

The Sampson County Board of Commissioners convened for their regular meeting at 6:00 p.m. on Monday, May 6, 2019 in the County Auditorium, 435 Rowan Road in Clinton, North Carolina. Members present: Chairman Clark Wooten, Vice Chairperson Sue Lee, and Commissioners Thaddeus Godwin, Jerol Kivett, and Harry Parker.

Chairman Wooten called the meeting to order and acknowledged Vice Chairperson Lee who called upon Commissioner Godwin for the invocation. Vice Chairperson Lee then led the Pledge of Allegiance.

### **Approval of Agenda**

Upon a motion made by Commissioner Kivett and seconded by Commissioner Godwin, the Board voted unanimously to approve the agenda as published.

### **Item 1: Presentation and Reports**

Report on the Revenue Neutral Rate from the 2019 Revaluation Finance Officer David Clack provided an overview on the legal requirements regarding the calculation and publication of the revenue neutral tax rate. He noted that NCGS 159-11(e) defines "revenue neutral tax rate" as the rate that is revenue neutral for the County, but not for individual tax payers, and requires that this rate be included in the proposed budget submitted by the budget officer to the governing board "for comparison purposes" in reappraisal years. Referring to the worksheet provided by the Local Government Commission, he noted that it was designed to show the tax rate that would produce the same tax levy as the prior year, adjusted for annual growth in the tax base. He explained that assessed valuation amounts from fiscal year ending June 30, 2012 through June 30, 2018 were from past audit reports on the analysis of current tax levy page, and the assessed valuation amounts for fiscal years 2018-2019 and 2019-2020 were estimated. The worksheet, he stated, calculates the valuation increase or decrease each year as well as the percent change, and this information is used to calculate an average over the preceding seven years. He noted that the average tax base growth rate over the past seven years had been approximately 2.25%. Mr. Clack highlighted that the revenue neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. He explained to calculate the revenue-neutral tax rate, the Budget Officer or Finance Officer first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase the rate by the growth factor. He noted on the worksheet that the tax rate to produce the equivalent levy (0 growth in the tax base) was .0859. He reported that the revenue neutral tax rate will be included in the Budget Ordinance, when accounting for the

average percentage increase of 2.25%, was 82.41 cents, compared to the current tax rate of 82.5 cents, which essentially meant that there was very little growth as a result of revaluation. In normal economic times, he added, the real values are pegged back to market value (or at least that's the goal of reappraisal). In "normal" economic times, the real property tax base increases after a reappraisal are usually between 20% and 40% depending on how long it's been since a county's last reappraisal. The County's reappraisal, he stated, reflected less than 3% over the total of the last eight years. Tax Administrator Jim Johnson commented on the two-year revaluation process noting the sales ratio had been strong going in, nearly 100%, so not a lot of change had been anticipated. He noted the real estate tax base had increased approximately 6% over the past year, land increased approximately 20% on most schedules (though much of it lost with the property being in present use value), residential property increased 5-10%, and commercial properties 10-20%. There was depreciation in values for mobile homes, farm houses and outbuildings. He concluded by stated that the County's sales ratio is at 99.35%, which is very close to the revaluation year ratio of 100%.

## **Item 2: Action Items**

Consideration of Request for Financial Support for the City of Clinton's All-America City Bid Clinton All-America City Fundraising Committee Chairperson Patty Cherry and City of Clinton All-America City Chairman Jeff Shipp informed the Board that the City of Clinton was one of 20 finalists for the 2019 All-America City Award, a prestigious award bestowed annually by the National Civic League, They and discussed the committee's fundraising efforts and upcoming schedule, and requested a donation from the Board in the amount of \$7,500 to assist with the transportation of All-America City Committee members from RDU to the presentation at the Expo in Denver, Colorado. Upon a motion made by Commissioner Kivett and seconded by Commissioner Godwin, the Board voted unanimously that consideration of the request be deferred to budget deliberations. [It was originally thought that the County's Transportation Department might provide some ground transportation to RDU as a portion of the County's contribution, but it was determined that this was not feasible.]

Consideration of Request for Financial Support for Development of Sampson County Portion of Mountains-to-Sea Trail Bill Scott, a representative of the Friends of the Mountains-to-Sea Trail (MST), informed the Board that Friends of the MST is seeking to raise \$350,000 over the span of three years and was seeking assistance from Sampson County and all counties through which the trail travels. Mr. Scott presented a proposal for funding the development of the Sampson County portion of the MST in the amount of \$30,000 – payable at \$10,000 per year – from Sampson County. He noted that with input from local government staff and citizens, eight locations were identified where new trail development could greatly enhance the trail and attract new people to use it, including the Pondberry Bay (Roseboro area) in Sampson County. Upon a motion made by Commissioner Parker and seconded by

Commissioner Kivett, the Board voted unanimously to defer the funding request to budget deliberations.

Consideration of Award of Bid for Identification and Analysis of Sites/Opportunities for Future Economic Development County Manager Ed Causey reported on the progress of the contract for the analysis of customer service as it pertains to economic development (approved by the Board in March) and then outlined the plans for the next of economic development initiative, which includes the identification of potential sites for industrial development/industrial parks. He reported that a Request for Proposals had been distributed and six proposals had been received in response, noting that each of the proposals were good and five of the six could easily be recommended. He reviewed the range of proposal pricing (from \$34,900.00 to \$85,000.00), clarifying, however, that the pricing offered was for the work to be done, non-inclusive of the associated travel costs. He stated that after completing a thorough review of each proposal, staff recommended Global Location Strategies, because they use a phased methodology including a data alignment, a desktop evaluation, and field surveys. Moreover, the company has a background in working for corporate clients seeking sites as opposed to clients seeking to develop sites, offering a beneficial insight in developing sites that are attractive businesses. Mr. Causey suggested that the contract be awarded at \$58,000, the projected amount for the type of services that would be requested of GLS, plus anticipated travel costs of \$10,000. Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Godwin, the Board voted unanimously to award Global Location Strategies the contract in the amount of \$58,000.00, plus \$10,000.00 for travel expenses.

Consideration of a Facility Naming Policy in Response to Request for Naming of Courthouse Extension Building County Attorney Joel Starling reviewed a draft policy to establish consistent guidelines for naming buildings and other property, including public areas, owned by Sampson County. He noted that the immediate impetus for the policy was the previous request from the Sampson County Bar Association to name the Courthouse Extension facility in honor of the late Honorable W. Douglas Parsons. He noted that once the policy was adopted, any request would be considered by the filing of the application for subsequent consideration by the Board. Upon a motion made by Commissioner Godwin and seconded by Vice Chairperson Lee, the Board voted unanimously to adopt the Facility Naming Policy. (Copy filed in Inc. Minute Book \_\_\_\_\_, Page \_\_\_\_\_.)

Public Hearing – Naming of Private Roads The Chairman opened the hearing and called upon Assistant County Manager Susan Holder who reviewed the recommendations for rescinding the names of certain private roads. The floor was opened for public comments, and none were received. The hearing was closed. Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Parker, the Board voted unanimously to rescind the private roads names Sandra Lane (PVT 1418 124) and Family Lane (PVT 1624 1375).

Appointment - Southeastern Economic Development Commission (SEDC), Private Industry Representative Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Kivett, the Board voted unanimously to reappoint William (Bill) Turlington to the Southeastern Economic Development Commission as the County's private sector representative.

**Item 3: Consent Agenda**

Upon a motion made by Commissioner Kivett and seconded by Commissioner Godwin, the Board voted unanimously to approve the Consent Agenda as follows:

- a. Approved the minutes of the April 1, 2019 meeting
- b. Adopted a resolution proclaiming May 13, 2019 as a day of celebration of EFNEP's 50 years of programming (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- c. Adopted revised Rules of Procedure for the Sampson County Planning Board as recommended (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- d. Adopt a resolution declaring certain vehicles as surplus and authorizing disposal at public auction to be held May 31, 2019, excluding the 2004 Ford Expedition (VIN 1FMPU14W84LB43270) to be given to Suttontown EMS (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- e. Authorize execution of the food service agreement between the County (Sampson County Sheriff's Office) and Trinity Services Group, Inc., effective June 5, 2019 (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- f. Authorized the execution of the Letter of Agreement for the Airport Safety/Maintenance Project between the Sponsor (the County) and the NC Department of Transportation (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- g. Authorized the execution of the agreement between Sampson County (Emergency Medical Services) and Sampson Community College for clinical training/continuing education (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- h. Approved a request to destroy certain Human Resources records (inactive application files prior to July 1, 2017) pursuant to the County's Records Retention and Disposition policies and applicable state law
- i. Approved a late-filed land use application for Warren Farming as submitted
- j. Approved tax refunds and releases as submitted:



<b><u>EXPENDITURE</u></b>		Maternal Health		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
12551630	531100	Travel	\$3,000.00	
12551630	544000	Contract Services	\$6,820.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
12535163	404000	State Assistance	\$9,820.00	
<b><u>EXPENDITURE</u></b>		Veterans Services Department		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11558200	526201	Department Supplies Equipment	\$2,216.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11035820	403615	State Assistance	\$2,216.00	
<b><u>EXPENDITURE</u></b>		Sheriff's		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243100	512200	Overtime Salaries	\$34,051.00	
11243100	518100	FICA	\$2,112.00	
11243100	518120	Medicare FICA	\$494.00	
11243100	518278	Law Enforcement Retirement	\$2,435.00	
11243100	518900	401-K Supplemental Retirement	\$1,703.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034310	402603	Federal Asset Funds	\$40,795.00	
<b><u>EXPENDITURE</u></b>		Sheriff's		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243100	555079	C.O. – Other Equip. – Narcotics	\$14,815.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034310	403631	State Substance Abuse Tax	\$14,815.00	
<b><u>EXPENDITURE</u></b>		Sheriff's		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243100	521379	Uniforms – Narcotics	\$21,000.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034310	403631	State Substance Abuse Tax	\$21,000.00	
<b><u>EXPENDITURE</u></b>		Sampson Soil & Water		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
28349610	523100	Educational Supplies	\$2,500.00	

<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
28334961	409909	Fund Bal Appropriated State	\$2,500.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243250	555000	Capital Outlay Other	\$1,625.00	
11999000	509700	Contingency		\$1,625.00
15243256	555000	Capital Outlay Other	\$49,572.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
15232556	409900	Fund Balance Appropriated	\$49,572.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
04449500	526200	Departmental Supplies	\$859.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
04034950	408900	Misc Revenue	\$859.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
12551640	526201	Department Supplies Equipment	\$7,856.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
12535164	404000	State Assistance	\$7,856.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
12551670	512100	Salaries	\$10,275.00	
12551670	518100	FICA	\$638.00	
12551670	518120	Medicare FICA	\$149.00	
12551670	518200	Retirement	\$777.00	
12551670	518300	Group Insurance	\$2,202.00	
12551670	518400	Dental Insurance	\$88.00	
12551670	518901	401K	\$720.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
12535167	404000	State Assistance	\$14,849.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243300	551000	Capital Outlay	\$3,292.00	
11243300	539500	Training	\$300.00	

<b><u>REVENUE</u></b>			<u>Increase</u>	<u>Decrease</u>
<u>Code Number</u>		<u>Source of Revenue</u>		
11033839	408900	MISC Revenue	\$3,592.00	

- Approved Clinton City Schools Budget Amendments No. 3 (State); Approved Clinton City Schools Amendment No. 1 (Federal).

#### **Item 4 Board Information**

The Board was provided with the following items for information only:

- Upcoming Meetings
- Invitation to the Cooperative Extension Luncheon Celebrating the 50<sup>th</sup> Year of EFNEP (Lethia Lee was present to personally extend an invitation to the Board.)
- Flyer Regarding Garland Senior Center's Older Americans Month Celebration

#### **County Manager's Report**

County Manager Ed Causey requested that the Board recess to reconvene the current meeting to May 16, 2019, at 12 noon in the County Auditorium for the budget presentation. This will allow time for advertisement to have the public hearing regarding the budget at the Board's regular meeting in June.

#### **Public Comments**

The Chairman opened the floor for comments, and none were received.

#### **Recess to Reconvene**

Upon a motion made by Chairman Wooten and seconded by Vice Chairperson Lee, the Board voted unanimously to recess to reconvene on May 16, 2019 at 12:00 noon for the budget presentation.