

# Alamance County Board of Commissioners AGENDA

April 21, 2025, 6:30 PM Commissioners' Meeting Room 124 West Elm Street Graham, NC 27253

**Pages** 

4

5

8

- 1. CALL TO ORDER CHAIRMAN PAISLEY
- 2. INVOCATION AND PLEDGE OF ALLEGIANCE VICE CHAIR CARTER
- 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 – Sandra Loy & Gregory Scott

Consideration of the appointments of Sandra Loy and Gregory Scott to the Alamance County Senior Services Committee.

#### 5.b CRA Associates Contract – Change Order

Review proposed changed order to existing contract with CRA Associates for the Courthouse Expansion Project.

5.c GCC BYRNE-SCIP GRANT APPLICATION - Family Justice Center

Approve application for funding to the Governors Crime Commission for the Family Justice Center under the State Crisis Intervention Program (BYRNE-SCIP). Funding will be used to replace previous GCC VOCA grant funding for emergency victim support, staff training, contracted therapy services for victims, and fund a current unfunded position for Camp Hope approved by

		over two years. Agency can reapply every 2 years. There is no match required.	
	5.d	Tax Refunds, Releases, and Exemptions March 2025 Approval of Tax Refunds, Releases and Elderly, Disabled Exemptions; Elderly Disabled Extensions.	19
	5.e	APPROVAL OF MINUTES Regular Minutes of April 7, 2025.	24
6.	PRES	ENTATIONS/OTHER BUSINESS	
	6.a	Appointment of Tax Administrator Release both Interim Tax Collector, Cindy Miller and Interim Tax Assessor, Aimee Perkins, from their duties, respectively, and charge Bradley Fowler with the duties of tax assessment and collection by appointing Mr. Fowler as Tax Administrator for Alamance County.	31
	6.b	Book Review Form and Policy - Susana Goldman, Director of Alamance County Public Libraries & County Attorney Stevens Review proposed changes to new book review form and the associated Library policy.	32
	6.c	ALCOVETS Balloon Festival Update - ALCOVETS Representatives from ALCOVETS will be present to update the Board on future plans for the balloon festival.	39
	6.d	ACSO Sheriff's Office 2024 Activity Report/Statistics - Sherriff Terry Johnson 2024 Review of ACSO Activities and Statistical Review	40
	6.e	Library Committee - Shelbi Fanning (City of Mebane Representative) Consideration of the appointment of Shelbi Fanning to the Library Committee as a representative of the City of Mebane. Applications were received by 4 applicants: Shelbi Fanning, Al McArthur, Mandy Al-Bjaly and Samantha Singer. The Mebane City Council in official action at their April 7, 2025 meeting recommended the appointment of Shelbi Fanning.	80
	6.f	Approval of the Strategic Plan - Susana Goldman, Director of Alamance County Public Libraries  The Board will consider approving the new strategic plan for the library.	81
	6.g	Audit Services Contracts - Susan Evans, Finance Officer Board will consider two votes related to audit services: 1. Approval to award the contract for audit services for Fiscal Years 2024-2025, 2025-2026 and 2026-2027 to Martin Starnes & Associates, CPAs, P.A. 2. Approval of the Fiscal Year 2024-2025 Audit Contract.	138
7.	COU	NTY ATTORNEY'S REPORT	
8.	COU	NTY MANAGER'S REPORT	
	8.a	FY 2025 3rd Quarter Financial Report	169
9.	COM	MISSIONERS' COMMENTS	

### 10. ADJOURNMENT



**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/9/2025

FROM: Tory Frink

**DEPT:** County Clerk's Office

**AGENDA TITLE:** Alamance County Senior Services Committee – Sandra Loy & Gregory

Scott

**TO:** Alamance County Board of Commissioners

#### **ISSUE/ACTION REQUESTED:**

Consideration of the appointments of Sandra Loy and Gregory Scott to the Alamance County Senior Services Committee.

#### BACKGROUND/PURPOSE OF REQUEST:

The PTRC Area on Aging has recommended their appointments to an initial one-year term to expire on April 30, 2026. They have reported that both applicants have attended all scheduled meetings since submitting their applications.

#### **RECOMMENDATION:**

The PTRC Area on Aging has recommended the appointment of both Sandra Loy and Gregory Scott.

#### **ATTACHMENTS:**



**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/14/2025

FROM: Brian Baker

**DEPT:** County Manager's Office

**AGENDA TITLE:** CRA Associates Contract – Change Order

**TO:** Alamance County Board of Commissioners

#### **ISSUE/ACTION REQUESTED:**

Review proposed changed order to existing contract with CRA Associates for the Courthouse Expansion Project.

#### **BACKGROUND/PURPOSE OF REQUEST:**

According to the County's adopted 2024-2025 Budget Ordinance, all change orders greater than \$100,000 must be approved by the Board of Commissioners. This change order will not increase the amount of money already budgeted for the project, nor will alter the timeline to the project's current estimated date for completion.

#### **RECOMMENDATION:**

Approve the change order to the existing contract with CRA Associates.

#### **ATTACHMENTS:**

### NORTH CAROLINA ALAMANCE COUNTY

### AGREEMENT FOR DESIGN SERVICES CHANGE ORDER

Change Order No.: 2025-04-01

**Project Name: Alamance County Courthouse Expansion & Renovations Project** 

**Date:** April 21, 2025

This Change Order is entered into between Alamance County and CRA Associates, Inc. ("Consultant") pursuant to the terms of the original Agreement ("Agreement") and its attachments, dated January 7, 2025, which requires the parties to document any changes to the scope of work, including a description of the change, its impact on the schedule and associated costs. The parties desire to revise the scope of work outlined in the Consultant's Design Services Proposal ("proposal") as follows:

<u>Scope of Change</u>: The parties have determined that additional services are required to address project needs not included in the original scope of work, and the parties have agreed to amend the Agreement to incorporate these additional services and their associated fees. Supplementing the "Basic Services" as outlined in the Proposal, the County and Consultant mutually agree to incorporate the following "Additional Services", as detailed further within the Proposal:

Part A. <u>Audio-Visual, Security, Telecom and Acoustical Consulting.</u>

Part B. City of Graham Site Plan Approval, DOT Approval, and Erosion Control Permit.

Compensation: The total cost for the additional services is allocated as follows:

Part A cost of additional services: \$304,105

Part B cost of additional services: \$32,000

The original contract sum of \$3,148,000 shall remain unchanged for the original scope of work. The compensation for the Additional Services listed herein will be billed separately.

<u>Impact on Project Timeline:</u> The project duration will be unchanged by this change order. The overall project schedule will not be affected by this change order and will remain the same as listed in the original Agreement.

<u>Effect on Agreement:</u> Except as specifically amended herein, all other terms and conditions of the original Agreement shall remain in full force and effect.

Related Documents: This Change Order incorporates by reference the original Agreement between County and Consultant dated January 7, 2025, including Exhibit A, the Consultant's Design Services Proposal. Exhibit A provides detailed information regarding the additional services to be added through this Change Order, specifically Audio-Visual, Security, Telecom, Acoustical Consulting services (Part A), and City of Graham Site Plan Approval, DOT Approval, and Erosion Control Permit services (Part B). These documents shall be considered integral to the terms and scope of this Change Order.

representatives of both parties.	
Signatures:	
ALAMANCE COUNTY	
HEIDI YORK, COUNTY MANAGER	
CRA ASSOCIATES, INC.	
ANDREW R. CRUICKSHANK, A/A PRESIDENT	
This instrument has been pre-audited in the by the Local Government Budget and Fiscal	•
SUSAN EVANS, FINANCE DIRECTOR	

Effective Date: This Change Order shall become effective upon execution by authorized



**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/11/2025

FROM: SKYE SULLIVAN

**DEPT:** FAMILY JUSTICE CENTER

**AGENDA TITLE:** GCC BYRNE-SCIP GRANT APPLICATION

**TO:** Alamance County Board of Commissioners

#### **ISSUE/ACTION REQUESTED:**

Approve application for funding to the Governors Crime Commission for the Family Justice Center under the State Crisis Intervention Program (BYRNE-SCIP). Funding will be used to replace previous GCC VOCA grant funding for emergency victim support, staff training, contracted therapy services for victims, and fund a current unfunded position for Camp Hope approved by commissioners January 17th, 2023.

Grant is a two-year grant, up to \$500,000 over two years. Agency can reapply every 2 years. There is no match required.

#### **BACKGROUND/PURPOSE OF REQUEST:**

The Family Justice Center applies for grants to meet the operating needs of the agency to serve victims of interpersonal violence in Alamance County. Grants have been secured since 2009 to meet the needs of the community. Applications are being submitted in partnership with the 11 onsite partners at the FJC. Position funded by grant will be used for FJC operations to meet the increase in demand for services.

#### **RECOMMENDATION:**

Approved application for submission.

#### **ATTACHMENTS:**

2025 GCC Application\_BYRNE-SCIP

#### GCC Application ID: 2000082534

Subrecipient: ALAMANCE COUNTY

\*Project Name:

Alamance County Crisis Intervention

Created On: 4/8/25

Indirect Cost Rate:

Matching Funds %: 0.00

Program Priority: SCIP - 2025 - BCIHVC-cap250K/yr

Maximum Budget Amount: 250,000.00

Period of Performance (To): Sep 30, 2027

Period of Performance (From): Oct 1, 2025

#### **Abstract Narrative**

Project Abstract (The Problem): Briefly describe project', s purpose, identify target population, and discuss program components which address the identified problem. Include local statistics to substantiate the need. (Max 1300 characters):

Family Justice Centers (FJC's) are a DOJ best practice model for serving victims of violence. The Alamance FJC serves 1500 victims annually. Approximately 400-600 children accompany victims onsite. Project will expand services for child witnesses to enhance public safety, prevent future crime, and break the generational cycles. Youth and their caregivers will be connected to wrap around services and FJC prevention programming called Camp Hope.

25% of children are exposed to domestic violence, of which 90% percent are direct eyewitnesses. Traumatic events that occur in childhood are called Adverse Childhood Experiences (ACEs). ACEs include physical, sexual, or emotional abuse/neglect of the child; and household dysfunction: mental illness, substance abuse, incarceration, and exposure to domestic violence. The higher the ACE score, the higher the risk of health and social problems. Children who experience ACEs have an increased likelihood of engaging in high-risk or violent behaviors, anxiety, impaired development, difficulty interacting with peers, academic problems, and substance abuse. Children exposed to domestic violence often repeat the cycle and become offenders or victims as adults. Nearly 17.3% of adults report they had experienced four or more types of ACEs (CDC).

Please identify the partners with whom you will collaborate and briefly describe how that collaboration will occur. (Max 1300 characters) .:

Family Justice Centers employ a multi-agency model, bringing together various government and non-profit organizations under one roof to provide comprehensive services to victims of family violence and their children. This model aims to streamline the process for survivors seeking help, reduce the need for repeated storytelling, and increase collaboration among service providers.

For this project, a full time Child Trauma Specialist would assess the risks and needs of the child, make referrals for mental health, substance abuse, parenting programs, crisis services, housing, and emergency financial assistance. The specialist would facilitate the FJC's Camp Hope program, provide case management for families, and recruit/train trauma informed volunteers to serve as mentors to high-risk youth. Partnerships would include: DSS, law enforcement, mental health providers, parenting programs, child services, and victim services.

The FJC and its partners are committed to providing a Coordinated Community Response (CCR) to complex issues of IPV to efficiently and effectively serve more survivors together. Justice Advisory Council, Victim's Advocacy Council of Alamance (VACA), Elder Justice CCR, and FJC Executive Committee meet regularly to plan, improve partnerships, and evaluate services.

Project Narrative Summary: Please provide additional information about your project application. (Max 300 characters):

FJC's Camp HOPE program focuses on the correlation between childhood exposure to domestic violence and negative outcomes (juvenile delinquency and criminality). Program offers hope, positive opportunities for peer and mentoring relationships, and helps youth move toward positive pathways to break generational cycles of violence. (CHA National Impact Report 2023)

Project Timeline of Activities (Max 1300 characters):

October 2025- Begin Project Activities. Hire Child Trauma Specialist. Contract with mental health agency to provide trauma based mental health and substance abuse services onsite for victims and their children. November-December 2025 -Meet with partner agencies to create referral protocols for children and families in crisis. Hold interest meeting for Camp Hope. January-March 2026-Conduct volunteer recruitment and training for Camp Hope mentors. Create partnerships for monthly group mentoring events. Provide case management services to families. April-July 2026- Plan monthly events, meet with families, provide case management and crisis services. August-September 2026-Organize and facilitate weeklong camp for youth, assess their hope scores pre camp, at camp, and 30 days post. Collect ACES scores of youth participants. October-December 2026-engage agencies in partnerships and referrals. January-March 2027-Conduct volunteer recruitment and training for Camp Hope mentors. Provide case management services to families. April-July 2027- Plan monthly events, meet with families, provide case management and crisis services. August-September 2027- Organize and facilitate weeklong camp for youth, assess their hope scores pre camp, at camp, and 30 days post. Collect ACES scores of youth.

#### Goals

Grantees are limited to two goals. Your project should at least have one goal.
Description (Max 500 characters):
Increase access to crisis and supportive services for youth and their families.
Description (Max 500 characters) :
Promote Positive Youth Development
Objectives
Grantees are limited to four objectives. Your project should at least have one objective.

X Objectives 1
Objective (Max 500 characters):
Screen program participants age 11+ for adverse childhood experiences (ACEs) and connect high risk youth to services.
Performance Measure (Max 500 characters):
At least 75% of identified at-risk youth to at least one connection to a crisis service, therapy service, mentor program or supportive service.
Evaluation Method (Max 500 characters):
Objectives 2 Objective (Max 500 characters):
Provide trauma-informed care trainings to youth-serving staff and volunteers at the Family Justice Center and in the Camp Hope Program.
Performance Measure (Max 500 characters):
At least 100 training hours will be provided per year.

Evaluation Method (Max 500 characters):

Number of individuals trained and number of hours trained will be tracked and multiplied for training hours.
X Objectives 3
Objective (Max 500 characters):
Provide high risk youth and families with on site therapy services.
Performance Measure (Max 500 characters):
High risk youth and families will be referred to onsite contracted services. At least 75% of referred clients will complete a CCA and will engage in therapy services.
Evaluation Method (Max 500 characters):
Number of instances of CCAs and therapy services will be tracked using the Osnium database.
X Objectives 4
Objectives 4
Objective (Max 500 characters):
Measure hope in youth involved in Camp Hope Program.

Performance Measure (Max 500 characters):

Evaluation Method (Max 500 characters):  Use the Children's Hope Scale to measure levels of hope at the pre-test, post-test, and 30-day post-camp assessments.  ficials  Project Director Name:  Skye Sullivan Officer Name:  Project Director Phone:  Officer Name:  Financial Officer Phone:  Officer Name:  Financial Officer Email:  Susan Evans Official Name:  Official Name:  Official Name:  Official Name:  Official Phone:  Official Phone:  Official Phone:  Officer Email:  Skye sullivan@alamancec  Financial Officer Email:  Officer Financial Officer	Hope scores will be measured in youth. The results will show statistically significant increases in children's self-reported levels of hope over time.					
### Children's Hope Scale to measure levels of hope at the pre-test, post-test, and 30-day post-camp assessments.  #### Children's Hope Scale to measure levels of hope at the pre-test, post-test, and 30-day post-camp assessments.  ###################################	The cases will be included in youth. The results will show statistically significant includes in amarica's set reported tested of hope over time.					
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Officer Phone: Say-970-0339 Officer Phone: Project Project Skye.sullivan@alamancec Official Phone: Skye.sullivan@alamancec Officer Email: Skye.sullivan@alamancecounty Official Email: C.gov Authorizing Official Title: Officer Title: Skye.sullivan@alamancecounty Official Email: C.gov Authorizing Official Title: Ocunty Manager Official Title: Plance Officer Title: Skye.sullivan@alamancecounty Official Email: C.gov Authorizing Official Title: Ocunty Manager Official Title: Plance Officer Title: Plance Officer State: North Carolina State	Director Name.			336-570-4026		336-570-4044
Director Email: Skyl-Sultivan Galaman Lec Officer Email: ync.gov Official Email: c.gov Authorizing County Manager Officer Title: Director, Family Justice C Officer Title: Plementing Agency  *Implementing Agency ID: Family Justice Center of Alamance County ID: Implementing Agency Name: Address/Street: 1950 Martin Street Address/ No.: Fax: 336-229-7377  City: Burlington No Sworn Officers: 0  BUDGET SUMMARY  Officer Email: ync.gov Official Email: c.gov Authorizing County Manager Officer Title: North Carolina Zip Code: 27217-0000  *Phone: 336-570-6019  *Phone: 336-570-6019  No Sworn Officers: 0	Director Phone: 330-		Officer Phone:		Official Phone:	
*Implementing Agency  *Implementing Agency    D:   Family Justice Center of Alamance County   State:   North Carolina	Director Email: Skye		Officer Email:	ync.gov	Official Email:	c.gov
*Implementing Agency ID: Implementing Agency Name:  Address/Street:  1950 Martin Street  Address/ No.:  City: Burlington  *Phone:  Augustice Center of Alamance County  *Phone:  336-570-6019  Fax:  336-229-7377  No Sworn Officers:  0  BUDGET SUMMARY		ctor, Family Justice C		Tillunce Officer		County Manager
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Budget Summary by Expense Group

Expense Group	Year1 Amount	Year2 Amount	Year3 Amount	Total Amount
Supplies	\$35,050.00	\$0.00	\$0.00	\$35,050.00
Personnel	\$108,450.00	\$0.00	\$0.00	\$108,450.00
Contractual	\$48,000.00	\$0.00	\$0.00	\$48,000.00
Travel	\$3,500.00	\$0.00	\$0.00	\$3,500.00
Indirect Cost	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$195,000.00	\$0.00	\$0.00	\$195,000.00

#### Budget Table

	Item Description	Requeste d Amount	Indire ct Relev ant	Expense	Expense Group	Year
ervices	Therapy & Peer Support Service	48,00		Contractual - Spe	Con	Year 1
ecialist	Child Trauma Speciali	65,00		Salary - Specify P	Per	Year 1
cialists	PT Intake Specialis	18,00		Salary - Specify P	Per	Year 1
Dental	Dent	594.00		Fringe – Dental	Per	Year 1
ization	Hospitalizatio	9,024		Fringe – Hospitali	Per	Year 1
'.65%)	FICA (7.65%	4,968		Fringe – FICA	Per	Year 1
ırance	Life Insurance	180.00		Fringe – Life	Per	Year 1
401K	401	1,800		Fringe - Other	Per	Year 1
ement	Retireme	8,710		Fringe - Other	Per	Year 1
sation	Workers Compensation	174.00		Fringe – Workers	Per	Year 1
stance	Emergency Client Assistance	30,00		Supplies - Specify	Sup	Year 1
nputer	Laptop Compute	1,750		Supplies - Specify	Sup	Year 1
ıpplies	Office Supplie	1,800		Supplies - Specify	Sup	Year 1
ıpplies	Theraputic Supplie	1,500		Supplies - Specify	Sup	Year 1
tration	In-State:Registration Fees:Registration	1,500		In-State	Travel	Year 1
ı Fees:	In-State:Registration Fee	2,000		In-State	Travel	Year 1

#### Indirect Expenses

Year	Expense	Requested Amount
Year 1	Indirect Cost -Year 1	\$0.00
Year 2	Indirect Cost -Year 2	\$0.00
Year 3	Indirect Cost -Year 3	\$0.00

#### General

US Congressional Districts:	09	NC Senate Districts:	25
Project Counties:	ALAMANCE	NC House Districts:	064
Population of Project Area:	183040	Zip Code (Principal Place of Performance):	27217-2949
City (Principal Place of Performance):	Burlington		

#### **Qualifying Info**

#### QUALIFYING INFORMATION

The question below are specific to the priority under which you applied. Please remember that your proposal need include only one of the bulleted components to which the questions are directed but may include more than one. The information you provide will be available to the grant reviewers. To that end, please respond to each question briefly. If your proposal does not include any of the components mentioned in that follow, Your proposal may not receive consideration.

Miscellaneous Qualifying Questions

Are there any other victim service providers located in your service area that are related to DV/SA Services?:	YES  NO  N/A
Are there any other victim service providers located in your service area that are related to Transitional Housing for DV victims?:	YES NO N/A
Are there any other victim service providers located in your service area that are related to Supervised Visitation and Exchange?:	• YES NO N/A
Please explain:	
Family Abuse Services of Alamance County, Inc.	
Are there any other victim service providers located in your	
service area that are related to Accredited/Provisional Children's Advocacy Center serving child victims?:	YES NO N/A
Please explain:	
CrossRoads Sexual Assault and Resource Center	
Green and Resource Corner	
Are there any other victim service providers located in your	
service area that are related to Other Children's Services?:	YES NO N/A
Are there any other victim service providers located in your service area that are related to Batterer's Intervention Program	YES  NO  N/A
serving batterer's?:	
Please explain:	
Domestic Violence Prevention Program (DVPP) under Alamance	County Government
Are there any other victim service providers located in your service area that are related to Services to Victims of Human Trafficking?:	• YES O NO N/A
Are there any other victim service providers located in your service area that are related to Services to Underserved population?:	YES  NO N/A
Are there any other victim service providers located in your service area that are related to Legal Services to victims?:	YES  NO  N/A
Please explain:	

Legal Aid of North Carolina and Elon Law Legal Services Program
Are there any other victim service providers located in your service area?:   • YES NO N/A
Please explain:
CrossRoads Sexual Assault and Resource Center and Family Abuse Services of Alamance County Inc.
Within your service area, is there a law enforcement agency that has a dedicated unit focusing on victim response/support?:  Please explain:
comprised of 1 Lt, 1 Sergeant, 7 investigators, and a civilian Victim Assistance Unit with 1 full-time supervisor, one-part-time advocate, and 5-8 part-time volunteer advocates. The Mebane Police Department has one part time investigator that reaches out to victims of domestic violence and other serious crimes in order to provide them with information, guidance and support. The Graham Police Department does not have a specialized unit but does have a part-time victims advocate.
Within your service area, is there a dedicated prosecutorial unit focusing on victim response/support?:  • YES • NO • N/A  Please explain:
The Alamance County District Attorney's Office currently have 2 specialized prosecutors working within the special victim team and 2 VWLA's for superior court. For district court, there is 1 specialized prosecutor with 3 VWLA's.
ication
CERTIFICATION

A. Certification of Non-Supplanting:	
$oxed{oxed{oxed{X}}}$ The applicant hereby certifies that federal funds will not be used to suppla amounts of such funds that would, in the absence of federal funds, be made	
B. Certification of Filing an Equal Employment Opportunity Program:	
The project director certifies that the applicant/grantee has formulated an	Equal Opportunity Program, which is dated
The project director certifies that the Amended Equal Employment Guideline	nes (28 C.F.R. 42.301, et seq.) have been read and that no Equal Employment O
Please check all the boxes that apply.:	
Recipient has less than 50 employees	Recipient is an Indian tribe
Recipient is a non-profit organization	Recipient is an educational institution
Recipient is a medical institution	Recipient is receiving an award less than \$25,000
D. Certification of Submission of Current Annual Operating Budget::	
$\overline{\mathbb{X}}$ The project director certifies that a copy of the implementing agency's current	ent annual operating budget will be submitted upon request.
E. Certification that Applicant is Eligible to Receive Federal Funds::	
The project director certifies that neither the grant applicant nor any of its debarment, suspended, declared ineligible or voluntarily excluded from re explanation must be attached. If this certification cannot be provided, the certification or explanation will be considered in connection with the determinant of the application. However, if neither the certification nor an explanation will be considered in connection with the determinant of the application.	ceiving federal funds. [If the director cannot make this certification, an applicant will not necessarily be denied participation in this program. The mination by the Governor's Crime Commission as to whether or not to
F. Certification Regarding Lobbying:(for agencies receiving \$100,000 or mo	ore):
The project director certifies that (1) no federally appropriated funds have influence an officer or employee of any federal agency, a member of Cong Congress in connection with the awarding of any federal contract, the mak of any agreement; (2) If any non-federal funds have been paid or will be p employee of any Federal agency, a member of Congress, an officer or employee of mitted that the project director shall complete and accordance with its instructions	gress, an officer or employee of Congress, or an employee of a member of ing of any federal grant, the making of any federal loan, the entering into aid to any person for influencing or attempting to influence an officer or bloyee of Congress, or an employee of a member of Congress in
G. Drug Free Workplace Compliance: (for state agencies only):	
The project director certifies that (1) a drug-free workplace awareness project employees are required to attend; (2) a copy of the agenda of that program to the Governor's Crime Commission; (3) a statement will be published no substance is prohibited in the grantees workplace and that specific actions will receive a copy of this notice; (5) all employees must agree to abide by conviction for a violation occurring in the workplace within 5 days of the coinform the Governor's Crime Commission of an employee's conviction; (7) drug abuse treatment program; and (8) the applicant will make a good fait requirements of Sections 5153 and 5154 of the Anti-Drug Abuse Act of 198	n, including an attendance sheet signed by all employees, will be provided tifying employees that any unlawful involvement with a controlled will be taken against employees who violate this rule; (4) all employees the statement and to notify the applicant of any criminal drug statute proviction; (6) within 10 days of receiving such notice, the applicant will any employee so convicted will be disciplined or required to complete a h effort to maintain a drug-free workplace, in accordance with the
H. Certification of Compliance with General Statute 114-10.01: (for law en	orcement agencies only):
The project director certifies that the implementing agency is presently in a provisions of General Statute 114-10.01 for the duration of the funded pro General Statute 114-10.01 where traffic stops are reported to the Division the agency does not meet any of the statutory criteria requiring the reporti report traffic stop information may be found at http://www.ncdoj.gov/Agenc	ject. An agency may be in compliance with the reporting provisions of of Criminal Information, North Carolina Department of Justice, or where ng of stops. A listing of law enforcement agencies currently required to
I. IRS Form 990 and IRS Form 990-EZ::	
The project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the most recently-filed IRS Form 990 ("Reference or the project director certifies that the project director certifies the	eturn of Organization Exempt From Income Tax") or IRS Form 990-EZ ("Short Form
The implementing agency is not a nonprofit organization.	
The implementing agency is a nonprofit organization that is exempt from the control of the	ne requirement to file an IRS Form 990 or an IRS Form 990-EZ.
The implementing agency is a nonprofit organization that is not exempt from the implementary of the i	om the requirement to file an IRS Form 990 or an IRS Form 990-EZ and that has not
J. Funding of Salaried Positions:	
The financial officer certifies that no staff are funded more than 100% sala provided by the Governor's Crime Commission.	ried effort across all funding sources including, but not limited to, funding



**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/11/2025

**FROM:** Aimee Perkins

**DEPT:** Tax

**AGENDA TITLE:** Tax Refunds, Releases, and Exemptions March 2025

**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 Exemptions March 2025

DATE 4/11/25	BOARD REVIEW OF CORRECTED RECEIPTS REPORT	Ţ
DIME 10 DE E0	A LAMANCE COLINEY	

DATE 4/11/25 TIME 10:35:58 USER APERKINS TAX YEAR TAXPAYER NAME	BOARD R  DEPOSIT DAT	EVIEW OF ALAMANC ES 3/07	CORRECTE COUNTY	D RECEIPTS R	EPORT				PAGE 1 PROG# CL2182
YEAR TAXPAYER NAME	DATE RECEIP	T DIST	REAL	PERSONAL	M VEH	MV FEE	S WASTE	REASON	ABTCD
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2015 HIDEAWAY COMMUNITIES LLC 2015 HIDEAWAY COMMUNITIES LLC	3/26/2025 253483 3/26/2025 253483	1 11 2 11	20.72 16.31					EXEMPT HOMA	OTHL OTHL
** YEAR	TOTALS **		37.03						
2016 HIDEAWAY COMMUNITIES LLC 2016 HIDEAWAY COMMUNITIES LLC	3/26/2025 274191 3/26/2025 274191	8 11 9 11	20.72 16.31					EXEMPT HOMA	OTHL OTHL
** YEAR	TOTALS **		37.03						
2018 HUTCHERSON CHARLES ALVIN JR 2018 HUTCHERSON CHARLES ALVIN JR 2018 MCADAMS BARRY GENE 2018 MCADAMS BARRY GENE	3/14/2025 288636 3/14/2025 288637 3/17/2025 321254 3/17/2025 321254	9 12 0 12 0 34 1 34		25.31 4.93 57.62 84.68				SOLD SOLD SOLD SOLD	PPSLD PPSLD PPSLD PPSLD
** YEAR	TOTALS **			172.54					
2019 HUTCHERSON CHARLES ALVIN JR 2019 HUTCHERSON CHARLES ALVIN JR	3/14/2025 299823 3/14/2025 299823	0 12 1 12		28.74 5.47				SOLD AOLD	PPSLD PPSLD
** YEAR	TOTALS **			34.21					
2020 HUTCHERSON CHARLES ALVIN JR 2020 HUTCHERSON CHARLES ALVIN JR	3/14/2025 310889 3/14/2025 310889	2 12 3 12		28.74 5.76				SOLD SOLD	PPSLD PPSLD
	TOTALS **			34.50					
2021 HOLLAND ROBERT 2021 HUTCHERSON CHARLES ALVIN JR 2021 HUTCHERSON CHARLES ALVIN JR	3/26/2025 326836 3/14/2025 322197 3/14/2025 322197	3 36 1 12 2 12		4.29 28.31 5.68				SOLD SOLD SOLD	PPSLD PPSLD PPSLD
	TOTALS **			38.28					
2022 HOLLAND ROBERT 2022 HUTCHERSON CHARLES ALVIN JR 2022 HUTCHERSON CHARLES ALVIN JR 2022 MCADAMS BARRY GENE 2022 MCADAMS BARRY GENE 2022 TEIXEIRA DAVID	3/26/2025 337961 3/14/2025 333692 3/14/2025 367109 3/17/2025 367109 3/17/2025 367109 4/04/2025 335568 4/04/2025 335568 4/04/2025 335568	6 36 7 12 8 12 1 34 2 34 1 36 2 36 3 36 4 36		4.24 27.89 5.59 46.71 73.35 8.69 3.52 22.08 15.58				SOLD SOLD SOLD DID NOT OF DID NOT OF DID NOT OF	PPSLD PPSLD PPSLD PPSLD PPSLD NN BT/M PPSLD
** YEAR	TOTALS **			207.65					
2023 GALLAGHER PRESTON ALLEN 2023 GALLAGHER PRESTON ALLEN 2023 GILLIS JAMES M 2023 HARPER WILLIAM TALMADGE 2023 HARPER WILLIAM TALMADGE 2023 HARPER WILLIAM TALMADGE 2023 HARPER WILLIAM TALMADGE	3/14/2025 360352 3/14/2025 360352 4/10/2025 365231 4/04/2025 362600 4/04/2025 362601 3/14/2025 362601 4/04/2025 362601	2 44 3 44 5 14 8 11 0 11 1 11 2 11	505.07	1.22 7.17 1.43 17.94 24.78 3.85				DID NOT ON DID NOT ON	

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BOARD REVIEW OF CORRECTED RECEIPTS REPORT

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2023 HARPER WILLIAM TALMADGE 3/14/2025 3626013 11 39.69 DID NOT OWN JAN PPSLD 2023 HUTCHERSON CHARLES ALVIN JR 3/14/2025 3561262 12 18.54 SOLD PPSLD 2023 HUTCHERSON CHARLES ALVIN JR 3/14/2025 3561263 12 3.72 SOLD PPSLD 2023 MCADAMS BARRY GENE 3/17/2025 3671093 34 31.05 SOLD PPSLD 2023 MCADAMS BARRY GENE 3/17/2025 3671094 34 48.77 SOLD PPSLD 2023 MCADAMS BARRY GENE 3/17/2025 3671094 34 48.77 SOLD PPSLD 2023 MORRISON ADAM PAUL 3/26/2025 3615270 191 147.76 SQ FT CORRECTION RPVAL 2023 PHILLIPPIE TIMOTHY R & DIANA W 4/10/2025 3645550 36 101.82 NC PROPERTY TAX PTC 2023 PHILLIPPIE TIMOTHY RAY & DIANA W 4/10/2025 3636678 44 180.17 PTC 2023 SWANSON ROBERT BRUCE 3/26/2025 3669520 31 141.90 PTC APPEAL PTC 2023 TEBLE JAMES CARL JR 3/07/2025 3577882 13 8.99 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577883 13 15.76 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577884 13 .59 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577884 13 .59 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577884 13 .59 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577884 13 .59 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577884 13 .59 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577884 13 .59 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577884 13 .59 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3577884 13 .95 LISTED IN GUILFO CONTY 2023 TEBLE JAMES CARL JR 3/07/2025 3578895 36 14.96 DID NOT OWN BT/M PPSLD 2023 TEBLE JAMES CARL JR 3/07/2025 3578895 36 27.17 DID NOT OWN BT/M PPSLD 2023 TEBLE JAMES CARL JR 3/07/2025 3578895 36 27.17 DID NOT OWN BT/M PPSLD 2023 TEBLE JAMES CARL JR 3/26/2025 3669536 44 348.25 PTC APPEAL PTC

\*\* YEAR TOTALS \*\* 1424.97 318.33

2024	JONES NATALIE RENER	3	3/11/2025	3673903	4 0	
2024	BACON DONALD ROBERT		3/25/2025	3744315	41	
2024	CHRISTIAN EDUCATION	N SOCIETY	3/26/2025	3728248	14	442.15
2024	CHRISTIAN EDUCATION	N SOCIETY	3/26/2025	3728249	14	2050.36
2024	CLIFFS OF ALAMANCE	COUNTY	3/26/2025	3744338	3 3	55.30
2024	GALLAGHER PRESTON A	ALLEN	3/14/2025	3721385	44	
2024	GALLAGHER PRESTON A	ALLEN	3/14/2025	3721386	44	

## YEAR TOTALS \*\*

2024 HOLT HILDA LEA
2024 JONES NATALIE RENEE
3/11/2025 3673903 40
206.52
2024 DARON DONALD ROBERT
3/25/2025 3744315 41
2024 CRRISTIAN EDUCATION SOCIETY
3/26/2025 3728249 14
2024 CRRISTIAN EDUCATION SOCIETY
3/26/2025 3728249 14
2024 CRISTIAN EDUCATION SOCIETY
3/26/2025 3728249 14
2024 GRESTON ALLEN
3/14/2025 3721385 44
7.24
WAKE CO
CONTY
2024 GRESTON ALLEN
3/14/2025 37321386 44
7.24
WAKE CO
CONTY
2024 GRESSON MARSHALL LER JR
4/09/2025 3743979 45
36.45
DID NOT OWN JAN PSLD
2024 GRESSON MARSHALL LER JR
4/09/2025 3743979 45
36.45
DID NOT OWN JAN PSLD
2024 GRESSON MARSHALL LER JR
4/09/2025 3739308 11
1.55
DID NOT OWN JAN PSLD
2024 HARPER WILLIAM TALMADGE
4/04/2025 3750310 11
1.9.47
DID NOT OWN JAN PSLD
2024 HARPER WILLIAM TALMADGE
4/04/2025 3750311 11
26.91
DID NOT OWN JAN PSLD
2024 HARPER WILLIAM TALMADGE
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26.91
DID NOT OWN JAN PSLD
2024 HARPER WILLIAM TALMADGE
3/14/2025 3750312 11
4.18
DID NOT OWN JAN PSLD
2024 HARPER WILLIAM TALMADGE
4/04/2025 3750312 11
4.18
DID NOT OWN JAN PSLD
2024 HARPER WILLIAM TALMADGE
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2024 HARPER WILLIAM TALMADGE
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2024 HARPER WILLIAM TALMADGE
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2024 HARPER WILLIAM TALMADGE
4/04/2025 3750313 11
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0004 DEDERMED GUDIGETAN GUUDGU OF	2/06/0005	2542645	1.0	1400 46					DVDMD	OFFIT
2024 REDEEMED CHRISTIAN CHURCH OF	3/26/2025	3743647	12	1489.46					EXEMPT	OTHL
2024 REDEEMED CHRISIIAN CHURCH OF	1/10/2023	270240	12	594.92					DDIDACE TNO	MOROC
2024 ROSE CAPITAL INVESTMENTS LLC	4/10/2025	2702402	12	610.00					TMT DELEVEE	NOBOC
2024 ROSE CAPITAL INVESTMENTS LLC	2/17/2023	27/057/	12	010.29	11 47				INI KELEASE	NOBOC
2024 SCHERP PEIER 2024 SCHERP PEIER	3/11/2023	3739766	11	272 98	11.4/				SOLD	OM DEVAI.
2024 SMITH GORDAN 2024 SWANSON PORERT RRHCF	3/26/2025	3787470	31	166 07					DTC ADDEAT.	DTC
2024 BWANSON ROBERT BROCE	3/24/2025	3680399	11	100.07	23 60				DECEASED 2023	NOBOC
2024 TALLEY PHILLIP EICHLER	3/24/2025	3680400	11		20.09				DECEASED 2023	NOBOC
2024 TALLEY PHILLIP EICHLER	3/24/2025	3680401	11		20.09				DECEASED IN 20	23 NOBOC
2024 TEIXEIRA DAVID	4/04/2025	3698062	36		15.83				DID NOT OWN BT	/M PPSLD
2024 TEIXEIRA DAVID	4/04/2025	3698063	36		24.65				DID NOT OWN BT	/M PPSLD
2024 REDEEMED CHRISTIAN CHURCH OF 2024 ROSE CAPITAL INVESTMENTS LLC 2024 ROSE CAPITAL INVESTMENTS LLC 2024 SCHERP PETER 2024 SMITH JORDAN 2024 SWANSON ROBERT BRUCE 2024 TALLEY PHILLIP EICHLER 2024 TALLEY PHILLIP EICHLER 2024 TALLEY PHILLIP EICHLER 2024 TALLEY PHILLIP EICHLER 2024 TEIXEIRA DAVID 2024 TEIXEIRA DAVID 2024 WILSON BRIAN DOUGLAS	3/26/2025	3724182	44	373.06					PTC APPEAL	PTC
** YEAR  2025 ANGELES-RODRIGUEZ ESTEFANI NAY 2025 ANSELMO DANIEL WAYNE 2025 CRAWFORD BARRETT RICHMOND 2025 DAVIS TIMOTHY ZANE 2025 GAMMON PHILLIP GRANT 2025 HARAN BRIAN MICHAEL 2025 HENDERSON JAMES LEE 2025 HERNANDEZ ROBERTO 2025 HESSENTHALER WALTER FRIEDRICH 2025 HUTCHINS DAVID RYAN 2025 INGLE JAMES CURTIS 2025 JEFFRIES LUCY JEFFRIES 2025 KING LEONARD CLAUDE JR 2025 KIRKLAND TOMMY BENJAMIN 2025 KIRKLAND TOMMY BENJAMIN 2025 LEMAY ASHANTI-NIA TONIETTA 2025 MAYO WAYNE LEE 2025 OVERMAN ROBERT VERNON 2025 PAINTER ELIZABETH NICOLE 2025 PINNIX GABRIEL NICHOL 2025 RAY JAMES BRADLEY 2025 ROTN 3 INC 2025 RAY JAMES BRADLEY 2025 STATE ELECTRIC & LIGHTINGCO IN 2025 THOMPSON CHRISTOPHER ERIC 2025 TORAIN LATESHIA RENEE 2025 TORAIN LATESHIA RENEE 2025 WATKINS PAUL MARTIN 2025 WATLINGTON TERESA ANN 2025 WEEKS WELDON REID 2025 WOOD WILLIAM EDWARD 2025 WRIGHT MARK ANTHONY	TOTALS **			7281.78	975.81				MASS ABATEMENT	
2025 ANGELES-RODRIGUEZ ESTEFANT NAV	3/19/2025	3793214	45		1.64				MASS ABATEMENT	B BLMIN
2025 ANSELMO DANTEL WAYNE	3/19/2025	3792719	33		2.13				MASS ABATEMENT	B BLMIN
2025 CRAWFORD BARRETT RICHMOND	3/19/2025	3793145	4.5		2.00				MASS ABATEMENT	B BLMIN
2025 DAVIS TIMOTHY ZANE	3/19/2025	3792890	4 4		2.53				MASS ABATEMENT	B BLMIN
2025 GAMMON PHILLIP GRANT	3/19/2025	3793061	43		2.44				MASS ABATEMENT	B BLMIN
2025 HARAN BRIAN MICHAEL	3/19/2025	3793146	46		2.67				MASS ABATEMENT	B BLMIN
2025 HENDERSON JAMES LEE	3/19/2025	3793278	33		1.42				MASS ABATEMENT	B BLMIN
2025 HERNANDEZ ROBERTO	3/19/2025	3793263	12		2.58				MASS ABATEMENT	B BLMIN
2025 HESSENTHALER WALTER FRIEDRICH	3/19/2025	3793297	44		.37				MASS ABATEMENT	B BLMIN
2025 HUTCHINS DAVID RYAN	3/19/2025	3793088	171		1.85				MASS ABATEMENT	B BLMIN
2025 INGLE JAMES CURTIS	3/19/2025	3792714	41		2.99				MASS ABATEMENT	B BLMIN
2025 JEFFRIES LUCY JEFFRIES	3/19/2025	3793044	35		1.34				MASS ABATEMENT	B BLMIN
2025 KING LEONARD CLAUDE JR	3/19/2025	3793306	34		2.03				MASS ABATEMENT	B BLMIN
2025 KIRKLAND TOMMY BENJAMIN	3/19/2025	3792749	44		.94				MASS ABATEMENT	B BLMIN
2025 LEMAY ASHANTI-NIA TONIETTA	4/10/2025	3792945	16		59.48				VANCE COUNTY	OCNTY
2025 MAYO WAYNE LEE	3/19/2025	3792771	3 5		1.86				MASS ABATEMENT	B BLMIN
2025 OVERMAN ROBERT VERNON	3/19/2025	3793359	12		2.00				MASS ABATEMENT	B BLMIN
2025 PAINTER ELIZABETH NICOLE	3/19/2025	3792787	38		2.46				MASS ABATEMENT	B BLMIN
2025 PINNIX GABRIEL NICHOL	3/20/2025	3792517	12		229.58			5.00	NOT ALAMANCE C	OU OCNTY
2025 POOLE RICHARD BERNARD	3/19/2025	3793349	34		2.81				MASS ABATEMENT	B BLMIN
2025 RAY JAMES BRADLEY	3/19/2025	3793303	46		1.91				MASS ABATEMENT	B BLMIN
2025 ROIN 3 INC	3/19/2025	3793046	12		1.91				MASS ABATEMENT	B BTMIN
2025 ROIN 3 INC	3/19/2025	3793047	21		1.91				MASS ABAIEMENI	D DIMIN
2025 SLAUGHIER ROBERI GEFFREI 2025 CMTTH TIMOTHV DAV	3/19/2025	3793330	3 E		1 12				MASS ABAIEMENI	D DIMIN
2025 SMITH TIMOTHI KAI 2025 STATE FLECTRIC & LICHTINGCO IN	3/19/2023	3792701	44		1 97				MASS ABATEMENT	B BLMIN
2025 SIATE EEECTRIC & ETGHTINGCO IN	3/19/2025	3792777	12		1 46				MASS ABATEMENT	B BLMIN
2025 THOMPSON CHRISTOPHER ERIC	3/19/2025	3793340	35		. 65				MASS ABATEMENT	B BLMIN
2025 TORATH LATESHIA RENEE	3/19/2025	3793095	43		2 89				MASS ABATEMENT	B BLMIN
2025 TRUITT DALE EUGENE	3/19/2025	3793325	3.8		1.60				MASS ABATEMENT	B BLMIN
2025 VEGA MALDONADO LAURA AURORA	3/19/2025	3793084	11		1.21				MASS ABATEMENT	B BLMIN
2025 WATKINS PAUL MARTIN	3/19/2025	3793065	44		1.28				MASS ABATEMENT	B BLMIN
2025 WATLINGTON TERESA ANN	3/19/2025	3793122	35		1.86				MASS ABATEMENT	B BLMIN
2025 WEEKS WELDON REID	3/19/2025	3793363	40		1.44				MASS ABATEMENT	B BLMIN
2025 WOOD WILLIAM EDWARD	3/19/2025	3792730	41		2.98				MASS ABATEMENT	B BLMIN
2025 WRIGHT MARK ANTHONY	3/19/2025	3793292	12		1.43				MASS ABATEMENT	B BLMIN

DATE 4/11/25	BOARD REVIEW	OF CORRECTED RECEIPTS H	REPORT	PAGE 4
TIME 10:35:58	ALAMA	NCE COUNTY		PROG# CL2182
USER APERKINS	DEPOSIT DATES 3/	07/2025 THROUGH 4/11/2	2025	
TAX	DEPOSIT			
YEAR TAXPAYER NAME	DATE RECEIPT DIST	' REAL PERSONAL	M VEH MV FEE S WASTE REASON	ABTCD
2025 YELLOCK SHARON ANN	3/19/2025 3793083 11	2.87	MASS AF	BATEMENT B BLMIN
2025 YOUNG DENNIS TODD	4/01/2025 3793114 15	50.52	NOT A T	TRUE GAP NOBOC
	** YEAR TOTALS **	405.54	5.00	
	*** FINAL TOTALS ***	8780.81 2186.86	5.00	

\*\*\* NORMAL END OF JOB \*\*\*

#### MINUTES OF THE REGULAR MEETING OF THE ALAMANCE COUNTY BOARD OF COMMISSIONERS FOR ALAMANCE COUNTY

April 7, 2025, 9:30 AM Commissioners' Meeting Room 124 West Elm Street Graham, NC 27253

Board Members Present: Vice-Chair Steve Carter

**Commissioner Pamela Thompson** 

Commissioner Ed Priola Commissioner Kelly Allen

Board Members Absent: Chairman John Paisley Jr

\_\_\_\_\_

#### **CALL TO ORDER - VICE CHAIR CARTER**

#### **INVOCATION AND PLEDGE OF ALLEGIANCE - VICE CHAIR CARTER**

#### **APPROVAL OF THE AGENDA**

**Moved by:** Commissioner Allen **Seconded by:** Commissioner Priola

APPROVED UNANIMOUS

#### **PROCLAMATIONS**

**Proclamation: Litter Sweep (April 12-26, 2025)** 

Commissioner Allen spoke about the upcoming 2025 Litter Sweep. She read the proclamation in recognition of the 2025 Litter Sweep (April 12-26, 2025) and presented it to Katie Snider, Director of New Leaf Society.

#### **Proclamation: National Therapy Animal Day (April 30, 2025)**

Commissioner Priola shared a story about his mother's involvement in animal therapy. He read a proclamation recognizing National Therapy Animal Day on April 30, 2025. He presented the proclamation to Steve and Pam Hackbarth, volunteers with Pet Partners.

**Proclamation: Child Abuse Prevention Month - DSS** 

Commissioner Thompson shared a story about a therapy dog that children could meet after therapy sessions at Crossroads when she worked there. She read a proclamation and presented it to Candice Gobble, Director of Social Services, recognizing April as Child Abuse Prevention Month.

#### **Proclamation: National Public Safety Telecommunicators Week**

Vice Chair Carter thanked members of the Central Communications staff for their presence at the meeting and the work they perform. He read a proclamation, recognizing the week of April 13-19, 2025, as National Public Safety Telecommunicators Week and presented it to Stephen Sigmon, Director of Central Communications, and members of the Central Communications Department.

#### **PUBLIC COMMENTS**

No speakers had signed up.

#### **CONSENT AGENDA**

Commissioner Thompson, seconded by Commissioner Allen, moved to remove item 6a. Budget Amendment 10 from the consent agenda for further discussion. That item became item 7c. under presentations/other business. The motion carried without opposition.

**Moved by:** Commissioner Thompson **Seconded by:** Commissioner Allen

Approval of the remaining consent agenda items.

APPROVED AS AMENDED

#### Resolution Designating Official Banking Depositories of Alamance County

#### Parks – Parks and Recreation Trust Fund (PARTF) Grant Application

North Carolina Department of Environmental Quality Division of Water Infrastructure Spring 2025 Application for Funding

#### APPROVAL OF MINUTES

Board Retreat Minutes of February 17, 2025

Regular Meeting Minutes of March 3, 2025

Special Meeting Minutes of March 13, 2025

Closed Session Minutes of March 13, 2025

Regular Meeting Minutes of March 17, 2025

#### PRESENTATIONS/OTHER BUSINESS

#### Proposed Capital Improvement Plan for Fiscal Years 2026-2030 - County Manager York

County Manager York presented the proposed Capital Improvement Plan (CIP) for fiscal years 2026-2030 and the capital budget for 2025-2026. She explained that the CIP was the five-year planning and implementation tool used for acquiring, developing, constructing, maintaining, and renovating public facilities, infrastructure, and equipment. She said the plan included the needs of the court system, the school system, the community college, and county government. County Manager York emphasized the county was statutorily responsible for funding the facilities and equipment for all of those entities. She noted there was a multi-year plan and the capital budget, which required a vote by the Board to fund the plan one year at a time.

She continued that the capital project had a minimum cost of \$50,000 and a useful lifespan of approximately 10 years or more. County Manager York reviewed changes from the prior CIPs.

- Budget Capital Projects out of multi-year project funds rather than General Fund
- General fund revenue will be transferred to multi-year funds
- Does not include funding for regular repairs & maintenance for ABSS,
   ACC, and AC, sometimes referred to as PAYGO projects or capital outlay
- These are included in the Recommended Operating Budget you will receive on May 19th
- CIP includes funding for vehicles and equipment previously budgeted in the Operating Budget

County Manager York expounded on why these changes were necessary. She said that historically, only bond and debt-funded projects were in the multi-year capital funds. She stressed that there are more capital needs than ever before, and they were working to build a cost-efficient, sustainable plan to decrease some of the emergency repairs that suddenly occurred, which could be more costly. She noted that separating the needs provided greater transparency and visibility. County Manager York mentioned this would delineate statutorily required capital spending versus including it in operating or current expense funds. She reminded the Board that more proactive budgeting and data-driven decision-making had been some of the priorities discussed at the Board Retreat. She said the recommended CIP focused on maintaining facilities at the current level, rather than expanding. County Manager York said only one new facility was recommended in the 2026-30 CIP; the new Mebane EMS base.

County Manager York highlighted a few expenditure drivers and projects:

#### ABSS FY25-26 Capital Budget: \$11.4 million

• Roof Replacements: \$5.1 million

• HVAC Replacements: \$4.8 million

• Technology Equipment: \$1.4 million

#### Phase I (FY24-25) – Issued Bonds for \$19 million

• ABSS Facility Roof and HVAC Replacements

Phase II (Years 2-10) – General Fund Transfer: \$10 million/year beginning FY25-26

• Future Facility Structural Needs Plan

#### ACC FY25-26 Capital Budget: \$0

- ACC will continue to work on completing previously funded bond projects including the Public Safety Training Center construction
- ACC requests no additional funding for capital improvement projects in FY25-26 while the college completes a Facilities Condition Assessment
- ACC anticipates submitting a 5-Year capital improvement plan in FY26-27 based on the assessment

#### AC FY25-26 Capital Budget: \$19.0 million

• Facilities Improvements\*: \$13.6 million

• Landfill Projects: \$11.6 million (enterprise fund)

• Technology: \$878 thousand

• Equipment and Vehicles\*: \$4.5 million

• Landfill Projects: \$2.0 million (enterprise fund)

#### **Potential Future Impacts**

- Recommended projects for FY25-26 are sustainable without impacting the property tax rate
- Mebane EMS Base will require additional EMTs/Paramedics in FY26-27, along with operating costs, but will not need additional ambulances
- Estimated annual operating impact: \$1.5 million

#### **Recommended Capital Budget Changes from Prior Year**

**Project Costs:** 

ABSS FY24-25 \$20,915,389 FY25-26 \$11,400,000

ACC FY24-25 \$ - FY25-26 \$ -

ACG FY24-25 \$46,230,896 FY25-26 \$18,974,863

County Manager York concluded this was a lot of information for the Board to digest all at once and suggested the Board hold a special CIP work session meeting on April 28, 2025, at 9:30 AM. The Board agreed to hold a special CIP work session meeting on Monday, April 28, 2025, at 9:30 AM.

#### Holiday Pay Policy - County Attorney Stevens & County Manager York

County Attorney Stevens explained that a track change version of the policy was prepared to show exactly the changes that were made. He thought this was a better policy than the past policy. He noted that changes were made to clarify the county's holidays and how they were enacted. County Attorney Stevens pointed out which employees qualified for holiday bank leave under the proposed policy, the non-emergency and emergency employees who were part of each of those plans. He mentioned that the rate of pay was clarified in the policy language. County Attorney Stevens explained that the other proposed policy was a revision of the current policy, which allowed employees to bank holiday leave. He said the other policy was a variation of Commissioner Priola's suggestion, which would pay out the holidays as earned rather than banked and paid at the end of the fiscal year. He emphasized that neither of the proposed policies was the current policy. He asked the Board to take action after hearing from County Manager York on the implementation.

County Manager York spoke that both proposals would have a cost of implementation. She said the version Commissioner Priola had suggested, where the hours were paid and no leave accrued, would have a projected annual cost of \$1.1 million. County Manager York indicated that policy would need a new appropriation in the upcoming budget. She explained that the other version, with the leave accruals and paying out the excess of 40 hours of bank leave, had a projected cost of \$773,000 annually. County Manager York said funds would be needed for that plan. She reiterated the importance of the Board's decision that day regarding the upcoming holidays. She noted that nothing would be paid out in the current fiscal year because those employees had already been compensated. She said it was important to budget for the upcoming year based on the policy the board voted to approve.

Commissioner Priola thanked County Manager York for putting the information together. He said it was a "no-brainer" for him to go with the \$773,000 option despite his suggestion at the last meeting. Commissioner Priola stated he favored the cost savings.

Commissioner Allen agreed with Commissioner Priola that she favored the \$773,000 option, where the leave accrued and paid out the excess of 40 hours.

Commissioner Thompson asked if compensation was involved in this policy. County Attorney Stevens said that was another topic.

Vice-Chair Carter concurred with the comments already made. He made a motion for the \$773,000 option effective July 1st.

County Attorney Stevens clarified that if the Board voted on the second option with the banked holiday leave, that policy could go into effect immediately. He said it did not bind the Board to make a payment on the accrued holiday; it gave them the option. He suggested that if they approved the second option, it could be effective immediately with the upcoming Easter Holiday.

Moved by: Vice-Chair Carter Seconded by: Commissioner Allen

Approval of the second option with the banked holiday leave with the accruals which may be paid out in excess of 40 hours for the departments, the Board had specified in the policy. This policy would be made effective immediately.

#### APPROVED AS AMENDED

#### **Budget Amendment 10**

Rebecca Crawford, Budget and Management Services Director, asked Jamie Merchel, Director of Alamance Parks, to join her. Ms. Crawford explained the budget amendment. She mentioned that Alamance Parks had applied for three different grants for land acquisition at Austin Quarter. Ms. Crawford mentioned that none of the grant funds were general funds. She continued that the request to place the funds in the multi-year county capital renovations and repair fund was to set aside those funds for once the property was purchased. Ms.Crawford said there would be no future impact on the general fund.

Moved by: Commissioner Allen

**Seconded by:** Commissioner Thompson

APPROVED UNANIMOUS

#### **COUNTY MANAGER'S REPORT**

No report given

#### **COMMISSIONERS' COMMENTS**

Commissioner Thompson reported that she and other ABSS Board Members had conducted mock interviews with students at Eastern High School. She shared that she had received an invitation from Team SeQuEnCe 7890 and visited their build space at the mall. Commissioner

Thompson described them as future engineers working in robotics who competed across the country. She was amazed at how a group of smart children worked together on those robots.

Commissioner Allen said she went to the ribbon cutting at Cane Creek Mountain. She thanked Mr. Baker and the Alamance Parks staff for their work. She spoke about the Litter Sweep and the importance of the county's appearance. She encouraged others to volunteer at schools and shared that she was a volunteer and lunch buddy at Haw River Elementary School.

Vice Chair Carter commented that members of the Board served on various other boards and committees in addition to the two monthly board meetings. He mentioned missing other engagements due to multiple meetings. He said he appreciated the opportunity to serve the citizens of the county.

#### **COUNTY ATTORNEY'S REPORT**

At 10:28 AM, County Attorney Stevens asked that the Board move into closed session pursuant to North Carolina General Statute 143-318.11(a)(3), to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body. The attorney will advise the Board on ongoing legal matters, including the *Beers et al. v. Johnson* (N.C. Middle District 23CV367) matter.

County Attorney Stevens anticipated no action would be taken.

Vice-Chair Carter, seconded by Commissioner Allen, moved to go into closed session. The motion carried unanimously.

At 11:04 AM, Commissioner Allen, seconded by Commissioner Thompson, moved to reconvene in open session. The motion carried unanimously.

#### **ADJOURNMENT**

Commissioner Allen, seconded by Commissioner Priola, moved to adjourn the meeting. The motion carried.

There being no further business to be brought before the Board, the meeting adjourned at 11:04 AM.

Steve Carter, Vice-Chairman	
Alamance County Board of Commissioners	
Tory M. Frink, Clerk to the Board	



**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/10/2025

FROM: Rik Stevens

**DEPT:** County Attorney's Office

**AGENDA TITLE:** Appointment of Tax Administrator

**TO:** Alamance County Board of Commissioners

#### **ISSUE/ACTION REQUESTED:**

Release both Interim Tax Collector, Cindy Miller and Interim Tax Assessor, Aimee Perkins, from their duties, respectively, and charge Bradley Fowler with the duties of tax assessment and collection by appointing Mr. Fowler as Tax Administrator for Alamance County.

#### BACKGROUND/PURPOSE OF REQUEST:

Ms. Miller and Ms. Perkins have been serving as Alamance County's Tax Collector and Tax Assessor (respectively) while the County recruited a candidate for the vacant position of Tax Administrator – a position that takes on the responsibilities of both Tax Collector and Assessor. The County has chosen Bradley Fowler to fulfill this role.

#### **RECOMMENDATION:**

Accept the bond for Bradley Fowler, appoint him as tax assessor of Alamance County for a term of four years (per N.C. Gen. Stat. § 105-294) and tax collector (per N.C. Gen. Stat. § 105-349); charge Tax Administrator Fowler with the collection of taxes.

#### **ATTACHMENTS:**



**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/11/2025

**FROM:** Rik Stevens

**DEPT:** County Attorney's Office

**AGENDA TITLE:** Book Review Form and Policy

**TO:** Alamance County Board of Commissioners

#### **ISSUE/ACTION REQUESTED:**

Review proposed changes to new book review form and the associated Library policy.

#### **BACKGROUND/PURPOSE OF REQUEST:**

Patrons of the library have recently expressed concerns regarding the age-appropriateness of some materials in the children's department. This form and the associated policy will give patrons the ability to address their concerns directly to the Library Director.

#### **RECOMMENDATION:**

Approve the presented book review form and associated Library policy.

#### **ATTACHMENTS:**

### ALAMANCE COUNTY PUBLIC LIBRARY

#### **Content Notice Review Request Form**

The Alamance County Public Library welcomes community input regarding the selection and accessibility of materials in our collection. The Alamance County Public Library offers content notice stickers on select juvenile and teen materials to assist parents in making informed choices for their families.

Any Alamance County library cardholder or local resident may submit this form to request a review of material for content indicators as outlined in the Content Notice Sticker Policy.

Requester Information	
Date:	
Name:	_
Phone:	_
Email:	_
Address:	_
City: ZIP:	_
Are you representing an organization? [] No [] Y	'es - Name:
Material Information  Title:	
Author:	_
Call Number (from spine or catalog):	
Format of Material (e.g., print, graphic novel, audi	obook):
Intended Audience (e.g., early readers, teens):	
Have you reviewed the full content? [] Yes [] No	
If no, which parts have you reviewed?	

#### **Content Indicators**

references.
[ ] Graphic Violence
[] Explicit Sexual Content or References
[] Substance Use (e.g., drugs, alcohol, tobacco)
[] Self-Harm or Suicide Themes
[] Profanity or Strong Language
[] Other (please specify):
Page numbers (or time stamps for audiovisual media):
Additional Comments
Please share any additional context or suggestions related to this request:

Please check any content you believe is present and provide page numbers or specific

Please return this form to:

Susana Goldman, Director Alamance County Public Library 342 S. Spring St., Burlington, NC 27215

#### Disclaimer:

The Alamance County Public Library values and upholds the First Amendment to the United States Constitution and the American Library Association's Library Bill of Rights, which each affirm the right of all individuals to access a broad range of ideas and information. The use of this form is intended to facilitate transparency and informed choice for families, not to censor or restrict access to library materials. Requests for review will be considered solely for the purpose of assessing whether additional context or content information may benefit patrons. Materials will not be removed or restricted based on viewpoint, author identity, or subject matter.

Note: This form may be subject to public records laws under N.C. Gen. Stat. § 132.

### **Alamance County Public Library**

#### **Content Notice Review Policy**

#### **Effective Date**

April 21, 2025

#### Approved by

**Alamance County Board of Commissioners** 

#### I. Purpose

The Alamance County Public Library is committed to supporting informed choice and parental engagement while maintaining full access to a broad and diverse collection. To assist families in identifying materials they may wish to preview, the Library may apply a neutral content notice sticker to select juvenile and teen materials.

This policy establishes a structured process for patrons to request a review of materials and for the Library to evaluate the content using objective, viewpoint-neutral criteria.

#### **II. Definitions**

- "Juvenile" and "Teen" materials: Items cataloged for youth and young adult audiences as defined by the Library's collection classification system.
- "Content Indicator": A specific, verifiable element of the material (e.g., depiction of violence, substance use, strong language) that may be evaluated during review.
- "Sticker": A neutral, informational label applied to an item to prompt catalog-based content review by patrons.

#### **III. Sticker Description**

When approved, the following sticker may be applied to the spine of a book:

"Parental Guidance Suggested - See catalog for details."

This sticker directs patrons to the library's catalog, where a factual and brief content note may be provided. The sticker is intended solely as an informational aid, not as a warning, restriction, or judgment. It does not constitute an official rating, age restriction, or endorsement of content suitability by the Library. It does not alter circulation procedures or prompt staff to intervene, monitor, or advise based on content or patron age.

#### IV. Request Procedure

Library cardholders or local residents may initiate a review by submitting a Content Notice Review Request Form to the Library Director. Forms are available at all library branches and online.

#### Requestors must:

- Identify the item by title, author, and call number
- Indicate what portion(s) of the material were reviewed
- Identify one or more specific content indicators, including page references where possible

#### Eligible indicators include:

- Graphic violence
- Explicit sexual content or references
- Substance use (e.g., drugs, alcohol, tobacco)
- Self-harm or suicidal themes
- Profanity or strong language

The Library will not actively monitor or review materials absent a formal request. Materials are not subject to sticker review based solely on staff initiative or community reputation.

The Library reserves the right to consider other objectively verifiable content factors in rare cases where they are analogous to the listed indicators and relevant to age-appropriateness.

#### V. Review Process

#### 1. Initial Screening

The Library Director or designee will confirm the request is complete and within the scope of this policy (juvenile or teen materials only).

#### 2. Committee Review

A review committee will consist of the Library Director, members of the Library Leadership Team, and the Standards Management and Advocacy Resource Team (S.M.A.R.T.). The committee will:

- Review the material in full or in part as needed
- Verify the presence of content indicators
- Determine if the material meets the threshold for a sticker, based solely on the presence and factual portrayal of content indicators, not on thematic interpretation, perceived moral value, or potential disagreement with the ideas expressed in the material

- Apply content indicators in a consistent and viewpoint-neutral manner, regardless of the material's author, topic, cultural context, or political, social, or religious perspective
- Record all votes taken by the committee as part of the internal documentation of the decision

#### 3. Catalog Entry

If a sticker is applied, the item's catalog entry shall include a factual content note (e.g., "Includes references to underage alcohol use and strong language"). Stickers shall be applied to individual titles only. Series or collections shall not be labeled in bulk unless each volume is independently reviewed.

#### 4. Decision and Notification

The decision will be communicated in writing to the requestor. All decisions are final unless appealed (see Section VI).

#### VI. Appeals

Requestors may appeal a decision by submitting a written request to the Library Director. Appeals will be forwarded to the Alamance County Library Committee. The Committee's decision shall be final within the scope of this policy. A record of sticker decisions and catalog content notes shall be made available for public inspection upon request, subject to applicable privacy protections. The Library Committee may periodically review decisions to ensure policy compliance.

#### VII. Access and Neutrality

Materials with content notice stickers remain fully accessible to all patrons. No material shall be removed, relocated, or otherwise restricted based on content or viewpoint. Staff shall not limit or discourage access to labeled materials based on a patron's age. Responsibility for material selection rests with parents or guardians. This policy shall be administered consistently, without regard to the ideology, identity, or background of the author, subject, or characters. This policy shall not be used, directly or indirectly, to target materials based on the race, gender identity, sexual orientation, religion, or cultural background of the author, characters, or subject matter.

#### VIII. Recordkeeping

The Library shall maintain a record of all review requests and decisions under this policy, including whether a sticker was applied and any content note added to the catalog. All labeling decisions shall be documented and maintained in a manner that supports consistency, transparency, and internal review. Materials already reviewed and not labeled will not be subject to reconsideration absent new, substantive evidence.

#### IX. Policy Review

This policy shall be reviewed biennially by the Library Director and the Alamance County Library Committee to assess its effectiveness, consistency, and legal compliance. Members of the review committee shall receive periodic training on intellectual freedom, viewpoint neutrality, and constitutional limits related to public library policy.

#### X. Legal and Ethical Compliance

This policy is designed to:

- Comply with the First Amendment of the U.S. Constitution
- Align with the Library Bill of Rights and the ALA Freedom to Read Statement<sup>1</sup>
- Respect the rights of families to guide their own children's reading without imposing restrictions on others

The Library affirms its commitment to the professional standards of librarianship, including intellectual freedom, access to diverse viewpoints, and resistance to censorship as articulated in the ALA's Freedom to Read and Freedom to View statements.

Public libraries are recognized as limited public forums under federal constitutional law. As such, while the Library may enforce reasonable, viewpoint-neutral rules related to time, place, and manner, it may not discriminate against or suppress access to materials based on their content or perceived viewpoint.

#### Relevant Legal Authority:

- Board of Education, Island Trees Union Free School District No. 26 v. Pico, 457 U.S. 853 (1982)
- American Civil Liberties Union v. Board of Education of City of Charlotte, 691 F.2d 1173 (4th Cir. 1982)
- Child Evangelism Fellowship of Md., Inc. v. Montgomery County Pub. Sch., 457 F.3d 376 (4th Cir. 2006)

<sup>&</sup>lt;sup>1</sup> As adopted by the American Library Association Council, reaffirmed January 2022.



### **Alamance County Board of Commissioners INFORMATION ITEM AGENDA ITEM**

**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 3/17/2025

FROM: Tory Frink

**DEPT:** County Clerk's Office

AGENDA TITLE: ALCOVETS Balloon Festival Update

**TO:** Alamance County Board of Commissioners

#### **ISSUE/ACTION REQUESTED:**

Representatives from ALCOVETS will be present to update the Board on future plans for the balloon festival.

#### **BACKGROUND/PURPOSE OF REQUEST:**

ALCOVETS requested to provide this update.

#### **RECOMMENDATION:**

Staff recommends receiving the information presented by ALCOVETS.

#### **ATTACHMENTS:**



### **Alamance County Board of Commissioners INFORMATION ITEM AGENDA ITEM**

**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/11/2025

FROM: Sheriff Terry S. Johnson

**DEPT:** Alamance County Sheriff's Office

**AGENDA TITLE:** ACSO Sheriff's Office 2024 Activity Report/Statistics

**TO:** Alamance County Board of Commissioners

#### **ISSUE/ACTION REQUESTED:**

2024 Review of ACSO Activities and Statistical Review

#### BACKGROUND/PURPOSE OF REQUEST:

For Commissioner's Review

#### **RECOMMENDATION:**

Commissioner's will have an opportunity to review the Sheriff's Office Activities and Statistics of calendar year 2024.

**ATTACHMENTS: Power Point Presentation** 

# **Alamance County Sheriff's Office 2024 Activity Report/Statistics**



**Sheriff Terry S. Johnson Monday, April 21, 2025** 



## Alamance County Sheriff's Office Divisions Within The Sheriff's Office

- 1. Patrol Division
- 2. Detective Division
- 3. Vice Division
- 4. Special Operations Division
- 5. Intelligence Division
- 6. Strike Team
- 7. ANET
- 8. Sex Offender Unit
- 9. ATF Federal Task Force
- 10. FBI Task Force
- 11. DEA Task Force
- 12. U.S. Marshal Task Force
- **13. Alamance County DSS Security**



## Alamance County Sheriff's Office Divisions Within The Sheriff's Office

- 14. Officers Assigned to Family Justice Center
- 15. Internet Crimes Against Children (ICAC) Invictus Unit
- **16. Special Response Team**
- 17. Detention Division
- 18. Federal Marshals Transport Unit
- 19. Courts Division (Sworn & Non-Sworn Security
- **20. Carry Concealed Permits Division**
- 21. Civil Division
- 22. Crime Scene Investigation & Evidence Division
- 23. Animal Control Division
- 24. School Resource Officers Division
- 25. Personnel & Training Division



# Alamance County Sheriff's Office Patrol Statistics 2024

Total Calls 89,018 Calls per Day 243.8

Traffic Stops 4,972 Stops per Day 13.6

**Total Incident Reports 4,537 Reports per Day 12.4** 

**Vehicle Pursuits 29** 

**Total Field Contacts 4,624 Field Contacts per Day 12.6** 

Miles Driven 1,152,000 Miles Driven per Day 24,000

#### **Alamance County Sheriff's Office**





# INVICTUS TASK FORCE Executive Summary December 2024 Performance Report

Cyber Tips Total: 363 CT/ 240 Linked Cases

Alamance: 32 CT/ 20 Linked Cases Davidson: 2 CT / 0 Linked Cases

Forsyth: 241 CT/ 156 Linked Cases Randolph: 88 CT/ 64 Linked Cases

#### **Tasked Force Stats Overview (2024)**

63 Enforcement Operations
77 Arrests (4 Juvenile Offenders)
306 Felony Charges
440+ Victims Identified (CVIP)
10 Hands-on Victims Identified

8 Victims Identified During Community Engagement Events
3,500+ Reached During Community Engagement Events

**Lead Packets submitted to 27 States** 

**190+ Devices Seized** 

358 Cyber Tips Cleared

2 Vehicles Seized for Asset Forfeiture

1 UC Operation (Davidson & Forsyth)

1 UC Operation Assist (Mooresville)



#### Alamance County Sheriff's Office Emergency Management Statistics 2024

Balloon Festival
30 Sworn Personnel
205 total hours

Western NC Hurricane Helene
52 Sworn Personnel
2940 total hours



# Alamance County Sheriff's Office Emergency Management Statistics 2024

#### 2024 Drone Unit Statistics



- 25 FAA Certified Pilots
- II Drones: 5 Non-Thermal, 4 Thermal and 2 Tactical
- 82 Pilot Training Hours
- 260+ Drone Missions = 790+ Flights
- 29 Community Events
- Drones on patrol 24/7
- Participated in 65+ Surveillance Ops
- Provided Support to 7+ SRT Missions
- Conducted 5 Search and Rescues
- Assisted in 4 Crime Scene Investigations



# Alamance County Sheriff's Office Court Services Statistics 2024

Arrests	277
<b>OFA/Warrants Served</b>	95
Fingerprints	83
Security Contraband	81
<b>Manned Courtrooms</b>	1364
In Custody First Appearance	3228
<b>Special Proceedings</b>	216
Civil Papers/50B	20
Inmates from Detention	1247
<b>Department Of Corrections Inmates</b>	69



# Alamance County Sheriff's Office Animal Control Statistics 2024

Animals taken to the Shelter: 540

**CCOMM Animal calls: 2,067** 

Call sheets generated: 420

**Warning citations: 15** 

**Civil Citations: 13** 

**Dangerous dog declarations: 17** 

Bite reports: 139

**Public Nuisance Animal declarations: 45** 

Total: 3,256



# Alamance County Sheriff's Office Civil Division Statistics 2024

#### **Papers**

Assigned 10731
Returned 2092
Served 8683
Total Served/Returned 10775

#### **Child Support**

Assigned 125 Returned 86 Served 90 Attempts 415

**Executions 345 Evictions 1054** 



#### CID

**Major Crimes Cases received – 1015** 

**DV Cases - 683** 

Case closed – 375

**Cleared by arrest – 95** 

Charges – 264 total (165 Felony and 99 Misdemeanor)

CID Follow ups – 2,013

DV Follow ups - 601

50B's served - 341

Missing persons – 32

**Located missing persons – 28** 

Child forensic interviews – 80

**Search Warrants – 107** 

Court orders – 95

Adults arrested – 115

**Recovered property – \$227,777** 



#### **Street Crimes**

Search Warrants (45 residential, 34 cell phone and 3 vehicle) – 81

PRTT (Pen, Register, Tracking, Trace) Tracking orders – 22

Arrests – 258

Charges - 847 (563 Chap 90, 215 Chap 20 and 65 Chap 14)

Currency seized - \$112,616

Guns seized – 55

Vehicles seized – 4

OD deaths – 3 (major decline over the past few years)

Cocaine – 6717 grams or 6.7 kilos

Marijuana – 9443 grams or 9.4 kilos

Heroin/Fentanyl – 197 grams or 1.97 kilos

Meth – 21,160 grams or 21.1 kilos



#### **ANET (Alamance Narcotics Enforcement Team**

Arrests – 68

Cocaine – 33,592 grams or 33.5 Kilos

Heroin/Fentanyl – 132 grams or 4.5 Ounces

Marijuana – 31,165 grams or 31.1 Kilos

Meth – 1,196 grams or 1.1 Kilos

Currency – \$771,459

Firearms seized - 27



#### Task Force Officers (DEA, ATF, USMS and FBI)

#### **Drug Enforcement Agency**

Cocaine – 16,734 grams or 16.7 kilos
Heroin/Fentanyl – 3,073 grams or 3.07 Kilos
Marijuana - 26,728 grams or 26.7 Kilos
Meth – 3,112 grams or 3.1 Kilos
Firearms seized - 12
Currency seized - \$671,658
Arrests – 29

#### **Alcohol Tobacco Firearms**

Arrests - 24
SW/Court orders - 16
Federal cases opened - 12
State cases opened - 13
State charges - 51
Federal and State arrests - 21
Federal Indictments - 8
NBIN test fires - 82



#### Task Force Officers (DEA, ATF, USMS and FBI)

#### **FBI**

Arrests – 15
Search Warrants – 5
Firearms seized - 4
PRTT (Pen, Register, Trap, Trace) – 20
Cocaine seized – 14,144 grams or 14.1 Kilos
Heroin/Fentanyl – 2,815 grams or 2.8 kilos
Meth – 64,106 grams or 64.1 kilos
Marijuana – 554 grams or .5 Kilos
Currency Seized - \$414,032

**USMS (U.S. Marshals Service)** 

Arrests – 175 Warrants served – 219



#### **EFIT (Electronic Forensic Intelligence Team**

Forensic Extractions - 171

Requests processed – 406

<u>Invictus Project (Internet Crimes Against Children)-</u> (<u>Human Trafficking</u>)

New cases – 16 Search warrants – 7



#### **SRT (Special Response Team)**

Total Missions – 51 Operators/Mission – 9 avg. Time on Scene – 3.4 hrs. Avg.





#### **Crime Scene Investigation**

Scenes processed – 341

Search warrants - 78

Guns processed – 197

Evidence collected – 3,274

#### **Evidence**

Evidence taken in – 5,146

Evidence on hand year-end 2024 – 27,435 pieces

Firearms taken in – 344

**Domestic Violence Guns – 119** 

**Criminal Guns – 225** 

Firearms returned - 196

Evidence destroyed – 1,521 pieces

Total pieces destroyed – 1,974



# Alamance County Sheriff's Office SRO Division Statistics 2024

	August	September	October	November	December		
Calls For Service	155	1,018	1,117	1,008	776	4074	
Student Contacts	169	991	990	957	794	3901	
Parent / Guardian Contacts	55	391	372	329	313	1460	
Incident Reports	10	74	59	46	39	228	
Supplemental Reports	-	13	3	4	29	49	
Misdemeanor Charges	2	15	15	10	18	60	
Felony Charges	-	-	-	•	-	0	
	CHARGES						
Disorderly Conduct	1	3	7	•	1	12	
Assault / Affray	-	1	12	5	6	24	
Resist, Delay, or Obstruct	-	1	-	-	-	1	
Sexual Battery	-	-	-	•	1	1	
Communicating Threats	-	1	1	6	2	10	
Contributing To Del. Of a Minor	-	-	-	-	-	0	
Larceny / Poss. Stolen Property	-	-	•	1	1	2	
Damage To Property	-	-	•	•	-	0	
Weapon on School Grounds	-	3	1	4	3	11	
Poss. Of a Controlled Substance	1	5	2	3	2	13	
PWISD Controlled Substance	-	-	•	•	•	0	
Poss. Drug Paraphernalia	-	-	-	-	1	1	
Threat of Mass Violence	-	-	-	2	-	2	
Any Other Charges Not Listed	-	1	•	•	7	8	
ACTIONS							
Arrest	-	2	-	2	-	4	
Uniform Citation	_	-	-	-	-	0	
Juvenile Petition	Page :	9 of 206 <b>4</b>	4	-	2	10	
Diversion Plan Referral	2	6	21	17	13	59	



## Alamance County Sheriff's Office Detention Division Statistics 2024

#### <u>Inmates</u>

346 - Average daily population

6,953 - Booked

6,996 - Released

357 - Inmates sent to Prison

231,700 - Inmate phone calls facilitated

113,776 - Homeway video visits facilitated

#### **Inmate Programs**

111 - Inmates attended AA meetings

24 - Inmates attended keys to freedom

21 - Inmates attended a bible study

19 - Inmates graduated a 'Men of Steel' program

24 - Inmates attended Muslim prayer

17 - Inmates attended GED

5 - Inmates received their GED

23 - Inmates graduated parenting class



# **Alamance County Sheriff's Office Detention Division Statistics 2024**

#### **Transportation**

257, 127 - Miles Driven

442 - Mental Health Trips

2,924 - Inmates Transported

#### **Medical**

5,366 - Intake Screenings Completed

2,280 - On-site sick call visits

**1,091 - On-site x-rays** 

855 - On-site mental health visits

51,949 - Medications Administered



# Alamance County Sheriff's Office Personnel and Training Statistics 2024

As filling vacancies has been a top priority for the Alamance County Sheriff's Office, the number of vacancies has decreased tremendously (in July 2024 there were 71 vacancies). There were over 300 interest applications submitted for Detention/Deputy vacancies within the agency. Last year, the Personnel and Training Division attended 4 Career Fairs at Community Colleges (High Point University, Alamance Community College, Forsyth Tech, and North Carolina Central University), 3 Career Fairs at NC Works, and hosted 1 Hiring Event at the Alamance County Sheriff's Office. The below statistics highlight the hiring and retention efforts for 2024:

48 total- 46 New Hires in 2024 (26 after July 1, 2024) and 2 New Hires in 2025

- 17 Resignations
- 9 Terminations
- 9 Retirements

As of 1/21/2025 there are still 43 vacancies remaining. The Alamance County Sheriff's Office has increased its presence on social media platforms and started 2025 with increased employee engagement efforts. Some of these efforts include training surveys, increase peer support efforts, better employee engagement, and increasing career development strategies.

Training Hours total = 24086.45 (In Service accounts for 5240 hours)

Training Events = 170 (This includes both Sworn and Detention)

BDOT Cadets = 11 (11 Cadets at 177.25 hours = 1949.75, which was added into the total hours)

BLET Cadets = 8 ( 8 Cadets at 752 hours = 6016 hours, which was added into the total hours)



#### **Alamance County Strike Team Operation February 2025**

During the dates of February 19<sup>th</sup> through 22<sup>nd</sup>, 2025, the Alamance County Sheriff's Office Strike Team/Special Operations conducted an operation to target potential violent and street-level narcotics crimes in efforts to address quality of life issues for the citizens of Alamance County and beyond.

The standard operating procedures the Strike Team takes to accomplish the goal of improving the quality of life for the citizens it serves is to conduct traffic stops on vehicles for traffic infractions, equipment violations, regulatory violations as well as investigatory stops of suspicious vehicles.

This operation was conducted with the assistance of the Durham County Sheriff's Office, the Orange County Sheriff's Office, the Gibsonville Police Department, the Mebane Police Department, the Burlington Police Department and the North Carolina SBI.

The operation resulted in over 200 traffic stops, in-which multiple arrests were made, or citations issued. During the operation, firearms, illegal narcotics and wanted person were located and taken into custody. In one incident investigated by the ACSO Criminal Investigation Division, a search warrant was executed on a residence in Burlington. This incident resulted in a wanted person being taken into custody, a stolen firearm being recovered along with narcotics being located and seized.

The collaborative effort by the participating agencies continues to benefit all citizens of Alamance County.





ARRESTED/CHARGED IN CITY OF BURLINGTON

#### Charlie Levone Brown Jr.

- PWISD Marijuana
- Possession of Drug Paraphernalia



ARRESTED/CHARGED IN CITY OF BURLINGTON

#### **Scott Arthur Shaffer**

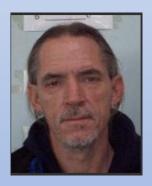
• Possession of Methamphetamine



ARRESTED/CHARGED IN CITY OF BURLINGTON

#### **Torey Levi Murphy**

 Arrested for Felony Warrants out of Davidson and Guilford County



ARRESTED/CHARGED IN CITY OF BURLINGTON

#### **Joel Alan Routh**

- Possession of Schedule VI
- Resisting Delay and Obstruct

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ARRESTED/CHARGED IN CITY OF BURLINGTON
Antonio Onofrio Wakefield

• Possession of Methamphetamine



ARRESTED/CHARGED IN CITY OF BURLINGTON

**Sha'mond Malik Bosley** 

• Order for Arrest/Failure to appear



ARRESTED/CHARGED IN CITY OF BURLINGTON

**Christopher Levon McRae** 

- Probation Violation (Absconder)
- Resist Delay and Obstruct



ARRESTED/CHARGED IN CITY OF BURLINGTON

Jeffrey Okeith Bowden Jr.

• Order for Arrest/Failure to appear

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ARRESTED/CHARGED IN CITY OF BURLINGTON

Vamesha Renee Anderson Warrant for Arrest:

- Assault with a deadly weapon with intent to kill
- Robbery with a dangerous weapon



ARRESTED/CHARGED IN CITY OF BURLINGTON

Steven Isaiah Bradshaw

• Possession of Schedule VI





ARRESTED/CHARGED IN CITY OF BURLINGTON

#### **Joseph Jerod Pinnix**

- PWISD Cocaine
- Possession of Drug Paraphernalia
- Felony Possession of Cocaine
- Resist Delay and Obstruction



ARRESTED/CHARGED IN COUNTY OF ALAMANCE

#### **Claude Fitzgerald Currie**

• Carrying a concealed gun



ARRESTED/CHARGED IN CITY OF BURLINGTON

#### **Varanis Larve Tyler**

 Order for Arrest/Failure to Appear



ARRESTED/CHARGED IN CITY OF BURLINGTON

Justin Carl Murphy

• Probation Violation

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ARRESTED/CHARGED IN CITY OF GRAHAM

#### Jy'Kwan Edzavor Daye

- Carrying a concealed gun
- Possession of Marijuana up to ½ oz
- Possession of drug paraphernalia



ARRESTED/CHARGED IN CITY OF BURLINGTON

#### **Willie Lee Dunn**

• Probation Violation/Absconder



ARRESTED/CHARGED IN CITY OF BURLINGTON

#### **Joseph Dane Riddle**

- Possession of Schedule II
- Possession of drug paraphernalia

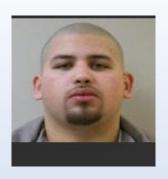


ARRESTED/CHARGED IN CITY OF BURLINGTON

#### **Brian Austin Copeland**

• Possession of drug paraphernalia





ARRESTED/CHARGED IN CITY OF BURLINGTON

Gene Kevin Reyes

- Trafficking in Cocaine
- PWIMSD Cocaine
- PWIMSD Methamphetamine
- Simple possession of Schedule VI
- Possession of drug paraphernalia
- Possession of Firearm by Felon
- Possession of Stolen Firearm



ARRESTED/CHARGED IN THE CITY OF BURLINGTON

#### **James Kenneth Hawkins**

- Possession of Firearm by Felon
- Trafficking in MDMA
- PWIMSD Schedule I
- Possession of Drug Paraphernalia
- Possession of Marijuana Paraphernaga 69 of 206
- Possess Marijuana up to ½ oz



ARRESTED/CHARGED IN THE CITY OF GRAHAM

#### Jason J'mier Green

- Possession of Cocaine
- Possession of Schedule I
- Possession of Drug Paraphernalia
- Simple Possession of Schedule VI



ARRESTED/CHARGED IN THE CITY OF BURLINGTON

#### **Gemonye Likelvin Glass**

• Carry Concealed Weapon (firearm)



# Critical Statistics from Strike Team Operation February 18th through 22nd, 2025.

Traffic stops – **208** 

Citations issued – **15** 

Arrests – 20

Charges – **54** 

Firearms seized – 6

Cocaine seized – **37 grams** 

Marijuana – **54 grams** 

MDMA – 105 dosage units

# GANGS

# Alamance County Sheriff's Office Operation Plan

Operation 'End of Red' 02/19/2025

# Alamance County Sheriff's Office Operation Plan

Operation "End of Red" 02/19/2025

# Overview

- In January 2025, an investigation was opened on Dewayne Richmond Jr.
- This investigation has resulted in identifying and validating multiple "Red Life" gang members in Alamance County.
- A conspiracy to shoot at another rival gang member was discovered during the investigation along with evidence of illegal firearm sales and possession.
- A search warrant for RICHMOND's residence, and arrest warrants for RICHMOND and several of his associates have been obtained.

# Targets



Dewayne Lamont Richmond Jr., "Glokkrich" DOB 03/01/2000 (validated Red Life member)

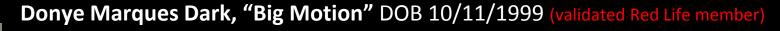
Last LE contact was Dec 31pistol-whipped, when he was arrested for domestic assault. He allegedly pistol-whipped Diamond Gilmore while at 1006 Elwood St. No recent LE contacts at 419 E Sixth St. with RICHMOND. Last known vehicle he was in was a 2010 or newer Mercedes sedan, silver in color. May be Kenyon Leathers vehicle.

### **Arrested for:**

Possession of a Firearm by Convicted Felon x4

- Conspiracy To Commit Shooting into Occupied Vehicle
- Solicit/Encourage Gang Activity
- Conspiracy To Solicit Unlawful Purchase of a Firearm

\$250,000 secured bond





• Last LE contact was 10/29/2023 when he was cited for marijuana possession by BPD. He was driving a 2015 Toyota Corolla, white in color, bearing NC Registration FLR-7736. The vehicle is registered to DARK's father and DARK has been stopped in it numerous times.

### Arrested for:

- Possession of a Firearm by a Convicted Felon
- Conspiracy To Commit Shooting into Occupied Vehicle
- Solicit/Encourage Gang Activity

\$100,000 secured bond

# Targets, cont.



Jabari Ahmad Watlington, "Bando" DOB 12/05/1999 (validated Red Life member)

Last LE contact was with NCSHP on 11/20/24, on a wreck in Wake County.
 Watlington was driving a 2006 Toyota Camry with NC reg TML-8192, reg to Ayanna Graves of 114 Walnut Crossing Dr. Whitsett. Watlington's ID comes back to that address. He frequently stays at 604 Acorn St. Burlington NC.

### Arrested for:

- Conspiracy To Shoot Into Occupied Vehicle
- Encourage/Solicit Gang Activity

\$25,000 secured bond



Gregg Devon Shaw, "Jungleboy" DOB 07/07/2000 (validated Red Life member)

Last LE contact was a DWLR citation by BPD on 07/03/2024. SHAW was operating a 2023 Hyundai with Maryland tags 6FJ6534 (rental)

Arrested for:

Conspiracy To Shoot into Occupied Vehicle Encourage/Solicit Gang Activity

Unknown bond arrested in W/S

# Targets cont.



Jaden Trevon Daye, "Mook" DOB 02/04/2001 (validated Red Life member)

Last LE contact, victim in a domestic assault case in Burlington 09/28/2024 at 154 Prairie Ct. Burlington. Despite being the victim, DAYE was detained due to aggressive and uncooperative behavior.

### Arrested for:

- Consp. To shoot into occupied vehicle
- Encourage/Solicit Gang Activity

No Bond



Ja'mari Tishawn Love, "Dunno" DOB 11/12/2002 (validated Red Life member)

 Last LE contact was 10/07/2024, BPD traffic stop, Kilby/Chapel Hill Rd.. LOVE was cited for no insurance, and he had a glock open carry on the dash during the stop.
 Vehicle was a 2015 Nissan Altima, NC reg KET-5980

### Arrested for:

- Conspiracy To shoot into occupied vehicle
- Encourage/Solicit Gang Activity

\$25,000 secured bond

# Targets Cont.



Amar Idreas Daye, "Boo/Boojeezy" DOB 08/21/2001 (validated Red Life member)

 Last LE contact, BPD traffic stop, 06/04/2024, 2010 Acura TSX, NC reg VCZ7015. Cited for DWLR.

### Arrested for:

- Conspiracy to shoot into occupied vehicle
- Encourage/Solicit Gang Activity

\$25,000 secured bond



Malaki Hawkins DOB 01/17/2007 (validated Red Life member)

• Last LE contact, 02/03/2025, arrested for Misdemeanor Crime of Domestic Violence by Graham PD. Multiple prior LE contacts as a juvenile, intended target of multiple shoots at Spence Ct.

### Wanted for:

WAS A JUVENILE WHEN CRIME WAS COMMITTED, JUVE PETITION PENDING, NO ACTIVE ARREST WARRANTS

# Targets Cont.



Keenan Dimier Johnson DOB 08/07/1999

Last LE contact, victim/witness in a shooting into occupied dwelling in Burlington, 1006 Elwood St. Was confrontational and dishonest with officers during the investigation. Was also seen by UC officers buying a handgun for RICHMOND in June 2024.

Arrested for:

Solicit Unlawful Sale of a Firearm
Conspiracy To Solicit Unlawful Sale of a Firearm

Of note, all individuals except for JOHNSON, are validated "Red Life" gang members. They all have varying criminal histories, however a lack of violent criminal history for any of these suspects should not change the fact that these individuals should be considered armed and dangerous due to facts discovered during the investigation.

# Thank You!



# It Is Our Honor To Serve You!



# Alamance County Board of Commissioners ACTION ITEM AGENDA ITEM

**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/8/2025

**FROM:** Tory Frink

**DEPT:** County Clerk's Office

AGENDA TITLE: Library Committee - Shelbi Fanning

**TO:** Alamance County Board of Commissioners

### **ISSUE/ACTION REQUESTED:**

Consideration of the appointment of Shelbi Fanning to the Library Committee as a representative of the City of Mebane. Applications were received by 4 applicants: Shelbi Fanning, Al McArthur, Mandy Al-Bjaly and Samantha Singer.

### BACKGROUND/PURPOSE OF REQUEST:

The Mebane City Council recommended Shelbi Fanning to fill this appointment in official action at their April 7, 2025 meeting. Term of Expiration: June 30, 2026.

### **RECOMMENDATION:**

The Mebane City Council recommended the appointment of Shelbi Fanning at their April 7, 2025 meeting.

### **ATTACHMENTS:**



# Alamance County Board of Commissioners ACTION ITEM AGENDA ITEM

**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 3/24/2025

FROM: Susana Goldman

**DEPT:** Library

**AGENDA TITLE:** Approval of the Strategic Plan

**TO:** Alamance County Board of Commissioners

### **ISSUE/ACTION REQUESTED:**

The Board will consider approving the new strategic plan for the library.

### **BACKGROUND/PURPOSE OF REQUEST:**

Public libraries in North Carolina are required to undergo a strategic planning process every five years to remain eligible for State Aid Funds to Libraries. Working with our Library Advisory Committee, community leaders, and general public, we listened to their wants and needs and completed a thorough assessment of the ever-changing demands in the community to create the 2025-2030 Strategic Plan.

### **RECOMMENDATION:**

Staff Recommends Approval

### **ATTACHMENTS:**

# ALAMANCE COUNTY PUBLIC LIBRARIES STRATEGIC PLAN

2025-2030

PUBLIC LIBRARY

MAY MEMORIAL
PUBLIC LIBRARY

Alamance County Public Libraries

# **The Strategic Planning Process**

The 2025-2030 Alamance County Public Libraries Plan serves as an outcome-based path to results, and a working guide that can be implemented on a day-to-day and year-to-year basis according to community needs-as determined by availability of staffing, funding, and facility resources.

### The 2025-2030 Strategic Planning process included these key areas of focus:

- Gathering and analyzing community and library data including benchmarking, demographic data, and service delivery
- Community and stakeholder input including library leadership, library staff, steering committee, community partners and stakeholders, and community members at large
- Working with the library planning team to review prioritized input to establish essential strategic outcomes and potential initiatives/activities to help the library best respond to community needs.

# **Community and Stakeholder Input**

Input into community challenges and aspirations--and potential library resources, services, and spaces to help meet those needs--was gathered through input from library leadership and staff, community leaders and stakeholders, and the community at large. Stakeholder interviews and input sessions reached approximately 76 members of the community. Additionally, 130 members of the community and 28 staff members provided input through online and print surveys. Analysis and review of this broad range of community and staff input led to recommended outcomes and potential activities for the library system to support and engage the community.

Alamance County Public Libraries provides services through four libraries along with outreach services serving a growing county of over 175,000 people and 15 communities. Community members participating in strategic planning input shared aspirations for building stronger connections in the community, enhancing early literacy and educational outcomes, and ensuring robust lifelong learning opportunities that impact quality of life for all. The library system is seen as offering welcoming community centers that contribute to that quality of life—noted for strides in the areas of children's services and lifelong learning, and providing access to vibrant resources, technologies, and the Internet, among others. Potential new or enhanced areas of focus might include providing increased early literacy and educational support, enhanced cultural and recreational opportunities focused on connection, refreshed and modern welcoming library spaces, collaborative opportunities in education, workforce, and economic development, and increasing awareness of library and community resources and services.

# Vision

### Nurture. Connect. Thrive

# Mission

### Nurturing minds, connecting communities, and building a thriving future

### We fulfill our mission by:

### Nurturing Exploration, Early and Lifelong Learning, and Bridging the Divide

Early learning resources and services, educational support, lifelong learning opportunities, enhanced cultural and recreational opportunities, vital technology, and online resources

### Connecting, Collaborating, and Meeting People Where They Are

Vibrant and welcoming library spaces, collaborative community partnerships, robust outreach services to meet people where they are, and engaging the community to ensure awareness of vital library resources and services

### **Supporting a Thriving Community**

Civic engagement through community conversations and human libraries, ensuring success with advocacy, aligning focus with community needs (healthy outcomes, socio/emotional learning, housing challenges, supporting workforce and economic development), a knowledgeable and empowered staff equipped to support the community

### **Our Values**

We are welcoming, helpful, knowledgeable, professional, resourceful, and innovative

### **Core Competencies**

- Welcoming, convenient, and safe spaces
- Professionally curated collections
- Literacy inspired services and resources
- Professional and knowledgeable staff
- Access to vital technology and online resources



# **Library Strategic Goals**

### **Fostering Learning and Nurturing Exploration**

Improving lives and community with vibrant services and resources for early literacy, exploration, and lifelong learning—cultivating growth through access to discovery and knowledge

### **Outcomes / Activities:**

### The community has enhanced access to dynamic early literacy and educational resources and services

- Enhance children's spaces and services with engaging and interactive early literacy collections, tools, and equipment to support families
- Enhance collaborative work with early literacy partners to support improved early literacy outcomes
- Engage and enhance collaborative work with school system and homeschool community to support improved educational outcomes and prepare students for school, careers, and life
- Enhance STEM offerings to potentially include audio-visual tools, coding, robotics, etc.

# The community is enriched with access to vibrant lifelong learning, cultural, and recreational resources and services

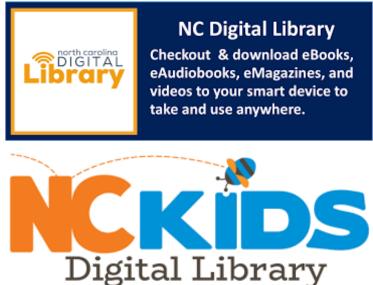
- Enhance library's role as cultural hub with offerings of art, music, theater, and author programming
- Explore partnership with parks, community centers, and other organizations for offering additional learning opportunities
- Expand lifelong learning opportunities to align with community need (life skills--educational, financial, parenting, language learning, saving/budgeting, health and wellness/nutrition, parenting, mental health, college prep, FAFSA, job and career exploration, etc.)
- Expand offerings that support socio-emotional skills/learning to positively impact youth resilience
- Explore opportunities for enhanced cultural, social, family, outreach, recreational, crafting, intergenerational, and other community development opportunities



### The community has access to vital technologies, online resources, and digital exploration spaces

- Expand access to digital and technology resources to meet community needs
- Provide frequent introductions to and training in online resources (Hoopla, Libby, etc.)
- Enhance technology workspaces that include STEAM resources at all library locations
- Expansion of hotspots/laptop lending, perhaps a mobile laptop lab for community outreach
- Pursue provision of digital navigators to provide targeted one-on-one assistance to community members





### **Connecting People with Vibrant Resources and Spaces**

Collaborating and connecting people to information and ideas—and to each other, both in the library and in the community, digitally and in person, meeting people where they are

### **Outcomes/Activities:**

### Library users are connected to high quality, trusted information and resources they need to succeed

- Evaluate collections to ensure a robust and well-curated offering of resources to meet the needs of the community—including consideration of popular items, audio-visual materials, digital and online resources, and interactive learning kits, among others
- Consider offering a "library of things" responsive to community needs--such as household items, health and wellness equipment, small tools and appliances, etc.

### Library services are enhanced through community connections, collaborations and partnerships

- Enhance partnership with the school system to promote and expand services and collections that support local students and families--including potential to share information through the school email system, orientation/programming with school librarians and teachers, and advocate with superintendent and other school leaders
- Enhance collaboration with homeschool community to increase availability of resources and spaces
- Coordinate with the Department of Social Services to explore bringing services needed by special populations into library facilities
- Enhance advocacy and collaboration with local and county leaders and partner organizations to
  promote the value of libraries in impacting quality of life in the community, and to explore and plan for
  potential library expansion
- Enhance partnership with community centers to collaborate and provide programming at their facilities based on community needs, potentially including intergenerational opportunities, summer reading programs, small collections, lunch and learns, storytimes, etc.





### The community has access to library services, resources, and spaces when and where they need them

- Evaluate outreach services to ensure the library is meeting people where they are and reaching underserved audiences and areas of the community
- Explore opportunity for enhanced summer reading participation by presenting programs and resources at town halls and other community centers, especially where library presence is limited
- Explore options and partnerships for enhancing internet access in underserved areas of the county
- Explore the potential for expansion of library services in underserved areas by working with community leaders and residents, including Saxapahaw/Eli Whitney, Green Level/Haw River, Snow Camp, and Elon
- Enhance custom and/or "menu" style program offerings at community centers including the Pleasant Grove Community Center and Beth Schmidt Park, among others
- Pursue potential for the addition of mobile printing/scanning to outreach services
- Explore enhancing access to materials beyond normal library hours and facilities through remote 24/7 lockers and a vibrant collection of e-resources





### The community is aware of and primed to take advantage of library services, resources, and spaces

- Enhance marketing of library resources and services with a public relations plan/campaign for increased community awareness and engagement
- Pursue continued improvement in the library user experience by reviewing and optimizing responsive customer services
- Pursue continued improvement in the digital user experience by reviewing and optimizing the library website and digital services
- Explore opportunities to partner with the school system and other organizations to share information about library resources and services, i.e. "peachjar", email, newsletters, etc.

### The community has access to vibrant, welcoming, and safe library spaces that meet their needs

- Revitalize library facilities, interiors, signage, furnishings, and spaces according to community and operational needs and available funding
- Enhance use of library spaces by creating well defined quiet and collaborative spaces, potentially including additional individual, small, and group meeting spaces
- Evaluate and pursue potential for expanding community gathering spaces in libraries, perhaps reducing lesser used library services and collections to increase individual and group collaborative spaces
- Consider revising meeting room use policies and procedures to enhance ease of use and accessibility, including the potential for after-hour meeting room use where feasible
- Explore potential for enhancing access to STEAM resources
- At May Memorial: consider potential relocation of library administration to allow for the expansion of public services/meeting spaces on main level; consider creating separate/limited entrance to children's area; explore potential for enhancing parking access
- At Graham Library: seek opportunity to refurbish facility and explore potential for pursuing a new/replacement library—perhaps in the planned park area
- At North Park Library: pursue potential expansion of the library space
- At Mebane Library: determine the feasibility of providing additional meeting room space





### **Empowering Lives for a Thriving Community**

Supporting the well-being of the county by fostering opportunities that enhance individual and community quality of life and help people and the community thrive.

### **Outcomes/Activities:**

The community is supported with library services, resources, and spaces that respond directly to community challenges and opportunities for growth

- Consider enhancing civic engagement by offering facilitated community conversations on topics of interest to the community
- Consider developing a "human library" of professionals and other community members/experts/hobbyists to facilitate connecting community members to one-on-one exploration and learning opportunities
- Explore additional opportunities to participate in addressing community challenges through community-based initiatives, including health and wellness, mental health, affordable housing, social services, and unhoused populations in the community
- Explore offering a Community Navigator service to provide one-on-one assistance to community members seeking information and resources to build skills and improve their lives
- Explore potential partnership with Social Services and similar community organizations to provide assistance in libraries as determined by need



# The library actively contributes to community-based initiatives, including health and wellness, and workforce and economic development

- Actively engage with "Impact Alamance" to collaborate and contribute to community based initiatives
- Collaborate with workforce agencies, community college, county departments, and other community organizations to enhance job and career path learning, career readiness, and work opportunities
- Collaborate with economic development leaders to promote smart growth in the County
- Explore options for enhancing small business and workforce development efforts with small business and job/career support services
- Collaborate to expand internet service to underserved areas in the community

# Library leadership and staff are well-trained and well-positioned to advocate for and support enhanced library services, resources, and spaces that directly impact quality of life in the community

- Enhance dialog with county and municipal leaders to develop and support mutual initiatives that support community growth and potential for expanded library service and spaces
- Regularly review and assess staffing levels to meet community needs, securing funding where needed
- Explore grant opportunities to help support new and enhanced services, resources, and spaces responsive to community needs
- Review and develop plans for enhanced security and safety at library facilities
- Evaluate library hours and pursue any feasible adjustments based on commuter patterns and needs
- Consider adding an additional high level manager to support leadership and allow enhanced focus on community engagement and advocacy to support the library system's mission and vision
- Provide systemwide staff development and training opportunities according to library and staff needs
- Implement staff team building exercises to enhance collaboration and sharing of expertise
- Facilitate enhanced communication and collaboration through barrier free communications
- Ensure effective volunteer engagement to augment services to the community







# GROWTH TRENDS & FACILITY SERVICE AREA REPORT

February 2025

### BENCHMARK

400 CLARICE AVE STE 130 CHARLOTTE, NC 28204 benchmarkplanning.com Page 92 of 206

### Overview

The following report provides information on the current development and population growth trends in relationship to the existing Alamance County Public Library facilities. The report considered existing data from a variety of sources including the U.S. Census Bureau, the State of North Carolina, and Alamance County. The analysis of the data in the report provides an overview of the observed growth trends within the County to help decision-makers with the identification of potential areas of the County for the location of future library facilities and changes in services provided to library users.

### **Population Growth Trends**

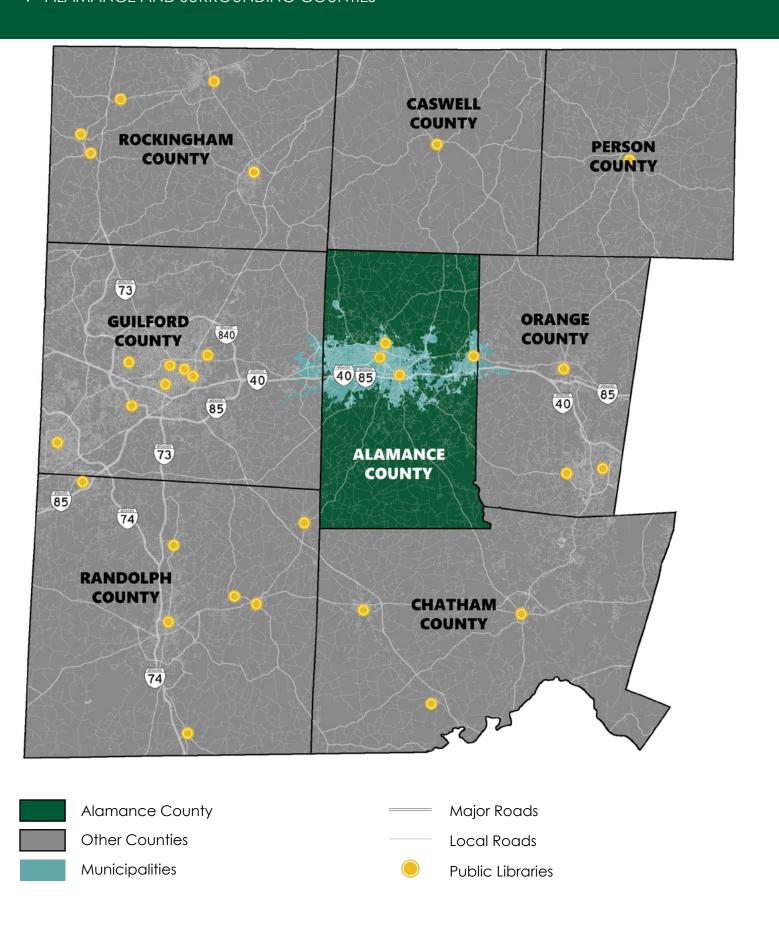
According to the U.S. Census Bureau, Alamance County has continuously grown, since at least 1960. Today, the County is home to over 171,000 residents and has grown by almost 20,000 residents since 2010. Both of its east and west neighboring counties, Guilford and Orange, have grown at similar rates, averaging a rate of growth between 25% and 30% between 2000 and 2020. Counties to the north have grown at much lower rates or not at all, while Chatham County has grown at an exponential rate, increasing its population by almost 55% since 2000. Within Alamance County, some areas have grown while others have lost population in recent years. Generally speaking, much of the recent growth (2011 - 2019) has been directly around Interstate 40 and the County's municipalities. Meanwhile, pockets of the County have seen a decrease in population in recent years, with the greatest concentration of lost population being along the County's northern boundaries. There also appears to have been significant subdivision development just south of the County's municipalities.

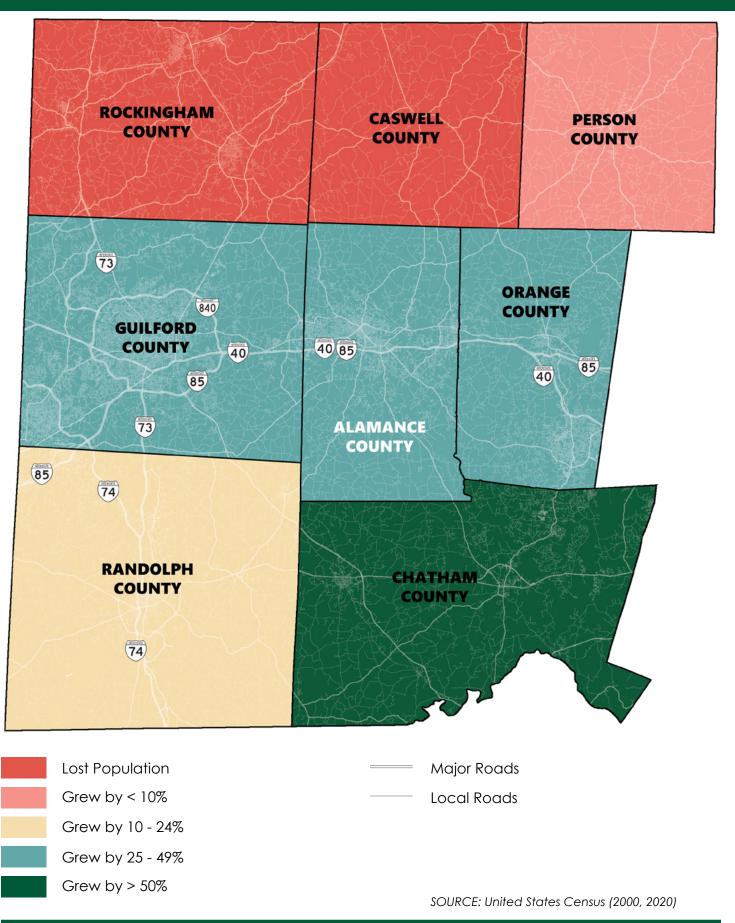
### ▼ POPULATION GROWTH TRENDS FOR ALAMANCE COUNTY AND THE REGION

COUNTY	2000	2010	2020	2040 (Projected)	Total Projected Growth (2000-2040)
Alamance	130,800	151,131	171,415	218,714	87,914
Caswell	23,501	23,719	22,736	20,401	- 3,100
Chatham	49,329	63,505	76,285	103,547	54,218
Guilford	421,048	488,406	541,299	626,975	205,927
Orange	118,227	133,801	148,696	175,040	56,813
Person	35,623	39,464	39,097	39,633	4,010
Randolph	130,454	141,752	144,171	156,588	26,134
Rockingham	91,928	93,643	91,096	91,570	- 358

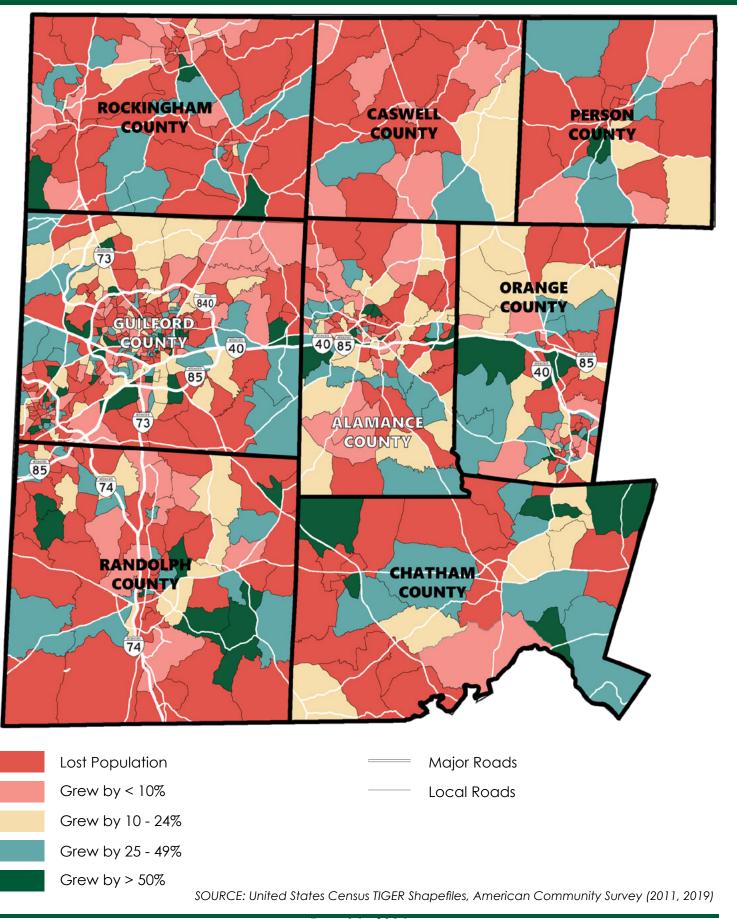
SOURCE: United States Census (2000, 2010, 2020), North Carolina Office of State Budget and Management (2040 Projection)

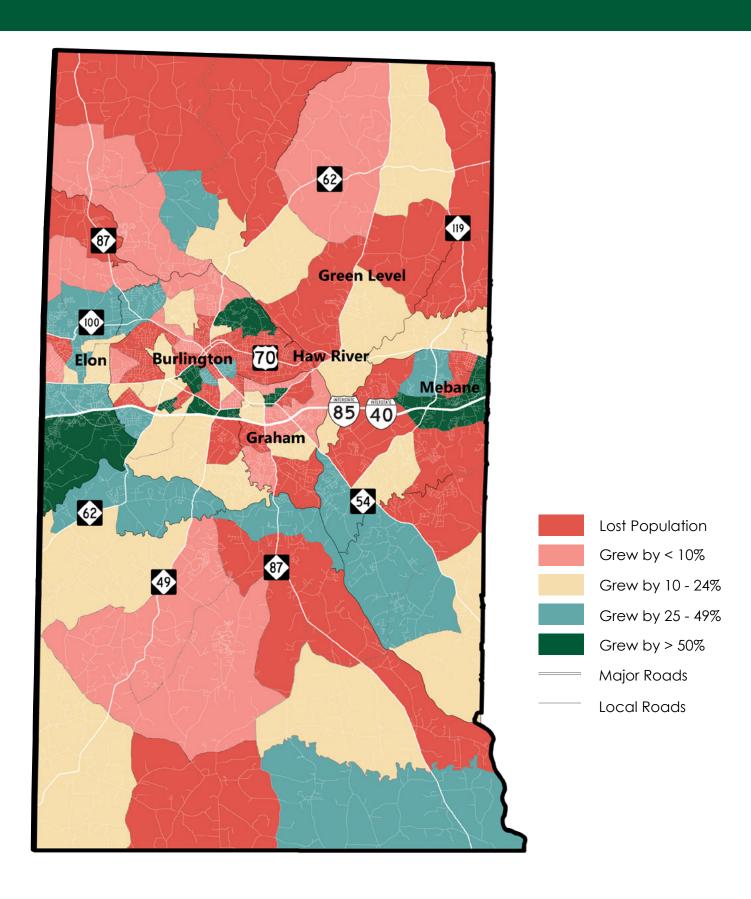
### ▼ ALAMANCE AND SURROUNDING COUNTIES





### ▼ POPULATION CHANGE BY CENSUS BLOCK GROUP IN REGION (2011 - 2019)



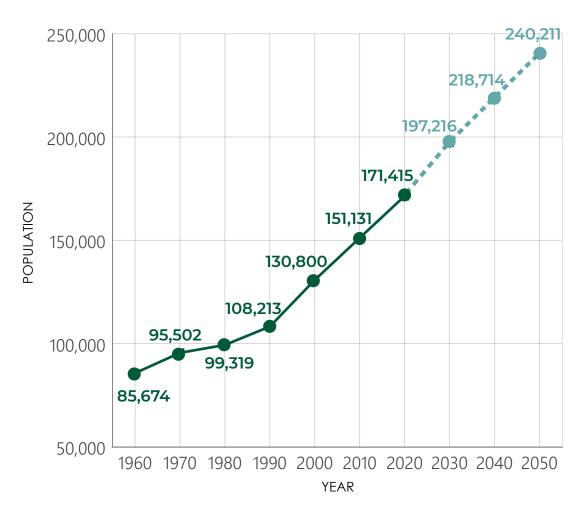


### Population Projection

As mentioned previously, Alamance County has continuously grown since at least 1960. Since 1990, it has grown more rapidly, adding over 20,000 new residents each decade. Given this recent pace of growth, as well as the County's proximity to major growing regions (Greensboro - Winston-Salem and Raleigh - Durham), the State of North Carolina projects that Alamance County will continue to grow pretty rapidly over the next thirty years.

While the County's population in 2020 totaled over 170,000; the State projects it to grow to almost 200,000 by 2030. The State then projects the County to grow to almost 220,000 residents by 2040 and over 240,000 residents by 2050. The historic population counts per the decennial census (1960 - 2020) and the State's projections through 2050 are shown on the graph below.

### ▼ POPULATION GROWTH TRENDS AND PROJECTIONS FOR ALAMANCE COUNTY



SOURCE: United States Census (2000, 2010, 2020), North Carolina Office of State Budget and Management (2040 Projection)

### Population Density and Residential Addresses

While knowing the overall population and how the County is growing is important when considering public services such as a library; a key factor is understanding where the greatest concentrations of people live and work.

### POPULATION PER SQUARE MILE IN CENSUS BLOCK GROUPS

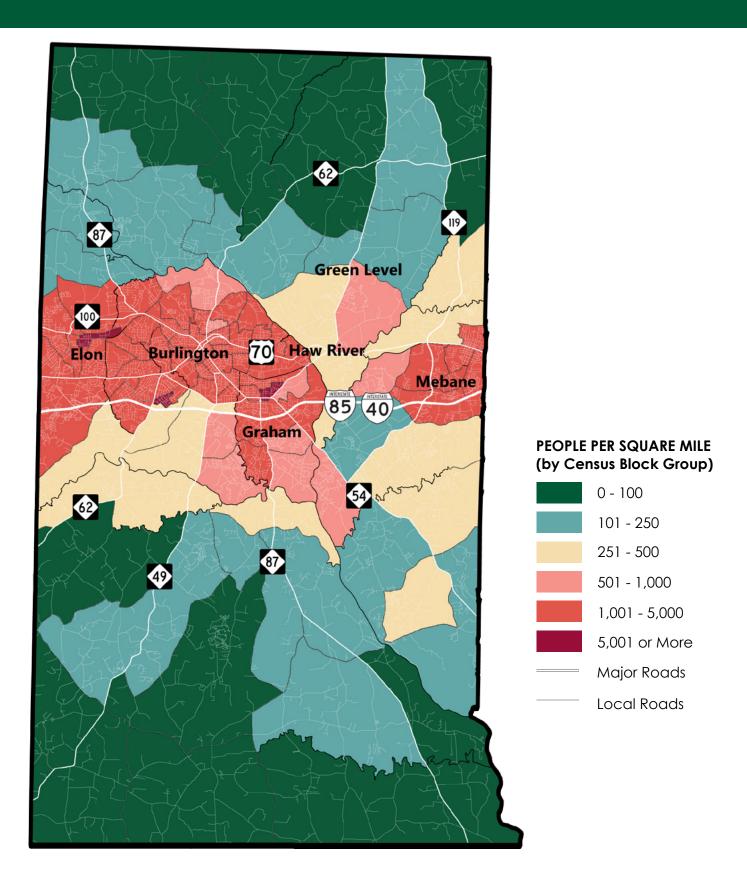
Areas along the interstate and in the municipalities are the most dense portions of Alamance County. Specifically, pockets of Elon and Burlington are home to more than 5,000 residents per square mile. The majority of these municipalities, as well as Mebane and Graham, average over 1,000 residents per square mile. As you move away from the interstate, populations generally live in less dense settings, with the least density being on the most southern and northern boundaries of the County. The map on the following page illustrates the population per square mile by census block group in the County. This data was obtained via the American Community Survey in 2021.

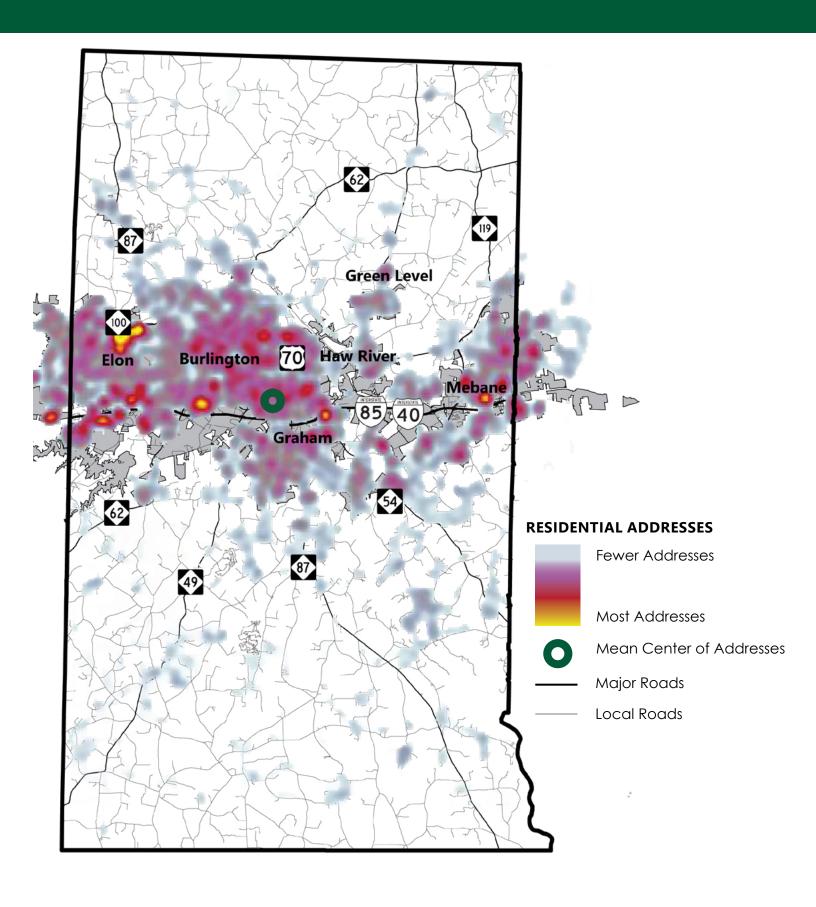
### RESIDENTIAL ADDRESSES

Another way to look at densities is by looking at residential addresses. The County maintains a GIS layer with addresses and the majority of these (89%) are classified as residential addresses. While there are residential addresses located throughout the County, there are of course concentrations of addresses in the more dense areas: primarily in the municipalities. The residential addresses map displays a heat map with the areas of high concentrated residential addresses. The most significant concentrations are in Elon, Burlington, and Mebane. Given the concentration of addresses throughout the municipalities which are concentrated along the interstate, the "mean center" of all residential addresses is in Burlington, just north of I-40/85 and Graham. The mean center is essentially the average "middle" between all residential addresses. Interestingly enough, the mean center of all residential addresses is proximate to the Graham Public Library.

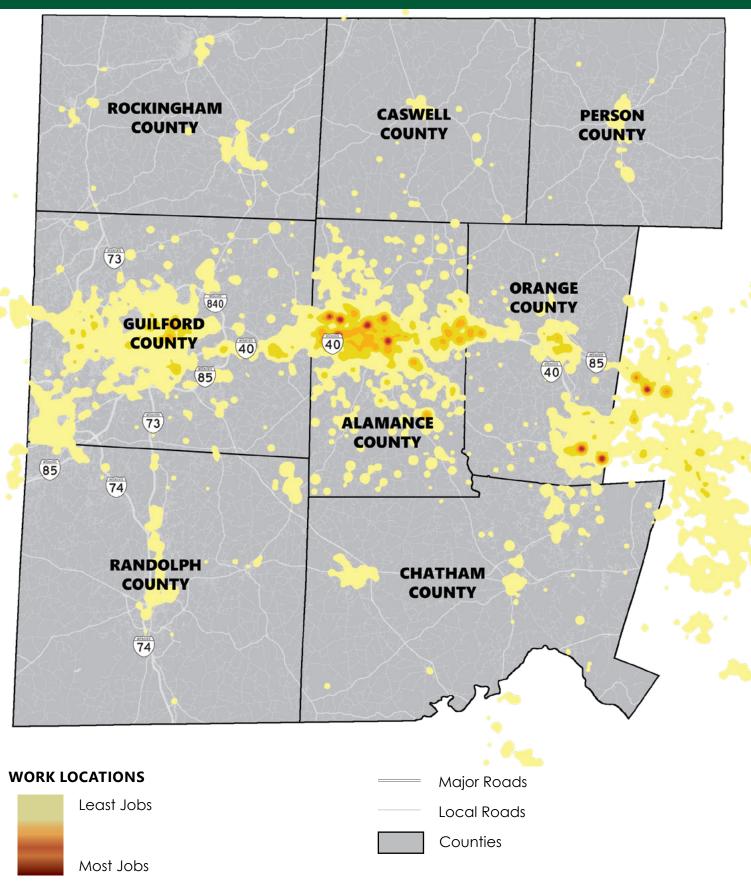
### **WORK LOCATIONS**

According to the United States Census Bureau's employment data from 2022, the greatest concentration of Alamance County's residents who are employed work in these same areas where most people live - along Interstate 40/85 in Elon, Burlington, Graham, and Mebane. Of course, residents commute throughout the region and many travel via the interstate to jobs in Guilford, Orange, Randolph, Durham, and Wake Counties. The greatest range of travel is east-west, with fewer residents commuting north and south for employment opportunities.





SOURCE: Alamance County GIS Open Data, Residential Addresses, Obtained 12-3-2024



SOURCE: US Census Bureau, Center for Economic Studies, LEHD - LODES Employment Data (2022)

### **Population Characteristics**

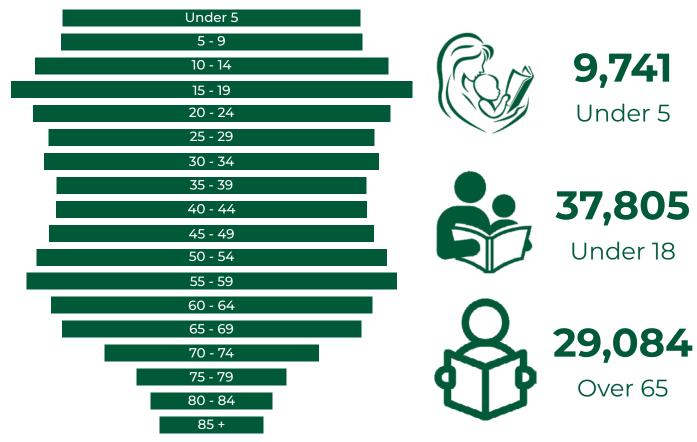
Understanding the demographics of a community is an important step in determining how to best serve residents. The following section details various demographic characteristics of Alamance County residents.

### AGE

The median age of Alamance County is average, at 39.1. In fact, this is the same as the State and just one half year older than the national median age. The population pyramid below illustrates the age cohorts of residents and many of the bars for age groups below 70 are relatively similar in size. There are slightly larger groups of teenagers (aged 15 - 19, as well as 10 - 14), young adults (aged 20 -24), and those aged 55 - 59.

Almost 6% of the County's population (about 10,000 residents) are under the age of 5 and 22% (almost 40,000 residents) are children under the age of 18. Young children (under 5) are most concentrated in Burlington and in southern Alamance off NC-87. Children in general, as a portion of total residents, are most concentrated in the municipalities along the interstate. About 17% of the population, or just over 29,000 residents are over the age of 65 years old. These residents are concentrated in various census block groups throughout the County.

### ▼ POPULATION PYRAMID - AGE GROUPS OF ALAMANCE COUNTY RESIDENTS.

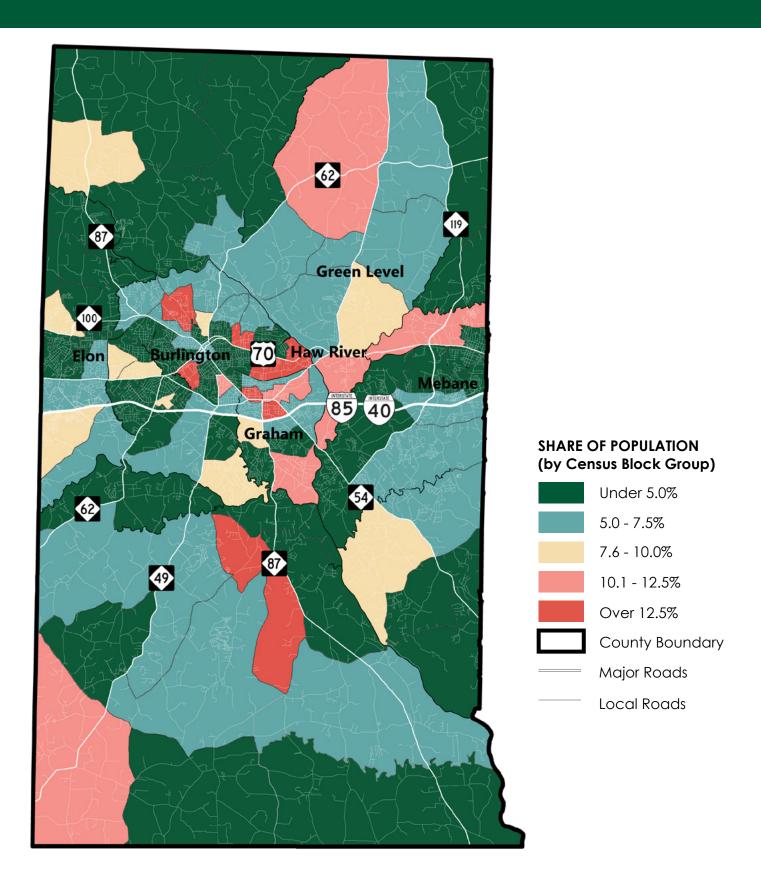


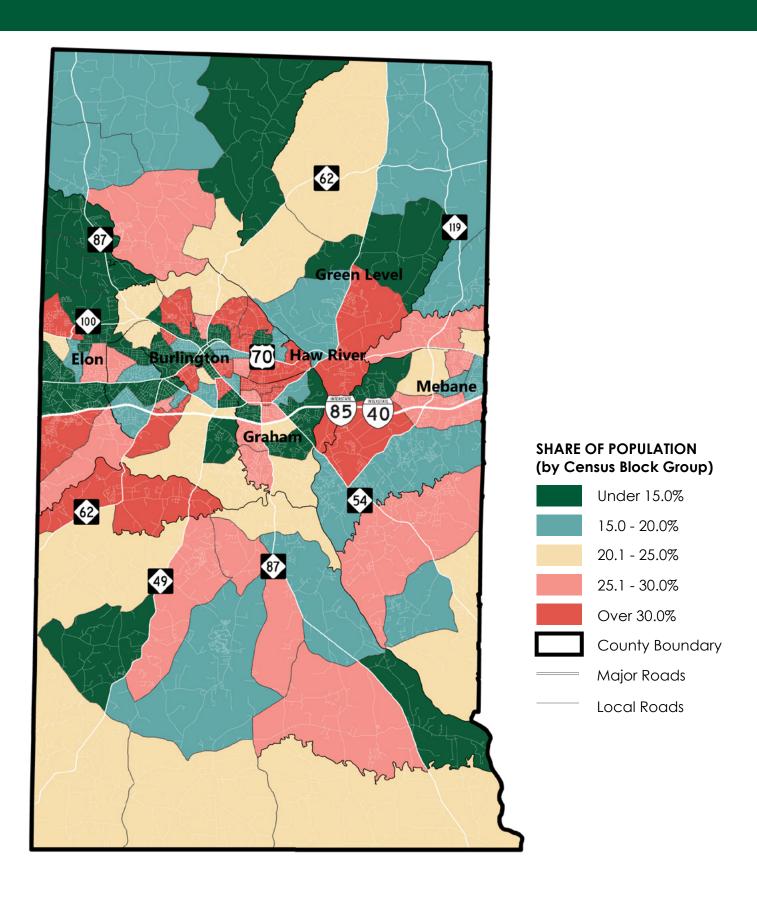
SOURCE: United States Census Bureau American Community Survey (2022)

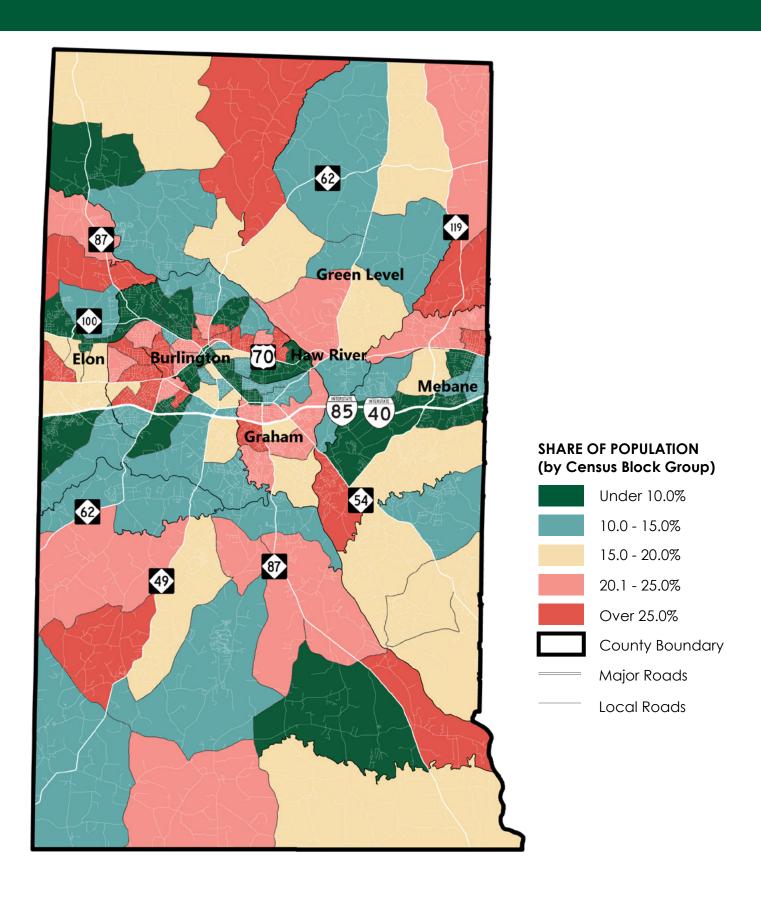
### ▼ AGE COHORTS BY GENDER IN ALAMANCE COUNTY

AGE COHORT	NUMBER OF MALES	NUMBER OF FEMALES
Under 5 Years Old	4,973	4,768
5 - 9 Years Old	5,003	4,862
10 - 14 Years Old	5,955	5,627
15 - 19 Years Old	6,441	6,712
20 - 24 Years Old	5,644	6,050
25 - 29 Years Old	5,122	5,551
30 - 34 Years Old	5,376	5,589
35 - 39 Years Old	4,654	5,495
40 - 44 Years Old	5,090	5,089
45 - 49 Years Old	5,167	5,468
50 - 54 Years Old	5,628	5,821
55 - 59 Years Old	5,888	6,199
60 - 64 Years Old	4,960	5,563
65 - 69 Years Old	4,555	5,248
70 - 74 Years Old	3,094	3,908
75 - 79 Years Old	2,058	2,845
80 - 84 Years Old	1,616	2,372
85 + Years Old	1,104	2,284

SOURCE: United States Census Bureau American Community Survey (2022)







### **HOUSEHOLDS AND FAMILIES**

Almost two-thirds of all households in Alamance County are considered to be family households. While the average household size in the County is 2.48 people, the average family size is 3.10. This is because over one-quarter of households include children and almost one-third of households include at least one person under the age of 18. Almost one-third of households also include at least one person over the age of 65. About 30% of householders live alone and 12.8% of householders are people over the age of 65 who live alone. Approximately 6.3% of households, or 4,282 families, are single parent households.

67,370

Total Households 46,209

Family Households 19,540

Households with Children

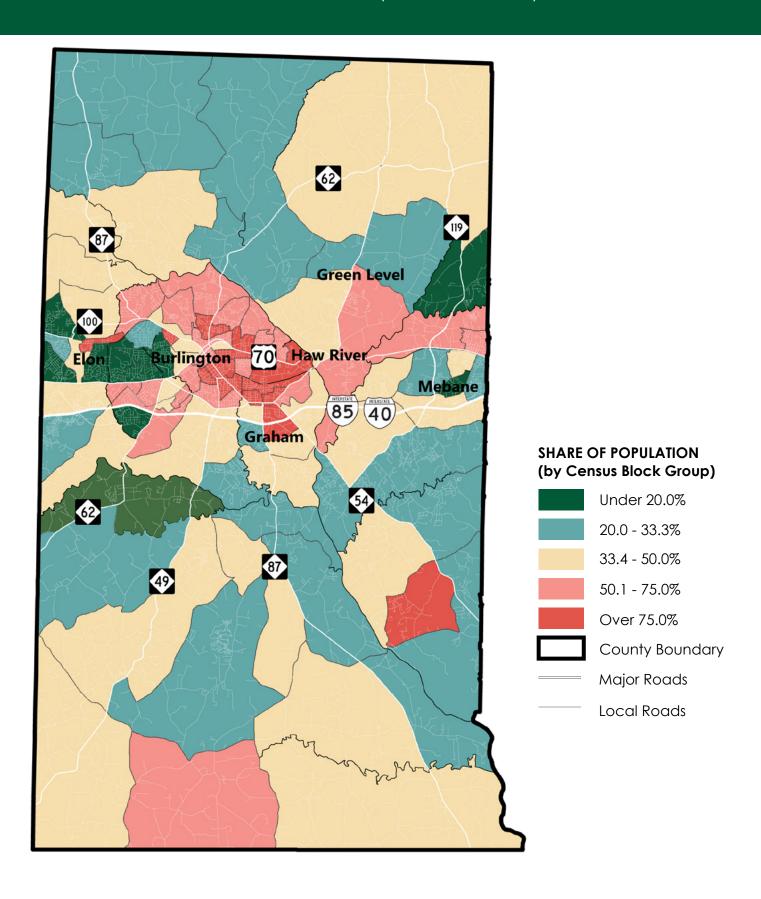
### **INCOME AND POVERTY**

The County's median household income is \$60,866, while the median per capita income is \$32,105 and the median family income is \$78,033. This is a bit lower than the State's median incomes which are \$66,186 for households, \$82,890 for families, and \$37,641 per capita.

According to the 2022 American Community Survey, 23,763 individuals, or 14% of the population, in Alamance County were determined to be living below the poverty line. More than 7,000 children who live in Alamance County are living below the poverty line; the majority of these are between the ages of 5 and 17.

The map on the following page displays the share of the population by census block group that has a low to moderate income. This data was obtained from the United States Department of Housing and Urban Development, which identifies Census Block Groups where 51% or more of the households earn less than 80% of the Area Median Income (AMI) as being low- and moderate-income persons. In this case, those block groups which are shown in shades of pink would be considered to have low- to moderate-incomes. These are primarily concentrated in Burlington, with a few outlying block groups in the southern portion of the County.

SOURCE: United States Census Bureau American Community Survey (2022)



SOURCE: United States Department of Housing and Urban Development GIS Helpdesk (2024)

#### **EDUCATIONAL ATTAINMENT**

Almost 12% of Alamance County residents over the age of 25 have not completed high school. This is relatively average for the State and region. Orange County is the highest educated county in the region, and many of the more rural counties have lower levels of educational attainment on average. Almost one-third of Alamance County residents over 25 have completed high school, and another third have attended some college or obtained an associates degree. About 20% of Alamance County residents have completed a Bachelors degree and over 8% have obtained a graduate or professional degree.

#### HOUSEHOLD COMPUTER AND INTERNET ACCESS

The majority of Alamance County households have internet (86.1%) and home computer (93%) access. This is comparable to State and regional trends. Data from the Federal Communications Commission (FCC) also shows broad internet access across the County, although the quality of internet services tends to be lower in rural areas.

## HOUSEHOLD VEHICLE ACCESS

In Alamance County, the majority of households (95%) have access to one or more motor vehicles. High rates of vehicle access is common across the region and State, with most counties having a significant majority of households having access to at least one vehicle.

#### **DISABILITY STATUS**

Of the non-institutionalized population in Alamance County, 12.8% are considered to have a disability. The largest demographic with disabilities are those over the age of 75. In fact, almost half of the County's residents over 75 are considered to have a disability. More than 200 children (aged 5 - 17), and 6,200 adults have a hearing difficulty, Approximately 130 children and 2,800 adults have vision difficulties. Lastly, over 1,000 children and more than 6,000 adults have cognitive difficulties.

#### ▼ EDUCATIONAL ATTAINMENT COMPARISONS (POPULATION OVER 25)

COUNTY / STATE	NO HIGH SCHOOL DIPLOMA	HIGH SCHOOL GRADUATE	SOME COLLEGE OR ASSOCIATES DEGREE	BACHELORS DEGREE	GRADUATE OR PROFESSIONAL DEGREE
Alamance	11.7%	27.9%	33.1%	19.0%	8.4%
Caswell	16.3%	37.1%	31.2%	9.9%	5.6%
Chatham	10.6%	18.2%	24.7%	24.7%	21.8%
Guilford	9.9%	22.7%	29.5%	23.9%	14.0%
Orange	6.6%	12.7%	19.1%	27.6%	34.1%
Person	11.5%	35.3%	35.6%	12.7%	4.9%
Randolph	16.0%	35.1%	32.1%	11.9%	4.9%
Rockingham	16.3%	35.0%	33.2%	10.6%	4.9%
North Carolina	10.6%	25.2%	30.4%	21.4%	12.5%

SOURCE: United States Census Bureau American Community Survey (2022)

#### ▼ COMPUTER, INTERNET, AND VEHICLE ACCESS BY HOUSEHOLDS

COUNTY / STATE	HAS ONE OR MORE COMPUTER	HAS ONE OR MORE SMARTPHONE	HAS INTERNET ACCESS	ONE OR MORE VEHICLES AVAILABLE
Alamance	93.0%	86.8%	86.1%	95.0%
Caswell	88.5%	78.2%	77.1%	95.3%
Chatham	93.3%	85.5%	84.9%	96.9%
Guilford	92.9%	87.2%	87.3%	93.7%
Orange	96.7%	91.9%	92.6%	95.3%
Person	91.7%	82.9%	84.9%	94.8%
Randolph	91.6%	86.0%	85.6%	96.3%
Rockingham	85.0%	76.3%	77.3%	93.0%
North Carolina	93.1%	87.4%	87.1%	94.6%

## ▼ DISABILITY STATUS IN ALAMANCE COUNTY

DEMOGRAPHIC GROUP	PERCENT WITH A DISABILITY
Under 5 Years Old	0.0%
5 - 17 Years Old	4.9%
18 - 34 Years Old	5.6%
35 - 64 Years Old	12.2%
65 - 74 Years Old	27.2%
75 Years and Over	48.6%

#### ▼ DISABILITY TYPE IN ALAMANCE COUNTY

DISABILITY TYPE	AGE GROUP	NUMBER WITH A DISABILITY
	Under 18 Years Old	210
Hearing Difficulty	18 - 64 Years Old	1,842
	65 Years and Over	4,366
	Under 18 Years Old	130
Vision Difficulty	18 - 64 Years Old	1,553
	65 Years and Over	1,164
	Under 18 Years Old	1,044
Cognitive Difficulty	18 - 64 Years Old	4,240
	65 Years and Over	2,168
	Under 18 Years Old	98
Ambulatory Difficulty	18 - 64 Years Old	5,309
	65 Years and Over	5,850
	Under 18 Years Old	187
Self Care Difficulty	18 - 64 Years Old	1,714
	65 Years and Over	1,685

SOURCE: United States Census Bureau American Community Survey (2022)

#### LANGUAGES SPOKEN AT HOME

The majority of Alamance County residents (86%) speak only English at home. However, a large portion of the population (11.5%) speak Spanish at home. A small portion of the County's population speaks other languages at home; with about 1.3% speaking other Indo-European languages, about 0.9% speaking Asian and Pacific Island languages, and approximately 0.4% of residents speaking other languages at home. This is similar to the language characteristics of Chatham and Randolph Counties. It is also not too far off from the average North Carolina language diversity.

Interestingly, the largest demographic group that only speaks Spanish at home is adults (aged 18 to 64 years old). Over 15,500 residents in this age range speak only Spanish in their home. Comparatively, almost 6,000 children over the age of 5 speak Spanish and just over 1,200 older adults (over 65 years old) speak Spanish at home.

#### FOREIGN BORN RESIDENTS AND MIGRATION

Most of Alamance County's residents (91.1%) were born in the United States. About 9% of residents were born elsewhere, and just under half of these residents (3.6%) are naturalized U.S. Citizens. Approximately 5.3% of the County's population is not a U.S. Citizen.

While the majority of residents (87.1%) live in the same home that they did one year ago, about 12.9% moved into the County from elsewhere last year (2021). Approximately 9,500 residents moved into a new home from within the County, while about almost 12,000 moved from outside Alamance County. Of these, about 7,251 moved from other places in North Carolina, about 4,515 moved from other states in the Country, and more than 700 residents moved into Alamance County from abroad.

Of the approximately 14,500 residents of Alamance County who were born in a foreign country, the majority (10,020) came from Latin America). Almost 1,000 County residents were born in Europe, more than 2,000 residents were born in Asia, almost 1,000 residents were born in Africa, and almost 350 residents were born in Northern America outside of the United State.

# ▼ LANGUAGES SPOKEN AT HOME (POPULATION OVER 5 YEARS OLD)

	PERCENT OF POPULATION OVER 5 WHO SPEAK						
COUNTY / STATE	ONLY ENGLISH	SPANISH	INDO-EUROPEAN LANGUAGES	ASIAN & PACIFIC ISLAND LANGUAGES	OTHER LANGUAGES		
Alamance	86.0%	11.5%	1.3%	0.9%	0.4%		
Caswell	94.8%	3.6%	0.7%	0.8%	0.0%		
Chatham	85.8%	11.3%	1.5%	1.1%	0.3%		
Guilford	85.7%	6.4%	3.0%	3.1%	1.9%		
Orange	83.9%	6.8%	3.7%	4.7%	0.9%		
Person	95.1%	3.6%	0.5%	0.5%	0.2%		
Randolph	87.5%	11.0%	0.7%	0.7%	0.1%		
Rockingham	93.7%	5.5%	0.4%	0.3%	0.1%		
North Carolina	87.7%	7.8%	2.0%	1.8%	0.7%		

# ▼ LANGUAGES SPOKEN AT HOME BY AGE IN ALAMANCE COUNTY (OVER 5 YEARS OLD)

DEMOGRAPHIC GROUP	NUMBER THAT SPEAK ANOTHER LANGUAGE
5 - 17 Years Old	5,929
18 - 64 Years Old	15,559
65 Years and Over	1,233

# ▼ NATIVITY AND CITIZENSHIP STATUS (POPULATION OVER 5 YEARS OLD)

COUNTY / STATE	NATIVE	FOREIGN BORN	NATURALIZED US CITIZEN	NOT A US CITIZEN
Alamance	91.1%	8.9%	3.6%	5.3%
Caswell	97.0%	3.0%	1.0%	2.0%
Chatham	89.6%	10.4%	3.8%	6.6%
Guilford	88.2%	11.8%	5.3%	6.5%
Orange	87.3%	12.8%	6.3%	6.5%
Person	97.3%	2.7%	1.5%	1.2%
Randolph	93.8%	6.2%	1.5%	4.7%
Rockingham	96.0%	4.0%	1.2%	2.8%
North Carolina	91.3%	8.7%	3.7%	5.0%

SOURCE: United States Census Bureau American Community Survey (2022)

### **Land Subdivision Patterns**

The majority of land subdivision in Alamance County has taken place in the municipalities, along the interstate corridor, and along other major transportation routes. The smallest parcels (less than one acre) are most concentrated along the northwestern edge of I-40/85, in Burlington and Elon. Though, there is also a significant concentration of small lots in Mebane, and along NC-87, south of the interstate corridor. Generally speaking, parcel sizes get larger as you move away from the municipalities and major roadways.

Larger lot subdivisions, with parcels averaging between three and ten acres in size, have been developed along many of the lakes in the County. These larger lots account for almost 9% of the parcels in the County and just over 14% of the total land area.

Today, only about 1.2% of all parcels in the County are larger than 50 acres in size. However, given their large sizes, they account for just over one-third of the total land area in Alamance County. These large parcels are spread throughout the County, with notable concentrations along the County's northern and southern borders.

#### ▼ PARCEL SIZE DISTRIBUTION

Parcel Size	# of Parcels		Total	Area
	Value	% of Total	Value	% of Total
0 .0 - 1.0 Acres	51,469	67.1%	19,368.0	7.4%
1.1 - 3.0 Acres	13,029	17.0%	21,716.4	8.3%
3.1 - 10.0 Acres	6,790	8.8%	37,595.7	14.4%
10.0 - 50.0 Acres	4,504	5.9%	94,291.3	36.0%
50.0 Acres or Larger	944	1.2%	88,949.9	34.0%

SOURCE: Alamance County GIS Open Data, Parcel Layer, Obtained 12-3-2024

SOURCE: Alamance County GIS Open Data, Parcel Layer, Obtained 12-3-2024

# **Housing Growth Trends**

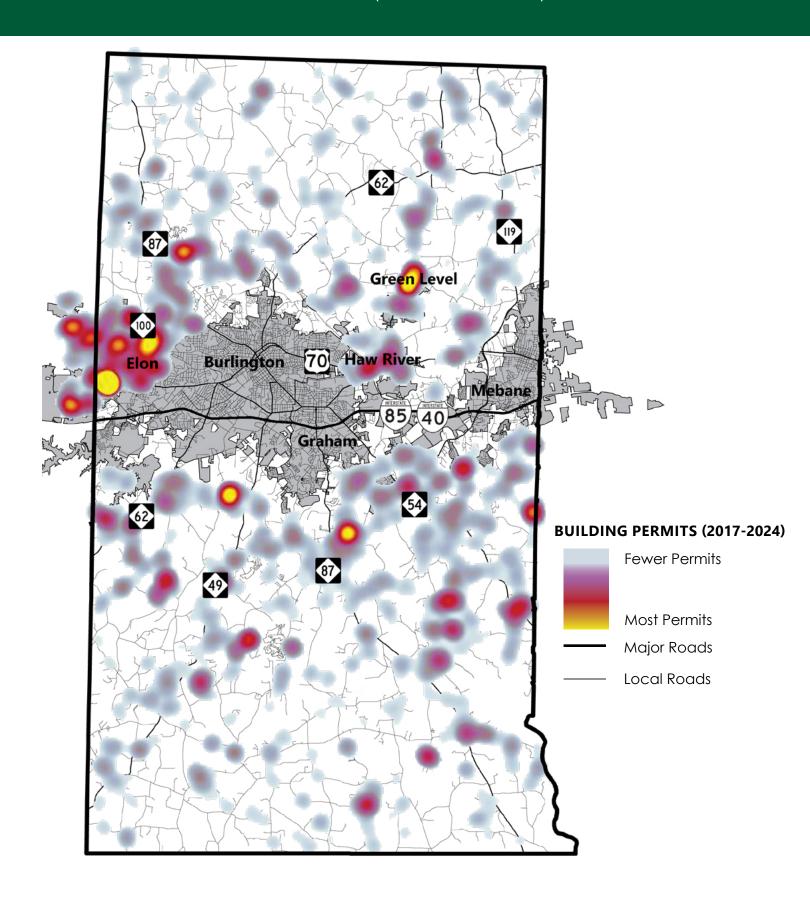
According to the building permit data obtained from the County's open source data portal in December of 2024, there have been 4,560 residential building permits (including manufactured and modular homes) obtained in the County between January 2018 and September 2024. Additionally, many of the municipalities conduct their own building permits, so the majority of municipal building permit data is not included in this analysis.

However, the data does identify "hot spots" where significant development, and residential development in particular, has taken place over the past eight years. As shown on the following pages, there has been a concentration of development in and around Elon, Haw River, Green Level, and just south of the municipalities. Looking specifically at residential development, the greatest amount of activity has taken place in and around Elon, in Green Level, and just south of the municipalities.

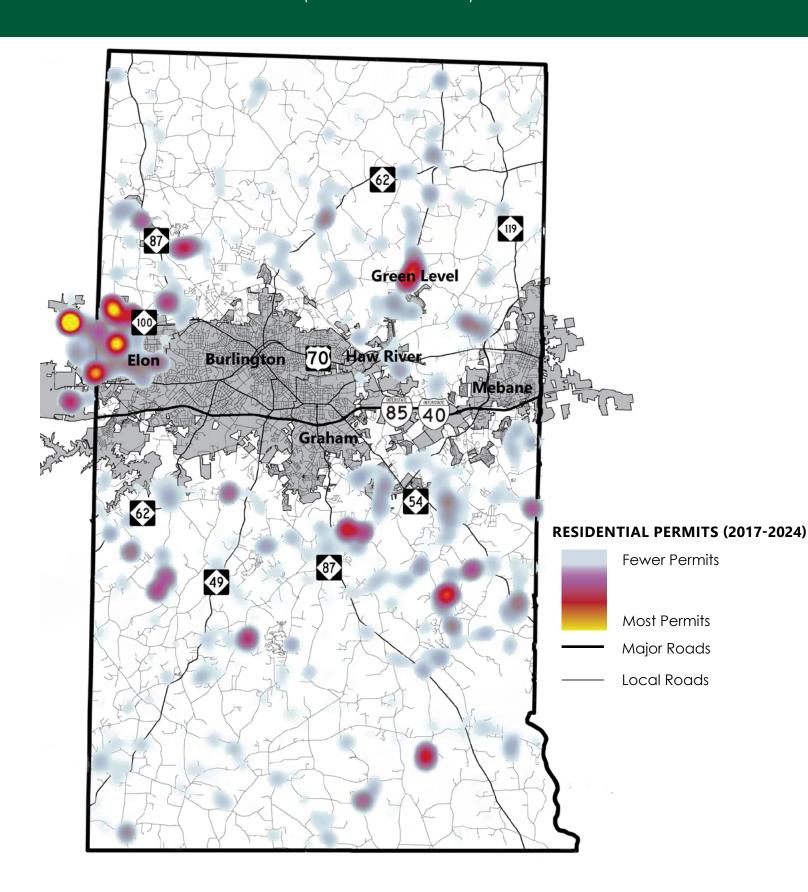
#### ▼ RESIDENTIAL BUILDING PERMITS IN ALAMANCE COUNTY

VEAR	BUILDING PERMIT TYPES					
YEAR	Residential	Manufactured Home	Modular Home	Total		
2018	121	31	7	159		
2019	527	87	24	638		
2020	647	93	28	768		
2021	591	95	34	720		
2022	622	205	27	854		
2023	561	99	19	679		
2024 (to Sep.)	645	71	24	740		

SOURCE: Alamance County GIS Open Data, Building Permits by Type, Obtained 12-3-2024



SOURCE: Alamance County GIS Open Data, Building Permits by Type, Obtained 12-3-2024



SOURCE: Alamance County GIS Open Data, Building Permits by Type, Obtained 12-3-2024

# Library Facilities and Service Areas

In and in close proximity to Alamance County are seven public libraries. These facilities and their service areas are described below.

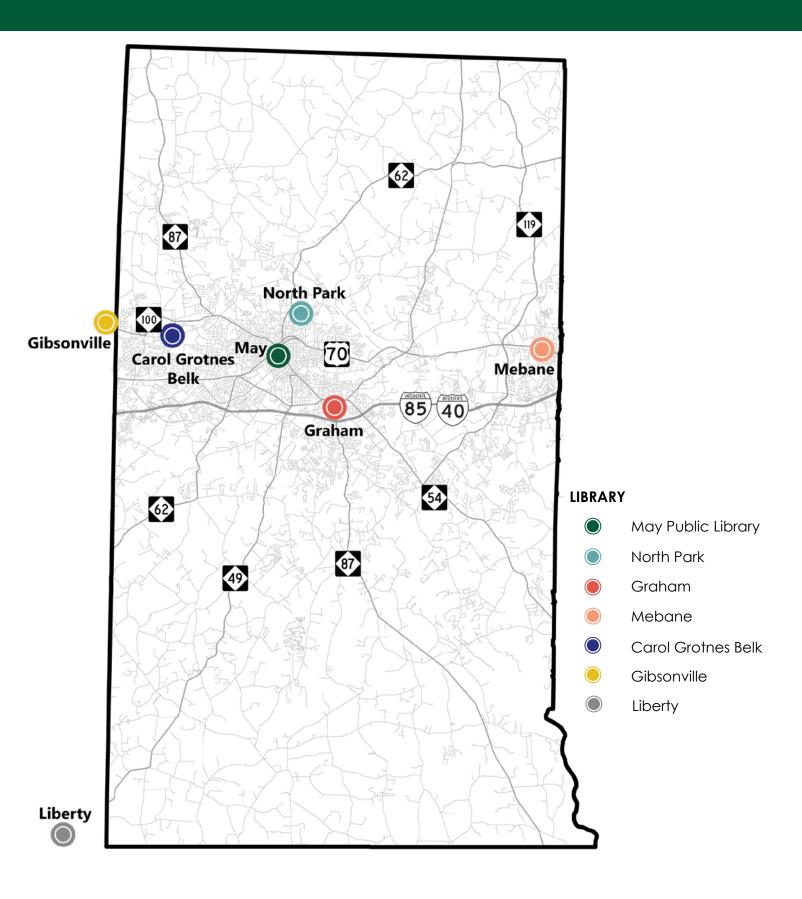
#### **ALAMANCE COUNTY PUBLIC LIBRARIES**

May Memorial Library is the headquarters of Alamance County Public Libraries. It's located on South Spring Street in Burlington and has been there since 1938. The building has grown significantly since its opening, expanding its footprint and then connecting to an adjacent building. Graham Public Library is located on South Main Street in Graham. While the library was initially opened out of Graham's Town Hall; a new structure, three times the size, was built in 1995. The Mebane Public Library is located on South First Street in Mebane. It too has been relocated and renovated over the years. North Park Library is located in the North Park Community Center on Sharpe Road in Burlington. This library has undergone multiple renovations and expansions over the years.

The Alamance County Library has a Mobile Library, which travels all over the County, providing the same services as its physical locations. Residents can put items on hold, have them delivered, and pick them up the next time the Mobile Library comes to their area. At certain stops, they offer story times and other programming. The County Library System also has BookMARK, which is a smaller bookmobile that visits day cares, retirement communities, parks, neighborhoods, and more. Patrons can check out books, take one of their free giveaway books, and access free WiFi. May Memorial Public Library also provides home delivery services for home-bound patrons throughout the County.

#### **NEIGHBORING LIBRARIES**

Within the County, there is a public library on Elon University's Campus. Carol Grotnes Belk Library is located toward the center of the campus and is geared toward students needs; however, it is open to the public daily between 8:00 am and 8:00 pm. Just outside of the County's western limits is Gibsonville Public Library. The library serves residents of Guilford and Alamance County, or all who live within 20 miles of the library. Southwest of Alamance County, in the Town of Liberty, is an additional public library available to County residents. Liberty Public Library allows residents of North Carolina to become a free cardholder.



#### LIBRARY SERVICE AREAS

When considering an average drive time of ten minutes, much of the central portion of Alamance County is within an existing library service area. In fact, many portions of Burlington, Graham, and Elon are within multiple library service areas. The map on the following page illustrates the service areas for all libraries (excluding Elon University's library) and the overlapping of Gibsonville, North Park, May, and Graham's service areas is evident.

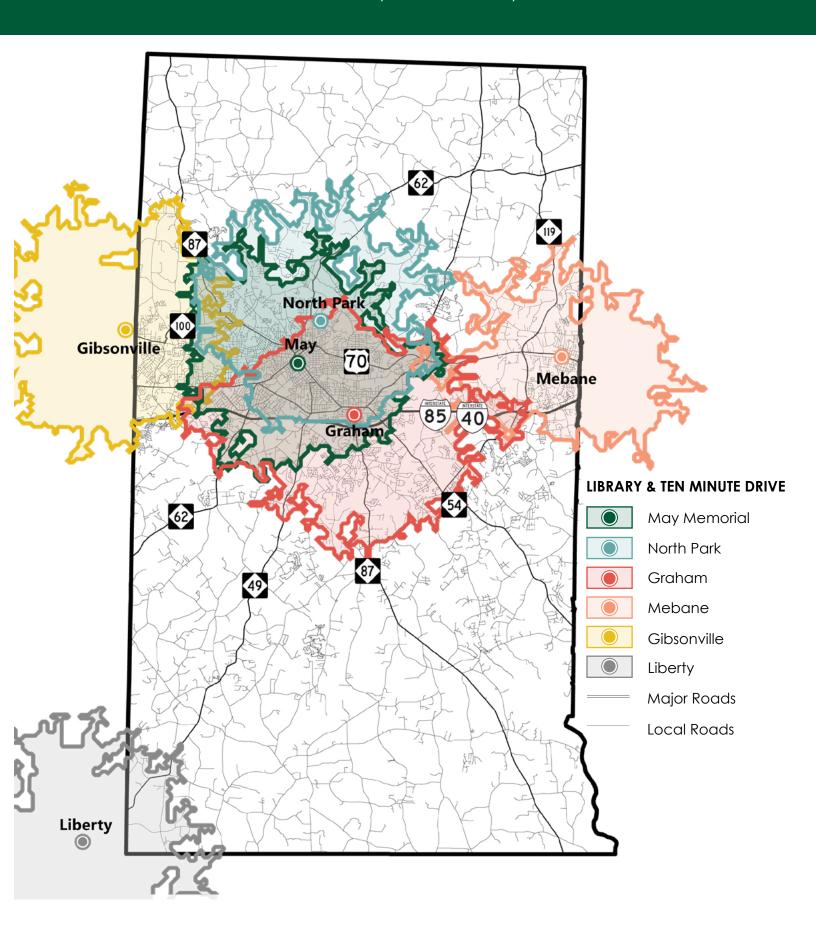
When considering the 96,000 residential addresses in Alamance County, the approximate number of residents within each service area can be calculated, and these are shown below. The average household size of 2.48 was utilized to calculate the approximate number of residents per household. Over 85,000 residents live within a ten minute drive of the May Memorial Public Library and over 87,000 residents live within a ten minute drive of the Graham Public Library. Over 70,000 residents also live within ten minutes of the North Park Public Library and Mebane serves almost 33,000 residents in Alamance County. Though outside of the Alamance County Library System, Gibsonville Library is within a ten minute drive for over 42,000 County residents. On the southwestern edge of the County, Liberty's public library is within a ten minute drive of over 1,000 Alamance County residents.

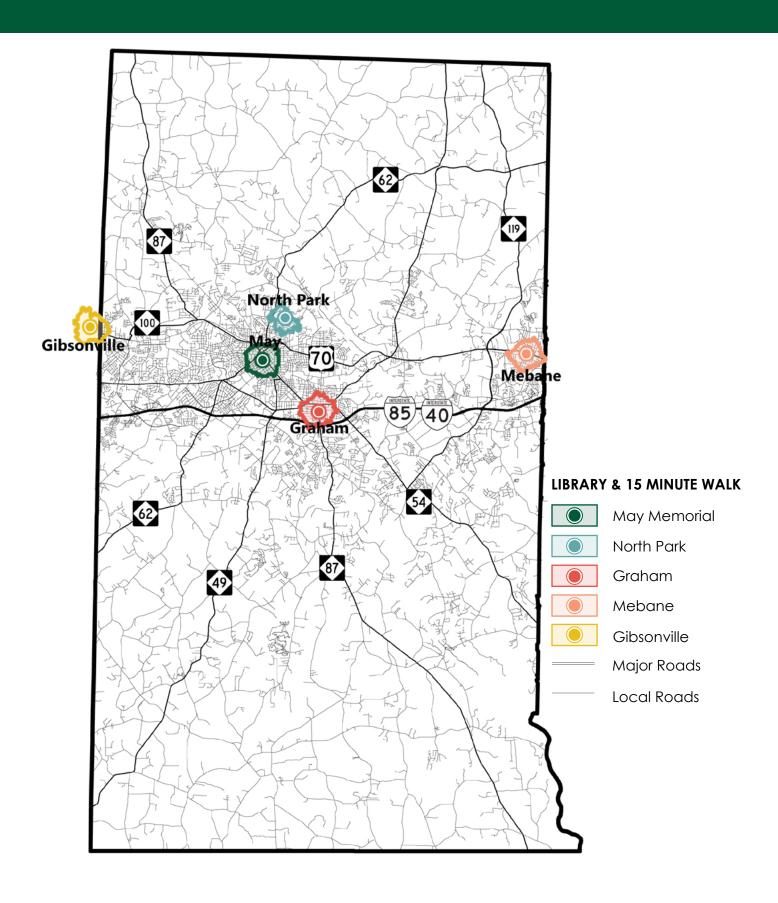
Another way to consider library service areas is homes within a 15 minute walk of libraries. These service areas are considerably smaller, with no overlap, and are shown on a map two pages from here. More than 3,200 residents can walk to the May Memorial Library, and around 2,500 residents can walk to the Graham and Mebane Public Libraries. North Park Library is walkable for almost 1,500 residents. Gibsonville is proximate enough to the County's boundary that it's library also serves almost 2,000 County residents. However, the Liberty Library is not walkable for Alamance County residents.

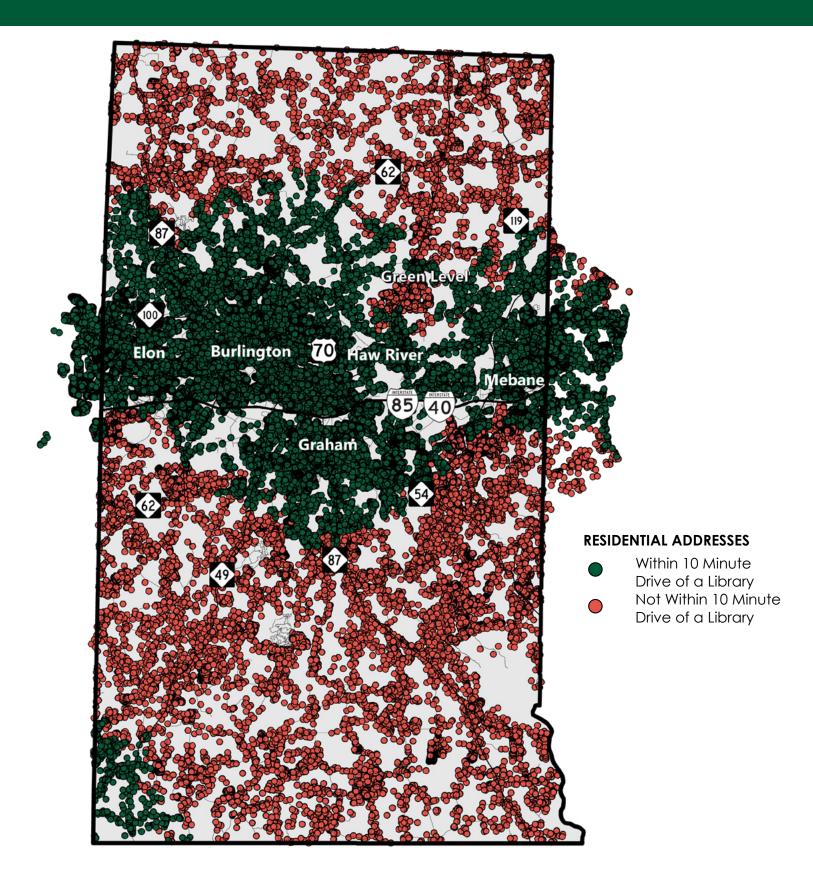
#### ▼ RESIDENTIAL ADDRESSES WITHIN LIBRARY SERVICE AREAS

LIBRARY	APPROXIMATE NUMBER OF ADDRESSES &RESIDENTS SERVED					
LIDKAKT	10 Minute Drive		15 Minute Walk			
	Addresses	Approximate Residents	Addresses	Approximate Residents		
May Memorial	34,394	85,297	1,296	3,214		
North Park	28,235	70,022	591	1,465		
Graham	35,341	87,645	1,036	2,569		
Mebane	13,182	32,691	993	2,462		
Gibsonville	17,006	42,174	784	1,944		
Liberty	407	1,009	-			

SOURCE: Alamance County GIS Open Data, Addresses, Obtained 12-3-2024



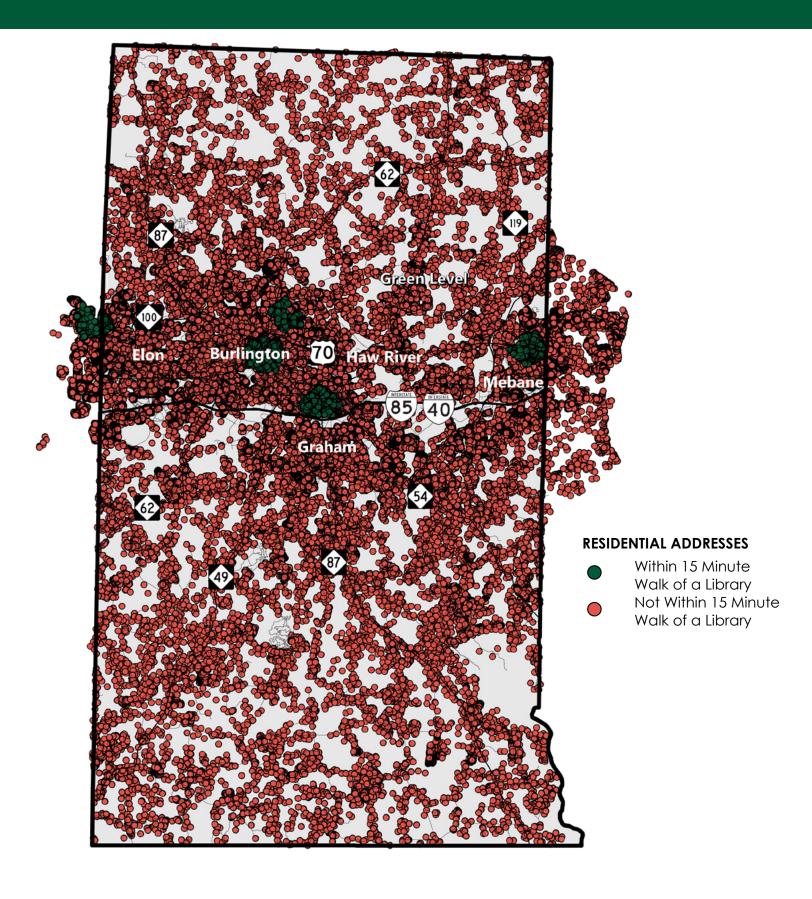




#### SERVED POPULATION

Combining all of the library service areas in the County, 72,905 addresses, or 76% of the County's residential addresses are within a ten minute drive of a public library. In comparison, just 4,700 residential addresses, or 5% of the County's population, is within walking distance of a public library. Generally, the most dense areas of the County, and the municipal residents are most served in terms of proximity to public libraries. The map on the previous page illustrates the residential addresses that are and are not served by the public libraries, while the map on the following page illustrates those which are or are not within walking distance of a library.

In terms of geographic area, the total area within a ten minute drive of public libraries is almost 80,000 acres (solely within Alamance County). This comprises approximately 28.7% of the County's total area. The total area within a fifteen minute walk is just over 3,000 acres, or about 0.1% of the County's total area.



# **Potential Future Library Locations**

Over the years there have been community discussions about future branch libraries in Elon, Saxapahaw, and Snow Camp. This section identifies the approximate service areas that these three potential branches would serve.

# BEN SCHMIDT (TOWN OF ELON)

The potential Ben Schmidt Library is located in the Town of Elon, in close proximity to Elon University's library, Carol Grotnes Belk. Given its proximity to the other public libraries, it does not significantly expand the population served by driving distances. However, it does provide the opportunity for more residents to walk to a public library. In terms of drive times, the potential Ben Schmidt library would increase access to 1,810 residential addresses, or around 4,506 additional residents. It would also increase walking access to 455 new residential addresses, or around 1,128 additional residents.

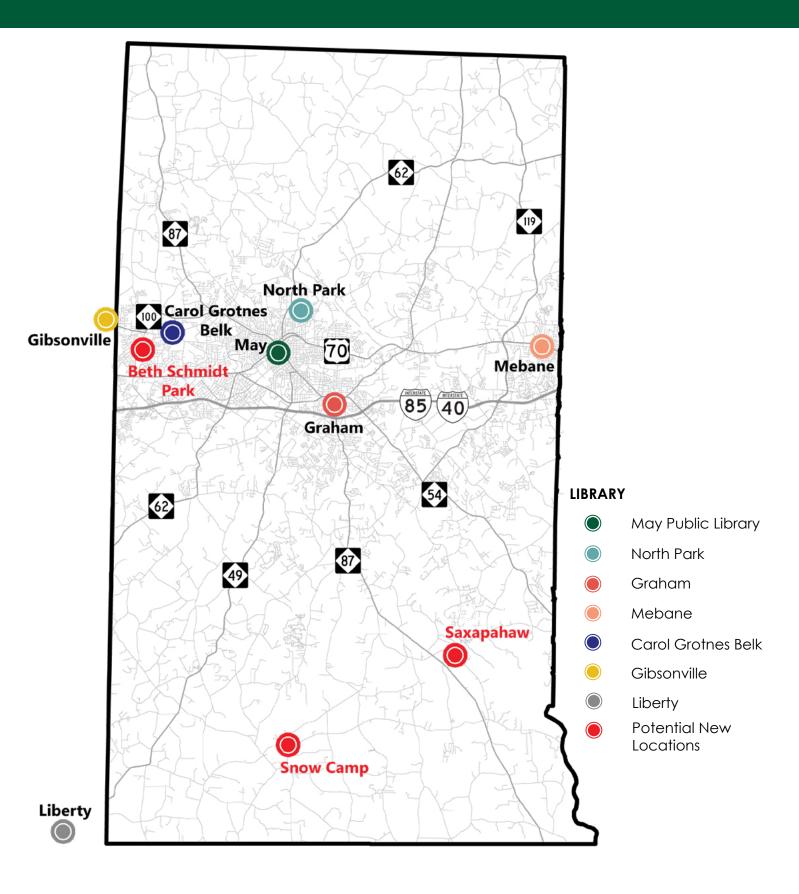
#### **SAXAPAHAW**

A potential Saxapahaw Library would be located in southeastern Alamance County, just off NC-87. This area is not currently served by the Public Library System, though there is some level of density in terms of residents. As it is a generally rural area, only ten minute drive times are being considered as part of its service area. If a new library were developed here, a population of approximately 11,619 (primarily new) residents would be served. There is a slight overlap between this service area and the existing service area to the north, but it is marginal - 3 addresses. Given its proximity in the southern portion of the County, the potential service area of Saxapahaw would overlap slightly with Snow Camp as well (if they were both constructed). In total, 783 addresses are within both the Saxapahaw and Snow Camp service areas.

#### **SNOW CAMP**

The potential Snow Camp Library is located in southern Alamance County, in an area that is currently unserved by the Public Library System. As it is a rural area, only ten minute drive times are being considered as part of its service area. Given the lack of a public library south of I-40 / I-85, this new library location would serve a portion of the population that is currently not within driving distance to a library. However, its service area does overlap slightly with Liberty's. In total, Snow Camp would increase access to 3,373 residential addresses, or around 8,365 residents who cannot currently drive to a public library. Given its location in Southern Alamance County, the potential service area for Snow Camp would overlap slightly with Saxapahaw as well (if they were both constructed). In total, 783 addresses are within both the Saxapahaw and Snow Camp service areas.

SOURCE: Alamance County GIS Open Data, Addresses, Obtained 12-3-2024

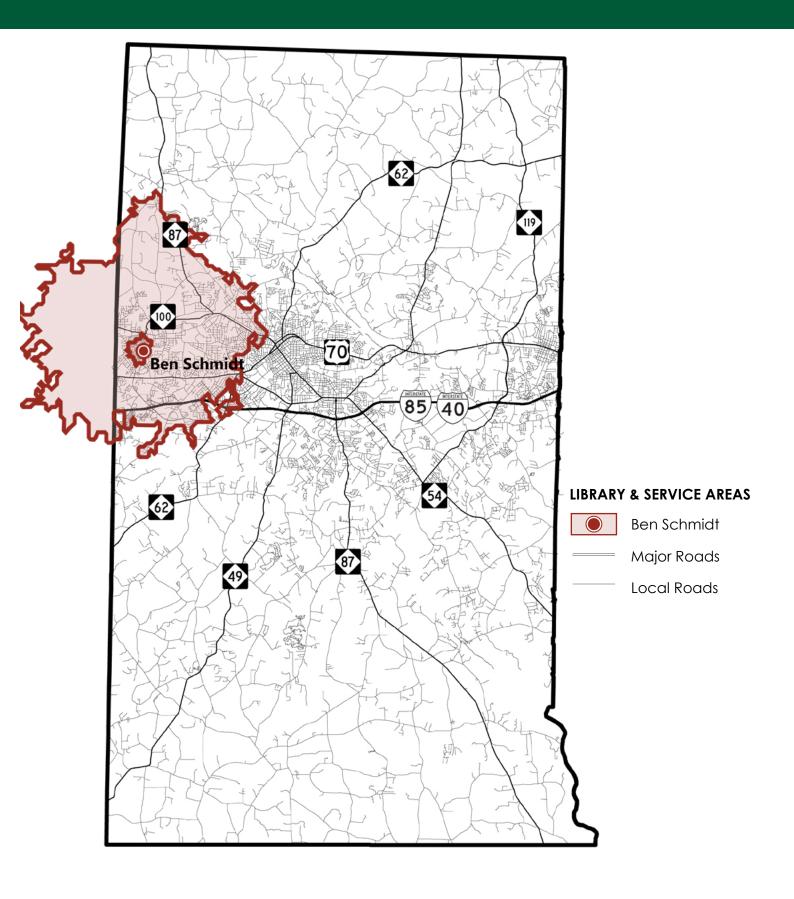


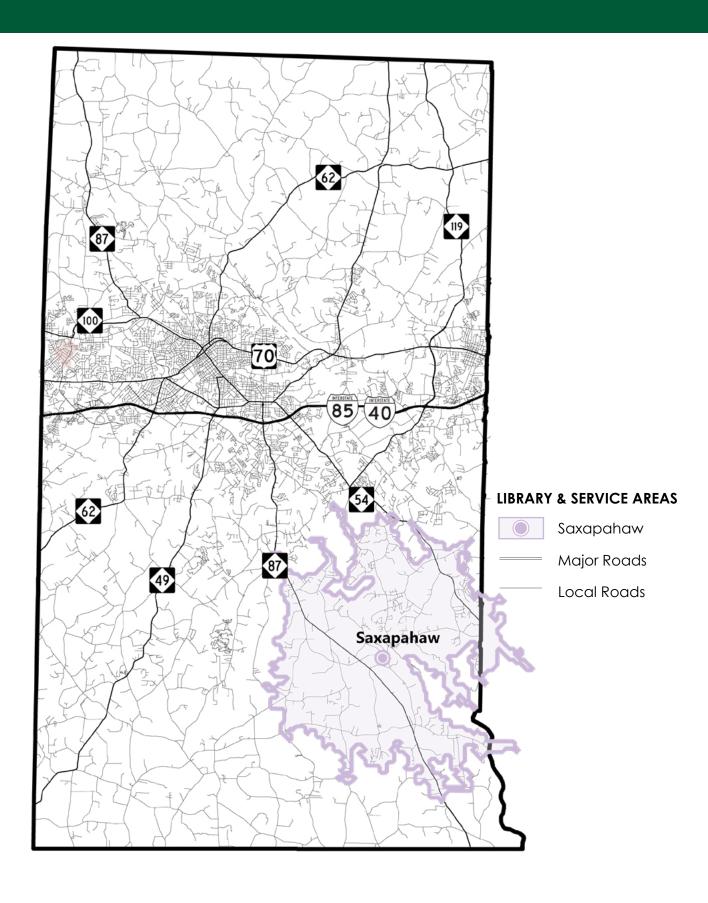
The maps on the following pages illustrate the potential new service areas for these three library locations, as well as their impacts on the residential population served by the public library system. The potential residents served by each potential new location is also detailed in the table below. It should be noted that these total addresses do not consider overlapping service areas, however, those are detailed in the text descriptions in the previous section.

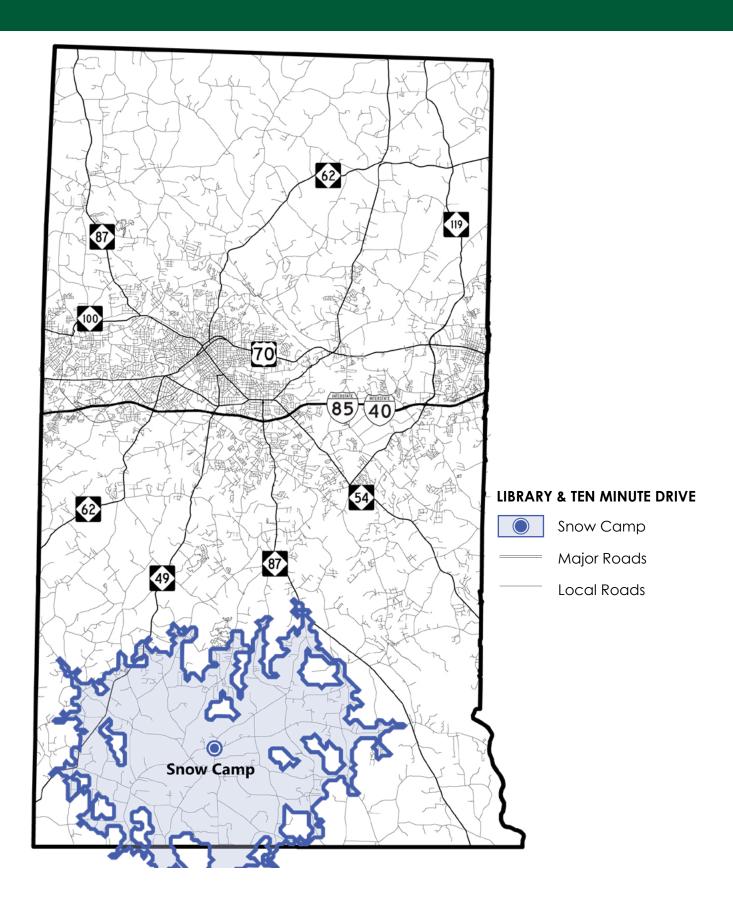
#### ▼ RESIDENTIAL ADDRESSES WITHIN LIBRARY SERVICE AREAS

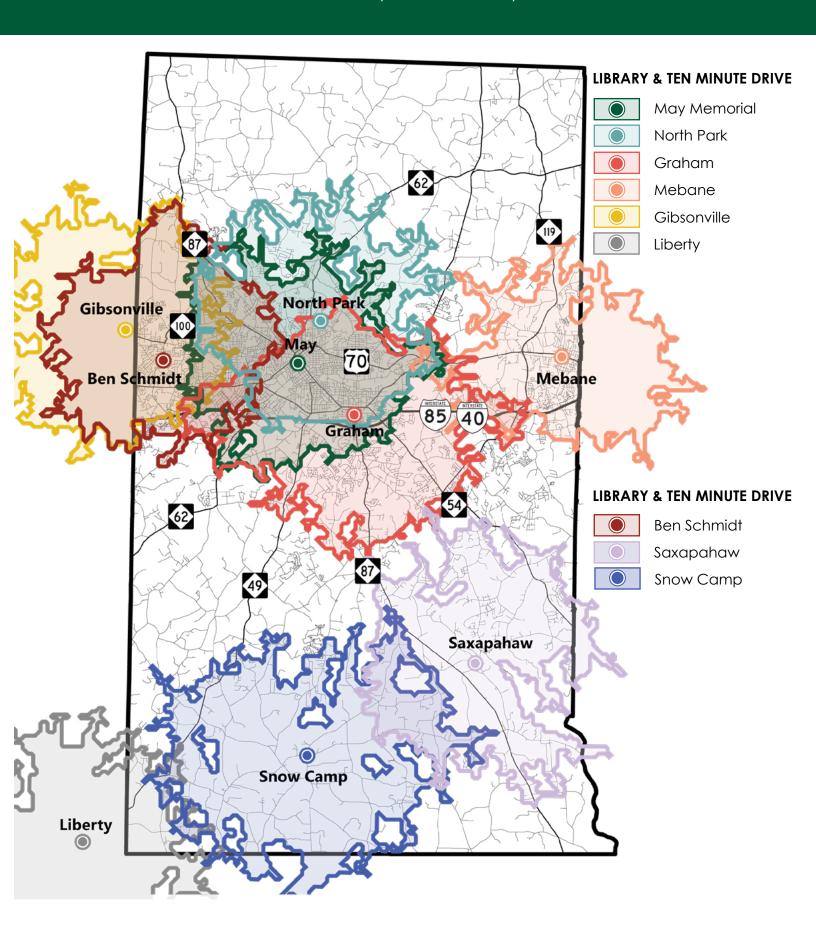
LIDDADY	APPROXIMATE NUMBER OF ADDRESSES &RESIDENTS SERVED				
LIBRARY	101	Minute Drive	15 Minute Walk		
	Addresses	Approximate Residents	Addresses	Approximate Residents	
May Memorial	34,394	85,297	1,296	3,214	
North Park	28,235	70,022	591	1,465	
Graham	35,341	87,645	1,036	2,569	
Mebane	13,182	32,691	993	2,462	
Gibsonville	17,006	42,174	784	1,944	
Liberty	407	1,009	-		
POTENTIAL NEW I	IBRARIES				
Ben Schmidt	25,858	64,172	455	1,128	
Saxapahaw	4,685	11,619	-		
Snow Camp	3,476	8,620	-		

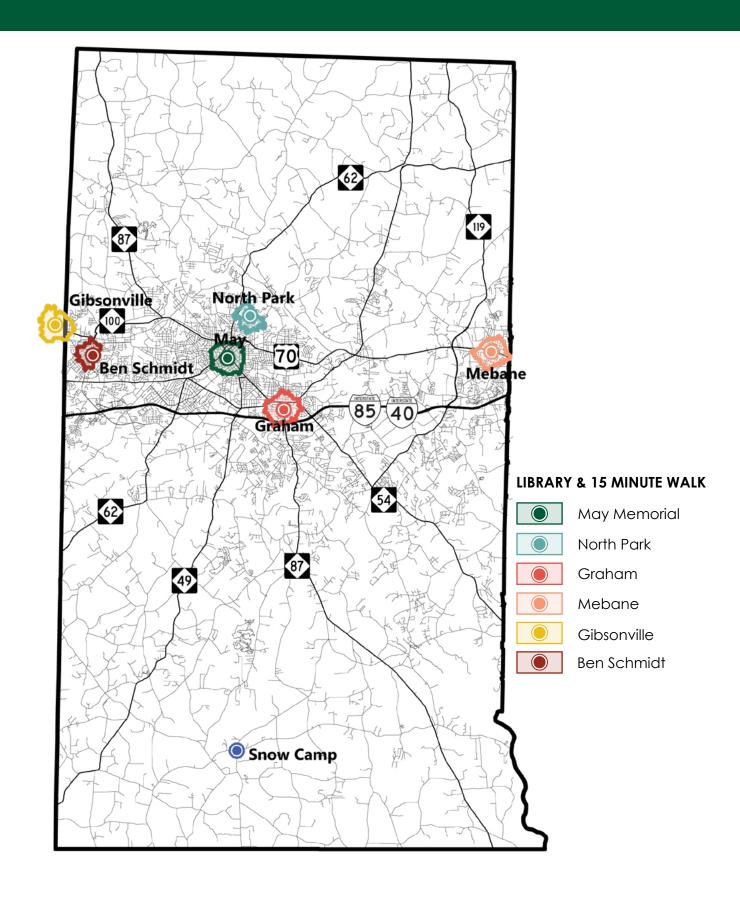
SOURCE: Alamance County GIS Open Data, Addresses, Obtained 12-3-2024

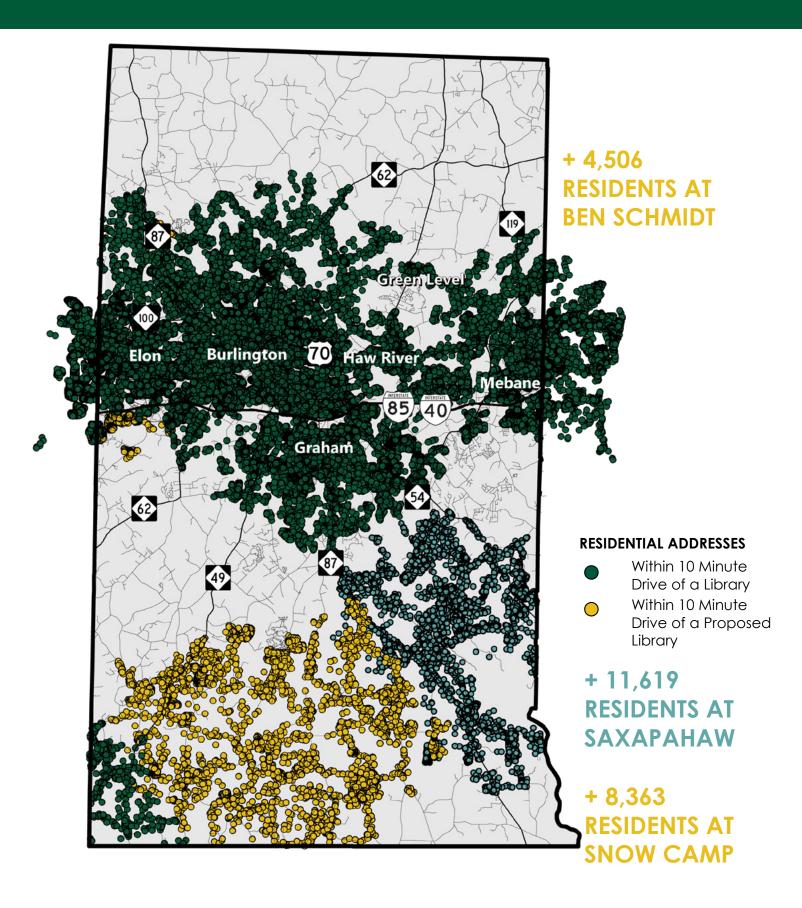


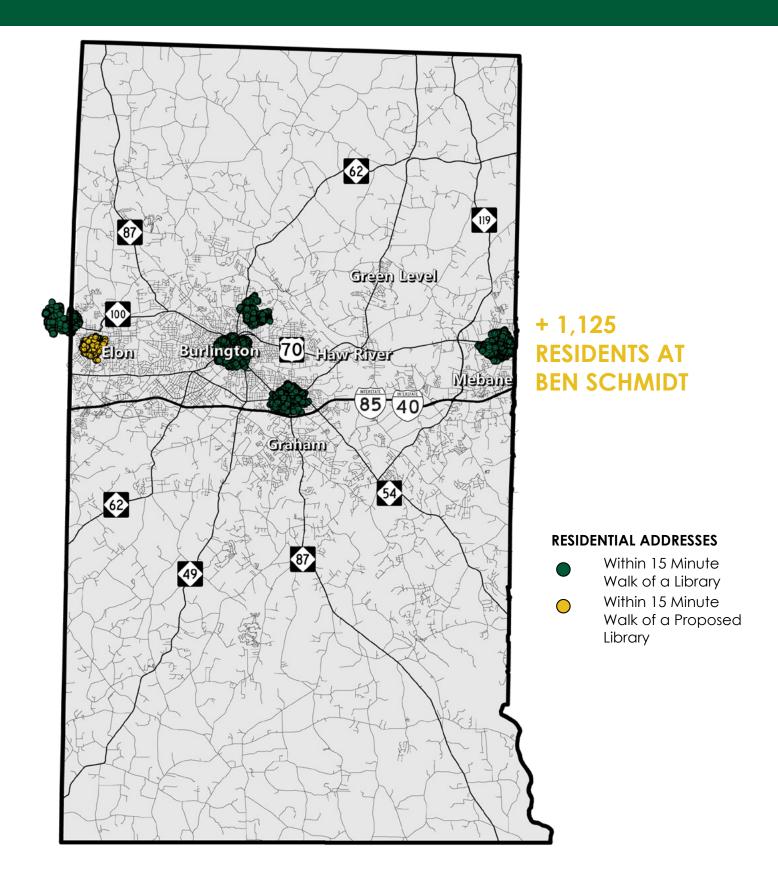












# BENCHMARK

400 CLARICE AVE STE 130 CHARLOTTE, NC 28204 benchmarkplanning.com Page 137 of 206



# Alamance County Board of Commissioners ACTION ITEM AGENDA ITEM

**MEETING DATE:** 4/21/2025

**DATE SUBMITTED:** 4/11/2025

**FROM:** Susan Evans

**DEPT:** Finance

**AGENDA TITLE:** Audit Services

**TO:** Alamance County Board of Commissioners

#### **ISSUE/ACTION REQUESTED:**

Board will consider two votes related to audit services:

- 1. Approval to award the contract for audit services for Fiscal Years 2024-2025, 2025-2026 and 2026-2027 to Martin Starnes & Associates, CPAs, P.A.
- 2. Approval of the Fiscal Year 2024-2025 Audit Contract.

#### BACKGROUND/PURPOSE OF REQUEST:

The Finance Department issued a Request for Proposal (RFP) on February 28, 2025 to thirty-three firms. The RFP was also posted to the County website. The proposal was for no less than three years on the basis of annual negotiation after the completion of the first year's contract beginning with Fisal Year 2024-2025. We received four proposals, and the proposal review was held on April 3, 2025.

We received proposals from the following firms:

Martin Starnes & Associates, CPAs, P.A.

Mauldin & Jenkins Certified Public Accountants

RH CPAs, PLLC

Thompson, Price, Scott, Adams & Co., P.A.

We evaluated the firms based on the following criteria: Quality of the Proposal, Qualifications of Audit Staff, Support to the County and Cost. Based on this criteria, Martin Starnes & Associates ranked first.

#### **RECOMMENDATION:**

Staff recommends the three-year audit services contract be awarded to Martin Starnes & Associates in the amount of \$110,200 which includes audit procedures for two major programs. Any additional compliance testing will be billed at a rate of \$4,250 per program

# **ATTACHMENTS:**

#### ALAMANCE COUNTY, NC Audit Services Proposals Date Reviewed: April 3, 2025

Audit Firm: Contract Amount Additional Program Cost Hours to complete Audit Average Cost per hour TDA audit cost	Martin Starnes & Associates, CPAs, P.A. \$ 110,200.00 \$ 4,250.00 In excess of two
Audit Firm: Contract Amount Additional Program Cost Hours to complete Audit Average Cost per hour TDA audit cost	Mauldin & Jenkins Certified Public Accountants \$ 110,000.00 \$5,000 to \$8,000 per program 510 \$ 215.69 \$ 4,500.00
Audit Firm: Contract Amount Additional Program Cost Hours to complete Audit Average Cost per hour TDA audit cost	RH CPAs, PLLC  \$ 115,400.00 \$ 4,000.00 655 \$ 176.18 \$ 7,200.00
Audit Firm: Contract Amount Additional Program Cost Hours to complete Audit Average Cost per hour TDA audit cost	Thompson, Price, Scott, Adams & Co., P.A. \$ 102,500.00  Would be calculated based on time required to perform the procedure 804 \$ 127.49 \$ 6,250.00

The	Governing Board
	Board of Commissioners
of	Primary Government Unit
	Alamance County, NC
and	Discretely Presented Component Unit (DPCU) (if applicable)
	N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

Auditor Name
Martin Starnes & Associates, CPAs, P.A.

Auditor Address
730 13th Avenue Drive SE, Hickory, NC 28602

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
	06/30/25	12/31/25

Must be within six months of FYE

#### hereby agree as follows:

- 1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the! Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall besubjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall!be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate!DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic!financial statements shall include budgetary comparison information in a budgetary comparison statement,!rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
- At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

- 3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 §600.42.
- 4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
- 5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

- 6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
- 7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

- 8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
- 9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. the invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
- 10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
- 11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
- 12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
- 13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

- 14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
- 15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
- 16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
- 17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
- 18. Special provisions should be limited. Please list any special provisions in an attachment.
- 19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
- 20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
- 21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
- 22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

- 23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
- 24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
- 25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
- 26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
- 27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

- 28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
  - a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
  - b) the status of the prior year audit findings;
  - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
  - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
- 29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

- 30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).
- 31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit
- 32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.
- 33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

### **FEES FOR AUDIT SERVICES**

1. For all non-attest services, the Aud	litor shall adhere to the independe	ence rules of the AICPA Professional
Code of Conduct (as applicable) and	Government Auditing Standards	,2018 Revision. Refer to Item 27 of
` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	s. The following information must	be provided by the Auditor; contracts
Financial statements were prepared b	y: ☑Auditor ☐Governmen	tal Unit
If applicable: Individual at Governme experience (SKE) necessary to over results of these services:	<u> </u>	•
Name:	Title and Unit / Company:	Email Address:
Susan Evans	Finance Officer, Alamance County	susan.evans@alamancecountync.gov
·· — ·	EIndividual on the LGC-205 Contract is naudits with FYEs prior to June 30, 2020.)	

- 2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.
- 3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.
- 4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Alamanaa Caunty, NC

Primary Government Unit	Alamance County, NC	
Audit Fee (financial and compliance if applicable)	\$ 96,700 (includes single audit for up to 2 programs)	
Fee per Major Program (if not included above)	\$ 4,250 per major program in excess of 2	
Additional Fees Not Included Above (if applicable):		
Financial Statement Preparation (incl. notes and RSI) \$ 13,500		
All Other Non-Attest Services	\$	
TOTAL AMOUNT NOT TO EXCEED	\$ 152,700 (includes 12 major programs)	
Discretely Presented Component Unit	N/A	
Audit Fee (financial and compliance if applicable)	\$	
Fee per Major Program (if not included above)	\$	
Additional Fees Not Included Above (if applicable):		
Financial Statement Preparation (incl. notes and RSI)	\$	
All Other Non-Attest Services	\$	
TOTAL AMOUNT NOT TO EXCEED	\$	

### SIGNATURE PAGE

### **AUDIT FIRM**

Audit Firm*	
Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* amber y. M. Yhinnis
Date* 04/14/25	Email Address*  amcghinnis@msa.cpa

# **GOVERNMENTAL UNIT**

Governmental Unit* Alamance County, NC	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* John P. Paisley, Chair	Signature*
Date	Email Address* john.paisley@alamancecountync.gov

Chair of Audit Committee (typed or printed, or "NA") $\ensuremath{\mathrm{N/A}}$	Signature
Date	Email Address

# **GOVERNMENTAL UNIT - PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

Sum Obligated by This Transaction:	\$ 152,700 (includes 12 major programs)
Primary Governmental Unit Finance Officer* (typed or printed	Signature*
Susan Evans, Finance Officer	
Date of Pre-Audit Certificate*	Email Address*
	susan.evans@alamancecountync.gov

# **SIGNATURE PAGE – DPCU** (complete only if applicable)

### **DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)* N/A	Signature*
Date*	Email Address*
Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

### **DPCU - PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
N/A	
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



# Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <a href="https://www.aicpa.org/prsummary">www.aicpa.org/prsummary</a>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of pass.

Dean Dotton allen Ford, PUC

Dean Dorton Allen Ford, PLLC

May 10, 2024



"A Professional Association of Certified Public Accountants and Management Consultants"

April 14, 2025

Susan Evans, Finance Officer Alamance County 124 West Elm Street Graham, NC 27253

Martin Starnes & Associates, CPAs, P.A. ("we") are pleased to provide Alamance County (the "County," "you" or "your") with the professional services described below. Please read this letter, and any other attachments incorporated herein (collectively, "Agreement"). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement and each party's responsibilities.

# **Engagement Objective and Scope**

We will audit the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alamance County, NC, as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise Alamance County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Governmental Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules
- Detention Officer Social Security Bridge Allowance schedules

Supplementary information other than RSI will accompany Alamance County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budget and actual schedules
- Supplemental ad valorem tax schedules
- Other supplemental schedules
- Schedule of Expenditures of Federal and State Awards

We will read the introductory section and statistical section accompanying the financial statements and consider whether a material inconsistency exists between the other information and the basic financial statements. In addition, we will remain alert for indications that a material inconsistency exists between the other information and knowledge obtained in the audit, or if such information contains a material misstatement of fact or is otherwise misleading. If based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

# **Schedule of Expenditures of Federal and State Awards**

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

### **Audit of the Financial Statements**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, design and perform audit procedures responsive to those risks, and obtain audit
  evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
  detecting a material misstatement resulting from fraud is higher than for one resulting from error,
  as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override
  of internal control.
- May include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, financial institutions, and other third parties as part of our audit procedures. We also may request written representations from your attorneys on litigation, claims, and assessments as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we also will require certain written representations from management made during the audit about the financial statements and related matters.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Alamance County's ability to continue as a going concern for a reasonable period of time.

We may advise management about appropriate accounting principles and their application, and we may assist in the assembly of your financial statements. However, management has the final responsibility for the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of Alamance County.

We plan to obtain and place reliance on the report of other auditors for the Alamance County Transportation Authority, a discretely presented component unit of the County, assuming that our communications with the other auditors and review of their audit report and the financial statements of the Alamance County Transportation Authority provide sufficient and appropriate audit evidence on which to base our opinion on the discretely presented component unit.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### Reporting

We will issue a written report upon completion of our audit of Alamance County's basic financial statements. Our report will be addressed to the governing body of Alamance County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will provide copies of our reports to the County. However, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We also are responsible for communicating with the County's management or those charged with governance our audit responsibility under GAAS, an overview of the planned scope and timing of the audit including significant risks identified by us, significant issues or findings from the audit, including our views

about the qualitative aspects of Alamance County's significant accounting practices, significant unusual transactions, significant difficulties encountered during the audit, disagreements with management, difficult or contentious matters for which we consulted outside the engagement team and that are, in our professional judgement, relevant to those charged with governance, uncorrected and corrected misstatements, and other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

# **Audit of Major Program Compliance**

Our audit of Alamance County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal or state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we

consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

# Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- 1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- 2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- 3. For the prevention and detection of fraud, including the design and implementation of programs and controls to prevent and detect fraud;
- 4. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
- 5. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
- 6. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
- 7. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards:
- 8. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
- 9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
- 10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- 11. For taking prompt action when instances of noncompliance are identified;
- 12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- 13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- 14. For submitting the reporting package and data collection form to the appropriate parties;

- 15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- 16. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
- 17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- 18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- 19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets:
- 20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on compliance;
- 21. For the accuracy and completeness of all information provided;
- 22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information, records and documentation;
- 23. For informing us of any events encountered subsequent to the period under audit that may require adjustment to or note disclosure in the financial statements; and
- 24. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the Schedule of Expenditures of Federal and State Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal and State Awards, (c) to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains the Schedule of Expenditures of Federal and State Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal and State Awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited basic financial statements readily

available to the intended users of the Schedule of Expenditures of Federal and State Awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

# **Limitations of the Audit Report**

Should the County wish to include or incorporate by reference these financial statements and our report thereon into any other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards (GAAS) to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official statement, offering of debt securities, etc. You agree that the County will not include or incorporate by reference these financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

### **Nonattest Services**

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Preparation of auditor portions of Data Collection Form
- Preparation of LGC's data input worksheet
- Clerical services

We will not assume management responsibilities on behalf of Alamance County. However, we will provide advice and recommendations to assist management of Alamance County in performing its responsibilities.

Alamance County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

### **Electronic Transmittals**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The County is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any loss arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

# **Timing of Engagement**

We expect to begin our services at a time mutually determined by you and Martin Starnes & Associates, CPAs, P.A. and after receipt of this executed Agreement and all documents requested by our office. The timing of our work is dependent upon the timely receipt of the information we request from you, including timely responses to any questions we may ask.

Our services under this Agreement will conclude at the earlier of:

- issuance of the deliverable outlined in this Agreement;
- written notification by either party that the Agreement is terminated

### **Provisions of Engagement Administration and Fees**

Erica Brown is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of

Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Our fees for these services are as follows:

Audit Fee (includes up to 2 major programs)	\$ 96,700
Financial Statement Drafting	 13,500
	\$ 110,200
Additional Fees:	
Charge per major program in excess of 2	\$ 4,250

Please note that the fees above include up to 2 major programs, as indicated. The "total amount not to exceed" listed on the audit contract includes up to 12 major programs. If the total number of major programs exceeds 12 and the "total amount not to exceed" needs to be increased, we will prepare an amended contract to include the fees necessary based on the per program amount listed as additional fees above.

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. The County agrees to pay all cost of collection (including reasonable attorney fees) that the Firm may incur in connection with the collection of unpaid invoices. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Alamance County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

### Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the County at this time. Unless otherwise indicated, estimated fees do not include any time related to the application of new auditing or accounting standards that impact the County for the first time.

# Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements. If, for any reason, the County is unable to provide such schedules, information, and assistance, the Firm and the County will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

### Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

### Starting and Stopping Our Work

If we must withdraw our staff or accommodate the County's requested scheduling change because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$85-\$410 per hour.

### Non-Solicitation of Employees and Independent Contractors

During the term of this engagement and for a period of eighteen (18) months after the end of this engagement, for whatever reason, you agree that you shall not, directly or indirectly: (i) solicit or attempt to solicit for employment or for engagement as an independent contractor, any of our employees or independent contractors; or (ii) solicit, encourage, or induce, or attempt to solicit, encourage, or induce, any of our employees or independent contractors to leave the employment of Martin Starnes & Associates,

CPAs, P.A. or terminate their relationship with Martin Starnes & Associates, CPAs, P.A. For the avoidance of doubt, general advertisements for employment shall not be deemed a violation of this paragraph.

You agree that we invest a large amount of capital and resources to ensure that our employees and independent contractors deliver the highest level of service in our industry. You also agree that the cost of recruiting and hiring qualified individuals to replace our employees or independent contractors would be a lengthy and expensive process. You therefore agree that your violation of the non-solicitation provision above will result in economic damages that are difficult to ascertain and that, in the event of a breach of the non-solicitation provision above, you will pay to Martin Starnes & Associates, CPAs, P.A. a fee equal to One Hundred Percent (100%) of the employee's or independent contractor's annual rate of compensation at the time their relationship with us ends.

You further agree that your breach or threatened breach of the non-solicitation provision above would result in irreparable loss and injury to us. You agree that, in addition to all other remedies provided at law or equity, we shall be entitled to a temporary restraining order and preliminary and permanent injunctive relief in the event of a breach or threatened breach of the non-solicitation provision above, and you hereby waive any requirement that we post any bond in connection with obtaining such restraining order and/or injunctive relief. We shall be entitled to a restraining order and/or injunctive relief without regard to whether we can demonstrate that we have suffered actual damages or economic loss as a result of the breach or threatened breach of the non-solicitation provision.

### Termination and Withdrawal

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

### Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

# **Conflicts of Interest**

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work product.

### Third-Party Service Providers or Subcontractors

We may use third-party service providers, subcontractors, commercially available artificial intelligence, or software tools, some of which may utilize or offer artificial intelligence capabilities (collectively, "external party" or "external parties"), to assist us where necessary to help provide professional services to you or support the needs of our firm. You consent to our use of external parties. Our firm remains responsible for exercising reasonable care in providing our services, and our services and work product will be subjected to our firm's customary quality control procedures.

We may provide your confidential information to external parties in support of our services. You consent to the disclosure of your confidential information to those external parties. We take reasonably prudent business care consistent with our professional standards to prevent the unauthorized release of your confidential information.

In certain circumstances, we may require a separate, written consent from you before your information is transmitted to an external party or parties.

### Records Management

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 60 days. Professional standards may preclude us from being the sole repository of your original data, records, or information.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

### Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

### **Confidentiality**

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and

regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

## Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

### Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

# Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice unless specifically engaged in the *Engagement Objective and Scope* section of this Agreement. Our services under this Agreement do not constitute legal advice.

# Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

### Marketing and Educational Communications

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

### **Independent Contractor**

When providing services to your company, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Martin Starnes & Associates, CPAs, P.A., and no Martin Starnes & Associates, CPAs, P.A. stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

### Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

### Survivability

The following sections of this Agreement shall survive termination of the Agreement: Limitation of Liability and Statute of Limitations.

### Assignment, No Third-Party Beneficiaries

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third party except as agreed to in writing. This Agreement has been entered into solely between you and Martin Starnes & Associates, CPAs, P.A., and no third-party beneficiaries are created hereby.

# Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

# **Electronic Signatures and Counterparts**

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

### Entire Agreement

This Agreement, including the LGC-205 Contract to Audit Accounts, represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

## Statute of Limitations

You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Martin Starnes & Associates, CPAs, P.A. performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Martin Starnes & Associates, CPAs, P.A. in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

### Limitation of Liability

You agree that Martin Starnes & Associates, CPAs, P.A.'s liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. In no event shall Martin Starnes & Associates, CPAs, P.A. be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise. The foregoing limitations shall not apply to the extent it is finally, judicially determined that the liability resulted from gross negligence or fraud of Martin Starnes & Associates, CPAs, P.A. or if enforcement of this provision is disallowed by applicable law or professional standards.

### Mediation

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the AAA Accounting and Related Services Arbitration Rules and Mediation Procedures before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in North Carolina.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

### **Arbitration Procedures**

If a dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the dispute shall be settled by binding arbitration to be held at a mutually agreeable location. The arbitration shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the rules). The arbitration shall be conducted before a panel of three arbitrators. Each of the County and firm shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter and to abide by the terms of the Rules. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the state of North Carolina (without giving effect to its choice of law principles) in connection with the dispute. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Any discovery shall be conducted in accordance with the Rules. The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

### Costs

Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & associates, CPas, P.a.

Hickory, North Carolina

RESPONSE:
This letter correctly sets forth our understanding.
Acknowledged and agreed on behalf of Alamance County by:
Signature:
Title:
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: April 10, 2025

Re: 3rd Quarter Financials - Attached are FY25 financials through March 2025, unaudited

# **Alamance County Report Highlights:**

- 1. Property Tax Revenues: Collections of \$117,460,268 are 96.5% of the FY25 budget. Current collections are \$11,108,467 higher than March 2024 collections of \$106,351,801.
- 2. Sales Tax Revenue collections of \$26,664,265 are 58.0% of the FY25 budget. The YTD FY25 Sales Tax distribution received is \$654,511 lower than YTD FY 24.
- 3. All Other Revenues (not including property or sales tax) of \$33,514,690 are 72.6% of budget.
- 4. General Fund expenditures are 68.8% of budget. Personnel expenditures through March 2025 of \$64,572,101 are 72.9% of budget. Education expenditures are \$49,596,925 (76.7%) of \$64,703,973 budget. Debt Service expenditures are 39.1% of budget or \$7,753,374.
- 5. Expenditures in the Grant Fund of \$4,088,678 exceed revenues of \$3,971,129 by \$117,549. These grants are on a reimbursement basis.
- 6. ARP funds of \$32,925,136 have earned \$3,295,387 of investment earnings through March 2025. ARP funds were committed by December 2024.
- 7. The State Appropriations Fund includes \$18,059,270 of revenues and \$1,279,279 of investment earnings through March 2025. State Appropriations Fund expenditures and encumbrances through March 2025 total \$11,243,453 with \$7,560,047 left to be expended.
- 8. The Emergency Telephone Fund (E-911) expenditures exceed the revenues by \$448,066.
- 9. Opioid Settlement Fund includes \$4,762,573 of settlement revenues and \$287,052 of investment earnings through March 2025. Expenditures total \$737,638.
- 10. Capital Reserve Fund and Capital Project Fund Reports for Alamance County, Alamance-Burlington School System, and Alamance Community College through March 2025 are included for review.

# Alamance County

FINANCE DEPARTMENT 124 West Elm Street Graham, North Carolina 27253

- 11. Landfill revenues exceed expenditures by \$1,388,181.
- 12. Employee Insurance Fund expenditures exceed revenues by \$293,432.
- 13. Workers' Compensation Fund revenues exceed expenditures by \$149,652.

# Alamance-Burlington School System Report Highlights:

\$40,490,304	Local Revenues to-date (\$39,995,363 from County)
(\$33,707,118)	Local Expenditures per report
\$ 6,783,186	Local Revenues in excess of Expenditures (Local operating funds)
\$ 17.587.075	Capital Outlay Expenditures

# **Alamance Community College Report Highlights:**

\$3,658,367	Local Revenues to-date
(\$3,672,139)	Local Expenditures per report
(\$ 13,772)	Local Expenditures in excess of Revenues (Local operating funds)
\$ 304,160	Capital Outlay Expenditures

## Fund Summary Mar-25

### **Annual Funds**

	Fund Balance			Other Financing	Ending Fund
	July 1	Revenues	Expenses	Sources	Balance
General Fund	96,939,918.00	180,193,941.00	153,737,313.91	(9,230,911.50)	114,165,633.59
Emergency Telephone Fund	539,496.26	119,852.04	583,687.63	15,769.64	91,430.31
County Building Capital Reserve Fund	13,806,227.27	353,777.13	-	(5,000,000.00)	9,160,004.40
Schools Capital Reserve Fund	1,731,685.40	44,188.06	-	294,639.35	2,070,512.81
ACC Capital Reserve Fund	206,028.18	5,279.36	-	-	211,307.54
Landfill	28,033,201.00	5,657,870.35	4,269,689.17	-	29,421,382.18
Employee Health Insurance Fund	7,091,349.00	10,524,266.08	10,817,698.46	-	6,797,916.62
Worker's Compensation Fund	1,142,425.00	979,086.62	829,434.64	-	1,292,076.98

# Multi-year Funds

			Other Financing	Enaing Fund
	Revenues	Expenses	Sources	Balance
Grant Fund	3,806,201.74	4,088,677.77	164,926.83	(117,549.20)
American Rescue Fund	36,220,522.54	9,923,911.59	(22,720,778.24)	3,575,832.71
State Appropriations Act Fund	19,338,548.70	10,779,315.71	-	8,559,232.99
Opioid Settlement Fund	5,049,625.03	1,045.00	-	5,048,580.03
Renovation/Repair Project Fund	43,397.86	16,545,822.82	36,123,630.73	19,621,205.77
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	1,448,855.57	69,595,046.98	74,789,157.30	6,642,965.89
Schools Capital Project Fund	52,748,535.71	369,810,619.92	345,681,320.59	28,619,236.38

# **General Fund**

General Fund		0.4	(0.1/0.00F			Prior Year-to-date
		3/	31/2025	Over (Under)	% of	3/31/2024
	Budget	Actual	Encumbrances	Budget	Budget	Actual
Revenue:	<u> </u>			<u> </u>		
Property Taxes	121,700,259	117,460,268	-	(4,239,991)	96.5%	106,351,801
Sales Taxes	45,998,553	26,664,265	-	(19,334,288)	58.0%	27,318,776
Other Taxes and Licenses	3,242,571	2,554,718	-	(687,853)	78.8%	2,241,837
Unrestricted Intergovernmental	265,000	-	-	(265,000)	0.0%	-
Restricted Intergovernmental	28,416,932	17,063,930	-	(11,353,002)	60.0%	19,105,478
Sales and Services	11,663,984	9,983,967	-	(1,680,017)	85.6%	9,100,361
Licenses and Permits	2,002,000	1,657,503	-	(344,497)	82.8%	1,422,076
Investment Earnings	3,000,000	3,145,195	-	145,195	104.8%	4,313,878
Miscellaneous	1,069,626	1,664,096	-	594,470	155.6%	1,640,179
Total Revenues	217,358,925	180,193,941	<u> </u>	(37,164,984)	82.9%	171,494,386
Expenditures:						
General Government	18.411.958	10,727,082	553.349	(7,131,527)	61.3%	10.542.396
Central Services	14,444,768	7,519,889	2,591,913	(4,332,966)	70.0%	6,417,357
Public Safety	56,571,990	41,485,755	2,512,255	(12,573,980)	77.8%	38,876,501
Transportation	253,075	187,074	-	(66,002)	73.9%	53,120
Environmental Protection	83,514	49,517	_	(33,997)	59.3%	46,953
Economic & Physical Development	4,358,754	2,313,724	196.175	(1,848,855)	57.6%	2,340,408
Health	17,227,312	10,676,185	665,661	(5,885,466)	65.8%	8,840,833
Social Services	27,839,422	16,782,178	454,352	(10,602,892)	61.9%	16,021,113
Other Human Services	3,363,968	1,999,384	368,436	(996,149)	70.4%	1,776,466
Education	64,703,973	49,596,925	-	(15,107,048)	76.7%	44,161,132
Culture & Recreation	7,536,292	4,646,226	328,773	(2,561,294)	66.0%	4,278,305
Debt Service	19,848,300	7,753,374	-	(12,094,926)	39.1%	9,534,100
Total Expenditures	234,643,328	153,737,314	7,670,913	(73,235,101)	68.8%	142,888,684
Revenues Over (Under) Expenditures	(17,284,402)	26,456,627	(7,670,913)	36,070,116	-	28,605,702
CAPITAL FINANCE PLAN:						
Other Financing Sources						
Operating Transfers In - ARPA Operating Transfers Out - To County	5,051,671	5,811,638	-	759,967		10,000,000
CIP & ABSS Capital Reserve	(15,591,442)	(15,067,441)	-	524,001		(9,298,631)
Bond Proceeds	-	-	-	-		-
Appropriated Fund Balance	27,789,173	-	-	(27,789,173)		-
Budgeted Surplus			-	-		
Sale of Surplus Property	35,000	24,891	-	(10,109)		35,156
Installment Loan Proceeds		<del>-</del>	<u> </u>	<del>-</del>	-	
Total Other Financing Sources	17,284,402	(9,230,912)	<u>-</u>	(26,515,314)	-	736,526
Revenues and Other Sources Over (Under) Expenditures and Other Uses		17,225,716	(7,670,913)	9,554,802		29,342,227
Fund Balances Beginning of Year-July 1	_	96,939,918				
Ending of Month-March 2025 Unaudited	_	114,165,634				

### **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 Statutues, 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 catergory, 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 corrensponding 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

		Principal		
Bonds	Payment Due	Payment	Interest Payment	
Refunding Bonds 09/12-ABSS	08/01/24	-	60,381.65	60,381.65
	02/01/25	1,515,761.28	60,381.65	1,576,142.93
To	tal	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	6,525,000.00	1,924,775.00	8,449,775.00
To	tal	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	910,000.00	426,450.00	1,336,450.00
To	tal	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	800,000.00	129,937.50	929,937.50
To	tal	800,000.00	259,875.00	1,059,875.00
Refunding Bonds-09/12-ACC	08/01/24	-	18,493.35	18,493.35
3	02/01/25	464,239.72	18,493.35	482,733.07
To	tal	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	1,035,000.00	304,975.00	1,339,975.00
To	tal _	1,035,000.00	609,950.00	1,644,950.00
General Obligation-10/23-ACC	11/01/24	760,000.00	378,375.00	1,138,375.00
•	05/01/25	-	359,375.00	359,375.00
To	tal _	760,000.00	737,750.00	1,497,750.00
FY 24-25 Bond Payme	nts	12,010,001.00	6,356,424.00	18,366,425.00

		Principal		
Installment loans	Payment Due	Payment	<b>Interest Payment</b>	<b>Total Payment</b>
Radios	12/07/24	231,083.27	2,495.70	233,578.97
Т	otal	231,083.27	2,495.70	233,578.97
Rescue Truck/Equipment	10/06/24	45,283.90	4,716.10	50,000.00
Rescue Truck/Equipment	04/06/25	•	•	*
	04/00/23	45,630.32	4,369.68	50,000.00
Т	otal	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	276,606.73	14,083.58	290,690.31
Т	otal	553,213.46	35,732.35	588,945.81
FY 24-25 Installment loan payme	ents	875,210.95	47,313.83	922,524.78
Total Debt Service Payme	ents _	12,885,211.95	6,403,737.83	19,288,949.78

Alamance County, North Carolina
Statement of Revenues, Expenditure and Changes in Fund Balances
For the Period Ending: March 31, 2025

# **Grant Fund**

	3/31/2025				
			Over (Under)	% of	
	Budget	Actual	Budget	Budget	
Revenue:					
Restricted Intergovernmental:	750,000	669,997	(80,003)	89.3%	
BJA-Justice & Mental Health grant BJA-Adult Treatment Court	900,000	009,997	(900,000)	0.0%	
COPS grant	375,000	375,000	(900,000)	100.0%	
FJC GCC grant	2,769,904	1,727,280	(1,042,624)	62.4%	
Library State Aid Grant	114,886	123,580	8,694	107.6%	
NC Rec Trails Program Grant	100,000	120,000	(100,000)	0.0%	
OVW grant	362,698	348,829	(13,869)	96.2%	
PARTF Grant-Cedarock Playground	462,109	451,484	(10,625)	97.7%	
Gold Leaf Grant	300,000	60,000	(240,000)	20.0%	
EM Grant	25,000	25,000	(210,000)	100.0%	
EPA Brownfield Grant	1,000,000	25,032	(974,968)	2.5%	
Investment Earnings	-	-	(07 1,000)	2.070	
Total Revenues	7,159,596	3,806,202	(3,353,395)	53.2%	
Expenditures:					
OVW grant	362,698	348,829	(13,869)	96.2%	
<u>-</u>					
COPS grant: Salaries & Wages	365,802	374,912	- 9,110	102.5%	
Fringe Benefits	174,125	165,015	(9,110)	94.8%	
=			(9,110)	100.0%	
Total COPS expenditures	539,927	539,927	<u>-</u>	100.0%	
FJC GCC grant:					
Salaries & Wages	1,087,031	661,996	(425,035)	60.9%	
Overtime Pay	153	153	-	100.0%	
Vacation Leave Pay-Out	3,117	3,117	<b>-</b>	100.0%	
Fringe Benefits	380,448	213,123	(167,325)	56.0%	
Worker's Compensation	4,184	2,871	(1,312)	68.6%	
Supplies-Computer	3,673	3,673	- (44.000)	100.0%	
Supplies-Department	328,581	314,545	(14,036)	95.7%	
Training Expense	150,742	115,646	(35,096)	76.7%	
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	(55,500)	100.0%	
Contracted Services	423,182	367,682	(55,500)	86.9%	
Subcontracts	250,316	-	(250,316)	0.0%	
Capital Outlay-Equipment	33,657	33,657	(04.040)	100.0%	
Direct Services	91,918	4 700 005	(91,918)	0.0%	
Total FJC GCC grant	2,769,904	1,729,365	(1,040,539)	62.4%	
BJA-Justice & Mental Health grant:					
Contracted Services	750,000	669,997	(80,003)	89.3%	
BJA-Adult Treatment Court grant:					
Educational Supplies	25,000	11	(24,989)	0.0%	
Conf/Sch/Sem/Training Expenses	25,000	1,329	(23,671)	5.3%	
Contracted Services	850,000	-	(850,000)	0.0%	
Total BJA-Adult Treatment Court grant	900,000	1,340	(898,660)	0.1%	
- otal bort ridali i realificiti oodit grafit	300,000	1,040	(550,000)	0.170	

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	59,386	59,386		100.0%
Total COPS expenditures	114,886	114,886	-	100.0%
PARTF Grant-Cedarock Playground	462,109	460,554	(1,555)	99.7%
NC Rec Trails Program Grant	100,000	<u> </u>	(100,000)	0.0%
Gold Leaf Grant	300,000	169,097	(130,903)	56.4%
EPA Brownfield Grant	1,000,000	54,683	(945,317)	5.5%
EM Grant	25,000	<u> </u>	(25,000)	0.0%
Total Expenditures	7,324,523	4,088,678	(3,210,845)	55.8%
Revenues Over (Under) Expenditures	(164,927)	(282,476)	(142,549)	
Other Financing Sources: Operating Transfers In Operating Transfers Out	164,927	164,927 	- - -	
Total Other Financing Sources	164,927	164,927		
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(117,549)	(142,549)	
Fund Balances Ending of Month-March 2025 Unaudited	_	(117,549)		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

# **American Rescue Fund**

American Rescue Fund		- /- / /		
		3/31/2025		
			Over (Under)	% of
_	Budget	Actual	Budget	Budget
Revenue:				
Restricted Intergovernmental	32,925,136	32,925,136	-	100.0%
Investment Earnings	2,737,756	3,295,387	557,631	
Total Revenues	35,662,892	36,220,523	557,631	101.6%
Expenditures:				
American Rescue Plan Act	2,737,756	-	(2,737,756)	0.0%
Wages & Benefits - Supplant	3,538,329	3,541,189	2,860	100.1%
Public Health Response - Supplant	207,872	207,872	-	100.0%
Wages & Benefits - Approved Positions	375,333	373,124	(2,210)	99.4%
EMS UV Sanitation	42,151	42,151	· -	100.0%
Contracted Services	15,000	15,000	-	100.0%
Detention Health Software	49,860	49,860	-	100.0%
ACC Water & Sewer Project	49,500	45,500	(4,000)	91.9%
Broadband	80,301		(80,301)	0.0%
Central Communications-Equipment	4,716,691	3,993,821	(722,870)	84.7%
HSC HVAC Project	1,670,657	1,655,395	(15,262)	99.1%
Total Expenditures	13,483,450	9,923,912	(3,559,539)	73.6%
Revenues Over (Under) Expenditures	22,179,442	26,296,611	4,117,169	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(22,724,125)	(22,720,778)	3,347	
Total Other Financing Sources	(22,724,125)	(22,720,778)	3,347	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		3,575,833	4,120,516	
Fund Balances Ending of Month-March 2025 Unaudited	<u>-</u> -	3,575,833		

For the Period Ending: March 31, 2025

### 2021 State Appropriations Act

2021 State Appropriations Act		3/31/2025		
		3/3/1/2023	Over (Under)	% of
	Budget	Actual	Budget	Budget
Revenue:	Daaget	7 totaai	Daaget	Daaget
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	84,270	-	100.0%
Non Profit Grants	700,000	700,000	-	100.0%
Sheriff Grant	100,000	100,000	-	100.0%
Vol Fire Department Grants Investment Earnings:	800,000	800,000	-	100.0%
Eli Whitney Project	2,178	2,178	-	100.0%
Glencoe Museum Project	- 20 F46	- 45 225	-	440.40/
Diversion Center Project	30,546 675,534	45,335 1,205,665	14,789 530,131	148.4% 178.5%
Emergency Services Building Project Sheriff-Public Safety Project	4,571	4,571	550,151	176.5%
Non Profit Grants	4,571 7,752	7,752	-	100.0%
Sheriff Grant	1,132	4,918	- 4,918	
Vol Fire Department Grants	8,860	8,860	4,910	
Total Revenues	18,803,500	19,338,549	535,049	102.8%
	10,000,000	10,000,040	000,040	102.070
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	7,676,273	(7,999,261)	49.0%
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	10,779,316	(8,024,184)	57.3%
Revenues Over (Under) Expenditures		8,559,233	8,559,233	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		8,559,233	8,559,233	
Fund Balances				
Ending of Month-March 2025 Unaudited	_	8,559,233		

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

### **Emergency Telephone Fund**

Emergency relephone rund		3/31/2025		
_		0/01/2020	Over (Under)	% of
<u> </u>	Budget	Actual	Budget	Budget
Revenue:				
Wireless Enhanced 911	331,158	110,386	(220,772)	33.3%
Investment Earnings	-	9,466	9,466	0.00/
Grant	6,155,712	440.050	(6,155,712)	0.0%
Total Revenues	6,486,870	119,852	(6,367,018)	1.8%
Expenditures:				
Primary-County				
E911:Phone	233,624	138,408	(95,216)	59.2%
E911:Software	286,249	194,560	(91,689)	68.0%
E911:Hardware	243,173	232,947	(10,226)	95.8%
E911:Training	25,000	15,412	(9,588)	61.6%
E911:Functions	27,000	-	(27,000)	0.0%
Lease-Principal	-	-	-	#DIV/0!
Lease-Interest	-	-	-	#DIV/0!
Grant				
Equipment	1,670,976		(1,670,976)	
Equipment	87,367		(87,367)	
Phone		2,006	2,006	
Contracted Services		355		
Construction	4,397,369		(4,397,369)	
Secondary-Burlington				
E911:Phone	16,345	-	(16,345)	0.0%
E911:Software	189,011	-	(189,011)	0.0%
E911:Hardware	<u> </u>			#DIV/0!
Total Expenditures	7,176,114	583,688	(6,592,782)	8.1%
Revenues Over (Under) Expenditures	(689,244)	(463,836)	225,764	
		_	_	
Other Financing Sources:	40.045	45.770	-	
Operating Transfers In	16,345	15,770	(575)	
Operating Transfers Out	-	-	(070,000)	
Appropriated Fund Balance	672,899		(672,899)	
Total Other Financing Sources	689,244	15,770	(673,474)	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses		(448,066)	(447,711)	
•		, ,	, , ,	
Fund Balances				
Beginning of Year-July 1	_	539,496		
Ending of Month-March 2025 Unaudited		91,430		
Ending of Month-Maron 2020 Orlandited	=	J 1, <del>1</del> 30		

Alamance County, North Carolina Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

### **Opioid Settlement Fund**

Opiola Settlement Fund				
<u> </u>		3/31/2025		
			Over (Under)	% of
	Budget	Actual	Budget	Budget
Revenue:				
Opioid Settlement Fund	2,580,922	4,762,573	2,181,651	184.5%
Investment Earnings	-	287,052	287,052	
Total Revenues	2,580,922	5,049,625	2,468,703	195.7%
Expenditures:				
Salaried & Wages	129,274	69,835	(59,439)	54.0%
Insurance FICA Retirement	30,278	15,297	(14,980)	50.5%
Health Insurance	20,448	3,008	(17,440)	
Dental Insurance	1,188	385	(803)	
Workers Compensation Projection	-	542	542	
Educational Supplies	500	292	(208)	
Medical/Scientific Supplies	72,250	19,712	(52,537)	
Supplies-Department	-	12	12	
Training Expenses	6,000	675	(5,325)	
Daily Travel	4,000	1,028	(2,972)	
Participant Travel	20,000	148	(19,852)	
Communications	1,720	621	(1,099)	
Contracted Services	2,287,073	625,038	(1,662,035)	27.3%
Computer/Copier Lease	3,192	-	(3,192)	
Dues & Subscriptions	5,000	1,045	(3,955)	
Total Expenditures	2,580,922	737,638	(1,843,284)	28.6%
Revenues Over (Under) Expenditures	<u> </u>	4,311,987	2,472,658	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out		<u> </u>		
Total Other Financing Sources	<u> </u>			
Revenues and Other Sources Over (Under) Expenditures and Other Uses		4,311,987	2,472,658	
		.,,	_,,555	
Fund Balances Ending of Month-March 2025 Unaudited		4,311,987		
<del>-</del>				

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

### **County Building Capital Reserve Fund**

——————————————————————————————————————		3/31/2025		
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue: Investment Earnings	-	353,777	353,777	#DIV/0!
Total Revenues	<del>-</del>	353,777	353,777	
Other Financing Sources: Operating Transfers In Operating Transfers Out Appropriated Fund Balance	- (5,000,000) 5,000,000	(5,000,000) -	- - (5,000,000)	
Total Other Financing Sources	<del>-</del>	(5,000,000)	(5,000,000)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	(4,646,223)	(4,646,223)	
Fund Balances Beginning of Year-July 1		13,806,227		
Ending of Month-March 2025 Unaudited		9,160,004		

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

### **Schools Capital Reserve Fund**

Concord Capital Records Fana		3/31/2025		
_		0/01/2020	Over (Under)	% of
	Budget	Actual	Budget	Budget
Revenue:				
Investment Earnings	-	44,188	44,188	#DIV/0!
Total Revenues	<del>-</del>	44,188	44,188	
Other Financing Sources:				
Operating Transfers In	794,989	294,639	(500,350)	37.1%
Operating Transfers Out	(794,989)	-	794,989	0.0%
Appropriated Fund Balance	<u> </u>	-		#DIV/0!
Total Other Financing Sources	-	294,639	294,639	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	338,827	338,827	
Fund Balances Beginning of Year-July 1		1,731,685		
Ending of Month-March 2025 Unaudited		2,070,513		

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

### **ACC Capital Reserve Fund**

7.00 Supital 1.0001 to 1 and		3/31/2025		
-	Budget	Actual	Over (Under) Budget	% of Budget
Revenue: Investment Earnings		5,279	5,279	#DIV/0!
Total Revenues	_	5,279	5,279	<i>11</i> <b>21 17 1</b>
Other Financing Sources:		3,2.0	0,2.0	
Appropriated Fund Balance Operating Transfers In	- 23,076		- (23,076)	#DIV/0! 0.0%
Operating Transfers Out	(23,076)	<u> </u>	23,076	0.0%
Total Other Financing Sources	<del>-</del> -	<del>-</del>	<u> </u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	5,279	5,279	
Fund Balances Beginning of Year-July 1		206,028		
Ending of Month-March 2025 Unaudited	<u></u>	211,308		

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

#### Renovations/Repair Fund

	3/31/2025			
<del>-</del>	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	1,896,345	1,848,990	(47,355)	97.5%
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	1,191,729	1,191,729	(0)	100.0%
AG Roof	5,000	5,000	-	100.0%
HSC Temp Controls	5,425	5,425	_	100.0%
Central Communications-Equipment	5,196,015	28,350	(5,167,665)	0.5%
Courthouse Expansion	41,601,171	23,610	(41,577,561)	0.1%
Completed Projects	10,838,910	10,838,910	(41,077,001)	100.0%
Total Expenditures	63,357,237	16,545,823	(46,811,414)	100.070
Revenues Over (Under) Expenditures	(63,318,621)	(16,502,425)	, , , , , ,	
Nevertues Over (Officer) Experialitares	(03,310,021)	(10,302,423)	46,816,196	
Other Financing Sources:				
Installment Loan Proceeds	36,596,015	9,400,000	(27,196,015)	
Operating Transfers In	27,560,685	27,561,710	1,025	
Operating Transfers Out	(838,079)	(838,079)	<u> </u>	
Total Other Financing Sources	63,318,621	36,123,631	(27,194,990)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	19,621,206	19,621,206	
Fund Balances Ending of Month-March 2025 Unaudited		19,621,206		
Enang of Month Maron 2020 Officiality	<del></del>	10,021,200		

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

### **Mental Health Diversion Center**

montal floatin Bivoroion Conto		3/31/2025		
_	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Cardinal Innovations Investment Earnings	1,200,000	1,200,000	-	100.0%
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		<u> </u>	-	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	<del>-</del> -	<del>-</del> -	-	
Total Other Financing Sources	<u> </u>		-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		-	-	
Fund Balances Ending of Month-March 2025 Unaudited	=	<del>-</del>		

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

### **Rudd Street Project Fund**

rada on our rojour and				
		3/31/2025		
			Over (Under)	% of
	Budget	Actual	Budget	Budget
Revenue:	<u> </u>		<u> </u>	
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	<u>-</u>	<u>-</u>		
Total Other Financing Sources				
Revenues and Other Sources Over (Under) Expenditures and Other Uses		12,005	(272,763)	
Fund Balances Ending of Month-March 2025 Unaudited		12,005		

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

#### **ACC Capital Project Fund**

A00 Oapitai i Toject i alia				
<u> </u>		3/31/2025		
			Over (Under)	% of
	Budget	Actual	Budget	Budget
Revenue:				
Investment Earnings	583,011	1,448,856	865,844	248.5%
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	46,010,357	40,236,235	(5,774,122)	87.5%
Total Expenditures	75,392,245	69,595,047	(5,797,198)	
Revenues Over (Under) Expenditures	(74,809,233)	(68,146,191)	6,663,042	
Other Financing Sources:				
Bond Proceeds	62,845,529	62,845,529	-	
Bond Premium	5,172,930	5,172,930	-	
Operating Transfers In	11,849,139	10,477,293	(1,371,846)	
Operating Transfers Out	(5,058,365)	(3,706,595)	1,351,770	
Total Other Financing Sources	74,809,233	74,789,157	(20,076)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	6,642,966	6,642,966	
Fund Balances Ending of Month-March 2025 Unaudited		6,642,966		

Alamance County, North Carolina
Statement of Revenues, Expenditure and Changes in Fund Balances
For the Period Ending: March 31, 2025

#### **Schools Capital Project Fund**

Schools Capital Project Fund		- /- / /		
<del>_</del>		3/31/2025	Over (Under)	% of
	Budget	Actual	Over (Under) Budget	% or Budget
Revenue:	244901	7101001	244901	2 4 4 9 5 1
Restricted Intergovernmental:				
Public School Building Capital Fund lottery	30,368,816	30,137,578	(231,238)	99.2%
Public School Building Capital Fund renov & repair	443,436	247,352	(196,084)	55.8%
Public School Capital Building Fund	14,034,455	14,034,455	-	100.0%
Local Funds	35,573	35,573	(407,200)	100.0%
Total Restricted Intergovernmental	44,882,280	44,454,959	(427,322)	
Investment Earnings	5,910,253	7,716,323	1,806,070	130.6%
Sales Tax Refund	577,254	577,254	· · · -	100.0%
Total Revenues	51,369,787	52,748,536	1,378,748	102.7%
Expenditures:	12 011 520	12 011 520		100.00/
Five-year Capital Improvement Plan State Lottery Projects:	12,011,520	12,011,520	-	100.0%
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 1,408,296	92,479	-	100.0%
BE Jordan Elementary Garrett Elementary	70,000	1,408,296 70,000	-	100.0% 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	- (= 000)	100.0%
Cummings High	1,543,997	1,536,637	(7,360)	99.5%
Smith Elementary North Graham Elementary	153,620 161,773	153,620 161,773	-	100.0% 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 Williams High	213,226 92,233	213,226 92,233	-	100.0% 100.0%
Western High	1,316,916	1,224,213	(92,702)	93.0%
Western Middle	1,203,833	1,203,833	(02,702)	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	44,841	(159)	99.6%
Sylvan Elementary	250,000	54,075	(195,925)	21.6%
Turrentine Middle	99,441	99,441	-	100.0%
2006 Bond Reallocation projects	4,292,720	4,292,720	(7.400.500)	100.0%
2018 Bond projects	152,036,729	144,537,148	(7,499,580)	95.1% 12.4%
2024 Bond projects Repair and Maintenance	19,106,054 1,247,372	2,363,265 1,247,372	(16,742,789)	12.4% 100.0%
Topali and Maintenance	1,271,012	1,241,012	-	100.070

Capital Reserve Projects:				
Alexander Wilson Elementary	996,950	85,051	(911,899)	8.5%
AO Elementary	790,625	438,439	(352,186)	55.5%
Broadview Middle	1,328,897	1,328,897	-	100.0%
EM Holt Elementary	292,466	(458,180)	(750,646)	-156.7%
BE Jordan Elementary	1,266,555	918,123	(348,432)	72.5%
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%
Sellars-Gunn Center	278,439	278,439	_	100.0%
Southeast High School	1,235,231	1,235,231	_	100.0%
Southern High	1,204,883	1,204,883	_	100.0%
Western High	140,625	40,000	(100,625)	28.4%
Western Middle	108,855	108,855	-	100.0%
Woodlawn Middle	1,639,006	1,639,006	_	100.0%
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	397,591,458	369,810,620	(27,780,838)	93.0%
Revenues Over (Under) Expenditures	(346,221,671)	(317,062,084)	29,159,586	
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:	,,	. 0,000, .00	(0.0,000)	00.070
To General Fund	(24,879,056)	(24,879,056)	_	100.0%
To Schools Capital Reserve Fund	(19,869,755)	(19,869,755)	_	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	346,221,671	345,681,321	(540,350)	
	040,221,011	040,001,021	(040,000)	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	_	28,619,236	28,619,236	
		20,010,200	20,010,200	
Fund Balances				
Ending of Month-March 2025 Unaudited	_	28,619,236		

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

#### Landfill Enterprise Fund

Landfill Enterprise Fund		3/31/2025			Prior Year-to-date 3/31/2024
<del></del>			Over (Under)	% of	******
	Budget	Actual	Budget	Budget	Actual
Revenue:					
Other Taxes and Licenses	490,000	259,478	(230,522)	53.0%	272,353
Sales and Services	5,903,000	4,821,686	(1,081,314)	81.7%	4,316,732
Investment Earnings	150,000	492,878	342,878	328.6%	513,025
Miscellaneous	102,000	83,828	(18,172)	82.2%	86,584
Total Revenues	6,645,000	5,657,870	(987,130)	85.1%	5,188,694
Expenditures:					
Personnel Cost	1,969,532	1,441,318	(531,080)	73.2%	1,335,418
Operational Cost	3,131,312	1,290,959	(1,840,353)	41.2%	1,092,720
Capital Outlay-Equipment	1,612,500	1,501,772	(110,728)	93.1%	9,420
Capital Outlay-Vehicles	-	-	-	0.0%	-
Capital Outlay-Land	-	-	_	0.0%	240,000
Capital Outlay-Building	-	_	_		-
Capital Outlay-Other Improvement	3,888,148	35,640	(3,852,508)	0.9%	5,531,870
Convenience Asphalt Repair	-	-	-		-
New Permit Existing Landfill	-	_	_		-
New Cell Prerequisite Work	-	-	-		-
Contingency	-	-	_		-
Total Expenditures	10,601,492	4,269,689	(6,334,668)	40.3%	8,209,428
Revenues Over (Under) Expenditures	(3,956,492)	1,388,181	5,347,539		(3,020,734)
Other Financing Sources:			_		
Operating Transfers In	-	-	-		-
Operating Transfers Out	-	-	-		-
Bond Proceeds	-	-	-		-
Appropriated Fund Balance	3,931,492	-	(3,931,492)		-
Budgeted Surplus	-	-	(05.000)		- 00.704
Sale of Surplus Property Install Loan Proceeds	25,000		(25,000)		29,724
Total Other Financing Sources	3,956,492		(3,956,492)		29,724
Revenues and Other Sources Over (Under) Expenditures and Other Uses		1,388,181	1,391,047		(2,991,010)
Fund Balances Beginning of Year-July 1		28,033,201			
Ending of Month-March 2025 Unaudited	_	29,421,382			

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

### **Employee Insurance Fund**

		3/31/2025		
			Over (Under)	% of
	Budget	Actual	Budget	Budget
Revenue:				
Health Premiums-County	11,656,962	7,917,132	(3,739,830)	67.9%
Health Premiums-Employee	1,687,718	1,094,998	(592,720)	64.9%
Dental Premiums-County	605,130	417,009	(188,121)	68.9%
Dental Premiums-Employee	157,051	97,686	(59,365)	62.2%
Life Insurance Premiums	95,836	99,198	3,362	103.5%
COBRA Premiums	15,000	11,785	(3,215)	78.6%
Interest	200,000	199,170	(830)	99.6%
Miscellaneous	-	22	22	
Pharmacy Rebate	750,000	687,266	(62,734)	91.6%
Total Revenues	15,167,697	10,524,266	(4,643,431)	69.4%
Evnandituras				
Expenditures:	00.000	00.400	100	100.00/
Life Insurance	99,000	99,198	198	100.2%
FSA Administration	30,000	13,912	(16,088)	46.4%
Dental Administration	35,535	24,791	(10,744)	69.8%
Dental Claims	550,000	388,630	(161,370)	70.7%
HSA Employer Contribution Medical Administration-EM	240,000	230,188	(9,813)	95.9%
	513,300	199,423	(313,877)	38.9%
Medical Administration-PR	109,000	33,846	(75,154)	31.1%
Medical Administration-PO	1,300,000	861,496	(438,504)	66.3%
Stop Loss Coverage	500,000	301,103	(198,897)	60.2%
Medical Claims-Employees	6,800,000	4,610,048	(2,189,952)	67.8%
Medical Claims-Retirees-C	950,000	1,180,472	230,472	124.3%
Medical Claims-Retirees-D	50,000	170,946	120,946	341.9%
Medical Claims-COBRA	10,000	1,340	(8,660)	13.4%
Pharmacy Claims	3,281,000	2,312,805	(968,195)	70.5%
Professional Services	179,578	104,245	(75,333)	58.0%
Contracted Services	75,357	8,715	(66,643)	11.6%
Contract Service-Employee Health	439,424	308,314	(131,110)	70.2%
Wellness Program Cost	41,484	(31,773)	(73,257)	-76.6%
County Administration Cost	8,862	-	(8,862)	0.0%
Bank Service Charges	6,000	<u>-</u>	(6,000)	0.0%
Total Expenditures	15,218,540	10,817,698	(4,400,842)	
Revenues Over (Under) Expenditures	(50,843)	(293,432)	(242,589)	
Other Financing Sources:				
Appropriated Fund Balance	50,843	-	(50,843)	
Operating Transfers In	, -	-	-	
Operating Transfers Out		<u> </u>		
Total Other Financing Sources	50,843		(50,843)	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses		(293,432)	(293,432)	
Fund Balances				
Beginning of Year-July 1		7,091,349		
Ending of Month-March 2025 Unaudited		6,797,917		
Ending of Worth-Water 2020 Orlandited	_	0,181,811		

For the Period Ending: March 31, 2025

### **Workers Compensation Fund**

workers Compensation Fund		2/24/2025		
		3/31/2025	Over (Under)	% of
	Budget	Actual	Budget	Budget
Revenue:				_
Premiums	1,293,614	948,749	(344,865)	73.3%
Miscellaneous	-	-	-	
Interest	-	30,337	30,337	
Total Revenues	1,293,614	979,087	(314,527)	75.7%
Expenditures:				
Salaries & Wages	72,798	56,341	(16,457)	77.4%
Merit Pay & Benefits	1,432	-		
Excess Insurance	160,757	8,490	(152,267)	5.3%
Claims Administration	61,285	62,050	765	101.2%
Insurance FICA Retirement	17,011	13,472	(3,539)	79.2%
Health Insurance	9,024	6,768	(2,256)	75.0%
Dental Insurance	594	446	(149)	75.0%
Worker's Compensation Claims	924,864	678,596	(246,268)	73.4%
Supplies-Automotive	400	195	(205)	48.8%
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	3,077	(2,423)	55.9%
County Administration Cost	6,221		(6,221)	0.0%
Total Expenditures	1,293,614	829,435	(462,747)	64.1%
Revenues Over (Under) Expenditures		149,652	148,220	
Other Financing Sources:			-	
Appropriated Fund Balance	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	<u> </u>	<u> </u>	<u>-</u>	
Total Other Financing Sources		<u> </u>		
Revenues and Other Sources Over (Under) Expenditures and Other Uses		149,652	148,220	
Fund Balances				
Beginning of Year-July 1		1,142,425		
Ending of Month-March 2025 Unaudited	_	1,292,077		

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## Alamance - Burlington Schools ABSS Financials

۸.	_	_	Λı	nŧ	

Account	Total Budget	Current Balance	YTD + PO % of Budget	
Total for PURPOSE : 3100 - STATE PUBLIC SCHOOL FUND	-184,759,144.21	-138,151,872.60	74.77	
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	108,385,189.00	81,407,726.90	75.45	
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	25,486,860.00	19,830,924.29	77.83	
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	4,263,459.21	3,188,941.27	74.80	
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	11,432,413.00	10,120,659.08	88.53	
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	15,940,763.00	11,126,081.13	70.98	
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SER\	5,601,913.00	1,566,746.50	27.97	
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	0.00	291,012.26	0.00	
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	1,087,294.00	990,329.42	91.08	
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVIC	11,658,401.00	7,799,956.34	78.79	
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOUR	647,976.00	1,370,149.99	211.45	
Total for PURPOSE : 6900 - POLICY, LEADERSHIP, PUBLIC REL	209,876.00	284,134.91	135.38	
Total for PURPOSE : 7200 - NUTRITION SERVICES	45,000.00	45,000.00	100.00	
Total for FUND : 1-STATE PUBLIC SCHOOL FUND	0.00	-130,210.51	0.00	
Total for PURPOSE : 4100 - LOCAL SOURCE-GENERAL	-53,327,151.00	-39,995,363.25	75.00	
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-1,000,000.00	-494,940.71	49.49	
Total for PURPOSE : 4900 - FUND BALANCE	0.00	0.00	0.00	
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	14,956,472.00	9,424,208.05	67.56	
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	2,604,808.00	2,049,785.19	105.34	
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	286,520.00	219,879.54	76.83	
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	3,395,190.00	1,071,737.65	31.79	
Total for PURPOSE : 5500 - CO-CURRICULAR SERVICES	1,143,760.00	947,615.23	100.42	
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	1,461,237.00	911,225.07	62.36	
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SER\	1,588,518.00	362,676.49	23.92	
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	171,485.00	43,230.85	26.66	

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## Alamance - Burlington Schools ABSS Financials

Account	Total Budget	Current Balance	YTD + PO % of Budget	
Total for PURPOSE : 6300 - ALTERNATIVE PROGRAM SERVIC	6,600.00	3,954.23	59.91	
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	215,533.00	104,443.28	50.09	
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVIC	16,077,850.00	10,669,021.86	86.82	
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOUR	3,290,650.00	2,301,077.37	72.48	
Total for PURPOSE : 6700 - ACCOUNTABILITY SERVICES	38,276.00	59,776.67	156.80	
Total for PURPOSE : 6800 - SYSTEM-WIDE PUPIL SUPPORT	304,240.00	224,652.21	74.00	
Total for PURPOSE : 6900 - POLICY, LEADERSHIP, PUBLIC REL	1,121,538.00	849,918.44	75.89	
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNIT	5,308,122.00	3,927,324.99	73.99	
Total for PURPOSE : 8300 - DEBT SERVICE	705,000.00	529,664.75	100.17	
Total for PURPOSE : 8400 - INTERFUND TRANSFERS	6,926.00	6,925.95	100.00	
Total for FUND : 2-LOCAL FUND	-1,644,426.00	-6,783,186.14	99.39	
Total for PURPOSE : 3600 - FEDERAL FUND REVENUE	-26,719,090.71	-19,261,947.37	72.09	
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	2,576,217.87	1,624,356.04	63.95	
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	5,527,691.26	4,776,317.57	89.01	
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	10,675,122.51	5,971,317.63	59.34	
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	735,427.55	572,308.95	77.95	
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERV	49,609.93	36,306.53	73.18	
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	128,235.00	164.97	0.13	
Total for PURPOSE : 6300 - ALTERNATIVE PROGRAM SERVIC	621,759.66	212,618.15	34.55	
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVIC	6,011,770.93	5,939,724.87	99.37	
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOUR	15,000.00	2,088.18	43.86	
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNIT	378,250.99	152,272.07	40.26	
Total for PURPOSE : 8200 - UNBUDGETED FUNDS	5.01	0.00	0.00	
Total for FUND : 3-FEDERAL GRANT FUND	0.00	25,527.59	0.00	
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-587,000.00	-598,545.48	101.97	

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## Alamance - Burlington Schools ABSS Financials

Account	Total Budget	Current Balance	YTD + PO % of Budget	
Total for PURPOSE : 3400 - STATE-RESTRICTED TO CAPOUT	-1,650,000.00	-515,425.09	31.24	
Total for PURPOSE : 4100 - LOCAL SOURCE-GENERAL	-5,292,000.00	-5,291,999.00	100.00	
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	0.00	-4,672.98	0.00	
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-19,321,675.00	-16,238,411.19	84.04	
Total for PURPOSE : 4900 - FUND BALANCE	-118,000.00	0.00	0.00	
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	1,117,500.00	615,953.26	56.61	
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	15,500.00	0.00	0.00	
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVIC	2,572,000.00	2,316,486.00	160.54	
Total for PURPOSE : 7200 - NUTRITION SERVICES	100,000.00	50,400.00	60.00	
Total for PURPOSE : 8300 - DEBT SERVICE	329,000.00	328,999.00	100.00	
Total for PURPOSE : 9000 - CAPITAL OUTLAY	22,834,675.00	17,587,075.42	89.62	
Total for FUND : 4-CAPITAL OUTLAY FUND	0.00	-1,750,140.06	0.00	
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-55,000.00	-16,526.09	30.05	
Total for PURPOSE : 3800 - OTHER RESTRICTED GRANTS	-12,988,470.00	-8,212,381.98	63.23	
Total for PURPOSE : 4300 - CONTRIBUTIONS & DONATIONS	-2,173,000.00	-1,266,601.21	58.29	
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-8,800.00	-10,923.59	124.13	
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-2,000.00	-4,367.00	218.35	
Total for PURPOSE : 4900 - FUND BALANCE	0.00	-45,000.00	0.00	
Total for PURPOSE : 7200 - NUTRITION SERVICES	14,727,270.00	10,895,677.73	86.61	
Total for PURPOSE: 8100 - PAYMTS TO OTH GOVERNMT UNIT	500,000.00	288,707.73	57.74	
Total for FUND : 5-CHILD NUTRITION FUND	0.00	1,628,585.59	0.00	
Total for PURPOSE : 4200 - LOCAL SOURCE-TUITION & FEES	-1,120,000.00	-1,159,282.96	103.51	
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	0.00	-1,170.21	0.00	
Total for PURPOSE : 4900 - FUND BALANCE	-1,184,000.00	3,585.92	-0.30	
Total for PURPOSE : 5000 - INSTRUCTIONAL SERVICES	2,304,000.00	0.00	0.00	

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## Alamance - Burlington Schools ABSS Financials

Account	Total Budget	Current Balance	YTD + PO % of Budget	
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	-700,000.00	130,396.80	-20.33	
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	0.00	90,059.56	0.00	
Total for PURPOSE : 7100 - COMMUNITY SERVICES	700,000.00	511,997.38	74.45	
Total for FUND : 6-DAY CARE FUND	0.00	-424,413.51	0.00	
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-1,394,560.00	-953,530.51	68.38	
Total for PURPOSE : 3700 - FEDERAL REVENUE-OTHER FUND	-2,185,000.00	-775,527.41	35.49	
Total for PURPOSE : 4200 - LOCAL SOURCE-TUITION & FEES	-25,000.00	-18,432.00	73.73	
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-1,292,000.00	-1,138,964.02	88.16	
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-700,000.00	-152,272.07	21.75	
Total for PURPOSE : 4900 - FUND BALANCE	-434,163.55	0.00	0.00	
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	916,600.00	441,126.07	49.59	
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	2,319,595.00	434,762.07	19.77	
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	1,341,965.00	901,632.43	67.23	
Total for PURPOSE : 5500 - CO-CURRICULAR SERVICES	0.00	600.00	0.00	
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	200,000.00	105,048.14	52.72	
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	0.00	69.85	0.00	
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	0.00	5,130.41	0.00	
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVIC	410,000.00	122,564.92	44.88	
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOUR	628,000.00	620,982.95	98.88	
Total for PURPOSE : 7200 - NUTRITION SERVICES	12,798.55	11,458.27	89.53	
Total for PURPOSE : 9000 - CAPITAL OUTLAY	201,765.00	138,083.52	85.78	
Total for FUND : 8-OTHER RESTRICTED FUNDS	0.00	-257,267.38	0.00	



## **Budget and Financial Information**

For the Month Ending March 2025

#### Alamance Community College -- Budget and Financial Information For the Month Ending March 31, 2025 Executive Summary

This report is produced for the Board of Trustees of Alamance Community College and is intended to provide both budget and financial information for the month ending January 31, 2025. This report is unadjusted and unaudited, meaning that consistencies (e.g. due to timing), transfers, and other items may still need processing for accurate comparison to prior statements. This report includes the following exhibits:

- o Exhibit A State Accounting Fund: Year-to-Date Budget Report (With Prior Year Expenditures)
- o Exhibit B County Accounting Fund: Year-to-Date Budget Report (With Prior Year Expenditures)
- o Exhibit C (NEW) Institutional Accounting Fund: Year-to-Date Budget Report (With Prior Year Expenditures)
- o Exhibit D Institutional Accounting Fund: Year-to-Date Activity Report (With Ending Balances)

#### Report highlights include:

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The college budget is strong with enrollment growth funds and a county budget increase. Additional fees also support the college should any unexpected expenses occur.

o

<u>Exhibit A--State Accounting Fund</u>: The college has spent 66% of the state budge with 75% of the year completed. The non-categorical expenditures of the college equal 70%, leaving an additional 5% available to spend during the next three months. The college is in a good financial position for 2024-25.

- Exhibit B—County Accounting Fund: The county budget general expenses are at 75%. The college budget is on track for a balanced county budget in 24-25.
- Exhibit C—(NEW) Institutional Accounting Fund: Instituional support is overextended due to timing of reimbursements from the Foundation. The budget for Student Aid is due to the increase in FTE this year. We are at 126% of budget. It is due to increases in FTE and student aid provided. Bookstore expenses exceed budget due to some furniture purchases for the Main/Powell/Gee project.
- Exhibit D—Institutional Accounting Fund: Negative accounts are reimbursement related.
- o <u>Negative program balances</u>: **Planned** negative balances appear in reports usually as a result of spending first, then receiving reimbursement later, such as with financial aid, grant programs, and capital projects. There are no Instititutional funds with unplanned negative balances to report.

Month Ended 31-Mar-25 State Accounting Fund Year-to-Date Budget Report (With Prior Year Expenditures)

	Amended	Expended	Unexpended	Expended	Expended
Current Expense (State)	Budget	Amount	Budget	%	Prior Year
Institutional Support					
Executive Management	1,247,986	1,068,868	179,118	86%	1,482,404
Financial Services	1,374,679	1,239,091	135,588	90%	1,552,402
General Administration	2,489,591	1,545,056	944,535	62%	1,886,914
Information Systems	1,566,585	1,188,569	378,016	76%	1,470,559
Total Institutional Support	6,678,841	5,041,584	1,637,257	75%	6,392,279
Curriculum Instruction					_
FY20-21 State Stabilization Funds	-	-	-	*	640,956
Associate Degree, Diploma & Certificate	16,428,776	11,096,002	5,332,774	68%	13,559,800
Total Curriculum Instruction	16,428,776	11,096,002	5,332,774	68%	14,200,756
Continuing Education					_
Occupational Education Instruction	1,960,888	1,177,237	783,651	60%	1,543,561
Occupational Education Support	1,205,259	697,890	507,369	58%	611,132
Basic Skills (HSE, ESL, etc.)	1,586,671	1,120,535	466,136	71%	1,377,986
Small Business Center (SBC)	170,747	108,524	62,223	64%	167,222
Customized, Business, & Industry Training	172,193	119,978	52,215	70%	131,354
Expansion Apprenticeship Program	244,832	59,558	185,274	24%	123,776
Literacy Special Programs	148,491	44,866	103,625	30%	57,868
BioBetter Grant Programs	929,486	282,028	647,458	30%	233,580
Total Continuing Education	6,418,567	3,610,615	2,807,952	56%	4,246,480
Academic Support					
Library/Learning Center	561,015	420,971	140,044	75%	549,501
Curriculum Instruction	1,656,135	965,133	691,002	58%	1,284,585
Continuing Education	1,190,481	820,786	369,695	69%	1,475,601
Total Academic Support	3,407,631	2,206,889	1,200,742	65%	3,309,687
Student Support					
Student Services	3,094,632	1,930,544	1,164,088	62%	2,355,054
IDD Training (Int & Devt Disabilities)	194,000	56,912	137,088	29%	194,000
Childcare	55,898	40,603	15,295	73%	47,331
Scholarships & Awards to Students	67,660	28,528	39,132	42%	131,780
Total Student Support	3,412,190	2,056,586	1,355,604	60%	2,728,165
Subtotal Current Expense (State)	36,346,005	24,011,677	12,334,328	66%	30,877,367
Capital Outlay (State)					_
Equipment	1,233,091	811,762	421,329	66%	386,548
BioBetter Grant Equipment	838,280	461,809	376,471	55%	-
Books	48,180	19,927	28,253	41%	41,181
Subtotal Capital Outlay (State)	2,119,551	1,293,498	826,053	61%	427,729
Total Expenditures (State)	38,465,556	25,305,175	13,160,381	66%	31,305,096

<sup>\*</sup> Unadjusted and Unaudited \*

# Alamance Community College -- Budget and Financial Information For the Month Ending March 31, 2025

Exhibit B

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

		Expended	Unexpended	Expended	Expended
Current Expense (County)	Budget	Amount	Budget	%	Prior Year
College Support Services	716,457	541,235	175,222	76%	577,070
Total College Support Services	716,457	541,235	175,222	76%	577,070
Plant Operation and Maintenance					
Plant Operations	3,561,908	2,460,938	1,100,970	69%	2,987,452
Plant Maintenance	599,457	669,967	(70,510)	112%	621,680
Total Plant Operation and Maintenance	4,161,365	3,130,904	1,030,461	75%	3,609,132
Operating Transfers					
To Unexpended Plant Fund	-	-	-	*	-
Subtotal Current Expense (County)	4,877,822	3,672,139	1,205,683	75%	4,186,202
Capital Outlay (County)					
Maintenance Projects, Carryforward	59,711	51,472	8,239	86%	47,810
Maintenance Projects, Current	536,000	252,688	283,312	47%	447,159
Subtotal Capital Outlay (County)	595,711	304,160	291,551	51%	494,969
Total Expenditures (County)	5,473,533	3,976,300	1,497,233	73%	4,681,171

<sup>\*</sup> Unadjusted and Unaudited \*

		Expended	Unexpended		Expended
Current Expense (Institutional)	Budget	Amount	Budget	Expended %	Prior Year
Current Unrestricted			_		
Institutional Support	76,000	319,619	(243,619)	421%	145,030
Curriculum Instruction	-	70,869	70,869	*	3,416
Continuing Education	122,000	11,972	110,028	10%	74,815
Academic Support	-	2,246	(2,246)	*	(3,286)
Student Support	-	-	-	*	5,182
Total Current Unrestricted	198,000	404,705	(64,967)	204%	225,157
Current Restricted					_
Institutional Support	1,011,227	316,465	694,762	31%	265,649
Curriculum Instruction	373,913	331,127	42,786	89%	560,887
Continuing Education	22,183	31,262	(9,079)	141%	25,570
Student Support	261,888	248,154	13,734	95%	280,059
CARES (Student, Institutional, SIP)	8,402	-	8,402	0%	8,651
Student Aid	6,516,655	8,195,724	(1,679,069)	126%	7,624,932
Total Current Restricted	8,194,268	9,122,732	(928,464)	111%	8,765,749
<u>Proprietary</u>					
Institutional Support	50,000	25,783	24,217	52%	26,087
Curriculum Instruction	100,000	28,696	71,304	29%	95,801
Student Support		48,578	36,422	57%	81,641
Bookstore		467,867	(367,867)	468%	15,575
Vending	125,000	10,328	114,672	8%	6,366
Total Proprietary	460,000	581,252	(121,252)	126%	225,469
Subtotal Current Expense (Institutional)	8,852,268	10,108,688	(1,114,683)	114%	9,216,374
	Current Year				
Capital Projects (Institutional)	Project Budget	Current Yr Exp	Remainder		
B&G - Public Safety Training Center	15,931,269	12,619,878	3,311,391		
B&G - Main/Powell (Nursing Expansion)	2,794,922	2,201,771	593,151		
B&G - Tobacco Trust at "The Farm"	132,434	33,099	99,335		
B&G - HVAC IT Server Room Project	203,430	178,000	25,430		
B&G - HVAC Ventilation Project	448,276	438,276	10,000		
B&G - Exterior Signage Wayfinding Project	302,600	-	302,600		
B&G - Instructional Barn	1,250,000		1,250,000		
B&G - Technology Infrastructure Project	1,500,000	808,650	691,350		
B&G - OSBM SCIF (BCoE)	2,542,000	-	2,542,000		
B&G - NCDEQ EV Grant	79,104	79,104	(0)		
Subtotal Capital Outlay (Institutional)	25,184,035	16,358,778	8,825,257		
Total Expenditures (Institutional)	34,036,303	26,467,467	7,568,836		

rograms (Institutional)		<u>Budget</u>	Beg. Program Balance	Revenue Amount	Expended Amount	End. Progra Balance
nrestricted Programs (Institutional	<del>-</del>					
Financial Services			325,484	52,751	(307,654)	70,58
General Administration			167,149	93,574	(15,424)	245,29
Curriculum Instruction			22,524	105,845	(70,869)	57,50
Occupational Ext. Instruction			73,349	32,141	(11,972)	93,51
Thigpen Trust			108,165	4,397	(10,844)	101,71
Community Service			150,670	54,645	14,304	219,61
Small Business Centers		-	2 204	34	(2,246)	1.0
Library/Learning Center Esport Program		-	3,286	-	(2,240)	1,07
Total Unrestricted Programs (In		198,000	850,626 -	343,387	(404,705)	789,30 (500.0
estricted Programs (Institutional)		_				(000.0
College Work Study		100,000	42,040	116,286	(112,881)	45,44
SEOG Fi	nancial Aid	112,000	21,857	(7,847)	(47,305)	(33,29
Pell GrantsSIG		5,800,000	(61,116) -	7,020,832	(7,241,221)	(281,50
Community College State Grant .			3,009	221,747	(408,008)	(183,25
Targeted Assistance Grant		-	12,005	24,014	(500)	35,51
Golden LEAF Scholarships			(17,337)	-	(17,500)	(34,83
Less Than Half Time Grant		-	(13,299)	-	- 1	(13,2
Scholarships - FELS						-
Scholarships			102,689	110,460	(198,963)	14,1
Education Lottery Financial Aid			1,451	-	-	1,4
Scholarships - GEER		-	152,574	40,535	-	193,1
Spec. Fees - CI-Nursing			3,658	94,277	(53,184)	44,7
Spec. Fees - CI-Medical Assistan			400	-	-	4
Spec. Fees - CI-Dental Assistant			2,488	-	-	2,4
Spec. Fees - CI-Cosmetology			6,280	-	-	6,2
Spec. Fees - CI-Automotive Tech	.,		84		-	
Spec. Fees - OE-Public Safety Spec. Fees - OE-Special Progran			58,850 13,096	34,814 8,416	-	93,6 21,5
			·			-
TECAT State AwardFEMA COVID-19 Relief		·	1,823 -	1,804 -	-	3,62
CARES Distance Learning		-	-	-	-	-
CARES Student Relief		8,402	14,871	-	-	14,8
CARES Institutional Relief			(2,863)	-		(2,8
PACE-CARES Strengthening Inst	t Programs	472,538	(9,910)	219,834	(272,474)	(62,5
Longleaf Commitment		-	(7,077)	-	-	(7,0
GA-AJOBS (Impact Alamance)		53,055	1,029	-	(12,115)	(11,0
GA-NC Space Grant			-	-	-	
GA-Governors Crime Commission	າ	-	-	-	(14,732)	(14,7
GA-Biotech Center Grant		-	-	1,122	(2,349)	(1,2
GA-Health and Wellness		-	-	11,030	-	11,0
GA-ACE Grant		108,172	8,769	44,301	(46,591)	6,4
GA-NCSU Biotech (5 yr) Grant			-	29,684	(11,796)	17,8
GA-Career College Grant			-	-	-	-
GA-NSF ATE Grant			-	-	-	-
GA-Firehouse Public Safety			-	27,609	(29,472)	(1,8
GA-NSF WIND Grant			-	-	-	
GA-IS Technology Grant			-	100,000	(111,203)	(11,2
GA-Next CC Acc Grant			5,000	-	(4,798)	2
CI-Gene Haas Foundation			-	-	-	-
CI-BioLink			-	-	-	-
CI-Golden LEAF Equipment Gran			-	- Q2 2E1	- /129 711\	/AE A
CI-Golden LEAF Practical Nursin CI-FTCC-ACC CCCBC Grant	•		-	83,251	(128,711)	(45,4
CI-PTCC-ACC CCCBC Grant CI-NBC2 Grant			-	-	-	-
CI-NSF Bioscience-FTCC			(129)	- 771	-	6
CI-NSF Geosciences-NCCU		·	(127)	-	-	U
CI-NSF Geosciences-NCCO CI-C-Step Grant			-	12,500	(1,591)	10,9
८१-८-उर्ह्म Grant CI-Telemedicine Grant			-	12,500	(1,571)	10,9
			-	-	-	-
CI-AHEC <b>ତ୍ରାଡିମିadjusted and Una</b> CI-Wired Machine Grant	iudited:*	· -	-	-	-	-
Carvoneu iviaChine Citalii			D 2/	05 of 206	-	-

		Beg. Program	Revenue	Expended	End. Program
Programs (Institutional)	<u>Budget</u>	Balance	Amount	Amount	Balance
CI-Gear Up Grant		- (11 770)	-	(70.440)	- (22.2(2)
CI-AWESM Grant		(11,773)	57,945	(78,440)	(32,268)
CI-Technology Grant		-	-	-	-
CI-NC Agventures Grant CI-Cyberskills Training Grant		-	10,000	(16,817)	(6,817)
CI-AJOBS-GCC Grant		_	45,666	(51,804)	(6,138)
CI- Digital Navigator Grant	·	_	35,000	(11,937)	(0,130)
Certification-AJOBS JCPC Grant		_	2,927	(580)	2,347
OE-UAW Ford Grant	•	_	-	-	-
Literacy-Scale Grant	_	-	-	-	-
REACH Adult Learner Project	-	5,453	-	-	5,453
Literacy-Minority Male Mentoring Grant	-	-	-	-	-
CS-Piedmont Voices		-	-	-	-
CS-Engineering Camp		-	-	-	-
Steps4Growth Federal Grant		6,064	1,869	(31,262)	(23,329)
Literacy-LTSA Library Grant		-	-	-	-
Literacy-Elon Village / Oak Foundation		-	-	-	-
SS-Smart Start Grant		-	-	-	- (44.400)
SS-NC Works - Career Coach - Matching		-	-	-	(11,182)
SS-Single Stop Grant ISCC Consortium		-	-	-	-
SS-TechHire Grant JSCC Consortium		-	-	- (E01)	- (E01)
SS-Non-profit Vote		- (22.214)	140.045	(581)	(581)
SS-TRiO Student Support Services		(22,314)	168,045	(215,917)	(70,187)
Total Restricted Programs (Institutional)	8,194,268	317,672	8,516,892	(9,122,732)	(322,413)
Proprietary Programs (Institutional)					
*GA-Duplicating Center (aka Print Center)*		3,894	21,090	(683)	24,302
Aux-Public Information & Marketing		6,310	143	(3,631)	2,821
Aux-Medical/Childcare Flexible Spending Plan Aux-Student Fees Reserve (Security/SGA)		-	-	-	-
Aux-Graduation		32,285	10,622	(21,469)	21,438
Aux-Bookstore Commissions		1,518,085	9,606	(467,867)	1,059,823
Aux-Snack Bar Commissions	·	48,501	6,417	(10,328)	44,590
Aux-Culinary Food Service		26,793	3,515	-	30,308
Aux-Traffic Control, Parking, and Safety		140,478	82,329	_	222,808
Aux-SGA		139,585	143,424	(48,578)	234,431
Aux-Technology Fee	-	105,648	109,944	-	215,592
*Aux-Child Care*	-	22,576	841	-	23,417
Spec. Fees - BLET Uniforms	_			_	_
Spec. Fees - Animal Care & Management		507			507
Spec. Fees - Cosmetology		102,636	36,971	(23,352)	116,256
Spec. Fees - Massage Therapy		13,715	10,126	(20,002)	23,840
*Spec. Fees - Automotive Technology*	-	(6,339)	762	-	(5,577)
Spec. Fees - Dental Assistant	-	63,791	1,357	-	65,148
Spec. Fees - Medical Lab Technician		-	5,104	-	5,104
Spec. Fees - Occupational Extension	_	192,265	18,004	(5,344)	204,925
Total Proprietary Programs (Institutional)	460,000	2,410,727	460,256	(581,251)	2,289,732
Total Non-Plant Programs (Institutional)	8,852,268	3,579,025	9,320,535	(10,108,688)	2,756,627
Plant Programs (Institutional)					
Building & Grounds-Public Safety Training Center	24,157,164	8,027,038	7,904,231	(12,619,877)	3,311,392
Building & Grounds-Main, Powell (Nursing), Gee(Library)	5,088,981	2,794,922		(2,201,771)	593,151
Building & Grounds-Tobacco Trust at "The Farm"		132,434		(33,099)	99,335
Building & Grounds-HVAC IT Server Room Project	203,430	25,430	178,000	(178,000)	25,430
Building & Grounds-HVAC Ventilation Project		448,276	-	(438,276)	10,000
Building & Grounds-Exterior Signage Wayfinding Project		302,600		-	302,600
Building & Grounds - Instructional Barn		1,250,000	-	(70.10.4)	1,250,000
Building & Grounds - NC DEQ EV Grant		79,104		(79,104)	2 5 4 2 000
Building & Grounds - BioTech Third Floor Uplift	2,542,000	2,542,000 1,500,000		(000 450)	2,542,000
Building & Grounds- Technology Infrastructure Project	1,500,000		Q NO2 221	(808,650)	691,350
Total Plant Programs (Institutional)	62,269,447	17,101,804	8,082,231	(16,358,778)	8,825,257