,731,685</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

ACC Capital Reserve Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	-	-	-	#DIV/0!
Total Revenues	-	-	-	
Other Financing Sources:				
Appropriated Fund Balance	-	-	-	#DIV/0!
Operating Transfers In	23,076	-	(23,076)	0.0%
Operating Transfers Out	(23,076)	-	23,076	0.0%
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	-	-	
Fund Balances				
Beginning of Year-July 1		206,028		
Ending of Month-September 2024 Unaudited		<u>206,028</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Renovations/Repair Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	38,616	43,398	4,782	112.4%
Expenditures:				
Issuance Cost	50,594	50,594	-	100.0%
Jail-Foundation Stabilization	101,511	101,511	-	100.0%
Jail-Renovation Project	71,606	71,606	-	100.0%
HSC-Elevator	513,672	513,672	-	100.0%
JB Allen Courthouse-Roof	205,362	205,362	-	100.0%
Historic Courthouse-Roof	146,904	146,904	-	100.0%
Jail-Air Handlers	433,361	433,361	-	100.0%
HSC-HVAC	338,628	334,806	(3,822)	98.9%
FY 20 Chiller	106,060	106,060	-	100.0%
EMS Garage-Roof	14,860	14,860	-	100.0%
JB Allen Courthouse-Soil Stabilization	149,009	149,009	-	100.0%
Family Justice Center-Roof	13,500	13,500	-	100.0%
New Election Building	1,900,868	1,848,990	(51,878)	97.3%
EMS Substation-Mebane	300,000	300,000	-	100.0%
HSC-Repair Openings	109,647	101,020	(8,627)	92.1%
Jail-Repairs	24,500	24,430	(70)	99.7%
JB Allen-Dehumidifier	13,000	12,987	(13)	99.9%
Elderly Services-HVAC	19,928	14,503	(5,425)	72.8%
DA-Locks	10,500	9,625	(875)	91.7%
108 S. Maple	1,187,207	1,181,736	(5,471)	99.5%
AG Roof	5,000	5,000	-	100.0%
HSC Temp Controls	5,425	5,425	-	100.0%
Central Communications-Equipment	5,385,015	-	(5,385,015)	0.0%
Completed Projects	10,838,910	10,838,910	-	100.0%
Total Expenditures	21,945,066	16,483,870	(5,461,196)	
Revenues Over (Under) Expenditures	(21,906,450)	(16,440,472)	5,465,978	
Other Financing Sources:				
Installment Loan Proceeds	14,596,015	9,400,000	(5,196,015)	
Operating Transfers In	7,959,514	7,960,539	1,025	
Operating Transfers Out	(838,079)	(838,079)	-	
Total Other Financing Sources	21,717,450	16,522,460	(5,194,990)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(189,000)	81,988	270,988	
Fund Balances				
Ending of Month-September 2024 Unaudited		81,988		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Mental Health Diversion Center

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Cardinal Innovations	1,200,000	1,200,000	-	100.0%
Investment Earnings	-	-	-	
Total Revenues	1,200,000	1,200,000	-	100.0%
Expenditures:				
Mental Health Diversion Center	1,200,000	1,200,000	-	100.0%
Revenues Over (Under) Expenditures	-	-	-	
Other Financing Sources:				
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		-	-	
Fund Balances				
Ending of Month-September 2024 Unaudited		-		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Rudd Street Project Fund

	9/30/2024		Over (Under) Budget	% of Budget
	Budget	Actual		
Revenue:				
Ron Petree Trust Fund Grant	3,000,000	2,739,242	(260,758)	91.3%
Total Revenues	3,000,000	2,739,242	(260,758)	91.3%
Expenditures:				
Elderly Services	125,000	-	(125,000)	0.0%
Rudd Street Building	2,875,000	2,727,237	(147,763)	
Revenues Over (Under) Expenditures	3,000,000	2,727,237	(272,763)	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		12,005	(272,763)	
Fund Balances				
Ending of Month-September 2024 Unaudited		12,005		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

ACC Capital Project Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	<u>583,011</u>	<u>1,365,014</u>	<u>782,002</u>	234.1%
Expenditures:				
General construction-ACC	4,523,076	4,500,000	(23,076)	99.5%
Bond issuance cost	396,071	396,071	-	100.0%
Glass replacement	300,000	300,000	-	100.0%
General Construction-Allied Health Building	6,481,843	6,481,843	-	100.0%
General Construction-Literacy Building	1,647,589	1,647,589	-	100.0%
General Construction-Tech Center	16,033,309	16,033,309	-	100.0%
Bond projects	<u>45,559,857</u>	<u>34,242,223</u>	<u>(11,317,634)</u>	75.2%
Total Expenditures	<u>74,941,745</u>	<u>63,601,035</u>	<u>(11,340,710)</u>	
Revenues Over (Under) Expenditures	<u>(74,358,733)</u>	<u>(62,236,021)</u>	<u>12,122,712</u>	
Other Financing Sources:				
Bond Proceeds	62,845,529	62,845,529	-	
Bond Premium	5,172,930	5,172,930	-	
Operating Transfers In	11,398,639	10,026,793	(1,371,846)	
Operating Transfers Out	<u>(5,058,365)</u>	<u>(3,706,595)</u>	<u>1,351,770</u>	
Total Other Financing Sources	<u>74,358,733</u>	<u>74,338,657</u>	<u>(20,076)</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	12,102,636	12,102,636	
Fund Balances				
Ending of Month-September 2024 Unaudited		<u><u>12,102,636</u></u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Schools Capital Project Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental:				
Public School Building Capital Fund lottery	30,368,816	29,973,348	(395,468)	98.7%
Public School Building Capital Fund renov & repair	443,436	218,048	(225,388)	49.2%
Public School Capital Building Fund	14,034,455	14,034,455	-	100.0%
Local Funds	35,573	35,573	-	100.0%
Total Restricted Intergovernmental	44,882,280	44,261,425	(620,856)	
Investment Earnings	5,910,253	7,000,118	1,089,865	118.4%
Sales Tax Refund	577,254	577,254	-	100.0%
Total Revenues	51,369,787	51,838,796	469,009	100.9%
Expenditures:				
Five-year Capital Improvement Plan	12,011,520	12,011,520	-	100.0%
State Lottery Projects:				
Alexander Wilson Elementary	225,750	225,750	-	100.0%
AO Elementary	1,283,517	1,283,517	-	100.0%
Broadview Middle	479,511	479,511	-	100.0%
EM Yoder Elementary	87,071	87,071	-	100.0%
Eastern High	538,564	538,564	-	100.0%
Eastlawn Elementary	113,968	113,968	-	100.0%
EM Holt Elementary	102,966	102,966	-	100.0%
Elon Elementary	92,479	92,479	-	100.0%
BE Jordan Elementary	1,408,296	1,408,296	-	100.0%
Garrett Elementary	70,000	70,000	-	100.0%
Graham High	279,511	279,511	-	100.0%
Graham Middle	74,090	74,090	-	100.0%
Grove Park Elementary	124,774	124,774	-	100.0%
Newlin Elementary	73,604	73,604	-	100.0%
Haw River Elementary	28,342	28,342	-	100.0%
Hillcrest Elementary	104,738	104,738	-	100.0%
Cummings High	1,543,997	1,536,637	(7,360)	99.5%
Smith Elementary	153,620	153,620	-	100.0%
North Graham Elementary	161,773	161,773	-	100.0%
Pleasant Grove Elementary	3,797	3,797	-	100.0%
R Homer Andrews Elementary	151,394	151,394	-	100.0%
Ray Street Academy	127,823	127,823	-	100.0%
Sellars-Gunn Center	2,019	2,019	-	100.0%
South Graham Elementary	204,964	204,964	-	100.0%
South Mebane Elementary	130,731	130,731	-	100.0%
Southern High	477,473	477,473	-	100.0%
Southern Middle	147,612	147,612	-	100.0%
Sylvan Elementary	1,184,383	1,184,383	-	100.0%
Turrentine Middle	213,226	213,226	-	100.0%
Williams High	92,233	92,233	-	100.0%
Western High	1,316,916	1,063,773	(253,142)	80.8%
Western Middle	1,203,833	1,203,833	-	100.0%
Woodlawn Middle	224,161	224,161	-	100.0%
Mold Remediation	1,000,000	1,000,000	-	100.0%
Renovation & Repair Fund Projects:				
Graham High	48,995	48,995	-	100.0%
Hawfields Middle	45,000	41,335	(3,665)	91.9%
Sylvan Elementary	250,000	28,277	(221,723)	11.3%
Turrentine Middle	99,441	99,441	-	100.0%
2006 Bond Reallocation projects	4,363,089	4,292,720	(70,370)	98.4%
2018 Bond projects	151,780,961	139,508,589	(12,272,372)	91.9%
2024 Bond projects	19,361,822	-	(19,361,822)	0.0%
Repair and Maintenance	1,247,372	1,247,372	-	100.0%

Capital Reserve Projects:				
Alexander Wilson Elementary	996,950	835,051	(161,899)	83.8%
AO Elementary	790,625	397,194	(393,431)	50.2%
Broadview Middle	1,328,897	1,328,897	-	100.0%
EM Holt Elementary	292,466	291,820	(646)	99.8%
BE Jordan Elementary	1,266,555	40,575	(1,225,980)	3.2%
Graham High	356,335	175,000	(181,335)	49.1%
Graham Middle	192,408	121,891	(70,517)	63.4%
Haw River Elementary	418,163	418,163	-	100.0%
Cummings High	187,775	187,775	-	100.0%
Sellers-Gunn Center	278,439	278,439	-	100.0%
Southeast High School	1,309,757	1,235,231	(74,526)	94.3%
Southern High	1,204,883	1,204,883	-	100.0%
Western High	140,625	10,000	(130,625)	7.1%
Western Middle	108,855	108,855	-	100.0%
Woodlawn Middle	1,788,750	1,639,006	(149,744)	91.6%
Mold Remediation	21,417,329	21,417,329	-	100.0%
Various	500,000	500,000	-	100.0%
Contingency	500,350	-	(500,350)	
Completed Projects	155,387,872	155,387,872	-	100.0%
School bond interest costs	5,083,733	5,083,733	-	100.0%
School debt issue costs	1,699,995	1,673,662	(26,333)	98.5%
Total Expenditures	397,886,097	362,780,258	(15,243,667)	91.2%
Revenues Over (Under) Expenditures	(346,516,310)	(310,941,461)	15,712,677	
Other Financing Sources:				
Transfers in:				
From General Fund	11,047,302	11,047,302	-	100.0%
From County Buildings Capital Project Fund	92,332	92,332	-	100.0%
From Schools Capital Reserve Fund	77,133,816	76,593,466	(540,350)	99.3%
Transfers out:				
To General Fund	(24,879,056)	(24,879,056)	-	100.0%
To Schools Capital Reserve Fund	(19,575,115)	(19,575,115)	0	100.0%
Long-term debt issued	314,175,827	314,175,827	-	100.0%
Refunding bonds issued	33,830,000	33,830,000	-	100.0%
Premium	27,219,034	27,219,034	-	100.0%
Payment to refunded bond escrow agent	(72,527,829)	(72,527,829)	-	100.0%
Total Other Financing Sources	346,516,310	345,975,960	(540,350)	
Revenues and Other Sources Over (Under)	-	35,034,499	15,172,327	
Expenditures and Other Uses	-			
Fund Balances				
Ending of Month-September 2024 Unaudited		35,034,499		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Landfill Enterprise Fund

	9/30/2024				Prior Year-to-date 9/30/2023
	Budget	Actual	Over (Under) Budget	% of Budget	Actual
Revenue:					
Other Taxes and Licenses	490,000	-	(490,000)	0.0%	-
Sales and Services	5,903,000	1,586,606	(4,316,394)	26.9%	1,390,645
Investment Earnings	150,000	134,652	(15,348)	89.8%	119,361
Miscellaneous	102,000	29,089	(72,911)	28.5%	22,342
Total Revenues	6,645,000	1,750,347	(4,894,653)	26.3%	1,532,348
Expenditures:					
Personnel Cost	1,969,532	480,250	(1,489,282)	24.4%	436,230
Operational Cost	3,087,968	385,132	(2,702,836)	12.5%	189,389
Capital Outlay-Equipment	1,612,500	700,000	(912,500)	43.4%	-
Capital Outlay-Vehicles	-	-	-	0.0%	-
Capital Outlay-Land	-	-	-	0.0%	240,000
Capital Outlay-Building	-	-	-	-	-
Capital Outlay-Other Improvement	3,500,000	-	(3,500,000)	0.0%	2,737,623
Convenience Asphalt Repair	-	-	-	-	-
New Permit Existing Landfill	-	-	-	-	-
New Cell Prerequisite Work	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	10,170,000	1,565,382	(8,604,618)	15.4%	3,603,242
Revenues Over (Under) Expenditures	(3,525,000)	184,965	3,709,965		(2,070,894)
Other Financing Sources:			-		
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Appropriated Fund Balance	3,500,000	-	(3,500,000)	-	-
Budgeted Surplus	-	-	-	-	-
Sale of Surplus Property	25,000	-	(25,000)	-	-
Install Loan Proceeds	-	-	-	-	-
Total Other Financing Sources	3,525,000	-	(3,525,000)		-
Revenues and Other Sources Over (Under) Expenditures and Other Uses		184,965	184,965		(2,070,894)
Fund Balances					
Beginning of Year-July 1		20,372,606			
Ending of Month-September 2024 Unaudited		<u>20,557,571</u>			

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Employee Insurance Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Health Premiums-County	11,656,962	2,377,615	(9,279,347)	20.4%
Health Premiums-Employee	1,687,718	364,517	(1,323,201)	21.6%
Dental Premiums-County	605,130	123,528	(481,602)	20.4%
Dental Premiums-Employee	157,051	32,387	(124,665)	20.6%
Life Insurance Premiums	95,836	31,820	(64,016)	33.2%
COBRA Premiums	15,000	3,151	(11,849)	21.0%
Interest	200,000	-	(200,000)	0.0%
Pharmacy Rebate	750,000	228,772	(521,228)	30.5%
Total Revenues	15,167,697	3,161,790	(12,005,907)	20.8%
Expenditures:				
Life Insurance	99,000	31,820	(67,180)	32.1%
FSA Administration	30,000	4,647	(25,353)	15.5%
Dental Administration	35,535	8,265	(27,270)	23.3%
Dental Claims	550,000	128,617	(421,383)	23.4%
HSA Employer Contribution	240,000	5,875	(234,125)	2.4%
Medical Administration-EM	513,300	59,965	(453,335)	11.7%
Medical Administration-PR	109,000	7,790	(101,210)	7.1%
Medical Administration-PO	1,300,000	281,800	(1,018,200)	21.7%
Stop Loss Coverage	500,000	83,333	(416,667)	16.7%
Medical Claims-Employees	6,800,000	1,430,212	(5,369,788)	21.0%
Medical Claims-Retirees-C	950,000	582,128	(367,872)	61.3%
Medical Claims-Retirees-D	50,000	161,123	111,123	322.2%
Medical Claims-Retirees-M	-	-	-	#DIV/0!
Medical Claims-COBRA	10,000	344	(9,656)	3.4%
Pharmacy Claims	3,281,000	840,190	(2,440,810)	25.6%
Professional Services	165,000	29,155	(135,845)	17.7%
Contracted Services	71,000	-	(71,000)	0.0%
Contract Service-Employee Health	425,000	46,640	(378,360)	11.0%
Wellness Program Cost	24,000	(9,169)	(33,169)	-38.2%
County Administration Cost	8,862	-	(8,862)	0.0%
Bank Service Charges	6,000	-	(6,000)	0.0%
Total Expenditures	15,167,697	3,692,736	(11,474,961)	
Revenues Over (Under) Expenditures	-	(530,946)	(530,946)	
Other Financing Sources:				
Appropriated Fund Balance	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(530,946)	(530,946)	
Fund Balances				
Beginning of Year-July 1		7,091,354		
Ending of Month-September 2024 Unaudited		<u>6,560,408</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: September 30, 2024

Workers Compensation Fund

	9/30/2024			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Premiums	1,293,614	316,250	(977,364)	24.4%
Miscellaneous	-	-	-	
Interest	-	-	-	
Total Revenues	<u>1,293,614</u>	<u>316,250</u>	<u>(977,364)</u>	24.4%
Expenditures:				
Salaries & Wages	72,798	18,347	(54,451)	25.2%
Merit Pay & Benefits	1,432	-	-	
Excess Insurance	160,757	-	(160,757)	0.0%
Claims Administration	61,285	44,260	(17,025)	72.2%
Insurance FICA Retirement	17,011	4,232	(12,779)	24.9%
Health Insurance	9,024	2,256	(6,768)	25.0%
Dental Insurance	594	149	(446)	25.0%
Worker's Compensation Claims	924,864	196,970	(727,894)	21.3%
Supplies-Automotive	400	76	(324)	19.1%
Telephone & Postage	828	-	(828)	0.0%
Maint & Repair Vehicles	1,000	-	(1,000)	0.0%
Contracted Services	31,900	-	(31,900)	0.0%
Safety Program	5,500	554	(4,946)	10.1%
County Administration Cost	6,221	-	(6,221)	0.0%
Total Expenditures	<u>1,293,614</u>	<u>266,845</u>	<u>(1,025,337)</u>	20.6%
Revenues Over (Under) Expenditures	<u>-</u>	<u>49,405</u>	<u>47,973</u>	
Other Financing Sources:			-	
Appropriated Fund Balance	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		49,405	47,973	
Fund Balances				
Beginning of Year-July 1		1,142,433		
Ending of Month-September 2024 Unaudited		<u><u>1,191,839</u></u>		

Alamance - Burlington Schools
ABSS Financials
Months: July - September Fiscal Year: 2025 - Include Month 13

Account	Total Budget	Current Balance	YTD + PO % of Budget
Total for PURPOSE : 3100 - STATE PUBLIC SCHOOL FUND	-179,882,489.00	-35,530,902.80	19.75
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	106,745,186.00	22,384,833.62	21.11
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	24,728,446.00	4,976,839.59	20.13
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	3,957,289.00	957,944.24	24.83
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	11,351,445.00	2,767,114.59	24.38
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	14,983,763.00	2,303,312.09	17.96
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERV	5,438,263.00	450,764.67	8.29
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	0.00	56,003.96	0.00
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	1,087,294.00	324,108.29	29.81
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVI	10,906,245.00	1,832,550.78	53.56
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOURC	647,976.00	357,940.18	55.24
Total for PURPOSE : 6900 - POLICY,LEADERSHIP,PUBLIC REL	209,876.00	68,659.01	32.71
Total for PURPOSE : 7200 - NUTRITION SERVICES	45,000.00	0.00	0.00
Total for FUND : 1-	218,294.00	949,168.22	2,529.60
Total for PURPOSE : 4100 - LOCAL SOURCE-GENERAL	-53,327,151.00	-13,331,787.75	25.00
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-1,000,000.00	-100,508.19	10.05
Total for PURPOSE : 4900 - FUND BALANCE	0.00	0.00	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	14,917,519.00	3,102,283.19	24.82
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	2,594,033.00	611,686.21	72.70
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	286,520.00	71,744.26	25.17
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	3,395,190.00	660,907.46	19.98
Total for PURPOSE : 5500 - CO-CURRICULAR SERVICES	1,143,760.00	180,378.75	17.42
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	1,460,513.00	222,769.39	15.25
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERV	3,423,800.00	180,297.75	5.83
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	171,485.00	45,064.39	29.53

Alamance - Burlington Schools

ABSS Financials

Months: July - September Fiscal Year: 2025 - Include Month 13

Account

Account	Total Budget	Current Balance	YTD + PO % of Budget
Total for PURPOSE : 6300 - ALTERNATIVE PROGRAM SERVICE	3,600.00	13.75	0.38
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	243,533.00	34,680.85	20.09
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICE	15,915,648.00	3,877,662.16	49.41
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOUR	3,290,650.00	2,572,011.53	81.26
Total for PURPOSE : 6700 - ACCOUNTABILITY SERVICES	42,000.00	1,318.14	4.42
Total for PURPOSE : 6800 - SYSTEM-WIDE PUPIL SUPPORT	304,240.00	41,725.92	14.15
Total for PURPOSE : 6900 - POLICY,LEADERSHIP,PUBLIC REL	1,121,538.00	368,943.39	33.81
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNI	5,308,122.00	-45,309.48	-0.85
Total for PURPOSE : 8300 - DEBT SERVICE	705,000.00	176,579.75	100.17
Total for FUND : 2-LOCAL FUND	0.00	-1,329,538.53	0.00
Total for PURPOSE : 3600 - FEDERAL FUND REVENUE	-20,679,691.64	-7,108,919.29	34.38
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	2,483,275.60	986,736.68	42.62
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	654,077.70	1,258,188.00	193.08
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	10,542,286.42	1,585,187.88	19.82
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	565,758.90	161,911.15	28.62
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERV	49,609.93	12,141.41	24.47
Total for PURPOSE : 6300 - ALTERNATIVE PROGRAM SERVICE	621,759.66	58,178.67	9.70
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICE	5,981,831.28	3,495,299.33	99.22
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOUR	15,000.00	311.76	2.08
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNI	249,256.15	0.00	0.00
Total for FUND : 3-FEDERAL GRANT FUND	483,164.00	449,035.59	718.56
Total for PURPOSE : 3400 - STATE-RESTRICTED TO CAPOUT	0.00	-229,147.77	0.00
Total for PURPOSE : 4100 - LOCAL SOURCE-GENERAL	-4,963,000.00	-4,963,000.00	100.00
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	0.00	-2,347.51	0.00

Alamance - Burlington Schools

ABSS Financials

Months: July - September Fiscal Year: 2025 - Include Month 13

Account

Account	Total Budget	Current Balance	YTD + PO % of Budget
Total for PURPOSE : 4800 - LOCAL RESTRICTED	0.00	-3,683,270.78	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	1,375,000.00	0.00	2.05
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	13,000.00	0.00	0.00
Total for PURPOSE : 7200 - NUTRITION SERVICES	100,000.00	50,400.00	50.40
Total for PURPOSE : 9000 - CAPITAL OUTLAY	3,475,000.00	4,453,345.78	229.16
Total for FUND : 4-CAPITAL OUTLAY FUND	0.00	-4,374,020.28	0.00
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-55,000.00	0.00	0.00
Total for PURPOSE : 3800 - OTHER RESTRICTED GRANTS	-12,988,470.00	-1,709,076.28	13.16
Total for PURPOSE : 4300 - CONTRIBUTIONS & DONATIONS	-2,173,000.00	-284,875.42	13.11
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-8,800.00	-1,891.30	21.49
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-2,000.00	0.00	0.00
Total for PURPOSE : 7200 - NUTRITION SERVICES	15,227,270.00	2,537,101.11	29.32
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNI	0.00	91,134.02	0.00
Total for FUND : 5-CHILD NUTRITION FUND	0.00	632,392.13	0.00
Total for PURPOSE : 4200 - LOCAL SOURCE-TUITION & FEES	0.00	-272,863.63	0.00
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	0.00	-496.28	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	56,700.00	36,485.48	74.81
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	0.00	30,270.28	0.00
Total for PURPOSE : 7100 - COMMUNITY SERVICES	10,000.00	81,127.04	952.75
Total for FUND : 6-DAY CARE FUND	66,700.00	-125,477.11	-158.01
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-1,394,560.00	0.00	0.00
Total for PURPOSE : 3700 - FEDERAL REVENUE-OTHER FUNC	-2,060,000.00	-726,106.60	35.25
Total for PURPOSE : 4200 - LOCAL SOURCE-TUITION & FEES	-25,000.00	-18,432.00	73.73
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-810,000.00	-201,639.47	24.89

Alamance - Burlington Schools

ABSS Financials

Months: July - September Fiscal Year: 2025 - Include Month 13

Account

Account	Total Budget	Current Balance	YTD + PO % of Budget
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-700,000.00	0.00	0.00
Total for PURPOSE : 4900 - FUND BALANCE	-255,000.00	0.00	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	160,000.00	108,435.01	103.08
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	2,238,595.00	215,651.66	12.20
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	1,300,965.00	264,700.65	20.35
Total for PURPOSE : 5500 - CO-CURRICULAR SERVICES	0.00	600.00	0.00
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	200,000.00	23,136.80	12.09
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	0.00	597.46	0.00
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVI	0.00	33,517.16	0.00
Total for PURPOSE : 9000 - CAPITAL OUTLAY	0.00	0.00	0.00
Total for FUND : 8-OTHER RESTRICTED FUNDS	-1,345,000.00	-299,539.33	-2.15

Alamance Community College -- Budget and Financial Information

Exhibit B

For the Month Ending October 31, 2024

County Accounting Fund Year-to-Date Budget Report (With Prior Year Expenditures)

<u>Current Expense (County)</u>	<u>Budget</u>	<u>Expended Amount</u>	<u>Unexpended Budget</u>	<u>Expended %</u>	<u>Expended Prior Year</u>
<u>College Support Services</u>	716,457	359,302	357,155	50%	577,070
<i>Total College Support Services.....</i>	716,457	359,302	357,155	50%	577,070
<u>Plant Operation and Maintenance</u>					
Plant Operations.....	3,561,908	1,135,445	2,426,463	32%	2,987,452
Plant Maintenance.....	599,457	238,069	361,388	40%	621,680
<i>Total Plant Operation and Maintenance.....</i>	4,161,365	1,373,514	2,787,851	33%	3,609,132
<u>Operating Transfers</u>					
To Unexpended Plant Fund.....	-	-	-	*	-
<i>Subtotal Current Expense (County).....</i>	4,877,822	1,732,816	3,145,006	36%	4,186,202
<u>Capital Outlay (County)</u>					
Maintenance Projects, Carryforward.....	59,711	13,694	46,017	23%	47,810
Maintenance Projects, Current.....	536,000	76,825	459,175	14%	447,159
<i>Subtotal Capital Outlay (County).....</i>	595,711	90,519	505,192	15%	494,969
<i>Total Expenditures (County).....</i>	5,473,533	1,823,335	3,650,198	33%	4,681,171

Buildings and Grounds Committee Meeting					
Capital Project Budget Plan For Fiscal Year 2025					
As of October 31, 2024					
1	County Capital--Carry-forward Unspent Fund Balance	Budget	Actual	Remainder	
a.	Fire Hydrant Repair	14,000	13,694	306	
b.	IT Server Room HVAC			-	Paid with Canon Grant Funds
c.	savings (i.e. unspent allocation) from various projects	45,711	-	45,711	
		59,711	13,694	46,017	
2	County Capital--FY 2025 Allocation	Budget	Actual	Remainder	
a.	Various Campus Renovations & Repairs: (painting)	34,625	34,625	-	Monthly Aramark painting allotment \$2643
b.	Roofing Preventative Maintenance Year 5	10,000		10,000	Approv'd Aug 2024
c.	Eastbound Interchange Exit 150 Beautification Project	3,293		3,293	Appr'vd Mar 2024 Phase I only (Phase II may cost another \$24,000)
d.	Gee Building Controls Replacement Project	58,000		58,000	Approv'd May 2024
e.	B Bldg envelope sealant repair	42,200	42,200	-	Approv'd May 2024
f.	Battery Replacement - Solar Greenhouse	30,744		30,744	Approv'd May 2024
g.	savings (i.e. unspent allocation) from various projects	351,138	-	351,138	
		536,000	76,825	459,175	
3	GLS	Budget	Total Expended	Remainder	
a.	Biotechnology Center of Excellence and Parking	19,460,042	19,460,042	-	\$16,510,212 County Bonds \$2,942,881 SCIF ("FY22")+ \$206,949 FF&E
b.	Student Services Center	6,703,500	6,548,011	155,489	\$6,703,500 County Bonds
c.	Public Safety Training Center	24,157,164	10,633,985	13,523,179	\$13,350,218 County Bonds; \$5,306,946 (\$2,000,000 + \$3,306,946) County Capital Reserves and \$5,500,000 State
d.	Main, Powell, & Gee Buildings-Classrooms, Labs, Offices, Library/Nursing/Childcare Updates	5,088,981	3,432,686	1,656,295	\$3,036,070 County Bonds; \$652,911 (\$500,000 + \$152,911) County Capital Reserves; and \$1,400,000 SCIF FY22
		55,409,687	40,074,724	15,334,963	\$39.6M County bonds, \$5.9M Cty Reserves \$2.942 SCIF, \$5.5M State
4	Non-County Projects (federal, state, local grants)	Budget	Total Expended	Remainder	
a.	HVAC Replacement - IT Server Room	203,430	161,143	42,287	Appr'vd Oct 22; Cannon Grant of \$187,000 awarded Jan 2023
b.	Covington Education Center: Utility Upgrades	380,550	353,306	27,244	Appr'vd \$380,550 with \$347,354 via Grant: NC Tobacco Trust Fund Commission and \$33,196 of SCIF \$1.25M project
c.	Horticulture Technology Storage Building Project	153,800	145,522	8,278	State: (SCIF FY22) Appr'vd Oct 22
d.	Campus Exterior Wayfinding Project	302,600		302,600	Appr'vd Feb 24 (SCIF)
e.	Veterinary Medical Technician Instructional Barn	1,250,000		1,250,000	Appr'vd Mar 2024 (\$1M Golden LEAF & \$250k SCIF)
f.	AATC Centralized Welding System Project	448,276	394,448	53,828	Appr'vd Mar 2024 (\$280,000 Cannon Grant & \$168,276 SCIF)
g.	Technology Infrastructure Project	1,500,000		1,500,000	Appr'vd May 2024 NCCCS SCIF
h.	NCDEQ EV Grant	79,104	38,912	40,192	Appr'vd June 2024
i.	BioTech Center Third Floor Uplift	2,542,000		2,542,000	Appr'vd August 2024 NCCCS SCIF
j.	Savings (i.e. Unspent Allocation) from Various Projects	1,622,028	-	1,622,028	State: (SCIF FY22 & FY23 & FY24 & FY25 allocation)
		8,481,788	1,093,331	7,388,457	
	TOTAL CAPITAL PROJECTS	62,468,309	#REF!		
	Funds Available for Future Projects	2,018,877			