



**SAMPSON COUNTY
BOARD OF COMMISSIONERS
MEETING AGENDA
March 2, 2015**

7:00 pm Convene Regular Meeting (County Auditorium)
Invocation and Pledge of Allegiance

Approval of Agenda

Roads - Monthly Report

Tab 1 Planning and Zoning Items

- a. ZA-2-15-1 - Request to Amend Section 10.2 of the Sampson County Zoning Ordinance Regarding Proceedings of the Board of Adjustment **1 - 20**

Tab 2 Action Items

- a. Economic Development - Public Hearings (2) - Consideration of Performance Based Incentives for Economic Development Projects **21 - 26**
- Rheinfeldt Americas, LLC
 - Kansas City Sausage Company, LLC
- b. Economic Development - Application to NCDOC Rural Development Division for NC Building Restoration and Reuse Grant Funding for Kansas City Sausage Company, LLC **27 - 28**
- c. Economic Development - Application for North Carolina's Industrial Fund Utility Grant Funding for Carolina Cellulosic Biofuels, LLC **29 - 30**
- d. Finance Department **31 - 57**
- Travel Policy
 - Credit Card Policy
- e. Finance Department - Approval of Documents Related to Refunding of 2006 Certificates of Participation **58 - 64**
- f. Appointments **65 - 68**
- Workforce Development Commission (2 seats)
 - Adult Care Home Community Action Committee
 - Parks and Recreation Advisory Board

Tab 3 Consent Agenda

- a. Approve the minutes of the February 2, 2015 meeting **69**
- a. Approve the minutes of the February 2, 2015 meeting **70 - 79**

Consent Agenda, continued

b.	Approve the surplus of a Trane HVAC unit from the Old County Home building and donation to the Sampson County Arts Council for installation at the Small House	80
c.	Approve the request from the Sampson County Public Library to surplus all withdrawn titles from March 26, 2014 – March 2, 2015 and authorize disposal pursuant to Materials Selection Policy	81
d.	Approve tax refunds	82 - 118
e.	Approve budget amendments	119 - 143
Tab 4	Board Information	144
a.	2014 Community Child Protection Team Report	145 - 147
Tab 5	Recess to Reconvene as Board of Directors of Water and Sewer District II (The Board must recess and reconvene as Water and Sewer District II Board to consider action on the following item.)	
a.	Approval of Documents Related to Refunding of Water District II General Obligation Bonds	148 - 160
	Reconvene as Sampson County Board of Commissioners	
	County Manager Reports	
Tab 6	Public Comment Period (See policies and procedures in agenda.)	161
	Adjournment	

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 1 (a)

Meeting Date:	March 2, 2015	<input type="checkbox"/> Information Only	<input checked="" type="checkbox"/> Public Comment
		<input type="checkbox"/> Report/Presentation	<input type="checkbox"/> Closed Session
		<input checked="" type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Planning/Zoning
		<input type="checkbox"/> Consent Agenda	<input type="checkbox"/> Water District Issue

SUBJECT: Planning and Zoning Items

DEPARTMENT: Clinton-Sampson Planning and Zoning

PUBLIC HEARING: Yes - all

CONTACT PERSON: Mary Rose, Planning Director

PURPOSE: To consider actions on planning and zoning items as recommended by Planning Board

ATTACHMENTS: Planning Staff Memorandum and Minutes

BACKGROUND: **ZA-2-15-1** Planning staff will review their request to amend the Sampson County Zoning Ordinance Section 10.2, Proceedings of the Board of Adjustment, which have been drafted to reflect current procedures and responsibilities as mandated by the NC General Assembly. The Planning Board has unanimously recommended approval of the zoning ordinance amendment as recommended.

RECOMMENDED ACTION OR MOTION: Motion to approve ZA-2-15-1 as recommended by the Planning Board.

MEMORANDUM

CLINTON - SAMPSON PLANNING AND DEVELOPMENT
227 LISBON STREET
CLINTON, NC 28328

To: Ed Causey, County Manager
From: Mary M. Rose, Planning Director
Subject: February 16, 2015 Sampson County Planning and Zoning Board Meeting -
County Board of Commissioners March 2, 2015 Agenda Items
Date: February 18, 2015

The following requests were addressed by the Planning and Zoning Board at their February 16, 2015 meeting:

ZA-2-15-1 - An amendment request by Planning Staff to amend the Section 10.2, Proceedings of the Board of Adjustment, of the Sampson County Zoning Ordinance to reflect current procedures and responsibilities as mandated by the North Carolina General Assembly was unanimously recommended as follows:

Existing:

10.2 Proceedings of the Board of Adjustment

A. Interpretation and Enforcement

1. It is the intent of this Ordinance that all questions of interpretation and enforcement shall first be presented in the Zoning Administrator, or his authorized representative.
2. Such questions shall be presented to the Board of Adjustment only on an appeal from the decision of the Zoning Administrator, or his authorized agent, and that recourse from the decision of the Board shall be to the courts as provided by law.
3. The Board has the authority to grant zoning variances and such other issues as authorized by law or the Board of Commissioners.
4. It is further intended that the duties of the County Commissioners shall not include the hearing and passing upon disputed questions that may arise in connection with the enforcement of this Ordinance, but the procedure for determining such questions shall be as herein set forth.

B. Officers

The Board shall elect one of its members as Chairman, another as Vice-Chairman, and shall appoint a Secretary and such other subordinates as may be authorized by the Board of County Commissioners or as the Board of Adjustment deems necessary.

C. Meetings

1. Meetings of the Board shall be held at the call of the Chairman and at such other times as the Board may determine.
2. All meetings of the Board shall be open to the public.

D. Administering Oaths and Compelling Attendance of Witnesses

The Chairman or, in his absence, the acting Chairman, may administer oaths and compel the attendance of witnesses. The Board may subpoena witnesses and compel the production of evidence. If a person fails to obey a subpoena, the Board may apply to the General Court of Justice for an order requiring that its order be obeyed, and the Court shall have jurisdiction to issue these orders after notice to all parties. No testimony of any witness before the Board pursuant to a subpoena may be used against the witness in any trial of any civil or criminal action other than a prosecution for false swearing committed on the examination. Any person who, while under oath during a proceeding before the Board of Adjustment, willfully swears falsely, is guilty of a Class 1 misdemeanor.

E. Minutes of the Meetings

The Board shall keep minutes of its proceedings, showing the vote of each member upon every question, or if absent or failing to vote, indicating such fact, and also keep records of its examination and other official action.

F. Voting

The concurring vote of four-fifths of members of the Board shall be necessary to reverse any order, requirement, decision, or determination of any administrative official charged with enforcement of this Ordinance or to decide in favor of the applicant on any matter which it is required to pass under the Zoning Ordinance or to effect any variation in such Ordinance.

Vacant positions on the Board and members who are disqualified from voting on the matter shall not be considered "member of the Board" for calculation of the requisite supermajority if there are no qualified alternates available to take the place of such members.

No Planning Board member shall participate in or vote on any quasi-judicial matter in a manner that would violate affected persons' constitutional rights to an impartial decision maker. Impermissible conflicts include, but are not limited to, a member having a fixed opinion prior to hearing the matter that is not susceptible to change, undisclosed ex parte communications, a close familial, business, or other in the outcome of the matter. If an objection is raised to a member's participation and that member does not recuse himself/herself, the remaining members shall be majority vote rule on the objection.

G. Appeal to the Board of Adjustment

An appeal to the Board or request of a variance from the requirements of this Ordinance may be taken by any person, firm, or corporation aggrieved, or by any governmental officer, department, board, or agency affected by any decision of the Zoning Administrator, or his authorized agent, based in whole or in part upon the provision of this Ordinance. Such appeal shall be taken within thirty (30) days after the decision being appealed is made, by filing with the Zoning Administrator and with the Board a notice of appeal, specifying the grounds thereof.

H. Fees

A fee shall be paid by the appellant according to the county fee schedule to cover administrative and advertising costs and postage.

I. Duty of the Zoning Administrator Upon Notice of Appeal

The Zoning Administrator shall forthwith transmit to the Board all the papers constituting the record upon which the action appealed from was taken or regarding the variance request.

J. Effect of an Appeal

An appeal stays all proceedings in furtherance of the action appealed from unless the Zoning Administrator certifies to the Board, after the notice of appeal has been filed with him, that by reason of the facts stated in the certificate a stay would, in his opinion, cause imminent peril to life or property or that because the violation charge is transitory in nature, a stay would seriously interfere with the enforcement of the Ordinance, in which case, proceedings shall not be stayed otherwise than by a restraining order, which may be granted by the Board or by a court of record to whom an appeal has been made.

K. Setting a Hearing Date

The Board shall fix a date for hearing of the appeal or variance request, to be held within forty-five (45) days of the date a complete application was submitted, giving notice to the applicant by certified mail.

L. Public Notice of Hearing

Notice of a variance public hearing shall be posted on the property for which the variance is sought *and* be advertised in a local newspaper once, at least fifteen (15) days before the hearing. Notice of an appeal hearing shall be advertised in a local newspaper once, at least fifteen (15) days before the hearing.

M. Notice of Decision to Appellant

The decision of the Board, in writing, shall be delivered to the appellant either by personal service or by certified mail, return receipt requested.

N. Personal Expenses Reimbursed

Members of the Board shall serve without pay but may be reimbursed by the county for any expenses incurred while representing the Board.

Proposed:

10.2 Proceedings of the Board of Adjustment

A. Interpretation and Enforcement

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2. Such questions shall be presented to the Board of Adjustment only on an appeal from the decision of the Zoning Administrator, or his authorized agent and that recourse from the decision of the Board shall be to the courts as provided by law.
3. The Board has the authority to grant zoning variances and such other issues as authorized by law or the Board of Commissioners.
4. It is further intended that the duties of the County Commissioners shall not include the hearing and passing upon disputed questions that may arise in connection with the enforcement of this Ordinance, but the procedure for determining such questions shall be as herein set forth.

B. Officers

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2. All meetings of the Board shall be open to the public.

D. Administering Oaths and Compelling Attendance of Witnesses

The Chairman or, in his absence, the acting Chairman or Clerk, may administer oaths and compel the attendance of witnesses. The Board Chair, or acting Chair, may subpoena witnesses and compel the production of evidence. The Chair also rules on request for and objections to subpoenas, with appeals possible to the full Board. If a person fails to obey a subpoena, the Board may apply to the General Court of Justice for an order requiring that its order be obeyed, and the Court shall have jurisdiction to issue these orders after notice to all parties. No testimony of any witness before the Board pursuant to a subpoena may be used against the witness in any trial of any civil or criminal action other than a prosecution for false swearing committed on the examination. Any person who, while under oath during a proceeding before the Board of Adjustment, willfully swears falsely, is guilty of a Class 1 misdemeanor. In addition to subpoenaed witnesses, the zoning official which made the determination being appealed must appear at the hearing as a witness.

E. Hearing Testimony

The appellant shall not be limited at the hearing to matters stated in the notice of appeal. If any party or the County would be unduly prejudiced by the presentation of matters not presented in the notice of appeal, the Board shall continue the hearing.

F. Minutes of the Meetings

The Board shall keep minutes of its proceedings, showing the vote of each member upon every question, or if absent or failing to vote, indicating such fact, and also keep records of its examination and other official action.

G. Voting

~~The concurring vote of four-fifths of members of the Board shall be necessary to reverse any order, requirement, decision, or determination of any administrative official charged with enforcement of this Ordinance or to decide in favor of the applicant on any matter which it is required to pass under the Zoning Ordinance or to effect any variation in such Ordinance.~~ The concurring vote of four-fifths of the members of the Board shall be necessary for the approval of variance requests. A simple majority is required to rule on appeals and **special** use requests. Vacant positions on the Board and members who are disqualified from voting on the matter shall not be considered "members of the Board" for calculation of the requisite supermajority if there are no qualified alternates available to take the place of such members.

No Planning Board member shall participate in or vote on any quasi-judicial matter in a manner that would violate affected persons' constitutional rights to an impartial decision maker. Impermissible conflicts include, but are not limited to, a member having a fixed opinion prior to hearing the matter that is not susceptible to change, undisclosed ex parte communications, a close familial, business, or other in the

outcome of the matter. If an objection is raised to a member's participation and that member does not recuse himself/herself, the remaining members shall be majority vote rule on the objection.

GH. Appeal to the Board of Adjustment

An appeal to the Board or request of a variance from the requirements of this Ordinance may be taken by any person, firm, or corporation aggrieved, or by any governmental officer, department, board, or agency affected by any decision of the Zoning Administrator, or his authorized agent, based in whole or in part upon the provision of this Ordinance. Such appeal shall be taken within thirty (30) days after the decision being appealed is made, by filing with the ~~Zoning Administrator~~ **County Clerk** and with the Board a notice of appeal, specifying the grounds thereof.

HI. Fees

A fee shall be paid by the appellant according to the county fee schedule to cover administrative and advertising costs and postage.

IJ. Duty of the Zoning Administrator Upon Notice of Appeal

The Zoning Administrator shall forthwith transmit to the Board all the papers constituting the record upon which the action appealed from was taken or regarding the variance request, **with copies also being given to appellant and land owner via certified mail.**

JK. Effect of an Appeal

An appeal stays all proceedings in furtherance of the action appealed from unless the Zoning Administrator certifies to the Board, after the notice of appeal has been filed with him, that by reason of the facts stated in the certificate a stay would, in his opinion, cause imminent peril to life or property or that because the violation charge is transitory in nature, a stay would seriously interfere with the enforcement of the Ordinance, in which case, proceedings shall not be stayed otherwise than by a restraining order, which may be granted by the Board or by a court of record to whom an appeal has been made. **Appellant may apply for an expedited hearing if stay of enforcement is denied. Hearing would take place no more than 15 days from the filing. Appellant may also request a stay on all final decisions regarding permits pending resolution of appeal.**

KL. Setting a Hearing Date

The Board shall fix a date for hearing of the appeal or variance request, to be held within forty-five (45) days of the date a complete application was submitted, giving notice to the applicant by certified mail.

LM. Public Notice of Hearing

Notice of a variance public hearing shall be posted on the property for which the variance is sought **and be advertised in a local newspaper once,** at least ~~fifteen (15) days before the hearing~~ **10 days, but not more than 25 days, prior to the date of the hearing.** **Notice of an appeal hearing shall be advertised in a local newspaper once, at least fifteen (15) days before the hearing.** In addition, all persons or entities affected by hearing must be notified by mail of the hearing. These persons include the appellant, property owner, all landowners whose land abuts property in question, and any other person who may have standing to receive notice. **In the absence of evidence to the contrary, the county may rely on the county tax listing to determine owners of property entitled to mailed notice. The notice must be deposited in the mail at least 10 days, but not more than 25 days, prior to the date of the hearing.**

~~MN. Notice of Decision to Appellant~~ Notice of Decision

~~The decision of the Board, in writing, shall be delivered to the appellant either by personal service or by certified mail, return receipt requested.~~ The Board shall provide a written document for all quasi-judicial proceedings which shall reflect the determination of contested facts and the application of standards in this

ordinance to the applicant, landowners, and any other party which has submitted written request for notification on decision. This document shall also be signed by the Chair and filed with the Clerk.

NO. Personal Expenses Reimbursed

Members of the Board shall serve without pay but may be reimbursed by the county for any expenses incurred while representing the Board.

ZA-2-15-2 - An amendment request by Planning Staff to amend the Section 10.3, Powers and Duties of the Board of Adjustment, of the Sampson County Zoning Ordinance to reflect current procedures and responsibilities as mandated by the North Carolina General Assembly.

Existing:

10.3 Powers and Duties of the Board of Adjustment

A. Administrative Review

The Board shall hear and decide appeals where it is alleged there is an error in any order, requirement, decision, or determination made by the Zoning Administrator, or his authorized agent, in the enforcement of this Ordinance

B. Zoning Variances

Upon appeal in specific cases, the Board may authorize variance(s) from the terms of this Ordinance as will not be contrary to the public interest. In cases where, due to special conditions, a literal enforcement of the provisions of this Ordinance will result in undue hardship, a variance may be appropriate in order that the spirit of this Ordinance shall be observed and substantial justice done.

a. The Board shall not grant a variance unless and until the following facts are found, based on evidence presented at the public hearing:

- i. There are special conditions and circumstances that exist which are peculiar to the land, structure, or building involved and which are not applicable to other lands, structures, or buildings in the same district;
- ii. The Special conditions and circumstances are not the result of the actions of the applicant;
- iii. Granting the variance requested will not confer upon the applicant any special privileges that are denied to other residents of the zoning district in which the property is located;
- iv. A literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district;
- v. The requested variance will be a harmony with the purpose and intent of this Ordinance and will not be injurious to the neighborhood or otherwise detrimental to the general welfare;
- vi. No nonconforming use of neighboring lands, structures, or buildings in the same district and no permitted use in another district shall be considered grounds for the issuance of a variance.

1. At the public hearing, which shall be held, any party may appear in person or by agent or by attorney.
2. The Board of Adjustment shall further make a finding that the reasons set forth in the application justify the granting of the variance and that the variance is the minimum condition that will make possible the reasonable use of the land, building, or structure.
3. Before making any finding in a specified case, the Board shall first determine that the proposed variance will not impair an adequate supply of light and air to adjacent property and will not materially increase the public danger of fire and safety. Nor will it impair the public health, safety, morals, and general welfare.
4. Under no circumstances shall the Board grant a variance to allow a use not permissible under the terms of this Ordinance in the district involved, or any use expressly or by implication prohibited by the terms of this Ordinance in said district.
5. In granting any variance, the Board may prescribe appropriate conditions and safeguards in conformity with this Ordinance. Conditions shall be reasonable related to the condition or circumstance that gives rise to the need for the variance. Violation of such conditions and safeguard, when made a part of the terms under which the variance is granted, shall be deemed a violation of this Ordinance and punishable under Article III (Enforcement and Penalties) and the variance may be revoked.

C. Decisions of the Board of Adjustment

The Board may, so long as such action is in conformity with the terms of this Ordinance, reverse or affirm, wholly or partly, or may modify the order, requirement, decision, or determination, and to that end shall have powers of the Zoning Administrator from whom appeal is taken.

Proposed:

10.3 Powers and Duties of the Board of Adjustment

A. Administrative Review

The Board shall hear and decide appeals where it is alleged there is an error in any order, requirement, decision, or determination made by the Zoning Administrator, or his authorized agent, in the enforcement of this Ordinance . ~~When the Board hears an appeal of the decision of another Board, it shall only review the record of the previous Boards findings and should not accept new evidence.~~

B. Zoning Variances

Upon appeal in specific cases, the Board may authorize variance(s) from the terms of this Ordinance as will not be contrary to the public interest. In cases where, due to special conditions, a literal enforcement of the provisions of this Ordinance will result in ~~undue unnecessary~~ hardship, a variance may be appropriate in order that the spirit of this Ordinance shall be observed and substantial justice done.

- a. ~~The Board shall vary any of the provisions of this ordinance upon a showing of all of the following: The Board shall not grant a variance unless and until the following facts are found, based on evidence presented at the public hearing:~~

- i. Unnecessary hardship would result from the strict application of the ordinance. It shall not be necessary to demonstrate that, in the absence of the variance, no reasonable use can be made of the property.
 - ii. The hardship results from conditions that are peculiar to the property, such as location, size, or topography. Hardships resulting from personal circumstances, as well as hardships resulting from conditions that are common to the neighborhood or the general public, may not be the basis for granting a variance.
 - iii. The hardship did not result from actions taken by the applicant or the property owner. The act of purchasing property with knowledge that circumstances exist that may justify the granting of a variance shall not be regarded as a self-created hardship.
 - iv. The requested variance is consistent with the spirit, purpose, and intent of this ordinance, such that public safety is secured and substantial justice is achieved.
- ~~i. There are special conditions and circumstances that exist which are peculiar to the land, structure, or building involved and which are not applicable to other lands, structures, or buildings in the same district;~~
 - ~~ii. The Special conditions and circumstances are not the result of the actions of the applicant;~~
 - ~~iii. Granting the variance requested will not confer upon the applicant any special privileges that are denied to other residents of the zoning district in which the property is located;~~
 - ~~iv. A literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district;~~
 - ~~v. The requested variance will be a harmony with the purpose and intent of this Ordinance and will not be injurious to the neighborhood or otherwise detrimental to the general welfare;~~
 - ~~vi. No nonconforming use of neighboring lands, structures, or buildings in the same district and no permitted use in another district shall be considered grounds for the issuance of a variance.~~
1. At the public hearing, which shall be held, any party may appear in person or by agent or by attorney.
 2. The Board of Adjustment shall further make a finding that the reasons set forth in the application justify the granting of the variance and that the variance is the minimum condition that will make possible the reasonable use of the land, building, or structure.
 3. Before making any finding in a specified case, the Board shall first determine that the proposed variance will not impair an adequate supply of light and air to adjacent property and will not materially increase the public danger of fire and safety. Nor will it impair the public health, safety, morals, and general welfare.
 4. Under no circumstances shall the Board grant a variance to allow a use not permissible under the terms of this Ordinance in the district involved, or any use expressly or by implication prohibited by the terms of this Ordinance in said district.
 5. In granting any variance, the Board may prescribe appropriate conditions and safeguards in conformity with this Ordinance. Conditions shall be reasonable related to the condition or

circumstance that gives rise to the need for the variance. Violation of such conditions and safeguard, when made a part of the terms under which the variance is granted, shall be deemed a violation of this Ordinance and punishable under Article III (Enforcement and Penalties) and the variance may be revoked.

C. Decisions of the Board of Adjustment

The Board may, so long as such action is in conformity with the terms of this Ordinance, reverse or affirm, wholly or partly, or may modify the order, requirement, decision, or determination, and to that end shall have powers of the Zoning Administrator from whom appeal is taken.

D. Technical Review Boards

The Board may, with its discretion, create and designate specialized boards to hear technical appeals on matters outside of its expertise.

Please contact our office with any questions or comments.

cc: Susan Holder, Assistant County Manager

attachments

MINUTES OF THE SAMPSON COUNTY
PLANNING AND ZONING BOARD

Meeting Date

February 16, 2015

Members Present

Billy Cottle
Scott Brown
Debra Bass
Gary Mac Herring
Ann Naylor

Members Absent

Gary Henry
Sherri Smith

Minutes Approved

Upon a motion by Gary Mac Herring and seconded by Billy Cottle, the minutes of the December 15, 2014 meeting were unanimously approved as presented.

ZA-2-15-1

A zoning amendment request by Planning Staff to amend Section 10.2, Proceedings of the Board of Adjustment, of the Sampson County Zoning Ordinance to reflect current procedures and responsibilities as mandated by the North Carolina General Assembly.

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2. All meetings of the Board shall be open to the public.

D. Administering Oaths and Compelling Attendance of Witnesses

The Chairman or, in his absence, the acting Chairman or Clerk, may administer oaths and compel the attendance of witnesses. The Board Chair, or acting Chair, may subpoena witnesses and compel the production of evidence. The Chair also rules on request for and objections to subpoenas, with appeals possible to the full Board. If a person fails to obey a subpoena, the Board may apply to the General Court of Justice for an order requiring that its order be obeyed, and the Court shall have jurisdiction to issue these orders after notice to all parties. No testimony of any witness before the Board pursuant to a subpoena may be used against the witness in any trial of any civil or criminal action other than a prosecution for false swearing committed on the examination. Any person who, while under oath during a proceeding before the Board of Adjustment, willfully swears falsely, is guilty of a Class 1 misdemeanor. In addition to subpoenaed witnesses, the zoning official which made the determination being appealed must appear at the hearing as a witness.

E. Hearing Testimony

The appellant shall not be limited at the hearing to matters stated in the notice of appeal. If any party or the County would be unduly prejudiced by the presentation of matters not presented in the notice of appeal, the Board shall continue the hearing.

F. Minutes of the Meetings

The Board shall keep minutes of its proceedings, showing the vote of each member upon every question, or if absent or failing to vote, indicating such fact, and also keep records of its examination and other official action.

G. Voting

~~The concurring vote of four-fifths of members of the Board shall be necessary to reverse any order, requirement, decision, or determination of any administrative official charged with enforcement of this~~

~~Ordinance or to decide in favor of the applicant on any matter which it is required to pass under the Zoning Ordinance or to effect any variation in such Ordinance.~~ The concurring vote of four-fifths of the members of the Board shall be necessary for the approval of variance requests. A simple majority is required to rule on appeals and **special** use requests. Vacant positions on the Board and members who are disqualified from voting on the matter shall not be considered “members of the Board” for calculation of the requisite supermajority if there are no qualified alternates available to take the place of such members.

No Planning Board member shall participate in or vote on any quasi-judicial matter in a manner that would violate affected persons’ constitutional rights to an impartial decision maker. Impermissible conflicts include, but are not limited to, a member having a fixed opinion prior to hearing the matter that is not susceptible to change, undisclosed ex parte communications, a close familial, business, or other in the outcome of the matter. If an objection is raised to a member’s participation and that member does not recuse himself/herself, the remaining members shall be majority vote rule on the objection.

GH. Appeal to the Board of Adjustment

An appeal to the Board or request of a variance from the requirements of this Ordinance may be taken by any person, firm, or corporation aggrieved, or by any governmental officer, department, board, or agency affected by any decision of the Zoning Administrator, or his authorized agent, based in whole or in part upon the provision of this Ordinance. Such appeal shall be taken within thirty (30) days after the decision being appealed is made, by filing with the ~~Zoning Administrator~~ County Clerk and with the Board a notice of appeal, specifying the grounds thereof.

HI. Fees

A fee shall be paid by the appellant according to the county fee schedule to cover administrative and advertising costs and postage.

IJ. Duty of the Zoning Administrator Upon Notice of Appeal

The Zoning Administrator shall forthwith transmit to the Board all the papers constituting the record upon which the action appealed from was taken or regarding the variance request, **with copies also being given to appellant and land owner via certified mail.**

JK. Effect of an Appeal

An appeal stays all proceedings in furtherance of the action appealed from unless the Zoning Administrator certifies to the Board, after the notice of appeal has been filed with him, that by reason of the facts stated in the certificate a stay would, in his opinion, cause imminent peril to life or property or that because the violation charge is transitory in nature, a stay would seriously interfere with the enforcement of the Ordinance, in which case, proceedings shall not be stayed otherwise than by a restraining order, which may be granted by the Board or by a court of record to whom an appeal has been made. **Appellant may apply for an expedited hearing if stay of enforcement is denied. Hearing would take place no more than 15 days from the filing. Appellant may also request a stay on all final decisions regarding permits pending resolution of appeal.**

KL. Setting a Hearing Date

The Board shall fix a date for hearing of the appeal or variance request, to be held within forty-five (45) days of the date a complete application was submitted, giving notice to the applicant by certified mail.

LM. Public Notice of Hearing

Notice of a variance public hearing shall be posted on the property for which the variance is sought ~~and be advertised in a local newspaper once,~~ at least ~~fifteen (15) days before the hearing~~ 10 days, but not more than 25 days, prior to the date of the hearing. ~~Notice of an appeal hearing shall be advertised in a local newspaper once, at least fifteen (15) days before the hearing.~~ In addition, all persons or entities affected by hearing must be notified by mail of the hearing. These persons include the appellant, property owner, all landowners whose land abuts property in question, and any other person who may have standing to receive notice. In the absence of evidence to the contrary, the county may rely on the county tax listing to determine owners of property entitled to mailed notice. The notice must be deposited in the mail at least 10 days, but not more than 25 days, prior to the date of the hearing.

MN. ~~Notice of Decision to Appellant~~ Notice of Decision

~~The decision of the Board, in writing, shall be delivered to the appellant either by personal service or by certified mail, return receipt requested.~~ The Board shall provide a written document for all quasi-judicial proceedings which shall reflect the determination of contested facts and the application of standards in this ordinance to the applicant, landowners, and any other party which has submitted written request for notification on decision. This document shall also be signed by the Chair and filed with the Clerk.

NO. Personal Expenses Reimbursed

Members of the Board shall serve without pay but may be reimbursed by the county for any expenses incurred while representing the Board.

After Board discussion, Debra Bass made a motion to recommend approval of the request as presented, seconded by Ann Naylor and unanimously recommended for approval by the Board.

Ayes: Unanimous

ZA-2-15-2

A zoning amendment request by Planning Staff to amend Section 10.3, Powers and Duties of the Board of Adjustment, of the Sampson County Zoning Ordinance to reflect current procedures and responsibilities as mandated by the North Carolina General Assembly.

Existing:

10.3 Powers and Duties of the Board of Adjustment

A. Administrative Review

The Board shall hear and decide appeals where it is alleged there is an error in any order, requirement, decision, or determination made by the Zoning Administrator, or his authorized agent, in the enforcement of this Ordinance

B. Zoning Variances

Upon appeal in specific cases, the Board may authorize variance(s) from the terms of this Ordinance as will not be contrary to the public interest. In cases where, due to special conditions, a literal enforcement of the provisions of this Ordinance will result in undue hardship, a variance may be appropriate in order that the spirit of this Ordinance shall be observed and substantial justice done.

- a. The Board shall not grant a variance unless and until the following facts are found, based on evidence presented at the public hearing:
 - i. There are special conditions and circumstances that exist which are peculiar to the land, structure, or building involved and which are not applicable to other lands, structures, or buildings in the same district;
 - ii. The Special conditions and circumstances are not the result of the actions of the applicant;
 - iii. Granting the variance requested will not confer upon the applicant any special privileges that are denied to other residents of the zoning district in which the property is located;
 - iv. A literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district;
 - v. The requested variance will be a harmony with the purpose and intent of this Ordinance and will not be injurious to the neighborhood or otherwise detrimental to the general welfare;
 - vi. No nonconforming use of neighboring lands, structures, or buildings in the same district and no permitted use in another district shall be considered grounds for the issuance of a variance.
1. At the public hearing, which shall be held, any party may appear in person or by agent or by attorney.
2. The Board of Adjustment shall further make a finding that the reasons set forth in the application justify the granting of the variance and that the variance is the minimum condition that will make possible the reasonable use of the land, building, or structure.
3. Before making any finding in a specified case, the Board shall first determine that the proposed variance will not impair an adequate supply of light and air to adjacent property and will not materially increase the public danger of fire and safety. Nor will it impair the public health, safety, morals, and general welfare.
4. Under no circumstances shall the Board grant a variance to allow a use not permissible under the terms of this Ordinance in the district involved, or any use expressly or by implication prohibited by the terms of this Ordinance in said district.
5. In granting any variance, the Board may prescribe appropriate conditions and safeguards in conformity with this Ordinance. Conditions shall be reasonable related to the condition or circumstance that gives rise to the need for the variance. Violation of such conditions and safeguard, when made a part of the terms under which the variance is granted, shall be deemed a violation of this Ordinance and punishable under Article III (Enforcement and Penalties) and the variance may be revoked.

C. Decisions of the Board of Adjustment

The Board may, so long as such action is in conformity with the terms of this Ordinance, reverse or affirm, wholly or partly, or may modify the order, requirement, decision, or determination, and to that end shall have powers of the Zoning Administrator from whom appeal is taken.

Proposed:

10.3 Powers and Duties of the Board of Adjustment

A. Administrative Review

The Board shall hear and decide appeals where it is alleged there is an error in any order, requirement, decision, or determination made by the Zoning Administrator, or his authorized agent, in the enforcement of this Ordinance. ~~When the Board hears an appeal of the decision of another Board, it shall only review the record of the previous Boards findings and should not accept new evidence.~~

B. Zoning Variances

Upon appeal in specific cases, the Board may authorize variance(s) from the terms of this Ordinance as will not be contrary to the public interest. In cases where, due to special conditions, a literal enforcement of the provisions of this Ordinance will result in ~~undue unnecessary~~ hardship, a variance may be appropriate in order that the spirit of this Ordinance shall be observed and substantial justice done.

- a. ~~The Board shall vary any of the provisions of this ordinance upon a showing of all of the following: The Board shall not grant a variance unless and until the following facts are found, based on evidence presented at the public hearing:~~
 - i. ~~Unnecessary hardship would result from the strict application of the ordinance. It shall not be necessary to demonstrate that, in the absence of the variance, no reasonable use can be made of the property.~~
 - ii. ~~The hardship results from conditions that are peculiar to the property, such as location, size, or topography. Hardships resulting from personal circumstances, as well as hardships resulting from conditions that are common to the neighborhood or the general public, may not be the basis for granting a variance.~~
 - iii. ~~The hardship did not result from actions taken by the applicant or the property owner. The act of purchasing property with knowledge that circumstances exist that may justify the granting of a variance shall not be regarded as a self-created hardship.~~
 - iv. ~~The requested variance is consistent with the spirit, purpose, and intent of this ordinance, such that public safety is secured and substantial justice is achieved.~~
- ~~i. There are special conditions and circumstances that exist which are peculiar to the land, structure, or building involved and which are not applicable to other lands, structures, or buildings in the same district;~~
- ~~ii. The Special conditions and circumstances are not the result of the actions of the applicant;~~

- ~~iii.—Granting the variance requested will not confer upon the applicant any special privileges that are denied to other residents of the zoning district in which the property is located;~~
- ~~iv.—A literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district;~~
- ~~v.—The requested variance will be a harmony with the purpose and intent of this Ordinance and will not be injurious to the neighborhood or otherwise detrimental to the general welfare;~~
- ~~vi.—No noneconforming use of neighboring lands, structures, or buildings in the same district and no permitted use in another district shall be considered grounds for the issuance of a variance.~~

1. At the public hearing, which shall be held, any party may appear in person or by agent or by attorney.
2. The Board of Adjustment shall further make a finding that the reasons set forth in the application justify the granting of the variance and that the variance is the minimum condition that will make possible the reasonable use of the land, building, or structure.
3. Before making any finding in a specified case, the Board shall first determine that the proposed variance will not impair an adequate supply of light and air to adjacent property and will not materially increase the public danger of fire and safety. Nor will it impair the public health, safety, morals, and general welfare.
4. Under no circumstances shall the Board grant a variance to allow a use not permissible under the terms of this Ordinance in the district involved, or any use expressly or by implication prohibited by the terms of this Ordinance in said district.
5. In granting any variance, the Board may prescribe appropriate conditions and safeguards in conformity with this Ordinance. Conditions shall be reasonable related to the condition or circumstance that gives rise to the need for the variance. Violation of such conditions and safeguard, when made a part of the terms under which the variance is granted, shall be deemed a violation of this Ordinance and punishable under Article III (Enforcement and Penalties) and the variance may be revoked.

C. Decisions of the Board of Adjustment

The Board may, so long as such action is in conformity with the terms of this Ordinance, reverse or affirm, wholly or partly, or may modify the order, requirement, decision, or determination, and to that end shall have powers of the Zoning Administrator from whom appeal is taken.

D. Technical Review Boards

~~The Board may, with its discretion, create and designate specialized boards to hear technical appeals on matters outside of its expertise.~~

After Board discussion, Debra Bass made a motion to recommend approval of the request as presented, seconded by Ann Naylor and unanimously recommended for approval by the Board.

Ayes: Unanimous

V-2-15-1

A variance request by Orly Maldonado at 4493 Church Road from Sections 5.1 and 5.5 of the Sampson County Zoning Ordinance with regard to continuance of a nonconforming building.

Mrs. Rose informed the Board when staff went out to post the property, zoning violations were identified. Planning staff requests this case be continued until the March 2015 meeting in order to provide the applicant an opportunity to correct the violations before Board consideration.

After Board discussion, Debra Bass made a motion to continue the request until the March 2015 Board meeting. The motion was seconded by Ann Naylor and unanimously continued by the Board.

There being no further business, Gary Mac Herring made a motion to adjourn, seconded by Billy Cottle and the meeting was adjourned at 7:00 p.m.

Chairman

Secretary

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2 (a)

Meeting Date: March 2, 2015	<input type="checkbox"/> Information Only	<input checked="" type="checkbox"/> Public Comment
	<input type="checkbox"/> Report/Presentation	<input type="checkbox"/> Closed Session
	<input checked="" type="checkbox"/> Action Item	<input type="checkbox"/> Planning/Zoning
	<input type="checkbox"/> Consent Agenda	<input type="checkbox"/> Water District Issue

SUBJECT: Public Hearings (2) - Consideration of Performance Based Incentives for Economic Development Projects

DEPARTMENT: Economic Development

PUBLIC HEARING: Yes

CONTACT PERSON: John Swope, Economic Developer
Joel Starling, County Attorney

PURPOSE: To receive public comment regarding intent of the County to enter into agreements to provide performance based incentives for economic development projects

ATTACHMENTS: Advertisements; Resolution Approving Agreement with Kansas City Sausage Company, LLC

BACKGROUND: The County has duly advertised two separate hearings for the purpose of receiving public comment with regard to the County's intention to enter into incentive agreements with economic development prospects. **Each hearing should be held separately**, and Mr. Swope and Mr. Starling will review information pertinent to each hearing.

Rheinfelden Americans, LLC

Because the confirmed company investment and jobs varied slightly from the hearing's notice, we request that this hearing be opened and closed. We will re-notice the hearing (with the revised information) for a new date and time to be determined by the Board.

Kansas City Sausage Company, LLC

Kansas City Sausage is considering developing a new pork sausage processing and production plant at the site identified as the former Martins Meats rendering facility on Martin Road in Sampson County. Any proposed appropriations and expenditures will be made pursuant to a proposed Incentives Agreement, and as **performance-based** incentive payments over a five-year period as noted in the agreement. The prospect agrees to make certain capital investments in the County and to maintain certain levels of employment as noted in the hearing notice.

RECOMMENDED
ACTION(s) OR
MOTION(s):

Rheinfelden Americas, LLC project: Open and close hearing. Set new hearing date.

Kansas City Sausage Company, LLC project: Consider adoption of enclosed resolution approving incentives agreement

Susan Holder

From: Brenda McCullen <bmccullen@civitasmedia.com>
Sent: Wednesday, February 18, 2015 9:56 AM
To: Susan Holder
Subject: Revised proof

PUBLIC HEARING NOTICE- RHEINFELDEN AMERICAS, LLC

The Board of Commissioners of Sampson County, North Carolina will hold a public hearing on Monday, March 2, 2015, at 7:00 p.m., or as soon as possible thereafter as the matter may be heard, in the Sampson County Auditorium, 435 Rowan Road, Clinton, North Carolina. The purpose of the public hearing is to receive public comment concerning proposed appropriations and expenditures for economic development activities. The proposed site(s) for the economic development activities is the former Aludisc manufacturing facility located on Railroad Street in Clinton, North Carolina. The appropriations and expenditures will be made pursuant to a written agreement. Under this agreement, the County will provide performance-based business incentive payments to RHEINFELDEN AMERICAS, LLC over a five-year period in the amount of \$145,226. The company will commit to make certain capital investments in the County, and to maintain certain levels of employment. The potential public benefits anticipated to be derived from this agreement include: Taxable investment: \$12,670,000. Estimated property tax revenues (years 1-10 in operation): \$548,096. Direct company employment: 70 full time jobs, at a competitive annual wage. RHEINFELDEN AMERICAS is considering restarting the manufacture of aluminum slugs at the former Aludisc manufacturing plant. Additional information on the company and the project will be available at the time of the hearing, including a map identifying the proposed site(s). The terms of any agreement between the County and the company, however, will be subject to further completion and amendment based on comments received at the hearing and continued negotiations between the County and the company. The Board of Commissioners may take action concerning the proposed agreement and the related transactions immediately following the hearing. Additional information on the subject of the hearing is available from Mr. John Swope, Executive Director, Sampson County Economic Development Commission (telephone 910/592-8921) during regular business hours. Persons wishing to make written comments concerning the subject of the public hearing should direct them to the Clerk to the Board of Commissioners, Sampson County, 406 County Complex Road, Clinton, North Carolina 28328, or by fax to 910/592-1945.

The Sampson Independent
February 19, 2015.c.

Susan Holder

From: Brenda McCullen <bmccullen@civitasmedia.com>
Sent: Wednesday, February 18, 2015 9:53 AM
To: Susan Holder
Subject: Revised proof

PUBLIC HEARING NOTICE-KANSAS CITY SAUSAGE COMPANY, LLC

The Board of Commissioners of Sampson County, North Carolina will hold a public hearing on Monday, March 2, 2015, at 7:00 p.m., or as soon as possible thereafter as the matter may be heard, in the Sampson County Auditorium, 435 Rowan Road, Clinton, North Carolina. The purpose of the public hearing is to receive public comment concerning proposed appropriations and expenditures for economic development activities. The proposed site(s) for the economic development activities is the former Martins Meats rendering facility located on Martin Road in Sampson County. The appropriations and expenditures will be made pursuant to a written agreement. Under this agreement, the County will provide performance-based business incentive payments to KANSAS CITY SAUSAGE COMPANY, LLC over a five-year period in the amount of \$823,308. The company will commit to make certain capital investments in the County, and to maintain certain levels of employment. The potential public benefits anticipated to be derived from this agreement include: Taxable investment: \$44,800,000. Estimated property tax revenues (years 1-10 in operation): \$3,029,604. Direct company employment: 177 full time jobs, at an average annual salary of \$31,905. KANSAS CITY SAUSAGE is considering developing a new pork sausage processing and production plant. Additional information on the company and the project will be available at the time of the hearing, including a map identifying the proposed site(s). The terms of any agreement between the County and the company, however, will be subject to further completion and amendment based on comments received at the hearing and continued negotiations between the County and the company. The Board of Commissioners may take action concerning the proposed agreement and the related transactions immediately following the hearing. Additional information on the subject of the hearing is available from Mr. John Swope, Executive Director, Sampson County Economic Development Commission (telephone 910/592-8921) during regular business hours. Persons wishing to make written comments concerning the subject of the public hearing should direct them to the Clerk to the Board of Commissioners, Sampson County, 406 County Complex Road, Clinton, North Carolina 28328, or by fax to 910/592-1945.

The Sampson independent
February 19, 2015.c.



Resolution Approving Agreement with Kansas City Sausage Company, LLC

WHEREAS -

For the past several months, representatives of Sampson County and others have been working with representatives of **Kansas City Sausage Company, LLC**, concerning the company's desire to locate pork sausage processing and production operations in the County.

The County and **Kansas City Sausage Company, LLC** have agreed in principle that if Sampson County were selected as the location for said pork sausage processing and production operations for the County to make certain incentive payments to **Kansas City Sausage Company, LLC** over a **five-year** period. In return, the company will commit to make certain capital investments in the County, and to maintain certain levels of employment. The mutual obligations of the County and **Kansas City Sausage Company, LLC** will be set forth in an Incentive Agreement, a draft of which has been presented at this meeting.

The County has held a public hearing earlier today concerning appropriations and expenditures for economic development activities pursuant to the Incentive Agreement. The Incentive Agreement is now presented to the Board of Commissioners for consideration.

BE IT RESOLVED by the Board of Commissioners of Sampson County, North Carolina, as follows:

1. The Board determines that the County will enter into the proposed Incentive Agreement. The Board approves the form of the Incentive Agreement presented to this meeting. The final version of the Incentive Agreement must be in substantially the form presented, but may have such additional minor changes as may be acceptable to the Chairman, who is authorized and directed to execute the final form agreement. The final form of the agreement may not, however, in any material fashion increase the County's obligations or decrease the company's obligations from the obligations described in the draft agreement. The Chairman's execution and delivery of the final form agreement will be conclusive evidence of his approval.

2. By this resolution, the County agrees to provide performance based incentives as prescribed in the agreement requiring certification of jobs created, investment levels verified and documentation submitted by the Company.

3. By this resolution, the County confirms and accepts its agreement that the incentive payments payable to the Company will be paid in the following amounts, as specified by the incentive agreement:

Year 1.....\$ 170,150

Year 2.....\$ 165,429

Year 3.....\$ 168,023

Year 4.....\$ 162,576

Year 5.....\$ 157,129

4. All County officers and employees are authorized and directed to deliver all certificates, agreements and instruments and to take all such further actions as they may consider necessary or desirable in furtherance of the transactions contemplated by this resolution. All such prior actions of County officers and employees are ratified, approved and confirmed.

5. All other Board proceedings, or parts thereof, in conflict with this resolution are repealed, to the extent of the conflict. This resolution takes effect immediately.

Adopted this 2nd day of March, 2015.

Chairman

ATTEST:

Clerk to the Board

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2 (b)

Meeting Date:	March 2, 2015	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
		<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
		<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
		<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Economic Development – Application to NCDOC Rural Development Division for NC Building Restoration and Reuse Grant Funding for Kansas City Sausage Company, LLC

DEPARTMENT: Economic Development

PUBLIC HEARING: No

CONTACT PERSON: John Swope, Economic Developer

PURPOSE: To consider authorizing submission of an application to the NCDOC Rural Development Division for NC Building Restoration and Reuse Grant Funding for Kansas City Sausage Company, LLC

ATTACHMENTS: Resolution

BACKGROUND: The North Carolina Department of Commerce’s Rural Development Division has grant funding available for local governments to assist with the renovation or expansion of a building occupied by an existing NC company wishing to expand. As part of the County’s efforts to assist Kansas City Sausage Company’s planned renovations of the facility at 1600 Martin Road, the Board is asked to authorize the submission of an application for \$500,000 in grant assistance from the Building Restoration and Reuse Grants Program. The grant requires a 5% cash match, which would be paid by the company.

EDC Director John Swope will review this request.

RECOMMENDED ACTION OR MOTION: Motion to adopt the enclosed resolution authorizing the submission of the application for \$500,000 in Building Restoration and Reuse Grant Funding

AUTHORIZING RESOLUTION BY GOVERNING BODY OF THE APPLICANT
NC Building Restoration and Reuse Grants Program

WHEREAS, The Building Reuse Program under the Rural Grants/Programs Section of the North Carolina Department of Commerce will provide grants to local governments. Three categories of funding are available for 1) the renovation of vacant buildings, 2) the renovation or expansion of a building occupied by an existing North Carolina company wishing to expand in their current location and 3) the renovation, expansion or construction of health care entities that will lead to the creation of new, full-time jobs, and

WHEREAS, Sampson County is engaged in activities to assist in the renovation or expansion of an occupied building, specifically renovations to Kansas City Sausage Company, LLC's Sampson County facility located at 1600 Martin Road, Godwin, North Carolina that will spur economic activity and job creation by assisting Kansas City Sausage, LLC in expanding its sausage processing facility; and

WHEREAS, Sampson County intends to request \$500,000 grant assistance from the Building Restoration and Reuse Grants Program;

NOW THEREFORE BE IT RESOLVED, BY THE SAMPSON COUNTY BOARD OF COUNTY COMMISSIONERS:

That Sampson County will provide the required cash match of 5 percent (\$25,000) of the grant request amount toward the renovation project with the source of funds being Kansas City Sausage Company, LLC.

That Sampson County will provide for efficient administration and implementation of the project.

That Billy C. Lockamy, Chairman, and successors so titled, is hereby authorized to execute and file an application on behalf of Sampson County with the Rural Development Division, North Carolina Department of Commerce (RDD) for a Building Restoration and Reuse Grant.

That Billy C. Lockamy, Chairman or Edwin Causey, Manager, and successors so titled, is hereby authorized and directed to furnish such information as the RDD may request in connection with such application or the project; to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That Sampson County has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to the grants pertaining thereto.

Adopted this the 2nd day of March, 2015 at Clinton, North Carolina.

(Signature of Chief Executive Officer)

Chairman
(Title)

ATTEST:

Clerk (Seal)

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2 (c)

		<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
Meeting Date:	March 2, 2015	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
		<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
		<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Economic Development – Application for North Carolina’s Industrial Fund Utility Grant Funding for Carolina Cellulosic Biofuels, LLC

DEPARTMENT: Economic Development

PUBLIC HEARING: No

CONTACT PERSON: John Swope, Economic Developer

PURPOSE: To consider authorizing submission of an application for grant funding from North Carolina’s Industrial Fund to assist with the railroad spur for Carolina Cellulosic Biofuels, LLC

ATTACHMENTS: Resolution

BACKGROUND: As part of the County efforts to assist Carolina Cellulosic Biofuels, LLC (Chemtex) with the location of their facility in Sampson County, it is requested that the Board authorize the submission of an application for \$750,000 in utility grant funding from the State’s Industrial Fund. The grant funding will assist the industry in the construction of an approximately 2,400 lf rail spur. Additional funding for the rail spur will come from CDBG funding, a NC DOT Rail Access grant and company funding.

EDC Director John Swope will review this request.

RECOMMENDED ACTION OR MOTION: Motion to adopt the enclosed resolution authorizing the submission of the application for \$750,000 in utility grant funding from North Carolina’s Industrial Fund

**RESOLUTION REGARDING SAMPSON COUNTY'S
APPLICATION
FOR INDUSTRIAL DEVELOPMENT FUND/UTILITY ACCOUNT
GRANT FUNDS**

WHEREAS, the Sampson County Board of County Commissioners has previously indicated its desire to assist in economic development efforts within the County; and

WHEREAS, the Sampson County Board of County Commissioners desires to assist in providing a rail spur to benefit Carolina Cellulosic Biofuels LLC Sampson County facility that will produce ethanol from bio-mass; and

WHEREAS, the Sampson County Board of County Commissioners wishes the County to pursue a formal application for a \$750,000 Industrial Development Fund Utility Grant to assist in the construction of an approximate 2,400 lf rail spur and commits to invest monies to complete the rail spur extension project including a \$780,000 Community Development Block Grant; a \$95,000 NC Department of Transportation Rail Access Grant; and \$1,475,000 from Chemtex; and

WHEREAS, the Sampson County Board of County Commissioners certifies it will meet all federal regulatory and statutory requirements of the Industrial Development Fund/Utility Program.

NOW, THEREFORE BE IT RESOLVED, by the Sampson County Board of County Commissioners, Sampson County is authorized to submit a formal application to the North Carolina Department of Commerce for an Industrial Development Fund/Utility Account Grant to benefit Carolina Cellulosic Biofuels LLC.

Adopted March 2, 2015.

Billy C. Lockamy, Chairman

SEAL

Susan Holder, Clerk to the Board

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2 (d)

Meeting Date:	March 2, 2015	<input type="checkbox"/> Information Only	<input type="checkbox"/> Public Comment
		<input type="checkbox"/> Report/Presentation	<input type="checkbox"/> Closed Session
		<input checked="" type="checkbox"/> Action Item	<input type="checkbox"/> Planning/Zoning
		<input type="checkbox"/> Consent Agenda	<input type="checkbox"/> Water District Issue

SUBJECT: Finance – Travel and Credit Card Policies (tabled at February 2, 2015 meeting)

DEPARTMENT: Finance

PUBLIC HEARING: No

CONTACT PERSON: David Clack, Finance Officer

PURPOSE: To consider approval of new policies for employee travel reimbursement and departmental use of credit cards

ATTACHMENTS: Draft Policies

BACKGROUND: Finance Officer David Clack will review a draft employee Travel Policy and Credit Card policy. Both were previously provided to the Board as Board Information at the January 5, 2015 and February 2, 2015 meetings.

RECOMMENDED ACTION OR MOTION: Approve policies as submitted

County of Sampson Travel Policy

PURPOSE:

To provide the standard procedures and guidelines for necessary and reasonable expenses and to ensure that public funds are expended for travel only when it serves a public purpose for the County of Sampson. It is the intent to provide statements of policy to enable departments a comprehensive reference for uniform interpretation to pay or reimburse allowable expenses pertaining to official travel and subsistence.

SCOPE:

The scope of this policy should include the following: 1) the parties covered by the policy; 2) the procedures for approval; 3) the reconciliation process; and, 4) the rates of reimbursement.

GENERAL GUIDELINES:

Travel is contingent upon the availability of funds in the department budget. Department heads are responsible for ensuring funds are available for travel within their departmental budgets and approving travel. Department heads are responsible for scrutinizing all travel requests to ensure that such travel is necessary and reasonable for the efficient and effective operation of the department and shall ensure that all charges and expenses are in compliance with this policy. The County Manager will approve overnight travel requests for department heads and other requests for travel will be approved by the department head.

POLICY:

The purpose of this Travel Policy is to reimburse employees and appointed officials (traveler/s) serving in various capacities on boards, commissions and committees in accordance with the County of Sampson Travel Policy for all necessary and reasonable expenses incurred while traveling on official business representing the County of Sampson.

Prior to incurring any expenditure for travel, travelers must account for all estimated costs including any travel advances needed by submitting an Overnight Travel Authorization Request (Exhibit A). Travelers must also account for all expenses upon their return by submitting a complete and accurate Travel Expense Report (Exhibit B), approved by their department head. The County Manager will approve all overnight travel requests for department heads and members of Boards or Commissions. Submission of falsified travel forms or any other violations of this policy may result in disciplinary action up to and including termination. (See the Sampson County Personnel Resolution, Article IX.)

When two (2) or more travelers are traveling to the same destination, they should make every effort to use special group travel discounts and jointly use transportation including taxicabs and county-owned, leased or privately owned vehicles. Travel with representatives of other government units is also encouraged whenever possible.

DEFINITIONS:

- A. Travel – Required movement to and from the normal work station to a site located inside or outside the County to conduct County business
- B. Subsistence (Meals & Incidentals) – An allowance related to lodging, meal costs, and necessary incidental expenses (i.e. gratuities)
- C. Reimbursement – Payment for previously incurred expenses to authorized parties
- D. Travel advance – An approved request for funds to be issued prior to the start date of travel
- E. Lodging – Motel/hotel costs involved in approved overnight travel
- F. Per Diem – An allowance paid for each day (in this instance, for meals and incidentals)
- G. Business meals – Meals in conjunction with meetings or fieldwork, where County business is discussed and/or conducted
- H. Agenda – Specific detailing of the name of the event, days covered, meals provided, etc.

Excessive expenditures, unnecessarily indirect travel routes, luxury accommodations, and unjustified or unnecessary services in the performance of official business are not permitted. Travelers may be personally responsible for unnecessary and unauthorized expenditures and any additional expenses incurred for personal preference or convenience.

1.0 OVERNIGHT TRAVEL AUTHORIZATION

- 1.1 Travelers must request approval for all travel in advance of incurring any expenditure, including registration fees, related to the trip. For overnight travel, the traveler must complete an Overnight Travel Authorization Request (Exhibit A). No registration/reservations should be made before travel has been appropriately authorized for overnight travel.
- 1.2 All Overnight Travel Authorization Requests must include an agenda. Any exceptions must be approved by the County Manager.
- 1.3 Once all sections of the Overnight Travel Authorization Request are completed, the traveler must sign and submit it to their department head or the County Manager for approval. The department head or County Manager should assess the necessity of the trip, the reasonableness of the expenses, and that an unencumbered appropriation sufficient to cover the total estimated cost of the travel remains in the appropriate expenditure line item before approving. For department head travel, the approved form must be submitted to the Finance Department.

- 1.4 The traveler must use the Travel Expense Report (Exhibit B) to submit actual expenses once the trip is completed.

2.0 TRAVEL ADVANCE

The County of Sampson will assist travelers who are required to travel on official business by advancing up to 100% of the estimated travel expenses. Once the Overnight Travel Authorization Request (See Section 1.0) has been approved, the traveler may receive funds for the overnight trip.

- 2.1 Travelers should complete a Request for Advance Travel (Exhibit C) and have the form approved by their department head or the County Manager to obtain a cash advance for authorized travel. Payment for advance travel is limited to the dates that the Finance Department writes checks. Travelers may pick up their checks no earlier than the workday prior to the start of a trip.
- 2.2 As noted in Section 1.1, airfare and lodging can be charged to a credit card, if available, after the travel is approved.
- 2.3 Employees that have not reconciled their advance travel within the allowed time are subject to and agree to have the entire advance withheld from their paycheck.

3.0 TRANSPORTATION

Employees are expected to hold local business travel to a minimum and travel together if at all practical. A completed monthly Travel Expense Report (Exhibit B) will be required for all local business travel. These statements will contain odometer readings, travel dates, locations traveled to and from and shall be approved by the respective department head by original signature only. No rubber stamp or designee may give approval.

- 3.1 Air Travel: Coach is the approved class of travel for all Travelers on domestic and international flights. Business class is optional for international flights greater than eight (8) hours flying time with approval of the department head. Upgrades to first class will not be reimbursed.
- 3.2 Private Aircraft: Use of private/personal aircraft is not approved and, accordingly, no reimbursement will be made for the use of such aircraft.

- 3.3 Airline Club Membership: Travelers may not be reimbursed for membership in airline clubs.
- 3.4 Rail Travel: Travelers should use coach class when traveling by rail. When an overnight stay is required on board a train, a roomette or duplex accommodation is permitted. The use of a private/personal rail car is not approved and, accordingly, no reimbursement will be made for its use.
- 3.5 Ground Transportation: Travelers should use the most economical and reasonable means of ground transportation that satisfies the traveler's business purpose and requirements. These include and are limited to taxis, airport/hotel shuttle vans, rental cars, personal cars and public transportation.
- 3.6 Rental Cars: Rental cars should be used only when they are clearly the most economical mode of transportation. Car rentals must be justified if the conference is in the same hotel that the traveler has selected for lodging.
- 3.6.1 When reserving a car, travelers should:
- Request a compact or intermediate size car for four (4/-) travelers.
 - Refuse Loss/Collision Damage Waiver and Personal Accident Insurance for domestic business travel. Since the County provides insurance for business rentals, the traveler will not be reimbursed if they purchase this coverage.
 - Purchase available insurance coverage for business rentals outside the continental U.S., the cost of which will be reimbursed as a business expense.
 - Return the rental car with a full tank of gasoline to avoid a refueling charge by the vendor.
 - Use their County credit card to pay for rental cars, otherwise use their personal charge card and be reimbursed via the Travel Expense Report process or cash advance.
- NOTE: When rental cars are used for combined personal and business travel, the traveler should consider purchasing the Loss/Collision Damage and Personal Accident Insurance at his/her expense.
- 3.7 Personal Cars: When public transportation is unavailable or impractical, the traveler may use a personal auto for business purposes.

- 3.7.1 Reimbursement for miles traveled will be at the maximum rate allowed by the IRS, which is updated annually on the first day of January.
 - 3.7.2 Parking charges and tolls will be reimbursed. Receipts are required.
 - 3.7.3 Fines for parking or traffic violations will NOT be reimbursed under any circumstances.
 - 3.7.4 Travelers using a personal auto must carry minimum auto liability insurance limits as required by North Carolina law. In case of an accident while engaged in County business, County liability insurance will apply above personal insurance. The County does not provide physical damage coverage for personal vehicles.
 - 3.7.5 Permission to use a personal vehicle in lieu of public transportation must have prior approval from the department head and the County Manger.
 - 3.7.6 Travelers attending the same event must arrange carpools or common carriers whenever possible. Any exceptions must be approved by the County Manager.
- 3.8 County Vehicles: County vehicles may be used for any authorized travel. The requesting traveler must obey all laws of the jurisdiction in which the vehicle is being operated and will be responsible for any parking or traffic violations incurred while using the County vehicle. The vehicle should be used in conducting County business only. A minimal amount of personal use, such as driving the vehicle to and from a meal is allowed. Non-County travelers may accompany County travelers if they have a business interest in the travel. If family members accompany travelers on a business trip, their personal vehicle must be used. (See the Sampson County Personnel Policy for use and operation of County-owned vehicles.)
- 3.9 Fuel Credit Cards: The County has credit cards for the specific purpose of purchasing fuel for County-owned vehicles. These cards MUST be used. The gasoline companies offer a Federal discount per gallon, as well as, a State discount, if purchased in N.C. which saves the user department money for every gallon purchased.

4.0 **LODGING**

- 4.1 Lodging for travelers without a credit card must be paid to the lodging provider in advance by the County. The paid invoice from the lodging provider must be turned in to the Finance Department after the traveler's return. The department head may reserve the room with his/her County credit card. If the traveler has a County issued credit card, lodging charges should be placed on the traveler's

County credit card and the traveler must attach the paid lodging invoice to his/her County credit card statement.

- 4.2 If paid by the traveler; room cost, including taxes, should be listed separately from parking, phone charges, etc. on the Travel Expense Report.
- 4.3 It is the traveler's responsibility to cancel the reservation in the event of a plan change. The traveler must request and record the cancellation number in case of billing disputes. When the traveler fails to cancel a reservation, a written explanation for the failure to cancel is required, and must be approved by the Finance Officer and the County Manager prior to request for reimbursement of the hotel bill. Receipts for lodging shall be obtained and submitted with the Travel Expense Report.
- 4.4 If the traveler chooses to arrive at the location of the training the night before it begins, the County will not pay for lodging expense if it is located within 60 miles of the trip's origination.

5.0 MEALS

- 5.1 Business Meals: Meals in conjunction with meetings or fieldwork where County business is discussed and/or conducted are considered business meals.
 - 5.1.1 Proper documentation of the business purpose is essential. Documentation should include:
 - Name, title and company affiliation of those attending.
 - Business topic
 - Original itemized receipts including tips.
 - 5.1.2 Reciprocal entertainment among County personnel which does not involve a specific business purpose will NOT be reimbursed.
- 5.2 Personal Meals: A per diem allowance will be provided for meal and incidental expenses only if travel requires an overnight stay. The per diem allowance will be based on the rates set by the U.S. General Services Administration (GSA) (<http://www.gsa.gov>). The allowance may be requested as part of an Advance Travel Request or may be reimbursed after the employee has returned.

- 5.2.1 Meal expenses include the tip for service.
- 5.2.2 Incidentals listed in the GSA category table below include fees and tips given to porters, baggage carriers, bellhops, hotel maids, flight attendants.
- 5.2.3 The per diem allowance differs by location and the traveler is responsible for checking the GSA Meals & Incidental Expenses Breakdown (M&IE) for the specific location of travel at www.gsa.gov/perdiem. The amount listed is the daily amount that will be reimbursed for a full day. The meal breakdown is updated annually by GSA. No receipts are required for reimbursement of personal meals and incidental costs, as a Per Diem is paid to cover these costs.
- 5.2.4 In the event that the per diem allowance needs to be prorated to reflect times that the traveler is not in travel status, the per diem allowance will be based on the per meal allowance set by GSA. Travelers may receive a meal and incidental allowance for partial days of travel when the partial day is the day of departure or the day of return. The following schedule guidelines will be used to determine the per diem allowance for that day.
 - Departure prior to 12:00 noon – 75% per diem
 - Departure after 12:00 noon – 50% per diem
 - Return prior to 12:00 noon – 50% per diem
 - Return after 12:00 noon – 75% per diem
- 5.2.5 In the event that the traveler must travel out of the County during the work day, meals will be reimbursed according to the chart above. Travel for 12 hours or more will be paid at 100% of the per diem rate.

6.0 WEEKEND TRAVEL

Airlines may offer substantial discounts when a trip includes a Saturday night stay. Travelers may leave early or extend a business trip into a weekend to take advantage of a substantial discount.

- 6.1 The County will reimburse expenses for additional weekend nights IF THE SAVINGS IS GREATER THAN THE COST OF THE LODGING.
- 6.2 To qualify for reimbursement travelers should be aware of the following guidelines:

- 6.2.1 The additional lodging and meal and incidental expenses are less than the savings obtained by comparing the Saturday night stay airfare with the airfare for a non-Saturday night stay.
- 6.2.2 Support showing the savings must be included with the Travel Expense Report (printout from website showing the differences in airfare costs vs the cost of additional lodging, meal and incidental expenses).
- 6.3 Worker's Compensation insurance may not apply to accidents occurring during periods of extended travel for personal activities. See Section 3.6 Rental Cars. If a traveler is involved in an accident with a rental car during a weekend stay when no County business is conducted, he/she will not be covered under the County's insurance policy.

7.0 COMBINED BUSINESS/PERSONAL TRAVEL

Under most circumstances travelers should NOT be encouraged to combine business and personal trips.

- 7.1 Only the actual documented business expenses will be reimbursable.
- 7.2 A vacationing traveler who makes a side trip to a business destination at the request of their department head or the County Manager will only be reimbursed for the business expenses incurred.
- 7.3 All the personal expenses including the airfare to and from the vacation destination are considered personal.
- 7.4 Any combination of business/personal travel should be discussed prior to the trip with the traveler's department head or the County Manager.
- 7.5 Travelers should refer to the Section 3.6 Rental Cars and Section 6.0 Weekend Travel for guidance on insurance coverage for personal portions of combined travel.

8.0 OTHER REIMBURSABLE EXPENSES RELATED TO TRAVEL

- 8.1 Specific miscellaneous or other expenses related to travel which are reimbursable and should be included on a Travel Expense Report form include:
 - 8.1.1 Reasonable dry cleaning/laundry expense for trips exceeding five (5) working days.

- 8.1.2 Postage, photocopy, miscellaneous supplies, secretarial or business services required during a trip.
- 8.1.3 Passports, Traveler's check fees and currency exchange fees, where applicable.
- 8.1.4 Checked luggage fee imposed by airline for one additional bag. The Overweight fee for greater than 50 pounds is not eligible expense since the cost of an additional bag is cheaper than the Overweight fee.
- 8.1.5 Personal phone calls home while away on overnight business trips, to the extent that they are of reasonable frequency and duration up to \$5/day.

9.0 **NON-REIMBURSEABLE EXPENSES RELATED TO TRAVEL**

9.1 The following expenses are NOT reimbursable and should not be included on a Travel Expense Report:

- 9.1.1 Fees associated with any personal charge/credit cards.
- 9.1.2 Air travel insurance or other personal trip insurance.
- 9.1.3 Charges for a barber, manicurist, beautician, bootblack, masseur, etc.
- 9.1.4 Athletic, social or country club fees for personal activities.
- 9.1.5 Cost of newspapers, magazines, toiletries, cigarettes, alcohol, etc.
- 9.1.6 Fees for dependent care, elder care, pet care, home sitting, etc.
- 9.1.7 Medical expenses.
- 9.1.8 Personal articles, blankets, clothing, etc. (Except damage or theft thereto. Refer to Section 10.0 Personal Loss)
- 9.1.9 Personal entertainment such as in-room movies and mini-bars.
- 9.1.10 Purchase of luggage/briefcases.
- 9.1.11 Traffic fines.

10.0 **PERSONAL LOSSES**

10.1 Loss of personal property by a traveler while away on business will be reimbursed by the Finance Department provided:

- 10.1.1 The traveler took reasonable and normal precautions to protect and safeguard the property.

- 10.1.2 The loss was immediately reported to the police or other appropriate authorities.
 - 10.1.3 The value of the lost, stolen or damaged items can be reasonably substantiated.
 - 10.1.4 The traveler has first applied the loss to his/her personal homeowner's/renter's insurance policy.
 - 10.1.5 Reimbursement will not exceed the amount of the deductible if the loss is recoverable under the personal insurance policy.
- 10.2 Reimbursement of personal losses requires written approval by the department head and the County Manager.

11.0 REIMBURSEMENT PROCEDURES

- 11.1 Approval: After the trip is completed, travelers must complete a Travel Expense Report to request reimbursement for all travel expenses defined in the County's travel policy to the appropriate department head for approval.
- 11.1.1 All receipts must be neatly provided (taped on an 8 ½ x 11 piece of paper which facilitates scanning) and then stapled to the Travel Expense Report form before submitting it for approval. Improperly prepared reports may be returned to the traveler for amendment.
 - 11.1.2 Travel expenses submitted for reimbursement by employees are to be approved by their department head (based on policy guidelines).
 - 11.1.3 Travel expenses submitted for reimbursement by members of the Board of Commissioners are to be approved by the Assistant County Manager.
 - 11.1.4 The approving department head is responsible for assuring that the expenses are legitimate, reasonable, properly documented and in conformance with the County's policy.
 - 11.1.5 Exceptions to the stated policy must be specifically approved on an individual basis by the County Manager.
 - 11.1.6 Travel Expense Reports must be submitted monthly for payment by the 20th of the following month. Travel reimbursements not submitted within 45 days after the end of the month of travel may be denied payment.

11.2 Receipt and Documentation Requirements: Original receipts (or copies that are signed by the traveler), regardless of the amount, must be obtained and submitted with the traveler's Travel Expense Report for the following expenses:

- Lodging at a commercial establishment
- Automobile rental
- Airline travel
- Bus or rail tickets

A copy of the receipt is acceptable documentation for charges placed on the County's credit card. Supporting documentation must be attached for all travel expenses of the Travel Expense Report.

11.2.1 In the case where the Travel Expense Report shows money is due back to the County the payment shall be made to the Finance Department located at 406 County Complex Road, Bldg. C. A copy of the receipt showing the traveler has settled their outstanding advance should be attached to the Travel Expense Report. At no point should cash/checks be submitted with the Travel Expense Report.

11.2.2 Adherence to the County's guidelines regarding approval, receipts, and documentation is essential for prompt payment of or reimbursement for travel expenses pertaining to travel, lodging, meals and miscellaneous travel expenses.

11.2.3 Employee consents to the garnishment of wages to satisfy any amounts owed by virtue of completing the Overnight Travel Authorization Form and/or Advance Travel Request Form.

County of Sampson

Credit Card Policy And Procedure Manual

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I. Introduction

The County of Sampson has established a Credit Card Policy designed to supplement the purchasing , but not to replace other purchasing programs and policies, and provide funds for employee travel expenses*. A number of unique controls have been incorporated in the program to assure that the cards can be used only with specific types of merchants and within specific dollar limits.

This program will streamline the order processing and payment of small dollar items within the accounting department. To ensure that sufficient funds are available to pay for monthly credit card charges, departments are required to obtain an open purchase order for BB&T prior to any credit card purchases. Detailed accounting data must be captured on each credit card transaction and payment must be made to BB&T on a monthly basis after receiving the cardholder statements.

All vendor charges received by BB&T for the previous month will be documented on the monthly statements. Department Heads must reconcile and provide itemized receipts attached to the cardholder statement for these transactions by the 10th of the month to the Program Administrator. The accounts payable staff in the Finance Department initiates a payment for all credit card transactions.

The County expects you to exercise the same wisdom and good judgment in your purchases of supplies and services with the County credit card as you would with your own credit card. However, just as USE of this card is similar to your own personal credit cards, so is the SECURITY. The County expects you to offer the same level of care and protection for the County credit card as you would with your own credit card.

*Sampson County Travel Policy 3/2014

II. Why Use Credit Cards?

The County recognizes there are significant administrative costs associated with the normal purchase order system. Introducing layers of organization introduces costs to the process and, particularly in low-dollar purchases, frequently there is no attendant value added by more administrative layers.

In fact, at some point we reach the point-of-diminishing-returns and the cost of superimposing another layer of oversight across the whole scope of a process exceeds the risk of loss of the very things we are trying to protect.

This Credit Card Policy is designed to streamline these processes, to reduce paperwork and handling costs. By using this procedure the traditional requisition – pricing inquiry – order placement – delivery of goods – invoice – and payment cycle is greatly reduced.

Potential benefits to the County include:

- Significant reduction in the number of low-value transactions handled by the Finance and Accounts Payable personnel.
- Substantially reduce acquisition cycle time for users.
- Provide a uniform information source for analysis of purchase patterns.
- Higher levels of user satisfaction.
- Provides a float advantage days beyond the billing date.
- Improves relations with vendors – they receive payment with 2-3 days.
- Provides the County with a rebate incentive providing all payments for purchases are made in full within the monthly grace period.

III. HOW ARE PURCHASES MADE?

It is very easy to make purchases with the County-issued credit card, and in fact, it is very similar to using your own personal credit card.

For in-person purchases in stores, simply swipe the County-issued credit card just as you would your own personal credit card.

For telephone orders, provide the vendor with the card number, the name on the card, and the expiration date when asked. Some vendors will also request the 3-digit security code on the back which you can provide as well.

Follow the same basic procedures for fax orders. In other words, provide the same information you would provide if you were using your own personal card.

For internet orders, the vendor will require your name, billing address (County of Sampson, PO Box 257, Clinton, NC 28329), your shipping address (give your department's name, street address in Clinton, NC 28328), your card number, the expiration date of the card, the 3-digit security code on the back of the card, your telephone number, your email address to send a confirmation and invoice to be used as a receipt for payment of the merchandise.

VISA regulations require merchants to actually ship ordered merchandise before processing a charge to the cards. If a partial shipment is made, billing for that portion of the shipment may be processed.

Check with as many sources of supply as is reasonable to assure you have obtained the best price and delivery for the item being purchased.

IV. WHO IS ELIGIBLE?

Any employee working in and/or providing administrative support to an operational element that has the need to PURCHASE supplies or services in order to successfully complete a mission in a timely fashion are likely candidates for a County credit card.

The key word here is “purchase”. In many cases, an organization anticipates its supply and service needs in advance based on experience and thoughtful planning. In addition, as a consequence, its logistical requirements will be well organized and will be satisfied by the usual supply chain.

However, when the needs of the job require flexibility, as is the case with most field operations, then the use of the County card is warranted. Department Heads are the best judge of the operational supply needs of the organizational element, and they are the best judge of which employee should be provided a County card. Furthermore, they are the best judges of the transaction limit and the monthly limit of each cardholder.

V. PROCEDURE

1.0 REQUESTING CREDIT CARD MAINTENANCE

- 1.1 REQUESTING A CREDIT CARD. Department Heads will complete a separate Attachment 4.1 Request for Credit Card/Authorization for USE for each employee they select to receive a card and forward to the Program Administrator.
- 1.2 APPROVED REQUESTS. Requests that have been submitted to the Program Administrator will be reviewed prior to submittal to the Finance Officer for final approval of a new cardholder. The Program Administrator will notify the Bank ??? to coordinate the details of the new cardholder account and arrange for delivery of the credit card to the Department Head.
- 1.3 CREDIT CARD MAINTENANCE. To Request name change, single transaction limit, monthly transaction limit, or department transfer, the Department Head must complete Attachment 4.2 Credit Card Maintenance Request and forward to the Program Administrator for each employee.

2.0 CARD ACCEPTANCE

- 2.1 The Program Administrator will arrange a meeting with the cardholder. The Cardholder will be given a practical briefing regarding the “Do’s and Don’ts” of the card.
- 2.2 The cardholder will be issued a copy of the latest Credit Card Policy and Procedure Manual concerning the use of the card. Furthermore, cardholders will be required to acknowledge (countersign) Attachment 4.1 Request for Credit Card/Authorization for Use indicating that the cardholder has received training, understands the procedure and the responsibilities of a cardholder.
- 2.3 The cardholder will receive a County credit card with his/her embossed name, card account number and expiration date. The cardholder is required to sign the back of the card for security purposes. The cardholder is the ONLY authorized person to make purchases with that card. The cardholder may make purchases on behalf of others in their department with the understanding the cardholder is responsible for all transactions associated with their card.

3.0 AUTHORIZED CREDIT CARD USE

- 3.1 BASIC INFORMATION. The total amount of a purchase (including tax, shipping and handling) may not exceed the cardholder's single transaction limit. Payment of a purchase WILL NOT be split in multiple purchases to stay below the single transaction limit.

All merchandise purchased in person must be immediately available at the time of payment. No backorders are to be paid for until available for pick up at the vendor's place of business.

All purchases made over the telephone, fax or via the internet may not be charged to the credit card by the vendor until the merchandise is available for shipment.

The County of Sampson pays sales tax on all purchases.

- 3.2 TRAVEL ARRANGEMENTS. The credit card may be used for payment of seminar and conference registration, hotel reservations, airline tickets, shuttle services, parking fees, wireless internet service (only if required to do County business while out of town) and other associated travel expenses. Meals are NOT allowed to be charged to the credit card. (See Sampson County Travel Policy 3/2014)
- 3.3 MISCELLANEOUS ITEMS. The credit card may be used for payment of small dollar purchases. The items may include hardware, janitorial, marine, books, safety equipment, etc.

Office Supply purchases are not recommended to be made with a credit card. Utilization of the office supply contract vendor will result in price savings.

Purchases from the same company on a routine or repetitive basis are not recommended for payment via a credit card.

4.0 UNAUTHORIZED CREDIT CARD USE

- 4.1 BASIC INFORMATION. The credit card is NOT to be used as a personal identification credit card.
- 4.2 UNAPPROVED PURCHASES. The credit card may NOT be used for the following purchases:
- Personal Purchases
 - Alcohol
 - Telephone Calls
 - Cell Phones

Gasoline
Meals Associated with Travel (See Travel Policy)
Wireless Internet Access at Hotels (unless required to do County business)

- 4.3 REIMBURSEMENT OF UNAPPROVED PURCHASES. The cardholder will reimburse the County of Sampson for the entire amount of the unauthorized charge plus any administrative fee(s) charged by the bank. Reimbursement will be made at the County of Sampson Finance Department

5.0 MAKING A PURCHASE

- 5.1 PURCHASE PROCEDURE. The cardholder will seek price competition from several vendors which meet the specifications of the goods requested. The vendor of choice will have the best price, quality of merchandise and required delivery date of items. Documentation of all quotes must be retained by the department.
- 5.2 ORDER PLACEMENT. The cardholder will place the order with the vendor via telephone, fax or internet website. The delivery address to be used for all ground service packages such as UPS or FedEx are the physical address of your department.

The billing address for all credit cards is as follows:

Name of Cardholder
County of Sampson
PO Box 257
Clinton, NC 28329

Credit card purchases will be declined if any other address is used as a billing address.

- 5.3 ORDER DOCUMENTATION. All purchases require an **itemized receipt** for the purchase. The receipt must state the quantity purchased, price per item, total cost of item, sales tax and total purchase. An itemized receipt is required to be attached to the monthly cardholder statement of charges.

All orders placed via a website will have a confirmation page or confirming email containing an itemized receipt. Print the receipt out for your records.

All orders placed via telephone require the vendor to send a copy of the itemized receipt via mail, fax or email. Retain for your records.

All orders placed via fax require the completed itemized document for order placement. This itemized document is your receipt. Retain the document for your records.

All orders made in person require an itemized cash register receipt. **The credit card signature slip does not qualify as an itemized receipt.**

- 5.4 ORDER RECEIPT. The shipment of merchandise must be reviewed for the proper contents of the box to the packing slip included from the vendor. Initial and date the packing slip to verify all has been received. Retain the packing slip for your records.

6.0 RETURNING MERCHANDISE

- 6.1 RETURN PROCEDURE. The cardholder is responsible to contact the vendor if an item is not satisfactory, received wrong, damaged and/or defective, duplicate order, etc. in order to obtain the proper procedure for returning goods for credit.

Follow vendor instructions for all returns to insure proper credits.

The cardholder is responsible for obtaining an itemized credit receipt from the vendor. The itemized credit receipt can be in the form of an email or actual cash register receipt. Retain a copy of the document for your record.

7.0 MONTHLY CARDHOLDER STATEMENT

- 7.1 CARDHOLDER STATEMENT. BB&T will issue a monthly cardholder statement issued to the individual cardholder. The statement will contain all transactions posted by the bank for the calendar month. The cardholder statement should be received by the individual no later than the 5th of each month. Contact the Program Administrator if you did not receive a statement for proper instructions.

- 7.2 STATEMENT RECONCILIATION. The cardholder must review all transactions for the calendar month. An itemized receipt must be attached to the statement verifying the receipt of each purchase, service or credit listed. Each statement must be reviewed and initialed by the Department Head.

If a receipt is missing, it is the cardholder's responsibility to contact the vendor and obtain an itemized receipt for the transaction. The cardholder has one (1) opportunity to attach a written statement containing the itemized information as a substitute receipt. (See warnings and privileges item 9.0)

If the cardholder made an unapproved purchase, the County of Sampson Finance Department receipt must be attached to the statement providing proof of reimbursement to the County. (See warnings and privileges item 9.0)

- 7.3 TRANSACTION DISPUTE. The cardholder is responsible for contacting the vendor for any transaction that was charged to the credit card erroneously and resolve

the discrepancy. An itemized receipt is required from the vendor for the credit regarding the incorrect charge.

If the disputed charge cannot be resolved with the vendor directly, it is the responsibility of the cardholder to contact BB&T 910-299-1100 and report the issue. Notate the name of the person, date and time the bank was contacted.

Attachment 4.4 Cardholder Transaction Dispute is required to be completed and attached to the cardholder's monthly statement for documentation of the discrepancy.

- 7.4 STATEMENT SIGNATURE. The statement must be dually signed by the cardholder and the cardholder's approving department head. The signatures verify that both the cardholder and the approving department head has reviewed all transactions and all itemized receipts are attached to the statement.
- 7.5 STATEMENT SUBMITTAL. The cardholder statement with itemized receipts attached, dually signed by the cardholder and approving department head are due in the Finance Office no later than the 10th of each month.

8.0 CARD SECURITY

- 8.1 CARD SECURITY. It is the cardholder's responsibility to safeguard the credit card and account number to the same degree that a cardholder safeguards their own personal credit information.
- 8.2 WEBSITE ACCOUNT SECURITY. DO NOT enter your credit card account number to be kept on file in any internet website account. Internet website accounts can be "hacked" and a credit card account number can be compromised.
- 8.3 LOST OR STOLEN CARD. The cardholder is responsible for immediately contacting the bank at the following number if the credit card is lost or stolen.

BB&T
1-910-299-1100

Representatives are available 24 hours a day. Advise the bank representative that the call is regarding a lost or stolen County of Sampson credit card.

The cardholder will notify the Program Administrator immediately after contacting BB&T.

The cardholder must notify his/her Department head of the lost or stolen card within one (1) working day after discovering the card missing.

The cardholder will prepare and submit to his/her approving department head a written report of the lost or stolen card with one (1) working day using Attachment 4.5 Lost/Stolen Credit Card Notification. Attachment 4.5 must also be forwarded to the Program Administrator. Retain a copy of Attachment 4.5 for your records.

If the card is subsequently found, Attachment 4.3 Credit Card Destruction Notice must be completed and sent with the card to the Program Administrator for destruction.

- 8.4 CARD RENEWAL/EXPIRED CARD. The Program Administrator will notify the cardholder when a renewal credit card has arrived in the Finance Office. The expired card is to be forwarded to the Program Administrator for destruction attached to a completed Attachment 4.3 Credit Card Destruction Notice.
- 8.5 CARDHOLDER LEAVES OF ADSENCES. If a cardholder experiences a leave of absence, the cardholder or Department Head must notify the Program Administrator with the date leave will begin and the expected return to work date for suspension of the credit card during the leave period to ensure card security. Complete Attachment 4.2 Credit Card Maintenance Request and submit to the Program Administrator.
- 8.6 CARDHOLDER TRANSFER. Prior to the cardholder being transferred to another department Attachment 4.2 Credit Card Maintenance Request must be completed by the cardholders new Department Head. If the new Department Head does not want the employee to retain the credit card after the transfer, the employee must follow 8.7 Cardholder Separation instructions.

The cardholder will turn over all itemized receipts for all transactions to his/her approving Department Head or designee for processing the monthly cardholder statement.

9.0 WARNINGS, PRIVILEGES AND VIOLATIONS

- 9.1 WARNINGS AND PRIVILEGES. A cardholder will receive warning and privileges notification immediately for submitting a monthly statement after the due date. Warning and privileges notification will be sent to a cardholder who establishes a pattern of unapproved purchases or consistently does not obtain or misplaces itemized receipts.

The warning and privileges notifications are as listed below:

First Offense – Written warning

Second Offense – Written warning and 30-day card use suspension

Third Offense – Card privileges revoked permanently

- 9.2 VIOLATIONS. Violations to this procedure may result in the loss of the use of the credit card permanently, and the improper or undocumented charge, including any late payment fee and interest charge due to untimely submittal of a card statement and itemized receipts, will be deducted from the cardholders pay. By signing Attachment 4.1 Request for Credit Card/Authorization for Use indicated the cardholders approval for the County of Sampson to deduct these charges from his/her paycheck. This delegation shall automatically cease upon the cardholders separation from the County.
- 9.3 The Department Head understands and assures that the employee fully understands this credit card policy. Failure to comply with this policy may result in disciplinary action as outlined in Article IX of the Sampson County Personnel Resolution.

VI. ATTACHMENTS

Attachment 4.1 Request for Credit Card/Authorization for Use

Attachment 4.2 Credit Card Maintenance Request

Attachment 4.3 Credit Card Destruction Notice

Attachment 4.4 Cardholder Transaction Dispute

Attachment 4.5 Lost/Stolen Credit Card Notification

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO.

2 (e)

Meeting Date:	March 2, 2015	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
		<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
		<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/ Zoning
		<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Finance - Approval of Documents Related to Funding of 2006 Certificated of Participation

DEPARTMENT: Finance

PUBLIC HEARING: No

CONTACT PERSON: David Clack, Finance Officer

PURPOSE: To consider approval of documents which authorize execution of documents related to the refinancing of the 2006 Certificates of Participation

ATTACHMENTS: Memo; Resolution Approving an Amendment to an Installment Purchase Contract (all other documents provided as separate document due to size)

BACKGROUND: Bond counsel Parker Poe and underwriter counsel Moore and VanAllen have provided the documents which must be executed as the County begins the refunding of the 2006 Certificates of Participation debt.

Finance Officer will review the documents provided. Most of the legal documents have been provided as a separate document due to their size.

RECOMMENDED ACTION OR MOTION: Adopt the resolution authorizing the filing of an application with the Local Government Commission and approving certain refinancing documents as to form.

NORTH CAROLINA'S
SAMPSON COUNTY

FINANCE DEPARTMENT

David K. Clack, Finance Officer

TO: Board of Commissioners

FROM: David K. Clack

DATE: February 23, 2015

SUBJECT: Refunding 2006 Certificates of Participation

Attached please find the documents necessary to begin the refunding of the 2006 Certificates of Participation. These documents were prepared by our bond counsel Parker Poe and by underwriter council Moore and VanAllen.

The attached resolution authorized the filing of an application with the Local Government Commission and approves certain documents as to form. There are still several items that will need to be filled in on the Preliminary Official Statement. The resolution also authorizes the Chairman, County Manager, Clerk to the Board and Deputy Clerk to the Board to take those actions necessary to complete the refunding of these bonds.

We respectfully request that the Board approve the resolution so that we may complete this transaction as soon as possible.

**RESOLUTION OF THE COUNTY OF SAMPSON, NORTH CAROLINA,
APPROVING AN AMENDMENT TO AN INSTALLMENT PURCHASE
CONTRACT WITH SAMPSON AREA DEVELOPMENT CORPORATION AND
RELATED MATTERS**

WHEREAS, the County of Sampson, North Carolina (the “*County*”) is a political subdivision validly existing under the Constitution, statutes and laws of the State (the “*State*”); and

WHEREAS, the County has the power, pursuant to North Carolina General Statutes, to (1) purchase real and personal property, (2) enter into installment purchase contracts in order to finance and refinance the purchase of real and personal property used, or to be used, for public purposes, and (3) grant a security interest in some or all of the property purchased to secure repayment of the purchase price; and

WHEREAS, the County has previously entered into an Installment Purchase Contract dated as of November 1, 2006 (the “*2006 Contract*”) with the Sampson Area Development Corporation (the “*Corporation*”) in order to pay the capital costs of (1) acquiring, constructing and equipping Union High School, (2) acquiring, constructing and equipping Midway High School, (3) acquiring, constructing and equipping Charles E. Perry Elementary School and (4) renovating certain existing City and County school facilities (collectively, the “*2006 Project*”); and

WHEREAS, to secure its obligations under the 2006 Contract, the County provided a security interest in the real property on which Union High School and Midway High School are located and all improvements thereon (collectively, the “*Mortgaged Property*”); and

WHEREAS, the Corporation previously executed and delivered its Certificates of Participation, Series 2006 (the “*2006 Certificates*”), evidencing proportionate undivided interests in rights to receive certain revenues (the “*Revenues*”) pursuant to the 2006 Contract under an Indenture of Trust dated as of November 1, 2006 (the “*General Indenture*”), as supplemented by Supplemental Indenture, Number 1 dated as of November 1, 2006, each between the Corporation and Regions Bank, as trustee; and

WHEREAS, the Board of Commissioners of the County (the “*Board*”) hereby determines that it is in the best interests of the County to enter into Amendment Number One to the Installment Purchase Contract dated as of May 1, 2015 (the “*Contract Amendment*,” and together with the 2006 Contract, the “*Contract*”) with the Corporation in order to refinance the County’s Installment Payments (as defined in the Contract) corresponding to the 2006 Certificates maturing on and after June 1, 2018 (collectively, the “*Refunded Certificates*”); and

WHEREAS, in order to accomplish the refinancing, the Corporation will execute and deliver Additional Certificates under the General Indenture to be designated as Refunding Limited Obligation Bonds, Series 2015 (the “*2015 Bonds*”), evidencing proportionate undivided interests in rights to receive certain Revenues pursuant to the Contract; and

WHEREAS, the Board has previously determined that (1) the acquisition of the 2006 Project is essential to the County’s proper, efficient, and economic operation and to the general health and welfare of its inhabitants and (2) the 2006 Project will provide an essential use and will permit the County to carry out public functions that it is authorized by law to perform; and the Board hereby determines that entering into the Contract Amendment is necessary and expedient for the County by virtue of the findings presented herein; and

WHEREAS, the County hereby determines that the Contract Amendment allows the County to refinance the Refunded Certificates at a favorable interest rate currently available in the financial marketplace and on terms advantageous to the County; and

WHEREAS, the County hereby determines that the estimated cost of refinancing the Refunded Certificates exceeds the amount that can be prudently raised from currently available appropriations, unappropriated fund balances and non-voted bonds that could be issued by the County in the current fiscal year pursuant to Article V, Section 4 of the Constitution of the State; and

WHEREAS, although the cost of refinancing the Refunded Certificates pursuant to the Contract Amendment is expected to exceed the cost of refinancing the Refunded Certificates pursuant to a bond financing for the same undertaking, the County hereby determines that the cost of refinancing the Refunded Certificates pursuant to the Contract Amendment and the obligations of the County thereunder are preferable to a general obligation bond financing or revenue bond financing for several reasons, including but not limited to the following: (1) the cost of a special election necessary to approve a general obligation bond financing, as required by the laws of the State, would result in the expenditure of significant funds; (2) the time required for a general obligation bond election would cause an unnecessary delay which would thereby decrease the financial benefits of refinancing the Refunded Certificates; and (3) insufficient revenues are produced by the 2006 Project so as to permit a revenue bond financing; and

WHEREAS, the County has determined and hereby determines that the estimated cost of refinancing the Refunded Certificates pursuant to the Contract Amendment reasonably compares with an estimate of similar costs under a bond financing for the same undertaking as a result of the findings delineated in the above preambles; and

WHEREAS, the County does not anticipate a future property tax increase to pay Installment Payments falling due under the Contract; and

WHEREAS, the sums to fall due under the Contract will be adequate but not excessive for its proposed purpose; and

WHEREAS, Parker Poe Adams & Bernstein LLP, as special counsel, will render an opinion to the effect that entering into the Contract and the transactions contemplated thereby are authorized by law; and

WHEREAS, no deficiency judgment may be rendered against the County in any action for its breach of the Contract, and the taxing power of the County is not and may not be pledged in any way directly or indirectly or contingently to secure any moneys due under the Contract; and

WHEREAS, the County is not in default under any of its debt service obligations; and

WHEREAS, the County's budget process and Annual Budget Ordinance are in compliance with the Local Government Budget and Fiscal Control Act, and external auditors have determined that the County has conformed with generally accepted accounting principles as applied to governmental units in preparing its Annual Budget ordinance; and

WHEREAS, past audit reports of the County indicate that its debt management and contract obligation payment policies have been carried out in strict compliance with the law, and the County has not been censured by the North Carolina Local Government Commission (the "LGC"), external auditors or any other regulatory agencies in connection with such debt management and contract obligation payment policies; and

WHEREAS, in connection with the sale of the 2015 Bonds by the Corporation to Stephens, Inc. and, if necessary, another financial institution to be selected by the County Manager and the Finance Officer (collectively, the “Underwriters”), the County desires to make certain representations and warranties to the Underwriters in the form of the County’s Letter of Representations to the Underwriters (the “Letter of Representations”); and

WHEREAS, there has been described to the Board the following documents (collectively, the “Instruments”), copies of which have been made available to the Board, which the Board proposes to approve, enter into and deliver, as applicable, to effectuate the proposed installment purchase financing:

- (1) the Contract Amendment;
- (2) the Letter of Representations;
- (3) an Escrow Agreement dated as of May 1, 2015 (the “Escrow Agreement”) between the County and a financial institution to be selected by the Finance Officer, as escrow agent; and
- (4) a Contract of Purchase to be dated on or about April 22, 2015 (the “Purchase Contract”) between the Corporation and the Underwriters; and

WHEREAS, to make an offering and sale of the 2015 Bonds, there will be prepared a Preliminary Official Statement (the “Preliminary Official Statement”), a draft thereof having been presented to the Board, and a final Official Statement (collectively with the Preliminary Official Statement, the “Official Statement”) with respect to the 2015 Bonds, which Official Statement will contain certain information regarding the County; and

WHEREAS, it appears that each of the Instruments and the Preliminary Official Statement is in an appropriate form and is an appropriate instrument for the purposes intended; and

WHEREAS, the Board hereby reaffirms each of the findings it made with respect to the 2006 Contract and the 2006 Project in the resolution adopted by the Board on November 6, 2006; and

WHEREAS, the County must obtain the LGC’s approval to enter into the Contract Amendment;

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

Section 1. **Ratification of Instruments; Application to the LGC.** All actions of the County, the County Manager, the Finance Officer, the Clerk to the Board, the Deputy Clerk to the Board, the County Attorney and their respective designees, whether previously or hereinafter taken, in effectuating the proposed refinancing are hereby approved, ratified and authorized pursuant to and in accordance with the transactions contemplated by the Instruments. The Finance Officer or his designee is hereby directed to file with the LGC an application for its approval of the Contract Amendment and all relevant transactions contemplated thereby on a form prescribed by the LGC and to state in such application such facts and to attach thereto such exhibits regarding the County and its financial condition as may be required by the LGC.

Section 2. **Financing Team.** The financing team of Parker Poe Adams & Bernstein LLP, as special counsel; DEC Associates, Inc., as financial advisor; Stephens, Inc., as the representative of the Underwriters; and Moore & Van Allen PLLC, as Underwriters’ counsel, is approved. The County Manager and the Finance Officer are hereby authorized and directed, individually and collectively, to select, if

necessary, (a) one or more financial institutions to serve with Stephens, Inc. as an Underwriter and (b) a financial institution to serve as trustee under the General Indenture and as the escrow agent under the Escrow Agreement.

Section 3. **Authorization of the Official Statement.** The form, terms and content of the Preliminary Official Statement are in all respects authorized, approved and confirmed, and the Underwriters' use of the Preliminary Official Statement and the final Official Statement to be dated on or about April 22, 2015 in connection with the sale of the 2015 Bonds is hereby in all respects authorized, approved and confirmed. The County Manager and the Finance Officer are hereby authorized, individually and collectively, to deliver the final Official Statement in substantially the form and content presented to the Board, but with such changes, modifications, additions or deletions therein as they deem necessary, desirable or appropriate.

Section 4. **Authorization to Execute the Contract Amendment.** The County approves the refinancing of the Refunded Certificates in accordance with the terms of the Contract Amendment, which will be a valid, legal and binding obligation of the County in accordance with its terms. The form and content of the Contract Amendment are hereby authorized, approved and confirmed, and the Chairman of the Board, County Manager, the Finance Officer, the Clerk to the Board and the Deputy Clerk to the Board and their respective designees are hereby authorized, empowered and directed, individually and collectively, to execute and deliver the Contract Amendment, including necessary counterparts, in substantially the form and content presented to the Board, but with such changes, modifications, additions or deletions therein as they deem necessary, desirable or appropriate, their execution thereof to constitute conclusive evidence of the County's approval of any and all changes, modifications, additions or deletions therein from the form and content of the Contract Amendment presented to the Board. From and after the execution and delivery of the Contract Amendment, the Chairman of the Board, the County Manager, the Finance Officer, the Clerk to the Board and the Deputy Clerk to the Board are hereby authorized, empowered and directed, individually and collectively, to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Contract Amendment as executed.

Section 5. **Escrow Agreement.** The form and content of the Escrow Agreement are hereby in all respects authorized, approved and confirmed, and the Chairman of the Board, the County Manager, the Finance Officer, the Clerk to the Board and the Deputy Clerk to the Board and their respective designees are hereby authorized, empowered and directed, individually and collectively, to execute and deliver the Escrow Agreement, including necessary counterparts, in substantially the form and content presented to the Board, but with such changes, modifications, additions or deletions therein as they deem necessary, desirable or appropriate, their execution thereof to constitute conclusive evidence of the County's approval of any and all changes, modifications, additions or deletions therein from the form and content of the Escrow Agreement presented to the Board. From and after the execution and delivery of the Escrow Agreement, the Chairman of the Board, the County Manager, the Finance Officer, the Clerk to the Board and the Deputy Clerk to the Board are hereby authorized, empowered and directed, individually and collectively, to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Escrow Agreement as executed.

Section 6. **Letter of Representations; Purchase Contract.** The form and content of the Purchase Contract are hereby approved in all respects, and the Chairman of the Board, County Manager and the Finance Officer are authorized, individually and collectively, to execute the Letter of Representations for the purposes stated therein.

Section 7. **County Representative.** The Chairman of the Board, the County Manager and the Finance Officer are hereby designated as the County's Representatives to act on behalf of the County in connection with the transaction contemplated by the Instruments and the Preliminary Official Statement,

and each is authorized to proceed with the refinancing of the Refunded Certificates in accordance with the Instruments and to seek opinions as a matter of law from the County Attorney, which the County Attorney is authorized to furnish on behalf of the County, and opinions of law from such other attorneys for all documents contemplated hereby. The County's Representative and his or her designee or designees are in all respects authorized, individually and collectively, on behalf of the County to supply all information pertaining to the County as purchaser under the Contract for use in the Preliminary Official Statement and the transactions contemplated by the Instruments or the Preliminary Official Statement. The Chairman of the Board, the County Manager, the Finance Officer, the Clerk to the Board and the Deputy Clerk to the Board or their respective designees are hereby authorized, empowered and directed, individually and collectively, to do any and all other acts and to execute any and all other documents, which they, in their discretion, deem necessary and appropriate in order to consummate the transactions contemplated by the Instruments or the Preliminary Official Statement or as they deem necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 8. **Severability.** If any section, phrase or provision of this Resolution is for any reason declared invalid, such declaration will not affect the validity of the remainder of the sections, phrases or provisions of this Resolution.

Section 9. **Repealer.** All motions, orders, resolutions and parts thereof, in conflict herewith are hereby repealed.

Section 10. **Effective Date.** This Resolution will take effect immediately on its adoption

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2 (f)

Meeting Date: March 2, 2015	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Appointments

DEPARTMENT: Governing Body

PUBLIC HEARING: No

CONTACT PERSON: Vice Chairperson Sue Lee

PURPOSE: To consider appointments to various boards and commissions

Workforce Development Commission Mr. Terry Spell, who was appointed at the Board's January meeting, has declined to serve. A representative from the private business sector is sought again. In addition, Mr. Alonzo Royal, who served as our education representative to the WIA Board, has resigned, thus leaving an additional vacancy.

Adult Care Community Action Committee As previously presented, one recently appointed member of this committee, Mr. Winfred Ashford, was considering resigning his position due to other personal obligations. He has confirmed his resignation to the ombudsman, and there is now one vacant seat on this board.

Parks and Recreation Advisory Board The Parks and Recreation Department has submitted the enclosed request for appointments and reappointments to members of its advisory board. It should be noted that some of the reappointments requested are not necessary as the member terms have not yet expired. To clarify the actions requested/necessary at this meeting:

Appoint Yolanda (JoJo) Smith to replace Doug Burley as a Southern District representative
Appoint Monica Tanner to replace Steve Honrine as a Western District representative
Reappoint Neil Baggett for a 3-yr term as a Northern District representative

The remaining representatives (Tara McPhail, Allen Cannon, JD Suggs, Amanda Bradshaw and Clark Honeycutt) have terms which do not expire until September 2015.



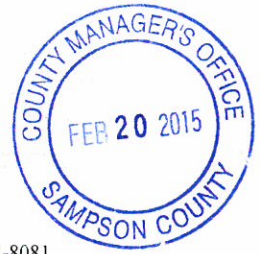
Established 1967

SAMPSON COMMUNITY COLLEGE

A member institution of the North Carolina Community College System

POST OFFICE BOX 318
HIGHWAY 24 WEST
CLINTON, NC 28329-0318

Voice (910) 592-8081
Fax (910) 592-8048



February 11, 2015

Mr. Edwin Causey
Sampson County Manager
406 County Complex, Bldg. C
Clinton, North Carolina 28328

Dear Mr. Causey:

It is with deep sorrow that I regret to inform you of my decision to step down from the Triangle South Workforce Development Board effective immediately.

Increasing responsibilities at work will prohibit me from attending board meetings and serving as effectively on the board as the position requires. So in all fairness to Sampson County Local Government, Sampson Community College and Triangle South Workforce Development Board, it is best that I move aside and give the opportunity to someone else who may volunteer and serve to their fullest.

I thank Sampson County Board of Commissioners for given me the opportunity to serve the citizens of Sampson County.

Sincerely,

Alonza Royal
HRD Coordinator
Sampson Community College

SAMPSON COUNTY PARKS & RECREATION DEPARTMENT

**P.O. Box 140
Clinton, NC 28329**

**405 County Complex Rd.
Clinton, NC 28328**

To: Mr. Ed Causey

From: Raymond Spell, Director

Subject: Appointment of Recreation Department Advisory Board

Date: November 20th, 2014

We have two members that are coming off the advisory board due to term expiration they are Doug Burley (southern dist) and Steve Honrine (western dist). We would like to replace Mr. Burley with Yolanda (JoJo) Smith (southern dist.) and Mr. Honrine with Monica Tanner (western dist.). The remaining board members are up for reappointment. On the next page you will find a complete list of the proposed Advisory Board members and their information to be considered for approval by the Commissioners.

Please contact my office if you have any further questions or comments.

Cc: Susan Holder Assistant County Manager

SAMPSON COUNTY PARKS & RECREATION

Proposed Advisory Board Members

Neil Baggett (N) 2014-2016

300 Baptist Chapel Rd. Autryville, NC 28318
910-567-2588

Tara Williams McPhail (N) 2013-2015

693 Vander Rd. Salemburg, NC 28385
910-990-0127

Yolanda (JoJo) Smith (S) 2014-2016

10172 Old Mintz Hwy. Garland, NC 28441
910-260-1783

Allen Cannon (S) 2013-2015

6080 Moseley Ave. Clinton, NC 28328
910-592-7744

JD Suggs (E) 2013-2015

1589 Hunter Rd. Clinton, NC 28328
910-564-5296

Amanda Bradshaw (E) 2013-2015

2185 Bradshaw Rd. Clinton, NC 28328
910-564-5494

Monica Tanner (W) 2014-2016

PO Box 1123, GE Morgan Ln. Roseboro, NC 28382
910-818-9054

Clark Honeycutt (W) 2013-2015

3224 N. Salemburg Hwy. Salemburg, NC 28385
910-564-2159

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 3

Meeting Date: March 2, 2015

<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
<input type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
<input checked="" type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Consent Agenda

DEPARTMENT: Administration/Multiple Departments

ITEM DESCRIPTIONS/ATTACHMENTS:

- a. Approve the minutes of the February 2, 2015 meeting
- b. Approve the surplus of a Trane HVAC unit from the Old County Home building and donation to the Sampson County Arts Council for installation at the Small House
- c. Approve the request from the Sampson County Public Library to surplus all withdrawn titles from March 26, 2014 - March 2, 2015 and authorize disposal pursuant to Materials Selection Policy
- d. Approve tax refunds as submitted
- e. Approve budget amendments as submitted

RECOMMENDED

ACTION OR MOTION: Motion to approve Consent Agenda as presented

The Sampson County Board of Commissioners convened for their regular meeting at 7:00 p.m. on Monday, February 2, 2015 in the County Auditorium, 435 Rowan Road in Clinton, North Carolina. Members present: Chairman Billy C. Lockamy, Vice Chairperson Sue Lee, and Commissioners Albert D. Kirby Jr., Harry Parker, and Clark H. Wooten.

The Chairman convened the meeting and called upon Commissioner Kirby for the invocation. Vice Chairperson Sue Lee then led the Pledge Allegiance.

Former Commissioner Quincy Edgerton and his granddaughter Emily Edgerton presented the Board members with new name plaques.

Approval of Agenda

Upon a motion made by Commissioner Parker and seconded by Vice Chairperson Lee, the Board voted unanimously to approve the agenda as provided with the addition of Tab 2 (f) – Access Agreement with Southern Produce.

Roads

Monthly Report Keith Eason, NCDOT Assistant District Engineer, was present to receive questions and comments from the Board and citizens in attendance. There were no comments offered.

Item 1: Reports and Recognition

Health Department 2014 Community Health Assessment Health Director Wanda Robinson, Health Educator Sydney Smith, Center for Health and Wellness Director Hunter Balltzglier, Nursing Director Kathie Johnson, and Healthy Carolinians Chair Chick Gancer presented the Board with the 2014 Community Health Assessment. The Community Health Assessment, referred to as the CHA, is the foundation for improving and promoting the health of county residents. It collects and presents information on health status, community health needs, resources, and other studies of current local health problems. The CHA identified obesity as the chief health issue for Sampson County residents, and recommended that obesity be addressed in the 2015 – 2019 Community Action Plan (CAP) by public health. Upon a motion made by Commissioner Wooten and seconded by Commissioner Kirby, the Board voted unanimously to accept the CHA as reported.

Governing Body - Report from Voting Delegate on NCACC Legislative Goals Conference Commissioner Kirby provided a report on actions taken by voting delegates at the 2015 NCACC Legislative Goals Conference.

Item 2: Action Items

Tax Administration Tax Administrator Jim Johnson reported to the Board the amount of \$3,611,811.81 of unpaid taxes for the current fiscal year which are liens on real property. This total is \$230,000 higher than the previous fiscal year. Mr. Johnson reported that Sampson County has collected 89.8% of real and personal property taxes, which is an increase from the 87.9% collection rate from February 2014. Mr. Johnson requested authorization to advertise the unpaid taxes on April 2, 2015, with a deadline for payment to avoid publication being March 27, 2014 at 5:00 p.m. Upon a motion made by Commissioner Lockamy and seconded by Commissioner Parker the Board voted unanimously to approve the request.

Scheduling of 2015 Board of Equalization and Review Hearings Mr. Johnson asked the board to consider setting dates for the 2015 Board of Equalization and Review hearings. Upon motion made by Commissioner Wooten and seconded by Vice Chairperson Lee, the board voted unanimously to schedule the Board of Equalization and Review hearings for April 21, April 23 and April 28, each session to convene from 1-6 p.m.

Business Personal Property Compliance - Public Information and Education Campaign County Manager Ed Causey reviewed a proposal for a campaign to educate the public on compliance with the legal requirements for listing business personal property, as a follow-up to the Board's discussions at their January 13, 2015 meeting. He recommended the following components to the educational campaign, at a total estimated cost of \$7,196.00.

- Informational brochure mailed to each of the 2600 business listed with the Tax Office and all local accounting firms and placed in lobbies of municipal offices and other high-traffic areas for businesses such as Chamber Offices, the Cooperative Extension Service and Farm Service Office.
- Full-page advertisements in both local newspapers (will also appear on the webpages and Facebook pages of respective papers)
- Information posted on County webpage
- Two education/training sessions conducted by County Tax Services, Inc. (one for ag-related businesses, the other for non-ag related businesses), possibly in mid-March

Mr. Causey noted that County Tax Services, Inc. (CTSI) was the vendor that staff would recommend to conduct business compliance reviews if the Board of Commissioners elected to implement such program. Commissioner Wooten asked whether social media would be used to advertise the trainings. Assistant County Manager Susan Holder informed the Board that social media and all of its facets will be used to advertise. In addition, Ms. Holder stated that traditional forms of advertising would be used to accommodate the vast majority of the population who do not have access to social media outlets. Commissioner Wooten applauded the staff for notification letters sent to constituents, stating that he has received positive feedback. Upon motion made by Commissioner Wooten and seconded by Commissioner Kirby, the board voted unanimously to accept the proposed budget and authorize the staff to proceed with educational campaign, funding costs from the Board's Contingency account.

Travel Policy and Credit Card Policy Commissioner Kirby expressed a desire to have more time to review the Travel Policy and Credit Card Policy. Upon a motion made by Commissioner Kirby and seconded by Commissioner Parker, the Board voted unanimously to table the consideration of the policies to the March 2, 2015 regular scheduled meeting.

Guidance for Next Steps with Regard to the Job Classification, Compensation and Benefits Program Study County Manager Ed Causey noted that the Board and employees all had been given access to the consultant's report on the Job Classification, Compensation and Benefits study. He stated he was impressed with the employees' interest in that approximately 186 employees (35%) attended the February 21st presentation. He noted that employees had been asked to take the time and give the Board time to review and digest the information given, and to direct any questions to the manager for response. All of the questions and responses, he added, would be provided to the Board later in the process. He recommended that the Administration staff - the Manager, Assistant County Manager and Finance Officer - develop recommendations as to how to fund the implement the recommendations of the study. He noted that there would be something in the recommendations for everyone to not like as the Administration staff recognizes the sincerity of the obligation to both employees and the long-term physical stability of the county and the need to come up with proposals that are both reasonable and sustainable and thought long-term. He noted that the Board may wish to have Springsted representative John Anzivino come back for questions once the proposals are made. Chairman Lockamy recommended that the Administration staff develop several options. Commissioner Kirby stated that his interests would be the immediate impact it would have on the budget. He also stated that he would interested in knowing how the increases would be distributed and that the increases would be fair.

Appointments- Workforce Development Commission Vice Chairperson Lee informed the Board that Mr. Terry Spell, who was appointed at the Board's January meeting, has declined to serve. Vice Chairperson Lee informed the Board of the vacant seat on the Workforce Development Commission.

Appointments- Transportation Advocacy Group Upon a motion by Vice Chairperson Lee and a second by Commissioner Kirby, the Board voted unanimously to reappoint Steve Stefanovich, Jefferson Strickland, Billy Lockamy (BOC Chairman), Jerol Kivett and Nash Johnson to the Transportation Advocacy Group.

Appointments- Agri Exposition Center Board of Directors Upon a motion by Vice Chairperson Lee and a second by Chairman Lockamy, the Board voted unanimously to reappoint as follows:

- Floyd Collins, Keith Jones, Robby James – Term expiration June 2015
- Patty Cherry, Chris Fann, John Wengert – Term expiration June 2016
- Dee Bryan, Gerald Warren, Kermit Williamson – Term expiration June 2017

Appointments- Adult Care Community Action Committee Vice Chairperson Lee informed the Board that recently appointed committee member Mr. Winfred Ashford had resigned his seat due to other personal obligations. There is, therefore, one vacant seat on this board.

Appointments- Firefighters Relief Fund Trustee- Autryville FD Upon a motion by Vice Chairperson Lee and a second by Commissioner Parker, the Board voted unanimously to appoint Charles Nunnery and Alda Faircloth as the Autryville Fire Department Relief Fund Trustees.

Access Agreement – Southern Produce County Attorney Joel Starling presented the Board with a proposed Access Agreement with Southern Produce Distributors, Inc. He explained that the extended access agreement was necessitated due to a delay in the closing on the transfer of property from Southern Produce to Sampson County and a desire for the County not to delay activities (surveys, wetlands delineation, etc.) related to the location of an industrial prospect. Upon a motion by Commissioner Wooten and seconded by Vice Chairperson Lee, the Board voted unanimously to accept and approve the revised Access Agreement. (Copy filed in Inc. Minute Book _____, Page _____.)

Item 3: Consent Agenda

Upon a motion made by Chairman Lockamy and seconded by Commissioner Parker, the Board unanimously to approve the Consent Agenda items as follows:

- a. Approved the minutes of the January 5, 2015 meeting
- b. Approved the contract for the FY2015 Juntos program and associated budget amendment:

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
04449500-526200	Departmental Supplies	2,750.00	
04449500-531100	Travel	3,000.00	

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
04034950-531100	4-H Juntos NCSU Grant	5,750.00	

- c. Approved the Revision #2 to the Home and Community Care Block Grant Funding Plan (Copy filed in Inc. Minute Book ____, Page ____.)
- d. Adopted a Capital Project Ordinance for Hazard Mitigation Plan Update Funding and approve associated budget amendment (Copy of Project Ordinance filed in Ordinance Book ____, Page ____.)

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
85551950-544000	Contract Services	44,000.00	
85551950-526200	Department Supplies	8,000.00	
85551950-531100	Travel	1,500.00	
85551950-534100	Printing	6,500.00	

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
85035195-403601	State Hazard Mitigation Plan Grant	60,000.00	

- e. Approved the revision to the bylaws for the Agri Exposition Center Board of Directors to add the CVB Director as an ex-officio, non-voting member (Copy filed in Inc. Minute Book ____, Page ____.)
- f. Approved the following tax refunds:

#6627	Charles Brantley Barefoot	\$100.98
#6668	Michael Glenn Cottle	\$168.74
#6664	Harold Clayton Rich Jr.	\$146.88
#6691	Edward Harold Carr	\$132.70
#6680	Autry Road Limited Partnership	\$349.93
#6699	Linton Leonard Meza	\$182.91
#6704	Tony Franklin Draughon	\$132.66

- g. Approved the following budget amendments:

<u>EXPENDITURE</u>		<u>Library</u>		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11761100	526200	Department Supplies	\$398.00	

<u>REVENUE</u>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11036110	408401	Donations	\$398.00	

<u>EXPENDITURE</u>		<u>Library</u>		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11761100	526201	Department Supplies- Equipment	\$5,000.00	

<u>REVENUE</u>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11036110	403646	LSTA Grant	\$5,000.00	

<u>EXPENDITURE</u>		<u>Sheriff's Department</u>		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243100	555000	Capital Outlay – Other Equipment	\$10,500.00	
11243100	526200	Department Supplies	\$600.00	

<u>REVENUE</u>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034310	402603	Federal Asset Funds (NARC)	11,100.00	

<u>EXPENDITURE</u>		<u>OBCM & CC4C</u>		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
12551650	544000	Contracted Services	\$5,969.00	
12551650	531100	Travel	\$900.00	
12551680	531100	Travel	\$3,727.00	

<u>REVENUE</u>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
12535165	404083	Medicaid	\$6,869.00	
12553168	404083	Medicaid	\$3, 727.00	

<u>EXPENDITURE</u>		<u>Animal Shelter</u>		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243800	523900	Medical Supplies	\$1,000.00	

<u>REVENUE</u>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034380	408401	Donations	\$1,000.00	

Item 4: Board Information

The following items were provided to the Board for information only:

- a. Health Department – Communicable Disease Report 2014
- b. Health Department – Limited Food Establishment Policy/ Application
- c. Health Department – Public Health & Response Preparedness (PHRP) Report 2014
- d. Health Department – Strategic Plan 2014-2018
- e. Agri Exposition Center – 2014/15 Class Acts-Sampson CenterStage for Students
- f. NCDOT – Notification of State of Activities for TIP Bridge Replacement Projects 2018/19
- g. NC Railroad Company 2015 Inventory of Rail-Served Industrial Sites

County Manager Reports

County Manager Ed Causey brought to the attention of the Board that he and Assistant County Manager Susan Holder would attend the Manager’s Conference in Durham, NC February 4 – 6. Mr. Causey then reminded the Board of the planning sessions scheduled for February 17 – 19, 2015. He then informed the Board of an NCACC strategic planning session scheduled for March 6, 2015.

Public Comments

The floor was opened for public comments, and the following were offered:

Delbridge Peterson: We’ve got a safety problem in the county, it’s been going on for years, and it’s gotten out of hand this year. They’re shooting high powered rifles on the level, and I always thought that was against the law, but I’ve found out through the Wildlife that they can shoot a high powered rifles on the level at deer. I always thought you had to be in a stand. They say not so. Now they’ve opened up another problem. I’ve been woke up at 3 o’clock every morning with shooting and spotlighting. Now they’ve opened up the door for feral hogs, and coyote hunting and spotlighting all night long. And so it’s left up to the county to do something about it. There should be a cut-off time for spotlighting anything. [County staff to research into ability to enact local regulations.]

Carla Peterson (Twiddle Dee Farms – also provided written handouts in agenda)
Recently, in fact very recently, I saw an article in the online edition of the Sampson Independent that said that this Board in a special meeting of the Board voted to send

Sanderson Farms a letter of recruitment. I was disappointed that I was not aware - I'm not sure you made that you actually made that option available to citizens of the county to provide input on how they felt about recruiting Sanderson Farms. Nash County rejected Sanderson Farms; Cumberland County is in the throes of deciding if it wants it. In your notebooks you have a detailed financial analysis of the company based on its fiscal year ending October 31, 2014. The thrust of that analysis is that this is a publicly traded company. It is no longer a mom-and-pop company. It is not Prestage Farms; it is not is not Nash Johnson Farms. It is a publicly traded company based out of Mississippi. I ask that before you take any additional action regarding this company that you give us, the citizens of this county, an opportunity to come forward to discuss the benefits and the non-benefits of inviting Sanderson Farms to our county.

Charles West: I am a Vietnam veteran, and I just wanted to put out a comment pertaining to Van-Go Transportation. The comments that I have received since I have been working with Van-Go. It's been absolutely amazing, the positive comments that the public has made about our transportation service here in the county. I think that the service that Van-Go provides for the county is very important. I meet a lot of elderly people that really need this type of service and I very glad to say that I thank the Board for approving this type of service here in our county.

Benita McLean: I am the Quality Control Supervisor for Van-Go Transportation, and I just wanted to take an opportunity as well, as Mr. West said, thank you for allowing our services here. The cost savings that we've brought to the county over last year was a little over \$300,000. And we provided top-notch service and we just wanted to say thank you, and we look forward to continuing.

Ron Barney: I want to thank you Chairman and the Board for the moment to address you. I'm retired, as several other drivers are, but we also have some other drivers that this is the forefront of getting into the job market, so they're trying to get a career and support their families. And I just want to kind of echo Mr. West's comments. Not a day goes by when I'm transporting people that I don't get just fantastic comments and the one that sticks out the most is, "I don't know what I would do without Van-Go to get me to my medical appointments." The second thing, and I take this very personal, as for me and the other drivers in our organization. Almost invariably every person says Van-Go drivers are courteous; they're polite; they assist me in getting into the vehicle and getting to my appointments on time. So I'm just very proud to be a part of an organization that shows concern and care about our county and about our residents. And this is a fantastic opportunity if we continue forward.

Larry Sutton: Good evening. I would like to address the Board on two matters. The first one is the Community Health Assessment report. I would like for the Board to put its influence behind reducing the health gap in the county. We heard the report tonight. There is great concern about diabetes, obesity, and those illnesses are preventable. They

can be prevented. And I want the County commissioners and the whole county to get in behind the Health Department and make sure that we are working very hard to close the health care gap in the county. There is a great disparity when it comes to health care in Sampson County. Number two, the appointment matter; I wish that in the future that we do a very good job in trying to make sure we have diversity in the appointments to all the boards in Sampson County. Let's make sure we are giving everyone a chance to serve and to have their input when it comes to appointments being made in the county. I have no idea now what the appointment looks like when it comes to diversity across all the boards, but I do hope we will begin to consider making sure that we are aware. Everyone needs to have a chance to express their views and have input when it comes to the appointments being made in the county. And again I do appreciate all you do for the county. It's not easy work. You have your personal schedules and your work schedules, and it can be, I'm sure pretty taxing at times, to handle the county business as well. But again, I do appreciate all you do for the county.

Mr. Charles Boykin (Van-Go): At the last meeting, Mr. Starling gave the Commissioners three options, and it was interesting to me that it's as if the job that we've been doing since August 2013, there's no weight given to that, because we feel we've been doing a superior job. And we feel also that we've saved the county quite a bit of money, as Ms. McLean said; about \$300,000 over the first year. So when this contract ends we would have saved the county over \$600,000. If you remember there was even some talk before, when we got the contract at \$1.85, there were comments about even giving the other company \$2.57. So we feel like we've done a superior job at \$1.85. We felt like we should have been. One of the things that Mr. Starling mentioned, we felt like we might be awarded the contract. Why does it have to go out for bid if we're doing a superior job at a lower rate than what you were getting before?

Closed Session- 143-318.11(a)(4) Matters Related to the Location of an Industry

Upon a motion by Chairman Lockamy and seconded by Commissioner Parker, the Board voted unanimously to go into Closed Session pursuant to 143-318.11(a)(4) to discuss matters related to the location of an industry. In Closed Session, Economic Developer John Swope provided information regarding existing and two new industrial projects. (Minutes maintained separately.)

Upon a motion by Commissioner Wooten and seconded by Commissioner Kirby, the Board voted unanimously to come out of Closed Session. Upon a motion by Commissioner Wooten and seconded by Commissioner Parker, the Board voted unanimously to call for public hearings for two economic development prospects on March 2, 2015.

Recess to Reconvene

Upon a motion made by Commissioner Kirby and seconded by Commissioner Wooten, the Board voted unanimously to recess to reconvene at 8:30 a.m. on February 17, 2015 for the Board's annual pre-budget planning sessions.

Billy C. Lockamy, Chairman

Susan J. Holder, Clerk to the Board

SAMPSON COUNTY
AGRI-EXPOSITION
C E N T E R

11 February 2015

TO: Sampson County Board of Commissioners
Ed Causey, County Manager
Susan Holder, Assistant County Manager

FROM: Ray Jordan, Executive Director 

SUBJECT: Surplus HVAC Unit

Mr. Causey as we previously discussed, on behalf of the Sampson Arts Council, I would like to request that subject to approval that a Trane HVAC unit located on the Old County Home building be donated to the Sampson Arts Council for use at the Victor R. Small House.

After we spoke, I contacted Kim Hinson of Clinton Mechanical Contractors to obtain a price quote to remove the unit and re-install at the Small House. He presented me with a price to remove and install and if it is possible that the unit be designated as surplus and donated to the Arts Council. I understand that this would need to happen quickly as the building is being scheduled for demolition.

If this request can be approved, we will coordinate with Lee Cannady and Clinton Mechanical to remove the unit as quickly as possible with no cost to the county. The Arts Council understands the age of the unit and is prepared to install and maintain as necessary.

If you have any questions, please contact me at your convenience.

Memo

To: David Clack, Finance Officer
From: Heather Bonney, Library Director
CC: Ed Causey, County Manager
Date: Feb. 18, 2014
Re: Discarded Items Request

I request that I be allowed to withdraw all items that have been weeded from the collections from March 26, 2014 through March 2, 2015 at by 3pm due to disuse, disrepair, or out-of-date / inaccurate information. These are from the 4 branches and the outreach program.

I will provide a list to you of these items between 3 p.m. and 5 p.m. on March 2, 2015 before the Board meeting via email in either excel format for your records.

I request that Board of Commissioners write off these titles and all items that were donated to the library but not placed into the collection. The library will dispose of them according to our Materials Selection Policy through a book sale slated to occur on March 14th and March 16-20, 2015 at JC Holliday Library as well as at the outlying branches of the county as suggested by one of our newer Trustees. All leftover items will be donated to non-profit organizations such as local schools and the Beehive.

Thank you.

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6719

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Timothy Ronald Summer in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	\$
2014	102.99
TOTAL REFUND	\$ 102.99

These taxes were assessed through clerical error as follows.

2008 Chev
Bill #0006712142
Vehicle Sold, Tag Turned IN
Tag # RFR 8999

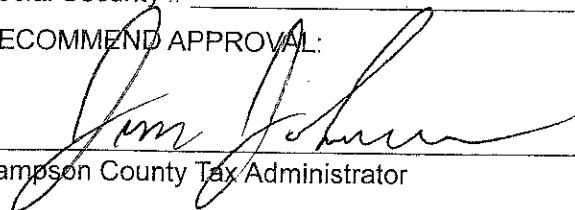
602	County Tax	79.89
501	School Tax	13.96
F19	Fire Tax	9.14
	City Tax	
	TOTAL \$	102.99

Yours very truly

TIMOTHY SUMMER
Taxpayer

Social Security # _____

RECOMMEND APPROVAL:


Sampson County Tax Administrator

Mailing Address.

1114 TIMBERLAKE DR
CLINTON NC 28328

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6723

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by James Earl Vann in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2014</u>	\$ <u>165.31</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>165.31</u>

2008 Ford These taxes were assessed through clerical error as follows.

<u>Bill # 0006708295</u>	<u>602</u> County Tax	<u>99.78</u>
<u>Vehicle Sold, Tag Turned In</u>	<u>501</u> School Tax	<u>19.43</u>
<u>Tag # VXH 2396</u>	Fire Tax	_____
	<u>702</u> City Tax	<u>48.10</u>
	TOTAL \$	<u>165.31</u>

Yours very truly

James E. Vann (JB)
Taxpayer

Mailing Address.

231 Pinecroft Drive
Dunn, NC 28334

Social Security # _____

RECOMMEND APPROVAL:

Jim Johnson
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6727

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Hana Bullard Hill in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2014</u>	\$ <u>127.94</u>
TOTAL REFUND	\$ <u>127.94</u>

These taxes were assessed through clerical error as follows.

*2010 Toyota
Bill # 0006684961
Vehicle sold, TAG Turned IN
TAG # 2YW4405*

GO County Tax	<u>77.23</u>
S01 School Tax	<u>13.49</u>
Fire Tax	_____
T02 City Tax	<u>37.22</u>
TOTAL \$	<u>127.94</u>

Yours very truly

Hana Bullard Hill
Taxpayer

Mailing Address.

119 LIMBROUGH ROAD
CLINTON, NC 28329

Social Security # _____

RECOMMEND APPROVAL

Jim Johnson
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6731

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Jorge Alberto Paniagua Rivas in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR <u>2014</u>	\$ <u>301.29</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>301.29</u>

These taxes were assessed through clerical error as follows.

LRR issued 11/18/2014
Vehicle totaled tags
Turned in 1/27/15
Tag # CML 6287

602 County Tax	<u>181.87</u>
501 School Tax	<u>31.77</u>
Fire Tax	_____
102 City Tax	<u>82.65</u>
TOTAL \$	<u>301.29</u>

Yours very truly

X [Signature]
Taxpayer

Mailing Address:
Jorge Alberto Paniagua Rivas
1212 W Elizabeth St.
Clinton NC 28328

Social Security # _____

RECOMMEND APPROVAL
[Signature]
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6739

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by William Windley + Peggy Pope in Mingo Township, Sampson County, for the year(s) and in the amount(s) of: 10-0817200-01

YEAR	
<u>2014</u>	\$ <u>31.69</u>
<u>2013</u>	\$ <u>30.14</u>
<u>2012</u>	\$ <u>30.14</u>
<u>2011</u>	\$ <u>30.14</u>
<u>2010</u>	\$ <u>33.38</u>

TOTAL REFUND \$ 155.49

These taxes were assessed through clerical error as follows.
Acceage adjusted from 8anes to 7anes
per DB 732/461.

County Tax	<u>139.88</u>
School Tax	_____
^{FOL} Fire Tax	<u>15.61</u>
City Tax	_____
TOTAL \$	<u>155.49</u>

Yours very truly

William W. Pope
Taxpayer

Mailing Address.

1270 Alderman Mill Rd.
Dunn, NC 28334

Social Security # _____

RECOMMEND APPROVAL:

Jim Johnson
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6742

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Christopher Lee Phillips, Johanna P. Barefoot, Cindy P. Jackson, John P. Phillips in Mingo Township, Sampson County, for the year(s) and in the amount(s) of: 10-0035960-03 (Johnny M. Phillips is dec'd)

YEAR	
<u>2014</u>	<u>\$ 84.06</u>
<u>2013</u>	<u>\$ 80.00</u>
<u>2012</u>	<u>\$ 80.00</u>
<u>2011</u>	<u>\$ 80.00</u>
<u>2010</u>	<u>\$ 85.42</u>
TOTAL REFUND	<u>\$ 409.48</u>

These taxes were assessed through clerical error as follows.

They were being taxed 9N error for 10.05 acres when the deed called for 6.77ac.

County Tax 364.28
School Tax _____
Fire Tax 45.20
City Tax _____
TOTAL \$ 409.48

Yours very truly

Christopher Lee Phillips
Taxpayer

Chris Lee Phillips

Social Security # _____

RECOMMEND APPROVAL

Jim Johnson
Sampson County Tax Administrator

Mailing Address.

766 AMAN DAIRY RD
DANN NC 28334

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6747

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Myrtle Satira Sampson in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
2013	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____

TOTAL REFUND \$ 100.55

These taxes were assessed through clerical error as follows.

#18829968
2V45666 / turned in
2009 Chry / Repo

602	County Tax	<u>59.35</u>
501	School Tax	<u>10.96</u>
	Fire Tax	_____
702	City Tax	<u>30.24</u>
	TOTAL \$	<u>100.55</u>

Yours very truly

x Myrtle S. Sampson
Taxpayer

Mailing Address.

Myrtle Satira Sampson
572 M^e King St.
Clinton, NC 28328

x Social Security # _____

RECOMMEND APPROVAL:

Jim Johnson
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6746

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by James Ervin Watkins
_____ in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR		\$	
<u>2014</u>		\$	<u>165.10</u>
_____		\$	_____
_____		\$	_____
_____		\$	_____
_____		\$	_____
_____		\$	_____

TOTAL REFUND \$ 165.10

These taxes were assessed through clerical error as follows.

vehicle sold / Tags turned in
Tag # BBT4096
2012 Chev TR

County Tax	<u>97.45</u>
School Tax	<u>49.65</u>
<u>102</u> Fire Tax	<u>18.00</u>
City Tax	_____
TOTAL \$	<u>165.10</u>

Yours very truly

James Watkins
Taxpayer

Mailing Address.

James Ervin Watkins
105 Dun St
Clinton NC 28328

Social Security # _____

RECOMMEND APPROVAL:

Jim Johnson
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6737

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Ducks Unlimited in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2014</u>	\$ <u>248.03</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>248.03</u>

These taxes were assessed through clerical error as follows.

<u>Vehicle sold / Tag turned in 602</u> <u>Tag# DUIDU</u> <u>2014 Chew TK</u>	County Tax <u>248.03</u> School Tax _____ Fire Tax _____ City Tax _____ TOTAL \$ <u>248.03</u>
---	--

Yours very truly

[Signature]
Taxpayer

Ed IBH
Social Security # _____

RECOMMEND APPROVAL:

[Signature]
Sampson County Tax Administrator

Mailing Address.

Ducks Unlimited
One Waterfowl Way
Memphis TN 38120

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6732

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Carrells Foods, Inc. in Turkey Township, Sampson County, for the year(s) and in the amount(s) of: 18-0197010-01 (Bill Wolf Parks Rd)

YEAR	
<u>2013</u>	<u>\$ 3,036.97</u>
<u>2012</u>	<u>\$ 3,001.45</u>
	\$ _____
	\$ _____
	\$ _____
TOTAL REFUND	<u>\$ 6,038.42</u>

These taxes were assessed through clerical error as follows.

The land was transferred to NDB 3/3/2011 per 1792/543. The buildings were on a leasehold at the time of the transfer and some have ~~NOT~~ been transferred.

County Tax \$ 5576.66
 School Tax _____
 (F10) Fire Tax \$ 461.76
 City Tax _____
 TOTAL \$ 6038.42

Yours very truly

Murphy-Brown LLC
by: Mitchell Brown
Taxpayer

Mailing Address.

P.O. Box 856
Warsaw, NC 28398

Social Security # _____

RECOMMEND APPROVAL

[Signature]
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6733

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Carrellos Foods, Inc in Turkey Township, Sampson County, for the year(s) and in the amount(s) of: 18-0193567-01 (2154 MS JOHNSON Rd)

YEAR	
<u>2013</u>	<u>\$ 5,135.74</u>
<u>2012</u>	<u>\$ 5,526.17</u>
	\$ _____
	\$ _____
	\$ _____
TOTAL REFUND	<u>\$ 10,661.91</u>

These taxes were assessed through clerical error as follows.

The land was transferred to HD 3 3/03/2011 per 1792/543 but somehow the buildings that were on leasehold weren't transferred with the land.

County Tax \$ 9430.54
 School Tax _____
 Fire Tax \$ 1231.37
 City Tax _____
 TOTAL \$ 10,661.91

Yours very truly
Murphy-Brown LLC
by Mitchell Brown 1/30/15
Taxpayer

Mailing Address.

P.O. Box 856
Warsaw, NC 28398

Social Security # _____
RECOMMEND APPROVAL:

[Signature]
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

6734

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Gentlemen:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Carroll's Foods, Inc in Turkey Township, Sampson County, for the year(s) and in the amount(s) of: 18-0193568-01 (1350 MS Johnson rd)

YEAR	
<u>2013</u>	\$ <u>5,099.75</u>
<u>2012</u>	\$ <u>5,040.11</u>
	\$ _____
	\$ _____
	\$ _____
TOTAL REFUND	\$ <u>10,139.86</u>

These taxes were assessed through clerical error as follows.

The land was transferred to HD3 3/03/2011 per 1792/543. The buildings were on leasehold and were somehow missed in the transfer process to be compared with the land and not transferred.

County Tax #9,364.46
 School Tax _____
 Fire Tax #775.40
 City Tax _____
 TOTAL \$ 10,139.86

Yours very truly
Murphy - Brown, LLC
by Michael Brown
Taxpayer

Mailing Address:
P.O. Box 856
Warsaw, NC 28398

Social Security # _____

RECOMMEND APPROVAL:
[Signature]
Sampson County Tax Administrator

Sampson County
Office of Tax Assessor
PO Box 1082
Clinton, NC 28329

Phone 910-592-8146

Fax 910-592-1227

To: Ed Causey, County Manager
From: Jim Johnson, Tax Administrator
Date: February 18, 2015
RE: Tax Refunds, Smithfield Foods (6732, 6733, 6734)

Mr. Causey,

Smithfield Foods sold three hog farms to HD3 Farms of the Carolinas LLC on March 3, 2011 (a copy of the recorded deed is attached). For some account, the buildings were placed on separate tax parcels when they were constructed several years ago and the land and the buildings have been assessed and taxed separately since that time. The three tax parcels for the land are 18008061302, 18008061301 and 18008061303. The three tax parcels for the swine buildings are 18019701001, 18019356701 and 18019356801. When the deed was recorded and the property transfer was completed in March 2011 only the land parcels were transferred. Smithfield Foods recently recognized this error and alerted the tax office. The three refunds stated above are for the building parcels only for 2012 and 2013 totaling \$26,840.19. Also, our office has discovered that the new owner, HD3 of the Carolinas LLC, removed the purchased buildings and replaced them with new buildings without obtaining the necessary permits. The tax office has corrected the tax parcels to include the valuation of the new construction and mailed HD3 of the Carolinas a notice of new value for the properties. The 2015 tax year will reflect the correct tax value and the taxpayer will be billed for the 2012, 2013 and 2014 tax years with the new building values applied. Please find all of the supporting documents attached.

Jim Johnson



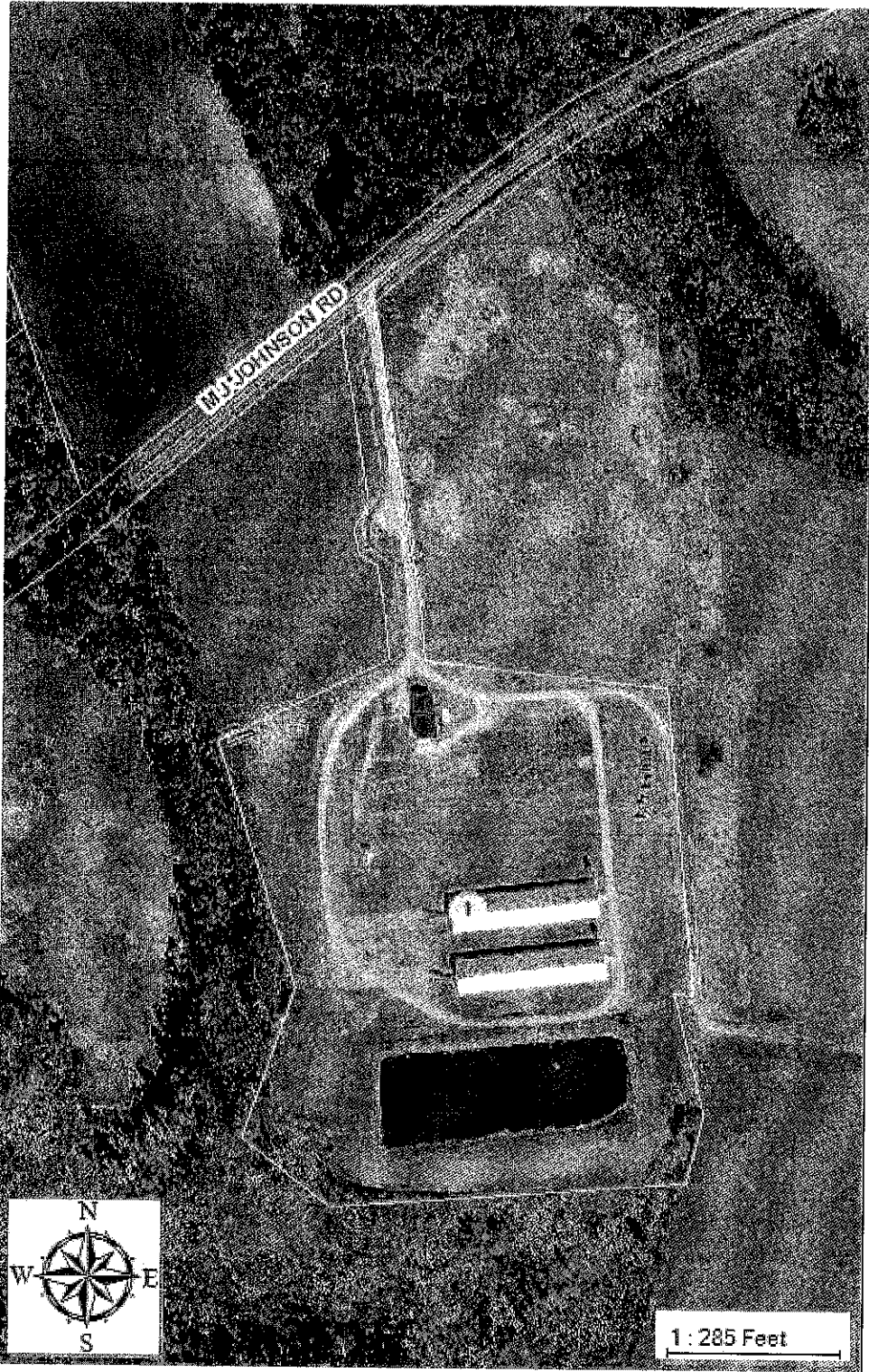
Sampson County Tax Administrator

PAR ID: 18008061302		Map #: 011 0 14		JURIS CD: 18 TURKEY G01 SAMPSON COUNTY		F10 TURKEY FIRE DIST		Route #: 7000	
PIN #:		SAMPSON CO, NC - Property Card		Printed: 02/13/15		Card: 1 of 1		Appraiser: JZ	
Ownership: 80613		SITUS:							
HD3 FARMS OF THE CAROLINAS, LLC PO BOX 536 ELIZABETHTOWN NC 28337		1350 MJ JOHNSON RD							
Subd:		Deeded Acres: 14.83 Legal Description: 1350 Mj Johnson Rd							
Parcel: Fair		Sale Dt		I S		Price		Db/Fg Valid, Code	
Fronting:		03/03/11 D		No Valid Sale		1792/543			
Location:									
Parking:									
Utility:		N none;							
Zoning:									
Sketch Vectors									
Vector									
Improvement Description: AG									
Story:		FP Stacks:		Phys Cond:		% Complete:		Assessment: 2016	
Class:		Openings:		CDU:		Grade:		Land: \$37,905 Excluded: U	
Ext Wall:		Prefab FP:		Over Depr Tb:		C&D Fact:		BLDG: \$547,140 Ag Use: U	
Yr Blt:		Rooms:		Funct Desc %:		C&D Desc:		Market: \$585,045 SWF:	
Eff Year:		Bedrooms:		Funct Desc:		TV/SF		Deferred: \$28,162	
Heating:		Unfin Area:		Econ Dep%:		SP/SF		Exempt: \$0	
Fuel:		Fin Bsmt Area:		Econ Desc:		RCN/SF		Taxable: \$556,863	
System:		Rec Room Area:		N-Fact:		RCNLD/SF			
Low		1st		2nd		3rd		Description	
Area		Value(RCN)		Yr Bt		EFYr Bt		Grd	
CDU		%Gd		Table		% Cmp		RCNLD	
D		W		E		L		L	
A		D		D		N		S	
Revisit:		Reason:		Addr Date		Code		Rev2	
Entrances		Building Permit		Date		Permit #		Permit \$	
CO Date		Total:		HSF:		TSF:		0	

Land Description: LUC: F NBHD: P Paved Road		Road 1: Road 2:			
M-Fact: Topo1: level Topo3: Road 1:		Road 2:			
Zoning: Topo2: Traffic:					
L#	IYP Code Desc	Size	BaseRate Adj	AdjRate	Value
1	A 3CG Pasture	14.8300	2556	2556	37,905
Total Parcel Size: AC 14.8300		Rate/AC 2,555.97	Value	37,905	

Comments:	
#	Comment
1	From Carroll'S Realty Partnership Site 2b Mb75/56 1792/543 3/03/2011
2	Swine Houses Added Per Discovery 1/27/2015 Per Murphy Brown

L#	Code	Yr Blt	Eff Yr	W x L	Area	Grd	Units	Mod Cd	Rate	Ovrd Rte	RCN	Cnd	Fnc	%Cmp	%Gd	RCNLD
1	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
2	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
3	93	Pump House	1982	14 x 16	224	C	1		12.00		2,688	A				1,129
4	13	Office	1982	35 x 70	2,450	C	1		44.05		107,912	A				45,323
X																
Total:															547,140	



- Parcels (Yellow)
- Centerlines
- Sampson County
- NC Counties
- Primary Roads
- US
- NC
- Municipal Limits

Ownership: 80613
 HD3 FARMS OF THE CAROLINAS, LLC
 PO BOX 635
 ELIZABETHTOWN NC 28337

SITUS:
 2184 MJ JOHNSON RD
 Deeded Acres: 27.61
 Legal Description:
 2184 Mj Johnson Rd

Subd:
 Parcel: F fair Sale Dt: 03/03/11 Price: 1792/543 Ds/Pg Valid Code: 1792/543
 03/03/11 D
 No Valid Sale

Fronting:
 Location:
 Parking:
 Utility: N none;
 Zoning:
Sketch Vectors
Vector

Improvement Description: AG

Story:	FP Stacks:	Phys Cond:	% Complete:
Class:	Openings:	CDU:	Grade:
Ext Wall:	Prefab FP:	Over Depr Tb:	C&D Fact:
Yr Blt:	Rooms:	Funct Dep %:	C&D Desc:
Eff Year:	Bedrooms:	Funct Desc:	TV/SF
Heating:	Unfin Area:	Econ Dep%:	SP/SF
Fuel:	Fin Bsmt Area:	Econ Desc:	RCN/SF
System:	Rec Room Area:	N-Fact:	RCNLD/SF

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	EYr Bt	Grd	CDU	%Cd	Table	% Cmp	RCNLD	Entrances																															
																Date	Permit #	Permit \$																													
<table border="0" style="width: 100%;"> <tr> <td>Land:</td> <td>\$55,652</td> <td>Excluded:</td> <td>U</td> </tr> <tr> <td>BLDG:</td> <td>\$795,326</td> <td>Ag Use:</td> <td>SWF:</td> </tr> <tr> <td>Market:</td> <td>\$850,978</td> <td></td> <td></td> </tr> <tr> <td>Deferred:</td> <td>\$38,230</td> <td></td> <td></td> </tr> <tr> <td>Exempt:</td> <td>\$0</td> <td></td> <td></td> </tr> <tr> <td>Taxable:</td> <td>\$812,748</td> <td></td> <td></td> </tr> </table>																Land:	\$55,652	Excluded:	U	BLDG:	\$795,326	Ag Use:	SWF:	Market:	\$850,978			Deferred:	\$38,230			Exempt:	\$0			Taxable:	\$812,748										
Land:	\$55,652	Excluded:	U																																												
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Reason:																																															
Appr Date	Code	Code	Rev2																																												
<table border="0" style="width: 100%;"> <tr> <td colspan="16" style="text-align: center;">Building Permit</td> </tr> <tr> <td>Date</td> <td>Permit #</td> <td>Permit \$</td> <td>CO Date</td> <td colspan="12"></td> </tr> </table>																Building Permit																Date	Permit #	Permit \$	CO Date												
Building Permit																																															
Date	Permit #	Permit \$	CO Date																																												
HSF: TSF: 0 Total:																																															

Ag Use	LN	Soil	Acres	Rate	Value
F	n/a	4	2.61	382.00	997
A	n/a	3	25	657.00	16,425

Land Description:	LUC:	F	NBHD:	P Paved Road	Rate/AC	2,015.65	Value	55,652
N-Fact: Topo1: level								
Zoning: Topo2: Traffic:								
L#	Topo3: Size	BaseRate	Adj	Value				
1	A 4CG Woodland	2,6100	1322.5	3,452				
2	A 3CG Pasture	25,0000	2088	52,200				

Total Parcel Size: AC 27.6100 **Rate/AC** 2,015.65 **Value** 55,652

Comments:
 1 From Carroll'S Realty Partnership Site 2a Mb75/56 1792/543 3/03/2011
 2 Swine House Discovery Added 1/27/2015 Per Murphy Brown

L#	Code	Yr Bilt	Eff Yr	W x L	Area	Grd	Units	Mod Cd	Rate	Ovrd Rte	RCN	Cnd	Funct	%Cmp	%Gd	RCNLD
1	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
2	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
5	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
6	93	Pump House	1982	14 x 16	224	C	1		12.00		2,688	A				1,129
7	13	Office	1882	35 x 70	2,450	C	1		44.05		107,912	A				43,165
Total:															795,326	



- Parcels (Yellow)
- Centerlines
- Sampson County
- NC Counties
- Primary Roads
- US
- NC
- Municipal Limits

PIN #: **Ownership: 80613**
 HD3 FARMS OF THE CAROLINAS, LLC
 PO BOX 535
 ELIZABETHTOWN NC 28337
SITUS:
 1154 BILL WILLIAMS RD
 Deeded Acres: 17.68
 Legal Description:
 1154 Bill Williams Rd
Subd:
Parcel: F fair **Sale Dt** **I S** **Price** **DblPg** **Valid Code**
 03/03/11 D 1792/543
 No Valid Sale
Fronting:
Location:
Parking: **Utility:** **W water; T septic tank**
Zoning:
Sketch Vectors
Vector

Improvement Description: AG

Story:	FP Stacks:	Phys Cond:	% Complete:
Class:	Openings:	CDU:	Grade:
Ext Wall:	Prefab FP:	Over Depr Tb:	C&D Fact:
Yr Blt:	Rooms:	Fnet Dep %:	C&D Desc:
Eff Year:	Bedrooms:	Fnet Desc:	TV/SF
Heating:	Unfin Area:	Econ Dep%:	SP/SF
Fuel:	Fin Bsmt Area:	Econ Desc:	RCN/SF
System:	Rec Room Area:	N-Fact:	RCNLD/SF

Assessment: 2016

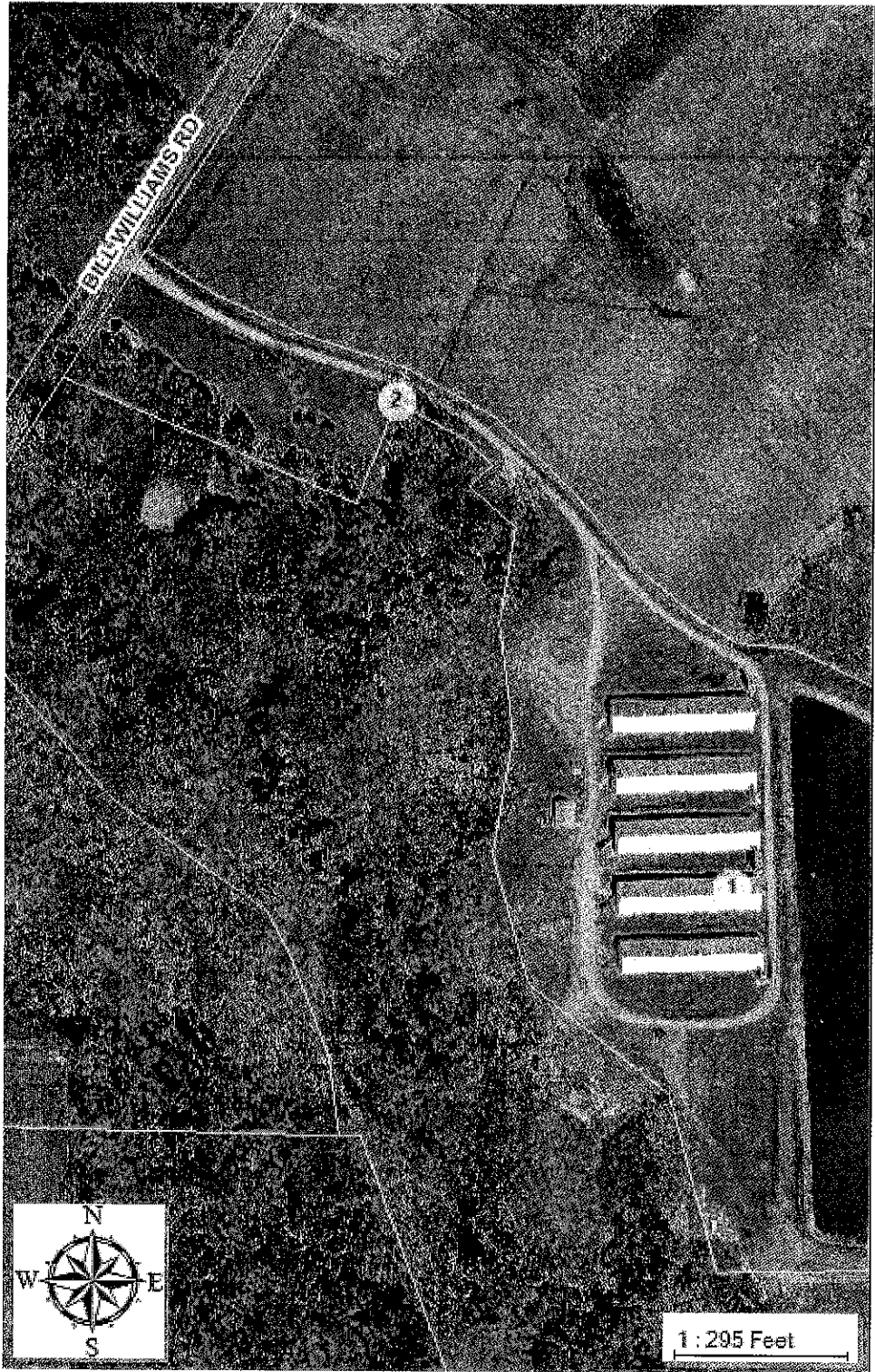
Land:	\$63,719	Excluded:
BLDG:	\$1,272,336	Ag Use:
Market:	\$1,336,055	SWF:
Deferred:	\$0	
Exempt:	\$0	
Taxable:	\$1,336,055	

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	EFYr Bt	Grd	CDU	%Gd	Table	% Cmp	RCNLD	Entrances		
																Date	Permit #	Permit \$
D																		
W																		
E																		
L																		
L																		
A																		
B																		
D																		
N																		
S																		
Total:																		
HSF:																		

Land Description: LUC: F NBHD: P Paved Road		Ag Use	LN	Soil	Acres	Rate	Value
N-Fact:	Topo1: level						
Zoning:	Topo2:						
L#	IVB Code Desc	Size	BaseRate	Adj	AdiRate	Value	
1	A 2CG Cropland	17.6800	3604		3604	63,719	
Total Parcel Size: AC 17.6800		Rate/AC	3,604.02	Value	63,719		

Comments:
 # **Comment**
 1 From Carroll'S Realty Partnership Site 3 Mb75/55 1792/543 3/03/2011swine Houses
 2 On Property On Lh 18-0197010-01--.18ac C/W 18-0126051-03 Per Mb 80/42 11/27/12.
 3 Swine House Discovery Added On 1/27/15 Per Murphy Brown

L#	Code	Yr Bld	Eff Yr	W x L	Area	Grd	Units	Mod Cd	Rate	Ovrd Rte	RCN	Cnd	Funct	%Cmp	%Gd	RCNLD
1	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
2	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
3	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
4	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
5	68	Swine Finishing Hc	2011	54 x 244	13,176	C	1		19.00		250,344	G				250,344
6	13	Office	1980	30 x 36	1,080	C	1		45.54		49,188	A				19,675
7	62	Storage	1980	14 x 14	196	C	1		12.00		2,352	A				941
Total:															1,272,336	



- Parcels (Yellow)
- Centerlines
- Sampson County
- NC Counties
- Primary Roads
- US
- NC
- Municipal Limits

1792
0543

FILED
SAMPSON COUNTY
ELEANOR N. BRADSHAW
REGISTER OF DEEDS

FILED Mar 03, 2011
AT 10:59:29 am
BOOK 01792
START PAGE 0543
END PAGE 0545
INSTRUMENT # 01162

BK:01792 PG:0543

NORTH CAROLINA SPECIAL WARRANTY DEED

Excise Tax:

Parcel Identifier No. _____ Verified by _____ County on the ____ day of _____, 20__
By: _____

Mail/Box to: James W. Hill, III, PO Box 1389, Elizabethtown, NC 28337

This instrument was prepared by: James W. Hill, III

Brief description for the Index: _____

THIS DEED made this 10th day of February, 2011, by and between

GRANTOR	GRANTEE
CARROLL'S REALTY PARTNERSHIP, A NORTH CAROLINA GENERAL PARTNERSHIP 2822 HWY 24/50 WEST WARSAW, NC 28398	HD3 FARMS OF THE CAROLINAS, LLC PO BOX 535 ELIZABETHTOWN, NC 28337

Enter in appropriate block for each Grantor and Grantee: name, mailing address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of _____, TURKEY Township, SAMPSON County, North Carolina and more particularly described as follows:

FOR DESCRIPTION SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN BY REFERENCE.

Book 1171, Page 920, Book 1325, at Page 898

The property hereinabove described was acquired by Grantor by instrument recorded in Book 1151 page 198.

All or a portion of the property herein conveyed ___ includes or does not include the primary residence of a Grantor.

0544 A map showing the above described property is recorded in Map Book 75 page 57, Map Book 75 page 56, Map Book 75 page 55, Map Book 75 page 54 Map Book 75 page 53

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor has done nothing to impair such title as Grantor received, and Grantor will warrant and defend the title against the lawful claims of all persons claiming by, under or through Grantor, other than the following exceptions:

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

Carroll's Realty Partnership Carroll's Realty Partnership
By:Murphy- Brown, LLC, General Partner By:Smithfield Purchase Corporation, General Partner
(Entity Name) (Entity Name)

By: Jerry H. Godwin, Manager By: Robert W. Manly, IV, President
Print/Type Name & Title: Print/Type Name:

By: (SEAL)
Print/Type Name & Title: Print/Type Name:

By: (SEAL)
Print/Type Name & Title: Print/Type Name:

State of - County or City of

I, the undersigned Notary Public of the County or City of and State aforesaid, certify that personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or seal this day of , 20 .

My Commission Expires: Notary Public
(Affix Seal) Notary's Printed or Typed Name

State of North Carolina - County of Duplin

I, the undersigned Notary Public of the County of Duplin and State aforesaid, certify that Jerry H. Godwin personally came before me this day and acknowledged that he is the Manager of Murphy-Brown, LLC, a Delaware limited liability company, and that by authority duly given and as the act of such entity, he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this 15 day of February, 20 11.

My Commission Expires: Feb. 15, 2013 Lisa C Chambers
(Affix Seal) Notary Public
Notary's Printed or Typed Name

State of Virginia - County of Isle of Wight

I, the undersigned Notary Public of the County of Isle of Wight and State aforesaid, certify that Robert W. Manly, IV personally came before me this day and acknowledged that he is the President of Smithfield Purchase Corporation, a North Carolina corporation, and that by authority duly given and as the act of such entity, he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this 11th day of February, 20 11.

My Commission Expires: Melissa A. Brock
(Affix Seal) Notary Public
Notary's Printed or Typed Name



NC Bar Association Form No. 6 © 1/1/2010
Printed by Agreement with the NC Bar Association

Lying and being in Turkey Township, Sampson County, North Carolina and being more particularly described as follows:

FIRST TRACT:

All that certain tract or parcel of land containing 27.614 acres, more or less, designated as Site 2A according to a Map of Survey for HD3 FARMS OF THE CAROLINAS, LLC, dated December 10, 2010, by Joey W. Taylor, Professional Land Surveyor, as recorded in Map Book 75, at Page 57 in the Sampson County Public Registry.

Grantor reserves a right of way easement to and from North Carolina State Road #1942 for ingress, egress, and regress over and across the farm roads as shown on said Map of Survey.

SECOND TRACT:

All that certain tract or parcel of land containing 14.829 acres, more or less, designated as Site 2B according to a Map of Survey for HD3 FARMS OF THE CAROLINAS, LLC, dated December 07, 2010, by Joey W. Taylor, Professional Land Surveyor, as recorded in Map Book 75, at Page 56 in the Sampson County Public Registry.

Grantor reserves a right of way easement to and from North Carolina State Road #1942 for ingress, egress, and regress over and across the farm roads as shown on said Map of Survey.

THIRD TRACT:

All that certain tract or parcel of land containing 17.856 acres, more or less, designated as Site 3 according to a Map of Survey for HD3 FARMS OF THE CAROLINAS, LLC, dated December 04, 2010, by Joey W. Taylor, Professional Land Surveyor, as recorded in Map Book 75, at Page 55 in the Sampson County Public Registry.

Grantor reserves a right of way easement to and from North Carolina State Road #1928 for ingress, egress, and regress over and across the farm roads as shown on said Map of Survey.

FOURTH TRACT:

All that certain tract or parcel of land containing 21.461 acres, more or less, designated as Site 5A according to a Map of Survey for HD3 FARMS OF THE CAROLINAS, LLC, dated December 14, 2010, by Joey W. Taylor, Professional Land Surveyor, as recorded in Map Book 75, at Page 54 in the Sampson County Public Registry.

Grantor reserves a right of way easement to and from North Carolina State Road #1927 for ingress, egress, and regress over and across the farm roads as shown on said Map of Survey.

FIFTH TRACT:

All that certain tract or parcel of land containing 38.322 acres, more or less, designated as Site 5B according to a Map of Survey for HD3 FARMS OF THE CAROLINAS, LLC, dated December 28, 2010, by Joey W. Taylor, Professional Land Surveyor, as recorded in Map Book 75, at Page 53 in the Sampson County Public Registry.

Grantor reserves a right of way easement to and from North Carolina State Road #1927 for ingress, egress, and regress over and across the farm roads as shown on said Map of Survey.

My File Edit Tools Help



- History
- Detail
- Orig Bill
- Effective Date
- Quick Entry
- Customer
- Name
- Parcel
- Prop ID
- Bill Dates
- Bill Audits
- Bill Events
- Reprint
- Garnish
- Preferences
- Diagnostics

Year/Type/Bill No.
 2012 RE-R 7565

Customer Account Information

197010
 CARROLLS FOODS, INC.
 HEATH, JORDAN
 C/O HEATH, JORDAN
 P.O. BOX 856
 WARSAW N.C., 28398

Property Information
 Parcel ID 18-0197010-01
 Alt Parc 2444
 Prop Loc LH BILL WILLIAMS RD

Special Conditions/Notes

Installment Information

Int Dt	Billed	Abt/Adj	Pmt/Crd	Interest	Unpaid bal
01/08/13	3,001.45		.00	3,001.45	.00
Fees/Pen	.00		.00	.00	.00
Totals	3,001.45		.00	3,001.45	.00

Notes/Alerts
 JAN 1 Owner: CARROLLS FOODS, INC.

Total Discount	.00
Due 02/13/2015	.00
Next Month Due	.00
Int Paid	.00
Total Paid	3,001.45

Display transaction history for the current bill.


OVR



- History
- Detail
- Orig Bill
- Effective Date
- Quick Entry
- Customer
- Name
- Parcel
- Prop ID
- Bill Dates
- Bill Audits
- Bill Events
- Reprint
- Garnish
- Preferences
- Diagnostics

Year/Type/Bill No.
 2013 RE-R 7647

Customer Account Information

197010 
 CARROLLS FOODS, INC.
 HEATH, JORDAN
 C/O HEATH, JORDAN
 P.O. BOX 856
 WARSAW N.C., 28398

Property Information

Parcel ID 18-0197010-01
 Alt Parc 2444
 Prop Loc LH BILL WILLIAMS RD

 Special Conditions/Notes


Installment Information

Int Dt	Billed	Abt/Adj	Pmt/Crd	Interest	Unpaid bal
01/07/14	3,036.97		.00	3,036.97	.00
Fees/Pen	.00		.00	.00	.00
Totals	3,036.97		.00	3,036.97	.00

Total Discount	.00
Due 02/13/2015	.00
Next Month Due	.00
Int Paid	.00
Total Paid	3,036.97

Notes/Alerts

JAN 1 Owner: CARROLLS FOODS, INC.

 View prior unpaid bills

Display transaction history for the current bill.

PAR ID: 18019701001

Map #: 09 0 6A

JURIS CD: 18 TURKEY
G01 SAMPSON COUNTY

F10 TURKEY FIRE DIST

Route #: 24200

SAMPSON CO, NC - Property Card

Printed: 01/20/15 Card: 1 of 1

Appraiser: JZ

PIN #: 2444

SITUS:

Ownership: 197010
CARROLLS FOODS, INC.
C/O HEATH, JORDAN
P.O. BOX 856
WARSAW N.C. 28398

BILL WILLIAMS RD

Decided Acres:
Legal Description:
Bill Williams Rd

Subd:
Parcel: F fair
Sale Dt: I S Price DblPg Valid. Code
No Valid Sale

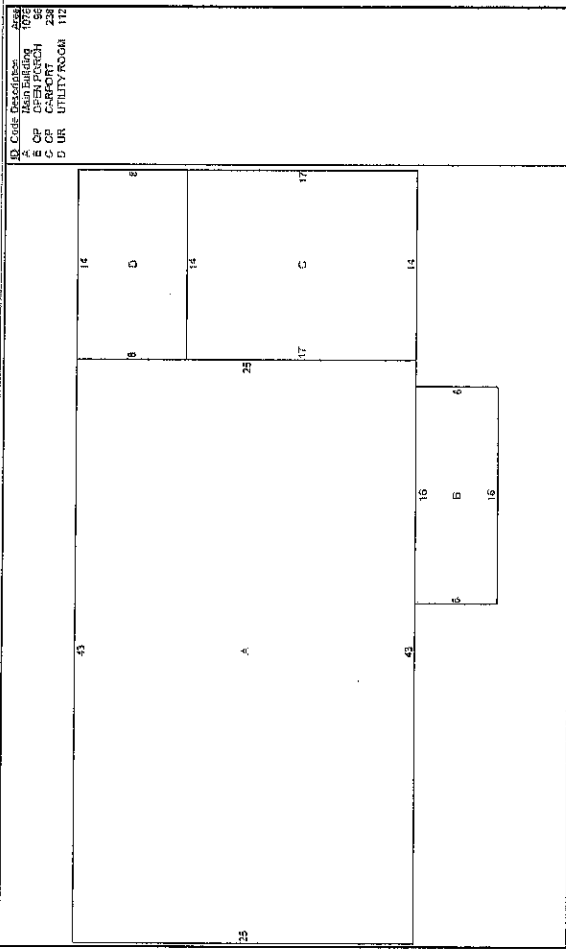
Fronting:
Location:
Parking:
Utility: W water; E electric
Zoning:

Sketch Vectors

Vector

A00CR43U25L43D25 A01R25CR16D6L16U6 A02R43CR14U17L14D17
A03R57U17CU8L14D8R14

*\$ 3,196,811 released for 2014
Refund 3,086,977 for 2013
Refund 3,001,45 for 2012*



Improvement Description: AG ranch

Assessment: 2015

Story: 1	Class: single family	FP Stacks:	Phys Cond:	P	% Complete:	Land:	Excluded:
	Ext Wall: brick	Openings:	CDU:	PR	Grade: C	BLDG: \$355,201	Ag Use:
	Yr Bt: 1978	Prefab FP:	Over Depr Tb:		C&D Fact:	Market: \$355,201	SWF:
	Eff Year: 1978	Rooms: 5	Frct Dep %:	85	TW/SF	Deferred: \$0	
	Heating: heat pump	Bedrooms: 3	Frct Desc:		SP/SF	Exempt: \$0	
	Fuel:	Unfin Area:	Econ Dep%:		RCN/SF	Taxable: \$355,201	
	System: heat and a/c	Fin Bsmt Area:	Econ Desc:		RCNLD/SF		
		Rec Room Area:	N-Fact:				

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	EFYr	Bt	Grd	CDU	%Gd	Table	% Cmp	RCNLD	Enfrances
0					Ranch	1,075	85,495	1978			C	PR		41		34,156	Revisit:
1	OP				Open Porch	96	2,661	1978			C	PR		41		1,251	Reason:
2	CP				Carpport	238	5,000	1978			C	PR		41		2,350	Appr Date
3	UR				Utility Room	112	3,489	1978			C	PR		41		1,640	Code
<p>HSF: 1,075 TSF: 96,645 Total: 39,397</p>																	

Building Permit

Date Permit # Permit \$ CO Date

Land Description:	LUC: F	NBHD: D Dirt Road	Ag Use	LN	Soil	Acres	Rate	Value
N-Fact: Topo1: level								
Zoning: Topo2: Traffic:								
L#	Typ	Code	Desc	Size	BaseRate	Adj	AdiRate	Value
Total Parcel Size: AC								0
Rate/AC								Value

Comments:
 1 On Os Carrolls Land C&M 1 On Joyce Matthews 2444-82-6107 (Dec'D)
 2 House Located On 18-01266051-05 Swine Houses Located On
 3 18-0080813-03
 4 No Change By Board Of E & R 2013
 5 Bldgs Moved To Land Parcel 18-01266051-07 1/27/2015

L#	Code	Yr Blt	Eff Yr	W x L	Area	Grd	Units	Mod C'd	Rate	Ovrd Rte	RCN	Cnd	Funct	%Cmp	%Gd	RCNLD
2	62		1950	x		C	1					G				300
3	68	Swine Finishing Hc	1976	x	9,120	C	1		19.00		173,280	G			30	51,984
4	13	Office	1950	x		C	1					G				1,000
5	68	Swine Finishing Hc	1976	x	9,120	C	1		19.00		173,280	G			30	51,984
6	68	Swine Finishing Hc	1976	x	9,120	C	1		19.00		173,280	G			30	51,984
7	68	Swine Finishing Hc	1976	x	9,120	C	1		19.00		173,280	G			30	51,984
8	68	Swine Finishing Hc	1976	x	9,120	C	1		19.00		173,280	G			30	51,984
9	68	Swine Finishing Hc	1976	x	9,120	C	1		19.00		173,280	G			30	51,984
10	53	Shed	1950	x		C	1					G				500
11	57	Shop	1950	x		C	1					G				1,600
12	99	Miscellaneous Bui	1950	x		C	1					G				500
Total:															315,804	



- History
- Detail
- Orig Bill
- Effective Date
- Quick Entry
- Customer
- Name
- Parcel
- Prop ID
- Bill Dates
- Bill Audits
- Bill Events
- Reprint
- Garnish
- Preferences
- Diagnostics

Year/Type/Bill No.

2012 RE-R 7561

Customer Account Information

193567

Property Information

Parcel ID 18-0193567-01
 Alt Parc 2442
 Prop Loc 2184 MJ JOHNSON RD

CARROLLS FOODS INC.
 HEATH, JORDAN
 C/O HEATH, JORDAN
 P O BOX 856
 WARSAW, NC 28398-0856

Special Conditions/Notes

Installment Information

Int Dt	Billed	Abt/Adj	Pmt/Crd	Interest	Unpaid bal
01/08/13	5,526.17		.00	5,526.17	.00
Fees/Pen	.00		.00	.00	.00
Totals	5,526.17		.00	5,526.17	.00

Notes/Alerts

JAN 1 Owner: CARROLLS FOODS INC.

View prior unpaid bills

Total Discount	.00
Due 02/13/2015	.00
Next Month Due	.00
Int Paid	.00
Total Paid	5,526.17

My File Edit Tools Help



- History
- Detail
- Orig Bill
- Effective Date
- Quick Entry
- Customer
- Name
- Parcel
- Prop ID
- Bill Dates
- Bill Audits
- Bill Events
- Reprint
- Garnish
- Preferences
- Diagnostics

Year/Type/Bill No.
 2013 RE-R 7643

Customer Account Information
 193567

Property Information
 Parcel ID: 18-0193567-01
 Alt Parc: 2442
 Prop Loc: 2184 MJ JOHNSON RD

CARROLLS FOODS INC.
 HEATH, JORDAN
 C/O HEATH, JORDAN
 P O BOX 856
 WARSAW, NC 28398-0856

Special Conditions/Notes

Installment Information

Int Dt	Billed	Abt/Adj	Pmt/Crd	Interest	Unpaid bal
01/07/14	5,135.74		.00	5,135.74	.00
Fees/Pen	.00		.00	.00	.00
Totals	5,135.74		.00	5,135.74	.00

Notes/Alerts
 JAN 1 Owner: CARROLLS FOODS INC.
[View prior unpaid bills](#)

Total Discount	.00
Due 02/13/2015	.00
Next Month Due	.00
Int Paid	.00
Total Paid	5,135.74

Display transaction history for the current bill.

PAR ID: 18019356701 **Map #: 0110 14** **JURIS CD: 18 TURKEY** **G01 SAMPSON COUNTY** **Route #: 7100**
F10 TURKEY FIRE DIST **SAMPSON CO, NC - Property Card** **Printed: 02/13/15** **Card: 1 of 1** **Appraiser: JZ**

PIN #: 2442
Ownership: 193567
 CARROLLS FOODS INC.
 C/O HEATH, JORDAN
 P O BOX 856
 WARSAW NC 28389-0856
SITUS:
 2184 MJ JOHNSON RD
Deeded Acres:
 Legal Description:
 2184 Mj Johnson Rd-Farm 4
Subdi:
Parcel: F fair **Sale Dt** **I S** **Price** **Db/Pg Valid. Code**
 No Valid Sale
Fronting:
Location:
Parking:
Utility: W water; T septic tank
Zoning:
Sketch Vectors
Vector

Improvement Description: AG

Story:	FP Stacks:	Bsmt:	Phys Cond:	% Complete:	Land:	Excluded:
Class:	Openings:	BSMT Gar:	CDU:	Grades:	BLDG: \$0	Ag Use:
Ext Wall:	PreFab FP:	Attic:	Over Dept Tb:	C&D Fact:	\$600,671	SWF:
Yr Blt:	Rooms:	Baths:	Funct Dep %:	C&D Desc:	\$600,671	
Eff Year:	Bedrooms:	Half:	Funct Desc:	TV/SF		
Heading:	Unfin Area:	Extra Fixt:	Econ Dep%:	SP/SF	\$0	
Fuel:	Fin Bsmt Area:	Misc 1:	Econ Desc:	RCN/SF	\$0	
System:	Rec Room Area:	Misc 2:	N-Fact:	RCNLD/SF	\$600,671	

Assessment: 2014

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	ENr	Bt	Grd	CDU	%Gd	Table	% Cmp	RCNLD	Entrances
D																	
W																	
E																	
L																	
L																	
A																	
D																	
D																	
N																	
S																	

Revisit:	Code	Rev2
Reason:	Date	Permit #
Appr Date	Permit \$	CO Date
Building Permit		
Date	Permit #	Permit \$
CO Date	Permit #	Permit \$
HSF:	TSF:	Total:
	0	

Land Description:		LUC: F	MSHD: P Paved Road	Ag Use	LN	Soil	Acres	Rate	Value	
N-Fact:	Topo1: level		Topo3:							
Zoning:	Topo2:		Traffic:							
L#	IYP	Code	Desc	Size	BaseRate	Adj	AdjRate	Value		
Total Parcel Size: AC									Rate/AC	Value
									0	

Comments:
 1 **Comment**
 1 Talked To Employee Buildings For C&P 4-(Farm 4) Land Mapped On 2442
 2 No Change By Board Of E & R 2013
 3 Bldgs Transferred With Land In 2011-Not Deactivated In Error 1/27/15

OB&Y	L#	Code	Yr Bld	Eff Yr	W x L	Area	Grd	Units	Mod Cd	Rate	Ovrd Rte	RCN	Cnd	Funct	%Cmp	%Gd	RCNLD
	1	65	Swine Breeding & I	1982	X	8,664	C	1		16.20	16.20	140,357	G			35	49,125
	2	65	Swine Breeding & I	1982	X	8,664	C	1		16.20	16.20	140,357	G			35	49,125
	3	65	Swine Breeding & I	1982	X	2,520	C	1		16.20	16.20	40,824	G			35	14,288
	4	67	Swine Farrowing & I	1982	X	2,928	C	1		25.00	25.00	73,200	G			35	25,620
	5	70	Swine Nursery	1982	X	1,560	C	1		40.00	40.00	62,400	G			35	21,840
	6	13	Office	1950	X	2,800	B	1			5.79	13,896	G			80	115,584
	7	15	4ft Chain Link Fent	1982	X	2,400	C	1		16.20	16.20	40,824	G			35	14,288
	8	65	Swine Breeding & I	1982	X	2,520	C	1		16.20	16.20	40,824	G			35	14,288
	9	65	Swine Breeding & I	1982	X	2,520	C	1		16.20	16.20	40,824	G			35	14,288
	10	65	Swine Breeding & I	1982	X	2,520	C	1		16.20	16.20	40,824	G			35	14,288
	11	65	Swine Breeding & I	1982	X	2,520	C	1		16.20	16.20	40,824	G			35	14,288
	12	67	Swine Farrowing & I	1982	X	2,928	C	1		25.00	25.00	73,200	G			35	25,620
	13	67	Swine Farrowing & I	1982	X	2,928	C	1		25.00	25.00	73,200	G			35	25,620
	14	67	Swine Farrowing & I	1982	X	2,928	C	1		25.00	25.00	73,200	G			35	25,620
	15	67	Swine Farrowing & I	1982	X	2,928	C	1		25.00	25.00	73,200	G			35	25,620
	16	70	Swine Nursery	1982	X	1,560	C	1		40.00	40.00	62,400	G			35	21,840
	17	70	Swine Nursery	1982	X	1,560	C	1		40.00	40.00	62,400	G			35	21,840
	18	70	Swine Nursery	1982	X	1,560	C	1		40.00	40.00	62,400	G			35	21,840
	19	70	Swine Nursery	1982	X	1,560	C	1		40.00	40.00	62,400	G			35	21,840
	20	70	Swine Nursery	1982	X	1,560	C	1		40.00	40.00	62,400	G			35	21,840
	21	70	Swine Nursery	1982	X	1,560	C	1		40.00	40.00	62,400	G			35	21,840
	22	93	Pump House	1950	X	100	C	1		12.00	12.00	1,200	G			80	960
	23	62	Storage	1950	X		C	1					G				500
	24	70	Swine Nursery	1982	X	1,560	C	1		40.00	40.00	62,400	G			35	21,840



- History
- Detail
- Orig Bill
- Effective Date
- Quick Entry
- Customer
- Name
- Parcel
- Prop ID
- Bill Dates
- Bill Audits
- Bill Events
- Reprint
- Garnish
- Preferences
- Diagnostics

Year/Type/Bill No.
 2012 RE-R 7562

Customer Account Information
 193568

Property Information
 Parcel ID 18-0193568-01
 Alt Parc 2442
 Prop Loc 1350 MJ JOHNSON RD

CARROLLS FOODS INC.
 HEATH, JORDAN
 C/O HEATH, JORDAN
 P O BOX 856
 WARSAW, NC 28398-0856

Special Conditions/Notes

Installment Information

Int Dt	Billed	Abt/Adj	Pmt/Crd	Interest	Unpaid bal
01/09/13	5,040.11		.00	5,040.11	.00
Fees/Pen	.00		.00	.00	.00
Totals	5,040.11		.00	5,040.11	.00

Notes/Alerts
 JAN 1 Owner: CARROLLS FOODS INC.

View prior unpaid bills

Total Discount	.00
Due 02/13/2015	.00
Next Month Due	.00
Int Paid	.00
Total Paid	5,040.11

Display transaction history for the current bill.

OVR



- History
- Detail
- Orig Bill
- Effective Date
- Quick Entry
- Customer
- Name
- Parcel
- Prop ID
- Bill Dates
- Bill Audits
- Bill Events
- Reprint
- Garnish
- Preferences
- Diagnostics

Year/Type/Bill No.
 2013 RE-R 7644

Customer Account Information
 193568

Property Information
 Parcel ID 18-0193568-01
 Alt Parc 2442
 Prop Loc 1350 MJ JOHNSON RD

CARROLLS FOODS INC.
 HEATH, JORDAN
 C/O HEATH, JORDAN
 P O BOX 856
 WARSAW, NC 28398-0856

Special Conditions/Notes

Installment Information

Int Dt	Billed	Abt/Adj	Pmt/Crd	Interest	Unpaid bal
01/07/14	5,099.75		.00	5,099.75	.00
Fees/Pen	.00		.00	.00	.00
Totals	5,099.75		.00	5,099.75	.00

Notes/Alerts
 JAN 1 Owner: CARROLLS FOODS INC.
 View prior unpaid bills

Total Discount	.00
Due 02/13/2015	.00
Next Month Due	.00
Int Paid	.00
Total Paid	5,099.75

Display transaction history for the current bill.

PIN #: 2442
Ownership: 183568
 CARROLLS FOODS INC.
 C/O HEATH, JORDAN
 P O BOX 856
 WARSAW NC 28398-0856

SITUS:
1350 MJ JOHNSON RD
Deeded Acres:
Legal Description:
 Mj Johnson Rd-Farm 6

Subd:
Parcel: F fair **Sale Dt** **Price** **Db/Pg** **Valid** **Code**
 No Valid Sale

Fronting:
Location:
Parking: W water; T septic tank
Utility:
Zoning:
Sketch Vectors
Vector

Improvement Description: AG **Assessment: 2014**
Story: **FP Stacks:** **Phys Cond:** **% Complete:**
Class: **Openings:** **CDU:** **Grade:**
Ext Wall: **Prefab FP:** **Over Depr Tb:** **C&D Fact:**
Yr Blt: **Rooms:** **Funct Dep %:** **C&D Desc:**
Eff Year: **Bedrooms:** **Funct Desc:** **TV/SF** **0.00**
Heating: **Unfin Area:** **Econ Dep%:** **SP/SF** **0.00**
Fuel: **Fin Bsmt Area:** **Econ Desc:** **RCN/SF**
System: **Rec Room Area:** **N-Fact:** **RCNLD/SF**

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	ENr Bt	Grd	CDU	%Gd	Table	% Cmp	RCNLD
D															
W															
E															
L															
L															
A															
D															
D															
N															
S															

Land: **Excluded:** **Entrances**
BLDG: **\$596,463** **Ag Use:**
Market: **\$596,463** **SWF:**
Deferred: **\$0**
Exempt: **\$0**
Taxable: **\$596,463**

Revisit:
Reason:
Add Date **Code** **Rev2**
Date **Permit #** **Permit \$** **CO Date**
Building Permit
HSF: **TSF:** **0** **Total:**

Land Description:	LUC: F	MSHD: P Paved Road	Ag Use	LN	Soil	Acres	Rate	Value	
N-Fact: Topof: level									
Zoning: Topof: Traffic:									
L# IYP Code Desc	Size	BaseRate Adj	AdjRate	Value					
Total Parcel Size: AC								Rate/AC	Value
								0	

Comments:
 1 Talked To Employee Bldgs For 2106 On 2442-80-7947 Operation Built In 82
 2 Bldgs Transferred With Land In 2011-Not Deactivated In Error 1/27/15

L#	Code	Yr Bilt	Eff Yr	W x L	Area	Grd	Units	Mod Cd	Rate	Ovrd Rte	RCN	End	Fnct	%Cmp	%Gd	RCNLD
1	65	Swine Breeding & I	1982	x	8,664	C	1		16.20	16.20	140,357	G			35	49,125
2	51	Swine Heatcheck	1982	x	8,664	C	1		21.00	21.00	181,944	G			35	63,680
3	65	Swine Breeding & I	1982	x	2,520	C	1		16.20	16.20	40,824	G			35	14,288
4	66	Swine Farrowing H	1982	x	2,928	C	1		36.00	36.00	105,408	G			35	36,893
5	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			35	21,840
6	13	Office	1982	x	2,800	B	1		49.45	49.45	138,460	G			48	66,461
7	15	4ft Chain Link Fenc	1982	x	2,400	C	1		5.79	5.79	13,896	G			48	4,169
8	65	Swine Breeding & I	1982	x	2,520	C	1		16.20	16.20	40,824	G			35	14,288
9	65	Swine Breeding & I	1982	x	2,520	C	1		16.20	16.20	40,824	G			35	14,288
10	65	Swine Breeding & I	1982	x	2,520	C	1		16.20	16.20	40,824	G			35	14,288
11	65	Swine Breeding & I	1982	x	2,520	C	1		16.20	16.20	40,824	G			35	14,288
12	66	Swine Farrowing H	1982	x	2,928	C	1		36.00	36.00	105,408	G			35	36,893
13	66	Swine Farrowing H	1982	x	2,928	C	1		36.00	36.00	105,408	G			35	36,893
14	66	Swine Farrowing H	1982	x	2,928	C	1		36.00	36.00	105,408	G			35	36,893
15	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			35	21,840
16	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			35	21,840
17	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			35	21,840
18	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			35	21,840
19	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			35	21,840
20	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			35	21,840
21	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			35	21,840
22	93	Pump House	1950	x	100	C	1		12.00	12.00	1,200	G			48	576
23	70	Swine Nursery	1982	x	1,560	C	1		40.00	40.00	62,400	G			30	18,720
Total:																596,463

COUNTY OF SAMPSON
BUDGET AMENDMENT

MEMO:

January 27, 2015

FROM: Lorie Sutton, Director of Aging/Transportation Services

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2014-2015

1. It is requested that the budget for the Aging Department
be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
02558660-544000	PCII - Contracted Services	\$ 100.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
02035866-408400	PCII - Project Income	100.00	

2. Reason(s) for the above request is/are as follows:

To budget consumer contribution money for the Personal Care II Program.


(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.


(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.


(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

02/06/15

FROM: COOPERATIVE EXTENSION SERVICE

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2014-2015

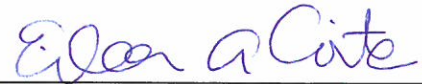
1. It is requested that the budget for the CES LAGOON MANAGEMENT & AG PROGRAMS Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
04449560-526201	NON-DEPRECIABLE ASSETS	1,729.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
04034956-404010	LAGOON MGMT & AG PROGRAMS	1,729.00	

2. Reason(s) for the above request is/are as follows:

PURCHASE OF ITEMS IN THE NON-DEPRECIABLE ASSETS EXPENDITURE ACCOUNT DESIGNATED FOR THE LAGOON MANAGEMENT & AG PROGRAMS



(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

2/6, 2015



(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

, 20



(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

February 24, 2015

MEMO:

FROM: David K. Clack, Finance Officer
 TO: Sampson County Board of Commissioners
 VIA: County Manager & Finance Officer
 SUBJECT: Budget Amendment for fiscal year 2014-2015

1. It is requested that the budget for the Master Gardner Program be amended as follows:

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
04449540-581000	Transfer to Master Gardner Group	11,860.00	

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
04434954-409900	Fund balance appropriated	11,860.00	

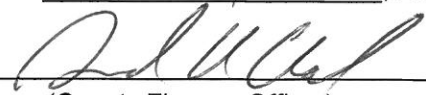
2. Reason(s) for the above request is/are as follows:
 To allocate funds collected in excess of expenditures by the Master Gardner group since its inception.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20²⁴ 15


 (County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____


 (County Manager & Budget Officer)

 Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

12-Feb-15

FROM: Sheriff Jimmy Thornton

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2014-2015

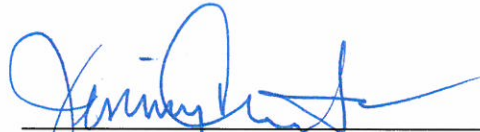
1. It is requested that the budget for the SHERIFF'S Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11243100-555000	CAPITAL OUTLAY - OTHER EQUIPMENT	7,800.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11034310-403631	STATE SUBSTANCE ABUSE TAX/NARC	7,800.00	

2. Reason(s) for the above request is/are as follows:

Purchase a drug sniffing canine (K-9) for the Special Investigations Division in order to enhance drug enforcement investigations.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____ , 20 15



 (County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____ , 20_____



 (County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

COUNTY OF SAMPSON
BUDGET AMENDMENT

MEMO:

February 12, 2015

FROM: Lorie Sutton, Director of Aging/Transportation Services

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2014-2015

1. It is requested that the budget for the Aging Department
be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
02558670-525000`	Home Repairs - United Way - Ramp Const	\$ 5,000.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
02035867-403602	Home Repairs - United Way	\$ 5,000.00	

2. Reason(s) for the above request is/are as follows:
To budget the United Way allocation we received for January - June 2015.

Lorie B Sutton

(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

(C)

2/24, 2015

[Signature]

(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____

[Signature]

(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

February 24, 2015

MEMO:

FROM: David K. Clack, Finance Officer
 TO: Sampson County Board of Commissioners
 VIA: County Manager & Finance Officer
 SUBJECT: Budget Amendment for fiscal year 2014-2015

1. It is requested that the budget for the Well Construction Capital Project be amended as follows:

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
67981570-558013	Well construction	52,300.00	

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
67038157-403102	Sales tax refund	52,300.00	

2. Reason(s) for the above request is/are as follows:
 To allocate sales tax refund to pay final invoice for well construction.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 2015



 (County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20



 (County Manager & Budget Officer)

 Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO: 16-Feb-15

FROM: SAMPSON COUNTY HEALTH DEPARTMENT

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2014-2015


1. It is requested that the budget for the WIC Department
be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
12551670-526201	DEPARMENT SUPPLIES EQUIPMENT	1,150.00	
12551670-526200	DEPARTMENT SUPPLIES	759.00	
12551670-529700	LAB SUPPLIES	758.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
12535167-404000	WIC STATE REVENUES	2,667.00	

2. Reason(s) for the above request is/are as follows:

TO ALLOCATE ADDITIONAL FUNDING

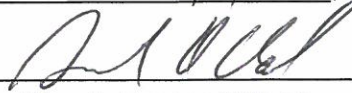


(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

2/19, 2015




(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____



(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO: 2/16/2015

FROM: Sampson County Health Department Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2014-2015

1. It is requested that the budget for the OBCM & CC4C Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
12551650-526200	DEPARTMENT SUPPLIES	2,443.00	
12551650-526201	DEPARTMENT SUPPLIES EQUIPMENT	3,000.00	
12551680-526201	DEPARTMENT SUPPLIES EQUIPMENT	1,532.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
12535165-404083	Medicaid	5,443.00	
12535168-404083	Medicaid	1,532.00	

2. Reason(s) for the above request is/are as follows:

Allocate additional Medicaid Revenue for the OBCM and CC4C program where needed

Wanda Palmer

(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

2/17, 2015

[Signature]

(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

20

[Signature]

(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

COUNTY OF SAMPSON
BUDGET AMENDMENT

MEMO:

February 17, 2015

FROM: Sarah W. Bradshaw

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer


SUBJECT: Budget Amendment for fiscal year 2014-2015

1. It is requested that the budget for the Social Services Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
13554510-544020	Contracted Services - Transportation	385,000.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
13535450-403304	Title XIX Transportation	385,000.00	

2. Reason(s) for the above request is/are as follows: To record additional Medicaid Transportation expenditure and revenue for fiscal year 2014-2015.

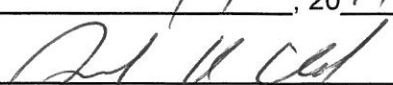


(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.



2/27, 2014


(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____


(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**Contract Amendment
Sampson County Department of Social Services**

Fiscal Year Begins July 1, 2014 Ends June 30, 2015

Contract # 1
Amendment # 1

SECTION I

Agency: Van-Go Transportation
Program: Medicaid Transportation
Effective Period of the Contract: August 1, 2013 – June 30, 2015

This Contract Amendment amends the contract between the Sampson County Department of Social Services (the "County") and Van-Go Transportation Inc. (the "Contractor"). As provided for under the terms of the contract, The County and Contractor agree to amend the provision(s) indicated in Section II below.

SECTION II

Justification/Change to Contract:


With payment of Van-Go's invoice for January 2015 services, Contractor will exceed the maximum amount of \$715,380.00 to be paid per fiscal year of the contract.

This amendment changes: **The total amount paid by the County to the Contractor under this contract shall not exceed \$1,254,000.00 per fiscal year.** This amount consists of \$1,254,000.00 in Federal funds (CFDA #93.645), \$0. in State funds, and \$0. in County funds.

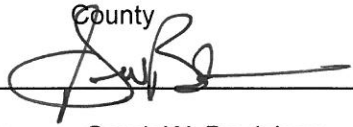
SECTION III

All other terms and conditions set forth in the original contract shall remain in effect for the duration of the contract. The contract specified above is amended by this Contract Amendment effective January 31, 2015.

Contractor



By: Azzam Osman
Title: President
Date: 2/11/15

County


By: Sarah W. Bradshaw
Title: DSS Director
Date: 2/11/15

This agreement has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Attest:
County: David K. Clack Signature: _____
Title: Finance Director Date: _____

CLINTON CITY SCHOOLS BUDGET AMENDMENT

Number: 1

Fund: State Public School Fund

The Clinton City Board of Education at a meeting on the **5th day of January 2015** passed the following resolution:


Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2015.

SEE ATTACHED LISTING

Total appropriation in the current budget:	\$	17,248,726.00
Total increase/decrease of amendment	\$	248,841.66
Total appropriation in amended budget	\$	17,497,567.66

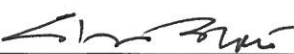
Passed by majority vote of the Clinton City Board of Education on the **5th day of January 2015**

We, the Board of County Commissioners of Sampson County, hereby approve the changes in the Clinton City School Budget as indicated above and have made entry of changes in the minutes of said Board this _____ day of _____ 2015



Chairperson,
Board of Education

Chairperson,
Board of County Commissioners



Secretary,
Board of Education

Secretary,
Board of County Commissioners

BUDGET AMENDMENT

Code	Description	Increase	Decrease
1.5110.061.411.000.000.00	INSTRUCTIONAL SUPPLIES		\$43,054.30
1.5110.061.411.304.304.00	INSTRUCTIONAL SUPPLIES	\$6,544.60	
1.5110.061.411.308.308.00	INSTRUCTIONAL SUPPLIES	\$11,631.66	
1.5110.061.411.316.316.00	INSTRUCTIONAL SUPPLIES	\$7,144.76	
1.5110.061.411.320.320.00	INSTRUCTIONAL SUPPLIES	\$10,445.63	
1.5110.061.411.330.330.00	INSTRUCTIONAL SUPPLIES	\$7,287.65	
School Instructional Allocation			
1.3211.130.000.000.000.00	Revenue - State Textbooks	\$45,383.00	
1.5110.130.412.000.000.00	Textbooks	\$45,383.00	
1.3211.130.000.000.000.00	Revenue - State Textbooks	\$183,646.66	
1.5110.130.412.000.000.00	Textbooks	\$183,646.66	
Textbook Allocation			
1.5110.061.411.000.000.00	INSTRUCTIONAL SUPPLIES		\$43,650.68
1.5110.061.411.304.304.00	INSTRUCTIONAL SUPPLIES	\$7,548.89	
1.5110.061.411.308.308.00	INSTRUCTIONAL SUPPLIES	\$12,410.17	
1.5110.061.411.316.316.00	INSTRUCTIONAL SUPPLIES	\$7,520.48	
1.5110.061.411.320.320.00	INSTRUCTIONAL SUPPLIES	\$10,880.42	
1.5110.061.411.330.330.00	INSTRUCTIONAL SUPPLIES	\$5,290.72	
School Instructional Allocation			
1.5110.015.462.000.000.00	PURCHASE OF NON CAP. COMPUTER E	\$37.00	
1.3100.000.000.000.000.00	ALLOC-STATE PUBLIC SCH	\$37.00	
Interst Earned			
1.5110.061.413.000.000.00	Textbooks	\$30,100.00	
1.5110.130.412.000.000.00	Textbook Allotment		\$30,100.00
1.3211.130.000.000.000.00	Revenue - State Textbooks		\$30,100.00
1.3100.000.000.000.000.00	Revenue - State Allocation	\$30,100.00	
ABC Transfer for Textbooks			
1.5310.069.121.000.000.00	SALARY-TEACHER		\$235,289.00
1.5270.054.121.000.000.00	SALARY-TEACHER		\$225,000.00
1.5260.034.121.000.000.00	ACADEMICALLY/INTELLECTUAL		\$156,254.00
1.5110.010.121.000.000.00	Salary- Teacher	\$313,500.00	
1.5110.010.211.000.000.00	Social Security	\$23,982.00	

BUDGET AMENDMENT

Code	Description	Increase	Decrease
1.5110.010.221.000.000.00	Retirement	\$47,684.00	
1.5110.010.231.308.000.00	Hospitalization	\$51,091.00	
1.5110.027.142.000.000.00	TEACHER ASSISTANT	\$24,302.00	
1.5110.027.211.000.000.00	SOCIAL SECURITY	\$1,859.00	
1.5110.027.221.000.000.00	RETIREMENT MATCHING	\$3,697.00	
1.5110.031.181.000.000.00	SALARY-SUPPLEMENTS	\$122,438.00	
1.5110.031.211.000.000.00	FICA MATCH	\$9,366.00	
1.5110.031.221.000.000.00	RET MATCH	\$18,624.00	
ABC Transfer			
1.6400.073.343.000.000.00	Telecommunication	\$19,200.00	
1.3100.000.000.000.000.00	State Allotment	\$19,200.00	
School Connectivity Funding			
1.5110.003.162	Salary - Substitute Teacher	\$534.00	
1.5110.003.211	Social Security	\$41.00	
1.3100.000.000	State Allotment	\$575.00	
September Substitute Pay			

**CLINTON CITY SCHOOLS
BUDGET AMENDMENT**

Number: 1

Fund: Current Expense Fund

The Clinton City Board of Education at a meeting on the **5th day of January 2015** passed the following resolution:


Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2015.

SEE ATTACHED LISTING

Total appropriation in the current budget:	\$	4,844,695.00
Total increase/decrease of amendment	\$	5,000.00
Total appropriation in amended budget	\$	4,849,695.00


Passed by majority vote of the Clinton City Board of Education on the **5th day of January 2015**

We, the Board of County Commissioners of Sampson County, hereby approve the changes in the Clinton City School Budget as indicated above and have made entry of changes in the minutes of said Board this _____ day of _____ 2015



Chairperson,
Board of Education

Chairperson,
Board of County Commissioners



Secretary,
Board of Education

Secretary,
Board of County Commissioners

BUDGET AMENDMENT

Code	Description	Increase	Decrease
2.5110.061.411.316.316.00	INSTRUCTIONAL SUPPLIES	\$1,400.00	
2.5110.061.411.000.000.00	INSTRUCTIONAL SUPPLIES		\$22,399.99
2.5110.061.411.304.304.00	INSTRUCTIONAL SUPPLIES	\$2,692.27	
2.5110.061.411.308.308.00	INSTRUCTIONAL SUPPLIES	\$8,241.68	
2.5110.061.411.316.316.00	INSTRUCTIONAL SUPPLIES	\$2,942.08	
2.5110.061.411.320.320.00	INSTRUCTIONAL SUPPLIES	\$4,155.34	
2.5110.061.411.330.330.00	INSTRUCTIONAL SUPPLIES	\$2,968.62	

Instructional Allocation to Schools

2.4910.000.000.000.000.00	FUND BALANCE APPROPRIATED	\$5,000.00	
2.5110.061.411.304.304.64	Instructional Supplies - TOY	\$500.00	
2.5110.061.411.316.316.64	Instructional Supplies - TOY	\$3,000.00	
2.5110.061.411.308.308.64	Instructional Supplies - TOY	\$500.00	
2.5110.061.411.320.320.64	Instructional Supplies - TOY	\$500.00	
2.5110.061.411.330.330.64	Instructional Supplies - TOY	\$500.00	

Allocation of TOY funds

2.5110.061.411.000.000.00	INSTRUCTIONAL SUPPLIES		\$41,600.00
2.5110.061.411.304.304.00	INSTRUCTIONAL SUPPLIES	\$7,060.45	
2.5110.061.411.308.308.00	INSTRUCTIONAL SUPPLIES	\$8,395.31	
2.5110.061.411.316.316.00	INSTRUCTIONAL SUPPLIES	\$9,806.29	
2.5110.061.411.320.320.00	INSTRUCTIONAL SUPPLIES	\$10,602.32	
2.5110.061.411.330.330.00	INSTRUCTIONAL SUPPLIES	\$5,735.63	

School Instructional Allocation

2.5870.028.312.000.000.00	WORKSHOP EXPENSE		\$15,000.00
2.5870.028.312.304.304.00	WORKSHOP EXPENSE	\$2,437.50	
2.5870.028.312.308.308.00	WORKSHOP EXPENSE	\$4,031.25	
2.5870.028.312.316.316.00	WORKSHOP EXPENSE	\$2,937.50	
2.5870.028.312.320.320.00	WORKSHOP EXPENSE	\$3,437.50	
2.5870.028.312.330.330.00	WORKSHOP EXPENSE	\$2,156.25	

School Staff Development Allocation

**CLINTON CITY SCHOOLS
BUDGET AMENDMENT**

Number: 1

Fund: Federal Programs

The Clinton City Board of Education at a meeting on the **5th day of January 2015** passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2015.

SEE ATTACHED LISTING

Total appropriation in the current budget:	\$	902,755.50
Total increase/decrease of amendment	\$	1,597,893.32
Total appropriation in amended budget	\$	2,500,648.82

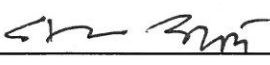
Passed by majority vote of the Clinton City Board of Education on the **5th day of January 2015**

We, the Board of County Commissioners of Sampson County, hereby approve the changes in the Clinton City School Budget as indicated above and have made entry of changes in the minutes of said Board this _____ day of _____ 2015



Chairperson,
Board of Education

Chairperson,
Board of County Commissioners



Secretary,
Board of Education

Secretary,
Board of County Commissioners

BUDGET AMENDMENT

Code	Description	Increase	Decrease
3.3600.050.000.000.000.00	Revenue Account	\$931,586.00	
3.5320.050.411.000.000.00	Supplies and Materials	\$2,000.00	
3.5330.050.121.304.304.00	Salary - Teacher	\$127,328.00	
3.5330.050.121.316.316.00	Salary - Teacher	\$126,896.00	
3.5330.050.121.320.320.00	Salary - Teacher	\$95,172.00	
3.5330.050.121.330.330.00	Salary - Teacher	\$95,172.00	
3.5330.050.162.304.304.00	Salary - Substitute	\$2,500.00	
3.5330.050.162.316.316.00	Salary - Substitute	\$2,500.00	
3.5330.050.162.320.320.00	Salary - Substitute	\$2,323.75	
3.5330.050.162.330.330.00	Salary - Substitute	\$2,355.95	
3.5330.050.181.304.304.00	Salary - Supplement	\$12,732.80	
3.5330.050.181.316.316.00	Salary - Supplement	\$12,689.00	
3.5330.050.181.320.320.00	Salary - Supplement	\$9,517.20	
3.5330.050.181.330.330.00	Salary - Supplement	\$9,517.20	
3.5330.050.211.304.304.00	Social Security	\$10,905.91	
3.5330.050.211.316.316.00	Social Security	\$10,869.52	
3.5330.050.211.320.320.00	Social Security	\$8,186.51	
3.5330.050.211.330.330.00	Social Security	\$8,188.97	
3.5330.050.221.304.304.00	Retirement	\$20,574.93	
3.5330.050.221.316.316.00	Retirement	\$20,505.05	
3.5330.050.221.320.320.00	Retirement	\$15,378.86	
3.5330.050.221.330.330.00	Retirement	\$15,378.86	
3.5330.050.231.304.304.00	Hospitalization	\$21,509.76	
3.5330.050.231.316.316.00	Hospitalization	\$21,509.76	
3.5330.050.231.320.320.00	Hospitalization	\$16,132.32	
3.5330.050.231.330.330.00	Hospitalization	\$16,132.32	
3.5330.050.232.304.304.00	Worker's Compensation	\$800.00	
3.5330.050.232.316.316.00	Worker's Compensation	\$750.00	
3.5330.050.232.320.320.00	Worker's Compensation	\$600.00	
3.5330.050.232.330.330.00	Worker's Compensation	\$600.00	
3.5330.050.411.000.000.00	Supplies and Materials	\$40,442.28	
3.5330.050.411.304.304.00	Supplies and Materials	\$2,528.31	
3.5330.050.411.316.316.00	Supplies and Materials	\$613.54	
3.5340.050.121.316.000.00	Salary - Teacher	\$47,739.51	
3.5340.050.162.316.000.00	Salary - Substitute	\$1,000.00	
3.5340.050.181.316.000.00	Salary - Supplement	\$4,773.95	
3.5340.050.184.316.000.00	Longevity	\$1,414.32	
3.5340.050.211.316.000.00	Social Security	\$4,201.98	
3.5340.050.221.316.000.00	Retirement	\$7,921.98	
3.5340.050.231.316.000.00	Hospitalization	\$5,646.31	
3.5340.050.232.316.000.00	Worker's Compensation	\$285.00	
3.5340.050.411.316.000.00	Supplies and Materials	\$500.00	

BUDGET AMENDMENT

Code	Description	Increase	Decrease
3.5840.050.311.000.000.00	Contracted Services	\$2,000.00	
3.5860.050.146.000.000.00	Salary - Instructional Technology	\$36,874.00	
3.5860.050.181.000.000.00	Salary - Supplement	\$3,687.40	
3.5860.050.184.000.000.00	Longevity	\$553.11	
3.5860.050.211.000.000.00	Social Security	\$3,145.26	
3.5860.050.221.000.000.00	Retirement	\$6,039.72	
3.5860.050.231.000.000.00	Hospitalization	\$5,377.44	
3.5860.050.232.000.000.00	Worker's Compensation	\$200.00	
3.5880.050.411.000.000.00	Supplies and Materials	\$5,902.79	
3.5880.050.411.304.304.00	Supplies and Materials	\$2,303.00	
3.5880.050.411.316.316.00	Supplies and Materials	\$2,303.00	
3.5880.050.411.320.320.00	Supplies and Materials	\$2,303.00	
3.5880.050.411.330.330.00	Supplies and Materials	\$2,303.00	
3.6300.050.113.000.000.00	Salary - Director	\$19,451.55	
3.6300.050.184.000.000.00	Longevity	\$875.32	
3.6300.050.211.000.000.00	Social Security	\$1,555.00	
3.6300.050.221.000.000.00	Retirement	\$2,986.01	
3.6300.050.231.000.000.00	Hospitalization	\$1,344.36	
3.6300.050.232.000.000.00	Worker's Compensation	\$150.00	
3.6300.050.312.000.000.00	Workshop Expense	\$3,500.00	
3.8100.050.392.000.000.00	Indirect Costs	\$22,938.19	
Title 1 initial budget			
3.3600.058.000.000.000.00	Revenue - Capacity Building	\$3,000.00	
3.5120.058.163.000.000.00	CTE - Substitute Pay	\$180.00	
3.5120.058.211.000.000.00	Social Security	\$13.77	
3.5120.058.221.000.000.00	Retirement	\$0.00	
3.5120.058.231.000.000.00	Hospitalization	\$0.00	
3.6120.058.311.000.000.00	Contracted Services	\$1,800.00	
3.6120.058.411.000.000.00	Supplies and Materials	\$877.83	
3.6120.058.459.000.000.00	Food Purchases (CTE-Advisory Council M	\$128.40	
CTE Capacity Building initial budget			
3.3600.103.000.000.000.00	Revenue - Improving Teacher Quality	\$194,556.00	
3.5110.103.121.000.000.00	Salary - Teacher	\$82,500.00	
3.5110.103.134.000.000.00	Salary - Teacher Mentor	\$25,000.00	
3.5110.103.135.000.000.00	Salary - Lead Teacher	\$6,625.74	
3.5110.103.181.000.000.00	Salary - Supplement	\$9,012.00	
3.5110.103.196.000.000.00	Salary - Staff Development	\$8,500.00	
3.5110.103.211.000.000.00	Social Security	\$10,070.29	

BUDGET AMENDMENT

Code	Description	Increase	Decrease
3.5110.103.221.000.000.00	Retirement	\$20,022.11	
3.5110.103.231.000.000.00	Hospitalization	\$14,250.22	
3.5110.103.312.000.000.00	Workshop Exp/Allowable Travel	\$5,000.00	
3.5110.103.352.000.000.00	Employee Education Reimb	\$5,000.00	
3.5110.103.411.000.000.00	Supplies and Materials	\$501.48	
3.5110.103.418.000.000.00	Computer Software and Supplies	\$1,600.00	
3.5400.103.312.000.000.00	Workshop Exp/Allowable Travel	\$4,630.57	
3.6110.103.312.000.000.00	Workshop Exp/Allowable Travel	\$1,843.59	
Improving Teacher Quality initial budget			
3.3600.109.000.000.000.00	Revenue - Rural and Low Income Schools	\$54,137.81	
3.5110.109.181.000.000.00	Salary - Supplement	\$44,064.64	
3.5110.109.211.000.000.00	Social Security	\$3,370.94	
3.5110.109.221.000.000.00	Retirement	\$6,702.23	
Rural and Low Income Schools initial budget			
3.3600.110.000.000.000.00	Revenue - 21st Century Program	\$388,112.90	
3.6300.110.113.000.000.00	Salary - Director/Supervisor	\$16,111.34	
3.6300.110.211.000.000.00	Social Security	\$2,350.88	
3.6300.110.221.000.000.00	Retirement	\$4,674.10	
3.6300.110.231.000.000.00	Hospitalization	\$5,378.00	
3.6300.110.151.000.000.00	Salary - Clerical	\$14,619.13	
3.5880.110.221.000.000.00	Retirement	\$1,095.88	
3.5880.110.231.000.000.00	Hospitalization	\$300.00	
3.6540.110.173.000.000.00	Salary - Custodian	\$2,000.00	
3.6540.110.211.000.000.00	Social Security	\$153.00	
3.5350.110.113.000.000.00	Salary - Director/Supervisor	\$32,584.20	
3.5350.110.198.000.000.00	Salary - Tutor	\$170,500.80	
3.5350.110.211.000.000.00	Social Security	\$15,535.98	
3.5350.110.221.000.000.00	Retirement	\$23,058.24	
3.5350.110.231.000.000.00	Hospitalization	\$5,000.16	
3.5350.110.311.000.000.00	Contracted Services	\$19,000.00	
3.5350.110.312.000.000.00	Workshop Expense	\$10,300.00	
3.5350.110.333.000.000.00	Field Trips	\$11,100.00	
3.5350.110.342.000.000.00	Postage	\$50.00	
3.5350.110.411.000.000.00	Supplies and Materials	\$5,890.73	
3.5350.110.418.000.000.00	Software	\$9,779.00	
3.5350.110.462.000.000.00	Non - Capitalized Equipment	\$300.00	
3.5880.110.146.000.000.00	Salary - Tutor	\$7,205.00	
3.5880.110.211.000.000.00	Social Security	\$551.18	

BUDGET AMENDMENT

Code	Description	Increase	Decrease
3.5880.110.312.000.000.00	Workshop Expense	\$3,000.00	
3.5880.110.459.000.000.00	Other Food Purchases	\$900.00	
3.6550.110.171.000.000.00	Salary - Driver	\$8,500.00	
3.6550.110.211.000.000.00	Social Security	\$650.25	
3.6550.110.331.000.000.00	Contracted Transportation	\$12,527.00	
3.8100.110.392.000.000.00	Indiect Cost	\$4,798.03	
3.5350.110.313.000.000.00	Extended Day/Year Instr - Advertising Cost	\$200.00	
Initial 21st Century Budget			
3.3600.114.000.000.000.00	Revenue - IDEA, PART B RISK POOL	\$24,154.22	
3.5210.114.221.000.000.00	Retirement	\$2,433.86	
3.5210.114.231.000.000.00	Hospitalization	\$4,303.00	
3.5210.114.142.000.000.00	EC-SALARY-TA-NCLB	\$16,001.70	
3.5210.114.211.000.000.00	EC-EMPLOYER'S SOC SEC-REGULAR	\$1,224.13	
3.5210.114.232.000.000.00	EC-EMPLOYER'S WORKERS' COMP INS	\$191.53	
Initial budget IDEA Part B Risk Pool			
3.3600.154.000.000.000.00	Revenue-Governors Teacher Network	\$1,228.60	
3.5110.154.191.000.000.00	Salary - Curriculum Development Pay	\$1,000.00	
3.5110.154.211.000.000.00	Social Security	\$76.50	
3.5110.154.221.000.000.00	Retirement	\$152.10	
Initial budget Governors Teacher Network			
3.3600.049.000.000.000.00	Revenue - Pre-School Handicapped	\$711.00	
3.5230.049.129.000.000.00	Salary - Held Harmless	\$684.62	
3.5230.049.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	\$91.46	
3.5230.049.183.000.000.00	BONUS PAY	\$230.00	
3.5230.049.211.000.000.00	Social Security	\$76.97	
3.5230.049.221.000.000.00	Retirement	\$251.53	
3.5230.049.411.000.000.00	SUPPLIES AND MATERIALS		\$1,334.58
3.5210.049.232.000.000.00	WORKMAN'S COMPENSATION	\$381.81	
3.5230.049.232.000.000.00	Worker's Compensation		\$381.81
3.5230.049.411.000.000.00	SUPPLIES AND MATERIALS	\$693.45	
3.8100.049.392.000.000.00	INDIRECT COST	\$17.55	
Transfers within the budget to match current allotment			

BUDGET AMENDMENT

Code	Description	Increase	Decrease
3.3600.104.000.000.000.00	TITLE III-LANGUAGE ACQUISITION	\$406.30	
3.5330.104.411.000.000.00	Supplies and Materials		\$1,230.61
3.5270.104.312.000.000.00	Workshop Expense	\$2,959.65	
3.5270.104.418.000.000.00	Computer Software	\$4,240.44	
3.5880.104.211.000.000.00	Social Security		\$306.00
3.5880.104.221.000.000.00	Retirement		\$587.60
3.5880.104.231.000.000.00	Hospitalization		\$1,075.58
3.5880.104.144.000.000.00	Salary - Interpreter		\$4,000.00
3.5270.104.198.000.000.00	Salary - Tutor		\$2,193.57
3.5330.104.411.000.000.00	Supplies and Materials	\$451.65	
3.5880.104.332.000.000.00	Travel Reimbursement	\$1,000.00	
3.5270.104.211.000.000.00	Social Security		\$167.81
3.5270.104.221.000.000.00	RETIREMENT		\$322.24
3.5270.104.312.000.000.00	Workshop Expense		\$3,851.71
3.5270.104.418.000.000.00	Computer Software		\$487.46
3.8100.104.392.000.000.00	INDIRECT COST	\$7.96	
3.5880.104.211.000.000.00	Social Security	\$306.00	
3.5880.104.221.000.000.00	Retirement	\$587.60	
3.5880.104.231.000.000.00	Hospitalization	\$1,075.58	
3.5880.104.144.000.000.00	Salary - Interpreter	\$4,000.00	

Transfers within the budget to match current allotment

3.3600.111.000.000.000.00	TITLE III-LANG ACQ.-SIGNIFICANT	\$0.49	
3.5270.111.312.000.000.00	Workshop Expense		\$4,136.50
3.5880.111.141.000.000.00	Salary - Partent Assistant	\$4,000.00	
3.5880.111.211.000.000.00	Social Security	\$306.00	
3.5880.111.221.000.000.00	Retirement	\$587.60	
3.5880.111.231.000.000.00	Hospitalization	\$865.34	
3.8100.111.392.000.000.00	Indirect Cost	\$0.01	
3.5330.111.411.000.000.00	Supplies and Materials		\$1,621.96
3.5350.111.198.000.000.00	Salary - Tutorial Pay	\$3,000.00	
3.5350.111.211.000.000.00	Social Security	\$229.50	
3.5350.111.221.000.000.00	Retirement	\$440.70	
3.5880.111.141.000.000.00	Salary - Partent Assistant		\$4,000.00
3.5880.111.211.000.000.00	Social Security		\$306.00
3.5880.111.221.000.000.00	Retirement		\$587.60
3.5880.111.231.000.000.00	Hospitalization		\$865.34
3.5330.111.411.000.000.00	Supplies and Materials	\$2,088.74	

Transfers within the budget to match current allotment

**CLINTON CITY SCHOOLS
BUDGET AMENDMENT**

Number: 1

Fund: Capital Outlay

The Clinton City Board of Education at a meeting on the **5th day of January 2015** passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2015.

SEE ATTACHED LISTING

Total appropriation in the current budget:	\$	771,313.00
Total increase/decrease of amendment	\$	-
Total appropriation in amended budget	\$	771,313.00

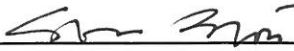
Passed by majority vote of the Clinton City Board of Education on the **5th day of January 2015**

We, the Board of County Commissioners of Sampson County, hereby approve the changes in the Clinton City School Budget as indicated above and have made entry of changes in the minutes of said Board this _____ day of _____ 2015



Chairperson,
Board of Education

Chairperson,
Board of County Commissioners



Secretary,
Board of Education

Secretary,
Board of County Commissioners

BUDGET AMENDMENT

Code	Description	Increase	Decrease
4.9020.001.541.000.000.00	Purchase of Equipment		\$24,264.00
4.9020.001.541.316.316.00	Purchase of Equipment	\$4,104.00	
4.9020.001.541.320.320.00	Purchase of Equipment	\$5,968.00	
4.9020.001.541.304.304.00	Purchase of Equipment	\$3,944.00	
4.9020.001.541.308.308.00	Purchase of Equipment	\$6,728.00	
4.9020.001.541.330.330.00	Purchase of Equipment	\$3,520.00	

School Allocations

**CLINTON CITY SCHOOLS
BUDGET AMENDMENT**

Number: 1

Fund: Special Revenue Fund

The Clinton City Board of Education at a meeting on the **5th day of January 2015** passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2015.

SEE ATTACHED LISTING

Total appropriation in the current budget:	\$	978,404.00
Total increase/decrease of amendment	\$	15,256.64
Total appropriation in amended budget	\$	993,660.64

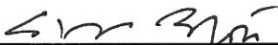
Passed by majority vote of the Clinton City Board of Education on the **5th day of January 2015**

We, the Board of County Commissioners of Sampson County, hereby approve the changes in the Clinton City School Budget as indicated above and have made entry of changes in the minutes of said Board this _____ day of _____ 2015



Chairperson,
Board of Education

Chairperson,
Board of County Commissioners



Secretary,
Board of Education

Secretary,
Board of County Commissioners

BUDGET AMENDMENT

Code	Description	Increase	Decrease
8.4430.000.000.000.000.00	CONTRIBUTIONS AND DONATIONS	\$2,000.00	
8.5110.505.411.308.308.33	Supplies - College Power Up	\$2,000.00	
	Simple Gift Grant		
8.4430.505.000.000.000.00	Contributions and Donations - Simple Gifts	\$4,815.64	
8.5110.505.311.330.330.31	Contracted Services	\$1,500.00	
8.5110.505.414.330.330.31	Library Books	\$2,765.64	
8.5110.505.332.330.330.31	Travel	\$550.00	
	Simple Gift Grant - Ann McGovern Project		
8.4430.000.000.000.000.00	CONTRIBUTIONS AND DONATIONS	\$2,500.00	
8.4910.000.000.000.000.00	Fund Balance Appropriated	\$2,500.00	
8.5110.506.411.308.308.39	Supplies - NC AG Ed Grant	\$5,000.00	
	NC AG Ed Grant		
8.4430.505.000.000.000.00	Contributions and Donations - Simple Gifts	\$2,991.00	
8.6550.505.171.330.330.32	Salary - Bus Driver	\$100.00	
8.5110.505.333.330.330.32	Field Trip	\$126.00	
8.5110.505.411.330.330.32	Supplies and Materials	\$2,765.00	
	Simple Gift Grant - Peter & The Starcatcher		
8.5110.507.411.316.000.00	Supplies - Garden Project	\$450.00	
8.4430.507.000.000.000.00	Revenue - Garden Project	\$450.00	
	Budget Garden Project Contributions		

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 4

Meeting Date: March 2, 2015	<input checked="" type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

INFORMATION ONLY

For all Board Information items, please contact the County Manager's Office if you wish to have additional information on any of the following.

- a. 2014 Community Child Protection Team Report

Sampson County Community Child Protection Team

360 County Complex, Suite 100 --- PO Box 1105

Clinton, NC 28329

Telephone (910) 592-4200

(A) Mandated Members and
Current Representative:

Director, SC DSS

Sarah Bradshaw

Clinton City Schools Designee

Renee White

Director, SC Health Department

Wanda Robinson

District Attorney's Office (rotates)

Robert Thigpen

Jennifer Barnes

Eastpointe MCO

Angela Wilson

Guardian ad Litem

Thad Toomer

Local Medical Provider, Clinton

Medical Clinic

Ginger McCullen

DSS Board Designee

Andrew Johnson III

Jeff Gray, Sr

Sampson County Sheriff's Office

Det. Chris Godwin

Det. Andrew Worley

Community Action Team

(open)

Sampson County Schools Designee

Jeana Moore

(B) Additional Members Appointed
by SC County Commissioners

**Sampson County Health
Department**

Kathie Johnson

Robyn Avery

Sampson County DSS

Shannon Blanchard

Jane Dudley

Alisha Jackson

Emergency Medical Services

Erick Herring

District Court Judge

Leonard Thaggard

County Medical Examiner

Dr. Carl Barr

Local Day Care Representative

Maria Perez

Parent

Wanda Capps

Board of County Commissioners

Harry Parker

January 15, 2015

Sampson County Board of Commissioners

Mr. Billy C. Lockamy, Chairman

Ms. Sue Lee, Vice-Chairman

And Commissioners:

Mr. Clark Wooten, Mr. Harry Parker, and Mr. Albert Kirby

(Address)

Clinton, NC 28328

Dear Commissioners:

This report is being submitted by the Sampson County Community Child Protection Team to meet the federal Child Abuse Prevention and Treatment Act (CAPTA) as amended in 1998 and the Keeping Children and Families Safe Act of 2003 and enable the state and counties to draw down funds for these purposes. The laws direct:

1. A review of CPS (Child Protective Services) "practices" as well as policies and procedures, looking beyond the case decisions and services to add a community dimension to address ongoing services and accessibility for all families;
2. Public comment on the impact of CPS procedures and practices; and
3. Recommendations to improve state and local CPS with outcomes that result in identification of a gap in services, a need for additional services or resources needed in the community or a collaborative recommendation of action that may remove a risk situation for a child.

North Carolina has established Community Child Protection Teams in all 100 counties and has directed that the actions of such teams will insure the following outcomes:

1. Families will have resources available to them to enhance the family's ability to provide safe environments for their children;
2. The community will be informed regarding child protection and issues that impact the family and the community's ability to protect children;
3. The collective knowledge of the team will be utilized to promote change for families and children.

Dozens of members of our Community Child Protection Team met 6 times throughout 2014 to extensively review 9 cases. **Please remember that the 9 cases reviewed do not mean that these**

Sampson County Community Child Protection Team

360 County Complex, Suite 100 --- PO Box 1105

Clinton, NC 28329

Telephone (910) 592-4200

were the only such cases in Sampson County. Rather, they were selected as representative of serious unmet needs that impact many families' ability to provide safe environments for their children. These reviews also serve to bring to the surface underlying problems that impact the entire community.

The CPS key factors found in the 9 cases reviewed by the SC CCPT included the following:

1. Lack of consistent, accessible, effective mental health services to diagnosis and treat needs, in which families without Medicaid/insurance could afford. There is a lack of funds available for non-US citizens without insurance to access this needed service.
 - a. **Recommendation:**
 - i. Expand funding for evidence-based practices and programs with long term, verifiable results that can positively affect long-term change with families with this history.
 - ii. Work more with non-profit organizations for pro-bono services when possible, but this will be a very limited resource.
2. Substance Abuse involved families which includes babies born addicted to drugs, meth lab homes, and long term treatment for substance abuse.
 - a. **Recommendation:**
 - i. Hold mothers giving birth to drug addicted babies more accountable for their substance use by making timely charges following the birth.
 - ii. In homes where a meth lab was found, there needs to be a better line of communication to inform all parties that it is a safe residence for children to return to. There needs to be more accountability for landlords to ensure they make the necessary improvements to the home following a meth lab finding.
3. Lack of Needed Resources for migrating families
 - a. **Recommendation:**
 - i. Provide additional community education on safety features for the home (i.e., fire safety, smoke detectors, baby proofing, etc).
 - ii. EMS/Fire Departments to issue smoke detectors to families in need who are unable to purchase such devices.
 - iii. There needs to be more accountability for landlords which include, a Minimum Housing Ordinance for Sampson County.
4. Children left in hot cars during the summer
 - a. **Recommendation:**
 - i. Provide education to the community on the dangers of heatstroke in children left in cars.
 - ii. Issue stickers to area businesses to place in windows as a reminder to parents to look for their child in the car.

Sampson County Community Child Protection Team

360 County Complex, Suite 100 --- PO Box 1105

Clinton, NC 28329

Telephone (910) 592-4200

5. Sexual Abuse not being reported to DSS

a. Recommendation:

- i. Provide more education to community partners on reporting sexual abuse.

Although the teams worked diligently together to help these and other families, these key factors are beyond the ability of any single team or county to resolve and, unless significantly addressed, will continue to impede optimal child and youth development and a family environment that helps build a safer, stronger community.

We also wanted to summarize some of the other work of the CCPT during 2014:

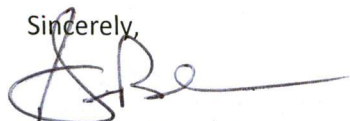
2014 ACCOMPLISHMENTS

Sampson County CCPT worked diligently with community partners to address prevention and awareness efforts:

- Redeveloping the overall CCPT process for Sampson County.
- Development of a Resource Guide to share with DSS social workers on community resources.
- Law Enforcement & DSS joint training on child abuse case response to local school systems.
- Sponsor of April Child Abuse Prevention month activities.
- EMS issuing of smoke detectors to families in need.
- Development of a CCPT subcommittee to work on areas to fill gaps in services and make the recommendations noted in this report.

We recognize the challenges you address every day for the citizens of Sampson County and thank you for this opportunity to discuss this matter with you. We ask that you hold these unmet needs as priorities in your contacts with state and/or national government representatives and in your local decision making. The CCPT member agencies are committed to continuing to work with you to promote child safety and prevent child maltreatment.

Sincerely,



Sarah Bradshaw, Chair

SC Community Child Protection Team

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 5

Meeting Date: March 2, 2015	<input type="checkbox"/> Information Only <input type="checkbox"/> Report/Presentation <input checked="" type="checkbox"/> Action Item <input type="checkbox"/> Consent Agenda	<input type="checkbox"/> Public Comment <input type="checkbox"/> Closed Session <input type="checkbox"/> Planning/Zoning <input checked="" type="checkbox"/> Water District Issue
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The Board of Commissioners should recess to reconvene as the Board of Directors of Water and Sewer District II for consideration of this item.

SUBJECT: Finance – Approval of Documents Related to Refunding of Water District II General Obligation Bonds

DEPARTMENT: Finance

PUBLIC HEARING: No

CONTACT PERSON: David Clack, Finance Officer

PURPOSE: To consider approval of documents which authorize the execution of documents related to the refinancing of the District’s General Obligation Bonds

ATTACHMENTS: Memo; Statements of Fact Resolution, Bond Order Resolution, Bond Issuance Resolution (all other documents provided as separate document due to size)

BACKGROUND: Bond counsel Parker Poe and underwriter counsel Moore and VanAllen have provided the documents which must be executed as the County begins the refunding of the General Obligation Bond debt for Water District II. As the Finance Officer’s memo indicates, the attached resolutions authorize the filing of an application with the Local Government Commission, approve certain documents as to form, make assurances to bond holders that the County will comply with the certain regulatory requirements, and make certain findings of facts necessary to make the refunding feasible. Finance Officer will review the documents provided. Most of the legal documents have been provided as a separate document due to their size.

RECOMMENDED ACTION OR MOTION: Adopt the resolutions authorizing the filing of an application with the Local Government Commission, approving certain refinancing documents as to form and authorizing execution of bond documents

Following consideration of this item, the Board should adjourn as the Board of Directors of Water and Sewer District II and reconvene as the Board of Commissioners.

NORTH CAROLINA'S
SAMPSON COUNTY

FINANCE DEPARTMENT

David K. Clack, Finance Officer

TO: Board of Commissioners

FROM: David K. Clack

DATE: February 23, 2015

SUBJECT: Refunding Water District II General Obligation Debt

Attached please find the documents necessary to begin the refunding of the General Obligation Debt for Water and Sewer District II. These documents were prepared by our bond counsel Parker Poe and by underwriter council Moore and VanAllen.

The attached resolutions authorized the filing of an application with the Local Government Commission, approves certain documents as to form, makes assurances to bond holders that the County will comply with the certain regulatory requirements, and makes certain findings of facts necessary to make the refunding feasible. There are still several items that will need to be filled in on the Preliminary Official Statement. The resolution also authorizes the Chairman, County Manager, Clerk to the Board and Deputy Clerk to the Board to take those actions necessary to complete the refunding of these general obligation bonds.

We respectfully request that the Board approve the resolution so that we may complete this transaction as soon as possible.

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF SAMPSON, NORTH CAROLINA, SITTING AS THE GOVERNING BODY OF THE WATER AND SEWER DISTRICT II OF THE COUNTY OF SAMPSON, NORTH CAROLINA, MAKING CERTAIN STATEMENTS OF FACT CONCERNING PROPOSED BOND ISSUE

WHEREAS, the Board of Commissioners (the “*Board*”) of the County of Sampson, North Carolina (the “*County*”), sitting as the governing body of the Water and Sewer District II of the County of Sampson, North Carolina (the “*District*”), is considering the issuance of bonds of the District which shall be for the following purposes and in the following maximum amount:

Not to exceed \$12,000,000 of General Obligation Refunding Water Bonds to pay the costs of refunding in advance of their maturities (1) \$3,890,000 aggregate principal amount of the District’s General Obligation Water Bonds, Series 2000A maturing on and after June 1, 2015, (2) \$325,000 aggregate principal amount of the District’s General Obligation Water Bonds, Series 2000B maturing on and after June 1, 2015, (3) \$2,120,000 aggregate principal amount of the District’s General Obligation Water Bonds, Series 2004A maturing on and after June 1, 2015, (4) \$815,000 aggregate principal amount of the District’s General Obligation Water Bonds, Series 2004B maturing on and after June 1, 2015 and (5) \$3,300,000 aggregate principal amount of the District’s General Obligation Water Bonds, Series 2005 maturing on and after June 1, 2015.

WHEREAS, certain findings of fact by the Board must be presented to enable the Local Government Commission of the State of North Carolina (the “*Commission*”) to make certain determinations as set forth in Article 4 of Chapter 159 of the General Statutes, Section 52.

NOW, THEREFORE, BE IT RESOLVED that the Board meeting in open session on the 2nd day of March, 2015, has made the following factual findings in regard to this matter:

A. ***Facts Regarding Necessity of Proposed Financing.*** The proposed bonds are necessary and expedient to lower debt service costs to the District.

B. ***Facts Supporting the Amount of Bonds Proposed.*** The sums estimated for these bonds are adequate and not excessive for the proposed purpose.

C. ***Past Debt Management Policies.*** The District’s debt management policies and procedures are in compliance with the law.

D. ***No Default.*** The District is not in default on any of its debt obligations.

E. ***Issuance of Debt.*** The schedule for issuing the bonds does not require a property tax increase. The schedule for issuance calls for issuing all of the bonds in fiscal year ending June 30, 2015, but issuance may be delayed until such time as the County receives sufficient net present value savings therefrom.

F. ***Financing Team, Application to Local Government Commission, Other Actions.*** The County Manager and the Finance Officer, on behalf of the District, are hereby authorized and directed, individually and collectively, (1) to retain Parker Poe Adams & Bernstein LLP, as bond counsel, (2) to apply for approval of the proposed bonds with the Commission and (3) to take all other actions necessary to accomplish the refunding transactions as set forth herein. The Finance Officer is hereby authorized and directed to complete and file with the Clerk to the Board a sworn statement of the District’s debt. All actions of the County Manager and the Finance Officer, each acting on behalf of the District, that are in conformity with the purposes and intent of this Resolution are in all respects ratified, approved and confirmed.

**BOND ORDER AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION REFUNDING
WATER BONDS OF THE WATER AND SEWER DISTRICT II OF THE COUNTY OF SAMPSON,
NORTH CAROLINA IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$12,000,000**

WHEREAS, the Water and Sewer District II of the County of Sampson, North Carolina (the “*District*”) has previously issued its (1) \$4,982,000 General Obligation Water Bonds, Series 2000A, \$3,890,000 of which remains outstanding (the “*2000A Bonds*”); (2) \$421,000 General Obligation Water Bonds, Series 2000B, \$325,000 of which remains outstanding (the “*2000B Bonds*”); (3) \$2,486,000 General Obligation Water Bonds, Series 2004A, \$2,120,000 of which remains outstanding (the “*2004A Bonds*”); (4) \$948,000 General Obligation Water Bonds, Series 2004B, \$815,000 of which remains outstanding (the “*2004B Bonds*”); and (5) \$3,783,000 General Obligation Water Bonds, Series 2005, \$3,300,000 of which remains outstanding (the “*2005 Bonds*,” and together with the 2000A Bonds, the 2000B Bonds, the 2004A Bonds and the 2004B Bonds, the “*Refunded Bonds*”);

WHEREAS, the Board of Commissioners (the “*Board*”) of the County of Sampson, North Carolina (the “*County*”), sitting as the governing body of the District, deems it advisable to refund in advance of their maturities all of the outstanding Refunded Bonds;

WHEREAS, an application will be filed with the Secretary (the “*Secretary*”) of the Local Government Commission of North Carolina (the “*Commission*”) requesting the Commission’s approval of the bonds described below as required by the Local Government Bond Act of North Carolina, and the Secretary has notified the Board that the application has been accepted for submission to the Commission.

NOW, THEREFORE, BE IT ORDERED by the Board of Commissioners of the County of Sampson, North Carolina, sitting as the governing body of the Water and Sewer District II of the County of Sampson, North Carolina, as follows:

Section 1. The Board deems it advisable to refund in advance of their maturities the Refunded Bonds.

Section 2. To raise the money required to pay the costs of refunding the Refunded Bonds, General Obligation Refunding Water Bonds of the District (the “*Bonds*”) are hereby authorized and shall be issued pursuant to the Local Government Bond Act of North Carolina. The maximum aggregate principal amount of the Bonds authorized by this bond order shall be and not exceed \$12,000,000.

Section 3. An ad valorem tax sufficient to pay the principal of and interest on the Bonds when due shall be annually levied and collected.

Section 4. A sworn statement of the District’s debt has been filed with the Clerk to the Board and is open to public inspection.

Section 5. This bond order shall take effect on its adoption.

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF SAMPSON, NORTH CAROLINA, SITTING AS THE GOVERNING BODY OF THE WATER AND SEWER DISTRICT II OF THE COUNTY OF SAMPSON, NORTH CAROLINA, PROVIDING FOR THE ISSUANCE OF GENERAL OBLIGATION REFUNDING WATER BONDS, SERIES 2015 OF THE WATER AND SEWER DISTRICT II OF THE COUNTY OF SAMPSON, NORTH CAROLINA IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$12,000,000

WHEREAS, the bond order described below (the “*Bond Order*”) has been adopted, and it is desirable to make provision for the issuance of the bonds authorized by the Bond Order; and

WHEREAS, the Water and Sewer District II of the County of Sampson, North Carolina (the “*District*”), desires to issue its General Obligation Refunding Water Bonds, Series 2015 (the “*Bonds*”) and requests that the Local Government Commission (the “*Commission*”) sell the Bonds through a negotiated sale to Stephens Inc. (the “*Underwriter*”) in accordance with the terms and conditions set forth in a Bond Purchase Agreement to be dated on or about April 29, 2015 (the “*Bond Purchase Agreement*”) among the District, the Commission and the Underwriter;

WHEREAS, copies of the forms of the following documents relating to the transactions described above have been filed with the District and have been made available to the Board of Commissioners of the County (the “*Board*”), sitting as the governing body of the District:

1. the Bond Purchase Agreement; and
2. a Preliminary Official Statement with respect to the Bonds to be dated on or about April 8, 2015, together with an Official Statement with respect to the Bonds to be dated on or about April 29, 2015 (collectively, the “*Official Statement*”).

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

Section 1. For purposes of this Resolution, the following words have the meanings ascribed to them below:

“*Arbitrage and Tax Regulatory Agreement*” means the Arbitrage and Tax Regulatory Agreement executed by the District related to the Bonds.

“*Bonds*” means the District’s General Obligation Refunding Water Bonds, Series 2015, authorized under the Bond Order.

“*Bond Order*” the Bond Order authorizing the General Obligation Refunding Water Bonds adopted by the Board, sitting as the governing body of the District, on March 2, 2015, effective on its adoption.

“*Code*” means the Internal Revenue Code of 1986, as amended. Each reference to a section of the Code herein will be deemed to include the United States Treasury Regulations in effect with respect thereto.

“*Federal Securities*” means (a) direct obligations of the United States of America for the timely payment of which the full faith and credit of the United States of America is pledged; (b) obligations issued by any agency controlled or supervised by and acting as an instrumentality of the United States of America, the timely payment of the principal of and interest on which is fully guaranteed as full faith and credit obligations of the United States of America (including any securities described in (a) or (b) issued

or held in the name of a trustee in book-entry form on the books of the Department of Treasury of the United States of America), which obligations, in either case, are held in the name of a trustee and are not subject to redemption or purchase prior to maturity at the option of anyone other than the holder; (c) any bonds or other obligations of the State of North Carolina or of any agency, instrumentality or local governmental unit of the State of North Carolina that are (i) not callable prior to maturity or (ii) as to which irrevocable instructions have been given to the trustee or escrow agent with respect to such bonds or other obligations by the obligor to give due notice of redemption and to call such bonds for redemption on the date or dates specified, and which are rated by Moody's, if the Bonds are rated by Moody's, and S&P, if the Bonds are rated by S&P, within the highest rating category and which are secured as to principal, redemption premium, if any, and interest by a fund consisting only of cash or bonds or other obligations of the character described in clause (a) or (b) hereof which fund may be applied only to the payment of such principal of and interest and redemption premium, if any, on such bonds or other obligations on the maturity date or dates thereof or the specified redemption date or dates pursuant to such irrevocable instructions, as appropriate; or (d) direct evidences of ownership of proportionate interests in future interest and principal payments on specified obligations described in (a) held by a bank or trust company as custodian, under which the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor on the underlying obligations described in (a), and which underlying obligations are not available to satisfy any claim of the custodian or any person claiming through the custodian or to whom the custodian may be obligated.

“*Moody's*” means Moody's Investors Service, a corporation organized and existing under the laws of the State of Delaware, its successors and their assigns and, if such corporation for any reason no longer performs the functions of a securities rating agency, “*Moody's*” will be deemed to refer to any other nationally recognized rating agency other than S&P designated by the District.

“*Pricing Certificate*” means the certificate of the Finance Director delivered in connection with the issuance of the Bonds to establish the final maturity amounts, the interest payment dates, and the provisions for redemption with respect to the Bonds, all as agreed in the Bond Purchase Agreement.

“*Refunded Bonds*” means, collectively, the 2000A Bonds, the 2000B Bonds, the 2004A Bonds, the 2004B Bonds and the 2005 Bonds.

“*2000A Bonds*” means the District's \$4,982,000 General Obligation Water Bonds, Series 2000B, \$3,890,000 of which remains outstanding.

“*2000B Bonds*” means the District's \$421,000 General Obligation Water Bonds, Series 2000B, \$325,000 of which remains outstanding.

“*2004A Bonds*” means the District's \$2,486,000 General Obligation Water Bonds, Series 2004A, \$2,120,000 of which remains outstanding.

“*2004B Bonds*” means the District's \$948,000 General Obligation Water Bonds, Series 2004B, \$815,000 of which remains outstanding.

“*2005 Bonds*” means the District's \$3,783,000 General Obligation Water Bonds, Series 2005, \$3,300,000 of which remains outstanding.

“*S&P*” means Standard & Poor's Ratings Services, a Standard & Poor's Financial Services LLC business, its successors and their assigns and, if such corporation for any reason no longer performs the functions of a securities rating agency, “*S&P*” will be deemed to refer to any other nationally recognized rating agency other than Moody's designated by the District.

Section 2. The County Manager, the Finance Director, the Clerk to the Board and the Deputy Clerk to the Board shall act as set forth herein as officers of the District.

Section 3. The District shall issue its Bonds in an aggregate principal amount not to exceed \$12,000,000.

Section 4. The Bonds shall be dated as of their date of issuance. The Bonds shall pay interest semiannually on June 1 and December 1, beginning June 1, 2015, unless the Finance Director establishes different dates in his Pricing Certificate. The Bonds are being issued to refund the Refunded Bonds pursuant to and in accordance with the Bond Order.

Section 5. The Bonds are payable in annual installments on June 1 in each year, unless the Finance Director establishes a different date in his Pricing Certificate. The maturities of the Bonds will be as set forth in the Pricing Certificate.

Section 6. The Bonds are to be numbered from “R-1” consecutively and upward and shall bear interest from their date at a rate or rates which will be hereafter determined on the sale thereof computed on the basis of a 360-day year of twelve 30-day months.

Section 7. The Bonds are to be registered as to principal and interest, and the Finance Director is directed to maintain the registration records with respect thereto. The Bonds shall bear the original or facsimile signatures of the Chairman of the Board or the County Manager and the Clerk to the Board or the Deputy Clerk to the Board, each acting on behalf of the District. An original or facsimile of the seal of the District is to be imprinted on the Bonds.

Section 8. The Bonds will initially be issued by means of a book entry system with no physical distribution of bond certificates made to the public. One bond certificate for each maturity will be issued to The Depository Trust Company, New York, New York (“DTC”), and immobilized in its custody. A book entry system will be employed, evidencing ownership of the Bonds in principal amounts of \$5,000 or integral multiples thereof, with transfers of beneficial ownership effected on the records of DTC and its participants pursuant to rules and procedures established by DTC. Interest on the Bonds will be payable to DTC or its nominee as registered owner of the Bonds in immediately available funds. The principal of and interest on the Bonds will be payable to owners of Bonds shown on the records of DTC at the close of business on the 15th day of the month preceding an interest payment date or a bond payment date. The District will not be responsible or liable for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

If (a) DTC determines not to continue to act as securities depository for the Bonds or (b) the Finance Director, acting on behalf of the District, determines that the continuation of the book entry system of evidence and transfer of ownership of the Bonds would adversely affect the interests of the beneficial owners of the Bonds, the District will discontinue the book entry system with DTC. If the District fails to identify another qualified securities depository to replace DTC, the District will authenticate and deliver replacement Bonds in accordance with DTC’s rules and procedures.

Section 9. If the Pricing Certificate designates a date for the Bonds on and after which the Bonds are subject to redemption, then such Bonds are subject to redemption before maturity, at the option of the District, from any money that may be made available for such purpose, either in whole or in part on any date on or after the date set forth in the Pricing Certificate, at the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, with such redemption premium, if any, designated for the Bonds in the Pricing Certificate.

If the Bonds are subject to optional redemption and if less than all the Bonds are called for redemption, the District shall select the maturity or maturities of the Bonds to be redeemed in such manner as the District in its discretion may determine, and DTC and its participants shall determine which Bonds within a maturity are to be redeemed by lot; *provided, however*, that the portion of any Bond to be redeemed must be in principal amount of \$5,000 or integral multiples thereof and that, in selecting Bonds for redemption, each Bond is to be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. When the District elects to redeem any Bonds, notice of such redemption of such Bonds, stating the redemption date, redemption price and identifying the Bonds or portions thereof to be redeemed by reference to their numbers and further stating that on such redemption date there are due and payable on each Bond or portion thereof so to be redeemed, the principal thereof and interest accrued to the redemption date and that from and after such date interest thereon shall cease to accrue, is to be given not less than 30 days nor more than 60 days before the redemption date in writing to DTC or its nominee as the registered owner of such Bonds, by prepaid certified or registered United States mail, at the address provided to the District by DTC, but any failure or defect in respect of such mailing will not affect the validity of the redemption. If DTC is not the registered owner of such Bonds, the District will give notice at the time set forth above by prepaid first class United States mail, to the then-registered owners of such Bonds or portions thereof to be redeemed at the last address shown on the registration books kept by the District. The District will also mail or transmit by facsimile a copy of the notice of redemption within the time set forth above (1) to the Commission and (2) to the Municipal Securities Rule Making Board (the “MSRB”) in an electronic format as prescribed by the MSRB.

Section 10. The Bonds and the provisions for the registration of the Bonds and for the approval of the Bonds by the Secretary of the Local Government Commission are to be in substantially the form set forth in the Appendix A hereto.

Section 11. The District covenants that it will not take or permit, or omit to take or cause to be taken, any action that would adversely affect the exclusion from gross income of the recipient thereof for federal income tax purposes of the interest on the Bonds, and, if it should take or permit, or omit to take or cause to be taken, any such action, the District will take or cause to be taken all lawful actions within its power necessary to rescind or correct such actions or omissions promptly upon having knowledge thereof. The District acknowledges that the continued exclusion of interest on the Bonds from the owner’s gross income for federal income tax purposes depends, in part, on compliance with the arbitrage limitations imposed by Section 148 of the Code. The District covenants that it will comply with all the requirements of Section 148 of the Code, including the rebate requirements, and that it will not permit at any time any of the proceeds of the Bonds or other funds under its control be used, directly or indirectly, to acquire any asset or obligation, the acquisition of which would cause the Bonds to be “arbitrage bonds” for purposes of Section 148 of the Code. The Finance Director, acting on behalf of the District, is hereby authorized to execute an Arbitrage and Tax Regulatory Agreement with respect to the Bonds.

Section 12. The District shall cause the portion of the proceeds of the Bonds necessary to redeem the Refunded Bonds to be delivered to the United States Department of Agriculture in accordance with the terms of each series of Refunded Bonds, as more particularly described in the Pricing Certificate. Any remaining portion of the proceeds of the Bonds shall be deposited in a segregated account held by the District and used to pay the costs of issuance of the Bonds. Such funds shall be invested and reinvested by the Finance Director, acting on behalf of the District, as permitted by the laws of the State of North Carolina. The Finance Director shall keep and maintain adequate records pertaining to such account and all disbursements from such account so as to satisfy the requirements of the laws of the State of North Carolina and to assure that the District maintains its covenants with respect to the exclusion of the interest on the Bonds from gross income for purposes of federal income taxation. To the extent any

funds remain in such account on November 15, 2015, the Finance Director, acting on behalf of the District, shall apply the remaining proceeds of the Bonds to pay interest on the Bonds on December 1, 2015.

Section 13. Actions taken by officials of the District to select paying and transfer agents, and a bond registrar, or alternate or successor agents and registrars pursuant to Section 159E-8 of the Registered Public Obligations Act, Chapter 159E of the General Statutes of North Carolina, are hereby authorized and approved.

Section 14. The Commission is hereby requested to sell the Bonds through a negotiated sale to the Underwriter pursuant to the terms of the Bond Purchase Agreement at a true interest cost not to exceed 4.00%. The form and content of the Bond Purchase Agreement is in all respects approved and confirmed. The Chairman of the Board, the County Manager or the Finance Director, each acting on behalf of the District, is hereby authorized, empowered and directed, individually and collectively, to execute and deliver the Bond Purchase Agreement for and on behalf of the District, including necessary counterparts, in substantially the form and content presented to the District, but with such changes, modifications, additions or deletions therein as he or she may deem necessary, desirable or appropriate, the execution thereof to constitute conclusive evidence of the Board's approval of any and all such changes, modifications, additions or deletions therein. From and after the execution and delivery of the Bond Purchase Agreement, the Chairman of the Board, the County Manager and the Finance Director, each acting on behalf of the District, are hereby authorized, empowered and directed, individually and collectively, to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Bond Purchase Agreement as executed.

Section 15 The Chairman of the Board, the County Manager, the Finance Director, the Clerk to the Board and the Deputy Clerk to the Board, each acting on behalf of the District, are hereby authorized and directed, individually and collectively, to cause the Bonds to be prepared and, when the Bonds have been duly sold by the Commission, to execute the Bonds and to turn the Bonds over to the registrar and transfer agent of the District for delivery to the Underwriter through the facilities of DTC.

Section 16. The form and content of the Official Statement are in all respects authorized, approved and confirmed, and the County Manager and the Finance Director, each acting on behalf of the District, are authorized, empowered and directed, individually and collectively, to execute and deliver the Official Statement in substantially the form and content presented to the Board, but with such changes, modifications, additions or deletions therein as either of them may deem necessary, desirable or appropriate.

Section 17. The Chairman of the Board, the County Manager, the Finance Director, the Clerk to the Board and the Deputy Clerk to the Board, each acting on behalf of the District, are authorized and directed, individually and collectively, to execute and deliver for and on behalf of the District any and all additional certificates, documents, opinions or other papers and perform all other acts as may be required by the documents contemplated hereinabove or as may be deemed necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 18. The District agrees, in accordance with Rule 15c2-12 (the "Rule") promulgated by the Securities and Exchange Commission (the "SEC") and for the benefit of the Registered Owners and beneficial owners of the Bonds, to provide to the MSRB:

- (a) by not later than seven months after the end of each Fiscal Year beginning with the Fiscal Year ending June 30, 2015, the audited financial statements of the District for the preceding Fiscal Year, if available, prepared in accordance with

Section 159-34 of the General Statutes of North Carolina, as it may be amended from time to time, or any successor statute, or if such audited financial statements are not then available, unaudited financial statements of the District for such Fiscal Year to be replaced subsequently by audited financial statements of the District to be delivered within 15 days after such audited financial statements become available for distribution;

(b) by not later than seven months after the end of each Fiscal Year, beginning with the Fiscal Year ending June 30, 2015, the financial and statistical data as of a date not earlier than the end of the preceding Fiscal Year for the type of information included under the captions “**THE DISTRICT--DEBT INFORMATION**” and “**--TAX INFORMATION**” (excluding information on overlapping units) in the Official Statement referred to in Section 16, to the extent such items are not included in the audited financial statements referred to in clause (a) above;

(c) in a timely manner not in excess of 10 business days after the occurrence of the event, notice of any of the following events with respect to the Bonds:

- (1) principal and interest payment delinquencies;
- (2) non-payment related defaults, if material;
- (3) unscheduled draws on the debt service reserves reflecting financial difficulties;
- (4) unscheduled draws on any credit enhancements reflecting financial difficulties;
- (5) substitution of any credit or liquidity providers, or their failure to perform;
- (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;
- (7) modification of the rights of the beneficial owners of the Bonds, if material;
- (8) call of any of the Bonds, if material, and tender offers;
- (9) defeasance of any of the Bonds;
- (10) release, substitution or sale of any property securing repayment of the Bonds, if material;
- (11) rating changes;
- (12) bankruptcy, insolvency, receivership or similar event of the District;

- (13) the consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to such actions, other than pursuant to its terms, if material; and
 - (14) the appointment of a successor or additional trustee, or the change in the name of a trustee, if material;
- (d) in a timely manner, notice of a failure of the District to provide required annual financial information described in (a) or (b) above on or before the date specified.

The District agrees to provide all documents described in this Section in an electronic format as prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB. The District may discharge its undertaking described above by providing such information in a manner the SEC subsequently authorizes in lieu of the manner described above.

The District agrees that its undertaking under this Section is intended to be for the benefit of the registered owners and the beneficial owners of the Bonds and is enforceable by any of the registered owners and the beneficial owners of the Bonds, including an action for specific performance of the District's obligations under this Section, but a failure to comply will not be an event of default and will not result in acceleration of the payment of the Bonds. An action must be instituted, had and maintained in the manner provided in this Section for the benefit of all of the registered owners and beneficial owners of the Bonds.

The District may modify from time to time, consistent with the Rule, the information provided or the format of the presentation of such information, to the extent necessary or appropriate in the judgment of the District, but:

- (1) any such modification may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law or change in the identity, nature or status of the District;
- (2) the information to be provided, as modified, would have complied with the requirements of the Rule as of the date of the Official Statement, after taking into account any amendments or interpretations of the Rule as well as any changes in circumstances; and
- (3) any such modification does not materially impair the interest of the registered owners or the beneficial owners, as determined by nationally recognized bond counsel or by the approving vote of the registered owners of a majority in principal amount of the Bonds.

Any annual financial information containing modified operating data or financial information will explain, in narrative form, the reasons for the modification and the impact of the change in the type of operating data or financial information being provided.

The provisions of this Section terminate on payment, or provision having been made for payment in a manner consistent with the Rule, in full of the principal of and interest on the Bonds.

Section 19. Portions of this Resolution may be amended or supplemented from time to time without the consent of the registered owner of the Bonds if, in the opinion of nationally recognized bond counsel, such amendment or supplement would not adversely affect the interests of the owner of the Bonds]and would not cause the interest on the Bonds to be included in the gross income of a recipient thereof for federal income tax purposes. This Resolution may be amended or supplemented with the consent of the owners of a majority in aggregate principal amount of the outstanding Bonds, exclusive of Bonds, if any, owned by the District; *provided, however*, without the express consent of the owner of any Bond, no modification or amendment to such Bond may reduce the principal amount of such Bond, reduce the interest rate payable on such Bond, extend its maturity or the times for paying interest, change the monetary medium in which principal and interest is payable or reduce the percentage of consent required for amendment or modification.

Any act done pursuant to a modification or amendment consented to by the owner of the Bonds is binding on the owner of the Bonds and will not be deemed an infringement of any of the provisions of this Resolution, whatever the character of the act may be, and may be done and performed as fully and freely as if expressly permitted by the terms of this Resolution, and after consent has been given, the owner of the Bonds shall have no right or interest to object to the action, to question its propriety or to enjoin or restrain the District from taking any action pursuant to a modification or amendment.

If the District proposes an amendment or supplemental resolution to this Resolution requiring the consent of the owner of the Bonds, the Registrar shall, on being satisfactorily indemnified with respect to expenses, cause notice of the proposed amendment to be sent to such owner by first-class mail, postage prepaid, to the address of such owner as it appears on the registration books; but the failure to receive such notice by mailing by any owner, or any defect in the mailing thereof, will not affect the validity of any proceedings pursuant hereto. Such notice shall briefly set forth the nature of the proposed amendment and shall state that copies thereof are on file at the principal office of the Registrar for inspection by the owner of the Bonds. If, within 60 days or such longer period as shall be prescribed by the District following the giving of such notice, the owner of the Bonds has consented to the proposed amendment, the amendment will be effective as of the date stated in the notice.

Section 20. Nothing in this Resolution precludes (a) the payment of the Bonds from the proceeds of refunding bonds or (b) the payment of the Bonds from any legally available funds.

If the District causes to be paid, or has made provisions to pay, on maturity or on redemption before maturity, to the owners of the Bonds the principal of the Bonds (including interest to become due thereon) and, premium, if any, on the Bonds, through setting aside trust funds or setting apart in a reserve fund or special trust account created pursuant to this Resolution or otherwise, or through the irrevocable segregation for that purpose in some sinking fund or other fund or trust account with an escrow agent or otherwise, money sufficient therefor, including, but not limited to, interest earned or to be earned on Federal Securities, the District shall so notify Moody's and S&P, and then such Bonds shall be considered to have been discharged and satisfied, and the principal of the Bonds (including premium, if any, and interest thereon) shall no longer be deemed to be outstanding and unpaid; *provided, however*, that nothing in this Resolution requires the deposit of more than such Federal Securities as may be sufficient, taking into account both the principal amount of such Federal Securities and the interest to become due thereon, to implement any such defeasance.

If such a defeasance occurs and after the District receives an opinion of a nationally recognized accounting firm that the segregated money or Federal Securities together with interest earnings thereon are sufficient to effect a defeasance, the District shall execute and deliver all such instruments as may be necessary to effect such a defeasance and desirable to evidence such release, discharge and satisfaction.

Provisions shall be made by the District, for the mailing of a notice to the owners of the Bonds that such funds are so available for such payment..

Section 21. All acts and doings of the Chairman of the Board, the County Manager, the Finance Director, the Clerk to the Board and the Deputy Clerk to the Board, each acting on behalf of the District, that are in conformity with the purposes and intent of this Resolution and in the furtherance of the issuance of the Bonds and the execution, delivery and performance of the Bond Purchase Agreement are in all respects approved and confirmed.

Section 22. If any one or more of the agreements or provisions herein contained is held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy, or for any reason whatsoever is held invalid, then such covenants, agreements or provisions are null and void and separable from the remaining agreements and provisions and will in no way affect the validity of any of the other agreements and provisions hereof or of the Bonds authorized hereunder.

Section 23. All resolutions or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Section 24. This Bond Resolution is effective on its adoption.

POLICIES AND PROCEDURES REGARDING PUBLIC COMMENT

A period reserved for comments from the public on topics not otherwise included on that evening's agenda will be included as an item of business on all agendas of regularly-scheduled Board of Commissioners meetings and shall be deemed the "Public Comment" segment of the agenda. The Public Comment segment of the agenda will be placed at the end of the agenda, following the conclusion of all other open session business.

As with Public Hearings, the Chair (or presiding officer) will determine and announce limits on speakers at the start of the Public Comment period. Generally, each speaker will be allocated five (5) minutes. **Speakers may not allocate their time to another speaker.** The Chairman (or presiding officer) may, at his discretion, decrease this time allocation, if the number of persons wishing to speak would unduly prolong the meeting.

The Public Comment period shall not exceed a total of thirty (30) minutes unless the Board entertains a successful majority vote to extend this period.

An individual wishing to address the Board during the Public Comment period shall register with the Clerk to the Board prior to the opening of the meeting by signing his or her name, address and a short description of his or her topic on a sign-up sheet stationed in the lobby of the County Auditorium.

If time allows, those who fail to register before the meeting may speak during the Public Comment period. These individuals will speak following those who registered in advance. At this time in the agenda, an individual should raise his or her hand and ask to be recognized by the Board Chair (or presiding officer); and then state his or her name, address and introduce the topic to be addressed.

Items of discussion during the Public Comment segment of the meeting will be only those appropriate to Open Meetings. Closed Meeting topics include, but are not limited to, such subjects as personnel, acquisition of real property, and information protected by the client-attorney privilege. Closed Meeting subjects will not be entertained.

Because subjects of Special and Emergency Meetings are often regulated by General Statutes, there will be no Public Comments segment reserved on agendas of these meetings; however, Special and Emergency Meetings are open for public attendance.

The Public Comments segment of the agenda is intended to provide a forum for the Board of Community to listen to citizens; **there shall be no expectation that the Board will answer impromptu questions.** However, Board members, through the presiding officer, may ask the speaker questions for clarification purposes. The Board will not take action on an item brought up during the Public Comments segment of the agenda and, when appropriate, items will be referred to the Manager or the proper Department Head.