

**Board of Commissioners
Meeting
May 1, 2023**



WASHINGTON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
MAY 1, 2023

**COMMISSIONERS' ROOM, 116 ADAMS STREET, PLYMOUTH, NC
LIVESTREAMED ON FACEBOOK**

- 6:00 PM Call to Order—Chair Walker
6:01 PM Invocation / Pledge
Additions / Deletions
Approval of Meeting Agenda
- Item 1 6:05 PM Consent Agenda
a) Approval of Minutes
b) Tax Refunds, Releases & Insolvents
c) Resolution 2023-014 Authorizing Surplus of Bulldozer
d) Resolution 2023-015 Proclamation Designating Clerks' Week
e) Resolution 2023-016 Proclamation Designating EMS Week
f) Revised Budget Calendar
- Item 2 6:10 PM Public Forum (3-minute limit per speaker)
- Item 3 6:20 PM Public Hearing on Eddie Smith Drainage District, Mr. Curtis Potter, CM/CA & Mr. Cameron Birtcher, LFNC
- Item 4 6:30 PM Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator
- Item 5 6:40 PM Rural Transformation Grant, Mr. Cameron Birtcher, LFNC
- Item 6 6:50 PM Pre-K – 12 School Loan Vote, Mr. Curtis Potter, CM/CA
- Item 7 7:00 PM Boards & Committees, Ms. Julie J. Bennett, Clerk to the Board
- Item 8 7:10 PM Finance Officer's Report, Budget Amendments/Budget Transfers, Ms. Missy Dixon, Finance Officer
- Item 9 7:20 PM Other Items by Chair, Commissioners, CM/CA, Finance Officer or Clerk
- Item 10 7:30 PM Closed Session has been scheduled according to NCGS§143-318.11(a)(3) (attorney-client privilege and NCGS §143-318.11(a)(6) (personnel)

Recess/Adjourn

WASHINGTON COUNTY BOARD OF COMMISSIONERS
AGENDA STATEMENT

ITEM NO: 1

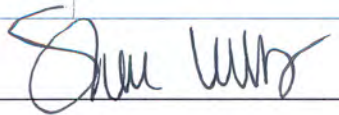
DATE: May 1, 2023

ITEM: Consent Agenda

SUMMARY EXPLANATION:

- a) Approval of Minutes for the April 3, 2023 Regular Meeting and the March 27, 2023 and April 18, 2023 Special Called Meetings (located at the end of the Agenda Package). See attached.
- b) Tax Refunds, Releases & Insolvents (April 2023). See attached.
- c) Resolution 2023-014 Authorizing Surplus of Bulldozer. See attached.
- d) Resolution 2023-015 Proclamation Designating Clerks' Week. See attached.
- e) Resolution 2023-016 Proclamation Designating EMS Week. See attached.
- f) Revised Budget Calendar. See attached.

WASHINGTON COUNTY
 REAL ESTATE, PERSONAL PROPERTY AND MOTOR VEHICLE REFUNDS AND RELEASES
 APRIL 2023

| DATE | NAME | TICKET YEAR | ACCOUNT # | SITUS | PARCEL # | AMOUNT REL | AMOUNT REF | REASON |
|--|--------------------------------|--------------|-----------|---|----------|------------|------------|---|
| 4/3/23 | CURLINGS, PHILLIP | 1581 2018 | 13251 | 2 | | \$458.05 | \$ - | MH torn down & buried in 2017 Tax = \$182.88 WS= .17¢ SWUF= \$275 |
| 4/3/23 | CURLINGS, PHILLIP | 1630 2019 | 13251 | 2 | | \$370.30 | \$ - | MH torn down & buried in 2017 Tax = \$95.13 WS= .17¢ SWUF= \$275 |
| 4/3/23 | CURLINGS, PHILLIP | 1662 2020 | 13251 | 2 | | \$292.00 | \$ - | MH torn down & buried in 2017 Tax = \$16.83 WS= .17¢ SWUF= \$275 |
| 4/3/23 | CURLINGS, PHILLIP | 1680 2021 | 13251 | 2 | | \$315.71 | \$ - | MH torn down & buried in 2017 Tax = \$15.54 WS= .17¢ SWUF= \$300 |
| 4/3/23 | CURLINGS, PHILLIP | 1677 2022 | 13251 | 2 | | \$314.51 | \$ - | MH torn down & buried in 2017 Tax = \$14.34 WS= .17¢ SWUF= \$300 |
| 4/18/23 | NORTHERN LEASING SYSTEMS, INC. | 75 2021 | 36289 | 1 | | \$3.37 | \$ - | BUSINESS CLOSED TAX = \$3.34 WS = .03¢ |
| 4/18/23 | NORTHERN LEASING SYSTEMS, INC. | 86 2022 | 36289 | 1 | | \$3.13 | \$ - | BUSINESS CLOSED TAX = \$3.10 WS = .03¢ |
| | TOTAL RELEASES / REFUNDS | | | | | \$1,757.07 | \$ - | TOTAL RELEASES / REFUNDS |
|  | | 4/26/23 | | | | | | |
| Requested by Tax Administrator | | Date | | "Approved by the Washington County Board of Commissioners meeting held _____, 2023" | | | | |
| Clerk to the Board of Commissioners | | | | | | | | |

SITUS CODES:
 1 - PLYMOUTH
 2 - LEES MILLS, ROPER
 3 - SKINNERSVILLE / CRESWELL
 4 - SCUPPERNONG / CRESWELL
 34- TOWN OF CRESWELL



NCVTS Pending Refund report

Apr-23

Report Date 4/26/2023

| Primary Owner | Address 1 | Address 3 | Refund Type | Bill # | Plate Number | Status | Transaction # | Refund Description | Refund Reason | Create Date | Tax Jurisdiction | Levy Type | Change | Interest Change | Total Change |
|--------------------------|---------------------|--------------------|--------------------|------------|--------------|---------|---------------|---|---------------|-------------|------------------|---------------------------|----------------------------------|-----------------------------------|---|
| NICHOLSON, PEYTON BRIAN | 4518 PEA RIDGE RD | ROPER, NC 27970 | Proration | 0053441170 | TAX4696 | PENDING | 91958919 | Refund Generated due to proration on Bill #0053441170-2021-2021-0000-00 | Vehicle Sold | 04/11/2023 | W | Tax | (\$8.13) | \$0.00 Refund | (\$8.13) \$8.13 |
| PATRICK, GLORIA CORNELIA | 2441 JONES WHITE RD | ROPER, NC 27970 | Proration | 0045365941 | EJJ4945 | PENDING | 92142355 | Refund Generated due to proration on Bill #0045365941-2022-2022-0000-00 | Tag Surrender | 04/18/2023 | W | Tax | (\$16.99) | \$0.00 Refund | (\$16.99) \$16.99 |
| TITSWORTH, JAMES RUSSELL | 4670 HWY 32 SOUTH | PLYMOUTH, NC 27962 | Adjustment < \$100 | 0071006612 | KER9836 | PENDING | 183608464 | Refund Generated due to adjustment on Bill #0071006612-2022-2022-0000 | Situs error | 04/04/2023 | W P | Tax Tax | \$0.00 (\$22.25) | \$0.00 \$0.00 Refund | \$0.00 (\$22.25) \$22.25 |
| WATLINGTON, KENNETH RAY | 115 HILLARD DR | PLYMOUTH, NC 27962 | Proration | 0049588664 | TAX4171 | PENDING | 275984187 | Refund Generated due to proration on Bill #0049588664-2021-2021-0000-00 | Tag Surrender | 04/12/2023 | W P P | Tax Tax Vehicle Fee | (\$61.65) (\$39.17) \$0.00 | \$0.00 \$0.00 \$0.00 Refund | (\$61.65) (\$39.17) \$0.00 \$100.82 |
| WYNN, RICKIE LEE | 113 LATHAM AVE | PLYMOUTH, NC 27962 | Proration | 0060767338 | TFS5780 | PENDING | 275866773 | Refund Generated due to proration on Bill #0060767338-2021-2021-0000-00 | Vehicle Sold | 04/10/2023 | W P P | Tax Tax Vehicle Fee | (\$4.89) (\$3.10) \$0.00 | \$0.00 \$0.00 \$0.00 Refund | (\$4.89) (\$3.10) \$0.00 \$7.99 |
| | | | | | | | | | | | | | | Refund Total | \$156.18 |

4/26/23

Requested by Tax Administrator

Date

"Approved by the Washington County Board of Commissioners meeting held _____, 2023"

Clerk to the Board of Commissioners

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

COMMISSIONERS:
JULIUS WALKER, JR., CHAIR
ANN C. KEYES, VICE-CHAIR
TRACEY A. JOHNSON
CAROL V. PHELPS
JOHN C. SPRUILL



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ADMINISTRATION STAFF:
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JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

RESOLUTION 2023-014

AUTHORIZING SALE OF SMALL ITEM: 1991 CATERPILLAR D7H II DOZER, BY ELECTRONIC PUBLIC AUCTION PURSUANT TO G.S. 160 A-270

WHEREAS, G.S. 160A-270 authorizes the Board of County Commissioners of Washington County to sell personal property at public auction, including electronic public auction, upon adoption of a resolution authorizing the appropriate official to dispose of the property at public auction.

WHEREAS, the Board has reserved unto itself, the right to pre-approve the sale of surplus personal property items such as the property described herein, which management considers to potentially have a surplus value exceeding \$5,000; and

WHEREAS, the County Manager has recommended that the property, described below, should be sold at public auction as surplus property with a minimum reserve bid amount of \$15,000; and

- 1. Surplus ID: 2023-025: 1991 CATERPILLAR D7H II DOZER**
- 2. Images (see Attachment A)***

NOW THEREFORE, the Board of County Commissioners of Washington County hereby resolves as follows:

- The County Manager or their designee is authorized to sell by electronic auction at www.govdeals.com the surplus property described above; advertising from May 3, 2023 until May 14, 2023. Bidding will begin May 15, 2023 and will end June 15, 2023.
- Electronic advertisements of the sale of surplus property, described above, shall be posted at least 10 calendar days prior to the date on which bidding for the property opens.
- Electronic advertisements shall be posted on the Washington County website and, where feasible, by other electronic means through which notice of the electronic auction may be broadly advertised.
- Electronic advertisements shall identify and provide a general description of the property to be sold, the date and time at which electronic bidding opens, the electronic address where

information about the property to be sold can be found, a reference to the resolution authorizing the sale, and any other relevant terms and conditions of sale.

5. Upon the completion of the sale, the County Manager is authorized to complete the transfer of the auctioned property without further action or consent by the Board.

Adopted this the 1st day of May, 2023.

Julius Walker, Jr. Chair
Washington County Board of Commissioner

ATTEST:

Julie J. Bennett, MMC, NCMCC
Clerk to the Board

(COUNTY SEAL)

ATTACHMENT A



COUNTY OF WASHINGTON

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RESOLUTION 2023-015

PROCLAMATION CLERKS TO THE BOARDS OF COUNTY COMMISSIONERS' WEEK April 30 through May 6, 2023

WHEREAS, It is imperative to the democratic process that a well-informed citizenry participates in the operation of their local government; and

WHEREAS, The office of the Clerk to the Board provides the communication link between the citizens, the local governing body and administrative departments, and local government partners; and

WHEREAS, The position of clerk is one of the oldest in local government, dating at least to biblical times, and whose term has long been associated with the written word; so, it is that modern-day clerks are official recordkeepers for their counties; and

WHEREAS, North Carolina law requires every board of county commissioners to appoint a clerk and the clerk continues in that position "at the pleasure of the board"; and

WHEREAS, The clerk's most significant statutory duties concern the preparation, filing and safeguarding of local government records, but the statutory duties constitute only a portion of what the clerk actually does; and

WHEREAS, The clerk plays a vital role in county government and provides the written record needed to ensure that the board is accountable to the county's citizens and to other public and private officials; and

WHEREAS, The clerk is sometimes described as "the hub of the wheel" in local government because of the central work that the clerk plays in the government's communication network; and

WHEREAS, As local government becomes larger and more complicated, the clerk's role as a professional, dispassionate provider of information to citizens, government officials, and the media becomes more and more important; and

WHEREAS, Clerks have the opportunity to participate in the North Carolina Association of County Clerks, a very active professional association of public officials dedicated to improving the professional competency of clerks through regular regional and statewide educational opportunities; and

WHEREAS, In cooperation with the University of North Carolina at Chapel Hill School of Government and International Institute of Municipal Clerks (IIMC), the North Carolina Association of County Clerks helps to sponsor a nationally recognized, examination-based certification program that culminates in receipt of the designation of Certified Municipal Clerk; and

WHEREAS, In addition, the North Carolina Association of County Clerks and the School of Government sponsor state certification programs leading to the designation of North Carolina Certified County Clerk, as well as opportunities for experienced clerks to obtain the continuing professional education needed to remain state-certified or to earn an advanced Master Clerk designation; and

WHEREAS, In addition to conducting education programs, the North Carolina Association of County Clerks also directly assists clerks on the job with mentoring programs to provide guidance to assist clerks in their day-to-day work; and

WHEREAS, Clerks, upon their own initiative, participate in these certification and education programs, including annual meetings of the North Carolina Association of County Clerks and the International Institute of Municipal Clerks, which not only improve the operation of their office, but through their achievements and awards bring favorable publicity to the counties in which they serve; and

WHEREAS, Clerks are involved at the state level, as well as in potential legislative and other matters of interest; and

WHEREAS, Although clerks work for the boards of county commissioners, they truly provide public service;

NOW, THEREFORE, the Washington County Board of Commissioners does hereby recognize the week of April 30 through May 6, 2023, as Clerks to the Boards of County Commissioners' Week, and extends our appreciation to our Clerk to the Board Julie J. Bennett and to all County Clerks for the vital services they perform and their exemplary dedication to the county they represent.

Adopted this the 1st day of May, 2023.

Julius Walker, Jr. Chair
Washington County Board of Commissioner

ATTEST:

(COUNTY SEAL)

Julie J. Bennett, MMC, NCMCC
Clerk to the Board

COUNTY OF WASHINGTON

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PROCLAMATION 2023-016

TO DESIGNATE THE WEEK OF MAY 21 - 27, 2023 AS EMERGENCY MEDICAL SERVICES WEEK

WHEREAS, emergency medical services is a vital public service; and

WHEREAS, the members of emergency medical services teams are ready to provide life-saving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, emergency medical services has grown to fill a gap by providing important, out of hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

WHEREAS, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

WHEREAS, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their life-saving skills; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating Emergency Medical Services Week; now

THEREFORE, the Washington County Board of Commissioners in recognition of this event do hereby proclaim the week of May 21 - 27, 2023, as EMERGENCY MEDICAL SERVICES WEEK with the EMS Strong theme, EMS WEEK: Where Emergency Care Begins and we encourage the community to observe this week with appropriate programs, ceremonies, and activities.

Adopted this the 1st day of May, 2023.

Julius Walker, Jr. Chair
Washington County Board of Commissioner

ATTEST:

Julie J. Bennett, MMC, NCMCC
Clerk to the Board

(COUNTY SEAL)

Budget Calendar
Washington County, North Carolina
Fiscal Year July 1, 2023 - June 30, 2024 (aka FY24)

| 2023 DATES | | BUDGET PROCEDURES | ACTION BY | |
|-------------------------------|--|--|---------------------------|---|
| | | | Responsible Party | Statute Reference |
| Tues* | 1/3 | Presentation of Proposed Budget Calendar & Discussion/Scheduling of Budget Workshop | CM/Board | |
| Tues** | 1/17-1/19 | Budget Planning Workshop Date/Time (TBD) | CM/CFO/Board | |
| Wed | 2/8 | Dept. Head Budget Kickoff Meeting Distribution of Budget Forms & Instructions | CM/CFO DHs (MANDATORY) | |
| | 2/1-3/8 | Departmental Budget Consultations/Assistance Ask for Assistance if needed | CM/CFO DHs (MANDATORY) | |
| Wed | 3/8 | Departmental Budget Request Submission Deadline Includes: Revenues, Expenses, All Supporting Docs/Materials | DHs | 159-10 (April 30) |
| TBD in March between 3/1-3/31 | | Departmental & External Budget Request Meetings CM/CFO mtgs with Dept Heads, MTW, Library, Fire, other partners/agencies CM/CFO mtgs with School Admin | CM/CFO/DHs/Misc | Budget Ord (Mar 31) 115C-429(a) (May 15) |
| Fri | 4/14 | Update of tax valuation due from Tax Department | Tax | |
| Mon | 4/24 | Working Draft Expense Budgets to DHs | CM | |
| Mon | 4/24 | Final of tax valuation from Tax Department | Tax | |
| Fri | 4/28 5/12 | Balancing of Draft Recommended Budget | CM/CFO | |
| Mon* | 5/1 5/15 | Recommended Budget Published w/ CM's Budget Message Presented to Board Filed with Clerk to the Board Board to Confirm Public Hearing Date | CM Clerk Board | 159-11 (June 1) 159-11(b) 159-12(a) |
| Fri | 4/28 5/17 deadline for 5/3 5/24 publication | Publish notice in newspaper stating that budget has been filed and is open for public inspection & setting time & place for public hearing on budget | Clerk | 159-12(a) |
| TBD** | May TBD | Commissioners work sessions to review budget with departments, agencies, school board as desired | Board CM/CFO/Various | |
| Mon** | 5/15 6/5 | Official public hearing on the budget | Board/Public | 159-12(b) |
| Mon* | 6/5 | Adoption of Budget Ordinance <i>Budget Ordinance may not be adopted until (a) ten days have elapsed from date budget is filed & (ii) public hearing is held.</i> | Board | 159-13 (July 1) |

NOTES:

* = Reg Board Mtg Date

** = Extra or Non-Regular Board Mtg Date

All dates are subject to changes or adjustment as deemed necessary by the Board or County Management

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 2

DATE: May 1, 2023

ITEM: Public Forum (3-5 minute limit per speaker)

SUMMARY EXPLANATION:

As is required by North Carolina General Statute §153A-52.1, time has been allotted for comments from the public.

Public Comment Statements

In December of 2015, the Washington County Board of Commissioners adopted a public comment period. Essentially this policy said that a public comment period shall be set aside at the beginning of each regular monthly Commissioners and it shall be limited to a maximum of thirty (30) minutes.

Additionally, this policy stated that all speakers are required to sign up prior to the meeting at which they wish to speak. The signup sheet must be on the podium 30 mins prior to the meeting. Each speaker shall clearly write their name, address, and the topic upon which they wish to speak on the signup sheet. This board adopted rules that must be followed. Some of the high points of those rules, which I wish to remind the public is:

1. Speakers shall be acknowledged by the Board Chairperson.
2. Speakers shall address the Board from the lectern at the front of the room, and begin their remarks by stating their name and address.
3. Public comment is not intended to require any Board or staff members to answer any impromptu questions or engage in debate. Speakers shall address all remarks to the Board as a body, and not to any individual board or staff members. Discussions between speakers and members of the audience shall not be allowed.
4. Speakers shall be courteous in their language and presentations, and shall not use profanity, racial slurs, or make any obscene remarks, nor engage in any personal attacks of commissioners.
5. Speakers shall have a maximum of three (3) to five (5) minutes to make their remarks depending on the number of speakers and topics. The Chairperson may limit the number of speakers allowed to make substantially similar comments with respect to the same topic.
6. Speakers who have prepared written remarks or supporting documents are encouraged to leave a copy of such remarks and documents with the County Clerk.
7. Speakers shall not discuss any of the following: matters which are the subject of public hearings set for the same meeting; matters which are closed session matters, including without limitation matters within the attorney-client privilege, anticipated or pending litigation, personnel, property acquisition, and matters which are made confidential by law.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 3

DATE: May 1, 2022

**ITEM: Public Hearing on Eddie Smith Drainage District, Mr. Curtis Potter,
CM/CA & Mr. Cameron Birtcher, LFNC**

SUMMARY EXPLANATION:

There will be a public hearing on the re-creation of the Eddie Smith Drainage District to the Eddie Smith Special Assessment District. The Board will also be asked to approve a resolution on this. See attached.

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

COMMISSIONERS:

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RESOLUTION 2023-019

FINAL ASSESSMENT RESOLUTION
EDDIE SMITH SPECIAL ASSESSMENT DISTRICT
N.C.G.S. ARTICLE 9, CHAPTER 153A

WHEREAS, the Washington County Board of Commissioners adopted Preliminary Assessment Resolution number 2023-011 on March 6, 2023 which describes in general terms the proposed newly formed special assessment district and said description is hereby incorporated by reference; and

WHEREAS, the newly formed special assessment district shall be known as the "Eddie Smith Special Assessment District"; and

WHEREAS, the basis for assessments of the new special assessment district shall be made pursuant to NCGS 153A-186(b)(4) as to cropland and forestland only, as it is deemed cropland and forestland will be the land benefitted by the project. All cropland will be assessed at an equal rate per dollar of valuation, as shown on the County tax records. All forestland will be assessed at an equal rate per dollar of valuation, as shown on the County tax records. The territory benefitted is shown as the shaded area on the attached Exhibit A, and is generally described as follows:

Generally, Bounded on the North by U.S. Highway #64, on the West by lands of Tyson and others to and along C Canal, thence on the South by Pungo Lake; thence Easterly by Allen Road and Lake Phelps; thence a Northeasterly course from Lake Phelps to Woodley Canal and along Woodley Canal Northwestwardly to the Scuppernong River; thence Northwestwardly to U.S. Highway #64; and

WHEREAS, it is the Board's intent that one-hundred percent of all costs, including County administrative costs incurred in implementing the newly formed district will be assessed against the benefitted cropland and timberland as they are shown in the records of the Washington County Tax Collector; and

WHEREAS, the assessments will be billed to all landowners along with the 2023 ad valorem tax bills, and shall be due on September 1, 2023. No assessments shall be held in abeyance.

NOW THEREFORE, IT IS RESOLVED AND ORDERED, that the Eddie Smith Special Assessment District as described herein be formed and the ditches, canals, watercourses, drains, dykes and all other drainage related structures within the boundaries shown on Exhibit A, attached hereto, be improved and maintained.

Adopted this the 1st day of May, 2023.

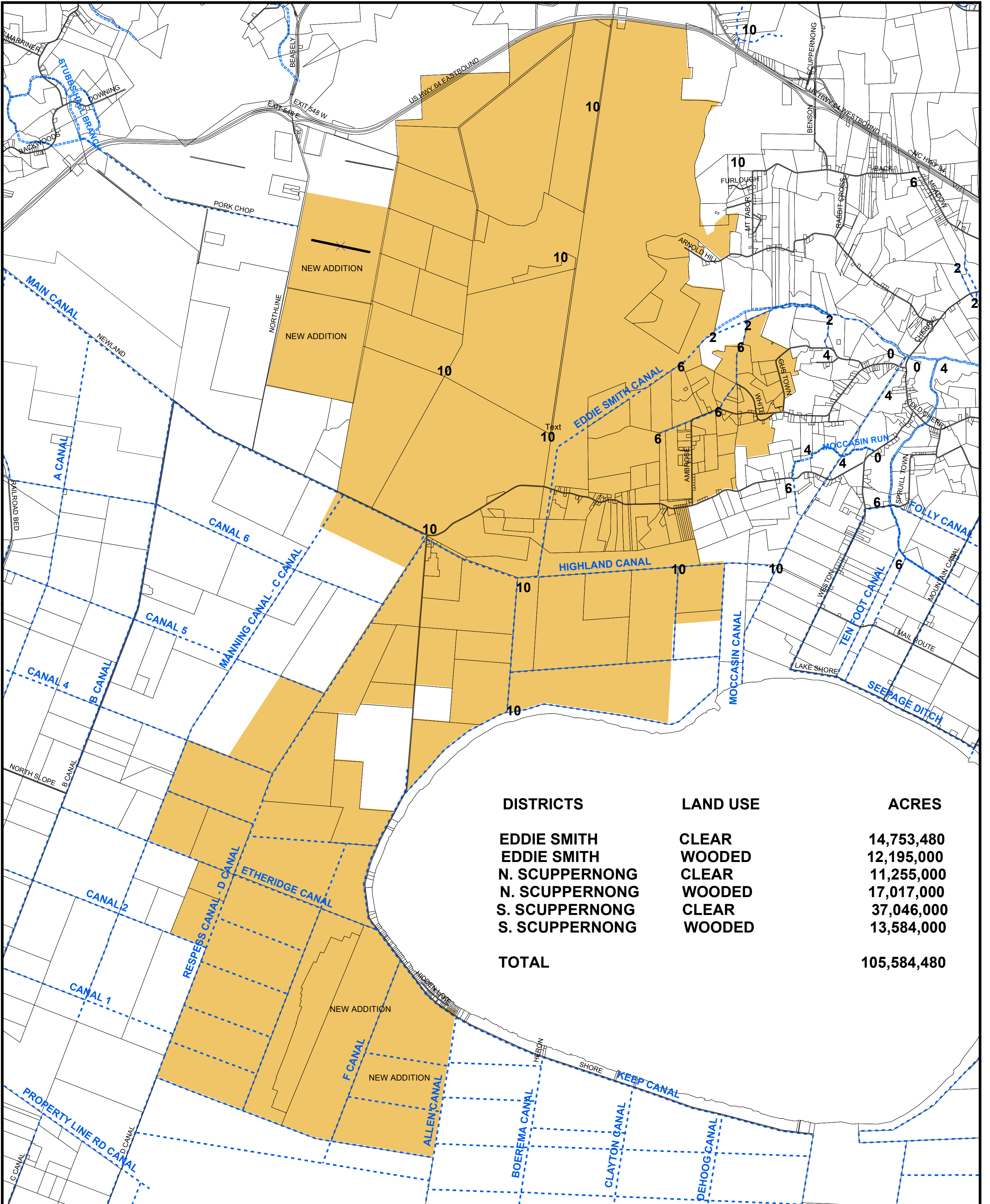
Julius Walker, Jr. Chair

ATTEST:

Julie J. Bennett, MMC, NCMCC,
Clerk to the Board

(COUNTY SEAL)

Exhibit A



| DISTRICTS | LAND USE | ACRES |
|----------------|----------|--------------------|
| EDDIE SMITH | CLEAR | 14,753,480 |
| EDDIE SMITH | WOODED | 12,195,000 |
| N. SCUPPERNONG | CLEAR | 11,255,000 |
| N. SCUPPERNONG | WOODED | 17,017,000 |
| S. SCUPPERNONG | CLEAR | 37,046,000 |
| S. SCUPPERNONG | WOODED | 13,584,000 |
| TOTAL | | 105,584,480 |

EDDIE SMITH DRAINAGE MAP



WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: May 1, 2023

ITEM: Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator

SUMMARY EXPLANATION:

a) Administration of Oath

The Clerk to the Board will administer the Oath of Office to each Board member.

b) Motion to convene as the Board of Equalization and Review (E & R)

c) Hearing of Appeals

As of the preparation of this agenda package, Sherri Wilkins, Tax Administrator, has informed the County Manager's Office that there are no appeals at this time.

d) Motion to recess the Board of E & R until May 15, 2023 at 6:00 PM in the Commissioners' Room.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 5

DATE: May 1, 2023

ITEM: Rural Transformation Grant, Mr. Cameron Birtcher, LFNC & Mr. Curtis Potter, CM/CA

SUMMARY EXPLANATION:

Mr. Potter and Mr. Birtcher will speak to the Board on the abovementioned subject and present a resolution for approval.

See attached.

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AGENDA ITEM MEMO

| | | |
|---|----------------------------------|--------------|
| MEETING DATE: May 1 st , 2023 | MEMO Date: April 28, 2023 | ITEM: |
| <hr/> | | |
| SUBJECT: Rural Transformation Grant | | |
| <hr/> | | |
| DEPARTMENT: Recreation | | |
| <hr/> | | |
| FROM: Curtis S. Potter, County Manager/County Attorney (CM/CA) | | |

ATTACHMENTS:

- A- Resolution 2023-017 (1pg)**
 - B- Project Narrative & Timeline Info (4pgs)**
-

PURPOSE: To approve a resolution authorizing staff to submit an application to the Rural Transformation Grant seeking a \$756,000.00 grant, to make improvements to the County Recreational Park in Skinnersville/Pea Ridge.

BACKGROUND/STAFF DISCUSSION & ANALYSIS:

- Staff has been working for months to review the eligible uses of Rural Transformation Grant funding recently made available through that program administered by the NC Department of Commerce. This review process was intended to better understand the eligibility guidelines in order to maximize the chances of receiving a full award toward an eligible county project.
- Staff also spent extensive time attempting to collaborate with the Skinnersville Civic Center which approached the County about making an application to RTG on its behalf in order to facilitate improvements to the Civic Center property which is located adjacent to the County Recreation Park in Skinnersville/Pea Ridge. Efforts were underway to discuss a collaborative effort to share the RTG grant funding in this area for both parties benefits, until recently when staff learned through the Department of Commerce that improvements to the Skinnersville Civic Center property itself would not be eligible under the grant conditions because the property was not owned by the County.
- In light of this discovery, staff has revised its plans, and now recommends that the County apply on its own behalf for the full RTG grant amount in order to use those funds to make substantial improvements to the Recreational Park in Skinnersville/Pea Ridge which the Skinnersville Civic Center will still derive indirect benefits from, and also to continue reviewing and working with the Skinnersville Civic Center to consider its request for the County to convey certain property to it for future expansion and use.

RECOMMENDED ACTION(S) BY STAFF: VOTE: to approve the proposed Resolution 2023-017

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

COMMISSIONERS:

JULIUS WALKER, JR., CHAIR

ANN C. KEYES, VICE-CHAIR

TRACEY A. JOHNSON

JOHN C. SPRUILL

CAROL V. PHELPS



POST OFFICE BOX 1007
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ADMINISTRATION STAFF:

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JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

RESOLUTION 2023-017 **APPLYING FOR RURAL TRANSFORMATION GRANT**

WHEREAS, Washington County's Board of Commissioners has indicated its desire to assist in development efforts within Washington County; and

WHEREAS, the Board fully supports the proposed project at the Skinnersville/Pea Ridge Outdoor Recreation Area, which will result in the improvement of public recreation equipment and facilities at 16835 NC HWY 32 N Roper, NC 27970; and

WHEREAS, the Board wishes to pursue a formal application for Community Enhancement in the amount of \$756,000.00 from the North Carolina Department of Commerce, Rural Transformation Grant Fund, Rural Engagement & Investment Program.

NOW THEREFORE, the Board of County Commissioners of Washington County hereby resolves as follows:

1. That Washington County is authorized to submit a formal application to the North Carolina Department of Commerce, Rural Transformation Grant Fund, Rural Engagement & Investment Program in order to provide assistance to benefit the Skinnersville Outdoor Recreation Area.
2. That this Resolution shall take effect immediately upon its adoption.

Adopted this the 1st day of May, 2023.

Julius Walker, Jr. Chair

ATTEST:

Julie J. Bennett, MMC, NCMCC, Clerk to the Board

(COUNTY SEAL)

Washington County – Budget Narrative – Rural Transformation Grant

Total Amount Requested: \$756,000.00

1. Parking Lot and Driveway Creation Total: \$75,000.00

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for paving the parking lot and connection to the adjacent roadway. Work will include removing the structures of and paving over the existing tennis court, striping the spaces, paving a driveway which connects the parking lot to NC Highway 32, and paving sidewalks between the parking lot and other recreation area facilities. This figure is a basic estimate obtained from initial research.* All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

2. Resurfacing of Basketball Courts Total: \$40,000.00

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for resurfacing the existing basketball courts. This figure is a basic estimate obtained from initial research. All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

3. Fencing around Basketball Courts Total: \$25,000.00

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for building a 10' vinyl-wrapped, chain link fence around the basketball courts. This figure is a basic estimate obtained from initial research. All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

4. Construction of Multi-use Court Total: \$125,000.00

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for constructing the new multi-use court. Work will include construction of the new court surface north of the existing tennis courts, striping the surface for both tennis and pickleball, and building a 10' vinyl-wrapped chain link fence around the court. This figure is a basic estimate obtained from initial research. All funds

would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

5. Construction of Picnic Shelter **Total: \$250,000.00**

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for building the picnic shelter/outdoor pavilion. This figure is a basic estimate obtained from initial research. All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

6. Construction of Public Restroom Facility **Total: \$210,000.00**

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for the building a public restroom facility on the property. Work will include the construction of the structure, creation of a septic system, and creation of a water tap. This figure is a basic estimate obtained from initial research. All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

7. Installation of Pedestrian Bridge **Total: \$20,000.00**

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for installing an ADA accessible steel pedestrian bridge to allow greater ease of travel over a drainage ditch on the property. This figure is a basic estimate obtained from initial research. All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

8. Bike Rack **Total: \$500.00**

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for installing a bike rack on the recreation property. This figure is a basic estimate obtained from initial research. All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

9. Permanent Trash Receptacles **Total: \$2,000.00**

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for installing two permanent trash receptacles on the recreation property. This figure is a basic estimate obtained from initial research. All funds would be

derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

10. Park Pedestal Grill **Total: \$500.00**

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for installing a pedestal grill adjacent to the picnic pavilion area. This figure is a basic estimate obtained from initial research. All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

11. Picnic Tables **Total: \$8,000.00**

Total cost will cover all expenses for materials, time, labor, and deliverables from the vendor responsible for installing five picnic tables in the picnic shelter area. This figure is a basic estimate obtained from initial research. All funds would be derived from the North Carolina Department of Commerce by way of the Rural Transformation Grant.

*Note: All project totals were obtained from both applicable vendors and available online sources, which consisted of a combination of comparable project summaries and informational sites. The process of acquiring quotes from vendors is ongoing, and will provide the county with more precise figures to guide the project.

Rural Transformation Grant – Project Timeline – Washington County, NC

Note: Dates listed as part of this timeline are to be interpreted as the points by which actions should be completed in order to maintain consistent progress with the project. Any dates not specifically set by the NC Department of Commerce are subject to change with the circumstances of the project.

| | |
|---|---|
| Tuesday, June 13th 2023 | RTG Awards announced |
| Monday, August 7th, 2023 | The County will complete the process of acquiring quotes, advertising, and receiving bids for action items, and will put plans to repair and improve facilities into motion. |
| Thursday, September 7th, 2023 | The County will coordinate with vendor responsible for paving the new parking lot and driveway in order to complete action item by this date |
| Friday, September 29th, 2023 | The County will coordinate with vendor responsible for resurfacing the basketball court in order to complete action item by this date |
| Friday, October 13th, 2023 | The County will coordinate with vendor responsible for placing a fence around the basketball court in order to complete action item by this date |
| Monday, November 13th, 2023 | The County will coordinate with vendor responsible for building a multiuse tennis/pickleball court in order to complete action item by this date |
| Friday, December 29th, 2023 | The County will coordinate with vendor responsible for constructing a picnic shelter/outdoor pavilion space in order to complete action item by this date |
| Monday, January 29th, 2024 | The County will coordinate with vendor responsible for creating an ADA compliant bridge and walking path on the property in order to complete action item by this date |
| Friday, March 29th, 2024 | The County will coordinate with vendor responsible for building a public restroom facility in order to complete action item by this date |
| Friday, May 31st, 2024 | The County will coordinate with the vendors responsible for providing all remaining pieces of equipment in order to complete action items by this date |
| December 31st, 2024 | All grant funds to be expended by this date |

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 6

DATE: May 1, 2022

ITEM: Pre-K – 12 New School Loan Vote, Mr. Curtis Potter, CM/CA

SUMMARY EXPLANATION:

Mr. Potter will speak to the Board on the abovementioned subject to ask for final approval of the loan to finance the new school project. He will be presenting a resolution for approval.

See attached.

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

COMMISSIONERS:

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CLERK TO THE BOARD
jbennett@washconc.org

AGENDA ITEM MEMO

| | | |
|---|----------------------------------|--------------|
| MEETING DATE: May 1 st , 2023 | MEMO Date: April 28, 2023 | ITEM: |
| <hr/> | | |
| SUBJECT: Final Approval of Loan to Finance PK12 School Project | | |
| <hr/> | | |
| DEPARTMENT: Finance/Education | | |
| <hr/> | | |
| FROM: Curtis S. Potter, County Manager/County Attorney (CM/CA) | | |

ATTACHMENTS:

- A- Resolution 2023-018**
 - B- 4/10/23 Draft Installment Financing Contract**
 - C- 4/10/23 Draft Deed of Trust and Security Agreement**
 - D- 4/10/23 Draft Disbursement Agent Agreement**
 - E- 4/11/23 GMP Letter from Metcon**
 - F- 4/13/23 Davenport Debt Affordability Analysis based on borrowing \$19,796,000 based on GMP**
-

PURPOSE: To discuss and vote on the final approval needed to direct staff to proceed with borrowing approximately \$20M from Truist Bank at 4.02% to secure additional funding necessary to enable the County to proceed with executing the Guaranteed Maximum Price (GMP) Change Order to authorize Metcon to proceed with constructing the new PK12 School facility at the quoted price of \$68,888,936.

BACKGROUND/STAFF DISCUSSION & ANALYSIS:

- A. Reference is made to:
 - a. BOCC Memo dated 3/31/23 for the 4/3/23 BOCC Meeting which contained previous rough estimates on GMP and potential financing scenarios from Davenport Financial.
 - b. Materials distributed for the 4/18/23 Special Meeting that contained a revised final GMP tendered to Washington County by Metcon and revised financing scenarios from Davenport Financial.
- B. Since the last BOCC on 4/18/23:
 - a. A steering committee meeting was held 4/24/23
 - i. It was announced that the County's loan application to the LGC is anticipated to be included on the consent agenda at the 5/2/23 meeting.

- ii. Discussions were held about the prioritization of where additional funding if secured should be directed. E.g. toward offsetting debt service impacts on the General Fund vs. toward funding Phase 2 items.
 - 1. \$5M was requested by the County through its Representative/Senator for inclusion in the upcoming state budget. Multiple conversations are continuing between parties, lobbyists, and elected officials to advocate for and increase this appropriation if feasible to \$10M-\$20M.
 - 2. Staff notes it is critically important for at least \$6M to be available for utilization toward debt service in order to prevent the otherwise anticipated need to consider a tax increase in upcoming local budget years.
- iii. The Committee discussed the Board of Education’s decision not to take up the requested extension of the lease term from 20 years to up to 40 years, if no additional funds were actually secured to offset impacts on the County’s General Fund.
 - 1. Staff notes that without additional external funds, current projections reflect the following impact on the County’s General Fund which will have to come from General Fund Balance and/or Increased Tax Revenues:
 - a. (\$10, 084,366) after initial 20 year lease term at \$400k per year
 - b. (\$6,084,366) after an extended 30 year lease term at \$400k per year
 - c. (\$2,084,366) after an extended 40 year lease term at \$400k per year

C. **Timing Constraints:** It is unfortunately not possible to take a wait and see approach to determine if additional funds will actually be awarded, and if so in what amounts or under what conditions. At this point in the project, if the Board desires to proceed with construction the school facility, management believes that proceeding with the loan for the full amount of funding currently known to still be needed to facilitate the full scope of the project is the most fiscally responsible course of action.

Although some current use of the current general fund balance could be considered to reduce the required loan amount, this is not advised based on the anticipated need of said fund balance to both cover the cash flow of the project during construction, as well as to better and more flexibly manage general fund impacts in future years once the full scope of those impacts is better known and understood.

D. **Pending Timeline Items**

- 5/1/23 BOCC Vote to approve loan
- 5/2/23 LGC Meeting and Vote to approve loan
- 5/5/23 Staff to execute and deliver a revised Letter of Intent to Proceed with full project at GMP
 - Subject to affirmative votes of BOCC on 5/1/23 and LGC on 5/2/23
- TBD Sfla/County to modify compensation terms of its contract to reflect SfLa profit reduction.
- 5/16/23 Loan Closing with Truist
- TBD Staff to execute official GMP Change Order including modification of compensation terms of original contract to reflect Metcon profit reduction.
- 5/22/23 Next Steering Committee Meeting

RECOMMENDED ACTION(S) BY STAFF: If the Board desires to approve and keep the construction of the PK12 facility on schedule, staff recommends:

VOTE: to approve the proposed Resolution 2023-018

***NOTE:** This resolution will also authorizes staff to deliver a revised letter of intent to Metcon, reflecting the County’s intent to proceed with the full project at the quoted GMP prior to closing, and to execute the formal GMP Change Order after closing is completed.

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

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CLERK TO THE BOARD
jbennett@washconc.org

RESOLUTION 2023-018

Providing Final Board Approval for Financing up to \$20,500,000 for the New School Project

WHEREAS, Washington County (the "County") by and through its Board of County Commissioners (the "Board") has previously determined to work together with the Washington County Board of Education, to carry out a plan (the "Project") to acquire, construct and finance a new preK-12 school (the "School") for the County; and

WHEREAS, The County has also determined to finance Project costs through an installment financing, as authorized under Section 160A-20 of the General Statutes. In an installment financing, the County's repayment obligation is secured by a mortgage-type interest in all or part of the property being financed, but not by any pledge of the County's taxing power or any specific revenue stream. In this case, the School will serve as the collateral; and

WHEREAS, The County has solicited competitive proposals from banks and other financial institutions to provide the desired financing. County staff recommends the County accept the proposal from Truist Commercial Equity, Inc. (the "Lender"); and

WHEREAS, The County's Finance Officer has made available to this Board the draft agreements listed on Exhibit A (the "Agreements"), which relate to the County's carrying out the financing plan; and

WHEREAS, In this resolution, the Board formally approves the Lender's proposal and other financing terms, approves substantially final documents, and authorizes County representatives to complete the financing.

**NOW THEREFORE, The Board of County Commissioners of Washington County, North Carolina,
RESOLVES as follows:**

1. *Determination To Proceed with Financing* – The County confirms its plans to undertake the Project. The County will carry out the Project with financing from the Lender substantially in accordance with a financing proposal dated February 28, 2023.

Under the financing plan, the Lender will make funds available to the County for use on Project costs. The County will repay the amount advanced, with interest, over time. The County will grant to the Lender a mortgage-type interest in the School (and its associated real property) to secure the County's repayment obligation.

2. *Approval of Agreements; Direction To Execute Agreements* –

(a) The Board approves the forms of the Agreements submitted to this meeting. The Board authorizes the Board's Chair and the County Manager, or either of them, to execute and deliver the Agreements in their final forms. The Agreements in their respective final forms must be in substantially the forms presented, with such changes as the Chair or the County Manager may approve. The execution and delivery of any Agreement by an authorized County officer will be conclusive evidence of that officer's approval of any changes.

(b) The Agreements in final form, however, must be consistent with the financing plan described in this resolution and must provide (a) for the amount financed by the County not to exceed \$20,500,000, (b) for an annual interest rate not to exceed 4.02% (in the absence of default, or a change in tax status, as described in the draft Agreements), and (c) for a financing term not to extend beyond December 31, 2043.

3. *Officers To Complete Closing* – The Board authorizes the County Manager, the Finance Officer and all other County officers and employees to take all proper steps to complete the financing in cooperation with the Lender and in accordance with this resolution.

The Board authorizes the County Manager to hold executed copies of all financing documents authorized or permitted by this resolution in escrow on the County's behalf until the conditions for their delivery have been completed to that officer's satisfaction, and then to release the executed copies of the documents for delivery to the appropriate persons or organizations.

Without limiting the generality of the foregoing, the Board authorizes the County Manager to approve changes to any documents previously signed by County officers or employees, provided that the changes do not conflict with this resolution or substantially alter the intent from that expressed in the form originally signed. The County Manager's authorization of the release of any document for delivery will constitute conclusive evidence of that officer's approval of any changes.

In addition, the Board authorizes the County Manager and the Finance Officer to take all appropriate steps for the efficient and convenient carrying out of the County's on-going responsibilities with respect to the

financing of the Project. This authorization includes, without limitation, contracting with third parties for reports and calculations that may be required under this resolution or otherwise with respect to the financing, and making appropriate payments prior to the loan closing for costs related to the financing and the Project.

4. Resolutions as to Tax Matters -- The County will not take or omit to take any action the taking or omission of which will cause its obligations to pay principal and interest (the "Obligations") under the Agreements to be "arbitrage bonds," within the meaning of Section 148 of the "Code" (as defined below), or "private activity bonds" within the meaning of Code Section 141, or otherwise cause interest components of the installment payments to be includable in gross income for federal income tax purposes. Without limiting the generality of the foregoing, the County will comply with any Code provision that may require the County at any time to pay to the United States any part of the earnings derived from the investment of the financing proceeds. In this resolution, "Code" means the United States Internal Revenue Code of 1986, as amended, and includes applicable Treasury regulations.

5. Acceptance of Property Transfer – The County agrees to accept title to the real property associated with the School to facilitate the financing arrangements contemplated by the Agreements. The Board ratifies all prior actions of County officers and employees toward the carrying out of these property transfers.

6. Additional Provisions -- The Board authorizes all County officers and employees to take all further action as they may consider necessary or desirable in furtherance of the purposes of this resolution. The Board ratifies all prior actions of County officers and employees to this end. Upon the absence, unavailability or refusal to act of the County Manager, the Chair or the Finance Officer, any other of those officers may assume any responsibility or carry out any function assigned in this resolution. The Board authorizes the Clerk to apply the County's seal, and to attest to the seal, on any document related to the purposes of this resolution. The Vice Chair or any Deputy or Assistant Clerk to the Board may in any event assume any responsibility or carry out any function assigned to the Chair or the Clerk, respectively, in this resolution. All other Board proceedings, or parts thereof, in conflict with this resolution are repealed, to the extent of the conflict. This resolution takes effect immediately.

- (a) Without limiting the generality of the foregoing, such County officers are also hereby further expressly authorized, after receiving confirmation of any pending LGC approval required with respect to the financing described herein, and after receiving any and all further assurances or confirmations of any other matters reasonably requested before doing so, to execute and deliver unto the County's General Contractor, a Letter of Intent to proceed with the full project at the quoted GMP prior to closing upon the anticipated financing with Truist; and
- (b) After closing upon the anticipated financing with Truist as expected, such County officers are also hereby further expressly authorized to execute and deliver to the County's General Contractor, a formal GMP Change Order to reflect the County's authorization to proceed with the full project at the quoted GMP.

Adopted this the 1st day of May, 2023.

Julius Walker, Jr. Chair

ATTEST:

Julie J. Bennett, MMC, NCMCC,
Clerk to the Board

(COUNTY SEAL)

Exhibit A -- Draft Agreements

(a) A draft dated April 10, 2023, of an Installment Financing Contract to be dated on or about May 16, 2023 (the "Financing Contract"), between the County and the Lender. The Financing Contract provides for the advance of funds to the County for the County's use on the project, sets out the County's repayment obligation, and sets out the County's obligations regarding care for the collateral and other matters.

(b) A draft dated April 10, 2023, of a Deed of Trust and Security Agreement to be dated on or about May 16, 2023 from the County to a deed of trust trustee for the Lender's benefit. The Deed of Trust provides for a security interest in the School and its associated real property in favor of the Lender to secure the County's repayment obligation.

(c) A draft dated April 10, 2023, of a Disbursement Agent Agreement to be dated on or about May 16, 2023 between the County and Truist Bank, as Disbursement Agent. This Agreement provides for the custody and investment of financing proceeds pending their use to pay Project costs.

s☆h draft of April 10

WASHINGTON COUNTY, NORTH CAROLINA

and

TRUIST COMMERCIAL EQUITY, INC.

INSTALLMENT FINANCING CONTRACT

Installment Financing Contract

THIS INSTALLMENT FINANCING CONTRACT (the "Contract") is dated as of May 16, 2023, and is between **WASHINGTON COUNTY, NORTH CAROLINA**, a political subdivision of the State of North Carolina (the "County"), and **TRUIST COMMERCIAL EQUITY, INC.** (the "Lender").

RECITALS:

The County has previously determined to carry out a plan (the "Project") to acquire, construct and finance a new preK-12 school for the County. The Lender has agreed to advance funds to the County for this purpose.

This Contract provides for the Lender's advance of funds, and the County's obligation to repay the funds with interest. In accordance with the County's authority under Section 160A-20 of the North Carolina General Statutes, the County will secure its obligations under this Contract by granting to the Lender a security interest in the Pledged Facilities and the Pledged Site.

Unless the context clearly requires otherwise, capitalized terms used in this Contract and not otherwise defined have the meanings set forth in Exhibit A.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained in this Contract, the parties agree as follows:

ARTICLE I **ADVANCE**

1.1. Advance. (a) The Lender advances \$20,000,000 (the "Amount Advanced") to the County, and the County accepts the Amount Advanced. The Lender will make this advance, as agreed with the County, by making a deposit to the "Disbursement Account" provided for under a Disbursement Agent Agreement dated as of May 16, 2023 (the "Disbursement Agreement"), between the County and Truist Bank, as Disbursement Agent.

(b) The County will hold the Disbursement Account, including any earnings on amounts on deposit in that Account from time to time, separate and apart from all other County funds. The Disbursement Account is the County's property, but the County may withdraw amounts on deposit in the Disbursement Account only for application from time to time to pay Project Costs. Pending application, these amounts are subject to a lien and charge in favor of the Lender to secure the County's obligations to the Lender. Upon the occurrence and continuance of an Event of Default, the Lender may require any moneys then held in the Disbursement Account to be applied to prepay the principal component of the Installment Payments.

1.2. Disbursements. The County may withdraw amounts from the Disbursement Account only as provided in the Disbursement Agreement and only to pay Project Costs.

ARTICLE II

CONTRACT PAYMENTS

2.1. Installment Payments. The County will repay the Amount Advanced by making Installment Payments at the times and in the amounts set forth in Exhibit B. As indicated in Exhibit B, the Installment Payments include designated interest components. The County will make its payments either by check or draft or by Federal Reserve wire transfer, or other transfer of immediately available United States funds, in any case sent on the payable date directly to the Lender to any address or bank account in the United States as the Lender may designate from time to time.

2.2. Additional Payments. The County will pay all Additional Payments on a timely basis directly to the person or entity to which it owes the payment. If the County fails to pay any Additional Payment when due, the Lender may (but is not required to) pay the Additional Payment. The County then agrees to reimburse the Lender for any Additional Payment paid by the Lender, together with interest at an annual rate of 4.02%. All Installment Payments and Additional Payments must be made in lawful money of the United States.

2.3. Prepayment. (a) The County may prepay the outstanding principal component of the Amount Advanced, in whole or in part on any date, at the County's option. Any partial prepayment, however, must be for at least \$5,000, and the County may not make a prepayment more than once in a calendar month. The County

must give the Lender two Business Days' prior notice of any planned prepayment, with the notice stating the intended prepayment date and amount.

(b) All amounts prepaid will be applied (i) first to all Additional Payments then due and payable to the Lender, (ii) then to all interest accrued and unpaid to the prepayment date, and (iii) then to the outstanding principal installments of the Amount Advanced, in the inverse order of the due dates as shown on Exhibit B. In any event, the unpaid principal components of the Installment Payments will continue to be payable on the dates and in the amounts shown in Exhibit B. The Lender will provide the County with a replacement Exhibit B after any prepayment.

(c) The County must also pay the Make Whole Prepayment Premium with respect to any amounts applied to prepayment made before June 1, 2033. The County does not owe the Make Whole Prepayment Premium, or any other premium, for any prepayment made on or after June 1, 2033.

2.4. Interest Rate and Payment Adjustment. (a) *Event of Taxability.* Upon the occurrence of an Event of Taxability and for as long as any portion of the Amount Advanced remains outstanding, the Interest Rate shall be converted to the Taxable Rate. This adjustment shall survive full payment on the Amount Advanced until such time as the federal statute of limitations under which the interest on the Amount Advanced could be declared taxable under the Code has expired. In addition, upon an Event of Taxability, the County shall, immediately upon demand, pay to the Lender (or any prior entity that has been in the position of the Lender, if applicable) (i) an additional amount equal to the difference between (A) the amount of interest actually paid on the Amount Advanced during the Taxable Period and (B) the amount of interest that would have been paid during the Taxable Period had the principal component of the Amount Advanced borne interest at the Taxable Rate, and (ii) an amount equal to any interest, penalties and additions to tax (as referred to in Subchapter A of Chapter 68 of the Code) owed by that Lender as a result of the Event of Taxability.

The Lender shall promptly prepare a substitute Exhibit B reflecting the new interest rate and resulting payment schedule, and deliver a copy of the new schedule to the County.

(b) *Principal Payments Not Affected.* In any event, the principal components of the Installment Payments will continue to be payable on the dates and in the amounts shown in Exhibit B.

2.5. Default Rate. While any default by the County under this Contract is continuing, the Amount Advanced will bear interest (but only during the pendency of the default) at the Default Rate. The Lender shall promptly prepare a substitute Exhibit B reflecting the new interest rate and resulting payment schedule, and deliver a copy of the new schedule to the County.

2.6. No Reduction or Abatement. The County remains liable for full performance of all its covenants under this Contract and the Deed of Trust (subject to the limitations described in Article XII), notwithstanding the occurrence of any event or circumstances whatsoever, including any of the following:

(a) Any act or omission by the Lender, or the Lender's waiver of any right granted or remedy available to it;

(b) The forbearance or extension of time for payment or performance of any obligation under this Contract or the Deed of Trust, whether granted to the County or any other person;

(c) The sale or release of all or part of the Mortgaged Property or the release of any party who assumes all or any part of such performance; or

(d) Another party's assumption of any of the County's obligations under the Contract or this Deed of Trust.

There will be no abatement or reduction of the Installment Payments or Additional Payments by the County for any reason, including, but not limited to, any defense, recoupment, setoff, counterclaim, or any claim arising out of or related to the Pledged Sites or the Pledged Facilities. The County assumes and will bear the entire risk of completion, loss and damage to the Mortgaged Property from any cause whatsoever, it being the parties' intention that the Installment Payments will be made in all events unless the County's obligation to make Installment Payments is terminated as provided in this Contract.

2.7. Appropriations.

(a) The County will cause the officer who prepares the draft County budget initially submitted for County Board consideration to include in the initial proposal each year the amount of all Installment Payments and estimated Additional Payments coming due during the Fiscal Year to which the budget applies. Notwithstanding that the initial proposed budget includes an appropriation for Contract Payments, the County Board may determine not to include the appropriation (in whole or in part) in the final County budget for any Fiscal Year, or may amend an adopted budget to reduce or delete an approved appropriation.

(b) (i) If for any Fiscal Year the County adopts an annual budget that does not appropriate (for that purpose) an amount equal to the Installment Payments and estimated Additional Payments coming due during that Fiscal Year, then the County will send notice of this failure to the Lender and the LGC within ten days after the adoption of that budget.

(ii) If for any Fiscal Year the County has not adopted an annual budget that appropriates (for that purpose) an amount equal to the Installment Payments and estimated Additional Payments coming due during that Fiscal Year within 15 days after the beginning of any Fiscal Year, then the County will send notice of this failure to the Lender and the LGC within an additional ten days.

(iii) Similarly, if at any time the County amends the annual budget to reduce the amounts appropriated for Contract Payments below the amounts expected to be required for the remainder of that Fiscal Year, then the County will send notice of this amendment to the Lender and the LGC within ten days.

(iv) The County shall send notices intended for the LGC to the attention of its Secretary, at 3200 Atlantic Avenue, Longleaf Building, Raleigh NC 27604.

ARTICLE III
COUNTY'S RESPONSIBILITIES

3.1. Care and Use. The County will use and care for the Mortgaged Property in a careful and proper manner. The County must keep the Mortgaged Property in good condition, repair, appearance and working order for the purposes intended.

3.2. Utilities. The County will pay all charges for utility services furnished to or used on or in connection with the Pledged Site and the Pledged Facilities.

3.3. Risk of Loss. The County bears all risk of loss to and condemnation of the Mortgaged Property.

3.4. Lender's Performance of County's Responsibilities. The Lender may, but is in no event required to, (a) undertake any performance required of the County or (b) make any payments required to be made by the County, in either case for the insurance, maintenance or preservation of the Mortgaged Property that the County fails to make or pay. The County will then reimburse the Lender for any payments and for any associated costs and expenses, legal or otherwise, together with interest at the annual rate of 4.02%.

3.5. Compliance with Requirements. The County will promptly and faithfully comply with all requirements of governmental authorities relating to the use or condition of the Mortgaged Property (or be diligently and in good faith contesting the requirements), if the violation of the requirement would adversely affect the use, value or condition of the Mortgaged Property. This compliance (or contest) is required of the County whether or not any requirement necessitates structural changes or improvements or interferes with the County's use or enjoyment of the Mortgaged Property.

The County will in no event use the Mortgaged Property, or any portion, nor allow it to be used, (a) for any unlawful purpose, (b) in violation of any certificate of occupancy or other permit or certificate, or (c) in violation of any law, ordinance or regulation.

3.6. Use and Operation of Pledged Facilities. (a) The County will use and operate, or will cause the School Board to use and operate, the Pledged Facilities for

public educational purposes, and for no other purpose unless required by law. Unless required by applicable law or unless the Lender has otherwise agreed in writing, the County will not use the Mortgaged Property for any purposes other than those for which the property was intended as of the Closing Date.

(b) The County will be solely responsible for the operation of the Pledged Facilities and will not contract with any other person or entity for that operation. The Pledged Facilities will not be used in any private business or put to any private business use, except for such minor and occasional uses as may be consistent with their use as local government facilities and that will not cause the County to be in violation of its covenant as set forth in Section 7.1(k).

(c) Notwithstanding the provisions of subsections (a) and (b), the parties acknowledge that the County intends to lease the Pledged Facilities to the School Board, or may otherwise provide for the School Board's use and operation of the Pledged Facilities. In addition, the County and the School Board may agree that the School Board will assume some of the County's responsibilities under this Agreement, including obligations with respect to entering into and monitoring construction contracts related to the Pledged Facilities and maintaining primary casualty insurance on the Pledge Facilities. Notwithstanding any other provision of this Agreement to the contrary, the parties agree that any such lease or other arrangements between the County and the School Board will not violate any provision of this Agreement. No such lease or other arrangement, however, will in any way reduce the County's responsibilities with respect to the Pledged Facilities under this Agreement.

3.7. Modification of Pledged Facilities; Installation of Equipment and Machinery. The County has the right to remodel the Pledged Facilities or make substitutions, additions, modifications and improvements to the Pledged Facilities, at its own cost and expense. These changes, however, must not damage the Pledged Facilities or result in the use of the Pledged Facilities for purposes substantially different from those contemplated on the Closing Date. Further, the Pledged Facilities, upon completion of the changes, must be of a value not less than the value of the Pledged Facilities immediately prior to making the changes. All additions, modifications and improvements within the boundaries of the Pledged Site become a part of the Mortgaged Property and subject to the lien of the Deed of Trust.

The County may also, from time to time in its sole discretion and at its own expense, install machinery, equipment and other tangible property in or on the Pledged Facilities. Neither the Lender nor any assignee will have any interest in any property that is not a "Fixture" as defined in Section 1-4 of the Deed of Trust.

3.8. Taxes and Other Governmental Charges. If the Mortgaged Property (or any portion) is, for any reason, deemed subject to taxation, assessments or charges lawfully made by any government, the County will, during the Contract term, pay the amount of all those taxes, assessments and governmental charges as Additional Payments. With respect to special assessments or other charges which may be lawfully paid in installments over a period of years, the County is obligated under this Contract only to provide for the installments that are required to be paid during the Contract term. The County must not allow any liens for taxes, assessments or governmental charges with respect to the Mortgaged Property (or any portion) to become delinquent, including any taxes levied upon the Lender's interest in the Mortgaged Property, or on any rentals or other revenues derived from the Mortgaged Property.

The County may, at its own expense and in its own name, in good faith contest any taxes, assessments and other charges. In the event of a contest, the County may permit the charges to remain unpaid during the period of the contest and any appeal. If, however, the Lender notifies the County that, in the opinion of independent counsel selected by the Lender, the security afforded pursuant to this Contract or the Deed of Trust will be materially endangered by nonpayment of any items, then the County must promptly pay those items (but the payment will not in itself constitute a waiver of the right to continue to contest the charges).

3.9. County's Insurance.

(a) Property Damage Insurance – From and after substantial completion of each principal portion of the Pledged Facilities, the County shall, at its own expense, acquire, carry and maintain broad-form extended coverage property damage insurance with respect to the Pledged Facilities in an amount equal to the estimated replacement cost. This insurance must include standard mortgagee coverage in favor of the Lender. The County shall provide evidence of such coverage to the Lender promptly upon substantial completion. Any Net Proceeds of the insurance required by this subsection (a) shall be payable as provided in Section 6.2.

(b) General Liability Insurance – To the extent permitted by law, the County agrees that it will, at its own expense, acquire, carry and maintain comprehensive general liability insurance in an amount not less than \$2,000,000 for personal injury or death and \$2,000,000 for property damage, and that it will include the Lender as an additional insured with respect to occurrences related to the Facilities.

(c) Worker’s Compensation Insurance – The County will, at its own expense, acquire, carry and maintain worker’s compensation insurance in the manner required by law.

(d) Flood Insurance -- If any part of the Pledged Site lies in a “Special Flood Hazard” area, as shown on a map published by the Federal Emergency Management Agency, the County, at its own expense, must maintain an adequate policy for flood insurance for the life of the loan in compliance with the Federal Flood Disaster Protection Act of 1973.

(d) Additional Provisions --

(i) The County must maintain the insurance required by this Section with generally recognized responsible insurers. The insurance may carry reasonable deductible or risk-retention amounts. The County must provide copies of all such policies to the Lender upon request.

(ii) In the alternative, the County may maintain the insurance required by subsections (a) and (b) above (A) by one or more blanket or umbrella insurance policies or (B) by means of an adequate self-insurance fund or risk-retention program, or by participation in a group risk pool or similar program.

(iii) If the County obtains blanket or umbrella coverage, the County must provide to the Lender, upon the Lender’s request, a certificate or certificates of the respective insurers evidencing the coverage and, with respect to property insurance, stating the amount of coverage provided with respect to the Pledged Facilities (or any covered portion). If the County provides for any alternative risk management programs, the County’s risk manager or an independent insurance consultant must review the programs annually for sufficiency. The County must provide to the Lender evidence as to the sufficiency of any alternative program as the Lender may reasonably request.

(iv) The County may settle or adjust insurance claims in its discretion, except that no County agent or employee will have the power to adjust or settle any property damage loss greater than \$100,000 with respect to the Mortgaged Property, whether or not covered by insurance, without the Lender's prior written consent. The Lender and the County will cooperate fully with each other in filing any claim or proof of loss with respect to any insurance policy described in this Contract.

(v) The Lender will not be responsible for the sufficiency or adequacy of any required insurance.

ARTICLE IV **CONSTRUCTION**

4.1. Construction; Changes. (a) The County will comply with the provisions of the North Carolina General Statutes and enter into the Construction Contracts. The County will cause the construction of the Pledged Facilities to be carried on continuously in accordance with the Construction Contracts and all applicable State and local laws and regulations.

(b) The County will provide for the Pledged Facilities to be constructed on the Pledged Site and will insure (i) that no portion of the Pledged Facilities encroaches upon nor overhangs any easement or right-of-way, (ii) that the Pledged Facilities will be wholly within any applicable building restriction lines, however established, and (iii) that the Pledged Facilities will not violate applicable use or other restrictions, whether imposed by law or rule or by prior conveyances.

(c) The County may approve changes to the Construction Contracts in its discretion except that the County may not, without the Lender's consent, approve any changes which (i) increase total estimated Project Costs above the amounts previously identified and designated therefor, or (ii) result in the use of the Mortgaged Property for purposes substantially different from the use intended as of the Closing Date.

4.2. Contractors' Performance and Payment Bonds. The County shall require each contractor entering into a Construction Contract to furnish a performance bond and a separate labor and material payment bond as required by State law. The County shall provide copies of all such bonds to the Lender at the Lender's request.

Upon any material default by a contractor under any Construction Contract, or upon any material breach of warranty with respect to any materials, workmanship or performance, the County shall promptly proceed, either separately or in conjunction with others, to pursue diligently its remedies against the contractor or against the surety of any bond securing the performance of the applicable Construction Contract.

4.3. Contractors' General Public Liability and Property Damage Insurance. The County shall require each contractor entering into a Construction Agreement to procure and maintain standard form (a) comprehensive general public liability and property damage insurance, at such contractor's own cost and expense, during the duration of such contractor's construction contract, in the amount of at least \$2,000,000, and (b) comprehensive automobile liability insurance on owned, hired and non-owned vehicles for not less than \$2,000,000. Such policies shall include the Lender as an additional named insured. The County shall provide to the Lender a certificate of insurance in a form acceptable to the Lender with respect to each contractor. Such insurance shall provide protection from all claims for bodily injury, including death, property damage and contractual liability, products/completed operations, broad form property damage and XCU (explosive, collapse and underground damage), where applicable.

4.4. Contractors' Builder's Risk Completed Value Insurance. The County shall require each contractor entering into a Construction Agreement to purchase and maintain property insurance (builder's risk) upon all construction, acquisition, installation and equipping of the Pledged Facilities (excluding contractor's tools and equipment) at the Pledged Site thereof at the full insurable value thereof. This insurance shall include a lender's loss payable endorsement in favor of the Lender, and shall insure against "all risk" subject to standard policy conditions and exclusions. The contractor shall purchase and maintain similar property insurance for portions of the work stored off the Pledged Site or in transit when such portions of the work are to be included in an application for payment. The contractor shall be responsible for the payment of any deductible amounts associated with this insurance.

4.5. Contractors' Workers' Compensation Insurance. The County shall require each contractor entering into a Construction Agreement to procure and maintain workers' compensation insurance during the term of such Construction

Agreement, covering his or her employees working thereunder. A certificate of insurance evidencing such coverage, in form acceptable to the Lender, shall be provided to the County with respect to each contractor entering into a Construction Agreement. Each Construction Agreement shall also provide that each subcontractor of any contractor who is a party to such Construction Agreement shall be required to furnish similar workers' compensation insurance.

4.6. Right of Entry and Inspection. The Lender and its representatives and agents, upon reasonable notice to the County, have the right to enter upon the Pledged Site and inspect the Pledged Facilities from time to time during construction and at any other time during the Contract term. The County will cause any contractor or subcontractor to cooperate with any of those parties and agents during any inspection. Any inspection under this Section is made only for the Lender's benefit.

4.7. Completion of Construction. When the construction of the Pledged Facilities has been substantially completed to the County's satisfaction, the County will promptly prepare and deliver a certificate to that effect to the Lender. The County may then use any remaining portion of the Amount Advanced not needed to pay remaining Project Costs for any lawful purpose not in conflict with the County's obligations under Section 7.1(k).

4.8. Cooperation. The Lender and the County will cooperate fully with each other in filing any claim or proof of loss with respect to any bond or insurance policy described in this Contract. So long as no Event of Default has occurred and is continuing under this Contract, neither the Lender or the County may voluntarily settle, or consent to the settlement of, any proceeding arising out of any claim with respect to the Project or the Pledged Facilities without the other's written consent.

ARTICLE V

TITLE; LIENS

5.1. Title. Title to the Mortgaged Property and any and all additions, repairs, replacements or modifications thereto will at all times be in the County, subject to the lien of the Deed of Trust and to the Permitted Encumbrances. Simultaneously with the execution and delivery of this Contract, the County will deliver to the Lender the Deed of Trust in form mutually satisfactory to the Lender and the Coun-

ty, and will cause the Deed of Trust to be recorded in the Office of the Register of Deeds of Washington County, North Carolina.

5.2. Encumbrance, Mortgage or Pledge of Mortgaged Property.

(a) The County will not directly or indirectly create, incur, assume or suffer to exist any mortgage, pledge, lien, charge, encumbrance or claim on or with respect to the Mortgaged Property (or any portion), except Permitted Encumbrances. The County will promptly, at its own expense, take such action as may be appropriate to discharge any such mortgage, pledge, lien, charge, encumbrance or claim not excepted above which it has created, incurred or suffered to exist.

(b) The County may, at its own expense and in its own name, in good faith contest any lien or claim as described in (a) above. In the event of a contest, the County may permit the lien or claim to remain unpaid during the period of the contest and any appeal. If, however, the Lender notifies the County that, in the opinion of independent counsel selected by the Lender, the security afforded pursuant to this Contract or the Deed of Trust will be materially endangered by nonpayment of the lien or claim, then the County must promptly pay those items (but the payment will not in itself constitute a waiver of the right to continue to contest the charges). The Lender will cooperate fully with the County in any contest, upon the request and at the expense of the County.

(c) The County will reimburse the Lender for any expense incurred by it in order to discharge or remove any lien or claim, together with interest thereon at the annual rate of 4.02%.

ARTICLE VI
CONDEMNATION OR LOSS OF TITLE;
USE OF NET PROCEEDS

6.1. Damage, Destruction or Condemnation. The County will promptly notify the Lender if

(a) the Mortgaged Property (or any portion) is destroyed or damaged by fire or other casualty;

(b) any governmental authority takes, or notifies the County of any intent to take, title to, or the temporary or permanent use of the Mortgaged Property (or any portion), or the estate of the County or the Lender in the Mortgaged Property (or any portion), under the power of eminent domain;

(c) a material defect in the construction of the Pledged Facility becomes apparent; or

(d) title to or the use of all or any portion of the Mortgaged Property is lost by reason of a defect in title;

and if the County estimates that any loss or casualty as described in this Section will either cost \$100,000 or more to remedy or will result in a remedial payment to the County of \$100,000 or more, as the case may be.

Each notice must describe generally the nature and extent of such damage, destruction or taking. The County will provide any additional information concerning such matter as the Lender may reasonably request.

The County will file its claims under insurance coverages and claims for awards or payments in the nature of condemnation awards resulting from any such damage, destruction or taking. The County will prosecute all such claims for such awards or payments in good faith and with due diligence. The County will use any Net Proceeds as provided in Section 6.2.

6.2. Security Interest in Net Proceeds; Deposit and Disbursement.

(a) If the Net Proceeds arising from any single event, or any single series of related events, is not more than \$100,000, then the County has no obligation to account to the Lender or any other person or entity with respect to the use of those Net Proceeds. The County, however, acknowledges that its use of such funds may be constrained by the requirements of the Code and the County's obligations under Section 7.1(k).

(b) If the amount of Net Proceeds received by the County from any single event or any single series of related events is more than \$100,000, then the County grants a security interest in the Net Proceeds to the Lender to secure the County's obligations under this Contract, subject to the further provisions of this Section. This

Contract is intended as and constitutes a security agreement with respect to this security interest. All Net Proceeds remain subject to the security interest provided for in this subsection until expended in compliance with this Contract.

(c) If the amount of Net Proceeds received by the County from any single event or any single series of related events is more than \$100,000 but less than \$1,000,000, the County will retain the Net Proceeds and promptly apply those amounts toward the repair or restoration of the Mortgaged Property, to the extent that can be accomplished with those amounts.

(d) If the amount of Net Proceeds received by the County from any single event or any single series of related events is at least \$1,000,000, the County will cause those Net Proceeds to be paid to an escrow agent (which must be a bank, trust company or similar entity exercising fiduciary responsibilities and reasonably acceptable to the Lender) for deposit in a special escrow fund to be held by the escrow agent and disbursed by the escrow agent pursuant to requisitions in form and substance reasonably acceptable to the Lender. The County will then promptly apply those amounts toward the repair or restoration of the Mortgaged Property, to the extent that can be accomplished with those amounts.

(e) In the case of any use of Net Proceeds for repair or restoration, the County must act with due diligence and in a commercially reasonable manner to provide for the repair and restoration. After the County has finished applying Net Proceeds to repair or restoration, the County will promptly report to the Lender regarding the use of those Net Proceeds.

(f) In any event, the County may apply any Net Proceeds toward the prepayment of the Amount Advanced subject to the terms of Section 2.3.

(g) The County is not entitled to any reimbursement of any supplemental funds it provides under this subsection, nor is the County entitled to any postponement or diminution of its obligation to make Contract Payments as a result of any contribution. Any repair or replacement paid for in whole or in part out of Net Proceeds will be the County's property and will be part of the Mortgaged Property.

ARTICLE VII
COUNTY'S WARRANTIES, REPRESENTATIONS AND COVENANTS

7.1. By the County, Generally. The County makes the following statements of fact, with the understanding and intent that the Lender will rely on these statements in making its decision to enter into this Contract:

(a) The County is a duly organized and validly existing political subdivision of the State. The County has all powers necessary to enter into the transactions contemplated by this Contract and the Deed of Trust, and to carry out its obligations under those instruments.

(b) The County will take no action that would adversely affect its existence as a political subdivision in good standing in the State.

(c) The County has duly and validly authorized, executed and delivered this Contract and the Deed of Trust. Assuming due authorization, execution and delivery thereof by the other parties, this Contract and the Deed of Trust constitute valid, legal and binding obligations of the County, enforceable (in the case of the Deed of Trust, by the Deed of Trust Trustee and the Lender) in accordance with their respective terms, subject to bankruptcy, insolvency and other similar laws affecting the enforcement of creditors' rights generally and such principals of equity as a court having jurisdiction may impose.

(d) The County requires no further approval or consent from any governmental authority with respect to the County's entering into or performing under this Contract or the Deed of Trust.

(e) No County representation, covenant or warranty in this Contract is false or misleading in any material respect.

(f) The County Board resolutions relating to the County's authorization and performance of this Contract, the Deed of Trust, and the transactions contemplated in those documents have been duly adopted, are in full force and effect, and have not been in any material respect modified, revoked or rescinded.

(g) The County reasonably expects that the Project can be completed for a total price within the total amount of funds to be available from the Amount Ad-

vanced, income anticipated to be derived from the investment of those funds, and other funds expected to be available for the intended purpose. The County will pay any excess costs, with no resulting reduction or offset in the amounts otherwise payable by the County.

(h) The County reasonably believes funds will be available to satisfy all its obligations under this Contract.

(i) The Pledged Facilities have been designed and constructed so as to comply with all applicable subdivision, building and zoning ordinances and regulations, if any, and any and all applicable federal and State standards and requirements relating to the Pledged Facilities. The County has complied with all required public bidding and related procedures regarding the acquisition and construction of the Pledged Facilities.

(j) The Pledged Facilities have not been and will not be used in any private business or put to any private business use.

(k) The County will not take or permit, or omit to take or cause to be taken, any action that would cause its obligations under this Contract to be "arbitrage bonds" or "private activity bonds" within the meaning of the Code, or otherwise adversely affect the exclusion from gross income for federal income tax purposes of the designated interest component of Installment Payments to which those components would otherwise be entitled and, if it should take or permit, or omit to take or cause to be taken, any such action, the County will take or cause to be taken all lawful actions within its power necessary to rescind or correct such actions or omissions promptly upon having knowledge thereof.

(l) The County has determined to undertake the Project after extensive consideration of the County's needs and responsibilities, and consideration of alternative means of carrying out those responsibilities. The acquisition and construction of the Pledged Facilities will be useful to the County in carrying out its required function of providing school facilities. The County and the School Board have an immediate need for the Pledged Facilities, and the County expects the School Board to use the Pledged Facilities throughout the term of this Contract.

(m) All permits, consents, approvals or authorizations of all governmental entities and regulatory bodies, and all filings and notices required on the County's part

to have been obtained or completed as of today in connection with the authorization, execution and delivery of this Contract, the consummation of the transactions contemplated by this Contract and the acquisition and construction of the Pledged Facilities have been obtained and are in full force and effect, and there is no reason why any future required permits, consents, approvals, authorizations or orders cannot be obtained as needed.

(n) Neither the execution and delivery of this Contract nor the consummation of the transactions contemplated by this Contract, nor the fulfillment of or compliance with the terms and conditions of this Contract, (i) to the best of the County's knowledge, constitutes a violation of any provision of law governing the County or (ii) results in a breach of the terms, conditions or provisions of any contract, agreement or instrument or order, rule or regulation to which the County is a party or by which the County is bound.

(o) There is no litigation or any governmental administrative proceeding to which the County (or any official thereof in an official capacity) is a party that is pending or, to the best of the County's knowledge after reasonable investigation, threatened with respect to (i) the County's organization or existence, (ii) its authority to execute and deliver this Contract or to comply with the terms of this Contract, (iii) the validity or enforceability of this Contract or the transactions contemplated hereby, (iv) the title to office of any County Board member or any other County officer, (v) any authority or proceedings relating to the County's execution or delivery of this Contract, or (vi) the undertaking of the transactions contemplated by this Contract.

(p) The County (i) is not in violation of any existing law, rule or regulation applicable to it, and (ii) is not in default under any contract, other agreement, order, judgment, decree or other instrument or restriction of any kind to which the County is a party or by which it is bound or to which any of its assets are subject, including this Contract. No event or condition has happened or existed, or is happening or existing, under the provisions of any such instrument, including this Contract, which constitutes or which, with notice or lapse of time, or both, would constitute an event of default hereunder or thereunder.

(q) The County will send the Lender a copy of the County's audited financial statements for each Fiscal Year within 30 days of the County's acceptance of the statements, but in any event within 270 days of the completion of each Fiscal Year. The County shall also furnish the Lender (i) the County's annual budget within 30 days

of adoption and (ii) at such reasonable times as the Lender may request, all other financial information as the Lender may reasonably request. The County shall permit the Lender or its agents and representatives to inspect the County's books and records and make extracts therefrom.

7.2. No Advisory or Fiduciary Relationship. In connection with all aspects of the transaction contemplated under this Contract, the County acknowledges and agrees, that: (a) (i) the County has consulted its own legal, accounting, regulatory and tax advisors to the extent it has deemed appropriate, (ii) the County is capable of evaluating, and understands and accepts the terms, risks and conditions of the transactions contemplated hereby, (iii) the Lender is not acting as a municipal advisor or financial advisor to the County and (v) the Lender has no fiduciary duty pursuant to Section 15B of the Securities Exchange Act to the County with respect to the transactions contemplated hereby and the discussions, undertakings and procedures leading thereto (irrespective of whether the Lender has provided other services or is currently providing other services to the County on other matters); (b) (i) the Lender is and has been acting solely as a principal in an arm's-length commercial lending transaction and, has not been, is not, and will not be acting as an advisor, agent or fiduciary, for the County, or any other person or entity and (ii) the Lender has no obligation to the County with respect to the transactions contemplated hereby except those obligations expressly set forth herein; (c) notwithstanding anything herein to the contrary, the County and the Lender intend that this Contract represents a commercial loan transaction not involving the issuance and sale of a municipal security, and that any bond, note or other debt instrument that may be delivered to the Lender is delivered solely to evidence the repayment obligations of the County under this Contract; and (d) the Lender may be engaged in a broad range of transactions that involve interests that differ from those of the County, and the Lender has no obligation to disclose any of such interests to the County. To the fullest extent permitted by law, the County hereby waives and releases any claims that it may have against the Lender with respect to any breach or alleged breach of agency or fiduciary duty in connection with any aspect of any transactions contemplated hereby. If the County would like a municipal advisor in this transaction that has legal fiduciary duties to the County, the County is free to engage a municipal advisor to serve in that capacity. The Lender's participation is pursuant to and in reliance upon the bank exemption and/or the institutional buyer exemption provided under the municipal advisor rules of the Securities and Exchange Commission, Rule 15Ba1-1 et seq., to the extent that such rules apply to the transactions contemplated hereunder.

7.3. County's Undertakings as to Environmental Matters. The County makes the following statements of fact, with the understanding and intent that the Lender will rely on these statements in making its decision to enter into this Contract.

(a) The County has no knowledge (i) that any industrial use has been made of the Mortgaged Property, (ii) that the Mortgaged Property has been used for the storage, treatment or disposal of chemicals or any wastes or materials that are classified by federal, State or local laws as hazardous or toxic substances, (iii) that any manufacturing, landfilling or chemical production has occurred on the Mortgaged Property, or (iv) that there is any asbestos or other contaminant on, in or under the Mortgaged Property.

(b) To the County's knowledge, the Mortgaged Property is in compliance with all federal, State and local environmental laws and regulations. The County will keep the Mortgaged Property, and the activities at the Mortgaged Property, in compliance with all environmental laws, rules, and regulations. The County will, in a timely manner, take all lawful action necessary to maintain such compliance or to remedy any lack of compliance.

(c) The County will use and maintain hazardous materials or substances on the Mortgaged Property only for the routine maintenance and operation of the Mortgaged Property. The County will maintain these materials or substances only in appropriate quantities for these purposes, and will use them only in substantial compliance with label instructions and all State and federal environmental laws, rules and regulations. The County will not use the Mortgaged Property (A) for the manufacture, transport, process, storage, treatment or disposal of chemicals or any wastes or materials that are classified by federal, State or local laws as hazardous or toxic substances, or (B) for any industrial, manufacturing or landfilling use or for any chemical production.

(d) The County will promptly notify the Lender of any change in the nature or extent of any hazardous materials, substances or wastes maintained on, in or under the Mortgaged Property or used in connection therewith. The County will promptly send to the Lender copies of any citations, orders, notices or other material governmental or other communication received with respect to any other haz-

ardous materials, substances, wastes or other environmentally regulated substances affecting the Mortgaged Property.

ARTICLE VIII
INDEMNIFICATION

To the extent permitted by law, the County will indemnify, protect and save

- (a) the Deed of Trust Trustee,
- (b) the Lender and its officers, employees, and directors, and
- (c) the LGC's members and employees,

in all cases harmless from all liability and losses, including expenses and legal fees, expenses and costs, arising out of, connected with, or resulting directly or indirectly

(A) from or relating to the Mortgaged Property or the transactions contemplated by this Agreement, including without limitation the possession, condition, installation, construction or use of the Mortgaged Property.

(B) as a result of any warranty or representation made by the County in Section 7.3 being false or untrue in any material respect, or any requirement under any law or regulation which requires the elimination or removal of any hazardous materials, substances, wastes or other environmentally regulated substances by the Lender, the County or any transferee or assignee of the County or the Lender.

The County has no obligation to indemnify any indemnified party for the gross negligence or intentional misconduct of the indemnified party or any of its employees or representatives. The County's obligation to provide indemnification under this Article continues even after there is no longer any outstanding principal balance of the Amount Advanced and extends to any successor to the Lender. The parties intend that the LGC is a third-party beneficiary of the County's obligations under this Article VIII.

ARTICLE IX
DISCLAIMER OF WARRANTIES

The County acknowledges as follows:

- (a) that the Lender has not designed the Pledged Facilities;
- (b) that the Lender has not supplied any plans or specifications with respect to the Pledged Facilities;
- (c) that the Lender is not a manufacturer of, nor a dealer in, any of the component parts of the Pledged Facilities or similar facilities;
- (d) that the Lender has not made any recommendation, given any advice nor taken any other action with respect to (i) the choice of any supplier, vendor or designer of, or any other contractor with respect to, the Pledged Facilities or any component part thereof or any property or rights relating thereto, or (ii) any action taken or to be taken with respect to the Pledged Facilities or any component part thereof or any property or rights relating thereto at any stage of the construction thereof;
- (e) that the Lender has not at any time had physical possession of the Pledged Facilities or any component part thereof or made any inspection thereof or any property or rights relating thereto;
- (f) that the Lender has not made any warranty or other representation, express or implied, that the Pledged Facilities or any component part thereof or any property or rights relating thereto (i) will not result in or cause injury or damage to persons or property, (ii) has been or will be properly designed, or will accomplish the results which the County intends therefor, or (iii) is safe in any manner or respect.

THE LENDER MAKES NO EXPRESS OR IMPLIED WARRANTY OR REPRESENTATION OF ANY KIND WHATSOEVER WITH RESPECT TO THE MORTGAGED PROPERTY OR THE PLEDGED FACILITIES OR ANY COMPONENT PART THEREOF, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OR REPRESENTATION WITH RESPECT TO THE MERCHANTABILITY OR THE FITNESS OR SUITABILITY THEREOF FOR ANY PURPOSE, and further including the design or condition thereof; the safe-

ty, workmanship, quality or capacity thereof; compliance thereof with the requirements of any law, rule, specification or contract pertaining thereto; any latent defect; the ability of the Pledged Facilities to perform any function; that the Amount Advanced will be sufficient to pay all Project Costs; or any other characteristic of the Pledged Facilities; it being agreed that the County is to bear all risks relating to the Pledged Facilities, the completion thereof or the transactions contemplated by this Contract or by the Deed of Trust, and the County waives the benefits of any and all implied warranties and representations of the Lender.

The provisions of this Article will survive the Contract's termination.

ARTICLE X

DEFAULT AND REMEDIES

10.1. Events of Default. An "Event of Default" is any of the following:

- (a) The County fails to make any Installment Payment when due.
- (b) The occurrence of an Event of Nonappropriation.
- (c) The County breaches or fails to perform or observe any term, condition or covenant of this Contract or the Deed of Trust on its part to be observed or performed, other than as referred to in subsections (a) or (b) above, including payment of any Additional Payment, for a period of 90 days after written notice specifying such failure and requesting that it be remedied has been given to the County (by any person or entity), unless the Lender agrees in writing to an extension of such time prior to its expiration; provided, however, that if the failure stated in the notice cannot reasonably be corrected within the applicable period and the County institutes corrective action within the applicable period, no Event of Default will be deemed to have occurred so long as the County diligently pursues the corrective action.
- (d) Proceedings under any bankruptcy, insolvency, reorganization or similar law are instituted by or against the County as a debtor, or a receiver, custodian or similar officer is appointed for the County or any of its property.
- (e) Any lien, charge or encumbrance (other than Permitted Encumbrances) prior to or affecting the validity of the Deed of Trust is found to exist, or proceed-

ings are instituted to enforce any lien, charge or encumbrance against the Mortgaged Property and such lien, charge or encumbrance would be prior to the lien of the Deed of Trust.

10.2. Remedies on Default. Upon the occurrence and during the continuation of any Event of Default, the Lender may, without any further demand or notice, exercise any one or more of the following remedies:

(a) Declare the unpaid principal components of the Installment Payments, and the accrued interest thereon, immediately due and payable;

(b) Proceed by appropriate court action to enforce performance by the County of the applicable covenants of this Contract or the Deed of Trust or to recover for the breach thereof; and

(c) Avail itself of all available remedies under the Deed of Trust, including foreclosure on the Mortgaged Property and recovery of legal fees and other expenses, and of all other remedies available at law or in equity.

The Lender's exercise of remedies is subject to the limitations set forth in Article XII.

10.3. No Remedy Exclusive; Delay Not Waiver. All remedies under this Contract are cumulative and may be exercised concurrently or separately. The exercise of any one remedy will not be deemed an election of such remedy or preclude the exercise of any other remedy. If any Event of Default occurs and is thereafter waived, such waiver will be limited to the particular breach so waived and will not be deemed a waiver of any other breach under this Contract.

ARTICLE XI **ASSIGNMENTS**

11.1. County's Assignments. The County may not sell or assign any interest in this Contract without the Lender's prior written consent.

11.2. Lender's Assignment. The Lender may, at any time and from time to time, assign all or any part of its interest in the Mortgaged Property or this Contract,

including, without limitation, the Lender's rights to receive Installment Payments. Any assignment made by the Lender or any subsequent assignee must not purport to convey any greater interest or rights than those held by the Lender pursuant to this Contract.

The County agrees that this Contract may become part of a pool of obligations at the Lender's or its assignee's option. The Lender or its assignees may assign or reassign all or any part of this Contract, including the assignment or reassignment of any partial interest through the use of certificates evidencing participation interests in this Contract. Any assignment by the Lender may be only to a Lender, insurance company, or similar financial institution or any other entity approved by the LGC. Notwithstanding the foregoing, no assignment or reassignment of the Lender's interest in the Mortgaged Property or this Contract will be effective unless and until the County receives a duplicate original counterpart of the document by which such assignment or reassignment is made disclosing the name and address of each such assignee.

The County further agrees that the Lender's interest in this Contract may be assigned in whole or in part upon terms which provide in effect that the assignor or assignee will act as a collection and paying agent for any holders of certificates of participation in this Contract, provided (a) the County receives a copy of the agency contract, and (b) the collection and paying agent agrees to maintain for the full remaining term of this Contract a written record of each assignment and reassignment of the certificates of participation.

The Lender covenants that any disclosure document circulated by it or an assignee in connection with the sale of the Lender's rights under this Contract will contain a statement to the effect that the County has not reviewed and is not responsible for the disclosure document. The Lender covenants to defend, indemnify and hold harmless the County and its officers, employees and agents against any and losses, claims, damages or liabilities, joint or several, including fees and expenses incurred in connection therewith, to which such indemnified party may become subject on account of any statement included in a disclosure document, or that fails to be included in a disclosure document, unless the County has expressly approved the use of such disclosure document.

The County agrees to execute any document reasonably required in connection with any assignment. Any assignor must provide notice of any assignment to the County, and the County will keep a complete and accurate record of all assignments as

required by the Code. After the giving of any notice, the County will thereafter make all payments in accordance with the notice to the assignee named therein and will, if so requested, acknowledge the assignment in writing, but the acknowledgment will in no way be deemed necessary to make the assignment effective.

Notwithstanding any of the foregoing, in no event will the County ever be required to make Installment Payments to more than one person or entity on any payment date.

ARTICLE XII
COUNTY'S LIMITED OBLIGATION

Notwithstanding any other provision of this Contract, the parties intend that this transaction comply with North Carolina General Statutes Section 160A-20. No deficiency judgment may be entered against the County in violation of such Section 160A-20.

No provision of this Contract should be construed or interpreted as creating a pledge of the County's faith and credit within the meaning of any constitutional debt limitation. No provision of this Contract should be construed or interpreted as an illegal delegation of governmental powers or as an improper donation or lending of the County's credit within the meaning of the North Carolina constitution. The County's taxing power is not and may not be pledged directly or indirectly or contingently to secure any moneys due under this Contract.

No provision of this Contract will be construed to pledge or to create a lien on any class or source of the County's moneys (other than the Amount Advanced and any Net Proceeds), nor will any provision of this Contract restrict the County's future issuance of any of its bonds or other obligations payable from any class or source of the County's moneys (except to the extent the this Contract and the Deed of Trust restrict the incurrence of additional obligations secured by the Mortgaged Property).

To the extent of any conflict between this Article and any other provision of this Contract, this Article takes priority. Nothing in this Article is intended to impair or prohibit foreclosure of the Deed of Trust upon occurrence of an Event of Default under this Contract or the Deed of Trust.

ARTICLE XIII
MISCELLANEOUS

13.1. Notices.

(a) Any communication provided for in this Contract must be in English and must be in writing. "Writing" includes facsimile transmission and electronic mail.

(b) For the purposes of this Contract, any communication sent by facsimile transmission or electronic mail will be deemed to have been given on the date the communication is similarly acknowledged by a County Representative (in the case of the County) or other authorized representative (in the case of any other party). No such communication will be deemed given or effective without such an acknowledgment.

(c) Any other communication under this Contract will be deemed given on the delivery date shown on a United States Postal Service certified mail receipt, or a delivery receipt (or similar evidence) from a national commercial package delivery service, if addressed as follows:

- (i) if to the County, to Washington County – County Manager, Re: Notice under 2023 School Financing Documents, 116 Adams St., Plymouth, NC 27962
- (ii) if to the Lender, to Truist Commercial Equity, Inc., 1414 Raleigh Road, Chapel Hill, NC 27517, with a copy to Tax-Exempt Lending Group, Truist Bank, 150 Stratford Road, 2nd Floor, Winston-Salem, NC 27104, Attention: Alex Johnston, but a notice to either of these addresses is effective notice to the Lender.

(d) Any addressee may designate additional or different addresses for communications by notice given under this Section to each of the others.

(e) Whenever this Contract requires the giving of a notice, the person entitled to receive the notice may waive the notice, in writing. The giving or receipt of

the notice will then not be a condition to the validity of any action taken in reliance upon the waiver.

13.2. Non-Business Days. If the date for making any payment or the last day for performance of any act or the exercising of any right is not a Business Day, such payment may be made or act performed or right exercised on or before the next succeeding Business Day. For this Contract and the Deed of Trust, a “Business Day” is any day on which banks in the State are not by law authorized or required to remain closed.

13.3. Governing Law. The parties intend that North Carolina law will govern this Contract and all matters of its interpretation. To the extent permitted by law, the parties agree that any action brought with respect to this Contract must be brought in the North Carolina General Court of Justice in Washington County, North Carolina.

13.4. Severability. If any provision of this Contract is determined to be unenforceable, that will not affect any other provision of this Contract.

13.5. Amendments. This Contract may not be modified or amended unless the amendment is in writing and signed by the County and the Lender and approved by the LGC.

13.6. Binding Effect. Subject to the specific provisions of this Contract, this Contract will be binding upon and inure to the benefit of and be enforceable by the parties and their respective successors and assigns.

13.7. Third-Party Beneficiaries. The Deed of Trust Trustee and the LGC are the only parties intended as third-party beneficiaries of this Contract.

13.8. Time. Time is of the essence of this Contract and each and all of its provisions.

13.9. Limitation on Liability of Officers and Agents. No officer, agent or employee of the County, of the LGC or the Lender will be subject to any personal liability or accountability because of the execution of this Contract or any other documents related to the transactions contemplated by this Contract. Such officers, agents or employees will be deemed to execute such documents in their official ca-

pacities only, and not in their individual capacities. This Section will not relieve any officer, agent or employee from the performance of any official duty provided by law.

13.10. Counterparts. This Contract may be executed in several counterparts, including separate counterparts. Each will be an original, but all of them together constitute the same instrument.

13.11. Definitions. Unless the context clearly requires otherwise, capitalized terms used in this Contract and not otherwise defined have the meanings set forth in Exhibit A.

13.12. Entire Agreement. This Contract, together with the Deed of Trust, constitutes the County's entire agreement with the Lender with respect to its general subject matter.

[The remainder of this page has been left blank intentionally.]

IN WITNESS WHEREOF, the County and the Lender have caused this instrument to be executed as of the day and year first above written by duly authorized officers.

ATTEST: (SEAL)

**WASHINGTON COUNTY,
NORTH CAROLINA**

Julie Bennett
Clerk, Board of Commissioners

By: _____
Curtis Potter
County Manager

TRUIST COMMERCIAL EQUITY, INC.

By: _____
Lemuel Uzzell
Authorized Agent

This contract has been approved under the provisions of Article 8, Chapter 159 of the General Statutes of North Carolina.

Sharon G. Edmundson
Secretary, North Carolina
Local Government Commission

By _____
[Sharon G. Edmundson
or Designated Assistant]

[Installment Financing Contract dated as of May 16, 2023]

Exhibits –
A - Definitions
B - Payment schedule

EXHIBIT A – Definitions

For all purposes of this Contract, unless the context requires otherwise, the following terms have the following meanings:

"Additional Payments" means any amounts payable by the County as a result of its obligations under this Contract or the Deed of Trust (other than the County's obligation to pay Installment Payments). This includes any of the Lender's expenses (including attorneys' fees) in prosecuting or defending any action or proceeding in connection with this Contract and any taxes or any other expenses, including, but not limited to, the Lender's administrative or legal costs, licenses, permits, state and local sales and use or ownership taxes or property taxes that the Lender is required to pay as a result of this Contract (together with interest that may accrue on any of the above if the County fails to pay the same, as set forth in this Contract).

"Amount Advanced" has the meaning assigned in Article I.

"Closing Date" means the date on which this Contract is first executed and delivered by the parties, which the parties expect to be on or about May 16, 2023.

"Code" means the Internal Revenue Code of 1986, as amended, including regulations, rulings and revenue procedures promulgated thereunder or under the Internal Revenue Code of 1954, as amended, as applicable to the County's obligations under this Contract. Reference to any specific Code provision will be deemed to include any successor provisions thereto.

"Construction Agreement" means any agreement between the County and any other person or entity related to any part of the construction of the Pledged Facilities, including contracts for site preparation and related work.

"Contract Payments" means Installment Payments and Additional Payments.

"County Board" means the County's Board of Commissioners, or any successor to its functions, as from time to time constituted.

"County Representative" means the County Manager, County finance officer or any other person or persons at the time designated, by a written certificate furnished to the Lender and signed on the County's behalf by the County Manager or

the Chairman of the County Board, to act on the County's behalf for the purpose of performing any act (or any specified act) under this Contract.

"Deed of Trust" means the Deed of Trust and Security Agreement, dated as of May 16, 2023, from the County to a deed of trust trustee for the benefit of the Lender and its assigns, as it may be duly amended or supplemented.

"Default Rate" means the lesser of (a) the sum of the Prime Rate plus 2.0% (200 basis points) per annum and (b) the maximum lawful rate.

"Event of Default" means one or more events of default as defined in Section 10.1.

"Event of Nonappropriation" means a failure or refusal by the County Board to include funds for Contract Payments in the County's budget for any Fiscal Year, or any reduction or elimination of an appropriation for Contract Payments, all as further described in Section 2.7.

"Event of Taxability" means that a final decree or judgment of any federal court or a final action of the Internal Revenue Service determining that interest is includable in the gross income of the registered owner of the County's obligations to make payments under this Contract for federal income tax purposes as a result of the action or inaction of the County has been issued; provided, no Event of Taxability shall be deemed to occur unless the County has been given written notice of the occurrence and, to the extent permitted by law, an opportunity to participate in and seek, at the County's own expense, a final administrative determination by the Internal Revenue Service or determination by a court of competent jurisdiction (from which no further right of appeal exists) as to the occurrence of such Event of Taxability. For all purposes of this definition, the effective date of any Event of Taxability will be the first date as of which interest is deemed includable in the gross income of the any such registered owner.

"Fiscal Year" means the County's fiscal year beginning July 1, or such other fiscal year as the County may later lawfully establish, and also includes the period between the Closing Date and June 30, 2023.

"Installment Payments" means the payments payable by the County pursuant to Section 2.1.

“Interest Rate” means the annual interest rate applicable to the County’s repayment of the Amount Advanced, as described in Exhibit B.

“LGC” means the North Carolina Local Government Commission, or any successor to its functions.

“Make Whole Prepayment Premium” with respect to a prepayment of the principal component of the Installment Payments, means an amount equal to the present value of the difference between (1) the amount that would have been realized by the Lender on the prepaid amount for the remaining term of the loan at the rate for fixed-rate payers in U.S. Dollar interest rate swaps as quoted by Bloomberg (the “Swap Rate”) for a term corresponding to the repayment term of the Amount advanced, interpolated to the nearest month, if necessary, that was in effect three Business Days before the Closing Date and (2) the amount that would be realized by the Lender by reinvesting such prepaid funds for the remaining term of the loan at the Swap Rate for fixed-rate payers in U.S. Dollar interest rate swaps, interpolated to the nearest month, that was in effect three Business Days prior to the loan repayment date; both discounted at the same interest rate utilized in determining the applicable amount in (2). Should the present value have no value or a negative value, the County may repay with no additional fee. Should Bloomberg no longer release rates for fixed-rate payers in U.S. Dollar interest rate swaps, the Lender may substitute the Bloomberg index for rates for fixed-payers in U.S. Dollar interest rate swaps with another similar index as determined by the Lender. The Lender shall provide the County with a written statement explaining the calculation of the premium due, which statement shall, in absence of manifest error, be conclusive and binding.

Partial prepayments may be made subject to a prepayment charge based upon the same calculation methodology described above. Any partial prepayment shall be applied to installments of principal in the inverse order of maturity and shall not postpone the due dates of, or relieve the amounts of, any scheduled installment payments due hereunder. Any amounts repaid hereunder may not be re-borrowed.

"Mortgaged Property" has the meaning assigned in the Deed of Trust, and generally includes the Pledged Site and the Pledged Facilities.

"Net Proceeds" means all payments and proceeds derived from claims made on account of insurance coverages required under this Agreement, any condemnation award arising out of the condemnation of all or any portion of the Mortgaged Property, payments on any bonds required by Section 4.2, any amounts recovered from any con-

tractor on an action for default or breach, as described in Section 4.2, proceeds of title insurance related to the Mortgaged Property, or any sale of the Facilities, or any amounts received in lieu or in settlement of any of the foregoing, in any case reduced by the sum of all amounts expended by the County, the Lender or the Trustee (including legal fees and costs) (i) to collect the gross proceeds or (ii) to remedy the event giving rise to the proceeds, all of which amounts will be paid or reimbursed from the gross proceeds.

"Permitted Encumbrances" means, as of any particular time, (a) the encumbrances on the County's title to the Mortgaged Property that are stated on Exhibit B to the Deed of Trust, (b) liens for taxes and assessments not then delinquent, or liens which may remain unpaid pursuant to Sections 3.8 or 5.2, (c) any lease or similar agreement in favor of the School Board as contemplated by Section 3.6, (d) the Deed of Trust, (e) any lien or encumbrance which is made by its terms expressly subordinate to the lien of the Deed of Trust, and (f) easements and rights-of-way granted by the County pursuant to Section ____ of the Deed of Trust.

"Pledged Facilities" has the meaning ascribed to that term in the Deed of Trust, and generally includes the County's planned new preK-12 school to be build in Plymouth.

"Pledged Site" has the meaning ascribed to that term in the Deed of Trust, and generally includes the real property upon which the Pledged Facilities are located.

"Prime Rate" means the per annum rate which the Lender's affiliate Truist Bank (whether or not that bank or any affiliate at any time is the "Lender" under this Contract) announces from time to time to be its "prime rate," as in effect from time to time. The prime rate is a reference or benchmark rate, is purely discretionary and does not necessarily represent the lowest or best rate charged to borrowing customers. The Lender's affiliate Truist Bank may make commercial loans or other loans at rates of interest at, above or below the prime rate. Each change in the prime rate will be effective from and including the date Truist Bank announces the change as effective.

"Project" has the meaning ascribed to that term in the Introduction to this Contract.

"Project Costs" means all capital costs of the Project as determined in accordance with generally accepted accounting principles and that will not adversely affect the exclusion from gross income for federal income tax purposes of the designated interest component of Installment Payments payable under this Contract, including (a) sums required to reimburse the County or its agents for advances made for any such costs, and (b) all costs related to the financing of the Project through this Contract and all related transactions.

"School Board" means The Washington County Board of Education, or any successor agency responsible for administering public schools in the County.

"State" means the State of North Carolina.

"Taxable Period" means the period of time between (a) the date that the interest components of the County's repayment obligations are deemed to be includable in the gross income of the owner thereof for federal income tax purposes as a result of an Event of Taxability, and (b) the date after which the interest components are deemed to be no longer so includable. For the purposed of computing any Installment Payment due during a Taxable Period, the Taxable Period ends on the date the Installment Payment is due.

"Taxable Rate" means the interest rate per annum that provides the Lender with the same after tax yield that the Lender would have otherwise received had the Event of Taxability not occurred, taking into account the increased taxable income of the Lender as a result of such Event of Taxability. The Lender shall provide the County with a written statement explaining the calculation of the Taxable Rate, which statement shall, in the absence of manifest error, be conclusive and binding on the County.

All references in this Contract to designated "Sections" and other subdivisions are to the designated sections and other subdivisions of this Contract. The words "hereof" and "hereunder" and other words of similar import refer to this Contract as a whole and not to any particular Section or other subdivision unless the context indicates otherwise. Words importing the singular number will include the plural number and vice versa. The use of the term "including" should be understood to mean "including, but not limited to." For any referenced interest rate for which a convention is not otherwise prescribed, that interest will be calculated on the basis of a 360-day year consisting of twelve 30-day months.

EXHIBIT B – Schedule of Installment Payments

Principal is payable in the amounts and on the dates as shown below, subject to prepayment as provided in this Contract. Interest is payable on each _____ 1 and _____ 1, beginning _____ 1, 20____. December 1, 2042, is the final maturity date for the County’s payments.

Each portion of the Amount Advanced will bear interest from the Closing Date until paid. Interest is calculated at the annual rate of 4.02%, subject to adjustment as provided in this Contract. Interest will be calculated based on a 360-day year consisting of twelve 30-day months. The schedule below shows the expected interest payment amounts.

| Payment Date | Principal Component | Interest Component | Total Payment |
|---------------------|----------------------------|---------------------------|----------------------|
| | | | |
| [To come.] | | | |
| | | | |

s☆h draft of April 10

Prepared by and return after recording to:

Robert M. Jessup Jr.
Sanford Holshouser LLP
209 Lloyd St., Suite 350
Carrboro, NC 27510

| | |
|--|--|
| STATE OF NORTH CAROLINA)) | The collateral is or includes fixtures. |
| WASHINGTON COUNTY) | This Deed of Trust secures future advances. |

Brief description: _____

THIS DEED OF TRUST AND SECURITY AGREEMENT (this "Deed of Trust") is dated as of May 16, 2023, and is granted by **WASHINGTON COUNTY, NORTH CAROLINA**, a political subdivision of the State of North Carolina (the "County"), to BB&T Collateral Service Corporation, a North Carolina business corporation, as trustee (the "Deed of Trust Trustee"), for the benefit of **TRUIST COMMERCIAL EQUITY, INC.** (the "Lender").

Introduction

The Lender is advancing [\$20,000,000] to the County under an Installment Financing Contract dated as of May 16, 2023 (the "Financing Contract"), between the County and the Lender. The County will use these funds, together with other available funds, to acquire, construct and finance a new preK-12 school for the County (the "School").

The Lender requires the County to secure its obligations under the Financing Contract by this conveyance of the School and its related real property, as described in Exhibit A, and the other "Mortgaged Property," as defined below.

The Mortgaged Property includes the property described in Exhibit A. The County is the record owner of the property described in Exhibit A.

This Deed of Trust is given to secure current advances under the Financing Contract of [\$20,000,000] as well as potential future advances as described in Section 1-3. The time during which the future advances may be made is ten years from May 1, 2023. The current scheduled date for final repayment is on or about December 1, 2042.

NOW, THEREFORE,

(1) in consideration of the execution and delivery of the Financing Contract and other good and valuable consideration, the receipt and sufficiency of which the parties acknowledge,

(2) to secure the County's performance of all its covenants under this Deed of Trust and under the Financing Contract, including the repayment of amounts advanced under the Financing Contract, and

(3) to charge the Mortgaged Property with this payment and performance,

the County sells, grants and conveys to the Deed of Trust Trustee, its successors and assigns forever, in trust, with power of sale, the following (collectively, the "Mortgaged Property"):

(a) the property described in Exhibit A and any real property later acquired by the County in exchange for, or in consideration of the exchange of, or with the proceeds from any disposition of, all or any part of any property described in this paragraph, and in all cases together with all easements, rights, rights-of-way and appurtenances belonging to any of that property (collectively, the "Pledged Site"); and

(b) all buildings and other improvements and fixtures (including any "Fixtures," as defined in Section 1-4) now or later attached to or used in or on those

improvements or the Pledged Site, including (i) all renewals, replacements, and additions, (ii) all articles in substitution, (iii) all building materials for construction, improvement, modification or repair of improvements upon their delivery to the Pledged Site, and (iv) all proceeds of all the foregoing in whatever form resulting from the loss or disposition of the foregoing, including all proceeds of and unearned premiums for any insurance policies covering the Pledged Site and the improvements, proceeds of title insurance and payments related to the exercise of condemnation or eminent domain authority, and all judgments or settlements in lieu of any of the foregoing (collectively, the "Pledged Facilities");

TO HAVE AND TO HOLD the Mortgaged Property with all privileges and appurtenances belonging thereto, to the Deed of Trust Trustee, its successors and assigns forever, upon the trusts, terms and conditions and for the purposes set out below, in fee simple in trust;

SUBJECT, HOWEVER, to the existing encumbrances described in Exhibit B;

BUT THIS CONVEYANCE IS MADE UPON THIS SPECIAL TRUST: if the County pays and satisfies its "Obligations," as defined below, in full in accordance with the Financing Contract and this Deed of Trust, and the County complies with all the terms, covenants and conditions of the Financing Contract and this Deed of Trust, this conveyance will be null and void and the Lender will cancel it of record at the County's request and cost, and title will revert as provided by law;

BUT IF, HOWEVER, THERE OCCURS AN EVENT OF DEFAULT UNDER THE FINANCING CONTRACT, then the Lender will have the remedies provided for in this Deed of Trust, including directing the Deed of Trust Trustee to sell the Mortgaged Property under power of sale.

THE COUNTY COVENANTS AND AGREES with the Deed of Trust Trustee and the Lender (and their respective heirs, successors and assigns), in consideration of the foregoing, as follows:

1. Warranties of Title; Security Provided by this Deed of Trust

1-1 Warranties of Title. The County covenants with the Deed of Trust Trustee and the Lender that the County is seized of and has the right to convey the Mortgaged Property in fee simple, that the Mortgaged Property is free and clear of

all liens and encumbrances other than Permitted Encumbrances (as defined in the Financing Contract), that title to the Mortgaged Property is marketable, and that the County will forever warrant and defend title to the Mortgaged Property (subject to the Permitted Encumbrances) against the claims of all persons.

1-2 Security for Payment and Performance. This County is delivering this Deed of Trust to secure all the County's obligations to the Lender related to the Mortgaged Property (the "Obligations"), including (a) the payment when due of all amounts payable under the Financing Contract and this Deed of Trust (the "Payment Obligations"), and (b) the County's timely compliance with all terms, covenants and conditions of the Financing Contract and this Deed of Trust.

1-3 Present and Future Advances. This Deed of Trust is executed to secure all the County's present and future obligations to the Company related to the Mortgaged Property. The making of future advances is subject to the terms and conditions of the Financing Contract and this Deed of Trust. The amount of the present obligations secured by this Deed of Trust is [\$20,000,000]. The total principal amount of obligations to repay borrowed money that may be secured by this Deed of Trust at any one time is \$30,000,000. The period within which future obligations may be incurred is ten years from May 1, 2023.

The provisions in this Deed of Trust for future advances are made only to facilitate the possible financing of additions or improvements to the Financed Facilities, the refinancing of the present obligations or otherwise as provided under the Financing Contract. As of the date of this Deed of Trust there is no agreement or obligation by the County to borrow, or for any person to lend, any additional funds beyond the [\$20,000,000] that constitutes the present obligations.

1-4 Security Interest in Fixtures. This Deed of Trust is intended to be a security agreement pursuant to the Uniform Commercial Code as in effect in North Carolina for the "Fixtures," as defined below. The County grants to the Lender and the Deed of Trust Trustee a security interest in the Fixtures to secure the Obligations.

The County agrees to execute, deliver and file, or cause to be filed, in such place or places as may be requested by the Lender or the Deed of Trust Trustee, financing statements (including any continuation statements) in whatever form either party may reasonably request to evidence the security interest provided for

in this Section. Upon the occurrence of an Event of Default under this Deed of Trust or the Financing Contract, the Lender or the Deed of Trust Trustee is entitled to exercise all rights and remedies of a secured party under the Uniform Commercial Code as in effect in North Carolina and may proceed as to the Fixtures in the same manner as provided in this Deed of Trust for the real property.

The "Fixtures" are all items of personal property attached or affixed to the Pledged Facilities in such a manner that removing the items would cause damage to the Pledged Facilities. The Fixtures may include plumbing, heating, lighting, electrical, laundry, ventilating, refrigerating, incinerating, air-conditioning, fire and theft protection and sprinkler equipment, including all renewals and replacements thereof and all additions thereto, and all articles in substitution thereof, and all proceeds of all the foregoing in whatever form.

The County is not obliged to renew, repair or replace any undesirable or unnecessary Fixture. If the County determines that any Fixture has become undesirable or unnecessary, the County may remove that Fixture from the Pledged Facilities and sell, trade-in, exchange or otherwise dispose of it (as a whole or in part), with an amount equivalent to the fair market value of the Fixture as removed becoming Net Proceeds and subject to the provisions of Section 6.2 of the Financing Contract.

With respect to those items of the Mortgaged Property that are or are to become Fixtures, this Deed of Trust constitutes a financing statement filed as a fixture filing. The County agrees that the security interest in the Fixtures granted in this Section 1-4 is in addition to, and not in lieu of, any security interest in the Fixtures acquired by real property law. The fixtures are located on the land described on Exhibit A, and the County is the record owner of that land. The name and address of the County, as debtor, and the Lender, as secured party, are set forth in Section 5-1.

1-5 County's Obligation Limited. Notwithstanding any other provision of this Deed of Trust, the parties intend that this transaction will comply with North Carolina General Statutes Section 160A-20. No deficiency judgment may be entered against the County in violation of Section 160A-20.

No provision of this Deed of Trust is to be construed or interpreted as creating a pledge of the County's faith and credit within the meaning of any

constitutional debt limitation. No provision of this Deed of Trust should be construed or interpreted as an illegal delegation of governmental powers, nor as an improper donation or lending of the County's credit within the meaning of the North Carolina constitution. The County's taxing power is not and may not be pledged, directly or indirectly contingently, to secure any moneys due under this Deed of Trust.

No provision of this Deed of Trust restricts the County's future issuance of any of its bonds or other obligations payable from any class or source of the County's moneys (except to the extent the Financing Contract and this Deed of Trust restrict the incurrence of additional obligations secured by the Mortgaged Property).

Nothing in this Section is intended to impair or prohibit foreclosure on this Deed of Trust if the Payment Obligations are not paid when due or otherwise upon the occurrence of an Event of Default under this Deed of Trust or the Financing Contract.

To the extent of any conflict between this Section and any other provision of this Deed of Trust, this Section takes priority.

1-6 Construction Mortgage. The security interest evidenced by this Deed of Trust is a "construction mortgage" with respect to the Pledged Facilities within the meaning of Section 25-9-334 of the North Carolina General Statutes.

2. No Transfers; Provision for Releases; Grants of Easements and Similar Interests

2-1 No Transfers; Due on Sale Clause. The County shall not sell, transfer or encumber any interest in any Mortgaged Property, except as otherwise permitted by the Financing Contract or this Deed of Trust. This prohibition applies whether the sale, transfer, or encumbrance is of a legal or an equitable interest, is voluntary, involuntary, by operation of law, or otherwise, and includes any encumbrance that is not a Permitted Encumbrance. the Lender may take any action it deems appropriate to prevent or rescind any unauthorized sale, transfer or encumbrance. The Lender may, at its option, require the immediate payment in full of the Installment Payments and all other amounts secured by this Deed of Trust upon the sale, transfer, conveyance or encumbrance of all or any part of the Mortgaged Property, or any legal

or beneficial interest in the Mortgaged Property, without the Lender's prior written consent

2-2 Provision for Partial Releases. (a) The Lender is required, upon the County's direction and at any time, to execute and deliver all documents necessary to effect the release of all or any portion of the Mortgaged Property from the lien of this Deed of Trust upon the County's compliance with the requirements of this Section. No consent or acknowledgment by the Deed of Trust Trustee is required for any release under this Section. The Lender is not, however, required to release any property under this Section during the continuation of an Event of Default.

(b) To obtain a release, the County must file with the Lender the following items:

- (i) a County Certificate stating that (A) no Event of Default is continuing, (B) the release will not materially impair the intended use of the property remaining subject to this Deed of Trust, and (C) the release complies with the requirements of this Section;
- (ii) a copy of the proposed instrument of release;
- (iii) a direction to the Lender to execute and deliver the instrument; and
- (iv) evidence of compliance with (c) or (d) below.

(c) In the case of a proposed release of a portion (but less than all) of the Mortgaged Property, the County must provide evidence to the Lender that the appraised, taxable or insured value (and the County may provide different evidence for different portions) of that portion of the Mortgaged Property that is proposed to remain subject to the lien of this Deed of Trust will not be less than 100% of the aggregate principal component of the Payment Obligations that is outstanding at the time the release is effected.

2-3 Full Release upon Defeasance. The Lender will release the lien of this Deed of Trust completely upon the County's compliance with the requirements of this Section. No consent or acknowledgment by the Deed of Trust Trustee is required for any release under this Section.

(a) To obtain a release, the County must pay to Lender, or to some other fiduciary reasonably acceptable to Lender, an amount (i) that is sufficient to provide for the full and timely payment of the outstanding Amount Advanced and (ii) that is required to be used for that payment. This payment may rely for its sufficiency on earnings from United States government securities provided to the fiduciary at the time of the deposit. The sufficiency of the deposit must be evidenced or verified by a certificate or other writing, in form and substance reasonably satisfactory to the Lender, of a person or entity experienced in making these calculations as the County may select.

(b) The County must also provide the Lender with an opinion of counsel reasonably satisfactory to the Lender to the effect that the payment or deposit of cash or securities will not cause the County's obligations to pay principal or interest to become "arbitrage bonds" within the meaning of the Code and that the release will not adversely affect the exclusion from gross income for federal income tax purposes of the interest component of Installment Payments.

2-4 Grants of Easements and Similar Interests. The County may make the following grants and dispositions, so long as the grant or disposition will not materially impair the County's intended use of the Pledged Facilities, and without regard to Section 2-1 or 2-2.

(a) The County may from time-to-time grant easements, licenses, rights-of-way and other similar rights with respect to any part of the Mortgaged Property, and the County may release similar interests, with or without consideration.

(b) The County may dispose of any undesirable or unnecessary Fixture as provided in Section 1-4.

(c) The County may dispose of any portion of the Mortgaged Property that constitutes property used or useful for public utility purposes, with or without consideration and in the County's discretion, but only to a public operator of utility systems that will use the transferred property in providing service to any County property. For a disposition under this subsection, the County must first notify the Lender of the planned transfer and certify to the Lender that the transfer will not materially impair the County's intended use of the Pledged Facilities.

3. County's Payment Obligation; Lender's Advances

3-1 Satisfaction of Obligations; Compliance with Covenants. The County will pay the Payment Obligations as and when the same become due and payable in the manner set forth in this Deed of Trust and in the Financing Contract, and will comply in all respects with all the terms of this Deed of Trust and the Financing Contract so as to satisfy all of its other Obligations.

3-2 Payment of Legal Fees and Costs. (a) If the Deed of Trust Trustee or the Lender employs an attorney to assist in the enforcement or collection of any Obligations, or if the Deed of Trust Trustee or the Lender voluntarily or otherwise becomes a party to any suit or legal proceeding (including a proceeding conducted under any state or federal bankruptcy or insolvency statute) to protect the Mortgaged Property, to protect the lien of this Deed of Trust, or to enforce or collect any Obligations, then the County will pay all reasonable legal fees and costs incurred (whether or not any suit or proceeding is commenced). All those fees and costs (together with interest at the annual rate of 4.02%) are secured as Obligations under this Deed of Trust.

(b) If any suit or proceeding described in subsection (a) is adverse to the County, however, then the County has this liability only if the Deed of Trust Trustee or the Lender, as the case may be, is a prevailing party in the suit or proceeding.

3-3 Advances for Performance of County's Obligations. If the County fails to perform any of its obligations under the Financing Contract or this Deed of Trust, then the Deed of Trust Trustee and the Lender are authorized, but not obligated, to perform the obligation or cause it to be performed. All those fees and costs, together with interest at the annual rate of 4.02%, are secured as Obligations under this Deed of Trust.

4. The Deed of Trust Trustee

4-1 Deed of Trust Trustee's Liability. The Deed of Trust Trustee will suffer no liability by virtue of its acceptance of this trust except as may be incurred because of any failure on its part to account for the proceeds of any sale under this Deed of Trust.

4-2 Substitute Trustees. If any Deed of Trust Trustee dies, becomes incapable of acting or renounces the trust, or if for any reason the Lender desires to replace any Deed of Trust Trustee, then the Lender has the unqualified right to appoint one or more substitute or successor Deed of Trust Trustees by instruments filed for registration in the office of the Register of Deeds where this Deed of Trust is recorded. Any removal or appointment may be made at any time without notice, without specifying any reason, and without any court approval. Any appointee becomes vested with title to the Mortgaged Property and with all rights, powers, and duties conferred upon the Deed of Trust Trustee by this Deed of Trust in the same manner and to the same effect as if that Deed of Trust Trustee were named as the original Deed of Trust Trustee.

5. Defaults and Remedies; Foreclosure

5-1 Defaults and Remedies. During the continuation of an Event of Default under the Financing Contract, the Lender may pursue its rights and remedies as provided under the Financing Contract and this Deed of Trust.

5-2 Foreclosure; Sale under Power of Sale.

(a) *Right to foreclosure or sale.* During the continuation of an Event of Default, at the Lender's request, the Deed of Trust Trustee must foreclose this Deed of Trust by judicial proceedings or, at the Lender's option, the Deed of Trust Trustee must sell (and is empowered to sell) all or any part of the Mortgaged Property at public sale to the last and highest bidder for cash (free of any equity of redemption, homestead, dower, curtesy or other exemption, all of which the County expressly waives to the extent permitted by law) after compliance with applicable State laws relating to foreclosure sales under power of sale. The Deed of Trust Trustee will execute and deliver a proper deed or deeds to the successful purchaser at the sale. If only a part of the Mortgaged Property is sold, the partial sale in no way adversely affects the lien created by this Deed of Trust against the remainder.

(b) *Lender's Bid.* The Lender may bid and become the purchaser at any sale under this Deed of Trust. Instead of paying cash, the Lender may make settlement for the purchase price by crediting against the Payment Obligations the bid price net of sale expenses, including the Deed of Trust Trustee's commission, and after payment of any taxes and assessments as may be a lien on the Mortgaged Property

superior to the lien of this Deed of Trust (unless the Mortgaged Property is sold subject to those liens and assessments, as provided by law).

(c) *County's Bid.* The County may bid for all or any part or parts of the Mortgaged Property at any foreclosure sale. The County, however, may not bid less than an amount sufficient to provide for full payment of the Payment Obligations, unless the Lender consents in writing.

(d) *Successful bidder's deposit.* At any sale, the Deed of Trust Trustee may, at its option, require any successful bidder (other than the Lender) immediately to make a deposit with the Deed of Trust Trustee against the successful bid in the form of cash or a certified check in an amount of up to 5% of the sale price. The advertised notice of sale need not include notice of this requirement.

(e) *Application of sale proceeds.* The Deed of Trust Trustee must apply the proceeds of any foreclosure sale in the manner and in the order prescribed by State law. The parties agree (i) that the sale expenses will include a commission to the Deed of Trust Trustee equal to one-half of one percent of the gross sales price (but not exceeding a total of \$25,000) for all services performed by the Deed of Trust Trustee under this Deed of Trust, and (ii) that any sale proceeds remaining after the payment of all obligations and the prior application of the proceeds in accordance with State law will be paid to the County.

5-3 Possession of Mortgaged Property during Default. During the continuation of an Event of Default, upon the Lender's demand the County must deliver possession of the Mortgaged Property to the Lender. In addition, the County must surrender possession of the Mortgaged Property to the purchaser of the Mortgaged Property at any judicial or foreclosure sale under this Deed of Trust.

During the continuation of an Event of Default, the Lender, to the extent permitted by law, is also authorized to (a) take possession of the Mortgaged Property, with or without legal action, (b) lease the Mortgaged Property, (c) collect all rents and profits from the Mortgaged Property, with or without taking possession of the Mortgaged Property, and (d) after deducting all costs of collection and administration expenses, apply the net rents and profits to the payment of necessary maintenance and insurance costs, and then apply all remaining amounts to the County's account and in reduction of the Payment Obligations. The Lender will be liable to account only for rents and profits it actually receives.

5-4 No Remedy Exclusive; Delay not Waiver. All remedies under this Deed of Trust are cumulative and may be exercised concurrently or separately. The exercise of any one remedy is not an election of that remedy as an exclusive remedy, nor does the exercise of one remedy preclude the exercise of any other remedy. If any Event of Default occurs and is later waived by the other party or parties, that waiver is limited to the particular default waived and does not constitute a waiver of any other default. Every power or remedy given by this Deed of Trust to the Deed of Trust Trustee or the Lender may be exercised from time to time as often as may be deemed expedient by the Deed of Trust Trustee or the Lender.

6. Additional Provisions

6-1 Notices.

(a) Any communication provided for in this Deed of Trust must be in English and must be in writing. "Writing" includes facsimile transmission and electronic mail.

(b) For the purposes of this Deed of Trust, any communication sent by facsimile transmission or electronic mail will be deemed to have been given on the date the communication is similarly acknowledged by a County Representative (in the case of the County) or other authorized representative (in the case of any other party). No communication will be deemed given or effective without that acknowledgment.

(c) Any other communication under this Deed of Trust will be deemed given on the delivery date shown on a United States Postal Service certified mail receipt, or a delivery receipt (or similar evidence) from a national commercial package delivery service, if addressed as follows:

- (i) if to the County, to County Manager, Washington County, Attention: Notice under 2023 School Financing Contract, 116 Adams St., Plymouth, NC 27962
- (ii) if to the Deed of Trust Trustee, to 5130 Parkway Plaza Boulevard, Charlotte, North Carolina 28217

(iii) if to the Lender, to if to the Lender, to Truist Commercial Equity, Inc., 1414 Raleigh Road, Chapel Hill, NC 27517, with a copy to Tax-Exempt Lending Group, Truist Bank, 150 Stratford Road, 2nd Floor, Winston-Salem, NC 27104, Attention: Alex Johnston, but a notice to either of these addresses is effective notice to the Lender.

(c) Any addressee may designate additional or different addresses for communications by notice given under this Section to each of the others. The County must send copies of any notices it sends to the Deed of Trust Trustee also to the Lender.

6-2 Successors. This Deed of Trust is binding upon, will inure to the benefit of, and is enforceable by the County, the Deed of Trust Trustee and the Lender, and their respective successors and assigns.

6-3 No Marshalling. The County waives all rights to require marshalling of assets in connection with the exercise of any remedies provided in this Deed of Trust or as permitted by law.

6-4 Definitions; Interpretation. All capitalized terms used in this Deed of Trust and not otherwise defined have the meanings ascribed to them in the Financing Contract. The rules for interpretation set out in Exhibit A to the Financing Contract also apply to this Deed of Trust.

6-5 Governing Law; Forum. The County, the Lender and the Deed of Trust Trustee intend that North Carolina law will govern this Deed of Trust and all matters of its interpretation. To the extent permitted by law, the County, the Lender and the Deed of Trust Trustee agree that any action brought with respect to this Deed of Trust must be brought in the North Carolina General Court of Justice in Washington County, North Carolina.

6-6 Limitation of Liability of Officers and Agents. No officer, agent or employee of the County, the Lender or the Deed of Trust Trustee will be subject to any personal liability or accountability by reason of the execution of this Deed of Trust or any other documents related to the transactions contemplated by this Deed of Trust. Those officers or agents are deemed to execute documents in their official capacities only, and not in their individual capacities. This Section does not relieve

any officer, agent or employee from the performance of any official duty provided by law.

6-7 Covenants Run with the Land. All covenants contained in this Deed of Trust run with the real estate encumbered by this Deed of Trust.

6-8 Further Instruments. Upon the request of the Lender or the Deed of Trust Trustee, the County will execute, acknowledge and deliver any further instruments reasonably necessary or desired by the Lender or the Deed of Trust Trustee to carry out more effectively the purposes of this Deed of Trust or any other document related to the transactions contemplated by this Deed of Trust, and to subject to the liens and security interests of this Deed of Trust all or any part of the Mortgaged Property intended to be given or conveyed, whether now given or conveyed or acquired and conveyed subsequent to the date of this Deed of Trust.

6-9 Severability. If any provision of this Deed of Trust is determined to be unenforceable, that will not affect any other provision of this Deed of Trust.

6-10 Non-Business Days. If the date for making any payment, or the last day for performance of any act or the exercising of any right, is not a Business Day, that payment may be made, or act performed or right exercised, on or before the next succeeding Business Day.

6-11 Entire Agreement; Amendments. This Deed of Trust, together with the Financing Contract, constitutes the County's entire agreement with the Lender and the Deed of Trust Trustee with respect to its general subject matter. This Deed of Trust may not be changed without the written consent of the County and the Lender, but the consent of the Deed of Trust Trustee is not required.

[The remainder of this page has been left blank intentionally.]

IN WITNESS WHEREOF, the County has caused this instrument to be signed, sealed and delivered as of May 16, 2023.

ATTEST: (SEAL)

**WASHINGTON COUNTY,
NORTH CAROLINA**

Julie Bennett
Clerk, Board of Commissioners

By: _____
Curtis S. Potter
County Manager

* * * * *

**STATE OF NORTH CAROLINA;
WASHINGTON COUNTY**

I, a Notary Public of such County and State, certify that Curtis S. Potter and Julie Bennett personally came before me this day and acknowledged that they are the County Manager and the Clerk of the Board of Commissioners, respectively, of Washington County, North Carolina, and that by authority duly given and as the act of such County, the foregoing instrument was signed in the County's name by such County Manager, sealed with its corporate seal and attested by such Clerk.

WITNESS my hand and official stamp or seal, this ____ day of May, 2023.

[SEAL]

Notary Public

My commission expires: _____

[Deed of Trust and Security Agreement
for the benefit of Truist Commercial Equity, Inc.,
dated as of May 16, 2023]

EXHIBIT A - Pledged Site Description

EXHIBIT B -- Existing Encumbrances

DISBURSEMENT AGENT AGREEMENT

THIS DISBURSEMENT AGENT AGREEMENT (this “Agreement”) is entered into and effective this 16th day of May, 2023 by and between Washington County, North Carolina (the “Depositor”) and Truist Bank, a North Carolina banking corporation, as the disbursement agent (the “Disbursement Agent”).

WHEREAS, The Depositor desires for the Disbursement Agent to open an account (the “Disbursement Account”) into which the Depositor will deposit funds to be held, invested, and disbursed by the Disbursement Agent in accordance with this Agreement; and

WHEREAS, these amounts will represent amounts deposited on behalf of the Depositor by Truist Commercial Equity, Inc., as provided in an Installment Financing Contract dated May 16, 2023, between the Depositor and Truist Commercial Equity, Inc.;

NOW, THEREFORE, in consideration of the premises herein, the parties hereto agree as follows:

I. Terms and Conditions

1.1. The Depositor hereby appoints the Disbursement Agent as its disbursement agent for the purposes set forth in this Agreement, and the Disbursement Agent hereby accepts such appointment under those terms and conditions.

1.2 The Depositor shall cause [\$20,000,000] to be transferred to the Disbursement Agent, using the wire instructions set forth below, with those funds to be deposited into the Disbursement Account and held by the Disbursement Agent and invested and disbursed as provided in this Agreement.

Bank name: Truist Bank
Routing number: 053101121
Account name: Corporate Trust & Escrow Services
Account number: 5177521228015
Bank Address: 2713 Forest Hills Road, Wilson, NC 27893
For Further Credit (FFC) account name: Washington County, NC

1.3. Within five Business Days of receipt of written instructions substantially in the form of the payment instruction letter attached hereto as Exhibit B, signed by an authorized representative of the Depositor set forth on its Certificate of Incumbency provided to the Disbursement Agent pursuant to Section 5.1, the Disbursement Agent shall disburse funds as provided in such written instructions, but only to the extent that funds are collected and available. For purposes of this Agreement, "Business Day" shall mean any day other than a Saturday, Sunday, or any other day on which the Disbursement Agent located at the notice address set forth in Section 4.5 is authorized or required by law or executive order to remain closed.

II. Provisions as to Disbursement Agent

2.1. This Agreement expressly and exclusively sets forth the duties of the Disbursement Agent with respect to any and all matters pertinent hereto, which duties shall be deemed purely ministerial in nature, and no implied duties or obligations shall be read into this Agreement against the Disbursement Agent. The Disbursement Agent shall in no event be deemed to be a fiduciary to the Depositor or any other person or entity under this Agreement.

The permissive rights of the Disbursement Agent to do things enumerated in this Agreement shall not be construed as duties. In performing its duties under this Agreement, or upon the claimed failure to perform its duties, the Disbursement Agent shall not be liable for any damages, losses, or expenses other than damages, losses or expenses which have been finally adjudicated by a court of competent jurisdiction to have directly resulted from the Disbursement Agent's willful misconduct or gross negligence. In no event shall the Disbursement Agent be liable for incidental, indirect, special, consequential, or punitive damages of any kind whatsoever (including but not limited to lost profits), even if the Disbursement Agent has been advised of the likelihood of such loss or damage and regardless of the form of action. The Disbursement Agent shall not be obligated to take any legal action or to commence any proceedings in connection with this Agreement or any property held hereunder or to appear in, prosecute or defend in any such legal action or proceedings.

2.2. The Depositor acknowledges and agrees that the Disbursement Agent acts hereunder as a depository only and is not responsible or liable in any manner whatsoever for the sufficiency, correctness, genuineness, or validity of the subject matter of this Agreement or any part thereof, or of any person executing or depositing such subject matter. No provision of this Agreement shall require the Disbursement Agent to risk or advance its own funds or

otherwise incur any financial liability or potential financial liability in the performance of its duties or the exercise of its rights under this Agreement.

2.3. This Agreement constitutes the entire agreement between the Disbursement Agent and the Depositor in connection with the subject matter of this Agreement, and no other agreement entered into by the Depositor shall be considered as adopted or binding, in whole or in part, upon the Disbursement Agent notwithstanding that any such other agreement may be deposited with the Disbursement Agent or the Disbursement Agent may have knowledge thereof.

2.4. The Disbursement Agent shall in no way be responsible for nor shall it be its duty to notify the Depositor or any other person or entity interested in this Agreement of any payment required or maturity occurring under this Agreement or under the terms of any instrument deposited herewith unless such notice is explicitly provided for in this Agreement.

2.5. The Disbursement Agent shall be protected in acting upon any written instruction, notice, request, waiver, consent, certificate, receipt, authorization, power of attorney or other paper or document which the Disbursement Agent in good faith believes to be genuine and what it purports to be, including, but not limited to, items directing investment or non-investment of funds, items requesting or authorizing release, disbursement or retainage of the subject matter of this Agreement and items amending the terms of this Agreement. The Disbursement Agent shall be under no duty or obligation to inquire into or investigate the validity or accuracy, of any such notice, request, waiver, consent, certificate, receipt, authorization, power of attorney or other paper or document. The Disbursement Agent shall have no duty or obligation to make any formulaic calculations of any kind hereunder.

2.6. The Disbursement Agent may execute any of its powers and perform any of its duties hereunder directly or through affiliates or agents. The Disbursement Agent shall be entitled to seek the advice of legal counsel with respect to any legal matters arising under this Agreement, and the Disbursement Agent shall have no liability and shall be fully protected with respect to any action taken or omitted pursuant to the advice of such legal counsel. The Depositor shall be liable for, and shall promptly pay, upon demand by the Disbursement Agent, the reasonable and documented fees and expenses of any such legal counsel.

2.7. In the event of any disagreement between the parties to this Agreement, or between either of them and any other person or entity, resulting in adverse claims or demands being made in connection with the matters covered by this Agreement, or if the Disbursement Agent, in good faith, is in doubt as to what action it should take hereunder, the Disbursement Agent may, at its option,

refuse to comply with any claims or demands on it, or refuse to take any other action hereunder, so long as such disagreement continues or such doubt exists, and in any such event, the Disbursement Agent shall not be or become liable in any way or to the Depositor or other person or entity for its failure or refusal to act.

The Disbursement Agent shall be entitled to continue to refrain from acting until (i) the rights of the parties to this Agreement and all other interested persons and entities shall have been fully and finally adjudicated by a court of competent jurisdiction, or (ii) all differences shall have been settled and all doubt resolved by agreement among all of the interested persons and entities, and the Disbursement Agent shall have been notified thereof in writing signed by all such persons and entities. Notwithstanding the preceding, the Disbursement Agent may in its discretion obey the order, judgment, decree or levy of any court, whether with or without jurisdiction, or of an agency of the United States or any political subdivision thereof, or of any agency of any State of the United States or of any political subdivision of any thereof, and the Disbursement Agent is hereby authorized in its sole discretion to comply with and obey any such orders, judgments, decrees or levies. The rights of the Disbursement Agent under this sub-paragraph are cumulative of all other rights which it may have by law or otherwise.

In the event of any disagreement or doubt, as described above, the Disbursement Agent shall have the right, in addition to the rights described above and at the election of the Disbursement Agent, to tender into the registry or custody of any court having jurisdiction all funds and property held under this Agreement, and the Disbursement Agent shall have the right to take such other legal action as may be appropriate or necessary, in its sole discretion. Upon such tender, the Depositor agrees that the Disbursement Agent shall be discharged from all further duties under this Agreement; provided, however, that any such action of the Disbursement Agent shall not deprive the Disbursement Agent of its compensation and right to reimbursement of expenses hereunder arising prior to such action and discharge of the Disbursement Agent of its duties hereunder.

2.8. To the extent provided by law, the Depositor promises to indemnify, defend and hold harmless the Disbursement Agent and each of the Disbursement Agent's officers, directors, agents and employees (the "Indemnified Parties") from and against any and all losses, liabilities, claims made by the Depositor or any other person or entity, damages, expenses and costs (including, without limitation, attorneys' fees and expenses) of every nature whatsoever (collectively, "Losses") which any such Indemnified Party may incur and which arise directly or indirectly from this Agreement or which arise directly or indirectly by virtue of the Disbursement Agent's undertaking to serve as disbursement agent hereunder; provided, however, that no

Indemnified Party shall be entitled to indemnity with respect to Losses that have been finally adjudicated by a court of competent jurisdiction to have been directly caused by such Indemnified Party's gross negligence or willful misconduct. The provisions of this section shall survive the termination of this Agreement and any resignation or removal of the Disbursement Agent.

2.9. Any entity into which the Disbursement Agent may be merged or converted or with which it may be consolidated, or any entity to which all or substantially all the depository business of the Disbursement Agent may be transferred, shall be the Disbursement Agent under this Agreement without further act.

2.10. The Disbursement Agent may resign at any time from its obligations under this Agreement by providing written notice to the Depositor. Such resignation shall be effective on the date set forth in such written notice, which shall be no earlier than thirty (30) days after such written notice has been furnished. In such event, the Depositor shall promptly appoint a successor disbursement agent. If no successor disbursement agent has been appointed on or prior to the date such resignation is to become effective, the Disbursement Agent shall be entitled to tender into the custody of any court of competent jurisdiction all funds and other property then held by the Disbursement Agent hereunder, and the Disbursement Agent shall thereupon be relieved of all further duties and obligations under this Agreement; provided, however, that any such action of the Disbursement Agent shall not deprive the Disbursement Agent of its compensation and right to reimbursement of expenses hereunder arising prior to such action and discharge of the Disbursement Agent of its duties hereunder. The Disbursement Agent shall have no responsibility for the appointment of a successor disbursement agent hereunder.

2.11. The Disbursement Agent and any director, officer or employee of the Disbursement Agent may become financially interested in any transaction in which the Depositor may be interested and may contract with and lend money to the Depositor and otherwise act as fully and freely as though it were not disbursement agent under this Agreement. Nothing herein shall preclude the Disbursement Agent from acting in any other capacity for the Depositor.

III. Compensation of Disbursement Agent

3.1. The Depositor agrees to pay to the Disbursement Agent compensation, and to reimburse the Disbursement Agent for costs and expenses, all in accordance with the provisions of **Exhibit C** hereto, which is incorporated herein by reference and made a part hereof. The fees agreed upon for the services rendered hereunder are intended as full compensation for the

Disbursement Agent's services as contemplated by this Agreement; provided, however, that if the conditions for the disbursement of funds are not fulfilled, or the Disbursement Agent renders any service not contemplated in this Agreement, or there is any assignment of interest in the subject matter of this Agreement or any material modification hereof, or if any dispute or controversy arises hereunder, or the Disbursement Agent is made a party to any litigation pertaining to this Agreement or the subject matter hereof, then the Depositor agrees to compensate the Disbursement Agent for such extraordinary services and to reimburse the Disbursement Agent for all costs and expenses, including reasonable legal fees and expenses, occasioned by any such event. If the Disbursement Agent is authorized to make a distribution of funds pursuant to the terms of this Agreement, and fees or expenses are then due and payable to the Disbursement Agent pursuant to the terms of this Agreement (including, without limitation, amounts owed under this Section 3.1 and Section 2.8), the Disbursement Agent is authorized to offset and deduct such amounts due and payable to it from such distribution. The Disbursement Agent shall have, and is hereby granted, a prior lien upon and first priority security interest in the Disbursement Account and all funds held under this Agreement and all income accrued thereon with respect to its unpaid fees, non-reimbursed expenses and unsatisfied indemnification rights, superior to the interests of any other persons or entities and without judicial action to foreclose such lien and security interest, and the Disbursement Agent shall have and is hereby granted the right to set off and deduct any unpaid fees, non-reimbursed expenses and unsatisfied indemnification rights from the Disbursement Account and the funds held under this Agreement and the income accrued thereon. The provisions of this section shall survive the termination of this Agreement and any resignation or removal of the Disbursement Agent.

IV. Miscellaneous

4.1. The Disbursement Agent shall make no disbursement, investment or other use of funds deposited hereunder until and unless it has collected funds. The Disbursement Agent shall not be liable for collection items until the proceeds of the same in actual cash have been received or the Federal Reserve has given the Disbursement Agent credit for the funds.

4.2. The Disbursement Agent shall invest all funds held pursuant to this Agreement in the Truist Collateralized Public Funds Plus Deposit Option. Truist will provide for the Depositor's deposits in the Truist Collateralized Public Funds Plus Deposits to be collateralized as provided by State law. The Truist Collateralized Public Funds Plus Deposit Option is more fully described in materials which have been furnished to the Depositor by the Disbursement Agent, and the Depositor acknowledges receipt of such materials from the Disbursement Agent.

Instructions to make any other investment must be in writing and signed by the Depositor. The Depositor recognizes and agrees that the Disbursement Agent will not provide supervision, recommendations or advice relating to the investment of moneys held hereunder or the purchase, sale, retention or other disposition of any investment, and the Disbursement Agent shall not be liable to the Depositor or any other person or entity for any loss incurred in connection with any such investment. The Disbursement Agent is hereby authorized to execute purchases and sales of investments through the facilities of its own trading or capital markets operations or those of any affiliated entity. The Disbursement Agent or any of its affiliates may receive compensation with respect to any investment directed hereunder including without limitation charging any applicable agency fee in connection with each transaction. The Disbursement Agent shall use its best efforts to invest funds on a timely basis upon receipt of such funds; provided, however, that the Disbursement Agent shall in no event be liable for compensation to the Depositor or other person or entity related to funds which are held un-invested or funds which are not invested timely. The Disbursement Agent is authorized and directed to sell or redeem any investments as it deems necessary to make any payments or distributions required under this Agreement. Any income on the funds held hereunder shall be deposited in and become part of the Disbursement Account and shall be disbursed in accordance with this Agreement.

4.3. The Disbursement Agent shall provide monthly reports of transactions and holdings to the Depositor as of the end of each month, at the address provided by the Depositor in Section 4.5, or by electronic means via PortfolioView should the Depositor desire to have online, inquiry-only access to the Disbursement Account.

4.4. For tax reporting purposes all income from the investment of the funds shall be reported as having been earned by the Depositor as of the end of each calendar year, whether or not such income was disbursed during such calendar year. The Disbursement Agent shall have no duty to prepare or file any tax report or return with respect to the funds, except for filing of tax information reporting forms required by law to be filed with the IRS with respect to the income from the investment of the funds. With respect to any other payments made under this Agreement, the Disbursement Agent shall not be deemed the payer and shall have no responsibility for performing tax reporting. The Disbursement Agent's function of making such payments is solely ministerial and upon express direction of the Depositor. On or before the execution and delivery of this Agreement, the Depositor shall provide to the Disbursement Agent a correct, duly completed, dated and executed current United States Internal Revenue Service Form W-9 or Form W-8, whichever is appropriate, or any successor forms thereto, in a form and

substance satisfactory to the Disbursement Agent including appropriate supporting documentation and/or any other form, document, and/or certificate required or reasonably requested by the Disbursement Agent to validate the form provided. The Depositor agrees that if such documentation is not provided to the Disbursement Agent, the Disbursement Agent may be required by the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder, to withhold a portion of any income earned on the investment of the funds. To the extent that the Disbursement Agent becomes liable for the payment of any taxes with respect to income derived from the investment of the funds, the Disbursement Agent shall satisfy such liability to the extent possible from the funds. To the extent permitted by law, the Depositor promises to indemnify, defend, and hold the Disbursement Agent harmless from and against any tax, late payment, interest, penalty or other cost or expense that may be assessed against the Disbursement Agent on or with respect to the funds held hereunder or any income thereon unless such tax, late payment, interest, penalty or other cost or expense was finally adjudicated by a court of competent jurisdiction to have been directly caused by the gross negligence or willful misconduct of the Disbursement Agent. The indemnification provided in this section is in addition to the indemnification provided to the Disbursement Agent elsewhere in this Agreement and shall survive the resignation or removal of the Disbursement Agent and the termination of this Agreement.

4.5. Any notice, request for consent, report, or any other communication required or permitted in this Agreement shall be in writing and shall be deemed to have been given when delivered, (i) by electronic mail to the e-mail address given below, if written confirmation of receipt is obtained promptly after completion of the transmission, (ii) by overnight delivery by a reputable national overnight delivery service, or (iii) by United States mail, postage prepaid, or by certified mail, return receipt requested and postage prepaid, in each case to the appropriate address set forth below or at such other address as either party hereto may have furnished to the other party hereto in writing:

If to Disbursement Agent: **Truist Bank**
Attn: Corporate Trust and Escrow Services
2713 Forest Hills Road, SW, Bldg 2, Fl 2
Wilson, NC 27893
Client Manager: Thomas Clower
Phone: 252.246.4974
Email: Thomas.Clower@Truist.com

If to Depositor: **Washington County**

Attn: County Manager
Re: Notice under 2023 Disbursement
Agreement/School Financing
116 Adams St., Plymouth, NC 27962
Phone: 252/793-5823
Email: cpotter@washconc.org

Either party may unilaterally designate a different address by giving notice of each change in the manner specified above to the other party hereto. Notwithstanding anything to the contrary herein provided, the Disbursement Agent shall not be deemed to have received any notice, request, report, or other communication hereunder prior to the Disbursement Agent's actual receipt thereof.

4.6. This Agreement is being made in and is intended to be construed according to the laws of the State of North Carolina.

4.7. This Agreement is for the exclusive benefit of the Indemnified Parties and the parties hereto and their respective successors, heirs and permitted assigns, and shall not be deemed to give, either express or implied, any legal or equitable right, remedy or claim to any other entity or person whatsoever. The terms of this Agreement may be altered, amended, modified, or revoked only by an instrument in writing signed by all the parties hereto.

4.8. Except as permitted in Section 2.9, neither this Agreement nor any rights or obligations hereunder may be assigned by either party hereto without the express written consent of the other party hereto. This Agreement shall inure to and be binding upon the parties hereto and their respective successors, heirs and permitted assigns.

4.9. No party to this Agreement shall be liable to any other party hereto for losses due to, or if it is unable to perform its obligations under the terms of this Agreement because of, acts of God, fire, war, terrorism, floods, strikes, electrical outages, equipment or transmission failure, or other causes reasonably beyond its control.

4.10. This Agreement shall terminate on the first to occur of (i) the date on which all of the funds and property held by the Disbursement Agent under this Agreement have been disbursed or (ii) June 1, 2026 at which time the Disbursement Agent is authorized and directed to disburse all of the remaining funds and property held hereunder in accordance with the written instructions of the Depositor. Upon the termination of this Agreement and the disbursement of all of the funds and property held hereunder, this Agreement

shall be of no further effect except that the provisions of Sections 2.8, 3.1 and 4.4 shall survive such termination.

4.11. All titles and headings in this Agreement are intended solely for convenience of reference and shall in no way limit or otherwise affect the interpretation of any of the provisions hereof.

4.12. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

V. Security Procedure for Funds Transfer

5.1. The identity of each Authorized Representative, as well as their specimen signatures, title, telephone number, and e-mail address, shall be delivered to the Disbursement Agent in the list of authorized signers form as set forth as Exhibit A (a "Certificate of Incumbency") and shall remain in effect until the Depositor, or an entity acting on its behalf, notifies Disbursement Agent of any change thereto (the Person(s) so designated from time to time, the "Authorized Representative"). The Depositor may, at any time, update Exhibit A by signing and submitting to the Disbursement Agent an update of such Exhibit A. The Disbursement Agent shall be entitled to a reasonable time to act to implement any changes on an updated Exhibit A.

The Disbursement Agent shall have no responsibility or liability for any loss which may result from (i) any action taken or not taken by the Disbursement Agent in good faith reliance on any such signatures or instructions, (ii) as a result of the Disbursement Agent's reliance upon or use of any particular method of delivering instructions to the Disbursement Agent, including the risk of interception of such instruction and misuse by third parties, or (iii) any officer or Authorized Representative of the Depositor named in Exhibit A delivered hereunder prior to actual receipt by the Disbursement Agent of a more current Certificate of Incumbency or an updated Exhibit A and a reasonable time for the Disbursement Agent to act upon such updated or more current Certificate of Incumbency or Exhibit A.

All instructions for the transfer of funds must be delivered to Disbursement Agent by one of the delivery methods set forth in Section 4.5. The Depositor and the Disbursement Agent hereby agree that the following security procedures set forth in this Section 5.1 will be used to verify the authenticity of all instructions for the transfer of funds delivered by the Depositor to the Disbursement Agent under this Agreement. All instructions for the transfer of funds must include the name, title, and signature of an Authorized Representative of the Depositor identified in Part I of Exhibit A as the person delivering the disbursement request to the Disbursement Agent. The

Disbursement Agent will check and confirm that the name and signature of the person identified on the written instructions provided to the Disbursement Agent in accordance with this Agreement, appears to be the same as the name and signature of an Authorized Representative of the Depositor. Following confirmation of such information, the Disbursement Agent will make a telephone call to an Authorized Representative of the Depositor identified in Part II of Exhibit A at any telephone number for such Authorized Representative as set forth on Exhibit A; or any of the Disbursement Agent's systems of record to obtain oral confirmation of delivery of the written instructions provided to the Disbursement Agent in accordance with this Agreement. The Disbursement Agent is hereby authorized to call only an Authorized Representative of the Depositor identified in Part II of Exhibit A. The Parties agree to comply with additional security procedures that may be implemented by the Disbursement Agent for a particular wire transfer request from time to time.

The Depositor acknowledges and agrees that these security procedures set forth in this Section 5.1 offered by the Disbursement Agent are commercially reasonable for any wire transfer disbursements (regardless of amount, type, or frequency) that may be initiated from the Disbursement Account(s).

The Disbursement Agent is authorized to execute, and the Depositor expressly agrees to be bound by any payment instruction for the transfer of funds issued in its name (and associated funds transfer) that is accepted by the Disbursement Agent in accordance with the security procedures set forth in this Section 5.1. Notwithstanding anything else, the Disbursement Agent shall be deemed to have acted in good faith and without gross negligence or willful misconduct if the Disbursement Agent is authorized to execute the funds transfer under this Section 5.1.

The security procedures set forth in this Section 5.1 are intended to verify the authenticity of all instructions for the transfer of funds provided to the Disbursement Agent and are not designed to, and do not, detect errors in the transmission or content of any payment instruction. The Disbursement Agent has no obligation to detect errors in or to question an Authorized Representative's instructions, and the Depositor assumes all risks of any losses resulting from such instructions. As set forth in Section 2.1 of this Agreement, the Disbursement Agent is not liable for any special, indirect, punitive, exemplary, or consequential damages (including lost profits) of any kind.

The Disbursement Agent shall not be obliged to make any payment requested under this Agreement if it is unable to validate the authenticity of the request by the security procedures set forth in this Section 5.1. The Disbursement Agent's inability to confirm the necessary information included in any

instruction to transfer funds may result in a delay or failure to act on that payment instruction letter. Notwithstanding anything to the contrary in this Agreement, the Disbursement Agent shall not be required to treat a payment instruction letter as having been received until the Disbursement Agent has authenticated it pursuant to the security procedures in this Section 5.1 and shall not be liable or responsible for any losses arising in relation to such delay or failure to act.

Important Information about Opening a New Account at Truist Institutional Trust

To help the United States Government fight terrorism and money laundering, Federal law requires us to obtain, verify and record information that identifies each business or entity that opens an account or establishes a relationship. What this means for you: when you open an account or establish a relationship, we will ask for your business name, a street address, and a tax identification number, that Federal law requires us to obtain. We appreciate your cooperation.

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be duly executed as of the date and year first above written.

Truist Bank, as Disbursement Agent

By: _____

Name: _____

Title: _____

**Washington County, North Carolina,
as Depositor**

By: _____

Name: Curtis Potter

Title: County Manager

[Disbursement Agent Agreement
Dated as of May 16, 2023]

EXHIBIT A

CERTIFICATE OF INCUMBENCY
(AUTHORIZED REPRESENTATIVES):

Washington County, North Carolina (the “County”), certifies that each of the names, titles, information, and signatures set forth as Authorized Representatives in this Exhibit A are authorized to execute documents and direct Disbursement Agent as to all matters, including fund transfer instructions, address changes, and contact information, on behalf of the County.

Part I – Direction for Funds Transfer

The following persons set forth in Part I are designated to provide direction, including but not limited to the transfer of funds, and to otherwise act on behalf of the County.

| | |
|---|---|
| Name (print): Missy Dixon | Specimen Signature: |
| Title: Finance Director | E-mail(s) (required): mdixon@washconc.org |
| Telephone Number(s) (required): 252/793-3523 | |

| | |
|---|--|
| Name (print): Curtis Potter | Specimen Signature: |
| Title: County Manager | E-mail(s) (required): cpotter@washconc.org |
| Telephone Number(s) (required): 252/793-5823 | |

Part II – Confirmation of Funds Transfers

The following persons set forth in Part II are designated to confirm funds transfer instructions.

| | |
|--|---|
| Name (print): Missy Dixon | Telephone Number(s) (required): 252/793-3523 |
| Title: Finance Director | E-mail(s) (required): mdixon@washconc.org |

| | |
|---------------------------------------|---|
| Name (print): Curtis Potter | Telephone Number(s) (required): 252/793-5823 |
|---------------------------------------|---|

| | |
|--|--|
| Title: County Manager | E-mail(s) (required): cpotter@washconc.org |
|--|--|

The below undersigned individual hereby certifies: (i) to possess familiarity with documents and records that govern the above-referenced account and the operation and management of the County, (ii) to have the power and authority on behalf of the County to execute this Certificate of Incumbency, and (iii) that the afore-referenced individuals (along with the undersigned, as noted) are duly authorized to instruct Truist Bank Corporate Trust on behalf of the County, and are authorized to view bank statements regarding the above-referenced account.

Date: _____ By: _____ County Manager
Signature Title

Truist Bank shall be entitled to rely upon any instructions from the individuals listed herein until notified in writing otherwise, or until termination of the above-referenced account. The County's failure to submit an updated Certificate of Incumbency shall deem the Certificate of Incumbency (or similar signatory and/or Notices disclosure) on file as its Evergreen Certificate of Incumbency and all current trust accounting access as approved. All current trust accounting access, including paper statements, online statements, and online transaction review access, shall be approved, as applicable. The County shall promptly advise Truist Bank Corporate Trust and Escrow Services of any changes affecting this Certificate of Incumbency.

EXHIBIT B

Payment Instruction Form

DISBURSEMENT ACCOUNT NAME: Washington County, North Carolina

DISBURSEMENT ACCOUNT #: _____

Truist Bank
Attn: Corporate Trust and Escrow Services
2713 Forest Hills Road, SW, Bldg 2, Fl 2
Wilson, NC 27893
Via email: Thomas.Clower@Truist.com

To Whom It May Concern:

Reference is made to that certain Disbursement Agent Agreement, dated as of May 16, 2023 (the "Agreement"), by and among Truist Bank (the "Disbursement Agent") and Washington County, North Carolina (the "Depositor").

Capitalized terms used, but not otherwise defined herein shall have the same meanings as set forth in the Agreement.

Written Instructions

Pursuant to Section 1.3 of the Agreement, the Depositor hereby authorizes and instructs the Disbursement Agent to release funds to the individuals or legal entities ("Recipients") in the amounts specified on Schedule I, attached hereto, upon receipt of a fully complete and signed W-9 or W-8 from each Recipient.

Many thanks in advance for your assistance in this matter. Please feel free to contact me at [insert email address] or at [insert phone number] with any questions or concerns.

Sincerely,

**Washington County, North Carolina,
as Depositor**

By: _____

Printed Name: _____

Title: _____

EXHIBIT C

Truist Bank, as Disbursement Agent

Schedule of Fees & Expenses

Acceptance Fee: Waived – one time only, payable at the time of signing the Agreement

The Acceptance Fee includes review of all related documents and accepting the appointment of Disbursement Agent on behalf of Truist Bank. The Acceptance Fee also includes setting up the required account(s) and accounting records, document filing, and coordinating the receipt of funds/assets for deposit to the Disbursement Account. This is a one-time fee payable upon execution of the Agreement.

Legal Review Fee: **Waived** – one time only payable at the time of signing the Agreement

Administration Fee: **Waived** – payable at the time of signing the Agreement and on the anniversary date thereafter, if applicable

The Administration Fee includes providing routine and standard services of a disbursement agent. The fee includes administering the disbursement account, performing investment transactions, processing cash transactions (including wires and check processing), disbursing funds in accordance with the Agreement (note any pricing considerations below), and providing trust account statements to the Depositor for a twelve (12) month period. If the account remains open beyond the twelve (12) month term, the Depositor will be invoiced each year on the anniversary date of the execution of the Agreement. The Administration Fee is due upon execution of the Agreement. The fees shall be deemed earned in full upon receipt by the Disbursement Agent, and no portion shall be refundable for any reason, including without limitation, termination of the Agreement.

Out-of-Pocket Expenses: **At Cost**

Out-of-pocket expenses such as, but not limited to, postage, courier, overnight mail, wire transfer, travel, legal (out-of-pocket to counsel) or accounting, will be billed at cost.

Note: This fee schedule is based on the assumption that the funds will be invested in the Truist Collateralized Public Funds Plus Deposit Option. If any other investment options are chosen, this fee schedule will become subject to change.



April 11, 2023

Washington County
Mr. Curtis Potter, County Manager
116 Adams Street
Plymouth, NC 27962

RE: Metcon's Preliminary GMP Cost Summary— Washington County Schools
New Washington PK-12

Dear Curtis,

Metcon is pleased to submit the GMP Cost Summary portion of our Guaranteed Maximum Price Proposal for the above referenced project. This GMP totaling Sixty-Eight Million Eight Hundred and Eighty- Eight Thousand Nine Hundred and Thirty-Six Dollars, (\$68,888,936) incorporates the costs of previously executed and pending Change Orders CO#1, CO#2 and CO#3; the accepted Value Engineering items identified in the Washington County Schools VE Log dated 4/11/23 and the Allowance Log dated 4/11/23. Also included for reference is a current Project Budget Comparison dated 4/11/23 that shows the total estimated amount to be financed by the County as \$19,795,142. This Proposal assumes that a Letter of Intent will be issued by Washington County allowing us to commit to key subcontractors to mitigate potential price escalation before 4/18/23. This will also allow SFL+a to commence revising the contract documents and have a final revised set including specifications issued by 5/30/23.

Metcon will need an additional 10 working days or until 4/25/23 to finalize all the Value Engineering Narratives and Assumptions and Clarification that our guaranteed maximum price proposal is based upon. Please note that this remaining exercise is only a refinement of the GMP Proposal to provide total transparency of what our proposal was based upon and will not increase the guaranteed maximum cost stated above. In addition, we will provide a summary sheet for each bid package identifying the base bid with deductions for accepted value engineering alternatives. We will enumerate all documents, drawings, specifications, and applicable correspondence throughout the bid process. A detailed construction schedule, phasing plan and a detailed list of all general conditions items will also be included within the final GMP Proposal.

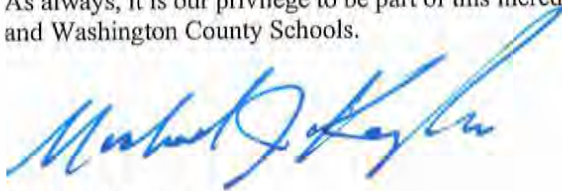
The journey to get the project within budget was a challenging one but through the extraordinary efforts of our design partner and subcontractors, we were not only able to achieve the budget but were able to incorporate back into the project elements previously excluded that will add to the longevity of the building for decades to come. Those items include cladding the entire building in masonry, glass, and durable metal panels; adding terrazzo flooring throughout the Commons Area in lieu of Luxury Vinyl Tile and a roof made from only the highest material and standards including a 30-year warranty. We are also pleased to share that not a single square foot of the building footprint or instructional programming was removed from the project. Unfortunately, we were not able to incorporate any of the Energy Positive design elements within the allotted budget constraints. Should additional funding be secured in the years ahead, these items could easily be incorporated back into the project if desired.

Whereas we were able to overcome the budget challenge, the next challenge will be to revise the design documents to incorporate all the accepted value engineering alternatives while still maintaining the budget. Since Metcon is responsible for maintaining the construction budget, this introduces a significant added risk not accounted for previously. As a result of all the post bid scope revisions caused by the value engineering exercises this past month and a half, the likelihood of Metcon missing some scope or introducing an

unforeseen coordination issue has greatly increased thus potentially straining our limited CM Construction Contingency. The original stated CM Construction Contingency of 2% did not foresee this type of added risk caused by extensive post bid scope revisions. We believe an increase in the CM Construction Contingency from 2% to 2.5% more justly addresses the increased risk. This increase in our contingency has been offset by some reduction in stated Allowances and reduced general conditions. Any subsequent value engineering cost reductions received after this date shall be held within a newly created allowances called "Refined Scope Allowance" and shall be used to offset potential cost increases associated with the anticipated 5/30/23 revised document issuance. We will still honor our voluntary fee reduction from 5% to 4.5% as an expression of our continued commitment to Washington County, Washington County Schools and the future children of Washington County that will call the New PK-12 Facility home.

Should you have any questions or suggested revisions please let me know.

As always, it is our privilege to be part of this incredible project and serve the needs of Washington County and Washington County Schools.



Michael J. Konicczka

Project Executive
Metcon, Inc.

Attachments:

WCS Project Budget Summary dated 4/11/23
WCS GMP Summary dated 4/11/23
WCS Value Management Log dated 4/11/23
WCS Allowance dated 4/11/23



Washington County School - Washington PK-12 School
Plymouth, NC



Tuesday, April 11, 2023

Project Budget Summary

| | COST 8/12/2022 | Board Approved Construction Budget | Current GMP PHASE I | GMP BUDGET PHASE II |
|---|-------------------|---------------------------------------|------------------------|------------------------|
| Surveys / Borings | | | \$ 59,681 | |
| Special Inspections | | | \$ 275,000 | \$ 30,000 |
| Specialty Consultants | | | | |
| Land | | | | |
| | \$ 190,000 | \$ - | \$ 334,681 | \$ 30,000 |
| Construction Cost | | \$ 68,111,702 | \$ 78,130,865 | |
| New Construction | | | | |
| Basic building including and basic site | | | | |
| Additional Elementary school classrooms | | | | |
| New Gym and Aux Gym in base bid now | | | | |
| Solar Generation will be an alternate | | | Excluded | |
| Ballfields and Fieldhouse will be an alternate | | | | |
| Scope reductions / Value Engineering | | | \$ (11,178,278) | |
| Added space in the kitchen | | | | |
| Geothermal | | | Excluded | |
| Electrochromic Glazing | | | Excluded | |
| Renovations- Phase 2 | | | | |
| Early College Renovations | | | | \$ 1,000,000 |
| Ballfields, Grading, Sitework, Bleachers, Fencing, | | | | \$ 8,000,000 |
| Concessions/Fieldhouse | | | | |
| Selective demolition at Creswell and WCHS | | | | \$ 1,200,000 |
| Furniture and Equipment - Phase 2 | | | | |
| Technology | | | | \$ 2,087,500 |
| Furniture | | | | \$ 4,620,000 |
| Pines Elementary School - Demo/ Fencing/ General Conditions 3 Months | | \$ 896,479 | \$ 1,252,423 | |
| Change Order #2 | | | \$ 26,199 | |
| Change Order #3 | | | \$ 323,046 | |
| Construction/Renovation/Demo Cost Total Cost Total | | | | |
| Inflation (12% per year)Included in cost per sf | | | Included Above | |
| Inflated Construction Cost Total | | | | |
| Owner Construction Contingency From Soft Cost | | | | |
| Total Construction Cost | \$ 58,151,487 | \$ 69,008,181 | \$ 68,888,936 | \$ 16,967,500 |
| Soft Cost @7.5% | \$ 4,652,119 | | \$ 5,166,670 | \$ 1,357,400 |
| Owner's Contingency 3% (2.54%) | \$1,744,545 | \$ 1,744,545 | \$ 1,744,545 | \$ 509,025 |
| TOTAL ESTIMATED PROJECT COST | \$ 64,738,150 | \$ 70,752,726 | \$ 75,800,151 | \$ 18,833,925 |
| **Budget does not include instructional materials | | | | |
| Plus: Estimated Cost of Issuance | \$ 240,000 | | \$ 240,000 | |
| Less: Needs Based Grant | \$ (50,000,000) | | \$ (50,000,000) | |
| Less: ESSER Funding | \$ (3,500,000) | | \$ (3,500,000) | |
| Less: Assumed Cash Contribution By County | \$ (1,000,000) | | \$ (1,000,000) | |
| Less: DOT Grant and Energy Conservation Grant | \$ (150,000) | | \$ (150,000) | |
| Total Estimated Amount Financed by County Before Rebate | \$ 10,328,150 | \$ 70,752,726 | \$ 21,390,151 | \$ 18,833,925 |
| Inflation Reduction Act Tax Rebate | \$ - | | \$ (1,595,009) | |
| Sales Tax Reimbursement* | | | | |
| Total Estimated Amount Financed by County | \$ 10,328,150 | \$ 70,752,726 | \$ 19,795,142 | \$ 18,833,925 |

* Sales Tax Reimbursement is calculated at 35% of cost of work with 6.75% sales tax



**New Washington PK-12 School
Washington County Schools
Plymouth, NC
GMP Summary - April 11, 2023**

| Bid Packages | Bid Package Description | Change Order 01 Demo GMP | Change Order 02 | Change Order 03 | New Construction GMP | Apparent Low Bidder | \$/sqft | MWSBE \$ | MWSBE % |
|--------------|--|-----------------------------|--------------------|------------------------|-------------------------|-----------------------------------|------------------|------------------------|------------|
| BP015000 | General Trades | | | | \$625,650.00 | Berry Building Group Inc. | \$ 3.75 | \$0.00 | 0% |
| BP017000 | Final Cleaning | | | | \$299,999.99 | Classic Cleaning LLC | \$ 1.60 | \$299,999.99 | 100% |
| BP024000 | Demo | \$428,710.00 | | | | Trifecta | \$ 2.57 | \$ 428,710.00 | 100% |
| BP033000 | Cast-In-Place Concrete | | | | \$2,140,000.00 | Skyrock Construction LLC | \$ 12.82 | \$2,140,000.00 | 100% |
| BP034100 | Prestressed Hollow Core Planks | | | | \$1,177,300.00 | Core Slab - Proposal | \$ 7.05 | \$0.00 | 0% |
| BP042000 | Masonry | | | | \$5,895,000.00 | Southeastern Contracting, Inc. | \$ 35.32 | \$170,000.00 | 3% |
| BP051000 | Structural Steel | | | | \$3,325,696.00 | North State Steel, Inc. | \$ 19.93 | \$0.00 | 0% |
| BP061000 | Glued Laminated Beams - Material, Design, Delivery | | | | \$1,173,388.75 | Structural Wood Systems | \$ 7.03 | \$0.00 | 0% |
| BP062000 | Glued Laminated Beams - Erections Only | | | | \$137,000.00 | North State Steel, Inc. | \$ 0.82 | \$0.00 | 0% |
| BP071000 | Firestopping, Waterproofing, Joint Sealants & Expansion Joints | | | | \$712,119.00 | Strickland Waterproofing Company | \$ 4.27 | \$0.00 | 0% |
| BP072400 | EIFS | | | | \$1,008,815.00 | Advance Exterior Systems | \$ 6.04 | \$0.00 | 0% |
| BP074000 | Wall Panels | | | | \$483,000.00 | Advance Exterior Systems | \$ 2.89 | \$0.00 | 0% |
| BP075000 | Turnkey Roofing | | | | \$3,570,000.00 | AAR of North Carolina, Inc. | \$ 21.39 | \$0.00 | 0% |
| BP081000 | Doors, Frames, & Hardware | | | | \$686,000.00 | East Cost Access, LLC | \$ 4.11 | \$0.00 | 0% |
| BP083000 | Specialty Doors | | | | \$91,400.00 | Custom Doors & Gates | \$ 0.55 | \$0.00 | 0% |
| BP084000 | Aluminum Windows - Entrance - Storefront | | | | \$4,014,768.00 | A1 Glass | \$ 24.05 | \$4,014,768.00 | 100% |
| BP092000 | Metal Framing and Gypsum Board Assemblies | | | | \$1,919,380.00 | NJR Construction LLC | \$ 11.50 | \$1,919,380.00 | 100% |
| BP093000 | Hard Tile | | | | \$206,235.00 | Concordia Building | \$ 1.24 | \$20,200.00 | 10% |
| BP095000 | Acoustical Ceilings & Panels | | | | \$1,213,415.00 | Precision Walls | \$ 7.27 | \$0.00 | 0% |
| BP096000 | LVT, VCT, Rubber Base, Carpet Tile & Sheet Carpet | | | | \$467,040.00 | Brook Contracting | \$ 2.80 | \$0.00 | 0% |
| BP096400 | Wood Strip Flooring & Resilient Athletic Flooring | | | | \$239,400.00 | Scott Equipment & Surfacing | \$ 1.43 | \$0.00 | 0% |
| BP096600 | Terrazzo Flooring | | | | \$695,417.00 | David Allen | \$ 4.17 | \$0.00 | 0% |
| BP099000 | Painting and Coating | | | | \$452,880.00 | United Painting Services | \$ 2.71 | \$452,880.00 | 100% |
| BP101000 | Exterior and Interior Signage | | | | \$24,998.00 | AOA | \$ 0.15 | \$24,998.00 | 100% |
| BP101100 | Visual Displays & Tackable Wallcoverings | | | | \$198,750.00 | Marlin Architectural Products | \$ 1.19 | \$0.00 | 0% |
| BP102000 | Specialties, Toilet Partitions and Accessories | | | | \$215,500.00 | DJAC Specialties | \$ 1.29 | \$0.00 | 0% |
| BP102200 | Operable Partitions | Not Applicable | | | Not Applicable | | \$ - | \$0.00 | 0% |
| BP105000 | Metal Lockers, Shelving & Benches | | | | \$74,000.00 | Scott Equipments & Surfacing | \$ 0.44 | \$0.00 | 0% |
| BP107300 | Canopies and Walkway Coverings | | | | \$333,270.00 | East Cost TVM, LLC | \$ 2.00 | \$0.00 | 0% |
| BP114000 | Food Service Equipment | | | | \$462,300.00 | 11400 Inc | \$ 2.77 | \$0.00 | 0% |
| BP116600 | Athletic Equipment | | | | \$141,747.00 | M Michael Elks | \$ 0.85 | \$0.00 | 0% |
| BP122413 | Window Treatments | \$0.00 | | | \$0.00 | Included with Allowances | \$ - | \$0.00 | 0% |
| BP123000 | Casework | | | | \$1,268,964.00 | Blankenship | \$ 7.60 | \$0.00 | 0% |
| BP126600 | Telescoping Bleachers | | | | \$201,900.00 | Scott Equipment | \$ 1.21 | \$0.00 | 0% |
| BP210000 | Fire Suppression | | | | \$781,084.00 | Allied Fire Protection, Inc | \$ 4.68 | \$0.00 | 0% |
| BP220000 | Plumbing | | | | \$2,359,875.00 | Baker Mechanical Inc. | \$ 14.14 | \$0.00 | 0% |
| BP230000 | HVAC | | | | \$10,097,750.00 | Baker Mechanical Inc. | \$ 60.50 | \$0.00 | 0% |
| BP260000 | Electrical | | | | \$12,000,000.00 | MW Electrical | \$ 71.90 | \$12,000,000.00 | 100% |
| BP310000 | Sitework, Utilities, Paving, Sidewalks, Fencing | | | | \$6,125,000.00 | FSC II LLC dba Fred Smith Company | \$ 36.70 | \$615,000.00 | 10% |
| BP323000 | Construction Fencing | \$99,500.00 | | | \$0.00 | Frye Fence Co. Inc. | \$ 0.60 | \$0.00 | 0% |
| BP329000 | Landscaping | | | | \$348,500.00 | L.R. Griffin & Associates | \$ 2.09 | \$0.00 | 0% |
| BP481400 | Solar PV Package | | | | \$1,858,254.00 | 8M Solar | \$ 11.13 | \$1,858,254.00 | 100% |
| Metcon | Additional Allowance for Erosion Control | \$10,000.00 | | | | | \$ 0.06 | | |
| Metcon | CO#2 - Demo Existing Pine Trees per RF#001 | | \$10,600.00 | | | Trifecta | \$ 0.06 | | |
| Metcon | CO#2 - Demo of Extra Utilities per Revised Drawings | | \$13,833.30 | | | Trifecta | \$ 0.08 | | |
| Metcon | CO#3 - Purchase of New Classroom Trailer in Lieu of Renting Construction Trailer | | | \$129,042.00 | | Modular Technologies, Inc | \$ 0.77 | | |
| Metcon | CO#3 - Purchase of Long Lead Electrical Switchboard | | | \$171,000.00 | | Direct Purchase | \$ 1.02 | | |
| Metcon | CO#3 - Establish Allowance for Purchase of Greenhouse Kit for Delivery 6/1/23 | | | \$50,000.00 | | Allowances | \$ 0.30 | | |
| Metcon | GMP Allowances | | | | \$755,000.00 | | \$ 4.52 | | |
| Metcon | Removed - Purchase of Greenhouse Kit For Delivery 8/1/23 | | | (\$50,000.00) | | | \$ (0.30) | | |
| | Subtotal of Bid Packages: | \$538,210.00 | \$24,333.30 | \$300,042.00 | \$67,780,795.74 | | \$ 411.28 | \$23,944,189.99 | 35% |
| LS | General Conditions | \$331,886.00 | \$0.00 | \$0.00 | \$2,998,000.00 | | \$ 19.95 | | |
| 2.500% | Construction Manager's Building Contingency | \$19,148.46 | \$0.00 | \$0.00 | \$1,953,271.62 | | \$ 11.82 | | |
| LS | Owner's Contingency | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | |
| | Construction Cost Subtotal: | \$889,244.46 | \$24,333.30 | \$300,042.00 | \$72,732,067.36 | | \$ 443.05 | | |
| 4.500% | Metcon Fee: | \$44,462.22 | \$1,216.67 | \$15,002.10 | \$3,272,943.03 | | \$ 19.88 | | |
| | Construction Cost with Fees: | \$933,706.68 | \$25,549.97 | \$315,044.10 | \$76,005,010.39 | | \$ 463.03 | | |
| 1.040% | GL / Umbrella / Professional Liability / Pollution / WC Ins | \$9,710.55 | \$285.72 | \$3,276.46 | \$790,452.11 | | \$ 4.82 | | |
| 0.250% | Builders Risk | \$2,334.27 | \$63.87 | \$787.61 | \$190,012.53 | | \$ 1.16 | | |
| 0.000% | Building Permit - BY OWNER | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$ - | | |
| 1.250% | Payment & Performance Bond | \$11,671.33 | \$319.37 | \$3,938.05 | \$950,062.63 | | \$ 5.79 | | |
| 0.250% | Technology | | | | \$195,327.16 | | \$1.17 | | |
| | GMP Phase I - Total Cost: | \$957,422.83 | \$26,198.93 | \$323,046.22 | \$78,130,864.82 | | \$ 475.96 | | |
| LS | Precon Fee | \$295,000.00 | | | \$0.00 | | \$ 1.77 | | |
| | Total Construction Cost: | \$1,252,422.83 | \$26,198.93 | \$323,046.22 | \$78,130,864.82 | | \$ 477.73 | | |
| | Total Project Construction Cost: | | | \$79,732,532.80 | | | | | |
| | Surveys/ Inspections | | | \$334,681.00 | | | | | |
| | Cost Saving/ VE | | | (\$11,178,278.00) | | | | | |
| | Total Project Construction Cost w/ VE | | | \$68,888,935.80 | | | | | |
| | Estimated DD Budget: | | | \$69,008,181.40 | | | | | |
| | Delta: | | | (\$119,245.60) | | | | | |

School Project Funding Discussion Materials

Washington County, North Carolina



April 13, 2023

PreK-12 School Project Schedule and Budget Overview



PreK-12 School Project

- The current estimated total project cost is \$76,540,151 as shown in the table to the right.
 - The County and Schools have been awarded two grants that will pay a portion of the total project cost:
 1. Needs Based Public School Capital Fund (“NBPSCF”) Grant of \$50,000,000
 2. DOT and Energy Conservation Grant of \$150,000.
 - The Board of Education anticipates utilizing \$3,500,000 of Elementary and Secondary School Emergency Relief Funding (“ESSER”) for this project.
 - Additionally, there is \$1,500,000 of School Capital outlay Funds that are anticipated to be available for project funding.

Budget Overview

| A | B |
|---|---------------------|
| Description | Amount |
| 1 Project Costs | |
| 2 Construction | 68,888,936 |
| 3 Architect | 5,166,670 |
| 4 <u>Contingency</u> | <u>1,744,545</u> |
| 5 Subtotal | 75,800,151 |
| 6 Soft Costs | |
| 7 Land | 500,000 |
| 8 Technology ¹ | - |
| 9 FF&E ² | - |
| 10 <u>Cost of Issuance Estimate</u> | <u>240,000</u> |
| 11 Subtotal | 740,000 |
| 12 Grand Total Project Cost Estimate | 76,540,151 |
| 13 Less: Federal/State Grants and Appropriations | |
| 14 NBPSCF Grant | (50,000,000) |
| 15 DOT / Energy Conservation Grant | (150,000) |
| 16 <u>ESSER</u> | <u>(3,500,000)</u> |
| 17 Subtotal | (53,650,000) |
| 18 Less: Sales Tax Reimbursement (Estimate) | (1,595,009) |
| 19 Net Funding Requirement | 21,295,142 |
| 20 Less: School Capital Outlay Fund Balance | |
| 21 FY 2022 Balance | (1,246,258) |
| 22 FY 2023 Surplus ³ | (253,742) |
| 23 <u>Reserve For Debt Service</u> | <u>-</u> |
| 24 Subtotal | (1,500,000) |
| 25 Net Borrowing Requirement | 19,795,142 |

¹ Board of Education is providing Technology.

² Board of Education is using existing FF&E.

³ Restricted Sales tax of \$653,742 less annual capital funding of \$400,000.

Estimated Amortization Schedule



Financing Assumptions and Amortization Schedule

| Financing Assumptions: | |
|-------------------------------|------------|
| Closing Date: | 5/16/2023 |
| Truist Acceptance Deadline: | March 28th |
| Truist Closing Deadline: | May 19th |
| First Interest Payment: | 12/1/2023 |
| First Principal Payment: | 12/1/2024 |
| Final Maturity: | 12/1/2042 |

1-Year Interest Only Period

| Fiscal Year | Interest Rate | Principal | Interest | Total |
|--------------|---------------|-------------------|------------------|-------------------|
| 2024 | 4.02% | - | 431,058 | 431,058 |
| 2025 | 4.02% | 1,042,000 | 795,799 | 1,837,799 |
| 2026 | 4.02% | 1,042,000 | 753,911 | 1,795,911 |
| 2027 | 4.02% | 1,042,000 | 712,022 | 1,754,022 |
| 2028 | 4.02% | 1,042,000 | 670,134 | 1,712,134 |
| 2029 | 4.02% | 1,042,000 | 628,246 | 1,670,246 |
| 2030 | 4.02% | 1,042,000 | 586,357 | 1,628,357 |
| 2031 | 4.02% | 1,042,000 | 544,469 | 1,586,469 |
| 2032 | 4.02% | 1,042,000 | 502,580 | 1,544,580 |
| 2033 | 4.02% | 1,042,000 | 460,692 | 1,502,692 |
| 2034 | 4.02% | 1,042,000 | 418,804 | 1,460,804 |
| 2035 | 4.02% | 1,042,000 | 376,915 | 1,418,915 |
| 2036 | 4.02% | 1,042,000 | 335,027 | 1,377,027 |
| 2037 | 4.02% | 1,042,000 | 293,138 | 1,335,138 |
| 2038 | 4.02% | 1,042,000 | 251,250 | 1,293,250 |
| 2039 | 4.02% | 1,042,000 | 209,362 | 1,251,362 |
| 2040 | 4.02% | 1,042,000 | 167,473 | 1,209,473 |
| 2041 | 4.02% | 1,042,000 | 125,585 | 1,167,585 |
| 2042 | 4.02% | 1,041,000 | 83,696 | 1,124,696 |
| 2043 | 4.02% | 1,041,000 | 41,848 | 1,082,848 |
| Total | | 19,796,000 | 8,388,367 | 28,184,367 |

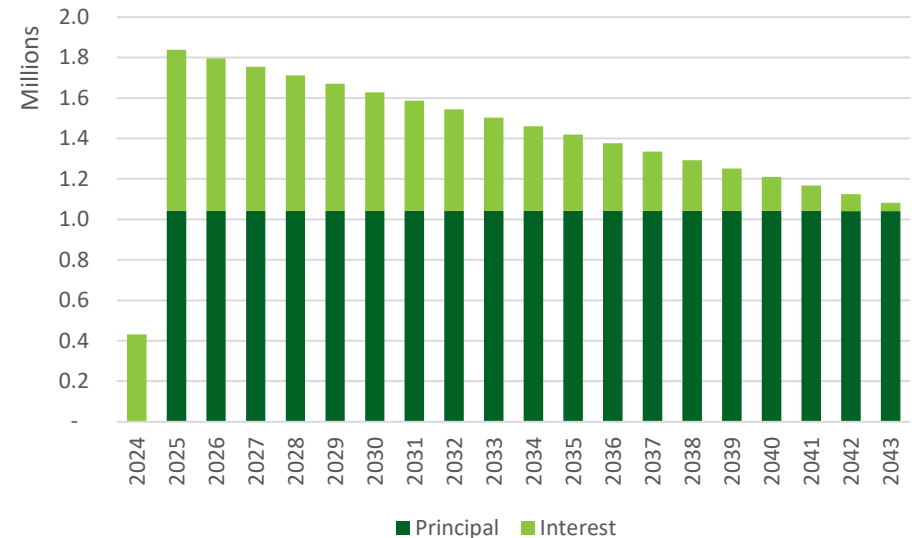
Note: Assumes Truist 10-Year Par Call interest rate of 4.02%.

Note: Cost of Issuance Expenses would be deducted from loan proceeds.

Sources and Uses Summary

| Description | Amount |
|----------------------------|-------------------|
| 1 Sources: | |
| 2 Par Amount | 19,796,000 |
| 3 Total Sources | 19,796,000 |
| 4 Uses: | |
| 5 Capital Project Fund | 19,555,142 |
| 6 <u>Cost of Issuance</u> | <u>240,000</u> |
| 7 Subtotal Project Funding | 19,795,142 |
| 8 Rounding | 858 |
| 9 Total Uses | 19,796,000 |

Annual Debt Service Payments





Debt Affordability Analysis

School Capital Outlay Fund

\$19,796,000 Financing – 1-Year Interest Only Period

No Tax Impact

| Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 431,058 | 400,000 | 1,000,000 | 1,831,058 | 640,000 | - | 191,058 | 831,058 | (1,000,000) | - | (1,000,000) | - | - | 1,000,000 |
| 2025 | 1,837,799 | 100,000 | - | 1,937,799 | 640,000 | 400,000 | 897,799 | 1,937,799 | - | - | - | - | - | - |
| 2026 | 1,795,911 | 100,000 | - | 1,895,911 | 640,000 | 400,000 | 855,911 | 1,895,911 | - | - | - | - | - | - |
| 2027 | 1,754,022 | 100,000 | - | 1,854,022 | 640,000 | 400,000 | 814,022 | 1,854,022 | - | - | - | - | - | - |
| 2028 | 1,712,134 | 100,000 | - | 1,812,134 | 640,000 | 400,000 | 772,134 | 1,812,134 | - | - | - | - | - | - |
| 2029 | 1,670,246 | 100,000 | - | 1,770,246 | 640,000 | 400,000 | 730,246 | 1,770,246 | - | - | - | - | - | - |
| 2030 | 1,628,357 | 100,000 | - | 1,728,357 | 640,000 | 400,000 | 688,357 | 1,728,357 | - | - | - | - | - | - |
| 2031 | 1,586,469 | 100,000 | - | 1,686,469 | 640,000 | 400,000 | 646,469 | 1,686,469 | - | - | - | - | - | - |
| 2032 | 1,544,580 | 100,000 | - | 1,644,580 | 640,000 | 400,000 | 604,580 | 1,644,580 | - | - | - | - | - | - |
| 2033 | 1,502,692 | 100,000 | - | 1,602,692 | 640,000 | 400,000 | 562,692 | 1,602,692 | - | - | - | - | - | - |
| 2034 | 1,460,804 | 100,000 | - | 1,560,804 | 640,000 | 400,000 | 520,804 | 1,560,804 | - | - | - | - | - | - |
| 2035 | 1,418,915 | 100,000 | - | 1,518,915 | 640,000 | 400,000 | 478,915 | 1,518,915 | - | - | - | - | - | - |
| 2036 | 1,377,027 | 100,000 | - | 1,477,027 | 640,000 | 400,000 | 437,027 | 1,477,027 | - | - | - | - | - | - |
| 2037 | 1,335,138 | 100,000 | - | 1,435,138 | 640,000 | 400,000 | 395,138 | 1,435,138 | - | - | - | - | - | - |
| 2038 | 1,293,250 | 100,000 | - | 1,393,250 | 640,000 | 400,000 | 353,250 | 1,393,250 | - | - | - | - | - | - |
| 2039 | 1,251,362 | 100,000 | - | 1,351,362 | 640,000 | 400,000 | 311,362 | 1,351,362 | - | - | - | - | - | - |
| 2040 | 1,209,473 | 100,000 | - | 1,309,473 | 640,000 | 400,000 | 269,473 | 1,309,473 | - | - | - | - | - | - |
| 2041 | 1,167,585 | 100,000 | - | 1,267,585 | 640,000 | 400,000 | 227,585 | 1,267,585 | - | - | - | - | - | - |
| 2042 | 1,124,696 | 100,000 | - | 1,224,696 | 640,000 | 400,000 | 184,696 | 1,224,696 | - | - | - | - | - | - |
| 2043 | 1,082,848 | 100,000 | - | 1,182,848 | 640,000 | 400,000 | 142,848 | 1,182,848 | - | - | - | - | - | - |
| | | | | | | | | | | | | Total Tax Effect | 0.00¢ | |
| Total | 28,184,367 | 6,400,000 | 1,500,000 | 36,084,367 | | | | 10,084,367 | Total | | - | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.

² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.

³ FY 2023 Estimated Article 40 and 42 1/2 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.

⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.

⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

\$19,796,000 Financing – 1-Year Interest Only Period

Equivalent Tax Impact as Needed

| | | | | | | | | | | Debt Service Cash Flow Surplus (Deficit) | | | | |
|--------------|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--------------------|--|----------------------------------|-----------------------------|--------------------------------------|---|
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| | | | | | | | | | | | | | | |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 431,058 | 400,000 | 1,000,000 | 1,831,058 | 640,000 | - | - | 640,000 | (1,191,058) | - | (1,000,000) | (191,058) | 2.03¢ | - |
| 2025 | 1,837,799 | 100,000 | - | 1,937,799 | 640,000 | 400,000 | - | 1,040,000 | (897,799) | 192,968 | - | (704,831) | 7.42¢ | - |
| 2026 | 1,795,911 | 100,000 | - | 1,895,911 | 640,000 | 400,000 | - | 1,040,000 | (855,911) | 906,777 | - | 50,866 | - | 50,866 |
| 2027 | 1,754,022 | 100,000 | - | 1,854,022 | 640,000 | 400,000 | - | 1,040,000 | (814,022) | 915,845 | - | 101,823 | - | 152,689 |
| 2028 | 1,712,134 | 100,000 | - | 1,812,134 | 640,000 | 400,000 | - | 1,040,000 | (772,134) | 925,003 | - | 152,869 | - | 305,558 |
| 2029 | 1,670,246 | 100,000 | - | 1,770,246 | 640,000 | 400,000 | - | 1,040,000 | (730,246) | 934,253 | - | 204,008 | - | 509,566 |
| 2030 | 1,628,357 | 100,000 | - | 1,728,357 | 640,000 | 400,000 | - | 1,040,000 | (688,357) | 943,596 | - | 255,239 | - | 764,805 |
| 2031 | 1,586,469 | 100,000 | - | 1,686,469 | 640,000 | 400,000 | - | 1,040,000 | (646,469) | 953,032 | - | 306,563 | - | 1,071,368 |
| 2032 | 1,544,580 | 100,000 | - | 1,644,580 | 640,000 | 400,000 | - | 1,040,000 | (604,580) | 962,562 | - | 357,982 | - | 1,429,350 |
| 2033 | 1,502,692 | 100,000 | - | 1,602,692 | 640,000 | 400,000 | - | 1,040,000 | (562,692) | 972,188 | - | 409,496 | - | 1,838,846 |
| 2034 | 1,460,804 | 100,000 | - | 1,560,804 | 640,000 | 400,000 | - | 1,040,000 | (520,804) | 981,910 | - | 461,106 | - | 2,299,952 |
| 2035 | 1,418,915 | 100,000 | - | 1,518,915 | 640,000 | 400,000 | - | 1,040,000 | (478,915) | 991,729 | - | 512,814 | - | 2,812,766 |
| 2036 | 1,377,027 | 100,000 | - | 1,477,027 | 640,000 | 400,000 | - | 1,040,000 | (437,027) | 1,001,646 | - | 564,619 | - | 3,377,385 |
| 2037 | 1,335,138 | 100,000 | - | 1,435,138 | 640,000 | 400,000 | - | 1,040,000 | (395,138) | 1,011,663 | - | 616,524 | - | 3,993,909 |
| 2038 | 1,293,250 | 100,000 | - | 1,393,250 | 640,000 | 400,000 | - | 1,040,000 | (353,250) | 1,021,779 | - | 668,529 | - | 4,662,439 |
| 2039 | 1,251,362 | 100,000 | - | 1,351,362 | 640,000 | 400,000 | - | 1,040,000 | (311,362) | 1,031,997 | - | 720,635 | - | 5,383,074 |
| 2040 | 1,209,473 | 100,000 | - | 1,309,473 | 640,000 | 400,000 | - | 1,040,000 | (269,473) | 1,042,317 | - | 772,844 | - | 6,155,918 |
| 2041 | 1,167,585 | 100,000 | - | 1,267,585 | 640,000 | 400,000 | - | 1,040,000 | (227,585) | 1,052,740 | - | 825,155 | - | 6,981,073 |
| 2042 | 1,124,696 | 100,000 | - | 1,224,696 | 640,000 | 400,000 | - | 1,040,000 | (184,696) | 1,063,268 | - | 878,571 | - | 7,859,644 |
| 2043 | 1,082,848 | 100,000 | - | 1,182,848 | 640,000 | 400,000 | - | 1,040,000 | (142,848) | 1,073,900 | - | 931,052 | - | 8,790,696 |
| | | | | | | | | | | | | Total Tax Effect | 9.46¢ | |
| Total | 28,184,367 | 6,400,000 | 1,500,000 | 36,084,367 | | | | | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.

² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.

³ FY 2023 Estimated Article 40 and 42 1/2 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.

⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.

⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

\$19,796,000 Financing – 1-Year Interest Only Period

Equivalent FY 2024 Upfront Tax Impact

| Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|--------------------------------|---------------------------|--------------------------|--------------------|-------------------------------|------------------|-----------------------------|--------------------------------------|---|
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Lease Payments | | | | General Capital | | | | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| | | | | | Restricted Schools Tax ³ | from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | Reserve Utilized | Adjusted Surplus/ (Deficit) | | |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 431,058 | 400,000 | 1,000,000 | 1,831,058 | 640,000 | - | - | 640,000 | (1,191,058) | 695,600 | (495,458) | - | 7.40¢ | 504,542 |
| 2025 | 1,837,799 | 100,000 | - | 1,937,799 | 640,000 | 400,000 | - | 1,040,000 | (897,799) | 702,556 | (195,243) | - | - | 309,299 |
| 2026 | 1,795,911 | 100,000 | - | 1,895,911 | 640,000 | 400,000 | - | 1,040,000 | (855,911) | 709,582 | (146,329) | - | - | 162,970 |
| 2027 | 1,754,022 | 100,000 | - | 1,854,022 | 640,000 | 400,000 | - | 1,040,000 | (814,022) | 716,677 | (97,345) | - | - | 65,625 |
| 2028 | 1,712,134 | 100,000 | - | 1,812,134 | 640,000 | 400,000 | - | 1,040,000 | (772,134) | 723,844 | (48,290) | - | - | 17,335 |
| 2029 | 1,670,246 | 100,000 | - | 1,770,246 | 640,000 | 400,000 | - | 1,040,000 | (730,246) | 731,083 | - | 837 | - | 18,172 |
| 2030 | 1,628,357 | 100,000 | - | 1,728,357 | 640,000 | 400,000 | - | 1,040,000 | (688,357) | 738,393 | - | 50,036 | - | 68,208 |
| 2031 | 1,586,469 | 100,000 | - | 1,686,469 | 640,000 | 400,000 | - | 1,040,000 | (646,469) | 745,777 | - | 99,309 | - | 167,517 |
| 2032 | 1,544,580 | 100,000 | - | 1,644,580 | 640,000 | 400,000 | - | 1,040,000 | (604,580) | 753,235 | - | 148,655 | - | 316,171 |
| 2033 | 1,502,692 | 100,000 | - | 1,602,692 | 640,000 | 400,000 | - | 1,040,000 | (562,692) | 760,767 | - | 198,075 | - | 514,247 |
| 2034 | 1,460,804 | 100,000 | - | 1,560,804 | 640,000 | 400,000 | - | 1,040,000 | (520,804) | 768,375 | - | 247,572 | - | 761,818 |
| 2035 | 1,418,915 | 100,000 | - | 1,518,915 | 640,000 | 400,000 | - | 1,040,000 | (478,915) | 776,059 | - | 297,144 | - | 1,058,962 |
| 2036 | 1,377,027 | 100,000 | - | 1,477,027 | 640,000 | 400,000 | - | 1,040,000 | (437,027) | 783,819 | - | 346,793 | - | 1,405,755 |
| 2037 | 1,335,138 | 100,000 | - | 1,435,138 | 640,000 | 400,000 | - | 1,040,000 | (395,138) | 791,658 | - | 396,519 | - | 1,802,274 |
| 2038 | 1,293,250 | 100,000 | - | 1,393,250 | 640,000 | 400,000 | - | 1,040,000 | (353,250) | 799,574 | - | 446,324 | - | 2,248,598 |
| 2039 | 1,251,362 | 100,000 | - | 1,351,362 | 640,000 | 400,000 | - | 1,040,000 | (311,362) | 807,570 | - | 496,208 | - | 2,744,807 |
| 2040 | 1,209,473 | 100,000 | - | 1,309,473 | 640,000 | 400,000 | - | 1,040,000 | (269,473) | 815,646 | - | 546,173 | - | 3,290,979 |
| 2041 | 1,167,585 | 100,000 | - | 1,267,585 | 640,000 | 400,000 | - | 1,040,000 | (227,585) | 823,802 | - | 596,217 | - | 3,887,197 |
| 2042 | 1,124,696 | 100,000 | - | 1,224,696 | 640,000 | 400,000 | - | 1,040,000 | (184,696) | 832,040 | - | 647,344 | - | 4,534,540 |
| 2043 | 1,082,848 | 100,000 | - | 1,182,848 | 640,000 | 400,000 | - | 1,040,000 | (142,848) | 840,361 | - | 697,512 | - | 5,232,053 |
| Total Tax Effect | | | | | | | | | | | | 7.40¢ | | |
| Total | 28,184,367 | 6,400,000 | 1,500,000 | 36,084,367 | | | | | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.

² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.

³ FY 2023 Estimated Article 40 and 42 1/2 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.

⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.

⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

\$19,796,000 Financing – 1-Year Interest Only Period

Assumes a 4 Cent Tax Impact in FY 2024

| Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 431,058 | 400,000 | 1,000,000 | 1,831,058 | 640,000 | - | - | 640,000 | (1,191,058) | 376,000 | (815,058) | - | 4.00¢ | 1,000,000 |
| 2025 | 1,837,799 | 100,000 | - | 1,937,799 | 640,000 | 400,000 | 333,097 | 1,373,097 | (564,702) | 379,760 | (184,942) | - | - | 184,942 |
| 2026 | 1,795,911 | 100,000 | - | 1,895,911 | 640,000 | 400,000 | 472,353 | 1,512,353 | (383,558) | 383,558 | - | - | - | - |
| 2027 | 1,754,022 | 100,000 | - | 1,854,022 | 640,000 | 400,000 | 426,629 | 1,466,629 | (387,393) | 387,393 | - | - | - | - |
| 2028 | 1,712,134 | 100,000 | - | 1,812,134 | 640,000 | 400,000 | 380,867 | 1,420,867 | (391,267) | 391,267 | - | - | - | - |
| 2029 | 1,670,246 | 100,000 | - | 1,770,246 | 640,000 | 400,000 | 335,066 | 1,375,066 | (395,180) | 395,180 | - | - | - | - |
| 2030 | 1,628,357 | 100,000 | - | 1,728,357 | 640,000 | 400,000 | 289,226 | 1,329,226 | (399,132) | 399,132 | - | - | - | - |
| 2031 | 1,586,469 | 100,000 | - | 1,686,469 | 640,000 | 400,000 | 243,346 | 1,283,346 | (403,123) | 403,123 | - | - | - | - |
| 2032 | 1,544,580 | 100,000 | - | 1,644,580 | 640,000 | 400,000 | 197,426 | 1,237,426 | (407,154) | 407,154 | - | - | - | - |
| 2033 | 1,502,692 | 100,000 | - | 1,602,692 | 640,000 | 400,000 | 151,466 | 1,191,466 | (411,226) | 411,226 | - | - | - | - |
| 2034 | 1,460,804 | 100,000 | - | 1,560,804 | 640,000 | 400,000 | 105,466 | 1,145,466 | (415,338) | 415,338 | - | - | - | - |
| 2035 | 1,418,915 | 100,000 | - | 1,518,915 | 640,000 | 400,000 | 59,424 | 1,099,424 | (419,491) | 419,491 | - | - | - | - |
| 2036 | 1,377,027 | 100,000 | - | 1,477,027 | 640,000 | 400,000 | 13,341 | 1,053,341 | (423,686) | 423,686 | - | - | - | - |
| 2037 | 1,335,138 | 100,000 | - | 1,435,138 | 640,000 | 400,000 | - | 1,040,000 | (395,138) | 427,923 | - | 32,785 | - | 32,785 |
| 2038 | 1,293,250 | 100,000 | - | 1,393,250 | 640,000 | 400,000 | - | 1,040,000 | (353,250) | 432,202 | - | 78,952 | - | 111,737 |
| 2039 | 1,251,362 | 100,000 | - | 1,351,362 | 640,000 | 400,000 | - | 1,040,000 | (311,362) | 436,524 | - | 125,163 | - | 236,900 |
| 2040 | 1,209,473 | 100,000 | - | 1,309,473 | 640,000 | 400,000 | - | 1,040,000 | (269,473) | 440,890 | - | 171,416 | - | 408,316 |
| 2041 | 1,167,585 | 100,000 | - | 1,267,585 | 640,000 | 400,000 | - | 1,040,000 | (227,585) | 445,298 | - | 217,714 | - | 626,030 |
| 2042 | 1,124,696 | 100,000 | - | 1,224,696 | 640,000 | 400,000 | - | 1,040,000 | (184,696) | 449,751 | - | 265,055 | - | 891,085 |
| 2043 | 1,082,848 | 100,000 | - | 1,182,848 | 640,000 | 400,000 | - | 1,040,000 | (142,848) | 454,249 | - | 311,401 | - | 1,202,486 |
| | | | | | | | | | | | | Total Tax Effect | 4.00¢ | |
| Total | 28,184,367 | 6,400,000 | 1,500,000 | 36,084,367 | | | | 3,007,707 | Total | | - | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.

² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.

³ FY 2023 Estimated Article 40 and 42 1/2 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.

⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.

⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

\$19,796,000 Financing – 1-Year Interest Only Period

Assumes a 5 Cent Tax Impact in FY 2024

| | | | | | | | | | | Debt Service Cash Flow Surplus (Deficit) | | | | |
|-------------------------|-----------------------|--|--|-------------------|-------------------------------------|--------------------------------|---------------------------|--------------------------|--------------------|--|------------------|-----------------------------|--------------------------------------|---|
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Lease Payments | | | Total Revenues Available | Surplus/ (Deficit) | General Capital | | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| | | | | | Restricted Schools Tax ³ | from School Board ⁴ | General Fund Contribution | | | Revenue From Prior Tax Impact | Reserve Utilized | | | |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 431,058 | 400,000 | 1,000,000 | 1,831,058 | 640,000 | - | - | 640,000 | (1,191,058) | 470,000 | (721,058) | - | 5.00¢ | 278,942 |
| 2025 | 1,837,799 | 100,000 | - | 1,937,799 | 640,000 | 400,000 | 144,157 | 1,184,157 | (753,642) | 474,700 | (278,942) | - | - | - |
| 2026 | 1,795,911 | 100,000 | - | 1,895,911 | 640,000 | 400,000 | 376,464 | 1,416,464 | (479,447) | 479,447 | - | - | - | - |
| 2027 | 1,754,022 | 100,000 | - | 1,854,022 | 640,000 | 400,000 | 329,781 | 1,369,781 | (484,241) | 484,241 | - | - | - | - |
| 2028 | 1,712,134 | 100,000 | - | 1,812,134 | 640,000 | 400,000 | 283,050 | 1,323,050 | (489,084) | 489,084 | - | - | - | - |
| 2029 | 1,670,246 | 100,000 | - | 1,770,246 | 640,000 | 400,000 | 236,271 | 1,276,271 | (493,975) | 493,975 | - | - | - | - |
| 2030 | 1,628,357 | 100,000 | - | 1,728,357 | 640,000 | 400,000 | 189,443 | 1,229,443 | (498,914) | 498,914 | - | - | - | - |
| 2031 | 1,586,469 | 100,000 | - | 1,686,469 | 640,000 | 400,000 | 142,565 | 1,182,565 | (503,904) | 503,904 | - | - | - | - |
| 2032 | 1,544,580 | 100,000 | - | 1,644,580 | 640,000 | 400,000 | 95,638 | 1,135,638 | (508,943) | 508,943 | - | - | - | - |
| 2033 | 1,502,692 | 100,000 | - | 1,602,692 | 640,000 | 400,000 | 48,660 | 1,088,660 | (514,032) | 514,032 | - | - | - | - |
| 2034 | 1,460,804 | 100,000 | - | 1,560,804 | 640,000 | 400,000 | 1,631 | 1,041,631 | (519,172) | 519,172 | - | - | - | - |
| 2035 | 1,418,915 | 100,000 | - | 1,518,915 | 640,000 | 400,000 | - | 1,040,000 | (478,915) | 524,364 | - | 45,449 | - | 45,449 |
| 2036 | 1,377,027 | 100,000 | - | 1,477,027 | 640,000 | 400,000 | - | 1,040,000 | (437,027) | 529,608 | - | 92,581 | - | 138,030 |
| 2037 | 1,335,138 | 100,000 | - | 1,435,138 | 640,000 | 400,000 | - | 1,040,000 | (395,138) | 534,904 | - | 139,765 | - | 277,795 |
| 2038 | 1,293,250 | 100,000 | - | 1,393,250 | 640,000 | 400,000 | - | 1,040,000 | (353,250) | 540,253 | - | 187,003 | - | 464,798 |
| 2039 | 1,251,362 | 100,000 | - | 1,351,362 | 640,000 | 400,000 | - | 1,040,000 | (311,362) | 545,655 | - | 234,294 | - | 699,092 |
| 2040 | 1,209,473 | 100,000 | - | 1,309,473 | 640,000 | 400,000 | - | 1,040,000 | (269,473) | 551,112 | - | 281,639 | - | 980,731 |
| 2041 | 1,167,585 | 100,000 | - | 1,267,585 | 640,000 | 400,000 | - | 1,040,000 | (227,585) | 556,623 | - | 329,038 | - | 1,309,769 |
| 2042 | 1,124,696 | 100,000 | - | 1,224,696 | 640,000 | 400,000 | - | 1,040,000 | (184,696) | 562,189 | - | 377,493 | - | 1,687,262 |
| 2043 | 1,082,848 | 100,000 | - | 1,182,848 | 640,000 | 400,000 | - | 1,040,000 | (142,848) | 567,811 | - | 424,963 | - | 2,112,225 |
| Total Tax Effect | | | | | | | | | | | | 5.00¢ | | |
| Total | 28,184,367 | 6,400,000 | 1,500,000 | 36,084,367 | | | | 1,847,660 | Total | - | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.

² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.

³ FY 2023 Estimated Article 40 and 42 1/2 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.

⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.

⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



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The enclosed information relates to an existing or potential municipal advisor engagement.

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WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 7

DATE: May 1, 2023

ITEM: Boards & Committees, Ms. Julie Bennett, Clerk to the Board

SUMMARY EXPLANATION:

ALBEMARLE COMMISSION: WASHINGTON COUNTY JOINT ADVISORY COMMITTEE (CAC)

The Albemarle Commission has requested that the Board re-appoint Ms. Gail Spiewak to the Washington County Joint Advisory Committee (CAC) for a three-year term.

Ms. Spiewak has agreed to serve if re-appointed.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 8

DATE: May 1, 2023

ITEM: Finance Officer's Report

SUMMARY EXPLANATION:

Ms. Missy Dixon, Finance Officer will discuss the enclosed budget amendments/transfers to the Board for approval/disapproval and information.

See attached.

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 138

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 3, 2023

RE: Elections/Soil & Water/Drainage-Eddie Smith

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-----------------------------|---|------------------|------------|------------------|
| 10-4170-315 | Elections - Training | 5,810.00 | (3,000.00) | 2,810.00 |
| 10-4170-260 | Elections - Departmental Supplies | 14,121.00 | 3,000.00 | 17,121.00 |
| Elections | | | | |
| 10-6060-030 | Soil & Water - Salaries & Wages-Regular | 34,085.00 | (2,000.00) | 32,085.00 |
| 10-6060-200 | Soil & Water - Departmental Supplies | 1,000.00 | 2,000.00 | 3,000.00 |
| Soil & Water | | | | |
| 30-7140-995 | Designated for Future Appropriation-Eddie Smith | 6,161.00 | (600.00) | 5,561.00 |
| 30-7140-280 | Eddie Smith - Postage | - | 200.00 | 200.00 |
| 30-7140-380 | Eddie Smith - Advertising | - | 400.00 | 400.00 |
| Drainage-Eddie Smith | | | | |
| | | 61,177.00 | - | 61,177.00 |

Justification:

This transfer is to move monies within the following: Elections - this movement is needed to allow staff to purchase voter cards, signs, a ramp and other small items prior to fiscal year end; Soil & Water - this movement is needed to allow the new staff member to purchase needed items such as a new desktop computer, waders, and other miscellaneous supplies; and Drainage-Eddie Smith - this movement is necessary to budget for postage and advertising as monies are needed in these areas to advertise the work being done for Eddie Smith.

Budget Officer's Initials CS

Approval Date: 4/3/23

| | |
|-----------|-----------------|
| Initials: | <u>MD</u> |
| Batch #: | <u>2023-138</u> |
| Date: | <u>4/3/2023</u> |

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 139

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 3, 2023

RE: Emergency Management/Landfill

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-----------------------------|---|------------------|------------|------------------|
| 10-4330-260 | Emergency Management-Departmental Supplies | 7,000.00 | (50.00) | 6,950.00 |
| 10-4330-315 | Emergency Management-Training | 3,000.00 | (1,500.00) | 1,500.00 |
| 10-4330-540 | Emergency Management-Capital Outlay-Vehicle | 5,000.00 | 1,550.00 | 6,550.00 |
| Emergency Management | | | | |
| 33-7400-600 | Landfill-Contracted Services | 17,188.00 | (2,000.00) | 15,188.00 |
| 33-7400-991 | Landfill-NC DOR Assessment | 2,600.00 | 2,000.00 | 4,600.00 |
| Landfill | | | | |
| | | 34,788.00 | - | 34,788.00 |

Justification:

This transfer is to move monies within the following: Emergency Management to cover the costs associated with the purchase of an All-Terrain Utility Vehicle for search and rescue services; and Landfill to cover costs associated with the NC DOR Tax Assessment that is paid quarterly by the Landfill-this large increase appears to be related to the tonnage that has been dumped by the Demolition Contractor on the new PreK-12 School Project.

Budget Officer's Initials

CSP

Approval Date:

4/3/23

Initials:

MD

Batch #:

2023-139

Date:

4/3/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 3, 2023
RE: Facility Services

BT #: 2023 - 140

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------------------|--|------------------|------------|------------------|
| 10-4265-215 | Facility Services - Maintenance & Repair-Building | 53,193.00 | 9,686.00 | 62,879.00 |
| 10-4260-558 | Facility Services - CIP HVAC Repairs/Replacements Reserves | 40,000.00 | (9,686.00) | 30,314.00 |
| Facility Services | | 93,193.00 | - | 93,193.00 |

Justification:

This transfer is to move monies from the Buildings budget to the Facility Services budget to pay for expenses related to HVAC Repair. These expenses have been larger than anticipated for this fiscal year, therefore requiring us to move some of our budget from the reserve line to the maintenance & repair line in order to accomodate expenses through fiscal year end.

Budget Officer's Initials CSP

Approval Date: 4/3/23

| | |
|-----------|-----------------|
| Initials: | <u>CP</u> |
| Batch #: | <u>2023-140</u> |
| Date: | <u>4/3/2023</u> |

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 3, 2023
RE: ARPA

BT #: 2023 - 141

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------|---------------------------------|-------------------|-------------|-------------------|
| 55-4100-004 | Great Grant | 100,000.00 | (50,000.00) | 50,000.00 |
| 55-4100-003 | General Administration Services | 450,096.97 | 50,000.00 | 500,096.97 |
| ARPA | | 550,096.97 | - | 550,096.97 |

Justification:

This transfer is to move monies within the ARPA Fund. \$100,000 was originally budgeted in the Great Grant line however Richard Livingston was able to negotiate the County's match down to \$50,000 after learning that Brightspeed will not be able to service as many households as initially intended. Therefore we are reducing the Great Grant line and increasing the General Administration line to use the additional \$50,000 as Revenue Replacement.

Budget Officer's Initials CDP

Approval Date: 4/3/23

Initials: MD
Batch #: 2023-141
Date: 4/3/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 142

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 5, 2023

RE: School Capital Outlay

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------------------|--|---------------------|------------|---------------------|
| 21-5912-695 | Grant-Needs Based Pub Sc-Planning/Design | 5,238,128.00 | (9,928.00) | 5,228,200.00 |
| 21-5912-697 | Grant-Need Based Pub Sc-Legal Serv/Admin | 42,200.00 | 1,250.00 | 43,450.00 |
| 21-5912-698 | Grant-Needs Based Pub Sc-Engineering | 58,255.00 | 8,678.00 | 66,933.00 |
| School Capital Outlay | | 5,338,583.00 | - | 5,338,583.00 |

Justification:

This transfer is to move monies within the School Capital Outlay budget. We are transferring monies from the Planning/Design line to the LegalService/Admin line to cover the \$1,250 LGC Application Fee and to the Engineering line to cover additional permitting fees along with an invoice from Terracon.

Budget Officer's Initials CDP

Approval Date: 4/5/23

| | |
|-----------|----------|
| Initials: | CDP |
| Batch #: | 2023-142 |
| Date: | 4/5/2023 |

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 143

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 6, 2023

RE: Planning & Inspections/Facilities/SS Admin

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--|---|-------------------|------------|-------------------|
| 10-4350-600 | Contracted Serv-Abandoned Property Demolition | 5,000.00 | (5,000.00) | - |
| 10-4265-215 | Facilities-Maintenance & Repair Buildings | 62,879.00 | 5,000.00 | 67,879.00 |
| Planning & Inspections/Facilities | | | | |
| 10-5310-180 | SS Admin-Legal-Protective Services | 45,000.00 | (1,000.00) | 44,000.00 |
| 10-5310-315 | SS Admin-Training | 15,000.00 | (2,000.00) | 13,000.00 |
| 10-5310-260 | SS Admin-Departmental Supplies | 47,182.00 | 3,000.00 | 50,182.00 |
| SS Admin | | | | |
| | | 175,061.00 | - | 175,061.00 |

Justification:

This transfer is to move monies from Planning & Inspections to Facility Services in order to utilize monies that will not be spent by year end towards the costs of renovating the public safety building in preparation for its use by NC Probation. This transfer is also moving monies within the DSS Budget to the Departmental Supplies line to cover orders needed for supplies in the agency to get them through the end of the fiscal year-this transfer is not budget impactive as all lines are 50% reimbursable.

Budget Officer's Initials CBP

Approval Date: 4/6/23

| | |
|------------------|------------------|
| Initials: | <u>MD</u> |
| Batch #: | <u>2023-143</u> |
| Date: | <u>4/10/2023</u> |

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 144

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 11, 2023

RE: Facility Services/EMS

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------------------|---|-------------------|-------------|-------------------|
| 10-4265-440 | Facility Services-Contracted Services-Mowing | 26,500.00 | (2,000.00) | 24,500.00 |
| 10-4265-200 | Facility Services-Departmental Supplies & Materials | 20,000.00 | 2,000.00 | 22,000.00 |
| Facility Services | | | | |
| 37-4330-180 | EMS-Group Insurance | 177,162.00 | (15,000.00) | 162,162.00 |
| 37-4330-610 | EMS-Contracts-Billing | 35,459.00 | 15,000.00 | 50,459.00 |
| EMS | | | | |
| | | 259,121.00 | - | 259,121.00 |

Justification:

This transfer is to move monies as follows: within the Facility Services budget from Contracted Services to Departmental Supplies & Materials to purchase needed supplies such as paper towels, toilet paper, etc. prior to fiscal year end and within the EMS budget from Group Insurance to Contracts-Billing in order to pay our Billing Company (Colleton) through fiscal year end-Collections on the EMS side have increased therefore increasing our payment to them.

Budget Officer's Initials CSP

Approval Date: 4/11/23

Initials: MD
Batch #: 2023-144
Date: 4/11/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 145

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 13, 2023

RE: Soil & Water

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-------------------------|--------------------------|-----------------|----------|-----------------|
| 10-6060-310 | Soil & Water-Travel | 1,200.00 | (100.00) | 1,100.00 |
| 10-6060-380 | Soil & Water-Advertising | 741.00 | 100.00 | 841.00 |
| Soil & Water | | 1,941.00 | - | 1,941.00 |

Justification:

This transfer is to move monies within the Soil & Water Budget to the Advertising line. These monies are needed to pay for advertising through fiscal year end.

Budget Officer's Initials CP

Approval Date: 4/18/23

Initials: MD
Batch #: 2023-145
Date: 4/19/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 146

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 25, 2023

RE: Finance/Detention/Emergency Mgmt/Senior Center/Communications

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-----------------------------|---|---------------------|-------------|---------------------|
| 10-4130-130 | Finance-Unemployment Insurance | 1,120.00 | (1,000.00) | 120.00 |
| 10-4130-310 | Finance-Travel | 1,200.00 | (1,000.00) | 200.00 |
| 10-4130-315 | Finance-Training | 2,000.00 | (1,000.00) | 1,000.00 |
| 10-4130-010 | Finance-Salaries & Wages-Regular | 181,800.00 | 3,000.00 | 184,800.00 |
| Finance | | | | |
| 10-4320-010 | Detention-Salaries & Wages-Regular | 357,027.00 | (10,000.00) | 347,027.00 |
| 10-4320-031 | Detention-Salaries & Wages-Part Time | 31,000.00 | (4,000.00) | 27,000.00 |
| 10-4320-030 | Detention-Salaries & Wages-Overtime | 50,000.00 | 14,000.00 | 64,000.00 |
| Detention | | | | |
| 10-4330-140 | Emergency Management-Workman's Comp | 2,741.00 | (100.00) | 2,641.00 |
| 10-4330-101 | Emergency Management-401(K) Contribution | 1,578.00 | 100.00 | 1,678.00 |
| 10-4330-315 | Emergency Management-Training | 1,500.00 | (350.00) | 1,150.00 |
| 10-4330-310 | Emergency Management-Travel | 2,500.00 | 350.00 | 2,850.00 |
| Emergency Management | | | | |
| 10-5150-180 | Senior Center-Group Insurance | 25,004.00 | (715.00) | 24,289.00 |
| 10-5150-010 | Senior Center-Salaries & Wages-Regular | 91,011.00 | 700.00 | 91,711.00 |
| 10-5150-101 | Senior Center-401(K) Contribution | 2,737.00 | 15.00 | 2,752.00 |
| Senior Center | | | | |
| 10-5911-010 | Communications-Salaries & Wages-Regular | 223,516.00 | (2,000.00) | 221,516.00 |
| 10-5911-031 | Communications-Salaries & Wages-Part Time | 70,000.00 | (15,000.00) | 55,000.00 |
| 10-5911-130 | Communications-401(K) Contribution | 7,915.00 | (3,500.00) | 4,415.00 |
| 10-5911-180 | Communications-Group Insurance | 69,925.00 | (3,500.00) | 66,425.00 |
| 10-5911-030 | Communications-Overtime | 40,000.00 | 17,000.00 | 57,000.00 |
| 10-5911-100 | Communications-Retirement | 48,034.00 | 7,000.00 | 55,034.00 |
| Communications | | | | |
| | | 1,210,608.00 | - | 1,210,608.00 |

Justification:

This transfer is to move monies within various departments to cover salary and benefits through fiscal year end. These transfers are being done due to the 2.5% COLA funding that was put in a separate line as a lump sum however we are being able to cover these overages within the departments. Also, to move monies within Emergency Management to cover fuel through fiscal year end.

Budget Officer's Initials CP

Approval Date: 4/27/23

Initials: TM
Batch #: 2023146
Date: 4/27/2023

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 147

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: May 1, 2023

RE: Sheriff/SS Admin/Contingency/EMS

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------------|--|--------------------|-------------|--------------------|
| 10-3540-020 | Gun Permits Discretionary-County Portion | (6,120.00) | (420.00) | (6,540.00) |
| 10-4310-611 | Gun Permits Discretionary-County Portion | 40,980.00 | 420.00 | 41,400.00 |
| 10-3540-030 | Gun Permits-State Portion | (7,330.00) | (490.00) | (7,820.00) |
| 10-4310-612 | Gun Permits-State Portion | 8,465.00 | 490.00 | 8,955.00 |
| 10-3540-040 | Finger Printing | (1,200.00) | (100.00) | (1,300.00) |
| 10-4310-613 | Finger Printing | 5,405.00 | 100.00 | 5,505.00 |
| Sheriff | | | | |
| 10-3500-082 | DSS Community Donations-Foster Children | (309.00) | (200.00) | (509.00) |
| 10-5310-259 | DSS Community Donations-Foster Children | 507.00 | 200.00 | 707.00 |
| SS Admin | | | | |
| 10-3290-000 | Interest Earned on Investments | (198,571.00) | (52,114.00) | (250,685.00) |
| 10-9990-000 | Contingency | 140,937.00 | 52,114.00 | 193,051.00 |
| Contingency | | | | |
| 37-3490-020 | DUKE Race-Cars Grant | (5,800.00) | (75.00) | (5,875.00) |
| 37-4330-652 | DUKE Race-Cars Grant | 12,900.00 | 75.00 | 12,975.00 |
| EMS | | | | |
| Balanced: | | (10,136.00) | - | (10,136.00) |

Justification:

This amendment is to increase the revenue and expenditure budgets for Gun Permitting, Finger Printing, Foster Children Donations, and EMS Duke Grant lines due to receiving additional revenue in these lines. This amendment also increases contingency due to the additional interest earnings that have been received.

Approval Date: _____

Bd. Clerk's Init: _____

| | |
|-----------|--|
| Initials: | |
| Batch #: | |
| Date: | |

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 148

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: May 1, 2023

RE: General Fund/Water

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|---------------------------|----------------------------------|-----------------------|--------------|-----------------------|
| 10-3990-000 | Appropriated Fund Balance-GF | (4,235,598.00) | 525,000.00 | (3,710,598.00) |
| 10-9800-035 | Transfer to Water | 525,000.00 | (525,000.00) | - |
| | | | | - |
| 35-3980-000 | Transfer from General Fund | 525,000.00 | (525,000.00) | - |
| 35-3990-990 | Fund Balance Appropriation-Water | - | 525,000.00 | 525,000.00 |
| General Fund/Water | | | | |
| Balanced: | | (3,185,598.00) | - | (3,185,598.00) |

Justification:

This amendment is to cancel a previously approved interfund transfer from the general fund to the water fund, by reducing the Appropriated Fund Balance in the General Fund, and increasing the Appropriated Fund Balance in the Water Department Budget. This budget request is being made in part due to the County securing a substantial amount of grant funding to undertake much of the water system improvements that some of the transferred funds were originally intended to be allocated toward, as well as due to the need to minimize unnecessary interfund transfers and marshal available general fund balance for potential use in managing the cash flow and debt service requirements of the upcoming PK12 School Construction Project. The Water Department has sufficient fund balance at the moment to sustain itself without the originally intended transfer of general fund balance into the water fund. A journal entry will be made to correct this entry once the budget amendment is approved.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

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Batch #:

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Date:

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Monthly Financial Summary as of April 25, 2023

| | Budget | YTD Activity |
|---|-----------------|---------------------|
| General Fund (10): | | |
| Revenues | 20,555,087.00 | 13,747,136.13 |
| Expenditures | (20,555,087.00) | (13,285,934.89) |
| Balance: | - | 461,201.24 |
| <i>*Fund Balance Appropriation</i> | | <i>4,235,598.00</i> |
| Capital Outlay-Washington Co Schools (21): | | |
| Revenues | 51,620,000.00 | 1,260,459.62 |
| Expenditures | (51,620,000.00) | (1,766,287.13) |
| Balance: | - | (505,827.51) |
| <i>*Fund Balance Appropriation</i> | | <i>1,000,000.00</i> |
| Drainage Fund (30): | | |
| Revenues | 124,161.00 | 84,936.83 |
| Expenditures | (124,161.00) | (39,872.35) |
| Balance: | - | 45,064.48 |
| <i>*Fund Balance Appropriation</i> | | <i>18,733.00</i> |
| Sanitation Fund (33): | | |
| Revenues | 1,481,906.00 | 1,397,440.51 |
| Expenditures | (1,481,906.00) | (1,078,373.75) |
| Balance: | - | 319,066.76 |
| <i>*Fund Balance Appropriation</i> | | <i>-</i> |
| <i>*Transfer from General Fund</i> | | <i>-</i> |
| Water Fund (35): | | |
| Revenues | 2,163,700.00 | 1,600,006.83 |
| Expenditures | (2,163,700.00) | (825,008.90) |
| Balance: | - | 774,997.93 |
| <i>*Transfer from General Fund</i> | | <i>525,000.00</i> |
| EMS Fund (37): | | |
| Revenues | 2,781,602.00 | 1,901,830.39 |
| Expenditures | (2,781,602.00) | (2,076,966.35) |
| Balance: | - | (175,135.96) |
| <i>*Fund Balance Appropriation</i> | | <i>524,336.00</i> |
| <i>*Transfer from General Fund</i> | | <i>468,066.00</i> |
| Airport Taxi Lane Grant Fund (38): | | |
| Revenues | 945,000.00 | - |
| Expenditures | (945,000.00) | (300,000.00) |
| Balance: | - | (300,000.00) |
| <i>*Fund Balance Appropriation</i> | | <i>345,000.00</i> |

| | Budget | YTD Activity |
|--|----------------|---------------------|
| Airport Fund (39): | | |
| Revenues | 209,976.00 | 196,376.61 |
| Expenditures | (209,976.00) | (160,116.64) |
| Balance: | - | 36,259.97 |
| <i>*Fund Balance Appropriation</i> | | <i>40,000.00</i> |
| <i>*Transfer from General Fund</i> | | <i>92,016.00</i> |
| Opioid Settlement Distribution Fund (50): | | |
| Revenues | 62,429.10 | 62,429.37 |
| Expenditures | (62,429.10) | (5,000.00) |
| Balance: | - | 57,429.37 |
| DSS Trust Fund Accounts (51): | | |
| Revenues | 180,000.00 | 129,984.41 |
| Expenditures | (180,000.00) | (135,017.39) |
| Balance: | - | (5,032.98) |
| <i>*Fund Balance Appropriation</i> | | <i>-</i> |
| American Rescue Plan Act (ARPA) of 2021 (55): | | |
| Revenues | 622,391.11 | 622,391.11 |
| Expenditures | (622,391.11) | (500,096.97) |
| Balance: | - | 122,294.14 |
| Projects/Grants Fund (58): | | |
| Revenues | 4,734,357.00 | 4,505,269.89 |
| Expenditures | (4,734,357.00) | (102,221.27) |
| Balance: | - | 4,403,048.62 |
| <i>*Fund Balance Appropriation</i> | | <i>49,936.00</i> |
| <i>*Transfer from General Fund</i> | | <i>610,000.00</i> |
| <i>*Transfer from Airport Fund</i> | | <i>300,000.00</i> |
| Travel & Tourism Fund (63): | | |
| Revenues | 207,504.00 | 118,630.85 |
| Expenditures | (207,504.00) | (141,947.35) |
| Balance: | - | (23,316.50) |
| <i>*Fund Balance Appropriation</i> | | <i>62,504.00</i> |
| E-911 Fund (69): | | |
| Revenues | 209,020.00 | 54,131.92 |
| Expenditures | (209,020.00) | (144,475.17) |
| Balance: | - | (90,343.25) |
| <i>*Fund Balance Appropriation</i> | | <i>127,823.00</i> |
| Revaluation Fund (70): | | |
| Revenues | 40,000.00 | 42,946.78 |
| Expenditures | (40,000.00) | - |
| Balance: | - | 42,946.78 |
| <i>*Transfer from General Fund</i> | | <i>40,000.00</i> |

Washington County
Statement of Revenue and Expenditures

Revenue Account Range: First
Expend Account Range: First
Print Zero YTD Activity: No

to Last
to Last

Include Non-Anticipated: Yes
Include Non-Budget: No

Year To Date As Of: 04/25/23
Current Period: 04/01/23 to 04/25/23
Prior Year As Of: 04/25/23

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|--------------|--------------|-------------|--------------|--------|----------------|--------|
| 10-3010-000 | TAXES-AD VALOREM CURRENT YEAR | 7,164,743.05 | 6,889,383.00 | 79,784.12 | 6,707,207.93 | 0.00 | 182,175.07- | 97 |
| 10-3010-010 | CURRENT YEAR TAX DISCOUNTS | 63,252.11- | 62,000.00- | 0.00 | 50,042.26- | 0.00 | 11,957.74 | 0 |
| 10-3011-000 | TAXES-AD VALOREM 1ST PRIOR YR | 168,147.12 | 210,000.00 | 9,789.95 | 232,850.47 | 0.00 | 22,850.47 | 111 |
| 10-3012-000 | TAXES-AD VALOREM ALL PRIOR YRS | 142,270.79 | 133,596.00 | 7,673.61 | 105,521.12 | 0.00 | 28,074.88- | 79 |
| 10-3018-000 | NCVTS-WASHINGTON CO MOTOR VEH TAX | 952,972.37 | 840,000.00 | 87,284.19 | 692,475.11 | 0.00 | 147,524.89- | 82 |
| 10-3018-001 | NCVTS-WASH CO BILL/CC CONTRA REV | 31,858.11- | 30,000.00- | 0.00 | 0.00 | 0.00 | 30,000.00 | 0 |
| 10-3018-002 | NCVTS-WASH CO REFUNDS-CONTRA REVENUE | 5,502.45- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3018-003 | NCVTS-WASH CO INTEREST | 7,226.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3030-000 | PREPAYMENT-PROPERTY TAXES | 78,479.33 | 42,000.00 | 4,685.05 | 39,517.43 | 0.00 | 2,482.57- | 94 |
| 10-3080-000 | GROSS TAX REC LEASED VEHICLES | 688.69 | 800.00 | 0.00 | 360.97 | 0.00 | 439.03- | 45 |
| 10-3090-000 | PAYMENTS IN LIEU OF TAXES | 12,704.00 | 13,000.00 | 0.00 | 0.00 | 0.00 | 13,000.00- | 0 |
| 10-3120-000 | REFUNDS-AD VALOREM TAXES | 13,046.59- | 0.00 | 0.00 | 591.13- | 0.00 | 591.13- | 0 |
| 10-3170-000 | CURRENT YEAR TAX PENALTIES | 7,540.44 | 7,500.00 | 407.26 | 9,869.96 | 0.00 | 2,369.96 | 132 |
| 10-3170-010 | PRIOR YEAR TAX PENALTIES | 747.78 | 1,000.00 | 320.53 | 1,921.26 | 0.00 | 921.26 | 192 |
| 10-3180-000 | CURRENT YEAR TAX INTEREST | 24,926.64 | 22,000.00 | 3,300.75 | 16,403.60 | 0.00 | 5,596.40- | 75 |
| 10-3180-010 | PRIOR YEAR TAX INTEREST | 76,889.66 | 70,000.00 | 3,250.63 | 58,294.35 | 0.00 | 11,705.65- | 83 |
| 10-3250-000 | PRIVILEGE AND BEER LICENSES | 705.00 | 600.00 | 455.00 | 615.00 | 0.00 | 15.00 | 102 |
| 10-3260-000 | ANIMAL ADOPTION FEES & FINES | 53.00 | 0.00 | 0.00 | 80.00 | 0.00 | 80.00 | 0 |
| 10-3270-000 | MOTEL OCCUPANCY TAX -6% | 162,692.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3280-000 | FRANCHISE FEES-CABLE TV | 10,198.03 | 10,000.00 | 0.00 | 4,648.09 | 0.00 | 5,351.91- | 46 |
| 10-3290-000 | INTEREST EARNED ON INVESTMENTS | 29,797.13 | 198,571.00 | 0.00 | 250,685.49 | 0.00 | 52,114.49 | 126 |
| 10-3310-000 | RENTS AND CONCESSIONS | 12,499.20 | 12,000.00 | 985.00 | 10,914.20 | 0.00 | 1,085.80- | 91 |
| 10-3312-000 | JAIL CONCESSIONS | 37,708.49 | 25,000.00 | 1,948.76 | 14,731.18 | 0.00 | 10,268.82- | 59 |
| 10-3350-000 | MISCELLANEOUS REVENUES | 64,777.78 | 11,385.00 | 0.00 | 11,609.14 | 0.00 | 224.14 | 102 |
| 10-3350-001 | JURY DUTY PAY | 138.00 | 0.00 | 0.00 | 32.00 | 0.00 | 32.00 | 0 |
| 10-3352-000 | ELECTIONS-TOWN REIMB & FILING | 20,330.78 | 0.00 | 3,313.00 | 3,313.00 | 0.00 | 3,313.00 | 0 |
| 10-3352-004 | 2020 HAVA FUNDS-NC CFDA# 90-404 | 34,574.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3353-000 | INSURANCE PROCEEDS | 19,128.01 | 60,554.00 | 0.00 | 60,553.57 | 0.00 | 0.43- | 100 |
| 10-3354-000 | CRESWELL LEVY ADMINISTRATION FEE | 4,037.48 | 4,000.00 | 0.00 | 0.00 | 0.00 | 4,000.00- | 0 |
| 10-3360-000 | RECREATION-DONATIONS | 2,072.34 | 1,275.00 | 0.00 | 1,275.00 | 0.00 | 0.00 | 100 |
| 10-3360-013 | RECREATION-VENDOR RENTS AND CONCESSIONS | 200.00 | 250.00 | 0.00 | 400.00 | 0.00 | 150.00 | 160 |
| 10-3361-013 | NCDEQ GRANT-RECREATION-VOLKSWAGON SETTLE | 0.00 | 110,098.00 | 0.00 | 0.00 | 0.00 | 110,098.00- | 0 |
| 10-3410-000 | WINE AND BEER TAX | 27,567.28 | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00- | 0 |
| 10-3415-000 | ABC PROFIT DISTRIBUTION | 0.00 | 25,000.00 | 0.00 | 103,117.00 | 0.00 | 78,117.00 | 412 |
| 10-3420-000 | SALES TAX-ONE HALF CENT-ART 44 | 46.31- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3430-000 | SALES TAX-ONE HALF CENT-ST-A42 | 229,332.86 | 220,000.00 | 21,094.86 | 137,419.99 | 0.00 | 82,580.01- | 62 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|--------------|--------------|-------------|--------------|--------|----------------|--------|
| 10-3440-000 | SALES TAX-ONE-HALF CENT-ST-A40 | 733,471.73 | 700,000.00 | 60,493.97 | 453,946.29 | 0.00 | 246,053.71- | 65 |
| 10-3450-000 | SALES TAX ONE CENT LOCAL | 1,070,649.43 | 1,020,000.00 | 100,892.54 | 644,386.36 | 0.00 | 375,613.64- | 63 |
| 10-3460-000 | SALES TAX - REDISTRIBUTION | 350,720.55 | 345,000.00 | 33,349.98 | 233,427.06 | 0.00 | 111,572.94- | 68 |
| 10-3470-020 | ABC ALCOHOLISM BOTTLE TAX | 3,867.22 | 3,800.00 | 316.46 | 2,912.68 | 0.00 | 887.32- | 77 |
| 10-3480-013 | RAP LEPC TIER II GRANT | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3480-020 | EMERGENCY MANAGEMENT PROG FUND | 39,285.88 | 39,000.00 | 18,406.77 | 39,031.77 | 0.00 | 31.77 | 100 |
| 10-3480-028 | EMPG-ARPA | 0.00 | 11,068.00 | 0.00 | 11,067.51 | 0.00 | 0.49- | 100 |
| 10-3480-029 | GRANT-EM CAPACITY BLDG COMPETITIVE GRT | 0.00 | 77,812.00 | 0.00 | 0.00 | 0.00 | 77,812.00- | 0 |
| 10-3480-081 | DONATIONS - EMERGENCY MANAGEMENT | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 100 |
| 10-3480-087 | ARPA REVENUE REPLACEMENT | 1,361,099.67 | 450,096.00 | 0.00 | 500,096.97 | 0.00 | 50,000.97 | 111 |
| 10-3490-000 | DSS-ADMINISTRATION REIMBURSE | 2,640,199.34 | 2,804,702.00 | 163,692.12 | 1,747,801.29 | 0.00 | 1,056,900.71- | 62 |
| 10-3500-050 | DSS-FOSTER CARE/ADOPTIONRETURN | 102,972.71 | 146,128.00 | 0.00 | 86,819.93 | 0.00 | 59,308.07- | 59 |
| 10-3500-080 | DSS-COMMUNITY DONATIONS-MEDICAL | 188.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3500-081 | DSS COMMUNITY DONATIONS-CHRISTMAS | 942.00 | 2,065.00 | 0.00 | 2,065.00 | 0.00 | 0.00 | 100 |
| 10-3500-082 | DSS COMMUNITY DONATIONS-FOSTER CHILDREN | 0.00 | 309.00 | 0.00 | 309.01 | 0.00 | 0.01 | 100 |
| 10-3500-090 | DSS-CERTIFICATION FEES | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00- | 0 |
| 10-3500-120 | DSS-TITLE IV-D CHILD SUPPORT | 45,350.46 | 19,593.00 | 1,474.28 | 23,909.50 | 0.00 | 4,316.50 | 122 |
| 10-3500-130 | HOME & CC BLOCK GRANT-ALB COMM | 48,237.87 | 78,133.00 | 4,842.47 | 37,753.44 | 0.00 | 40,379.56- | 48 |
| 10-3500-140 | DSS-TYRRELL IV-D CONTRACT | 60,000.00 | 60,000.00 | 5,000.00 | 50,000.00 | 0.00 | 10,000.00- | 83 |
| 10-3500-190 | DSS-MEDICAID CAP | 234,828.00 | 150,000.00 | 17,820.00 | 164,340.00 | 0.00 | 14,340.00 | 110 |
| 10-3500-191 | DSS MODIVCARE & ONECALL CONTRACTS | 3,436.14 | 3,600.00 | 484.35 | 3,669.70 | 0.00 | 69.70 | 102 |
| 10-3500-200 | DOT - ROAP & CTS GRANTS | 160,190.00 | 117,288.00 | 20.00 | 163,468.00 | 0.00 | 46,180.00 | 139 |
| 10-3500-202 | DSS-RDC CONTRACT/TRANSPORTATION | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00- | 0 |
| 10-3500-270 | SHIIP-SENIOR HEALTH INS INF | 3,700.00 | 5,129.00 | 0.00 | 5,129.00 | 0.00 | 0.00 | 100 |
| 10-3500-271 | SHIIP-SEN HLTH INS-PROG INC/SERV DELIV | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3500-280 | MIPPA GRANT-MEDICAID IMPROVEMENT FOR PAT | 3,106.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 100 |
| 10-3508-000 | ALB COMM NUTRITION SITE DIRECTOR | 0.00 | 7,882.00 | 0.00 | 0.00 | 0.00 | 7,882.00- | 0 |
| 10-3508-001 | ALB COMM GENERAL PURPOSE GRANT | 10,693.00 | 10,963.00 | 0.00 | 0.00 | 0.00 | 10,963.00- | 0 |
| 10-3508-002 | ALB COMM TITLE III D GRANT | 482.00 | 2,421.00 | 0.00 | 0.00 | 0.00 | 2,421.00- | 0 |
| 10-3509-000 | SENIOR CITIZENS FUNDS | 1,648.50 | 1,500.00 | 80.00 | 890.00 | 0.00 | 610.00- | 59 |
| 10-3509-010 | SENIOR CENTER TRIPS | 3,347.00 | 185.00 | 0.00 | 184.78 | 0.00 | 0.22- | 100 |
| 10-3509-020 | SENIOR CENTER DONATIONS | 1,989.00 | 751.00 | 0.00 | 751.50 | 0.00 | 0.50 | 100 |
| 10-3510-010 | COURT COST, FEES AND CHARGES | 15,367.61 | 20,000.00 | 1,734.09 | 13,106.28 | 0.00 | 6,893.72- | 66 |
| 10-3510-020 | OFFICERS FEES | 7,842.45 | 9,000.00 | 1,080.01 | 10,190.12 | 0.00 | 1,190.12 | 113 |
| 10-3540-000 | SHERIFF FEES | 2,447.64 | 3,500.00 | 195.33 | 2,111.26 | 0.00 | 1,388.74- | 60 |
| 10-3540-010 | DRUG/DONATIONS/GRANT LEO | 807.51 | 0.00 | 0.00 | 419.59 | 0.00 | 419.59 | 0 |
| 10-3540-020 | GUN PERMITS DISCRETIONARY-COUNTY PORTION | 7,790.00 | 6,120.00 | 280.00 | 6,470.00 | 0.00 | 350.00 | 106 |
| 10-3540-030 | GUN PERMITS-STATE PORTION | 9,430.00 | 7,330.00 | 325.00 | 7,735.00 | 0.00 | 405.00 | 106 |
| 10-3540-040 | FINGER PRINTING | 2,170.00 | 1,200.00 | 50.00 | 1,290.00 | 0.00 | 90.00 | 108 |
| 10-3540-061 | SHERIFF GRANT - ICAC | 0.00 | 19,286.00 | 0.00 | 18,683.73 | 0.00 | 602.27- | 97 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|--------------------------------------|---|----------------------|----------------------|-------------------|----------------------|-------------|----------------------|-----------|
| 10-3540-070 | DONATIONS-ANIMAL CONTROL | 122.00 | 2,564.00 | 0.00 | 2,563.43 | 0.00 | 0.57- | 100 |
| 10-3540-080 | SHERIFF GRANT - BODY CAMS | 21,326.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3540-081 | SHERIFF JAG GRANTS | 0.00 | 0.00 | 0.00 | 19,609.95 | 0.00 | 19,609.95 | 0 |
| 10-3540-082 | SHERIFF ANKLE MONITORING FEES | 1,037.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3541-000 | SHERIFF'S SERVICE FEES | 13,803.19 | 12,000.00 | 782.00 | 8,409.55 | 0.00 | 3,590.45- | 70 |
| 10-3541-010 | SHERIFF-DONATIONS | 1,547.50 | 1,511.00 | 0.00 | 1,511.35 | 0.00 | 0.35 | 100 |
| 10-3542-000 | SHERIFF-ABC BOARD FUNDING | 12,360.00 | 3,800.00 | 0.00 | 3,200.00 | 0.00 | 600.00- | 84 |
| 10-3550-000 | BUILDING PERMIT FEES - (GC) | 42,401.42 | 42,500.00 | 5,050.00 | 27,279.50 | 0.00 | 15,220.50- | 64 |
| 10-3550-010 | PLANNING CONTRACTED SERVICES-BLDG INSP | 8,294.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3550-030 | ZONING FEES | 1,225.00 | 1,500.00 | 0.00 | 675.00 | 0.00 | 825.00- | 45 |
| 10-3560-000 | REGISTER OF DEEDS FEES | 74,986.89 | 70,000.00 | 3,986.80- | 75,020.70 | 0.00 | 5,020.70 | 107 |
| 10-3560-010 | MARRIAGE LICENSES | 2,640.00 | 2,500.00 | 120.00 | 2,220.00 | 0.00 | 280.00- | 89 |
| 10-3580-000 | JAIL FEES/STATE REIMBURSEMENTS | 6,229.31 | 5,000.00 | 152.79 | 2,578.94 | 0.00 | 2,421.06- | 52 |
| 10-3590-000 | JAIL HOUS/TRANS/CO/US MARSHALL | 87,218.84 | 50,000.00 | 200.00 | 96,225.76 | 0.00 | 46,225.76 | 192 |
| 10-3600-001 | GRANT-DHHS CORRECTIONS COVID19 | 0.00 | 85,564.00 | 0.00 | 0.00 | 0.00 | 85,564.00- | 0 |
| 10-3830-000 | SALE OF FIXED ASSETS | 53,252.34 | 625,000.00 | 0.00 | 534,054.11 | 0.00 | 90,945.89- | 85 |
| 10-3830-001 | SALE OF FORECLOSED PROPERTIES | 40,237.39 | 0.00 | 8,050.00 | 12,600.00 | 0.00 | 12,600.00 | 0 |
| 10-3850-001 | OTHER FINANCING SOURCE: LEASE FINANCING | 33,085.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3970-020 | M-T-W COURT COORDINATOR GRANT | 69,390.72 | 87,011.00 | 12,825.19 | 44,279.24 | 0.00 | 42,731.76- | 51 |
| 10-3970-030 | STATE AID VETERANS OFFICE | 2,108.69 | 2,000.00 | 0.00 | 2,083.33 | 0.00 | 83.33 | 104 |
| 10-3970-040 | JCPC-ROANOKE AREA YOUTH | 53,124.00 | 66,816.00 | 5,568.00 | 55,680.00 | 0.00 | 11,136.00- | 83 |
| 10-3970-041 | JCPC-WASHINGTON COUNTY YOUTH | 23,182.00 | 19,124.00 | 1,593.00 | 15,938.00 | 0.00 | 3,186.00- | 83 |
| 10-3970-042 | JCPC-ADMINISTRATION | 3,188.00 | 3,000.00 | 250.00 | 2,500.00 | 0.00 | 500.00- | 83 |
| 10-3970-050 | SCHOOL REIMB-WCU/CHS SRO | 77,914.87 | 120,590.00 | 8,088.96 | 66,646.87 | 0.00 | 53,943.13- | 55 |
| 10-3970-060 | BALLGAME REIMBURSEMENTS FROM SCHOOLS | 2,023.00 | 0.00 | 126.00 | 2,716.00 | 0.00 | 2,716.00 | 0 |
| 10-3970-090 | CONTRI FROM SOIL & WATER DIST | 23,562.00 | 21,136.00 | 11,196.16 | 11,196.16 | 0.00 | 9,939.84- | 53 |
| 10-3970-120 | COST ALLOCATION-WATERWORKS | 90,000.00 | 108,000.00 | 0.00 | 108,000.00 | 0.00 | 0.00 | 100 |
| 10-3980-020 | TOURISM DEVELOP AUTHOR 3% ADMN | 3,500.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | 100 |
| 10-3980-061 | TRANSFER FROM SINGLE FAMILY REHAB (SFR) | 25,293.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-3990-000 | APPROPRIATED FUND BALANCE | 0.00 | 4,235,598.00 | 0.00 | 0.00 | 0.00 | 4,235,598.00- | 0 |
| 10-3999-900 | CANCELLED PRIOR YEAR EXPENDITURES | 1,393.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10 GENERAL FUND Revenue Total | | 16,881,249.71 | 20,555,087.00 | 687,345.38 | 13,747,136.13 | 0.00 | 6,807,950.87- | 67 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|---------------------------------------|---------------|-----------|--------------|--------------|--------|----------|--------|
| 10-0000-000 | GENERAL FUND: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4110-000 | GOVERNING BOARD: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4110-010 | SALARIES & WAGES-BOARD | 35,399.60 | 35,400.00 | 2,950.00 | 29,500.00 | 0.00 | 5,900.00 | 83 |
| 10-4110-020 | SALARIES & WAGES-BOARD TRAVEL STIPEND | 14,099.80 | 14,100.00 | 1,175.00 | 11,750.00 | 0.00 | 2,350.00 | 83 |
| 10-4110-030 | SALARIES & WAGES-CELLPHONE STIPEND | 3,000.00 | 3,000.00 | 250.00 | 2,500.00 | 0.00 | 500.00 | 83 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------------------|--|-------------------|-------------------|------------------|-------------------|-------------|-------------------|-----------|
| 10-4110-090 | GOVERNING BOARD- FICA TAX EXPENSE | 4,059.38 | 4,076.00 | 338.12 | 3,381.16 | 0.00 | 694.84 | 83 |
| 10-4110-140 | GOVERNING BOARD- WORKMAN'S COMP | 1,360.00 | 1,540.00 | 0.00 | 1,357.00 | 0.00 | 183.00 | 88 |
| 10-4110-200 | GOVERNING BOARD- DEPT SUPPLIES | 5,551.94 | 2,000.00 | 567.92 | 1,473.68 | 0.00 | 526.32 | 74 |
| 10-4110-310 | GOVERNING BOARD- TRAVEL | 7,646.17 | 12,000.00 | 1,277.93 | 9,732.58 | 0.00 | 2,267.42 | 81 |
| 10-4110-320 | GOVERNING BOARD- COMMUNICATIONS | 600.00 | 600.00 | 50.00 | 500.00 | 0.00 | 100.00 | 83 |
| 10-4110-350 | POSTAGE | 0.00 | 50.00 | 0.00 | 0.00 | 0.00 | 50.00 | 0 |
| 10-4110-370 | GOVERNING BOARD- PRINTING | 75.00 | 500.00 | 0.00 | 150.00 | 0.00 | 350.00 | 30 |
| 10-4110-380 | ADVERTISING | 757.50 | 1,750.00 | 0.00 | 755.75 | 0.00 | 994.25 | 43 |
| 10-4110-390 | COMMISSIONERS-SPECIAL SPONSORED | 4,043.58 | 10,000.00 | 0.00 | 5,341.43 | 0.00 | 4,658.57 | 53 |
| 10-4110-391 | GOVERNING BOARD- DUES & SUBSCRIPTIONS | 5,773.00 | 6,000.00 | 0.00 | 5,866.07 | 0.00 | 133.93 | 98 |
| 10-4110-392 | OTHER COMMUNITY CONTRIBUTIONS | 4,000.00 | 8,000.00 | 4,000.00 | 6,000.00 | 0.00 | 2,000.00 | 75 |
| 10-4110-442 | CONTRACTED SERVICES | 5,495.52 | 2,200.00 | 0.00 | 2,200.00 | 0.00 | 0.00 | 100 |
| 10-4110-443 | CONTRACTED SERVICES - LOBBYING | 0.00 | 17,004.00 | 7,753.00 | 9,506.00 | 0.00 | 7,498.00 | 56 |
| 4110 GOVERNING BOARD: | | 91,861.49 | 118,220.00 | 18,361.97 | 90,013.67 | 0.00 | 28,206.33 | 76 |
| 10-4120-000 | MANAGERS OFFICE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4120-010 | MANAGERS OFFICE- S & W- REGULAR | 217,455.50 | 284,135.00 | 23,995.50 | 236,052.85 | 0.00 | 48,082.15 | 83 |
| 10-4120-040 | SALARIES & WAGES-LONGEVITY | 2,065.63 | 2,325.00 | 0.00 | 2,324.50 | 0.00 | 0.50 | 100 |
| 10-4120-090 | MANAGERS OFFICE- FICA TAX EXPENSE | 16,427.24 | 21,424.00 | 1,795.99 | 17,831.60 | 0.00 | 3,592.40 | 83 |
| 10-4120-100 | MANAGERS OFFICE- RETIREMENT | 39,179.87 | 54,558.00 | 4,571.14 | 45,410.85 | 0.00 | 9,147.15 | 83 |
| 10-4120-101 | MANAGERS OFFICE 401 (K) CONTRIB | 6,523.75 | 8,524.00 | 719.87 | 7,081.60 | 0.00 | 1,442.40 | 83 |
| 10-4120-130 | MANAGERS OFFICE- UNEMPLOYMENT INS. | 0.00 | 1,400.00 | 0.00 | 0.00 | 0.00 | 1,400.00 | 0 |
| 10-4120-140 | MANAGERS OFFICE- WORKMAN'S COMP | 680.00 | 1,586.00 | 0.00 | 1,586.00 | 0.00 | 0.00 | 100 |
| 10-4120-180 | MANAGERS OFFICE- GROUP INS. | 32,014.20 | 43,014.00 | 3,340.06 | 35,287.60 | 0.00 | 7,726.40 | 82 |
| 10-4120-190 | LEGAL SERVICES | 26.00 | 10,000.00 | 0.00 | 4,994.50 | 0.00 | 5,005.50 | 50 |
| 10-4120-191 | MANAGERS OFFICE-UNCSOG LFNC INTERN PROG | 12,100.00 | 10,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 50 |
| 10-4120-260 | MANAGERS OFFICE- DEPARTMENTAL SUPPLIES | 9,597.79 | 11,500.00 | 585.40 | 8,812.70 | 0.00 | 2,687.30 | 77 |
| 10-4120-270 | MANAGERS OFFICE - SERVICE AWARDS | 0.00 | 75.00 | 0.00 | 75.00 | 0.00 | 0.00 | 100 |
| 10-4120-310 | MANAGERS OFFICE- TRAVEL | 678.19 | 2,500.00 | 0.00 | 383.05 | 0.00 | 2,116.95 | 15 |
| 10-4120-315 | TRAINING | 2,813.68 | 9,140.00 | 30.00 | 5,963.13 | 0.00 | 3,176.87 | 65 |
| 10-4120-320 | MANAGERS OFFICE- COMMUNICATIONS | 1,321.97 | 3,500.00 | 639.45 | 2,309.45 | 0.00 | 1,190.55 | 66 |
| 10-4120-330 | POSTAGE | 29.78 | 100.00 | 1.21 | 27.41 | 0.00 | 72.59 | 27 |
| 10-4120-355 | MAINT & REPAIR-VEHICLE | 260.69 | 1,500.00 | 75.95 | 253.45 | 0.00 | 1,246.55 | 17 |
| 10-4120-370 | MANAGERS OFFICE- PRINTING | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0 |
| 10-4120-380 | ADVERTISING | 3,015.50 | 3,500.00 | 556.50 | 2,121.25 | 0.00 | 1,378.75 | 61 |
| 10-4120-390 | MANAGERS OFFICE- DUES AND SUBSCRIPTIONS | 5,497.22 | 2,000.00 | 0.00 | 1,575.85 | 0.00 | 424.15 | 79 |
| 10-4120-440 | CONTRACTED SERVICES-ECONOMIC DEVELOPMENT | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0 |
| 4120 MANAGERS OFFICE: | | 349,687.01 | 481,031.00 | 36,311.07 | 377,090.79 | 0.00 | 103,940.21 | 78 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|---------------------------------------|-------------------|-------------------|------------------|-------------------|-------------|------------------|-----------|
| 10-4130-000 | FINANCE OFFICE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4130-010 | FINANCE OFFICE- S & W- REGULAR | 178,370.21 | 181,800.00 | 15,517.33 | 153,756.55 | 0.00 | 28,043.45 | 85 |
| 10-4130-040 | SALARIES & WAGES-LONGEVITY | 1,506.68 | 2,069.00 | 0.00 | 2,068.37 | 0.00 | 0.63 | 100 |
| 10-4130-090 | FINANCE OFFICE- FICA TAX EXPENSE | 13,001.66 | 13,973.00 | 1,132.60 | 11,330.81 | 0.00 | 2,642.19 | 81 |
| 10-4130-100 | FINANCE OFFICE- RETIREMENT | 32,079.44 | 35,604.00 | 2,956.05 | 29,684.62 | 0.00 | 5,919.38 | 83 |
| 10-4130-101 | FINANCE OFFICE- 401(K) CONTRIB. | 5,351.12 | 5,545.00 | 465.53 | 4,612.75 | 0.00 | 932.25 | 83 |
| 10-4130-130 | FINANCE OFFICE- UNEMPLYMENT INS. | 0.00 | 1,120.00 | 0.00 | 0.00 | 0.00 | 1,120.00 | 0 |
| 10-4130-140 | FINANCE OFFICE- WORKMAN'S COMP | 1,044.00 | 1,060.00 | 0.00 | 1,060.00 | 0.00 | 0.00 | 100 |
| 10-4130-150 | FINANCE OFFICE-BANK FEES | 8,113.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4130-180 | FINANCE OFFICE- PROFESSIONAL SERVICES | 81,989.96 | 94,175.00 | 1,241.82 | 80,266.03 | 0.00 | 13,908.97 | 85 |
| 10-4130-181 | FINANCE OFFICE- GROUP INS. | 30,620.29 | 32,646.00 | 2,532.18 | 26,877.24 | 0.00 | 5,768.76 | 82 |
| 10-4130-260 | FINANCE OFFICE- DEPARTMENTAL SUPPLIES | 4,860.45 | 7,500.00 | 128.53 | 5,045.53 | 0.00 | 2,454.47 | 67 |
| 10-4130-270 | FINANCE OFFICE-SERVICE AWARDS | 50.00 | 175.00 | 0.00 | 175.00 | 0.00 | 0.00 | 100 |
| 10-4130-280 | FINANCE OFFICE- POSTAGE | 1,849.36 | 2,500.00 | 195.94 | 1,731.66 | 0.00 | 768.34 | 69 |
| 10-4130-310 | FINANCE OFFICE- TRAVEL | 28.00 | 1,200.00 | 55.46 | 143.96 | 0.00 | 1,056.04 | 12 |
| 10-4130-315 | TRAINING | 1,018.08 | 2,000.00 | 0.00 | 355.00 | 0.00 | 1,645.00 | 18 |
| 10-4130-320 | FINANCE OFFICE- COMMUNICATIONS | 1,497.70 | 2,500.00 | 120.81 | 1,122.97 | 0.00 | 1,377.03 | 45 |
| 10-4130-390 | FINANCE OFFICE- DUES & SUBSCRIPTIONS | 1,047.76 | 700.00 | 234.00 | 678.00 | 0.00 | 22.00 | 97 |
| 10-4130-410 | FINANCE OFFICE- LEASE EQUIPMENT | 554.76 | 600.00 | 138.78 | 416.34 | 0.00 | 183.66 | 69 |
| 4130 | FINANCE OFFICE: | 362,983.16 | 385,167.00 | 24,719.03 | 319,324.83 | 0.00 | 65,842.17 | 83 |
| 10-4140-000 | TAX ADMIN: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4140-010 | TAX ADMIN.- S & W- REGULAR | 182,741.24 | 185,245.00 | 15,275.58 | 150,841.42 | 0.00 | 34,403.58 | 81 |
| 10-4140-030 | TAX ADMIN.- S & W PARTTIME | 0.00 | 6,031.00 | 214.84 | 1,698.60 | 0.00 | 4,332.40 | 28 |
| 10-4140-040 | SALARIES & WAGES-LONGEVITY | 2,130.18 | 2,071.00 | 0.00 | 2,070.06 | 0.00 | 0.94 | 100 |
| 10-4140-090 | TAX ADMIN.- FICA TAX EXPENSE | 13,071.63 | 14,807.00 | 1,104.39 | 11,004.87 | 0.00 | 3,802.13 | 74 |
| 10-4140-100 | TAX ADMIN.- RETIREMENT | 32,970.46 | 35,000.00 | 2,909.99 | 29,129.61 | 0.00 | 5,870.39 | 83 |
| 10-4140-101 | TAX ADMIN.- 401(K) CONTRIB. | 4,524.40 | 4,860.00 | 373.49 | 3,701.59 | 0.00 | 1,158.41 | 76 |
| 10-4140-130 | TAX ADMIN.- UNEMPLOYMENT INS. | 0.00 | 1,400.00 | 0.00 | 0.00 | 0.00 | 1,400.00 | 0 |
| 10-4140-140 | TAX ADMIN.- WORKMAN'S COMP | 6,285.00 | 3,349.00 | 0.00 | 2,946.00 | 0.00 | 403.00 | 88 |
| 10-4140-180 | TAX ADMIN.- GROUP INS. | 40,137.00 | 45,835.00 | 3,330.33 | 33,795.94 | 0.00 | 12,039.06 | 74 |
| 10-4140-260 | TAX ADMIN.- OFFICE & DEPTAL SUPPLIES | 7,356.27 | 9,000.00 | 0.00 | 5,184.10 | 0.00 | 3,815.90 | 58 |
| 10-4140-270 | SERVICE AWARDS | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4140-310 | TAX ADMIN.- TRAVEL | 0.00 | 500.00 | 150.00 | 262.40 | 0.00 | 237.60 | 52 |
| 10-4140-315 | TRAINING | 1,052.44 | 4,000.00 | 150.00 | 1,124.00 | 0.00 | 2,876.00 | 28 |
| 10-4140-320 | TAX ADMIN.- COMMUNICATIONS | 1,905.74 | 2,000.00 | 141.35 | 1,376.45 | 0.00 | 623.55 | 69 |
| 10-4140-325 | TAX ADMIN-POSTAGE | 9,328.42 | 13,000.00 | 675.90 | 9,358.84 | 0.00 | 3,641.16 | 72 |
| 10-4140-341 | ADVERTISING | 2,452.50 | 3,000.00 | 1,582.00 | 2,617.00 | 0.00 | 383.00 | 87 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|-------------------|-------------------|------------------|-------------------|-------------|------------------|-----------|
| 10-4170-700 | 2020 HAVA FUNDS-NC CFDA# 90-404 | 34,574.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 4170 BOARD OF ELECTIONS: | 228,766.83 | 156,020.00 | 8,342.50 | 128,212.48 | 0.00 | 27,807.52 | 82 |
| 10-4180-000 | REGISTER OF DEEDS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4180-010 | REGISTER- OF- DEEDS- S & W- REGULAR | 77,518.92 | 79,971.00 | 6,731.25 | 66,507.81 | 0.00 | 13,463.19 | 83 |
| 10-4180-030 | REGISTER OF DEEDS- S & W- PART-TIME | 0.00 | 8,000.00 | 60.42 | 3,558.33 | 0.00 | 4,441.67 | 44 |
| 10-4180-040 | SALARIES & WAGES-LONGEVITY | 1,007.78 | 1,034.00 | 0.00 | 1,033.74 | 0.00 | 0.26 | 100 |
| 10-4180-090 | REGISTER- OF- DEEDS- FICA TAX EXPENSE | 5,790.07 | 6,318.00 | 502.69 | 5,270.37 | 0.00 | 1,047.63 | 83 |
| 10-4180-100 | REGISTER- OF- DEEDS- RETIREMENT | 14,007.11 | 15,432.00 | 1,282.30 | 12,866.64 | 0.00 | 2,565.36 | 83 |
| 10-4180-101 | REGISTER OF DEEDS- 401(K) CONTRIB. | 2,325.48 | 2,406.00 | 201.94 | 1,995.25 | 0.00 | 410.75 | 83 |
| 10-4180-102 | REGISTER OF DEEDS- REG DS SUPPLEMENTAL R | 744.78 | 1,000.00 | 66.12 | 608.40 | 0.00 | 391.60 | 61 |
| 10-4180-130 | REGISTER OF DEEDS- UNEMPLOYMENT INS. | 0.00 | 560.00 | 0.00 | 0.00 | 0.00 | 560.00 | 0 |
| 10-4180-140 | REGISTER OF DEEDS- WORKMAN'S COMP | 503.00 | 502.00 | 0.00 | 502.00 | 0.00 | 0.00 | 100 |
| 10-4180-180 | REGISTER- OF- DEEDS- GROUP INS. | 15,255.93 | 16,029.00 | 1,264.30 | 13,397.80 | 0.00 | 2,631.20 | 84 |
| 10-4180-260 | REGISTER-OF-DEEDS-DEPARTMENTAL SUPPLIES | 2,625.63 | 5,500.00 | 119.90 | 4,309.60 | 0.00 | 1,190.40 | 78 |
| 10-4180-310 | REGISTER- OF- DEEDS- TRAVEL | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0 |
| 10-4180-315 | TRAINING | 1,039.21 | 3,000.00 | 25.00 | 547.00 | 0.00 | 2,453.00 | 18 |
| 10-4180-320 | REGISTER- OF- DEEDS- COMMUNICATIONS | 525.32 | 600.00 | 44.43 | 354.26 | 0.00 | 245.74 | 59 |
| 10-4180-330 | POSTAGE | 59.37 | 200.00 | 11.59 | 102.56 | 0.00 | 97.44 | 51 |
| 10-4180-350 | REGISTER- OF- DEEDS- MAINT AND REPAIR EQ | 203.38 | 2,500.00 | 0.00 | 360.90 | 0.00 | 2,139.10 | 14 |
| 10-4180-390 | REGISTER- OF- DEEDS- DUES AND SUBSCRIPTI | 422.68 | 425.00 | 0.00 | 375.00 | 0.00 | 50.00 | 88 |
| 10-4180-600 | REGISTER OF DEEDS- CONTRACTED SERVICES | 11,500.00 | 13,000.00 | 12,875.00 | 12,875.00 | 0.00 | 125.00 | 99 |
| 10-4180-611 | ROD AUTOMATION FUND - CAPITAL OUTLAY | 6,209.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 4180 REGISTER OF DEEDS: | 139,737.66 | 156,677.00 | 23,184.94 | 124,664.66 | 0.00 | 32,012.34 | 80 |
| 10-4210-000 | INFORMATION TECHNOLOGY: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4210-010 | INFO. TECH- S & W- REGULAR | 52,596.00 | 53,896.00 | 4,492.58 | 44,816.22 | 0.00 | 9,079.78 | 83 |
| 10-4210-040 | SALARIES & WAGES-LONGEVITY | 1,577.88 | 1,618.00 | 0.00 | 1,617.33 | 0.00 | 0.67 | 100 |
| 10-4210-090 | INFO. TECH- FICA TAX EXPENSE | 3,522.35 | 3,645.00 | 291.86 | 3,033.93 | 0.00 | 611.07 | 83 |
| 10-4210-100 | INFO. TECH- RETIREMENT | 9,665.74 | 10,563.00 | 855.84 | 8,845.62 | 0.00 | 1,717.38 | 84 |
| 10-4210-101 | INFO. TECH- 401(K) CONTRIB. | 1,577.88 | 1,625.00 | 134.78 | 1,344.51 | 0.00 | 280.49 | 83 |
| 10-4210-130 | INFO. TECH- UNEMPLOYMENT INS. | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0 |
| 10-4210-140 | INFO. TECH- WORKMAN'S COMP | 314.00 | 314.00 | 0.00 | 314.00 | 0.00 | 0.00 | 100 |
| 10-4210-180 | INFO. TECH- CONTRACTED SERVICES | 0.00 | 22,471.00 | 0.00 | 1,179.20 | 0.00 | 21,291.80 | 5 |
| 10-4210-181 | INFO. TECH- GROUP INS. | 9,666.25 | 10,062.00 | 803.20 | 8,409.40 | 0.00 | 1,652.60 | 84 |
| 10-4210-200 | INFO. TECH- DEPARTMENTAL SUPPLIES | 1,326.96 | 1,500.00 | 0.00 | 359.96 | 0.00 | 1,140.04 | 24 |
| 10-4210-310 | INFO. TECH- TRAVEL | 36.50 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0 |
| 10-4210-315 | TRAINING | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|-------------------------------------|--|-------------------|-------------------|-----------------|-------------------|-------------|-------------------|-----------|
| 10-4210-320 | INFO. TECH- COMMUNICATIONS | 2,865.01 | 3,200.00 | 239.92 | 2,401.28 | 0.00 | 798.72 | 75 |
| 10-4210-330 | POSTAGE | 46.00 | 100.00 | 4.22 | 50.22 | 0.00 | 49.78 | 50 |
| 10-4210-350 | INFO. TECH- MAINT. & REPAIR- EQUIPMENT | 24,577.70 | 32,000.00 | 1,107.12 | 22,764.28 | 0.00 | 9,235.72 | 71 |
| 10-4210-550 | INFO. TECH- CAPITAL OUTLAY EQUIPMENT | 48,816.50 | 25,608.00 | 0.00 | 14,622.04 | 0.00 | 10,985.96 | 57 |
| 4210 INFORMATION TECHNOLOGY: | | 156,588.77 | 168,982.00 | 7,929.52 | 109,757.99 | 0.00 | 59,224.01 | 65 |
| 10-4260-000 | BUILDINGS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4260-440 | CONTRACT SERVICES-COURTHOUSE SECURITY | 63,009.14 | 62,000.00 | 6,800.00 | 49,961.55 | 0.00 | 12,038.45 | 81 |
| 10-4260-550 | BUILDINGS- PUBLIC DEFENDER HOUSING | 4,452.00 | 4,452.00 | 0.00 | 0.00 | 0.00 | 4,452.00 | 0 |
| 10-4260-554 | PROBATION & PAROLE-FORBES | 1,753.93 | 16,900.00 | 1,250.00 | 15,439.33 | 0.00 | 1,460.67 | 91 |
| 10-4260-555 | SMART START LEASE ASSISTANCE | 4,200.00 | 4,200.00 | 0.00 | 3,150.00 | 0.00 | 1,050.00 | 75 |
| 10-4260-556 | CIP ROOF REPAIRS/REPLACEMENT RESERVE | 0.00 | 80,000.00 | 0.00 | 0.00 | 0.00 | 80,000.00 | 0 |
| 10-4260-557 | CAPITAL OUTLAY-ROOF REPAIRS/REPLACEMENT | 166,534.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4260-558 | CIP HVAC REPAIRS/REPALCEMENTS RESERVES | 0.00 | 30,314.00 | 0.00 | 0.00 | 0.00 | 30,314.00 | 0 |
| 10-4260-560 | CAPITAL OUTLAY - PAVING | 0.00 | 90,000.00 | 0.00 | 0.00 | 0.00 | 90,000.00 | 0 |
| 10-4260-561 | CAPITAL OUTLAY - GENERATORS | 0.00 | 34,474.00 | 0.00 | 0.00 | 0.00 | 34,474.00 | 0 |
| 10-4260-563 | EXPENDITURE: LEASE | 33,085.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4260-564 | EXPENDITURE: LEASE FINANCING PRINCIPAL | 14,484.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4260-565 | EXPENDITURE: INTEREST | 140.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 4260 BUILDINGS: | | 287,659.99 | 322,340.00 | 8,050.00 | 68,550.88 | 0.00 | 253,789.12 | 21 |
| 10-4265-000 | FACILITY SERVICES: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4265-010 | FACILITY SERVICES- S & W- REGULAR | 161,858.50 | 194,346.00 | 16,171.32 | 151,020.25 | 0.00 | 43,325.75 | 78 |
| 10-4265-040 | SALARIES & WAGES-LONGEVITY | 2,127.55 | 2,608.00 | 0.00 | 2,607.44 | 0.00 | 0.56 | 100 |
| 10-4265-090 | FACILITY SERVICES- FICA TAX EXPENSE | 11,248.80 | 13,504.00 | 1,218.15 | 11,020.89 | 0.00 | 2,483.11 | 82 |
| 10-4265-100 | FACILITY SERVICES- RETIREMENT | 29,219.85 | 37,067.00 | 3,080.64 | 29,266.13 | 0.00 | 7,800.87 | 79 |
| 10-4265-101 | FACILITY SERVICES- 401(K) CONTRIB. | 3,601.85 | 5,296.00 | 368.82 | 3,397.40 | 0.00 | 1,898.60 | 64 |
| 10-4265-130 | FACILITY SERVICES- UNEMPLOYMENT INS. | 0.00 | 1,446.00 | 0.00 | 0.00 | 0.00 | 1,446.00 | 0 |
| 10-4265-140 | FACILITY SERVICES- WORKMAN'S COMP | 6,804.00 | 12,467.00 | 0.00 | 9,735.00 | 0.00 | 2,732.00 | 78 |
| 10-4265-181 | FACILITY SERVICES- GROUP INS. | 45,165.04 | 50,393.00 | 3,797.03 | 39,570.44 | 0.00 | 10,822.56 | 79 |
| 10-4265-200 | FACILITY SERVICES- DEPT SUPPLIES & MATER | 17,192.16 | 22,000.00 | 264.87 | 16,091.60 | 0.00 | 5,908.40 | 73 |
| 10-4265-201 | CLERK OF COURT DEPARTMENTAL SUPPLIES | 2,016.98 | 1,700.00 | 0.00 | 1,554.11 | 0.00 | 145.89 | 91 |
| 10-4265-202 | CLERK OF COURT-MAINT & REPAIR-BUILDING | 354.49 | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0 |
| 10-4265-203 | CLERK OF COURT-CAPITAL OUTLAY | 0.00 | 7,647.00 | 0.00 | 7,258.00 | 0.00 | 389.00 | 95 |
| 10-4265-215 | FACILITY SERVICES- MAINT AND REPAIR BLDG | 82,258.65 | 67,879.00 | 3,335.06 | 47,087.01 | 0.00 | 20,791.99 | 69 |
| 10-4265-230 | FACILITY SERVICES- DEPT SUPPLIES-SAFETY | 1,441.50 | 4,000.00 | 316.00 | 1,621.05 | 0.00 | 2,378.95 | 41 |
| 10-4265-250 | FACILITY SERVICES-SUPPLIES-VEHICLE | 2,765.55 | 4,000.00 | 133.01 | 1,538.80 | 0.00 | 2,461.20 | 38 |
| 10-4265-256 | FACILITY SERVICES- INSURANCE CLAIMS | 4,995.69 | 74,187.00 | 15,027.47 | 55,823.71 | 0.00 | 18,363.29 | 75 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|--------------------------------|--|-------------------|-------------------|------------------|-------------------|-------------|-------------------|-----------|
| 10-4265-270 | SERVICE AWARDS | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4265-320 | FACILITY SERVICES- COMMUNICATIONS | 7,560.74 | 8,000.00 | 367.30 | 4,356.46 | 0.00 | 3,643.54 | 54 |
| 10-4265-325 | POSTAGE | 0.00 | 50.00 | 0.00 | 0.00 | 0.00 | 50.00 | 0 |
| 10-4265-330 | FACILITY SERVICES- UTILITIES-ELECTRICITY | 95,262.80 | 110,000.00 | 2,384.78 | 74,396.36 | 0.00 | 35,603.64 | 68 |
| 10-4265-331 | UTILITIES-FUEL/GAS | 11,861.30 | 16,000.00 | 743.92 | 9,073.26 | 0.00 | 6,926.74 | 57 |
| 10-4265-332 | UTILITIES-WATER | 29,748.24 | 30,000.00 | 2,864.51 | 27,175.75 | 0.00 | 2,824.25 | 91 |
| 10-4265-355 | MAINT & REPAIR-VEHICLES | 197.40 | 2,000.00 | 0.00 | 685.37 | 0.00 | 1,314.63 | 34 |
| 10-4265-390 | FACILITY SERVICES- DUES AND SUBSCRIPTION | 201.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4265-440 | CONTRACTED SERVICES-MOWING | 22,987.00 | 24,500.00 | 2,784.25 | 13,640.25 | 0.00 | 10,859.75 | 56 |
| 10-4265-540 | FACILITIES- CAPITAL OUTLAY - EQUIPMENT | 22,834.44 | 18,240.00 | 0.00 | 18,240.00 | 0.00 | 0.00 | 100 |
| 10-4265-551 | MAINT AGREEMENTS-COMMANDER SOFTWARE | 1,533.00 | 1,533.00 | 0.00 | 1,533.00 | 0.00 | 0.00 | 100 |
| 10-4265-601 | CONTRACTED SERVICES-SECURITY SYSTEM | 1,895.19 | 2,300.00 | 0.00 | 1,630.99 | 0.00 | 669.01 | 71 |
| 10-4265-602 | CONTRACTED SERVICES-EXTERMINATING | 6,684.80 | 7,144.00 | 125.00 | 6,984.00 | 0.00 | 160.00 | 98 |
| 10-4265-603 | CONTRACTED SERVICES-ELEVATOR | 12,625.00 | 51,146.00 | 2,504.25 | 51,143.00 | 0.00 | 3.00 | 100 |
| 10-4265-604 | CONTRACTED SERVICES-REPUBLIC | 9,083.70 | 11,571.00 | 775.27 | 6,573.80 | 0.00 | 4,997.20 | 57 |
| 10-4265-605 | CONTRACTED SERVICES-FIRE EXT | 3,126.85 | 5,709.00 | 2,420.35 | 3,678.10 | 0.00 | 2,030.90 | 64 |
| 10-4265-606 | CONTRACTED SERVICES-HOUSE KEEPING | 1,675.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 4265 FACILITY SERVICES: | | 598,427.07 | 789,233.00 | 58,682.00 | 596,702.17 | 0.00 | 192,530.83 | 76 |
| 10-4310-000 | SHERIFF: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4310-010 | SHERIFF- S & W- REGULAR | 699,757.77 | 776,213.00 | 47,864.54 | 592,356.27 | 0.00 | 183,856.73 | 76 |
| 10-4310-030 | SHERIFF- SALARIES AND WAGES PART-TIME | 6,399.25 | 13,000.00 | 1,105.98 | 10,749.54 | 0.00 | 2,250.46 | 83 |
| 10-4310-031 | SALARIES & WAGES-OVERTIME | 128.30 | 6,500.00 | 0.00 | 5,825.57 | 0.00 | 674.43 | 90 |
| 10-4310-040 | SALARIES & WAGES-LONGEVITY | 2,870.04 | 3,403.00 | 0.00 | 3,384.66 | 0.00 | 18.34 | 99 |
| 10-4310-090 | SHERIFF- FICA TAX EXPENSE | 50,833.78 | 61,012.00 | 3,534.74 | 44,330.17 | 0.00 | 16,681.83 | 73 |
| 10-4310-100 | SHERIFF- RETIREMENT | 127,126.63 | 145,257.00 | 9,305.42 | 117,553.57 | 0.00 | 27,703.43 | 81 |
| 10-4310-101 | SHERIFF- 401K CONTRIB. | 32,534.86 | 37,501.00 | 2,200.97 | 28,114.03 | 0.00 | 9,386.97 | 75 |
| 10-4310-102 | SHERIFF-SUPPLEMENTAL PENSION FUND | 1,745.93 | 2,400.00 | 0.00 | 644.91 | 0.00 | 1,755.09 | 27 |
| 10-4310-130 | SHERIFF- UNEMPLOYMENT INS. | 4,988.12 | 5,600.00 | 0.00 | 0.00 | 0.00 | 5,600.00 | 0 |
| 10-4310-140 | SHERIFF- WORKMAN'S COMP | 41,262.00 | 50,996.00 | 0.00 | 44,882.00 | 0.00 | 6,114.00 | 88 |
| 10-4310-180 | SHERIFF- PROFESSIONAL SERVICES | 4,296.76 | 12,000.00 | 1,079.50 | 5,127.00 | 0.00 | 6,873.00 | 43 |
| 10-4310-181 | SHERIFF- GROUP INS. | 144,261.55 | 177,416.00 | 7,727.51 | 103,358.07 | 0.00 | 74,057.93 | 58 |
| 10-4310-210 | SHERIFF- UNIFORMS | 12,329.00 | 8,740.00 | 501.80 | 5,585.36 | 0.00 | 3,154.64 | 64 |
| 10-4310-250 | SHERIFF- SUPPLIES-VEHCILE | 72,114.24 | 65,000.00 | 3,598.57 | 48,894.60 | 0.00 | 16,105.40 | 75 |
| 10-4310-260 | SHERIFF- DEPARTMENTAL SUPPLIES | 37,312.32 | 12,000.00 | 255.03 | 11,273.37 | 0.00 | 726.63 | 94 |
| 10-4310-270 | SERVICE AWARDS | 50.00 | 50.00 | 0.00 | 50.00 | 0.00 | 0.00 | 100 |
| 10-4310-310 | SHERIFF- TRAVEL | 6,654.41 | 5,074.00 | 0.00 | 2,240.80 | 0.00 | 2,833.20 | 44 |
| 10-4310-315 | TRAINING | 911.00 | 1,426.00 | 0.00 | 1,425.23 | 0.00 | 0.77 | 100 |
| 10-4310-320 | SHERIFF- COMMUNICATIONS | 11,752.76 | 13,400.00 | 970.43 | 9,178.95 | 0.00 | 4,221.05 | 68 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------------|--|---------------------|---------------------|------------------|---------------------|-------------|-------------------|-----------|
| 10-4310-330 | POSTAGE | 1,644.23 | 2,500.00 | 228.11 | 1,634.11 | 0.00 | 865.89 | 65 |
| 10-4310-350 | SHERIFF- MAINT. & REPAIR EQUIPMENT | 1,076.36 | 1,000.00 | 0.00 | 205.37 | 0.00 | 794.63 | 21 |
| 10-4310-355 | SHERIFF- MAINT.- VEHICLE | 30,815.92 | 30,000.00 | 2,555.45 | 18,372.73 | 0.00 | 11,627.27 | 61 |
| 10-4310-370 | SHERIFF- PRINTING | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0 |
| 10-4310-380 | ADVERTISING | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0 |
| 10-4310-390 | SHERIFF- DUES & SUBSCRIPTIONS | 370.07 | 400.00 | 0.00 | 218.01 | 0.00 | 181.99 | 54 |
| 10-4310-392 | SHERIFF- UNDERCOVER INVESTIGATIONS | 0.00 | 4,000.00 | 0.00 | 3,000.00 | 0.00 | 1,000.00 | 75 |
| 10-4310-412 | MAINT AGREEMENT-FINGERPRINT MACHINE | 3,473.00 | 3,750.00 | 0.00 | 3,647.00 | 0.00 | 103.00 | 97 |
| 10-4310-413 | LEASE-BUILDING | 825.00 | 840.00 | 0.00 | 825.00 | 0.00 | 15.00 | 98 |
| 10-4310-414 | MAINT AGREEMENTS-HRMS & QTR MASTER | 1,298.00 | 1,298.00 | 0.00 | 1,298.00 | 0.00 | 0.00 | 100 |
| 10-4310-415 | MAINT AGREEMENTS-RMS & RAMBLER | 4,878.00 | 4,878.00 | 0.00 | 4,878.00 | 0.00 | 0.00 | 100 |
| 10-4310-417 | LEASE - ANKLE MONITORING DEVICES | 3,968.50 | 3,000.00 | 243.50 | 1,254.50 | 0.00 | 1,745.50 | 42 |
| 10-4310-540 | CAPITAL OUTLAY VEHICLES | 195,429.12 | 125,000.00 | 0.00 | 0.00 | 0.00 | 125,000.00 | 0 |
| 10-4310-550 | SHERIFF- CAPITAL OUTLAY - EQUIPMENT | 9,224.64 | 172,400.00 | 0.00 | 0.00 | 0.00 | 172,400.00 | 0 |
| 10-4310-600 | SHERIFF- ANIMAL CONTROL | 3,351.72 | 8,000.00 | 327.26 | 6,372.38 | 0.00 | 1,627.62 | 80 |
| 10-4310-601 | DONATIONS-ANIMAL CONTROL | 0.00 | 3,375.00 | 0.00 | 0.00 | 0.00 | 3,375.00 | 0 |
| 10-4310-602 | SHERIFF-ABC BOARD FUNDING | 0.00 | 21,288.00 | 0.00 | 0.00 | 0.00 | 21,288.00 | 0 |
| 10-4310-603 | SHERIFF DONATIONS-PURCHASE OF K-9 | 0.00 | 3,601.00 | 0.00 | 2,826.76 | 0.00 | 774.24 | 78 |
| 10-4310-604 | SHERIFF-COUNTY CONTRIB-PURCHASE OF K-9 | 874.90 | 1,500.00 | 76.99 | 452.28 | 0.00 | 1,047.72 | 30 |
| 10-4310-611 | GUN PERMITS DISCRETIONARY-COUNTY PORTION | 0.00 | 40,980.00 | 0.00 | 0.00 | 0.00 | 40,980.00 | 0 |
| 10-4310-612 | GUN PERMITS-STATE PORTION | 9,565.00 | 8,465.00 | 1,280.00 | 7,500.00 | 0.00 | 965.00 | 89 |
| 10-4310-613 | FINGERPRINTING | 0.00 | 5,405.00 | 0.00 | 0.00 | 0.00 | 5,405.00 | 0 |
| 10-4310-650 | SHERIFF-DONATIONS | 3,412.00 | 2,277.00 | 0.00 | 465.25 | 0.00 | 1,811.75 | 20 |
| 10-4310-899 | GRANT - ICAC | 0.00 | 19,286.00 | 0.00 | 18,683.73 | 0.00 | 602.27 | 97 |
| 10-4310-902 | FY 22 SHERIFF JAG GRANT | 20,869.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 4310 SHERIFF: | | 1,548,405.12 | 1,860,631.00 | 82,855.80 | 1,106,607.22 | 0.00 | 754,023.78 | 59 |
| 10-4311-000 | SRO - WASHINGTON COUNTY UNION: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4311-010 | SRO- WASH CO UNION-S & W- REGULAR | 35,618.39 | 40,194.00 | 3,714.33 | 32,685.59 | 0.00 | 7,508.41 | 81 |
| 10-4311-090 | SRO- WASH CO UNION- FICA TAX EXPENSE | 2,678.91 | 3,091.00 | 280.32 | 2,462.20 | 0.00 | 628.80 | 80 |
| 10-4311-100 | SRO- WASH CO UNION- RETIREMENT EXPENSE | 6,568.84 | 8,024.00 | 740.27 | 6,514.24 | 0.00 | 1,509.76 | 81 |
| 10-4311-101 | SRO- WASH CO UNION- 401(K) CONTRIB. | 1,780.94 | 2,025.00 | 185.72 | 1,634.27 | 0.00 | 390.73 | 81 |
| 10-4311-130 | SRO - WASH CO UNION- UNEMPLOYMENT INS. | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0 |
| 10-4311-140 | SRO- WASH CO UNION- WORKMAN'S COMP EXPEN | 2,330.00 | 2,388.00 | 0.00 | 2,388.00 | 0.00 | 0.00 | 100 |
| 10-4311-180 | SRO- WASH CO UNION- GROUP INS. | 7,641.49 | 8,069.00 | 633.55 | 6,712.90 | 0.00 | 1,356.10 | 83 |
| 10-4311-210 | SRO- WASH CO UNION- UNIFORMS | 275.56 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 10-4311-250 | MAINTENANCE & REPAIR-VEHICLE | 3,516.10 | 3,500.00 | 285.54 | 2,158.80 | 0.00 | 1,341.20 | 62 |
| 10-4311-260 | SRO- WASH CO UNION-DEPARTMENTAL SUPPLIES | 0.00 | 200.00 | 0.00 | 182.86 | 0.00 | 17.14 | 91 |
| 10-4311-310 | SRO- WASH CO UNION- TRAVEL | 0.00 | 2,552.00 | 895.71 | 2,296.55 | 0.00 | 255.45 | 90 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|--|---|------------------|------------------|------------------|------------------|-------------|------------------|-----------|
| 10-4311-315 | TRAINING | 0.00 | 33.00 | 0.00 | 0.00 | 0.00 | 33.00 | 0 |
| 4311 SRO - WASHINGTON COUNTY UNION: | | 60,410.23 | 70,856.00 | 6,735.44 | 57,035.41 | 0.00 | 13,820.59 | 80 |
| 10-4313-000 | SRO- CRESWELL: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4313-010 | SRO- CRESWELL-S & W- REGULAR | 0.00 | 33,460.00 | 0.00 | 0.00 | 0.00 | 33,460.00 | 0 |
| 10-4313-090 | SRO- CRESWELL- FICA TAX EXPENSE | 0.00 | 2,560.00 | 0.00 | 0.00 | 0.00 | 2,560.00 | 0 |
| 10-4313-100 | SRO- CRESWELL- RETIREMENT | 0.00 | 6,303.00 | 0.00 | 0.00 | 0.00 | 6,303.00 | 0 |
| 10-4313-101 | SRO- CRESWELL- 401K CONTRIB. | 0.00 | 1,673.00 | 0.00 | 0.00 | 0.00 | 1,673.00 | 0 |
| 10-4313-130 | SRO - CRESWELL- UNEMPLOYMENT INS. | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0 |
| 10-4313-140 | SRO- CRESWELL- WORKMAN'S COMP | 2,390.00 | 2,487.00 | 0.00 | 2,388.00 | 0.00 | 99.00 | 96 |
| 10-4313-180 | SRO- CRESWELL- GROUP INS.S | 0.00 | 8,759.00 | 0.00 | 0.00 | 0.00 | 8,759.00 | 0 |
| 10-4313-210 | SRO- CRESWELL- UNIFORMS | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 10-4313-250 | MAINTENANCE & REPAIR-VEHICLE | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 0 |
| 10-4313-260 | SRO- CRESWELL- DEPARTMENTAL SUPPLIES | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0 |
| 10-4313-310 | SRO- CRESWELL- TRAVEL | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 10-4313-315 | TRAINING | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 4313 SRO- CRESWELL: | | 2,390.00 | 60,722.00 | 0.00 | 2,388.00 | 0.00 | 58,334.00 | 4 |
| 10-4314-000 | SRO- PLYMOUTH HIGH: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4314-010 | SRO - PLYMOUTH HIGH-S & W- REGULAR | 31,807.75 | 40,194.00 | 7,554.08 | 36,525.34 | 0.00 | 3,668.66 | 91 |
| 10-4314-090 | SRO - PLYMOUTH HIGH- FICA TAX | 2,384.56 | 3,091.00 | 574.06 | 2,755.94 | 0.00 | 335.06 | 89 |
| 10-4314-100 | SRO - PLYMOUTH HIGH- RETIREMENT MATCH | 5,855.51 | 8,024.00 | 1,505.53 | 7,279.50 | 0.00 | 744.50 | 91 |
| 10-4314-101 | SRO - PLYMOUTH HIGH- 401K CONTRIBUTIONS | 1,590.40 | 2,025.00 | 377.70 | 1,826.25 | 0.00 | 198.75 | 90 |
| 10-4314-130 | SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS. | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0 |
| 10-4314-140 | SRO - PLYMOUTH HIGH- WORKMAN'S COMP | 2,274.00 | 2,189.00 | 0.00 | 2,189.00 | 0.00 | 0.00 | 100 |
| 10-4314-180 | SRO - PLYMOUTH HIGH- GROUP INS. | 7,075.82 | 8,069.00 | 633.55 | 6,712.90 | 0.00 | 1,356.10 | 83 |
| 10-4314-210 | SRO - PLYMOUTH HIGH- UNIFORMS | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 10-4314-250 | MAINT & REPAIR - VEHICLE | 3,356.65 | 3,500.00 | 245.36 | 1,688.75 | 0.00 | 1,811.25 | 48 |
| 10-4314-260 | DEPARTMENTAL SUPPLIES | 0.00 | 190.00 | 10.89 | 167.38 | 0.00 | 22.62 | 88 |
| 10-4314-310 | SRO- TRAVEL | 0.00 | 2,595.00 | 0.00 | 1,436.48 | 0.00 | 1,158.52 | 55 |
| 4314 SRO- PLYMOUTH HIGH: | | 54,344.69 | 70,657.00 | 10,901.17 | 60,581.54 | 0.00 | 10,075.46 | 86 |
| 10-4320-000 | DETENTION CENTER: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4320-010 | DETENTION CENTER- S & W - REGULAR | 283,250.41 | 357,027.00 | 21,147.47 | 233,700.78 | 0.00 | 123,326.22 | 65 |
| 10-4320-030 | SALARIES & WAGE - OVERTIME | 50,061.91 | 50,000.00 | 5,076.01 | 50,074.52 | 0.00 | 74.52 | 100 |
| 10-4320-031 | DETENTION CENTER - S&W PARTTIME | 34,343.21 | 31,000.00 | 1,975.55 | 19,935.38 | 0.00 | 11,064.62 | 64 |
| 10-4320-040 | SALARIES & WAGES - LONGEVITY | 1,807.25 | 2,349.00 | 0.00 | 2,348.65 | 0.00 | 0.35 | 100 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|-------------------------------|--|-------------------|---------------------|------------------|-------------------|-------------|-------------------|-----------|
| 10-4320-090 | DETENTION CENTER- FICA TAX EXPENSE | 27,233.99 | 32,834.00 | 2,056.53 | 22,458.21 | 0.00 | 10,375.79 | 68 |
| 10-4320-100 | DETENTION CENTER- RETIREMENT | 58,885.65 | 72,261.00 | 4,995.57 | 54,506.61 | 0.00 | 17,754.39 | 75 |
| 10-4320-101 | DETENTION CENTER- 401(K) CONTRIB. | 6,085.93 | 10,730.00 | 468.30 | 5,499.86 | 0.00 | 5,230.14 | 51 |
| 10-4320-130 | DETENTION CENTER- UNEMPLOYMENT INS. | 368.64 | 3,640.00 | 0.00 | 0.00 | 0.00 | 3,640.00 | 0 |
| 10-4320-140 | DETENTION CENTER- WORKMAN'S COMP | 29,931.00 | 29,846.00 | 0.00 | 21,634.00 | 0.00 | 8,212.00 | 72 |
| 10-4320-181 | DETENTION CENTER- GROUP INS. | 71,607.58 | 103,633.00 | 5,048.44 | 59,574.58 | 0.00 | 44,058.42 | 57 |
| 10-4320-185 | TRAVEL | 0.00 | 1,000.00 | 78.00 | 466.93 | 0.00 | 533.07 | 47 |
| 10-4320-190 | DETENTION CENTER- TRAINING | 936.65 | 7,000.00 | 265.27 | 2,462.16 | 0.00 | 4,537.84 | 35 |
| 10-4320-200 | DETENTION CENTER- DEPARTMENTAL SUPPLIES | 11,039.31 | 15,000.00 | 1,369.65 | 12,310.32 | 0.00 | 2,689.68 | 82 |
| 10-4320-210 | DETENTION CENTER- UNIFORMS | 5,600.24 | 3,500.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 0 |
| 10-4320-244 | CONTRACTED SERVICES-SOUTHERN HEALTH PART | 125,030.76 | 140,000.00 | 10,731.81 | 118,049.91 | 0.00 | 21,950.09 | 84 |
| 10-4320-247 | DETENTION CENTER- FOOD & PROVISIONS | 74,495.85 | 85,000.00 | 5,805.02 | 55,879.07 | 0.00 | 29,120.93 | 66 |
| 10-4320-270 | SERVICE AWARDS | 0.00 | 125.00 | 0.00 | 125.00 | 0.00 | 0.00 | 100 |
| 10-4320-290 | SUPPLIES & MATERIALS-HYGIENE | 1,090.58 | 3,000.00 | 171.40 | 2,459.77 | 0.00 | 540.23 | 82 |
| 10-4320-299 | DETENTION CENTER- LAUNDRY & DRY CLEANING | 6,344.00 | 6,500.00 | 357.00 | 5,005.42 | 0.00 | 1,494.58 | 77 |
| 10-4320-320 | DETENTION CENTER- COMMUNICATIONS | 681.45 | 1,000.00 | 46.22 | 522.34 | 0.00 | 477.66 | 52 |
| 10-4320-330 | POSTAGE | 121.06 | 200.00 | 9.24 | 77.83 | 0.00 | 122.17 | 39 |
| 10-4320-350 | DETENTION CENTER- MAINT & REPAIR- EQUIP | 5,733.50 | 20,000.00 | 6,031.22 | 12,960.92 | 0.00 | 7,039.08 | 65 |
| 10-4320-550 | DETENTION CENTER- CAPITAL OUTLAY- EQUIPM | 0.00 | 70,000.00 | 0.00 | 19,347.36 | 0.00 | 50,652.64 | 28 |
| 10-4320-600 | DETENTION CENTER- CONTRACTED SERVICES | 58,498.40 | 127,000.00 | 11,026.71 | 96,522.58 | 0.00 | 30,477.42 | 76 |
| 10-4320-601 | CONTRACTED SERVICES-OPTUM | 3,199.68 | 2,938.00 | 0.00 | 2,937.60 | 0.00 | 0.40 | 100 |
| 10-4320-602 | MAINTENANCE AGREEMENTS-SOUTHERN SOFTWARE | 3,742.00 | 3,800.00 | 0.00 | 3,778.00 | 0.00 | 22.00 | 99 |
| 10-4320-603 | MAINTENANCE AGREEMENTS-TOP GUARD | 99.00 | 100.00 | 0.00 | 99.00 | 0.00 | 1.00 | 99 |
| 10-4320-900 | GRANT-DHHS CORRECTIONS COVID19 | 0.00 | 85,564.00 | 1,102.17 | 7,034.92 | 0.00 | 78,529.08 | 8 |
| 4320 DETENTION CENTER: | | 860,188.05 | 1,265,047.00 | 77,761.58 | 809,771.72 | 0.00 | 455,275.28 | 64 |
| 10-4330-000 | EMERGENCY MANAGEMENT: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4330-010 | EMERGENCY MGMT - S & W- REGULAR | 54,272.04 | 55,522.00 | 4,635.67 | 46,243.70 | 0.00 | 9,278.30 | 83 |
| 10-4330-090 | EMERGENCY MGMT - FICA TAX EXPENSE | 3,403.08 | 3,652.00 | 292.24 | 2,913.75 | 0.00 | 738.25 | 80 |
| 10-4330-100 | EMERGENCY MGMT - RETIREMENT | 9,678.75 | 10,601.00 | 883.10 | 8,809.47 | 0.00 | 1,791.53 | 83 |
| 10-4330-101 | EMERGENCY MGMT - 401(K) CONTRIB. | 1,628.16 | 1,578.00 | 139.07 | 1,387.31 | 0.00 | 190.69 | 88 |
| 10-4330-130 | EMERGENCY MGMT - UNEMPLOYMENT INS. | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0 |
| 10-4330-140 | EMERGENCY MGMT - WORKMAN'S COMP | 2,596.00 | 2,741.00 | 0.00 | 2,073.00 | 0.00 | 668.00 | 76 |
| 10-4330-180 | EMERGENCY MGMT - GROUP INS. | 7,687.09 | 8,128.00 | 638.27 | 6,760.10 | 0.00 | 1,367.90 | 83 |
| 10-4330-250 | MAINTENANCE & REPAIR - VEHICLE | 238.10 | 1,300.00 | 85.60 | 1,096.91 | 0.00 | 203.09 | 84 |
| 10-4330-260 | EMERGENCY MGMT - DEPARTMENTAL SUPPLIES | 7,571.78 | 6,950.00 | 149.20 | 1,964.75 | 0.00 | 4,985.25 | 28 |
| 10-4330-270 | EMERGENCY MGMT - GENERATOR FUEL | 0.00 | 2,584.00 | 0.00 | 2,559.01 | 0.00 | 24.99 | 99 |
| 10-4330-310 | EMERGENCY MGMT - TRAVEL | 3,354.64 | 2,500.00 | 209.70 | 2,232.43 | 0.00 | 267.57 | 89 |
| 10-4330-315 | TRAINING | 1,258.77 | 1,500.00 | 252.00 | 780.46 | 0.00 | 719.54 | 52 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|-----------------------------------|---|-------------------|-------------------|------------------|-------------------|-------------|-------------------|-----------|
| 10-4330-320 | EMERGENCY MGMT - COMMUNICATIONS | 2,686.93 | 3,100.00 | 290.28 | 1,752.57 | 0.00 | 1,347.43 | 57 |
| 10-4330-330 | POSTAGE | 93.53 | 150.00 | 9.62 | 46.01 | 0.00 | 103.99 | 31 |
| 10-4330-350 | EMERGENCY MGMT - MAINT. & REPAIR- EQUI | 3,121.12 | 4,700.00 | 44.00 | 4,415.14 | 0.00 | 284.86 | 94 |
| 10-4330-370 | EMERGENCY MGMT - PRINTING | 297.54 | 300.00 | 0.00 | 235.52 | 0.00 | 64.48 | 79 |
| 10-4330-380 | ADVERTISING | 220.41 | 300.00 | 0.00 | 155.53 | 0.00 | 144.47 | 52 |
| 10-4330-390 | EMERGENCY MGMT - DUES & SUBSCRIPTIONS | 2,083.53 | 2,800.00 | 0.00 | 2,142.00 | 0.00 | 658.00 | 76 |
| 10-4330-400 | EM DONATIONS-EMERGENCY RESPONSE BANQUET | 0.00 | 5,442.00 | 0.00 | 0.00 | 0.00 | 5,442.00 | 0 |
| 10-4330-401 | DONATIONS - EMERGENCY MANAGEMENT | 0.00 | 1,000.00 | 155.00 | 155.00 | 0.00 | 845.00 | 16 |
| 10-4330-540 | EMERGENCY MGMT - CAPITAL OUTLAY- VEHIC | 0.00 | 6,550.00 | 6,515.98 | 6,515.98 | 0.00 | 34.02 | 99 |
| 10-4330-600 | EMERGENCY MGMT - CONTRACTED SERVICES | 0.00 | 1,200.00 | 0.00 | 0.00 | 0.00 | 1,200.00 | 0 |
| 10-4330-705 | HAZARD MITIGATION - GENERATOR GRANT | 33,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4330-706 | EMPG-ARPA | 0.00 | 11,068.00 | 11,068.00 | 11,068.00 | 0.00 | 0.00 | 100 |
| 10-4330-707 | GRANT-EM CAPACITY BLDG COMPETITIVE GRT | 0.00 | 77,812.00 | 70,227.05 | 71,025.05 | 0.00 | 6,786.95 | 91 |
| 10-4330-995 | MAINTENANCE AGREEMENTS - HYPER REACH | 1,945.00 | 1,945.00 | 0.00 | 1,945.00 | 0.00 | 0.00 | 100 |
| 10-4330-996 | MAINT AGREEMENTS - GENERATOR | 852.87 | 875.00 | 0.00 | 0.00 | 0.00 | 875.00 | 0 |
| 4330 EMERGENCY MANAGEMENT: | | 136,689.34 | 214,578.00 | 95,594.78 | 176,276.69 | 0.00 | 38,301.31 | 82 |
| 10-4340-000 | FIRE PROTECTION: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4340-991 | PLYMOUTH VFD-OPERATIONAL | 122,182.00 | 122,182.00 | 10,181.83 | 101,818.30 | 0.00 | 20,363.70 | 83 |
| 10-4340-992 | ROPER VFD-OPERATIONAL | 78,170.00 | 78,170.00 | 6,514.17 | 65,141.70 | 0.00 | 13,028.30 | 83 |
| 10-4340-993 | CRESWELL VFD-OPERATIONAL | 50,909.00 | 50,909.00 | 4,242.42 | 42,424.20 | 0.00 | 8,484.80 | 83 |
| 10-4340-994 | MCVFD-OPERATIONAL | 58,270.00 | 58,270.00 | 4,855.83 | 48,558.30 | 0.00 | 9,711.70 | 83 |
| 10-4340-995 | LAKE PHELPS VFD-OPERATIONAL | 45,996.00 | 45,996.00 | 3,833.00 | 38,330.00 | 0.00 | 7,666.00 | 83 |
| 10-4340-996 | PUNGO VFD-OPERATIONAL | 20,282.00 | 20,282.00 | 1,690.17 | 16,901.70 | 0.00 | 3,380.30 | 83 |
| 10-4340-997 | PINETOWN/LONG ACRE VFD | 8,178.00 | 8,178.00 | 681.50 | 6,815.00 | 0.00 | 1,363.00 | 83 |
| 10-4340-998 | CRESWELL VFD-WELL-CIP | 0.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0 |
| 4340 FIRE PROTECTION: | | 383,987.00 | 423,987.00 | 31,998.92 | 319,989.20 | 0.00 | 103,997.80 | 75 |
| 10-4345-000 | FORESTRY: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4345-991 | FORESTRY MATCH (35%) | 77,015.53 | 107,700.00 | 0.00 | 73,058.43 | 0.00 | 34,641.57 | 68 |
| 10-4350-000 | INSPECTIONS & PLANNING: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4350-121 | SALARIES & WAGES-REGULAR | 97,545.00 | 99,950.00 | 8,352.34 | 83,198.11 | 0.00 | 16,751.89 | 83 |
| 10-4350-127 | SALARIES & WAGES-LONGEVITY | 690.18 | 708.00 | 0.00 | 707.43 | 0.00 | 0.57 | 100 |
| 10-4350-181 | FICA TAX | 6,101.88 | 6,515.00 | 521.77 | 5,245.27 | 0.00 | 1,269.73 | 81 |
| 10-4350-182 | RETIREMENT | 17,521.02 | 19,286.00 | 1,591.12 | 15,983.98 | 0.00 | 3,302.02 | 83 |
| 10-4350-183 | GROUP INSURANCE | 17,270.14 | 18,599.00 | 1,431.44 | 15,074.88 | 0.00 | 3,524.12 | 81 |
| 10-4350-184 | 401(K) CONTRIBUTIONS | 2,926.32 | 3,000.00 | 250.57 | 2,495.94 | 0.00 | 504.06 | 83 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|---|--|-------------------|-------------------|------------------|-------------------|-------------|-------------------|-----------|
| 10-4350-185 | UNEMPLOYMENT INSURANCE | 0.00 | 560.00 | 0.00 | 0.00 | 0.00 | 560.00 | 0 |
| 10-4350-186 | WORKMAN'S COMP | 4,183.00 | 4,520.00 | 0.00 | 274.00 | 0.00 | 4,246.00 | 6 |
| 10-4350-260 | DEPARTMENTAL SUPPLIES | 8,178.37 | 4,000.00 | 703.91 | 2,906.47 | 0.00 | 1,093.53 | 73 |
| 10-4350-311 | TRAVEL | 904.54 | 1,000.00 | 88.65 | 602.72 | 0.00 | 397.28 | 60 |
| 10-4350-320 | COMMUNICATIONS | 1,817.96 | 2,500.00 | 168.23 | 1,466.09 | 0.00 | 1,033.91 | 59 |
| 10-4350-330 | INSPECTIONS - POSTAGE | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0 |
| 10-4350-341 | PRINTING | 434.98 | 800.00 | 403.63 | 577.63 | 0.00 | 222.37 | 72 |
| 10-4350-352 | MAINT & REPAIR-EQUIPMENT | 0.00 | 700.00 | 0.00 | 0.00 | 0.00 | 700.00 | 0 |
| 10-4350-353 | MAINT & REPAIR-VEHICLE | 70.14 | 1,000.00 | 72.45 | 72.45 | 0.00 | 927.55 | 7 |
| 10-4350-370 | ADVERTISING | 183.00 | 1,000.00 | 0.00 | 175.50 | 0.00 | 824.50 | 18 |
| 10-4350-395 | TRAINING | 932.00 | 3,000.00 | 905.00 | 2,454.44 | 0.00 | 545.56 | 82 |
| 10-4350-491 | DUES & SUBSCRIPTIONS | 822.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4350-500 | DECOMMISSIONING BOND-SOLAR FARMS | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0 |
| 10-4350-540 | CAPITAL OUTLAY-VEHICLE | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0 |
| 10-4350-601 | CONTRACTED SERVICES-BUILDING INSPECTOR | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0 |
| 10-4350-602 | CONTRACTED SERVICES-LEGAL | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0 |
| 4350 INSPECTIONS & PLANNING: | | 159,580.94 | 238,388.00 | 14,489.11 | 131,234.91 | 0.00 | 107,153.09 | 55 |
| 10-4915-000 | GEOGRAPHIC INFORMATION SYSTEMS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4915-010 | GEOGRAPHIC INFO SYST-S & W- REGULAR | 40,101.50 | 4,446.00 | 0.00 | 4,445.11 | 0.00 | 0.89 | 100 |
| 10-4915-040 | GEOGRAPHIC INFO SYST - LONGEVITY | 508.63 | 232.00 | 0.00 | 231.96 | 0.00 | 0.04 | 100 |
| 10-4915-090 | GEOGRAPHIC INFO SYST- FICA TAX EXPENSE | 3,052.75 | 355.00 | 0.00 | 354.95 | 0.00 | 0.05 | 100 |
| 10-4915-100 | GEOGRAPHIC INFO SYST- RETIREMENT EXPENSE | 7,295.39 | 896.00 | 0.00 | 895.74 | 0.00 | 0.26 | 100 |
| 10-4915-101 | GEOGRAPHIC INFO SYST- 401(K) CONTRIB. | 1,214.00 | 142.00 | 0.00 | 141.06 | 0.00 | 0.94 | 99 |
| 10-4915-140 | GEOGRAPHIC INFO SYST- WORKMAN'S COMP | 1,519.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-4915-180 | GEOGRAPHIC INFO SYST- GROUP INS. | 7,649.89 | 698.00 | 0.00 | 697.63 | 0.00 | 0.37 | 100 |
| 10-4915-190 | GEOGRAPHIC INFO SYST- TRAINING | 94.41 | 860.00 | 0.00 | 859.55 | 0.00 | 0.45 | 100 |
| 10-4915-260 | DEPARTMENTAL SUPPLIES | 123.82 | 1,000.00 | 0.00 | 484.91 | 0.00 | 515.09 | 48 |
| 10-4915-320 | GIS- COMMUNICATIONS | 603.43 | 630.00 | 0.00 | 78.11 | 0.00 | 551.89 | 12 |
| 10-4915-350 | MAINT AGREEMENTS-ESRI SOFTWARE | 1,500.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0 |
| 10-4915-351 | MAINT AGREEMENTS-ATLAS DATA WEBSITE | 4,800.00 | 4,800.00 | 0.00 | 4,800.00 | 0.00 | 0.00 | 100 |
| 4915 GEOGRAPHIC INFORMATION SYSTEMS: | | 68,462.82 | 16,559.00 | 0.00 | 12,989.02 | 0.00 | 3,569.98 | 78 |
| 10-5110-000 | DISTRICT HEALTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5110-990 | 2ND JUDICIAL DIST DRUG RECOVERY COURT | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5110-991 | MTW HEALTH DEPARTMENT | 219,281.00 | 219,281.00 | 18,273.42 | 182,734.20 | 0.00 | 36,546.80 | 83 |
| 10-5110-993 | 2ND DIST DRUG COURT COORDINATOR POSITION | 69,390.72 | 87,011.00 | 6,476.95 | 44,279.24 | 0.00 | 42,731.76 | 51 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|-------------------|-------------------|------------------|-------------------|-------------|------------------|-----------|
| 5110 | DISTRICT HEALTH | 293,671.72 | 306,292.00 | 24,750.37 | 227,013.44 | 0.00 | 79,278.56 | 74 |
| 10-5150-000 | SENIOR CITIZENS CENTER: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5150-010 | SENIOR CITIZENS CENT- S & W- REGULAR | 84,214.07 | 91,011.00 | 7,958.75 | 75,525.46 | 0.00 | 15,485.54 | 83 |
| 10-5150-040 | SALARIES & WAGES-LONGEVITY | 1,005.19 | 1,060.00 | 0.00 | 1,059.88 | 0.00 | 0.12 | 100 |
| 10-5150-090 | SENIOR CITIZENS CENT- FICA TAX EXPENSE | 6,290.88 | 6,979.00 | 587.50 | 5,649.15 | 0.00 | 1,329.85 | 81 |
| 10-5150-100 | SENIOR CITIZENS CENT- RETIREMENT | 15,206.23 | 18,010.00 | 1,516.15 | 14,589.52 | 0.00 | 3,420.48 | 81 |
| 10-5150-101 | SENIOR CITIZENS CENT- 401(K) CONTRIB. | 2,526.44 | 2,737.00 | 238.76 | 2,265.76 | 0.00 | 471.24 | 83 |
| 10-5150-130 | SENIOR CITIZENS CTR- WORKMAN'S COMP | 472.00- | 2,004.00 | 0.00 | 1,869.00 | 0.00 | 135.00 | 93 |
| 10-5150-131 | SENIOR CENTER- UNEMPLOYMENT INS. | 0.00 | 699.00 | 0.00 | 0.00 | 0.00 | 699.00 | 0 |
| 10-5150-180 | SENIOR CITIZENS CENT- GROUP INS. | 21,103.57 | 25,004.00 | 1,891.81 | 19,355.62 | 0.00 | 5,648.38 | 77 |
| 10-5150-247 | APPROPRIATION-ALBEMARLE NUTRITION | 47,807.00 | 47,807.00 | 0.00 | 35,855.25 | 0.00 | 11,951.75 | 75 |
| 10-5150-257 | DEPARTMENT SUPPLIES-CRAFTS/CERAMICS | 998.92 | 2,106.00 | 95.02 | 1,348.33 | 0.00 | 757.67 | 64 |
| 10-5150-260 | DEPARTMENTAL SUPPLIES | 1,474.33 | 2,200.00 | 91.78 | 1,786.86 | 0.00 | 413.14 | 81 |
| 10-5150-280 | POSTAGE | 56.54 | 300.00 | 0.00 | 86.07 | 0.00 | 213.93 | 29 |
| 10-5150-310 | SENIOR CITIZENS CTR- TRAVEL | 1,117.67 | 4,000.00 | 32.72 | 3,178.11 | 0.00 | 821.89 | 79 |
| 10-5150-315 | TRAINING | 411.06 | 1,000.00 | 208.95 | 358.95 | 0.00 | 641.05 | 36 |
| 10-5150-320 | SENIOR CITIZENS CENT- COMMUNICATIONS | 906.07 | 1,000.00 | 71.93 | 673.91 | 0.00 | 326.09 | 67 |
| 10-5150-330 | UTILTITIES-GAS | 7,710.72 | 8,500.00 | 797.65 | 5,331.78 | 0.00 | 3,168.22 | 63 |
| 10-5150-350 | SENIOR CENTER- MAINT & REPAIR- BUILDING | 153.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 10-5150-351 | SENIOR CENTER- MAINT & REPAIR - EQUIP | 1,295.90 | 1,000.00 | 0.00 | 501.00 | 0.00 | 499.00 | 50 |
| 10-5150-370 | TRAVEL-SENIOR GAMES | 300.00 | 300.00 | 0.00 | 0.00 | 0.00 | 300.00 | 0 |
| 10-5150-380 | SENIOR CENTER TRIPS | 493.94 | 3,861.00 | 0.00 | 3,069.24 | 0.00 | 791.76 | 79 |
| 10-5150-390 | SENIOR CENTER-DUES & SUBSCRIPTIONS | 1,343.65 | 4,094.00 | 0.00 | 3,596.74 | 0.00 | 497.26 | 88 |
| 10-5150-550 | CAPITAL OUTLAY-EQUIPMENT | 0.00 | 8,500.00 | 0.00 | 0.00 | 0.00 | 8,500.00 | 0 |
| 10-5150-600 | SENIOR CITIZENS CTR- CONTRACTED SERVICES | 3,378.50 | 4,300.00 | 345.00 | 2,458.00 | 0.00 | 1,842.00 | 57 |
| 10-5150-601 | CONTRACTED SERVICES - SCHEDULING SYSTEM | 0.00 | 900.00 | 900.00 | 900.00 | 0.00 | 0.00 | 100 |
| 10-5150-650 | SENIOR CENTER DONATIONS | 0.00 | 5,046.00 | 0.00 | 432.57 | 0.00 | 4,613.43 | 9 |
| 10-5150-651 | SUBARU DONATIONS-MEALS ON WHEELS | 2,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 5150 | SENIOR CITIZENS CENTER: | 199,569.68 | 242,918.00 | 14,736.02 | 179,891.20 | 0.00 | 63,026.80 | 74 |
| 10-5155-000 | VETERAN SERVICE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5155-030 | SALARIES & WAGES-PARTTIME | 7,887.37 | 9,963.00 | 0.00 | 0.00 | 0.00 | 9,963.00 | 0 |
| 10-5155-090 | VETERAN SERVICE OFFC- FICA TAX EXPENSE | 621.58 | 750.00 | 0.00 | 0.00 | 0.00 | 750.00 | 0 |
| 10-5155-130 | VETERAN SERVICE OFF- UNEMPLOYMENT INS. | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0 |
| 10-5155-140 | WORKMAN'S COMP | 58.00 | 75.00 | 0.00 | 58.00 | 0.00 | 17.00 | 77 |
| 10-5155-260 | DEPARTMENTAL SUPPLIES | 61.04 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 10-5155-310 | VETERAN SERVICE OFFC- TRAVEL | 50.00 | 600.00 | 0.00 | 0.00 | 0.00 | 600.00 | 0 |
| 10-5155-320 | VETERAN SERVICE OFFC- COMMUNICATIONS | 677.69 | 900.00 | 21.18 | 190.62 | 0.00 | 709.38 | 21 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------------------|---|-----------------|------------------|--------------|---------------|-------------|------------------|----------|
| 5155 VETERAN SERVICE: | | 9,355.68 | 12,888.00 | 21.18 | 248.62 | 0.00 | 12,639.38 | 2 |
| 10-5310-000 | SOCIAL SERVICES- ADMINISTRATION: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5310-010 | SALARIES & WAGES-BOARD | 1,250.00 | 1,500.00 | 100.00 | 1,050.00 | 0.00 | 450.00 | 70 |
| 10-5310-011 | SS ADMIN.- S & W- REGULAR | 2,002,383.39 | 2,129,479.00 | 164,380.10 | 1,691,728.96 | 0.00 | 437,750.04 | 79 |
| 10-5310-013 | SALARIES & WAGES-LONGEVITY | 16,237.13 | 16,847.00 | 0.00 | 16,846.25 | 0.00 | 0.75 | 100 |
| 10-5310-030 | LEGAL - IV-D | 21,785.41 | 25,000.00 | 3,231.25 | 14,104.50 | 0.00 | 10,895.50 | 56 |
| 10-5310-090 | SS ADMIN.- FICA TAX | 147,372.51 | 164,430.00 | 12,029.78 | 125,111.66 | 0.00 | 39,318.34 | 76 |
| 10-5310-100 | SS ADMIN.- RETIREMENT | 358,727.43 | 391,064.00 | 31,314.43 | 325,422.80 | 0.00 | 65,641.20 | 83 |
| 10-5310-101 | SS ADMIN.- 401(K) CONTRIB. | 50,658.99 | 64,271.00 | 4,678.37 | 46,078.46 | 0.00 | 18,192.54 | 72 |
| 10-5310-130 | HUMAN SERVICES- UNEMPLOYMENT INS. | 0.00 | 15,944.00 | 0.00 | 0.00 | 0.00 | 15,944.00 | 0 |
| 10-5310-140 | SS ADMIN.- WORKMAN'S COMP | 48,907.00 | 50,705.00 | 0.00 | 43,634.00 | 0.00 | 7,071.00 | 86 |
| 10-5310-180 | LEGAL-PROTECTIVE SERVICES | 46,986.91 | 44,000.00 | 2,737.50 | 22,813.38 | 0.00 | 21,186.62 | 52 |
| 10-5310-181 | SS ADMIN.- GROUP INS. | 407,133.43 | 491,974.00 | 31,419.92 | 349,022.90 | 0.00 | 142,951.10 | 71 |
| 10-5310-250 | MAINT & REPAIR - VEHICLE | 12,852.66 | 9,500.00 | 2,082.83 | 8,385.43 | 0.00 | 1,114.57 | 88 |
| 10-5310-257 | SS ADMIN.- COUNTY GENERAL ASSISTANCE | 8,603.75 | 15,000.00 | 90.57- | 7,353.59 | 0.00 | 7,646.41 | 49 |
| 10-5310-258 | DSS COMMUNITY DONATIONS-CHRISTMAS | 2,050.88 | 3,084.00 | 0.00 | 1,296.25 | 0.00 | 1,787.75 | 42 |
| 10-5310-259 | DSS COMMUNITY DONATIONS-FOSTER CHILDREN | 36.00 | 507.00 | 0.00 | 294.83 | 0.00 | 212.17 | 58 |
| 10-5310-260 | DEPARTMENTAL SUPPLIES | 53,681.96 | 50,182.00 | 6,120.41 | 46,124.06 | 0.00 | 4,057.94 | 92 |
| 10-5310-268 | FOOD STAMPS DIRECT CHARGE | 2,463.73 | 5,500.00 | 0.00 | 3,043.88 | 0.00 | 2,456.12 | 55 |
| 10-5310-270 | SERVICE AWARDS | 670.00 | 885.00 | 0.00 | 885.00 | 0.00 | 0.00 | 100 |
| 10-5310-310 | TRAVEL | 5,394.68 | 8,500.00 | 56.72 | 3,202.83 | 0.00 | 5,297.17 | 38 |
| 10-5310-311 | SS ADMIN - VEHICLE FUEL | 7,725.78 | 10,000.00 | 735.89 | 6,297.32 | 0.00 | 3,702.68 | 63 |
| 10-5310-315 | TRAINING | 5,162.30 | 13,000.00 | 849.90 | 9,752.72 | 0.00 | 3,247.28 | 75 |
| 10-5310-320 | SS ADMIN.- COMMUNICATIONS | 21,128.28 | 25,000.00 | 1,721.94 | 16,516.29 | 0.00 | 8,483.71 | 66 |
| 10-5310-330 | UTILITIES | 23,063.40 | 25,000.00 | 805.63 | 18,852.51 | 0.00 | 6,147.49 | 75 |
| 10-5310-340 | SS ADMIN.- POSTAGE | 9,741.76 | 12,000.00 | 72.86 | 11,685.54 | 0.00 | 314.46 | 97 |
| 10-5310-350 | SS ADMIN.- MAINT AND REPAIR- BLDG. | 38,464.99 | 37,000.00 | 6,772.66 | 17,117.17 | 0.00 | 19,882.83 | 46 |
| 10-5310-351 | SS ADMIN.- REPAIR AND MAINT- EQUIP. | 2,260.15 | 2,500.00 | 1,625.13 | 2,163.29 | 0.00 | 336.71 | 87 |
| 10-5310-370 | SS ADMIN.- ADVERTISING | 2,718.30 | 3,250.00 | 842.15 | 2,028.56 | 0.00 | 1,221.44 | 62 |
| 10-5310-390 | SS ADMIN.- DUES AND SUBSCRIPTION | 16,143.69 | 14,500.00 | 3,194.67 | 8,828.29 | 0.00 | 5,671.71 | 61 |
| 10-5310-410 | LEASE-EQUIPMENT | 2,338.80 | 3,000.00 | 234.32 | 2,220.96 | 0.00 | 779.04 | 74 |
| 10-5310-550 | SOCIAL SERVICES- CAPITAL OUTLAY- EQUIPMEN | 0.00 | 106,500.00 | 18,941.43 | 37,342.13 | 0.00 | 69,157.87 | 35 |
| 10-5310-600 | SOCIAL SERVICES- CONTRACTED SERVICES | 101,208.23 | 118,542.00 | 13,650.11 | 100,258.43 | 0.00 | 18,283.57 | 85 |
| 10-5310-601 | MAINT AGREEMENTS-NC CORRELS | 1,217.00 | 1,300.00 | 0.00 | 0.00 | 0.00 | 1,300.00 | 0 |
| 10-5310-602 | MAINT AGREEMENTS-INFO INC. | 4,328.40 | 4,589.00 | 1,147.02 | 4,588.08 | 0.00 | 0.92 | 100 |
| 10-5310-605 | SS ADMIN - SECURITY CONTRACT | 0.00 | 25,000.00 | 0.00 | 4,202.19 | 0.00 | 20,797.81 | 17 |
| 10-5310-610 | SS ADMIN.- VENDOR FEES | 2,039.00 | 8,000.00 | 99.00 | 2,166.00 | 0.00 | 5,834.00 | 27 |
| 10-5310-611 | SS FAMILY REUNIFICATION (PSYCH EVALS) | 4,280.66 | 10,000.00 | 0.00 | 3,738.50 | 0.00 | 6,261.50 | 37 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------------|---------------------|-------------------|---------------------|-------------|-------------------|-----------|
| 5310 | SOCIAL SERVICES- ADMINISTRATION: | 3,429,016.60 | 3,907,553.00 | 308,753.45 | 2,954,156.76 | 0.00 | 953,396.24 | 76 |
| 10-5380-000 | SOCIAL SERVICES-ECONOMIC SUPPORT: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5380-011 | IN-HOME SERVICES (100%) | 57,544.00 | 81,922.00 | 5,566.50 | 53,010.50 | 0.00 | 28,911.50 | 65 |
| 10-5380-030 | SS ECONOMIC SUPPORT- CRISIS INTERVENTION | 30,945.66 | 68,837.00 | 0.00 | 63,704.88 | 0.00 | 5,132.12 | 93 |
| 10-5380-190 | WF EMPLOYMENT SERVICES | 1,601.22 | 20,000.00 | 435.00 | 5,442.14 | 0.00 | 14,557.86 | 27 |
| 10-5380-370 | TANF-EMERGENCY ASSISTANCE | 14,794.70 | 25,000.00 | 0.00 | 20,600.00 | 0.00 | 4,400.00 | 82 |
| 10-5380-375 | DSS COMMUNITY DONATIONS-MEDICAL SUPPORT | 689.95 | 380.00 | 0.00 | 63.97 | 0.00 | 316.03 | 17 |
| 10-5380-376 | TITLE IV-FOSTER CARE | 107,339.58 | 140,385.00 | 2,876.39 | 46,603.99 | 0.00 | 93,781.01 | 33 |
| 10-5380-377 | STATE FOSTER HOME CARE | 42,782.08 | 50,000.00 | 0.00 | 13,935.62 | 0.00 | 36,064.38 | 28 |
| 10-5380-379 | SS ECONOMIC SUPPORT- SPECIAL ASSISTANCE | 71,280.50 | 80,000.00 | 230.50 | 57,832.50 | 0.00 | 22,167.50 | 72 |
| 10-5380-381 | TITLE IV-E ADOPTION | 14,774.39 | 17,876.00 | 0.00 | 11,137.75 | 0.00 | 6,738.25 | 62 |
| 10-5380-383 | SPECIAL LINKS (100%) | 40,706.17 | 5,500.00 | 653.94 | 3,982.40 | 0.00 | 1,517.60 | 72 |
| 10-5380-384 | CHILD CARE (MOE-PART OF &65K MIN) | 18,736.69 | 5,000.00 | 380.00 | 2,892.00 | 0.00 | 2,108.00 | 58 |
| 10-5380-403 | SS ECONOMIC SUPPORT- BLIND COMMISSION | 1,902.51 | 2,100.00 | 0.00 | 2,005.16 | 0.00 | 94.84 | 95 |
| 10-5380-405 | LIHWAP-LOW INCOME HOUSEHLD WATER ASSIST | 49,267.38 | 66,808.00 | 10,172.53 | 50,973.99 | 0.00 | 15,834.01 | 76 |
| 10-5380-406 | LIEAP PAYMENTS | 356,929.54 | 52,745.00 | 20,100.00 | 44,600.00 | 0.00 | 8,145.00 | 85 |
| 10-5380-407 | ADOPTION PROMOTIONS | 10.00 | 74,057.00 | 168.60 | 1,255.48 | 0.00 | 72,801.52 | 2 |
| 10-5380-408 | SS ECON SUPPORT - MEDICAID PAYBACKS | 0.00 | 12,500.00 | 0.00 | 0.00 | 0.00 | 12,500.00 | 0 |
| 10-5380-409 | SS ECON SUPPORT - STATE PROGRAM RETURNS | 0.00 | 12,500.00 | 0.00 | 0.00 | 0.00 | 12,500.00 | 0 |
| 5380 | SOCIAL SERVICES-ECONOMIC SUPPORT: | 809,304.37 | 715,610.00 | 40,583.46 | 378,040.38 | 0.00 | 337,569.62 | 53 |
| 10-5400-000 | SOCIAL SERVICES TRANSPORTATION: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5400-200 | DOT GRANT - OFFICE SUPPLIES (85% REIMB) | 3,688.38 | 13,171.00 | 598.13 | 5,326.35 | 0.00 | 7,844.65 | 40 |
| 10-5400-202 | DOT GRANT-CLEANING/OTHER SUPPLIES (85%) | 4,215.04 | 7,500.00 | 141.12 | 2,812.04 | 0.00 | 4,687.96 | 37 |
| 10-5400-250 | MAINT & REPAIR-VEHICLE | 29,230.37 | 35,000.00 | 1,623.86 | 6,853.98 | 0.00 | 28,146.02 | 20 |
| 10-5400-260 | - TRANSIT ADVERTISING | 3,082.13 | 6,248.00 | 0.00 | 4,054.18 | 0.00 | 2,193.82 | 65 |
| 10-5400-310 | SS TRANSPORTATION- WF TRANSPORTATION | 2,037.00 | 9,040.00 | 0.00 | 8,958.30 | 0.00 | 81.70 | 99 |
| 10-5400-311 | RIVERLIGHT TRANSIT VEHICLE FUEL | 39,899.47 | 34,000.00 | 3,331.77 | 24,013.38 | 0.00 | 9,986.62 | 71 |
| 10-5400-315 | DOT GRANT - TRAVEL/TRAINING (85% REIMB) | 2,093.96 | 3,250.00 | 0.00 | 1,161.25 | 0.00 | 2,088.75 | 36 |
| 10-5400-320 | SS TRANSPORTATION- COMMUNICATIONS | 10,854.38 | 7,700.00 | 604.19 | 5,574.88 | 0.00 | 2,125.12 | 72 |
| 10-5400-347 | GRANT-RDC TRANSPORTATION | 3,941.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 0 |
| 10-5400-372 | VOLUNTEER TRANSPORTATION-MEDICAID | 30,214.89 | 40,000.00 | 1,518.45 | 14,860.10 | 0.00 | 25,139.90 | 37 |
| 10-5400-390 | DOT-DUES AND SUBSCRIPTIONS (85% REIMB) | 400.00 | 750.00 | 180.00 | 580.00 | 0.00 | 170.00 | 77 |
| 10-5400-600 | SS TRANSPORTATION- WORK FIRST DOT | 1,995.98 | 3,354.00 | 0.00 | 3,354.00 | 0.00 | 0.00 | 100 |
| 10-5400-601 | MAINT AGREEMENTS-CTS SOFTWARE | 10,095.00 | 10,930.00 | 908.25 | 9,082.50 | 0.00 | 1,847.50 | 83 |
| 10-5400-603 | DRUG TEST CONTRACT-SAFETY WORKS | 0.00 | 1,000.00 | 138.00 | 404.00 | 0.00 | 596.00 | 40 |
| 10-5400-610 | SENIOR CENTER TRANSPORTATION | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 0 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------------|---------------------|-------------------|---------------------|-------------|-------------------|-----------|
| 10-5400-998 | SS TRANS- PR YR CARES GRANT REIMBURSEMEN | 14,635.00 | 960.00 | 0.00 | 960.00 | 0.00 | 0.00 | 100 |
| | 5400 SOCIAL SERVICES TRANSPORTATION: | 156,382.60 | 184,903.00 | 9,043.77 | 87,994.96 | 0.00 | 96,908.04 | 48 |
| 10-5830-000 | JUVENILE SERVICE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5830-200 | JCPC-WASHINGTON COUNTY YOUTH | 24,997.11 | 21,036.00 | 0.00 | 2,675.66 | 0.00 | 18,360.34 | 13 |
| 10-5830-250 | JCPC - CBA | 3,188.00 | 3,000.00 | 0.00 | 434.44 | 0.00 | 2,565.56 | 14 |
| 10-5830-299 | JCPC - ROANOKE AREA YOUTH | 58,436.14 | 73,498.00 | 0.00 | 44,859.95 | 0.00 | 28,638.05 | 61 |
| | 5830 JUVENILE SERVICE: | 86,621.25 | 97,534.00 | 0.00 | 47,970.05 | 0.00 | 49,563.95 | 49 |
| 10-5910-000 | EDUCATION-SCHOOLS/COMMUNITY COLLEGE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5910-991 | CURRENT EXPENSE - BOE | 1,735,000.00 | 1,735,000.00 | 144,583.33 | 1,445,833.30 | 0.00 | 289,166.70 | 83 |
| 10-5910-995 | PURCHASE OF EQUIPMENT-COMMUNITY COLLEGE | 0.00 | 13,299.00 | 0.00 | 13,298.40 | 0.00 | 0.60 | 100 |
| | 5910 EDUCATION-SCHOOLS/COMMUNITY COLLEGE: | 1,735,000.00 | 1,748,299.00 | 144,583.33 | 1,459,131.70 | 0.00 | 289,167.30 | 83 |
| 10-5911-000 | COMMUNICATIONS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5911-010 | COMMUNICATIONS-S & W- REGULAR | 186,267.32 | 223,516.00 | 14,583.23 | 160,223.59 | 0.00 | 63,292.41 | 72 |
| 10-5911-030 | SALARIES & WAGES-OVERTIME | 47,587.38 | 40,000.00 | 5,422.40 | 43,913.63 | 0.00 | 3,913.63 | 110 |
| 10-5911-031 | SALARIES & WAGES-PARTTIME | 47,019.30 | 70,000.00 | 4,624.63 | 35,407.19 | 0.00 | 34,592.81 | 51 |
| 10-5911-040 | SALARIES & WAGES-LONGEVITY | 292.90 | 308.00 | 0.00 | 307.77 | 0.00 | 0.23 | 100 |
| 10-5911-090 | COMMUNICATIONS- FICA TAX | 21,116.95 | 25,537.00 | 1,867.04 | 18,119.25 | 0.00 | 7,417.75 | 71 |
| 10-5911-100 | COMMUNICATIONS- RETIREMENT | 42,168.67 | 48,034.00 | 4,276.14 | 40,427.42 | 0.00 | 7,606.58 | 84 |
| 10-5911-130 | COMMUNICATIONS- 401(K) CONTRIB. | 3,893.42 | 7,915.00 | 335.72 | 2,819.03 | 0.00 | 5,095.97 | 36 |
| 10-5911-131 | COMMUNICATIONS - UNEMPLOYMENT | 2,016.00 | 2,240.00 | 0.00 | 0.00 | 0.00 | 2,240.00 | 0 |
| 10-5911-140 | COMMUNICATIONS- WORKERS' COMP | 1,910.00 | 2,201.00 | 0.00 | 1,483.00 | 0.00 | 718.00 | 67 |
| 10-5911-180 | COMMUNICATIONS- GROUP INS. | 36,153.16 | 69,925.00 | 2,665.83 | 30,443.52 | 0.00 | 39,481.48 | 44 |
| 10-5911-210 | UNIFORMS | 2,414.23 | 1,500.00 | 0.00 | 350.26 | 0.00 | 1,149.74 | 23 |
| 10-5911-260 | DEPARTMENTAL SUPPLIES | 5,833.54 | 10,000.00 | 0.00 | 4,234.80 | 0.00 | 5,765.20 | 42 |
| 10-5911-270 | SERVICE AWARDS | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5911-310 | TRAVEL | 0.00 | 2,000.00 | 0.00 | 201.00 | 0.00 | 1,799.00 | 10 |
| 10-5911-315 | TRAINING | 567.58 | 5,000.00 | 0.00 | 367.50 | 0.00 | 4,632.50 | 7 |
| 10-5911-320 | COMMUNICATIONS | 14,576.10 | 17,000.00 | 42.36 | 1,458.72 | 0.00 | 15,541.28 | 9 |
| 10-5911-330 | POSTAGE | 29.54 | 100.00 | 7.61 | 27.28 | 0.00 | 72.72 | 27 |
| 10-5911-412 | MAINT AGREEMENTS-DCI/OMINIX | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 100 |
| 10-5911-413 | MAINT AGREEMENTS-SOUTHERN SOFTWARE | 2,166.00 | 2,187.00 | 0.00 | 2,187.00 | 0.00 | 0.00 | 100 |
| 10-5911-414 | MAINT & REPAIR-EQUIPMENT | 10,921.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5911-415 | MAINTENANCE AGREEMENT - MOTOROLA | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0 |
| 10-5911-540 | CAPITAL OUTLAY EQUIPMENT-PRIMARY PSAP | 57,151.00 | 57,151.00 | 0.00 | 57,151.00 | 0.00 | 0.00 | 100 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|--------------------------------------|--|-------------------|-------------------|------------------|-------------------|-------------|-------------------|-----------|
| 5911 COMMUNICATIONS: | | 483,634.56 | 601,114.00 | 33,824.96 | 400,621.96 | 0.00 | 200,492.04 | 67 |
| 10-5940-000 | REHABILITATION: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-5940-991 | TRILLIUM-LOCAL FUNDING | 27,000.00 | 27,000.00 | 0.00 | 20,250.00 | 0.00 | 6,750.00 | 75 |
| 10-5940-992 | TRILLIUM-ABC BOTTLE TAX | 3,000.00 | 3,000.00 | 0.00 | 2,250.00 | 0.00 | 750.00 | 75 |
| 10-5940-993 | ALBEMARLE TIDELAND RET OPEB | 0.00 | 13,240.00 | 0.00 | 13,239.97 | 0.00 | 0.03 | 100 |
| 5940 REHABILITATION: | | 30,000.00 | 43,240.00 | 0.00 | 35,739.97 | 0.00 | 7,500.03 | 83 |
| 10-6000-000 | MEDICAL EXAMINER: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-6000-180 | CONTRACT-MEDICAL EXAMINER | 15,500.00 | 8,000.00 | 2,350.00 | 5,300.00 | 0.00 | 2,700.00 | 66 |
| 10-6050-000 | COOPERATIVE EXT SERVICE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-6050-010 | COOPERATIVE EXT SERV- S & W - REGULAR | 88,680.45 | 92,050.00 | 8,702.20 | 69,069.26 | 0.00 | 22,980.74 | 75 |
| 10-6050-090 | COOPERATIVE EXT SERV- FICA TAX EXPENSE | 6,481.43 | 7,042.00 | 656.09 | 5,078.16 | 0.00 | 1,963.84 | 72 |
| 10-6050-100 | COOPERATIVE EXT SERV- RETIREMENT | 20,297.80 | 24,855.00 | 2,132.04 | 16,922.03 | 0.00 | 7,932.97 | 68 |
| 10-6050-130 | COOPERATIVE EXT SERV- UNEMPLOYMENT INS. | 0.00 | 922.00 | 0.00 | 0.00 | 0.00 | 922.00 | 0 |
| 10-6050-140 | COOPERATIVE EXT SERV- WORKMAN'S COMP | 0.00 | 110.00 | 0.00 | 0.00 | 0.00 | 110.00 | 0 |
| 10-6050-180 | COOPERATIVE EXT SERV- GROUP INS. | 13,413.76 | 16,200.00 | 810.78 | 9,997.69 | 0.00 | 6,202.31 | 62 |
| 10-6050-260 | DEPARTMENTAL SUPPLIES | 1,775.50 | 1,927.00 | 337.39 | 1,709.38 | 0.00 | 217.62 | 89 |
| 10-6050-310 | TRAVEL | 0.00 | 200.00 | 0.00 | 175.00 | 0.00 | 25.00 | 88 |
| 10-6050-320 | COOPERATIVE EXT SERV- COMMUNICATIONS | 1,182.29 | 1,550.00 | 91.42 | 826.61 | 0.00 | 723.39 | 53 |
| 10-6050-340 | COOPERATIVE EXT SERV- POSTAGE | 75.00 | 23.00 | 0.00 | 22.80 | 0.00 | 0.20 | 99 |
| 10-6050-350 | MAINT & REPAIR-EQUIPMENT | 39.97 | 250.00 | 0.00 | 250.00 | 0.00 | 0.00 | 100 |
| 10-6050-390 | DUES & SUBSCRIPTIONS | 440.75 | 875.00 | 28.10 | 606.59 | 0.00 | 268.41 | 69 |
| 10-6050-410 | LEASE-EQUIPMENT | 2,125.00 | 2,125.00 | 0.00 | 2,125.00 | 0.00 | 0.00 | 100 |
| 10-6050-996 | SHIIP-SEN HLTH INS-PROG INC/SERV DELIV | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-6050-998 | MIPPA GRANT-MEDICAID IMPROVEMENT FOR PAT | 3,106.00 | 2,500.00 | 1,071.28 | 1,956.28 | 0.00 | 543.72 | 78 |
| 10-6050-999 | GRANT - SHIIP | 3,700.00 | 5,129.00 | 0.00 | 5,129.00 | 0.00 | 0.00 | 100 |
| 6050 COOPERATIVE EXT SERVICE: | | 141,417.95 | 155,758.00 | 13,829.30 | 113,867.80 | 0.00 | 41,890.20 | 73 |
| 10-6060-000 | SOIL & WATER: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-6060-030 | SALARIES & WAGES-REGULAR | 33,660.00 | 32,085.00 | 2,604.25 | 16,176.36 | 0.00 | 15,908.64 | 50 |
| 10-6060-090 | SOIL & WATER- FICA TAX | 2,574.96 | 2,633.00 | 199.22 | 1,235.51 | 0.00 | 1,397.49 | 47 |
| 10-6060-100 | SOIL & WATER- RETIREMENT | 6,002.88 | 6,268.00 | 496.11 | 3,081.59 | 0.00 | 3,186.41 | 49 |
| 10-6060-101 | SOIL AND WATER- 401(K) CONTRIB. | 1,009.80 | 1,033.00 | 78.13 | 485.31 | 0.00 | 547.69 | 47 |
| 10-6060-130 | SOIL & WATER- UNEMPLOYMENT INS. | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0 |
| 10-6060-140 | SOIL & WATER- WORKMAN'S COMP | 1,281.00 | 1,487.00 | 0.00 | 1,309.00 | 0.00 | 178.00 | 88 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|-------------------------------|--|------------------|------------------|-----------------|------------------|-------------|------------------|-----------|
| 10-6060-180 | SOIL & WATER CONSERV- GROUP INS. | 7,641.49 | 8,761.00 | 632.96 | 4,115.21 | 0.00 | 4,645.79 | 47 |
| 10-6060-200 | SOIL & WATER- DEPTAL SUPPLIES | 1,101.28 | 3,000.00 | 297.49 | 316.54 | 0.00 | 2,683.46 | 11 |
| 10-6060-310 | SOIL & WATER- TRAVEL | 730.63 | 1,100.00 | 60.00 | 107.16 | 0.00 | 992.84 | 10 |
| 10-6060-315 | TRAINING | 220.00 | 2,400.00 | 0.00 | 0.00 | 0.00 | 2,400.00 | 0 |
| 10-6060-320 | SOIL & WATER- COMMUNICATIONS | 1,918.42 | 1,900.00 | 50.00 | 1,405.65 | 0.00 | 494.35 | 74 |
| 10-6060-330 | SOIL & WATER - POSTAGE | 8.61 | 250.00 | 0.00 | 1.69 | 0.00 | 248.31 | 1 |
| 10-6060-350 | MAINT & REPAIR - EQUIPMENT | 433.16 | 750.00 | 65.00 | 65.00 | 0.00 | 685.00 | 9 |
| 10-6060-380 | SOIL & WATER - ADVERTISING | 91.00 | 841.00 | 160.00 | 751.50 | 0.00 | 89.50 | 89 |
| 10-6060-390 | DUES & SUBSCRIPTIONS | 761.00 | 800.00 | 0.00 | 294.00 | 0.00 | 506.00 | 37 |
| 6060 SOIL & WATER: | | 57,434.23 | 63,588.00 | 4,643.16 | 29,344.52 | 0.00 | 34,243.48 | 46 |
| 10-6110-000 | CULTURAL/LIBRARY: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-6110-991 | REGIONAL LIBRARY | 192,479.00 | 199,183.00 | 16,598.58 | 165,985.80 | 0.00 | 33,197.20 | 83 |
| 10-6120-000 | RECREATION: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-6120-010 | RECREATION-S & W- REGULAR | 43,059.96 | 44,722.00 | 3,769.83 | 37,098.05 | 0.00 | 7,623.95 | 83 |
| 10-6120-030 | SALARIES & WAGES-PARTTIME | 12,442.63 | 14,400.00 | 1,009.75 | 10,838.00 | 0.00 | 3,562.00 | 75 |
| 10-6120-040 | SALARIES & WAGES-LONGEVITY | 1,076.50 | 1,104.00 | 0.00 | 1,103.41 | 0.00 | 0.59 | 100 |
| 10-6120-090 | RECREATION- FICA TAX EXPENSE | 4,119.20 | 4,520.00 | 348.21 | 3,577.28 | 0.00 | 942.72 | 79 |
| 10-6120-100 | RECREATION- RETIREMENT | 7,874.31 | 8,716.00 | 718.15 | 7,269.73 | 0.00 | 1,446.27 | 83 |
| 10-6120-101 | RECREATION- 401(K) CONTRIB. | 1,291.80 | 1,341.00 | 113.09 | 1,111.71 | 0.00 | 229.29 | 83 |
| 10-6120-130 | RECREATION- UNEMPLOYMENT INS. | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0 |
| 10-6120-140 | RECREATION- WORKMAN'S COMP | 30.00 | 4,136.00 | 0.00 | 3,222.00 | 0.00 | 914.00 | 78 |
| 10-6120-180 | RECREATION- GROUP INS. | 7,622.33 | 8,079.00 | 631.57 | 6,693.10 | 0.00 | 1,385.90 | 83 |
| 10-6120-200 | SUPPLIES & MATERIALS | 4,957.48 | 5,000.00 | 71.77 | 3,370.56 | 0.00 | 1,629.44 | 67 |
| 10-6120-250 | SUPPLIES - VEHICLES | 3,216.26 | 5,000.00 | 99.54 | 1,677.22 | 0.00 | 3,322.78 | 34 |
| 10-6120-260 | OFFICE SUPPLIES | 2,543.93 | 2,500.00 | 504.96 | 2,251.71 | 0.00 | 248.29 | 90 |
| 10-6120-270 | SPORTS EQUIPMENT | 6,856.30 | 7,500.00 | 695.52 | 1,614.67 | 0.00 | 5,885.33 | 22 |
| 10-6120-310 | TRAVEL | 5,890.79 | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0 |
| 10-6120-315 | TRAINING | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 10-6120-320 | RECREATION- COMMUNICATIONS | 2,416.62 | 3,000.00 | 282.90 | 2,331.29 | 0.00 | 668.71 | 78 |
| 10-6120-325 | POSTAGE | 48.52 | 100.00 | 0.00 | 17.05 | 0.00 | 82.95 | 17 |
| 10-6120-330 | RECREATION- COUNTY RECREATION- UTILITIES | 14,633.21 | 15,000.00 | 293.43 | 12,973.31 | 0.00 | 2,026.69 | 86 |
| 10-6120-350 | MAINT & REPAIR - BUILDINGS | 7,398.77 | 16,000.00 | 757.87 | 11,065.80 | 0.00 | 4,934.20 | 69 |
| 10-6120-355 | MAINT & REPAIR - VEHICLE | 1,814.36 | 4,000.00 | 0.00 | 1,397.40 | 0.00 | 2,602.60 | 35 |
| 10-6120-390 | DEPARTMENTAL SUPPLIES - AWARDS | 1,406.38 | 1,500.00 | 1,002.98 | 1,082.39 | 0.00 | 417.61 | 72 |
| 10-6120-450 | INSURANCE AND BONDS | 2,202.00 | 2,202.00 | 0.00 | 2,202.00 | 0.00 | 0.00 | 100 |
| 10-6120-491 | DUES & SUBSCRIPTIONS-TOURNAMENT FEES | 1,458.70 | 1,500.00 | 759.00 | 1,149.00 | 0.00 | 351.00 | 77 |
| 10-6120-550 | CAPITAL OUTLAY - EQUIPMENT | 0.00 | 80,000.00 | 0.00 | 0.00 | 0.00 | 80,000.00 | 0 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|-------------------------------------|--|----------------------|----------------------|---------------------|----------------------|-------------|---------------------|------------|
| 10-6120-553 | MAINTENANCE/EQUIPMENT - SKINNERS | 3,900.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | 0 |
| 10-6120-610 | CONTRACTED SERVICES-LEAD/ASST/OFFICIALS | 3,100.00 | 7,500.00 | 490.00 | 6,140.00 | 0.00 | 1,360.00 | 82 |
| 10-6120-650 | RECREATION-DONATIONS | 696.43 | 4,187.00 | 1,208.06 | 1,740.85 | 0.00 | 2,446.15 | 42 |
| 10-6120-693 | NCDEQ GRANT-RECREATION-VOLKSWAGON SETTLE | 0.00 | 110,098.00 | 0.00 | 0.00 | 0.00 | 110,098.00 | 0 |
| 6120 RECREATION: | | 140,056.48 | 361,885.00 | 12,756.63 | 119,926.53 | 0.00 | 241,958.47 | 33 |
| 10-6180-000 | COMMUNITY ALTERNATIVE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-6180-600 | CONTRACTED SERVICES - IN HOME (100%) | 2,714.88 | 5,000.00 | 0.00 | 1,979.60 | 0.00 | 3,020.40 | 40 |
| 10-8300-000 | CENTRAL SERVICES: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-8300-120 | ADDITIONAL SALARY/BENEFIT EXP-COMP STUDY | 0.00 | 196,802.00 | 0.00 | 0.00 | 0.00 | 196,802.00 | 0 |
| 10-8300-130 | ADDITIONAL UNEMPLOYMENT INSURANCE | 0.00 | 4,550.00 | 0.00 | 0.00 | 0.00 | 4,550.00 | 0 |
| 10-8300-140 | TOSHIBA COPIER MAINTENANCE AGREEMENT | 8,576.00 | 9,900.00 | 859.23 | 8,143.98 | 0.00 | 1,756.02 | 82 |
| 10-8300-141 | COPIER PURCHASE/LEASE | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 0 |
| 10-8300-321 | CENTRAL SERVICES-COMMUNICATIONS-TELECOM | 0.00 | 23,921.00 | 0.00 | 0.00 | 0.00 | 23,921.00 | 0 |
| 10-8300-391 | CENTRAL SERVICES-SOFTWARE LICENSES | 0.00 | 5,900.00 | 46.90 | 4,420.50 | 0.00 | 1,479.50 | 75 |
| 10-8300-451 | INSURANCE-PROPERTY & LIABILITY | 183,660.00 | 212,950.00 | 0.00 | 210,471.00 | 0.00 | 2,479.00 | 99 |
| 10-8300-452 | INSURANCE-TRANSPORTATION (15 PASSENGER) | 9,504.00 | 11,420.00 | 0.00 | 11,420.00 | 0.00 | 0.00 | 100 |
| 10-8300-491 | APPROP-ALBEMARLE COMMISSION | 11,513.30 | 12,487.00 | 0.00 | 9,683.00 | 0.00 | 2,804.00 | 78 |
| 8300 CENTRAL SERVICES: | | 213,253.30 | 497,930.00 | 906.13 | 244,138.48 | 0.00 | 253,791.52 | 49 |
| 10-9800-000 | TRANSFERS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10-9800-035 | TRANSFER TO WATER | 0.00 | 525,000.00 | 0.00 | 525,000.00 | 0.00 | 0.00 | 100 |
| 10-9800-039 | TRANSFER TO AIRPORT FUND | 95,997.00 | 92,016.00 | 0.00 | 92,016.00 | 0.00 | 0.00 | 100 |
| 10-9800-058 | TRANSFER TO PROJECTS/GRANTS FUND | 30,000.00 | 610,000.00 | 0.00 | 610,000.00 | 0.00 | 0.00 | 100 |
| 10-9800-070 | TRANSFER TO RE-VAL FUND | 40,000.00 | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 0.00 | 100 |
| 10-9800-982 | TRANSFER TO WASH CO EMS | 45,904.64 | 468,066.00 | 0.00 | 468,066.00 | 0.00 | 0.00 | 100 |
| 9800 TRANSFERS: | | 211,901.64 | 1,735,082.00 | 0.00 | 1,735,082.00 | 0.00 | 0.00 | 100 |
| 10-9990-000 | CONTINGENCY | 0.00 | 140,937.00 | 0.00 | 0.00 | 0.00 | 140,937.00 | 0 |
| 10-9999-999 | OCCUPANCY TAXES REMITTED TO TTA-EXPEND | 162,692.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 10 GENERAL FUND Expend Total | | 14,609,717.10 | 20,555,087.00 | 1,163,399.67 | 13,285,934.89 | 0.00 | 7,269,152.11 | 65 |

10 GENERAL FUND

Prior

Current

YTD

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|-------------|----------------------|---------------------|----------------------|--------------|--------|---------|--------|
| | Revenues: | <u>16,881,249.71</u> | <u>687,345.38</u> | <u>13,747,136.13</u> | | | | |
| | Expended: | <u>14,609,717.10</u> | <u>1,163,399.67</u> | <u>13,285,934.89</u> | | | | |
| | Net Income: | 2,271,532.61 | 476,054.29- | 461,201.24 | | | | |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|---|-------------------|----------------------|------------------|---------------------|-------------|-----------------------|----------|
| 21-3230-320 | SALES TAX-ARTICLE 40 (30%)/\$735,000 | 314,345.03 | 300,000.00 | 25,925.99 | 194,548.42 | 0.00 | 105,451.58- | 65 |
| 21-3230-321 | SALES TAX-ARTICLE 42 (60%)/\$400,000 | 343,999.29 | 320,000.00 | 31,642.29 | 206,129.98 | 0.00 | 113,870.02- | 64 |
| 21-3230-400 | GRANT-NEEDS BASED PUBLIC SCHOOL CAP FUND | 0.00 | 50,000,000.00 | 0.00 | 859,781.22 | 0.00 | 49,140,218.78- | 2 |
| 21-3990-000 | APPROPRIATED FUND BALANCE-WC SCHOOLS CO | 0.00 | 1,000,000.00 | 0.00 | 0.00 | 0.00 | 1,000,000.00- | 0 |
| | 21 CAPITAL OUTLAY-WASHINGT Revenue Total | 658,344.32 | 51,620,000.00 | 57,568.28 | 1,260,459.62 | 0.00 | 50,359,540.38- | 2 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|---|-------------------|----------------------|-------------------|---------------------|-------------|----------------------|----------|
| 21-0000-000 | CAPITAL OUTLAY-WASHINGTON CO SCHOOLS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 21-5912-000 | CAPITAL OUTLAY-WASHINGTON CO SCHOOLS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 21-5912-690 | CAPITAL OUTLAY-LEGAL SERVICES | 4,905.50 | 55,000.00 | 0.00 | 7,060.50 | 0.00 | 47,939.50 | 13 |
| 21-5912-691 | CAPITAL OUTLAY-WASHINGTON COUNTY SCHOOLS | 400,000.00 | 400,000.00 | 33,333.33 | 333,333.30 | 0.00 | 66,666.70 | 83 |
| 21-5912-693 | CAPITAL OUTLAY-ENGINEERING SERVICES | 83,150.00 | 49,993.00 | 0.00 | 1,426.08 | 0.00 | 48,566.92 | 3 |
| 21-5912-694 | CAPITAL OUTLAY-PURCHASE OF PROPERTY/LAND | 0.00 | 494,629.00 | 0.00 | 494,628.03 | 0.00 | 0.97 | 100 |
| 21-5912-695 | GRANT-NEEDS BASED PUB SC-PLANNING/DESIGN | 0.00 | 5,228,200.00 | 0.00 | 0.00 | 0.00 | 5,228,200.00 | 0 |
| 21-5912-696 | GRANT-NEEDS BASED PUB SC-CONSTRUCTION | 0.00 | 44,661,417.00 | 217,420.79 | 842,734.22 | 0.00 | 43,818,682.78 | 2 |
| 21-5912-697 | GRANT-NEED BASED PUB SC-LEGAL SERV/ADMIN | 0.00 | 43,450.00 | 1,250.00 | 20,950.00 | 0.00 | 22,500.00 | 48 |
| 21-5912-698 | GRANT-NEEDS BASED PUB SC-ENGINEERING | 0.00 | 66,933.00 | 7,900.00 | 66,155.00 | 0.00 | 778.00 | 99 |
| | 5912 CAPITAL OUTLAY-WASHINGTON CO SCHOOLS: | 488,055.50 | 50,999,622.00 | 259,904.12 | 1,766,287.13 | 0.00 | 49,233,334.87 | 3 |
| 21-8000-600 | DESIGNATED FOR FUTURE APPROP-BOE CO | 0.00 | 620,378.00 | 0.00 | 0.00 | 0.00 | 620,378.00 | 0 |
| | 21 CAPITAL OUTLAY-WASHINGT Expend Total | 488,055.50 | 51,620,000.00 | 259,904.12 | 1,766,287.13 | 0.00 | 49,853,712.87 | 3 |

| 21 CAPITAL OUTLAY-WASHINGTON CO SCHOOLS | Prior | Current | YTD |
|---|------------|-------------|--------------|
| Revenues: | 658,344.32 | 57,568.28 | 1,260,459.62 |
| Expended: | 488,055.50 | 259,904.12 | 1,766,287.13 |
| Net Income: | 170,288.82 | 202,335.84- | 505,827.51- |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|------------------|-------------------|-----------------|------------------|-------------|-------------------|-----------|
| 30-3920-010 | WATERSHED 1972 REFERENDUM TAX-CURRENT YR | 84,739.59 | 92,016.00 | 996.20 | 79,234.73 | 0.00 | 12,781.27- | 86 |
| 30-3920-020 | WATERSHED 1972 REF TAX-CURR YR DISCOUNT | 744.39- | 725.00- | 0.00 | 597.78- | 0.00 | 127.22 | 0 |
| 30-3920-030 | WATERSHED 1972 TAX REF-CURR YR PENALTIES | 86.27 | 80.00 | 3.28 | 106.51 | 0.00 | 26.51 | 133 |
| 30-3920-040 | WATERSHED 1972 REF TAX-CURR YR INTEREST | 1,248.13 | 1,000.00 | 101.59 | 250.77 | 0.00 | 749.23- | 25 |
| 30-3921-010 | WATERSHED 1972 REF TAX-1ST PRIOR YR | 2,156.50 | 2,400.00 | 77.24 | 1,848.51 | 0.00 | 551.49- | 77 |
| 30-3921-020 | WATERSHED 1972 REF TAX-OTHER PRIOR YEARS | 949.02 | 1,000.00 | 76.88 | 939.18 | 0.00 | 60.82- | 94 |
| 30-3921-030 | WATERSHED 1972 REF TAX-PRIOR YR PENALTIE | 8.12 | 10.00 | 3.92 | 11.07 | 0.00 | 1.07 | 111 |
| 30-3921-040 | WATERSHED 1972 TAX REF-PRIOR YR INTEREST | 3,850.29 | 3,500.00 | 208.23 | 3,143.84 | 0.00 | 356.16- | 90 |
| 30-3930-000 | DRAINAGE ASSESSMENT-EDDIE SMIT | 0.00 | 6,147.00 | 0.00 | 0.00 | 0.00 | 6,147.00- | 0 |
| 30-3990-000 | APPROP WATERSHED RESERVE | 0.00 | 18,733.00 | 0.00 | 0.00 | 0.00 | 18,733.00- | 0 |
| | 30 DRAINAGE Revenue Total | 92,293.53 | 124,161.00 | 1,467.34 | 84,936.83 | 0.00 | 39,224.17- | 69 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|---|------------------|-------------------|-----------------|------------------|-------------|------------------|-----------|
| 30-0000-000 | DRAINAGE FUND: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 30-7140-000 | EDDIE SMITH CANAL: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 30-7140-040 | PROFESSIONAL SERVICES-EDDIE SMITH CANAL | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0 |
| 30-7140-280 | EDDIE SMITH CANAL-POSTAGE | 0.00 | 200.00 | 74.85 | 74.85 | 0.00 | 125.15 | 37 |
| 30-7140-380 | EDDIE SMITH CANAL-ADVERTISING | 0.00 | 400.00 | 0.00 | 0.00 | 0.00 | 400.00 | 0 |
| 30-7140-600 | EDDIE SMITH CANAL- DRAINAGE- CON SVC PR | 260.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0 |
| 30-7140-995 | DESIGNATED FOR FUTURE APPR-EDDIE SMITH | 0.00 | 5,561.00 | 0.00 | 0.00 | 0.00 | 5,561.00 | 0 |
| | 7140 EDDIE SMITH CANAL: | 260.00 | 23,161.00 | 74.85 | 74.85 | 0.00 | 23,086.15 | 0 |
| 30-8000-000 | WATERSHED IMPROVEMENT: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 30-8000-340 | BEAVER CONTROL | 27,070.00 | 30,000.00 | 9,360.00 | 27,970.00 | 0.00 | 2,030.00 | 93 |
| 30-8000-600 | AQUATIC WEED SPRAYING | 11,970.00 | 30,000.00 | 0.00 | 11,827.50 | 0.00 | 18,172.50 | 39 |
| 30-8000-610 | CLEARING & SNAGGING | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0 |
| 30-8000-611 | MAUL 7 KENDRICKS CREEKS PROJECT | 0.00 | 11,000.00 | 0.00 | 0.00 | 0.00 | 11,000.00 | 0 |
| | 8000 WATERSHED IMPROVEMENT: | 39,040.00 | 101,000.00 | 9,360.00 | 39,797.50 | 0.00 | 61,202.50 | 39 |
| | 30 DRAINAGE Expend Total | 39,300.00 | 124,161.00 | 9,434.85 | 39,872.35 | 0.00 | 84,288.65 | 32 |

30 DRAINAGE

| | Prior | Current | YTD |
|-------------|-----------|-----------|-----------|
| Revenues: | 92,293.53 | 1,467.34 | 84,936.83 |
| Expended: | 39,300.00 | 9,434.85 | 39,872.35 |
| Net Income: | 52,993.53 | 7,967.51- | 45,064.48 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|-------------|---------------|----------|--------------|--------------|--------|---------|--------|
|----------------|-------------|---------------|----------|--------------|--------------|--------|---------|--------|

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|---------------------|---------------------|------------------|---------------------|-------------|-------------------|-----------|
| 33-3350-001 | CONSTR CONTRACTERS DISPOSAL FEES(BILLED) | 61,040.36 | 125,000.00 | 9,138.30 | 137,513.32 | 0.00 | 12,513.32 | 110 |
| 33-3400-000 | METAL/WHITE GOODS REVENUE | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00- | 0 |
| 33-3400-001 | NCDENR GRANT | 3,723.00 | 2,500.00 | 0.00 | 1,423.08 | 0.00 | 1,076.92- | 57 |
| 33-3501-000 | RURAL SOLID WASTE FEE-COUNTY | 1,151,358.68 | 1,127,232.00 | 41,246.67 | 1,102,705.51 | 0.00 | 24,526.49- | 98 |
| 33-3501-001 | RURAL SOLID WASTE FEE COUNTY(BILLED) | 57,815.71 | 65,000.00 | 2,120.68 | 32,662.07 | 0.00 | 32,337.93- | 50 |
| 33-3503-000 | WHITE GOODS DISP FEE & GRANTS | 5,772.44 | 6,000.00 | 0.00 | 2,912.80 | 0.00 | 3,087.20- | 49 |
| 33-3504-000 | SOLID WASTE DISPOSAL TAX | 6,968.89 | 7,200.00 | 0.00 | 3,803.39 | 0.00 | 3,396.61- | 53 |
| 33-3670-010 | STATE TIRE TAX REVENUES | 18,284.68 | 17,500.00 | 0.00 | 10,491.34 | 0.00 | 7,008.66- | 60 |
| 33-3670-020 | STATE TIRE TAX REVENUES(BILLED) | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00- | 0 |
| 33-3970-075 | TOWN SOLID WASTE | 125,973.63 | 125,974.00 | 10,497.80 | 104,978.00 | 0.00 | 20,996.00- | 83 |
| 33-3999-900 | CANCELLED PRIOR YEAR EXPENDITURES | 0.00 | 0.00 | 0.00 | 951.00 | 0.00 | 951.00 | 0 |
| | 33 SANITATION Revenue Total | 1,430,937.39 | 1,481,906.00 | 63,003.45 | 1,397,440.51 | 0.00 | 84,465.49- | 94 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------|-----------|--------------|--------------|--------|-----------|--------|
| 33-0000-000 | SANITATION FUND: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 33-7400-000 | LANDFILL & COLLECTION: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 33-7400-010 | LANDFILL & COLLECT-S & W- REGULAR | 41,603.31 | 59,634.00 | 4,824.50 | 47,401.73 | 0.00 | 12,232.27 | 79 |
| 33-7400-031 | LANDFILL & COLLECT - S & W PARTTIME | 11,935.20 | 7,000.00 | 180.00 | 2,583.00 | 0.00 | 4,417.00 | 37 |
| 33-7400-040 | LANDFILL & COLLECT- PROFESSIONAL SERVICE | 15,725.75 | 22,500.00 | 0.00 | 13,101.90 | 0.00 | 9,398.10 | 58 |
| 33-7400-090 | LANDFILL & COLLECT- FICA TAX EXPENSE | 4,039.75 | 4,776.00 | 378.11 | 3,774.05 | 0.00 | 1,001.95 | 79 |
| 33-7400-100 | LANDFILL & COLLECT- RETIREMENT EXPENSE | 5,087.83- | 10,993.00 | 919.06 | 9,030.02 | 0.00 | 1,962.98 | 82 |
| 33-7400-101 | LANDFILL & COLLECT- 401(K) CONTRIB. | 351.23 | 1,263.00 | 67.19 | 659.92 | 0.00 | 603.08 | 52 |
| 33-7400-130 | LANDFILL & COLLECTIO- UNEMPLOYMENT INS. | 0.00 | 560.00 | 0.00 | 0.00 | 0.00 | 560.00 | 0 |
| 33-7400-140 | LANDFILL & COLLECT- WORKMAN'S COMP | 3,178.00 | 7,062.00 | 0.00 | 6,146.00 | 0.00 | 916.00 | 87 |
| 33-7400-180 | LANDFILL & COLLECT- GROUP INS. | 4,320.56 | 13,481.00 | 674.73 | 7,124.70 | 0.00 | 6,356.30 | 53 |
| 33-7400-200 | SUPPLIES & MATERIALS | 4,030.34 | 1,700.00 | 0.00 | 727.29 | 0.00 | 972.71 | 43 |
| 33-7400-210 | LANDFILL & COLLECT - UNIFORMS | 0.00 | 900.00 | 0.00 | 394.93 | 0.00 | 505.07 | 44 |
| 33-7400-250 | SUPPLIES & MATERIALS-VEHICLE | 4,103.84 | 9,000.00 | 967.22 | 5,644.57 | 0.00 | 3,355.43 | 63 |
| 33-7400-260 | DEPARTMENTAL SUPPLIES | 1,455.77 | 1,200.00 | 380.35 | 891.41 | 0.00 | 308.59 | 74 |
| 33-7400-310 | TRAVEL | 109.29 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0 |
| 33-7400-315 | TRAINING | 563.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 33-7400-320 | LANDFILL & COLLECT- COMMUNICATIONS | 1,722.32 | 3,000.00 | 210.46 | 2,095.63 | 0.00 | 904.37 | 70 |
| 33-7400-330 | LANDFILL & COLLECT- UTILITIES | 1,323.46 | 1,800.00 | 67.79 | 1,052.11 | 0.00 | 747.89 | 58 |
| 33-7400-340 | LANDFILL & COLLECT- POSTAGE | 133.96 | 225.00 | 11.05 | 145.75 | 0.00 | 79.25 | 65 |
| 33-7400-350 | MAINTENANCE AND REPAIR-EQUIPMENT | 11,803.40 | 15,000.00 | 1,121.82 | 8,124.18 | 0.00 | 6,875.82 | 54 |
| 33-7400-370 | LANDFILL & COLLECT- ADVERTISING | 26.00 | 1,500.00 | 0.00 | 197.24 | 0.00 | 1,302.76 | 13 |
| 33-7400-390 | LANDFILL & COLLECT-DUES & SUBSCRIPTIONS | 0.00 | 6,000.00 | 0.00 | 5,813.00 | 0.00 | 187.00 | 97 |
| 33-7400-600 | CONTRACTED SERVICES | 74,850.16 | 15,188.00 | 0.00 | 960.00 | 0.00 | 14,228.00 | 6 |
| 33-7400-991 | LANDFILL & COLLECTIO- NC DOR ASSESSMENT | 1,772.12 | 4,600.00 | 2,428.62 | 3,284.62 | 0.00 | 1,315.38 | 71 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------------|---------------------|-------------------|---------------------|-------------|-------------------|-----------|
| 33-7400-999 | LANDFILL POSTCLOSURE COSTS | 151,720.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 7400 LANDFILL & COLLECTION: | 329,680.16 | 187,632.00 | 12,230.90 | 119,152.05 | 0.00 | 68,479.95 | 64 |
| 33-7401-600 | CONTRACT-SCRAP TIRE | 50,662.37 | 131,077.00 | 7,738.20 | 87,515.35 | 0.00 | 43,561.65 | 67 |
| 33-7402-600 | CONTRACT-GARBAGE COLLECTIONS | 824,575.44 | 859,320.00 | 71,586.40 | 657,108.80 | 0.00 | 202,211.20 | 76 |
| 33-7402-606 | ARSWMA ADM FEES | 3,782.00 | 3,877.00 | 0.00 | 3,877.00 | 0.00 | 0.00 | 100 |
| 33-7402-610 | CONTRACT-REGIONAL LANDFILL | 278,662.01 | 300,000.00 | 22,275.05 | 210,720.55 | 0.00 | 89,279.45 | 70 |
| | 7402 Total | 1,107,019.45 | 1,163,197.00 | 93,861.45 | 871,706.35 | 0.00 | 291,490.65 | 75 |
| 33-7500-000 | LANDFILL - DEPRECIATION | 6,348.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 33 SANITATION Expend Total | 1,493,709.98 | 1,481,906.00 | 113,830.55 | 1,078,373.75 | 0.00 | 403,532.25 | 73 |

33 SANITATION

| | <u>Prior</u> | <u>Current</u> | <u>YTD</u> |
|-------------|--------------|----------------|--------------|
| Revenues: | 1,430,937.39 | 63,003.45 | 1,397,440.51 |
| Expended: | 1,493,709.98 | 113,830.55 | 1,078,373.75 |
| Net Income: | 62,772.59- | 50,827.10- | 319,066.76 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|---------------------|---------------------|-------------|---------------------|-------------|--------------------|-----------|
| 35-3290-000 | INTEREST EARNED ON INVESTMENTS | 7,223.50 | 2,000.00 | 0.00 | 7,814.18 | 0.00 | 5,814.18 | 391 |
| 35-3710-000 | UTILITY BASE CHARGES | 843,203.23 | 835,000.00 | 0.00 | 632,999.35 | 0.00 | 202,000.65- | 76 |
| 35-3710-010 | UTILITY CONSUMPTION CHARGES | 521,408.30 | 535,000.00 | 0.00 | 409,329.31 | 0.00 | 125,670.69- | 77 |
| 35-3730-000 | TAP & CONNECTION FEES | 10,478.00 | 7,200.00 | 0.00 | 5,580.00 | 0.00 | 1,620.00- | 78 |
| 35-3750-000 | RECONNECTION FEES | 18,340.00 | 18,000.00 | 0.00 | 15,085.00 | 0.00 | 2,915.00- | 84 |
| 35-3790-000 | PENALTIES & INTEREST-UTIL BILL | 5,250.49 | 4,500.00 | 0.00 | 4,166.55 | 0.00 | 333.45- | 93 |
| 35-3790-020 | NCDEQ GRANT-ASSET INVENTORY ASSESSMENT | 0.00 | 237,000.00 | 0.00 | 0.00 | 0.00 | 237,000.00- | 0 |
| 35-3821-000 | FEES COLLECTED FOR METER TAMPERING | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 35-3830-000 | SALE OF SURPLUS PROPERTY | 0.00 | 0.00 | 0.00 | 450.00 | 0.00 | 450.00 | 0 |
| 35-3980-000 | TRANSFER FROM GENERAL FUND | 0.00 | 525,000.00 | 0.00 | 525,000.00 | 0.00 | 0.00 | 100 |
| 35-9999-001 | OVERPAYMENTS | 0.56 | 0.00 | 4.60 | 417.56- | 0.00 | 417.56- | 0 |
| | 35 WATER Revenue Total | 1,405,914.08 | 2,163,700.00 | 4.60 | 1,600,006.83 | 0.00 | 563,693.17- | 74 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|---|---------------|------------|--------------|--------------|--------|------------|--------|
| 35-0000-000 | WATER WORKS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 35-7130-000 | OPERATIONS & MAINTENANCE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 35-7130-010 | OPERATION&MAINT.-S & W- REGULAR | 205,378.10 | 216,670.00 | 16,620.33 | 168,380.49 | 0.00 | 48,289.51 | 78 |
| 35-7130-040 | OPERATION&MAINT.- PROFESSIONAL SERVICES | 3,346.66 | 82,000.00 | 0.00 | 23,287.81 | 0.00 | 58,712.19 | 28 |
| 35-7130-050 | SALARIES & WAGES-LONGEVITY | 1,290.31 | 1,122.00 | 0.00 | 1,121.19 | 0.00 | 0.81 | 100 |
| 35-7130-090 | OPERATION&MAINT.- FICA TAX EXPENSE | 14,898.11 | 15,912.00 | 1,197.95 | 12,374.67 | 0.00 | 3,537.33 | 78 |
| 35-7130-100 | OPERATION&MAINT.- RETIREMENT EXPENSE | 15,669.69- | 40,400.00 | 3,156.75 | 32,423.71 | 0.00 | 7,976.29 | 80 |
| 35-7130-101 | OPERATION- 401(K) CONTRIB. | 5,253.57 | 5,740.00 | 497.13 | 4,516.30 | 0.00 | 1,223.70 | 79 |
| 35-7130-130 | OPERATION&MAINT.- UNEMPLOYMENT INS. | 0.00 | 1,680.00 | 0.00 | 0.00 | 0.00 | 1,680.00 | 0 |
| 35-7130-140 | OPERATION&MAINT.- WORKMAN'S COMP | 13,281.00 | 11,254.00 | 0.00 | 11,254.00 | 0.00 | 0.00 | 100 |
| 35-7130-180 | OPERATION&MAINT.- GROUP INS. | 44,925.59 | 50,575.00 | 3,944.59 | 38,107.15 | 0.00 | 12,467.85 | 75 |
| 35-7130-200 | SUPPLIES & MATERIALS | 9,968.47 | 27,500.00 | 8,706.20 | 19,524.21 | 0.00 | 7,975.79 | 71 |
| 35-7130-210 | OPERATION&MAINT.- UNIFORMS | 1,323.07 | 2,000.00 | 0.00 | 1,616.16 | 0.00 | 383.84 | 81 |
| 35-7130-250 | VEHICLE SUPPLIES | 15,672.86 | 16,500.00 | 1,466.18 | 15,584.59 | 0.00 | 915.41 | 94 |
| 35-7130-260 | DEPARTMENTAL SUPPLIES | 945.98 | 1,400.00 | 45.49 | 317.64 | 0.00 | 1,082.36 | 23 |
| 35-7130-298 | MAINT & REPAIR-TANK | 61,230.36 | 64,300.00 | 15,690.28 | 62,761.12 | 0.00 | 1,538.88 | 98 |
| 35-7130-315 | TRAINING | 526.48 | 4,000.00 | 0.00 | 335.00 | 0.00 | 3,665.00 | 8 |
| 35-7130-320 | OPERATION&MAINT.- COMMUNICATIONS | 2,719.50 | 3,800.00 | 124.54 | 1,463.57 | 0.00 | 2,336.43 | 39 |
| 35-7130-330 | UTILITIES-ELECTRICITY | 9,964.36 | 13,000.00 | 997.17 | 8,950.05 | 0.00 | 4,049.95 | 69 |
| 35-7130-340 | OPERATION&MAINT.- POSTAGE | 19,533.14 | 22,000.00 | 25.17 | 17,604.57 | 0.00 | 4,395.43 | 80 |
| 35-7130-350 | MAINT & REPAIR-EQUIPMENT | 17,814.64 | 19,900.00 | 6,600.00 | 12,139.68 | 0.00 | 7,760.32 | 61 |
| 35-7130-370 | OPERATION&MAINT.- ADVERTISING | 208.00 | 800.00 | 0.00 | 52.00 | 0.00 | 748.00 | 6 |
| 35-7130-390 | OPERATION&MAINT.- DUES & SUBSCRIPTIONS | 1,047.98 | 8,250.00 | 100.16 | 4,965.83 | 0.00 | 3,284.17 | 60 |
| 35-7130-410 | LEASE COPIER FEES-CUSTOMER SERVICES | 779.60 | 900.00 | 78.11 | 740.34 | 0.00 | 159.66 | 82 |
| 35-7130-550 | CAPITAL OUTLAY-EQUIPMENT | 0.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------------|---------------------|-------------------|-------------------|-------------|---------------------|-----------|
| 35-9200-020 | OPERATION&MAINT.- '00 REV BOND INT | 10,113.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 35-9200-030 | 2021 WATER REV REFUNDING BOND-INTEREST | 63,268.13 | 66,128.00 | 0.00 | 0.00 | 0.00 | 66,128.00 | 0 |
| 35-9200-900 | AMORTIZATION ON DEFERRED CHARGES | 4,127.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 9200 DEBT INTEREST: | 77,509.69 | 66,128.00 | 0.00 | 0.00 | 0.00 | 66,128.00 | 0 |
| | 35 WATER Expend Total | 1,086,134.31 | 2,163,700.00 | 100,518.82 | 825,008.90 | 0.00 | 1,338,691.10 | 38 |

35 WATER

| | <u>Prior</u> | <u>Current</u> | <u>YTD</u> |
|-------------|---------------------|-------------------|-------------------|
| Revenues: | 1,405,914.08 | 4.60 | 1,600,006.83 |
| Expended: | <u>1,086,134.31</u> | <u>100,518.82</u> | <u>825,008.90</u> |
| Net Income: | 319,779.77 | 100,514.22- | 774,997.93 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|-----------------------------|---------------------|---------------------|------------------|---------------------|-------------|--------------------|-----------|
| 37-3290-000 | INTEREST | 2,072.85 | 0.00 | 0.00 | 2,118.43 | 0.00 | 2,118.43 | 0 |
| 37-3350-000 | NCACC WASHINGTON EMS | 0.00 | 150,000.00 | 0.00 | 13,341.00 | 0.00 | 136,659.00- | 9 |
| 37-3490-000 | EMS REVENUE | 640,952.63 | 601,000.00 | 4,585.80 | 615,475.55 | 0.00 | 14,475.55 | 102 |
| 37-3490-020 | DUKE RACE-CARS GRANT | 7,100.00 | 5,800.00 | 75.00 | 5,875.00 | 0.00 | 75.00 | 101 |
| 37-3490-021 | UNC PECC+ PROGRAM GRANT | 3,000.00 | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 0.00 | 100 |
| 37-3491-001 | ARPA REVENUE REPLACEMENT | 338,082.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-3500-000 | TRANSPORT SERVICE REVENUE | 384,490.20 | 355,000.00 | 325.85 | 232,054.41 | 0.00 | 122,945.59- | 65 |
| 37-3833-840 | EMS DONATIONS | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-3901-000 | TYRRELL-EMS CONTRACT | 675,000.00 | 675,000.00 | 56,250.00 | 562,500.00 | 0.00 | 112,500.00- | 83 |
| 37-3902-000 | FUND BALANCE APPROPRIATED | 0.00 | 524,336.00 | 0.00 | 0.00 | 0.00 | 524,336.00- | 0 |
| 37-3980-010 | TRANSFER FROM GENERAL FUND | 45,904.64 | 468,066.00 | 0.00 | 468,066.00 | 0.00 | 0.00 | 100 |
| | 37 EMS Revenue Total | 2,096,802.68 | 2,781,602.00 | 61,236.65 | 1,901,830.39 | 0.00 | 879,771.61- | 68 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------|------------|--------------|--------------|--------|------------|--------|
| 37-0000-000 | WASHINGTON COUNTY EMS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-4330-000 | WASHINGTON COUNTY EMS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-4330-010 | SALARIES & WAGES-REGULAR | 704,007.29 | 697,144.00 | 54,436.63 | 548,024.36 | 0.00 | 149,119.64 | 79 |
| 37-4330-030 | SALARIES & WAGES-OVERTIME | 309,305.26 | 300,000.00 | 27,709.18 | 237,589.74 | 0.00 | 62,410.26 | 79 |
| 37-4330-040 | SALARIES & WAGES-PARTTIME | 32,128.31 | 36,000.00 | 741.46 | 16,859.71 | 0.00 | 19,140.29 | 47 |
| 37-4330-050 | SALARIES & WAGES-LONGEVITY | 3,512.12 | 4,396.00 | 0.00 | 4,395.13 | 0.00 | 0.87 | 100 |
| 37-4330-090 | FICA TAXES | 74,483.03 | 79,364.00 | 6,040.38 | 57,883.74 | 0.00 | 21,480.26 | 73 |
| 37-4330-100 | - RETIREMENT EXPENSE | 181,069.28 | 182,333.00 | 15,648.77 | 150,490.12 | 0.00 | 31,842.88 | 83 |
| 37-4330-101 | - 401K CONTRIB. | 25,407.87 | 30,043.00 | 2,243.19 | 20,953.17 | 0.00 | 9,089.83 | 70 |
| 37-4330-130 | EMS OPERATIONS- UNEMPLOYMENT INS. | 0.00 | 5,600.00 | 0.00 | 0.00 | 0.00 | 5,600.00 | 0 |
| 37-4330-140 | - WORKMAN COMP | 75,865.00 | 98,030.00 | 0.00 | 84,822.00 | 0.00 | 13,208.00 | 87 |
| 37-4330-180 | GROUP INSURANCE | 147,920.60 | 162,162.00 | 10,221.93 | 104,627.77 | 0.00 | 57,534.23 | 65 |
| 37-4330-190 | TRAINING | 3,945.20 | 6,000.00 | 149.00 | 3,540.72 | 0.00 | 2,459.28 | 59 |
| 37-4330-200 | SUPPLIES & MATERIALS | 44,956.76 | 55,000.00 | 2,674.11 | 36,987.60 | 0.00 | 18,012.40 | 67 |
| 37-4330-210 | UNIFORMS | 4,616.63 | 4,000.00 | 0.00 | 2,376.89 | 0.00 | 1,623.11 | 59 |
| 37-4330-250 | FUEL | 66,130.37 | 85,000.00 | 5,469.33 | 56,916.88 | 0.00 | 28,083.12 | 67 |
| 37-4330-260 | DEPARTMENTAL SUPPLIES | 9,949.51 | 15,000.00 | 746.92 | 6,311.81 | 0.00 | 8,688.19 | 42 |
| 37-4330-270 | SERVICE AWARDS | 0.00 | 425.00 | 0.00 | 425.00 | 0.00 | 0.00 | 100 |
| 37-4330-295 | PORTABLE COMM HARDWARE | 430.73 | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0 |
| 37-4330-320 | - COMMUNICATIONS | 5,244.69 | 5,100.00 | 114.66 | 4,018.93 | 0.00 | 1,081.07 | 79 |
| 37-4330-350 | POSTAGE | 24.17 | 100.00 | 0.60 | 28.80 | 0.00 | 71.20 | 29 |
| 37-4330-355 | MAINT & REPAIR-EQUIPMENT | 26,495.52 | 43,670.00 | 4,761.76 | 30,658.26 | 0.00 | 13,011.74 | 70 |
| 37-4330-390 | WASH EMS - DUES & SUBSCRIPTIONS | 6,786.40 | 8,000.00 | 371.70 | 5,719.00 | 0.00 | 2,281.00 | 71 |
| 37-4330-396 | EMS-MEDICAID COST REPORT | 21,820.00 | 12,000.00 | 0.00 | 1,000.00 | 0.00 | 11,000.00 | 8 |
| 37-4330-399 | QUARTERLY INTERGOVERNMENTAL TRANSFER FEE | 0.00 | 44,000.00 | 2,550.16 | 5,967.96 | 0.00 | 38,032.04 | 14 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------------------------|---|---------------------|---------------------|-------------------|---------------------|-------------|-------------------|------------|
| 37-4330-540 | CAPITAL OUTLAY-VEHICLES | 0.00 | 203,792.00 | 0.00 | 203,791.05 | 0.00 | 0.95 | 100 |
| 37-4330-550 | WASH CO EMS- CAPITAL OUTLAY- EQUIPMENT | 0.00 | 140,885.00 | 0.00 | 137,907.74 | 0.00 | 2,977.26 | 98 |
| 37-4330-600 | CONTRACTS-MEDICAL DIRECTOR | 23,248.00 | 23,250.00 | 1,937.50 | 19,375.00 | 0.00 | 3,875.00 | 83 |
| 37-4330-610 | CONTRACTS-BILLING | 36,349.98 | 50,459.00 | 4,503.95 | 33,712.65 | 0.00 | 16,746.35 | 67 |
| 37-4330-611 | WASH EMS-CONTRACTS-DRUG SCREENING | 0.00 | 5,180.00 | 0.00 | 0.00 | 0.00 | 5,180.00 | 0 |
| 37-4330-650 | EMS DONATIONS | 22.00 | 328.00 | 0.00 | 0.00 | 0.00 | 328.00 | 0 |
| 37-4330-652 | DUKE RACE-CARS GRANT | 0.00 | 12,900.00 | 0.00 | 0.00 | 0.00 | 12,900.00 | 0 |
| 37-4330-653 | UNC PECC+ PROGRAM GRANT | 0.00 | 5,400.00 | 0.00 | 275.00 | 0.00 | 5,125.00 | 5 |
| 4330 WASHINGTON COUNTY EMS: | | 1,803,718.72 | 2,320,561.00 | 140,321.23 | 1,774,659.03 | 0.00 | 545,901.97 | 76 |
| 37-4376-000 | TRANSPORT SERVICE: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-4376-010 | SALARIES & WAGES-REGULAR | 67,897.46 | 102,472.00 | 2,389.90 | 43,841.42 | 0.00 | 58,630.58 | 43 |
| 37-4376-030 | SALARIES & WAGES-OVERTIME | 14,418.30 | 18,000.00 | 559.81 | 11,250.95 | 0.00 | 6,749.05 | 63 |
| 37-4376-040 | SALARIES & WAGES-PARTTIME | 20,738.80 | 18,000.00 | 1,113.95 | 11,530.94 | 0.00 | 6,469.06 | 64 |
| 37-4376-090 | FICA TAXES | 7,560.51 | 10,593.00 | 306.58 | 5,017.06 | 0.00 | 5,575.94 | 47 |
| 37-4376-100 | TRANSPORT SERVICE- RETIREMENT EXPENSE | 14,387.58 | 21,934.00 | 561.92 | 10,493.38 | 0.00 | 11,440.62 | 48 |
| 37-4376-101 | TRANSPORT SERVICE- 401K CONTRIB. | 2,424.24 | 3,614.00 | 88.49 | 1,652.49 | 0.00 | 1,961.51 | 46 |
| 37-4376-130 | TRANSPORT- UNEMPLOYMENT INS. | 0.00 | 1,120.00 | 0.00 | 0.00 | 0.00 | 1,120.00 | 0 |
| 37-4376-140 | TRANSPORT SERVICE- WORKMAN'S COMP | 12,478.00 | 14,230.00 | 0.00 | 5,598.00 | 0.00 | 8,632.00 | 39 |
| 37-4376-180 | GROUP INSURANCE | 22,240.27 | 34,934.00 | 631.78 | 12,926.87 | 0.00 | 22,007.13 | 37 |
| 37-4376-200 | SUPPLIES & MATERIALS | 17,363.33 | 20,000.00 | 761.19 | 13,022.34 | 0.00 | 6,977.66 | 65 |
| 37-4376-210 | TRANSPORT SERVICE- UNIFORMS | 1,347.60 | 2,000.00 | 0.00 | 620.23 | 0.00 | 1,379.77 | 31 |
| 37-4376-250 | FUEL | 14,657.65 | 15,000.00 | 1,196.88 | 8,007.99 | 0.00 | 6,992.01 | 53 |
| 37-4376-260 | TRANSPORT - DEPARTMENTAL SUPPLIES | 2,471.72 | 6,000.00 | 0.00 | 167.63 | 0.00 | 5,832.37 | 3 |
| 37-4376-295 | PORTABLE COMM HARDWARE | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0 |
| 37-4376-320 | TRANSPORT SERVICE- COMMUNICATIONS | 1,663.79 | 1,700.00 | 438.44 | 1,427.35 | 0.00 | 272.65 | 84 |
| 37-4376-355 | MAINT & REPAIR-EQUIPMENT | 9,612.62 | 6,330.00 | 996.81 | 2,346.51 | 0.00 | 3,983.49 | 37 |
| 37-4376-370 | ADVERTISING | 0.00 | 2,500.00 | 697.25 | 2,000.99 | 0.00 | 499.01 | 80 |
| 37-4376-390 | TRANSPORT - DUES & SUBSCRIPTIONS | 4,575.60 | 4,700.00 | 349.77 | 3,763.05 | 0.00 | 936.95 | 80 |
| 37-4376-540 | CAPITAL OUTLAY-VEHICLE | 0.00 | 110,276.00 | 3,217.74 | 110,275.74 | 0.00 | 0.26 | 100 |
| 37-4376-610 | CONTRACTS-BILLING | 23,168.70 | 20,946.00 | 1,422.30 | 14,179.28 | 0.00 | 6,766.72 | 68 |
| 4376 TRANSPORT SERVICE: | | 237,006.17 | 416,849.00 | 14,732.81 | 258,122.22 | 0.00 | 158,726.78 | 62 |
| 37-9100-000 | DEBT PRINCIPAL: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-9100-002 | DEBT PRINCIPLE - 2017 BB&T AMBULANCES | 28,983.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-9100-003 | DEBT PRINC - 2017 HEART MONITORS(LGFCU) | 42,261.52 | 43,216.00 | 0.00 | 43,215.42 | 0.00 | 0.58 | 100 |
| 9100 DEBT PRINCIPAL: | | 71,245.13 | 43,216.00 | 0.00 | 43,215.42 | 0.00 | 0.58 | 100 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------------|---------------------|-------------------|---------------------|-------------|-------------------|-----------|
| 37-9200-000 | DEBT INTEREST: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-9200-002 | DEBT INTEREST - 2017 BB&T AMBULANCES | 657.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 37-9200-003 | DEBT INT - 2017 HEART MONITORS (LGFCU) | 1,923.16 | 976.00 | 0.00 | 969.68 | 0.00 | 6.32 | 99 |
| | 9200 DEBT INTEREST: | 2,581.08 | 976.00 | 0.00 | 969.68 | 0.00 | 6.32 | 99 |
| | 37 EMS Expend Total | 2,114,551.10 | 2,781,602.00 | 155,054.04 | 2,076,966.35 | 0.00 | 704,635.65 | 75 |

37 EMS

| | <u>Prior</u> | <u>Current</u> | <u>YTD</u> |
|-------------|--------------|----------------|--------------|
| Revenues: | 2,096,802.68 | 61,236.65 | 1,901,830.39 |
| Expended: | 2,114,551.10 | 155,054.04 | 2,076,966.35 |
| Net Income: | 17,748.42- | 93,817.39- | 175,135.96- |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|--------------|-------------------|-------------|-------------|-------------|--------------------|----------|
| 38-3800-000 | APPROPRIATED FUND BALANCE | 0.00 | 345,000.00 | 0.00 | 0.00 | 0.00 | 345,000.00- | 0 |
| 38-3800-082 | PARALLEL TAXIWAY CA/RPR PROJ 4313 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 38-3800-090 | NPE FEDERAL GRANT-FY 19-20 | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00- | 0 |
| 38-3800-091 | NPE FEDERAL GRANT-FY 20-21 | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00- | 0 |
| 38-3800-092 | NPE FEDERAL GRANT-FY 21-22 | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00- | 0 |
| 38-3800-093 | NPE FEDERAL GRANT-FY 22-23 | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00- | 0 |
| | 38 AIRPORT PROJECTS Revenue Total | 0.13 | 945,000.00 | 0.00 | 0.00 | 0.00 | 945,000.00- | 0 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|---|---------------|-------------------|--------------|-------------------|-------------|-------------------|-----------|
| 38-8135-000 | AIRPORT: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 38-8135-670 | NPE FEDERAL GRANT-FY 19-20 | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00 | 0 |
| 38-8135-671 | NPE FEDERAL GRANT FY 20-21 | 0.00 | 165,000.00 | 0.00 | 0.00 | 0.00 | 165,000.00 | 0 |
| 38-8135-672 | NPE FEDERAL GRANT FY 21-22 | 0.00 | 165,000.00 | 0.00 | 0.00 | 0.00 | 165,000.00 | 0 |
| 38-8135-673 | NPE FEDERAL GRANT FY 22-23 | 0.00 | 165,000.00 | 0.00 | 0.00 | 0.00 | 165,000.00 | 0 |
| | 8135 AIRPORT: | 0.00 | 645,000.00 | 0.00 | 0.00 | 0.00 | 645,000.00 | 0 |
| 38-9800-058 | TRANSFER TO PROJECTS/GRANT FUND | 0.00 | 300,000.00 | 0.00 | 300,000.00 | 0.00 | 0.00 | 100 |
| | 38 AIRPORT PROJECTS Expend Total | 0.00 | 945,000.00 | 0.00 | 300,000.00 | 0.00 | 645,000.00 | 32 |

38 AIRPORT PROJECTS

| | <u>Prior</u> | <u>Current</u> | <u>YTD</u> |
|-------------|--------------|----------------|-------------|
| Revenues: | 0.13 | 0.00 | 0.00 |
| Expended: | 0.00 | 0.00 | 300,000.00 |
| Net Income: | 0.13 | 0.00 | 300,000.00- |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|-------------------|-------------------|------------------|-------------------|-------------|-------------------|-----------|
| 39-3300-000 | CARES ACT FUNDING - AIRPORT | 0.00 | 0.00 | 0.00 | 31,000.00 | 0.00 | 31,000.00 | 0 |
| 39-3310-000 | TIMBER SALES-AVIATION FUNDS | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00- | 0 |
| 39-3570-000 | AIRPORT FUEL SALES | 53,014.70 | 55,000.00 | 5,768.24 | 58,160.61 | 0.00 | 3,160.61 | 106 |
| 39-3600-000 | HANGER RENTAL | 12,000.00 | 12,960.00 | 0.00 | 15,200.00 | 0.00 | 2,240.00 | 117 |
| 39-3980-010 | TRANSFER FROM GENERAL FUND | 95,997.00 | 92,016.00 | 0.00 | 92,016.00 | 0.00 | 0.00 | 100 |
| 39-3990-000 | APPROPRIATED FUND BALANCE | 0.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00- | 0 |
| | 39 AIRPORT OPERATIONS Revenue Total | 161,011.70 | 209,976.00 | 5,768.24 | 196,376.61 | 0.00 | 13,599.39- | 79 |
| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
| 39-0000-000 | AIRPORT OPERATIONS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 39-4530-000 | AIRPORT: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 39-4530-010 | AIRPORT-S & W- REGULAR | 40,001.04 | 41,001.00 | 3,416.75 | 34,084.17 | 0.00 | 6,916.83 | 83 |
| 39-4530-030 | SALARIES & WAGES-LONGEVITY | 600.02 | 616.00 | 0.00 | 615.02 | 0.00 | 0.98 | 100 |
| 39-4530-031 | SALARIES & WAGES - OVERTIME | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 39-4530-032 | SALARIES & WAGES - PARTTIME | 5,000.00 | 4,382.00 | 0.00 | 0.00 | 0.00 | 4,382.00 | 0 |
| 39-4530-090 | FICA TAX | 3,504.47 | 4,023.00 | 259.47 | 2,619.29 | 0.00 | 1,403.71 | 65 |
| 39-4530-100 | AIRPORT - RETIREMENT | 7,242.46 | 8,442.00 | 650.89 | 6,610.19 | 0.00 | 1,831.81 | 78 |
| 39-4530-101 | AIRPORT - 401K | 1,200.00 | 1,293.00 | 102.50 | 1,022.50 | 0.00 | 270.50 | 79 |
| 39-4530-130 | AIRPORT- UNEMPLOYMENT INS. | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0 |
| 39-4530-140 | AIRPORT- WORKMAN'S COMP | 3,382.00 | 3,596.00 | 0.00 | 2,580.00 | 0.00 | 1,016.00 | 72 |
| 39-4530-180 | AIRPORT - GROUP INSURANCE | 7,577.10 | 8,781.00 | 626.89 | 6,646.30 | 0.00 | 2,134.70 | 76 |
| 39-4530-190 | CONTRACTED SERVICES | 0.00 | 2,535.00 | 0.00 | 2,535.00 | 0.00 | 0.00 | 100 |
| 39-4530-200 | AIRPORT- DEPARTMENTAL SUPPLIES | 1,488.68 | 2,869.00 | 33.00 | 292.47 | 0.00 | 2,576.53 | 10 |
| 39-4530-250 | AIRPORT- AV GAS AND JET FUEL | 48,479.75 | 90,000.00 | 47,641.70 | 79,420.05 | 0.00 | 10,579.95 | 88 |
| 39-4530-310 | AIRPORT- TRAVEL | 1,620.60 | 2,500.00 | 0.00 | 602.00 | 0.00 | 1,898.00 | 24 |
| 39-4530-320 | AIRPORT- COMMUNICATIONS | 1,539.51 | 1,700.00 | 105.41 | 1,087.19 | 0.00 | 612.81 | 64 |
| 39-4530-330 | AIRPORT- UTILITIES | 6,912.32 | 9,000.00 | 1,183.19 | 5,737.37 | 0.00 | 3,262.63 | 64 |
| 39-4530-331 | POSTAGE | 0.00 | 50.00 | 0.00 | 10.20 | 0.00 | 39.80 | 20 |
| 39-4530-350 | MAINT & REPAIR-BUILDING | 1,862.75 | 3,000.00 | 0.00 | 1,429.14 | 0.00 | 1,570.86 | 48 |
| 39-4530-351 | MAINT & REPAIR-EQUIPMENT | 4,950.10 | 7,000.00 | 0.00 | 5,927.95 | 0.00 | 1,072.05 | 85 |
| 39-4530-352 | MAINT & REPAIR - FUELMASTER | 550.00 | 550.00 | 0.00 | 550.00 | 0.00 | 0.00 | 100 |
| 39-4530-390 | AIRPORT- DUES AND SUBSCRIPTIONS | 279.32 | 381.00 | 13.40 | 340.60 | 0.00 | 40.40 | 89 |
| 39-4530-450 | INSURANCE | 3,850.00 | 3,850.00 | 0.00 | 3,850.00 | 0.00 | 0.00 | 100 |
| 39-4530-550 | AIRPORT- CAPITAL OUTLAY- EQUIPMENT | 0.00 | 7,127.00 | 0.00 | 0.00 | 0.00 | 7,127.00 | 0 |
| 39-4530-998 | AIRPORT- SALES TAX ON FUEL | 2,949.69 | 7,000.00 | 546.94 | 4,157.20 | 0.00 | 2,842.80 | 59 |
| | 4530 AIRPORT: | 143,589.81 | 209,976.00 | 54,580.14 | 160,116.64 | 0.00 | 49,859.36 | 76 |
| | 39 AIRPORT OPERATIONS Expend Total | 143,589.81 | 209,976.00 | 54,580.14 | 160,116.64 | 0.00 | 49,859.36 | 76 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--------------------|-------------------|------------------|-------------------|--------------|--------|---------|--------|
| 39 | AIRPORT OPERATIONS | | | | | | | |
| | Revenues: | <u>161,011.70</u> | <u>5,768.24</u> | <u>196,376.61</u> | | | | |
| | Expended: | <u>143,589.81</u> | <u>54,580.14</u> | <u>160,116.64</u> | | | | |
| | Net Income: | 17,421.89 | 48,811.90- | 36,259.97 | | | | |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|---|--------------|------------------|-------------|------------------|-------------|----------------|------------|
| 50-3000-001 | OPIOID SETTLEMENT DISTRIBUTION | 0.00 | 62,428.43 | 0.00 | 62,428.43 | 0.00 | 0.00 | 100 |
| 50-3290-000 | INTEREST EARNED | 0.00 | 0.67 | 0.00 | 0.94 | 0.00 | 0.27 | 140 |
| | 50 OPIOID SETTLEMENT FUND: Revenue Total | 0.00 | 62,429.10 | 0.00 | 62,429.37 | 0.00 | 0.27 | 100 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------|------------------|--------------|-----------------|-------------|------------------|----------|
| 50-0000-000 | OPIOID SETTLEMENT FUND: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 50-4100-000 | OPIOID SETTLEMENT FUND: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 50-4100-001 | 2ND JUDICIAL DIST DRUG REC COURT CONTRIB | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 100 |
| 50-9990-000 | CONTINGENCY | 0.00 | 57,429.10 | 0.00 | 0.00 | 0.00 | 57,429.10 | 0 |
| | 50 OPIOID SETTLEMENT FUND: Expend Total | 0.00 | 62,429.10 | 0.00 | 5,000.00 | 0.00 | 57,429.10 | 8 |

50 OPIOID SETTLEMENT FUND:

| | <u>Prior</u> | <u>Current</u> | <u>YTD</u> |
|-------------|--------------|----------------|------------|
| Revenues: | 0.00 | 0.00 | 62,429.37 |
| Expended: | 0.00 | 0.00 | 5,000.00 |
| Net Income: | 0.00 | 0.00 | 57,429.37 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|----------------------------------|-------------------|-------------------|------------------|-------------------|-------------|-------------------|-----------|
| 51-3100-001 | DSS TRUST FUND ACCOUNTS | 257,102.67 | 180,000.00 | 9,253.00 | 129,984.41 | 0.00 | 50,015.59- | 72 |
| | 51 TRUSTEES Revenue Total | <u>257,102.67</u> | <u>180,000.00</u> | <u>9,253.00</u> | <u>129,984.41</u> | <u>0.00</u> | <u>50,015.59-</u> | <u>72</u> |
| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
| 51-0000-000 | DSS TRUST FUND ACCOUNTS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 51-4000-000 | DSS TRUST FUND ACCOUNTS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 51-4100-001 | DSS TRUST ACCOUNTS | 183,573.18 | 180,000.00 | 11,417.06 | 135,017.39 | 0.00 | 44,982.61 | 75 |
| | 51 TRUSTEES Expend Total | <u>183,573.18</u> | <u>180,000.00</u> | <u>11,417.06</u> | <u>135,017.39</u> | <u>0.00</u> | <u>44,982.61</u> | <u>75</u> |

51 TRUSTEES

| | Prior | Current | YTD |
|-------------|-------------------|------------------|-------------------|
| Revenues: | <u>257,102.67</u> | <u>9,253.00</u> | <u>129,984.41</u> |
| Expended: | <u>183,573.18</u> | <u>11,417.06</u> | <u>135,017.39</u> |
| Net Income: | 73,529.49 | 2,164.06- | 5,032.98- |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|----------------------------------|------------------|-------------|--------------|--------------|-------------|----------------|----------|
| 52-3100-001 | COLLECTIONS ON BEHALF OF INMATES | 77,103.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 52 Fund 52 Revenue Total | 77,103.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
| 52-4100-000 | DETENTION TRUST ACCOUNT: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 52-4100-001 | PAYMENTS ON BEHALF OF INMATES | 83,009.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 52 Fund 52 Expend Total | 83,009.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |

52 Fund

| | Prior | Current | YTD |
|-------------|-----------|---------|------|
| Revenues: | 77,103.32 | 0.00 | 0.00 |
| Expended: | 83,009.28 | 0.00 | 0.00 |
| Net Income: | 5,905.96- | 0.00 | 0.00 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|---------------------|-------------------|-------------|-------------------|-------------|----------------|------------|
| 55-3000-001 | AMERICAN RESCUE PLAN ACT (ARPA) OF 2021 | 1,699,182.03 | 550,096.97 | 0.00 | 550,096.97 | 0.00 | 0.00 | 100 |
| 55-3100-001 | LOCAL ASSIST & TRIBAL CONSISTENCY(LACTF) | 0.00 | 72,294.14 | 0.00 | 72,294.14 | 0.00 | 0.00 | 100 |
| | 55 Fund 55 Revenue Total | 1,699,182.03 | 622,391.11 | 0.00 | 622,391.11 | 0.00 | 0.00 | 100 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|---|---------------------|-------------------|--------------|-------------------|-------------|-------------------|-----------|
| 55-4100-000 | AMERICAN RESCUE PLAN ACT (ARPA) OF 2021: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 55-4100-002 | FIRST RESPONDER SERVICES | 401,737.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 55-4100-003 | GENERAL ADMINISTRATION SERVICES | 1,297,444.93 | 500,096.97 | 0.00 | 500,096.97 | 0.00 | 0.00 | 100 |
| 55-4100-004 | GREAT GRANT | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0 |
| | 4100 AMERICAN RESCUE PLAN ACT (ARPA) OF 20 | 1,699,182.03 | 550,096.97 | 0.00 | 500,096.97 | 0.00 | 50,000.00 | 91 |
| 55-4200-001 | LOCAL ASSIST & TRIBAL CONSISTENCY(LACTF) | 0.00 | 72,294.14 | 0.00 | 0.00 | 0.00 | 72,294.14 | 0 |
| | 55 Fund 55 Expend Total | 1,699,182.03 | 622,391.11 | 0.00 | 500,096.97 | 0.00 | 122,294.14 | 80 |

55 Fund

| | <u>Prior</u> | <u>Current</u> | <u>YTD</u> |
|-------------|--------------|----------------|------------|
| Revenues: | 1,699,182.03 | 0.00 | 622,391.11 |
| Expended: | 1,699,182.03 | 0.00 | 500,096.97 |
| Net Income: | 0.00 | 0.00 | 122,294.14 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|--|--|-------------------|---------------------|-------------|---------------------|-------------|--------------------|-----------|
| 58-3101-000 | DEPT OF COMM-AGAPE GRANT #2587 | 358,769.89 | 41,231.00 | 0.00 | 41,230.11 | 0.00 | 0.89- | 100 |
| 58-3102-000 | DEPT OF COMM - MOTORSPORTS GRANT | 0.00 | 272,920.00 | 0.00 | 93,766.86 | 0.00 | 179,153.14- | 34 |
| 58-3290-000 | INTEREST EARNED | 0.18 | 0.00 | 0.00 | 3.26 | 0.00 | 3.26 | 0 |
| 58-3300-000 | EM BLDG DIRECT APPROP S.L. 2021.180 | 0.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.00 | 0.00 | 100 |
| 58-3300-001 | CAP PROJ DIR APPROP SL 2021-180 SEC 40.8 | 0.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 100 |
| 58-3300-002 | DPS-WCSO DIR APPROP S.L. 2021.180 | 0.00 | 84,270.00 | 0.00 | 84,269.66 | 0.00 | 0.34- | 100 |
| 58-3300-004 | HB103 LPR DIR APPROPRIATION | 0.00 | 126,000.00 | 0.00 | 126,000.00 | 0.00 | 0.00 | 100 |
| 58-3980-010 | TRANSFER FROM GENERAL FUND | 30,000.00 | 610,000.00 | 0.00 | 610,000.00 | 0.00 | 0.00 | 100 |
| 58-3980-038 | TRANSFER FROM AIRPORT GRANTS FUND | 0.00 | 300,000.00 | 0.00 | 300,000.00 | 0.00 | 0.00 | 100 |
| 58-3990-000 | APPROPRIATED FUND BALANCE | 0.00 | 49,936.00 | 0.00 | 0.00 | 0.00 | 49,936.00- | 0 |
| 58 PROJECTS/GRANTS FUND Revenue Total | | 388,770.07 | 4,734,357.00 | 0.00 | 4,505,269.89 | 0.00 | 229,087.11- | 95 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|---|--|-------------------|---------------------|--------------|-------------------|-------------|---------------------|-----------|
| 58-0000-000 | PROJECTS/GRANTS FUND: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 58-4201-001 | AGAPE - LOCAL MATCH | 64.00 | 19,936.00 | 0.00 | 0.00 | 0.00 | 19,936.00 | 0 |
| 58-4201-002 | AGAPE CLINIC PROJECT #2587 | 358,769.89 | 41,231.00 | 0.00 | 41,230.11 | 0.00 | 0.89 | 100 |
| 4201 Total | | 358,833.89 | 61,167.00 | 0.00 | 41,230.11 | 0.00 | 19,936.89 | 67 |
| 58-4202-000 | DEPT OF COMMERCE - MOTORSPORTS GRANT | 0.00 | 272,920.00 | 0.00 | 0.00 | 0.00 | 272,920.00 | 0 |
| 58-4300-001 | EM BLDG DIRECT APPROP S.L. 2021.180 | 0.00 | 3,900,000.00 | 0.00 | 0.00 | 0.00 | 3,900,000.00 | 0 |
| 58-4300-002 | CAP PROJ DIR APPROP SL 2021-180 SEC 40.8 | 0.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0 |
| 58-4300-003 | DPS-WCSO DIR APPROP S.L. 2021-180 | 0.00 | 84,270.00 | 0.00 | 0.00 | 0.00 | 84,270.00 | 0 |
| 58-4300-004 | HB103 LPR DIR APPROPRIATION | 0.00 | 126,000.00 | 0.00 | 60,991.16 | 0.00 | 65,008.84 | 48 |
| 4300 Total | | 0.00 | 4,360,270.00 | 0.00 | 60,991.16 | 0.00 | 4,299,278.84 | 1 |
| 58-6200-001 | PARTF GRANT LOCAL MATCH | 0.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0 |
| 58 PROJECTS/GRANTS FUND Expend Total | | 358,833.89 | 4,734,357.00 | 0.00 | 102,221.27 | 0.00 | 4,632,135.73 | 2 |

58 PROJECTS/GRANTS FUND

| | Prior | Current | YTD |
|-------------|------------|---------|--------------|
| Revenues: | 388,770.07 | 0.00 | 4,505,269.89 |
| Expended: | 358,833.89 | 0.00 | 102,221.27 |
| Net Income: | 29,936.18 | 0.00 | 4,403,048.62 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|---|---------------------------------------|-------------------|-------------|------------------|-------------------|-------------|-------------------|----------|
| 59-3010-211 | PLYMOUTH MOTOR VEHICLE TAX - NCVTS | 169,192.77 | 0.00 | 15,397.99 | 113,709.59 | 0.00 | 113,709.59 | 0 |
| 59-3010-212 | PLYMOUTH NCVTS CONTRA REVENUE ACCOUNT | 8,284.13- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 59-3010-221 | ROPER MOTOR VEHICLE TAX - NCVTS | 20,770.79 | 0.00 | 2,507.19 | 15,632.81 | 0.00 | 15,632.81 | 0 |
| 59-3010-222 | ROPER NCVTS CONTRA REVENUE ACCOUNT | 711.56- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 59-3010-241 | CRESWELL MOTOR VEHICLE TAX - NCVTS | 12,153.61 | 0.00 | 1,370.48 | 8,677.70 | 0.00 | 8,677.70 | 0 |
| 59-3010-242 | CRESWELL NCVTS CONTRA REVENUE ACCOUNT | 599.72- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 59-3010-320 | CRESWELL TAX LEVY | 82,282.26 | 0.00 | 1,445.58 | 106,046.77 | 0.00 | 106,046.77 | 0 |
| 59-3010-350 | DRAINAGE DISTRICT 5 LEVY | 35,782.98 | 0.00 | 25.30 | 34,265.55 | 0.00 | 34,265.55 | 0 |
| 59-3010-360 | ALBEMARLE DRAINAGE DISTRICT | 114,086.96 | 0.00 | 569.31 | 112,074.39 | 0.00 | 112,074.39 | 0 |
| 59-3010-370 | PUNGO RIVER DRAINAGE DISTRICT | 40,613.01 | 0.00 | 469.76 | 40,482.27 | 0.00 | 40,482.27 | 0 |
| 59 DMV MUNICIPAL TAXES Revenue Total | | 465,286.97 | 0.00 | 21,785.61 | 430,889.08 | 0.00 | 430,889.08 | 0 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|--|------------------------------------|-------------------|-------------|------------------|-------------------|-------------|--------------------|----------|
| 59-0000-000 | FUND 59: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 59-6900-298 | LEVY- DRAINAGE DISTRICT 5 LEVY | 35,782.98 | 0.00 | 294.35 | 34,240.25 | 0.00 | 34,240.25- | 0 |
| 59-6900-404 | CRESWELL TAX LEVY | 76,711.92 | 0.00 | 1,814.51 | 99,371.13 | 0.00 | 99,371.13- | 0 |
| 59-6900-411 | PLYMOUTH MOTOR VEHICLE TAX - NCVTS | 160,908.64 | 0.00 | 12,790.99 | 98,308.34 | 0.00 | 98,308.34- | 0 |
| 59-6900-412 | ROPER MOTOR VEHICLE TAX - NCVTS | 20,059.23 | 0.00 | 746.71 | 13,125.62 | 0.00 | 13,125.62- | 0 |
| 59-6900-413 | CRESWELL MOTOR VEHICLE TAX - NCVTS | 11,553.89 | 0.00 | 598.22 | 7,307.22 | 0.00 | 7,307.22- | 0 |
| 59-6900-414 | ALBEMARLE DRAINAGE DISTRICT | 114,086.96 | 0.00 | 3,312.48 | 111,505.08 | 0.00 | 111,505.08- | 0 |
| 59-6900-415 | PUNGO RIVER DRAINAGE DISTRICT | 40,613.01 | 0.00 | 940.16 | 40,012.51 | 0.00 | 40,012.51- | 0 |
| 6900 Total | | 459,716.63 | 0.00 | 20,497.42 | 403,870.15 | 0.00 | 403,870.15- | 0 |
| 59 DMV MUNICIPAL TAXES Expend Total | | 459,716.63 | 0.00 | 20,497.42 | 403,870.15 | 0.00 | 403,870.15- | 0 |

59 DMV MUNICIPAL TAXES

| | Prior | Current | YTD |
|-------------|------------|-----------|------------|
| Revenues: | 465,286.97 | 21,785.61 | 430,889.08 |
| Expended: | 459,716.63 | 20,497.42 | 403,870.15 |
| Net Income: | 5,570.34 | 1,288.19 | 27,018.93 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|---|---------------|-------------|-------------|-------------|-------------|----------------|----------|
| 60-3000-001 | CRF FUNDS FROM SL 2020-4 | 419.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 60 CRF PANDEMIC RECOVERY Revenue Total | 419.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|---------------|-------------|--------------|--------------|-------------|-------------|----------|
| 60-0000-000 | CRF PANDEMIC RECOVERY: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 60-4000-000 | CRF PANDEMIC RECOVERY: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 60-4000-003 | PUBLIC HEALTH EXPENSES | 419.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 60 CRF PANDEMIC RECOVERY Expend Total | 419.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |

60 CRF PANDEMIC RECOVERY

| | Prior | Current | YTD |
|-------------|--------|---------|------|
| Revenues: | 419.53 | 0.00 | 0.00 |
| Expended: | 419.53 | 0.00 | 0.00 |
| Net Income: | 0.00 | 0.00 | 0.00 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|------------------|-------------|--------------|--------------|-------------|-------------|----------|
| 61-8300-000 | SFR: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 61-8300-900 | TRANSFER TO GENERAL FUND | 25,293.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | 61 COMMUNITY DEVELOPMENT B Expend Total | <u>25,293.12</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0</u> |

| 61 COMMUNITY DEVELOPMENT BLOCK GRANTS | Prior | Current | YTD |
|---------------------------------------|------------|---------|------|
| Revenues: | 0.00 | 0.00 | 0.00 |
| Expended: | 25,293.12 | 0.00 | 0.00 |
| Net Income: | 25,293.12- | 0.00 | 0.00 |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|--|--------------------------------|-------------------|-------------------|------------------|-------------------|-------------|-------------------|-----------|
| 63-3270-000 | MOTEL OCCUPANCY TAX | 162,692.60 | 145,000.00 | 11,267.22 | 118,630.85 | 0.00 | 26,369.15- | 82 |
| 63-3990-000 | TTA-FUND BALANCE APPROPRIATION | 0.00 | 62,504.00 | 0.00 | 0.00 | 0.00 | 62,504.00- | 0 |
| 63 TRAVEL AND TOURISM Revenue Total | | 162,692.60 | 207,504.00 | 11,267.22 | 118,630.85 | 0.00 | 88,873.15- | 57 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|-----------------------------------|---|------------------|-------------------|-----------------|------------------|-------------|------------------|-----------|
| 63-0000-000 | FUND 63: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 63-4960-000 | TRAVEL & TOURISM: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 63-4960-010 | MUSEUM/HISTORIC SOCIETY | 14,000.00 | 14,000.00 | 1,166.67 | 11,666.70 | 0.00 | 2,333.30 | 83 |
| 63-4960-040 | LIVING HISTORY | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 0 |
| 63-4960-100 | BILLBOARD ADVERTISEMENTS | 17,297.88 | 20,000.00 | 1,930.00 | 15,136.62 | 0.00 | 4,863.38 | 76 |
| 63-4960-140 | CIVIL WAR TRAIL SIGNS MAINTENANCE | 1,000.00 | 1,400.00 | 0.00 | 1,000.00 | 0.00 | 400.00 | 71 |
| 63-4960-180 | HISTORIC ALBEMARLE TOUR DUES | 0.00 | 1,000.00 | 0.00 | 175.00 | 0.00 | 825.00 | 18 |
| 63-4960-181 | ROANOKE RIVER PARTNERS DUES | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 100 |
| 63-4960-200 | NORTH CAROLINA BEAR FESTIVAL | 25,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 100 |
| 63-4960-260 | HISTORICAL SOCIETY OF WASHINGTON CO | 0.00 | 2,244.00 | 0.00 | 1,575.50 | 0.00 | 668.50 | 70 |
| 63-4960-341 | MARITIME MUSEUM & LIGHTHOUSE | 10,000.00 | 10,000.00 | 833.33 | 8,333.30 | 0.00 | 1,666.70 | 83 |
| 63-4960-343 | TOWN OF PLYMOUTH BOAT RACES | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0 |
| 63-4960-344 | RUMBLE ON THE ROANOKE | 16,553.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 63-4960-345 | LASER LIGHT SHOW | 3,630.47 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 100 |
| 63-4960-346 | AFRICAN AMERIC EXPERIENCE OF NE NC DUES | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 100 |
| 63-4960-348 | REHOBOTH CHURCH PRESERVATION SOCIETY | 0.00 | 2,000.00 | 0.00 | 1,500.00 | 0.00 | 500.00 | 75 |
| 63-4960-370 | CONTRACT-WEBSITE HOST & MAINT | 1,200.00 | 1,200.00 | 100.00 | 1,000.00 | 0.00 | 200.00 | 83 |
| 63-4960-401 | TRAVEL- BROCHURE REPRINT | 0.00 | 10,000.00 | 0.00 | 8,776.92 | 0.00 | 1,223.08 | 88 |
| 4960 TRAVEL & TOURISM: | | 90,182.05 | 113,844.00 | 6,030.00 | 87,664.04 | 0.00 | 26,179.96 | 77 |

| | | | | | | | | |
|-------------|-------------------------------|-----------|-----------|----------|-----------|------|-----------|-----|
| 63-4970-000 | TRAVEL & TOURISM: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 63-4970-010 | SALARIES & WAGES-DIRECTOR | 15,000.00 | 25,000.00 | 2,083.33 | 20,416.64 | 0.00 | 4,583.36 | 82 |
| 63-4970-090 | TRAVEL- FICA TAX | 607.08 | 1,750.00 | 114.96 | 1,112.77 | 0.00 | 637.23 | 64 |
| 63-4970-100 | TRAVEL- RETIREMENT | 2,675.07 | 4,750.00 | 396.87 | 3,889.33 | 0.00 | 860.67 | 82 |
| 63-4970-131 | TRAVEL - UNEMPLOYMENT | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0 |
| 63-4970-140 | TRAVEL- WORKER'S COMP | 87.00 | 160.00 | 0.00 | 87.00 | 0.00 | 73.00 | 54 |
| 63-4970-180 | TRAVEL- GROUP INS.S | 9,562.06 | 11,500.00 | 791.32 | 8,290.60 | 0.00 | 3,209.40 | 72 |
| 63-4970-310 | TRAVEL- TRAVEL & TRAINING | 0.00 | 1,300.00 | 0.00 | 0.00 | 0.00 | 1,300.00 | 0 |
| 63-4970-340 | TRAVEL- POSTAGE | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0 |
| 63-4970-370 | MARKETING & ADVERTISING-ADMIN | 19,335.79 | 40,000.00 | 26.00 | 12,561.97 | 0.00 | 27,438.03 | 31 |
| 63-4970-390 | TRAVEL- DUES & SUBSCRIPTIONS | 175.00 | 1,000.00 | 0.00 | 175.00 | 0.00 | 825.00 | 18 |
| 63-4970-600 | ADMIN FEE 3%- GENERAL FUND | 3,500.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | 100 |
| 63-4970-602 | PROFESSIONAL SERVICES-AUDIT | 4,250.00 | 4,250.00 | 0.00 | 4,250.00 | 0.00 | 0.00 | 100 |

Washington County
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------------|--------------|---------------|------------|--------------|--------------|--------|-----------|--------|
| 4970 TRAVEL & TOURISM: | | 55,192.00 | 93,660.00 | 3,412.48 | 54,283.31 | 0.00 | 39,376.69 | 58 |
| 63 TRAVEL AND TOURISM | Expend Total | 145,374.05 | 207,504.00 | 9,442.48 | 141,947.35 | 0.00 | 65,556.65 | 68 |

63 TRAVEL AND TOURISM

| | Prior | Current | YTD |
|-------------|------------|-----------|------------|
| Revenues: | 162,692.60 | 11,267.22 | 118,630.85 |
| Expended: | 145,374.05 | 9,442.48 | 141,947.35 |
| Net Income: | 17,318.55 | 1,824.74 | 23,316.50- |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|---|------------------|-------------------|-------------|------------------|-------------|--------------------|-----------|
| 69-3370-000 | E911 TELEPHONE SURCHARGE (1YR) | 93,614.23 | 81,197.00 | 0.00 | 54,131.92 | 0.00 | 27,065.08- | 67 |
| 69-3990-000 | APPROPRIATED PRIOR YR BALANCE | 0.00 | 127,823.00 | 0.00 | 0.00 | 0.00 | 127,823.00- | 0 |
| | 69 EMERGENCY TELECOMMUNICA Revenue Total | 93,614.23 | 209,020.00 | 0.00 | 54,131.92 | 0.00 | 154,888.08- | 26 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|--|-------------------|-------------------|--------------|-------------------|-------------|------------------|-----------|
| 69-9100-000 | 911: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 69-9100-200 | DEPARTMENTAL SUPPLIES | 22,835.31 | 15,675.00 | 0.00 | 449.05 | 0.00 | 15,225.95 | 3 |
| 69-9100-310 | TRAINING | 1,800.00 | 4,100.00 | 0.00 | 1,510.00 | 0.00 | 2,590.00 | 37 |
| 69-9100-320 | COMMUNICATIONS | 8,110.06 | 12,000.00 | 36.97 | 5,591.32 | 0.00 | 6,408.68 | 47 |
| 69-9100-350 | MAINT & REPAIR-EQUIPMENT | 153.00 | 2,100.00 | 0.00 | 452.00 | 0.00 | 1,648.00 | 22 |
| 69-9100-351 | CONTRACTED SERVICES-SOUNDSIDE | 12,600.00 | 13,000.00 | 0.00 | 12,978.00 | 0.00 | 22.00 | 100 |
| 69-9100-352 | MAINT AGREEMENT-SOUTHERN SOFTWARE CAD | 7,643.00 | 7,719.00 | 0.00 | 7,719.00 | 0.00 | 0.00 | 100 |
| 69-9100-354 | MAINT AGREEMENT-SOUTHERN SOFT MAPPING | 3,216.00 | 3,248.00 | 0.00 | 3,248.00 | 0.00 | 0.00 | 100 |
| 69-9100-355 | MAINT AGREEMENT-SOUTHERN SOFT PAGING | 798.00 | 805.00 | 0.00 | 805.00 | 0.00 | 0.00 | 100 |
| 69-9100-356 | MAINT AGREEMENT-EDGE ONE RECORDER | 0.00 | 5,500.00 | 0.00 | 5,300.00 | 0.00 | 200.00 | 96 |
| 69-9100-357 | MAINT AGREEMENT-WIRELESS COMMUNICATIONS | 14,603.78 | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0 |
| 69-9100-358 | MAINT AGREEMENT-ESRI | 1,500.00 | 2,800.00 | 0.00 | 0.00 | 0.00 | 2,800.00 | 0 |
| 69-9100-361 | MAINT AGREEMENT-EMD | 3,600.00 | 3,700.00 | 0.00 | 3,600.00 | 0.00 | 100.00 | 97 |
| 69-9100-550 | - CAPITAL OUTLAY- EQUIPMENT | 168,169.80 | 123,373.00 | 0.00 | 102,822.80 | 0.00 | 20,550.20 | 83 |
| | 9100 911: | 245,028.95 | 209,020.00 | 36.97 | 144,475.17 | 0.00 | 64,544.83 | 69 |
| | 69 EMERGENCY TELECOMMUNICA Expend Total | 245,028.95 | 209,020.00 | 36.97 | 144,475.17 | 0.00 | 64,544.83 | 69 |

| | | | | |
|---------------------------------|--|-------------|---------|------------|
| 69 EMERGENCY TELECOMMUNICATIONS | | Prior | Current | YTD |
| Revenues: | | 93,614.23 | 0.00 | 54,131.92 |
| Expended: | | 245,028.95 | 36.97 | 144,475.17 |
| Net Income: | | 151,414.72- | 36.97- | 90,343.25- |

Washington County
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|-------------------------------------|------------------|------------------|-------------|------------------|-------------|-----------------|------------|
| 70-3290-000 | INTEREST ON INVESTMENTS | 135.26 | 0.00 | 0.00 | 2,946.78 | 0.00 | 2,946.78 | 0 |
| 70-3980-010 | TRANSFER FROM GENERAL FUND | 40,000.00 | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 0.00 | 100 |
| | 70 REAPPRAISAL Revenue Total | 40,135.26 | 40,000.00 | 0.00 | 42,946.78 | 0.00 | 2,946.78 | 100 |

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|----------------|------------------------------------|---------------|------------------|--------------|--------------|-------------|------------------|----------|
| 70-0000-000 | FUND 70: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 70-8600-000 | RESERVE FOR REAPPRAISAL | 0.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0 |
| | 70 REAPPRAISAL Expend Total | 0.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0 |

| | | | | |
|----------------|-----------|--------------|----------------|------------|
| 70 REAPPRAISAL | | <u>Prior</u> | <u>Current</u> | <u>YTD</u> |
| Revenues: | 40,135.26 | 0.00 | 42,946.78 | |
| Expended: | 0.00 | 0.00 | 0.00 | |
| Net Income: | 40,135.26 | 0.00 | 42,946.78 | |

| | | | | |
|--------------|---------------|--------------|----------------|------------|
| Grand Totals | | <u>Prior</u> | <u>Current</u> | <u>YTD</u> |
| Revenues: | 25,910,860.22 | 918,699.77 | 26,154,860.33 | |
| Expended: | 23,175,488.46 | 1,898,116.12 | 20,965,188.31 | |
| Net Income: | 2,735,371.76 | 979,416.35 | 5,189,672.02 | |

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 9

DATE: April 3, 2023

**ITEM: Other Items by Chairman, Commissioners, County Manager/Attorney,
Finance Officer or Clerk**

SUMMARY EXPLANATION:

- Department Head Reports from April 2023 (see attached)
- Statistics Reports from March 2023 (see attached)
- Register of Deeds Ledger (see attached)

- May 4, 2023 – NCACC Districts 1 & 2 Meeting, 5:00 PM – 7:00 PM @ the Innovation Campus, 411 East Blvd., Williamston
- May 23 – 24, 2023 – NCACC Advocacy Days, Raleigh Marriott City Center/Legislative Building

Department Head Reports to the Commissioners
May 1, 2023
Board of Commissioners' In Person & Facebook Livestreamed Meeting

Geographic Information Systems & Other Projects

Richard Livingston

The GIS office has been completing its traditional set of roles and responsibilities in addition to several special projects including launching the transition to contracted parcel and address maintenance.

Thank you for the time you took to read this update and I look forward to continued service to the people of Washington County.

EMS

Jennifer O'Neal

EMS STAFFING:

The EMS Division has (2) Full Time Paramedic positions and (1) Basic EMT position available. The Transport Division has two Full Time EMT positions available. We are also accepting applications for part time positions.

EMPLOYEE SAFETY:

PPE remains at a comfortable level and is sufficient to absorb a peak in call volume for approximately 45 days. EMS and Transport Providers continue to manage the daily disinfecting practices inside the bases and ambulances with intermittent deep decon of EMS units. We are seeing a downward trend in COVID positive patients.

OTHER SYSTEM BUSINESS:

UNC PECC+ Program : No New Business

Duke RACE-CARS Trial Program: No New Business

EMS Director O'Neal completed a UNC School of Government one day course: Grants Management for Tier One Communities. Also, attended the National Rural EMS & Care Conference virtually. Thank you to Commissioner Phelps for bringing that conference to my attention.

EMS has participated in the Columbia and Plymouth MTW Health Fairs and a Touch-A-Truck Event at Washington County Middle School.

APPARATUS:

The new Transport Division Ambulance has been delivered.



HOSPITAL: WRMC continues to be on very frequent CT/X-Ray diversion, with the highest percentage of time after 5pm and on weekends and holidays. ECU Health Chowan has also been experiencing outages of their CT. This is significantly impacting our units turn-around time, fuel consumption and maintenance costs. Most concerning is the increase in hours that our units are outside of the county and not available or delayed from answering calls for service by our citizens.

WRMC is attempting to secure funding from the Cannon Foundation to upgrade the Emergency Department, replace OR suites and obtain new equipment for those units such as stretchers, cardiac monitors, etc. EMS was present for the site visit by the Cannon Foundation representative and after the meeting, gave her a unique view of a typical EMS experience from pickup to ER delivery. Our EMS team “responded” to a staged 911 call to her at the front of the hospital. They responded with lights and sirens, assessed her and “transported” her to the ER. Upon arrival to the hospital, we delivered her into the ER and gave report, then transferred her from the EMS stretcher to the ER bed in one of the small exam rooms for full effect. She was a great sport and had a lot of positive comments for our group exposing her to another view.



Recreation

Randy Fulford

We are currently in basketball getting prepared for our tournaments in May through June State games. We are also signing up for softball, tee-ball Blitz pickleball and flag football.

Elections

Dora Bell

I have been busy this month running back and forth to work and home due to the reconstruction of the kitchen and bathrooms.

Library

Brandy Goodwin

Staffing:

We are currently in the interview process for the twelve-hour PT Library Technician position; application period for new candidates will close Friday, April 28th at 5:00 PM.

Programming: Grassroots and SRP

Grassroots:

- North Carolina Poet Laureate Jaki Shelton Green performed “A Night of Poetry” at Washington County Library on April 4th at 5:00 PM to a small but welcoming audience; she also hosted a workshop at WCHS for (2) English classes in the AM.
- Upcoming Grassroots Events:
John Brown Entertainment Group (June 3-4th at 5:00 PM) First Fridays/BB Festival
Willa Brigham, Storyteller (June 16th at 1:00 PM) WCL
Tarish Pipkins, Puppetry Artist in Residence (June 22nd at TBD) WCL

Summer Reading Program (SRP):

- June 21st: ecoExplore with Poquoson Wildlife Refuge
- June 28th: Washington County Cooperative Extension
- July 5th: Police EXPLORERS with Stephanie Simpson
- July 12th: NC Aquarium on Roanoke Island
- **July 19th or 26th: Plymouth Fire Department**
- August 2nd: Gary Shelton, Magician (End of Summer Reading 2023)

July 19th or 25th (whichever day Fire doesn't choose will be filled with program hosted by WCL)

Library Events and Other Business:

- STEAM Night of Science – April 20th, 2023 from 4-6 PM WCL (will report on at DH meeting).

- Little Libraries have been installed in Roper (AA Museum and Cultural Center) and Creswell (Barnyard Betsy's); waiting for "okay" from Senior Center placement and Downtown Mini Park.
- WCL collection has been completely weeded of missing and non-circulating items for catalog update; items are currently for sale as part of ongoing Book Sale.
- WCL fax machine no longer function due to early line disconnection; cannot be reversed at this time until we receive new machines for upcoming upgrade.

Cooperative Extension

Rebecca Liverman

Rebecca Liverman, County Extension Director

Set up the Barn for the Livestock Show, this includes

- Contacting all sponsors
- Having the scales checked by NCDA
- Ordering ribbons, awards, and t-shirts
- Cleaning and repairing items at the barn

The Eastern Regional 4-H Horse Show is at the end of this month, and we have **27 entries** from Washington County.

Jalynne Ward, Agriculture Agent

- Organizing seed entries for on-farm hybrid trials
- Coordinating with cooperators to plan on-farm tests, measuring fields for plots
- Planning for summer field day at Tidewater Research Station
- Pesticide Disposal Day will be at the Tidewater Research Station on April 25th

I've been accepted into the NC Plant Sciences Initiative Agent Network program - **this Initiative will help bring new technologies to the county for beta-testing with our farmers.**

Approximately 12 hours this month have been dedicated to training for this program.

Veteran's Service Officers Report

Vacant

No report submitted

Tax Office

Sherri Wilkins

1. The staff continues to work on the Business Personal Property and Personal Property listings, each one is reviewed, additions and deletions are made and

values are added. Those that applied for the extension for their listing sent those listings in this month.

2. The tax clerks – Christal and Hollie - are handling the day to day processing of payments, handling phone calls and emails as they can but also work is being delegated to them. They have been given additional work to assist Darlene and Felesha.
3. Felesha and Darlene Harrison continue to review and enter the data from the Business Personal Property forms and the Individual Personal Property forms.
4. We continue to work every day with Zacchaeus Legal Services.
5. Darlene has been working on enforced collections – wage garnishments, bank attachments, debt set-off.
6. The next foreclosure sale is May 4th.
7. Assisted the taxpayers with the Tag & Tax program, handling adjustments, refunds, releases, and general questions in regards to motor vehicles.
8. Continue to verify PINs for various reasons – usually for the filing of deeds – if Richard is out of the office. Corresponding with him, as needed, if there is a question or issue with a property or properties that includes GIS.
9. I met with Richard and Joe Waple of Atlas Geographic Data, Inc. Our discussion was regarding the integration of GIS/Mapping into the Tax Department. It was very informative.
10. We continue to get calls for Republic Services, we direct the taxpayer to the county’s website and Landfill. At times, the landfill calls us for verification of ownership of a property, for example, there is a new owner for a property and that person is going into the landfill but before they are allowed to dump their debris or trash, the landfill calls us to make sure they own the property at the address they have given.
11. Christal continues to assist Darlene with the Employer Letters.
12. I submitted the Statistical Report for March.
13. The delinquent taxpayer advertisement will be published on April 26th in the Roanoke Beacon. This is the list of all taxpayers with delinquent 2022 taxes.
14. I worked on the budget.
15. On April 20th, I had a staff review meeting with David Baker w/NCACC, Kirk Boone with UNC SOG and Michael Connelly with NC DOR. We will be getting a report in response to our meeting.
16. April 25th thru 27th, Christal and Hollie will be out of the office, they are attending a NCVTS workshop in Durham.

Planning/Inspections/Floodplain Management

Allen Pittman

| | |
|----------------|----|
| Inspections | 44 |
| Permits Issued | 26 |

| | |
|--|---|
| Plan reviews | 5 |
| Continuing to work through the review for the school | |

| | |
|-------------------------|---|
| Special Use Application | 1 |
|-------------------------|---|

Floodplain review 2
Demolition permit 2

April 7 HOLIDAY
Online Classes:
April 12: NCACC Risk Management
April 18 CRS Requirements webinar
April 19 Floodplain Species Assessment
April 19 Community Development

Face to Face meetings:
April 20 Planning Board –
April 24 Fire Commission meeting
April 25 Metcon – site prep, safety, timetable (with EM)

Staff out sick x5
Assisted EM with grant work and fire commission

Emergency Management
Lance Swindell

No report submitted.

Soil and Water
Chris Respass

No report submitted.

Register of Deeds
Tim Esolen

Public Utilities
Lee Sasser

No report submitted.

Sheriff's Office/Detention/E911
Chief Deputy Arlo Norman/Clinta Blount/Anna Johnson

Detention:

1. **UNIFIRST LINEN DROPPED OFF AND PICKED UP LINEN ON 03/03/2023.**
2. **MAINTENANCE BROUGHT UP CLEANING SUPPLIES.**
3. **DR. DEVAUL ARRIVED ON 03/08/2023.**
4. **UNIFIRST LINEN DROPPED OFF AND PICKED UP LINEN ON 03/17/2023.**
5. **MAINTENANCE WORKED ON SHOWERS, TOILETS AND SINKS 03/17/2023**
6. **DR. DEVAUL ARRIVED AT 10:15am ON 03/28/2023.**
7. **FEDERAL LOCKS ARRIVED TO REPAIR LOCKS ON 03/28/23.**
8. **UNIFIRST BROUGHT AND DROPPED OFF LINEN ON 03/31/2023**

Information Technology

Darlene Fikes

1. Update documentation on Admin switch.
2. Submit addendum (summary page) to copier RFP.
3. Create binder for documentation of installation of VoIP.
4. Call Mediacom to discuss static ip's for Senior Center and Water Plant.
5. Troubleshoot Edmunds connection issue at Airport.
6. Visit Senior Center and Water Plant to discuss location of new equipment for VoIP. Discuss with Ricky Young to determine if work can be done in-house.
7. Troubleshoot printer connection issue at Airport.
8. Setup Cameron to use Edmunds for a training class for after departmental meeting.
9. Add a code to postage machine for Drainage.
10. Receive questions from copier vendors. Forward to Curtis to approve answers. Submit all questions/answers on website and email to vendors.
11. Received copier proposals from three vendors.
12. Edit digital door lock codes for Clerk of Court, Tax and 911.
13. Discuss digital door lock with Missy and send her quote.
14. Received call from Doug Morris with Metcon concerning attachment of security camera on tower by Senior Center. Research information and contact Curtis.
15. Submit request to NCDIT to disconnect and remove from billing Airport 252-793-7504. Line was used by FMU and no longer needed.
16. Vacation 4/10-4/14
17. Attend Departmental meeting.
18. Attend County Manager group meeting.
19. Attend Commissioners meeting.
20. Check postage machine during the month to determine when postage is needed.
21. Stamp, sign & copy invoices & take to Finance.
22. Reconcile Budget Statement.

Senior Center

Vanessa Joyner

Overall: March started out very good with a lot of participation from the seniors. The weather is getting warmer and the seniors are out.

Washington County Black History – March 1, 2023 – Washington County Black History with Zebedee Taylor – Mr. Taylor explained the black history of Washington County. Mr. Taylor emphasized the civil rights movement of our county. It was very informative.

Quality Home Staffing (Blood Pressure Checking) – March 2, 2023 – Staff from Quality Home Staffing came and talked to the seniors about the importance of controlling their blood pressure. They also had staff to take the senior blood pressures. The seniors enjoyed it.

Senior Games Practice – March 3, 2023 – Maria has been taking the seniors outside to practice for the activities for the opening day at the senior games. Each week they practice different ones as softball throw, football toss, discus throw, and shot put.

DIY with staff – March 6, 2023 – Maria had the seniors to make St. Patrick Day bracelets. They made bracelets out of green and white beads. It was tedious but the seniors were able to do it with fun.

Spin and Solve – March 7, 2023 – This is a computer game from Linked Senior that Maria play with the seniors. They sit around the TV screen to play the game. They take turns guessing a letter to figure out the word. They like playing this game.

Line Dancing – March 8, 2023 – Maria had the seniors all get on the floor and do a few line dances like the Electric Slide, and the Cubic Shuffle. They surprised us, and got on the floor and danced. We had lots of fun with this.

Seasonal Allergies with Staff – March 9, 2023 – Maria shared information about allergies, and what things were more bothersome this time of year. It was very informative.

Chair Volleyball – March 13, 2023 – We set up chair volleyball in the multi-purpose area and they play chair volleyball. They really like to play volleyball. Sometimes they get very competitive. We have fun.

DYI with staff – March 14, 2023 – Maria had the senior to make a shamrock. We cut out shamrock from foam board and they covered them with buttons. They did a great job with this craft. They are very creative.

St. Patrick's Day – March 16, 2023 – Maria used the Linked Senior to do a presentation about the history of St. Patrick's Day and how it is celebrated in other places. The seniors were given St. Patrick's Day glasses and we took pictures with our glasses on.

Memory Games – March 21, 2023 – Lois Davis volunteers to come and play games with the seniors. She comes up with great games to play with them. They look forward to her visits. She also brought prizes for the senior to win.

Hands on Cooking – March 28, 2023 – Vanessa prepared a breakfast casserole for the seniors. They were given a copy of the recipe to take home to try. It was a simple casserole but delicious. They seniors liked it.

Coffee Break – March 30, 2023 – This is a time for the seniors to talk to the Director and express their feelings. They can give suggestions of things to do or express things they don't like about the activities.

Nutrition Presentation – March 30, 2023 – Martha Carter does a monthly presentation to the seniors. She may give information about foods to avoid that will help to prevent high blood pressure and give alternatives to healthy snacks. They enjoy her presentations.

Exercise Classes offered at the Center:

Yoga – Monday 7:00 p.m. cost \$5.00 monthly

Chair Exercise – Tuesday/Thursday 1:00 – 2:00 cost \$5.00 monthly

Fitness Workout – Monday, Wednesday & Friday – 5:30 cost \$10.00 monthly

Line Dancing – Tuesday 5:30 cost \$5.00 monthly and Thursday night at 6:30

The Line Dancing, Fitness Workout classes are opened to all citizens regardless of age.

Airport

Knapp Brabble

1. Received jet fuel pump motor on Tuesday the 25th and installed the new pump motor. We are now able to sell jet fuel with pump motor working
2. Replaced 3/21 1 runway Fixture Replaced
3. New woods 20 foot batwing mower now in operation and doing fine work. Will get old mower ready for surplus.
4. Installers for QT POD came March 28th and installed the QT POD. QT POD is now in operation. Some customers commented that it was more customer friendly than old unit.
5. Runway lighting surveyors have completed their survey for Runway led lights.
6. Future Projects:
7. Replace Av/gas hose and jet fuel hose.
8. Clean debris around perimeter of airport.
9. Clean logging road overgrowth.
Replace fuel pump night light at fueling station, about 20' tall.
10. Have to add fill dirt in spots around runway lights, and fixtures that has sunken in or washed away to meet FAA safety standards.
11. Runway: Need to put weed killer in cracks on runway and taxiway.
Need to cut grass north end, south end of runway, entire airport.
Need to cut around runway and taxiway lights. Will have to remove trees north end and south end of runway RPZ zone to meet FAA safety standards. Remove rocks/stones around taxiway to improve mowing and save wear and tear on airport equipment.
12. Repair Beacon
13. Repair/replace PAPI lights (precision approach path indicator)
14. Repair/replace REIL (runway end identifier lights)
15. Replace underground phone line to FMU at refueling station

Facility Services

Ricky Young

Unfinished Business:

- We are cleaning out the Emergency Management Building to begin the remodeling
- The barn has been knocked down at the Stotesberry farm and in the process of cleaning it up
- Haven't been able to get a quote on the Strader bldg. windows

Maintenance:

- Continuing on the inventory of supplies/parts
- We are having issues with the 911 HVAC unit, it is 19 years old and not able to keep up. Two portable units have been put in place to help keep the room cool.
- We have completed 65 work orders for the month
- We have installed new cameras around the courthouse (inside and outside)

Upcoming projects:

- Start painting the lines in the parking lot
- Clean or replace signage around the courthouse
- Start scraping and painting walls in the courthouse

MTW Health District

Wes Gray

No report submitted.

Surplus Report

Renee' Collier

Surplus Update

Currently At Auction or Advertising

| Asset | List Price | End Date |
|---|------------|-------------------------|
| 2004 Ford Crown Victoria | \$300.00 | 28 Apr 2023 03:15 PM ET |
| InFocus Projector | \$45.00 | 28 Apr 2023 12:53 PM ET |
| 2 Vintage Projectors and 7 boxes of slide trays | \$20.00 | 28 Apr 2023 01:45 PM ET |
| 2007 Jeep Liberty | \$1,100.00 | 28 Apr 2023 03:18 PM ET |
| ARGO Conquest 8x8 Customized | \$5,000.00 | 31 May 2023 09:06 AM ET |
| Surplus Lot Computers/Monitors/Printers, etc.- HDS removed- for parts | \$20.00 | 01 May 2023 10:04 AM ET |

Sold (or pending sale)

| Asset | Price | Status |
|---|------------|--------|
| PVC Plastic Desk (missing pieces) | \$20.00 | NPU |
| Lot of 4 file cabinets | \$28.00 | NPU |
| Lot of Air Filters | \$12.00 | NPU |
| Storage Building Panel and Doors (Missing Pieces) | \$1,800.00 | PU |
| 2009 Dodge Charger- Unknown Condition | \$825.00 | NP |
| 2010 Ford Explorer | \$1,500.00 | NP |
| 2012 Dodge Charger | \$1,325.00 | NPU |

Preparing to be Listed

| Asset | Status |
|---|----------------------------------|
| Lot of 11 Old Rolling Conference Chairs | Ready for Auction- begins 4/28 |
| Single Metal Desk | Ready for Auction- begins 4/28 |
| Metal Desk with Separate Hutch and Credenza | Ready for Auction- begins 4/28 |
| Metal Work Table Desk | Ready for Auction- begins 4/28 |
| Large Conference Table | Ready for Auction- begins 4/28 |
| Large Conference Table | Ready for Auction- begins 4/28 |
| Lot of 6 Chairs | Ready for Auction- begins 4/28 |
| Lot of 6 Chairs | Ready for Auction- begins 4/28 |
| Lot of 6 Chairs | Ready for Auction- begins 4/28 |
| Lot of 2 Chairs | Ready for Auction- begins 4/28 |
| Lot of 2 Chairs | Ready for Auction- begins 4/28 |
| Lot of 2 Chairs | Ready for Auction- begins 4/28 |
| Lot of 3 File Cabinets | Ready for Auction- begins 5/5/23 |
| Proxima Projector PROAV9500 | Ready for Auction- begins 5/5/23 |
| Lot of Wooden Desk | Ready for Auction- begins 5/5/23 |

DSS
Clifton Hardison

Washington County Board of Social Services
Regular Meeting Minutes
Tuesday, March 21, 2023

Attendance

- Board of Social Services: Julius Walker
- By Zoom: Harry White and Paulique Horton
- By Phone: Rona Norman
- Staff: Clifton Hardison, Cathy Ange, Anne Hathaway and Lynn Swett

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, March 21, 2023 at 9:00 AM. Mr. Walker, Chairman, called the meeting to order and welcomed everyone.

Additions/Deletions to the Agenda

Mr. Walker asked for any additions or deletions to the agenda. None were added.

Public Comments

None were given.

Consent Agenda

Rona Norman moved to approve the consent agenda that included the February 21, 2023 regular board meeting minutes. Mr. White gave a second to the motion and the vote in favor of the motion was unanimous.

Children Services presentation: Anne Hathaway made a presentation to the Board regarding retention and turnover in Children Services. Factors causing staff turnover are things such as high workloads, multiple roles, low salaries, emotional stress, secondary trauma (when social workers hear and see the firsthand trauma of others, children and families) and ostracism from state level. Outcomes and consequences of high turnover are things such as inconsistency with our children and families; trust cannot be built amongst children and families; quality of performance ensuring safety and well-being of our children; state outcomes are still expected and tend to decline; financial cost to the agency (paybacks); burnout and lower agency morale. Strategies to improve staff retention could be things such as implementing ways to acknowledge staff appreciation; increase salaries or across the board state salary for all social workers; incentives; sign on bonuses; annual or Christmas bonus; conduct a survey to employees to get their input and more state training that is intentional with the specific work area. The presentation can be found with the minutes.

Director's Report/Informational Items

Administration: We have five vacancies at this time: A Child Support Supervisor I position, a Permanency Planning Supervisor III position, two Social Worker III positions and a Social Worker IA&T position. All positions have been posted.

Food and Nutrition Services: Food Stamp statistics were reviewed.

Child Care: Child Care statistics were reviewed. We are continuing to pull children off the waiting list. We have 18 children on the waiting list at the time.

Medicaid: Medicaid and Program Integrity statistics were reviewed.

Children Services: Child Protective Services and Foster Care statistics were reviewed. We are currently working with a total of 23 children, 22 of them are in our custody. Today we are filing a petition and an order for non-secure custody removing a child from the custody of his father and placing custody with his grandmother.

Adult Services: Adult Services and Work First statistics were reviewed.

Child Support: Child Support statistics were reviewed. Lynn continues to manage the unit until we can get a new Child Support Supervisor hired.

Energy Program: Energy Programs were reviewed.

Riverlight Transit: Riverlight Transit statistics were reviewed.

Director's PowerPoint presentation and spreadsheet reports are attached.

Other items: The next meeting for the Board is April 18, 2023 at 9 a.m.

Adjournment

Ms. Horton made a motion to adjourn and Ms. Norman gave a second to the motion. There being no further business to come before the Board, Mr. Walker adjourned the meeting.

Respectively submitted,
Julius Walker, Chairman

Submitted by Cathy Ange

**WASHINGTON COUNTY
BOARD OF SOCIAL SERVICES MEETING
TUESDAY, APRIL 18, 2023
9:00 AM**

BOARD ROOM

**WASHINGTON COUNTY
DEPARTMENT OF SOCIAL
SERVICES**

**209 EAST MAIN ST
PLYMOUTH, NC 27962**



WASHINGTON COUNTY BOARD OF SOCIAL SERVICES MEETING
AGENDA
TUESDAY, APRIL 18, 2023
9:00 AM

1. **WELCOME AND CALL TO ORDER –CHAIR, JULIUS WALKER**
2. **ADDITIONS OR DELETIONS TO THE AGENDA**
– *CHAIR, JULIUS WALKER*
3. **PUBLIC COMMENTS – CHAIR, JULIUS WALKER**
4. **CONSENT AGENDA – CHAIR, JULIUS WALKER**
 - A. **OPEN MEETING MINUTES – March 21, 2023**
5. **MEDICAID PRESENTATION – TAMMY MIXON**
6. **DIRECTOR’S REPORT – CLIFTON HARDISON**
7. **OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-**
NEXT MEETING – Tuesday, MAY 16, 2023 at 9:00 AM
8. **ADJOURN – CHAIR, JULIUS WALKER**

Agenda Item 7: Consent Agenda

The consent agenda contains items that may be considered at one time and can be approved with one motion. These items may include the minutes of previous open meetings and closed meetings, budget amendments or other items that board members may deem to be approved with little or no discussion.

- Board members may add, delete or change any items that appear on the consent agenda. If any board member desires to discuss or vote separately on any item placed on the consent agenda, the item may be removed and placed on the regular agenda.
- If board members agree with the items placed on the consent agenda and they do not desire to discuss or remove any of the items, all of the items on the consent agenda may be approved with one vote. The consent agenda may be approved as presented with one motion. A second to the motion is required and the board will need to vote on the motion.
- If corrections must be made to Closed Session meeting minutes, a Closed Session will be needed to discuss them. If there are no corrections, the motion approving the minutes of the Regular Session minutes will also include the Closed Session minutes.
- Items on the consent agenda may be acted and voted upon individually also. The board will decide whether or not to consider consent agenda items individually.

Upcoming Audits / Monitorings

- Washington County SCCA (CHILD CARE) Monitoring begins November 22, 2022—an exit interview was held December 13, 2022, and results will not arrive no later than 90 days from that date.
 - Findings for Child Care Monitoring have been received, and rebuttals must be submitted to DCDEE no later than April 2023.
- HCCBG Monitoring occurred March 1, 2023. No results received as of this date.

Audit/Monitoring Findings

COMMENTS? QUESTIONS?



DIRECTOR'S TRAVEL
May 5th - Vacation

| ADMIN. 22-23 | Fy | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-----|------|
| Staff Level | 58 | 56 | 55 | 55 | 55 | 56 | 57 | 53 | 52 | 53 | | | |
| Vacancies | | 2 | 3 | 3 | 3 | 2 | 1 | 5 | 6 | 5 | | | |
| Front Desk Visits | | 246 | 213 | 201 | 236 | 193 | 195 | 456 | 229 | 256 | | | |
| FINANCIAL | | | | | | | | | | | | | |
| Expenditures from 1571 | \$3,038,594 | \$381,904 | \$342,334 | \$316,642 | \$342,939 | \$356,643 | \$321,315 | \$324,032 | \$350,339 | \$302,446 | | | |
| Percentage of total budget Remaining | | 86.00% | 79.00% | 72.00% | 65.00% | 57.00% | 50.00% | 43.00% | 37.00% | 31.00% | | | |

| FNS FY 22-23 | YTD TOTALS | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-----|------|
| Individuals Served | | 3,054 | 3,087 | 3,094 | 3,131 | 3,161 | 3,198 | 3,242 | 3,200 | 3,198 | | | |
| Benefits | \$7,133,616 | \$812,555 | \$740,429 | \$748,665 | \$845,114 | \$856,637 | \$870,055 | \$872,337 | \$864,194 | \$523,630 | | | |
| Applications Taken | 628 | 97 | 84 | 59 | 81 | 68 | 53 | 69 | 52 | 65 | | | |
| Reviews Completed | 663 | 142 | 55 | 55 | 39 | 42 | 43 | 41 | 127 | 119 | | | |

| CHILD CARE FY 22-23 | YTD TOTALS | June Service Month | July Service Month | August Service Month | Sept Service Month | Oct Service Month | Nov Service Month | Dec Service Month | Jan Service Month | Feb Service Month | March Service Month | April Service Month | May Service Month |
|------------------------|-------------|--------------------------|--------------------------|----------------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|-------------------------|
| Children Served | | 197 | 197 | 194 | 194 | 186 | 186 | 184 | 192 | 198 | 184 | | |
| Waiting List | | 25 | 25 | 27 | 36 | 39 | 19 | 25 | 18 | 18 | 13 | | |
| Benefit Amount | \$1,048,862 | \$82,773 | \$83,989 | \$78,962 | \$74,082 | \$71,116 | \$70,333 | \$102,845 | \$89,670 | \$90,658 | \$92,362 | | |
| Total Benefit Issued | \$ 836,790 | | | | | | | | | | | | |
| Benefit Remaining | \$966,089 | | | | | | | | | | | | |

**March numbers are preliminary

| MEDICAID FY 22-23 | Monthly Totals | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|----------------------|-------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|-----|------|
| Individuals Served | | 4,281 | 4,294 | 4,320 | 4,336 | 4,326 | 4,380 | 4,425 | 4,415 | 4,396 | | | |
| Applications Taken | 367 | 28 | 28 | 49 | 34 | 49 | 54 | 40 | 47 | 38 | | | |
| Reviews Completed | 1,702 | 216 | 225 | 184 | 241 | 168 | 206 | 250 | 204 | 8 | | | |

| PROGRAM INTEGRITY FY 22-23 | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|----------------------------------|------------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Claims-On Going | | | | | | | | | | | | | |
| | FNS | 21 | 21 | 23 | 21 | 21 | 7 | 9 | 12 | 12 | | | |
| | Medicaid | 2 | 2 | 2 | 2 | 3 | 1 | 1 | 1 | 1 | | | |
| | WFFA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | Child Care | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | | | |

DUE TO COVID-19 PANDEMIC SUSPENSION OF CLAIM COLLECTIONS, CASES HAVE MOVED FROM (CO) PLC IN COLLECTIONS STATUS TO (TE)

| CHILD PROTECTIVE SERVICES FY 22-23 | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Total Children involved with Foster Care | 30 | 29 | 28 | 19 | 19 | 17 | 23 | 23 | 24 | | | |
| Total Children in DSS Custody | 23 | 23 | 22 | 19 | 19 | 17 | 22 | 22 | 22 | | | |
| Total Children not in DSS Custody | 7 | 6 | 6 | 0 | 0 | 0 | 1 | 1 | 2 | | | |
| Reports Received | 13 | 8 | 6 | 4 | 3 | 3 | 6 | 5 | 4 | | | |
| Children in Assessments/ Investigations | 28 | 33 | 28 | 27 | 26 | 44 | 23 | 25 | 27 | | | |

| ADULT PROTECTIVE SERVICES FY '22-23 | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Reports Received | 5 | 5 | 5 | 6 | 11 | 5 | 5 | 3 | 12 | | | |
| Total Active Cases | 10 | 6 | 10 | 7 | 10 | 8 | 5 | 3 | 10 | | | |
| Guardianship Cases | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | | | |

| IN HOME SERVICES FY 22-23 | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|---|--|--|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| In Home Aid Clients | | | 10 | 10 | 10 | 9 | 9 | 10 | 10 | 10 | 10 | | | |
| In Home Aid Inquiry List | | | 0 | 22 | 22 | 20 | 22 | 22 | 22 | 18 | 24 | | | |
| Special Assist In Home Aid Clients | | | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| Community Alternatives Program for Disabled Adult Clients (CAP) | | | 52 | 54 | 51 | 50 | 50 | 50 | 49 | 49 | 51 | | | |
| CAP Waiting List | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |

| Work First Employment & Cash Assistance FY 22-23 | ytd Totals | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--|------------|---------|----------|---------|---------|---------|---------|---------|---------|---------|-----|-----|------|
| Cash Benefits Issued | | \$4,822 | \$30,225 | \$5,303 | \$4,734 | \$4,650 | \$5,079 | \$5,461 | \$5,274 | \$5,219 | | | |
| Emergency Assist Issued | | \$964 | \$0 | \$1,983 | \$6,404 | \$5,862 | \$3,432 | \$1,355 | \$600 | \$0 | | | |
| Employment Assist Issued | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Community Med Suppt | | \$0 | \$0 | \$0 | \$64 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Applications Taken | | 1 | 0 | 0 | 2 | 2 | 1 | 5 | 0 | 1 | | | |
| Single Parent Caseload | | 11 | 11 | 12 | 12 | 12 | 13 | 14 | 12 | 9 | | | |
| Two Parent Caseload | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | | | |
| Child Only Cases | | 13 | 13 | 11 | 11 | 11 | 12 | 12 | 13 | 13 | | | |
| 200% of Poverty Cases | | 4 | 4 | 4 | 4 | 5 | 4 | 7 | 6 | 6 | | | |
| TOTAL OPEN CASES | | 29 | 29 | 29 | 28 | 28 | 28 | 34 | 30 | 28 | | | |

| ENERGY PROGRAMS FY 22-23 | Balance | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--------------------------|-----------|----------|----------|----------|----------|----------|----------|---------|----------|----------|-----|-----|------|
| CIP Apps | 319 | 20 | 35 | 49 | 57 | 48 | 49 | 42 | 3 | 16 | | | |
| CIP Paid | \$63,712 | \$2,975 | \$10,248 | \$8,760 | \$13,479 | \$13,102 | \$12,220 | \$743 | \$2,184 | \$0 | | | |
| CIP remaining balance | \$ 5,125 | | | | | | | | | | | | |
| LIEAP Apps | | 0 | 0 | 0 | 0 | 0 | 35 | 189 | 67 | 66 | | | |
| LIEAP paid | \$ 24,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,100 | \$6,000 | \$14,800 | \$600 | | | |
| LIEAP remaining balance | \$ 28,245 | | | | | | | | | | | | |
| LIHWAP Apps | | 15 | 17 | 22 | 17 | 18 | 12 | 19 | 10 | 14 | | | |
| LIHWAP paid | \$ 40,801 | \$ 2,499 | \$ 7,324 | \$ 9,466 | \$ 7,016 | \$ 3,409 | \$ 827 | \$ - | \$ 2,936 | \$ 7,325 | | | |
| LIHWAP remaining balance | \$ 26,007 | | | | | | | | | | | | |

| CHILD SUPPORT- WASHINGTON CO. FY 22-23 | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--|-------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|----------|-----------|-----|------|
| Caseloads | 1,140 | 1,136 | 1,128 | 1,131 | 1,114 | 1,109 | 1,052 | 1,063 | 1,049 | | | |
| Paternity Established | 32 | 4 | 1 | 8 | 0 | 4 | 8 | 3 | 3 | 1 | | |
| Total Collections | \$1,000,243 | \$125,060 | \$116,925 | \$120,670 | \$106,259 | \$104,828 | \$97,524 | \$102,440 | \$86,095 | \$140,442 | | |
| Orders Established | 28 | 6 | 1 | 5 | 3 | 2 | 6 | 2 | 1 | 2 | | |
| CHILD SUPPORT- TYRRELL CO. | | | | | | | | | | | | |
| Total Caseload | 190 | 189 | 187 | 186 | 188 | 190 | 190 | 188 | 183 | | | |
| Paternity Tests Performed | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | | |
| Total Collections | \$263,676 | \$29,253 | \$30,800 | \$29,684 | \$28,331 | \$27,856 | \$30,092 | \$26,175 | \$26,646 | \$34,839 | | |

| RIVERLIGHT TRANSIT FY 22-23 | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|-----------------------------------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Monthly Unduplicated Riders | 70 | 72 | 57 | 66 | 67 | 62 | 70 | 93 | 80 | | | |
| Medicaid Transportation | 39 | 41 | 36 | 41 | 35 | 31 | 29 | 44 | 35 | | | |
| MODIVCARE | 10 | 8 | 4 | 5 | 3 | 3 | 6 | 7 | 8 | | | |
| ONE CALL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Roanoke Development Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Senior Center | 6 | 0 | 0 | 8 | 9 | 8 | 9 | 8 | 8 | | | |
| Rural General Public | 9 | 12 | 10 | 8 | 12 | 8 | 15 | 19 | 14 | | | |
| Other (DDS, WF, EDTAP) | 6 | 11 | 7 | 4 | 8 | 12 | 11 | 15 | 15 | | | |
| | | | | | | | | | | | | |

| RIVERLIGHT TRANSIT FY 22-23 | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|-----------------------------------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Monthly One-Way Passenger Trips | 311 | 376 | 290 | 423 | 406 | 311 | 469 | 582 | 671 | | | |
| Roanoke Development Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Medicaid Transportation | 205 | 265 | 207 | 236 | 189 | 135 | 159 | 205 | 229 | | | |
| MODIVCARE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| ONE CALL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Senior Center | 12 | 0 | 0 | 102 | 105 | 71 | 156 | 205 | 238 | | | |
| Other (DDS, WF, EDTAP) | 45 | 70 | 48 | 58 | 76 | 85 | 98 | 92 | 120 | | | |
| Rural General Public | 49 | 41 | 35 | 27 | 36 | 20 | 56 | 80 | 84 | | | |

WASHINGTON COUNTY

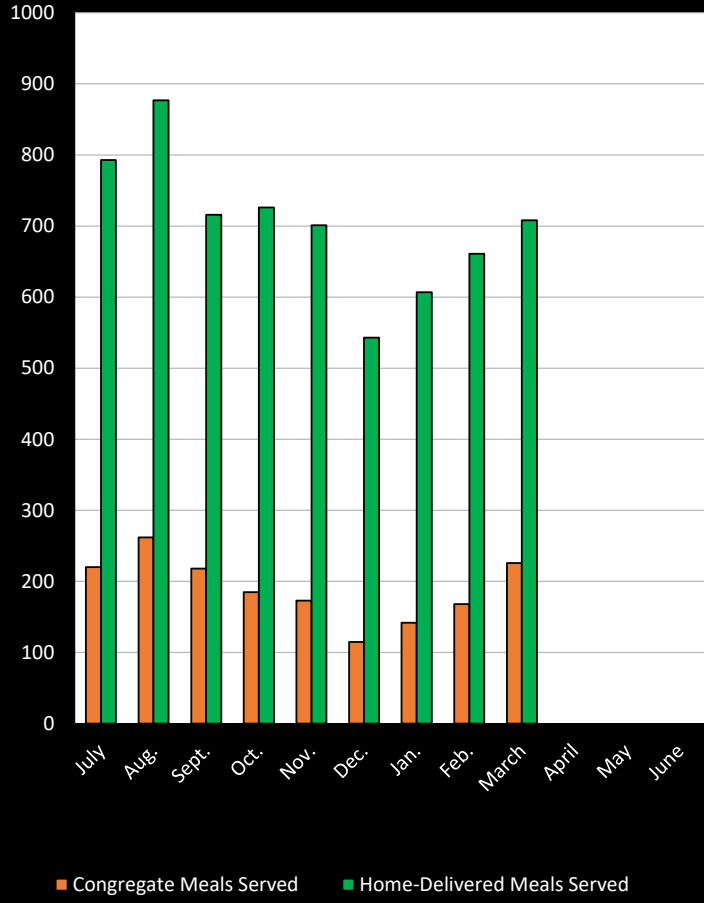
STATISTIC REPORT



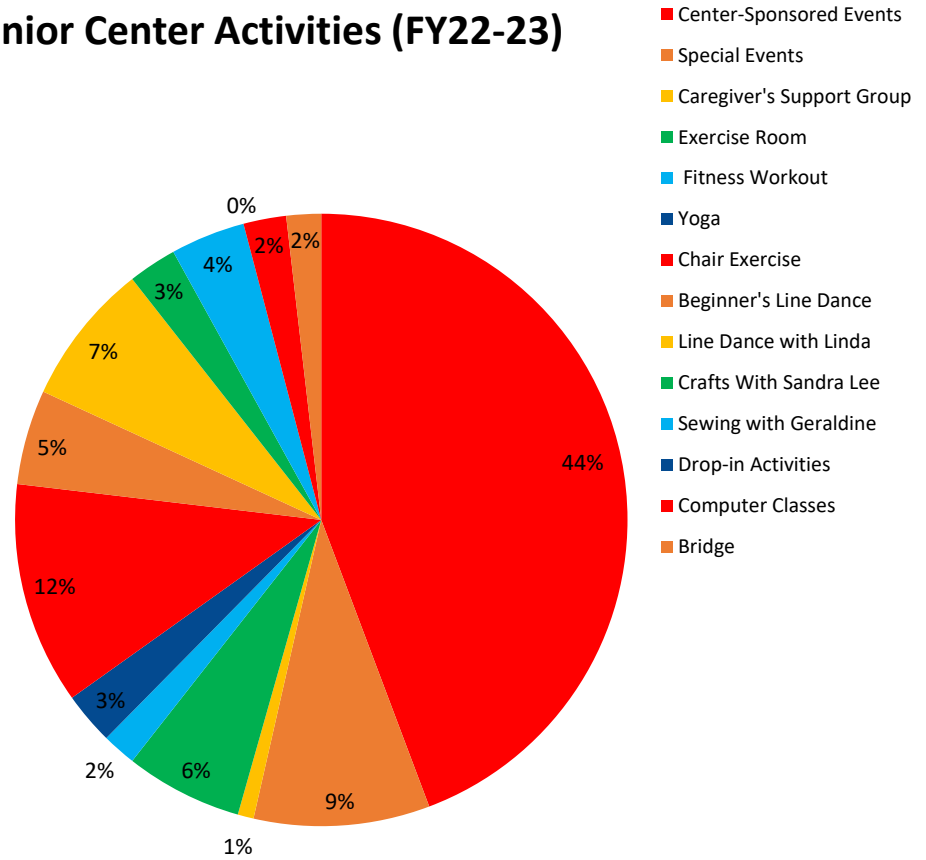
Reporting Period:

APRIL 2023

Meals Served (FY22-23)



Senior Center Activities (FY22-23)

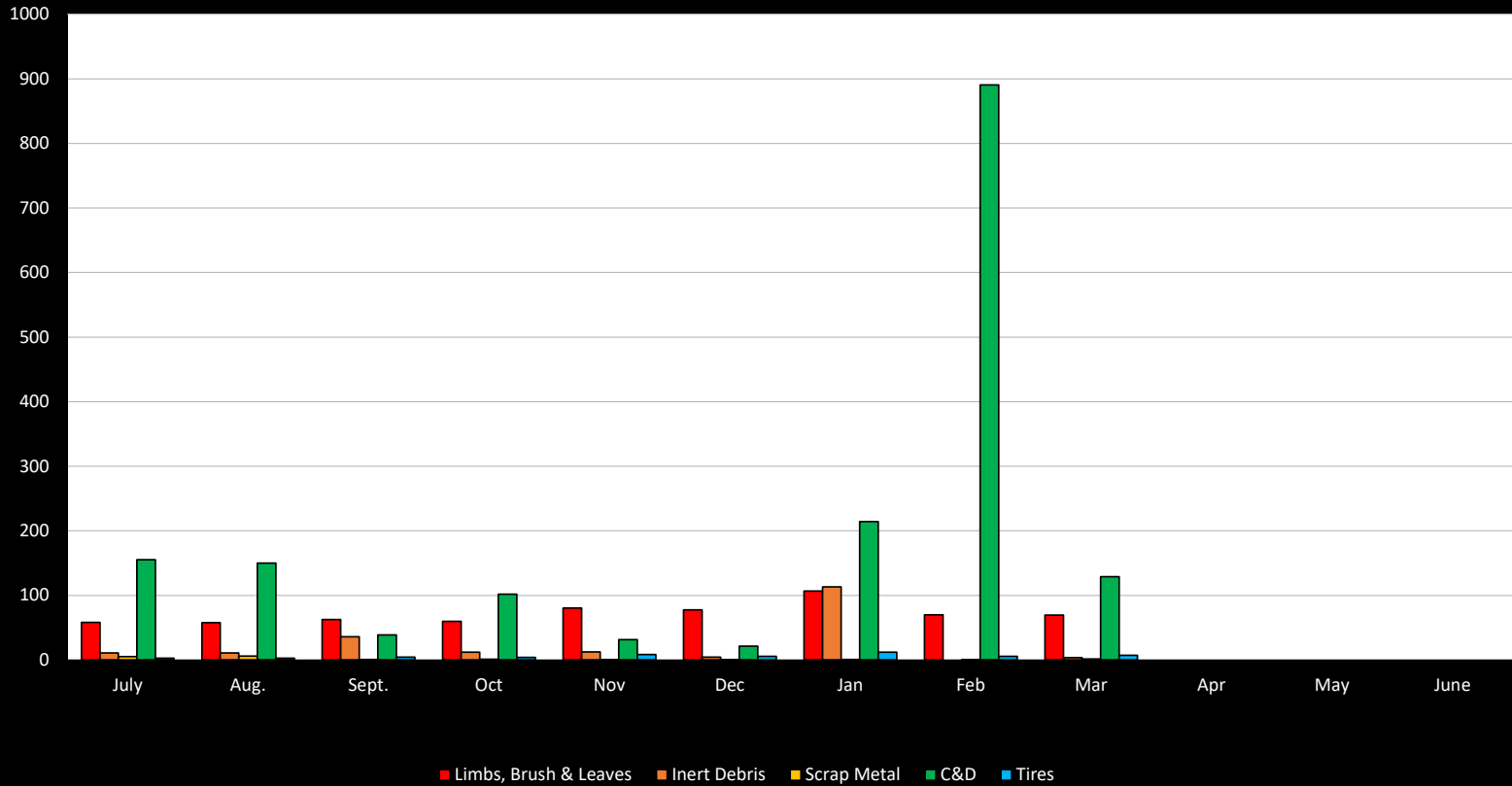


LANDFILL *(in tons)*

FY 22-23

| | July | Aug. | Sept. | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | YTD |
|-----------------------|-------|--------|-------|--------|-------|-------|--------|--------|-------|-----|-----|------|--------|
| Limbs, Brush & Leaves | 58.36 | 57.92 | 62.47 | 59.7 | 80.46 | 77.68 | 106.63 | 69.86 | 69.54 | | | | 642.62 |
| Inert Debris | 10.77 | 11 | 35.74 | 11.96 | 12.35 | 4.35 | 113.24 | 0 | 3.54 | | | | 202.95 |
| Scrap Metal | 5.27 | 5.97 | 0.77 | 0.96 | 0.13 | 0.13 | 0.80 | 0.22 | 1.37 | | | | 15.62 |
| C&D | 155.3 | 150.13 | 38.92 | 101.80 | 31.55 | 21.43 | 214.27 | 890.59 | 128.8 | | | | ##### |
| Tires | 2.9 | 2.90 | 4.54 | 4.18 | 8.6 | 5.68 | 12.19 | 5.43 | 7.04 | | | | 53.46 |

Landfill Collections in Tons

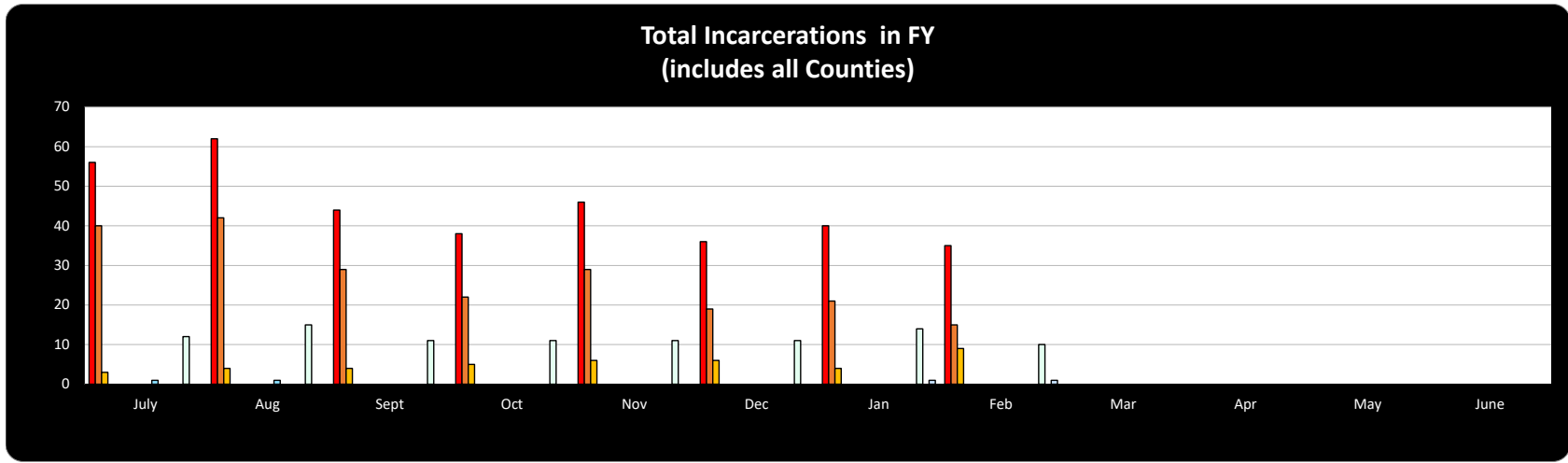


DETENTION

FY22-23

Incarcerations by County

| | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | Total (by Gender) | Total Incarcerations |
|---------------------|--------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|-------------------|----------------------|
| | | 56 | 62 | 44 | 38 | 46 | 36 | 40 | 35 | 0 | 0 | 0 | 0 | 357 | 357 |
| WASHINGTON | Male | 40 | 42 | 29 | 22 | 29 | 19 | 21 | 15 | | | | | 217 | 258 |
| | Female | 3 | 4 | 4 | 5 | 6 | 6 | 4 | 9 | | | | | 41 | |
| CHOWAN | Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 0 |
| | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | |
| HYDE | Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 0 |
| | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | |
| MARTIN | Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 0 |
| | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | |
| BEAUFORT | Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 2 |
| | Female | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 2 | |
| PITT | Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 0 |
| | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | |
| HERTFORD | Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 0 |
| | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | |
| SMCP | Male | 12 | 15 | 11 | 11 | 11 | 11 | 14 | 10 | | | | | 95 | 95 |
| | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | |
| NORTHAMPTON | Male | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | | | | | | 2 |
| US PRISON TRANSPORT | Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |



EMERGENCY MEDICAL SERVICES (EMS)

FY22-23

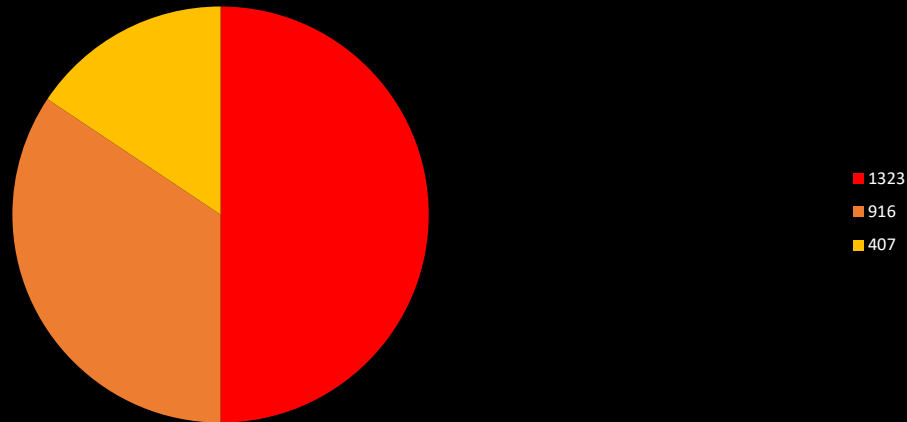
Washington County

| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | YTD Totals |
|-----------------------------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|------------|
| WC Dispatched | 138 | 134 | 130 | 151 | 144 | 166 | 151 | 146 | 163 | | | | 1323 |
| WC Transported | 98 | 101 | 91 | 106 | 98 | 104 | 113 | 95 | 110 | | | | 916 |
| WC Refusals | 40 | 33 | 39 | 45 | 46 | 62 | 38 | 51 | 53 | | | | 407 |
| Transport Washington | | | | | | | | | | | | | |
| Hospital to Hospitals | 6 | 2 | 3 | 1 | 1 | 0 | 0 | 1 | 0 | | | | 14 |
| SNF to Doctors | 85 | 65 | 98 | 136 | 88 | 95 | 87 | 108 | 131 | | | | 893 |
| Hospital Discharges | 10 | 21 | 12 | 19 | 10 | 6 | 14 | 7 | 12 | | | | 111 |
| EMS Back Up | 1 | 6 | 6 | 3 | 1 | 7 | 10 | 3 | 7 | | | | 44 |

Tyrrell County

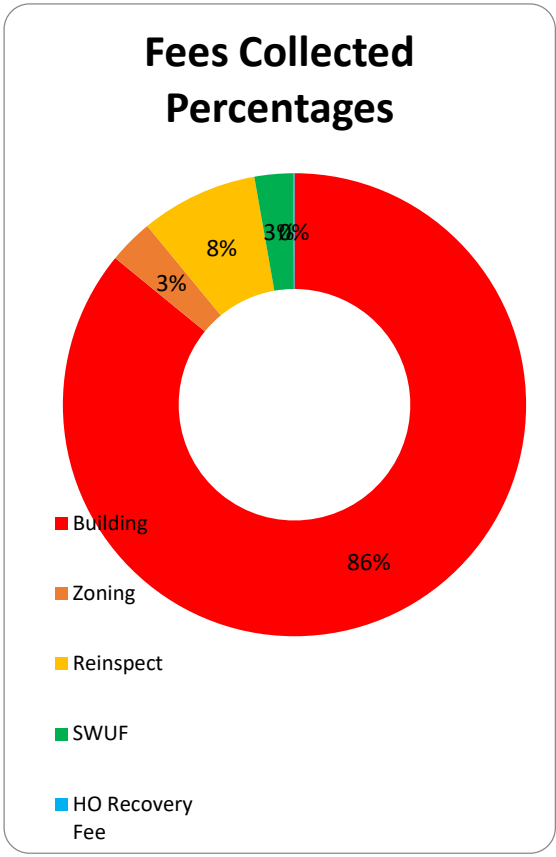
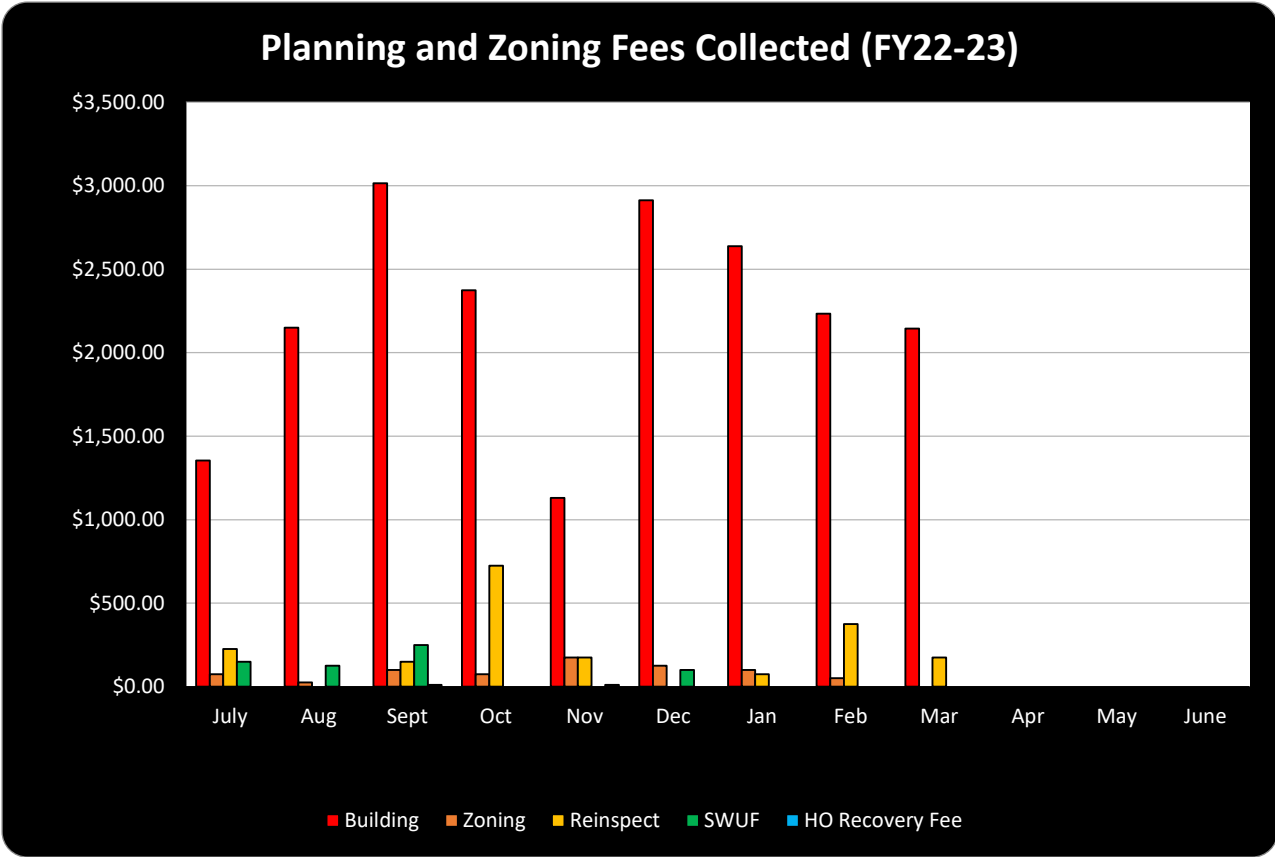
| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | YTD Totals |
|------------------------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|------------|
| TC Dispatched | 60 | 61 | 69 | 71 | 54 | 50 | 62 | 49 | 55 | | | | 531 |
| TC Transported | 49 | 41 | 48 | 44 | 36 | 38 | 43 | 25 | 41 | | | | 365 |
| TC Refusals | 11 | 20 | 21 | 27 | 18 | 12 | 19 | 24 | 14 | | | | 166 |
| Mutual Aid Hyde | | | | | | | | | | | | | |
| HC Dispatched | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 2 |
| HC Transported | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| HC Refusals | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 2 |

EMS Pickups FY23



**PLANNING AND ZONING
FY22-23
Inspections and Fees**

| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | YTD Totals |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|---------------|---------------|--------------------|
| Building | \$1,355.00 | \$ 2,150.00 | \$ 3,014.54 | \$ 2,374.60 | \$ 1,130.00 | \$ 2,912.12 | \$ 2,638.24 | \$ 2,233.00 | \$ 2,145.00 | | | | \$19,952.50 |
| Zoning | \$ 75.00 | \$ 25.00 | \$ 100.00 | \$ 75.00 | \$ 175.00 | \$ 125.00 | \$ 100.00 | \$ 50.00 | | | | | \$725.00 |
| Reinspect | \$ 225.00 | \$ - | \$ 150.00 | \$ 725.00 | \$ 175.00 | \$ - | \$ 75.00 | \$ 375.00 | \$ 175.00 | | | | \$1,900.00 |
| SWUF | \$150.00 | \$ 125.00 | \$ 250.00 | \$ - | \$ - | \$ 100.00 | \$ - | \$ - | | | | | \$625.00 |
| HO Recovery Fee | \$0.00 | | \$ 10.00 | \$ - | \$ 10.00 | \$ - | \$ - | \$ - | | | | | \$20.00 |
| Total | \$1,805.00 | \$2,300.00 | \$3,524.54 | \$3,174.60 | \$1,490.00 | \$3,137.12 | \$2,813.24 | \$2,658.00 | \$2,320.00 | \$0.00 | \$0.00 | \$0.00 | \$23,222.50 |



**TAX
FY22-23**

| | July | Aug. | Sept. | Oct. | Nov. | Dec | Jan | Feb | Mar | Apr | May | June | YTD Totals |
|---|------------------------|------------------------|----------------------|----------------------|----------------------|------------------------|------------------------|----------------------|----------------------|------|------|------|-----------------|
| Collections | | | | | | | | | | | | | |
| Amount* | | | | | | | | | | | | | \$ - |
| Current Year Tax | \$ 898,210.32 | \$ 2,292,012.84 | \$ 404,187.42 | \$ 223,827.03 | \$ 361,823.03 | \$ 1,110,348.78 | \$ 1,091,162.57 | \$ 84,341.25 | \$ 179,886.13 | | | | \$ 6,645,799.37 |
| Current Yr Discount | \$ (16,983.97) | \$ (32,457.61) | \$ (600.68) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | \$ (50,042.26) |
| Current Year Penalty | \$ 107.78 | \$ 2,564.03 | \$ 516.33 | \$ 218.50 | \$ 127.82 | \$ 3,821.16 | \$ 1,645.99 | \$ 56.46 | \$ 405.62 | | | | \$ 9,463.69 |
| Current Year Interest | \$ - | \$ - | \$ - | \$ 554.41 | \$ - | \$ - | \$ 3,831.19 | \$ 2,388.03 | \$ 6,412.70 | | | | \$ 13,186.33 |
| Watershed Tax Current Yr | \$ 10,162.47 | \$ 27,388.25 | \$ 4,764.97 | \$ 2,666.75 | \$ 3,961.14 | \$ 13,162.78 | \$ 12,982.50 | \$ 1,017.57 | \$ 2,210.97 | | | | \$ 78,317.40 |
| Watershed Discount | \$ (203.16) | \$ (387.62) | \$ (7.00) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | \$ (597.78) |
| Watershed Penalty | \$ 1.24 | \$ 30.56 | \$ 6.09 | \$ 1.11 | \$ 1.17 | \$ 40.09 | \$ 18.08 | \$ 0.72 | \$ 4.20 | | | | \$ 103.26 |
| Watershed Interest | \$ - | \$ - | \$ - | \$ 6.41 | \$ - | \$ - | \$ 40.19 | \$ 27.83 | \$ 75.75 | | | | \$ 150.18 |
| Prior Year Tax | \$ 44,247.58 | \$ 89,391.99 | \$ 42,863.52 | \$ 33,593.45 | \$ 42,599.81 | \$ 25,468.87 | \$ 46,974.51 | \$ 28,359.63 | \$ 24,187.74 | | | | \$ 377,687.10 |
| Prior Year Penalty | \$ 154.44 | \$ 72.04 | \$ 12.85 | \$ 58.08 | \$ 33.73 | \$ 70.85 | \$ 1,149.64 | \$ 20.80 | \$ 95.82 | | | | \$ 1,668.25 |
| Prior Year Interest | \$ 4,028.32 | \$ 8,724.90 | \$ 5,215.11 | \$ 3,961.82 | \$ 13,239.58 | \$ 3,192.96 | \$ 6,444.00 | \$ 7,351.02 | \$ 4,600.13 | | | | \$ 56,757.84 |
| Prior Year Watershed | \$ 378.70 | \$ 590.37 | \$ 306.97 | \$ 265.82 | \$ 245.71 | \$ 111.99 | \$ 460.53 | \$ 194.44 | \$ 253.03 | | | | \$ 2,807.56 |
| Prior Year WS Penalty | \$ 1.69 | \$ 0.91 | \$ 0.33 | \$ 0.88 | \$ 0.44 | \$ 0.53 | \$ 1.72 | \$ 0.27 | \$ 1.20 | | | | \$ 7.97 |
| Prior Year WS Interest | \$ 333.37 | \$ 468.29 | \$ 271.88 | \$ 289.19 | \$ 364.36 | \$ 177.76 | \$ 390.63 | \$ 311.07 | \$ 397.52 | | | | \$ 3,004.07 |
| Bad Checks | \$ - | \$ - | \$ (538.54) | \$ (1,425.85) | \$ - | \$ - | \$ (16,503.95) | \$ - | \$ (1,651.31) | | | | \$ (20,119.65) |
| Prepayments | \$ 520.18 | \$ 3,572.47 | \$ 3,255.73 | \$ 3,081.94 | \$ 2,834.72 | \$ 2,578.00 | \$ 4,024.04 | \$ 6,213.21 | \$ 10,096.17 | | | | \$ 36,176.46 |
| TOTAL | \$ 940,958.96 | \$ 2,391,971.42 | \$ 460,254.98 | \$ 267,099.54 | \$ 425,231.51 | \$ 1,158,973.77 | \$ 1,152,621.64 | \$ 130,282.30 | \$ 226,975.67 | \$ - | \$ - | \$ - | \$ 7,154,369.80 |
| Advalorem Garnishments | | | | | | | | | | | | | |
| Initiated | 1 | 5 | 0 | 9 | 10 | 0 | 0 | 0 | 36 | | | | 61 |
| Amount | \$ 1,338.48 | \$ 3,763.76 | \$ - | \$ 4,187.72 | \$ 8,832.11 | \$ - | \$ - | \$ 0 | \$ 252,195 | | | | \$ 268,978.37 |
| Satisfied/Cancelled | 0 | 0 | 0 | 2 | 7 | 0 | 0 | 0 | 5 | | | | 14 |
| Amount | \$ - | \$ - | \$ - | \$ 787.64 | \$ 4,174.69 | \$ - | \$ - | \$ 0 | \$ 74,761 | | | | \$ 79,723.62 |
| * Bank Attachments are usually in/out the same month - the bank either pays or sends a notice that no funds are available. | | | | | | | | | | | | | |
| Tax and Tag | | 76,269.23 | \$ 93,475.19 | \$ 77,088.65 | 65,226.07 | \$ 76,396.96 | 72,306.44 | 75,682.14 | \$ 87,132.94 | | | | \$ 623,577.62 |
| Solid Waste Fees | | | | | | | | | | | | | |
| Billed Current Yr | \$ 1,173,600.00 | | | | | | | | | | | | \$ 1,173,600.00 |
| Collected Current Yr | \$ 171,230.20 | \$ 329,298.44 | \$ 73,561.83 | \$ 54,369.74 | \$ 69,541.33 | \$ 164,851.90 | \$ 105,240.78 | \$ 33,899.24 | \$ 65,839.69 | | | | \$ 1,067,833.15 |
| Bad Checks | \$ - | \$ - | \$ (300.00) | \$ (340.00) | \$ - | \$ - | \$ (903.57) | \$ - | \$ (300.00) | | | | \$ (1,843.57) |
| TOTAL | \$ 171,230.20 | \$ 329,298.44 | \$ 73,261.83 | \$ 54,029.74 | \$ 69,541.33 | \$ 164,851.90 | \$ 104,337.21 | \$ 33,899.24 | \$ 65,539.69 | \$ - | \$ - | \$ - | \$ 1,065,989.58 |
| Drainage Fees - | | | | | | | | | | | | | |
| Billed Current Yr | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Collected Current Yr | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior Yrs Collected | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Drainage Fees - Other | | | | | | | | | | | | | |
| Collected Current Yr | \$ 8,733.79 | \$ 62,366.75 | \$ 20,645.48 | \$ 11,311.92 | \$ 15,122.66 | \$ 47,021.58 | \$ 15,204.97 | \$ 1,106.23 | \$ 4,546.99 | | | | \$ 186,060.37 |
| Town Collections | | | | | | | | | | | | | |
| Creswell Levy | \$ 3,564.64 | \$ 22,463.38 | \$ 14,258.93 | \$ 1,581.06 | \$ 3,605.24 | \$ 34,264.36 | \$ 21,193.34 | \$ 1,760.23 | \$ 1,910.01 | | | | \$ 104,601.19 |
| TOTAL TAX DEPOSIT | \$ 1,124,487.59 | \$ 2,899,575.18 | \$ 661,896.41 | \$ 411,110.91 | \$ 578,726.81 | \$ 1,481,508.57 | \$ 1,365,663.60 | \$ 242,730.14 | \$ 386,105.30 | \$ - | \$ - | \$ - | \$ 9,151,804.52 |

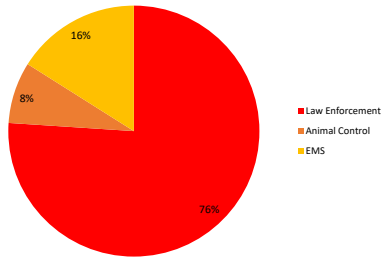
Oct Int - Def Tax Pmt

Oct Int - Def Tax Pmt

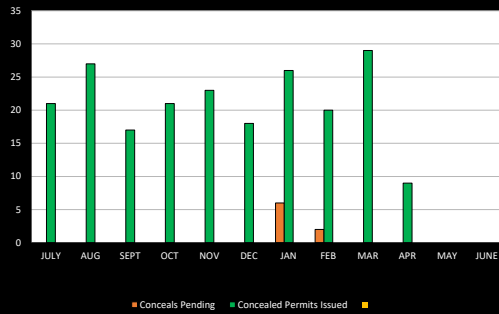
SHERRIFF FY22-23

| | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | YTD TOTALS |
|---|-----------|-------------|-------------|-------------|-------------|-------------|------------|------------|-----------|-----------|----------|----------|-------------|
| Total Number of Dispatched Calls | 0 | 1187 | 1165 | 1129 | 1039 | 1062 | 982 | 935 | 0 | 0 | 0 | 0 | 7499 |
| Law Enforcement | | 927 | 894 | 874 | 796 | 801 | 725 | 685 | | | | | 5702 |
| Animal Control | | 88 | 126 | 79 | 71 | 63 | 86 | 81 | | | | | 594 |
| EMS | | 172 | 145 | 176 | 172 | 198 | 171 | 169 | | | | | 1203 |
| Reported Incidents | 62 | 54 | 50 | 52 | 47 | 45 | 34 | 21 | 28 | | | | 450 |
| Total Arrests | 14 | 16 | 11 | 10 | 11 | 5 | 13 | 0 | 3 | 10 | 0 | 0 | 93 |
| Misdemeanor Arrests | 5 | 6 | 9 | 8 | 5 | 4 | 4 | 0 | 3 | 0 | | | 44 |
| Felony Arrests | 9 | 10 | 2 | 2 | 6 | 1 | 9 | 0 | 0 | 10 | | | 49 |
| Total Papers Served | 64 | 79 | 66 | 75 | 48 | 36 | 70 | 46 | 81 | 33 | 0 | 0 | 598 |
| Criminal Papers Served | 10 | 2 | 0 | 3 | 3 | 1 | 3 | 4 | 21 | 3 | | | 50 |
| Civil Papers Served | 54 | 77 | 66 | 72 | 45 | 35 | 67 | 42 | 60 | 30 | | | 548 |
| Total Papers Outstanding | 15 | 27 | 32 | 16 | 20 | 16 | 53 | 40 | 34 | 24 | 0 | 0 | 277 |
| Criminal Papers Outstanding | 7 | 0 | 0 | 2 | 2 | 2 | 1 | 0 | 3 | 3 | | | 20 |
| Civil Papers Outstanding | 8 | 27 | 32 | 14 | 18 | 14 | 52 | 40 | 31 | 21 | | | 257 |
| Gun Permits Issued | 23 | 18 | 16 | 18 | 39 | 29 | 22 | 11 | 20 | | | | 196 |
| Conceals Pending | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 2 | 0 | 0 | | | 8 |
| Concealed Permits Issued | 21 | 27 | 17 | 21 | 23 | 18 | 26 | 20 | 29 | 9 | | | 211 |

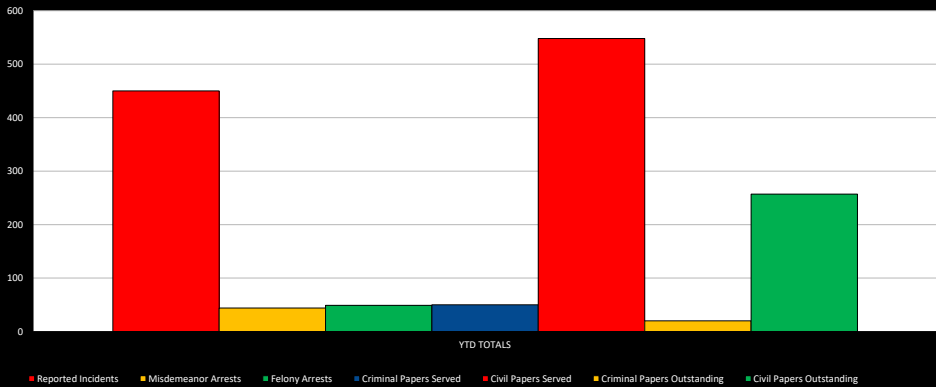
Dispatched Calls (FY22-23)



Gun Permits (FY22-23)

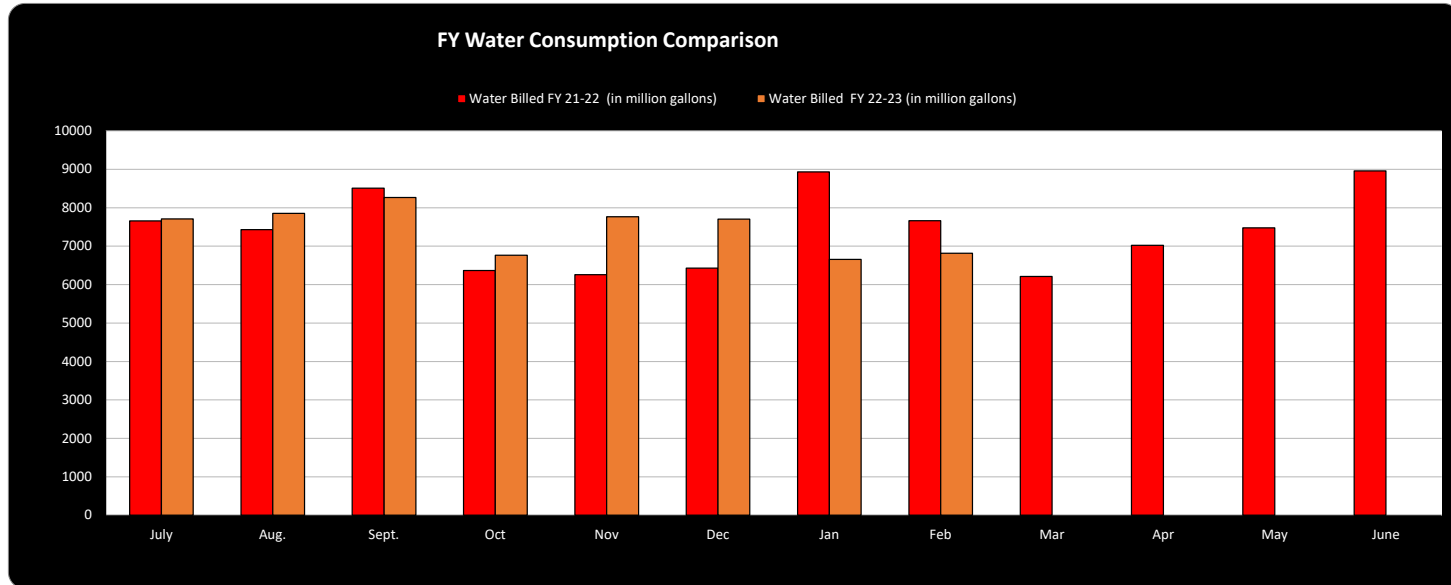


Total Arrests & Papers Processed/Served (FY22-23)



WATER AND SOLID WASTE FY22-23

| | July | Aug. | Sept. | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | YTD Totals |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------|------|------|------|--------------|
| Water Billed FY 21-22 (in million gallons) | 7656 | 7432 | 8508 | 6369 | 6257 | 6428 | 8930 | 7660 | 6210 | 7022 | 7477 | 8956 | 88,905 |
| Water Billed FY 22-23 (in million gallons) | 7707 | 7855 | 8266 | 6766 | 7766 | 7706 | 6657 | 6814 | | | | | 59,537 |
| Base Charges | \$ 65,364 | \$ 65,388 | \$ 65,292 | \$ 65,292 | \$ 65,268 | \$ 65,316 | \$ 65,099 | \$ 65,147 | | | | | \$ 522,166 |
| Consumption Charges | \$ 48,516 | \$ 50,505 | \$ 55,159 | \$ 38,779 | \$ 48,932 | \$ 49,049 | \$ 37,856 | \$ 39,481 | | | | | \$ 368,277 |
| Reconnecton Charges | \$ 1,785 | \$ 2,205 | \$ 1,645 | \$ 1,715 | \$ 1,470 | \$ 1,365 | \$ 1,785 | \$ 1,575 | | | | | \$ 13,545 |
| Number of Abatements | 13 | 21 | 23 | 21 | 14 | 15 | 27 | 8 | | | | | 142 |
| Dollar Amount of Abatements | \$ 1,547.00 | \$ 2,697 | \$ 3,146 | \$ 3,452 | \$ 1,794 | \$ 1,274 | \$ 3,874 | \$ 566 | | | | | \$ 18,349.50 |
| Water Pumped (in million gallons) | 13.9 | 15.6 | 14.5 | 14.5 | 12 | 12 | 12 | 11 | 12 | | | | 117.359 |
| Number of Customers | 2657 | 2658 | 2654 | 2654 | 2653 | 2655 | 2652 | 2654 | | | | | 21,237 |
| New taps | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 3 | | | | | 5 |
| Water Billed to Roper | \$ 4,844.65 | \$ 4,844.65 | \$ 4,844.65 | \$ 4,844.65 | \$ 4,844.65 | \$ 4,844.65 | \$ 4,844.65 | \$ 4,844.65 | | | | | \$ 38,757.20 |
| | | | | | | | | | | | | | 0 |

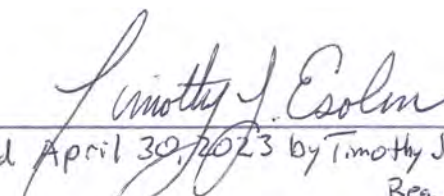


Ledger Summary Report - Roll-up

Printed 04/28/2023

Timothy J. Esolen, REGISTER OF DEEDS
Washington, NC
31056-31211

| Category | Receipt Code | Count | Total | Recording | Special | Floodplain Mapping | Excise Tax | Land Transfer | Dept Cultural Res | Pension Fund | Automation Fund | State General Fund | State Treasurer Amt | County Receipts |
|------------------------|----------------------------|-------|------------|------------|----------------|---------------------|------------------------|------------------------|------------------------|--------------|-----------------|--------------------|---------------------|-----------------|
| DEED | | | | | | | | | | | | | | |
| A/N | ASSUMED NAME | 2 | \$52.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.78 | \$3.88 | \$0.00 | \$12.40 | \$34.94 |
| AFFT | AFFIDAVIT | 3 | \$78.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.17 | \$5.82 | \$0.00 | \$18.60 | \$52.41 |
| ASGMT | ASSIGNMENT | 9 | \$409.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6.17 | \$34.68 | \$0.00 | \$55.80 | \$312.35 |
| CAN | CANCELLATION | 19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CERT | CERTIFICATION | 3 | \$78.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.17 | \$5.82 | \$0.00 | \$18.60 | \$52.41 |
| D/T | DEED OF TRUST | 20 | \$1,280.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19.20 | \$124.00 | \$0.00 | \$124.00 | \$1,012.80 |
| DECL | DECLARATION | 1 | \$26.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.39 | \$1.94 | \$0.00 | \$6.20 | \$17.47 |
| DEED | DEED | 34 | \$6,718.00 | \$0.00 | \$0.00 | \$0.00 | \$5,834.00 | \$0.00 | \$0.00 | \$13.26 | \$65.96 | \$0.00 | \$210.80 | \$593.98 |
| GIFT/D | DEED OF GIFT | 1 | \$26.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.39 | \$1.94 | \$0.00 | \$6.20 | \$17.47 |
| MEMO | MEMORANDUM | 1 | \$26.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.39 | \$1.94 | \$0.00 | \$6.20 | \$17.47 |
| N/FOR | NOTICE OF FORECLOSURE NO M | 1 | \$26.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.39 | \$1.94 | \$0.00 | \$6.20 | \$17.47 |
| P/A | POWER OF ATTORNEY | 6 | \$156.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2.34 | \$11.64 | \$0.00 | \$37.20 | \$104.82 |
| QCD | QUITCLAIM DEED | 2 | \$77.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.16 | \$6.34 | \$0.00 | \$12.40 | \$57.10 |
| S/TR | SUBSTITUTION TRUSTEE | 1 | \$26.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.39 | \$1.94 | \$0.00 | \$6.20 | \$17.47 |
| TR/D | TRUSTEE'S DEED | 2 | \$555.00 | \$0.00 | \$0.00 | \$0.00 | \$503.00 | \$0.00 | \$0.00 | \$0.78 | \$3.88 | \$0.00 | \$12.40 | \$34.94 |
| Category Totals | | 105 | \$9,533.00 | \$0.00 | \$0.00 | \$0.00 | \$6,337.00 | \$0.00 | \$0.00 | \$47.98 | \$271.72 | \$0.00 | \$533.20 | \$2,343.10 |
| MARR | | | | | | | | | | | | | | |
| | | | | Fee | NCCTF | DVCF | Pension Fund | Automation Fund | County Receipts | | | | | |
| ML | MARRIAGE LICENSE | 3 | \$180.00 | \$0.00 | \$15.00 | \$90.00 | \$2.70 | \$7.23 | \$65.07 | | | | | |
| Category Totals | | 3 | \$180.00 | \$0.00 | \$15.00 | \$90.00 | \$2.70 | \$7.23 | \$65.07 | | | | | |
| NO BOOK | | | | | | | | | | | | | | |
| | | | | Fee | Special | Pension Fund | Automation Fund | County Receipts | | | | | | |
| B | BIRTH CERTIFICATE | 16 | \$180.00 | \$0.00 | \$0.00 | \$2.70 | \$17.80 | \$159.50 | | | | | | |
| DC | DEATH CERTIFICATE | 9 | \$300.00 | \$0.00 | \$0.00 | \$4.50 | \$29.56 | \$265.94 | | | | | | |
| LM | LARGE MAP | 1 | \$3.00 | \$0.00 | \$0.00 | \$0.04 | \$0.30 | \$2.66 | | | | | | |
| LS | LAMINATE (SMALL) | 1 | \$2.00 | \$0.00 | \$0.00 | \$0.03 | \$0.20 | \$1.77 | | | | | | |
| MC | MARRIAGE CERTIFICATE | 11 | \$120.00 | \$0.00 | \$0.00 | \$1.80 | \$11.87 | \$106.33 | | | | | | |
| NSTP | NOTARY STAMP | 1 | \$10.00 | \$0.00 | \$0.00 | \$0.15 | \$9.85 | \$0.00 | | | | | | |


 Submitted April 30, 2023 by Timothy J. ESOLEN
 Reg. of Deeds

Ledger Summary Report - Roll-up

Timothy J. Esolen, REGISTER OF DEEDS
Washington, NC
31056-31211

Printed 04/28/2023

| Category | Receipt Code | Count | Total | | | | | | | | | | | |
|-------------------------------|--------------|--------|------------|------------------|----------------|---------------------------|-------------------|----------------------|--------------------------|---------------------|------------------------|---------------------------|----------------------------|------------------------|
| Category Totals | | 39 | \$615.00 | \$0.00 | \$0.00 | \$9.22 | \$69.58 | \$536.20 | | | | | | |
| NOTARY | | | | | | | | | | | | | | |
| | | | | Recording | Special | Floodplain Mapping | Excise Tax | Land Transfer | Dept Cultural Res | Pension Fund | Automation Fund | State General Fund | State Treasurer Amt | County Receipts |
| | NOTARY | NOTARY | 5 | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.75 | \$4.95 | \$0.00 | \$0.00 | \$44.30 |
| Category Totals | | | 5 | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.75 | \$4.95 | \$0.00 | \$0.00 | \$44.30 |
| PLAT CABINET | | | | | | | | | | | | | | |
| | | | | Recording | Special | Floodplain Mapping | Excise Tax | Land Transfer | Dept Cultural Res | Pension Fund | Automation Fund | State General Fund | State Treasurer Amt | County Receipts |
| | MAP | MAP | 4 | \$84.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.28 | \$8.28 | \$0.00 | \$0.00 | \$74.44 |
| Category Totals | | | 4 | \$84.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.28 | \$8.28 | \$0.00 | \$0.00 | \$74.44 |
| Report Totals | | | 156 | \$10,462.00 | | | | | | | | | | |
| Automation Fund Total: | | | \$361.76 | | | | | | | | | | | |
| County Receipts Total: | | | \$3,063.11 | | | | | | | | | | | |
| DVCF Total: | | | \$90.00 | | | | | | | | | | | |
| Excise Tax Total: | | | \$6,337.00 | | | | | | | | | | | |
| NCCTF Total: | | | \$15.00 | | | | | | | | | | | |
| Pension Fund Total: | | | \$61.93 | | | | | | | | | | | |
| State Treasurer Amount Total: | | | \$533.20 | | | | | | | | | | | |
| Cash Total: | | | \$748.00 | | | | | | | | | | | |
| Check Total: | | | \$9,714.00 | | | | | | | | | | | |
| ACH Total: | | | \$0.00 | | | | | | | | | | | |
| Card Total: | | | \$0.00 | | | | | | | | | | | |
| Escrow Account Total: | | | \$0.00 | | | | | | | | | | | |
| Overpayment Total: | | | \$0.00 | | | | | | | | | | | |

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 10

DATE: May 1, 2023

ITEM: Closed Session

SUMMARY EXPLANATION:

A Closed Session has been scheduled pursuant to NCGS §143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel).

March 27, 2023

The Washington County Board of Commissioners met in a Special Called Meeting on Monday, March 27 at 6:00 PM in the Commissioners' Room and using ZOOM for Facebook Live Streaming, 116 Adams Street, Plymouth, NC. Commissioners Tracey A. Johnson, Ann C. Keyes, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were present. Also present were County Manager/County Attorney Curtis Potter, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon

Chair Walker called the meeting to order.

APPROVAL OF NEEDS-BASED PUBLIC SCHOOLS CAPITAL FUND (NBPSCP) ANNUAL REPORT: Mr. Curtis Potter, CM/CA spoke to the Board. The abovementioned report is required to be turned in by April 1. This outlines how much money has been received from the grant. Mr. Potter stated that .014% has been spent so far, mostly on preconstruction and design fees. ESR fees have been used so far. Mr. Potter said this document needs approval for the Commissioners Chair to sign and then the Chair for the School Board.

Commissioner Spruill made a motion to approve the NBPSCP Annual Report. Commissioner Keyes seconded. Motion carried unanimously.

APPROVAL OF CHANGE ORDER #2: Mr. Potter, CM/CA spoke to the Board. *(The documents are incorporated by reference and hereby made part of these minutes.)* \$26,000.06 for Change Order #2: school location shifted – more trees had to be cut down and some drainage had to be moved. \$375,960.96 for Change Order #3: purchase of a modular classroom building. The estimate to rent a modular as Headquarters for the project was going to be \$100,000/yr. Also included in this Change Order is the purchase of an electrical switch board (the most back-ordered item) which needs to be ordered now to meet the completion of the school and it cost \$171,000. This Change Order also authorizes \$50,000 towards the greenhouse kit in the school design and there are grant funds that could pay for it; however, it must be purchased by the end of this FY in June.

Commissioner Spruill said he had some heartburn with the Change Orders. He thought everything was included in the original documentation for the design.

Mr. Potter said the main reason for tonight's meeting was to get the Change Order approved for the electrical switch board. Commissioner Spruill also said he wants more into before approving.

Commissioner Spruill also note that on Change Order #2-line item 2—they list “taking out the trees” in it twice.

Mr. Potter said he could get more information to the Board; however, he did say he would like the Board to authorize the electrical switch board tonight.

Commissioner Keyes made a motion to approve the ordering of the Electrical Switch Board. Commissioner Phelps seconded. Motion carried unanimously.

Mr. Potter said he will bring back information on the greenhouse and the cutting down of trees.

REVIEW OF PRE-K – 12 SCHOOL PROJECT BUDGET & LOCAL FINANCING OPTIONS: Mr. Potter, CM/CA spoke to the Board. Ted Cole of Davenport Financial & Bob Jessup, Bond Council, of Sanford Holshouser were also in attendance.

Mr. Potter stated that the GMP has to be approved by April 3 to go into the April 4 LGC package. There is one week left to work on this.

Ted Cole, Davenport Financial who is assisting the County spoke about the finances and went over the following documents based on the final cost of the school being estimated at \$70,700,000.

School Project Funding Discussion Materials

Washington County, North Carolina



March 27, 2023



PreK-12 School Project Schedule and Budget Overview

PreK-12 School Project

- The current estimated total project cost is \$78,442,500 as shown in the table to the right.
 - The County and Schools have been awarded two grants that will pay a portion of the total project cost:
 1. Needs Based Public School Capital Fund (“NBPSCF”) Grant of \$50,000,000
 2. DOT and Energy Conservation Grant of \$150,000.
 - The Board of Education anticipates utilizing \$3,500,000 of Elementary and Secondary School Emergency Relief Funding (“ESSER”) for this project.
 - Additionally, there is \$1,500,000 of School Capital outlay Funds that are anticipated to be available for project funding.

Budget Overview

| A | B |
|---|---------------------|
| Description | Amount |
| 1 Project Costs | |
| 2 Pre-Construction | 1,654,519 |
| 3 Construction | 68,345,481 |
| 4 Architect | 5,600,000 |
| 5 Contingency | 2,100,000 |
| 6 Subtotal | 77,700,000 |
| 7 Soft Costs | |
| 8 Land | 500,000 |
| 9 Technology ¹ | - |
| 10 FF&E ² | - |
| 11 Cost of Issuance Estimate | 242,500 |
| 12 Subtotal | 742,500 |
| 13 Grand Total Project Cost Estimate | 78,442,500 |
| 14 Less: Federal/State Grants and Appropriations | |
| 15 NBPSCF Grant | (50,000,000) |
| 16 DOT / Energy Conservation Grant | (150,000) |
| 17 ESSER | (3,500,000) |
| 18 Subtotal | (53,650,000) |
| 19 Less: Sales Tax Reimbursement (Estimate) | (1,595,009) |
| 20 Net Funding Requirement | 23,197,491 |
| 21 Less: School Capital Outlay Fund Balance | |
| 22 FY 2022 Balance | (1,246,258) |
| 23 FY 2023 Surplus ³ | (253,742) |
| 24 Reserve For Debt Service | - |
| 25 Subtotal | (1,500,000) |
| 26 Net Borrowing Requirement | 21,697,491 |

¹ Board of Education is providing Technology.

² Board of Education is using existing FF&E.

³ Restricted Sales tax of \$653,742 less annual capital funding of \$400,000.



Estimated Amortization Schedule

Financing Assumptions and Amortization Schedule

| Financing Assumptions: | |
|----------------------------|------------|
| Closing Date: | Mid-May |
| Trust Acceptance Deadline: | March 28th |
| Trust Closing Deadline: | May 19th |
| First Interest Payment: | 12/1/2023 |
| First Principal Payment: | 12/1/2024 |
| Final Maturity: | 12/1/2042 |

| 1-Year Interest Only Period | | | | |
|-----------------------------|---------------|-------------------|------------------|-------------------|
| Fiscal Year | Interest Rate | Principal | Interest | Total |
| 2024 | 4.02% | - | 470,051 | 470,051 |
| 2025 | 4.02% | 1,142,000 | 872,260 | 2,014,260 |
| 2026 | 4.02% | 1,142,000 | 826,351 | 1,968,351 |
| 2027 | 4.02% | 1,142,000 | 780,443 | 1,922,443 |
| 2028 | 4.02% | 1,142,000 | 734,534 | 1,876,534 |
| 2029 | 4.02% | 1,142,000 | 688,626 | 1,830,626 |
| 2030 | 4.02% | 1,142,000 | 642,718 | 1,784,718 |
| 2031 | 4.02% | 1,142,000 | 596,809 | 1,738,809 |
| 2032 | 4.02% | 1,142,000 | 550,901 | 1,692,901 |
| 2033 | 4.02% | 1,142,000 | 504,992 | 1,646,992 |
| 2034 | 4.02% | 1,142,000 | 459,084 | 1,601,084 |
| 2035 | 4.02% | 1,142,000 | 413,176 | 1,555,176 |
| 2036 | 4.02% | 1,142,000 | 367,267 | 1,509,267 |
| 2037 | 4.02% | 1,142,000 | 321,359 | 1,463,359 |
| 2038 | 4.02% | 1,142,000 | 275,450 | 1,417,450 |
| 2039 | 4.02% | 1,142,000 | 229,542 | 1,371,542 |
| 2040 | 4.02% | 1,142,000 | 183,634 | 1,325,634 |
| 2041 | 4.02% | 1,142,000 | 137,725 | 1,279,725 |
| 2042 | 4.02% | 1,142,000 | 91,817 | 1,233,817 |
| 2043 | 4.02% | 1,142,000 | 45,908 | 1,187,908 |
| Total | | 21,698,000 | 9,192,647 | 30,890,647 |

Note: Assumes Trust 10-Year Par Call Interest rate of 4.02%.
 Note: Cost of Issuance Expenses would be deducted from loan proceeds.

Sources and Uses Summary

| Description | Amount |
|----------------------------|------------|
| 1 Sources: | |
| 2 Par Amount | 21,698,000 |
| 3 Total Sources | 21,698,000 |
| 4 Uses: | |
| 5 Capital Project Fund | 21,454,991 |
| 6 Cost of Issuance | 242,500 |
| 7 Subtotal Project Funding | 21,697,491 |
| 8 Rounding | 509 |
| 9 Total Uses | 21,698,000 |

Annual Debt Service Payments





Debt Affordability Analysis

School Capital Outlay Fund

| \$21,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| No Tax Impact | | | | | | | | | | | | | | |
| Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | | | | | | |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 470,051 | 400,000 | 1,000,000 | 1,870,051 | 640,000 | - | 230,051 | 870,051 | (1,000,000) | - | (1,000,000) | - | - | 1,000,000 |
| 2025 | 2,014,260 | 100,000 | - | 2,114,260 | 640,000 | 400,000 | 1,074,260 | 2,114,260 | - | - | - | - | - | - |
| 2026 | 1,968,351 | 100,000 | - | 2,068,351 | 640,000 | 400,000 | 1,028,351 | 2,068,351 | - | - | - | - | - | - |
| 2027 | 1,922,443 | 100,000 | - | 2,022,443 | 640,000 | 400,000 | 982,443 | 2,022,443 | - | - | - | - | - | - |
| 2028 | 1,876,534 | 100,000 | - | 1,976,534 | 640,000 | 400,000 | 936,534 | 1,976,534 | - | - | - | - | - | - |
| 2029 | 1,830,626 | 100,000 | - | 1,930,626 | 640,000 | 400,000 | 890,626 | 1,930,626 | - | - | - | - | - | - |
| 2030 | 1,784,718 | 100,000 | - | 1,884,718 | 640,000 | 400,000 | 844,718 | 1,884,718 | - | - | - | - | - | - |
| 2031 | 1,738,809 | 100,000 | - | 1,838,809 | 640,000 | 400,000 | 798,809 | 1,838,809 | - | - | - | - | - | - |
| 2032 | 1,692,901 | 100,000 | - | 1,792,901 | 640,000 | 400,000 | 752,901 | 1,792,901 | - | - | - | - | - | - |
| 2033 | 1,646,992 | 100,000 | - | 1,746,992 | 640,000 | 400,000 | 706,992 | 1,746,992 | - | - | - | - | - | - |
| 2034 | 1,601,084 | 100,000 | - | 1,701,084 | 640,000 | 400,000 | 661,084 | 1,701,084 | - | - | - | - | - | - |
| 2035 | 1,555,176 | 100,000 | - | 1,655,176 | 640,000 | 400,000 | 615,176 | 1,655,176 | - | - | - | - | - | - |
| 2036 | 1,509,267 | 100,000 | - | 1,609,267 | 640,000 | 400,000 | 569,267 | 1,609,267 | - | - | - | - | - | - |
| 2037 | 1,463,359 | 100,000 | - | 1,563,359 | 640,000 | 400,000 | 523,359 | 1,563,359 | - | - | - | - | - | - |
| 2038 | 1,417,450 | 100,000 | - | 1,517,450 | 640,000 | 400,000 | 477,450 | 1,517,450 | - | - | - | - | - | - |
| 2039 | 1,371,542 | 100,000 | - | 1,471,542 | 640,000 | 400,000 | 431,542 | 1,471,542 | - | - | - | - | - | - |
| 2040 | 1,325,634 | 100,000 | - | 1,425,634 | 640,000 | 400,000 | 385,634 | 1,425,634 | - | - | - | - | - | - |
| 2041 | 1,279,725 | 100,000 | - | 1,379,725 | 640,000 | 400,000 | 339,725 | 1,379,725 | - | - | - | - | - | - |
| 2042 | 1,233,817 | 100,000 | - | 1,333,817 | 640,000 | 400,000 | 293,817 | 1,333,817 | - | - | - | - | - | - |
| 2043 | 1,187,908 | 100,000 | - | 1,287,908 | 640,000 | 400,000 | 247,908 | 1,287,908 | - | - | - | - | - | - |
| Total Tax Effect | | | | | | | | | | | | 0.00% | | |
| Total | 30,890,647 | 6,400,000 | 1,500,000 | 38,790,647 | | | 12,790,647 | Total | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.
² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.
³ FY 2023 Estimated Article 40 and 42 1/3 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.
⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.
⁵ FY 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

| \$21,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-----------|-------------------------------------|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|--|--|--|--|--|--|
| Equivalent Tax Impact as Needed | | | | | | | | | | | | | | | | | | | | |
| Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | | | | | | | | | | | | |
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | | | | | | |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ | | | | | | |
| 2023 | | 400,000 | 500,000 | 900,000 | 653,742 | | | 653,742 | (246,258) | | (246,258) | | | 1,246,258 | | | | | | |
| 2024 | 470,051 | 400,000 | 1,000,000 | 1,870,051 | 640,000 | | | 640,000 | (1,290,051) | | (1,000,000) | (290,051) | 2,456 | 1,000,000 | | | | | | |
| 2025 | 2,014,260 | 100,000 | | 2,114,260 | 640,000 | 400,000 | | 1,040,000 | (1,074,260) | 232,352 | | (841,908) | 8,874 | | | | | | | |
| 2026 | 1,968,351 | 100,000 | | 2,068,351 | 640,000 | 400,000 | | 1,040,000 | (1,028,351) | 1,085,002 | | 56,651 | | 56,651 | | | | | | |
| 2027 | 1,922,443 | 100,000 | | 2,022,443 | 640,000 | 400,000 | | 1,040,000 | (982,443) | 1,095,852 | | 113,409 | | 170,060 | | | | | | |
| 2028 | 1,876,534 | 100,000 | | 1,976,534 | 640,000 | 400,000 | | 1,040,000 | (936,534) | 1,106,811 | | 170,276 | | 340,337 | | | | | | |
| 2029 | 1,830,626 | 100,000 | | 1,930,626 | 640,000 | 400,000 | | 1,040,000 | (890,626) | 1,117,879 | | 227,253 | | 567,590 | | | | | | |
| 2030 | 1,784,718 | 100,000 | | 1,884,718 | 640,000 | 400,000 | | 1,040,000 | (844,718) | 1,129,058 | | 284,340 | | 851,930 | | | | | | |
| 2031 | 1,738,809 | 100,000 | | 1,838,809 | 640,000 | 400,000 | | 1,040,000 | (798,809) | 1,140,348 | | 341,539 | | 1,193,469 | | | | | | |
| 2032 | 1,692,901 | 100,000 | | 1,792,901 | 640,000 | 400,000 | | 1,040,000 | (752,901) | 1,151,752 | | 398,851 | | 1,592,320 | | | | | | |
| 2033 | 1,646,992 | 100,000 | | 1,746,992 | 640,000 | 400,000 | | 1,040,000 | (706,992) | 1,163,269 | | 456,277 | | 2,048,596 | | | | | | |
| 2034 | 1,601,084 | 100,000 | | 1,701,084 | 640,000 | 400,000 | | 1,040,000 | (661,084) | 1,174,902 | | 513,818 | | 2,562,414 | | | | | | |
| 2035 | 1,555,176 | 100,000 | | 1,655,176 | 640,000 | 400,000 | | 1,040,000 | (615,176) | 1,186,651 | | 571,475 | | 3,133,890 | | | | | | |
| 2036 | 1,509,267 | 100,000 | | 1,609,267 | 640,000 | 400,000 | | 1,040,000 | (569,267) | 1,198,517 | | 629,250 | | 3,763,140 | | | | | | |
| 2037 | 1,463,359 | 100,000 | | 1,563,359 | 640,000 | 400,000 | | 1,040,000 | (523,359) | 1,210,503 | | 687,144 | | 4,450,284 | | | | | | |
| 2038 | 1,417,450 | 100,000 | | 1,517,450 | 640,000 | 400,000 | | 1,040,000 | (477,450) | 1,222,608 | | 745,157 | | 5,195,441 | | | | | | |
| 2039 | 1,371,542 | 100,000 | | 1,471,542 | 640,000 | 400,000 | | 1,040,000 | (431,542) | 1,234,834 | | 803,292 | | 5,998,733 | | | | | | |
| 2040 | 1,325,634 | 100,000 | | 1,425,634 | 640,000 | 400,000 | | 1,040,000 | (385,634) | 1,247,182 | | 861,548 | | 6,860,281 | | | | | | |
| 2041 | 1,279,725 | 100,000 | | 1,379,725 | 640,000 | 400,000 | | 1,040,000 | (339,725) | 1,259,654 | | 919,829 | | 7,780,210 | | | | | | |
| 2042 | 1,233,817 | 100,000 | | 1,333,817 | 640,000 | 400,000 | | 1,040,000 | (293,817) | 1,272,250 | | 978,434 | | 8,758,643 | | | | | | |
| 2043 | 1,187,908 | 100,000 | | 1,287,908 | 640,000 | 400,000 | | 1,040,000 | (247,908) | 1,284,973 | | 1,037,065 | | 9,795,708 | | | | | | |
| Total | | | | | | | | | | | 30,890,647 | 6,400,000 | 1,500,000 | 38,790,647 | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.
² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.
³ FY 2023 Estimated Article 40 and 42 1/3 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.
⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.
⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

| \$21,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| Equivalent FY 2024 Upfront Tax Impact | | | | | | | | | | | | | | |
| Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | | | | | | |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 470,051 | 400,000 | 1,000,000 | 1,870,051 | 640,000 | - | - | 640,000 | (1,230,051) | 836,600 | (393,451) | - | 8,904 | 1,000,000 |
| 2025 | 2,014,260 | 100,000 | - | 2,114,260 | 640,000 | 400,000 | - | 1,040,000 | (1,074,260) | 844,966 | (229,294) | - | - | 606,549 |
| 2026 | 1,968,351 | 100,000 | - | 2,068,351 | 640,000 | 400,000 | - | 1,040,000 | (1,028,351) | 853,416 | (174,936) | - | - | 377,255 |
| 2027 | 1,922,443 | 100,000 | - | 2,022,443 | 640,000 | 400,000 | - | 1,040,000 | (982,443) | 861,950 | (120,493) | - | - | 202,320 |
| 2028 | 1,876,534 | 100,000 | - | 1,976,534 | 640,000 | 400,000 | - | 1,040,000 | (936,534) | 870,569 | (65,965) | - | - | 81,827 |
| 2029 | 1,830,626 | 100,000 | - | 1,930,626 | 640,000 | 400,000 | - | 1,040,000 | (890,626) | 878,275 | (11,351) | - | - | 15,862 |
| 2030 | 1,784,718 | 100,000 | - | 1,884,718 | 640,000 | 400,000 | - | 1,040,000 | (844,718) | 886,068 | - | 43,350 | - | 4,511 |
| 2031 | 1,738,809 | 100,000 | - | 1,838,809 | 640,000 | 400,000 | - | 1,040,000 | (798,809) | 896,948 | - | 98,139 | - | 47,861 |
| 2032 | 1,692,901 | 100,000 | - | 1,792,901 | 640,000 | 400,000 | - | 1,040,000 | (752,901) | 905,918 | - | 153,017 | - | 146,000 |
| 2033 | 1,646,992 | 100,000 | - | 1,746,992 | 640,000 | 400,000 | - | 1,040,000 | (706,992) | 914,977 | - | 207,985 | - | 299,017 |
| 2034 | 1,601,084 | 100,000 | - | 1,701,084 | 640,000 | 400,000 | - | 1,040,000 | (661,084) | 924,127 | - | 263,043 | - | 507,002 |
| 2035 | 1,555,176 | 100,000 | - | 1,655,176 | 640,000 | 400,000 | - | 1,040,000 | (615,176) | 933,368 | - | 318,193 | - | 770,045 |
| 2036 | 1,509,267 | 100,000 | - | 1,609,267 | 640,000 | 400,000 | - | 1,040,000 | (569,267) | 942,702 | - | 373,435 | - | 1,088,237 |
| 2037 | 1,463,359 | 100,000 | - | 1,563,359 | 640,000 | 400,000 | - | 1,040,000 | (523,359) | 952,129 | - | 428,770 | - | 1,461,672 |
| 2038 | 1,417,450 | 100,000 | - | 1,517,450 | 640,000 | 400,000 | - | 1,040,000 | (477,450) | 961,650 | - | 484,200 | - | 1,890,442 |
| 2039 | 1,371,542 | 100,000 | - | 1,471,542 | 640,000 | 400,000 | - | 1,040,000 | (431,542) | 971,267 | - | 539,725 | - | 2,374,642 |
| 2040 | 1,325,634 | 100,000 | - | 1,425,634 | 640,000 | 400,000 | - | 1,040,000 | (385,634) | 980,979 | - | 595,346 | - | 2,914,366 |
| 2041 | 1,279,725 | 100,000 | - | 1,379,725 | 640,000 | 400,000 | - | 1,040,000 | (339,725) | 990,789 | - | 651,064 | - | 3,509,712 |
| 2042 | 1,233,817 | 100,000 | - | 1,333,817 | 640,000 | 400,000 | - | 1,040,000 | (293,817) | 1,000,697 | - | 706,880 | - | 4,150,778 |
| 2043 | 1,187,908 | 100,000 | - | 1,287,908 | 640,000 | 400,000 | - | 1,040,000 | (247,908) | 1,010,704 | - | 762,796 | - | 4,867,856 |
| Total Tax Effect | | | | | | | | | | | | 8,904 | 5,630,452 | |
| Total | 30,890,647 | 6,400,000 | 1,500,000 | 38,790,647 | | | | Total | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.
² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.
³ FY 2023 Estimated Article 40 and 42 1/3 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.
⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.
⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

| \$21,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|--|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| Assumes a 4 Cent Tax Impact in FY 2024 | | | | | | | | | | | | | | |
| | | | | | Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 470,051 | 400,000 | 1,000,000 | 1,870,051 | 640,000 | - | - | 640,000 | (1,290,051) | 376,000 | (854,051) | - | 4,110.4 | 1,000,000 |
| 2025 | 2,014,260 | 100,000 | - | 2,114,260 | 640,000 | 400,000 | 548,551 | 1,588,551 | (525,709) | 379,760 | (145,949) | - | - | 145,949 |
| 2026 | 1,968,351 | 100,000 | - | 2,068,351 | 640,000 | 400,000 | 644,794 | 1,684,794 | (383,558) | 383,558 | - | - | - | - |
| 2027 | 1,922,443 | 100,000 | - | 2,022,443 | 640,000 | 400,000 | 595,050 | 1,635,050 | (387,393) | 387,393 | - | - | - | - |
| 2028 | 1,876,534 | 100,000 | - | 1,976,534 | 640,000 | 400,000 | 545,267 | 1,585,267 | (391,267) | 391,267 | - | - | - | - |
| 2029 | 1,830,626 | 100,000 | - | 1,930,626 | 640,000 | 400,000 | 495,446 | 1,535,446 | (395,180) | 395,180 | - | - | - | - |
| 2030 | 1,784,718 | 100,000 | - | 1,884,718 | 640,000 | 400,000 | 445,586 | 1,485,586 | (399,132) | 399,132 | - | - | - | - |
| 2031 | 1,738,809 | 100,000 | - | 1,838,809 | 640,000 | 400,000 | 395,686 | 1,435,686 | (403,123) | 403,123 | - | - | - | - |
| 2032 | 1,692,901 | 100,000 | - | 1,792,901 | 640,000 | 400,000 | 345,747 | 1,385,747 | (407,154) | 407,154 | - | - | - | - |
| 2033 | 1,646,992 | 100,000 | - | 1,746,992 | 640,000 | 400,000 | 295,767 | 1,335,767 | (411,226) | 411,226 | - | - | - | - |
| 2034 | 1,601,084 | 100,000 | - | 1,701,084 | 640,000 | 400,000 | 245,746 | 1,285,746 | (415,338) | 415,338 | - | - | - | - |
| 2035 | 1,555,176 | 100,000 | - | 1,655,176 | 640,000 | 400,000 | 195,684 | 1,235,684 | (419,491) | 419,491 | - | - | - | - |
| 2036 | 1,509,267 | 100,000 | - | 1,609,267 | 640,000 | 400,000 | 145,581 | 1,185,581 | (423,686) | 423,686 | - | - | - | - |
| 2037 | 1,463,359 | 100,000 | - | 1,563,359 | 640,000 | 400,000 | 95,436 | 1,135,436 | (427,923) | 427,923 | - | - | - | - |
| 2038 | 1,417,450 | 100,000 | - | 1,517,450 | 640,000 | 400,000 | 45,248 | 1,085,248 | (432,202) | 432,202 | - | - | - | - |
| 2039 | 1,371,542 | 100,000 | - | 1,471,542 | 640,000 | 400,000 | - | 1,040,000 | (431,542) | 436,504 | 4,962 | - | 4,962 | - |
| 2040 | 1,325,634 | 100,000 | - | 1,425,634 | 640,000 | 400,000 | - | 1,040,000 | (385,634) | 440,890 | 55,256 | - | 60,238 | - |
| 2041 | 1,279,725 | 100,000 | - | 1,379,725 | 640,000 | 400,000 | - | 1,040,000 | (339,725) | 445,298 | 105,573 | - | 165,812 | - |
| 2042 | 1,233,817 | 100,000 | - | 1,333,817 | 640,000 | 400,000 | - | 1,040,000 | (293,817) | 449,751 | 155,935 | - | 321,746 | - |
| 2043 | 1,187,908 | 100,000 | - | 1,287,908 | 640,000 | 400,000 | - | 1,040,000 | (247,908) | 454,249 | 206,341 | - | 528,087 | - |
| Total Tax Effect | | | | | | | | | | | | -4,004 | | |
| Total | 30,890,647 | 6,400,000 | 1,500,000 | 38,790,647 | | | 5,039,588 | Total | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.
² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.
³ FY 2023 Estimated Article 40 and 42 1/3 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.
⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.
⁵ FY 2022 estimated School Capital Outlay Fund Balance per County Audit.

In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

| \$21,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| Assumes a 5 Cent Tax Impact in FY 2024 | | | | | | | | | | | | | | |
| Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | | | | | | |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 470,051 | 400,000 | 1,000,000 | 1,870,051 | 640,000 | - | - | 640,000 | (1,290,051) | 470,000 | (760,051) | - | 5,004 | 1,000,000 |
| 2025 | 2,014,260 | 100,000 | - | 2,114,260 | 640,000 | 400,000 | 359,611 | 1,399,611 | (714,649) | 474,700 | (239,949) | - | - | 239,949 |
| 2026 | 1,968,351 | 100,000 | - | 2,068,351 | 640,000 | 400,000 | 548,904 | 1,588,904 | (479,447) | 479,447 | - | - | - | - |
| 2027 | 1,922,443 | 100,000 | - | 2,022,443 | 640,000 | 400,000 | 498,201 | 1,538,201 | (484,241) | 484,241 | - | - | - | - |
| 2028 | 1,876,534 | 100,000 | - | 1,976,534 | 640,000 | 400,000 | 447,451 | 1,487,451 | (489,084) | 489,084 | - | - | - | - |
| 2029 | 1,830,626 | 100,000 | - | 1,930,626 | 640,000 | 400,000 | 396,651 | 1,436,651 | (493,975) | 493,975 | - | - | - | - |
| 2030 | 1,784,718 | 100,000 | - | 1,884,718 | 640,000 | 400,000 | 345,803 | 1,385,803 | (498,914) | 498,914 | - | - | - | - |
| 2031 | 1,738,809 | 100,000 | - | 1,838,809 | 640,000 | 400,000 | 294,906 | 1,334,906 | (503,904) | 503,904 | - | - | - | - |
| 2032 | 1,692,901 | 100,000 | - | 1,792,901 | 640,000 | 400,000 | 243,958 | 1,283,958 | (508,943) | 508,943 | - | - | - | - |
| 2033 | 1,646,992 | 100,000 | - | 1,746,992 | 640,000 | 400,000 | 192,960 | 1,232,960 | (514,032) | 514,032 | - | - | - | - |
| 2034 | 1,601,084 | 100,000 | - | 1,701,084 | 640,000 | 400,000 | 141,912 | 1,181,912 | (519,172) | 519,172 | - | - | - | - |
| 2035 | 1,555,176 | 100,000 | - | 1,655,176 | 640,000 | 400,000 | 90,811 | 1,130,811 | (524,364) | 524,364 | - | - | - | - |
| 2036 | 1,509,267 | 100,000 | - | 1,609,267 | 640,000 | 400,000 | 39,659 | 1,079,659 | (529,608) | 529,608 | - | - | - | - |
| 2037 | 1,463,359 | 100,000 | - | 1,563,359 | 640,000 | 400,000 | - | 1,040,000 | (523,359) | 534,504 | 11,545 | - | 11,545 | |
| 2038 | 1,417,450 | 100,000 | - | 1,517,450 | 640,000 | 400,000 | - | 1,040,000 | (477,450) | 540,253 | 62,802 | - | 74,348 | |
| 2039 | 1,371,542 | 100,000 | - | 1,471,542 | 640,000 | 400,000 | - | 1,040,000 | (431,542) | 545,656 | 114,113 | - | 188,461 | |
| 2040 | 1,325,634 | 100,000 | - | 1,425,634 | 640,000 | 400,000 | - | 1,040,000 | (385,634) | 551,112 | 165,478 | - | 353,939 | |
| 2041 | 1,279,725 | 100,000 | - | 1,379,725 | 640,000 | 400,000 | - | 1,040,000 | (339,725) | 556,623 | 216,898 | - | 570,837 | |
| 2042 | 1,233,817 | 100,000 | - | 1,333,817 | 640,000 | 400,000 | - | 1,040,000 | (293,817) | 562,189 | 268,373 | - | 839,210 | |
| 2043 | 1,187,908 | 100,000 | - | 1,287,908 | 640,000 | 400,000 | - | 1,040,000 | (247,908) | 567,811 | 319,903 | - | 1,159,112 | |
| Total Tax Effect | | | | | | | | | | | | 5,004 | | |
| Total | 30,890,647 | 6,400,000 | 1,500,000 | 38,790,647 | | | 3,600,828 | Total | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.
² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.
³ FY 2023 Estimated Article 40 and 42 1/3 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.
⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.
⁵ FY 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Appendix

Summary of Bank Proposals



Summary of Bids Received

| Lender | A Prepayment Provisions | C Option 1 | D Option 2 |
|-----------------------------------|---|---|---|
| 1 Capital One Public Funding, LLC | No call until 12/01/2032, callable thereafter at par in whole or in part, prepayments applied in inverse order of maturity. | 4.67% ¹ | 4.68% ¹ |
| 2 Truist Bank | Prepayment A: Prepayable in whole or in part subject to a "Make Whole Call" Prepayment B: Prepayable in whole or in part at any time after 9 years without penalty; subject to a "Make Whole Call" prior to 9 years Prepayment C: Prepayable in whole or in part at any time after 10 years without penalty; subject to a "Make Whole Call" prior to 10 years | Prepayment A: 3.95% Prepayment B: 4.07% Prepayment C: 4.02% | Prepayment A: 3.95% Prepayment B: 4.07% Prepayment C: 4.02% |
| 3 Public Sale (TIC) | Prepayable in whole or in part at any time after 10 years. | 3.91% ² | 3.91% ² |


¹ COPF shall lock the rate when the Borrower provides a final debt service schedule and firm closing date. On such date (the "Lock Date"), the final interest rate on the Loan shall be determined by observing the then-yielding 10-year U.S. Treasury note (ticker USGG10YR on Bloomberg, the "Benchmark Rate") and comparing it to its yield of 3.95% (the "Base Date Rate") on February 28, 2023 (the "Base Date"). On the Lock Date, if the Benchmark Rate remains between 3.80% and 4.10% (i.e. within the "Collar"), there shall be no changes to the Loan rates quoted above. However, if the Benchmark Rate is above 4.10% or below 3.80% on the Lock Date, the Loan rate shall be adjusted by one basis point up or down for every basis point the Benchmark Rate is outside the Collar.

² Current market interest rates as of 2/28/2023. Preliminary and subject to change.



Summary of Proposals

Truist Bank Proposal

| A Lender | B Truist Bank | C |
|--------------------------------|---|--|
| |  | Public Sale |
| | Option 1 & 2 | Option 1 & 2 |
| 1 Tax-Exempt Interest Rate | A: 3.95% B: 4.07% C: 4.02% | 3.91% (TIC) |
| 2 Prepayment Language | Prepayment A: Prepayable in whole or in part subject to a "Make Whole Call" without penalty; subject to a "Make Whole Call" prior to 9 years. Prepayment B: Prepayable in whole or in part at any time after 9 years without penalty; subject to a "Make Whole Call" prior to 9 years. Prepayment C: Prepayable in whole or in part at any time after 10 years without penalty; subject to a "Make Whole Call" prior to 10 years. | Prepayable in whole or in part at any time after 10 years. |
| 3 Acceptance / Rate Expiration | March 28th / May 13th | Mid-May / Late May |
| 4 Escrow / Project Fund | -Truist will require that all proceeds be deposited in a Project Fund with Truist. The borrower will be required to submit a requisition request for each draw from the project fund. - The current earnings rate on the Truist Project Fund is 3.50%; subject to change based on market condition. | - A Project Fund will be established by the Trustee and will be invested as directed by the County. - The current NDCMT rate is 4.50%; subject to change based on market condition. |
| 5 Bank Fees | Not to exceed \$10,000. | Additional fees associated with Bond Underwriting, Official Statement, Bond Documents, Credit Ratings, etc. |
| 6 Credit Approval | Fully Approved | n/a - Credit Ratings Required |
| 7 Lender's Counsel | Pope Flynn, LLP (Matt Davis) | TBD |
| 8 Other Considerations | -The Bank will require a security interest on the PreK-12 School Facility. -The Bank will require a flood certification and Title Search. The Bank will NOT require a Title Opinion or Title Insurance Policy. | - The Public Sale approach will require a Trustee and compliance with continuing disclosure requirements. - Typically a Title Insurance Policy will be obtained for a Public Sale. - A Public Sale will require annual principal payments and semi-annual interest payments. |



Preliminary Financing Schedule

Direct Bank Loan Approach

Recommendation

- Based upon our review of the proposals, related analyses and discussions with County Staff and Bond Counsel, Davenport recommends that the County select the Truist 10-year par call prepayment option with a 4.02% interest rate. Additional details regarding the loan, including a recommended amortization option, will be determined following the establishment of a final GMP.

Next Steps

| Date | Task |
|---------------------------------|---|
| March 28 th | Truist Proposal Acceptance Deadline |
| April 3 rd at 6:00pm | County Board of Commissioners Meeting <ul style="list-style-type: none">▪ County Board selects a winning bank lender, if applicable |
| April 4 th | LGC Application Deadline |
| April 24 th | Agenda Deadline for May 1 st Board Meeting |
| May 1 st at 6:00pm | County Board of Commissioners Meeting <ul style="list-style-type: none">▪ County Board considers adopting a Final Resolution |
| May 2 nd | LGC considers approving the financing |
| By May 19 th | Close on Direct Bank Loan |

Municipal Advisor Disclosure



The enclosed information relates to an existing or potential municipal advisor engagement.

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The value of and income from investments and the cost of borrowing may vary because of changes in interest rates, foreign exchange rates, default rates, prepayment rates, securities/instruments prices, market indexes, operational or financial conditions or companies or other factors. There may be time limitations on the exercise of options or other rights in securities/instruments transactions. Past performance is not necessarily a guide to future performance and estimates of future performance are based on assumptions that may not be realized. Actual events may differ from those assumed and changes to any assumptions may have a material impact on any projections or estimates. Other events not taken into account may occur and may significantly affect the projections or estimates. Certain assumptions may have been made for modeling purposes or to simplify the presentation and/or calculation of any projections or estimates, and Davenport does not represent that any such assumptions will reflect actual future events. Accordingly, there can be no assurance that estimated returns or projections will be realized or that actual returns or performance results will not materially differ from those estimated herein. This material may not be sold or redistributed without the prior written consent of Davenport.

Version 1.01.23 OW | MB | TC



March 27, 2023

Washington County, NC 33

Mr. Cole stated that a total tax increase of \$0.11+ cents would be the highest tax increase. The pages show different increases and costs.

Mr. Cole said he would recommend the County go with Truist Bank. Mr. Potter said the bank will hold the money. Mr. Cole said an account will be fully funded with the loan amount and will earn interest @ ~3.5%. The County has to close by May 19 and need to know by tomorrow, March 28, that they are the recommended lender for the lien/mortgage on new school. The Board can approve the funding agreement at the April 3 meeting and at the May meeting could approve the final resolution go to the LGC at their May 2 meeting and close by May 19.

Commissioner Spruill asked about Line Item 22--was this money we had in reserve. Mr. Potter said yes, it is in the audited fund balance from last year.

- A quick pay to pay contractors would allow us to get back ~\$1M
- Liquidated damages could be eliminated to save money--~\$225,000K
- Could change the scope for the school--this has been beat to death
- Talk has already been is the school big enough....
- Could remove the 2nd gym...but not as easy as it sounds--could save over ~\$2M – but would place a hardship on the students
- Could remove Pre-K (but would not recommend) could save ~2M

Mr. Potter has requested more appropriation from the legislature of \$5M

Discussion ensued. The amount we could borrow without raising taxes would be: \$9M

PRELIMINARY APPROVAL TO PURSUE LOAN FOR PRE-K – 12 SCHOOL PROJECT: Mr. Potter, CM/CA spoke to the Board and said the Board can make a decision on the abovementioned subject tonight or wait until the April 3 Board meeting. The consensus of the Board was to discuss it at the April 3 meeting.

Commissioner Keyes made a motion to adjourn the meeting. Commissioner Phelps seconded. Motion carried unanimously.

Julius Walker, Jr.
Chair

Julie J. Bennett, MMC, NCMCC
Clerk to the Board

April 3, 2023

The Washington County Board of Commissioners met in a regular meeting on Monday, April 3, 2023 at 6:00 PM in person and using ZOOM for Facebook Live Streaming in the Commissioners' Room, 116 Adams Street, Plymouth, NC and overflow in the Cooperative Extension Auditorium, 128 E. Water Street, Plymouth, NC. Commissioners Tracey A. Johnson, Ann C. Keyes, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were present. Also present were County Manager/County Attorney Curtis Potter, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon.

Chair Walker called the meeting to order. Commissioner Keyes gave the invocation and Commissioner Phelps led the pledge of allegiance.

ADDITIONS/DELETIONS:

Commissioner Johnson made a motion to approve the Agenda for tonight's meeting. Commissioner Keyes seconded. Motion carried unanimously.

Mr. Potter introduced Mr. Ricky Young, new Facilities Director and Mr. Chris Respass as new Soil & Water Technician.

CONSENT AGENDA:

- a) Approval of Minutes from January 23 & 24, 2023 Budget Work Sessions and March 6, 2023 Regular Meeting
- b) Tax Refunds, Releases & Insolvents (March 2023)
- c) RESO 2023-001 Authorizing Sale of Real Property – 521 Monroe Street
- d) RESO 2023-002 Authorizing Sale of Real Property – Park Avenue
- e) RESO 2023-003 Authorizing Sale of Real Property – 411 Brinkley Avenue
- f) RESO 2023-012 Authorizing Sale of Small Item: ARGO Conquest 8x8
- g) RESO 2023-013 Resolution by Governing Body of Recipient
Acceptance of ARP Funds for An Asset Inventory and Assessment Study
- h) Approval of Grant and Procurement Manager Position and Advertisement

Commissioner Spruill made a motion to approve the Consent Agenda. Commissioner Phelps seconded. Motion carried unanimously.

PUBLIC FORUM: Mr. Lloyd Jones, 832 Mill Pond Road, Roper, said it looks good to see this many folks at a meeting. He said he missed the special called meeting because he didn't know about it. He said he reads the Beacon. The County needs to advertise it better—plan better. Since it was about taxes he would have liked to have known about it. The County needs to watch we do with our taxes.

Mr. Harvey West, Jr., Jerdan Thicket Road, Plymouth, said that back in 1980, Washington County Schools was 115 out 115 in school districts. Weyerhaeuser came in and asked what could they do to make them better--so they paid for a new school. The test scores didn't improve. Now, the County tore down the newest school we had. What guarantees are we going to get a return on our

investment (ROI). We are still 115 out of 115. We have never come off the bottom. How do we know this facility will be taken care of? Bricks and mortar will not get it.

Mr. Jonathan Sawyer, Hwy 45, Plymouth, stated that the newest building was torn down. We want people to stay here. A new building won't help – a better curriculum will.

Mr. Manuel Hyman, Hwy 45 N, Plymouth, said we have been fighting and struggling to get a new high school for the last 20 years. We need one that accommodates the whole County – Pre-K – 12. He heard they are trying to cut back on the current design. There is more money out there for building a school. The County needs to hire grant writers. The Commissioners and the School Board don't need to have separate agendas need to work together.

Mr. Eddie McNair, McNair Road, said looking back at the past is not going to help us move forward. He said our population is declining. Qualified people need to be hired to teach our children. We need to provide a good education system for our children.

Mr. Wesley Stokes, 395 Backwoods Road, asked the Commissioners to please approve the loan application for the new school tonight. We are not at the bottom of the list any more. Consider all options--make the 4 cent increase your option.

Mr. Robert Spruill, Roper, stated he was born on Pea Ridge Road, and was a proud graduate of the Class of 2023 in Creswell. He is a teacher now and is working in facilities that are outdated. Raise our taxes and support our children.

Ms. Charlotte Maxwell, 112 Park Road, Creswell, stated the Board of Education said when they met down in Creswell that there would be no new tax increase. This building will be closer to Plymouth than Creswell. Pines was not maintained correctly. Now Pines has been torn down. Having been a teacher here for a few years, a facility does not make a difference. You need to have discipline in the school. She asked the Commissioners to not approve raising taxes. Go back to the drawing board and build.

Mr. Doug Maxwell, 112 Park Road, Creswell, said he was outraged by lies the school board has given us. By consolidating schools, costs would be saved and money could be used to borrow money. Once Pines was torn down, the story changed and now taxes need to be raised. The County has a great number of retired citizens and a tax increase will hurt them and also will not help new businesses who want to come to this area. If you vote for this loan, you will be hurting the county and its residents.

TRILLIUM UDATE PRESENTATION: Mr. Dave Peterson, Trillium Senior Regional Director spoke to the Board and gave the following presentation. He stated this is his 9th year in front of the Board. He thanked Commissioner Johnson for being on their Board for many years and Ms. Miranda Keel who works at Martin-Tyrrell-Washington Health Department.

**TRILLIUM HEALTH RESOURCES
ANNUAL REPORT WASHINGTON COUNTY**

*DAVE PETERSON, MA
SENIOR REGIONAL DIRECTOR*

Transforming Lives



TRILLIUM UPDATE

Trillium's mission: Transforming lives and building community well-being through partnership and proven solutions.

- Who We Are
- Medicaid Transformation Changes
- Organizational changes
- County Data

Who We Are - Numbers

- 28 Counties, adding Halifax and Bladen counties
- Total population is 1,534,885
- Served 45,988 individuals with severe behavioral health needs
 - 70% with MH needs
 - 20% with SUD
 - 10% with IDD
- Approximately 550 Behavioral Health and I/DD Providers
- \$520,839,592 spent on services last year
- Smallest County- Tyrrell 3,254- Largest County -New Hanover 229,018
- Cover over 13,000 square miles



Three Regions

| REGION | POPULATION | SQUARE MILES | # OF COUNTIES |
|----------|------------|--------------|---------------|
| Northern | 252,211 | 4,235 | 11 |
| Central | 494,312 | 4,717 | 9 |
| Southern | 787,086 | 5,063 | 8 |



Medicaid Transformation- Standard Plans

- **Standard Plan- 5 companies were awarded**
 - Amerihealth Caritas NC Inc.
 - Blue Cross Blue Shield of NC
 - UnitedHealthcare of NC Inc.
 - WellCare of NC Inc.
 - Carolina Complete Health- covers regions 3, 4 and 5
- ❖ **These Plans are managing the mild to moderate Medicaid behavioral health recipients**

They started on July 1st 2021

 - Trillium has partnered with Carolina Complete Health to assist in managing the physical health

Medicaid Transformation Tailored Plan:

- 6 LME/MCO's will be fully operational Tailored Plans serving the Severe Mental Health, Substance Use, and I/DD population
- Original date to go live with the Tailored Plan was moved from July 1st, 2022 to December 1st 2022, then to April 1st, 2023.
- The state recently moved the date to now October 1st, 2023
- Soft launch of Care Management began December 1st, 2022

Behavioral Health I/DD Tailored Plan Regions



Note: This map shows projected county assignments based on disengagements requested or approved as of 9/15/21. County realignment and disengagement requests must go through the process identified in law and rule which ultimately require approval by the DHHS Secretary.



Medicaid Transformation Tailored Plan Continued

- Dec. 1st 2022- Began the Care Management Services for individuals with Severe Behavioral Health, Substance Use and I/DD population including their physical health
- We are contracting with a Pharmacy Benefits Manager to oversee contract with approximately 2000 pharmacies
- We are also contracting with all Primary care agencies that serve individuals on Medicaid



Organizational Changes

- System of Care Staff moved over to Care Management
- We hired Community Liaison Coordinators
- Care Management includes Population Health
- Contract with Carolina Complete Health (CCH) to contract with all of our hospitals and physical health agencies including Local Health Departments
- Q&A
<https://www.trilliumhealthresources.org/sites/default/files/docs/Medicaid-Transformation-Provider/CCH-Trillium-QA.pdf>

Organizational changes continued:

Call Centers

- Pharmacy
- Provider
- Nurse
- Member & Recipient Service Line (main call center)
- Behavioral Health Crisis Line

Care Management

- Whole Person Care
- Specialty CM Teams
 - ED Disposition Team
 - DJJ Care Management Team
 - Rapid Access Care Coordination



Project Updates

- Opioid Settlement Projects
 - Naloxone kits
- Mobile Clinics
- Tribal Engagement
- Co-Responder Pilots
- CFAC adding a representative with TBI
- Healing Place in New Hanover

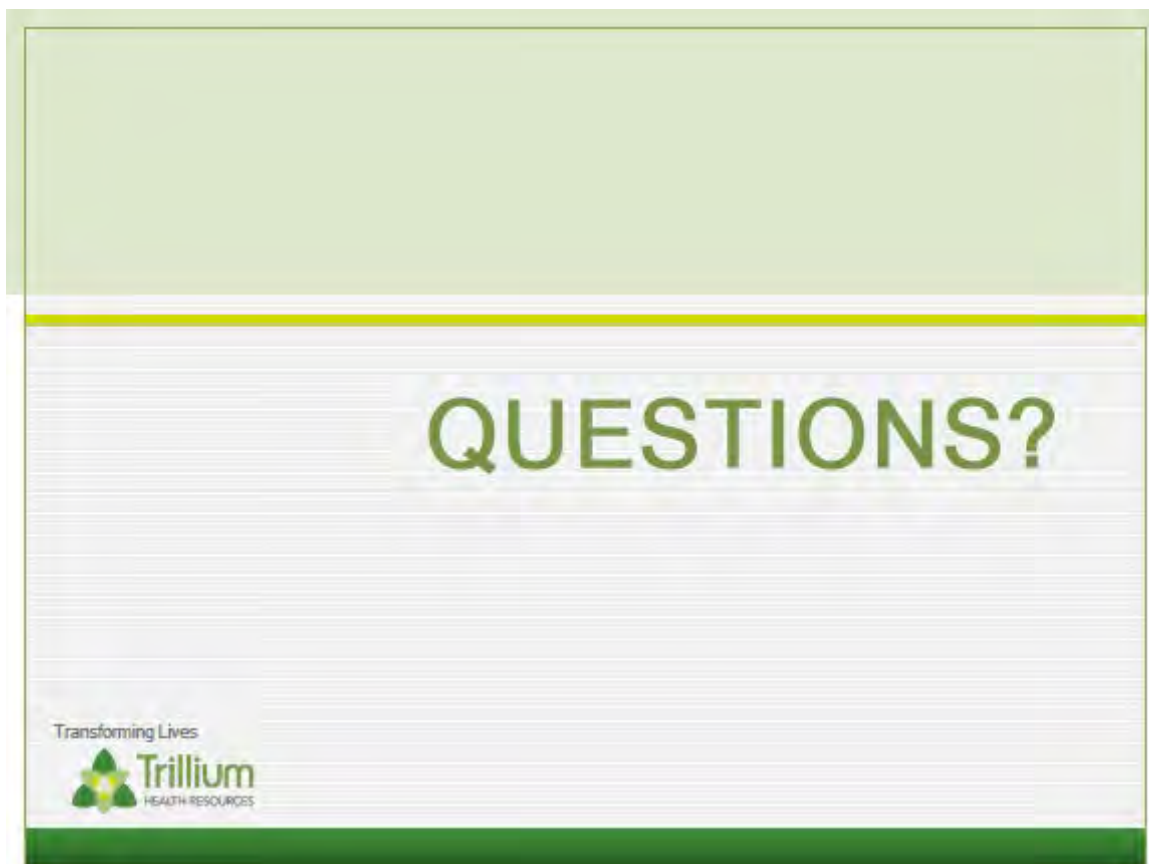


Consumers served in Washington County

Total Consumers served - 460

- Mental Health - 376
- Substance Use - 81
- I/DD - 73

Total is unduplicated, since a single individual may receive services in more than one category



Chair Walker asked how these numbers compare to last year. Mr. Peterson said they went down—58,000 down to 46,000.

Chair Walker thanked Mr. Peterson for his presentation.

AVEOC DESIGN PROPOSAL SELECTION: Mr. Curtis Potter, CM/CA spoke to the Board regarding the information below.

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

COMMISSIONERS:
JULIUS WALKER, JR., CHAIR
ANN C. KEYES, VICE-CHAIR
TRACEY A. JOHNSON
JOHN C. SPRULL
CAROL V. PHELPS



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JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

AGENDA ITEM MEMO

MEETING DATE: April 3rd, 2023 **MEMO Date:** March 31, 2023 **ITEM:**
SUBJECT: AV/EOC Building Design RFQ Proposal Selection
DEPARTMENT: Multiple (Aviation; Emergency Management)
FROM: Curtis S. Potter, County Manager/County Attorney (CM/CA)
ATTACHMENTS:
A- Firm Scoring Results Sheet (1 page)

PURPOSE: To approve the proposal review committee's recommendation to select Oakley Collier as the most qualified firm to design the new AV/EOC facility at the Airport.

BACKGROUND/STAFF DISCUSSION & ANALYSIS:

- The County applied for and received \$3.25M in SCIF Funds from the State of North Carolina to use with \$1M in local match to build a new emergency management facility at the airport which will also replace the current aging terminal building.
- An RFQ for design services was issued 1/26/23 and five proposals were received by the 3/3/23 deadline.
- A proposal review committee consisting of County Commissioner John Sprull, County Manager Curtis S. Potter, County Finance Officer Missy Dixon, Senior Project Managers Mary Moscato and Richard Livingston reviewed and independently scored the proposals as shown in the attached scoring sheet.
- The same committee interviewed the top two scoring firms on 3/22/23, after discussions about the initial scores at the March 3rd, 2023 regular Board meeting.
- Pursuant to state law, once the most qualified firm is selected by the Board, the County can then enter into negotiations to contract for design services at an agreeable fee. The Board can require its pre-approval of any final contract, or delegate final approval to its County Manager based on any conditions it may impose.

RECOMMENDED ACTION(S) BY STAFF:

- **VOTE:** to approve the committee's recommendation to select Oakley Collier Architects out of Rocky Mount, NC as the most qualified firm to design the AV/EOC building based on their proposal and interview; and authorize staff to begin negotiating an agreeable contract to procure such services, or if necessary to negotiate with the next highest scoring firm(s) shown in the attached scoring sheet, if such negotiations are not successful.

| Categories | Total Points Possible | Lindsey | | | | | | Germano | | | | | | Oakley Collier Architects | | | | | | Intrepid Architecture | | | | | | LS3P | | | | | |
|--|-----------------------|------------------|-------|---------|--------|------------|------------------|------------------|-------|---------|--------|------------|------------------|---------------------------|-------|---------|--------|------------|------------------|-----------------------|-------|---------|--------|------------|------------------|------------------|-------|---------|--------|------------|------------------|
| | | Livingston | Dixon | Spruill | Potter | Moscatello | Variable Average | Livingston | Dixon | Spruill | Potter | Moscatello | Variable Average | Livingston | Dixon | Spruill | Potter | Moscatello | Variable Average | Livingston | Dixon | Spruill | Potter | Moscatello | Variable Average | Livingston | Dixon | Spruill | Potter | Moscatello | Variable Average |
| Specialist or appropriate expertise in the type of project. | 3-3 | 3.0 | 2.7 | 3.7 | 2.1 | 2.7 | 2.4 | 1.8 | 2.4 | 1.5 | 1.5 | 0.3 | 1.5 | 2.4 | 2.7 | 2.4 | 2.1 | 2.1 | 2.3 | 2.1 | 3.0 | 1.7 | 1.8 | 2.1 | 2.0 | 1.8 | 3.0 | 3.0 | 2.1 | 2.7 | 2.5 |
| Past performance on similar projects. | 3-3 | 3.8 | 2.5 | 1.1 | 1.4 | 1.4 | 1.5 | 1.0 | 1.0 | 1.0 | 0.2 | 0.8 | 1.6 | 1.6 | 1.4 | 1.6 | 1.8 | 1.5 | 1.3 | 1.0 | 1.7 | 1.4 | 1.4 | 1.5 | 1.4 | 2.0 | 1.9 | 1.4 | 1.4 | 1.6 | |
| Recent experience with project costs and schedules. | 3-3 | 1.0 | 2.5 | 1.1 | 1.0 | 0.0 | 1.0 | 1.0 | 0.4 | 1.0 | 0.0 | 0.7 | 1.6 | 1.8 | 1.6 | 1.0 | 1.8 | 1.6 | 2.0 | 1.8 | 1.7 | 1.0 | 1.0 | 1.6 | 1.5 | 1.1 | 1.5 | 1.7 | 1.0 | 1.6 | 1.5 |
| Proximity to and familiarity with the area where the project is located. | 3-3 | 0.8 | 0.7 | 0.5 | 0.5 | 0.2 | 0.5 | 0.3 | 0.9 | 0.7 | 0.6 | 0.5 | 0.6 | 1.0 | 1.4 | 0.9 | 1.0 | 0.8 | 0.9 | 1.0 | 1.0 | 0.9 | 0.8 | 1.0 | 0.9 | 0.5 | 0.7 | 0.7 | 0.5 | 0.3 | 0.5 |
| Record of successfully completed projects without major legal or technical problems. | 3-3 | 0.7 | 0.6 | 0.4 | 1.0 | 0.5 | 0.6 | 0.0 | 1.0 | 0.9 | 0.3 | 0.0 | 0.4 | 1.7 | 1.8 | 0.9 | 1.0 | 1.0 | 1.0 | 0.0 | 0.9 | 0.9 | 0.3 | 0.0 | 0.4 | 0.8 | 0.7 | 0.9 | 0.7 | 0.2 | 0.7 |
| Workload. | 3-3 | 0.8 | 0.7 | 0.6 | 0.8 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 | 0.3 | 0.8 | 1.0 | 0.9 | 0.6 | 1.0 | 0.8 | 0.9 | 0.8 | 0.9 | 0.5 | 0.8 | 0.7 | 0.7 | 0.7 | 0.5 | 0.9 | 0.7 | 0.7 | 0.8 |
| | | 81.0 | 83.0 | 54.5 | 58.0 | 55.0 | | 48.0 | 69.0 | 51.0 | 51.0 | 43.0 | | 88.0 | 90.0 | 80.0 | 77.0 | 79.0 | | 72.0 | 96.0 | 59.0 | 61.0 | 66.0 | | 65.0 | 91.0 | 81.0 | 64.0 | 67.0 | |
| | | Aggregated Score | | | | | | Aggregated Score | | | | | | Aggregated Score | | | | | | Aggregated Score | | | | | | Aggregated Score | | | | | |
| | | 68.30 | | | | | | 46.40 | | | | | | 82.40 | | | | | | 71.20 | | | | | | 75.60 | | | | | |

Commissioner Johnson made a motion to approve the committee’s recommendation to select Oakley Collier Architects out of Rocky Mount, NC as the most qualified firm to design the AV/EOC building based on their proposal and interview; and authorize staff to begin negotiating an agreeable contract to procure such services, or if necessary to negotiate with the next highest scoring firm(s) shown in the attached scoring sheet, if such negotiations are not successful. Commissioner Keyes seconded. Motion carried unanimously.

PRE-K – 12 NEW SCHOOL UPDATE AND LGC APPLICATION APPROVAL: Mr. Curtis Potter spoke to the Board on this subject.

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CLERK TO THE BOARD
jbennett@washconc.org

AGENDA ITEM MEMO

| | | | | |
|---|--|-------------------|----------------|--------------|
| MEETING DATE: | April 3 rd , 2023 | MEMO Date: | March 31, 2023 | ITEM: |
| SUBJECT: | PK12 School Update & LGC Application Approval | | | |
| DEPARTMENT: | Multiple (Aviation; Emergency Management) | | | |
| FROM: | Curtis S. Potter, County Manager/County Attorney (CM/CA) | | | |
| ATTACHMENTS: | | | | |
| A- Davenport School Project Funding Discussion Materials (dated 3/27/23) (13 pages) | | | | |
| B- Project Budget Comparisons Spreadsheet (dated 3/30/23) (1 page) | | | | |

PURPOSE: To discuss the latest updates on the PK12 school project, including ongoing efforts to reduce its final estimated guaranteed maximum price ("GMP") shown as \$72,016,519 in the attached Project Budget Comparisons Spreadsheet, and to discuss and approve the submission by staff of an application to the Local Government Commission "LGC" of the State of North Carolina, seeking approval to move forward with borrowing approximately \$22,698,000 to be financed over a 20 year period as shown within the attached Davenport Materials dated 3/27/23 (based on a GMP estimate of \$70,700,000).

BACKGROUND/STAFF DISCUSSION & ANALYSIS:

- The County and School System have been discussing the need to upgrade outdated and inefficient school facilities going back many years, as well as discussing the need to consider consolidation of its facilities in more recent years due to a shrinking public student body and overall funding constraints.
- In early 2022 the County and School System agreed to apply for, and subsequently received a total of \$50M (in 2 separate installments of \$40M and \$10M each) from the NC Needs Based Public School Capital Fund ("NBPSCF") Grant program based on an application outlining the construction of a new consolidated PK12 facility intended to house all public school children in the county (except early college) on one site partially located where Pines Elementary School existed at that time.
- A steering committee consisting of representatives from both the County and School System, along with a variety of outside consultants and representatives was formed, and has met continuously to take the lead on developing a project timeline and plan of action to complete major tasks, and advise the respective Boards of County Commissioners and Education related to their respective project decisions.

- Initial project action items including the following:
 - o Procuring SiL+a Architects as the project designer
 - o Developing and mutually adopting a Funding Agreement between the respective Boards
 - o Procuring Metcon Buildings & Infrastructure as the prime construction manager at risk
 - o Procuring additional land/acreage at the project site by the County
 - o Preliminary surveying and engineering
 - o Demolition of Pines Elementary School, which had recently been vacated due to long standing air quality concerns, and to expedite the overall project timeline/logistics to save time and associated costs of delays

- Due to an unanticipated 30-60 day delay in the completion of the final designs; unforeseen extreme inflationary pressures during the overall project development period (experienced across virtually all sectors of the local, state, and federal economy including construction trades specifically); and rising loan interest rates caused by Federal Reserve efforts to calm the extreme inflationary pressure through interest rate hikes, the overall estimated project budget has gradually and steadily increased over the last eight months to its currently projected GMP.

- This increase (the full scale of which was not known until the completion of the recent bidding phase of the project in mid-March) also led to an unexpected increase in the amount of the locally funded loan required to be borrowed by the County to ultimately meet the funding difference between the final GMP to pay for and undertake the project, and the grant funding already secured to pay for a large part of those cost, as more particularly shown within the attached Project Budget Comparisons Spreadsheet.

- The steering committee also met continuously to discuss revisions to the overall scope of the designed project.
 - o The County's focus has been, and remains to insure an appropriate balance is struck between removing all unnecessary or optional upgrades or design features, while retaining all critically essential components.

 - o Initial project planning called for the originally projected debt service (based on a much lower projected GMP) to be managed with restricted sales tax revenues already received by the County which would be committed toward payment of the debt service, along with an additional revenue stream of \$400K per year to be paid by the School System to the County to lease the new PK12 facility with such payments also going toward the debt service obligations.
 - It was not originally intended, or considered necessary to consider a potential tax rate increase in order to generate additional revenues to use in order to meet the debt service obligations projected at that time.

 - Unfortunately, due to the substantially increased debt service projections, a tax rate increase may now need to be seriously considered in order to meet these higher obligation amounts, unless additional revenues are received, or unless extreme changes are made to some other County services to produce a substantial offsetting expenditure reduction.

- Although a variety of alternate upgrades were initially designed and intended to produce long term savings in exchange for higher upfront costs, due to increasing budgetary pressure, an additional effort to remove all non-essential design elements was recently undertaken by staff, the architect and builder in an effort to minimize the final GMP.
 - The County and School System are working together to seek and secure additional grant and legislative funding to offset the higher than anticipated final GMP and associated debt service amounts in an effort to mitigate potential impacts to tax rate considerations as originally intended.
 - It should also be noted that as of 3/31/23, both the architect and builder have voluntarily agreed to take a reduction in their originally contracted profit margins to assist in further lowering the final GMP.
 - If additional funding is secured, it could reduce the higher than anticipated debt service obligation pressure facing the County in these latest projections, and may even permit the reinstatement of certain desired alternatives and upgrades through a change order process depending on the amount, timing, and availability of such funding in relation to the project schedule.
 - Ideally, the County could wait until additional funding is actually secured, but in the current inflationary market, time equates to money, and staff feels that not moving forward at this point risks substantial further increased costs as a result of continuing inflation, rising loan interest rates, and further time delays to restructure and rebid the project.
- The County also procured the services of Davenport Public Finance of Davenport & Company, LLC to advise it in regard to the anticipated debt service projections, and to assist it in applying to the LGC for pre-approval of the subject loan as required by law for most similar projects undertaken by local governments in this state. Sanford Holshouser was also engaged to provide legal and loan closing services.
 - The County issued an RFP for lending proposals related to the anticipated loan and received two proposals for financing with the lowest interest rate option being 4.02% contingent upon a loan closing taking place before mid-May, 2023.
 - The LGC Application will incur a onetime \$1,250 charge payable to the State Treasurer to offset their cost of reviewing and processing the application.

- The following represents a rough outline of the remaining action items staff believes are reasonably necessary to keep the project moving forward and on track in the short term:
 - o 4/3/23 (Regular BOCC Mtg)
 - Review the final GMP provided by Metcon
 - Consider the estimated impact of this GMP on the projected final debt service
 - Authorize staff to proceed with submitting the loan approval application to the LGC based on these same projections
 - o 4/4/23 Staff submits the LGC Application to be heard at the 5/3/23 LGC Meeting
 - o 4/3/23-5/2/23
 - Hold any additional meetings required of the steering committee and/or between the County and School System to:
 - review and approve any final scope changes
 - make final changes to the current preliminary funding agreement
 - review and approve any updated construction timelines/changes
 - finalize any remaining action items before the 5/1/23 BOCC Mtg
 - o 5/1/23 (Regular BOCC Mtg)
 - Vote on a Resolution to give final approval for the financing and to approve the following:
 - Installment Financing Contract
 - Deed of Trust to provide the lender with a collateral interest in the project site
 - Disbursement Agent Agreement
 - o 5/3/23 LGC approval of loan application
 - o 5/4-5/12 Loan Closing

RECOMMENDED ACTION(S) BY STAFF:

- **Discuss the latest projected GMP figures for the PK12 school, and anticipated debt service obligations associated with the final estimated loan amount.**
- **VOTE: to direct staff to move forward with submitting the loan approval application due on 4/4/23 to the LGC based on the latest estimated debt service projections.**

School Project Funding Discussion Materials

Washington County, North Carolina



March 27, 2023



PreK-12 School Project Schedule and Budget Overview

PreK-12 School Project

- The current estimated total project cost is \$78,442,500 as shown in the table to the right.
 - The County and Schools have been awarded two grants that will pay a portion of the total project cost:
 1. Needs Based Public School Capital Fund ("NBPSCF") Grant of \$50,000,000
 2. DOT and Energy Conservation Grant of \$150,000.
 - The Board of Education anticipates utilizing \$3,500,000 of Elementary and Secondary School Emergency Relief Funding ("ESSER") for this project.
 - Additionally, there is \$1,500,000 of School Capital outlay Funds that are anticipated to be available for project funding.
 - \$500,000 of these available School Reserves are assumed to be applied to project costs and the remaining \$1,000,000 will be applied to debt service costs.

Budget Overview

| A | B |
|---|---------------------|
| Description | Amount |
| 1 Project Costs | |
| 2 Pre-Construction | 1,654,519 |
| 3 Construction | 68,345,481 |
| 4 Architect | 5,600,000 |
| 5 Contingency | 2,100,000 |
| 6 Subtotal | 77,700,000 |
| 7 Soft Costs | |
| 8 Land | 500,000 |
| 9 Technology ¹ | - |
| 10 FF&E ² | - |
| 11 Cost of Issuance Estimate | 242,500 |
| 12 Subtotal | 742,500 |
| 13 Grand Total Project Cost Estimate | 78,442,500 |
| 14 Less: Federal/State Grants and Appropriations | |
| 15 NBPSCF Grant | (50,000,000) |
| 16 DOT / Energy Conservation Grant | (150,000) |
| 17 ESSER | (3,500,000) |
| 18 Subtotal | (53,650,000) |
| 19 Less: Sales Tax Reimbursement (Estimate) | (1,595,009) |
| 20 Net Funding Requirement | 23,197,491 |
| 21 Less: School Capital Outlay Fund Balance | |
| 22 FY 2022 Balance | (1,246,258) |
| 23 FY 2023 Surplus ³ | (253,742) |
| 24 Reserve For Debt Service | 1,000,000 |
| 25 Subtotal | (500,000) |
| 26 Net Borrowing Requirement | 22,697,491 |

¹ Board of Education is providing Technology.

² Board of Education is using existing FF&E.

³ Restricted Sales tax of \$653,742 less annual capital funding of \$400,000.



Estimated Amortization Schedule

Financing Assumptions and Amortization Schedule

| Financing Assumptions: | |
|----------------------------|------------|
| Closing Date: | Mid-May |
| Trust Acceptance Deadline: | March 28th |
| Trust Closing Deadline: | May 19th |
| First Interest Payment: | 12/1/2023 |
| First Principal Payment: | 12/1/2024 |
| Final Maturity: | 12/1/2042 |

| 1-Year Interest Only Period | | | | |
|-----------------------------|---------------|-------------------|------------------|-------------------|
| Fiscal Year | Interest Rate | Principal | Interest | Total |
| 2024 | 4.02% | - | 491,714 | 491,714 |
| 2025 | 4.02% | 1,195,000 | 912,460 | 2,107,460 |
| 2026 | 4.02% | 1,195,000 | 864,421 | 2,059,421 |
| 2027 | 4.02% | 1,195,000 | 816,382 | 2,011,382 |
| 2028 | 4.02% | 1,195,000 | 768,343 | 1,963,343 |
| 2029 | 4.02% | 1,195,000 | 720,304 | 1,915,304 |
| 2030 | 4.02% | 1,195,000 | 672,265 | 1,867,265 |
| 2031 | 4.02% | 1,195,000 | 624,226 | 1,819,226 |
| 2032 | 4.02% | 1,195,000 | 576,187 | 1,771,187 |
| 2033 | 4.02% | 1,195,000 | 528,148 | 1,723,148 |
| 2034 | 4.02% | 1,195,000 | 480,109 | 1,675,109 |
| 2035 | 4.02% | 1,195,000 | 432,070 | 1,627,070 |
| 2036 | 4.02% | 1,195,000 | 384,031 | 1,579,031 |
| 2037 | 4.02% | 1,194,000 | 335,992 | 1,529,992 |
| 2038 | 4.02% | 1,194,000 | 287,953 | 1,481,953 |
| 2039 | 4.02% | 1,194,000 | 239,914 | 1,433,914 |
| 2040 | 4.02% | 1,194,000 | 191,875 | 1,385,875 |
| 2041 | 4.02% | 1,194,000 | 143,836 | 1,337,836 |
| 2042 | 4.02% | 1,194,000 | 95,797 | 1,289,797 |
| 2043 | 4.02% | 1,194,000 | 47,758 | 1,241,758 |
| Total | | 22,698,000 | 9,614,622 | 32,312,622 |

Note: Assumes Trust 10-Year Par Call Interest rate of 4.02%.
 Note: Cost of Issuance Expenses would be deducted from loan proceeds.

Sources and Uses Summary

| Description | Amount |
|-----------------------------------|-------------------|
| 1 Sources: | |
| 2 Par Amount | 22,698,000 |
| 3 Total Sources | 22,698,000 |
| 4 Uses: | |
| 5 Capital Project Fund | 22,454,991 |
| 6 <u>Cost of Issuance</u> | <u>242,500</u> |
| 7 Subtotal Project Funding | 22,697,491 |
| 8 Rounding | 509 |
| 9 Total Uses | 22,698,000 |

Annual Debt Service Payments





Debt Affordability Analysis

School Capital Outlay Fund

| \$22,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|--|---|---------------------------|--------------------------|-------------------|-------------------------------|----------------------------------|----------------------------|--------------------------------------|---|
| No Tax Impact | | | | | | | | | | | | | | |
| | | | | | Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/(Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/(Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,248,258 |
| 2024 | 491,714 | 400,000 | - | 891,714 | 640,000 | - | - | 640,000 | (251,714) | - | (251,714) | - | - | 748,286 |
| 2025 | 2,107,460 | 100,000 | - | 2,207,460 | 640,000 | 400,000 | 419,174 | 1,459,174 | (748,286) | - | (748,286) | - | - | - |
| 2026 | 2,059,421 | 100,000 | - | 2,159,421 | 640,000 | 400,000 | 1,119,421 | 2,159,421 | - | - | - | - | - | - |
| 2027 | 2,011,382 | 100,000 | - | 2,111,382 | 640,000 | 400,000 | 1,071,382 | 2,111,382 | - | - | - | - | - | - |
| 2028 | 1,963,343 | 100,000 | - | 2,063,343 | 640,000 | 400,000 | 1,023,343 | 2,063,343 | - | - | - | - | - | - |
| 2029 | 1,915,304 | 100,000 | - | 2,015,304 | 640,000 | 400,000 | 975,304 | 2,015,304 | - | - | - | - | - | - |
| 2030 | 1,867,265 | 100,000 | - | 1,967,265 | 640,000 | 400,000 | 927,265 | 1,967,265 | - | - | - | - | - | - |
| 2031 | 1,819,226 | 100,000 | - | 1,919,226 | 640,000 | 400,000 | 879,226 | 1,919,226 | - | - | - | - | - | - |
| 2032 | 1,771,187 | 100,000 | - | 1,871,187 | 640,000 | 400,000 | 831,187 | 1,871,187 | - | - | - | - | - | - |
| 2033 | 1,723,148 | 100,000 | - | 1,823,148 | 640,000 | 400,000 | 783,148 | 1,823,148 | - | - | - | - | - | - |
| 2034 | 1,675,109 | 100,000 | - | 1,775,109 | 640,000 | 400,000 | 735,109 | 1,775,109 | - | - | - | - | - | - |
| 2035 | 1,627,070 | 100,000 | - | 1,727,070 | 640,000 | 400,000 | 687,070 | 1,727,070 | - | - | - | - | - | - |
| 2036 | 1,579,031 | 100,000 | - | 1,679,031 | 640,000 | 400,000 | 639,031 | 1,679,031 | - | - | - | - | - | - |
| 2037 | 1,529,992 | 100,000 | - | 1,629,992 | 640,000 | 400,000 | 590,992 | 1,629,992 | - | - | - | - | - | - |
| 2038 | 1,481,953 | 100,000 | - | 1,581,953 | 640,000 | 400,000 | 542,953 | 1,581,953 | - | - | - | - | - | - |
| 2039 | 1,433,914 | 100,000 | - | 1,533,914 | 640,000 | 400,000 | 494,914 | 1,533,914 | - | - | - | - | - | - |
| 2040 | 1,385,875 | 100,000 | - | 1,485,875 | 640,000 | 400,000 | 446,875 | 1,485,875 | - | - | - | - | - | - |
| 2041 | 1,337,836 | 100,000 | - | 1,437,836 | 640,000 | 400,000 | 398,836 | 1,437,836 | - | - | - | - | - | - |
| 2042 | 1,289,797 | 100,000 | - | 1,389,797 | 640,000 | 400,000 | 350,797 | 1,389,797 | - | - | - | - | - | - |
| 2043 | 1,241,758 | 100,000 | - | 1,341,758 | 640,000 | 400,000 | 302,758 | 1,341,758 | - | - | - | - | - | - |
| | | | | | | | | | | | | | Total Tax Effect | 0.00% |
| Total | 32,312,622 | 6,400,000 | 500,000 | 39,212,622 | | | | 13,212,622 | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service tax is currently planned to be made available for capital maintenance at other schools.
² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.
³ FY 2023 Estimated Article 40 and 42 1/2 Debt Restricted Sales Tax was \$653,742. Assumes \$840,000 thereafter.
⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.
⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

| \$22,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--|-------------------------------|--------------------------|-----------------------------|--------------------------------------|---|
| Equivalent Tax Impact as Needed | | | | | | | | | | | | | | |
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Debt Service Cash Flow Surplus (Deficit) | | | | | School Capital Outlay Fund Reserve Balance ⁵ |
| | | | | | | | | | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 491,714 | 400,000 | - | 891,714 | 640,000 | - | - | 640,000 | (251,714) | - | (251,714) | - | - | 1,000,000 |
| 2025 | 2,107,460 | 100,000 | - | 2,207,460 | 640,000 | 400,000 | - | 1,040,000 | (1,167,460) | - | (748,266) | (415,174) | 4,434 | 748,266 |
| 2026 | 2,059,421 | 100,000 | - | 2,159,421 | 640,000 | 400,000 | - | 1,040,000 | (1,119,421) | 423,366 | - | (696,055) | 7,264 | - |
| 2027 | 2,011,382 | 100,000 | - | 2,111,382 | 640,000 | 400,000 | - | 1,040,000 | (1,071,382) | 1,130,615 | - | 59,233 | - | 59,233 |
| 2028 | 1,963,343 | 100,000 | - | 2,063,343 | 640,000 | 400,000 | - | 1,040,000 | (1,023,343) | 1,141,921 | - | 118,578 | - | 177,812 |
| 2029 | 1,915,304 | 100,000 | - | 2,015,304 | 640,000 | 400,000 | - | 1,040,000 | (975,304) | 1,153,340 | - | 178,037 | - | 395,848 |
| 2030 | 1,867,265 | 100,000 | - | 1,967,265 | 640,000 | 400,000 | - | 1,040,000 | (927,265) | 1,164,874 | - | 237,609 | - | 593,457 |
| 2031 | 1,819,226 | 100,000 | - | 1,919,226 | 640,000 | 400,000 | - | 1,040,000 | (879,226) | 1,176,522 | - | 297,297 | - | 890,754 |
| 2032 | 1,771,187 | 100,000 | - | 1,871,187 | 640,000 | 400,000 | - | 1,040,000 | (831,187) | 1,188,288 | - | 357,101 | - | 1,247,855 |
| 2033 | 1,723,148 | 100,000 | - | 1,823,148 | 640,000 | 400,000 | - | 1,040,000 | (783,148) | 1,200,170 | - | 417,023 | - | 1,664,878 |
| 2034 | 1,675,109 | 100,000 | - | 1,775,109 | 640,000 | 400,000 | - | 1,040,000 | (735,109) | 1,212,172 | - | 477,064 | - | 2,141,941 |
| 2035 | 1,627,070 | 100,000 | - | 1,727,070 | 640,000 | 400,000 | - | 1,040,000 | (687,070) | 1,224,294 | - | 537,224 | - | 2,679,165 |
| 2036 | 1,579,031 | 100,000 | - | 1,679,031 | 640,000 | 400,000 | - | 1,040,000 | (639,031) | 1,236,537 | - | 597,506 | - | 3,276,671 |
| 2037 | 1,529,992 | 100,000 | - | 1,629,992 | 640,000 | 400,000 | - | 1,040,000 | (589,992) | 1,248,902 | - | 658,911 | - | 3,935,582 |
| 2038 | 1,481,953 | 100,000 | - | 1,581,953 | 640,000 | 400,000 | - | 1,040,000 | (541,953) | 1,261,391 | - | 719,398 | - | 4,654,980 |
| 2039 | 1,433,914 | 100,000 | - | 1,533,914 | 640,000 | 400,000 | - | 1,040,000 | (493,914) | 1,274,005 | - | 780,011 | - | 5,434,991 |
| 2040 | 1,385,875 | 100,000 | - | 1,485,875 | 640,000 | 400,000 | - | 1,040,000 | (445,875) | 1,286,745 | - | 840,750 | - | 6,275,741 |
| 2041 | 1,337,836 | 100,000 | - | 1,437,836 | 640,000 | 400,000 | - | 1,040,000 | (397,836) | 1,299,613 | - | 901,616 | - | 7,177,357 |
| 2042 | 1,289,797 | 100,000 | - | 1,389,797 | 640,000 | 400,000 | - | 1,040,000 | (349,797) | 1,312,609 | - | 962,611 | - | 8,139,969 |
| 2043 | 1,241,758 | 100,000 | - | 1,341,758 | 640,000 | 400,000 | - | 1,040,000 | (301,758) | 1,325,735 | - | 1,023,736 | - | 9,163,704 |
| Total Tax Effect | | | | | | | | | | | | 11.67% | | |
| Total | 32,312,622 | 6,400,000 | 500,000 | 39,212,622 | | | | | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note: capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service. Tax is currently planned to be made available for capital maintenance at other schools.
² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.
³ FY 2023 Estimated Article 40 and 42 1/2 Debt Restricted Sales Tax was \$653,742. Assumes \$840,000 thereafter.
⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.
⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

| \$22,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| Equivalent FY 2024 Upfront Tax Impact | | | | | | | | | | | | | | |
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Debt Service Cash Flow Surplus (Deficit) | | | | | School Capital Outlay Fund Reserve Balance ⁵ |
| | | | | | | | | | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 491,714 | 400,000 | - | 891,714 | 640,000 | - | - | 640,000 | (251,714) | 775,500 | - | 523,786 | 8,234 | 1,523,786 |
| 2025 | 2,107,460 | 100,000 | - | 2,207,460 | 640,000 | 400,000 | - | 1,040,000 | (1,167,460) | 783,255 | (384,205) | - | - | 1,139,581 |
| 2026 | 2,059,421 | 100,000 | - | 2,159,421 | 640,000 | 400,000 | - | 1,040,000 | (1,119,421) | 791,088 | (328,333) | - | - | 811,248 |
| 2027 | 2,011,382 | 100,000 | - | 2,111,382 | 640,000 | 400,000 | - | 1,040,000 | (1,071,382) | 798,998 | (272,383) | - | - | 538,865 |
| 2028 | 1,963,343 | 100,000 | - | 2,063,343 | 640,000 | 400,000 | - | 1,040,000 | (1,023,343) | 806,988 | (216,354) | - | - | 322,511 |
| 2029 | 1,915,304 | 100,000 | - | 2,015,304 | 640,000 | 400,000 | - | 1,040,000 | (975,304) | 815,058 | (160,245) | - | - | 162,265 |
| 2030 | 1,867,265 | 100,000 | - | 1,967,265 | 640,000 | 400,000 | - | 1,040,000 | (927,265) | 823,209 | (104,056) | - | - | 58,210 |
| 2031 | 1,819,226 | 100,000 | - | 1,919,226 | 640,000 | 400,000 | - | 1,040,000 | (879,226) | 831,441 | (47,785) | - | - | 10,425 |
| 2032 | 1,771,187 | 100,000 | - | 1,871,187 | 640,000 | 400,000 | - | 1,040,000 | (831,187) | 839,755 | - | 8,569 | - | 18,994 |
| 2033 | 1,723,148 | 100,000 | - | 1,823,148 | 640,000 | 400,000 | - | 1,040,000 | (783,148) | 848,153 | - | 65,005 | - | 83,999 |
| 2034 | 1,675,109 | 100,000 | - | 1,775,109 | 640,000 | 400,000 | - | 1,040,000 | (735,109) | 856,634 | - | 121,526 | - | 205,525 |
| 2035 | 1,627,070 | 100,000 | - | 1,727,070 | 640,000 | 400,000 | - | 1,040,000 | (687,070) | 865,201 | - | 178,131 | - | 383,656 |
| 2036 | 1,579,031 | 100,000 | - | 1,679,031 | 640,000 | 400,000 | - | 1,040,000 | (639,031) | 873,853 | - | 234,822 | - | 618,478 |
| 2037 | 1,529,992 | 100,000 | - | 1,629,992 | 640,000 | 400,000 | - | 1,040,000 | (589,992) | 882,591 | - | 292,600 | - | 911,078 |
| 2038 | 1,481,953 | 100,000 | - | 1,581,953 | 640,000 | 400,000 | - | 1,040,000 | (541,953) | 891,417 | - | 349,424 | - | 1,260,503 |
| 2039 | 1,433,914 | 100,000 | - | 1,533,914 | 640,000 | 400,000 | - | 1,040,000 | (493,914) | 900,331 | - | 406,337 | - | 1,666,840 |
| 2040 | 1,385,875 | 100,000 | - | 1,485,875 | 640,000 | 400,000 | - | 1,040,000 | (445,875) | 909,335 | - | 463,340 | - | 2,130,180 |
| 2041 | 1,337,836 | 100,000 | - | 1,437,836 | 640,000 | 400,000 | - | 1,040,000 | (397,836) | 918,428 | - | 520,432 | - | 2,650,611 |
| 2042 | 1,289,797 | 100,000 | - | 1,389,797 | 640,000 | 400,000 | - | 1,040,000 | (349,797) | 927,612 | - | 577,615 | - | 3,228,226 |
| 2043 | 1,241,758 | 100,000 | - | 1,341,758 | 640,000 | 400,000 | - | 1,040,000 | (301,758) | 936,889 | - | 634,890 | - | 3,863,116 |
| | | | | | | | | | | | | | Total Tax Effect | 8,234 |
| Total | 32,312,622 | 6,400,000 | 500,000 | 39,212,622 | | | | | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding Agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service that is currently planned to be made available for capital maintenance at other schools.
² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.
³ FY 2023 Estimated Article 40 and 42 1/2 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.
⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.
⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

| \$22,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|--|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| Assumes a 4 Cent Tax Impact in FY 2024 | | | | | | | | | | | | | | |
| | | | | | Debt Service Cash Flow Surplus (Deficit) | | | | | | | | | |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,248,258 |
| 2024 | 491,714 | 400,000 | - | 891,714 | 640,000 | - | - | 640,000 | (251,714) | 376,000 | - | 124,286 | 4,004 | 1,124,286 |
| 2025 | 2,107,460 | 100,000 | - | 2,207,460 | 640,000 | 400,000 | - | 1,040,000 | (1,167,460) | 379,760 | (787,700) | - | - | 336,586 |
| 2026 | 2,059,421 | 100,000 | - | 2,159,421 | 640,000 | 400,000 | 399,277 | 1,439,277 | (720,144) | 363,556 | (336,586) | 0 | - | - |
| 2027 | 2,011,382 | 100,000 | - | 2,111,382 | 640,000 | 400,000 | 683,988 | 1,723,988 | (387,393) | 387,393 | - | - | - | - |
| 2028 | 1,963,343 | 100,000 | - | 2,063,343 | 640,000 | 400,000 | 632,075 | 1,672,075 | (391,267) | 391,267 | - | - | - | - |
| 2029 | 1,915,304 | 100,000 | - | 2,015,304 | 640,000 | 400,000 | 580,124 | 1,620,124 | (395,180) | 395,180 | - | - | - | - |
| 2030 | 1,867,265 | 100,000 | - | 1,967,265 | 640,000 | 400,000 | 528,133 | 1,568,133 | (399,132) | 399,132 | - | - | - | - |
| 2031 | 1,819,226 | 100,000 | - | 1,919,226 | 640,000 | 400,000 | 476,103 | 1,516,103 | (403,123) | 403,123 | - | - | - | - |
| 2032 | 1,771,187 | 100,000 | - | 1,871,187 | 640,000 | 400,000 | 424,032 | 1,464,032 | (407,154) | 407,154 | - | - | - | - |
| 2033 | 1,723,148 | 100,000 | - | 1,823,148 | 640,000 | 400,000 | 371,922 | 1,411,922 | (411,226) | 411,226 | - | - | - | - |
| 2034 | 1,675,109 | 100,000 | - | 1,775,109 | 640,000 | 400,000 | 319,771 | 1,359,771 | (415,338) | 415,338 | - | - | - | - |
| 2035 | 1,627,070 | 100,000 | - | 1,727,070 | 640,000 | 400,000 | 267,578 | 1,307,578 | (419,491) | 419,491 | - | - | - | - |
| 2036 | 1,579,031 | 100,000 | - | 1,679,031 | 640,000 | 400,000 | 215,344 | 1,255,344 | (423,686) | 423,686 | - | - | - | - |
| 2037 | 1,529,992 | 100,000 | - | 1,629,992 | 640,000 | 400,000 | 162,069 | 1,202,069 | (427,923) | 427,923 | - | - | - | - |
| 2038 | 1,481,953 | 100,000 | - | 1,581,953 | 640,000 | 400,000 | 109,790 | 1,149,790 | (432,202) | 432,202 | - | - | - | - |
| 2039 | 1,433,914 | 100,000 | - | 1,533,914 | 640,000 | 400,000 | 57,470 | 1,097,470 | (436,524) | 436,524 | - | - | - | - |
| 2040 | 1,385,875 | 100,000 | - | 1,485,875 | 640,000 | 400,000 | 5,106 | 1,045,106 | (440,890) | 440,890 | - | - | - | - |
| 2041 | 1,337,836 | 100,000 | - | 1,437,836 | 640,000 | 400,000 | - | 1,040,000 | (397,996) | 445,298 | - | 47,302 | - | 47,302 |
| 2042 | 1,289,797 | 100,000 | - | 1,389,797 | 640,000 | 400,000 | - | 1,040,000 | (349,998) | 449,751 | - | 99,754 | - | 147,056 |
| 2043 | 1,241,758 | 100,000 | - | 1,341,758 | 640,000 | 400,000 | - | 1,040,000 | (301,999) | 454,249 | - | 152,250 | - | 299,306 |
| Total Tax Effect | | | | | | | | | | | | 4,004 | - | |
| Total | 32,312,622 | 6,400,000 | 500,000 | 39,212,622 | | | 5,232,763 | Total | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note, capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service tax is currently planned to be made available for capital maintenance at other schools.

² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.

³ FY 2023 Estimated Article 40 and 42 1/2 Cent Restricted Sales Tax was \$653,742. Assumes \$640,000 thereafter.

⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.

⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

■ In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Debt Affordability Analysis

School Capital Outlay Fund

| \$22,698,000 Financing – 1-Year Interest Only Period | | | | | | | | | | | | | | |
|--|-----------------------|--|--|-------------------|-------------------------------------|---|---------------------------|--------------------------|--------------------|-------------------------------|----------------------------------|-----------------------------|--------------------------------------|---|
| Assumes a 5 Cent Tax Impact in FY 2024 | | | | | | | | | | | | | | |
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
| FY | Proposed Debt Service | Annual Capital Contribution ¹ | Project Equity Contribution ² | Total | Restricted Schools Tax ³ | Lease Payments from School Board ⁴ | General Fund Contribution | Total Revenues Available | Surplus/ (Deficit) | Revenue From Prior Tax Impact | General Capital Reserve Utilized | Adjusted Surplus/ (Deficit) | Estimated Incremental Tax Equivalent | School Capital Outlay Fund Reserve Balance ⁵ |
| 2023 | - | 400,000 | 500,000 | 900,000 | 653,742 | - | - | 653,742 | (246,258) | - | (246,258) | - | - | 1,246,258 |
| 2024 | 491,714 | 400,000 | - | 891,714 | 640,000 | - | - | 640,000 | (251,714) | 470,000 | - | 218,286 | 5,004 | 1,218,286 |
| 2025 | 2,107,460 | 100,000 | - | 2,207,460 | 640,000 | 400,000 | - | 1,040,000 | (1,167,460) | 474,700 | (692,760) | - | - | 525,526 |
| 2026 | 2,059,421 | 100,000 | - | 2,159,421 | 640,000 | 400,000 | 114,448 | 1,154,448 | (1,004,973) | 479,447 | (525,526) | - | - | - |
| 2027 | 2,011,382 | 100,000 | - | 2,111,382 | 640,000 | 400,000 | 587,140 | 1,627,140 | (484,241) | 484,241 | - | - | - | - |
| 2028 | 1,963,343 | 100,000 | - | 2,063,343 | 640,000 | 400,000 | 534,259 | 1,574,259 | (489,084) | 489,084 | - | - | - | - |
| 2029 | 1,915,304 | 100,000 | - | 2,015,304 | 640,000 | 400,000 | 481,329 | 1,521,329 | (493,975) | 493,975 | - | - | - | - |
| 2030 | 1,867,265 | 100,000 | - | 1,967,265 | 640,000 | 400,000 | 428,350 | 1,468,350 | (498,914) | 498,914 | - | - | - | - |
| 2031 | 1,819,226 | 100,000 | - | 1,919,226 | 640,000 | 400,000 | 375,322 | 1,415,322 | (503,904) | 503,904 | - | - | - | - |
| 2032 | 1,771,187 | 100,000 | - | 1,871,187 | 640,000 | 400,000 | 322,244 | 1,362,244 | (508,943) | 508,943 | - | - | - | - |
| 2033 | 1,723,148 | 100,000 | - | 1,823,148 | 640,000 | 400,000 | 269,116 | 1,309,116 | (514,032) | 514,032 | - | - | - | - |
| 2034 | 1,675,109 | 100,000 | - | 1,775,109 | 640,000 | 400,000 | 215,938 | 1,255,938 | (519,172) | 519,172 | - | - | - | - |
| 2035 | 1,627,070 | 100,000 | - | 1,727,070 | 640,000 | 400,000 | 162,705 | 1,202,705 | (524,364) | 524,364 | - | - | - | - |
| 2036 | 1,579,031 | 100,000 | - | 1,679,031 | 640,000 | 400,000 | 109,423 | 1,149,423 | (529,608) | 529,608 | - | - | - | - |
| 2037 | 1,529,992 | 100,000 | - | 1,629,992 | 640,000 | 400,000 | 55,088 | 1,095,088 | (534,904) | 534,904 | - | - | - | - |
| 2038 | 1,481,953 | 100,000 | - | 1,581,953 | 640,000 | 400,000 | 1,740 | 1,041,740 | (540,253) | 540,253 | - | - | - | - |
| 2039 | 1,433,914 | 100,000 | - | 1,533,914 | 640,000 | 400,000 | - | 1,040,000 | (493,994) | 545,855 | - | 51,661 | - | 51,661 |
| 2040 | 1,385,875 | 100,000 | - | 1,485,875 | 640,000 | 400,000 | - | 1,040,000 | (448,995) | 551,112 | - | 105,117 | - | 156,778 |
| 2041 | 1,337,836 | 100,000 | - | 1,437,836 | 640,000 | 400,000 | - | 1,040,000 | (397,996) | 556,623 | - | 158,627 | - | 315,405 |
| 2042 | 1,289,797 | 100,000 | - | 1,389,797 | 640,000 | 400,000 | - | 1,040,000 | (349,998) | 562,189 | - | 212,192 | - | 527,597 |
| 2043 | 1,241,758 | 100,000 | - | 1,341,758 | 640,000 | 400,000 | - | 1,040,000 | (301,999) | 567,811 | - | 265,812 | - | 793,409 |
| | | | | | | | | | | | | | Total Tax Effect | 5,004 |
| Total | 32,312,622 | 6,400,000 | 500,000 | 39,212,622 | | | 3,657,099 | | | | | | | |

¹ Includes \$400,000 annual funding in FY 2023 and FY 2024 and \$100,000 thereafter per the Washington County School Funding agreement. Note: capital funding shown does not include annual accumulated lottery funding available to fund school capital and debt service. Tax is currently planned to be made available for capital maintenance at other schools.

² FY 2023 includes \$500,000 for a land purchase and FY 2024 includes a \$1,000,000 County Contribution to the Project.

³ FY 2023 Estimated Article 40 and 42 1/2 Cent Restricted Sales Tax was \$653,742. Assumes \$840,000 thereafter.

⁴ County School Board has agreed to make lease payments to the County of \$400,000 per year to pay for for 30 years beginning in FY 2025.

⁵ FYE 2022 estimated School Capital Outlay Fund Balance per County Audit.

In addition to the capital outlay funding shown above, the County will provide an annual operating supplement funding of \$1,735,000 from General Fund Revenues.



Appendix

Summary of Bank Proposals



Summary of Bids Received

| Lender | A | B | C | D |
|-----------------------------------|---|---|---|---|
| | Prepayment Provisions | | Option 1 | Option 2 |
| 1 Capital One Public Funding, LLC | No call until 12/01/2032, callable thereafter at par in whole or in part, prepayments applied in inverse order of maturity. | | 4.67% ¹ | 4.68% ¹ |
| 2 Truist Bank | Prepayment A: Prepayable in whole or in part subject to a "Make Whole Call" Prepayment B: Prepayable in whole or in part at any time after 9 years without penalty; subject to a "Make Whole Call" prior to 9 years Prepayment C: Prepayable in whole or in part at any time after 10 years without penalty; subject to a "Make Whole Call" prior to 10 years | | Prepayment A: 3.95% Prepayment B: 4.07% Prepayment C: 4.02% | Prepayment A: 3.95% Prepayment B: 4.07% Prepayment C: 4.02% |
| 3 Public Sale (TIC) | Prepayable in whole or in part at any time after 10 years. | | 3.91% ² | 3.91% ² |

¹ COPF shall lock the rate when the Borrower provides a final debt service schedule and firm closing date. On such date (the "Lock Date"), the final interest rate on the Loan shall be determined by observing the then-yielding 10-year U.S. Treasury note (ticker USGG10YR on Bloomberg, the "Benchmark Rate") and comparing it to its yield of 3.95% (the "Base Date Rate") on February 28, 2023 (the "Base Date"). On the Lock Date, if the Benchmark Rate remains between 3.80% and 4.10% (i.e. within the "Collar"), there shall be no changes to the Loan rates quoted above. However, if the Benchmark Rate is above 4.10% or below 3.80% on the Lock Date, the Loan rate shall be adjusted by one basis point up or down for every basis point the Benchmark Rate is outside the Collar.

² Current market interest rates as of 2/28/2023. Preliminary and subject to change.



Summary of Proposals

Truist Bank Proposal

| A | B | C |
|--------------------------------|---|--|
| Lender | Truist Bank | Public Sale |
| | | |
| | Option 1 & 2 | Option 1 & 2 |
| 1 Tax Exempt Interest Rate | A: 3.95% B: 4.07% C: 4.02% | 3.91% (TIC) |
| 2 Prepayment Language | Prepayment A: Prepayable in whole or in part subject to a "Make Whole Call" Prepayment B: Prepayable in whole or in part at any time after 9 years without penalty, subject to a "Make Whole Call" prior to 9 years Prepayment C: Prepayable in whole or in part at any time after 10 years without penalty, subject to a "Make Whole Call" prior to 10 years | Prepayable in whole or in part at any time after 10 years. |
| 3 Acceptance / Rate Expiration | March 28th / May 19th | Mid-May / Late May |
| 4 Escrow / Project Fund | -Truist will require that all proceeds be deposited in a Project Fund with Truist. The borrower will be required to submit a request for each draw from the project fund. - The current earnings rate on the Truist Project Fund is 3.50%; subject to change based on market condition. | - A Project Fund will be established by the Trustee and will be invested as directed by the County. - The current NCCMT rate is 4.50% subject to change based on market condition. |
| 5 Bank Fees | Not to exceed \$10,000 | Additional fees associated with Bond Underwriting, Official Statement, Bond Documents, Credit Ratings, etc. |
| 6 Credit Approval | Fully Approved | n/a - Credit Ratings Required |
| 7 Lender's Counsel | Pope Flynn, LLP (Matt Davis) | TBD |
| 8 Other Considerations | -The Bank will require a security interest on the PreK-12 School Facility. -The Bank will require a flood certification and Title Search. The Bank will NOT require a Title Opinion or Title Insurance Policy. | - The Public Sale approach will require a Trustee and compliance with continuing disclosure requirements. - Typically a Title Insurance Policy will be obtained for a Public Sale. - A Public Sale will require annual principal payments and semi-annual interest payments. |



Preliminary Financing Schedule

Direct Bank Loan Approach

Recommendation

- Based upon our review of the proposals, related analyses and discussions with County Staff and Bond Counsel, Davenport recommends that the County select the Truist 10-year par call prepayment option with a 4.02% interest rate. Additional details regarding the loan, including a recommended amortization option, will be determined following the establishment of a final GMP.

Next Steps

| Date | Task |
|---------------------------------|---|
| March 28 th | Truist Proposal Acceptance Deadline |
| April 3 rd at 6:00pm | County Board of Commissioners Meeting <ul style="list-style-type: none"> County Board selects a winning bank lender, if applicable |
| April 4 th | LGC Application Deadline |
| April 24 th | Agenda Deadline for May 1 st Board Meeting |
| May 1 st at 6:00pm | County Board of Commissioners Meeting <ul style="list-style-type: none"> County Board considers adopting a Final Resolution |
| May 2 nd | LGC considers approving the financing |
| By May 19 th | Close on Direct Bank Loan |

Municipal Advisor Disclosure



The enclosed information relates to an existing or potential municipal advisor engagement.

The U.S. Securities and Exchange Commission (the "SEC") has clarified that a broker, dealer or municipal securities dealer engaging in municipal advisory activities outside the scope of underwriting a particular issuance of municipal securities should be subject to municipal advisor registration. Davenport & Company LLC ("Davenport") has registered as a municipal advisor with the SEC. As a registered municipal advisor Davenport may provide advice to a municipal entity or obligated person, an obligated person is an entity other than a municipal entity, such as a not for profit corporation, that has commenced an application or negotiation with an entity to issue municipal securities on its behalf and for which it will provide support. If and when an issuer engages Davenport to provide financial advisory or consultant services with respect to the issuance of municipal securities, Davenport is obligated to evidence such a financial advisory relationship with a written agreement.

When acting as a registered municipal advisor Davenport is a fiduciary required by federal law to act in the best interest of a municipal entity without regard to its own financial or other interests. Davenport is not a fiduciary when it acts as a registered investment advisor, when advising an obligated person, or when acting as an underwriter, though it is required to deal fairly with such persons.

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The value of and income from investments and the cost of borrowing may vary because of changes in interest rate, foreign exchange rates, default rates, prepayment rates, securities/instruments prices, market indexes, operational or financial conditions or companies or other factors. There may be time limitations on the exercise of options or other rights in securities/instruments transactions. Past performance is not necessarily a guide to future performance and estimates of future performance are based on assumptions that may not be realized. Actual events may differ from those assumed and changes to any assumptions may have a material impact on any projections or estimates. Other events not taken into account may occur and may significantly affect the projections or estimates. Certain assumptions may have been made for modeling purpose or to simplify the presentation and/or calculation of any projections or estimates, and Davenport does not represent that any such assumptions will reflect actual future events. Accordingly, there can be no assurance that estimated returns or projections will be realized or that actual returns or performance results will not materially differ from those estimated herein. This material may not be sold or redistributed without the prior written consent of Davenport.

| first floor sft+a ARCHITECTS | | Washington County School - Washington PK-12 School Plymouth, NC | | metcon BUILDING INFRASTRUCTURE | |
|---|----------------------|--|------------------------|--------------------------------|--------------------|
| Thursday, March 30, 2023 | | | | | |
| Project Budget Comparisons | | | | | |
| | COST 8/12/2022 | Board Approved Construction Budget | Current GMP PHASE I | GMP BUDGET PHASE II | |
| Surveys / Borings | | | \$ 59,681 | | |
| Special Inspections | | | \$ 275,000 | \$ 30,000 | |
| Specialty Consultants | | | | | |
| Land | | | | | |
| | \$ 190,000 | \$ - | \$ 334,681 | \$ 30,000 | |
| Construction Cost | | | | | |
| New Construction | | \$ 68,111,702 | \$ 77,872,253 | | |
| Basic building including and basic site | | | | | |
| Additional Elementary school classrooms | | | | | |
| New Gym and Aux Gym in base bid new | | | | | |
| Solar Generation will be an alternate | | | Excluded | | |
| Ballfields and Fieldhouse will be an alternate | | | | | |
| Scope reductions / Value Engineering | | | \$ (7,785,704) | | |
| Added space in the kitchen | | | | | |
| Geothermal | | | Excluded | | |
| Electrochromic Glazing | | | Excluded | | |
| Renovations- Phase 2 | | | | | |
| Early College Renovations | | | | \$ 1,000,000 | |
| Ballfields, Grading, Sitework, Bleachers, Fencing, Concessions/Fieldhouse | | | | \$ 8,000,000 | |
| Selective demolition at Creswell and WCHS | | | | \$ 1,200,000 | |
| Furniture and Equipment - Phase 2 | | | | | |
| Technology | | | | \$ 2,087,500 | |
| Furniture | | | | \$ 4,620,000 | |
| Phase Elementary School - Demo/ Fencing/ General Conditions 3 Months | | \$ 896,479 | \$ 1,247,764 | | |
| Change Order #2 | | | \$ 26,074 | | |
| Change Order #3 | | | \$ 321,208 | | |
| Construction/Renovation/Demo Cost Total Cost Total | | | | | |
| Inflation (12% per year)Included in cost per sf | | | | | Included Above |
| Inflated Construction Cost Total | | | | | |
| Owner Construction Contingency From Soft Cost | | | | | |
| Total Construction Cost | \$ 58,151,487 | \$ 69,008,181 | \$ 72,016,519 | \$ 16,967,500 | \$ 3,008,338 4.18% |
| Soft Cost @8% | \$ 4,652,119 | \$ 51,744,545 | \$ 5,761,322 | \$ 1,357,400 | |
| Owner's Contingency 3% (2.54%) | | \$ 1,744,545 | \$ 1,744,545 | \$ 509,025 | |
| TOTAL ESTIMATED PROJECT COST | \$ 64,738,150 | \$ 70,752,726 | \$ 79,522,386 | \$ 18,833,925 | |
| **Budget does not include instructional materials | | | | | |
| Plus: Estimated Cost of Insurance | \$ 240,000 | | \$ 240,000 | | |
| Less: Needs Based Grant | \$ (50,000,000) | | \$ (50,000,000) | | |
| Less: ESSER Funding | \$ (3,500,000) | | \$ (3,500,000) | | |
| Less: Assumed Cash Contribution By County | \$ (1,000,000) | | \$ (1,000,000) | | |
| Less: DOT Grant and Energy Conservation Grant | \$ (150,000) | | \$ (150,000) | | |
| Total Estimated Amount Financed by County Before Rebate | \$ 10,229,150 | \$ 70,752,726 | \$ 25,112,386 | \$ 18,833,925 | |
| Inflation Reduction Act Tax Rebate | \$ - | | | | |
| Sales Tax Reimbursement* | | | \$ (1,595,000) | | |
| Total Estimated Amount Financed by County | \$ 10,229,150 | \$ 70,752,726 | \$ 23,517,377 | \$ 18,833,925 | \$ 3,517,376.65 |
| | | | \$ 20,000,000.00 | | |

* Sales Tax Reimbursement is calculated at 25% of cost of work with 6.75% sales tax

Mr. Potter stated he found a possible \$1.5M reduction as of 5:00 PM tonight to lower what we would need to borrow to \$20,181,000.

Commissioner Spruill asked if the Board is just being asked to put in the application for the loan tonight. Mr. Potter said yes. Mr. Potter told the Board they can still change their mind. The “point of no return” will be at the May 1 meeting.

Commissioner Phelps asked what if the Board approves the application and the numbers go up. Mr. Potter said the Board doesn't have to close on the loan if they don't want to.

Commissioner Spruill said the Board heard a lot of comments for and against this new school. He said he is so thankful that the County received \$50M in funds for this school but we are \$20M short. He implored the citizens to call their representatives and tell them the County needs more funds. The County does need a new school!

Commissioner Keyes made a motion to direct staff to move forward with submitting the loan approval application due on 4/4/23 to the LGC based on the latest estimated debt service projections. Commissioner Johnson seconded. Commissioner Johnson went on to say that she has been on this Board for a long time and knows that Washington County needs a new school. Years ago, the County was looking at a 28 cent tax increase! Commissioner Johnson said 2 counties in NC received \$40M and then they gave us \$10M more. Yes, there is more money out there and she is doing her part to make sure our representatives are hearing from her. She also said we are a resilient group and need the public's help. If we show, as a group, that we can get it done it will get noticed.

Commissioner Keyes said the Board is working hard to get additional money and knows that the County needs a new school and doesn't want to put an undue burden on the citizens. **Motion carried unanimously.**

FINANCE OFFICER'S REPORT: Ms. Dixon went over the budget transfers and budget amendments that were in the Commissioners' Agenda Package .

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer
Date: March 6, 2023
RE: SS Admin/SS Economic Assist

BT #: 2023 - 114

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------------------------|---|------------------|------------|------------------|
| 10-5310-013 | SS Admin-Salaries & Wages-Longevity | 19,029.00 | (2,182.00) | 16,847.00 |
| 10-5310-260 | SS Admin-Departmental Supplies | 45,000.00 | 2,182.00 | 47,182.00 |
| 10-5310-310 | SS Admin-Travel | 12,500.00 | (2,000.00) | 10,500.00 |
| 10-5310-370 | SS Admin-Advertising | 1,250.00 | 2,000.00 | 3,250.00 |
| 10-5380-384 | SS Economic Assist-Child Care (MOE-Part of \$65K Min) | 10,000.00 | (5,000.00) | 5,000.00 |
| 10-5310-257 | SS Admin-County General Assistance | 10,000.00 | 5,000.00 | 15,000.00 |
| SS Admin/SS Economic Assist | | 97,779.00 | - | 97,779.00 |

Justification:

This transfer is to move monies within the DSS Budgets as follows: to move the remaining funds from Longevity to Departmental Supplies - DSS is attempting to purchase LED Lights for the agency to replace the current bulbs in an effort to save money on power bills; to move monies from Travel to Advertising - due to the lack of applicants and multiple postings of the same positions in several sources, funds budgeted in advertising have been depleted (all four prior lines are 50% reimbursable so there is no change in revenue); and to move monies from the Child Care MOE line to the General Assistance line due to the rising number of children in care, their lack of clothing, changes in placement and the need to support families with kinship placements monies in this line are running out (neither of these two lines are reimbursable so there is no change in revenue).

Budget Officer's Initials CSP

Approval Date: 3/6/23

Initials: [Signature]
 Batch #: 2023-114
 Date: 3/6/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 6, 2023
RE: Recreation

BT #: 2023 - 115

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-------------------|---------------------------------------|------------------|------------|------------------|
| 10-6120-030 | Recreation-Salaries & Wages-Part Time | 11,900.00 | 2,500.00 | 14,400.00 |
| 10-6120-315 | Recreation-Training | 1,500.00 | (1,000.00) | 500.00 |
| 10-6120-270 | Recreation-Sports Equipment | 9,000.00 | (1,500.00) | 7,500.00 |
| Recreation | | 22,400.00 | - | 22,400.00 |

Justification:

This transfer is to move monies within the Recreation budget from Training and Sports Equipment to Part Time Salaries. There are additional monies needed in the Part Time line for expenses through the remainder of the year and during tournament play in June. This movement will leave enough money for the Director to get the required Pesticide training that is needed. There will also not be a delay in purchasing needed sports equipment due to a significant donation that was received, the needed sports equipment will be purchased from the donation line.

Budget Officer's Initials CSP

Approval Date: 3/6/23

Initials: [Signature]
Batch #: 2023-115
Date: 3/6/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 6, 2023
RE: Water

BT #: 2023 - 116

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------|-------------------------------------|------------------|------------|------------------|
| 35-7135-600 | Designated for Future Appropriation | 50,303.00 | (3,792.00) | 46,511.00 |
| 35-7130-600 | Contracted Services-Mowing | 21,750.00 | 3,792.00 | 25,542.00 |
| Water | | 72,053.00 | - | 72,053.00 |

Justification:

This transfer is to move monies within the the Water Budget from Designated for Future Appropriation to the Mowing line. There is a need to move these funds due to the fact that we had to prolong our mowing season in the summer and add an additional week therefore resulting in the need to increase these monies to begin the new mowing season.

Budget Officer's Initials CBP

Approval Date: 3/6/23

| | |
|-----------|-----------------|
| Initials: | <u>sm</u> |
| Batch #: | <u>2023-116</u> |
| Date: | <u>3/6/2023</u> |

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 117

From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer

Date: March 6, 2023

RE: Facility Services

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------------------|--------------------------------------|------------------|-------------|------------------|
| 10-3353-000 | Insurance Proceeds | (42,096.00) | (16,223.00) | (58,319.00) |
| 10-4265-256 | Facility Services - Insurance Claims | 55,729.00 | 16,223.00 | 71,952.00 |
| Facility Services | | | | |
| Balanced: | | 13,633.00 | - | 13,633.00 |

Justification:

This amendment is to increase the revenues and expenditures in the Insurance Claims line. A check has been received from our Insurance Carrier for additional repair work needed down at the Beaufort Community College Center in Roper due to the water leak that occurred on 12/30/22. These repairs were initially left out of the original estimate.

Approval Date: 3/6/2023
 Bd. Clerk's Init: [Signature]

Initials:
 Batch #:
 Date:

This budget amendment was already approved at the March 6th Boc meeting. I am just re-inserting it in your package so that you can see everything in number order.
 missy



Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer
Date: March 8, 2023
RE: Sheriff/SRO

BT #: 2023 - 118

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------------|--|-------------------|------------|-------------------|
| 10-4310-315 | Sheriff-Training | 3,000.00 | (1,574.00) | 1,426.00 |
| 10-4310-350 | Sheriff-Maintenance & Repair-Equipment | 2,000.00 | (1,000.00) | 1,000.00 |
| 10-4310-550 | Sheriff-Capital Outlay-Equipment | 175,000.00 | (2,600.00) | 172,400.00 |
| 10-4310-310 | Sheriff-Travel | 2,500.00 | 2,574.00 | 5,074.00 |
| 10-4311-310 | SRO Union-Travel | 1,252.00 | 1,300.00 | 2,552.00 |
| 10-4314-310 | SRO High School-Travel | 1,295.00 | 1,300.00 | 2,595.00 |
| Sheriff/SRO | | 185,047.00 | - | 185,047.00 |

Justification:

This transfer is to move monies within the Sheriff's Office Regular and SRO budgets as follows: monies are being transferred from the Sheriff's Training and Maintenance & Repair Equipment lines to the Sheriff Travel line to cover the costs for the Chief Deputy to attend the Sheriff's Conference; there is also monies being moved from the Sheriff's Maintenance & Repair line to the SRO Union and High School Travel lines to cover the costs for the two SRO Officer's to attend the Juvenile Conference.

Budget Officer's Initials CAF

Approval Date: 3/8/23

Initials: CAF
 Batch #: 2023-118
 Date: 3/9/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 8, 2023
RE: Landfill

BT #: 2023 - 119

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-----------------|---------------------------------------|------------------|------------|------------------|
| 33-7400-140 | Landfill-Workmans Comp | 7,325.00 | (263.00) | 7,062.00 |
| 33-7400-600 | Landfill-Contracted Services | 20,000.00 | (2,812.00) | 17,188.00 |
| 33-7400-250 | Landfill-Supplies & Materials Vehicle | 6,000.00 | 3,000.00 | 9,000.00 |
| 33-7400-340 | Landfill-Postage | 150.00 | 75.00 | 225.00 |
| Landfill | | 33,475.00 | - | 33,475.00 |

Justification:

This transfer is to move monies within the Landfill budget. There is additional funds needed in the vehicle supplies & materials line to cover off road diesel fuel and other needed supplies for repair. There is also additional funds needed in the postage line - these funds are used to mail monthly landfill bills to customers.

Budget Officer's Initials CP

Approval Date: 3/8/23

| | |
|-----------|-----------------|
| Initials: | <u>MD</u> |
| Batch #: | <u>2023-119</u> |
| Date: | <u>3/9/2023</u> |

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer
Date: March 10, 2023
RE: Detention

BT #: 2023 - 120

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------|------------------------------------|-------------------|-------------|-------------------|
| 10-4320-010 | Detention-Salaries & Wages-Regular | 372,027.00 | (15,000.00) | 357,027.00 |
| 10-4320-090 | Detention-FICA Tax Expense | 34,834.00 | (2,000.00) | 32,834.00 |
| 10-4320-100 | Detention-Retirement | 77,261.00 | (5,000.00) | 72,261.00 |
| 10-4320-101 | Detention-401(K) Contribution | 12,730.00 | (2,000.00) | 10,730.00 |
| 10-4320-140 | Detention-Workmans Comp | 33,846.00 | (4,000.00) | 29,846.00 |
| 10-4320-181 | Detention-Group Insurance | 113,633.00 | (10,000.00) | 103,633.00 |
| 10-4320-210 | Detention-Uniforms | 7,500.00 | (4,000.00) | 3,500.00 |
| 10-4320-600 | Detention-Contracted Services | 50,000.00 | 42,000.00 | 92,000.00 |
| Detention | | 701,831.00 | - | 701,831.00 |

Justification:

This transfer is to move monies within the Detention Budget. There are funds needed in the Contracted Services line due to several ongoing issues. There have been increased costs to house juveniles this fiscal year due to the implementation of Raise the Age. Expenses have increased for housing costs to the County for inmate Safekeeping due to the need to house certain inmates in Raleigh due to health issues. The County currently has medical bills in hand through December 22nd for some of the Safekeeping Inmates that total \$44,486.95 after statutorily required discounts and reductions have been applied. These bills have to be paid now and there are probably more bills on the way.

Budget Officer's Initials CBP

Approval Date: 3/10/23

Initials: MP
 Batch #: 2023-120
 Date: 3/10/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 10, 2023
RE: Emergency Management

BT #: 2023 - 121

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-----------------------------|---|------------------|----------|------------------|
| 10-4330-260 | Emergency Management-Departmental Supplies | 7,500.00 | (500.00) | 7,000.00 |
| 10-4330-250 | Emergency Management-Maintenance & Repair-Vehicle | 1,000.00 | 300.00 | 1,300.00 |
| 10-4330-350 | Emergency Management-Maintenance & Repair-Equipment | 4,500.00 | 200.00 | 4,700.00 |
| Emergency Management | | 13,000.00 | - | 13,000.00 |

Justification:

This transfer is to move monies within the Emergency Management Budget. There are funds needed as follows: In the Maintenance & Repair Vehicle line for an expense from Leonard and a tire repair at J&J and in the Maintenance & Repair Equipment line to cover a light tower repair.

Budget Officer's Initials CDP

Approval Date: 3/13/23

Initials: fm
Batch #: 2023121
Date: 3/13/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 20, 2023
RE: Transport/EMS

BT #: 2023 - 122

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|----------------------|--|------------------|------------|------------------|
| 37-4376-355 | Transport-Maintenance & Repair-Equipment | 15,000.00 | (8,670.00) | 6,330.00 |
| 37-4330-355 | EMS-Maintenance & Repair-Equipment | 35,000.00 | 8,670.00 | 43,670.00 |
| Transport/EMS | | 50,000.00 | - | 50,000.00 |

Justification:

This transfer is to move monies from the Transport Maintenance & Repair-Equipment line to the EMS Maintenance & Repair-Equipment line. These monies are needed due to the increased maintenance work and deductibles for repair of EMS Ambulances this fiscal year. We hope this increase covers us through fiscal year end.

Budget Officer's Initials CYP

Approval Date: 3/20/23

Initials: MD
Batch #: 2023-122
Date: 3/21/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 123

From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer

Date: March 22, 2023

RE: SS Admin

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-----------------|--------------------------------|-------------------|-------------|-------------------|
| 10-5310-181 | SS Admin - Group Insurance | 511,974.00 | (20,000.00) | 491,974.00 |
| 10-5310-600 | SS Admin - Contracted Services | 98,542.00 | 20,000.00 | 118,542.00 |
| SS Admin | | 610,516.00 | - | 610,516.00 |

Justification:

This transfer is to move monies within DSS from the Group Insurance line to the Contracted Services line. This transfer is needed due to the lack of staff in the Child Welfare Unit and the lack of applicants even after being posted several times in various sources. DSS is in need of contracted staff to act as oversight to the permanency program as well as to do case management services to insure the agency meets all statutory requirements in the protection of children. Due to the multiple vacancies, there are available funds in the Group Insurance line.

Budget Officer's Initials CSP

Approval Date: 3/22/23

| | |
|-----------|--------------------|
| Initials: | <u>[Signature]</u> |
| Batch #: | <u>2023-123</u> |
| Date: | <u>3/23/2023</u> |

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 124

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: March 24, 2023

RE: SS Admin

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-----------------|---|------------------|------------|------------------|
| 10-5310-310 | SS Admin - Travel | 10,500.00 | (2,000.00) | 8,500.00 |
| 10-5310-250 | SS Admin - Maintenance & Repair-Vehicle | 7,500.00 | 2,000.00 | 9,500.00 |
| SS Admin | | 18,000.00 | - | 18,000.00 |

Justification:

This transfer is to move monies within DSS from the Travel line to the Maintenance & Repair-Vehicle line. Due to increase use of the agency vehicles and the cost associated with cleaning and maintenance of those vehicles, it is necessary to move funds to cover anticipated costs through fiscal year end. Both lines are 50% reimbursable so this transfer is not budget impactive.

Budget Officer's Initials CP

Approval Date: 3/17/23

Initials: CP
Batch #: 2023.124
Date: 3/21/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 24, 2023
RE: Water

BT #: 2023 - 125

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------|---|------------------|------------|------------------|
| 35-7130-200 | Water Operations-Supplies & Materials | 32,500.00 | (5,000.00) | 27,500.00 |
| 35-7130-350 | Water Operations-Maintenance & Repair-Equipment | 24,900.00 | (5,000.00) | 19,900.00 |
| 35-7135-299 | Water Treatment-Water Treatment Chemicals | 35,000.00 | 10,000.00 | 45,000.00 |
| Water | | 92,400.00 | - | 92,400.00 |

Justification:

This transfer is to move monies within the Water Operations and Water Treatment Plant budgets. This transfer is needed to ensure that there is enough monies to purchase water treatment chemicals through fiscal year end.

Budget Officer's Initials CBP

Approval Date: 3/27/23

| | |
|-----------|------------------|
| Initials: | <u>MD</u> |
| Batch #: | <u>2023-125</u> |
| Date: | <u>3/27/2023</u> |

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 24, 2023
RE: SS Transportation

BT #: 2023 - 126

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------------------|------------------------------------|------------------|------------|------------------|
| 10-5400-315 | DOT Grant - Travel/Training | 5,000.00 | (1,750.00) | 3,250.00 |
| 10-5400-320 | SS Transportation - Communications | 5,950.00 | 1,750.00 | 7,700.00 |
| SS Transportation | | 10,950.00 | - | 10,950.00 |

Justification:

This transfer is to move monies within the SS Transportation budget. Due to increased usage, there is a need to move funds to cover the remaining payments through fiscal year end. This transfer is not budget impactful.

Budget Officer's Initials CPD

Approval Date: 3/27/23

Initials: MD
Batch #: 2023-126
Date: 3/27/2023

SS Cellular data usage by FM staff

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 127

From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer

Date: March 24, 2023

RE: School Capital Outlay

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------------------|--|---------------------|-------------|---------------------|
| 21-5912-693 | Capital Outlay-Engineering Services | 59,913.00 | (9,920.00) | 49,993.00 |
| 21-5912-695 | Grant-Needs Based Pub Sc-Planning/Design | 5,328,663.00 | (90,535.00) | 5,238,128.00 |
| 21-5912-697 | Grant-Needs Based Pub Sc-Legal Services | - | 42,200.00 | 42,200.00 |
| 21-5912-698 | Grant-Needs Based Pub Sc-Engineering | - | 58,255.00 | 58,255.00 |
| School Capital Outlay | | 5,388,576.00 | - | 5,388,576.00 |

Justification:

This transfer is to move monies within the School Capital Outlay Budget. There were budgets and payments initially set up under the general capital outlay lines that should have been in a Needs Based Grant line. This transfer is to move budgets into the appropriately set up lines and then the charges will be moved accordingly.

Budget Officer's Initials CDP

Approval Date: 3/27/23

| | |
|-----------|------------------|
| Initials: | <u>CDP</u> |
| Batch #: | <u>2023-127</u> |
| Date: | <u>3/27/2023</u> |

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 27, 2023
RE: Cooperative Extension

BT #: 2023 - 128

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------------------|---------------------------------------|-----------------|----------|-----------------|
| 10-6050-340 | Cooperative Ext-Postage | 150.00 | (127.00) | 23.00 |
| 10-6050-260 | Cooperative Ext-Departmental Supplies | 1,800.00 | 127.00 | 1,927.00 |
| Cooperative Extension | | 1,950.00 | - | 1,950.00 |

Justification:

This transfer is to move monies within the Cooperative Extension budget from the Postage line to the Departmental Supplies line in order to purchase a desk for the new employee that will be coming in. The former employee provided their own desk.

Budget Officer's Initials CBP

Approval Date: 3/27/23

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|-----------|------------------|
| Initials: | <u>MD</u> |
| Batch #: | <u>2023-128</u> |
| Date: | <u>3/27/2023</u> |

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 129

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: March 27, 2023

RE: Inspections & Planning

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|-----------------------------------|---|-----------------|----------|-----------------|
| 10-4350-352 | Inspections & Planning-Maintenance & Repair-Equipment | 1,000.00 | (300.00) | 700.00 |
| 10-4350-341 | Inspections & Planning-Printing | 500.00 | 300.00 | 800.00 |
| Inspections & Planning | | 1,500.00 | - | 1,500.00 |

Justification:

This transfer is to move monies within the Inspections & Planning Budget. These monies are needed in the Printing line to allow staff to revamp and reprint some of the existing brochures.

Budget Officer's Initials CPD

Approval Date: 3/27/23

Initials: MD
Batch #: 2023-129
Date: 3/28/2023

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 130

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 3, 2023

RE: Facility Services

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|--------------------------|--------------------------------------|------------------|------------|------------------|
| 10-3353-000 | Insurance Proceeds | (58,319.00) | (2,235.00) | (60,554.00) |
| 10-4265-256 | Facility Services - Insurance Claims | 71,952.00 | 2,235.00 | 74,187.00 |
| Facility Services | | | | |
| Balanced: | | 13,633.00 | - | 13,633.00 |

Justification:

This amendment is to increase the revenues and expenditures in the Insurance Claims line. A check has been received from our Insurance Carrier for repair work needed on an ambulance that backed into a light pole.

Approval Date: _____

Bd. Clerk's Init: _____

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| Initials: |
| Batch #: |
| Date: |

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 131

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 3, 2023

RE: Sheriff

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------|--|------------------|------------|------------------|
| 10-3540-070 | Donations - Animal Control | (580.00) | (1,984.00) | (2,564.00) |
| 10-4310-601 | Donations - Animal Control | 1,391.00 | 1,984.00 | 3,375.00 |
| 10-3540-020 | Gun Permits Discretionary-County Portion | (5,090.00) | (1,030.00) | (6,120.00) |
| 10-4310-611 | Gun Permits Discretionary-County Portion | 39,950.00 | 1,030.00 | 40,980.00 |
| 10-3540-030 | Gun Permits-State Portion | (6,090.00) | (1,240.00) | (7,330.00) |
| 10-4310-612 | Gun Permits-State Portion | 7,225.00 | 1,240.00 | 8,465.00 |
| 10-3540-040 | Finger Printing | (980.00) | (220.00) | (1,200.00) |
| 10-4310-613 | Finger Printing | 5,185.00 | 220.00 | 5,405.00 |
| 10-3541-010 | Sheriff-Donations | (1,505.00) | (6.00) | (1,511.00) |
| 10-4310-650 | Sheriff-Donations | 2,271.00 | 6.00 | 2,277.00 |
| Sheriff | | | | |
| Balanced: | | 41,777.00 | - | 41,777.00 |

Justification:

This amendment is to increase the revenues and expenditures in the Sheriff's budget for Gun Permitting, Finger Printing and Donations due to additional funds being collected.

Approval Date: _____

Bd. Clerk's Init: _____

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|-----------|--|
| Initials: | |
| Batch #: | |
| Date: | |

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 132

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 3, 2023

RE: Contingency/Detention

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------------------|-------------------------------|-------------------|-------------|-------------------|
| 10-9990-000 | Contingency | 127,218.00 | (35,000.00) | 92,218.00 |
| 10-4320-600 | Detention-Contracted Services | 92,000.00 | 35,000.00 | 127,000.00 |
| Contingency/Detention | | | | |
| Balanced: | | 219,218.00 | - | 219,218.00 |

Justification:

This amendment is move monies from Contingency to the Contracted Services line in Detention. There has already been one increase to this line to cover unexpected medical charges for inmates in safekeeping and the housing of juveniles. Those costs continue to increase and we have just been made aware that there are several bills for juvenile housing that we have not received yet. Therefore, requiring this line to be increased again. We will continue to have to re-evaluate this line through fiscal year end.

Approval Date: _____

Bd. Clerk's Init: _____

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|-----------|--|
| Initials: | |
| Batch #: | |
| Date: | |

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 133

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 3, 2023

RE: Contingency

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------------------|--------------------------------|--------------------|-------------|--------------------|
| 10-9990-000 | Contingency | 92,218.00 | 48,719.00 | 140,937.00 |
| 10-3290-000 | Interest Earned on Investments | (149,852.00) | (48,719.00) | (198,571.00) |
| Contingency/Detention | | | | |
| Balanced: | | (57,634.00) | - | (57,634.00) |

Justification:

This amendment is to increase the revenues in the Interest Earned line and to budget that increase in the Contingency line to be used to close any gaps as needed prior to year end. We have the new GASB requirements that we are currently putting in place and are not sure how that will impact our financials. We are also dealing with increased costs associated with inmate medical and juvenile housing. We want to be prepared to cover these and other unexpected issues that may come up prior to year end. There will more than likely be an amendment to increase these lines at each monthly meeting through fiscal year end as we continue to receive higher than projected interest earnings.

Approval Date: _____

Bd. Clerk's Init: _____

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|-----------|--|
| Initials: | |
| Batch #: | |
| Date: | |

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 134

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 3, 2023

RE: SS Admin

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------|---|---------------|----------|---------------|
| 10-3500-082 | DSS Community Donations-Foster Children | (109.00) | (200.00) | (309.00) |
| 10-5310-259 | DSS Community Donations-Foster Children | 307.00 | 200.00 | 507.00 |
| SS Admin | | | | |
| Balanced: | | 198.00 | - | 198.00 |

Justification:

This amendment is to increase the revenues in the and expenditures in the DSS Community Donations-Foster Children line. This request is being made as a result of additional donation monies being received.

Approval Date: _____

Bd. Clerk's Init: _____

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|-----------|
| Initials: |
| Batch #: |
| Date: |

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 135

From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer

Date: April 3, 2023

RE: Landfill

Please authorize the finance officer to make the following budgetary adjustments:

| Account Code | Description | Old | + or (-) | New |
|------------------|---|-----------------|-------------|-----------------|
| 33-3350-001 | Constr Contractors Disposal Fees (Billed) | (75,000.00) | (50,000.00) | (125,000.00) |
| 33-7401-600 | Landfill-Contract-Scrap Tire | 81,077.00 | 50,000.00 | 131,077.00 |
| Landfill | | | | |
| Balanced: | | 6,077.00 | - | 6,077.00 |

Justification:

This amendment is to increase the Construction Contractors Disposal Fees revenue line and increase the Scrap Tire Contract expenses line. We have currently collected more revenues in this line than originally anticipated and budgeted. Due to the increased costs associated with the Scrap Tire Contract, we have a need to budget these additional monies to use to pay the ever growing costs associated with Scrap Tires. We do not have enough monies left in the contract line to pay the invoice that will be coming for the month. The hope is that this increase will get us through fiscal year end however, it will have to be closely monitored.

Approval Date: _____

Bd. Clerk's Init: _____

| | |
|-----------|--|
| Initials: | |
| Batch #: | |
| Date: | |

Commissioner Phelps made a motion to approve the budget transfers/amendments as presented. Commissioner Keyes seconded. Motion carried unanimously.

OTHER ITEMS BY CHAIR, COMMISSIONERS, COUNTY MANAGER/ COUNTY ATTORNEY OR CLERK:

Commissioner Johnson stated that Senate Bill 428 County Waste Management Assistance is on the docket. Washington County is paying over \$120,000 for waste tires. If this passes, it should reduce the amount the County has to pay by 75%. Mr. Potter said if we don't get this then we will have an increase in the County's solid waste fee.

Commissioner Spruill said there was a meeting of the the Airport Advisory Committee and the candidates for project. He said he is looking forward to the AVEOC project moving forward.

Commissioner Phelps thanked all the Commissioners for attending the Ruritan dinner.

Commissioner Keyes stated she has been attending the steering committees with the school system and knows they are working to cut costs. She is also working with the Health Department Board and continues to do work for our citizens.

Chair Walker said he is on the school committee too and says he know how much work it is.

Ms. Bennett stated that there is an Equalization & Review Update meeting tomorrow on line for Commissioners and we will have it in the Commissioners' Room.

Mr. Potter said he has run into an issue while working with Skinnersville Civic Board.

Mr. Potter also noted that the School Board will have a Special Called Meeting on Wednesday at 509 Adams Street @ 6:00 pm.

Commissioner Johnson made a motion to go into Closed Session pursuant to NCGS §143-318.11(a)(3) (attorney-client privilege) and §143-318.11(a)(6) (personnel). Commissioner Keyes seconded. Motion carried unanimously.

Back in Open Session, Commissioner Phelps stated that six (6) departments responded to the fire last Thursday night in which a citizen lost his life. Kudos to all those that worked the fire.

With no further business to discuss, **Commissioner Phelps made a motion to adjourn. Commissioner Spruill seconded. Motion carried unanimously.**

Julius Walker, Jr.
Chair

Julie J. Bennett, MMC, NCMCC
Clerk to the Board

April 18, 2023

The Washington County Board of Commissioners met in a Special Called Meeting on Tuesday, April 18, 2023 at 6:00 PM in the Commissioners' Room and using ZOOM for Facebook Live Streaming, 116 Adams Street, Plymouth, NC. Commissioners Tracey A. Johnson, Ann C. Keyes, John C. Spruill and Julius Walker, Jr. were present. Also present were County Manager/County Attorney Curtis Potter, County Finance Officer Missy Dixon and Deputy Clerk to the Board Elizabeth Renee Collier. Commissioner Carol V. Phelps and Clerk to the Board Julie J. Bennett were unable to attend.

Chair Walker called the meeting to order.

PUBLIC COMMENT/FORUM: Ms. Julie Simpson, 4384 Hwy 32 N, Plymouth. She stated she is a teacher with Washington County. She showed support for the need for a new school even with a tax raise. She gave the 2020 breakdown from the Census and then compared it to the breakdown of students and they were not similar.

Ms. Tamara Wrighton, 123 Hazel St, Plymouth. She stated she is a teacher with Washington County School specifically with career path and career path training. She expressed her support for the new school being built to give a better opportunity for early career training not only for high school students but to now include middle school.

GENERAL UPDATES PERTAINING TO THE NEW PRE-K – 12 SCHOOL: Mr. Curtis Potter, CM/CA spoke to the Board and discussed the following items.

- a) GMP
- b) Debt Service
- c) Timeline

APPROVE FUNDING AGREEMENT AMENDMENT: Mr. Curtis Potter, CM/CA spoke to the Board. Commissioner Spruill asked if the County could own the property and lease the school the property and building. Mr. Potter suggested the conversation go to the Steering Committee and then bring that conversation back to the Commissioner. Chair Walker agreed with Mr. Potter.

Commissioner Keyes made a motion to approve the Funding Agreement Amendment. Commissioner Johnson seconded. Motion carried 3 to 1, opposed by Commissioner Spruill.

APPROVAL OF OLD CHANGE ORDERS FOR PRE-K – 12 SCHOOL PROJECT: Mr. Potter, CM/CA spoke to the Board.

Commissioner Johnson made a motion to approve the Funding Agreement Amendment. Commissioner Spruill seconded. Motion carried unanimously.

APPROVAL OF LETTER OF INTENT TO PROCEED WITH LIMITED SHOP DRAWINGS AND SITE PREP: Mr. Curtis Potter, CM/CA spoke with the Board. Commissioner Johnson asked if the company is able to have items to purchase and not have to wait. Mr. Potter replied yes.

Commissioner Johnson made a motion to approve the Letter of Intent to proceed with limited shop drawings and site prep. Commissioner Keyes seconded. Motion carried unanimously.

APPROVE NEXT NEEDS BASED PUBLIC SCHOOL CAPITAL FUND GRANT DISTRIBUTION REQUEST: Mr. Potter, CM/CA spoke to the Board. Commissioner Johnson asked if the 2 grants we received are treated as two separate grants or one. Mr. Potter and Mrs. Dixon responded together that the state has not corrected them but they have reported and treated it as one.

Commissioner Spruill made a motion to approve the next Needs Based Public School Capital Fund Grant Distribution Request. Commissioner Keyes seconded. Motion carried unanimously.

Mr. Potter, CM/CA informed the Board if they had nothing, there was no reason for Closed Session.

Commissioner Johnson made a motion to adjourn the meeting. Commissioner Keyes seconded. Motion carried unanimously.

Julius Walker, Jr.
Chair

Elizabeth Renee Collier
Deputy Clerk to the Board