



**Vance County Board of Commissioners
2025 Annual Planning Retreat
January 31, 2025
Vance County Commissioners' Room**



1. **(8:30 - 8:45 AM) – Coffee and Gather**

2. **(8:45 - 10:00 AM) – 2025-2026 Budget Discussion**
 - **Capital Improvement**
 - i. Detention Center
 - ii. EMS/Fire Main
 - iii. EMS Substation
 - iv. Commissioners' Meeting Room

C. Renee Perry, County Manager
Jeremy T. Jones, Assistant County Manager
 - **Tax Rate**

C. Renee Perry, County Manager

3. **(10:00 - 12:00 PM) – Financial Reports/Unit Assistance List Update**

Stephanie Williams, Finance/Budget Director
Davenport Public Finance

4. **(12:00 - 1:00 PM) – Lunch**

5. **(1:00 - 1:45 PM) – Revaluation Cycle Change**

C. Renee Perry, County Manager

6. **(1:45 – 2:00 PM) – Opioid Settlement Funds**

Jeremy Jones, Assistant County Manager
Frankie Nobles, Special Projects Coordinator

7. **(2:00 - 2:45 PM) – Human Resources**
 - **Recruitment/Staffing Update**
 - **Update on Pay Study**
 - **Update After Utilization Review**

Argretta Johen, Human Resources Director

8. **(2:45 - 3:30 PM) – Goals Review and Goal Setting**
 - **FY 24-25 Goals Review**
 - **FY 25-26 Goals Prioritization**

C. Renee Perry, County Manager

9. **(3:30 - 3:45 PM) – Discussion of Commissioner District 3 Vacancy**

Vance County Commissioner's 2025 Planning Retreat



BOCC Mission Statement

"The mission of the Vance County Board of Commissioners is to provide leadership and support for an effective county government that seeks to enhance the quality of life for all its citizens."



Objectives for Retreat

- **Direction Needed for Agenda Items:**

- ✓ Detention Center
- ✓ EMS/Fire Main
- ✓ EMS Substation
- ✓ Commissioners' Meeting Room
Audio/Visual Upgrades
- ✓ Tax Rate for FY 25-26
- ✓ Revaluation Cycle Change



FY 2025-26 BUDGET DISCUSSION

C. RENEE PERRY, COUNTY MANAGER
JEREMY JONES, ASSISTANT COUNTY MANAGER

Detention Center

- ✓ Current challenges
- ✓ Immediate Needs
- ✓ Renovation vs. New Build
- ✓ Cost Comparison
- ✓ Budget and Timeline



VANCE COUNTY DETENTION CENTER NEEDS ASSESSMENT PRESENTATION

June 5th, 2023

MOSELEYARCHITECTS

Agenda



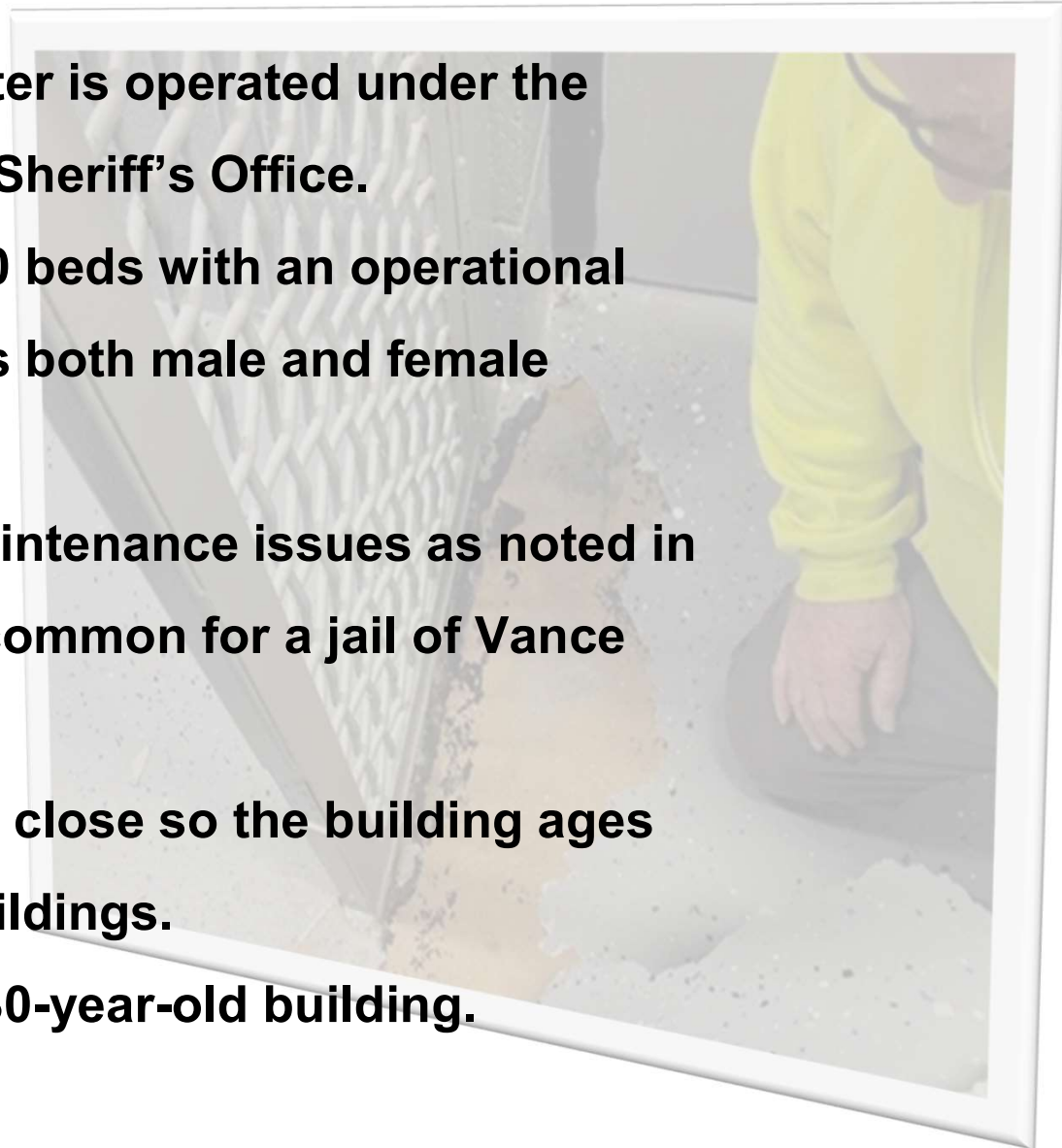
- **Introductions**
- **Current Conditions**
- **Inmate Bed Projections**
- **Offender Admissions (Bookings)**
- **Average Length of Stay (ALOS)**
- **Calculation and Importance of Peaking Ratio**
- **Bed Need Projections to Include Classified and Peaked**
- **Architectural Plan Options**
- **Opinion of Probable Costs**
- **Conclusions and Recommendations**

Introduction

- **The planning team consists of:**
 - **Todd Davis. Vice President – Moseley Architects**
 - **Bryan Payne. Vice President – Moseley Architects**
 - **Dan Mace. Vice President – Moseley Architects**
 - **Ben Sullivan. Project Designer – Moseley Architects**
- **The focus of this meeting is to inform the Board of Commissioners for Vance County:**
 - **The current jail's numerous maintenance issues.**
 - **Factors contributing to an over-populated facility.**
 - **Architectural options for future expansion or replacement.**
 - **Opinion of Probable Cost for the options presented.**
 - **Recommendations moving forward.**

Current Conditions

- **The Vance County Detention Center is operated under the supervision of the Vance County Sheriff's Office.**
- **It has a state rated capacity of 150 beds with an operational capacity of 112.5 beds, & includes both male and female housing units.**
- **The current jail has numerous maintenance issues as noted in previous state jail inspections -- common for a jail of Vance County's age.**
- **Jails, once they are opened never close so the building ages much faster than other county buildings.**
 - **16-year-old building → 30-year-old building.**



Current Conditions



Current Conditions



Current Conditions



Current Conditions



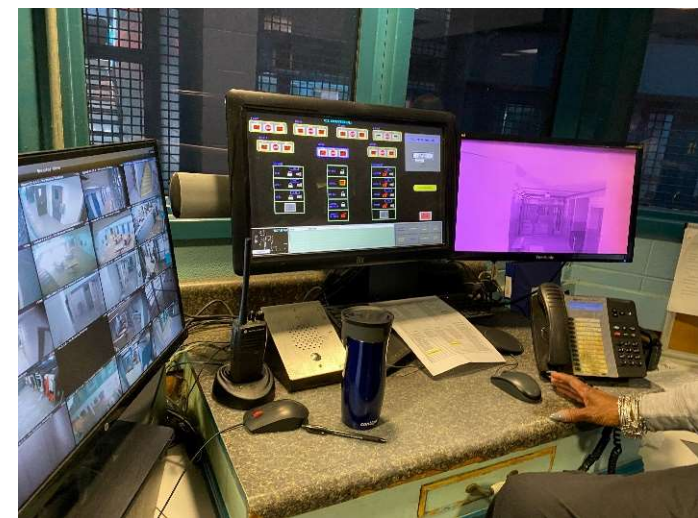
Current Conditions



Current Conditions



Current Conditions



Current Conditions



Current Conditions



Opinion of Probable Cost – Repairs to Existing Jail

- **Cost of Repairs to Existing Jail Summary:**
 - **Cost of Work = \$4,649,724**
 - **CM General Conditions (6 months) = \$330,000**
 - **Construction Management Fee @ 6.00% = \$246,888**
 - **CM Bonds & Insurances @ 1.25% = \$65,333**
- Total : \$5,291,945**

Inmate Bed Projections

Historical Trends in Average Daily Detention Center Populations

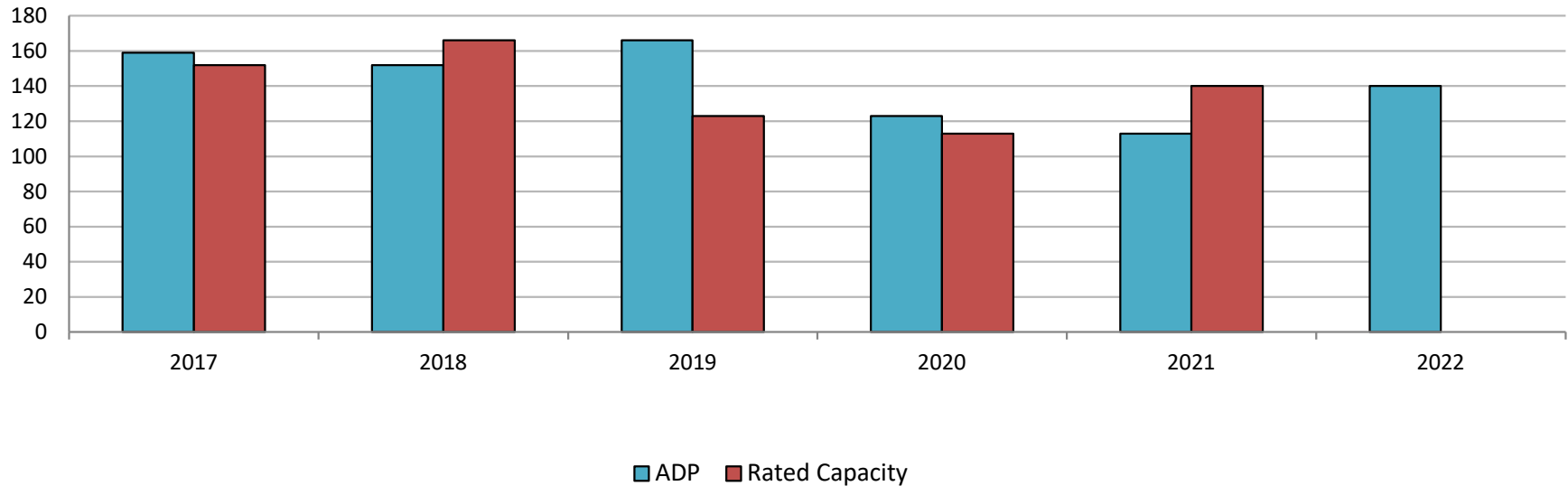
Table I Inmate Average Daily Population Per Year		
Year	ADP	Amount of change from previous year
2017	159	
2018	152	-7
2019	166	+14
2020	123*	-43
2021	113*	-10
2022	140	+27
Average Daily Population during study period:	142.2	2020 & 2021 reflect the Covid impact on data

- **The ADP reflects the average number of offenders being housed, which is used to establish a baseline figure for future bed-space needs.**
- **The current Vance County Jail has a state-rated capacity of 150.**
- **2020 caused inconsistent data.**

Inmate Bed Projections

Historical Trends in Average Daily Detention Center Populations

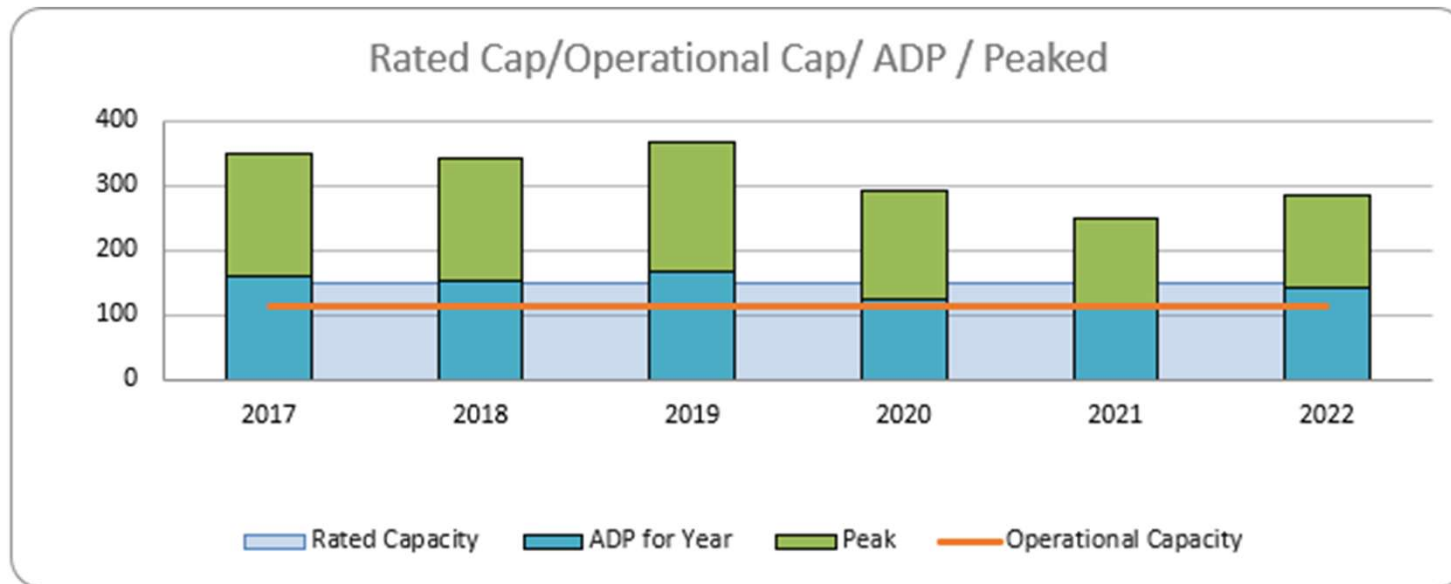
Inmate Average Daily Population per Year



- A jail is technically full when it reaches 75% of its rated capacity. This is known as its Operational Capacity.
- The ADP has exceeded its *rated* capacity for 3 of the 6 study years. And has been over its *operational* capacity for each of the 6 study years.
- Despite the abnormal drop in 2020-2021, data indicates an increase for 2022 ADP, as it trends back up towards pre-covid populations.
- The average of the 6-year study period was consistently above operational capacity by as many as 54 inmates.

Inmate Bed Projections

Historical Trends in Average Daily Detention Center Populations



- **Vance County has exceeded their rated capacity 3 out of the last 6 years and exceeded the operational capacity consistently over the past 6 years.**
- **The County's overall population growth trends continue to decline during this study period but maintains a county population near 41,500 reported residents in 2022.**
- **County population plays a role in calculating future jail admissions, and jail bed needs.**

Offender Admissions

- One of the first steps towards determining long-range projections is to calculate the projected ADP by using:
 - Historical and projected number of offender admissions
 - Average length of stay of inmates

Table II Historic Admissions to Vance County Jail	
Year	Number of offenders admitted into the jail
2017	2,484
2018	2,531
2019	2,217
2020	1115
2021	1113
2022	1099

Offender Admissions

Table III Projected Admissions	
Year	Using Admission Rate of 565.8
2025	2344
2030	2331
2035	2328
2040	2327
2045	2327

- The number of admissions shown above in Table III follows similar growth/ declining patterns as general county population growth.
- However, it is typical for these numbers to increase with any revisions to current laws, best law enforcement practices, actions of the courts, crime trends, or county population growth.

- **Determining the Average Length of Stay (ALOS) is critical to bed-space projections.**
- **The longer the ALOS, the greater need for bed space.**
- **When daily population starts to exceed the rated capacity, an increase in ALOS happens for a combination of reasons:**
 - **Most often it is contributed to lower-level crimes being moved out of the facility much faster.**
 - **Actions taken to prevent admission into the jail.**
 - **The more serious crimes, which require longer lengths of stay due to the processing time through the justice system, are being housed in the jail.**
- **Recent state sentencing law changes that have had an impact on the ALOS:**
 - **North Carolina Department of Adult Corrections does not house inmates convicted of misdemeanor type offenses. They are the responsibility of the county jails.**
 - **This has proven to have some impact on Vance County's Average Length of Stay numbers.**

- **The national average for county jails Average Length of Stay (ALOS) ranges from 10 days to 20 days per offender.**
- **It has typically ranged, in North Carolina jails, between 15 and 24 days.**
- **When ALOS exceeds 20 days:**
 - **There is a slowdown in the criminal justice system to process inmate's cases through the court system.**
 - **The criminal justice system has taken an aggressive approach to accelerate less serious offenders' ALOS & only the more serious offenders are being housed.**
- **Vance County has many more offenders charged with murder and other high-level felony cases that require longer pre-trial incarceration to get through the criminal justice system.**

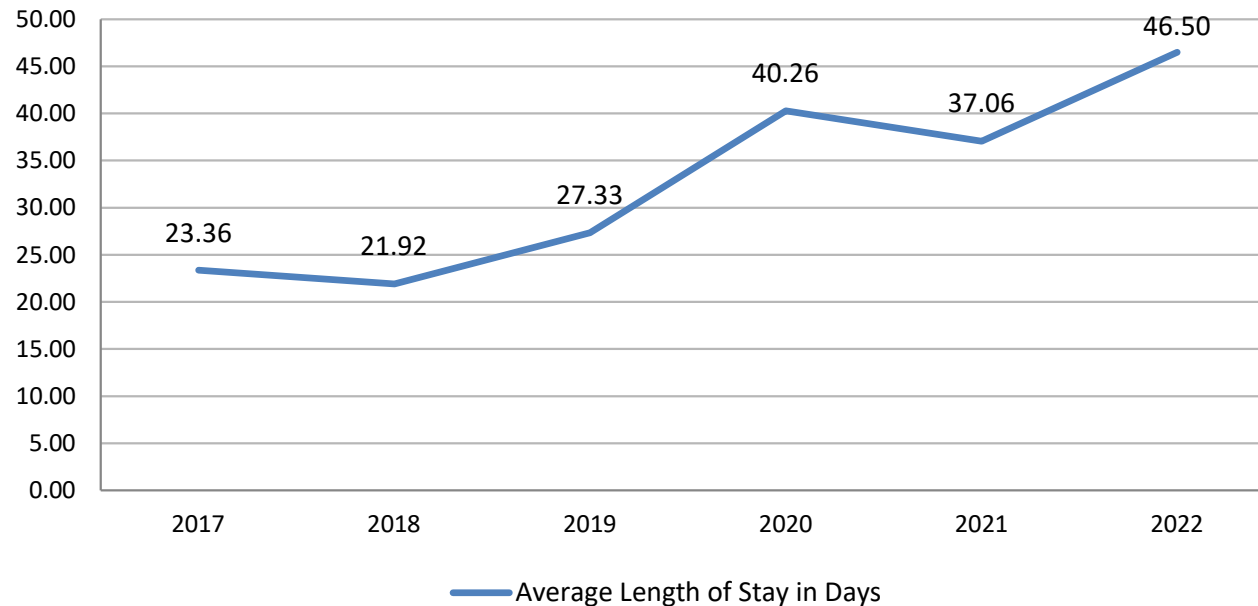
- The average length of stay is calculated by taking the

$$\text{ADP} \times 365 \div \text{\# of admissions for that year}$$

- This methodology is suggested by the National Institute of Corrections and is found to be the proper method when calculating the Average Length of Stay of offenders in Vance County Jail.

Table IV Vance County Average Length of Stay (ALOS)	
Year	Average Length of Stay
2017	23.26
2018	21.92
2019	27.33
2020	40.26
2021	37.06
2022	46.50
ALOS for the period of study	32.74

****It should be noted that Vance County's number of inmates charged with high level offenses compared to county and overall jail population is extremely high and plays an important factor for why the ALOS is so much higher than most other North Carolina counties.***



- **The highest average length of stay was 46.50 -- more than double the national average. Reasons contributing to this may include:**
 - **Less serious offenders were released to alleviate Covid-19 pressures.**
 - **Housing of high-level felony cases such as murder, drug trafficking, etc. which also go through the Criminal Justice System slowly.**
 - **Absence of court staff to process cases such as Clerk of Court, DA, & Judges.**
 - **Absence of court room spaces.**

- **Due to the importance that ALOS plays in bed-space projections, all efforts should be made to reduce the amount of time inmates are incarcerated prior to trial and sentencing, especially after additional beds are available.**
- **For example, if the average length of stay were 12 days and the number of inmates admitted for one year were 3000, we use the formula: # admitted * ALOS/365, to find that $3000 * (12/365) = 99$; the average number of beds needed would be 99.**
- **Suppose that by changing some of the practices, the detention center reduces the average length of stay to 10 days. ($3000 * 10/365$)**
 - **The number of beds needed would be reduced from 99 to 82.**
- **46.5 ALOS is well above what we have seen in comparison with other North Carolina Counties. All efforts should be made to reduce the ALOS.**

Calculation and Importance of Peaking Ratio

- **Additional space must be allocated to include peak admissions (highest admissions) and classified bed space for specific categories of inmates.**
- **When considering the total number of new beds needed, if the county should construct a new facility, or add bed space to an existing one, “peaking” must be considered.**
- **Adjusting for peaking factors helps to see that the county can reasonably accommodate the large number of inmates that may be admitted for housing at certain times.**
- **Often, local government officials fail to accommodate for peaking and later find themselves faced with costly lawsuits filed by inmates claiming the conditions of confinement are inadequate due to overcrowding.**
- **Overcrowding alone is not unconstitutional, however some of the conditions associated with jail overcrowding such as limited toilet and shower facilities, minimum square footage requirements, access to exercise, etc. are items that are cited in a U.S. 42 1983 Federal lawsuit.**

Calculation and Importance of Peaking Ratio

- Table V below displays that many times the Vance County jail population peaked above the rated capacity, as well as the operational capacity.

Table V Vance County Jail Calculation of Peaking Ratio			
Year	ADP for Study Years	Highest Population for study year	Peaking ratio
2017	159	190	1.19
2018	152	189	1.24
2019	166	201	1.21
2020	123	169	1.37
2021	113	136	1.20
2022	144	160	1.14
Averages	142.8	174.2	1.25

Calculation and Importance of Peaking Ratio

Bed need projections to include Classified and Peaked

- Table VI shown below illustrates projected Average Daily Population (ADP) for the Vance County Jail and includes the classified (ADP increased by 20%) These projections reflect the future growth of the Vance County Jail if the Average Length of Stay remains at 46.50.
- The classified and peaked projections reflect the highest offender population that the Vance County Jail may expect to have on any given day.
- The forecast and classified projections are more likely to reflect the actual number of detainees being housed in Vance County Jail.

Table VI Vance County Forecasted Population using the <u>Admission</u> rate of 565.8 and ALOS of 46.5				
Year	Forecasted ADP	Classified ADP (+20 %)	Peaked ADP	Classified & <u>Peaked</u>
2025	298.64	358.36	1.25	446.29
2030	296.97	356.37	1.25	443.80
2035	296.57	355.88	1.25	443.20
2040	296.46	355.75	1.25	443.04
2045	296.45	355.73	1.25	443.01

Table VII Vance County Forecasted Population using the <u>Admission</u> rate of 565.8 and ALOS of 25				
Year	Forecasted ADP	Classified ADP (+20 %)	Peaked ADP	Classified & <u>Peaked</u>
2025	160.57	192.68	1.25	239.96
2030	159.67	191.61	1.25	238.62
2035	159.46	191.35	1.25	238.29
2040	159.40	191.28	1.25	238.21
2045	159.39	191.27	1.25	238.20

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EXISTING SITE PLAN
1" = 50'-0"



SITE PLAN - OVERALL
1" = 1000'

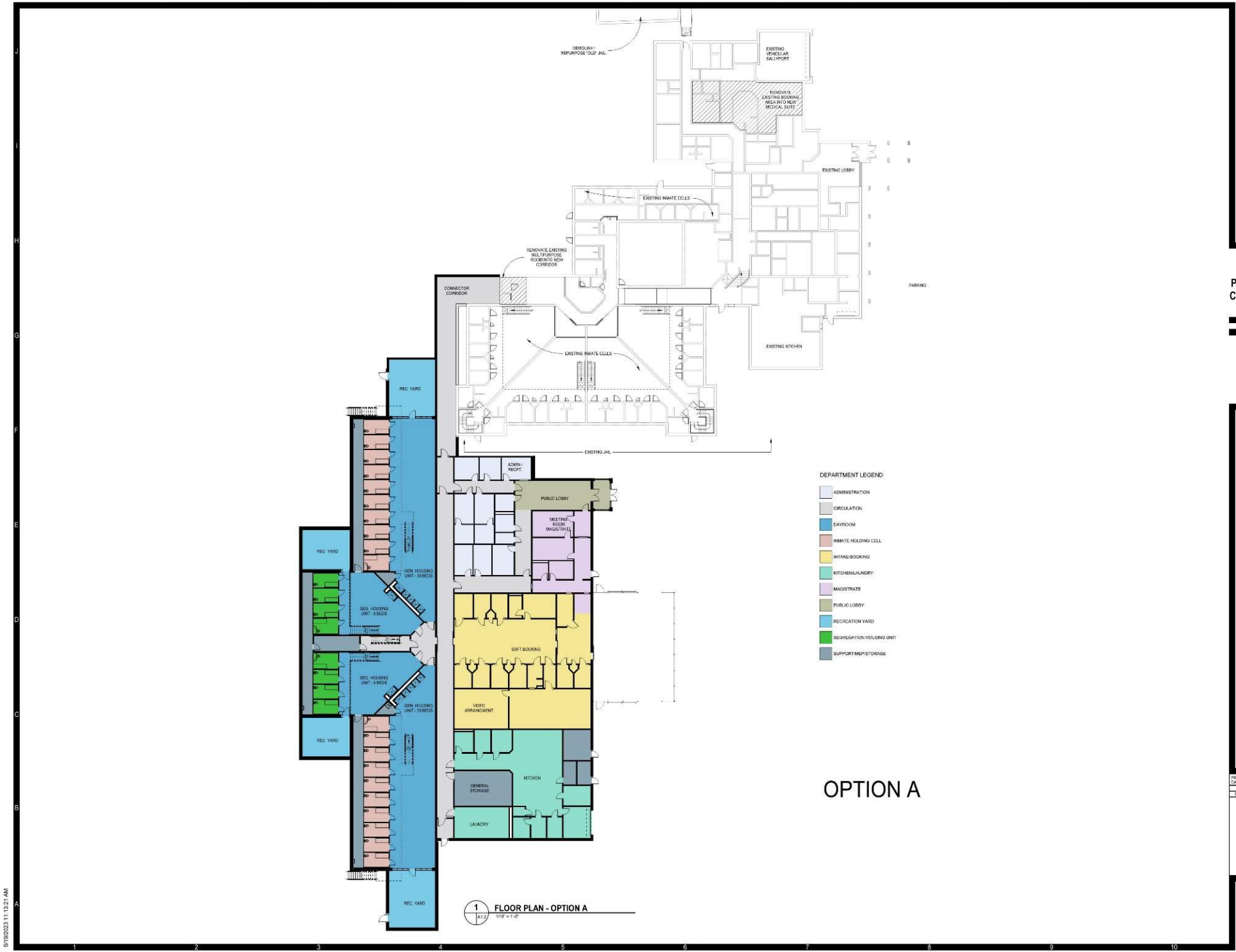
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PRINT NOT FOR
CONSTRUCTION

Vance County Jail
592849
Vance County
516 Breckenridge Street, Henderson, NC 27536

DATE	DESCRIPTION
PROJECT NO. 902849	
DATE: March 12, 2023	
REVISIONS	

EXISTING SITE PLAN

5/19/2023 11:13:21 AM



- DEPARTMENT LEGEND
- ADMINISTRATION
 - CIRCULATION
 - DAYROOM
 - INMATE HOLDING CELL
 - INTAKE/BOOKING
 - KITCHEN/LAUNDRY
 - MAGISTRATE
 - PUBLIC LOBBY
 - RECREATION YARD
 - SEGREGATION HOUSING UNIT
 - SUPPORT/HELP/STORAGE

1 FLOOR PLAN - OPTION A
1/8" = 1'-0"

OPTION A

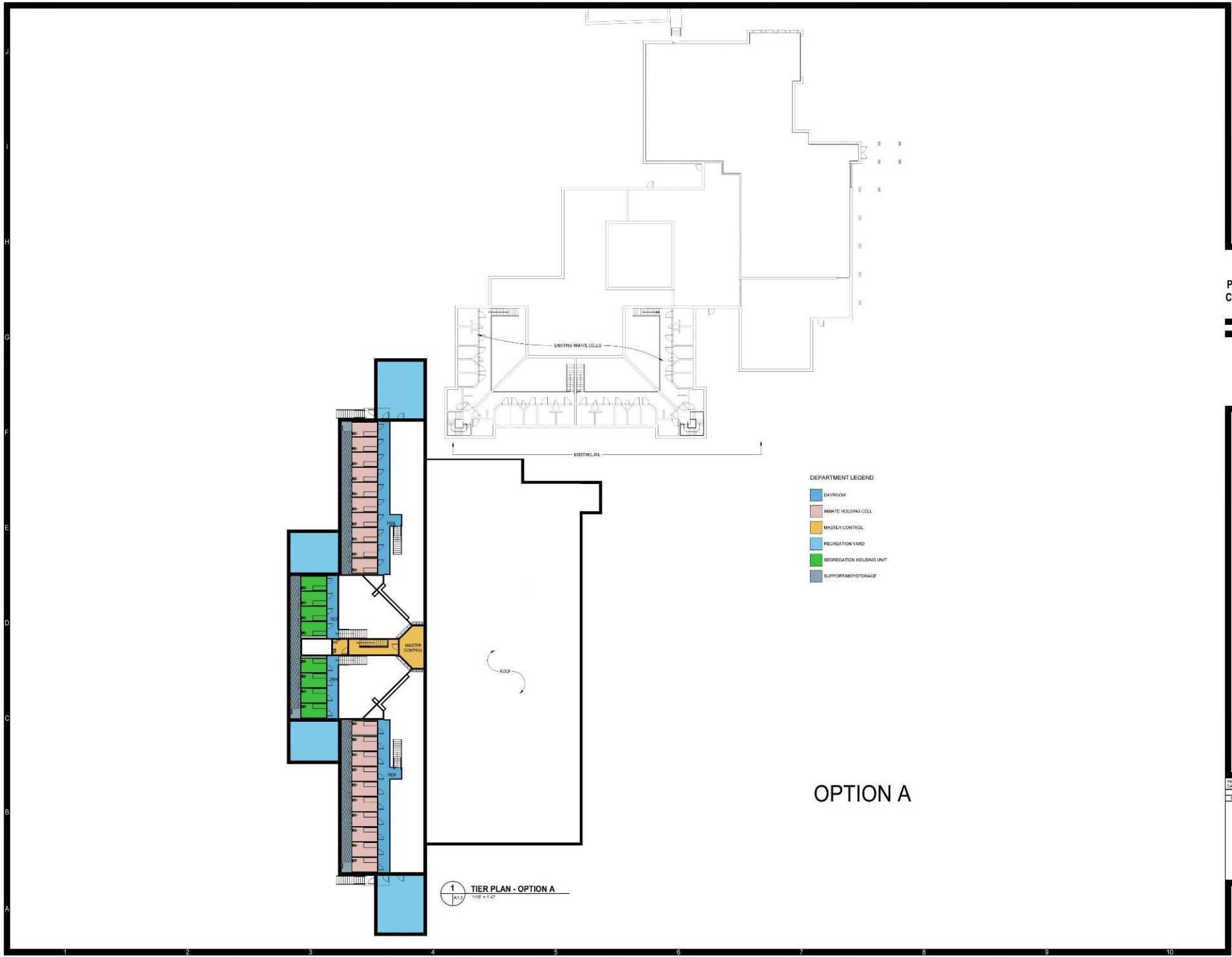
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Vance County Jail
 592949
 Vance County
 516 Breckenridge Street, Henderson, NC 27536

PROJECT NO.	902949
DATE	MAY-12-2023
REVISION	
DATE	DESCRIPTION

FLOOR PLAN - OPTION A

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1
A1.3 TIER PLAN - OPTION A
1/8" = 1'-0"

OPTION A

- DEPARTMENT LEGEND
- DAYROOM
 - INMATE HOLDING CELL
 - MASTER CONTROL
 - RECREATION YARD
 - SEGREGATION HOUSING UNIT
 - SUPPORT/STORAGE

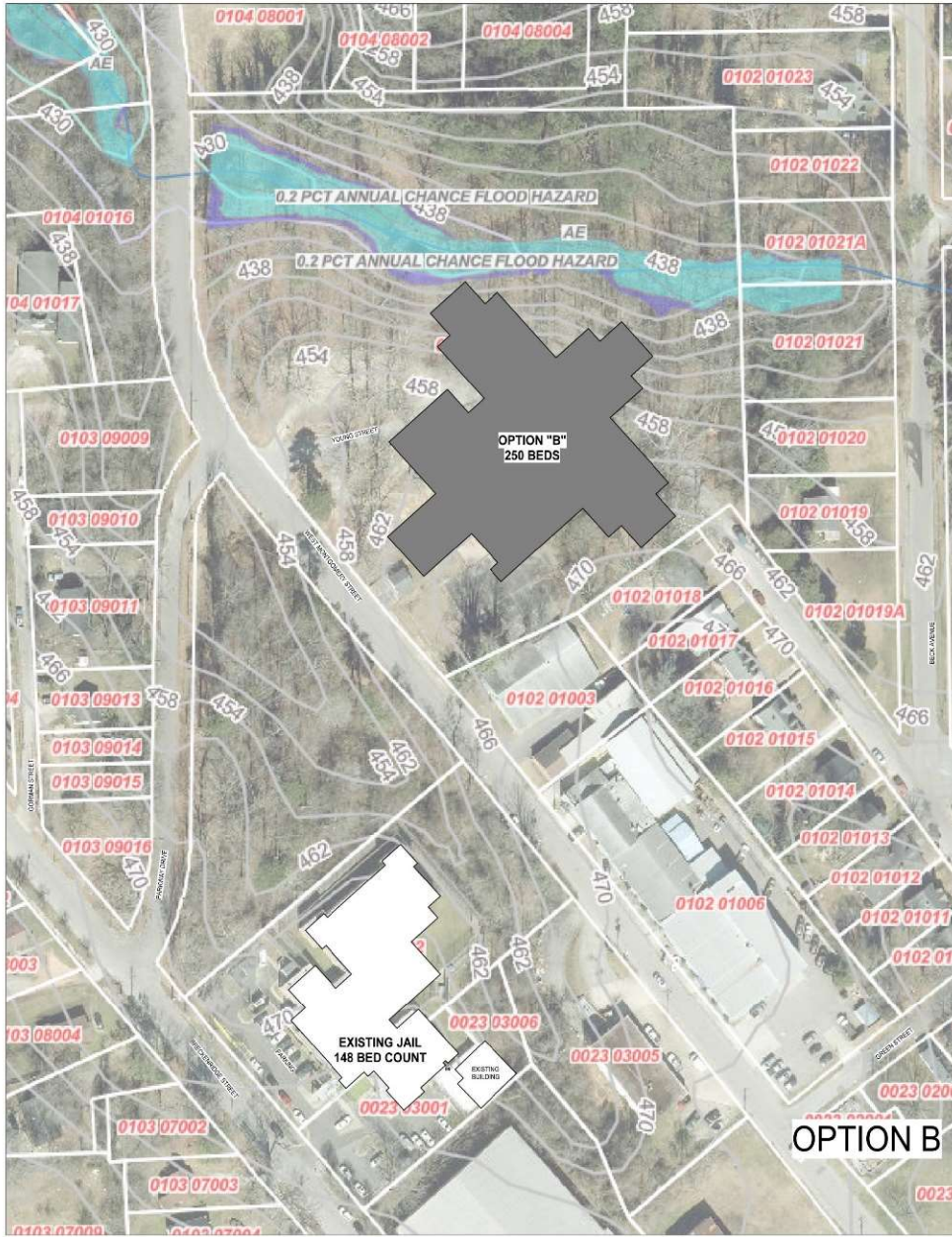
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Vance County Jail
 592949
 Vance County
 516 Breckenridge Street, Henderson, NC 27536

PROJECT NO.	92348
DATE	MAY-12-2021
REVISION	
DATE	DESCRIPTION

TIER PLAN - OPTION A

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N
 SITE PLAN - OPTION B
 1" = 50' ±



N
 SITE PLAN - OVERALL B
 1" = 1000'

PROGRESS
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 CONSTRUCTION

Vance County Jail

592949

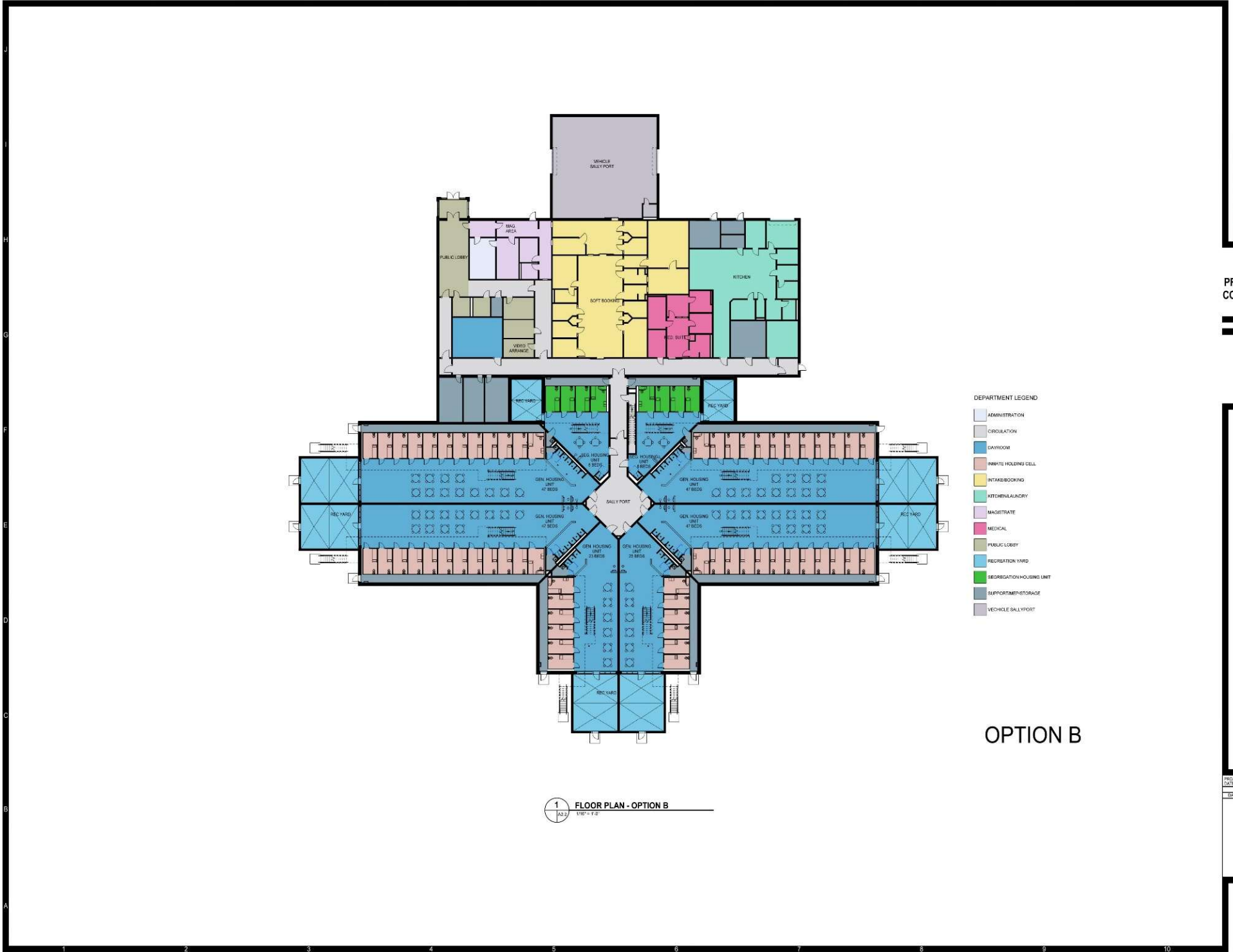
Vance County
 516 Breckenridge Street, Henderson, NC 27536

PROJECT NO.	DATE	REVISIONS
592949	MAR 12 2023	

DATE DESCRIPTION

SITE PLAN - OPTION B

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- DEPARTMENT LEGEND
- ADMINISTRATION
 - CIRCULATION
 - DAYROOM
 - INMATE HOLDING CELL
 - INTAKE/BOOKING
 - KITCHEN/LAUNDRY
 - MAGISTRATE
 - MEDICAL
 - PUBLIC LOBBY
 - RECREATION YARD
 - SEGREGATION/HOUSING UNIT
 - SUPPORT/MEP STORAGE
 - VEHICLE SALLY PORT

OPTION B

1 FLOOR PLAN - OPTION B
1/8" = 1'-0"

PROGRESS PRINT NOT FOR CONSTRUCTION

Vance County Jail

592949

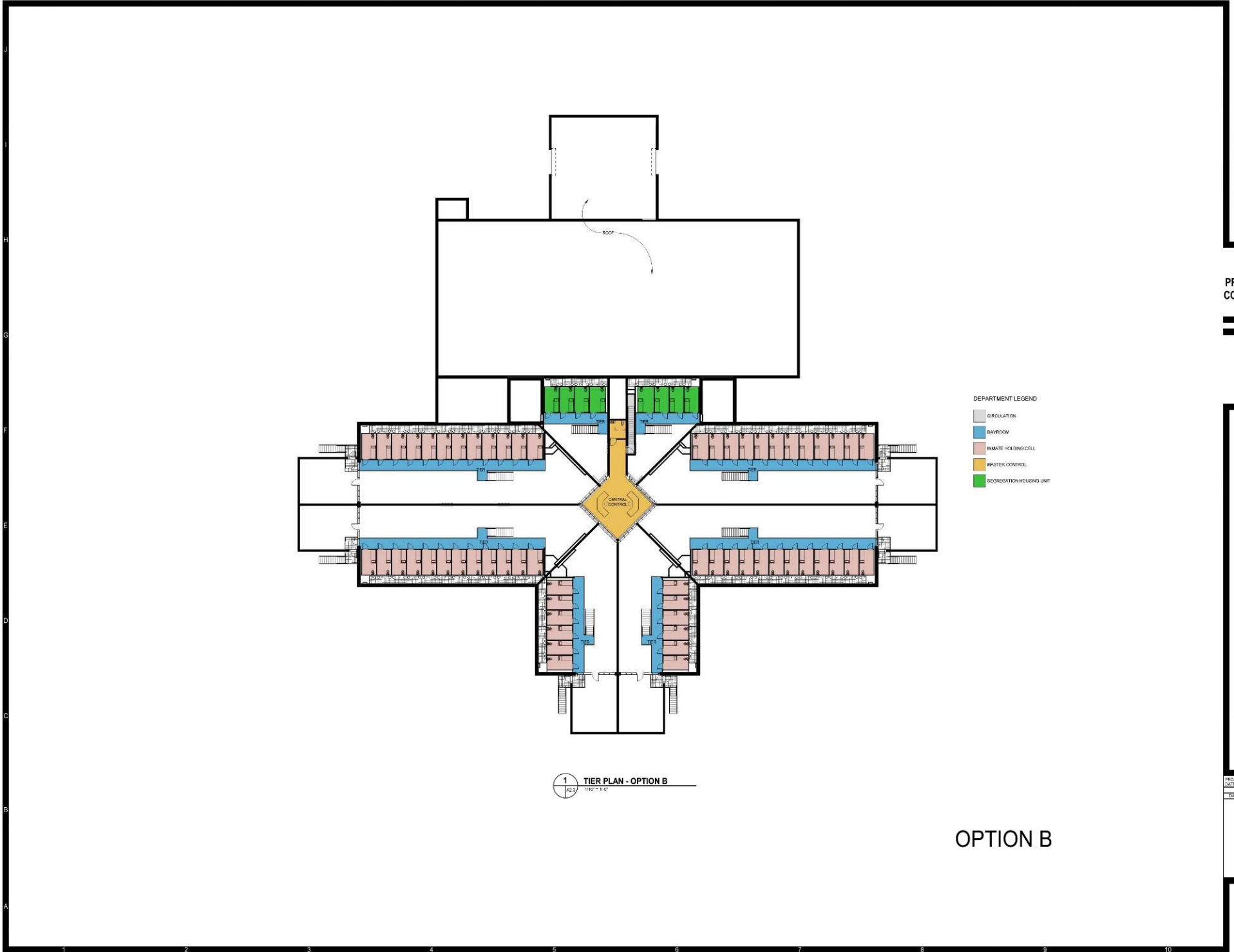
Vance County

516 Breckenridge Street, Henderson, NC 27536

PROJECT NO.	802949
DATE	MAY 12, 2023
REVISION	
DATE	DESCRIPTION

FLOOR PLAN - OPTION B

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1 TIER PLAN - OPTION B
 1/8" = 1'-0"

OPTION B

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Vance County Jail

592949

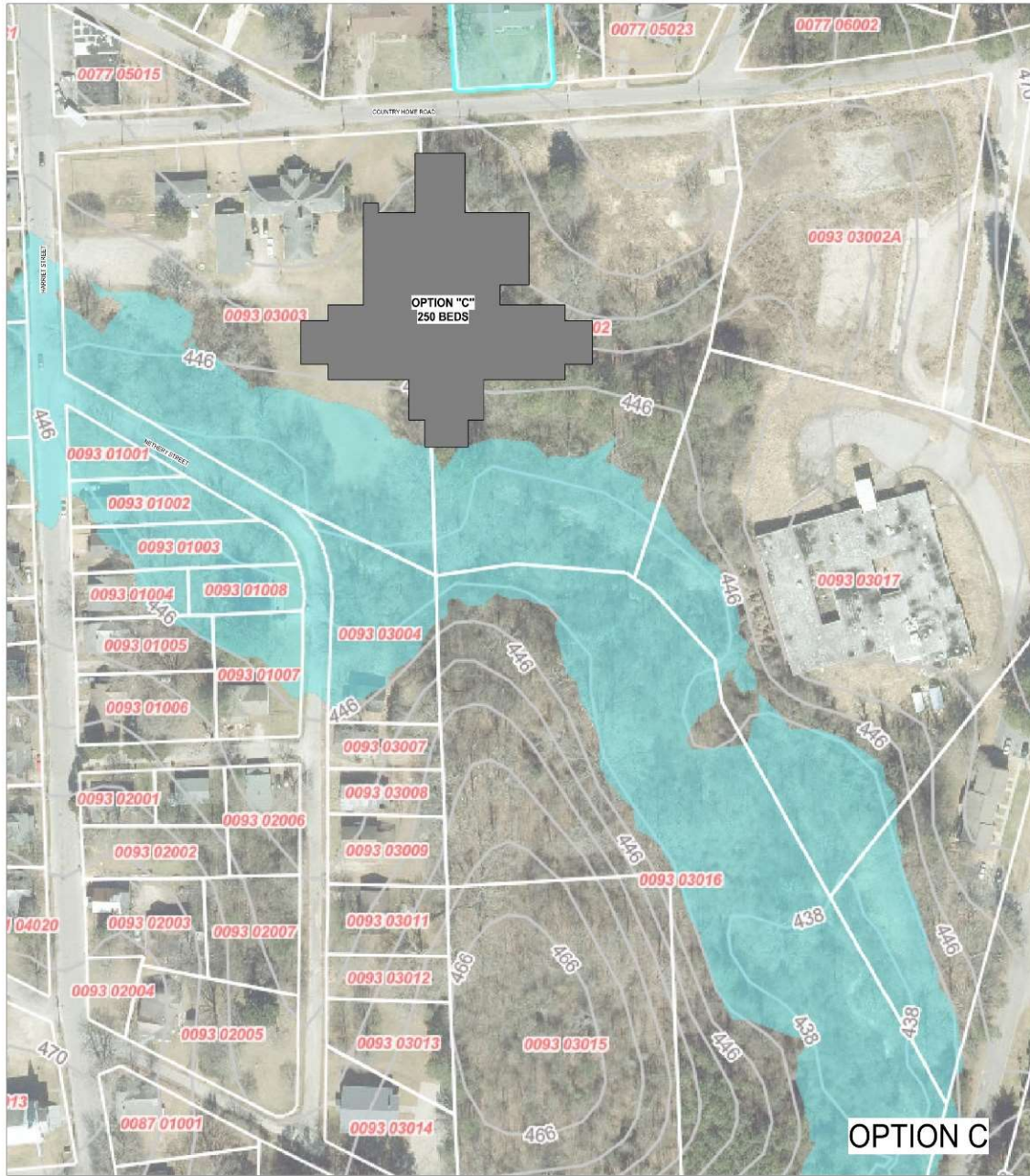
Vance County

516 Breckenridge Street, Henderson, NC 27536

PROJECT NO.	90348
DATE	MAR 12, 2023
REVISION	
DATE	DESCRIPTION

TIER PLAN - OPTION B

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OPTION C

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 SITE PLAN - OPTION C
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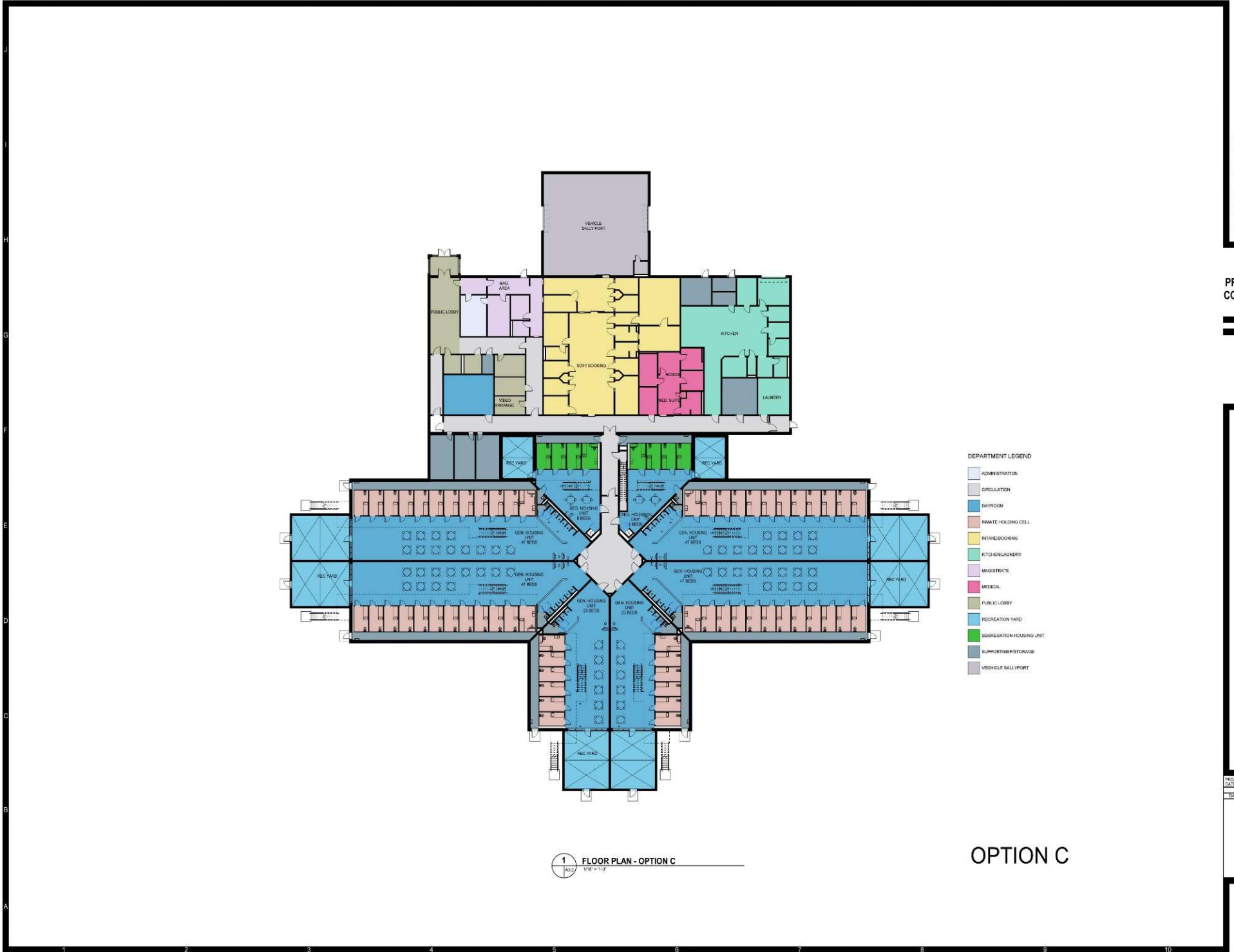
N
 SITE PLAN - OVERALL C
 1" = 1000'

PROGRESS
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Vance County Jail
 592949
 Vance County
 516 Breckenridge Street, Henderson, NC 27536

PROJECT NO.	92348
DATE	March 22, 2023
REVISIONS	
DATE	DESCRIPTION

SITE PLAN - OPTION C



1 FLOOR PLAN - OPTION C
1/8" = 1'-0"

OPTION C

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CONSTRUCTION

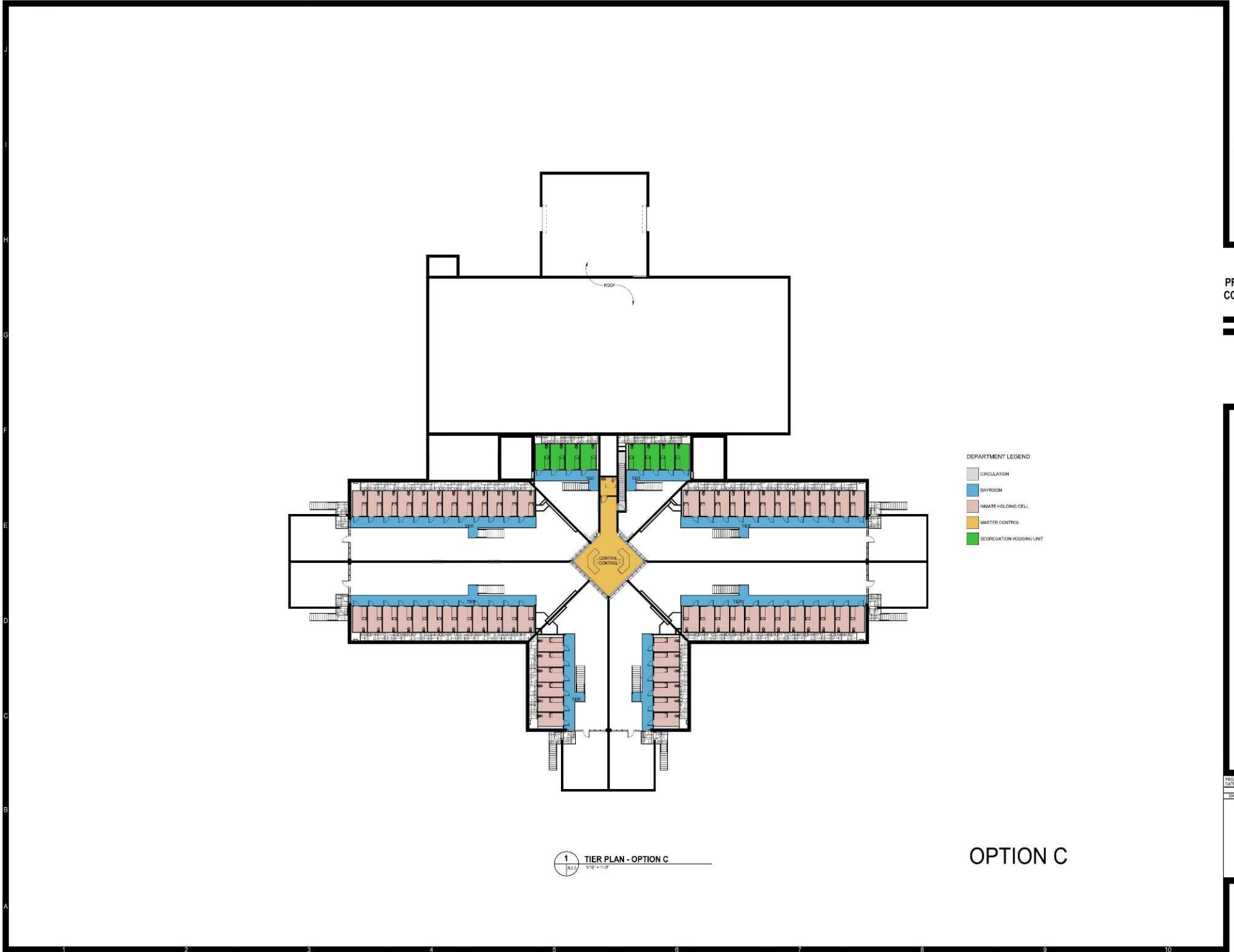
Vance County Jail

592949
Vance County
516 Breckenridge Street, Henderson, NC 27536

PROJECT NO.	92348
DATE	MAR-22-2023
REVISION	
DATE	DESCRIPTION

FLOOR PLAN - OPTION
C

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1 TIER PLAN - OPTION C
1/32 1/8" = 1'-0"

OPTION C

PROGRESS
PRINT NOT FOR
CONSTRUCTION

Vance County Jail

592949

Vance County
516 Breckenridge Street, Henderson, NC 27536

PROJECT NO.	92348
DATE	MAY 12, 2023
REVISION	
DATE	DESCRIPTION

TIER PLAN - OPTION C

Opinion of Probable Cost – Option A – Expansion of Existing Jail

OPINION OF PROBABLE TOTAL PROJECT COST



Client:	<u>Vance County, NC</u>	Date:	<u>May 10, 2023</u>
Project Name:	<u>Vance County New Detention Center</u>	Computed By:	<u>BJS</u>
Description:	<u>34800 SF Detention Facility OPTION A</u>	Checked By:	<u>TBD</u>
Project # 592949	<u>with 94 Bed Core and 148 Existing Beds</u>	Sheet Number:	<u>1 of 1</u>

Item No.	Description	Area	Unit	Unit Cost	Total Cost
Construction Costs					
1	New Jail Housing Construction - "conditioned" SF	15,650	SF	\$575.00	\$8,998,750.00
2	New "Core" Construction - "conditioned" SF	16,000	SF	\$525.00	\$8,400,000.00
3	New Jail Control Room Construction - "conditioned" SF	550	SF	\$575.00	\$316,250.00
4	Vehicle Sallyport	0	SF	\$400.00	\$0.00
5	Outdoor Recreation Yards	2,600	SF	\$375.00	\$975,000.00
6	Existing Building Renovations / Security Systems integration	N/A	N/A	lump sum est.	\$5,291,945.00
7	Site Development / Demolition	N/A	N/A	lump sum est.	\$1,000,000.00
8	Parcel Purchase from Henderson	N/A	N/A	lump sum est.	\$105,000.00
9	Construction / Design Contingency	N/A	%	5.00%	\$1,254,347.25
10	Cost Escalation Contingency (12 months)	N/A	%	5.00%	\$1,317,064.61
	Subtotal				\$27,658,356.86
	Estimated Construction Cost - Building and Sitework	34,800	SF	\$794.78	\$27,658,356.86
Project Costs					
1	Fixtures, Furnishings & Equipment (FF&E of finished space)	N/A	%	2.00%	\$553,167.14
2	Site and Construction Testing	N/A	%	1.00%	\$276,583.57
3	Misc. Fees / Costs	N/A	%	10.00%	\$2,765,835.69
	Subtotal				\$3,595,586.39
	"RADIAL" CONCEPT - Single Floor Operational Design				
	TOTAL ESTIMATED PROJECT BUDGET - 94 beds				\$31,253,943.25
Notes:					
	4 Housing units - single level operation, 'rear' chases				
	Radial Concept with Elevated Control Room				
	Housing units to consist of:				
	2 - General Population Units - 39 beds each				
	2 - Segregation Units - 8 beds each				

Opinion of Probable Cost – Option B & C – Full Replacement

OPINION OF PROBABLE TOTAL PROJECT COST



Client: Vance County, NC Date: May 16, 2023
 Project Name: Vance County New Detention Center Computed By: BJS
 Description: 59,500 SF Detention Facility OPTION B Checked By: TBD
 Project # 592949 with 250 Beds Sheet Number: 1 of 1

Item No.	Description	Area	Unit	Unit Cost	Total Cost
Construction Costs					
1	New Jail Housing Construction - "conditioned" SF	36,050	SF	\$575.00	\$20,728,750.00
2	New "Core" Construction - "conditioned" SF	15,000	SF	\$525.00	\$7,875,000.00
3	New Jail Control Room Construction - "conditioned" SF	800	SF	\$575.00	\$460,000.00
4	Vehicle Sallyport	2,750	SF	\$375.00	\$1,031,250.00
5	Outdoor Recreation Yards	4,900	SF	\$400.00	\$1,960,000.00
6	Site Development / Demolition	N/A	N/A	lump sum est.	\$2,000,000.00
7	Parcel Purchase from Henderson	N/A	N/A	lump sum est.	\$105,000.00
8	Construction / Design Contingency	N/A	%	5.00%	\$1,708,000.00
9	Cost Escalation Contingency (12 months)	N/A	%	5.00%	\$1,793,400.00
	Subtotal				\$37,661,400.00
	Estimated Construction Cost - Building and Sitework	59,500	SF	\$632.96	\$37,661,400.00
Project Costs					
1	Fixtures, Furnishings & Equipment (FF&E of finished space)	N/A	%	2.00%	\$753,228.00
2	Site and Construction Testing	N/A	%	1.00%	\$376,614.00
3	Misc. Fees / Costs	N/A	%	10.00%	\$3,766,140.00
	Subtotal				\$4,895,982.00
	"RADIAL" CONCEPT - Single Floor Operational Design				
	TOTAL ESTIMATED PROJECT BUDGET - 250 beds				\$42,557,382.00
Notes:					
8 Housing units - single level operation, 'rear' chases					
Radial Concept with Elevated Control Room					
Housing units to consist of:					
4 - General Population Units - 47 beds each					
2 - General Population Units - 23 beds each					
2 - Segregation Units - 8 beds each					

Conclusions and Recommendations

- **Based on the projections utilizing the admission rate of 565.8 per 10,000 of county population, a total of 238 to 443 beds with a 300 to 500 bed core is recommended. This depends on how the inmate population is managed and if the ALOS is able to be reduced.**
 - **The core would consist of support areas such as kitchen, laundry, booking/intake, and inmate property storage which are very difficult to expand without interrupting operations.**
 - **This overall size would be required to meet the classification and peaking requirements through the year 2045.**
 - **Should jail use increase significantly or if the county grows faster than state projections suggest, jail bed space needs could grow at a much higher rate.**
 - **Another factor is the potential change in state sentencing laws, which also could impact jail population.**
- **The identified bed type to aid in proper classification as required by state standards should be 90% in 2-man occupancy cells and 10% in single restrictive housing type.**
 - **The actual bed count per unit will be more defined during the design phase.**

Conclusions and Recommendations

- **Recommendations would be most important to:**
 - **Reduce the average length of stay.**
 - **Provide more cell type housing.**
 - **Improve sight lines.**
 - **Make maintenance repairs as noted in the state jail inspection.**
 - **Implement an inmate classification plan.**
 - **Improve security electronics.**
 - **Consolidate control rooms to provide for more efficient operations.**
 - **Save on man hours.**

Questions?

Vance County Emergency Services Complex

(Fire, EMS, Communications/EM, Fire Marshal's Office)

- ✓ **Improved Coordination & Faster Response:** Centralized location enables better communication and quicker deployment of resources across all of our emergency services departments.
- ✓ **Cost Savings:** Shared facility reduces operational costs, including utilities, maintenance, and administrative overhead, maximizing taxpayer dollars operating out of the same entity.
- ✓ **Enhanced Public Safety:** Integrated services ensure a more effective and cohesive response to emergencies and community safety needs.
- ✓ **Joint Training Opportunities:** Easier and more frequent joint training exercises improve teamwork and ensure first responders are well-prepared for complex incidents.
- ✓ **Flexibility for Future Growth:** A unified complex provides room for expansion, adapting to the county's evolving emergency service needs over time and the county's preparation for growth.



SAMPSON COUNTY
EMERGENCY SERVICES

530

Vance County Emergency Services Complex

- Just an idea of a future VC Emergency Services Complex
- Specs: **Size:** 36,000 sq. ft., **Complex Includes:** EMS headquarters, 911 call center, emergency operations center, fire marshal's office, emergency management offices, meeting rooms, and training spaces
- [Designer Home Page](#)



EMS Substation

- ✓ Evaluate Land Options
- ✓ Overview of Site

Commissioners' Meeting Room



- ✓ Current system challenges
- ✓ Proposed Upgrades
- ✓ Benefits
- ✓ Budget and Timeline



TAX



Rate Discussions

- ✓ **Current Tax Rate**
- ✓ **Tax Rate History**
- ✓ **How do we compare?**
- ✓ **Tier 1 County**





Property Tax Rates

This map shows county property tax rates per \$100 valuation for FY 2024–25. Rates shown include only countywide taxes.

Data source: NCACC Research and NC Department of Revenue.

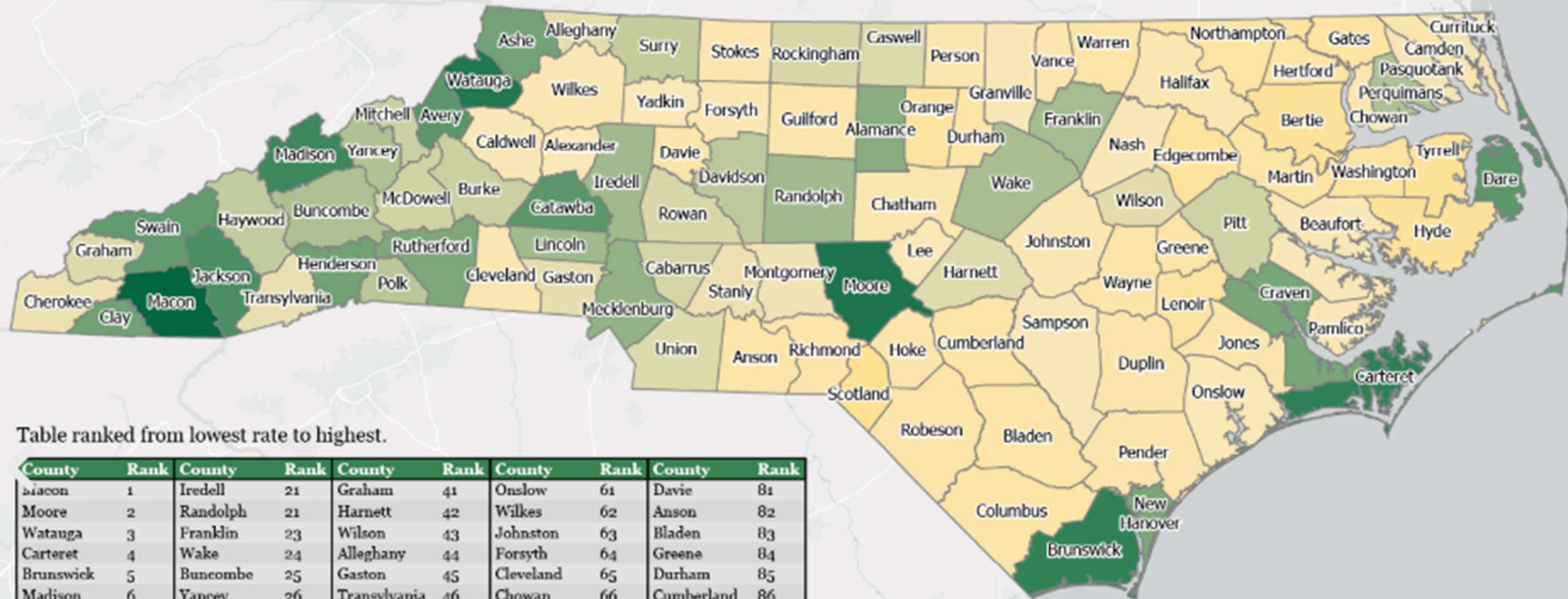


Table ranked from lowest rate to highest.

County	Rank	County	Rank	County	Rank	County	Rank	County	Rank
Macon	1	Iredell	21	Graham	41	Onslow	61	Davie	81
Moore	2	Randolph	21	Harnett	42	Wilkes	62	Anson	82
Watauga	3	Franklin	23	Wilson	43	Johnston	63	Bladen	83
Carteret	4	Wake	24	Alleghany	44	Forsyth	64	Greene	84
Brunswick	5	Buncombe	25	Gaston	45	Cleveland	65	Durham	85
Madison	6	Yancey	26	Transylvania	46	Chowan	66	Cumberland	86
Jackson	7	Perquimans	26	Stanly	47	Halifax	67	Columbus	87
Catawba	8	Polk	28	Cherokee	47	Stokes	68	Martin	88
Avery	9	Davidson	29	Montgomery	49	Vance	69	Warren	88
Dare	10	Haywood	30	Currituck	50	Person	70	Northampton	90
Swain	11	Surry	31	Pasquotank	50	Chatham	71	Gates	91
Clay	12	Burke	32	Beaufort	52	Camden	72	Hertford	91
Henderson	13	Mitchell	32	Sampson	52	Hoke	72	Lenoir	93
Ashe	14	Pitt	34	Nash	54	Guilford	74	Washington	94
Craven	15	McDowell	35	Caldwell	54	Duplin	75	Orange	95
New Hanover	16	Cabarrus	36	Granville	56	Pender	76	Edgecombe	96
Rutherford	17	Rowan	37	Pamlico	57	Jones	77	Hyde	97
Alamance	18	Rockingham	38	Lee	58	Robeson	78	Bertie	98
Mecklenburg	19	Caswell	39	Alexander	58	Richmond	78	Tyrrell	99
Lincoln	20	Union	40	Yadkin	58	Wayne	80	Scotland	100





Property Tax Rates

This table shows countywide property tax rates per \$100 valuation. These rates include only countywide levies. A rank of 1 indicates the lowest property tax rate. The "weighted average" is the average rate applied across all property valuation in the state.

	FY 2024-25		FY 2023-24			FY 2024-25		FY 2023-24			FY 2024-25		FY 2023-24	
	¢/\$100	Rank	¢/\$100	Rank		¢/\$100	Rank	¢/\$100	Rank		¢/\$100	Rank	¢/\$100	Rank
Alamance	0.4690	18	0.4320	13	Graham	0.5900	41	0.5900	34	Polk	0.5343	28	0.5343	24
Alexander	0.6500	58	0.6700	55	Granville	0.6310	56	0.8400	90	Randolph	0.5000	21	0.5000	21
Alleghany	0.5970	44	0.5970	36	Greene	0.7860	84	0.7860	81	Richmond	0.7500	78	0.8300	87
Anson	0.7770	82	0.7770	78	Guilford	0.7305	74	0.7305	67	Robeson	0.7500	78	0.7700	76
Ashe	0.4400	14	0.4400	14	Halifax	0.7000	67	0.7600	75	Rockingham	0.5801	38	0.6950	62
Avery	0.4000	9	0.4000	9	Harnett	0.5910	42	0.5910	35	Rowan	0.5800	37	0.5800	32
Beaufort	0.6250	52	0.6250	44	Haywood	0.5500	30	0.5500	26	Rutherford	0.4540	17	0.4540	17
Bertie	0.9300	98	0.8650	95	Henderson	0.4310	13	0.4310	12	Sampson	0.6250	52	0.8250	86
Bladen	0.7850	83	0.7850	79	Hertford	0.8400	91	0.8400	90	Scotland	0.9900	100	0.9900	99
Brunswick	0.3420	5	0.3420	5	Hoke	0.7300	72	0.7300	64	Stanly	0.6100	47	0.6100	39
Buncombe	0.5176	25	0.4980	19	Hyde	0.9200	97	1.0450	100	Stokes	0.7100	68	0.6600	52
Burke	0.5600	32	0.5600	28	Iredell	0.5000	21	0.5000	21	Surry	0.5520	31	0.5520	27
Cabarrus	0.5760	36	0.7400	71	Jackson	0.3800	7	0.3800	7	Swain	0.4100	11	0.3600	6
Caldwell	0.6300	54	0.6300	46	Johnston	0.6700	63	0.6900	61	Transylvania	0.6033	46	0.6033	38
Camden	0.7300	72	0.7300	64	Jones	0.7400	77	0.7400	71	Tyrrell	0.9500	99	0.9500	97
Carteret	0.3400	4	0.3400	4	Lee	0.6500	58	0.6500	48	Union	0.5880	40	0.5880	33
Caswell	0.5850	39	0.7350	68	Lenoir	0.8450	93	0.8450	93	Vance	0.7129	69	0.8900	96
Catawba	0.3985	8	0.3985	8	Lincoln	0.4990	20	0.4990	20	Wake	0.5135	24	0.6570	51
Chatham	0.7250	71	0.6850	59	Macon	0.2700	1	0.2700	1	Warren	0.8100	88	0.8100	84
Cherokee	0.6100	47	0.6100	39	Madison	0.3600	6	0.5000	21	Washington	0.8500	94	0.8500	94
Chowan	0.6950	66	0.6650	54	Martin	0.8100	88	0.8100	84	Watauga	0.3180	3	0.3180	2
Clay	0.4300	12	0.4300	11	McDowell	0.5675	35	0.5675	31	Wayne	0.7675	80	0.7425	73
Cleveland	0.6875	65	0.6875	60	Mecklenburg	0.4831	19	0.4731	18	Wilkes	0.6600	62	0.6600	53
Columbus	0.8050	87	0.8050	83	Mitchell	0.5600	32	0.5600	28	Wilson	0.5950	43	0.7300	64
Craven	0.4448	15	0.4448	15	Montgomery	0.6150	49	0.6150	42	Yadkin	0.6500	58	0.6500	48
Cumberland	0.7990	86	0.7990	82	Moore	0.3100	2	0.3300	3	Yancey	0.5200	26	0.6000	37
Currituck	0.6200	50	0.5600	28	Nash	0.6300	54	0.6700	55					
Dare	0.4005	10	0.4005	10	New Hanover	0.4500	16	0.4500	16					
Davidson	0.5400	29	0.5400	25	Northampton	0.8300	90	0.8350	88					
Davie	0.7730	81	0.7730	77	Onslow	0.6550	61	0.6550	50					
Duplin	0.7350	75	0.7350	68	Orange	0.8629	95	0.8353	89					
Durham	0.7987	85	0.7522	74	Pamlico	0.6450	57	0.6250	44					
Edgecombe	0.8900	96	0.9500	97	Pasquotank	0.6200	50	0.6200	43					
Forsyth	0.6778	64	0.6778	57	Pender	0.7375	76	0.7375	70					
Franklin	0.5050	23	0.7850	79	Perquimans	0.5200	26	0.6400	47					
Gaston	0.5990	45	0.6100	39	Person	0.7225	70	0.7225	63					
Gates	0.8400	91	0.8400	90	Pitt	0.5663	34	0.6841	58					

FY 2023-24* Weighted Avg.: 0.5778¢/\$100
 * FY 2024-25 weighted average not available.

Data source: North Carolina Department of Revenue;
 weighted average calculated by NCACC.

2024-2025
PROPERTY TAX RATES AND REAPPRAISAL SCHEDULES FOR NORTH CAROLINA COUNTIES
 (All rates per \$100 valuation*)

Counties	Tax Rate	Year of latest reappraisal	Next scheduled reappraisal	Counties	Tax Rate	Year of latest reappraisal	Next scheduled reappraisal
ALAMANCE	\$.4690	2023	2027	JOHNSTON	\$.6700	2019	2025
ALEXANDER	.6500	2023	2031	JONES	.7400	2022	2030
ALLEGHANY	.5970	2021	2027	LEE	.6500	2023	2027
ANSON	.7770	2018	2026	LENOIR	.8450	2017	2025
ASHE	.4400	2023	2027	LINCOLN	.4990	2023	2027
AVERY	.4000	2022	2026	MACON	.2700	2023	2027
BEAUFORT	.6250	2018	2025	MADISON	.3600	2024	2032
BERTIE	.9300	2020	2028	MARTIN	.8100	2017	2025
BLADEN	.7850	2022	2026	MCDOWELL	.5675	2023	2027
BRUNSWICK	.3420	2023	2027	MECKLENBURG	.4831	2023	2027
BUNCOMBE	.5176	2021	2025	MITCHELL	.5600	2022	2026
BURKE	.5600	2023	2027	MONTGOMERY	.6150	2020	2028
CABARRUS	.5760	2024	2028	MOORE	.3100	2023	2027
CALDWELL	.6300	2021	2025	NASH	.6300	2024	2032
CAMDEN	.7300	2023	2031	NEW HANOVER	.4500	2021	2025
CARTERET	.3400	2020	2025	NORTHAMPTON	.8300	2023	2031
CASWELL	.5850	2024	2028	ONslow	.6550	2022	2026
CATAWBA	.3985	2023	2027	ORANGE	.8629	2021	2025
CHATHAM	.7250	2021	2025	PAMLICO	.6450	2020	2026
CHEROKEE	.6100	2020	2028	PASQUOTANK	.6200	2022	2030
CHOWAN	.6950	2022	2026	PENDER	.7375	2019	2026
CLAY	.4300	2018	2026	PERQUIMANS	.5200	2024	2032
CLEVELAND	.6875	2021	2025	PERSON	.7225	2021	2025
COLUMBUS	.8050	2021	2029	PITT	.5663	2024	2028
CRAVEN	.4448	2023	2028	POLK	.5343	2021	2025
CUMBERLAND	.7990	2017	2025	RANDOLPH	.5000	2023	2027
CURRITUCK	.6200	2021	2029	RICHMOND	.7500	2024	2028
DARE	.4005	2020	2025	ROBESON	.7500	2024	2030
DAVIDSON	.5400	2021	2026	ROCKINGHAM	.5801	2024	2028
DAVIE	.7330	2021	2025	ROWAN	.5800	2023	2027
DUPLIN	.7350	2017	2025	RUTHERFORD	.4540	2023	2027
DURHAM	.7987	2019	2025	SAMPSON	.6250	2024	2028
EDGECOMBE	.8900	2024	2032	SCOTLAND	.9900	2019	2027
FORSYTH	.6778	2021	2025	STANLY	.6100	2021	2025
FRANKLIN	.5050	2024	2030	STOKES	.7100	2021	2025
GASTON	.5990	2023	2027	SURRY	.5520	2021	2025
GATES	.8400	2017	2025	SWAIN	.4100	2021	2029
GRAHAM	.5900	2023	2027	TRANSYLVANIA	.6033	2021	2025
GRANVILLE	.6310	2024	2030	TYRRELL	.9500	2017	2025
GREENE	.7860	2021	2029	UNION	.5880	2021	2025
GUILFORD	.7305	2022	2026	VANCE	.7129	2024	2032
HALIFAX	.7000	2024	2028	WAKE	.5135	2024	2028
HARNETT	.5910	2022	2026	WARREN	.8100	2017	2025
HAYWOOD	.5500	2021	2025	WASHINGTON	.8500	2021	2029
HENDERSON	.4310	2023	2027	WATAUGA	.3180	2022	2027
HERTFORD	.8400	2019	2027	WAYNE	.7675	2019	2025
HOKE	.7300	2022	2030	WILKES	.6600	2019	2025
HYDE	.9200	2024	2030	WILSON	.5950	2024	2032
IREDELL	.5000	2023	2027	YADKIN	.6500	2023	2027
JACKSON	.3800	2021	2025	YANCEY	.5200	2024	2032

Property subject to taxation must be assessed at 100% of appraised value.
 Reappraisals are effective January 1 of year shown. Real property must be reappraised every 8 years but counties may elect to reappraise more frequently.
 Year shown for next scheduled reappraisal is the year indicated based on the Octennial Reappraisal Budget Reserve provided to NCDOR as of July 2024.

**FINANCIAL REPORTS
UNIT ASSISTANT LIST UPDATE**

**STEPHANIE WILLIAMS, FINANCE DIRECTOR
DAVENPORT PUBLIC FINANCE**

Finance Department

- ✓ UAL - Unit Assistance List
- ✓ Departmental Changes
- ✓ Account Closings
- ✓ Financial Policy
- ✓ Major Expenditures

Finance Director Presentation – 2025 Retreat

1. UAL – Unit Assistance List
 - a. Based on the financial health and fiscal management practices and the timing of the completion of the 2022 & 2023 audited financial statements, Vance County is currently on the NC State Treasurer Unit Assistance List.
 - b. We have been provided with a coach to provide some routine assistance which will include:
 - i. In-person and/or virtual visits
 - ii. Reviewing of 6 & 9 month budget to actual reports
 - iii. Reviewing of FY 20XX draft budgets
 - iv. Discussing internal controls and policies
 - v. Discussing the findings and issues which led to our placement on the UAL.
 - vi. Help set achievable goals and a monitoring plan to work towards remediation.
 - c. As a result of being on the list, we must obtain LGC approval of financing contracts for the purchase, lease, or lease with an option to purchase motor vehicles where the contract amount equals or exceeds \$50,000. [See G.S 159-148.](#)
 - d. UAL units must obtain LGC approval of financing contracts relating to the lease, acquisition, or construction of capital assets, with terms that exceed 3 years and \$50,000 (and meet other criteria). [See G.S 159-148.](#)
2. Finance Departmental Changes to Vance County Beginning April 2024 and Ongoing
 - a. The audit findings were shared with the Finance staff and the Department Heads.
 - b. Training on Edmunds
 - i. Finance and HR staff received a complete overview of requisitions, payroll, accounts payable, human resources, access, related reports, etc.
 - ii. Department heads received training sessions on purchase requisitions and timesheets. Training videos and written instructions were provided.
 - c. Departments heads are now required to enter requisitions, of any amount, for their area(s) of supervision before any purchases or commitment to purchases are made.
 - d. Department heads now have access to view their budget and print budget and expense reports.
 - e. Controls were put in place to restrict the input of requisitions if there are no available funds within the budget. They are able to submit intra-department budget transfers. Some restrictions do apply.
 - f. Access to Edmunds and the bank was reviewed and updated for all Vance County staff.
 - g. Contract approval process has been instituted and tracked.
 - h. Grant approval process has been instituted and tracked.
 - i. Access to the bank was reviewed and updated for all county manager and finance department.

- j. Job responsibilities of the financial staff were reviewed and revamped for dual and internal control.
 - k. Met with bank representatives to get training on the applications and to ensure there is a separation of the approval thresholds.
 - i. Payroll specialist's access to upload the payroll file to the bank has been restored. It must and can then be approved by the county manager (*secondary*) or budget & finance director (*primary*).
 - ii. A wire transfer template must be pre-approved by the county manager.
 - iii. The county manager, budget & finance director and assistant finance director have the access to initiate *or* approved a wire, but they CANNOT do both with the same file.
 - l. Receipting and payment process narratives were reviewed and revised for dual and internal control purposes.
 - m. Only the budget & finance director and the assistant finance director can add vendors upon request and with a completed W-9.
 - n. Quarterly financial reports are presented to the board of commissioners.
 - o. Financial records have been sorted, retained and purged according to state retention schedules.
 - p. Bank reconciliations are completed by the 15th of each month. Budget & finance director reviews and signs off on deposits, journal entries and the bank reconciliations.
 - q. Payroll liability accounts are reviewed and reconciled monthly.
 - r. Budget & finance director reviews and approves all requisitions entered by department heads.
 - s. Use of credit card is restricted to travel and for vendors that DO NOT accept checks.
3. Account Closings
- a. A savings account in the amount of \$1.5 million was established and maintained at JP Chase Morgan for over 3 years. As of January, the ending balance was \$1,502,726.69. An earnings of only \$2,726.69. This account was closed and transferred to Truist Bank where the interest is greater.
 - b. A Certificate of Deposit in the amount of \$1.01 million was held at 1st Citizens Bank for a number of years. It was closed in December with a balance of \$1,012,761.94 and transferred to Truist Bank. The last couple of years, it averaged earning less than \$600 a year.
4. Financial Policy – We are in the process of writing a Financial Policy Manual that we will present for approval in the coming months for approval by July 2025.
5. Major Expenditures – Listed below are the top vendors that make up 33% of the amended budget of \$62,510,924.72.

VENDORS	AMOUNTS	% of BUDGET
CITY OF HENDERSON	\$7,407,062.00	11.85%
VANCE COUNTY SCHOOLS	\$5,935,903.00	9.50%
GFL ENVIRONMENTAL	\$1,075,472.00	1.72%
MIT OF NORTH CAROLINA	\$937,444.00	1.50%
VANCE GRANVILLE COMM COLLEGE	\$892,187.00	1.43%
NCACC	\$847,192.00	1.36%
H. LESLIE PERRY MEMORIAL LIBRARY	\$760,591.00	1.22%
GRANVILLE-VANCE DISTRICT HEALTH	\$636,440.00	1.02%
PITTSBURGH TANK AND TOWER	\$535,555.00	0.86%
ADVANCED CORRECTIONAL HEALTHCARE	\$464,851.00	0.74%
KERR AREA TRANSPORTATION AUTHORITY	\$261,588.00	0.42%
VANGUARD	\$235,609.00	0.38%
VINCENT VALUATIONS LLC	\$232,473.00	0.37%
DUKE ENERGY PROGRESS	\$227,917.00	0.36%

Davenport Financial Advisors



Discussion Materials

Vance County, North Carolina



January 31, 2025

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6 General Fund Operations and Fund Balance

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Appendix

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Credit Rating Overview

Credit Rating Overview and Peer Comparatives



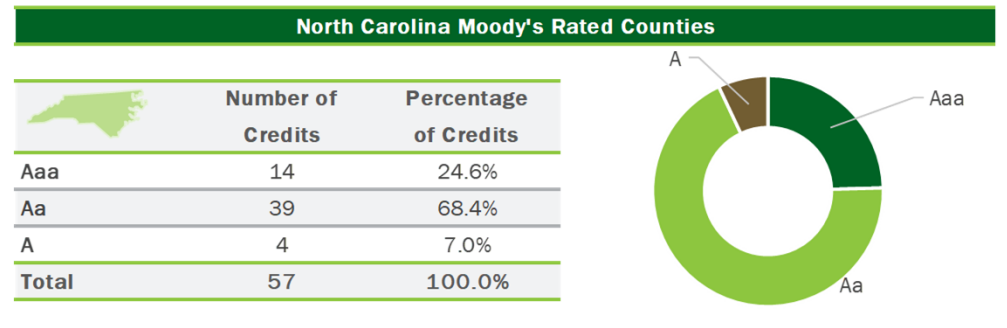
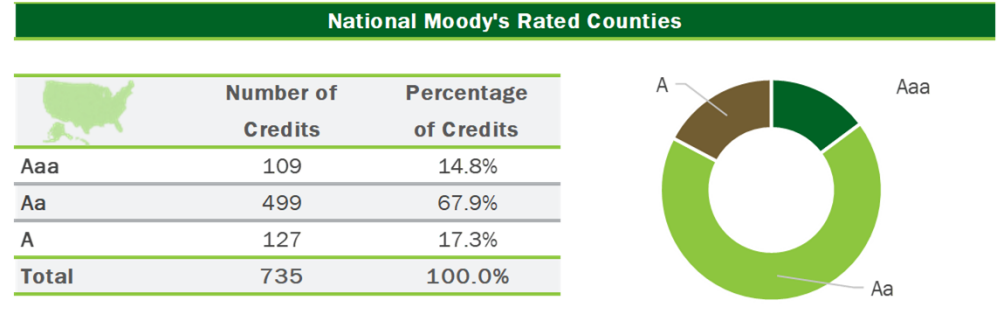
Rating Overview

- The County is not currently rated.
 - The County was previously rated **Aa3** by Moody's Investors Service and **AA-** by Standard and Poor's until the ratings were withdrawn when the General Obligation Refunding Bonds, Series 2010 matured in February 2019.

Moody's Investors Service	Standard & Poor's	Fitch Ratings
Aaa	AAA	AAA
Aa1	AA+	AA+
Aa2	AA	AA
Aa3	AA-	AA-
A1	A+	A+
A2	A	A
A3	A-	A-
Baa1	BBB+	BBB+
Baa2	BBB	BBB
Baa3	BBB-	BBB-
Non Investment Grade		

Peer Comparative Introduction

- The following pages contain peer comparatives based on the Moody's rating categories shown below:



- NC 'Aaa': Brunswick, Buncombe, Cabarrus, Durham, Forsyth, Gaston, Guilford, Iredell, Johnston, Mecklenburg, New Hanover, Orange, Union, Wake
- NC 'Aa': Alamance, Beaufort, Bladen, Burke, Carteret, Catawba, Chatham, Cleveland, Columbus, Cumberland, Dare, Davidson, Davie, Duplin, Franklin, Granville, Harnett, Henderson, Hoke, Lee, Lenoir, Lincoln, Macon, Moore, Nash, Onslow, Pender, Pitt, Randolph, Rockingham, Rowan, Rutherford, Sampson, Surry, Warren, Watauga, Wayne, Wilkes, Wilson
- NC 'A': Bertie, Edgecombe, Hertford, Martin

Note: The data shown in the peer comparatives is from Moody's Municipal Financial Ratio Analysis database. The figures in the chart above are from November 19, 2023. The peer comparison data is derived from FY 2021 figures in most cases.



Rating Agency Methodologies

Moody's Rating Methodology

Category	Rating Percentage	Short Term Control	Long Term Control
Economy	30%		✓
Financial Performance	30%	✓	✓
Institutional Framework	10%		✓
Leverage	30%	✓	✓

S&P Rating Methodology - Individual Credit Profile

Category	Rating Percentage	Short Term Control	Long Term Control
Economy	20%		✓
Financial Performance	20%	✓	✓
Reserves & Liquidity	20%	✓	✓
Management	20%	✓	✓
Debt & Liabilities	20%	✓	✓

Moody's

- On November 2, 2022, Moody's updated its US Local Governments General Obligation Debt methodology and assumptions.
- Under the new methodology, an initial indicative rating is calculated from a weighted average of four key factors.
- 5 defined below the line qualitative adjustments can be made based upon certain factors not included in the quantitative score.
- While the defined notching factors have been reduced, a new category for other considerations will allow for any other factor deemed appropriate by the rating analysts and committee to be considered in the rating outcome.

S&P

- On September 9, 2024, Standard & Poor's updated its US Local Governments General Obligation Ratings methodology and assumptions.
- Under the new methodology, an issuers' rating is based on a scoring matrix of Institutional Framework score and Individual Credit Profile.
 - North Carolina Cities and Counties receive the strongest Institutional Framework score of a 1.
- Up to a one-notch adjustment can be made from the indicative rating based on other qualitative factors not included in the quantitative score.
- With the rollout of the new S&P Rating methodology, it was noted that more than 95% of ratings will remain unchanged.
 - S&P published a *Under Criteria Observation* list on September 9th, there were no North Carolina issuers identified on that list.

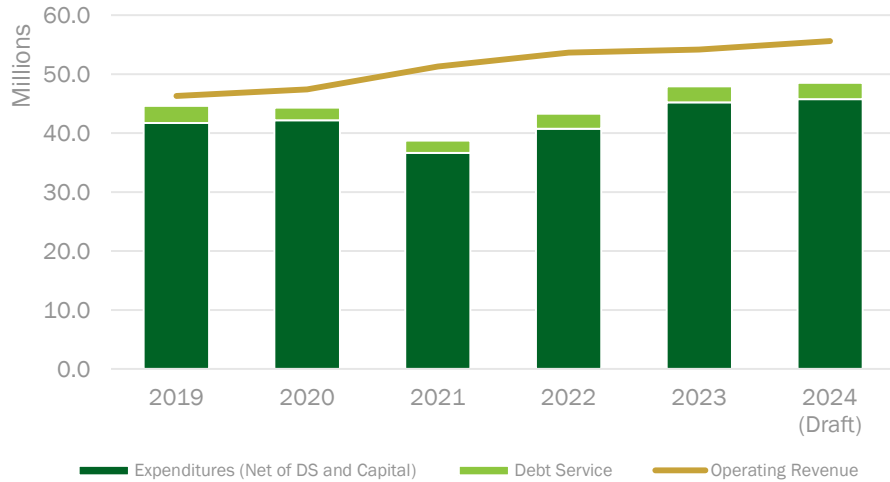


General Fund Operations and Fund Balance

General Fund Financial Performance



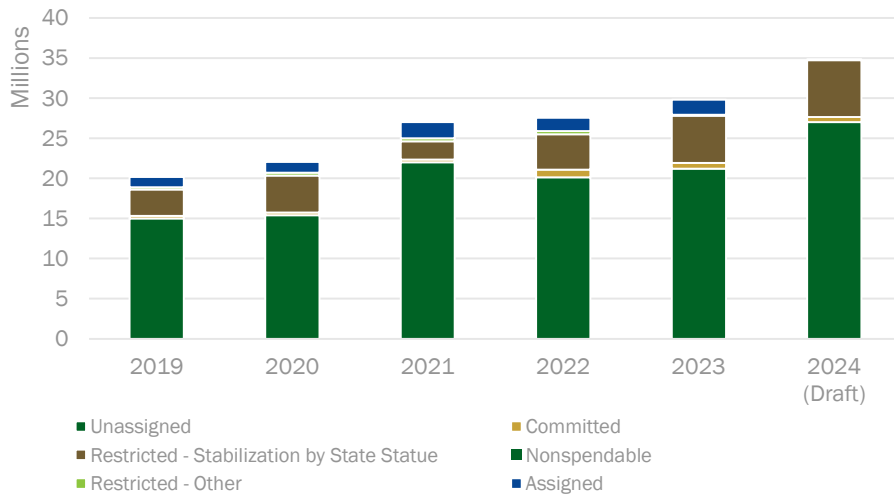
General Fund Revenues vs. Expenditures



Observations

- Historically, the County's operating revenues have exceeded operating and debt service expenditures, resulting in a structurally balanced budget and annual operating surpluses.
- The County's General Fund Balance has steadily increased from FY 2019 to FY 2024, with the largest increase occurring in FY 2024.
 - From FY 2019 through FY 2024, total fund balance increased by approximately \$14.7 million, from \$20.1 million to \$34.8 million.
 - Unassigned Fund Balance increased by approximately \$12 million, from \$14.9 million to \$26.9 million.

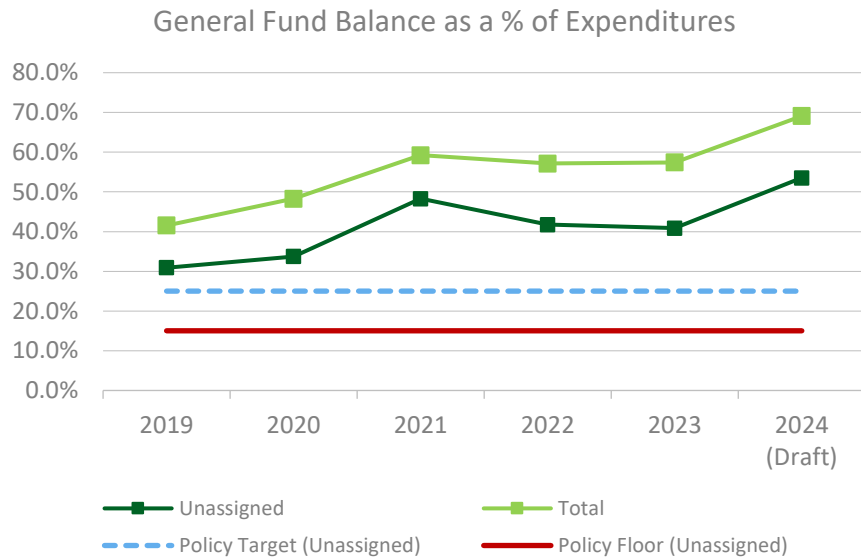
General Fund Balance



General Fund Balance



General Fund Balance as % of Budget



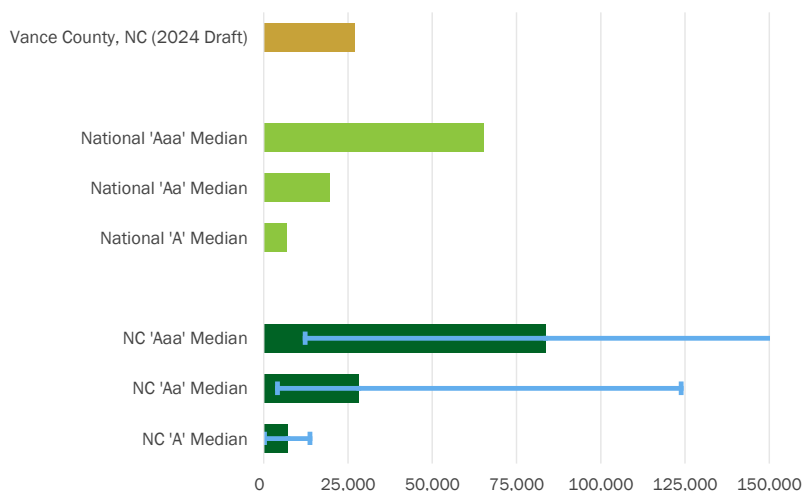
General Fund Balance Policy

	A	B	C	D	E
	% of GF Expenditures	FY 2024 (Draft) GF Expenditures	Fund Balance Requirement (B x A)	FY 2024 (Draft) Unassigned Fund Balance	Excess Fund Balance (D - C)
1	15%	50,408,088	7,561,213	26,989,752	19,428,539
2	20%	50,408,088	10,081,618	26,989,752	16,908,134
3	25%	50,408,088	12,602,022	26,989,752	14,387,730
4	30%	50,408,088	15,122,426	26,989,752	11,867,326
5	35%	50,408,088	17,642,831	26,989,752	9,346,921
6	40%	50,408,088	20,163,235	26,989,752	6,826,517

For planning purposes, this presentation will assume amounts in excess of 30% are available for the Capital Funding Plan.

- The County has an adopted Fund Balance Policy that states:
 - “The County will maintain a minimum Unassigned Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to **15%** of General Fund Expenditures with a targeted Unassigned Fund Balance equal to **25%** of General Fund Expenditures.
 - In the event that funds are available over and beyond the targeted amount, those funds may be transferred to capital reserve funds or capital projects funds at the Board of Commissioners’ discretion.
 - The County Board may, from time-to-time, utilize fund balances that will reduce Unassigned Fund Balance below the 15% minimum for the purposes of a declared fiscal emergency or other such purpose as to protect or enhance the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the Unassigned Fund Balance to the target level within 36 months. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.”

Unassigned Fund Balance (\$000)



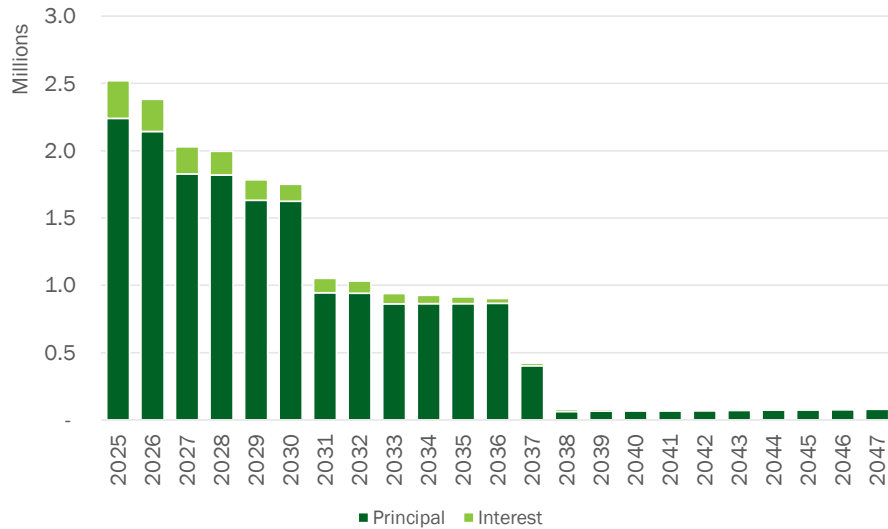


Existing Tax Supported Debt Profile



Existing Tax Supported Debt – Total by Credit

Tax Supported Debt Service



Tax Supported Debt Service

FY	Principal	Interest	Total	10-yr Payout
Total	17,739,052	1,708,611	19,447,664	
2025	2,239,667	280,043	2,519,710	83.6%
2026	2,143,011	239,347	2,382,358	87.1%
2027	1,828,615	200,341	2,028,956	91.6%
2028	1,819,458	175,088	1,994,546	93.9%
2029	1,633,153	150,282	1,783,435	93.4%
2030	1,624,447	125,858	1,750,305	92.9%
2031	945,692	106,209	1,051,901	92.1%
2032	940,968	91,222	1,032,190	92.0%
2033	862,208	76,868	939,076	91.8%
2034	863,608	62,902	926,510	91.8%
2035	864,976	48,968	913,944	91.9%
2036	866,377	35,001	901,378	92.2%
2037	401,761	21,051	422,812	92.9%
2038	63,278	16,746	80,024	100.0%
2039	64,780	15,244	80,024	100.0%
2040	66,319	13,705	80,024	100.0%
2041	67,861	12,163	80,024	100.0%
2042	69,506	10,518	80,024	100.0%
2043	71,157	8,868	80,024	100.0%
2044	72,846	7,178	80,024	100.0%
2045	74,562	5,462	80,024	100.0%
2046	76,347	3,677	80,024	100.0%
2047	78,456	1,870	80,327	100.0%

Par Outstanding – Estimated as of 6/30/2024

Type	Par Amount
General Obligation Bonds	\$0
IPCs / LOBs / COPs	\$17,739,052
Total	\$17,739,052

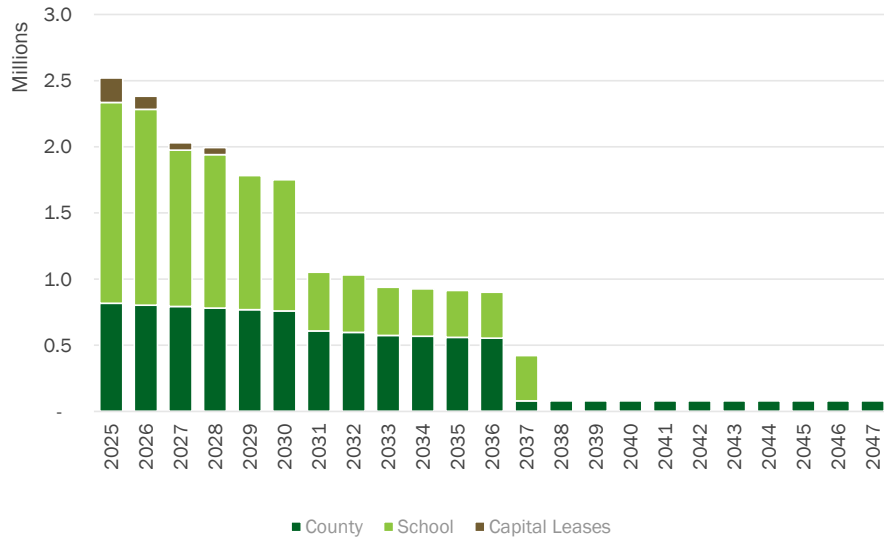
Notes:

- Includes Capital Leases.
- Excludes debt of the Vance County Water District in the amount of \$10,587,252 outstanding.
- Interest on 2010 QSCB is shown gross of federal subsidy.



Existing Tax Supported Debt – Total by Purpose

Tax Supported Debt Service



Tax Supported Debt Service

FY	County	School	Capital Leases	Total
Total	9,060,325	9,993,466	393,873	19,447,664
2025	816,155	1,518,653	184,902	2,519,710
2026	803,663	1,479,101	99,594	2,382,358
2027	792,256	1,182,012	54,688	2,028,956
2028	780,879	1,158,978	54,689	1,994,546
2029	769,529	1,013,905	-	1,783,435
2030	758,209	992,096	-	1,750,305
2031	607,181	444,720	-	1,051,901
2032	597,889	434,301	-	1,032,190
2033	573,984	365,092	-	939,076
2034	566,994	359,516	-	926,510
2035	560,004	353,940	-	913,944
2036	553,014	348,364	-	901,378
2037	80,024	342,788	-	422,812
2038	80,024	-	-	80,024
2039	80,024	-	-	80,024
2040	80,024	-	-	80,024
2041	80,024	-	-	80,024
2042	80,024	-	-	80,024
2043	80,024	-	-	80,024
2044	80,024	-	-	80,024
2045	80,024	-	-	80,024
2046	80,024	-	-	80,024
2047	80,327	-	-	80,327

Par Outstanding – Estimated as of 6/30/2024

Type	Par Amount
Long-Term Debt	
County Debt	\$8,035,627
School Debt	\$9,317,761
Subtotal	\$17,353,388
Short-Term Capital Leases	\$385,665
Grand Total	\$17,739,052

Notes:

- Includes Capital Leases.
- Excludes debt of the Vance County Water District in the amount of \$10,587,252 outstanding.
- Interest on 2010 QSCB is shown gross of federal subsidy.

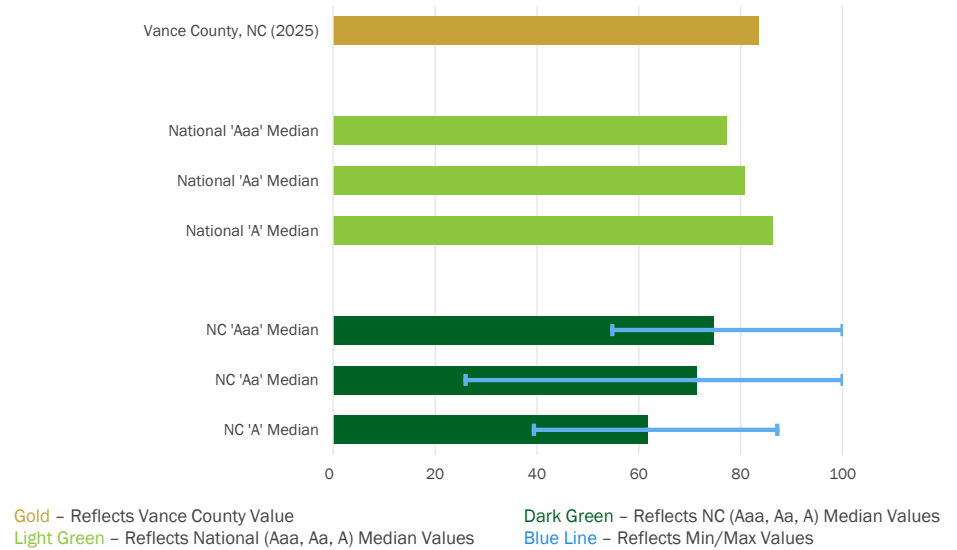


Key Debt Ratio: Tax Supported Payout Ratio

10-Year Payout Ratio



10-year Payout Ratio Peer Comparative



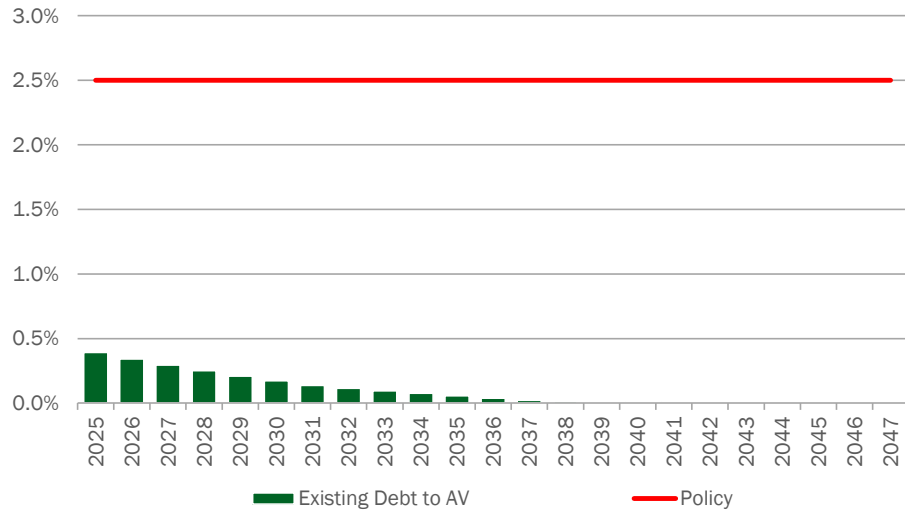
- Existing 10-year Payout Ratio
 - FY 2025: 83.6%
- The 10-Year Payout Ratio measures the amount of principal to be retired in the next 10 years.
- This ratio is an important metric that indicates whether or not a locality is back-loading its debt.
- The County has a policy establishing a minimum 10 Year Payout Ratio Policy for County Tax Supported Debt of **50%**.

- Rating Considerations:
 - S&P: A payout ratio greater than 65% results in a one point positive qualitative adjustment to the Debt & Contingent Liabilities section of S&P's General Obligation rating methodology.



Key Debt Ratio: Debt to Assessed Value

Debt to Assessed Value



- Existing Debt to Assessed Value

- FY 2025: 0.40%

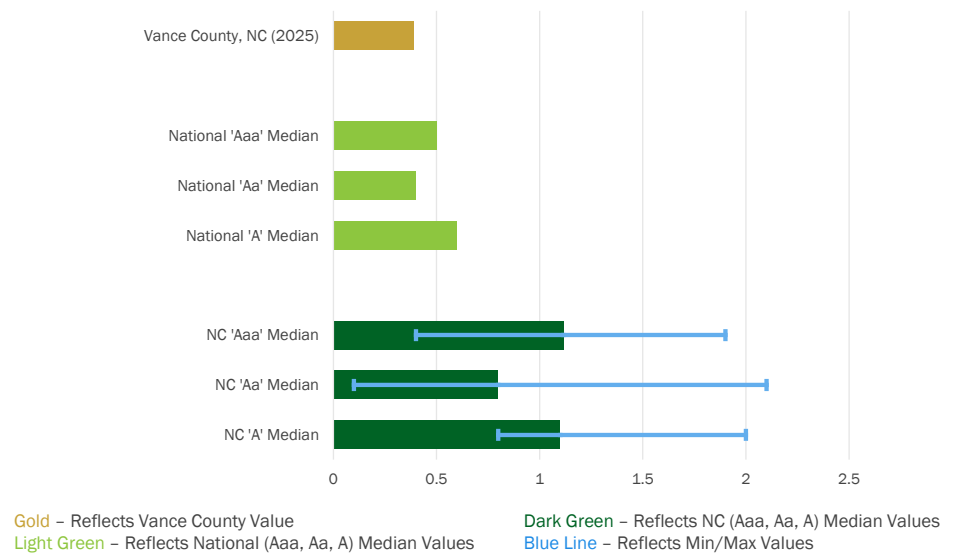
- Assumed Future Growth Rates

- 2025 Budgeted Assessed Value¹: \$4,428,162,298
 - 2025 & Beyond: 1.00%

- The County has a policy establishing a maximum Debt to Assessed Value Policy for County Tax Supported Debt of **2.50%**.

¹ 2025 Budget Ordinance.

Debt to Assessed Value Peer Comparative



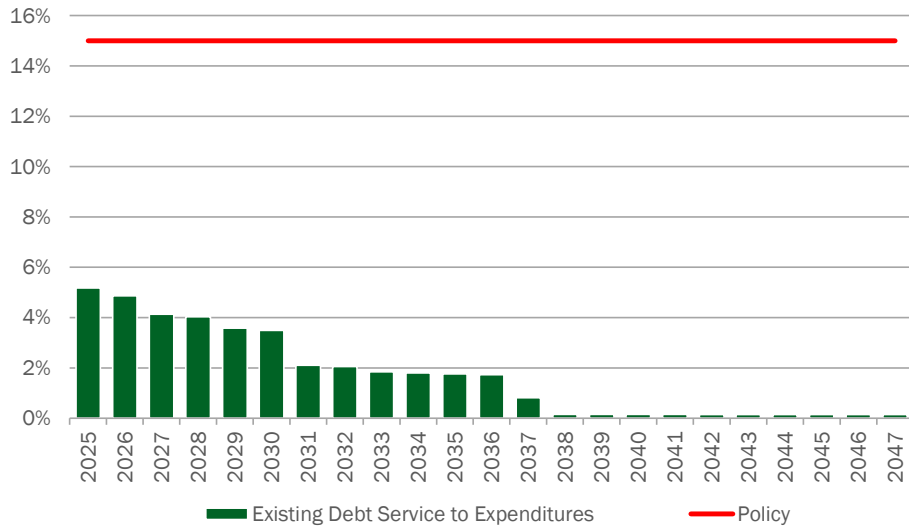
- Rating Considerations:

- S&P: A positive qualitative adjustment is made to the Debt and Contingent Liabilities score for a debt to market value ratio below 3.00%, while a negative adjustment is made for a ratio above 10.00%.



Key Debt Ratio: Debt Service vs. Expenditures

Debt Service vs. Governmental Expenditures



Existing Debt Service vs. Expenditures

– FY 2025: 4.82%

Assumed Future Growth Rates

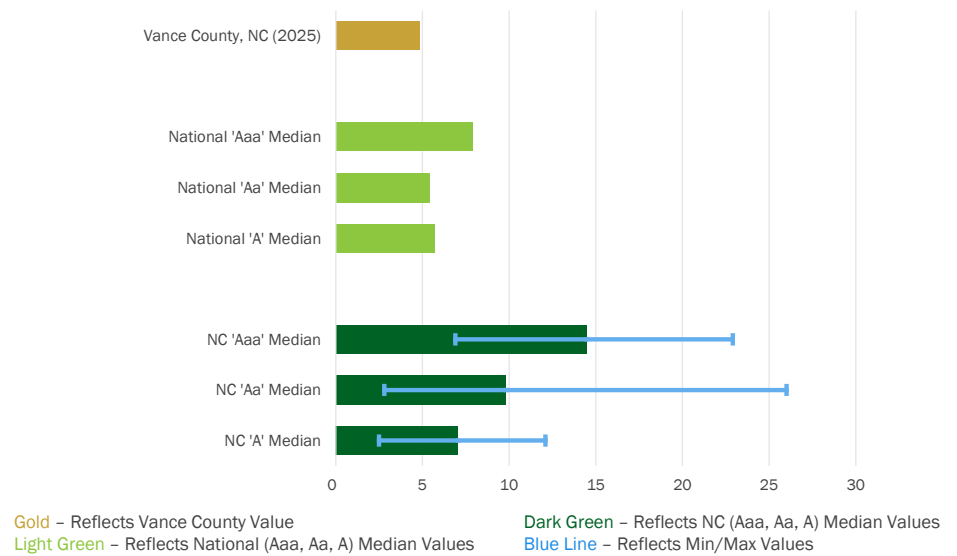
– 2024 Adjusted Expenditures¹: \$49,235,649

– 2025 & Beyond 1.00%

■ The County has a policy establishing a maximum Debt Service to Expenditures Policy for County Tax Supported Debt of **15.00%**.

¹ Per Draft 2024 Audit.

Debt Service vs. Expenditures Peer Comparative



Rating Considerations:

– S&P: The Debt and Contingent Liabilities section defines categories of Net Direct Debt as a % of Total Governmental Funds Expenditures as follows:

– Very Strong:	<8%
– Strong:	8% to 15%
– Adequate:	15% - 25%
– Weak:	25% - 35%
– Very Weak:	> 35%

Note: Governmental Expenditures represent the ongoing operating expenditures of the County. In this analysis, debt service and capital outlay expenditures are excluded.



Debt Affordability Analysis

Existing School Debt Service | Debt Service Fund Schools (21) & Capital Reserve Fund Schools (60)

A	B					C	D	E	F	G						H	I	J	K	L	M	N
Fiscal Year	Capital Funding Requirements					Revenue Available						Cash Flow Surplus (Deficit)										
	Existing School Debt Service	CIP Proposed Debt Service	CIP Pay-Go Cash	Annual School Capital Budget Allocation	Total Requirements	Lottery Proceeds	Restricted Sales Tax	QSCB Subsidy	Other Revenues	Transfer From the County Capital Reserve	Total Revenues Available	Annual Surplus/ (Deficit)	Debt Service and Capital Reserve Fund - Schools									
2024																					\$7,078,151	
2025	\$ 1,518,653	\$ -	\$ -	\$ 775,000	\$ 2,293,653	\$ 384,535	\$ 2,750,000	\$ 85,000	\$ 50,000	\$ -	\$ 3,269,535	\$ 975,882	8,054,033									
2026	1,479,101	-	-	775,000	2,254,101	384,535	2,750,000	12,557	-	-	3,147,092	892,992	8,947,024									
2027	1,182,012	-	-	775,000	1,957,012	384,535	2,750,000	-	-	-	3,134,535	1,177,523	10,124,547									
2028	1,158,978	-	-	775,000	1,933,978	384,535	2,750,000	-	-	-	3,134,535	1,200,557	11,325,104									
2029	1,013,905	-	-	775,000	1,788,905	384,535	2,750,000	-	-	-	3,134,535	1,345,630	12,670,734									
2030	992,096	-	-	775,000	1,767,096	384,535	2,750,000	-	-	-	3,134,535	1,367,439	14,038,173									
2031	444,720	-	-	775,000	1,219,720	384,535	2,750,000	-	-	-	3,134,535	1,914,815	15,952,989									
2032	434,301	-	-	775,000	1,209,301	384,535	2,750,000	-	-	-	3,134,535	1,925,234	17,878,223									
2033	365,092	-	-	775,000	1,140,092	384,535	2,750,000	-	-	-	3,134,535	1,994,443	19,872,666									
2034	359,516	-	-	775,000	1,134,516	384,535	2,750,000	-	-	-	3,134,535	2,000,019	21,872,685									
2035	353,940	-	-	775,000	1,128,940	384,535	2,750,000	-	-	-	3,134,535	2,005,595	23,878,280									
2036	348,364	-	-	775,000	1,123,364	384,535	2,750,000	-	-	-	3,134,535	2,011,171	25,889,451									
2037	342,788	-	-	775,000	1,117,788	384,535	2,750,000	-	-	-	3,134,535	2,016,747	27,906,198									
2038	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	30,265,733									
2039	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	32,625,268									
2040	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	34,984,803									
2041	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	37,344,338									
2042	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	39,703,873									
2043	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	42,063,408									
2044	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	44,422,943									
2045	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	46,782,478									
2046	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	49,142,013									
2047	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	51,501,548									
2048	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	53,861,083									
2049	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	56,220,618									
2050	-	-	-	775,000	775,000	384,535	2,750,000	-	-	-	3,134,535	2,359,535	58,580,153									
	\$ 9,993,466	\$ -	\$ -					\$ 97,557	\$ 50,000													

Note 1: Annual School Capital / Maintenance of \$775,000 per the FY 2025 Budget Ordinance. FY 25 Budget includes \$575,000 of Capital Outlay and \$200,000 for Technology Upgrades Lease.

Note 2: Annual Lottery Proceeds (\$384,535) per FY 2025 Budget, may not reflect full annual distribution. No Future Growth assumed.

Note 3: 1/2 Cent Article 40 Sales Tax (\$1,050,000) and 1/2 Cent Additional Article 42 Sales Tax (\$1,700,000) per the FY 2025 Budget Ordinance. No future growth assumed.

Note 4: 2010 QSCB Subsidy in FY 2025 per the FY 2025 Budget Ordinance. FY 2026 based on current 5.7% sequestration rate. Actual subsidy received may vary due to federal sequestration.

Note 5: Other Revenue in FY 2025 equal to investment earnings of \$50,000, per the FY 2025 Budget.

Note 6: Beginning Fund Balance equal to School Debt Service Fund (\$323,861) and School Capital Reserve Fund (\$6,754,290) balances as of 6/30/2024 (Draft Audit). Does not include Lottery Fund Balances.

Additional Note: Value of a penny in FY 2025 equal to \$432,000, per County Staff. Assumed to grow at 1.00% in future years.

Additional School Capital Funding Capacity
from Restricted Revenues (FY 26 - 30):

Pay-Go: \$14,038,173
OR
Debt: \$28,990,000

Debt Affordability Analysis

Existing County Debt Service | Debt Service Fund General (20) & Capital Reserve Fund General (61)



A Fiscal Year	B-G Capital Funding Requirements						H-K Revenue Available				L-M Cash Flow Surplus (Deficit)	
	Existing Long-Term County Debt Service	Proposed Debt Service	CIP Pay-Go Cash	Transfer to School Capital Reserve	Other Requirements	Total Requirements	FY 2025 GF Appropriation for DS	FY 2025 Dedicated Tax Rate Equivalent	Other Revenues	Total Revenues Available	Annual Surplus/ (Deficit)	Debt Service and Capital Reserve Fund - General
2024												\$17,869,201
2025	\$ 816,155	\$ -	\$ -	\$ -	\$ 12,476	\$ 828,631	\$ 855,386	\$ 3,888,000	\$ -	\$ 4,743,386	\$3,914,755	21,783,955
2026	803,663	-	-	-	8,003	811,666	855,386	3,926,880	-	4,782,266	3,970,600	25,754,555
2027	792,256	-	-	-	8,003	800,259	855,386	3,966,149	-	4,821,535	4,021,275	29,775,831
2028	780,879	-	-	-	-	780,879	855,386	4,005,810	-	4,861,196	4,080,318	33,856,148
2029	769,529	-	-	-	-	769,529	855,386	4,045,868	-	4,901,254	4,131,725	37,987,873
2030	758,209	-	-	-	-	758,209	855,386	4,086,327	-	4,941,713	4,183,504	42,171,377
2031	607,181	-	-	-	-	607,181	855,386	4,127,190	-	4,982,576	4,375,395	46,546,772
2032	597,889	-	-	-	-	597,889	855,386	4,168,462	-	5,023,848	4,425,959	50,972,731
2033	573,984	-	-	-	-	573,984	855,386	4,210,147	-	5,065,533	4,491,549	55,464,280
2034	566,994	-	-	-	-	566,994	855,386	4,252,248	-	5,107,634	4,540,640	60,004,921
2035	560,004	-	-	-	-	560,004	855,386	4,294,771	-	5,150,157	4,590,153	64,595,073
2036	553,014	-	-	-	-	553,014	855,386	4,337,719	-	5,193,105	4,640,091	69,235,164
2037	80,024	-	-	-	-	80,024	855,386	4,381,096	-	5,236,482	5,156,458	74,391,622
2038	80,024	-	-	-	-	80,024	855,386	4,424,907	-	5,280,293	5,200,269	79,591,890
2039	80,024	-	-	-	-	80,024	855,386	4,469,156	-	5,324,542	5,244,518	84,836,408
2040	80,024	-	-	-	-	80,024	855,386	4,513,847	-	5,369,233	5,289,209	90,125,617
2041	80,024	-	-	-	-	80,024	855,386	4,558,986	-	5,414,372	5,334,348	95,459,965
2042	80,024	-	-	-	-	80,024	855,386	4,604,576	-	5,459,962	5,379,938	100,839,903
2043	80,024	-	-	-	-	80,024	855,386	4,650,621	-	5,506,007	5,425,983	106,265,886
2044	80,024	-	-	-	-	80,024	855,386	4,697,128	-	5,552,514	5,472,490	111,738,376
2045	80,024	-	-	-	-	80,024	855,386	4,744,099	-	5,599,485	5,519,461	117,257,837
2046	80,024	-	-	-	-	80,024	855,386	4,791,540	-	5,646,926	5,566,902	122,824,739
2047	80,327	-	-	-	-	80,327	855,386	4,839,455	-	5,694,841	5,614,514	128,439,253
2048	-	-	-	-	-	-	855,386	4,887,850	-	5,743,236	5,743,236	134,182,489
Totals	\$ 9,060,325	\$ -	\$ -	\$ -	\$ 28,482							

(Note 1)

(Note 2)

(Note 3)

(Note 4)

(Note 5)

Note 1: Existing Long-Term County Debt Service does not include Capital Leases.

Note 2: Proposed FY 25 Budget included \$8,003 for USDA reserve and Final FY 25 included \$4,473 for Bank Escrow Arbitrage in FY 25. USDA typically requires transfers to a Debt Service Reserve Fund equal to 10% of Debt

Service payment to be funded in equal deposits for 10 years. The County is assumed to make its final \$8,003 deposit in December 2026 (FY 2027) associated with the 2016 USDA Animal Shelter Loan.

Note 3: FY 2025 General Fund Appropriation equal to net General Fund Budget for Debt Service as calculated using the FY 2025 Budget. Assumed to remain level in future years.

Note 4: As part of the FY 2025 budget, 9 cents was dedicated to pay for future Capital projects. FY 2026 tax rate assumed to be 9.00¢ grown at 1.00%, consistent with the value of a penny growth.

Note 5: Beginning Fund Balance equal to \$78,311 in the General Debt Service Fund and \$5,923,564 in the General Capital Reserve Fund (as of 6/30/2024 Draft Audit), plus excess fund balance over 30%

Unassigned as % of Expenditures in FY 2024 (\$11,867,326 as of 6/30/2024 Draft Audit).

Additional Note: Value of a penny in FY 2025 equal to \$432,000, per County Staff. Assumed to grow at 1.00% in future years. Per FY25 Budget Ordinance, assuming a \$4,428,162,298 AV and collection rate of 97.62% equals value of a penny of \$432,227.



Capital Funding Analysis



Capital Funding Analysis Overview

Scenarios and Financing Assumptions

- The County is considering funding multiple Capital Projects by the Summer of 2026. In order to provide perspective on the impact of financing the Major Capital Projects under consideration, the following scenarios have been analyzed:

Capital Projects Funded				Scenario (a): Base Case Scenario (no change in tax rate dedication)
<u>Project</u>	<u>Amount</u>	<u>FY Funded</u>	<u>Funding Source</u>	Scenario (b): Reduce tax rate dedication to bring CRF Balance to \$0 Scenario (c): Reduce tax rate dedication by 2 cents Scenario (d): Reduce tax rate dedication by 1 cent
EMS Substation:	500,000	FY 2025	Cash/Reserves	
County Jail Facility:	45,000,000	FY 2027	Debt	
EMS Main Station:	4,000,000	FY 2027	Cash/Reserves	
Comm. College Project:	5,600,000	FY 2027	Cash/Reserves	
Total:	54,600,000			

- In all scenarios, the County is assumed to transfer General Fund Balance in excess of policy (30% of expenditures) in FY 2025 (\$11,867,326).
- For each of these cases, the following financing assumptions have been incorporated:
 - Issuance Timing: Summer 2026 (FY 27)
 - Term: 20 Years
 - Amortization: Level Principal
 - Interest Rate: 5.00%
 - First Interest Payment: FY of Issuance (6 months)
 - First Principal Payment: FY After Issuance

Summary of Results



A	B	C	D	E	F
		Base Case Scenario (a)	Sensitivity Cases		
		<i>No Reduction</i>	Scenario (b) CRF Balance to \$0	Scenario (c) 2¢ decrease in Dedicated Tax Rate	Scenario (d) 1¢ decrease in Dedicated Tax Rate
Tax Rate Decrease:					
1	Tax Rate Dedication				
2	FY 2025 Tax Rate (current)	9.00¢	9.00¢	9.00¢	9.00¢
3	FY 2026 Tax Rate	9.00¢	4.85¢	7.00¢	8.00¢
4	Change in Tax Rate	-	-4.15¢	-2.00¢	-1.00¢
5	Debt Issued				
6	County Jail (FY 2027)	\$45,000,000		\$45,000,000	
7	Total Debt Issued	\$45,000,000		\$45,000,000	
8	Pay-Go				
9	EMS Substation (FY 2025)	\$500,000		\$500,000	
10	EMS Main Station (FY 2027)	\$4,000,000		\$4,000,000	
11	Community College Project (FY 2027)	\$5,600,000		\$5,600,000	
12	Total Pay-Go	\$10,100,000		\$10,100,000	
13	Grand Total Projects Funded	\$55,100,000		\$55,100,000	
14	Debt Ratios (Worst Shown)	<u>Debt Ratios</u>		<u>Debt Ratios</u>	
15	Projected 10-Year Payout	55.69%		55.69%	
16	Years out of Compliance	0		0	
17	Projected Debt to Assessed Value	1.29%		1.29%	
18	Years out of Compliance	0		0	
19	Projected Debt Service vs. Expenditures	11.25%		11.25%	
20	Years out of Compliance	0		0	
21	Additional Capital Affordability (FY 26 - 30)¹				
22	Pay-Go	\$17,783,877	\$0	\$11,390,328	\$15,225,322
23	<i>OR</i>				
24	Debt	\$24,100,000	\$0	\$12,560,000	\$18,380,000
25	Minimum DS/CRF Balance	\$17,783,877	\$0	\$11,390,328	\$15,225,322

¹ Additional Capital Affordability shown for County affordability model, assuming additional capacity is utilized in FY 2026. Additional affordability exist within the School affordability model with Pay-Go of \$14,038,173 through FY 2030, or additional debt funding of \$29,990,000.



Appendix A

General Fund Financial Performance and Fund Balance Detail

General Fund Operations Detail



	2019 Audited	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Draft Audit
1 Revenues						
2 Ad valorem taxes	24,575,782	24,966,370	25,792,196	26,081,016	26,831,997	27,238,194
3 Local option sales taxes	9,136,648	9,643,439	12,752,665	13,167,012	13,007,268	13,619,433
4 Other taxes and licenses	58,230	55,591	76,708	74,559	69,954	81,529
5 Unrestricted intergovernmental	287,004	531,502	508,796	478,490	372,759	464,160
6 Restricted Intergovernmental	8,487,106	8,074,025	8,611,033	9,559,143	8,316,912	8,186,786
7 Permits and fees	-	-	-	-	-	-
8 Sales and services	3,477,091	3,453,367	3,274,703	4,073,247	4,409,944	4,360,722
9 Investment earnings	39,431	198,949	7,091	23,266	838,923	1,377,044
10 Miscellaneous	248,210	516,577	286,866	185,985	355,999	292,206
11 Total revenues	46,309,502	47,439,820	51,310,058	53,642,718	54,203,756	55,620,074
12						
13 Expenditures						
14 General Government	5,059,011	4,704,189	4,952,139	4,747,629	5,650,498	5,365,386
15 Public Safety	14,870,837	14,351,920	14,242,268	15,559,664	17,075,060	17,045,321
16 Transportation	28,750	28,750	28,750	28,750	33,750	33,750
17 Environmental protection	18,829	10,890	18,900	-	-	-
18 Economic and physical development	1,146,406	1,095,317	1,082,170	1,100,893	1,193,951	1,494,914
19 Human Services	11,710,148	10,934,629	10,970,014	11,921,646	11,435,559	10,691,831
20 Cultural and recreational	1,817,181	1,925,402	1,957,813	1,974,098	2,024,550	2,093,231
21 Education	10,962,257	10,432,257	10,248,354	10,298,358	11,720,567	10,957,515
22 Debt Service						
23 Principal	2,453,648	1,715,883	1,739,683	2,205,722	2,374,779	2,391,488
24 Interest	438,715	439,518	327,772	313,665	368,739	334,652
25 Reimbursement to City for debt payment	-	-	-	-	-	-
26 Total expenditures	48,505,782	45,638,755	45,567,863	48,150,425	51,877,453	50,408,088
27						
28 Revenues over (under) expenditures	(2,196,280)	1,801,065	5,742,195	5,492,293	2,326,303	5,211,986
29						
30 Other Sources (Uses)						
31 Transfers from other funds	4,448,419	2,797,363	2,759,776	760,900	2,432,198	2,326,516
32 Transfers to other funds	(5,414,607)	(3,178,996)	(3,778,076)	(6,514,696)	(2,295,387)	(2,487,532)
33 Debt issued	730,851	-	7,435,000	-	-	269,706
34 Principal Retirement - Refinancing	-	-	(7,386,000)	-	-	-
35 Proceeds from Lease Obligations	-	407,989	223,265	147,471	-	98,005
36 Contingency	-	-	(54,193)	(98,557)	(105,675)	(63,984)
37 Sale of capital assets	28,457	53,891	21,191	5,581	62,169	42,890
38 Special Item	-	-	-	-	(62,925)	(336,665)
39 Total other sources (uses)	(206,880)	80,247	(779,037)	(5,699,301)	30,380	(151,064)
40						
41 Change in Fund Balance	(2,403,160)	1,881,312	4,963,158	(207,008)	2,356,683	5,060,922
42						
43 Fund Balance Beginning	22,552,268	20,149,108	22,030,420	26,993,578	27,523,598	29,788,273
44 Prior Period Adjustment	-	-	-	737,029	(92,007)	-
45 Fund Balance Ending	20,149,108	22,030,420	26,993,578	27,523,598	29,788,273	34,849,194

General Fund Balance Detail

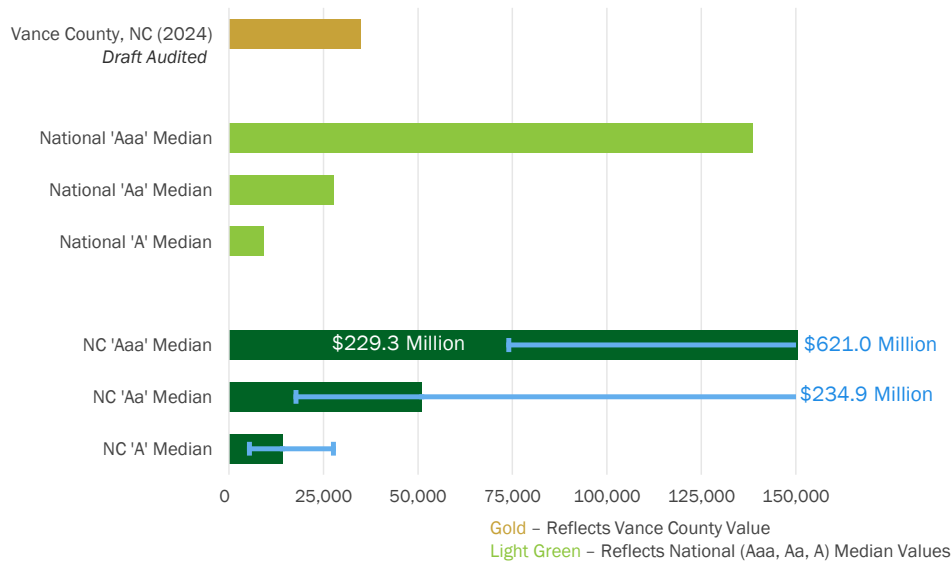


	2019	2020	2021	2022	2023	2024 (Draft)
1 General Fund Budget						
2 Revenues	46,309,502	47,439,820	51,310,058	53,642,718	54,203,756	55,620,074
3 Expenditures	48,505,782	45,638,755	45,567,863	48,150,425	51,877,453	50,408,088
4						
5 General Fund Balance						
6 Nonspendable	-	-	-	-	-	15,621
7 Restricted - Other	292,488	337,373	385,416	370,190	87,037	113,242
8 Restricted - Stabilization by State Statue	3,291,017	4,635,479	2,258,763	4,421,145	5,909,167	7,063,995
9 Committed	322,978	335,506	343,568	961,938	711,040	666,585
10 Assigned	1,249,853	1,330,356	1,994,887	1,655,897	1,883,237	-
11 Unassigned	14,992,772	15,391,706	22,010,944	20,114,428	21,197,792	26,989,752
12 Total	20,149,108	22,030,420	26,993,578	27,523,598	29,788,273	34,849,195
13						
14 General Fund Balance Ratios						
15 Unassigned as a % of Revenues	32.4%	32.4%	42.9%	37.5%	39.1%	48.5%
16 Unassigned as a % of Expenditures	30.9%	33.7%	48.3%	41.8%	40.9%	53.5%
17 Total General Fund Balance as a % of Revenues	43.5%	46.4%	52.6%	51.3%	55.0%	62.7%
18 Total General Fund Balance as a % of Expenditures	41.5%	48.3%	59.2%	57.2%	57.4%	69.1%
19						
20 Other Fund Balance						
21 Nonspendable	-	-	-	-	-	-
22 Restricted	2,522,387	3,788,677	5,021,288	6,687,043	9,561,052	11,331,623
23 Committed	-	-	2,557,135	8,934,336	7,155,827	6,924,305
24 Assigned	-	-	-	-	-	-
25 Unassigned	(160,452)	(65,489)	(65,489)	-	(5,884)	(17,011)
26 Total	2,361,935	3,723,188	7,512,934	15,621,379	16,710,995	18,238,917

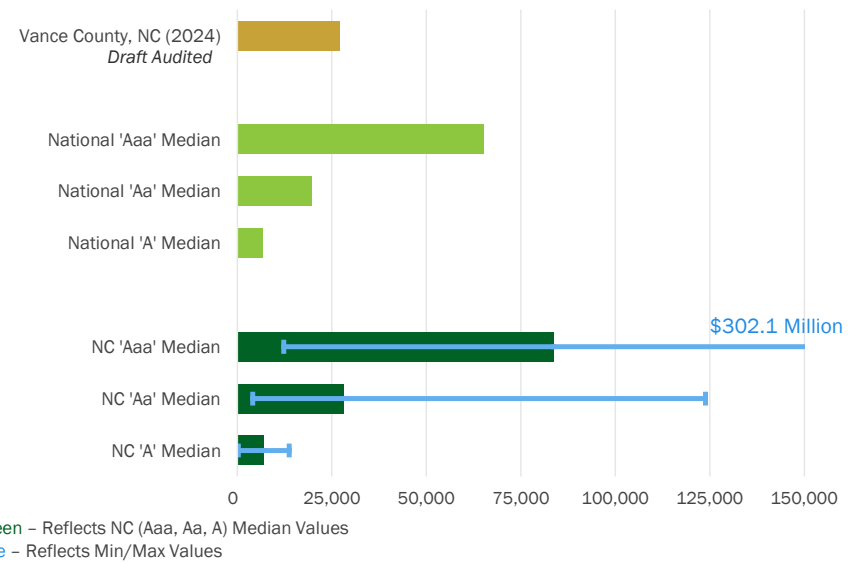
General Fund Balance – Peer Comparatives



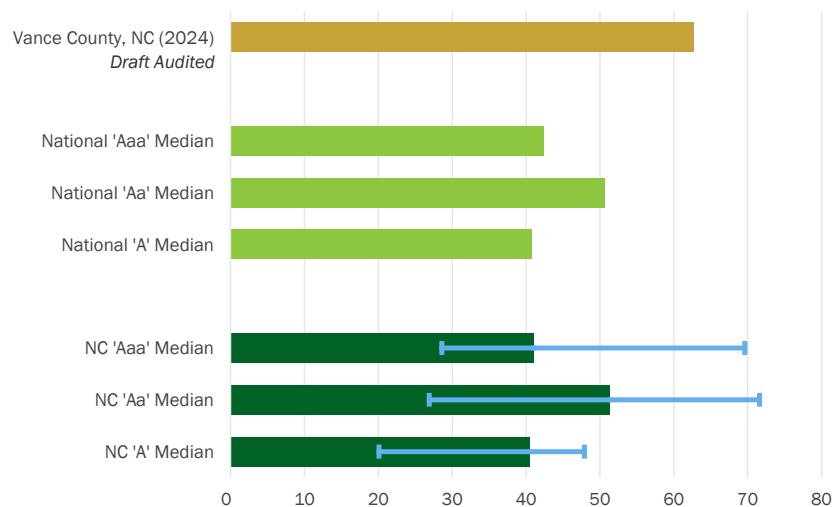
Total General Fund Balance (\$000)



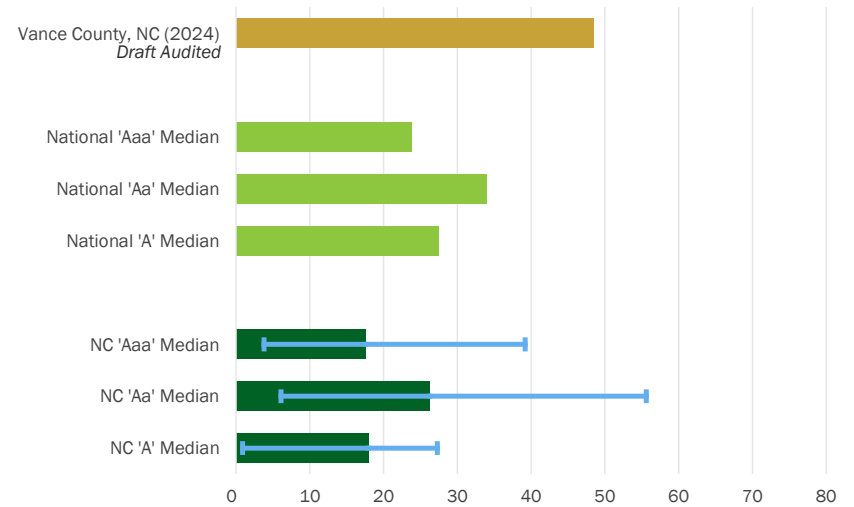
Unassigned Fund Balance (\$000)



Total General Fund Balance as % of Revenues



Unassigned Fund Balance as % of Revenue





Appendix B

Existing Debt Detail

Total Existing Debt | Series Detail



Series	Par Outstanding	Credit Type	Call Date	Coupon Range	Tax Status	General Fund (County)	General Fund (School)	General Fund (Capital Leases)	Water Fund
1 2010 QSCB	523,243	IFCs / LOBs / COPs	Current	5.090%	Taxable	-	523,243	-	-
2 2010 IPC	30,321	Capital Lease	Unknown	4.090%	Tax-Exempt	-	-	30,321	-
3 2013 QZAB	492,618	IFCs / LOBs / COPs	Current	0.000%	Taxable	-	492,618	-	-
4 2014 USDA Loan	4,932,000	IFCs / LOBs / COPs	Current	3.250%	Tax-Exempt	-	-	-	4,932,000
5 2015A USDA Loan	1,895,000	IFCs / LOBs / COPs	Current	2.750%	Tax-Exempt	-	-	-	1,895,000
6 2015B USDA Loan	3,400,000	IFCs / LOBs / COPs	Current	2.750%	Tax-Exempt	-	-	-	3,400,000
7 NC DEQ Water Loan	164,252	IFCs / LOBs / COPs	Current			-	-	-	164,252
8 2016 USDA Loan	1,405,527	IFCs / LOBs / COPs	Current	2.375%	Tax-Exempt	1,405,527	-	-	-
9 2018 USDA Loan	196,000	IFCs / LOBs / COPs	Current	1.875%	Tax-Exempt	-	-	-	196,000
10 2019A IPC	212,987	IFCs / LOBs / COPs	Current	1.264%	Tax-Exempt	-	-	212,987	-
11 2020 IPC	62,869	Capital Lease	Current	1.620%	Tax-Exempt	-	-	62,869	-
12 2020 IFA	5,599,000	IFCs / LOBs / COPs	7/14/2023	1.500%	Tax-Exempt	5,599,000	-	-	-
13 2020 Refunding IFA	4,910,000	IFCs / LOBs / COPs	9/1/2023	1.370%	Tax-Exempt	1,031,100	3,878,900	-	-
14 2021 IPC	79,488	IFCs / LOBs / COPs	Current	1.180%	Tax-Exempt	-	-	79,488	-
15 2021 IFA	4,423,000	IFCs / LOBs / COPs	Current	1.640%	Tax-Exempt	-	4,423,000	-	-
Total	\$ 28,326,304					\$ 8,035,627	\$ 9,317,761	\$ 385,665	\$ 10,587,252

Total Existing Debt | Fund Detail



Total Debt Service

Year (6/30)	Principal	Interest	Total
2025	\$ 2,475,355	\$ 589,621	\$ 3,064,976
2026	2,384,699	542,354	2,927,053
2027	2,076,303	496,599	2,572,901
2028	2,074,145	464,415	2,538,561
2029	1,894,841	432,467	2,327,307
2030	1,895,134	400,693	2,295,827
2031	1,223,380	373,435	1,596,815
2032	1,226,655	350,627	1,577,283
2033	1,155,896	328,212	1,484,107
2034	1,164,296	305,945	1,470,240
2035	1,174,664	283,497	1,458,160
2036	1,185,064	260,749	1,445,813
2037	715,761	237,745	953,506
2038	386,278	224,119	610,397
2039	396,780	213,022	609,803
2040	408,319	201,618	609,937
2041	421,861	189,909	611,770
2042	433,506	177,752	611,258
2043	445,157	165,284	610,440
2044	457,846	152,476	610,323
2045	471,562	139,311	610,873
2046	484,347	125,715	610,063
2047	499,456	111,767	611,223
2048	433,000	97,361	530,361
2049	446,000	84,466	530,466
2050	460,000	71,179	531,179
2051	474,000	57,480	531,480
2052	487,000	43,361	530,361
2053	501,000	28,850	529,850
2054	442,000	13,914	455,914
2055	7,000	600	7,600
2056	7,000	469	7,469
2057	8,000	338	8,338
2058	10,000	188	10,188
Total	\$ 28,326,304	\$ 7,165,536	\$ 35,491,841

General Fund (County)

Year (6/30)	Principal	Interest	Total
2025	\$ 685,751	\$ 130,404	\$ 816,155
2026	683,798	119,865	803,663
2027	682,832	109,424	792,256
2028	681,893	98,985	780,879
2029	680,903	88,626	769,529
2030	680,097	78,112	758,209
2031	538,542	68,639	607,181
2032	537,768	60,122	597,889
2033	522,208	51,776	573,984
2034	523,608	43,386	566,994
2035	524,976	35,028	560,004
2036	526,377	26,637	553,014
2037	61,761	18,263	80,024
2038	63,278	16,746	80,024
2039	64,780	15,244	80,024
2040	66,319	13,705	80,024
2041	67,861	12,163	80,024
2042	69,506	10,518	80,024
2043	71,157	8,868	80,024
2044	72,846	7,178	80,024
2045	74,562	5,462	80,024
2046	76,347	3,677	80,024
2047	78,456	1,870	80,327
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
2056	-	-	-
2057	-	-	-
2058	-	-	-
Total	\$ 8,035,627	\$ 1,024,699	\$ 9,060,325

Total Existing Debt | Fund Detail



General Fund (School)

Year (6/30)	Principal	Interest	Total
2025	\$ 1,373,576	\$ 145,078	\$ 1,518,653
2026	1,361,726	117,375	1,479,101
2027	1,092,205	89,808	1,182,012
2028	1,083,305	75,673	1,158,978
2029	952,250	61,655	1,013,905
2030	944,350	47,746	992,096
2031	407,150	37,570	444,720
2032	403,200	31,101	434,301
2033	340,000	25,092	365,092
2034	340,000	19,516	359,516
2035	340,000	13,940	353,940
2036	340,000	8,364	348,364
2037	340,000	2,788	342,788
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
2056	-	-	-
2057	-	-	-
2058	-	-	-
Total	\$ 9,317,761	\$ 675,705	\$ 9,993,466

General Fund (Capital Leases)

Year (6/30)	Principal	Interest	Total
2025	\$ 180,340	\$ 4,561	\$ 184,902
2026	97,487	2,107	99,594
2027	53,578	1,110	54,688
2028	54,260	429	54,689
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
2056	-	-	-
2057	-	-	-
2058	-	-	-
Total	\$ 385,665	\$ 8,208	\$ 393,873

Total Existing Debt | Fund Detail



Water Fund				
Year (6/30)	Principal	Interest	Total	
2025	\$ 235,688	\$ 309,578	\$	545,265
2026	241,688	303,008		544,695
2027	247,688	296,258		543,945
2028	254,688	289,328		544,015
2029	261,688	282,185		543,873
2030	270,688	274,835		545,523
2031	277,688	267,226		544,914
2032	285,688	259,405		545,093
2033	293,688	251,344		545,031
2034	300,688	243,043		543,730
2035	309,688	234,529		544,216
2036	318,688	225,748		544,435
2037	314,000	216,694		530,694
2038	323,000	207,373		530,373
2039	332,000	197,779		529,779
2040	342,000	187,913		529,913
2041	354,000	177,746		531,746
2042	364,000	167,234		531,234
2043	374,000	156,416		530,416
2044	385,000	145,299		530,299
2045	397,000	133,849		530,849
2046	408,000	122,039		530,039
2047	421,000	109,896		530,896
2048	433,000	97,361		530,361
2049	446,000	84,466		530,466
2050	460,000	71,179		531,179
2051	474,000	57,480		531,480
2052	487,000	43,361		530,361
2053	501,000	28,850		529,850
2054	442,000	13,914		455,914
2055	7,000	600		7,600
2056	7,000	469		7,469
2057	8,000	338		8,338
2058	10,000	188		10,188
Total	\$ 10,587,252	\$ 5,456,925	\$	16,044,177

Total Existing Debt | Credit Type



Total Debt Service

Year (6/30)	Principal	Interest	Total
2025	\$ 2,475,355	\$ 589,621	\$ 3,064,976
2026	2,384,699	542,354	2,927,053
2027	2,076,303	496,599	2,572,901
2028	2,074,145	464,415	2,538,561
2029	1,894,841	432,467	2,327,307
2030	1,895,134	400,693	2,295,827
2031	1,223,380	373,435	1,596,815
2032	1,226,655	350,627	1,577,283
2033	1,155,896	328,212	1,484,107
2034	1,164,296	305,945	1,470,240
2035	1,174,664	283,497	1,458,160
2036	1,185,064	260,749	1,445,813
2037	715,761	237,745	953,506
2038	386,278	224,119	610,397
2039	396,780	213,022	609,803
2040	408,319	201,618	609,937
2041	421,861	189,909	611,770
2042	433,506	177,752	611,258
2043	445,157	165,284	610,440
2044	457,846	152,476	610,323
2045	471,562	139,311	610,873
2046	484,347	125,715	610,063
2047	499,456	111,767	611,223
2048	433,000	97,361	530,361
2049	446,000	84,466	530,466
2050	460,000	71,179	531,179
2051	474,000	57,480	531,480
2052	487,000	43,361	530,361
2053	501,000	28,850	529,850
2054	442,000	13,914	455,914
2055	7,000	600	7,600
2056	7,000	469	7,469
2057	8,000	338	8,338
2058	10,000	188	10,188
Total	\$ 28,326,304	\$ 7,165,536	\$ 35,491,841

IFCs / LOBs / COPs

Year (6/30)	Principal	Interest	Total
2025	\$ 2,475,355	\$ 589,621	\$ 3,064,976
2026	2,384,699	542,354	2,927,053
2027	2,076,303	496,599	2,572,901
2028	2,074,145	464,415	2,538,561
2029	1,894,841	432,467	2,327,307
2030	1,895,134	400,693	2,295,827
2031	1,223,380	373,435	1,596,815
2032	1,226,655	350,627	1,577,283
2033	1,155,896	328,212	1,484,107
2034	1,164,296	305,945	1,470,240
2035	1,174,664	283,497	1,458,160
2036	1,185,064	260,749	1,445,813
2037	715,761	237,745	953,506
2038	386,278	224,119	610,397
2039	396,780	213,022	609,803
2040	408,319	201,618	609,937
2041	421,861	189,909	611,770
2042	433,506	177,752	611,258
2043	445,157	165,284	610,440
2044	457,846	152,476	610,323
2045	471,562	139,311	610,873
2046	484,347	125,715	610,063
2047	499,456	111,767	611,223
2048	433,000	97,361	530,361
2049	446,000	84,466	530,466
2050	460,000	71,179	531,179
2051	474,000	57,480	531,480
2052	487,000	43,361	530,361
2053	501,000	28,850	529,850
2054	442,000	13,914	455,914
2055	7,000	600	7,600
2056	7,000	469	7,469
2057	8,000	338	8,338
2058	10,000	188	10,188
Total	\$ 28,326,304	\$ 7,165,536	\$ 35,491,841

IPCs / Notes Payable



\$3,924,320

2010 QSCB (BB&T)

Year (6/30)	Coupon	Principal	Interest	Total
2025	5.090%	\$ 261,621	\$ 26,633	\$ 288,254
2026	5.090%	261,621	13,317	274,938
2027	-	-	-	-
2028	-	-	-	-
2029	-	-	-	-
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
Total		\$ 523,243	\$ 39,950	\$ 563,192

Series Detail

Original Issue Amount	\$3,924,320
Detailed Series Name	2010 QSCB (BB&T)
Underwriter/Bank	BB&T (now Truist)
Dated Date	November 9, 2010
Principal Payment Date	November 1
Interest Payment Date(s)	November 1
Call Date	Current
Call Price	100%
Tax Status	Taxable
Purpose	Multipurpose Room
Source	DebtBook
Credit Type	IFCs / LOBs / COPs

\$2,000,000

2013 QZAB (BB&T)

Year (6/30)	Coupon	Principal	Interest	Total
2025	0.000%	\$ 123,155	\$ -	\$ 123,155
2026	0.000%	123,155	-	123,155
2027	0.000%	123,155	-	123,155
2028	0.000%	123,155	-	123,155
2029	-	-	-	-
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
Total		\$ 492,618	\$ -	\$ 492,618

Series Detail

Original Issue Amount	\$2,000,000
Detailed Series Name	2013 QZAB (BB&T)
Underwriter/Bank	BB&T (now Truist)
Dated Date	June 26, 2013
Principal Payment Date	June 26
Interest Payment Date(s)	June 26
Call Date	Current
Call Price	100%
Tax Status	Taxable
Purpose	School Renovation
Source	DebtBook
Credit Type	IFCs / LOBs / COPs

IPCs / Notes Payable



\$1,703,000

2016 Animal Shelter USDA Financing

Year (6/30)	Coupon	Principal	Interest	Total
2025	2.375%	\$ 46,551	\$ 33,473	\$ 80,024
2026	2.375%	47,748	32,276	80,024
2027	2.375%	48,882	31,142	80,024
2028	2.375%	50,043	29,981	80,024
2029	2.375%	51,153	28,871	80,024
2030	2.375%	52,447	27,577	80,024
2031	2.375%	53,692	26,332	80,024
2032	2.375%	54,968	25,056	80,024
2033	2.375%	56,208	23,816	80,024
2034	2.375%	57,608	22,416	80,024
2035	2.375%	58,976	21,048	80,024
2036	2.375%	60,377	19,647	80,024
2037	2.375%	61,761	18,263	80,024
2038	2.375%	63,278	16,746	80,024
2039	2.375%	64,780	15,244	80,024
2040	2.375%	66,319	13,705	80,024
2041	2.375%	67,861	12,163	80,024
2042	2.375%	69,506	10,518	80,024
2043	2.375%	71,157	8,868	80,024
2044	2.375%	72,846	7,178	80,024
2045	2.375%	74,562	5,462	80,024
2046	2.375%	76,347	3,677	80,024
2047	2.375%	78,456	1,870	80,327
Total		\$ 1,405,527	\$ 435,328	\$ 1,840,855

Series Detail

Original Issue Amount	\$1,703,000
Detailed Series Name	2016 Animal Shelter USDA Financing
Underwriter/Bank	USDA
Dated Date	December 22, 2016
Principal Payment Date	December 1
Interest Payment Date(s)	December 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Animal Shelter
Source	DebtBook
Credit Type	IFCs / LOBs / COPs

\$464,535

2019A Installment Purchase Contract (Unknown)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.264%	\$ 52,243	\$ 2,445	\$ 54,688
2026	1.264%	52,906	1,782	54,688
2027	1.264%	53,578	1,110	54,688
2028	1.264%	54,260	429	54,689
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 212,987	\$ 5,766	\$ 218,753

Series Detail

Original Issue Amount	\$464,535
Detailed Series Name	2019A Installment Purchase Contract
Underwriter/Bank	Unknown
Dated Date	April 12, 2019
Principal Payment Date	January 1, April 1, July 1, October 1
Interest Payment Date(s)	January 1, April 1, July 1, October 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Fire Engine
Source	DebtBook

IPCs / Notes Payable



\$7,000,000

2020 Installment Financing Agreement (JP Morgan Chase)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.500%	\$ 467,000	\$ 83,985	\$ 550,985
2026	1.500%	467,000	76,980	543,980
2027	1.500%	467,000	69,975	536,975
2028	1.500%	467,000	62,970	529,970
2029	1.500%	467,000	55,965	522,965
2030	1.500%	467,000	48,960	515,960
2031	1.500%	467,000	41,955	508,955
2032	1.500%	466,000	34,950	500,950
2033	1.500%	466,000	27,960	493,960
2034	1.500%	466,000	20,970	486,970
2035	1.500%	466,000	13,980	479,980
2036	1.500%	466,000	6,990	472,990
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
Total		\$ 5,599,000	\$ 545,640	\$ 6,144,640

Series Detail

Original Issue Amount	\$7,000,000
Detailed Series Name	2020 Installment Financing Agreement
Underwriter/Bank	JP Morgan Chase
Dated Date	July 14, 2020
Principal Payment Date	August 1
Interest Payment Date(s)	August 1
Call Date	July 14, 2023
Call Price	100%
Tax Status	Tax-Exempt
Purpose	DSS Building/Economic Development Land
Source	Final numbers
Credit Type	IFCs / LOBs / COPs

\$7,435,000

2020 Refunding Installment Financing Contract (JP Morgan Chase)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.370%	\$ 820,000	\$ 61,650	\$ 881,650
2026	1.370%	805,000	50,519	855,519
2027	1.370%	795,000	39,559	834,559
2028	1.370%	785,000	28,736	813,736
2029	1.370%	775,000	18,050	793,050
2030	1.370%	765,000	7,501	772,501
2031	1.370%	85,000	1,678	86,678
2032	1.370%	80,000	548	80,548
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
Total		\$ 4,910,000	\$ 208,240	\$ 5,118,240

Series Detail

Original Issue Amount	\$7,435,000
Detailed Series Name	2020 Refunding Installment Financing Contract
Underwriter/Bank	JP Morgan Chase
Dated Date	September 1, 2020
Principal Payment Date	September 1
Interest Payment Date(s)	March 1, September 1
Call Date	September 1, 2023
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Refunding
Source	Final Numbers
Credit Type	IFCs / LOBs / COPs

IPCs / Notes Payable



\$223,285

2021 Installment Purchase Contract (BankFunding, LLC)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.180%	\$ 45,221	\$ 738	\$ 45,959
2026	1.180%	34,267	202	34,469
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 79,488	\$ 941	\$ 80,428

Series Detail

Original Issue Amount	\$223,285
Detailed Series Name	2021 Installment Purchase Contract
Underwriter/Bank	BankFunding, LLC
Dated Date	March 26, 2021
Principal Payment Date	January 1, April 1, July 1, October 1
Interest Payment Date(s)	January 1, April 1, July 1, October 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Sheriff Vehicles
Source	DebtBook
Credit Type	IFCs / LOBs / COPs

\$5,105,000

2021 Installment Financing Contract (Truist)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.640%	\$ 341,000	\$ 69,741	\$ 410,741
2026	1.640%	341,000	64,149	405,149
2027	1.640%	341,000	58,556	399,556
2028	1.640%	340,000	52,972	392,972
2029	1.640%	340,000	47,396	387,396
2030	1.640%	340,000	41,820	381,820
2031	1.640%	340,000	36,244	376,244
2032	1.640%	340,000	30,668	370,668
2033	1.640%	340,000	25,092	365,092
2034	1.640%	340,000	19,516	359,516
2035	1.640%	340,000	13,940	353,940
2036	1.640%	340,000	8,364	348,364
2037	1.640%	340,000	2,788	342,788
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 4,423,000	\$ 471,246	\$ 4,894,246

Series Detail

Original Issue Amount	\$5,105,000
Detailed Series Name	2021 Installment Financing Contract
Underwriter/Bank	Truist
Dated Date	September 23, 2021
Principal Payment Date	September 1
Interest Payment Date(s)	March 1, September 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Elementary School
Source	DebtBook
Credit Type	IFCs / LOBs / COPs

IPCs / Notes Payable



\$233,749

2010 Installment Purchase Contract (Truist)

Year (6/30)	Coupon	Principal	Interest	Total
2025	4.090%	\$ 20,007	\$ 868	\$ 20,875
2026	4.090%	10,314	123	10,437
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 30,321	\$ 991	\$ 31,312

Series Detail

Original Issue Amount	\$233,749
Detailed Series Name	2010 Installment Purchase Contract
Underwriter/Bank	Truist
Dated Date	December 15, 2010
Principal Payment Date	Monthly
Interest Payment Date(s)	Monthly
Call Date	Unknown
Call Price	Unknown
Tax Status	Tax-Exempt
Purpose	Fire Truck
Source	DebtBook
Credit Type	Capital Lease

\$441,000

2020 Installment Purchase Contract (Regions Bank)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.620%	\$ 62,869	\$ 510	\$ 63,379
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 62,869	\$ 510	\$ 63,379

Series Detail

Original Issue Amount	\$441,000
Detailed Series Name	2020 Installment Purchase Contract
Underwriter/Bank	Regions Bank
Dated Date	March 30, 2020
Principal Payment Date	March 31, June 30, September 30, December 31
Interest Payment Date(s)	March 31, June 30, September 30, December 31
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	EMS/Sheriff Vehicles
Source	DebtBook
Credit Type	Capital Lease

IPCs / Notes Payable



\$5,627,000

2014 USDA Loan (Phase 1A)

Year (6/30)	Coupon	Principal	Interest	Total
2025	3.250%	\$ 100,000	\$ 160,290	\$ 260,290
2026	3.250%	103,000	157,040	260,040
2027	3.250%	106,000	153,693	259,693
2028	3.250%	110,000	150,248	260,248
2029	3.250%	113,000	146,673	259,673
2030	3.250%	117,000	143,000	260,000
2031	3.250%	121,000	139,198	260,198
2032	3.250%	125,000	135,265	260,265
2033	3.250%	129,000	131,203	260,203
2034	3.250%	133,000	127,010	260,010
2035	3.250%	137,000	122,688	259,688
2036	3.250%	142,000	118,235	260,235
2037	3.250%	146,000	113,620	259,620
2038	3.250%	151,000	108,875	259,875
2039	3.250%	156,000	103,968	259,968
2040	3.250%	161,000	98,898	259,898
2041	3.250%	166,000	93,665	259,665
2042	3.250%	172,000	88,270	260,270
2043	3.250%	177,000	82,680	259,680
2044	3.250%	183,000	76,928	259,928
2045	3.250%	189,000	70,980	259,980
2046	3.250%	195,000	64,838	259,838
2047	3.250%	202,000	58,500	260,500
2048	3.250%	208,000	51,935	259,935
2049	3.250%	215,000	45,175	260,175
2050	3.250%	222,000	38,188	260,188
2051	3.250%	229,000	30,973	259,973
2052	3.250%	236,000	23,530	259,530
2053	3.250%	244,000	15,860	259,860
2054	3.250%	244,000	7,930	251,930
2055	-	-	-	-
2056	-	-	-	-
2057	-	-	-	-
2058	-	-	-	-
Total		\$ 4,932,000	\$ 2,859,350	\$ 7,791,350

Series Detail

Original Issue Amount	\$5,627,000
Detailed Series Name	2014 USDA Loan (Phase 1A)
Underwriter/Bank	USDA
Dated Date	July 14, 2014
Principal Payment Date	June 1
Interest Payment Date(s)	June 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	DebtBook
Credit Type	IFCs / LOBs / COPs

\$2,196,000

2015A USDA Loan (Phase 2A)

Year (6/30)	Coupon	Principal	Interest	Total
2025	2.750%	\$ 42,000	\$ 52,113	\$ 94,113
2026	2.750%	43,000	50,958	93,958
2027	2.750%	44,000	49,775	93,775
2028	2.750%	45,000	48,565	93,565
2029	2.750%	47,000	47,328	94,328
2030	2.750%	48,000	46,035	94,035
2031	2.750%	49,000	44,715	93,715
2032	2.750%	51,000	43,368	94,368
2033	2.750%	52,000	41,965	93,965
2034	2.750%	53,000	40,535	93,535
2035	2.750%	55,000	39,078	94,078
2036	2.750%	56,000	37,565	93,565
2037	2.750%	58,000	36,025	94,025
2038	2.750%	60,000	34,430	94,430
2039	2.750%	61,000	32,780	93,780
2040	2.750%	63,000	31,103	94,103
2041	2.750%	65,000	29,370	94,370
2042	2.750%	66,000	27,583	93,583
2043	2.750%	68,000	25,768	93,768
2044	2.750%	70,000	23,898	93,898
2045	2.750%	72,000	21,973	93,973
2046	2.750%	74,000	19,993	93,993
2047	2.750%	76,000	17,958	93,958
2048	2.750%	78,000	15,868	93,868
2049	2.750%	80,000	13,723	93,723
2050	2.750%	82,000	11,523	93,523
2051	2.750%	85,000	9,268	94,268
2052	2.750%	87,000	6,930	93,930
2053	2.750%	89,000	4,538	93,538
2054	2.750%	76,000	2,090	78,090
2055	-	-	-	-
2056	-	-	-	-
2057	-	-	-	-
2058	-	-	-	-
Total		\$ 1,895,000	\$ 906,813	\$ 2,801,813

Series Detail

Original Issue Amount	\$2,196,000
Detailed Series Name	2015A USDA Loan (Phase 2A)
Underwriter/Bank	USDA
Dated Date	April 6, 2015
Principal Payment Date	June 1
Interest Payment Date(s)	June 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	DebtBook
Credit Type	IFCs / LOBs / COPs

IPCs / Notes Payable



\$3,937,000

2015B USDA Loan (Phase 2B)

Year (6/30)	Coupon	Principal	Interest	Total
2025	2.750%	\$ 76,000	\$ 93,500	\$ 169,500
2026	2.750%	78,000	91,410	169,410
2027	2.750%	80,000	89,265	169,265
2028	2.750%	82,000	87,065	169,065
2029	2.750%	84,000	84,810	168,810
2030	2.750%	87,000	82,500	169,500
2031	2.750%	89,000	80,108	169,108
2032	2.750%	91,000	77,660	168,660
2033	2.750%	94,000	75,158	169,158
2034	2.750%	96,000	72,573	168,573
2035	2.750%	99,000	69,933	168,933
2036	2.750%	102,000	67,210	169,210
2037	2.750%	105,000	64,405	169,405
2038	2.750%	107,000	61,518	168,518
2039	2.750%	110,000	58,575	168,575
2040	2.750%	113,000	55,550	168,550
2041	2.750%	117,000	52,443	169,443
2042	2.750%	120,000	49,225	169,225
2043	2.750%	123,000	45,925	168,925
2044	2.750%	126,000	42,543	168,543
2045	2.750%	130,000	39,078	169,078
2046	2.750%	133,000	35,503	168,503
2047	2.750%	137,000	31,845	168,845
2048	2.750%	141,000	28,078	169,078
2049	2.750%	145,000	24,200	169,200
2050	2.750%	149,000	20,213	169,213
2051	2.750%	153,000	16,115	169,115
2052	2.750%	157,000	11,908	168,908
2053	2.750%	161,000	7,590	168,590
2054	2.750%	115,000	3,163	118,163
2055	-	-	-	-
2056	-	-	-	-
2057	-	-	-	-
2058	-	-	-	-
Total		\$ 3,400,000	\$ 1,619,063	\$ 5,019,063

Series Detail

Original Issue Amount	\$3,937,000
Detailed Series Name	2015B USDA Loan (Phase 2B)
Underwriter/Bank	USDA
Dated Date	April 6, 2015
Principal Payment Date	June 1
Interest Payment Date(s)	June 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	DebtBook
Credit Type	IFCs / LOBs / COPs

\$260,065

NC DEQ Water Loan

Year (6/30)	Coupon	Principal	Interest	Total
2025	0.000%	\$ 13,688	\$ -	\$ 13,688
2026	0.000%	13,688	-	13,688
2027	0.000%	13,688	-	13,688
2028	0.000%	13,688	-	13,688
2029	0.000%	13,688	-	13,688
2030	0.000%	13,688	-	13,688
2031	0.000%	13,688	-	13,688
2032	0.000%	13,688	-	13,688
2033	0.000%	13,688	-	13,688
2034	0.000%	13,688	-	13,688
2035	0.000%	13,688	-	13,688
2036	0.000%	13,688	-	13,688
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
2056	-	-	-	-
2057	-	-	-	-
2058	-	-	-	-
Total		\$ 164,252	\$ -	\$ 164,252

Series Detail

Original Issue Amount	\$260,065
Detailed Series Name	NC DEQ Water Loan
Underwriter/Bank	N/A
Dated Date	December 15, 2015
Principal Payment Date	May 1
Interest Payment Date(s)	May 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	LGC Bond Ledger/Debt Book
Credit Type	IFCs / LOBs / COPs

IPCs / Notes Payable



\$212,000

2018 USDA Loan (Phase 3)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.875%	\$ 4,000	\$ 3,675	\$ 7,675
2026	1.875%	4,000	3,600	7,600
2027	1.875%	4,000	3,525	7,525
2028	1.875%	4,000	3,450	7,450
2029	1.875%	4,000	3,375	7,375
2030	1.875%	5,000	3,300	8,300
2031	1.875%	5,000	3,206	8,206
2032	1.875%	5,000	3,113	8,113
2033	1.875%	5,000	3,019	8,019
2034	1.875%	5,000	2,925	7,925
2035	1.875%	5,000	2,831	7,831
2036	1.875%	5,000	2,738	7,738
2037	1.875%	5,000	2,644	7,644
2038	1.875%	5,000	2,550	7,550
2039	1.875%	5,000	2,456	7,456
2040	1.875%	5,000	2,363	7,363
2041	1.875%	6,000	2,269	8,269
2042	1.875%	6,000	2,156	8,156
2043	1.875%	6,000	2,044	8,044
2044	1.875%	6,000	1,931	7,931
2045	1.875%	6,000	1,819	7,819
2046	1.875%	6,000	1,706	7,706
2047	1.875%	6,000	1,594	7,594
2048	1.875%	6,000	1,481	7,481
2049	1.875%	6,000	1,369	7,369
2050	1.875%	7,000	1,256	8,256
2051	1.875%	7,000	1,125	8,125
2052	1.875%	7,000	994	7,994
2053	1.875%	7,000	863	7,863
2054	1.875%	7,000	731	7,731
2055	1.875%	7,000	600	7,600
2056	1.875%	7,000	469	7,469
2057	1.875%	8,000	338	8,338
2058	1.875%	10,000	188	10,188
Total		\$ 196,000	\$ 71,700	\$ 267,700

Series Detail

Original Issue Amount	\$212,000
Detailed Series Name	2018 USDA Loan (Phase 3)
Underwriter/Bank	USDA
Dated Date	October 9, 2018
Principal Payment Date	June 1
Interest Payment Date(s)	June 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	DebtBook
Credit Type	IFCs / LOBs / COPs



Existing General Fund (County) Debt Detail

General Fund Debt (County)



\$1,703,000

2016 Animal Shelter USDA Financing

Year (6/30)	Coupon	Principal	Interest	Total
2025	2.375%	\$ 46,551	\$ 33,473	\$ 80,024
2026	2.375%	47,748	32,276	80,024
2027	2.375%	48,882	31,142	80,024
2028	2.375%	50,043	29,981	80,024
2029	2.375%	51,153	28,871	80,024
2030	2.375%	52,447	27,577	80,024
2031	2.375%	53,692	26,332	80,024
2032	2.375%	54,968	25,056	80,024
2033	2.375%	56,208	23,816	80,024
2034	2.375%	57,608	22,416	80,024
2035	2.375%	58,976	21,048	80,024
2036	2.375%	60,377	19,647	80,024
2037	2.375%	61,761	18,263	80,024
2038	2.375%	63,278	16,746	80,024
2039	2.375%	64,780	15,244	80,024
2040	2.375%	66,319	13,705	80,024
2041	2.375%	67,861	12,163	80,024
2042	2.375%	69,506	10,518	80,024
2043	2.375%	71,157	8,868	80,024
2044	2.375%	72,846	7,178	80,024
2045	2.375%	74,562	5,462	80,024
2046	2.375%	76,347	3,677	80,024
2047	2.375%	78,456	1,870	80,327
Total		\$ 1,405,527	\$ 435,328	\$ 1,840,855

Series Detail

Original Issue Amount	\$1,703,000
Detailed Series Name	2016 Animal Shelter USDA Financing
Underwriter/Bank	USDA
Dated Date	December 22, 2016
Principal Payment Date	December 1
Interest Payment Date(s)	December 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Animal Shelter
Source	DebtBook

\$7,000,000

2020 Installment Financing Agreement (JP Morgan Chase)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.500%	\$ 467,000	\$ 83,985	\$ 550,985
2026	1.500%	467,000	76,980	543,980
2027	1.500%	467,000	69,975	536,975
2028	1.500%	467,000	62,970	529,970
2029	1.500%	467,000	55,965	522,965
2030	1.500%	467,000	48,960	515,960
2031	1.500%	467,000	41,955	508,955
2032	1.500%	466,000	34,950	500,950
2033	1.500%	466,000	27,960	493,960
2034	1.500%	466,000	20,970	486,970
2035	1.500%	466,000	13,980	479,980
2036	1.500%	466,000	6,990	472,990
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 5,599,000	\$ 545,640	\$ 6,144,640

Series Detail

Original Issue Amount	\$7,000,000
Detailed Series Name	2020 Installment Financing Agreement
Underwriter/Bank	JP Morgan Chase
Dated Date	July 14, 2020
Principal Payment Date	August 1
Interest Payment Date(s)	August 1
Call Date	July 14, 2023
Call Price	100%
Tax Status	Tax-Exempt
Purpose	DSS Building/Economic Development Land
Source	Final numbers

General Fund Debt (County)



\$7,435,000

2020 Refunding Installment Financing Contract

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.370%	\$ 172,200	\$ 12,946	\$ 185,146
2026	1.370%	169,050	10,609	179,659
2027	1.370%	166,950	8,307	175,257
2028	1.370%	164,850	6,035	170,885
2029	1.370%	162,750	3,790	166,540
2030	1.370%	160,650	1,575	162,225
2031	1.370%	17,850	352	18,202
2032	1.370%	16,800	115	16,915
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 1,031,100	\$ 43,730	\$ 1,074,830

Series Detail

Original Issue Amount	\$7,435,000
Detailed Series Name	2020 Refunding Installment Financing Contract
Underwriter/Bank	JP Morgan Chase
Dated Date	September 1, 2020
Principal Payment Date	September 1
Interest Payment Date(s)	March 1, September 1
Call Date	September 1, 2023
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Refunding
Source	Final Numbers



Existing General Fund (School) Debt Detail

General Fund Debt (School)



\$3,924,320

2010 QSCB (BB&T)

Year (6/30)	Coupon	Principal	Interest	Total
2025	5.090%	\$ 261,621	\$ 26,633	\$ 288,254
2026	5.090%	261,621	13,317	274,938
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 523,243	\$ 39,950	\$ 563,192

Series Detail

Original Issue Amount	\$3,924,320
Detailed Series Name	2010 QSCB (BB&T)
Underwriter/Bank	BB&T (now Truist)
Dated Date	November 9, 2010
Principal Payment Date	November 1
Interest Payment Date(s)	November 1
Call Date	Current
Call Price	100%
Tax Status	Taxable
Purpose	Multipurpose Room
Source	DebtBook

\$2,000,000

2013 QZAB (BB&T) (BB&T (now Truist))

Year (6/30)	Coupon	Principal	Interest	Total
2025	0.000%	\$ 123,155	\$ -	\$ 123,155
2026	0.000%	123,155	-	123,155
2027	0.000%	123,155	-	123,155
2028	0.000%	123,155	-	123,155
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 492,618	\$ -	\$ 492,618

Series Detail

Original Issue Amount	\$2,000,000
Detailed Series Name	2013 QZAB (BB&T)
Underwriter/Bank	BB&T (now Truist)
Dated Date	June 26, 2013
Principal Payment Date	June 26
Interest Payment Date(s)	June 26
Call Date	Current
Call Price	100%
Tax Status	Taxable
Purpose	School Renovation
Source	DebtBook

General Fund Debt (School)



\$7,435,000

2020 Refunding Installment Financing Contract

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.370%	\$ 647,800	\$ 48,704	\$ 696,504
2026	1.370%	635,950	39,910	675,860
2027	1.370%	628,050	31,251	659,301
2028	1.370%	620,150	22,701	642,851
2029	1.370%	612,250	14,259	626,509
2030	1.370%	604,350	5,926	610,276
2031	1.370%	67,150	1,326	68,476
2032	1.370%	63,200	433	63,633
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 3,878,900	\$ 164,510	\$ 4,043,410

Series Detail

Original Issue Amount	\$7,435,000
Detailed Series Name	2020 Refunding Installment Financing Contract
Underwriter/Bank	JP Morgan Chase
Dated Date	September 1, 2020
Principal Payment Date	September 1
Interest Payment Date(s)	March 1, September 1
Call Date	September 1, 2023
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Refunding
Source	Final Numbers

\$5,105,000

2021 Installment Financing Contract

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.640%	\$ 341,000	\$ 69,741	\$ 410,741
2026	1.640%	341,000	64,149	405,149
2027	1.640%	341,000	58,556	399,556
2028	1.640%	340,000	52,972	392,972
2029	1.640%	340,000	47,396	387,396
2030	1.640%	340,000	41,820	381,820
2031	1.640%	340,000	36,244	376,244
2032	1.640%	340,000	30,668	370,668
2033	1.640%	340,000	25,092	365,092
2034	1.640%	340,000	19,516	359,516
2035	1.640%	340,000	13,940	353,940
2036	1.640%	340,000	8,364	348,364
2037	1.640%	340,000	2,788	342,788
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 4,423,000	\$ 471,246	\$ 4,894,246

Series Detail

Original Issue Amount	\$5,105,000
Detailed Series Name	2021 Installment Financing Contract
Underwriter/Bank	Trust
Dated Date	September 23, 2021
Principal Payment Date	September 1
Interest Payment Date(s)	March 1, September 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Elementary School
Source	DebtBook



Existing Water Fund Debt Detail

Water Fund Debt



\$5,627,000

2014 USDA Loan (Phase 1A)

Year (6/30)	Coupon	Principal	Interest	Total
2025	3.250%	\$ 100,000	\$ 160,290	\$ 260,290
2026	3.250%	103,000	157,040	260,040
2027	3.250%	106,000	153,693	259,693
2028	3.250%	110,000	150,248	260,248
2029	3.250%	113,000	146,673	259,673
2030	3.250%	117,000	143,000	260,000
2031	3.250%	121,000	139,198	260,198
2032	3.250%	125,000	135,265	260,265
2033	3.250%	129,000	131,203	260,203
2034	3.250%	133,000	127,010	260,010
2035	3.250%	137,000	122,688	259,688
2036	3.250%	142,000	118,235	260,235
2037	3.250%	146,000	113,620	259,620
2038	3.250%	151,000	108,875	259,875
2039	3.250%	156,000	103,968	259,968
2040	3.250%	161,000	98,898	259,898
2041	3.250%	166,000	93,665	259,665
2042	3.250%	172,000	88,270	260,270
2043	3.250%	177,000	82,680	259,680
2044	3.250%	183,000	76,928	259,928
2045	3.250%	189,000	70,980	259,980
2046	3.250%	195,000	64,838	259,838
2047	3.250%	202,000	58,500	260,500
2048	3.250%	208,000	51,935	259,935
2049	3.250%	215,000	45,175	260,175
2050	3.250%	222,000	38,188	260,188
2051	3.250%	229,000	30,973	259,973
2052	3.250%	236,000	23,530	259,530
2053	3.250%	244,000	15,860	259,860
2054	3.250%	244,000	7,930	251,930
2055	-	-	-	-
2056	-	-	-	-
2057	-	-	-	-
2058	-	-	-	-
Total		\$ 4,932,000	\$ 2,859,350	\$ 7,791,350

Series Detail

Original Issue Amount	\$5,627,000
Detailed Series Name	2014 USDA Loan (Phase 1A)
Underwriter/Bank	USDA
Dated Date	July 14, 2014
Principal Payment Date	June 1
Interest Payment Date(s)	June 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	DebtBook

\$2,196,000

2015A USDA Loan (Phase 2A) (USDA)

Year (6/30)	Coupon	Principal	Interest	Total
2025	2.750%	\$ 42,000	\$ 52,113	\$ 94,113
2026	2.750%	43,000	50,958	93,958
2027	2.750%	44,000	49,775	93,775
2028	2.750%	45,000	48,565	93,565
2029	2.750%	47,000	47,328	94,328
2030	2.750%	48,000	46,035	94,035
2031	2.750%	49,000	44,715	93,715
2032	2.750%	51,000	43,368	94,368
2033	2.750%	52,000	41,965	93,965
2034	2.750%	53,000	40,535	93,535
2035	2.750%	55,000	39,078	94,078
2036	2.750%	56,000	37,565	93,565
2037	2.750%	58,000	36,025	94,025
2038	2.750%	60,000	34,430	94,430
2039	2.750%	61,000	32,780	93,780
2040	2.750%	63,000	31,103	94,103
2041	2.750%	65,000	29,370	94,370
2042	2.750%	66,000	27,583	93,583
2043	2.750%	68,000	25,768	93,768
2044	2.750%	70,000	23,898	93,898
2045	2.750%	72,000	21,973	93,973
2046	2.750%	74,000	19,993	93,993
2047	2.750%	76,000	17,958	93,958
2048	2.750%	78,000	15,868	93,868
2049	2.750%	80,000	13,723	93,723
2050	2.750%	82,000	11,523	93,523
2051	2.750%	85,000	9,268	94,268
2052	2.750%	87,000	6,930	93,930
2053	2.750%	89,000	4,538	93,538
2054	2.750%	76,000	2,090	78,090
2055	-	-	-	-
2056	-	-	-	-
2057	-	-	-	-
2058	-	-	-	-
Total		\$ 1,895,000	\$ 906,813	\$ 2,801,813

Series Detail

Original Issue Amount	\$2,196,000
Detailed Series Name	2015A USDA Loan (Phase 2A)
Underwriter/Bank	USDA
Dated Date	April 6, 2015
Principal Payment Date	June 1
Interest Payment Date(s)	June 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	DebtBook

Water Fund Debt



\$3,937,000

2015B USDA Loan (Phase 2B)

Year (6/30)	Coupon	Principal	Interest	Total
2025	2.750%	\$ 76,000	\$ 93,500	\$ 169,500
2026	2.750%	78,000	91,410	169,410
2027	2.750%	80,000	89,265	169,265
2028	2.750%	82,000	87,065	169,065
2029	2.750%	84,000	84,810	168,810
2030	2.750%	87,000	82,500	169,500
2031	2.750%	89,000	80,108	169,108
2032	2.750%	91,000	77,660	168,660
2033	2.750%	94,000	75,158	169,158
2034	2.750%	96,000	72,573	168,573
2035	2.750%	99,000	69,933	168,933
2036	2.750%	102,000	67,210	169,210
2037	2.750%	105,000	64,405	169,405
2038	2.750%	107,000	61,518	168,518
2039	2.750%	110,000	58,575	168,575
2040	2.750%	113,000	55,550	168,550
2041	2.750%	117,000	52,443	169,443
2042	2.750%	120,000	49,225	169,225
2043	2.750%	123,000	45,925	168,925
2044	2.750%	126,000	42,543	168,543
2045	2.750%	130,000	39,078	169,078
2046	2.750%	133,000	35,503	168,503
2047	2.750%	137,000	31,845	168,845
2048	2.750%	141,000	28,078	169,078
2049	2.750%	145,000	24,200	169,200
2050	2.750%	149,000	20,213	169,213
2051	2.750%	153,000	16,115	169,115
2052	2.750%	157,000	11,908	168,908
2053	2.750%	161,000	7,590	168,590
2054	2.750%	115,000	3,163	118,163
2055	-	-	-	-
2056	-	-	-	-
2057	-	-	-	-
2058	-	-	-	-
Total		\$ 3,400,000	\$ 1,619,063	\$ 5,019,063

Series Detail

Original Issue Amount	\$3,937,000
Detailed Series Name	2015B USDA Loan (Phase 2B)
Underwriter/Bank	USDA
Dated Date	April 6, 2015
Principal Payment Date	June 1
Interest Payment Date(s)	June 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	DebtBook

\$260,065

NC DEQ Water Loan

Year (6/30)	Coupon	Principal	Interest	Total
2025	0.000%	\$ 13,688	\$ -	\$ 13,688
2026	0.000%	13,688	-	13,688
2027	0.000%	13,688	-	13,688
2028	0.000%	13,688	-	13,688
2029	0.000%	13,688	-	13,688
2030	0.000%	13,688	-	13,688
2031	0.000%	13,688	-	13,688
2032	0.000%	13,688	-	13,688
2033	0.000%	13,688	-	13,688
2034	0.000%	13,688	-	13,688
2035	0.000%	13,688	-	13,688
2036	0.000%	13,688	-	13,688
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
2056	-	-	-	-
2057	-	-	-	-
2058	-	-	-	-
Total		\$ 164,252	\$ -	\$ 164,252

Series Detail

Original Issue Amount	\$260,065
Detailed Series Name	NC DEQ Water Loan
Underwriter/Bank	N/A
Dated Date	December 15, 2015
Principal Payment Date	May 1
Interest Payment Date(s)	May 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	LGC Bond Ledger/Debt Book

Water Fund Debt



\$212,000

2018 USDA Loan (Phase 3)

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.875%	\$ 4,000	\$ 3,675	\$ 7,675
2026	1.875%	4,000	3,600	7,600
2027	1.875%	4,000	3,525	7,525
2028	1.875%	4,000	3,450	7,450
2029	1.875%	4,000	3,375	7,375
2030	1.875%	5,000	3,300	8,300
2031	1.875%	5,000	3,206	8,206
2032	1.875%	5,000	3,113	8,113
2033	1.875%	5,000	3,019	8,019
2034	1.875%	5,000	2,925	7,925
2035	1.875%	5,000	2,831	7,831
2036	1.875%	5,000	2,738	7,738
2037	1.875%	5,000	2,644	7,644
2038	1.875%	5,000	2,550	7,550
2039	1.875%	5,000	2,456	7,456
2040	1.875%	5,000	2,363	7,363
2041	1.875%	6,000	2,269	8,269
2042	1.875%	6,000	2,156	8,156
2043	1.875%	6,000	2,044	8,044
2044	1.875%	6,000	1,931	7,931
2045	1.875%	6,000	1,819	7,819
2046	1.875%	6,000	1,706	7,706
2047	1.875%	6,000	1,594	7,594
2048	1.875%	6,000	1,481	7,481
2049	1.875%	6,000	1,369	7,369
2050	1.875%	7,000	1,256	8,256
2051	1.875%	7,000	1,125	8,125
2052	1.875%	7,000	994	7,994
2053	1.875%	7,000	863	7,863
2054	1.875%	7,000	731	7,731
2055	1.875%	7,000	600	7,600
2056	1.875%	7,000	469	7,469
2057	1.875%	8,000	338	8,338
2058	1.875%	10,000	188	10,188
Total		\$ 196,000	\$ 71,700	\$ 267,700

Series Detail

Original Issue Amount	\$212,000
Detailed Series Name	2018 USDA Loan (Phase 3)
Underwriter/Bank	USDA
Dated Date	October 9, 2018
Principal Payment Date	June 1
Interest Payment Date(s)	June 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Water
Source	DebtBook



Existing Capital Leases Debt Detail

Capital Leases Debt



\$233,749

2010 Installment Purchase Contract

Year (6/30)	Coupon	Principal	Interest	Total
2025	4.090%	\$ 20,007	\$ 868	\$ 20,875
2026	4.090%	10,314	123	10,437
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 30,321	\$ 991	\$ 31,312

Series Detail

Original Issue Amount	\$233,749
Detailed Series Name	2010 Installment Purchase Contract
Underwriter/Bank	Truist
Dated Date	December 15, 2010
Principal Payment Date	Monthly
Interest Payment Date(s)	Monthly
Call Date	Unknown
Call Price	Unknown
Tax Status	Tax-Exempt
Purpose	Fire Truck
Source	DebtBook

\$464,535

2019A Installment Purchase Contract

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.264%	\$ 52,243	\$ 2,445	\$ 54,688
2026	1.264%	52,906	1,782	54,688
2027	1.264%	53,578	1,110	54,688
2028	1.264%	54,260	429	54,689
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 212,987	\$ 5,766	\$ 218,753

Series Detail

Original Issue Amount	\$464,535
Detailed Series Name	2019A Installment Purchase Contract
Underwriter/Bank	Unknown
Dated Date	April 12, 2019
Principal Payment Date	January 1, April 1, July 1, October 1
Interest Payment Date(s)	January 1, April 1, July 1, October 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Fire Engine
Source	DebtBook

Capital Leases Debt



\$441,000

2020 Installment Purchase Contract

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.620%	\$ 62,869	\$ 510	\$ 63,379
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 62,869	\$ 510	\$ 63,379

Series Detail

Original Issue Amount	\$441,000
Detailed Series Name	2020 Installment Purchase Contract
Underwriter/Bank	Regions Bank
Dated Date	March 30, 2020
Principal Payment Date	March 31, June 30, September 30, December 31
Interest Payment Date(s)	March 31, June 30, September 30, December 31
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	EMS/Sheriff Vehicles
Source	DebtBook

\$223,285

2021 Installment Purchase Contract

Year (6/30)	Coupon	Principal	Interest	Total
2025	1.180%	\$ 45,221	\$ 738	\$ 45,959
2026	1.180%	34,267	202	34,469
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
Total		\$ 79,488	\$ 941	\$ 80,428

Series Detail

Original Issue Amount	\$223,285
Detailed Series Name	2021 Installment Purchase Contract
Underwriter/Bank	BankFunding, LLC
Dated Date	March 26, 2021
Principal Payment Date	January 1, April 1, July 1, October 1
Interest Payment Date(s)	January 1, April 1, July 1, October 1
Call Date	Current
Call Price	100%
Tax Status	Tax-Exempt
Purpose	Sheriff Vehicles
Source	DebtBook



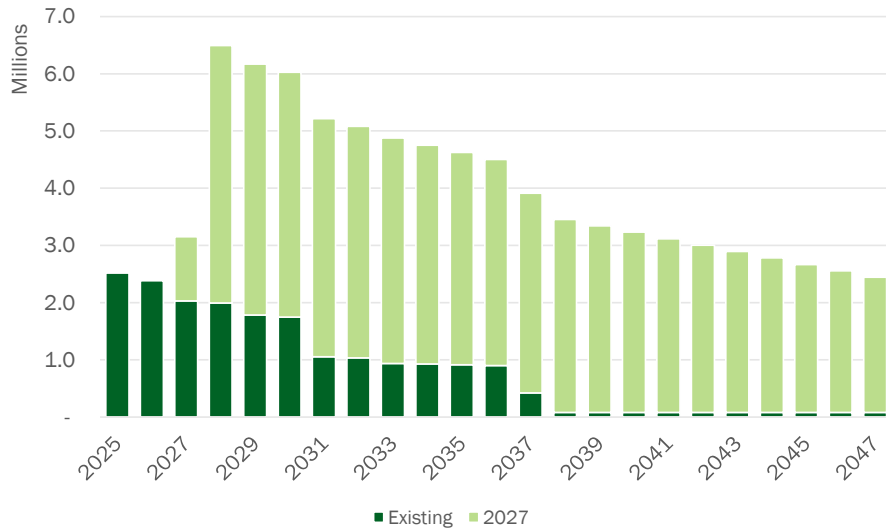
Appendix C

Capital Funding Case Detail

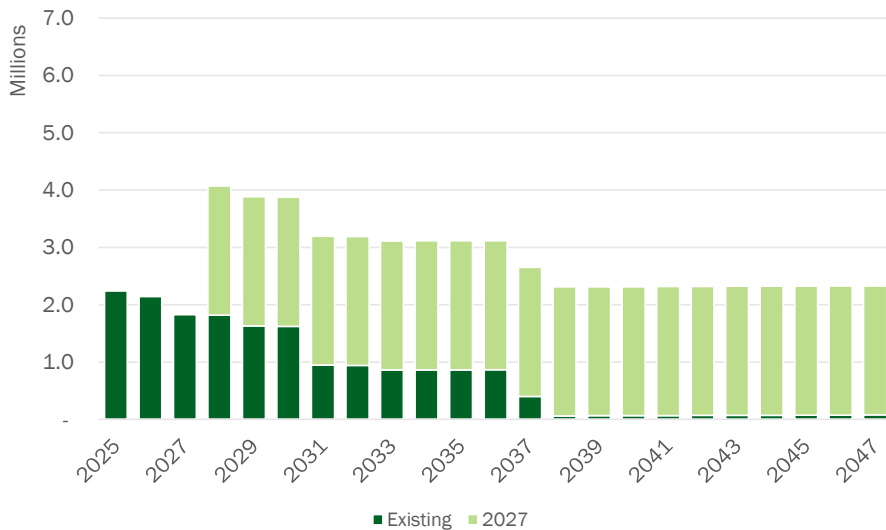
Proposed Debt Service



Proposed Debt Service



Proposed Principal



Financing Summary

Financing Assumptions:

– Issuance Timing:	Summer 2026 (FY 27)
– Term:	20 Years
– Amortization:	Level Principal
– Interest Rate:	5.00%
– First Interest Payment:	FY of Issuance (6 months)
– First Principal Payment:	FY After Issuance

Cash Funded:

– FY 2025 (EMS Substation):	\$500,000
– FY 2027 (EMS Main Station):	\$4,000,000
– <u>FY 2027 (Community College Project):</u>	<u>\$5,600,000</u>
– Total	\$10,100,000

Debt Issued:

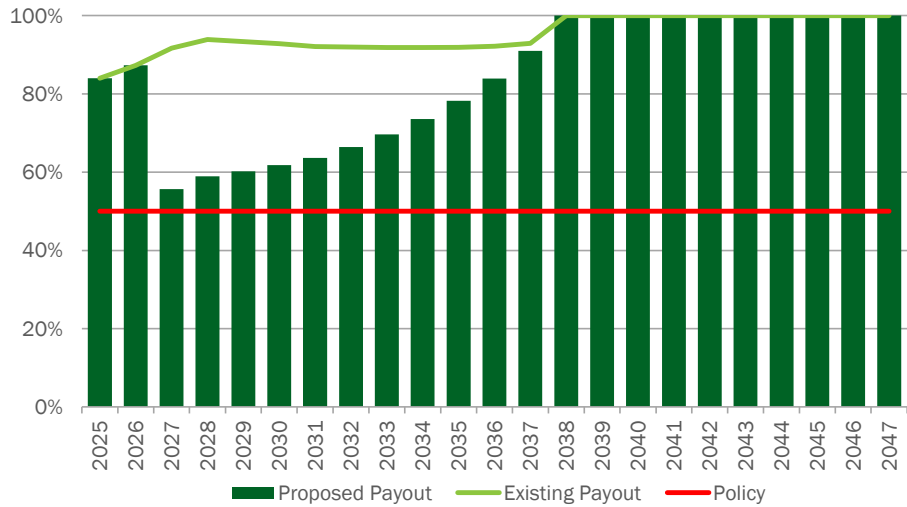
– <u>FY 2027 (County Jail):</u>	<u>\$45,000,000</u>
– Total	\$45,000,000

■ Total Projects Funded:	\$55,100,000
■ Total Debt Service:	\$69,750,000

Key Debt Ratios



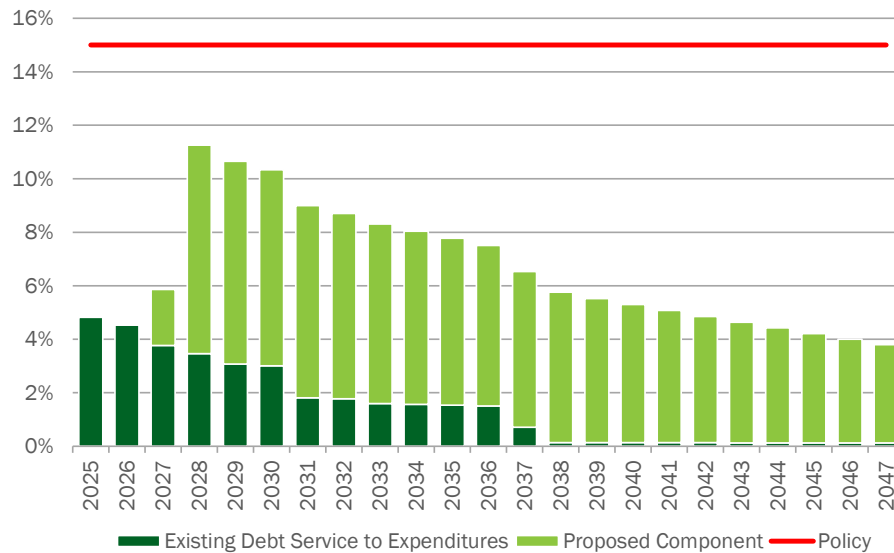
10-Year Payout



Debt to Assessed Value



Debt Service to Expenditures





Debt Affordability Analysis | Scenario (a)

Existing and Proposed County Debt Service

Scenario (a): No Tax Rate Reduction | 9 cents FY 2026 and Beyond

A	B	C	D	E	F	G	H	I	J	K	L	M
Capital Funding Requirements							Revenue Available				Cash Flow Surplus (Deficit)	
Fiscal Year	Existing Long-Term County Debt Service	Proposed Debt Service	CIP Pay-Go Cash	Transfer to School Capital Reserve	Other Requirements	Total Requirements	FY 2025 GF Appropriation for DS	FY 2025 Dedicated Tax Rate Equivalent	Other Revenues	Total Revenues Available	(K - G)	
											Annual Surplus/(Deficit)	Debt Service and Capital Reserve Fund - General
2024												\$17,869,201
2025	\$ 816,155	\$ -	\$ 500,000	\$ -	\$ 12,476	\$ 1,328,631	\$ 855,386	\$ 3,888,000	\$ -	\$ 4,743,386	\$3,414,755	21,283,955
2026	803,663	-	-	-	8,003	811,666	855,386	3,926,880	-	4,782,266	3,970,600	25,254,555
2027	792,256	1,125,000	9,600,000	-	8,003	11,525,259	855,386	3,966,149	-	4,821,535	(6,703,725)	18,550,831
2028	780,879	4,500,000	-	-	-	5,280,879	855,386	4,005,810	-	4,861,196	(419,682)	18,131,148
2029	769,529	4,387,500	-	-	-	5,157,029	855,386	4,045,868	-	4,901,254	(255,775)	17,875,373
2030	758,209	4,275,000	-	-	-	5,033,209	855,386	4,086,327	-	4,941,713	(91,496)	17,783,877
2031	607,181	4,162,500	-	-	-	4,769,681	855,386	4,127,190	-	4,982,576	212,895	17,996,772
2032	597,889	4,050,000	-	-	-	4,647,889	855,386	4,168,462	-	5,023,848	375,959	18,372,731
2033	573,984	3,937,500	-	-	-	4,511,484	855,386	4,210,147	-	5,065,533	554,049	18,926,780
2034	566,994	3,825,000	-	-	-	4,391,994	855,386	4,252,248	-	5,107,634	715,640	19,642,421
2035	560,004	3,712,500	-	-	-	4,272,504	855,386	4,294,771	-	5,150,157	877,653	20,520,073
2036	553,014	3,600,000	-	-	-	4,153,014	855,386	4,337,719	-	5,193,105	1,040,091	21,560,164
2037	80,024	3,487,500	-	-	-	3,567,524	855,386	4,381,096	-	5,236,482	1,668,958	23,229,122
2038	80,024	3,375,000	-	-	-	3,455,024	855,386	4,424,907	-	5,280,293	1,825,269	25,054,390
2039	80,024	3,262,500	-	-	-	3,342,524	855,386	4,469,156	-	5,324,542	1,982,018	27,036,408
2040	80,024	3,150,000	-	-	-	3,230,024	855,386	4,513,847	-	5,369,233	2,139,209	29,175,617
2041	80,024	3,037,500	-	-	-	3,117,524	855,386	4,558,986	-	5,414,372	2,296,848	31,472,465
2042	80,024	2,925,000	-	-	-	3,005,024	855,386	4,604,576	-	5,459,962	2,454,938	33,927,403
2043	80,024	2,812,500	-	-	-	2,892,524	855,386	4,650,621	-	5,506,007	2,613,483	36,540,886
2044	80,024	2,700,000	-	-	-	2,780,024	855,386	4,697,128	-	5,552,514	2,772,490	39,313,376
2045	80,024	2,587,500	-	-	-	2,667,524	855,386	4,744,099	-	5,599,485	2,931,961	42,245,337
2046	80,024	2,475,000	-	-	-	2,555,024	855,386	4,791,540	-	5,646,926	3,091,902	45,337,239
2047	80,327	2,362,500	-	-	-	2,442,827	855,386	4,839,455	-	5,694,841	3,252,014	48,589,253
2048	-	-	-	-	-	-	855,386	4,887,850	-	5,743,236	5,743,236	54,332,489
Totals	\$ 9,060,325	\$ 69,750,000	\$ 10,100,000	\$ -	\$ 28,482							

(Note 1)

(Note 2)

(Note 3)

(Note 4)

(Note 5)

Note 1: Existing Long-Term County Debt Service does not include Capital Leases.

Note 2: Proposed FY 25 Budget included \$8,003 for USDA reserve and Final FY 25 included \$4,473 for Bank Escrow Arbitrage in FY 25. USDA typically requires transfers to a Debt Service Reserve Fund equal to 10% of Debt

Service payment to be funded in equal deposits for 10 years. The County is assumed to make its final \$8,003 deposit in December 2026 (FY 2027) associated with the 2016 USDA Animal Shelter Loan.

Note 3: FY 2025 General Fund Appropriation equal to net General Fund Budget for Debt Service as calculated using the FY 2025 Budget. Assumed to remain level in future years.

Note 4: As part of the FY 2025 budget, 9 cents was dedicated to pay for future Capital projects. FY 2026 tax rate assumed to be 9.00¢ grown at 1.00%, consistent with the value of a penny growth.

Note 5: Beginning Fund Balance equal to \$78,311 in the General Debt Service Fund and \$5,923,564 in the General Capital Reserve Fund (as of 6/30/2024 Draft Audit), plus excess fund balance over 30% Unassigned as % of Expenditures in FY 2024 (\$11,867,326 as of 6/30/2024 Draft Audit).

Additional Note: Value of a penny in FY 2025 equal to \$432,000, per County Staff. Assumed to grow at 1.00% in future years. Per FY25 Budget Ordinance, assuming a \$4,428,162,298 AV and collection rate of 97.62% equals value of a penny of \$432,227.



Debt Affordability Analysis | Scenario (b)

Existing and Proposed County Debt Service

Scenario (b): Reduce Tax Rate to bring DS/CRF Balance to \$0 | 4.85 cents FY 2026 and Beyond

A	B	C	D	E	F	G	H	I	J	K	L	M
Capital Funding Requirements							Revenue Available				Cash Flow Surplus (Deficit)	
Fiscal Year	Existing Long-Term County Debt Service	Proposed Debt Service	CIP Pay-Go Cash	Transfer to School Capital Reserve	Other Requirements	Total Requirements	FY 2025 GF Appropriation for DS	FY 2025 Dedicated Tax Rate Equivalent	Other Revenues	Total Revenues Available	(K - G)	
											Annual Surplus/(Deficit)	Debt Service and Capital Reserve Fund - General
2024												\$17,869,201
2025	\$ 816,155	\$ -	\$ 500,000	\$ -	\$ 12,476	\$ 1,328,631	\$ 855,386	\$ 3,888,000	\$ -	\$ 4,743,386	\$3,414,755	21,283,955
2026	803,663	-	-	-	8,003	811,666	855,386	2,118,113	-	2,973,499	2,161,833	23,445,788
2027	792,256	1,125,000	9,600,000	-	8,003	11,525,259	855,386	2,139,294	-	2,994,680	(8,530,580)	14,915,208
2028	780,879	4,500,000	-	-	-	5,280,879	855,386	2,160,687	-	3,016,073	(2,264,806)	12,650,402
2029	769,529	4,387,500	-	-	-	5,157,029	855,386	2,182,294	-	3,037,680	(2,119,350)	10,531,053
2030	758,209	4,275,000	-	-	-	5,033,209	855,386	2,204,116	-	3,059,502	(1,973,707)	8,557,346
2031	607,181	4,162,500	-	-	-	4,769,681	855,386	2,226,158	-	3,081,544	(1,688,138)	6,869,208
2032	597,889	4,050,000	-	-	-	4,647,889	855,386	2,248,419	-	3,103,805	(1,544,084)	5,325,124
2033	573,984	3,937,500	-	-	-	4,511,484	855,386	2,270,903	-	3,126,289	(1,385,195)	3,939,930
2034	566,994	3,825,000	-	-	-	4,391,994	855,386	2,293,612	-	3,148,998	(1,242,996)	2,696,934
2035	560,004	3,712,500	-	-	-	4,272,504	855,386	2,316,549	-	3,171,935	(1,100,569)	1,596,365
2036	553,014	3,600,000	-	-	-	4,153,014	855,386	2,339,714	-	3,195,100	(957,914)	638,451
2037	80,024	3,487,500	-	-	-	3,567,524	855,386	2,363,111	-	3,218,497	(349,027)	289,424
2038	80,024	3,375,000	-	-	-	3,455,024	855,386	2,386,742	-	3,242,128	(212,896)	76,528
2039	80,024	3,262,500	-	-	-	3,342,524	855,386	2,410,610	-	3,265,996	(76,528)	0
2040	80,024	3,150,000	-	-	-	3,230,024	855,386	2,434,716	-	3,290,102	60,078	60,078
2041	80,024	3,037,500	-	-	-	3,117,524	855,386	2,459,063	-	3,314,449	196,925	257,003
2042	80,024	2,925,000	-	-	-	3,005,024	855,386	2,483,654	-	3,339,040	334,016	591,018
2043	80,024	2,812,500	-	-	-	2,892,524	855,386	2,508,490	-	3,363,876	471,352	1,062,371
2044	80,024	2,700,000	-	-	-	2,780,024	855,386	2,533,575	-	3,388,961	608,937	1,671,308
2045	80,024	2,587,500	-	-	-	2,667,524	855,386	2,558,911	-	3,414,297	746,773	2,418,081
2046	80,024	2,475,000	-	-	-	2,555,024	855,386	2,584,500	-	3,439,886	884,862	3,302,942
2047	80,327	2,362,500	-	-	-	2,442,827	855,386	2,610,345	-	3,465,731	1,022,904	4,325,847
2048	-	-	-	-	-	-	855,386	2,636,448	-	3,491,834	3,491,834	7,817,681
Totals	\$ 9,060,325	\$ 69,750,000	\$ 10,100,000	\$ -	\$ 28,482							
	(Note 1)				(Note 2)		(Note 3)	(Note 4)				(Note 5)

Note 1: Existing Long-Term County Debt Service does not include Capital Leases.

Note 2: Proposed FY 25 Budget included \$8,003 for USDA reserve and Final FY 25 included \$4,473 for Bank Escrow Arbitrage in FY 25. USDA typically requires transfers to a Debt Service Reserve Fund equal to 10% of Debt

Service payment to be funded in equal deposits for 10 years. The County is assumed to make its final \$8,003 deposit in December 2026 (FY 2027) associated with the 2016 USDA Animal Shelter Loan.

Note 3: FY 2025 General Fund Appropriation equal to net General Fund Budget for Debt Service as calculated using the FY 2025 Budget. Assumed to remain level in future years.

Note 4: As part of the FY 2025 budget, 9 cents was dedicated to pay for future Capital projects. FY 2026 tax rate assumed to be 4.85¢ grown at 1.00%, consistent with the value of a penny growth.

Note 5: Beginning Fund Balance equal to \$78,311 in the General Debt Service Fund and \$5,923,564 in the General Capital Reserve Fund (as of 6/30/2024 Draft Audit), plus excess fund balance over 30% Unassigned as % of Expenditures in FY 2024 (\$11,867,326 as of 6/30/2024 Draft Audit).

Additional Note: Value of a penny in FY 2025 equal to \$432,000, per County Staff. Assumed to grow at 1.00% in future years. Per FY25 Budget Ordinance, assuming a \$4,428,162,298 AV and collection rate of 97.62% equals value of a penny of \$432,227.



Debt Affordability Analysis | Scenario (c)

Existing and Proposed County Debt Service

Scenario (c): Reduce Tax Rate Dedication by 2¢ | 7 cents FY 2026 and Beyond

A	B	C	D	E	F	G	H	I	J	K	L	M
Capital Funding Requirements							Revenue Available				Cash Flow Surplus (Deficit)	
Fiscal Year	Existing Long-Term County Debt Service	Proposed Debt Service	CIP Pay-Go Cash	Transfer to School Capital Reserve	Other Requirements	Total Requirements	FY 2025 GF Appropriation for DS	FY 2025 Dedicated Tax Rate Equivalent	Other Revenues	Total Revenues Available	(K - G)	
											Annual Surplus/ (Deficit)	Debt Service and Capital Reserve Fund - General
2024												\$17,869,201
2025	\$ 816,155	\$ -	\$ 500,000	\$ -	\$ 12,476	\$ 1,328,631	\$ 855,386	\$ 3,888,000	\$ -	\$ 4,743,386	\$3,414,755	21,283,955
2026	803,663	-	-	-	8,003	811,666	855,386	3,054,240	-	3,909,626	3,097,960	24,381,915
2027	792,256	1,125,000	9,600,000	-	8,003	11,525,259	855,386	3,084,782	-	3,940,168	(7,585,091)	16,796,824
2028	780,879	4,500,000	-	-	-	5,280,879	855,386	3,115,630	-	3,971,016	(1,309,862)	15,486,962
2029	769,529	4,387,500	-	-	-	5,157,029	855,386	3,146,787	-	4,002,173	(1,154,857)	14,332,105
2030	758,209	4,275,000	-	-	-	5,033,209	855,386	3,178,254	-	4,033,640	(999,569)	13,332,536
2031	607,181	4,162,500	-	-	-	4,769,681	855,386	3,210,037	-	4,065,423	(704,258)	12,628,278
2032	597,889	4,050,000	-	-	-	4,647,889	855,386	3,242,137	-	4,097,523	(550,366)	12,077,912
2033	573,984	3,937,500	-	-	-	4,511,484	855,386	3,274,559	-	4,129,945	(381,539)	11,696,373
2034	566,994	3,825,000	-	-	-	4,391,994	855,386	3,307,304	-	4,162,690	(229,304)	11,467,069
2035	560,004	3,712,500	-	-	-	4,272,504	855,386	3,340,377	-	4,195,763	(76,741)	11,390,328
2036	553,014	3,600,000	-	-	-	4,153,014	855,386	3,373,781	-	4,229,167	76,153	11,466,481
2037	80,024	3,487,500	-	-	-	3,567,524	855,386	3,407,519	-	4,262,905	695,381	12,161,862
2038	80,024	3,375,000	-	-	-	3,455,024	855,386	3,441,594	-	4,296,980	841,956	13,003,818
2039	80,024	3,262,500	-	-	-	3,342,524	855,386	3,476,010	-	4,331,396	988,872	13,992,690
2040	80,024	3,150,000	-	-	-	3,230,024	855,386	3,510,770	-	4,366,156	1,136,132	15,128,822
2041	80,024	3,037,500	-	-	-	3,117,524	855,386	3,545,878	-	4,401,264	1,283,740	16,412,562
2042	80,024	2,925,000	-	-	-	3,005,024	855,386	3,581,337	-	4,436,723	1,431,699	17,844,261
2043	80,024	2,812,500	-	-	-	2,892,524	855,386	3,617,150	-	4,472,536	1,580,012	19,424,273
2044	80,024	2,700,000	-	-	-	2,780,024	855,386	3,653,321	-	4,508,707	1,728,683	21,152,956
2045	80,024	2,587,500	-	-	-	2,667,524	855,386	3,689,855	-	4,545,241	1,877,717	23,030,673
2046	80,024	2,475,000	-	-	-	2,555,024	855,386	3,726,753	-	4,582,139	2,027,115	25,057,788
2047	80,327	2,362,500	-	-	-	2,442,827	855,386	3,764,021	-	4,619,407	2,176,580	27,234,368
2048	-	-	-	-	-	-	855,386	3,801,661	-	4,657,047	4,657,047	31,891,415
Totals	\$ 9,060,325	\$ 69,750,000	\$ 10,100,000	\$ -	\$ 28,482							
	(Note 1)				(Note 2)		(Note 3)	(Note 4)				(Note 5)

Note 1: Existing Long-Term County Debt Service does not include Capital Leases.

Note 2: Proposed FY 25 Budget included \$8,003 for USDA reserve and Final FY 25 included \$4,473 for Bank Escrow Arbitrage in FY 25. USDA typically requires transfers to a Debt Service Reserve Fund equal to 10% of Debt

Service payment to be funded in equal deposits for 10 years. The County is assumed to make its final \$8,003 deposit in December 2026 (FY 2027) associated with the 2016 USDA Animal Shelter Loan.

Note 3: FY 2025 General Fund Appropriation equal to net General Fund Budget for Debt Service as calculated using the FY 2025 Budget. Assumed to remain level in future years.

Note 4: As part of the FY 2025 budget, 9 cents was dedicated to pay for future Capital projects. FY 2026 tax rate assumed to be 7.00¢ grown at 1.00%, consistent with the value of a penny growth.

Note 5: Beginning Fund Balance equal to \$78,311 in the General Debt Service Fund and \$5,923,564 in the General Capital Reserve Fund (as of 6/30/2024 Draft Audit), plus excess fund balance over 30% Unassigned as % of Expenditures in FY 2024 (\$11,867,326 as of 6/30/2024 Draft Audit).

Additional Note: Value of a penny in FY 2025 equal to \$432,000, per County Staff. Assumed to grow at 1.00% in future years. Per FY25 Budget Ordinance, assuming a \$4,428,162,298 AV and collection rate of 97.62% equals value of a penny of \$432,227.



Debt Affordability Analysis | Scenario (d)

Existing and Proposed County Debt Service

Scenario (d): Reduce Tax Rate Dedication by 1¢ | 8 cents FY 2026 and Beyond

A	B	C	D	E	F	G	H	I	J	K	L	M
Capital Funding Requirements							Revenue Available				Cash Flow Surplus (Deficit)	
Fiscal Year	Existing Long-Term County Debt Service	Proposed Debt Service	CIP Pay-Go Cash	Transfer to School Capital Reserve	Other Requirements	Total Requirements	FY 2025 GF Appropriation for DS	FY 2025 Dedicated Tax Rate Equivalent	Other Revenues	Total Revenues Available	(K - G)	
											Annual Surplus/(Deficit)	Debt Service and Capital Reserve Fund - General
2024												\$17,869,201
2025	\$ 816,155	\$ -	\$ 500,000	\$ -	\$ 12,476	\$ 1,328,631	\$ 855,386	\$ 3,888,000	\$ -	\$ 4,743,386	\$3,414,755	21,283,955
2026	803,663	-	-	-	8,003	811,666	855,386	3,490,560	-	4,345,946	3,534,280	24,818,235
2027	792,256	1,125,000	9,600,000	-	8,003	11,525,259	855,386	3,525,466	-	4,380,852	(7,144,408)	17,673,827
2028	780,879	4,500,000	-	-	-	5,280,879	855,386	3,560,720	-	4,416,106	(864,772)	16,809,055
2029	769,529	4,387,500	-	-	-	5,157,029	855,386	3,596,327	-	4,451,713	(705,316)	16,103,739
2030	758,209	4,275,000	-	-	-	5,033,209	855,386	3,632,291	-	4,487,677	(545,532)	15,558,207
2031	607,181	4,162,500	-	-	-	4,769,681	855,386	3,668,614	-	4,524,000	(245,682)	15,312,525
2032	597,889	4,050,000	-	-	-	4,647,889	855,386	3,705,300	-	4,560,686	(87,203)	15,225,322
2033	573,984	3,937,500	-	-	-	4,511,484	855,386	3,742,353	-	4,597,739	86,255	15,311,576
2034	566,994	3,825,000	-	-	-	4,391,994	855,386	3,779,776	-	4,635,162	243,168	15,554,745
2035	560,004	3,712,500	-	-	-	4,272,504	855,386	3,817,574	-	4,672,960	400,456	15,955,201
2036	553,014	3,600,000	-	-	-	4,153,014	855,386	3,855,750	-	4,711,136	558,122	16,513,323
2037	80,024	3,487,500	-	-	-	3,567,524	855,386	3,894,307	-	4,749,693	1,182,169	17,695,492
2038	80,024	3,375,000	-	-	-	3,455,024	855,386	3,933,250	-	4,788,636	1,333,612	19,029,104
2039	80,024	3,262,500	-	-	-	3,342,524	855,386	3,972,583	-	4,827,969	1,485,445	20,514,549
2040	80,024	3,150,000	-	-	-	3,230,024	855,386	4,012,309	-	4,867,695	1,637,671	22,152,220
2041	80,024	3,037,500	-	-	-	3,117,524	855,386	4,052,432	-	4,907,818	1,790,294	23,942,514
2042	80,024	2,925,000	-	-	-	3,005,024	855,386	4,092,956	-	4,948,342	1,943,318	25,885,832
2043	80,024	2,812,500	-	-	-	2,892,524	855,386	4,133,886	-	4,989,272	2,096,748	27,982,580
2044	80,024	2,700,000	-	-	-	2,780,024	855,386	4,175,225	-	5,030,611	2,250,587	30,233,166
2045	80,024	2,587,500	-	-	-	2,667,524	855,386	4,216,977	-	5,072,363	2,404,839	32,638,005
2046	80,024	2,475,000	-	-	-	2,555,024	855,386	4,259,147	-	5,114,533	2,559,509	35,197,513
2047	80,327	2,362,500	-	-	-	2,442,827	855,386	4,301,738	-	5,157,124	2,714,297	37,911,811
2048	-	-	-	-	-	-	855,386	4,344,755	-	5,200,141	5,200,141	43,111,952
Totals	\$ 9,060,325	\$ 69,750,000	\$ 10,100,000	\$ -	\$ 28,482							

(Note 1)

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(Note 3)

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Appendix D

Financial Policies

Financial Policy Guidelines



For:

Vance County, North Carolina

Adopted July 11, 2016

FINANCIAL POLICY GUIDELINES

**Vance County, North Carolina
Adopted Financial Policy Guidelines**



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FINANCIAL POLICY GUIDELINES

Vance County, North Carolina
Adopted Financial Policy Guidelines



FINANCIAL POLICY GUIDELINES - OBJECTIVES

This financial policy is a statement of the guidelines and goals that will influence and guide the financial management practice of Vance County, North Carolina. A financial policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective financial policy:

- * Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the County Staff, the County Board of Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following financial policy statements are presented.

FINANCIAL POLICY GUIDELINES

**Vance County, North Carolina
Adopted Financial Policy Guidelines**



CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will consider all capital improvements in accordance with an adopted capital improvement program.
2. The County, in consultation with the Vance County Public School and Community College Systems, will develop a five-year Capital Improvement Program and review and update the plan annually.
3. The County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
4. The County, in consultation with the Vance County Public School and Community College Systems, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
6. The Capital Improvement Program will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
7. The Capital Improvement Program will include a projection of the County, County Public School and Community College System's equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
8. The County, in consultation with the Vance County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.

FINANCIAL POLICY GUIDELINES

Vance County, North Carolina
Adopted Financial Policy Guidelines



9. The County will attempt to determine the least costly and most flexible financing method for all new projects.

FINANCIAL POLICY GUIDELINES

Vance County, North Carolina
Adopted Financial Policy Guidelines



DEBT POLICIES

General

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing, Capital Reserves and pay-as-you go funding.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.

Tax Supported Debt

4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.5%. Net debt is defined as any and all debt that is tax-supported.
5. The ratio of tax-supported debt service expenditures as a percent of total governmental fund expenditures shall not exceed 15.0% with a minimum aggregate ten-year tax-supported principal payout ratio of 50%.
6. In the event that the County anticipates exceeding the policy requirements stated in items 4 and 5 above, County Staff may request an exception from the Board of Commissioners stating the reason and length of time.

FINANCIAL POLICY GUIDELINES

Vance County, North Carolina
Adopted Financial Policy Guidelines



RESERVE POLICIES

1. The County will maintain a minimum Unassigned Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to 15% of General Fund Expenditures with a targeted Unassigned Fund Balance equal to 25% of General Fund Expenditures.
2. In the event that funds are available over and beyond the targeted amount, those funds may be transferred to capital reserve funds or capital projects funds at the Board of Commissioners' discretion.
3. The County Board may, from time-to-time, utilize fund balances that will reduce Unassigned Fund Balance below the 15% minimum for the purposes of a declared fiscal emergency or other such purpose as to protect or enhance the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the Unassigned Fund Balance to the target level within 36 months. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.

FINANCIAL POLICY GUIDELINES

**Vance County, North Carolina
Adopted Financial Policy Guidelines**



BUDGET DEVELOPMENT POLICIES

1. The Budget Process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
2. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
3. The County continues an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permit and other fees due to the County.
4. Budget amendments will be brought to the County Board for consideration as needed.
5. The County Board will receive a financial report at least quarterly showing year-to-date revenues and expenditures and comparing each amount to the budget as amended.

FINANCIAL POLICY GUIDELINES

Vance County, North Carolina
Adopted Financial Policy Guidelines



CASH MANAGEMENT / INVESTMENT POLICIES

1. It is the intent of the County that public funds shall be invested to the extent possible to reduce the need for property tax revenues. Funds shall be invested with the emphasis on safety and liquidity. Yield shall be a secondary consideration. All deposits and investments of County funds shall be in accordance with NCGS 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. Up to one-half (50%) of the appropriations to Non-County Agencies and to non debt-supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.
4. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash Flows will be forecast and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investment will be held in book-entry form in the name of the County with the County's third party Custodian (Safekeeping Agent).
9. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds

FINANCIAL POLICY GUIDELINES

Vance County, North Carolina Adopted Financial Policy Guidelines



in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than “AAA”, and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.

10. Diversification: No more than 5% of the County’s investment funds may be invested in a specific company’s commercial paper and no more than 20% of the County’s investment funds may be invested in commercial paper. No more than 25% of the County’s investments may be invested in any one US Agency’s Securities.
11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director.
12. Reporting: Not less than twice a year the Finance Director will provide an investment report to the Manager and Board including the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features.



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Municipal Advisor Disclosure



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

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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 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.

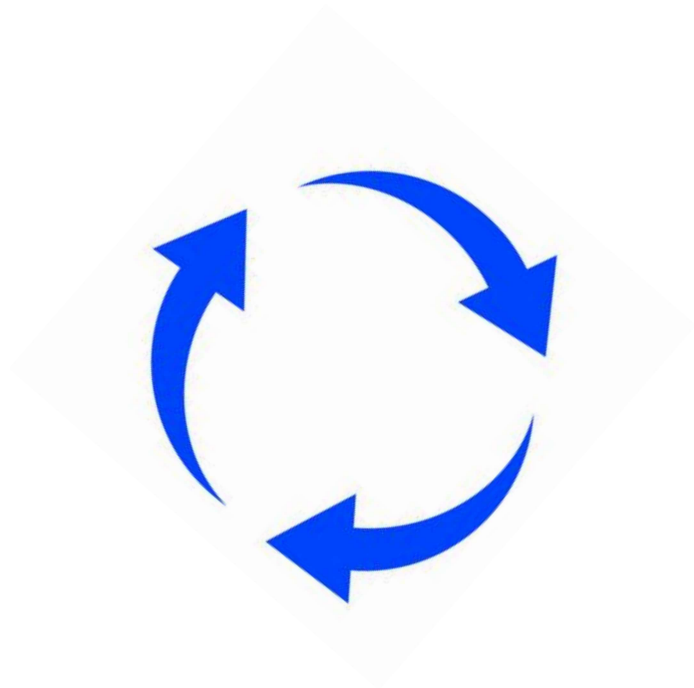
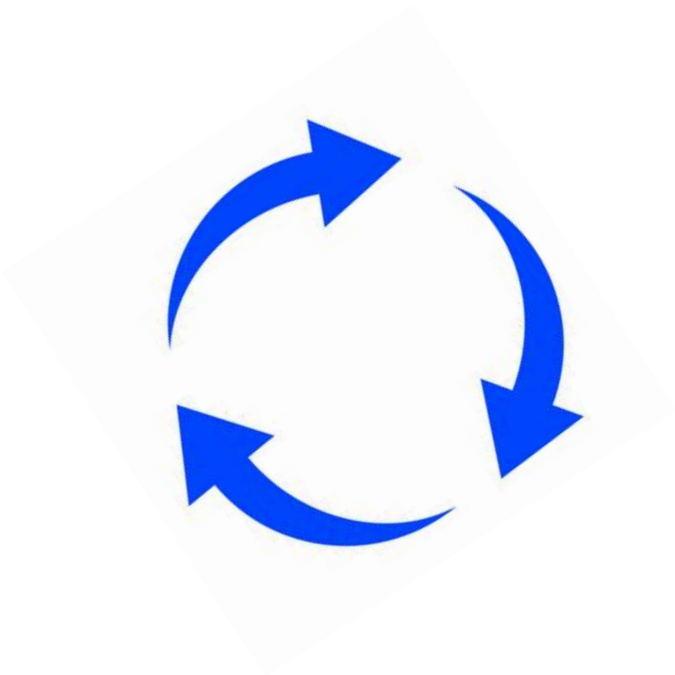
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REVALUATION CYCLE CHANGE

C. RENEE PERRY, COUNTY MANAGER

Revaluation Cycle

- ✓ **Current Cycle - 8 year**
- ✓ **How do we compare?**
- ✓ **Change?**

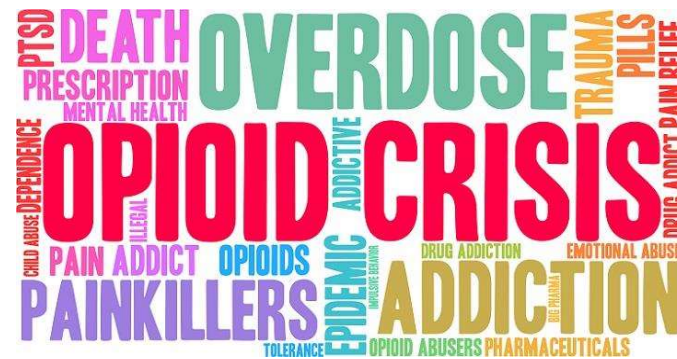


OPIOID SETTLEMENT FUNDS

JEREMY JONES, ASSISTANT COUNTY MANAGER
FRANKIE NOBLES, SPECIAL PROJECTS COORDINATOR

Opioid Settlement Funds

- ✓ **Historical Board Action**
- ✓ **MOU**
- ✓ **Annual Meeting**
- ✓ **What's next?**



August 7, 2017

Opioid Forum. Mr. McMillen stated that Granville and Vance Counties are collaborating for a county leadership forum on opioid abuse. The forum is scheduled for October 17 from 2-5PM at the VGCC Civic Center. The forum is a result of work by the Association of County Commissioners and its president, Fred McClure, to engage local elected leaders in an informed discussion about the opioid epidemic while developing collaborative strategies that enhance prevention, education, and treatment. In North Carolina, drug overdose deaths increased by over 14% between 2014 and 2015. Between 2010 and 2016, North Carolina babies born opioid dependent increased 55% from 832 to 1,287. Emergency doses of the opioid overdose reversal medication, Naloxone/Narcan, increased from 6,067 in 2010 to 13,069 in 2016. In Vance County alone there are 83 opioid pills per resident or 1.16 opioid prescriptions per resident. The following video link produced by New Hanover County provides an idea of the wide ranging impacts of opioids, both legal and illegal, on our communities.

<https://www.youtube.com/watch?v=hUhXuYtuO04&feature=youtu.be>

WRAL recently completed a documentary titled “Searching for a Fix” which details North Carolina’s addiction epidemic. <http://www.wral.com/news/video/16854118/>

Chairman Brummitt stated that this is a major, national issue. It is probably one of the most important issues of our time, and we need to do what we can to change this pattern. He encouraged all elected officials and our faith community to attend the forum if possible.

March 15, 2018

Public Nuisance Resolution - Opioids. County Attorney Jonathan S. Care presented a resolution to the board related to the current opioid crisis. He stated that this is the initial step to take if the county wishes to take any other actions against any other parties.

Motion was made by Commissioner Dan Brummitt, seconded by Commissioner Gordon Wilder, vote unanimous, to approve the following resolution declaring the opioid crisis a public nuisance.

.....

RESOLUTION
by the
Vance County Board of Commissioners
DECLARING THE OPIOID CRISIS A PUBLIC NUISANCE

WHEREAS, Vance County Board of Commissioners has the authority to adopt resolutions with respect to county affairs of Vance County, North Carolina, pursuant to N.C. General Statutes § 153A-121; and

WHEREAS, the Vance County Board of Commissioners has the authority to take action to protect the public health, safety, and welfare of the residents and citizens of Vance County; and

WHEREAS, there exists a serious public health and safety crisis involving opioid abuse, addiction, morbidity, and mortality in Vance County; and

WHEREAS, the diversion of legally produced controlled substances into the illicit market causes or contributes to the serious public health and safety crisis involving opioid abuse, addiction, morbidity, and mortality in Vance County; and

WHEREAS, the opioid crisis unreasonably interferes with rights common to the general public of Vance County; involves a significant interference with the public health, safety, peace, comfort, and convenience of citizens and residents of Vance County; includes the delivery of controlled substances in violation of State and Federal law and regulations; and therefore constitutes a public nuisance; and

WHEREAS, the opioid crisis is having an extended and far reaching impact of the general public, health, and safety, of residents and citizens of Vance County and must be abated; and

WHEREAS, the violation of any laws of the State of North Carolina, or of the United States of America controlling the distribution of a controlled substance is inimical, harmful, and adverse to the public welfare of the residents and citizens of Vance County constitutes a public nuisance; and

WHEREAS, the Vance County Board of Commissioners has the authority to abate, or cause to be abated, any public nuisance including those acts that unreasonably interfere with rights common to the general public of Vance County and/or involve a significant interference with the

public health, safety, peace, comfort, and convenience of citizens and residents of Vance County;
and

WHEREAS, Vance County has expended, is expending, and will continue to expend in the future County funds to respond to the serious public health and safety crisis involving opioid abuse, addiction, morbidity, and mortality within Vance County; and

WHEREAS, the Vance County Board of Commissioners have received information that indicates that the manufacturers and wholesale distributors of controlled substances have distributed in Vance County, North Carolina, and surrounding areas, and may have violated Federal and/or State laws and regulations that were enacted to prevent the diversion of legally produced controlled substances into the illicit market.

NOW, THEREFORE, BE IT RESOLVED by the Vance County Board of Commissioners, assembled on this day at which a quorum is present, that based upon the above the Vance County Board of Commissioners are declaring the opioid crisis a public nuisance which must be abated for the benefit of Vance County and its residents and citizens.

BE IT FURTHER RESOLVED that all resolutions that are inconsistent with this resolution are rescinded.

Adopted this the 15th day of March, 2018.

Thomas S. Hester, Jr. (signed)
Thomas S. Hester, Jr., Chairman
Vance County Board of Commissioners

ATTEST:

Kelly H. Grissom (signed)
Kelly H. Grissom, Clerk to the Board

.

At this time, motion was made by Commissioner Dan Brummitt, seconded by Commissioner Gordon Wilder, vote unanimous, to enter into closed session to discuss a legal matter.

Upon return to open session, motion was made by Commissioner Dan Brummitt to retain the McHugh Fuller Law Firm to represent Vance County in the case against the manufacturers and distributors of opioids. This motion was seconded by Commissioner Gordon Wilder and vote was ayes - six (6); noes - one (1), with the dissenting vote being cast by Chairman Thomas S. Hester, Jr.

October 7, 2019

At this time, motion was made by Commissioner Thomas S. Hester, Jr., seconded by Commissioner Dan Brummitt, vote unanimous, to enter into closed session to discuss a legal matter and contract negotiation.

Upon return to open session, motion was made by Commissioner Thomas S. Hester, Jr. that Vance County remain in negotiation class as it relates to the county's opioid litigation. This motion was seconded by Commissioner Gordon Wilder and unanimously approved.

July 6, 2021

Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Thomas S. Hester, Jr., vote unanimous, to enter into closed session to discuss a legal matter.

Upon return to open session, motion was made by Commissioner Gordon Wilder to approve the bankruptcy plan with Purdue Pharma related to the county's opioid litigation lawsuit. This motion was seconded by Commissioner Archie B. Taylor, Jr. and unanimously approved.

September 7, 2021

Resolution – NC Opioid Memorandum of Agreement. Mr. McMillen reported that a proposed national settlement has been announced with the three big drug distributors (Cardinal, McKesson, and Amerisource Bergen) and one manufacturer (Johnson and Johnson) of opioids that would total \$26 billion across the US with \$23.9 billion available for opioid crisis remediation. North Carolina anticipates receiving \$750 million over a 17 year period. The NC Memorandum of Agreement outlines how proceeds from the national settlement would be distributed in North Carolina, how they can be used and how local governments must account for, report, and audit the funds. The NC MOA would provide 80% of North Carolina funds to counties and municipalities, with 15% to the state and the remaining 5% to an incentive funds for local governments that sign on by October 1st. Although the NC MOA does not include an additional attorney's fund for the Plaintiff's attorneys as our national counsel has requested, it does provide for a more favorable allocation of funds to local governments than the default allocation in the National Settlement. Based on the information we have received, our National Counsel has said they intend on waiving their fees due to them in their contracts and participating in the National Attorney fund set up in the national settlement. The North Carolina Association of County Commissioners and its Board of Directors urges all 100 counties to approve the agreement. As of August 31, nearly 60 counties have signed off on the agreement. Recommendation: Approve resolution approving the Memorandum of Agreement between the State of North Carolina and Local Governments on proceeds relating to the Settlement of Opioid Litigation.

Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Thomas S. Hester, Jr., vote unanimous, to approve the following resolution approving the Memorandum of

Agreement between the State of North Carolina and Local Governments on proceeds relating to the Settlement of Opioid Litigation.

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**A RESOLUTION BY THE COUNTY OF VANCE
APPROVING THE MEMORANDUM OF AGREEMENT (MOA) BETWEEN THE
STATE OF NORTH CAROLINA AND LOCAL GOVERNMENTS ON PROCEEDS
RELATING TO THE SETTLEMENT OF OPIOID LITIGATION**

WHEREAS, as of 2019, the opioid epidemic had taken the lives of more than 16,500 North Carolinians, torn families apart, and ravaged communities from the mountains to the coast; and

WHEREAS, the COVID-19 pandemic has compounded the opioid crisis, increasing levels of drug misuse, addiction, and overdose death; and

WHEREAS, the Centers for Disease Control and Prevention estimates the total "economic burden" of prescription opioid misuse alone in the United States is \$78.5 billion a year, including the costs of healthcare, lost productivity, addiction treatment, and criminal justice involvement; and

WHEREAS, certain counties and municipalities in North Carolina joined with thousands of local governments across the country to file lawsuits against opioid manufacturers and pharmaceutical distribution companies and hold those companies accountable for their misconduct; and

WHEREAS, representatives of local North Carolina governments, the North Carolina Association of County Commissioners, and the North Carolina Department of Justice have negotiated and prepared a Memorandum of Agreement (MOA) to provide for the equitable distribution of any proceeds from a settlement of national opioid litigation to the State of North Carolina and to individual local governments; and

WHEREAS, Local Governments and the State of North Carolina anticipate a settlement in the national opioid litigation to be forthcoming; and

WHEREAS, by signing onto the MOA, the state and local governments maximize North Carolina's share of opioid settlement funds to ensure the needed resources reach communities, once a negotiation is finalized, as quickly, effectively, and directly as possible; and

WHEREAS, it is advantageous to all North Carolinians for local governments, including Vance County and its citizens, to sign onto the MOA and demonstrate solidarity in response to the opioid epidemic, and to maximize the share of opioid settlement funds received both in the state and this county to help abate the harm; and

WHEREAS, the MOA directs substantial resources over multiple years to local governments on the front lines of the opioid epidemic while ensuring that these resources are used in an effective way to address the crisis.

NOW, THEREFORE BE IT RESOLVED, Vance County hereby approves the Memorandum of Agreement between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation, and any subsequent settlement funds that may come into North Carolina as a result of the opioid crisis. Furthermore, Vance County authorizes the County Manager (or County Attorney) take such measures as necessary to comply with the terms of the MOA and receive any settlement funds, including executing any documents related to the allocation of opioid settlement funds and settlement of lawsuits related to this matter. Be it further resolved copies of this resolution and the signed MOA be sent to opioiddocs@ncdoj.gov as well as forwarded to the North Carolina Association of County Commissioners at communications@ncacc.org.

Adopted this the 7th day of September, 2021.

R. Dan Brummitt (signed)
R. Dan Brummitt, Chairman
Vance County Board of Commissioners

ATTEST:

Kelly H. Grissom (signed)
Kelly H. Grissom, Clerk to the Board

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October 4, 2021

National Opioid Settlement. Mr. McMillen noted that last month the board discussed the national opioid settlement and approved the North Carolina MOU that outlines how proceeds will be distributed, how they can be used and how local governments must account for, report and audit the funds. This month the settling defendants (McKesson, Cardinal Health, Amerisource Bergen and Johnson & Johnson) announced enough states have opted in the settlement which means a sufficient “critical mass” of plaintiffs have joined the settlement to move forward. In order to proceed, it is necessary for the county to register an individual who has authorization to electronically execute the agreement finalizing the settlement once approved by the board. We anticipate receiving this agreement in early October and then bringing it to the board for approval before the submittal deadline of January 2, 2022. Our national attorneys as well as the NC Attorney General’s Office and the Association of County Commissioners fully support the proposed settlement. The settlement would total \$26 billion across the US with \$23.9 billion available for opioid crisis remediation and an estimated \$750 million over a 17 year period into North Carolina.

April 4, 2022

Opioid Fund. Ms. Bigelow stated that under the MOA between North Carolina and Local Governments a fund needs to be created to manage the Opioid Funds. She recommended that the board approve the creation of Fund 78, and the line items of Revenue: 78-360-435601 and Expense: 78-500-500011.

Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Dan Brummitt, vote unanimous, to approve the creation of Fund 78, and the line items of Revenue: 78-360-435601 and Expense: 78-500-500011.

**RESOLUTION BY THE COUNTY OF VANCE
AUTHORIZING EXECUTION OF OPIOID SETTLEMENTS AND APPROVING THE
SUPPLEMENTAL AGREEMENT FOR ADDITIONAL FUNDS BETWEEN THE STATE
OF NORTH CAROLINA AND LOCAL GOVERNMENTS ON PROCEEDS RELATING
TO THE SETTLEMENT OF OPIOID LITIGATION**

WHEREAS, the opioid overdose epidemic had taken the lives of more than 32,000 North Carolinians (2000-2021);

WHEREAS, the COVID-19 pandemic has compounded the opioid overdose crisis, increasing levels of drug misuse, addiction, and overdose death; and

WHEREAS, the Centers for Disease Control and Prevention estimates the total economic burden of prescription opioid misuse alone in the United States is \$78.5 billion a year, including the costs of healthcare, lost productivity, addiction treatment, and criminal justice involvement; and

WHEREAS, certain counties and municipalities in North Carolina joined with thousands of local governments across the country to file lawsuits against opioid manufacturers, pharmaceutical distribution companies, and chain drug stores to hold those companies accountable for their misconduct; and

WHEREAS, settlements have been reached in litigation against Walmart, Inc., Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Allergan Limited, CVS Health Corporation, CVS Pharmacy, Inc., and Walgreen Co., as well as their subsidiaries, affiliates, officers, and directors named in the these Settlements; and

WHEREAS, representatives of local North Carolina governments, the North Carolina Association of County Commissioners, and the North Carolina Department of Justice have negotiated and prepared a Supplemental Agreement for Additional Funds (SAAF) to provide for the equitable distribution of the proceeds of these settlements; and

WHEREAS, by joining the settlements and approving the SAAF, the state and local governments maximize North Carolina's share of opioid settlement funds to ensure the needed resources reach communities as quickly, effectively, and directly as possible; and

WHEREAS, it is advantageous to all North Carolinians for local governments, including Vance County and its residents, to sign onto the settlements and SAAF and demonstrate solidarity in response to the opioid overdose crisis, and to maximize the share of opioid settlement funds received both in the state and this county to help abate the harm; and

WHEREAS, the SAAF directs substantial resources over multiple years to local governments on the front lines of the opioid overdose epidemic while ensuring that these resources are used in an effective way to address the crisis.

NOW, THEREFORE BE IT RESOLVED, that the Vance County Board of Commissioners does hereby authorize the County Manager or County Attorney to execute all documents necessary to enter into opioid settlement agreements with Walmart, Walgreens, CVS, Allergan, and Teva, to execute the SAAF, and to provide such documents to Rubris, the Implementation Administrator.

Adopted this the 6th day of March, 2023.

Yolanda J. Feimster (signed)
Yolanda J. Feimster, Chair
Vance County Board of Commissioners

ATTEST:

Kelly H. Grissom (signed)
Kelly H. Grissom, Clerk to the Board

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September 5, 2023

Opioid Settlement Funds – Annual Meeting Requirement. Mr. Elliott stated that each county in North Carolina is required by the executed Memorandum of Agreement to hold an annual meeting, specifically with its municipalities, to explain the MOA, review monies being received, and go over the approved uses of the funds. The board decided to schedule this during its work session on Monday, September 18.

MINUTES
VANCE COUNTY BOARD OF COMMISSIONERS
WORK SESSION
September 18, 2023

The Vance County Board of Commissioners held a work session on Monday, September 18, 2023 at 4:00 p.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those commissioners present were as follows: Chair Yolanda J. Feimster, Vice-Chair R. Dan Brummitt, Commissioners Sean A. Alston, Sr., Carolyn Faines, Leo Kelly, Jr., and Archie B. Taylor, Jr.

Absent: Commissioner Thomas S. Hester, Jr.

Also present were Interim County Manager Scott Elliott, Finance Director Katherine Bigelow, County Attorney Jonathan S. Care, and Clerk to the Board Kelly H. Grissom.

Opioid Settlement Funds - Annual Meeting. The NC Memorandum of Agreement requires that each county receiving opioid settlement funds hold at least one annual meeting open to the public and invite all the incorporated municipalities in the county to attend. The meeting was advertised and Vance County municipalities were invited to attend. Interim County Manager Scott Elliott noted that, to date, Vance County has received \$447,738 and will receive \$6.2M by the end of 2039.

Elizabeth Brewington and Jill Rushing with the NCACC Opioid Settlement Technical Assistance Team provided information to the board on settlement strategies, resources and collaborations. The goal of the assistance team is to assist and support counties in planning for and utilizing opioid settlement funds, manage strategic health initiatives, and maximize resources and impact through technical assistance, outreach, education and training, and collaboration. It was noted that settlement funds may be used by the following strategies:

- Collaborative Strategic Planning
- Evidence-based OUD Treatment
- Recovery Support, Housing, Employment and Prevention
- Early Intervention
- Naloxone Distribution
- Post Overdose Response Teams
- Syringe Services Programs
- Criminal Legal System Diversion Programs
- MOUD in NC Jail Settings
- ADA/MOUD in Jails
- Reentry Programs

Other services provided by the NCACC Opioid Settlement Technical Assistance Team include strategic action planning, collaboration and connections, and program implementation support.

Creation of Opioid Task Force – Use of Funds. Chair Yolanda Feimster noted the need for a task force to recommend ways to use the settlement funds in Vance County. The board heard from Public Health Director Lisa Harrison and Henderson City Manager Terrell Blackmon, who both expressed their willingness to be a part of that task force. Commissioner Dan Brummitt noted that a representative from Vaya Health should also be a part of that task force. Chair Feimster suggested that the Task Force be made up of three commissioners, but receive input from the outside agencies as well as families that have been affected by the opioid epidemic.

Motion was made by Commissioner Archie B. Taylor, Jr. to create an Opioid Ad-hoc Committee comprised of three commissioners. This motion was seconded by Commissioner Sean A. Alston, Sr. *Following the work session, Chair Feimster appointed Commissioners Alston, Faines and Feimster to the task force.*

Creation of Joint Violent Crime Task Force. The board agreed that the public safety committee would take on this issue. The work of this committee would at some point be coordinated with the city's public safety committee.

Other Business. The board entered into closed session to discuss a personnel matter.

-end-

May 6, 2024

Opioid PBM Update. Ms. Perry stated that the opioid consortium has recovered funds for North Carolina over the past eight years. There is an option to amend our complaint to include PBM (pharmacy benefit managers) in the national opioid litigation. If the complaint is amended, the county will have the opportunity to participate in additional recovery if there is a favorable resolution. She recommended that the board amend the county's complaint.

Motion was made by Commissioner Archie B. Taylor, Jr. to approve the amendment of the county's complaint to add the PBM Defendants, including subsidiaries. This motion was seconded by Commissioner Thomas S. Hester, Jr. and unanimously approved.

**MEMORANDUM OF AGREEMENT
 BETWEEN THE STATE OF NORTH CAROLINA AND LOCAL GOVERNMENTS
 ON PROCEEDS RELATING TO THE SETTLEMENT OF OPIOID LITIGATION**

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Background Statement

Capitalized terms not defined below have the meanings set forth in the Definitions section of the Statement of Agreement.

WHEREAS, the State of North Carolina (the “State”), North Carolina counties and municipalities, and their people have been harmed by misconduct committed by certain entities that engage in or have engaged in the manufacture, marketing, promotion, distribution, or dispensing of an opioid analgesic (“Pharmaceutical Supply Chain Participants”); and

WHEREAS, certain North Carolina counties and municipalities, through their counsel, and the State, through its Attorney General, are separately engaged in ongoing investigations, litigation and settlement discussions seeking to hold Pharmaceutical Supply Chain Participants accountable for the damage caused by their misconduct; and

WHEREAS, the State and the Local Governments share a common desire to abate and alleviate the impacts of the misconduct described above throughout North Carolina and in its local communities; and

WHEREAS, while the Local Governments and the State recognize the sums which may be available from the aforementioned litigation will likely be insufficient to fully abate the public health crisis caused by the opioid epidemic, they share a common interest in dedicating the most resources possible to the abatement effort; and

WHEREAS, settlements resulting from the investigations and litigation with Johnson & Johnson, AmerisourceBergen, Cardinal Health, and McKesson are anticipated to take the form of a National Settlement Agreement; and

WHEREAS, this Memorandum of Agreement (“MOA”) is intended to facilitate compliance by the State and by the Local Governments with the terms of the National Settlement Agreement and, to the extent appropriate, in other settlements related to the opioid epidemic reached by the state of North Carolina; and

WHEREAS, North Carolina’s share of settlement funds from the National Settlement Agreement will be maximized only if all North Carolina counties, and municipalities of a certain size, participate in the settlement; and

WHEREAS, the National Settlement Agreement will set a default allocation between each state and its political subdivisions unless they enter into a state-specific agreement regarding the distribution and use of settlement amounts (a “State-Subdivision Agreement”); and

WHEREAS, this MOA is intended to serve as such a State-Subdivision Agreement under the National Settlement Agreement; and

WHEREAS, the aforementioned investigations and litigation have caused some Pharmaceutical Supply Chain Participants to declare bankruptcy, and it may cause additional entities to declare bankruptcy in the future; and

WHEREAS, this MOA is also intended to serve as a State-Subdivision Agreement under resolutions of claims concerning alleged misconduct in manufacture, marketing, promotion, distribution, or dispensing of an opioid analgesic entered in bankruptcy court that provide for payments (including payments through a trust) to both the State and North Carolina counties and municipalities and allow for the allocation between a state and its political subdivisions to be set through a state-specific agreement (“Bankruptcy Resolutions”); and

WHEREAS, specifically, this MOA is intended to serve under the Bankruptcy Resolution concerning Purdue Pharma L.P. as a statewide abatement agreement, and under this MOA, a statewide abatement agreement is a type of State-Subdivision Agreement.

Statement of Agreement

The parties hereto agree as follows:

A. Definitions

As used in this MOA:

The terms “Bankruptcy Resolution,” “MOA,” “Pharmaceutical Supply Chain Participant,” “State,” and “State-Subdivision Agreement” are defined in the recitals to this MOA.

“Coordination group” refers to the group described in **Section E.7** below.

“County Incentive Fund” is defined in **Section G** below.

“Governing Body” means (1) for a county, the county commissioners of the county, and (2) for a municipality, the elected city council, town council, board of commissioners, or board of aldermen for the municipality.

“Incentive Eligible Local Government” is defined in **Section G** below.

“Local Abatement Funds” are defined in **Section B.2** below.

“Local Government” means all counties and municipalities located within the geographic boundaries of the State of North Carolina that have chosen to sign on to this MOA.

“MDL Matter” means the matter captioned *In re: National Prescription Opiate Litigation*, MDL 2804 pending in the United States District Court for the Northern District of Ohio.

“MDL Parties” means all parties who participated in the matter captioned *In re: National Prescription Opiate Litigation*, MDL 2804 pending in the United States District Court for the Northern District of Ohio as Plaintiffs.

“National Settlement Agreement” means a national opioid settlement agreement with the Parties and one or all of the Settling Defendants concerning alleged misconduct in manufacture, marketing, promotion, distribution, or dispensing of an opioid analgesic.

“Opioid Settlement Funds” shall mean all funds allocated by the National Settlement Agreement and any Bankruptcy Resolutions to the State or Local Governments for purposes of opioid remediation activities or restitution, as well as any repayment of those funds and any interest or investment earnings that may accrue as those funds are temporarily held before being expended on opioid remediation strategies. Not included are funds made available in the National Settlement Agreement or any Bankruptcy Resolutions for the payment of the Parties’ litigation expenses or the reimbursement of the United States Government.

“Parties” means the State of North Carolina and the Local Governments.

“Settling Defendants” means Johnson & Johnson, AmerisourceBergen, Cardinal Health, and McKesson, as well as their subsidiaries, affiliates, officers, and directors named in a National Settlement Agreement.

“State Abatement Fund” is defined in **Section B.2** below.

B. Allocation of Settlement Proceeds

1. Method of distribution. Pursuant to the National Settlement Agreement and any Bankruptcy Resolutions, Opioid Settlement Funds shall be distributed directly to the State and to Local Governments in such proportions and for such uses as set forth in this MOA, provided Opioid Settlement Funds shall not be considered funds of the State or any Local Government unless and until such time as each annual distribution is made.
2. Overall allocation of funds. Opioid Settlement Funds shall be allocated as follows: (i) 15% directly to the State (“State Abatement Fund”), (ii) 80% to abatement funds established by Local Governments (“Local Abatement Funds”), and (iii) 5% to a County Incentive Fund described in **Section G** below.
3. Allocation of funds between Local Governments. The Local Abatement Funds shall be allocated to counties and municipalities in such proportions as set forth in **Exhibit G**, attached hereto and incorporated herein by reference, which is based upon the MDL Matter’s Opioid Negotiation Class Model. The proportions shall not change based on population changes during the term of the MOA. However, to the extent required by the terms of the National Settlement Agreement, the proportions set forth in **Exhibit G** shall be adjusted: (i) to provide no payment from the National Settlement Agreement to any listed county or municipality that does not participate in the National Settlement Agreement; and (ii) to provide a reduced payment from the National Settlement Agreement to any listed county or municipality that signs onto the National Settlement Agreement after the initial participation deadline.
4. Municipal allocations. Within counties and municipalities:

- a. Local Governments receiving payments. The proportions set forth in **Exhibit G** provide for payments directly to (i) all North Carolina counties, (ii) North Carolina municipalities with populations over 75,000 based on the United States Census Bureau's Vintage 2019 population totals, and (iii) North Carolina municipalities who are also MDL Parties as of January 1, 2021.
 - b. Municipality may direct payments to county. Any municipality allocated a share in **Exhibit G** may elect to have its share of current or future annual distributions of Local Abatement Funds instead directed to the county or counties in which it is located. Such an election may be made by January 1 each year to apply to the following fiscal year. If a municipality is located in more than one county, the municipality's funds will be directed based on the MDL Matter's Opioid Negotiation Class Model.
5. Use of funds for opioid remediation activities. This MOA requires that except as related to the payment of the Parties' litigation expenses and the reimbursement of the United States Government, all Opioid Settlement Funds, regardless of allocation, shall be utilized only for opioid remediation activities.
 6. Relationship of this MOA to other agreements and resolutions. All Parties acknowledge and agree the National Settlement Agreement will require a Local Government to release all its claims against the Settling Defendants to receive Opioid Settlement Funds. All Parties further acknowledge and agree based on the terms of the National Settlement Agreement, a Local Government may receive funds through this MOA only after complying with all requirements set forth in the National Settlement Agreement to release its claims. This MOA is not a promise from any Party that any National Settlement Agreement or Bankruptcy Resolution will be finalized or executed.

C. Payment of Litigating and Non-Litigating Parties

No Party engaged in litigating the MDL Matter shall receive a smaller payment than a similarly situated non-litigating Party, other than as based on the Allocation Proportions in **Exhibit G** or based on the eligibility criteria for payments from the County Incentive Fund as provided by **Section G** below.

D. Special Revenue Fund

1. Creation of special revenue fund. Every Local Government receiving Opioid Settlement Funds shall create a separate special revenue fund, as described below, that is designated for the receipt and expenditure of the Opioid Settlement Funds.
2. Procedures for special revenue fund. Funds in this special revenue fund shall not be commingled with any other money or funds of the Local Government. The funds in the

special revenue fund shall not be used for any loans or pledge of assets, unless the loan or pledge is for an opioid remediation purpose consistent with the terms of this MOA and adopted under the process described in **Section E.6** below. Although counties or municipalities may make contracts with or grants to a nonprofit, charity, or other entity, counties or municipalities may not assign to another entity their rights to receive payments from the national settlement or their responsibilities for funding decisions.

3. Interest earned on special revenue fund. The funds in the special revenue fund may be invested, consistent with the investment limitations for local governments, and may be placed in an interest-bearing bank account. Any interest earned on the special revenue fund must be used in a way that is consistent with this MOA.

E. Opioid Remediation Activities.

1. Limitation on use of funds. Local Governments shall expend Opioid Settlement Funds only for opioid-related expenditures consistent with the terms of this MOA and incurred after the date of the Local Government's execution of this MOA, unless execution of the National Settlement Agreement requires a later date.
2. Opportunity to cure inconsistent expenditures. If a Local Government spends any Opioid Settlement Funds on an expenditure inconsistent with the terms of this MOA, the Local Government shall have 60 days after discovery of the expenditure to cure the inconsistent expenditure through payment of such amount for opioid remediation activities through budget amendment or repayment.
3. Consequences of failure to cure inconsistent expenditures. If a Local Government does not make the cure required by **Section E.2** above within 60 days, (i) future Opioid Fund payments to that Local Government shall be reduced by an amount equal to the inconsistent expenditure, and (ii) to the extent the inconsistent expenditure is greater than the expected future stream of payments to the Local Government, the Attorney General may initiate a process up to and including litigation to recover and redistribute the overage among all eligible Local Governments. The Attorney General may recover any litigation expenses incurred to recover the funds. Any recovery or redistribution shall be distributed consistent with **Sections B.3 and B.4** above.
4. Annual meeting of counties and municipalities within each county. Each county receiving Opioid Settlement Funds shall hold at least one annual meeting with all municipalities in the Local Government's county invited in order to receive input as to proposed uses of the Opioid Settlement Funds and to encourage collaboration between local governments both within and beyond the county. These meetings shall be open to the public.
5. Use of settlement funds under Option A and Option B. Local Governments shall spend Opioid Settlement Funds from the Local Abatement Funds on opioid remediation activities using either or both of the processes described as Option A and Option B below, unless the relevant National Settlement Agreement or Bankruptcy Resolution further limit the spending.

- a. Option A.
- i. Without any additional strategic planning beyond the meeting described in **Section E.4** above, Local Governments may spend Opioid Settlement Funds from the list of High-Impact Opioid Abatement Strategies attached as **Exhibit A**. This list is a subset of the initial opioid remediation strategies listed in the National Settlement Agreement.
 - ii. **Exhibit A** may be modified as set forth in Exhibit D below; provided, however, that any strategy listed on **Exhibit A** must be within the list of opioid remediation activities for the then-current National Settlement Agreement. Opioid remediation activities undertaken under a previously authorized strategy list may continue if they were authorized at the time of the Local Government's commitment to spend funds on that activity.
- b. Option B.
- i. A Local Government that chooses to participate in additional voluntary, collaborative, strategic planning may spend Opioid Settlement Funds from the broader list of categories found in **Exhibit B**. This list contains all the initial opioid remediation strategies listed in the National Settlement Agreement.
 - ii. Before spending any funds on any activity listed in **Exhibit B**, but not listed on **Exhibit A**, a Local Government must first engage in the collaborative strategic planning process described in **Exhibit C**. This process shall result in a report and non-binding recommendations to the Local Government's Governing Body described in **Exhibit C** (right-hand column).
 - iii. A Local Government that has previously undertaken the collaborative strategic planning process described in **Exhibit C** and wishes to continue implementing a strategy listed in **Exhibit B**, but not listed in **Exhibit A**, shall undertake a new collaborative strategic planning process every four years (or more often if desired).
 - iv. A Local Government that has previously undertaken the collaborative strategic planning process described in **Exhibit C** that wishes to implement a new strategy listed in **Exhibit B** but not listed in **Exhibit A**, shall undertake a new collaborative strategic planning process.
 - v. Two or more Local Governments may undertake a single collaborative strategic planning process resulting in a report and recommendations to all of the Local Governments involved.

6. Process for drawing from special revenue funds.
 - a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.
 - b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in **Exhibit A** or **Exhibit B** to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.
7. Coordination group. A coordination group with the composition and responsibilities described in **Exhibit D** shall meet at least once a year during the first three years that this MOA is in effect. Thereafter, the coordination group shall meet at least once every three years until such time as Opioid Settlement Funds are no longer being spent by Local Governments.

F. Auditing, Compliance, Reporting, and Accountability

1. Audits under Local Government Budget and Fiscal Control Act. Local Governments' Opioid Settlement Funds are subject to financial audit by an independent certified public accountant in a manner no less than what is required under G.S. 159-34. Each Local Government must file an annual financial audit of the Opioid Settlement Funds with the Local Government Commission. If any such audit reveals an expenditure inconsistent with the terms of this MOA, the Local Government shall immediately report the finding to the Attorney General.
2. Audits under other acts and requirements. The expenditure of Opioid Settlement Funds is subject to the requirements of the Local Government Budget and Fiscal Control Act, Chapter 159 of the North Carolina General Statutes; Local Government Commission rules; the Federal Single Audit Act of 1984 (as if the Opioid Settlement Funds were federal funds); the State Single Audit Implementation Act; Generally Accepted Government Auditing Standards; and all other applicable laws, rules, and accounting standards. For expenditures for which no compliance audit is required under the Federal Single Audit Act of 1984, a compliance audit shall be required under a compliance supplement approved by the coordination group.
3. Audit costs. Reasonable audit costs that would not be required except for this Section F may be paid by the Local Government from Opioid Settlement Funds..
4. Access to persons and records. During and after the term of this MOA, the State Auditor and Department of Justice shall have access to persons and records related to this MOA and expenditures of Opioid Settlement Funds to verify accounts and data affecting fees or

performance. The Local Government manager/administrator is the point of contact for questions that arise under this MOA.

5. Preservation of records. The Local Government must maintain, for a period of at least five years, records of Opioid Settlement Fund expenditures and documents underlying those expenditures, so that it can be verified that funds are being or have been utilized in a manner consistent with the National Settlement Agreement, any Bankruptcy Resolutions, and this MOA.
6. Reporting.
 - a. Annual financial report required. In order to ensure compliance with the opioid remediation provisions of the National Settlement Agreement, any Bankruptcy Resolutions, and this MOA, for every fiscal year in which a Local Government receives, holds, or spends Opioid Settlement Funds, the county or municipality must submit an annual financial report specifying the activities and amounts it has funded.
 - b. Annual financial report timing and contents. The annual financial report shall be provided to the North Carolina Attorney General by emailing the report to opioiddocs@ncdoj.gov, within 90 days of the last day of the state fiscal year covered by the report. Each annual financial report must include the information described on **Exhibit E**.
 - c. Reporting to statewide opioid settlement dashboard. Each Local Government must provide the following information to the statewide opioid settlement dashboard within the stated timeframes:
 - i. The budget or resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for a specific purpose or purposes during a specified period of time as described in **Section E.6.b** above (within 90 days of the passage of any such budget or resolution);
 - ii. If the Local Government is using Option B, the report(s) and non-binding recommendations from collaborative strategic planning described in **Section E.5.b.ii** above and **Exhibit C** (right hand column) (within 90 days of the date the report and recommendations are submitted to the local governing body for consideration);
 - iii. The annual financial reports described in Section F.6.a and **Exhibit E** (within 90 days of the end of the fiscal year covered by the report); and
 - iv. The impact information described in **Exhibit F** (within 90 days of the end of the fiscal year covered by the report).

The State will create an online portal with instructions for Local Governments to report or upload each of these four items by electronic means.

- d. Copy to NCDOJ of any additional reporting. If the National Settlement Agreement or any Bankruptcy Resolutions require that a Local Government file, post, or provide a report or other document beyond those described in this MOA, or if any Local Government communicates in writing with any national administrator or other entity created or authorized by the National Settlement Agreement or any Bankruptcy Resolutions regarding the Local Government's compliance with the National Settlement Agreement or Bankruptcy Resolutions, the Local Government shall email a copy of any such report, document, or communication to the North Carolina Department of Justice at opioiddocs@ncdoj.gov.
 - e. Compliance and non-compliance.
 - i. Every Local Government shall make a good faith effort to comply with all of its reporting obligations under this MOA, including the obligations described in **Section F.6.c** above.
 - ii. A Local Government that engages in a good faith effort to comply with its reporting obligations under **Section F.6.c** but fails in some way to report information in an accurate, timely, or complete manner shall be given an opportunity to remedy this failure within a reasonable time.
 - iii. A Local Government that does not engage in a good faith effort to comply with its reporting obligations under this MOA, or that fails to remedy reporting issues within a reasonable time, may be subject to action for breach of contract.
 - iv. Notwithstanding anything to the contrary herein, a Local Government that is in substantial compliance with the reporting obligations in this MOA shall not be considered in breach of this MOA or in breach of contract.
7. Collaboration. The State and Local Governments must collaborate to promote effective use of Opioid Settlement Funds, including through the sharing of expertise, training, technical assistance. They will also coordinate with trusted partners to collect and share information about successful regional and other high-impact strategies and opioid treatment programs.

G. County Incentive Fund

A Local Government receiving Settlement Proceeds pursuant to **Section B.4.a** shall be an Incentive Eligible Local Government if every municipality in the Local Government's county with population of at least 30,000 has executed this MOA by October 1, 2021, but no later than any such deadline set in the National Settlement Agreement for the highest possible participation in incentive structures for North Carolina. Each Incentive Eligible Local Government shall receive a share of the 5% County Incentive Fund set forth in **Section B.2.iii**, distributed pro rata among only Incentive Eligible Local Governments as set forth in **Exhibit G**. For purposes of the calculations required by this Section, populations will be based on United States Census Bureau's Vintage 2019 population totals, and a municipality with populations in multiple counties will be counted only toward the county which has the largest share of that municipality's population.

H. Effectiveness

1. When MOA takes effect. This MOA shall become effective at the time a sufficient number of Local Governments have joined the MOA to qualify this MOA as a State-Subdivision Agreement under the National Settlement Agreement or any Bankruptcy Resolution. If this MOA does not thereby qualify as a State-Subdivision Agreement, this MOA will have no effect.
2. Amendments to MOA.
 - a. Amendments to conform to final national documents. The Attorney General, with the consent of a majority vote from a group of Local Government attorneys appointed by the Association of County Commissioners, may initiate a process to amend this MOA to make any changes required by the final provisions of the National Settlement Agreement or any Bankruptcy Resolution. The Attorney General's Office will provide written notice of the necessary amendments to all the previously joining parties. Any previously joining party will have a two-week opportunity to withdraw from the MOA. The amendments will be effective to any party that does not withdraw.
 - b. Coordination group. The coordination group may make the changes authorized in **Exhibit D**.
 - c. No amendments to allocation between Local Governments. Notwithstanding any other provision of this MOA, the allocation proportions set forth in **Exhibit G** may not be amended.
 - d. General amendment power. After execution, the coordination group may propose other amendments to the MOA, subject to the limitation in **Section H.2.c** above. Such amendments will take effect only if approved in writing by the Attorney General and at least two-thirds of the Local Governments who are Parties to this MOA. In the vote, each Local Government Party will have a number of votes measured by the allocation proportions set forth in **Exhibit G**.
3. Acknowledgement. The Parties acknowledge that this MOA is an effective and fair way to address the needs arising from the public health crisis due to the misconduct committed by the Pharmaceutical Supply Chain Participants.
4. When MOA is no longer in effect. This MOA is effective until one year after the last date on which any Opioid Settlement Funds are being spent by Local Governments pursuant to the National Settlement Agreement and any Bankruptcy Resolution.
5. Application of MOA to settlements and bankruptcy resolutions. This MOA applies to all settlements under the National Settlement Agreement with the Settling Defendants and any Bankruptcy Resolutions. The Parties agree to discuss the use, as the Parties may deem appropriate in the future, of the settlement terms set out herein (after any necessary

amendments) for resolutions with Pharmaceutical Supply Chain Participants not covered by the National Settlement Agreement or a Bankruptcy Resolution.

6. Applicable law and venue. Unless required otherwise by the National Settlement Agreement or a Bankruptcy Resolution, this MOA shall be interpreted using North Carolina law and any action related to the provisions of this MOA must be adjudicated by the Superior Court of Wake County. If any provision of this MOA is held invalid by any court of competent jurisdiction, this invalidity does not affect any other provision which can be given effect without the invalid provision.
7. Scope of MOA. The Parties acknowledge that this MOA does not excuse any requirements placed upon them by the terms of the National Settlement Agreement or any Bankruptcy Resolution, except to the extent those terms allow for a State-Subdivision Agreement to do so.
8. No third party beneficiaries. No person or entity is intended to be a third party beneficiary of this MOA.
9. No effect on authority of parties. Nothing in this MOA shall be construed to affect or constrain the authority of the Parties under law.
10. Signing and execution of MOA. This MOA may be signed and executed simultaneously in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement. A signature transmitted by facsimile or electronic image shall be deemed an original signature for purposes of executing this MOA. Each person signing this MOA represents that he or she is fully authorized to enter into the terms and conditions of, and to execute, this MOA, and that all necessary approvals and conditions precedent to his or her execution have been satisfied.

(Signature pages follow.)

Signature pages will be structured as one page for the State of North Carolina,
followed by separate signature pages for each county.

These signature pages will also include blanks for the county's municipalities.

To avoid having 101 signature pages in the middle of this file,
the signature pages are in a separate document.

**EXHIBIT A TO NC MOA:
HIGH-IMPACT OPIOID ABATEMENT STRATEGIES (“OPTION A” List)**

In keeping with the National Settlement Agreement, opioid settlement funds may support programs or services listed below that serve persons with Opioid Use Disorder (OUD) or any co-occurring Substance Use Disorder (SUD) or mental health condition.

As used in this list, the words “fund” and “support” are used interchangeably and mean to create, expand, or sustain a program, service, or activity.

1. **Collaborative strategic planning.** Support collaborative strategic planning to address opioid misuse, addiction, overdose, or related issues, including staff support, facilitation services, or any activity or combination of activities listed in Exhibit C to the MOA (collaborative strategic planning).
2. **Evidence-based addiction treatment.** Support evidence-based addiction treatment consistent with the American Society of Addiction Medicine’s national practice guidelines for the treatment of opioid use disorder – including Medication-Assisted Treatment (MAT) with any medication approved for this purpose by the U.S. Food and Drug Administration – through Opioid Treatment Programs, qualified providers of Office-Based Opioid Treatment, Federally Qualified Health Centers, treatment offered in conjunction with justice system programs, or other community-based programs offering evidence-based addiction treatment. This may include capital expenditures for facilities that offer evidence-based treatment for OUD. (If only a portion of a facility offers such treatment, then only that portion qualifies for funding, on a pro rata basis.)
3. **Recovery support services.** Fund evidence-based recovery support services, including peer support specialists or care navigators based in local health departments, social service offices, detention facilities, community-based organizations, or other settings that support people in treatment or recovery, or people who use drugs, in accessing addiction treatment, recovery support, harm reduction services, primary healthcare, or other services or supports they need to improve their health or well-being.
4. **Recovery housing support.** Fund programs offering recovery housing support to people in treatment or recovery, or people who use drugs, such as assistance with rent, move-in deposits, or utilities; or fund recovery housing programs that provide housing to individuals receiving Medication-Assisted Treatment for opioid use disorder.
5. **Employment-related services.** Fund programs offering employment support services to people in treatment or recovery, or people who use drugs, such as job training, job skills, job placement, interview coaching, resume review, professional attire, relevant courses at community colleges or vocational schools, transportation services or transportation vouchers to facilitate any of these activities, or similar services or supports.
6. **Early intervention.** Fund programs, services, or training to encourage early identification and intervention for children or adolescents who may be struggling with problematic use of drugs or mental health conditions, including Youth Mental Health

First Aid, peer-based programs, or similar approaches. Training programs may target parents, family members, caregivers, teachers, school staff, peers, neighbors, health or human services professionals, or others in contact with children or adolescents.

7. **Naloxone distribution.** Support programs or organizations that distribute naloxone to persons at risk of overdose or their social networks, such as Syringe Service Programs, post-overdose response teams, programs that provide naloxone to persons upon release from jail or prison, emergency medical service providers or hospital emergency departments that provide naloxone to persons at risk of overdose, or community-based organizations that provide services to people who use drugs. Programs or organizations involved in community distribution of naloxone may, in addition, provide naloxone to first responders.
8. **Post-overdose response team.** Support post-overdose response teams that connect persons who have experienced non-fatal drug overdoses to addiction treatment, recovery support, harm reduction services, primary healthcare, or other services or supports they need to improve their health or well-being.
9. **Syringe Service Program.** Support Syringe Service Programs operated by any governmental or nongovernmental organization authorized by section 90-113.27 of the North Carolina General Statutes that provide syringes, naloxone, or other harm reduction supplies; that dispose of used syringes; that connect clients to prevention, treatment, recovery support, behavioral healthcare, primary healthcare, or other services or supports they need; or that provide any of these services or supports.
10. **Criminal justice diversion programs.** Support pre-arrest or post-arrest diversion programs, or pre-trial service programs, that connect individuals involved or at risk of becoming involved in the criminal justice system to addiction treatment, recovery support, harm reduction services, primary healthcare, prevention, or other services or supports they need, or that provide any of these services or supports.
11. **Addiction treatment for incarcerated persons.** Support evidence-based addiction treatment, including Medication-Assisted Treatment with at least one FDA-approved opioid agonist, to persons who are incarcerated in jail or prison.
12. **Reentry Programs.** Support programs that connect incarcerated persons to addiction treatment, recovery support, harm reduction services, primary healthcare, or other services or supports they need upon release from jail or prison, or that provide any of these services or supports.

EXHIBIT B TO NC MOA:

Additional Opioid Remediation Activities (“OPTION B” List)

This list shall be automatically updated to match the list of approved strategies in the most recent National Settlement Agreement.

PART ONE: TREATMENT

A. TREAT OPIOID USE DISORDER (OUD)

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:¹

1. Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, including all forms of Medication-Assisted Treatment (MAT) approved by the U.S. Food and Drug Administration.
2. Support and reimburse evidence-based services that adhere to the American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUD/MH conditions.
3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.
4. Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence-based or evidence-informed practices such as adequate methadone dosing and low threshold approaches to treatment.
5. Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.
6. Treatment of trauma for individuals with OUD (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.
7. Support evidence-based withdrawal management services for people with OUD and any co-occurring mental health conditions.

¹ As used in this Exhibit B, words like “expand,” “fund,” “provide” or the like shall not indicate a preference for new or existing programs.

8. Training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telementoring to assist community-based providers in rural or underserved areas.
9. Support workforce development for addiction professionals who work with persons with OUD and any co-occurring SUD/MH conditions.
10. Fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.
11. Scholarships and supports for behavioral health practitioners or workers involved in addressing OUD and any co-occurring SUD or mental health conditions, including but not limited to training, scholarships, fellowships, loan repayment programs, or other incentives for providers to work in rural or underserved areas.
12. Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.
13. Dissemination of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing.
14. Development and dissemination of new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment.

B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY

Support people in treatment for or recovery from OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.
2. Provide the full continuum of care of treatment and recovery services for OUD and any co-occurring SUD/MH conditions, including supportive housing, peer support services and counseling, community navigators, case management, and connections to community-based services.
3. Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions.
4. Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, including supportive housing, recovery housing, housing assistance programs, training for housing providers, or recovery housing programs that allow or integrate FDA-approved medication with other support services.

5. Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.
6. Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH conditions.
7. Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions.
8. Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions.
9. Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.
10. Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery and to support family members in their efforts to support the person with OUD in the family.
11. Training and development of procedures for government staff to appropriately interact and provide social and other services to individuals with or in recovery from OUD, including reducing stigma.
12. Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.
13. Create or support culturally appropriate services and programs for persons with OUD and any co-occurring SUD/MH conditions, including new Americans.
14. Create and/or support recovery high schools.
15. Hire or train behavioral health workers to provide or expand any of the services or supports listed above.

**C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED
(CONNECTIONS TO CARE)**

Provide connections to care for people who have – or at risk of developing – OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment.
2. Fund Screening, Brief Intervention and Referral to Treatment (SBIRT) programs to reduce the transition from use to disorders, including SBIRT services to pregnant women who are uninsured or not eligible for Medicaid.

3. Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.
4. Purchase automated versions of SBIRT and support ongoing costs of the technology.
5. Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments.
6. Training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.
7. Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, or persons who have experienced an opioid overdose, into clinically-appropriate follow-up care through a bridge clinic or similar approach.
8. Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions or persons that have experienced an opioid overdose.
9. Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.
10. Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH conditions or to persons who have experienced an opioid overdose.
11. Expand warm hand-off services to transition to recovery services.
12. Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.
13. Develop and support best practices on addressing OUD in the workplace.
14. Support assistance programs for health care providers with OUD.
15. Engage non-profits and the faith community as a system to support outreach for treatment.
16. Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions.

D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS

Address the needs of persons with OUD and any co-occurring SUD/MH conditions who are involved in, are at risk of becoming involved in, or are transitioning out of the criminal justice

system through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions, including established strategies such as:
 - a. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);
 - b. Active outreach strategies such as the Drug Abuse Response Team (DART) model;
 - c. “Naloxone Plus” strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
 - d. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model;
 - e. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative; or
 - f. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise.
2. Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH conditions to evidence-informed treatment, including MAT, and related services.
3. Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions.
4. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are incarcerated in jail or prison.
5. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are leaving jail or prison, have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.
6. Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings.
7. Provide training on best practices for addressing the needs of criminal-justice-involved persons with OUD and any co-occurring SUD/MH conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.

E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, and the needs of their families, including babies with neonatal abstinence syndrome (NAS), through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Support evidence-based or evidence-informed treatment, including MAT, recovery services and supports, and prevention services for pregnant women – or women who could become pregnant – who have OUD and any co-occurring SUD/MH conditions, and other measures to educate and provide support to families affected by Neonatal Abstinence Syndrome.
2. Expand comprehensive evidence-based treatment and recovery services, including MAT, for uninsured women with OUD and any co-occurring SUD/MH conditions for up to 12 months postpartum.
3. Training for obstetricians or other healthcare personnel that work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH conditions.
4. Expand comprehensive evidence-based treatment and recovery support for NAS babies; expand services for better continuum of care with infant-need dyad; expand long-term treatment and services for medical monitoring of NAS babies and their families.
5. Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with Neonatal Abstinence Syndrome get referred to appropriate services and receive a plan of safe care.
6. Child and family supports for parenting women with OUD and any co-occurring SUD/MH conditions.
7. Enhanced family supports and child care services for parents with OUD and any co-occurring SUD/MH conditions.
8. Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
9. Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including but not limited to parent skills training.
10. Support for Children's Services – Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

PART TWO: PREVENTION

F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Fund medical provider education and outreach regarding best prescribing practices for opioids consistent with Guidelines for Prescribing Opioids for Chronic Pain from the U.S. Centers for Disease Control and Prevention, including providers at hospitals (academic detailing).
2. Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
3. Continuing Medical Education (CME) on appropriate prescribing of opioids.
4. Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.
5. Support enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including but not limited to improvements that:
 - a. Increase the number of prescribers using PDMPs;
 - b. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs, by improving the interface that prescribers use to access PDMP data, or both; or
 - c. Enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD in a manner that complies with all relevant privacy and security laws and rules.
6. Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database in a manner that complies with all relevant privacy and security laws and rules.
7. Increase electronic prescribing to prevent diversion or forgery.
8. Educate Dispensers on appropriate opioid dispensing.

G. PREVENT MISUSE OF OPIOIDS

Support efforts to discourage or prevent misuse of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Fund media campaigns to prevent opioid misuse.
2. Corrective advertising or affirmative public education campaigns based on evidence.
3. Public education relating to drug disposal.
4. Drug take-back disposal or destruction programs.
5. Fund community anti-drug coalitions that engage in drug prevention efforts.
6. Support community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction – including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).
7. Engage non-profits and faith-based communities as systems to support prevention.
8. Fund evidence-based prevention programs in schools or evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.
9. School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.
10. Create or support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions.
11. Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.
12. Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or other drug misuse.

H. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, individuals at high risk of overdose, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public.
2. Public health entities that provide free naloxone to anyone in the community.

3. Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public.
4. Enable school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.
5. Expand, improve, or develop data tracking software and applications for overdoses/naloxone revivals.
6. Public education relating to emergency responses to overdoses.
7. Public education relating to immunity and Good Samaritan laws.
8. Educate first responders regarding the existence and operation of immunity and Good Samaritan laws.
9. Syringe service programs and other evidence-informed programs to reduce harms associated with intravenous drug use, including supplies, staffing, space, peer support services, referrals to treatment, fentanyl checking, connections to care, and the full range of harm reduction and treatment services provided by these programs.
10. Expand access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
11. Support mobile units that offer or provide referrals to harm reduction services, treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions.
12. Provide training in harm reduction strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co-occurring SUD/MH conditions.
13. Support screening for fentanyl in routine clinical toxicology testing.

PART THREE: OTHER STRATEGIES

I. FIRST RESPONDERS

In addition to items in sections C, D, and H of this Exhibit relating to first responders, support the following:

1. Educate law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.
2. Provision of wellness and support services for first responders and others who experience secondary trauma associated with opioid-related emergency events.

J. LEADERSHIP, PLANNING AND COORDINATION

Support efforts to provide leadership, planning, coordination, facilitation, training and technical assistance to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Statewide, regional, local, or community regional planning to identify root causes of addiction and overdose, goals for reducing harms related to the opioid epidemic, and areas and populations with the greatest needs for treatment intervention services; to support training and technical assistance; or to support other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
2. A dashboard to share reports, recommendations, or plans to spend Opioid Settlement Funds; to show how Opioid Settlement Funds have been spent; to report program or strategy outcomes; or to track, share, or visualize key opioid-related or health-related indicators and supports as identified through collaborative statewide, regional, local, or community processes.
3. Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
4. Provide resources to staff government oversight and management of opioid abatement programs.

K. TRAINING

In addition to the training referred to throughout this document, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
2. Support infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co-occurring SUD/MH conditions, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.).

L. RESEARCH

Support opioid abatement research that may include, but is not limited to, the following:

1. Monitoring, surveillance, data collection, and evaluation of programs and strategies described in this opioid abatement strategy list.
2. Research non-opioid treatment of chronic pain.

3. Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.
4. Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.
5. Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.
6. Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g. Hawaii HOPE and Dakota 24/7).
7. Epidemiological surveillance of OUD-related behaviors in critical populations including individuals entering the criminal justice system, including but not limited to approaches modeled on the Arrestee Drug Abuse Monitoring (ADAM) system.
8. Qualitative and quantitative research regarding public health risks and harm reduction opportunities within illicit drug markets, including surveys of market participants who sell or distribute illicit opioids.
9. Geospatial analysis of access barriers to MAT and their association with treatment engagement and treatment outcomes.

**EXHIBIT C to NC MOA:
COLLABORATIVE STRATEGIC PLANNING PROCESS UNDER OPTION B**

	ACTIVITY NAME	ACTIVITY DETAIL	CONTENT OF REPORT & RECOMMENDATIONS
A	Engage diverse stakeholders	Engage diverse stakeholders, per "ITEM A DETAIL" below, throughout the collaborative strategic planning process	Report on stakeholder engagement per "ITEM A DETAIL" below
B	Designate facilitator	Designate a person or entity to facilitate the strategic collaborative planning process. Consider a trained, neutral facilitator.	Identify the facilitator
C	Build upon any related planning	Build upon or coordinate with prior or concurrent planning efforts that address addiction, drug misuse, overdose, or related issues, including but not limited to community health assessments.	Report any related planning efforts you will build upon or coordinate with
D	Agree on shared vision	Agree on a shared vision for positive community change, considering how strategic investments of Opioid Settlement Funds have the potential to improve community health and well-being and address root causes of addiction, drug misuse, overdose, and related issues	Report on shared vision for positive community change
E	Identify key indicator(s)	Identify one or more population-level measures to monitor in order to gauge progress towards the shared vision. (The NC Opioid Action Plan Data Dashboard contains several such measures.)	Report on the key indicators selected
F	Identify and explore root causes	Explore root causes of addiction, drug misuse, overdose, and related issues in the community, using quantitative data as well as stakeholder narratives, community voices, the stories of those with lived experience, or similar qualitative information	Report on root causes as described
G	Identify and evaluate potential strategies	Identify potential strategies to address root causes or other aspects of the opioid epidemic; identify these strategies (by letter or number) on EXHIBIT A or EXHIBIT B, and consider the effectiveness of each strategy based on available evidence	Identify and evaluate potential strategies
H	Identify gaps in existing efforts	For each potential strategy identified (or for favored strategies), survey existing programs, services, or supports that address the same or similar issues; and identify gaps or shortcomings	Report on survey of and gaps in existing efforts
I	Prioritize strategies	Prioritize strategies, taking into account your shared vision, analysis of root causes, evaluation of each strategy, and analysis of gaps in existing efforts	Report on prioritization of strategies
J	Identify goals, measures, and evaluation plan	For each strategy (or favored strategy), develop goals and an evaluation plan that includes at least one process measure (How much did you do?), at least one quality measure (How well did you do it?), and at least one outcome measure (Is anyone better off?)	Report on goals, measures, and evaluation plan for each chosen strategy
K	Consider ways to align strategies	For each potential strategy identified (or for favored strategies), consider opportunities to braid Opioid Settlement Funds with other funding streams; develop regional solutions; form strategic partnerships; or to pursue other creative solutions	Report on opportunities to align strategies as described
L	Identify organizations	Identify organizations and agencies with responsibility to implement each strategy; and identify the human, material, and capital resources to implement each strategy	Identify organizations and needs to implement each strategy

M	Develop budgets and timelines	Develop a detailed global budget for each strategy with anticipated expenditures, along with timelines for completing components of each strategy	Report budgets and timelines for each strategy
N	Offer recommendations	Offer recommendations to local governing body (e.g., the county board, city council, or other local governing body)	Report recommendations to governing body

ITEM A DETAIL: STAKEHOLDER INVOLVEMENT

	STAKE-HOLDERS	DESCRIPTION	CONTENT OF REPORT & RECOMMENDATIONS
A-1	Local officials	County and municipal officials, such as those with responsibility over public health, social services, and emergency services	Report stakeholder involvement (who and how involved in process)
A-2	Healthcare providers	Hospitals and health systems, addiction professionals and other providers of behavioral health services, medical professionals, pharmacists, community health centers, medical safety net providers, and other healthcare providers	same as above
A-3	Social service providers	Providers of human services, social services, housing services, and community health services such as harm reduction, peer support, and recovery support services	same
A-4	Education and employment service providers	Educators, such as representatives of K-12 schools, community colleges, and universities; and those providing vocational education, job skills training, or related employment services	same
A-5	Payers and funders	Health care payers and funders, such as managed care organizations, prepaid health plans, LME-MCOs, private insurers, and foundations	same
A-6	Law enforcement	Law enforcement and corrections officials	same
A-7	Employers	Employers and business leaders	same
A-8	Community groups	Community groups, such as faith communities, community coalitions that address drug misuse, groups supporting people in recovery, youth leadership organizations, and grassroots community organizations	same
A-9	Stakeholders with "lived experience"	Stakeholders with "lived experience," such as people with addiction, people who use drugs, people in medication-assisted or other treatment, people in recovery, people with criminal justice involvement, and family members or loved ones of the individuals just listed	same
A-10	Stakeholders reflecting diversity of community	Stakeholders who represent the racial, ethnic, economic, and cultural diversity of the community, such as people of color, Native Americans, members of the LGBTQ community, and members of traditionally unrepresented or underrepresented groups	same

EXHIBIT D TO NC MOA: COORDINATION GROUP

COMPOSITION

The Coordination Group shall consist of the following twelve members:

Five Local Government Representatives

- Four appointed by the North Carolina Association of County Commissioners including:
 - One county commissioner
 - One county manager
 - One county attorney
 - One county local health director or consolidated human services director
- One municipal manager appointed by the North Carolina League of Municipalities

Four Experts Appointed by the Department of Health and Human Services

- Four appointed by the Secretary of the Department of Health and Human Services, having relevant experience or expertise with programs or policies to address the opioid epidemic, or with behavioral health, public health, health care, harm reduction, social services, or emergency services.

One Expert Appointed by the Attorney General

- One appointed by the Attorney General of North Carolina from the North Carolina Department of Justice or another state agency, having drug policy or behavioral health experience or expertise.

Two Experts Appointed by Legislative Leaders

- One representative from the University of North Carolina School of Government with relevant expertise appointed by the Speaker of the North Carolina House of Representatives.
- One representative from the board or staff of the North Carolina Institute of Medicine with relevant expertise appointed by the President Pro Tem of the North Carolina Senate.

The coordination group may appoint a non-voting administrator to convene meetings and facilitate the work of the coordination group. The administrator will not be paid from the Opioid Settlement Funds distributed under this MOA.

Appointees shall have relevant experience or expertise with programs or policies to address the opioid epidemic, behavioral health, public health, health care, social services, emergency services, harm reduction, management of local government, or other relevant areas.

Those responsible for making appointments to the coordination group are encouraged to appoint individuals who reflect the diversity of North Carolina, taking into consideration the need for geographic diversity; urban and rural perspectives; representation of people of color and

traditionally underrepresented groups; and the experience and perspective of persons with “lived experience.” Those responsible for making appointments may appoint a successor or replace a member at any time. Members of the coordination group serve until they resign or are replaced by the appointer. Eight members of the coordination group constitutes a quorum.

RESPONSIBILITIES

- a. As provided in **Section F.2** of the MOA, where no compliance audit would be required under the Federal Single Audit Act of 1984 for expenditures of Opioid Settlement Funds, a compliance audit shall be required under a compliance supplement established by a vote of at least 8 members of the coordination group. The compliance supplement shall address, at least, procedures for determining:
 - i. Whether the Local Government followed the procedural requirements of the MOA in ordering the expenditures.
 - ii. Whether the Local Government’s expenditures matched one of the types of opioid-related expenditures listed in **Exhibit A** of the MOA (if the Local Government selected Option A) or **Exhibit B** of the MOA (if the Local Government selected Option B).
 - iii. Whether the Local Government followed the reporting requirements in the MOA.
 - iv. Whether the Local Government (or sub-recipient of any grant or loan, if applicable) utilized the awarded funds for their stated purpose, consistent with this MOA and other relevant standards.
 - v. Which processes (such as sampling) shall be used:
 - i. To keep the costs of the audit at reasonable levels; and
 - ii. Tailor audit requirements for differing levels of expenditures among different counties.
- b. The coordination group may, by a vote of at least 8 members, propose amendments to the MOA as discussed in **Section H** of the MOA or modify any of the following:
 - i. The high-impact strategies discussed in **Section E.5** of the MOA and described in **Exhibit A** to the MOA;
 - ii. The collaborative strategic planning process discussed in **Section E.5** of the MOA and described in **Exhibit C** to the MOA;
 - iii. The annual financial report discussed in **Section F.4** of the MOA and described in **Exhibit E** to the MOA;
 - iv. The impact information discussed in **Section F.4** of the MOA and described in **Exhibit F** to the MOA; or
 - v. Other information reported to the statewide opioid dashboard.

- c. The coordination group may, by consensus or by vote of a majority of members present and voting, work with the parties to this MOA, the North Carolina Association of County Commissioners, the North Carolina League of Municipalities, other associations, foundations, non-profits, and other government or nongovernment entities to provide support to Local Governments in their efforts to effectuate the goals and implement the terms of this MOA. Among other activities, the coordination group may coordinate, facilitate, support, or participate in any of the following activities:
 - i. Providing assistance to Local Governments in identifying, locating, collecting, analyzing, or reporting data used to help address the opioid epidemic or related challenges, including data referred to in **Exhibit F**;
 - ii. Developing resources or providing training or technical assistance to support Local Governments in addressing the opioid epidemic and carrying out the terms of this MOA;
 - iii. Developing pilot programs, trained facilitators, or other resources to support the collaborative strategic planning process described in this MOA;
 - iv. Developing and implementing a voluntary learning collaborative among Local Governments and others to share best practices in carrying out the terms of this MOA and addressing the opioid epidemic, including in-person or virtual convenings or connections;
 - v. Developing voluntary leadership training programs for local officials on strategies to address the opioid epidemic, opportunities for Local Governments to harness the ongoing transition to value-based healthcare, and other relevant topics;
 - vi. Taking other actions that support Local Governments in their efforts to effectuate the goals and implement the terms of this MOA but do not in any way change the terms of this MOA or the rights or obligations of parties to this MOA.

**EXHIBIT E TO NC MOA:
ANNUAL FINANCIAL REPORT**

NOTE: The Exhibit E Annual Financial Report was modified by the NC MOA Coordination Group on July 12, 2023 pursuant to the authority stated in MOA Exhibit D.

Local governments subject to this MOA are required to comply with the modified Exhibit E Annual Financial Report, starting with the Fiscal Year 2022-2023 report that is due no later than September 27, 2023.

To view the modified Exhibit E Annual Financial Report, visit <https://www.morepowerfulnc.org/>, click on Opioid Settlements / NC Memorandum of Agreement, and scroll down to “Exhibit E Annual Financial Report (as modified by the NC MOA Coordination Group on July 12, 2023).”

To learn more about the NC MOA Coordination Group, visit <https://www.morepowerfulnc.org/> and click on Opioid Settlements / NC MOA Coordination Group.

Any questions may be addressed to NC DOJ at opioidsettlement@ncdoj.gov.

**EXHIBIT F TO NC MOA:
IMPACT INFORMATION**

NOTE: The Exhibit F Annual Impact Report was modified by the NC MOA Coordination Group on June 21, 2023 pursuant to the authority stated in MOA Exhibit D.

Local governments subject to this MOA are required to comply with the modified Exhibit F Annual Impact Report, starting with the Fiscal Year 2022-2023 report that is due no later than September 27, 2023.

To view the modified Exhibit F Annual Impact Report, visit <https://www.morepowerfulnc.org/>, click on Opioid Settlements / NC Memorandum of Agreement, and scroll down to “Exhibit F Annual Impact Report (as modified by the NC MOA Coordination Group on June 21, 2023).”

To learn more about the NC MOA Coordination Group, visit <https://www.morepowerfulnc.org/> and click on Opioid Settlements / NC MOA Coordination Group.

Any questions may be addressed to NC DOJ at opiodsettlement@ncdoj.gov.

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**EXHIBIT G TO NC MOA:
LOCAL GOVERNMENT ALLOCATION PROPORTIONS**

Counties:

Alamance	1.378028967612490%
Alexander	0.510007879580514%
Alleghany	0.149090598929352%
Anson	0.182192960366522%
Ashe	0.338639188321974%
Avery	0.265996766935006%
Beaufort	0.477888434887858%
Bertie	0.139468575095652%
Bladen	0.429217809476617%
Brunswick	2.113238507591200%
Buncombe	2.511587857322730%
Burke	2.090196827047270%
Cabarrus	1.669573446626000%
Caldwell	1.276301146194650%
Camden	0.073036400412663%
Carteret	1.128465593852300%
Caswell	0.172920237524674%
Catawba	2.072695222699690%
Chatham	0.449814383077585%
Cherokee	0.782759152904478%
Chowan	0.113705596126821%
Clay	0.224429948904576%
Cleveland	1.119928027749120%
Columbus	1.220936938986050%
Craven	1.336860190247190%
Cumberland	2.637299659634610%
Currituck	0.186778551294444%
Dare	0.533126731273811%
Davidson	1.940269530393250%
Davie	0.513147526867745%
Duplin	0.382785147396895%
Durham	1.797994362444460%
Edgecombe	0.417101939026669%
Forsyth	3.068450809484740%
Franklin	0.500503643290578%
Gaston	3.098173886907710%
Gates	0.079567516632414%
Graham	0.183484561708488%
Granville	0.590103409340146%

Greene	0.123274818647799%
Guilford	3.375015231147900%
Halifax	0.453161173976264%
Harnett	0.988980772198890%
Haywood	0.803315110111045%
Henderson	1.381595087040930%
Hertford	0.206843050128754%
Hoke	0.332485804570157%
Hyde	0.027237354085603%
Iredell	2.115931374540020%
Jackson	0.507757731330674%
Johnston	1.250887468217670%
Jones	0.087966986994631%
Lee	0.653115683614534%
Lenoir	0.604282592625687%
Lincoln	0.926833627125253%
Macon	0.466767666100745%
Madison	0.237776496104888%
Martin	0.232882220579515%
McDowell	0.587544576492856%
Mecklenburg	5.038301259920550%
Mitchell	0.309314151564137%
Montgomery	0.226050543041193%
Moore	0.971739112775481%
Nash	0.845653639635102%
New Hanover	2.897264892001010%
Northampton	0.120996238921878%
Onslow	1.644001364710850%
Orange	1.055839419023090%
Pamlico	0.119936151028001%
Pasquotank	0.374816210815334%
Pender	0.585749331860312%
Perquimans	0.111833180344914%
Person	0.403024296727131%
Pitt	1.369008066415930%
Polk	0.266142985954851%
Randolph	1.525433986174180%
Richmond	0.749132839979529%
Robeson	1.359735343574080%
Rockingham	1.365368837477560%
Rowan	2.335219287913370%
Rutherford	0.928941617994687%
Sampson	0.619513740526226%
Scotland	0.449148274209402%

Stanly	0.724974208589555%
Stokes	0.623953112434303%
Surry	1.410826706091650%
Swain	0.281162928604502%
Transylvania	0.497595509451435%
Tyrrell	0.041440907207785%
Union	1.466702679869700%
Vance	0.536258255282162%
Wake	4.902455667205510%
Warren	0.106390583495122%
Washington	0.074770720453604%
Watauga	0.469675799939888%
Wayne	0.970699333078804%
Wilkes	1.997177160589100%
Wilson	0.646470841490459%
Yadkin	0.562147145073638%
Yancey	0.382114976889272%

Municipalities:

Asheville	0.235814724255298%
Canton	0.011453823221205%
Cary	0.144151645370137%
Charlotte	1.247483814366830%
Concord	0.227455870287483%
Durham	0.380405026684971%
Fayetteville	0.309769055181433%
Gastonia	0.257763823789835%
Greensboro	0.527391696384329%
Greenville	0.162656474659432%
Henderson	0.032253478794181%
Hickory	0.094875835682315%
High Point	0.206428762905859%
Jacksonville	0.095009869783840%
Raleigh	0.566724612722679%
Wilmington	0.119497493968465%
Winston-Salem	0.494459923803644%

HUMAN RESOURCES

ARGRETTA JOHEN, HUMAN RESOURCES DIRECTOR

Human Resources Update

Recruitment/Staffing Update

- ✓ Career Fair – January 23rd – 42 candidates attended and went through a mini-interview process; mostly DSS and Detention Center. Departments participating: Social Services, 911, Animal Services, Fire, EMS, Maintenance, and Sheriff/Detention.
- ✓ Increased recruiting efforts through multiple social media platforms
- ✓ Applications received since January 13th: 33; with 8 qualified and sent to DH; 7 offers accepted
- ✓ ***Only applies to departments under the County Manager***

- ✓ New Hires starting in January = 17 (12 Full Time, 6 Part Time)
- ✓ Code Enforcement (2), Fire (2), 911 (1), DSS (5), Coop Ext (1), Detention (6)
- ✓ January separations = 7 (6 FT, 1 PT)

- ✓ Total budgeted positions: 380
- ✓ Total budgeted vacancies: 86 (not counting part time)

Human Resources Update

Classification and Salary Study Update

- ✓ Employee interviews began in late November and on target for completion in January
- ✓ Employee Census updated and to PTRC 1/22/25
- ✓ February–March: Analysis of most current data, resulting in preliminary recommendations. Data and recommendations will be reviewed and discussed with County Management.

Human Resources Update

- ✓ **Health Insurance**
 - Potential 20% premium increase
 - Aetna transition: Overall good, few bumps in the road
- ✓ **Personnel Policy Manual Update** – currently working to update personnel policy manual by January 1, 2026



GOALS REVIEW AND GOAL SETTING

C. RENEE PERRY, COUNTY MANAGER



FY 24 - 25 Goals Review



Goals Review for FY 24-25

- ✓ Locate potential land sites for new EMS station and new EMS substation in northern part of county.
- ✓ Renovate existing jail or construct new jail and begin process for locating funding.
- ✓ Upon completion of fire study, determine next steps as recommended by the board of commissioners.
- ✓ Begin construction of Phase 1B of the county water system and offer public information/signup meetings with a goal of increasing signups 20% above the current level.
- ✓ Work with the City of Henderson to build better relationship for services offered.

Continuation Goals:

- ✓ Begin planning and identifying opportunities for distributing and utilizing opioid settlement funds and support educational programs that seek to reduce drug dependency.
- ✓ Retain or assist in the creation of 150 new jobs and \$10 million in new investment.





Goal Prioritization for FY 25-26



Proposed Goals as Submitted

- ✓ Purchase land for an EMS Station. Develop a plan to build an EMS Station. (Kelly)
- ✓ Build an EMS Sub-station in the Williamsboro Community. (Kelly)
- ✓ Reorganization of the Vance County Fire Department and Vance Rescue to the Vance County Fire and Rescue. (Kelly)
- ✓ Lower the Vance Tax Rate and give the Vance County taxpayers a period of time to pay tax increase as a result of the 10 cent increase. (Kelly)
- ✓ Look at state inspections to fund immediate need corrections to jail. (Perry)
- ✓ Revisit a place of treatment for those with mental health as well as substance abuse disorders (Perry)
- ✓ Revisit all the previous goals and not just talk but move into action. (Perry)

