Wayne County, North Carolina
Board of Commissioners

January 16, 2024
224 E. Walnut Street
Courthouse 4th Floor
Goldsboro, NC 27530

MINUTES

8:00 A.M. AGENDA BRIEFING

During the scheduled briefing and prior to the regularly scheduled meeting, the Board of Commissioners held an advertised briefing session to discuss the items of business on the agenda.

The briefing began at 8:00 a.m. with County Manager Chip Crumpler reviewing the agenda.

Finance Director Angie Boswell reviewed the budget amendments.

Staff Attorney Andrew Neal reviewed the proposed surplus property sales.

Members Present: Chairman Chris Gurley; Vice-Chairman George Wayne Aycock, Jr.; Barbara Aycock; Joe C. Daughtery; Freeman Hardison, Jr.; and Antonio Williams.

Members Absent: Bevan Foster.

9:00 A.M. CALL TO ORDER - Chairman Chris Gurley

The Wayne County Board of Commissioners met on Tuesday, January 16, 2024, at 9:00 a.m. in the Commissioners Meeting Room in the Wayne County Courthouse Annex, Goldsboro, North Carolina, after due notice thereof had been given.

Members present: Chairman Chris Gurley; Vice-Chairman George Wayne Aycock, Jr.; Barbara Aycock; Joe C. Daughtery; Freeman Hardison, Jr.; and Antonio Williams.

Members absent: Bevan Foster.

INVOCATION - Commissioner Barbara Aycock

Commissioner Barbara Aycock gave the invocation.

PLEDGE OF ALLEGIANCE - Commissioner Antonio Williams

Commissioner Antonio Williams led the Board of Commissioners in the Pledge of Allegiance to the Flag of the United States of America.

APPROVAL OF MINUTES

1. Motion to Approve January 2, 2024 Minutes.

   Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the January 2, 2024 minutes.

DISCUSSION/ADJUSTMENT OF AGENDA

2. Motion to Approve Agenda for January 16, 2024.

   Upon motion of Commissioner Joe C. Daughtery, the Board of Commissioners unanimously approved the Agenda for January 16, 2024.

SPECIAL PRESENTATIONS

3. Presentation of Retirement Plaque for Bill Lemmon

   Information Technology (IT) Director Giorgio Kristev presented a retirement plaque to IT employee Bill Lemmon in honor of his 26-year career with the County.

4. Presentation by Danna Layne of the 2022-2023 Audit for Wayne County.

   Ms. Danna Layne with Nunn, Brashear, Uzzell, PA, presented the audit results for the County of Wayne and answered questions from the board.

   Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the 2022-2023 Audit for Wayne County, attached hereto as Attachment A.

APPOINTMENT COMMITTEE

5. Motion to Appoint Dr. Ed Croom, Chris Gurley, and Chris Boyette to the Wayne County Development Alliance.

   Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved to appoint Dr. Ed Croom, Chris Gurley, and Chris Boyette to the Wayne County Development Alliance.

6. Motion to Reappoint Barbara Aycock, Berry Gray, and Robert Dingess to the GWTA Board of Directors.

   Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved to reappoint Barbara Aycock, Berry Gray, and Robert Dingess to the GWTA Board of Directors.

7. Motion to Reappoint Sheila Exum to the Tourism Development Authority.

   Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved to reappoint Sheila Exum to the Tourism Development Authority.

8. Motion to Appoint Jill Mills to the Tourism Development Authority, replacing Charles Brogden.

   Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved to appoint Jill Mills to the Tourism Development Authority, replacing Charles Brogden.

9. Motion to Reappoint Dr. Osbone Wilder and Gray Eason to the Animal Control Advisory Committee.

   Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved to reappoint Dr. Osbone Wilder and

Gray Eason to the Animal Control Advisory Committee.

10. Motion to Reappoint Kim Larson, Anna Snyder, Michelle Estrada, Joel Gillie, Leigh Strickland, and Alichel Batalla to the Latino Council.

    Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved to reappoint Kim Larson, Anna Snyder, Michelle Estrada, Joel Gillie, Leigh Strickland, and Alichel Batalla to the Latino Council.

11. Motion to Appoint Gary Tillman to the Latino Council.

    Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved to appoint Gary Tillman to the Latino Council.

CONSENT AGENDA

Upon motion of Commissioner Barbara Aycock, the Board of Commissioners unanimously approved the Consent Agenda, detailed below.

12. Budget Amendments
    #265-EMS/#267, 268, 269, and 270 - Sheriff's Office/#271- Library.

13. Late Present Use Value Application

14. Late Property Tax Exemption Application

15. Motion to approve the final upset bid for surplus property jointly owned by the City of Goldsboro and the County of Wayne located at 111 W. Pine Street, Goldsboro (PIN: 2599841661).

    Attached hereto as Attachment B.

16. Motion to Approve the Sale of Surplus Property located at E. Spruce St. and 706 E. Spruce St. (Perkins), jointly owned with the County of Wayne and the City of Goldsboro, as requested by the City of Goldsboro.

    Attached hereto as Attachment C

17. Motion to approve amendments to the Wayne County Eligible Project Policy for the Expenditure of American Rescue Plan Act Recovery Funds.

    Attached hereto as Attachment D.

COUNTY MANAGER'S REPORT

County Manager Chip Crumpler expressed his condolences to Commissioner Antonio Williams for the loss of his father.

BOARD OF COMMISSIONERS COMMITTEE REPORTS

Commissioner Antonio Williams thanked everyone for their prayers and support after the loss of his father.

Commissioner Joe C. Daughtery expressed his appreciation for a change in the agenda listing appointments.

Vice-Chairman George Wayne Aycock, Jr., expressed his condolences to Commissioner Williams for the loss of his father.

Commissioner Barbara Aycock reminded everyone of the Wayne County Chamber Annual Banquet and shared financial reports from the Chamber. She also expressed her condolences to Commissioner Williams.

Commissioner Freeman hardison, Jr., expressed his condolences to Commissioner Antonio Williams and thanked EMS Director Dave Cuddeback and Sheriff Larry Pierce for attending the meeting.

Chairman Chris Gurley spoke about the funeral for Commissioner Antonio Williams' father and reminded every one of the Firemen's Association Banquet.

CLOSED SESSION

At 8:09 a.m., upon motion of Commissioner Joe C. Daughtery, the Board of Commissioners unanimously declared itself in closed session to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged.

At 8:45 a.m., upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously declared itself in regular session.

Members Present: Chairman Chris Gurley; Vice-Chairman George Wayne Aycock; Barbara Aycock; Joe C. Daughtery; Bevan Foster (8:44 a.m.); Freeman Hardison, Jr.; and Antonio Williams.

ADJOURNMENT

At 9:44 a.m., Chairman Chris Gurley adjourned the meeting of the Wayne County Board of Commissioners.

Carol Bowden

Carol Bowden, Clerk to the Board

WAYNECOUNTY
NORTH CAROLINA

Audit Results Fiscal Year Ended June 30, 2023

Wayne County Audit Results

- Independent Auditors' Report
  - Unmodified opinion on Financial Statements
- Our Responsibilities
  - Opinion
  - Audit Evidence
  - Supplementary and Other Information

Management Discussion & Analysis

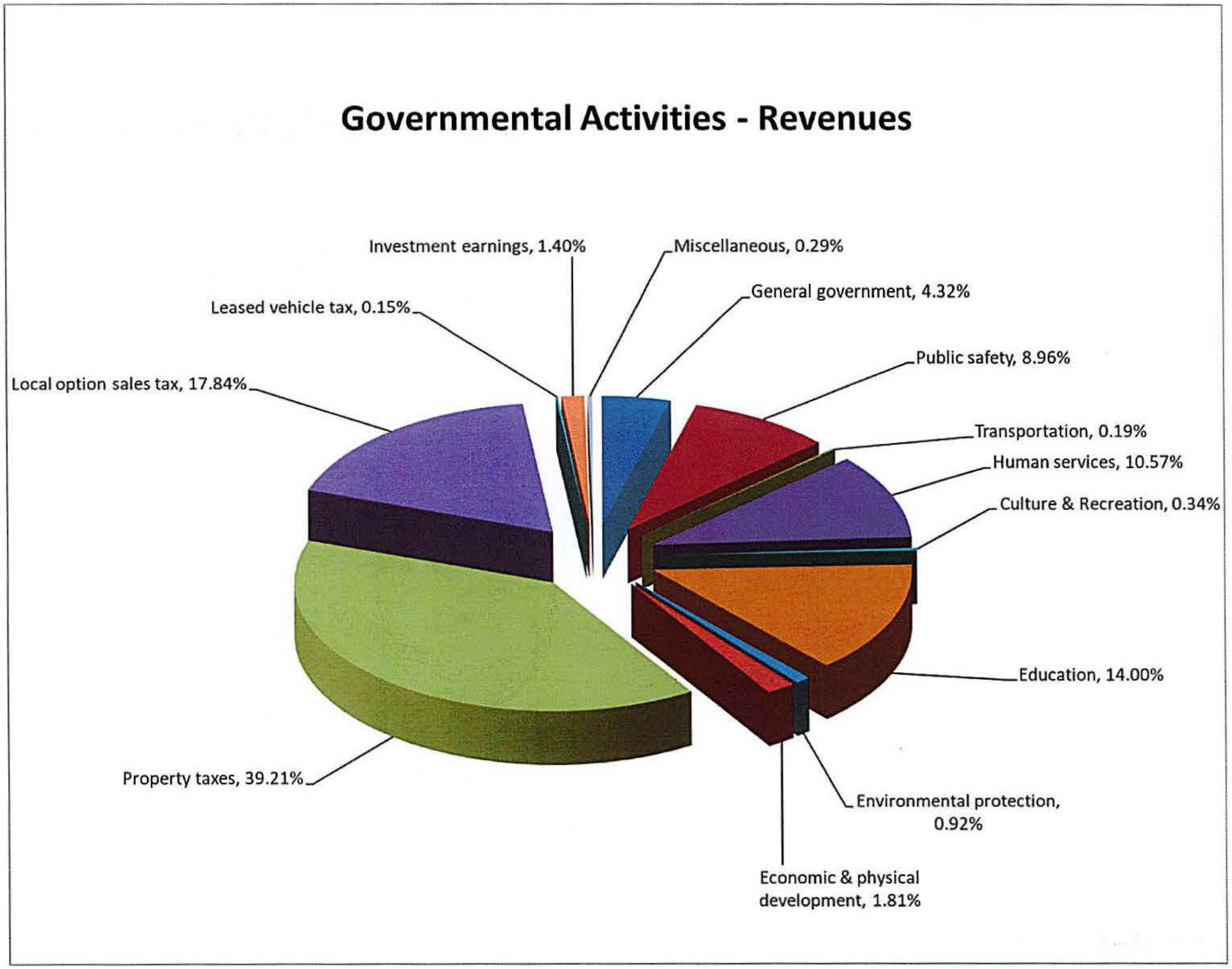
- Financial Highlights
- Overview of the Financial Statements
- Comparative Figures
- Budgetary Highlights
- Economic Factors and Next Year's Budgets

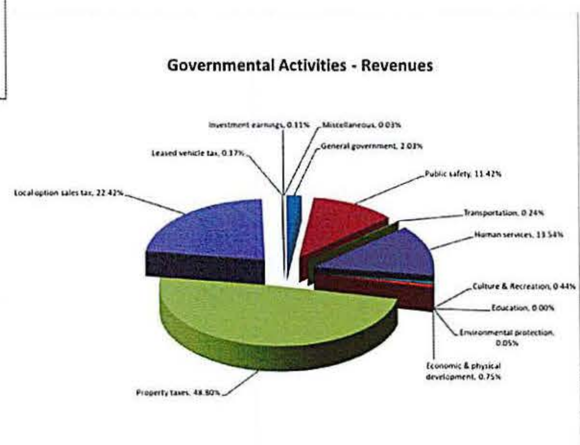
Wayne County, North Carolina
Balance Sheet
Governmental Funds
June 30, 2023

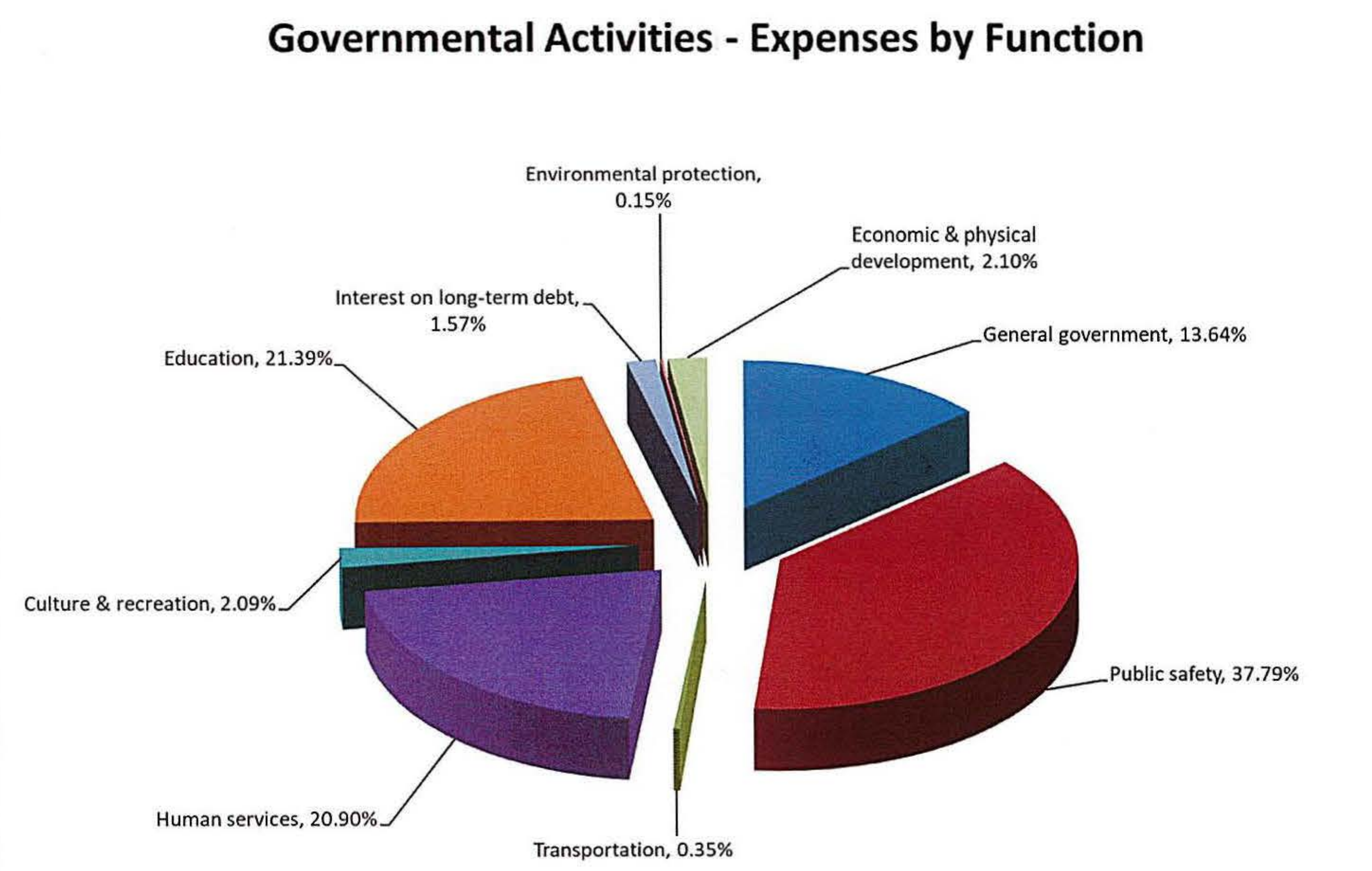
	Major
	General Fund
Assets	
Cash and cash equivalents	$ 43,673,883
Restricted cash	15,404,216
Taxes receivable, net	1,603,556
Lease receivable	157,694
Due from other funds	467,298
Due from other governments	16,555,380
Inventories	42,079
Total assets	77,904,106
Liabilities and Fund Balances	
Liabilities:	
Accounts payable	1,138,999
Due to other funds	45,883
Other payables	1,607,515
Total liabilities	2,792,397
Deferred Inflows of Resources	1,932,478
Fund balances:	
Restricted for:	
Stabilization by State Statute	17,042,897
Future debt payments, QSCB	11,793,069
Public Schools	5,815,494
Law enforcement	407,889
Tax revaluation	516,984
Economic development	10,640,741
Grants	612,278
Committed for:	
Community college	680,263
Assigned for:	
Subsequent year's expenditures	4,615,444
Donations	71,592
Unassigned	20,982,580
Total fund balances	73,179,231
Total liabilities, deferred inflows of resources, and fund balances	$ 77,904,106

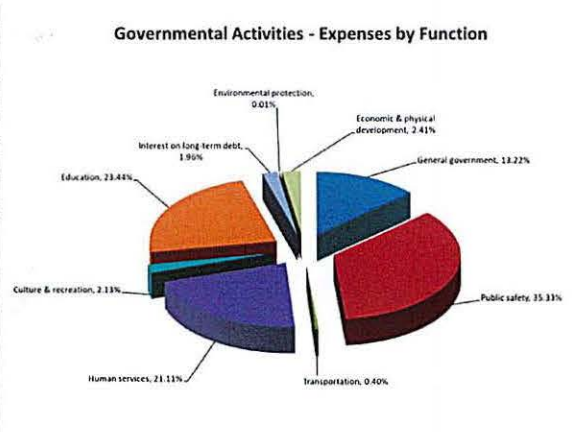
Wayne County, North Carolina
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues				
Ad valorem taxes	$ 69,433,634	$ 69,433,634	$ 70,559,489	$ 1,125,855
Local option sales taxes	27,326,823	27,491,439	31,810,358	4,318,919
Other taxes and licenses	1,821,672	3,262,253	1,760,800	(1,501,453)
Licenses and permits	1,561,118	1,561,118	1,457,078	(104,040)
Unrestricted intergovernmental	2,147,649	701,164	792,802	91,638
Restricted intergovernmental	19,109,525	51,487,232	20,657,861	(30,829,371)
Charges for services	13,211,241	13,921,176	19,079,396	5,158,220
Investment earnings	106,335	106,335	959,061	852,726
Miscellaneous	3,186,385	5,382,438	3,824,921	(1,557,517)
Payments from various municipalities	212,000	212,000	10,540	(201,460)
Total revenues	138,116,382	173,558,789	150,912,306	(22,646,483)
Expenditures				
Current:				
General government	15,644,521	20,268,914	18,737,035	1,531,879
Public safety	38,976,368	42,084,528	42,868,720	(784,192)
Transportation	229,539	557,338	458,984	98,354
Economic and physical development	4,105,774	41,628,352	5,044,019	36,584,333
Human services	34,220,520	36,352,413	28,096,380	8,256,033
Culture and recreation	2,963,369	3,226,169	2,836,872	389,297
Education	31,945,371	31,772,690	29,808,806	1,963,884
Debt Service:				
Principal payments	11,015,615	5,294,428	4,303,752	990,676
SBITA principal payments	-	-	176,514	(176,514)
Interest and other charges	2,213,457	2,213,957	2,213,213	744
Interest - SBITA	-	-	4,499	(4,499)
Total expenditures	141,314,534	183,398,789	134,548,794	48,849,995
Excess (deficiency) of revenues over expenditures	(3,198,152)	(9,840,000)	16,363,512	26,203,512
Other Financing Sources (Uses)				
Proceeds from SBITA financing	-	-	501,394	501,394
Transfers in	192,750	9,802,616	9,802,616	-
Transfers out	(3,296,656)	(23,707,611)	(23,707,611)	-
Proceeds from sale of assets	-	12,025	33,339	(21,314)
Total other financing sources and (uses)	(3,103,906)	(13,892,970)	(13,370,262)	480,080
Revenues and other financing sources under expenditures	(6,302,058)	(23,732,970)	2,993,250	26,726,220
Appropriated fund balance	6,302,058	23,732,970	-	(23,732,970)
Revenues, other sources, and appropriated fund balance over (under) expenditures	$ -	$ -	2,993,250	$ 2,993,250
Fund balances - beginning			70,058,832	
Restatement, Note VIII			127,147	
Fund balance, as restated			70,185,979	
Fund balances - ending			$ 73,179,229	


Governmental Activities - Revenues
Investment earnings, 1.40%
Miscellaneous, 0.29%
General government, 4.32%
Leased vehicle tax, 0.15%
Public safety, 8.96%
Local option sales tax, 17.84%
Transportation, 0.19%
Human services, 10.57%
Culture & Recreation, 0.34%
Education, 14.00%
Property taxes, 39.21%
Environmental protection, 0.92%
Economic & physical development, 1.81%


Governmental Activities - Revenues
Investment earnings, 0.11%
Miscellaneous, 0.03%
General government, 2.03%
Leased vehicle tax, 0.37%
Public safety, 11.42%
Local option sales tax, 22.42%
Transportation, 0.24%
Human services, 13.54%
Culture & Recreation, 0.44%
Education, 0.00%
Environmental protection, 0.05%
Economic & physical development, 0.75%
Property taxes, 48.80%


Governmental Activities - Expenses by Function
Environmental protection, 0.15%
Economic & physical development, 2.10%
Interest on long-term debt, 1.57%
General government, 13.64%
Education, 21.39%
Culture & recreation, 2.09%
Public safety, 37.79%
Human services, 20.90%
Transportation, 0.35%


Governmental Activities - Expenses by Function
Environmental protection, 0.01%
Economic & physical development, 2.41%
Interest on long-term debt, 1.96%
General government, 13.22%
Education, 23.44%
Culture & recreation, 2.13%
Public safety, 35.33%
Human services, 21.11%
Transportation, 0.40%

Wayne County, North Carolina
Statement of Net Position
Proprietary Funds
June 30, 2023

	Major		Nonmajor	
	Solid Waste Disposal	Maxwell Center Fund	Other Enterprise Funds	Totals
Assets				
Current assets:				
Cash and cash equivalents	$ 13,590,476	$ 1,456,829	$ 996,907	$ 16,044,212
Accounts receivable, net	918,326	211,613	196,925	1,326,864
Receivables from other governments	75,083	8,174	21,737	104,994
Lease receivable	5,748	-	250,206	255,954
Accrued interest receivable - leases	60	-	723	783
Inventories	19,508	-	33,587	53,095
Total current assets	14,609,201	1,676,616	1,500,085	17,785,902
Capital assets:				
Land	11,022,663	2,210,000	1,096,842	14,329,505
Other capital assets, net depreciation	8,083,795	20,735,565	15,914,198	44,733,558
Subscription based IT asset, net amortization	-	41,574	-	-
Total non-current assets	19,106,458	22,987,139	17,011,040	59,063,063
Total assets	33,715,659	24,663,755	18,511,125	76,848,965
Deferred Outflows of Resources	1,078,970	145,047	77,984	1,302,001
Liabilities				
Current liabilities:				
Accounts payable	148,401	29,571	41,745	219,717
Other liabilities	65,976	15,680	4,940	86,596
Accrued interest payable	-	28,357	4,318	32,675
Due to other funds	-	-	467,298	467,298
Payable to other governments	-	573	5,297	5,870
Customer deposits	-	114,379	-	114,379
Compensated absences	122,717	13,570	8,175	144,462
Current portion of long term debt	-	661,877	90,000	751,877
Total current liabilities	337,094	864,007	621,773	1,822,874
Non-current liabilities:				
Other postemployment benefits	1,058,013	-	85,855	1,143,867
Accrued landfill closure/postclosure costs	8,744,453	-	-	8,744,453
Subscription based IT liability	-	42,116	-	42,116
Net pension liability	1,428,455	222,204	95,230	1,745,889
Bonds, notes and loans payable	-	8,724,276	1,130,000	9,854,276
Total non-current liabilities	11,230,921	8,988,596	1,311,085	21,530,601
Total liabilities	11,568,015	9,852,603	1,932,858	23,353,475
Deferred Inflows of Resources	373,944	6,989	278,395	659,328
Net Position				
Net investment in capital assets	19,106,457	13,664,645	15,799,228	48,570,330
Unrestricted	3,746,213	1,284,565	578,628	5,609,407
Total net position	$ 22,852,670	$ 14,949,210	$ 16,377,856	54,179,737

Wayne County, North Carolina
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2023

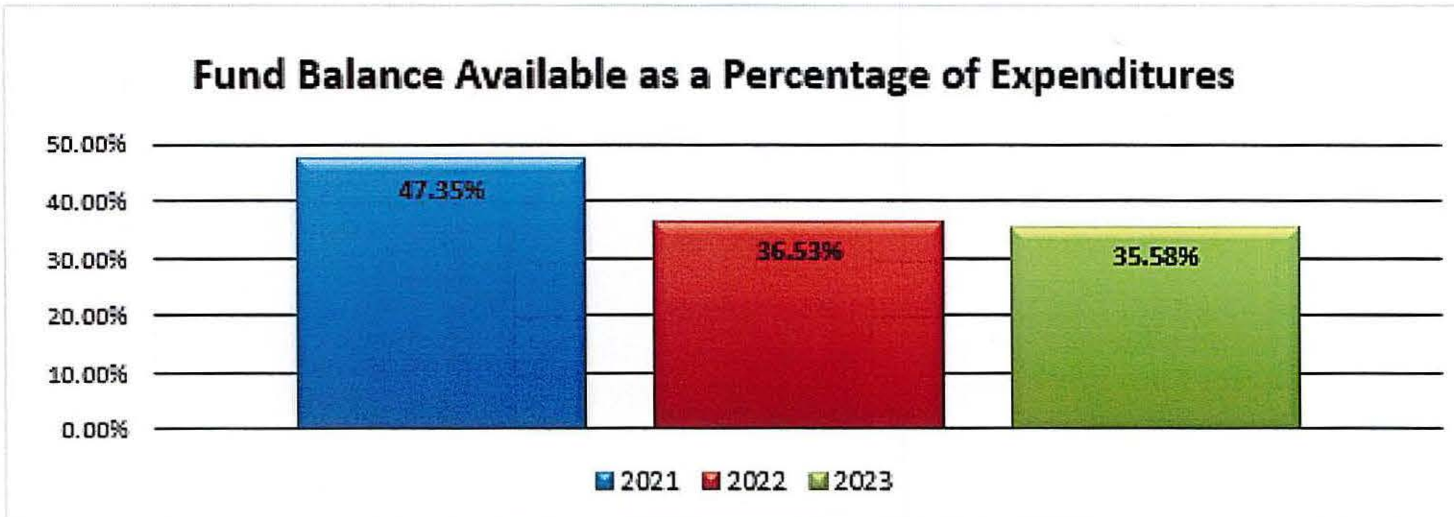
	Business-type Activities Major		Business-type Activities Nonmajor	
	Solid Waste Disposal	Maxwell Center Fund	Other Enterprise Funds	Totals
Operating Revenues				
User fees	$ 5,949,633	$ 1,419,367	$ 1,632,748	$ 9,001,748
Lease revenue	10,470	-	64,710	75,180
Total operating revenues	5,960,103	1,419,367	1,697,458	9,076,928
Operating expenses				
Salaries and employee benefits	2,507,837	547,686	206,302	3,261,825
Contractual services	176,104	15,547	330,369	522,020
Utilities	-	84,999	521,703	606,702
Repairs and maintenance	369,399	90,519	65,475	525,393
Other departmental expenses	781,101	58,738	-	839,839
Other supplies and expenses	452,121	116,143	699,971	1,268,235
Indirect costs	419,856	930,856	186,813	1,537,525
Closure and postclosure costs	552,150	-	-	552,150
Depreciation and amortization	992,605	642,140	803,371	2,438,116
Total operating expenses	6,251,173	2,486,628	2,814,004	11,551,805
Operating income (loss)	(291,070)	(1,067,261)	(1,116,546)	(2,474,877)
Non-operating Revenues (Expenses)				
Restricted intergovernmental revenues	362,272	5,000	-	367,272
Interest and investment revenue	219,194	21,634	16,462	257,290
Donations	-	6,632	-	6,632
Miscellaneous revenue	77,998	150	33,748	111,896
Gain (loss) on sale of assets	-	-	7,400	7,400
Operating grants and contributions	10,062	-	1,745,857	1,755,919
Interest expense	-	(369,790)	(57,331)	(427,121)
Total non-operating revenue (expenses)	669,526	(336,375)	1,746,136	2,079,288
Income (loss) before contributions/transfers	378,456	(1,403,636)	629,590	(395,590)
Transfers in	-	1,612,242	483,626	2,095,868
Change in net position	378,456	208,607	1,113,216	1,700,279
Total net position - beginning	22,474,214	14,740,603	15,264,640	52,479,457
Total net position - ending	$ 22,852,670	$ 14,949,210	$ 16,377,856	$ 54,179,736

Reports Issued

- Compliance Reports
  - Internal Control – no findings
  - Federal Programs – no findings
  - State Programs – no findings
- Communication of No Material Weaknesses
  - Other Recommendations:
    - Internal Auditor
    - Conflict of Interest Statements
    - OES – EMS Accounts Receivable
- Communication to Those Charged with Governance
  - Change in accounting policies
    - Implementation of GASB No. 96, SBITA
  - Accounting estimates were made
  - No significant difficulties in performing audit
  - No disagreements with management
  - Management representations

State Performance Indicators – Unit Results

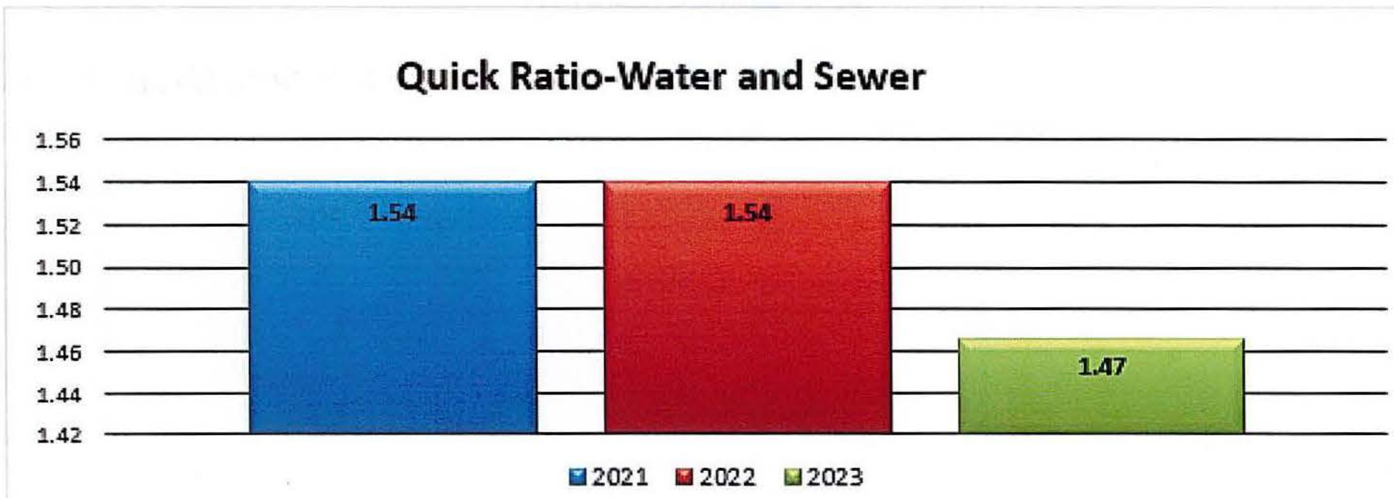
- General Fund Balance Available
  - Should be between 16% to 32%
  - Important reserve for Units to provide cash flow during periods of declining revenues and unforeseen expenditures



- Appropriated fund balance and fund balance was negative for 2023
  - No
- General Fund had total fund balance less than zero – fund deficit
  - Positive fund balance, $73,179,231

State Performance Indicators – Unit Results

- Water and Sewer Fund
    - Quick Ratio
        - Should be greater than 1
        - Negative balance indicates fund is not covering costs



State Performance Indicators – Unit Results

- Water and Sewer Fund
  - Operating net income (loss)
    - Should be greater than zero
    - Negative balance indicates fund rates are not covering costs
  - Unrestricted cash versus operating expenses
    - Should be greater than 16% or 2 months operating expenses
    - 16% is the bare minimum to keep fund from experiencing cash flow issues

Cash Flow Indicators:	2021	2022	2023	Minimum Threshold	Unit Results
Operating Net Income (loss) excluding depreciation, including debt service principal and interest	($202,542)	($118,073)	($247,487)	Greater than zero	**($247,487)**
Unrestricted cash /total expenses excluding depreciation, including debt service principal and interest	63.37%	94.46%	75.16%	Greater than 16% (2 months)	75.16%

State Performance Indicators – Unit Results

- Water and Sewer Fund
  - NEW – Water and Sewer Capital Asset Condition Ratio
    - A remaining useful asset value less than 0.50 may signal the need to replace the assets in the near future.

Water and Sewer Capital Assets Condition Ratio	0.56	0.54	0.53	**Remaining useful life of asset greater than or equal to 0.50**	0.53

State Required Performance Indicators

- General Performance Indicators
  - Audit Report submitted timely?
    - No, under extension – but response not required.
  - Budgeted tax levy for General Fund had more than 3% uncollected for fiscal year (negative percentage)?
    - 1.62%, positive percentage
  - Decrease in property value for next property valuation expected?
    - N/A
  - Any budget issues?
    - No
  - Any court order or DEQ requirement?
    - No
  - Is unit on Unit Assistance List (UAL)?
    - No
  - Any statutory violations?
    - No
  - Any debt service issues?
    - No
  - Landfill closings in next five years?
    - No
  - Any material and/or significant findings reported in audit?
    - No

Unit Response Letter

- Sewer and Water Fund
  - Operating net income loss of $247,487

Unit must respond to LGC by Monday, March 18, 2024, signed by Chairman of the Board of Commissioners

Questions?

Contact Information:

Danna J. Layne, CPA, CFE
Audit Partner
Dlayne@nbco.com
919-778-1000, ext. 228

CPA[SM]

Nunn, Brashear & Uzzell, P.A.

/AYNE COUNTY & CITY OF GOLDSBORO

11 W PINE ST

Attachment B Page 1

9266550

Return/Appeal Notes: **Parcel: 2599841661**

PLAT: / UNIQ ID 47604

ID NO: 12000054004018

COUNTYWIDE ADVALOREM TAX (100), CITY - GOLDSBORO (100) CARD NO. 1 of 1

eval Year: 2019 Tax Year: 2023 W PINE ST 1.0000 LT SRC=

ppraised by 60 on 01701 CENTRAL BUSINESS DISTRICT TW-12 CI-01 FR-00 EX-5 AT- LAST ACTION 20170729

CONSTRUCTION DETAIL	MARKET VALUE							DEPRECIATION
OTAL POINT VALUE								
UILDING ADJUSTMENTS	USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB
OTAL ADJUSTMENT	01	00						% GOOD
ACTOR	TYPE: SINGLE FAMILY RESIDENTIAL							
OTAL QUALITY INDEX	STYLE:							

CORRELATION OF VALUE

CREDENCE TO

DEPR. BUILDING VALUE - CARD	0
DEPR. OB/XF VALUE - CARD	0
MARKET LAND VALUE - CARD	1,920
TOTAL MARKET VALUE - CARD	1,920
TOTAL APPRAISED VALUE - CARD	1,920
TOTAL APPRAISED VALUE - PARCEL	1,920
TOTAL PRESENT USE VALUE - PARCEL	0
TOTAL VALUE DEFERRED - PARCEL	0
TOTAL TAXABLE VALUE - PARCEL $	1,920

PRIOR

BUILDING VALUE	0
OBXF VALUE	0
LAND VALUE	1,920
PRESENT USE VALUE	0
DEFERRED VALUE	0
TOTAL VALUE	1,920

PERMIT

CODE	DATE	NOTE	NUMBER	AMOUNT

ROUT: WTRSHD:

SALES DATA

OFF. RECORD BOOK	PAGE	DATE MO	YR	DEED TYPE	Q/U	V/I	INDICATE SALES PRICE
01754	0141	1	2000	WD	U	I	0
00242	0305	1	1901	WD	U	I	0
00242	0305	1	1901	WD	U	I	0
00242	0005	1	1901	WD	U	V	0

HEATED AREA

NOTES

CK FOR DEMO OR REMOD FOR
96
HOUSE GONE FOR 96

SUBAREA TYPE	GS AREA	%	RPL CS
IREPLACE			
UBAREA OTALS			

CODE	QUALITY	DESCRIPTION	COUNT	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG#	SIZE FACT	AYB	EYB	ANN DEP RATE	OVR	% COND	OB/XF DEPR. VALUE
TOTAL OB/XF VALUE																0

UILDING DIMENSIONS

AND INFORMATION

IGHEST ND BEST SE	USE CODE	LOCAL ZONING	FRON TAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJUSTMENTS AND NOTES RF AC LC TO OT	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNT TYP	TOTAL ADJST	ADJUSTED UNIT PRICE	LAND VALUE	OVERRIDE VALUE	LAND NOTES
100	0100	CBDH	34	107	0.8700	2	1.0000			65.00	34.000	FF	0.870	56.55	1923		
OTAL MARKET LAND DATA																1,920	
OTAL PRESENT USE DATA																	

PUBLIC NOTICE
SALE OF COUNTY PROPERTY

An offer of Six Thousand Dollars ($6,000.00) has been submitted for the purchase of certain property owned by the County of Wayne and the City of Goldsboro located at 111 W. Pine Street, Goldsboro, NC 27530 more particularly described as follows:

> BEGINNING at a stake on the northern edge of West Pine street as a point 38.3 feet eastwardly from the northeastern corner of James Street and Pine Street, and runs northwardly parallel with James Street 107 feet to stake in Hatcher's line; thence eastwardly parallel with Pine Street 33.9 feet to a stake; thence southwardly parallel with James Street 107 feet to Pine Street, thence westwardly along Pine Street 33.9 feet to the beginning.

Persons wishing to upset the offer that has been received shall submit a sealed bid with their offer and the required deposit to the office of the Wayne County Manager, 224 E. Walnut Street, Goldsboro, NC 27530 by 5:00 P.M. on December 15, 2023. At that time the Clerk to the Board shall open the bids, if any, and the highest qualifying bid will become the new offer. If there is more than one bid in the highest amount, the first such bid received will become the new offer.

A qualifying higher bid is one that raises the existing offer at least 10% of the first $1,000 and 5% of the remainder. A qualifying bid must raise the existing offer to an amount not less than $6,350.00.

A qualifying higher bid must be accompanied by a deposit in the amount of five percent (5%) of the bid; the deposit may be made in cash, cashier's check, or certified check. The County will return the deposit on any bid not accepted, and will return the deposit on an offer subject to upset if a qualifying higher bid is received. If no other bids are made the original offer to purchase will be accepted.

Further information may be obtained at the Wayne County Manager's Office, 224 E. Walnut Street, Goldsboro, NC 27530 or by telephone at (919) 705-1971 during normal business hours.

Andrew J. Neal
Wayne County Staff Attorney
PO Box 227
Goldsboro, NC 27533
(919) 705-1971
Run date: December 5, 2023

Carol Bowden

From: Catherine Gwynn <CGwynn@goldsboronc.gov>
Sent: Friday, December 22, 2023 2:15 PM
To: Andrew Neal; Carol Bowden
Cc: Latanya Green; Andrea L. Lovelace; Octavius Murphy
Subject: [External] - FW: Agenda 12/18/23-Surplus Land Final Award E. Spruce & 706 E. Spruce (Perkins)
Attachments: 2023-95 2023-12-18 Spruce and 706 E Spruce Street.pdf; Agenda 2023-12-11 Final Award E. Spruce & 706 E. Spruce (Perkins)_0.pdf

Andrew and Carol,
Good afternoon! Council approved the upset bid for Perkins (attached). The City conducted upset bids and Tammy Perkins was the winning upset bidder. The City sent letters to the adjoining property owners on 10/17/23 as requested by Wayne County before the upset bid process started. Could you place this on the County's agenda for approval?
Thank you and happy holidays!
Catherine

From: Catherine Gwynn
Sent: Monday, December 11, 2023 6:24 PM
To: Timothy Salmon <TSalmon@goldsboronc.gov>; Laura Getz <LGetz@goldsboronc.gov>; Holly Jones <HJones@goldsboronc.gov>
Cc: Andrea L. Lovelace <alovelace@goldsboronc.gov>; Chestine Faison <CFaison@goldsboronc.gov>; Nona Robbins <NRobbins@goldsboronc.gov>; Latanya Green <LGreen@goldsboronc.gov>; Octavius Murphy <OMurphy@goldsboronc.gov>
Subject: Agenda 12/18/23-Surplus Land Final Award E. Spruce & 706 E. Spruce (Perkins)

Please find attached Agenda 12/18/23-Surplus Land Final Award E. Spruce & 706 E. Spruce (Perkins).

Catherine F. Gwynn, CPA
Finance Director
City of Goldsboro
Email cgwynn@goldsboronc.gov
Office 919.580.4356
Fax 919.580.4290
Website https://www.goldsboronc.gov/

RESOLUTION NO. 2023- 95

RESOLUTION AUTHORIZING AWARD AND FINAL SALE OF REAL PROPERTY

WHEREAS, the City of Goldsboro and County of Wayne jointly own certain real property at **E. Spruce Street (Pin #3509148035) and 706 E. Spruce Street (Pin #3509148085)**; and

WHEREAS, North Carolina General Statute § 160A-269 permits the city to sell real property by upset bid, after receipt of an offer for the property; and

WHEREAS, the City has received an upset bid offer to purchase the property described above, in the amount of **$4,594.25 (Four Thousand Five Hundred Ninety Four Dollars and 25/100)** submitted by **Tammy Perkins (Offeror)**; and

WHEREAS, Offeror has paid the required five percent (5%) deposit on his/her offer in the amount of **$229.71 (Two Hundred Twenty Nine Dollars and 71/100)**.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Goldsboro, North Carolina, that:

1) The City Council declares this property as surplus.
2) The City Council authorizes the sale of the property described above through North Carolina General Statute § 160A-269.
3) The City Council accepts the final upset bid offer as stated.
4) City officials shall seek approval of the final sale from the Wayne County Board of Commissioners.
5) City Council further authorizes and empowers City officials to execute the instruments necessary to convey the property to the Offeror after concurrence from the Wayne County Board of Commissioners.
6) The City reserves the right to withdraw the property from sale at any time before ownership is transferred and recorded.
7) The terms of the final sale are:
8) The deed shall combine both parcels E. Spruce Street (Pin #3509148035) and 706 E. Spruce Street (Pin #3509148085) into one lot as a condition of this sale.
9) Buyer must pay with cash at the time of closing.
10) Buyer must pay closing costs.

This resolution shall be in full force and effect from and after this 18th day of December, 2023.

Charles Gaylor, IV
Mayor

Attested by:

Laura Getz
City Clerk

CITY OF GOLDSBORO
INCORPORATED 1844 - 1881

Item________

CITY OF GOLDSBORO
AGENDA MEMORANDUM
DECEMBER 18, 2023 COUNCIL MEETING

SUBJECT: Award Final Upset Bid for E. Spruce and 706 E. Spruce Street

BACKGROUND: Council authorized the staff to advertise for upset bid (G.S. 160A-266 and 160A-269) at the October 16, 2023 meeting. Staff advertised and received a total of two upset bids through November 14, 2023.

DISCUSSION: The following final upset bid offer has been received for the sale of surplus real property under **Negotiated offer, advertisement, and upset bid process (G.S. §160A-266(a) (3))**

E. Spruce Street and 706 E. Spruce Street
Offeror: Tammy Perkins
Offer: $4,594.25
Bid Deposit: $229.71

The offer is at least 50% of the tax value of the property. The bid deposit of 5% has been received in the form of a money order. The original offer was $3,950.00 from Terrance A. Bynum, and the final upset bid amount was $4,594.25. The upset bid amount was a minimum of $4,197.50 which is 10% of the first $1,000.00 and 5% after the first $1,000.00, so the final upset bid of $4,594.25 was satisfactory. There were no further bids received when the final upset period ended on November 14th.

Parcel #: 51001, 51002 Pin #: 3509148035 (E. Spruce)
3509148085 (706 E. Spruce)
Combined Tax Value: $3,770.00 Zoning: R-6

Planning has confirmed that both lots are non-conforming. It is the recommendation of staff to sell both lots together, and require the winning bidder to combine the lots into one lot upon recording of the deed.

RECOMMENDATION: It is recommended that the City Council, by motion:

1. Adopt the attached resolution to accept upset bid offer on E. Spruce and 706 E. Spruce St. to Tammy Perkins so that staff may request consensus from Wayne County Board of Commissioners and authorize city officials to execute documents to transfer ownership to the high bidder.

Date: 12/11/23 Catherine F. Gwynn

Catherine F. Gwynn, Finance Director

Date:________

Timothy M. Salmon, City Manager

RESOLUTION NO. 2023- _____

RESOLUTION AUTHORIZING AWARD AND FINAL SALE OF REAL PROPERTY

WHEREAS, the City of Goldsboro and County of Wayne jointly own certain real property at **E. Spruce Street (Pin #3509148035) and 706 E. Spruce Street (Pin #3509148085)**; and

WHEREAS, North Carolina General Statute § 160A-269 permits the city to sell real property by upset bid, after receipt of an offer for the property; and

WHEREAS, the City has received an upset bid offer to purchase the property described above, in the amount of **$4,594.25 (Four Thousand Five Hundred Ninety Four Dollars and 25/100)** submitted by **Tammy Perkins (Offeror)**; and

WHEREAS, Offeror has paid the required five percent (5%) deposit on his/her offer in the amount of **$229.71 (Two Hundred Twenty Nine Dollars and 71/100)**;

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Goldsboro, North Carolina, that:

1) The City Council declares this property as surplus.
2) The City Council authorizes the sale of the property described above through North Carolina General Statute § 160A-269.
3) The City Council accepts the final upset bid offer as stated.
4) City officials shall seek approval of the final sale from the Wayne County Board of Commissioners.
5) City Council further authorizes and empowers City officials to execute the instruments necessary to convey the property to the Offeror after concurrence from the Wayne County Board of Commissioners.
6) The City reserves the right to withdraw the property from sale at any time before ownership is transferred and recorded.
7) The terms of the final sale are:
8) The deed shall combine both parcels E. Spruce Street (Pin #3509148035) and 706 E. Spruce Street (Pin #3509148085) into one lot as a condition of this sale.
9) Buyer must pay with cash at the time of closing.
10) Buyer must pay closing costs.

This resolution shall be in full force and effect from and after this _______________ day of _________________, 2023.

____
Mayor Charles Gaylor, IV

Attest: ________________________
City Clerk

Tammy Perkins

Bidding on 706 E spruce st Goldsboro nc

Pin#3509148085

Tammy Perkins Tammy Perkins

Upset Bid of $4594.25

Check in amount of $229.71

Address For Tammy Perkins

218 B Brewington dr Dudley Nc 28333

Attachment C Page 6

UNITED STATES POSTAL SERVICE

POSTAL MONEY ORDER

Serial Number: 28925261651

Year, Month, Day: 2023-10-31

Post Office: 275300

U.S. Dollars and Cents: $229.71

Amount: Two Hundred Twenty Nine Dollars and 71/100 *******

Clerk: 21

Pay to: The City of Goldsboro

Address: 200 N Center St, Goldsboro NC

From: Tammy Perkins

Address: 218 B. Brewington Dr, Dudley NC 28333

Memo: 706 E Spruce St 350914 8085

SEE REVERSE WARNING • NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS

⑆000000800 21⑆ 28925261651⑈


706 E Spruce St.
E CHESTNUT ST
E SPRUCE ST
S LESLIE ST
BEALE ST
NILE ST
BRAZIL ST
E PINE ST
706
N
S
E
W

WAYNE COUNTY **9/15/2023 11:57:10 AM**

CITY OF GOLDSBORO **WAYNE COUNTY**
E SPRUCE ST
75254500
COUNTYWIDE ADVALOREM TAX (100), CITY - GOLDSBORO (100)
Reval Year: 2019 Tax Year: 2023 LT 1-7 BLK J GULLEY SURV
Appraised by 60 on 01403 SOUTHSIDE

Return/Appeal Notes: **Parcel: 3509148035**
PLAT: / UNIQ ID 51001
ID NO: 12000004004002
CARD NO. 1 of 1
1.0000 LT SRC=
TW-12 CI-01 FR-00 EX-2 AT- LAST ACTION 20180510

CONSTRUCTION DETAIL	MARKET VALUE								DEPRECIATION
TOTAL POINT VALUE									
BUILDING ADJUSTMENTS	USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB	
TOTAL ADJUSTMENT FACTOR	01	00							% GOOD
TOTAL QUALITY INDEX	TYPE: SINGLE FAMILY RESIDENTIAL								
	STYLE:								

CORRELATION OF VALUE	
CREDENCE TO	
DEPR. BUILDING VALUE - CARD	0
DEPR. OB/XF VALUE - CARD	0
MARKET LAND VALUE - CARD	1,270
TOTAL MARKET VALUE - CARD	1,270
TOTAL APPRAISED VALUE - CARD	1,270
TOTAL APPRAISED VALUE - PARCEL	1,270
TOTAL PRESENT USE VALUE - PARCEL	0
TOTAL VALUE DEFERRED - PARCEL	0
TOTAL TAXABLE VALUE - PARCEL $	1,270
PRIOR	
BUILDING VALUE	0
OBXF VALUE	0
LAND VALUE	1,270
PRESENT USE VALUE	0
DEFERRED VALUE	0
TOTAL VALUE	1,270

PERMIT

CODE	DATE	NOTE	NUMBER	AMOUNT

ROUT: WTRSHD:

SALES DATA

OFF. RECORD BOOK	PAGE	DATE MO	YR	DEED TYPE	Q/U	V/I	INDICATE SALES PRICE
03364	0329	4	2018	WD	C	V	0
00726	0566	1	1901	WD	U	V	0

HEATED AREA

NOTES

SUBAREA TYPE	GS AREA	%	RPL CS
FIREPLACE			
SUBAREA TOTALS			

CODE	QUALITY	DESCRIPTION	COUNT	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG#	SIZE FACT	AYB	EYB	ANN DEP RATE	OVR	% COND	OB/XF DEPR. VALUE
TOTAL OB/XF VALUE																0

BUILDING DIMENSIONS

LAND INFORMATION

HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRONTAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJUSTMENTS AND NOTES RF AC LC TO OT	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNT TYP	TOTAL ADJST	ADJUSTED UNIT PRICE	LAND VALUE	OVERRIDE VALUE	LAND NOTES
0100	0100	R-6	50	80	0.7700	2	0.5000	SIZE		65.00	50.000	FF	0.390	25.35	1268		
TOTAL MARKET LAND DATA																1,270	
TOTAL PRESENT USE DATA																	

WAYNE COUNTY **9/15/2023 12:02:03 PM**

CITY OF GOLDSBORO **WAYNE COUNTY**
706 E SPRUCE ST
75254500
COUNTYWIDE ADVALOREM TAX (100), CITY - GOLDSBORO (100)
Reval Year: 2019 Tax Year: 2023 E SPRUCE ST
Appraised by on 01403 SOUTHSIDE

Return/Appeal Notes: **Parcel: 3509148085**
PLAT: / UNIQ ID 51002
ID NO: 12000004004003
CARD NO. 1 of 1
1.0000 LT SRC=
TW-12 CI-01 FR-00 EX-2 AT- LAST ACTION 20180510

CONSTRUCTION DETAIL	**MARKET VALUE**								**DEPRECIATION**
TOTAL POINT VALUE			Eff.		BASE				
BUILDING ADJUSTMENTS	USE	MOD	Area	QUAL	RATE	RCN	EYB	AYB	
TOTAL ADJUSTMENT FACTOR	01	00							% GOOD
TOTAL QUALITY INDEX	TYPE: SINGLE FAMILY RESIDENTIAL								
	STYLE:								

CORRELATION OF VALUE

CREDENCE TO	
DEPR. BUILDING VALUE - CARD	0
DEPR. OB/XF VALUE - CARD	0
MARKET LAND VALUE - CARD	2,500
TOTAL MARKET VALUE - CARD	2,500
TOTAL APPRAISED VALUE - CARD	2,500
TOTAL APPRAISED VALUE - PARCEL	2,500
TOTAL PRESENT USE VALUE - PARCEL	0
TOTAL VALUE DEFERRED - PARCEL	0
TOTAL TAXABLE VALUE - PARCEL $	2,500

PRIOR

BUILDING VALUE	0
OBXF VALUE	0
LAND VALUE	2,500
PRESENT USE VALUE	0
DEFERRED VALUE	0
TOTAL VALUE	2,500

PERMIT

CODE	DATE	NOTE	NUMBER	AMOUNT

ROUT: WTRSHD:

SALES DATA

OFF. RECORD BOOK	PAGE	DATE MO	YR	DEED TYPE	Q/U	V/I	INDICATE SALES PRICE
03364	0329	4	2018	WD	P	V	0
00530	0244	1	1901	WD	U	I	0
00530	0244	1	1901	WD	U	I	0

HEATED AREA

NOTES

P11-12 DEMO FOR 2013.

SUBAREA TYPE	GS AREA	%	RPL CS	CODE	QUALITY	DESCRIPTION	COUNT	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG#	SIZE FACT	AYB	EYB	ANN DEP RATE	OVR	% COND	OB/XF DEPR. VALUE
				TOTAL OB/XF VALUE																0
FIREPLACE																				
SUBAREA TOTALS																				

BUILDING DIMENSIONS

LAND INFORMATION

HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRON TAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJUSTMENTS AND NOTES RF AC LC TO OT	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNT TYP	TOTAL ADJST	ADJUSTED UNIT PRICE	LAND VALUE	OVERRIDE VALUE	LAND NOTES
0100	0100	R-6	50	80	0.7700	2	1.0000			65.00	50.000	FF	0.770	50.05	2503	0	
TOTAL MARKET LAND DATA																2,500	
TOTAL PRESENT USE DATA																	

WAYNE COUNTY ELIGIBLE PROJECT POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW

On July 20, 2021, the Wayne County Board of Commissioners adopted Resolution #2012-13 which accepted $23,916,753.00 in funding from the American Rescue Plan Act of 2021 (ARPA). The US Treasury enacted a Final Rule which outlined eligible projects under ARPA on January 6, 2022. Additionally, all funds received through the act are subject to the provisions of 2 CFR Part 200 commonly referred to as "Uniform Guidance". This policy defines the permissible and prohibited uses of ARPA funding as specified in the act. It also outlines the procedures for determining how Wayne County ARPA funds will be used for proposed projects. This policy is effective April 5, 2022 and shall remain in effect for the duration of the ARPA Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all County employees as well as subgrantees and contractors who enter into agreements to perform ARPA related activities for the County.

II. PERMISSIBLE USES OF ARPA FUNDING

The US Treasury's final rule identifies permissible uses of ARPA funding and other procedures which must be followed by entities receiving ARPA funds. Local government entities who received ARPA funding must allocate monies no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds.

ARPA funds may be used for projects within the following categories of expenditures:

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff.
2. Address negative economic impacts caused by the public health emergency, including economic harm to workers, households, small businesses, impacted industries, and the public sector.
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the COVID-19 pandemic.
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors.
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.
6. Provide emergency relief from natural disasters or the negative economic impacts of natural disasters.

7. Invest in Surface Transportation infrastructure projects as defined by the U.S. Department of Transportation.

8. Fund projects covered under Title 1 of the Housing and Community Development Act of 1974 (Title I projects).

Any proposal received by Wayne County must clearly articulate which applicable provision applies to the suggested project. Projects covered by the eligible use categories identified in Numbers 5-7 above may only receive funding on or after December 29, 2022. The US Treasury's Final Rule may be found at https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf. An overview of the final rule may be found at https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf. The final rule contains a list of projects which the US Treasury has enumerated as eligible expenditures. The Final Rule may be subject to change and all revisions to the final rule may be found at https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds. Employees or any applicant seeking ARPA funding should review all relevant materials prior to submitting a proposal.

III. PROHIBITED USES OF ARPA FUNDING

Congress enacted certain impermissible uses under ARPA. Any government entity which uses ARPA funds for these prohibited uses will be forced to repay ARPA funds received. ARPA funds MAY NOT be used for projects within the following categories of expenditures:

1. To offset a reduction in net tax revenue.

2. To make a deposit into a pension fund for the purpose of reducing an accrued, unfunded liability.

3. To borrow money or make debt service payments.

4. To replenish financial reserves.

5. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding.

6. For projects which conflict or contravene the purpose of the American Rescue Plan Act statute (i.e., use of funds to undermine COVID-19 mitigation practices in line with CDC guidance and recommendations).

7. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).

8. For any expenditure that violates other applicable federal, state, and local laws and regulations.

Project proposals which fall into one of the above categories will not be considered.

IV. PROCEDURES FOR PROJECT APPROVAL

All project proposals shall be submitted to the County Manager and the Finance Department for review. The County Manager and Finance Department shall conduct a preliminary review to determine if the project falls into a permissible ARPA use as defined in Section II above. Proposals shall, at a minimum, include the following:

- a brief description of the project which clearly identifies the specific permissible use under ARPA;
- a completed project eligibility determination form which is attached to this policy;
- identification of ARPA Expenditure Category (EC) (a list of ECs in the Appendix to the to the US Treasury Compliance and Reporting Guidance);
- a proposed budget, broken down by cost item, in accordance with Wayne County's Allowable Cost Policy on forms developed and approved by the Finance Department;
- a project implementation plan which includes a description of practices and procedures which the applicant, employee, subgrantee, and/or contractor assigned to the project will implement to ensure compliance with all aspects 2 CFR 200 (Uniform Guidance); and
- an estimated project timeline including completion date.

Projects which fall into an enumerated eligible category as defined by the Final Rule shall be given priority. If a proposed project includes a request for an unallowable cost, the Finance Department will return the proposal to the requesting party for review. Once a proposed project budget is pre-approved by the County Manager and the Finance Department, the project will be sent to the Board of Commissioners for final approval. No ARPA funds may be allocated to a particular project until approved by the Board of Commissioners.

Following approval, staff responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by the Board of Commissioners. Any delay in projected project completion date shall be communicated to the County Manager and Finance Director as soon as practically possible.

Amended January 16, 2024 and effective April 5, 2022.

SEAL OF WAYNE COUNTY
FIAT JUSTITIA
NORTH CAROLINA

Chris Gurley, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden

Carol Bowden, Clerk to the Board

U.S. DEPARTMENT OF THE TREASURY

Coronavirus State and Local Fiscal Recovery Funds

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers $350 billion to state, local, territorial, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

The final rule for the SLFRF program went into effect on April 1, 2022. In August 2023, Treasury released an interim final rule that addresses the new eligible uses added to the SLFRF program by the Consolidated Appropriations Act, 2023. Existing eligible uses discussed in the 2022 final rule remain unchanged, and recipients may continue to use SLFRF funds in alignment with the 2022 final rule. For all eligible uses, recipients must obligate funds by December 31, 2024. Recipients must expend funds by September 30, 2026, for Surface Transportation projects and Title I projects, and by December 31, 2026, for all other eligible uses.

Recipient Allocations

- States and DC ($195.3 billion)
- Counties ($65.1 billion)
- Metropolitan cities ($45.6 billion)
- Tribal governments ($20.0 billion)
- Territories ($4.5 billion)
- Non-entitlement units ($19.5 billion)

Support Public Health Response

Fund COVID-19 mitigation and prevention, medical expenses, behavioral healthcare, and community violence response and prevention

Expand Public Sector Capacity

As part of the public health and economic response, fund public safety, public health, and human services staff and hire public sector workers up to a pre-pandemic baseline

Water, Sewer, and Broadband Infrastructure

Make necessary investments to improve access to clean drinking water, invest in wastewater and stormwater infrastructure, and provide new or expanded broadband access to communities and businesses with an identified need.

Emergency Relief from Natural Disasters

Use funds to provide emergency relief from natural disasters or the negative economic effects of natural disasters.

Title I Projects

Invest in community development in line with HUD's Community Development Block Grant program.

Address Negative Economic Impacts

Respond to economic harms experienced by households, small businesses, non-profits, and impacted industries

Premium Pay for Essential Workers

Offer additional support to those who bore the greatest health risks from their service in critical sectors during the COVID-19 public health emergency (as defined in the 2022 final rule).

Replace Lost Public Sector Revenue

Use funds to provide government services to the extent of the reduction in revenue experienced due to the pandemic.

Surface Transportation Infrastructure

Invest in surface transportation infrastructure, in line with certain U.S. Department of Transportation programs.

Note: Recipients may use funds under these new eligible use categories for costs incurred beginning December 29, 2022.

For More Information: Please visit www.treasury.gov/SLFRP

For General Inquiries: Please Email SLFRF@treasury.gov for additional information

Journal Proof Report

Journal Number: 215 Year: 2024 Period: 7 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104110-519000	Professional Services				$2393.75
BUA	1104110-535300	Repairs & Maint-Vehicles			$2393.75	
			Journal 2024/7/215	Total	$2393.75	$2393.75

Journal Proof Report

Journal Number: 200 Year: 2024 Period: 7   Description: Finance   Reference 1: 246   Reference 2:   Reference 3:

Source	Account / Formatted Project String	Account Description	Line Description	OB	Debit	Credit
BUA	2154328-558000	Capital Out-Bldg Struct & Impr			$2000000.00	
	E-ARPA -RevReplace-GovSvc -WCCSite					
BUA	2154328-335000-ARPA	Grant Revenues				$2000000.00
			Journal 2024/7/200	Total	$2000000.00	$2000000.00