



TO: Wayne County Board of Commissioners

FROM: Craig Honeycutt, Wayne County Manager

DATE: March 29, 2022

SUBJECT: Board of Commissioners Meeting – April 5, 2022

The Appointment Committee of the Wayne County Board of Commissioners will meet on Tuesday, April 5, 2022 at 3:30 p.m. in Room 458 of the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina.

At 4:00 p.m., the Wayne County Board of Commissioners will meet for a briefing session and other matters in the Commissioners Meeting Room on the fourth floor of the Wayne County Courthouse Annex, located at 224 E. Walnut Street in Goldsboro, North Carolina.

The formal Wayne County Board of Commissioners meeting will begin at 5:00 p.m. in the Commissioners Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina.

The public is invited to view the meeting livestream at www.waynegov.com.



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WAYNE COUNTY BOARD OF COMMISSIONERS AGENDA

April 5, 2022 – 5:00 P.M.

PLEASE SILENCE YOUR CELLPHONES

4:30 P.M. CONVENE WAYNE COUNTY BOARD OF EQUALIZATION AND REVIEW MEETING

Pg. 4-11

RECESS THE WAYNE COUNTY BOARD OF EQUALIZATION AND REVIEW MEETING UNTIL APRIL 19, 2022 AT 8:30 A.M.

CALL TO ORDER – Chairman Joe Daughtery

INVOCATION – Commissioner Bevan Foster

PLEDGE OF ALLEGIANCE – Commissioner Bevan Foster

APPROVAL OF MINUTES – March 15, 2022

Pg. 12-18

DISCUSSION/ADJUSTMENT OF AGENDA

SPECIAL PRESENTATIONS *Time Limit of 6 to 10 Minutes*

1. Motion to Approve April 10-16, 2022 as National Public Safety Telecommunicators Week in Wayne County. Presented by 911 Director Chris Barnes. Pg. 19
2. Motion to Approve the Month of the Military Child Proclamation. Presented by Heather Winstead. Pg. 20
3. Motion to Approve April 2022 National Association of Counties Proclamation. Presented by County Manager Craig Honeycutt. Pg. 21

APPOINTMENT COMMITTEE

5:15 P.M. PUBLIC HEARING

1. To Receive Public Comments regarding a proposed ordinance regulating Shooting Ranges within the Planning Jurisdiction of Wayne County. Pg. 22-28

CONSENT AGENDA

1. Budget Amendments Pg. 29-66
2. Motion to Approve the Windemere Subdivision Preliminary Plat, as recommended by the Wayne County Planning Board. Pg. 67-69
3. Motion to Approve the Drake Estates Preliminary Plat, as recommended by the Wayne County Planning Board. Pg. 70-72
4. Motion to Approve the Sale of Surplus Property at 209 and 213 N. Georgia Avenue, Goldsboro, North Carolina, jointly owned with the City of Goldsboro. Pg. 73-83
5. Motion to Approve the Audit Contract with Nunn, Brashear, & Uzzell, P.A. for Year Ended June 30, 2022. Pg. 84-99
6. Motion to Adopt Resolution #2022-14: A Resolution Leasing Property. Pg. 100-106

NEW BUSINESS

1. Motion to Approve the Following Policies Governing the Use of the American Rescue Plan Act (ARPA) funds to the County of Wayne: Eligible Use Policy, Allowable Costs Policy, Nondiscrimination Policy, Property Management Policy, and Records Retention Policy. Pg. 107-138

PUBLIC COMMENTS

Each speaker will have a time limit of four (4) minutes.

COUNTY MANAGER'S REPORT

BOARD OF COMMISSIONERS COMMITTEE REPORTS

ADJOURNMENT

DENOTES ACTION REQUESTED

NOTICE

OF MEETINGS OF THE WAYNE COUNTY BOARD OF EQUALIZATION AND REVIEW

Pursuant to N.C.G.S. 105-322, the Wayne County Board of Equalization and Review will meet as required by law.

PURPOSE OF MEETINGS

To hear upon request, any and all taxpayers who own or control taxable property assessed for taxation in Wayne County, with respect to the valuation of such property, or the property of others, and such business as required by law.

PLACE OF MEETINGS

Commissioners meeting room on the fourth (4th) floor of the Wayne County Courthouse Annex.

TIME OF MEETINGS

The Board will convene for its first meeting on Tuesday, April 5, 2022, 4:30 p.m. The Board will adjourn for the purpose of accepting requests on Tuesday, April 19, 2022, 8:30 a.m.

Appeals must be received no later than 8:30 a.m. Tuesday, April 19, 2022 the advertised date for adjournment.

In the event of earlier or later adjournment, notice to that effect will be published in this newspaper.

Please contact the Wayne County Tax Department for appointments.

Alan Lumpkin, Clerk
Wayne County Board of Equalization and Review
Room 137, Courthouse Annex
P.O. Box 227, Goldsboro, N.C. 27533-0227
Telephone (919) 731-1461



I, Joe Daughtery do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Wayne County, North Carolina and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God.

Joe C. Daughtery

Sworn and Subscribed Before Me

This 5th Day of April 2022.

**Carol Bowden
Clerk to the Board**



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I, George Wayne Aycock, Jr., do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Wayne County, North Carolina and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God.

George Wayne Aycock, Jr.

Sworn and Subscribed Before Me

This 5th Day of April 2022.

**Carol Bowden
Clerk to the Board**



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I, Barbara Aycock do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Wayne County, North Carolina and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God.

Barbara Aycock

Sworn and Subscribed Before Me

This 5th Day of April 2022.

**Carol Bowden
Clerk to the Board**



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I, Bevan Foster do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Wayne County, North Carolina and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God.

Bevan Foster

Sworn and Subscribed Before Me

This 5th Day of April 2022.

**Carol Bowden
Clerk to the Board**



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I, Chris Gurley do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Wayne County, North Carolina and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God.

Chris Gurley

Sworn and Subscribed Before Me

This 5th Day of April 2022.

**Carol Bowden
Clerk to the Board**



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I, Freeman Hardison, Jr., do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Wayne County, North Carolina and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God.

Freeman Hardison, Jr.

Sworn and Subscribed Before Me

This 5th Day of April 2022.

**Carol Bowden
Clerk to the Board**



THE GOOD LIFE. GROWN HERE.



I, Antonio Williams do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Wayne County, North Carolina and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God.

Antonio Williams

Sworn and Subscribed Before Me

This 5th Day of April 2022.

**Carol Bowden
Clerk to the Board**



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NORTH CAROLINA

WAYNE COUNTY

The Wayne County Board of Commissioners met on Tuesday, March 15, 2022 at 9:00 a.m. in the Commissioners Meeting Room in the Wayne County Courthouse Annex, Goldsboro, North Carolina, after due notice thereof had been given.

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

Members absent: None

Briefing Session

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

The briefing began at 8:00 a.m. with County Manager Craig Honeycutt reviewing the agenda. The agenda was adjusted by the following:

- Add Motion to Approve CDM Smith, Michael Baker International, Timmons Group, and WithersRavenel as On-Call Engineering Firms for Wayne County to Consent Agenda.
- Add Motion to Approve Contract with ECS for environmental testing at new jail site to Consent Agenda.
- Add Motion to Approve CDM Smith for AIA work for Viable Utility Reserve grant Program from NCDEQ, contingent on final approval of County Attorneys, to Consent Agenda.
- Add Motion to Approve Professional Services Contract with WithersRavenel for Genoa System Evaluation, along with Appropriate Budget Amendment, to Consent Agenda.
- Add Budget Amendments #367 and #371 to Consent Agenda.

Assistant Budget Officer Janice Rice reviewed the Budget Amendments and answered questions from the board.

Recess the Board of Commissioners Meeting

At 8:30 a.m., Chairman Joe Daughtery recessed the meeting of the Board of Commissioners.

Call to Order

Chairman Joe Daughtery called the meeting of the Wayne County Board of Commissioners to order.

Invocation

Vice-Chairman George Wayne Aycock, Jr. gave the invocation.

Pledge of Allegiance

Commissioner Barbara Aycock led the Board of Commissioners in the Pledge of Allegiance to the Flag of the United States of America.

Approval of Minutes

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the minutes of the March 1, 2022 regularly scheduled meeting of the Board of Commissioners.

Discussion/Adjustment of Agenda

County Manager Craig Honeycutt made the following adjustments to the agenda:

- Add Motion to Approve CDM Smith, Michael Baker International, Timmons Group, and WithersRavenel as On-Call Engineering Firms for Wayne County to Consent Agenda.
- Add Motion to Approve Contract with ECS for environmental testing at new jail site to Consent Agenda.
- Add Motion to Approve CDM Smith for AIA work for Viable Utility Reserve grant Program from NCDEQ, contingent on final approval of County Attorneys, to Consent Agenda.
- Add Motion to Approve Professional Services Contract with WithersRavenel for Genoa System Evaluation, along with Appropriate Budget Amendment, to Consent Agenda.
- Add Budget Amendments #367 and #371 to Consent Agenda.
- Move Presentation 2 to Presentation 1.

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved and authorized the adjusted agenda.

9:02 Commissioner Bevan Foster joined the meeting

Motion to Adopt Resolution #2022-12: A Resolution Honoring Kate Daniels for her Years of Service to Wayne County and the Wayne County Chamber of Commerce

Vice-Chairman George Wayne Aycock, Jr. read the resolution and presented a framed copy to Mrs. Kate Daniels.

Upon motion of Vice-Chairman George Wayne Aycock, Jr., the Board of Commissioners unanimously approved to adopt Resolution #2022-12: A Resolution Honoring Kate Daniels for her Years of Service to Wayne County and the Wayne County Chamber of Commerce, attached hereto as Attachment A.

Mrs. Kate Daniels thanked her team from the Chamber of Commerce, the over 600 businesses who are members, and discussed the 125th year of the Chamber.

Commissioner Antonio Williams thanked Mrs. Daniels for her support of small businesses.

Presentation of Employee Service Pins

County Manager Craig Honeycutt presented Employee Service Pins to those in attendance.

25 years

Bonnie Crouse- Public Health Administration

Steve Stroud- Inspections

20 years

Pam Magliochetti – DSS Administration

Delmus Cox – Landfill/Solid Waste

Wendy Bailey- Public Health- Maternity Care Project

Nannette Sutton- EMS

Angie Barnes- EMS

Cynthia Blizzard- EMS

15 years

William Cornell – Sheriff's Office

Zachary Kinlaw – Sheriff's Office

Allison Speight- Finance Director

Lisa Steward- DSS Income Maintenance

Alex Westbrook- EMS

Prudencia Moore- DSS Regular Services Administration

Casey Degrechie-Roberts- Public Health Dental

10 years

Sheryl Jackson – DSS Administration

Betsy Hood – Tax Office

Michael Evans- Facility Services

Montrina Boney- DSS Income Maintenance

Phillip Durham- Sheriff's Office

Faye Warren- Public Health Maternity Care Project

Kimberly Hamman- DSS Regular Services Administration

5 years

Karen Peele- DSS Income Maintenance

Kelly Hankins- DSS Regular Services

Staci Hinson- EMS

Kenneth Dupree- Sheriff's Office

Stephanie Edwards- Library

Lady Salinas- Public Health WIC

Adore Clark- Library

Kerri Bollin- DSS Administration

Craig Honeycutt- County Manager

Maegan Wilson- Library

1 year

Jeff Garren – Sheriff's Office

Wendy Kearny- DSS Income Maintenance

Rosalind Hamilton- DSS Income Maintenance

Matthew Craine- Public Health Administration

Dylan Corbett- Sheriff's Office

Shanetta Sutton- Detention Center

Joseph Brown- DSS Regular Services Administration

Cara Johnson- DSS Regular Services Administration

Cindy Mitchell- Facility Services

Yenifer Campos- Detention Center

Kevin Manuel- Detention Center

David Evans- Sheriff's Office

Motion to Approve April as Children and Families Month Proclamation

Melissa Harrell read the proclamation and presented information on Wayne Cares.

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the April as Children and Families Month Proclamation, attached hereto as Attachment B.

Presentation on "We Dig It Ag Days" by County Extension Director Kevin Johnson

County Extension Director Kevin Johnson and Emily Odom of Odom Farms shared the upcoming event, "We Dig It Ag Days" at the Odom Farm, scheduled for April 7th, attached hereto as Attachment C.

Chairman Joe C. Daughtery said it was a great program and much appreciated.

Commissioner Antonio Williams asked Mrs. Odom to share what the students could expect to see and experience that day.

Introduction of Travel and Tourism Director Amanda Justice

County Manager Craig Honeycutt introduced the new Travel and Tourism Director, Amanda Justice.

Ms. Justice said she began working in the position three to four weeks earlier and is very excited to work with Wayne County.

Discussion and Possible Motion to Proceed with Design Schematics on the Proposed Wayne County Fueling Station, with Appropriate Budget Amendment

County Manager Craig Honeycutt explained the project, stating staff had been working on it for approximately one year, and was now asking to move the project forward.

Vice-Chairman George Wayne Aycock, Jr. said he believed the County was moving in the right direction.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the motion to proceed with the design schematics on the proposed Wayne County fueling station.

Commissioner Gurley thanked Mr. Honeycutt and Assistant County Manager Chip Crumpler for their efforts on the project.

Appointment Committee

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the appointment of Mr. John Gardner to the Belfast-Patetown Sanitary District Board, filling the vacancy of the late Fred Newcomb, as requested by the Belfast-Patetown Sanitary District Board.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the reappointment of Mr. Eddie Pitzer to the Wayne County Animal Control Advisory Board.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the appointment of Mr. Johnnie Bryant to the Wayne County Planning Board, filling the vacancy of Mr. Hobart Yates.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the appointment of Mr. Keith Harris to the Wayne County Board of Health, as requested by the Wayne County Board of Health.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the appointments of Ms. Pilar Parks and Ms. Elizabeth Ochoa to the Wayne County Latino Council.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the appointment of Mr. Lyman Peaden to the Patetown Volunteer Fire Department, replacing the late Zeb Musgrave, as requested by the Board of Directors of the Patetown Volunteer Fire Department.

Consent Agenda

Upon motion of Vice-Chairman George Wayne Aycock Jr., the Board of Commissioners unanimously approved and authorized the following items under the consent agenda:

1. Budget Amendments
 - a. Sheriff's Office - #334
 - b. Sheriff's Office - #335
 - c. Facilities - #336
 - d. Solid Waste - #343
 - e. GWTA - #344
 - f. Arts Council - #345
 - g. DSS - #348
 - h. WCDA - #351
 - i. DSS - #367
 - j. HR - #371
2. Motion to Adopt Resolution #2022-13: A Resolution Awarding Service Weapon to Sgt. Joseph Borgquist upon his Retirement, attached hereto as Attachment D.
3. Motion to Approve the County's "Response to the Auditor's Findings, Recommendation, and Fiscal Matters" from the June 30, 2021 Audit, attached hereto as Attachment E.
4. Motion to Approve the designation of Director of DSS, the County Attorney, and the Staff Attorney to be notified when the County is ordered to pay for juvenile evaluation or treatment.
5. Motion to Establish a Public Hearing on Tuesday, April 5, 2022, at 5:15 p.m., in the Commissioners Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina. The purpose of the hearing is to receive public comments regarding a proposed Shooting Range Ordinance, attached hereto as Attachment F.
6. Motion to Approve CDM Smith, Michael Baker International, Timmons Group, and WithersRavenel as On-Call Engineering Firms for Wayne County, attached hereto as Attachment G.
7. Motion to Approve the contract for Geotechnical Engineering Services for the new jail project to ECS Southeast, LLP, attached hereto as Attachment H.
8. Motion to Approve CDM Smith for AIA work for the Viable Utility Reserve Grant Program from NCDEQ.
9. Motion to Approve the Professional Services Contract with WithersRavenel for the Genoa System Evaluation, and appropriate budget amendment.

Discussion and Approval of Wayne County to be the funding source for two (2) years of the four (4) year SCIF Funding for the new Center for Industrial Technology & Engineering (CITE) Building at Wayne Community College, and appropriate budget amendment

County Manager Craig Honeycutt introduced Dr. Patricia Pfeiffer who discussed the SCIF funding for the CITE, and the delay in access to the funding. She explained how the

college will repay the funds, unless the funding does not come through. She answered questions from the Board.

Vice-Chairman George Wayne Aycock, Jr. asked Dr. Pfeiffer to share the college's national ranking. He also stated Wayne Community College is a jewel and one of Wayne County's greatest assets.

Commissioner Barbara Aycock thanked Dr. Pfeiffer for her dedication to manufacturing and skilled labor.

Wayne Community College Board of Trustees President Geoff Hulse thanked the Board of Commissioners for supporting the college.

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the revised agreement for Wayne County to be the funding source for two (2) years of the four (4) year SCIF Funding for the new Center for Industrial Technology & Engineering (CITE) Building at Wayne Community College, and appropriate budget amendment, attached hereto as Attachment I.

County Manager's Report

County Manager Craig Honeycutt gave an update on the street assessments for Eagle Ridge Subdivision and Lane Tree Village, stating all letters had been sent to residents, with postage paid response cards included. He thanked Staff Attorney Andrew Neal, Office Manager Kayla Whitley and Administrative Assistant Della Lesesne for their work on the assessments.

Staff Attorney Andrew Neal explained the process to the Board, including the preliminary costs, and the need for a new petition, due to the number of years passed since the last count. He said the response cards should be returned by April 1, 2022, and if not returned, the 2016 petition response will be used. Mr. Neal explained the steps in order: recertifying the petition, construction bid process, notifying the residents of the final projected costs, two public hearings, and the preliminary assessment roll. He stated residents could remove themselves from the list at any time before the preliminary assessment roll is done. He said these processes were at no cost to the property owners. The next step would be community meetings. When asked, Mr. Neal stated Lane Tree Village had 342 lots and Eagle Ridge had 42. He answered questions from the Board and shared the website link for the assessment under the Planning Department tab.

Commissioner Bevan Foster discussed extending the deadline and dealing with the Post Office. Mr. Neal explained the cards were pre-addressed and pre-stamped, providing an effortless response process for the residents.

Board of Commissioners Committee Reports

Commissioner Bevan Foster had no comment.

Commissioner Barbara Aycock congratulated all women who work for Wayne County, citing March as Women's Month, and thanked them for a job well done.

Commissioner Antonio Williams thanked Human Resources Director Ginger Moore, the Commissioners, and Wayne Community College for supporting the Wayne County Summer Youth Employment Program. He discussed gun violence in the community and said it appears everyone is numb to it. He said the Commissioners need help to combat the violence and save our young people, asking the community to send ideas to the Board of Commissioners.

Commissioner Freeman Hardison, Jr. said the COVID-19 rate is down to 2% and the hospital is encouraging visitation again. He reminded everyone to get their booster shot.

Commissioner Chris Gurley discussed the upcoming Highway 70/I-42 and TAC meetings, as well as specific DOT projects. He said the Board of Elections secured The

Maxwell Center for early voting and reminded everyone of an upcoming Fireman's Association meeting.

Vice-Chairman George Wayne Aycock, Jr. stated he attended the Legislative Breakfast at Wayne Community College, as well as the ribbon cutting for the new welding facility at the college, and the Belfast Fire Department award presentation. He reminded everyone of the upcoming First Responder Appreciation Dinner and Nahunta Fire Department's annual fundraising dinner.

Chairman Joe C. Daughtery stated he was impressed with the welding facility at Wayne Community College, especially so with the computer programs used for training. He promoted the many programs at Wayne Community College.

Closed Session

At 10:23 a.m., upon motion of Vice-Chairman George Wayne Aycock, Jr., the Board of Commissioners unanimously declared itself in closed session to consult with attorneys employed or retained by the public body in order to preserve the attorney-client privilege between the attorneys and the public body, which privilege is hereby acknowledged.

At 1:42 p.m., upon motion of Vice-Chairman George Wayne Aycock, Jr., the Board of Commissioners unanimously declared itself in regular session.

Adjournment

At 1:44 p.m., Chairman Joe C. Daughtery adjourned the meeting of the Wayne County Board of Commissioners.

Carol Bowden, Clerk to the Board
Wayne County Board of Commissioners

NORTH CAROLINA

WAYNE COUNTY

**NATIONAL PUBLIC SAFETY TELECOMMUNICATORS WEEK
APRIL 10-16, 2022**

WHEREAS, emergencies can occur at any time that require police, fire or emergency medical services; and,

WHEREAS, when an emergency occurs the prompt response of police officers, firefighters and paramedics is critical to the protection of life and preservation of property; and,

WHEREAS, the safety of our police officers, firefighters and paramedics is dependent upon the quality and accuracy of information obtained from citizens who telephone the Wayne County 911 Center; and,

WHEREAS, Public Safety Telecommunicators are the first, first responders and the most critical contact our citizens have with emergency services; and,

WHEREAS, Public Safety Telecommunicators are the single vital link for our police officers, firefighters and paramedics by monitoring their activities by radio, providing them information and ensuring their safety; and,

WHEREAS, the Public Safety Telecommunicators of Wayne County 911 have contributed substantially to the apprehension of criminals, suppression of fires and treatment of patients; and,

WHEREAS, each telecommunicator has exhibited compassion, understanding and professionalism during the performance of their job in the past year;

NOW, THEREFORE BE IT RESOLVED that the Wayne County Board of Commissioners declares the week of April 10th through 16th, 2022, to be National Public Safety Telecommunicators Week in Wayne County, in honor of the men and women whose diligence and professionalism keep our county and citizens safe.

Adopted this the 5th day of April, 2022

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

Attest:

Carol Bowden, Clerk to the Board

WAYNE COUNTY

NORTH CAROLINA

Month of the Military Child Proclamation

WHEREAS, thousands of brave Americans have demonstrated their courage and commitment to freedom by serving in our country's armed forces in active duty posts around the world; and

WHEREAS, nearly two million children have at least one parent currently serving active military duty; and

WHEREAS, Wayne County Public Schools has nearly 2,000 military-connected students, nearly ten percent of its student population, who are children of active duty, Reserve, retired, veteran; and

WHEREAS, the U. S. Department of Defense celebrates the month of April as the Month of the Military Child, further highlighting the important role military children play in the armed forces community; and

WHEREAS, the children of our service members are major contributors to the strength of their parents and make significant contributions to family, schools, our community, the state and the nation, despite repeated and prolonged absences of one or both parents; and

WHEREAS, parents serve in the military, their kids serve too, and it is fitting for our district to pay tribute to military children for their commitment, their struggles and their unconditional support of our troops;

NOW, THEREFORE, the Wayne County Board of Commissioners, does hereby proclaim April 2022 as the Month of the Military Child and April 8th as Purple Up Day for Wayne County Public Schools. We encourage all school personnel and Wayne County residents to recognize the contributions of our military families and to celebrate the spirit of military children across our district and nation by wearing purple on April 8th as an outward symbol of appreciation for our youngest heroes.

This 5th day of April in the year 2022.

Joe C. Daughtery, Chairman

Attest:

Carol Bowden, Clerk to the Board

NORTH CAROLINA

WAYNE COUNTY

**APRIL 2022 NATIONAL COUNTY GOVERNMENT MONTH
“COUNTIES THRIVE”**

WHEREAS, the nation’s 3,069 counties, parishes, and boroughs, serving more than 315 million Americans, provide essential services to create health, safe, and vibrant communities; and

WHEREAS, counties provide public health services, administer justice, keep communities safe, foster economic opportunities, and much more; and

WHEREAS, Wayne County and all counties take pride in our responsibility to protect and enhance the health, well-being, and safety of our residents in efficient and cost-effective ways; and

WHEREAS, under the leadership of National Association of Counties President Larry Johnson, NACo is demonstrating how “Counties Thrive”, especially in supporting residents and businesses during the coronavirus pandemic; and

WHEREAS, each year, since 1991, the national Association of Counties has encouraged counties across the country to elevate awareness of county responsibilities, programs, and services; and

WHEREAS, Wayne County continues to work towards a better quality of life with projects such as the new Health Department and Department of Social Services building, new schools, new buildings at Wayne Community College and more.

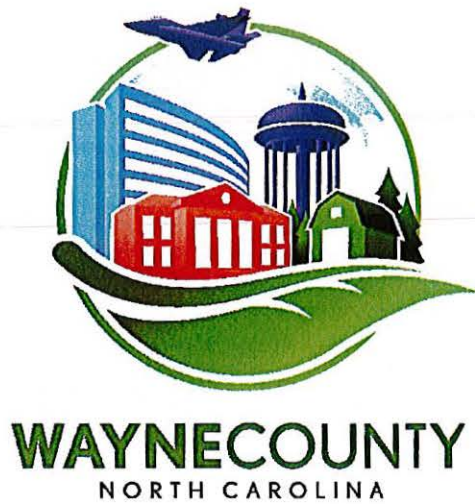
NOW, THEREFORE, BE IT RESOLVED that the Wayne County Board of Commissioners does hereby proclaim April 2022 as National County Government Month.

This the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

Attest:

Carol Bowden
Clerk to the Board



Wayne County Citizens
Public Hearing Notice

The Wayne County Board of Commissioners will conduct a public hearing Tuesday, April 5th, 2022 to consider a proposed addition to the Wayne County Code of Ordinances. The hearing will be held during the 5 pm meeting in the Wayne County Commissioners Meeting Room, Wayne County Courthouse Annex, 224 East Walnut Street, Goldsboro, NC. The item to be discussed:

Proposed Ordinance - To Hold a Public Hearing and Receive Comments Regarding a Proposed Ordinance Regulating Shooting Ranges within the Planning Jurisdiction of Wayne County.

The public is invited to attend and speak at this hearing and/or submit any comments. Written comments before the meeting may be submitted to the Wayne County Planning Department, PO Box 227, Goldsboro, NC 27533 or berry.gray@waynegov.com. A full copy of the ordinance may be obtained from the Planning Department by calling 919-731-1650.

Carol Bowden
Clerk to the Board

Chapter 18 • BUSINESSES
ARTICLE VIII • SHOOTING RANGES

Sec. 18-203. Purpose

This Ordinance is intended to regulate the establishment and operation of outdoor shooting range facilities. Such recreational and training complexes, due to their potential noise impacts and safety concerns, merit careful review to minimize adverse effects on adjoining properties. This Ordinance does not otherwise apply to the general discharge of firearms or the use of bows and arrows in accordance with all other applicable laws or regulations

Sec. 18-204. Intent

It is the intent of this Ordinance to accomplish the following:

A. Permitting and compliance. New shooting range facilities shall only be established and operated in accordance with a valid permit issued by Wayne County.

B. Shot containment. Each shooting range facility shall be designed to contain the bullets, shot, or arrows on the range facility.

Sec. 18-205. Authority

This Ordinance is adopted under the authority of North Carolina General Statute (N.C.G.S.) 153A-121.

Sec. 18-206. Definitions

As used in this Ordinance, the following terms shall have the respective meanings ascribed to them:

Archery: The art, sport, or skill of shooting with a bow and arrow.

Firearm: A weapon, including pistols, rifles, and shotguns, capable of firing a projectile using an explosive charge as a propellant.

Firing line: A line parallel to a target from which firearms or arrows are discharged.

Person: Any individual, corporation, association, club, firm, or partnership.

Shooting range: An area designed and improved to encompass shooting stations or firing lines, target areas, berms and baffles, and other related components.

Shooting range facility: A public or private facility, including individual shooting ranges, safety fans or shotfall zones, structures, parking areas, and other associated improvements, designed for the purpose of providing a place for the discharge of various types of firearms or the practice of archery. Does not include incidental target practice areas on private property.

Shooting station: A fixed point from which firearms or arrows are discharged.

Structure: A walled and roofed building that is principally above ground; a manufactured or mobile home; a storage tank for gases or liquids; or any other permanent, manmade facilities.

Sec. 18-207. Applicability

This Ordinance is applicable to all future shooting ranges in unincorporated Wayne County outside of any municipal planning jurisdiction or extraterritorial jurisdiction (ETJ).

Sec. 18-208. Development Requirements

A. **Security.** Adequate fencing, warning signs, or other safety measures shall be provided and maintained around all impact areas. Warning signs meeting National Rifle Association (NRA) guidelines for shooting ranges shall be posted at one hundred-foot intervals along the entire perimeter of the shooting range facility.

B. **Range Orientation.** Ranges shall be designed so that the direction of fire shall be away from any public right(s) of way or dedicated access easements within one half (½) mile from any part of the range.

C. **Design.** Shooting ranges including backstops shall be designed and constructed to contain all of the bullets, shot, or arrows or any other debris on the range facility and shall be designed in accordance with the recommendations from the current edition of the NRA Range Source Book or other accredited range design publication. The design

of the range shall be certified by the National Rifle Association following construction and before the range is used.

Sec. 18-209. Operational Requirements

A. Hours of operation. Shooting ranges shall be allowed to operate between sunrise and sunset, except that the hours may be extended after sunset for purposes of subdued lighting certification of law enforcement officers, or may be extended for other purposes only when a permit allowing such activity is issued in advance by the Sheriff's Office. On Sundays, shooting shall not commence before 12:30 p.m., unless a permit allowing such activity is issued in advance by the Sheriff's Office.

B. Liability insurance. The permittee shall be required to carry a minimum of five hundred thousand dollars (\$500,000.00) of liability insurance. Such insurance shall name Wayne County as an additional insured party and shall save and hold Wayne County, its elected and appointed officials, and employees acting within the scope of their duties harmless from and against all claims, demands, and causes of action of any kind or character, including the cost of defense thereof, arising in favor of a person or group's members or employees or third parties on account of any property damage arising out of the acts or omissions of the permittee, his/her group, club, or its agents or representatives. The County shall be notified of any policy changes or lapses in coverage.

Sec. 18-210. Procedure for Securing Approval for New Ranges

A. Permit application. An application for a *development* permit to establish and operate a shooting range facility shall be submitted by the legal property owner(s) or owner's agent to the Wayne County Planning Department. Such permit shall be secured prior to issuance of any other permit issued by Wayne County.

B. Fees. The application shall be accompanied by an application fee of three hundred dollars (\$300.00).

C. Required information. The applicant shall provide sufficient information as required by these provisions in order to properly evaluate the permit application. Certification that the range is

designed and constructed to NRA standards shall be provided with the application.

D. Site plan. A site plan for the entire range facility which shows the following applicable information drawn to an appropriate scale by a registered land surveyor, engineer or landscape architect, shall accompany the permit application.

1. Property lines for any parcel upon which the range facility is to be located, north arrow, plan scale, date, and ownership information for the site;
2. Complete layout of each range, including, shooting stations or firing lines, target areas, shotfall zones or safety fans, backstops, berms, and baffles;
3. Any other appropriate information related to the specific type of range(s) being proposed.

E. Action. Within thirty (30) working days *from the time the application is submitted*, the *Planning Director* shall take one (1) of the following actions:

1. Reject the application as incomplete; or
2. Approve the issuance of the permit; or
3. Deny the permit request

In any case, the written findings to support the action taken shall be provided to the applicant.

F. Permit transferability. A permit issued pursuant to this Ordinance may not be transferred to another operator without the written approval and consent of the Wayne County Planning Department.

G. Changes or expansions. If any shooting range facility is intended to be substantially changed or expanded to include types of ranges, operations, or activities not covered by an approved permit or otherwise cause nonconformance with this Ordinance, a new permit for the entire facility shall be secured in accordance with all of the provisions of this Ordinance.

Sec. 18-211. Compliance of Existing Ranges

Abandonment and discontinuance. When an existing shooting range is discontinued without the intent to reinstate the range use, the property owner shall notify the County of such intent.

Sec. 18-212. Variances

A variance may be granted by the Board of Adjustment from the terms and requirements of this article when a written application demonstrates of the following:

- A. That special conditions and circumstances exist which are peculiar to the land, structure or building involved, and which are not applicable to other lands, structures or buildings;
- B. That literal interpretation of the provisions of this article would deprive the applicant of rights commonly enjoyed by other property owners under the terms of this article;
- C. That hardship is not the result of the applicant's own action;
- D. That granting the variance requested will not confer on the applicant any special privilege that is denied by this article, he can secure not reasonable use of his property;
- E. That, if the applicant complies with the provisions of the article, he can secure no reasonable use of his property; and
- F. That granting of the variance will be in harmony with the general purpose of this article, and will not be injurious to the neighborhood, or otherwise detrimental to the public welfare.

Conditions imposed on variances. In granting any variance, the Board of Adjustment may prescribe appropriate conditions and safeguard to ensure that the substantial justice has been done and that the public safety and welfare has been assured. Such conditions may be imposed by the board regarding the location, character and other features of the proposed shooting range as may be deemed by the board to protect property values and general welfare of the neighborhood. Nonconformance with such conditions and safeguards, when under part of the terms under which the variance is

granted, shall be deemed a violation of this article. In addition to the grounds for granting the variance specified by state law, the board may grant variance when it finds that the granting of the requested variance will not cause significant hazard, annoyance or inconvenience to the owners or occupants of nearby property, will not impose any significant cost burden upon the county.

Sec. 18-213. Enforcement, Remedies, and Penalties

A. Enforcement and remedies. The Wayne County Sheriff's Office shall be responsible for the enforcement of this Ordinance . Any violation or attempted violation of this Ordinance or of any condition or requirements adopted pursuant to these provisions may be restrained, corrected, or abated, as the case may be, by injunction or other appropriate suspended or revoked.

B. Civil penalties. Any person who violates any of the provisions of this Ordinance shall be subjected to civil penalty of one hundred dollars (\$100.00) per violation. No penalty shall be assessed until the person alleged to be in violation has been notified of the violation. Each day of a continuing violation shall constitute a separate violation.

C:\Users\DAllison\Desktop\DMA\Wayne County\shooting range ordinance.wpd



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

#355

Department: Jetport
Approved By: Brandon Gray
Date: 3/7/2022

EXPENDITURE Code Number	Project	String	Description	Decrease	Increase
6324530 549200			Bad Debt Expense		\$ 1,576.60
6324530 535100			Repairs & Maintenance-Bldgs	\$ 1,576.60	

REVENUE Code Number	Description	Increase	Decrease
Totals		\$ 1,576.60	\$ 1,576.60

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

To write off uncollectible debt.

Endorsement

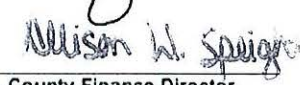
1. Forward, recommending approval/disapproval

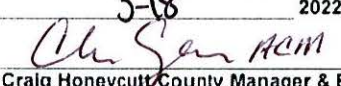
Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners


Department Head Signature


Allison Speight, County Finance Director
3-18 2022


Craig Honeycutt County Manager & Budget Officer
3-28 2022

Chairman Board of Commissioners
2022



After a review of the JetPort's customer accounts, there have been four (4) past due accounts identified and deemed as uncollectible. All of the accounts are older accounts that predates our current collections procedures. I respectfully request that these accounts be written off.

Account	Name	Amount	Year	Reason
158	Spring Lake Farms	283.46	2018	No Contract to Enforce Collection Efforts
183	Jerry Thompson	134.09	2018	No Contract to Enforce Collection Efforts
215	Delbert Johnson	475.00	2020	No Contract to Enforce Collection Efforts
249	Seymour Johnson	684.05	2018	Contract/Billing Variance
	Total	<u>1,576.60</u>		

Sincerely,

Brandon Gray
Airport Manager

355



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

#356

Department: Finance
Approved By: Allison Speight
Date: 3/18/2022

EXPENDITURE

Code Number	Project	String	Description	Decrease	Increase
1109860 598000			Transfers to Other Funds - ENT		\$ 17,150.60
1109860 598000			Transfers to Other Funds - ENT		\$ 11,917.02

REVENUE

Code Number	Description	Increase	Decrease
6324530 398100	Transfers from Other Funds - GF	\$ 17,150.60	
6247420 398100	Transfers from Other Funds - GF	\$ 11,917.02	
1100000 399100	Fund Balance Appropriated	\$ 29,067.62	
6324530 399100	Fund Balance Appropriated		\$ 17,150.60
6247420 399100	Fund Balance Appropriated		\$ 11,917.02
Totals		\$ 58,135.24	\$ 58,135.24 \$ (0.00)

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

To transfer funds collected in FY20-21 for farm lease that were allocated to the general fund but should have gone to the Jetport and Solid Waste Department.

Endorsement

1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners

Allison W. Speight

Department Head Signature

Allison W. Speight

Allison Speight, County Finance Director

3-24 2022

Craig Honeycutt County Manager & Budget Officer

3/28 2022

Chairman Board of Commissioners

2022

March 8, 2022

The attached budget amendment is needed to correct payments received in the prior fiscal year 2020-2021. These payments were allocated to the General Fund and should have been allocated to the Solid Waste Department and the Jetport.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

\$ 358

Department: Library
Approved By: Donna Phillips
Date: 3/18/2022

EXPENDITURE

Code Number	Project	String	Description	Decrease	Increase
1106110 - 562000	X2201	-Lib -OfficeSupp	Office Supplies		\$ 900.00
1106110 - 562000	X2201	-Lib -PrgmSuppl	Program Supplies		\$ 1,900.00
1106110 - 562000	X2201	-Lib -Postage	Postage	\$ 2,500.00	
1106110 - 562000	X2201	-Lib -Repairs	Repairs & Maintenance	\$ 1,725.00	
1106110 - 562000	X2201	-Lib -Other	Meeting & Conference Exp	\$ 600.00	
1106110 - 562000	X2201	-Lib -Advertising	Advertising		\$ 2,488.00
1106110 - 562000	X2201	-Lib -NonCapComp	Non Capital Computers	\$ 134.00	
1106110 - 562000	X2201	-Lib -NonCapFFE	Non Capital FF&E	\$ 329.00	

REVENUE

Code Number	Description	Increase	Decrease
Totals		\$ 5,288.00	\$ 5,288.00

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

To reallocate funds to purchase additional reading materials and to replace damaged items. In addition, funds will be used to advertise the Raising a Reader program at the Touch-A-Truck event.

Donna Phillips
Department Head Signature

Endorsement

1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners

Allison W. Spelght
Allison Spelght, County Finance Director
3-24 2022

Craig Honeycutt ACM
Craig Honeycutt County Manager & Budget Officer
3/28 2022

Chairman Board of Commissioners
2022

**WAYNE COUNTY
PUBLIC LIBRARY**



Phone: (919) 735-1824
Fax: (919) 731-2889

WAYNECOUNTY
NORTH CAROLINA

Memorandum

To: Wayne County Board of Commissioners
From: Donna Phillips, Library Director *DP*
Date: 03/18/2022
Re: Budget Amendment

The purpose of this amendment is to reallocate funds to purchase additional reading materials and to replace damaged items. In addition, funds will be used to advertise the Raising A Reader program at the Touch-A-Truck event using promotional materials.

THE GOOD LIFE. GROWN HERE.

1001 E. ASH STREET
GOLDSBORO, NC 27530



County of Wayne Budget Amendment

361

03/10/22
Date**Memorandum**

From: Allison Speight
To: Wayne County Board of Commissioners
Via: County Manager & Finance Officer
Subject: Budget Amendment for Fiscal Year 2021-2022

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

EXPENDITURE Code Number	Project	String	Description	Decrease	Increase
1105800-549700	P2102		Grant Expenditures		\$ 24,388.00

REVENUE Code Number	Description	Increase	Decrease
1105800-335000	P2102 Grant Revenues	\$ 24,388.00	
Totals		\$ 24,388.00	\$ 24,388.00

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

To appropriate an increase in grant funds for FY 21-22

Endorsement

1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners

Allison W. Speight
Department Head Signature

Allison W. Speight
Allison Speight, County Finance Director

3-21 2021/2

Craig Honeycutt
Craig Honeycutt County Manager & Budget Officer

3/28 2021/2

Chairman Board of Commissioners

2021/2

Date: March 10, 2022

To: Wayne County Board of Commissioners

From: Wayne County Finance Office

CC: Craig Honeycutt, County Manager

Subject: Budget Amendment Justification – WAGES.

This Budget Amendment is to appropriate increased funding for WAGES for FY 21-22. This pass-through grant is funded by the Home and Community Care Block Grant for Older Adults (HCCBG) and is to fund the Meals-On-Wheels program of Wayne County.

#365



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

Department: Facilities
Approved By: Kendall Lee
Date: 3/9/2022

EXPENDITURE

Code Number	Project	String	Description	Decrease	Increase
1104260.525100			Vehicle Supplies Fuel/Diesel		\$ 15,600.00
1104260.521100			Janitorial Supplies	\$ 2,000.00	
1104260.521200			Uniforms	\$ 3,000.00	
1104260.526000			Office Supplies	\$ 600.00	
1104260.539400			Cleaning Services	\$ 10,000.00	

REVENUE

Code Number	Description	Increase	Decrease
Totals		\$ 15,600.00	\$ 15,600.00

2. Reason(s) for the above request is/are as follows:
Additional funds needed for this expense

Endorsement

1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners

Department Head Signature

Allison W. Speight

Allison Speight, County Finance Director

3-18

2022

Craig Honeycutt County Manager & Budget Officer

Craig Honeycutt

3/28

2022

Chairman Board of Commissioners

2022

March 9, 2022

MEMO:

We need this Budget Amendment to Move Money in to our Fuel/Diesel Line Item. Currently we are in the negative and we have more invoices to pay. With the rising cost of gas and diesel we will need this extra money.

A handwritten signature in black ink, appearing to read "Zell 7", is positioned above a horizontal line.

Kendall Lee

Facility Services Director



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

366

Department: Staff Attorney
Approved By: _____
Date: 3/11/2022

EXPENDITURE	Project	String	Description	Decrease	Increase
Code Number 1104151-539110			Service Fees Reimbursed		\$ 1,200.00

REVENUE	Description	Increase	Decrease
Code Number 1104151-341570	Service Fees	\$ 1,200.00	
Totals		\$ 1,200.00	\$ 1,200.00

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

Staff Attorney has exceed projected revnues in its service fee line item. This is a result of a higher number of out of state service on Defendants in FY 22. Additionally, some service fees expended in FY 21 were not collected until early in FY 22.

Endorsement

1. Forward, recommending approval/disapproval

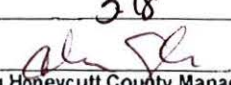
Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners


Department Head Signature
Allison W. Speight

Allison Speight, County Finance Director
3/8 2022


Craig Honeycutt County Manager & Budget Officer
3/28 2022

Chairman Board of Commissioners
2022

WAYNE COUNTY STAFF ATTORNEY



WAYNECOUNTY
NORTH CAROLINA

Phone: (919) 705-1713
Fax (919) 988-6495

TO: ALLISON SPEIGHT, FINANCE DIRECTOR
FROM: ANDREW NEAL, STAFF ATTORNEY *AN*
SUBJECT: STAFF ATTORNEY BUDGET AMENDMENT
DATE: MARCH 11, 2022
CC: CRAIG HONEYCUTT, COUNTY MANAGER

The following Staff Attorney budget amendment requires approval by the Board of Commissioners. The amendment relates to foreclosure cases managed by the Staff Attorney's Office.

- **Services Fees:** The Staff Attorney's Office has exceeded projected revenues for its service fee line item. These fees are collected in order to serve defendants in property tax foreclosure lawsuits. Service fees are paid to a variety of different agencies depending on the circumstances of the case. The County is reimbursed all service fees when properties are sold at auction. Service fees are paid to NC sheriff offices, out of state law enforcement agencies, and the NC Secretary of State. The Staff Attorney's Office had an increased number of cases which required out of state service this fiscal year. Additionally, several service fees were paid out at the end of the FY 21 but were not reimbursed until early in FY 22. This disproportionately increased revenues for FY 22.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

#368

Department: Facilities
Approved By: Kendall Lee
Date: 3/9/2022

EXPENDITURE Code Number	Project	String	Description	Decrease	Increase
1104260.535200			Repairs Maint - Equipment		\$ 10,000.00
1104260.539400			Cleaning Services	\$ 10,000.00	

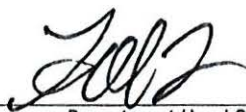
REVENUE Code Number	Description	Increase	Decrease
Totals		\$ 10,000.00	\$ 10,000.00

2. Reason(s) for the above request is/are as follows:
Additional funds needed for this expense

Endorsement
1. Forward, recommending approval/disapproval

Endorsement
2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners


Department Head Signature


Allison Speight, County Finance Director
3-18 2022


Craig Honeycutt County Manager & Budget Officer
3/28 2022

Chairman Board of Commissioners
2022

March 14, 2022

MEMO:

We need this Budget Amendment to Move Money in to our Building & Maint-Equipment. We have a Purchase Order for a Tractor that needs to be for \$4,000 and I feel like if we can get \$10,000 put in this line item, it will carry us through the end of the Fiscal Year.

A handwritten signature in black ink, appearing to read "Kendall Lee", is written over a horizontal line.

Kendall Lee

Facility Services Director

County of Wayne
Budget Amendments

#369

03.10.2022

Date

Memorandum

From: Bryan Taylor
To: Wayne County Board of Commissioners
Via: County Manager & Finance Officer
Subject: Budget Amendment for Fiscal Year 2021-2022

1. It is requested that the budget OES be amended as follows:

EXPENDITURE

Code Number	Description/Object of Expenditure	Decrease	Increase
1104330- 526200	Non-Capital Equipment		\$ 10,000
1104330- 519900	Professional Services - Other	\$ 5,000	
1104330- 524200	Safety Supplies	\$ 1,000	
1104330- 535200	Repairs & Maintenance - Equipment	\$ 4,000	

REVENUE

Code Number	Source of Revenue	Increase	Decrease
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2. Reason(s) for the above request is/are as follows:

To reallocate funding for the purchase of 10 used Harris portable radios from Franklin County.



Department Head Signature

Endorsement

1. Forward, recommending approval/disapproval 3-18 2022



County Finance Officer

Endorsement

1. Forwarded, recommending approval/disapproval 3/28 2022



County Manager & Budget Officer

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

Chairman Board of Commissioners



Memorandum

To: Wayne County Board of Commissioners
CC: Craig Honeycutt, County Manager
Allison Speight, Finance Director
From:  Bryan Taylor, Fire Marshal
Date: March 10, 2022
Subject: Budget Amendment – Used Harris Portable Radios

The County has an opportunity to purchase ten (10) used Harris dual band portable radios from Franklin County. The dual band radios will allow the Office of Emergency Services personnel to communicate with State and Federal agencies during emergency response situations. If the radios were purchased new, the estimated cost would be \$44,000.

The attached budget amendment appropriates the funds needed to allow staff to purchase the aforementioned radios.

Please let me know if you have any additional questions.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

372

Department: Soil & Water Conservation
Approved By: _____
Date: 3/14/2022

EXPENDITURE

Code Number	Project	String	Description	Decrease	Increase
1104960 526100			Office Supplies-Non Captl FF&E		\$ 4,600.00
1104960 539500			Training		\$ 400.00

REVENUE

Code Number	Description	Increase	Decrease
1104960 335000	Grant Revenues	\$ 5,000.00	

Totals \$ 5,000.00 \$ 5,000.00

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

Money from the Foundation of Soil and Water to be used to purchase a Drone for Stream Clean Out, STRAP and site visits at farms. Grant money will also be used to certify 2 employees as a Remote Pilots.

Endorsement

1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners

Ashley Smith
Department Head Signature

Allison W. Speight
Allison Speight, County Finance Director
3-15 2022

Craig Honeycutt
Craig Honeycutt County Manager & Budget Officer
3/28 2022

Chairman Board of Commissioners
2022



**Goldsboro
Field Office**

www.waynegov.com/domain/45

Phone: (919)734-5281 EXT. 3
Fax: (919)736-7089

**Field
Office Staff**

Ashley Smith, *Director*
Thomas Murphrey, *CS Tech*
Jennifer Sparrow, *Admin Assist*
Brandi Talton, *SCT*

**Board
Of
Supervisors**

Ronald Parks
Thomas Uzzell
Dennis Waller
Phil Yelverton
Donna Mills

March, 14, 2022

The Budget amendment being requested today is to move money into our Office Supplies-Non Capital and Training line items. This money was obtained through an agreement with the Foundation of Soil & Water. The purchase and certifications for this drone will not use any money from the Soil and Water's regular budget. We would like to purchase a drone for our department for many different reasons. Some of the top reasons are: Stream Debris removal/StRAP, more accurate conservation planning, reducing biosecurity risks, safety, better documentation of completed projects to show the Division of Soil and Water what we are accomplishing. Drones have become an important asset in Alexander, Wilkes, Caldwell, Tyrrell, Pamlico, Johnston, and Franklin County to name a few. At the Statewide trainings held in August and January, seminars were held by districts discussing the advantages of this new technology. A drone would greatly increase the safety and timing in Stream Debris removal and StRAP. StRAP is a new program that will work to maintain streams in our County. This money will be applied for through our Soil and Water office and like the Stream Debris Removal Program will be 100% Cost Shared. This will be an ongoing project for years to come. There are many streams in Wayne County that have wide swampy areas. This is where the safety and time will really improve. We would also like to have 2 employees certified as Remote Pilots, as required for local government. The drone could also be used after natural disasters in conjunction with Cooperative Extension and the Farm Service Agency when crop damage is being estimated.

If you have any questions, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Ashley Smith". The signature is written in a cursive, flowing style.

Ashley Smith



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

373

Department: Health Department
Approved By: Dr. Brenda Weis, MSPH, PhD
Date: 3/15/2022

EXPENDITURE

Code Number	Project	String	Description	Decrease	Increase
1315110 519000			Professional Services	\$	16,436.50
1315110 522000			Food & Provisions	\$	2,500.00

REVENUE

Code Number	Description	Increase	Decrease
1315110 383900	Miscellaneous Revenue	\$ 18,936.50	
Totals		\$ 18,936.50	\$ 18,936.50

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

The budget amendment is needed to add the Foundation for Health Leadership awarded to the Health Department for Participating in their Health Leadership.

Endorsement

1. Forward, recommending approval/disapproval

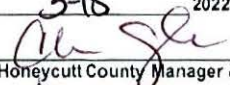
Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners


Department Head Signature


Allison W. Spiegler
Allison Spiegler, County Finance Director
3-18 2022


Craig Honeycutt County Manager & Budget Officer
3/28 2022

Chairman Board of Commissioners
2022

03/15/22

Date

Memorandum

From: Brenda Weis, MSPH, PhD
To: Wayne County Board of Commissioners
Via: County Manager & Finance Officer
Subject: Budget Amendment for Fiscal Year 2021-2022

Who: HD

What: Foundation for Health Leadership - trainings

When: FY21-22

Explanation: The budget amendment is needed to add the Foundation for Health Leadership awarded to the Health Department for Participating in their Health Leadership. These funds are not restrictive and are being used for the Drake Maynard trainings.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

#375

Department: Sheriff's Office
Approved By: Sheriff Larry Pierce
Date: 3/16/2022

EXPENDITURE						
Code Number	Project	String	Description	Decrease	Increase	
1104310 523100	Shrff		Special Program Materials		\$ 200.00	

REVENUE					
Code Number	Description	Increase	Decrease		
1104310 383300	Donations	\$ 200.00			
Totals		\$ 200.00	\$ 200.00	\$	

2. Reason(s) for the above request is/are as follows:
in memory of John Winstead.

To appropriate donations made to the Sheriff's

Endorsement

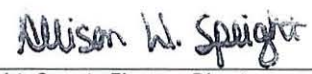
1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners


Department Head Signature


Allison Speight, County Finance Director
3-18 2022


Craig Honeycutt County Manager & Budget Officer
3/28 2022

Chairman Board of Commissioners
2022

Office of the Sheriff

SHERIFF
LARRY M. PIERCE



P.O. Box 1877
207 E. Chestnut St.
Goldsboro, NC 27533
(919) 731-1481 Office
(919) 731-1699 Fax

Date: March 16, 2022

To: Wayne County Board of Commissioners

From: Sheriff Larry Pierce

Re: Budget Amendment Request

The purpose of this budget amendment is to appropriate funds received in the 2021-2022 fiscal year from public donations in memory of retired Major Jon Winstead to utilize for the sheriff's office needs.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

#378

Department: Facilities
Approved By: Kendall Lee
Date: 3/16/2022

EXPENDITURE Code Number	Project	String	Description	Decrease	Increase
1104260 535100			Maintenance & Repairs-Bldg	\$ 8,900.00	
1104260 551000			Capital Outlay - Equipment		\$ 8,900.00

REVENUE Code Number	Description	Increase	Decrease
Totals			
		\$ 8,900.00	\$ 8,900.00

2. Reason(s) for the above request is/are as follows:
for the replacement of chiller water pump.

To transfer funds from M&R's to capital outlay

Department Head Signature

Endorsement

1. Forward, recommending approval/disapproval

Allison Speight, County Finance Director
3/24 2022

Endorsement

2. Forward, recommending approval/disapproval

Craig Honeycutt County Manager & Budget Officer
3/28 2022

3. Approval/Disapproval by Chairman Board of Commissioners

Chairman Board of Commissioners
2022

March 18, 2022

The attached budget amendment is needed for the replacement of the chiller water pump. This was an unexpected replacement and was not requested in the CIP for this fiscal year.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

380

Department: Health Department
Approved By: Dr. Brenda Weis, MSPH, PhD
Date: 3/18/2022

EXPENDITURE

Code Number	Project	String	Description	Decrease	Increase
1315112 512110			Salary & Wages - Other	\$	8,670 00
1315112 519000			Professional Services	\$	8,429 00
1315112 539500			Training	\$	1,018 00

REVENUE

Code Number	Description	Increase	Decrease
1315110 351519	Minority Diabetes Prevention	\$ 18,117.00	
Totals		\$ 18,117.00	\$ 18,117.00

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

This budget amendment is to realign the Minority Diabetes Prevention Program expense line items to the final subcontractor budget with Pitt County Health Department.

Endorsement

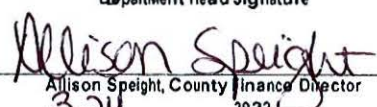
1. Forward, recommending approval/disapproval

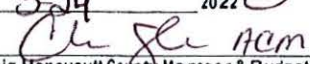
Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners


Department Head Signature


Allison Speight, County Finance Director


Craig Honeycutt County Manager & Budget Officer

Chairman Board of Commissioners
2022

03/18/22

Date

Memorandum

From: Brenda Weis, MSPH, PhD
To: Wayne County Board of Commissioners
Via: County Manager & Finance Officer
Subject: Budget Amendment for Fiscal Year 2021-2022

Who: HD

What: WIC - trainings

When: FY21-22

Explanation: The current operating expenses of the Minority Diabetes Prevention Program in Munis was formulated before the receipt of the finalization of the contract with Pitt County. The total award is correct, but the Health Dept. expense line items need to be realigned to match Pitt County's expense allocation. Due to a change in the MDPP Oversight the bulk of the funds will be moved to the United Way Contract Line and they will do a separate invoice for their MDPP expenses.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

387

Department: Sheriff's Office
Approved By: Major Richard Lewis
Date: 3/18/2022

EXPENDITURE					
Code Number	Project	String	Description	Decrease	Increase
1104310	526100		C.O.-Controlled Substance		51.66

REVENUE					
Code Number			Description	Increase	Decrease
1104310	331700	CtlSb	Controlled Substance Tax	\$ 51.66	
Totals				\$ 51.66	\$ 51.66

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

To record receipt of revenues for Controlled Substance Tax from the NC Dept of Revenue

Endorsement

1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners

[Signature] March 18, 2022
Department Head Signature

Allison W. Speight
Allison Speight, County Finance Director
3-24 2022

Craig Honeycutt ACM
Craig Honeycutt County Manager & Budget Officer
3/28 2022

Chairman Board of Commissioners
2022

Office of the Sheriff



SHERIFF
LARRY M. PIERCE

P.O. Box 1877
207 E. Chestnut St.
Goldsboro, NC 27533
(919) 731-1481 Office
(919) 731-1699 Fax

Date: 3/18/2022

To: Wayne County Board of Commissioners

From: Sheriff Larry M. Pierce

Re: Budget Amendment Request

The purpose of this budget amendment is to record money received for the Controlled Substance Tax from the NC Department of Revenue. This tax is an excise tax on unauthorized controlled substances (marijuana, cocaine, etc.), illicit spirituous liquor ("moonshine"), mash, and illicit mixed beverages. The tax is due by an individual who possesses an unauthorized substance upon which the tax has not been paid, as evidence by a stamp. After the tax is collected, the NCDOR disburses 75% to the local law enforcement agency that seized the controlled substance.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

#391

Department: Facilities
Approved By: Kendall Lee
Date: 3/22/2022

EXPENDITURE Code Number	Project	String	Description	Decrease	Increase
1104260 512100			Salaries & Wages		\$ 11,000.00
1104260 518000			Fica		\$ 682.00
1104260 518100			Medicare		\$ 160.00
1104260 518200			Retirement		\$ 1,325.00
1104260 518210			401K		\$ 220.00
1104260 518310			EAP		\$ 15.00
1104260 518600			Workers Comp		\$ 150.00
1104260 518300			Hospitalization		\$ 2,580.00
8854250 512100			Salaries & Wages	\$ 11,000.00	
8854250 518000			Fica	\$ 682.00	
8854250 518100			Medicare	\$ 160.00	
8854250 518200			Retirement	\$ 1,325.00	
8854250 518210			401K	\$ 220.00	
8854250 518310			EAP	\$ 15.00	
8854250 518600			Workers Comp	\$ 150.00	
8854250 518300			Hospitalization	\$ 2,580.00	
8854250 598000			Transfers to GF		\$ 16,132.00

REVENUE Code Number	Description	Increase	Decrease
1100000 398200	Transfers from 885	\$ 16,132.00	

Totals \$ 32,264.00 \$ 32,264.00

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

To transfer funds & positions from Fleet Mgt to

Department Head Signature

Endorsement

1. Forward, recommending approval/disapproval

Allison Speight, County Finance Director
3-24 2022

Endorsement

2. Forward, recommending approval/disapproval

Craig Honeycutt County Manager & Budget Officer
3/28 2022

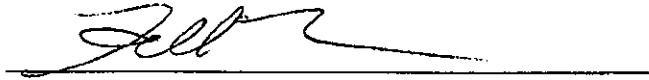
3. Approval/Disapproval by Chairman Board of Commissioners

Chairman Board of Commissioners
2022

March 22, 2022

MEMO:

We need this Budget Amendment to Move Money in to our Salaries so we can hire a QUALIFIED HVAC Technician. This will help eliminate some of the outrageous costs that we are accumulating having to outsource getting our AC's fixed on a daily basis.

A handwritten signature in black ink, appearing to read "Kendall", is written over a horizontal line.

Kendall Lee

Facility Services Director



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

#392

Department: Cooperative Extension -4-H
Approved By: Kevin Johnson
Date: 2/14/2022

EXPENDITURE Code Number	Project	String	Description	Decrease	Increase
1175805.523100			Special Program Material Fees & Donations	\$ -	2,500.00

REVENUE Code Number	Description	Increase	Decrease
1175801.383300	4-H Robotics Donations	\$ 2,500.00	
Totals		\$ 2,500.00	\$ -

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

Southern Bank gave donation to 4-H Robotics Club to go towards building of Robot

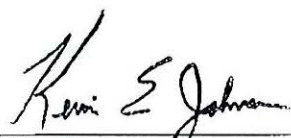
Endorsement

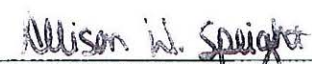
1. Forward, recommending approval/disapproval

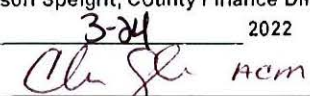
Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners


Department Head Signature


Allison Speight, County Finance Director


Craig Honeycutt County Manager & Budget Officer

Chairman Board of Commissioners

2022

MEMORANDUM

To: County Commissioners / Craig Honeycutt

From: Cooperative Extension

Kevin Johnson

Date: 2/14/2022

Re: Budget Amendment Request

Purpose of Budget Amendment Request:

We are requesting that \$2500.00 be appropriated to the Special Program Material-Fees Donation line item from 4-H Robotics Donations. Southern Bank has given the 4-H Robotics Club a donation to go towards building of the robot for the 2022 season.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

396

Department: Solid Waste
Approved By: Randy Rodgers - Solid Waste Director
Date: 3/23/2022

EXPENDITURE	Project	String	Description	Decrease	Increase
Code Number					
6247420-559000			Capital Outlay-Infrastructure		\$ 5,500.00
6247420-535100			Repairs & Maint-Buildings	\$ 5,500.00	

REVENUE	Description	Increase	Decrease
Code Number			
Totals		\$ 5,500.00	\$ 5,500.00

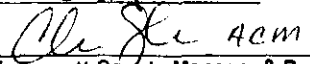
2. Reason(s) for the above request is/are as follows:

To transfer funds for a new well at Fremont Convenience site that reached the threshold of capitalization.

Endorsement
1. Forward, recommending approval/disapproval

Endorsement
2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners


Department Head Signature
Allison W. Speight
Allison Speight, County Finance Director
3-24 2022

Craig Honeycutt County Manager & Budget Officer
3/28 2022
Chairman Board of Commissioners
2022

Date: March 23, 2022

To: Wayne County Board of Commissioners

From: Wayne County Solid Waste

CC: Craig Honeycutt, County Manager

Subject: Budget Amendment Justification – SW Well for Fremont Convenience Site.

The original estimate for this well was \$2,700.00. But after the drilling began, 20' of debris had to be drilled through and another contractor had to assist with the construction of a deep casing to protect the well from the debris. The final bill came to \$5,500.00. This Budget Amendment is to transfer funds to the Infrastructure Capital Outlay line so that the well can be capitalized and depreciated.



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

#399

Department: Library
Approved By: Donna Phillips
Date: 3/22/2022

EXPENDITURE	Project	String	Description	Decrease	Increase
Code Number					
1106110 523100			Program Supplies		\$ 200.00

REVENUE	Description	Increase	Decrease
Code Number			
1106110-383300	Donations	\$ 200.00	
Totals		\$ 200.00	\$ 200.00

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

To reallocate funds that were given as a donation to be used for programming

Endorsement

1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners

Donna Phillips
Department Head Signature

Allison W. Speight

Allison Speight, County Finance Director
3/24/2022

Craig Honeycutt ACM
Craig Honeycutt County Manager & Budget Officer

3/28/2022

Chairman Board of Commissioners
2022

WAYNE COUNTY
PUBLIC LIBRARY



Phone: (919) 735-1824
Fax: (919) 731-2889

WAYNECOUNTY
NORTH CAROLINA

Memorandum

To: Wayne County Board of Commissioners

From: Donna Phillips, Library Director 

Date: 03/23/2022

Re: Budget Amendment

The purpose of this amendment is to accept and allocate money donated by the NC Arboretum Society for the ecoExplore Program. These funds will support environmental education programming for children.

THE GOOD LIFE. GROWN HERE.

1001 E. ASH STREET
GOLDSBORO, NC 27530



County of Wayne
Budget Amendment
Fiscal Year 2021-2022

\$400

Department: Library
Approved By: Donna Phillips
Date: 3/23/2022

EXPENDITURE Code Number	Project	String	Description	Decrease	Increase
1106110 562000	X2214	Library-Grant Purch- Travel	Travel		\$ 1,709.00
1106110 562000	X2214	Library-Grant Purch- CE	Continuing Education		\$ 380.00

REVENUE Code Number	Description	Increase	Decrease
1106110-335000	FY-21-22 ALA Scholarship	\$ 2,089.00	
Totals		\$ 2,089.00	\$ 2,089.00

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

To allocate money for the LSTA Scholarship to ALA conference for the 2021-2022 Fiscal Year with the appropriate project strings

Endorsement

1. Forward, recommending approval/disapproval

Endorsement

2. Forward, recommending approval/disapproval

3. Approval/Disapproval by Chairman Board of Commissioners

Donna Phillips
Department Head Signature

Allison W. Speight
Allison Speight, County Finance Director
3-24 2022

Craig Honeycutt ACM
Craig Honeycutt County Manager & Budget Officer
3/28 2022

Chairman Board of Commissioners
2022

**WAYNE COUNTY
PUBLIC LIBRARY**



Phone: (919) 735-1824
Fax: (919) 731-2889

WAYNECOUNTY
NORTH CAROLINA

Memorandum

To: Wayne County Board of Commissioners
From: Donna Phillips, Library Director 
Date: 03/23/2022
Re: Budget Amendment

The purpose of this amendment is to allocate money for the LSTA ALA Scholarship Grant for FY21-22 with the appropriate project strings. The ALA Scholarship Grant will allow one Library staff member to attend the annual ALA conference held in Washington, DC in June of 2022. Attending this conference is a continuing education opportunity for the Library staff member.

THE GOOD LIFE. GROWN HERE.

1001 E. ASH STREET
GOLDSBORO, NC 27530

MEMORANDUM

To: Wayne County Board of Commissioners

From: Berry Gray, Planning Director

Date: March 9, 2022

Re: Subdivision Preliminary Plat Approval

Item: Windemere, Preliminary

Owner/Developer: Mary Evelyn Crumpler Cannon Heirs

Surveyor/Engineer: Jones Consulting Engineers, PA

Stoney Creek Township, Combs Road (SR 1549)

Lots 1 – 17 (17 lots)

Discussion: Sec 70-74 of the Wayne County Subdivision Ordinance requires that for every major subdivision within its territorial jurisdiction which does not qualify for the abbreviated minor subdivision procedure, the developer shall submit a preliminary plat which shall be reviewed and approved by the Board of Commissioners before any construction or installation of improvements may begin.

The Windemere preliminary consists of 17 residential building lots. The plat shows one cul de sac street serving all lots. Windemere will be built on 12.35 acres on Combs Road, 1,300' north of its intersection with Stoney Creek Church Road. No mapped flood zones are present. The property is located within the Inner Horizontal (IH) Overlay District.

The average lot size is 29,366 sf or 0.67 acres. There are 675 linear feet (0.13 miles) of street required to be installed per the NC Dept. Of Transportation subdivision street requirements. Building lots will utilize public water and onsite sewer. The subdivision meets the requirements for stormwater.

The property is shown within the Urban Transition area in the Wayne County Comprehensive Land Use Plan. Urban Transition Areas include those parts of the planning area that are not currently urban in character but that, during the next two decades, are likely to reach a level of development requiring urban services. These areas may have some services already in place including, particularly, centralized water and sewer. Other services, including stormwater management, are likely to be in place here within twenty years. Urban Transition Areas should be a secondary area for planning, programming and providing public urban services. Those parts of the Urban Transition Area that have good soils and drainage, are not in the floodplain, have road capacity available, and have sewer service nearby should generally be developed at 3 or more units per acre. Land areas constrained by poor soils and/or lack of topography and resulting flooding problems should generally be developed at lower densities.

The property is located within the following service areas:

Schools – Charles B Aycock HS, Norwayne Middle, Northeast Elem
Water – Belfast-Patetown Sanitary District
Fire – Belfast Fire Department
EMS – Station 10
Transportation – MPO
Water Supply Watershed – No
Voluntary Agriculture District – No
Wetlands – No
Board of Commissioners District – 5

Recommendation: The Wayne County Planning Board recommends that the preliminary be approved.

VICINITY MAP
NEA

SITE DATA:

- CROSSCREEK INVESTMENT GROUP, LLC
P.O. BOX 216, GOLDSBORO, NC 27532 919 921-6339
TOTAL TRACT ACRES (DEED BOOK 0046, PAGE 248): 12.35 ± ACRES
PIN NUMBERS: 3601891783
- ZONING: IH
- PROPOSED SUBDIVISION IS NOT LOCATED WITHIN A RAW CORRIDOR
PROPOSED BY A TRANSPORTATION PLANNING ORGANIZATION
- VOLUNTARY AGRICULTURAL DISTRICT NOT WITHIN A QUARTER MILE
- PROPOSED SUBDIVISION IS NOT LOCATED WITHIN THE AICUZ ZONE
- PROJECT IS WITHIN THE NEUSE RIVER WATERSHED

- TOTAL NUMBER OF PROPOSED LOTS: 17 LOTS
- SMALLEST LOT AREA: 15,878 SF
- LARGEST LOT AREA: 50,812 SF
- AVERAGE LOT AREA: 29,366 SF
- LINEAR FEET IN STREETS (20' STREET WIDTH): 676 ± LF

• ANNUAL BUILDING SETBACKS:

FRONT:	30 FT
SIDE:	10 FT
REAR:	25 FT
NGSR:	60 FT

FLOOD HAZARD: ZONE X - AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN - DIRM MAP 3/1/2000TUM, 02/21/18 & 3/20/2020UM, 02/21/18

- WATER: ALL PROPOSED LOTS SHALL BE SERVICED BY THE BELFAST-PATETOWN SANITARY DISTRICT. WATER LINE SIZE AND FIRE HYDRANT LOCATIONS SHALL BE DESIGNED BY THE SANITARY DISTRICT ENGINEER. FIRE HYDRANTS SHALL BE WITHIN 500' OF ALL LOTS.

* ELECTRIC, CABLE, PHONE: ALL PROPOSED UTILITIES SHALL BE DESIGNED AND INSTALLED BY THE RESPECTIVE UTILITY.

PEAK FLOW CALCULATION

IMPERVIOUS AREA	AREA (ACRES)
STREETPAVING AREA	0.41
17 LOTS @ 3000 S.F. (HOUSE & DRIVE)	1.17
TOTAL IMPERVIOUS ACREAGE	1.58
TOTAL TRACT ACREAGE	12.35
TOTAL PERCENT IMPERVIOUS	12.77%
418% NO VOLUME REDUCTION REQUIRED	

NITROGEN EXPORT CALCULATIONS

17% OF LAND COVER	AREA (ACRES)	IN EXPORT CATCH (LBS/ACR)	IN EXPORT FISH USE (LBS/ACR)
PERMANENTLY PROTECTED UNDEVELOPED OPEN SPACE FOREST UPLAND W/NO HAD	0.00	0.0	0.00
PERMANENTLY PROTECTED MANAGED OPEN SPACE (FOREST, LANDSCAPE, W/NO HAD)	0.00	1.2	0.00
FRUIT OR NUT BEARING LAND (CROPS OR VINEYARD)	0.88	0.6	0.53
LOTS (HAC IN EXPORT FROM GRP 3)	17.45	2.8	32.00
TOTAL	18.33	—	32.53
TOTAL EXPORT	3.87	LBS/ACR	+3.6 LB REDUCTION REQUIRED

BRYAN K.
JONES CONSULTING ENGINEERS, P.A.

WINDEMERE SUBDIVISION
PRELIMINARY PLAT

Post Office Box 10882
Goldboro, North Carolina 27532
919-221-5222 LJC.# C-3065

CROSSCHECK INVESTMENT GROUP, LLC

Drawn By:	DESIGN Number:	Scale:	Date:	Sheet:
BKJ	22022	1" = 60'	2/11/2022	1 of 1

069

MEMORANDUM

To: Wayne County Board of Commissioners

From: Berry Gray, Planning Director

Date: March 9, 2022

Re: Subdivision Preliminary Plat Approval

Item: Drake Estates, Preliminary
Owner: Mary Ann L Shaw Trustee
Developer: ENC Investment Holdings, LLC
Surveyor/Engineer: Bryan K Jones Consulting Engineers, PA
Brogden Township, Ridge Drive (SR 1284)
Lots 1 – 132 (132 lots)

Discussion: Sec 70-74 of the Wayne County Subdivision Ordinance requires that for every major subdivision within its territorial jurisdiction which does not qualify for the abbreviated minor subdivision procedure, the developer shall submit a preliminary plat which shall be reviewed and approved by the Board of Commissioners before any construction or installation of improvements may begin.

The Drake Estates preliminary consists of 132 residential building lots. This subdivision will be built on 70.27 acres off Ridge Drive, just north of US Hwy 13 South. No flood zones are present within the project area. The property is located within the Approach Area Overlay District which allows for a subdivision with minimum 15,000 sf lots. An emergency access is also proposed connecting directly to US Hwy 13 South.

The average lot size is 18,801 sf or 0.43 acres. There are 8,350 linear feet (1.6 miles) of streets required to be installed per the NC Dept. Of Transportation subdivision street requirements. Building lots will utilize public water and onsite septic. The subdivision will meet the requirements for stormwater.

The property is shown within the Urban Transition area in the Wayne County Comprehensive Land Use Plan.

Urban Transition Areas include those parts of the planning area that are not currently urban in character but that, during the next two decades, are likely to reach a level of development requiring urban services. These areas may have some services already in place including, particularly, centralized water and sewer. Other services, including stormwater management, are likely to be in place here within twenty years. Urban Transition Areas should be a secondary area for planning, programming and providing public urban services. Those parts of the Urban Transition Area that have good soils and drainage, are not in the floodplain, have road capacity available, and have sewer service nearby should generally be developed at 3 or

more units per acre. Land areas constrained by poor soils and/or lack of topography and resulting flooding problems should generally be developed at lower densities.

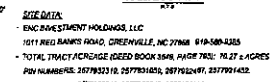
The property is located within the following service areas:

Schools – Southern Wayne HS, Brogden and Grantham Middle and Elem
Water – Southern Wayne Sanitary District
Fire – Mar-Mac Fire Department
EMS – Station 3
Transportation – MPO
Water Supply Watershed – Yes
Voluntary Agriculture District – No
Wetlands – No
Board of Commissioners District – 4

Recommendation: The Wayne County Planning Board recommends that the preliminary be approved.

WAYNE COUNTY,
NORTH CAROLINA

VICINITY MAP



257000454, 257100010, 257100020

ZONING: A-1

PROPOSED SUBDIVISION IS LOCATED WITHIN A RAIN CORRIDOR
PROPOSED BY A TRANSFORMATION PLANNING ORGANIZATION
VOLUNTARILY AGRICULTURAL DISTRICT NOT IN QUARTER MAP
PROPOSED SUBDIVISION IS NOT LOCATED WITHIN THE AISCUL ZONE
PROJECT IS WITHIN THE NEUSE RIVER WATERSHED

TOTAL NUMBER OF PROPOSED LOTS:	130 LOTS
SMALLEST LOT AREA:	15,211 SF
LARGEST LOT AREA:	2,980 SF
AVERAGE LOT AREA:	18,461 SF
LENGTH OF STREETS (BY STREET) WIDTH:	3,150 FT
TOTAL OPEN SPACE:	3.31 AC
MINIMUM BUILDING SETBACKS:	
FRONT:	30 FT
SIDE:	10 FT
REAR:	15 FT
USE HIGHWAY 17:	80 FT

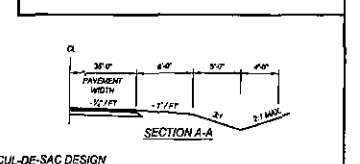
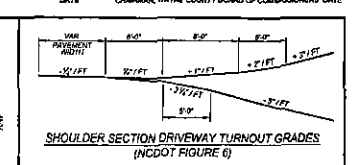
FLOOD HAZARD ZONE: X-1 (NOT DETERMINED) TO BE
OUTSIDE THE AISCUL ZONE, CHANCE FLOODING - 500 YEAR
AND 300 YEAR FLOODS & FLOODPROOFING

WATER: ALL PROPOSED LOTS SHALL BE SERVED BY THE
NORTHSHORE WASTE WATER TREATMENT PLANT, WITH MIN. LOT SIZE
AND FEE HYDRANT LOCATIONS SHALL BE DESIGNED BY
THE SANITARY DISTRICT ENGINEER. FEE HYDRANTS
WILL BE 10" MIN 8" R A/L LOTS

ELECTRIC, CABLE, PHONE: ALL PROPOSED UTILITIES SHALL

I HEREBY CERTIFY THAT THE PRELIMINARY SUBDIVISION PLAT SHOWN HEREON HAS BEEN FOUND TO COMPLY WITH THE REQUIREMENTS OF THE SUBDIVISION REGULATIONS OF WAYNE COUNTY, NORTH CAROLINA AND THAT THIS PLAT HAS BEEN APPROVED BY THE BOARD OF COMMISSIONERS OF WAYNE COUNTY TO AUTHORIZE THE CONSTRUCTION OF THE REQUIRED IMPROVEMENTS AS NOTED.

~~MEMBER NAME~~ ~~MEMBER ID~~ ~~MEMBER ADDRESS~~ ~~MEMBER PHONE~~ ~~MEMBER DATE~~



LOT AREA (SF)		LOT AREAS (SF)		LOT AREAS (SF)		LOT AREAS (SF)	
		LOT AREAS (SF)		LOT AREAS (SF)		LOT AREAS (SF)	
1	2,340	21	28,116	22	20,620	23	17,818
2	1,870	22	28,116	23	20,620	24	17,818
3	1,870	23	28,116	24	20,620	25	17,818
4	1,870	24	28,116	25	20,620	26	17,818
5	1,870	25	28,116	26	20,620	27	17,818
6	1,870	26	28,116	27	20,620	28	17,818
7	1,870	27	28,116	28	20,620	29	17,818
8	1,870	28	28,116	29	20,620	30	17,818
9	1,870	29	28,116	30	20,620	31	17,818
10	1,870	30	28,116	31	20,620	32	17,818
11	1,870	31	28,116	32	20,620	33	17,818
12	1,870	32	28,116	33	20,620	34	17,818
13	1,870	33	28,116	34	20,620	35	17,818
14	1,870	34	28,116	35	20,620	36	17,818
15	1,870	35	28,116	36	20,620	37	17,818
16	1,870	36	28,116	37	20,620	38	17,818
17	1,870	37	28,116	38	20,620	39	17,818
18	1,870	38	28,116	39	20,620	40	17,818
19	1,870	39	28,116	40	20,620	41	17,818
20	1,870	40	28,116	41	20,620	42	17,818
21	1,870	41	28,116	42	20,620	43	17,818
22	1,870	42	28,116	43	20,620	44	17,818
23	1,870	43	28,116	44	20,620	45	17,818
24	1,870	44	28,116	45	20,620	46	17,818
25	1,870	45	28,116	46	20,620	47	17,818
26	1,870	46	28,116	47	20,620	48	17,818
27	1,870	47	28,116	48	20,620	49	17,818
28	1,870	48	28,116	49	20,620	50	17,818
29	1,870	49	28,116	50	20,620	51	17,818
30	1,870	50	28,116	51	20,620	52	17,818
31	1,870	51	28,116	52	20,620	53	17,818
32	1,870	52	28,116	53	20,620	54	17,818
33	1,870	53	28,116	54	20,620	55	17,818
34	1,870	54	28,116	55	20,620	56	17,818
35	1,870	55	28,116	56	20,620	57	17,818
36	1,870	56	28,116	57	20,620	58	17,818
37	1,870	57	28,116	58	20,620	59	17,818
38	1,870	58	28,116	59	20,620	60	17,818
39	1,870	59	28,116	60	20,620	61	17,818
40	1,870	60	28,116	61	20,620	62	17,818
41	1,870	61	28,116	62	20,620	63	17,818
42	1,870	62	28,116	63	20,620	64	17,818
43	1,870	63	28,116	64	20,620	65	17,818
44	1,870	64	28,116	65	20,620	66	17,818
45	1,870	65	28,116	66	20,620	67	17,818
46	1,870	66	28,116	67	20,620	68	17,818
47	1,870	67	28,116	68	20,620	69	17,818
48	1,870	68	28,116	69	20,620	70	17,818
49	1,870	69	28,116	70	20,620	71	17,818
50	1,870	70	28,116	71	20,620	72	17,818

	BRYAN R. JONES CONSULTING ENGINEERS, P.A.		DRAKE ESTATES SUBDIVISION	
	Post Office Box 10882 Goldboro, North Carolina 27532 919-221-5222 LIC. # C-3065		WITH PRELIMINARY PLAT NOT FOR RESUMPTION, CONVEYANCES OR SALES ENC INVESTMENT HOLDINGS, LLC	
Book	Page	Size	Date	Sheet
BKJ	22024	1" x 12"	2/11/2022	1 of 1

WAYNE COUNTY
STAFF ATTORNEY



WAYNECOUNTY
NORTH CAROLINA
Phone: (919) 705-1713
Fax (919) 988-6495

TO: WAYNE COUNTY BOARD OF COMMISSIONERS

FROM: ANDREW NEAL, STAFF ATTORNEY *AN*

SUBJECT: SALE OF SURPLUS PROPERTY JOINTLY OWNED WITH THE CITY OF
GOLDSBORO; 209 & 213 N. GEORGIA AVE., GOLDSBORO (PINS: 2599677450,
2599677562, 2599678507)

DATE: 3/25/2022

CC: CRAIG HONEYCUTT, COUNTY MANAGER

The County and the City of Goldsboro jointly own the properties located at 209 and 213 N. Georgia Ave., Goldsboro. The properties were obtained via tax foreclosure auction. The County has received an offer to purchase the properties pursuant to NCGS §160A-269.

209 & 213 N. Georgia Ave., Goldsboro (PINS: 2599677450, 2599677562, 2599678507)

Buyer: Torwanna Coe

Sales Price: \$6,000.00

Combined Tax Value: \$11,610.00

Deposit: \$300.00 (5% of purchase price)

If the offer is approved by the Board of Commissioners, the offer will be advertised in the News-Argus and upset bids will be accepted for 10 days. Once upset bidding is complete, the offer will be sent to the Goldsboro City Council for approval. All adjoining property owners have been notified of the offer and the procedure for submitting an upset bid. Enclosed please find proposed the Resolution, Public Notice, Tax Card, and GIS map.

THE GOOD LIFE. GROWN HERE.

PO BOX 227
GOLDSBORO NC 27533

073

NORTH CAROLINA

WAYNE COUNTY

**RESOLUTION #2022-____: A RESOLUTION DECLARING SURPLUS REAL
PROPERTY AND AUTHORIZING ITS SALE**

WHEREAS, the County has acquired a property interest in the properties located at 209 and 213 N. Georgia Street, Goldsboro, North Carolina, having parcel identification numbers of 2599677450, 2599677562, and 2599678507 and being more particularly described in the deeds recorded in Deed Book 3190, Page 642 and Deed Book 3257, Page 139 in the Office of the Register of Deeds for Wayne County ("Property"); and

WHEREAS, the County obtained an interest in this property through tax foreclosure proceedings; and

WHEREAS, the Staff Attorney and County Manager have recommended that this property be declared surplus and sold, following a careful review by the Staff Attorney and the Facilities Services Director that determined the County has no use for these properties; and

WHEREAS, NCGS § 160A-269 permits the County to sell property by upset bid, after receipt of an offer for the property; and

WHEREAS, the County has received an offer to purchase the properties described above, in the amount of \$6,000, submitted by Torwanna Cole; and

WHEREAS, Torwanna Cole has paid the required five percent (5%) deposit on its offer;

NOW, THEREFORE BE IT RESOLVED by the Wayne County Board of Commissioners that:

1. The Board of Commissioners declares the property described above surplus and authorizes the sale of the Property through upset bid procedure of North Carolina General Statute §160A-269.
2. A notice of the proposed sale shall be published which shall describe the property and the amount of the offer and shall state the terms under which the offer may be upset.
3. Any person may submit an upset bid to the Clerk to the Board within 10 days after the notice of sale is published. Once a qualifying higher bid has been received, that bid will become the new offer.
4. If a qualifying higher bid is received, new notice of upset bid shall be published, and shall continue to do so until a 10-day period has passed without any qualifying upset bid having been received. At that time, the amount of the final high bid shall be reported to the Board of Commissioners.

5. A qualifying higher bid is one that raises the existing offer by not less than ten percent (10%) of the first \$1,000.00 of that offer and five percent (5%) of the remainder of that offer.
6. A qualifying higher bid must also be accompanied by a deposit in the amount of five percent (5%) of the bid; the deposit may be made in cash, cashier's check, or certified check. The County will return the deposit on any bid not accepted and will return the deposit on an offer subject to upset if a qualifying higher bid is received. The county will return the deposit of the final high bidder at closing.
7. The County reserves the right to withdraw the property from sale at any time before the final high bid is accepted and the right to reject at any time all bids.
8. If no qualifying upset bid is received after the initial public notice, the offer set forth above is hereby accepted. The appropriate County officials are authorized to refer the matter to the City of Goldsboro by the City Council and, pending approval by said body, execute the instruments necessary to convey the property to Torwanna Coe.

Passed and adopted this the 5th day of April, 2022.

Joe Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

PUBLIC NOTICE
SALE OF COUNTY PROPERTY

An offer of \$6,000.00 has been submitted for the purchase of certain property owned by the County of Wayne located at 209 and 213 N. Georgia Ave., Goldsboro, NC (Wayne County PINs 2599677450, 2599677562, and 2599678507) more particularly described as follows:

209 N. Georgia Ave., Goldsboro, NC (PIN: 2599677450)

COMMENCING at an iron stake at the Northwest intersectional corner of Mulberry Street and Georgia Avenue and runs thence with Georgia Avenue N. 22 degrees 41 minutes E. 220.00 feet to an iron stake, the point of beginning; thence from said point of beginning N. 67 degrees 19 minutes W. 133.00 feet to an iron stake; thence N. 22 degrees 41 minutes E. 10.00 feet to an iron stake; thence North 67 degrees 19 minutes W. 55.00 feet to an iron stake; thence North 22 degrees 41 minutes E. 55.00 minutes to an iron stake in the line of Lot No. 3; thence with the line of Lot No. 3, S. 67 degrees 19 minutes E. 188.00 feet to an iron stake found in the western right of way of Georgia Avenue; thence with Georgia Avenue S. 22 degrees 41 minutes W. 65 feet to the beginning.

213 N. Georgia Ave. Goldsboro, NC (PINs: 2599677562 & 2599678507)

BEING the house and lot together with the vacant lot known and identified as 213 North Georgia Avenue and being Lots 1 and 2 of Block 21 of the F.K. Borden Subdivision as shown on a plat recorded in Plat Cabinet B, Slide 197 in the Wayne County Registry. And being those same lots or parcels of land conveyed to Ronyar, LLC by deed recorded in Book 1652 at Page 403 of the Wayne County Registry.

Persons wishing to upset the offer that has been received shall submit a sealed bid with their offer and the required deposit to the Clerk to the Board of Commissioners, PO Box 227, Goldsboro, NC 27533 by 5:00 P.M. on April 19, 2022. At that time the Clerk to the Board shall open the bids, if any, and the highest qualifying bid will become the new offer. If there is more than one bid in the highest amount, the first such bid received will become the new offer.

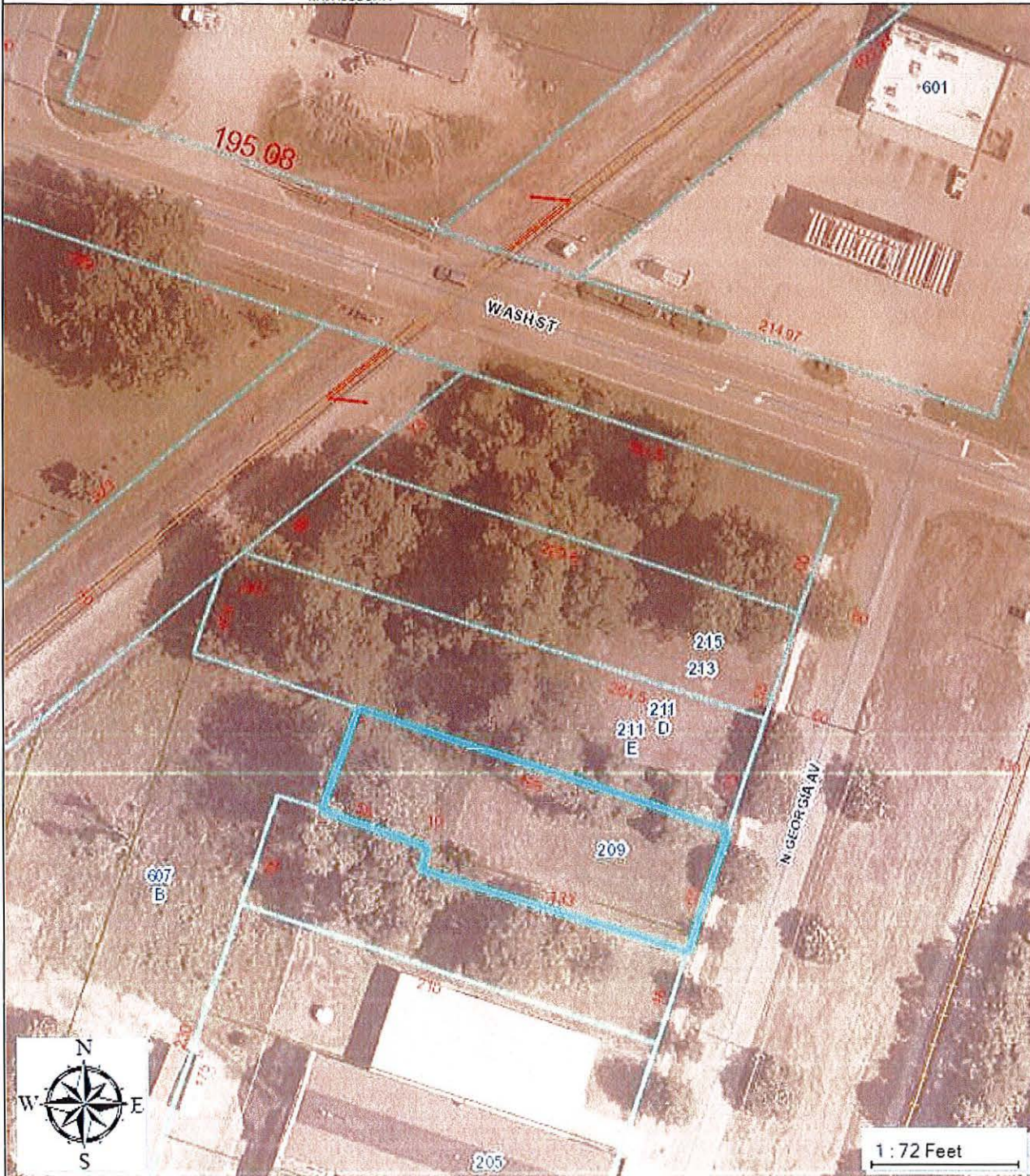
A qualifying higher bid is one that raises the existing offer at least 10% of the first \$1,000 and 5% of the remainder. A qualifying bid must raise the existing offer to an amount not less than \$6,350.00.

A qualifying higher bid must be accompanied by a deposit in the amount of five percent (5%) of the bid; the deposit may be made in cash, cashier's check, or certified check. The County will return the deposit on any bid not accepted and will return the deposit on an offer subject to upset if a qualifying higher bid is received. If no other bids are made the original offer to purchase of \$6,000.00 will be accepted.

Further information may be obtained at the Wayne County Staff Attorney's Office, 100 S. Ormond Ave., Goldsboro, NC or by telephone at (919) 705-1971 during normal business hours.

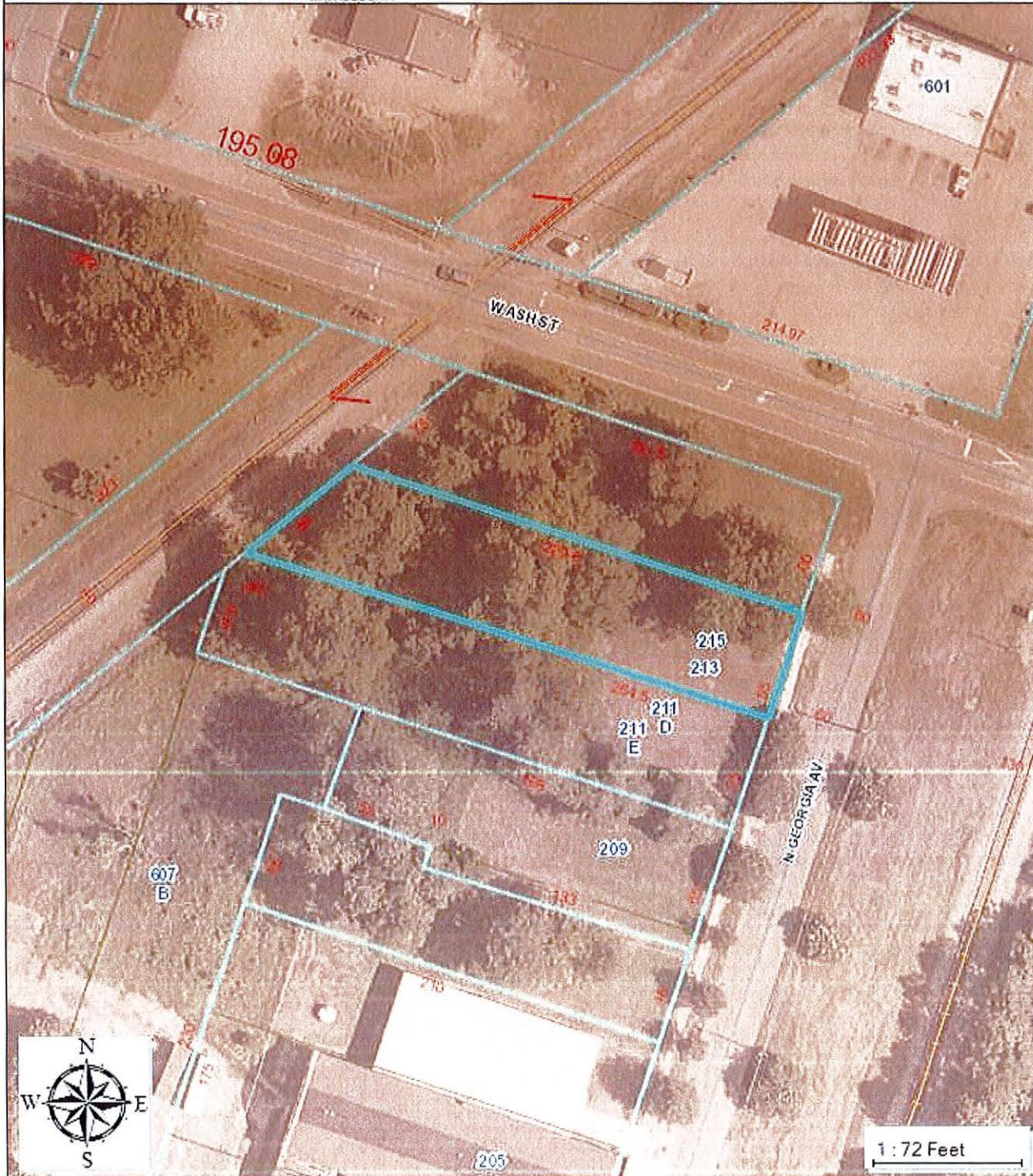
Andrew J. Neal
Wayne County Staff Attorney

PO Box 227
Goldsboro, NC 27533
(919) 705-1971
Run date: April 9, 2022



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WAYNE COUNTY & CITY OF GOLDSBORO										Return/Appeal Notes: 2599677450										3/21/2022 11:56:37 AM																			
209 N GEORGIA AVE 79266550										CITY - GOLDSBORO (100), COUNTYWIDE ADVALOREM TAX (100)										UNIQ ID 46985 ID NO: 12000069006004																			
Reval Year: 2019 Tax Year: 2022 N GEORGIA AVE										CARD NO. 1 of 1										1.000 LT																			
Appraised by 60 on 01601 BYPASS WEST										SRC=										TW-12 C-01 EX-2AT- LAST ACTION 20170729																			
CONSTRUCTION DETAIL										MARKET VALUE										DEPRECIATION										CORRELATION OF VALUE									
TOTAL POINT VALUE										USE MOD Eff. Area QUAL BASE RATE RCN EYB AYB										CREDENCE TO																			
BUILDING ADJUSTMENTS										01 00										% GOOD										DEPR. BUILDING VALUE - CARD									
TOTAL ADJUSTMENT																														0									
FACTOR																														0									
TOTAL QUALITY INDEX										TYPE: SINGLE FAMILY RESIDENTIAL																				DEPR. OB/XF VALUE - CARD									
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SUBAREA																																							
TYPE GS AREA % RPL CS										CODE QUALITY DESCRIPTION LTH WTH UNITS UNIT PRICE ORIG % COND BLDG # L/B SIZE FACT AYB EYB ANN DEP RATE OVR COND OB/XF DEPR. VALUE																													
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TOTAL MARKET LAND DATA																														4,480									
TOTAL PRESENT USE DATA																																							



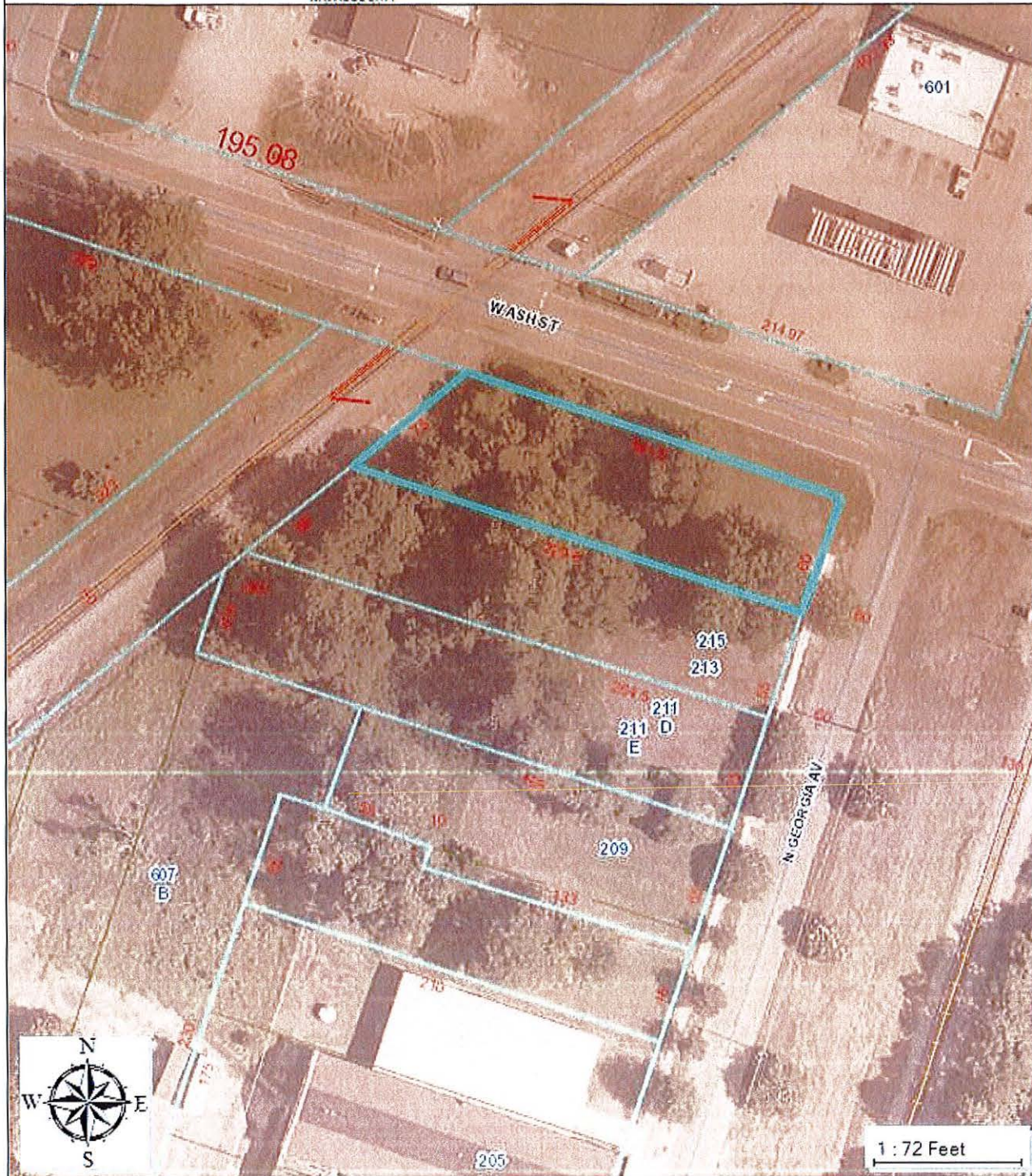
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WAYNE COUNTY										3/21/2022 11:57:30 AM									
WAYNE COUNTY & CITY OF GOLDSBORO										Return/Appeal Notes: 2599677562									
213 N GEORGIA AVE										UNIQ ID 46986									
79266550										ID NO: 12000069006002									
CITY - GOLDSBORO (100), COUNTYWIDE ADVALOREM TAX (100)										CARD NO. 1 of 1									
Reval Year: 2019 Tax Year: 2022 GEORGIA AVE										1.000 LT SRC=									
Appraised by on 01601 BYPASS WEST										TW-12 C-01 EX-2AT- LAST ACTION 20170729									

CONSTRUCTION DETAIL		MARKET VALUE				DEPRECIATION				CORRELATION OF VALUE				
TOTAL POINT VALUE		USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB	CREDENCE TO				
BUILDING ADJUSTMENTS		06	00							% GOOD				
TOTAL ADJUSTMENT FACTOR		TYPE: DUPLEX/TRIPLEX STORIES:								DEPR. BUILDING VALUE - CARD				
TOTAL QUALITY INDEX										0				
										0				
						DEPR. OB/XF VALUE - CARD				0				
						MARKET LAND VALUE - CARD				3,970				
						TOTAL MARKET VALUE - CARD				3,970				
						TOTAL APPRAISED VALUE - CARD				3,970				
						TOTAL APPRAISED VALUE - PARCEL				3,970				
						TOTAL PRESENT USE VALUE - PARCEL				0				
						TOTAL VALUE DEFERRED - PARCEL				0				
						TOTAL TAXABLE VALUE - PARCEL				3,970				
						PRIOR								
						BUILDING VALUE				0				
						OBXF VALUE				0				
						LAND VALUE				3,970				
						PRESENT USE VALUE				0				
						DEFERRED VALUE				0				
						TOTAL VALUE				3,970				
PERMIT														
CODE		DATE		NOTE		NUMBER		AMOUNT						
ROUT: WTRSHD:														
SALES DATA														
OFF. RECORD		DATE		DEED		Q/UV/I		INDICATE SALES PRICE						
BOOK	PAGE	MO	YR	TYPE	Q	U	V	I						
03257	0139	10	2016	WD	C	V			0					
01652	0403	6	1998	WD	U	I			0					
01636	0059	2	1998	WD	U	I			35000					
01467	0043	2	1995	WD	U	I			0					
01448	0172	10	1994	WD	U	I			25000					
01217	0180	9	1988	WD	U	I			16000					
HEATED AREA														
NOTES														
P6-12 DEMO FOR 2013.														

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

BUILDING DIMENSIONS																			
LAND INFORMATION																			
HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRON TAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJUSTMENTS AND NOTES				ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNT TYP	TOTAL ADJST	ADJUSTED UNIT PRICE	LAND VALUE	LAND NOTES
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TOTAL MARKET LAND DATA																			
TOTAL PRESENT USE DATA																			



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WAYNE COUNTY										3/21/2022 11:57:52 AM																																			
WAYNE COUNTY & CITY OF GOLDSBORO										Return/Appeal Notes: 2599678507																																			
N GEORGIA AVE										UNIQU ID 46988																																			
79266550										ID NO: 12000069006001																																			
CITY - GOLDSBORO (100), COUNTYWIDE ADVALOREM TAX (100)										CARD NO. 1 of 1																																			
Reval Year: 2019 Tax Year: 2022 GEORGIA AVE										1.000 LT SRC=																																			
Appraised by 60 on 01601 BYPASS WEST										TW-12 C-01 EX-2AT- LAST ACTION 20170729																																			
CONSTRUCTION DETAIL		MARKET VALUE				DEPRECIATION				CORRELATION OF VALUE																																			
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		01652	0403	6	1998	WD	U	I				0																																	
		01636	0059	2	1998	WD	U	I				35000																																	
		01467	0043	2	1995	WD	U	I				0																																	
		01448	0172	10	1994	WD	U	I				25000																																	
		01217	0180	9	1988	WD	U	I				16000																																	
		HEATED AREA																																											
		NOTES																																											
SUBAREA		GS		RPL		CODE		QUALITY		DESCRIPTION		LTH		WTH		UNITS		UNIT PRICE		ORIG % COND		BLDG#		L/8		SIZE		AYB		EYB		ANN DEP RATE		OVR		% COND		OB/XF DEPR. VALUE							
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TOTAL MARKET LAND DATA																																													
TOTAL PRESENT USE DATA																																													

WAYNE COUNTY FINANCE



WAYNECOUNTY
NORTH CAROLINA
Phone: (919) 731-1417
Fax (919) 731-1388

Memorandum

To: Wayne County Board of Commissioners
CC: Craig Honeycutt, County Manager
From: Allison Speight, Finance Director *AS*
Date: April 5, 2022
Re: Audit Contract for the Year Ended June 30, 2022

On February 16, 2021, the Board of Commissioners approved the motion for a three-year agreement to conduct the County's audits for the years ended June 2021, 2022, and 2023 with Nunn, Brashear & Uzzell. The County is now in the second year of the three-year agreement; however, the Local Government Commission (LGC) requires annual approval of the audit contract by the governing body of the county. This motion satisfies that requirement and will allow the auditors to begin preliminary work and compliance work for the June 30, 2022 audit.

If you have any questions, please do not hesitate to contact me. Thank you!

THE GOOD LIFE. GROWN HERE.

PO BOX 227
GOLDSBORO, NC 27533

The of and	Governing Board County of Wayne, North Carolina
	Primary Government Unit County of Wayne, North Carolina
	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Nunn, Brashear, & Uzzell, P.A.
	Auditor Address 1106 Parkway Drive, Goldsboro, NC 27534

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/22	Audit Report Due Date 10/31/22
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)(G.S. 159-34 and 115C-447) All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Allison Speight, CPA, CLGFO

Finance Officer, Wayne County

Allison.Speight@Waynegov.com

OR Not Applicable ☐ (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

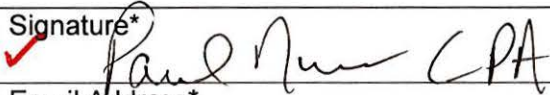
Primary Government Unit	County of Wayne, North Carolina
Audit Fee	\$ 74,650.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 22,250.00
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 72,675.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Nunn, Brashear, & Uzzell, P.A.	
Authorized Firm Representative (typed or printed)*	Signature*
Paul Nunn, CPA	
Date*	Email Address*
 2-23-22	PNunn@nbco.com

GOVERNMENTAL UNIT

Governmental Unit*	
County of Wayne, North Carolina	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Joe Daughtery, Chairman	
Date	Email Address
	joe.daughtery@Waynegov.com

Chair of Audit Committee (typed or printed, or "NA")	Signature
N/A	
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Allison Speight, CPA, CLGFO	
Date of Pre-Audit Certificate*	Email Address*
	Allison.Speight@Waynegov.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
 Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
 required signatures prior to submission.

PRINT

NUNN, BRASHEAR & UZZELL, P.A.
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
1106 PARKWAY DRIVE
P.O. BOX 10127
GOLDSBORO, NORTH CAROLINA 27532-0127

PAUL L. NUNN, CPA
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DANNA J. LAYNE, CPA, CFE
MARJORIE C. FICKLING, CPA
J.R. SABATELLI, CPA

TEL: (919) 778-1000
FAX: (919) 751-1782
E-Mail: NBCo@NBCo.com

January 28, 2021

To Board of Commissioners and Craig Honeycutt, County Manager

County of Wayne, North Carolina
P.O. Box 227
Goldsboro, North Carolina 27530

Dear Sirs:

We are pleased to confirm our understanding of the services we are to provide the County of Wayne, North Carolina for the years ended June 30, 2021, June 30, 2022, and June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the County of Wayne as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County of Wayne's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County of Wayne's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Other Postemployment Benefits Schedules
- 3) Local Government Employees' Retirement System Schedules
- 4) Register of Deeds Schedules
- 5) Law Enforcement Officers' Special Separation Allowance Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the County of Wayne's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal and state awards
- 2) Combining schedules
- 3) Fund statements

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Board of Commissioners and County Manager of the County of Wayne, North Carolina. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Wayne's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the addressee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County of Wayne, North Carolina's major programs. The purpose of these procedures will be to express an opinion on the County of Wayne, North Carolina's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements of the County of Wayne in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the North Carolina Local Government Commission and the Federal Audit Clearinghouse; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nunn, Brashear, & Uzzell, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Carolina Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nunn, Brashear, & Uzzell, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the North Carolina Local Government Commission. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Our begin date will vary based on the readiness of the Wayne County Finance Office. Paul L Nunn, C.P.A. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The audit fees for the financial audit including compliance and financial statement preparation will be \$95,000 for 2020-2021, \$96,900 for 2021-2022, and \$98,840 for 2022-2023.

Reporting

We will issue a written report upon completion of our audit of the County of Wayne, North Carolina's financial statements. Our report will be addressed to Board of Commissioners and Management of the County of Wayne, North Carolina. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the County of Wayne and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Paul L. Nunn, C.P.A.

Nunn, Brashear, & Uzzell, P.A.

RESPONSE:

This letter correctly sets forth the understanding of the County of Wayne, North Carolina.

Management signature: *C. J. H. to*

Title: *County Manager*

Date: *2/16/21*

Governance signature: *Larry Wayne Hancock*

Title: *Chairman*

Date: *2-16-2021*



Report on the Firm's System of Quality Control

July 7, 2020

To the Partners of Nunn, Brashear & Uzzell, P.A.
and the Peer Review Committee of the North Carolina
Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Nunn, Brashear & Uzzell, P.A. (the firm) in effect for the year ended February 29, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nunn, Brashear & Uzzell, P.A. in effect for the year ended February 29, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Nunn, Brashear & Uzzell, P.A. has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

1501 Highwoods Blvd., Ste. 300 (27410)

P.O. Box 19608 | Greensboro, NC 27419

P: 336-294-4494 • F: 336-294-4495

brccpa.com

NORTH CAROLINA

WAYNE COUNTY

RESOLUTION #2022-14: A RESOLUTION LEASING PROPERTY

WHEREAS, the County owns a vacant, unimproved parcel located at 806, 834, 848, 874, 888 and 890 Bryan Blvd, Goldsboro NC 27530, Farm 13155, Tract 10316.; and

WHEREAS, Mr. Jim Scott plans to use the property for farming purposes.

WHEREAS, NCGS § 160A-272 permits the County to lease property for a period up to ten years after publishing notice in a local newspaper; and

WHEREAS, the Jim Scott has offered to lease the property described above for the term from April 5, 20022 until December 31, 2023, for the price of One Thousand twenty dollars and 00/100 (\$1020.00) a year; and

WHEREAS, the required notice has been published and the Board of Commissioners are convened in a regular meeting.

NOW, THEREFORE BE IT RESOLVED by the Wayne County Board of Commissioners that:

1. The Board of Commissioners approves lease of the property at 806, 834, 848, 874, 888 and 890 Bryan Blvd, Goldsboro NC 27530, Farm 13155, Tract 10316, from April 5, 2022, until December 31, 2023.
2. The annual rental payment shall be \$1,020.00 a year.

Passed and adopted this the 5th day of April 2022.

Joe Daughterty, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

NORTH CAROLINA

WAYNE COUNTY

THIS LEASE, made this ____ day of April, 2022, between COUNTY OF WAYNE ("County"), a body politic and corporate organized under the laws of the State of North Carolina, whose address is PO Box 227, Goldsboro, NC 27533, party of the first part, and JIM SCOTT ("Lessee"), whose address is 1901 East Walnut Street, Goldsboro, NC 27530 party of the second part;

WITNESSETH:

That the party of the first part does hereby lease to the party of the second part, his heirs and assigns, the certain tract of land situated in Wayne County, North Carolina, and more particularly described as follows:

PIN: 2588849625/ 806 Bryan Blvd. Goldsboro

Brogden Township, and more particularly described as follows

BEGINNING at a railroad spike in the centerline of N. C. Secondary Road No. 1222, said beginning point being at the intersection of said road center and the most Northern line of the property of the Ivey B. Harris Estate as shown by deed recorded in Deed Book 659, Page 227 in the Wayne County Registry, thence from the beginning leaving the centerline of N. C. Secondary Road No. 1222, with the line of the Ivey B. Harris Estate property, S 74° 35' 10" W. 30.30 feet to an iron stake on the Western right of way of N. C. Secondary Road No. 1222; thence leaving said road right of way and with the line of the Ivey B. Harris Estate property, S 74° 35' 10" W. 660.16 feet to an iron stake, W. L. Scott, Jr.'s most Northeastern property corner as shown by deed recorded in Deed Book 826, Page 335 in the Wayne County Registry, thence leaving the line of the Ivey B. Harris Estate property, with the line of the W. L. Scott, Jr. property, N 38° 26' 36" W. 374.91 feet to an iron stake; thence leaving the line of the W. L. Scott, Jr. property, N 82° 35' 38" E. 847.02 feet to an iron stake on the Western right of way of N. C. Secondary Road No. 1222; thence continuing N 82° 35' 38" E. 30.00 feet to a nail in the centerline of N. C. Secondary Road No. 1222, thence with said road center, S 7° 24' 22" E. 225.05 feet to a railroad spike in the centerline of N. C. Secondary Road No. 1222, at the intersection of said road center and the most Northern line of the property of the Ivey B. Harris Estate as shown by deed recorded in Deed Book 659, Page 227 in the Wayne County Registry, the point of beginning containing 5.00 Acres more or less including the right of way of N. C. Secondary Road No. 1222, or 4.84 Acres more or less excluding the right of way of N. C. Secondary Road No. 1222. And being the identical property conveyed to David E. Warren and wife, Sheila O. Warren by Southside Realty & Insurance Services, Inc. by deed dated October 15, 1985 and recorded in Book 1111, Page 625 of the Wayne County Registry.

PIN: 2588848803/ 834 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of N C S R No 1222, said nail being located N 7° 24' 22" W 225 05 feet from a railroad spike at the intersection of the centerline of N C S R No 1222 and the Northern line of the property of the Ivey B Harris Estate as shown by deed recorded in Deed Book 659, Page 227 in the Wayne County Registry, thence from the beginning leaving the centerline of N C S R No 1222, S 82° 35' 38" W 30 00 feet to an iron stake on the Western right of way of N C S R No 1222, thence leaving said road right of way, S 82° 35' 38" W 847 02 feet to an iron stake, thence with the line of the W L Scott, Jr property, N 38° 26' 36" W 204 24 feet to an iron stake, thence leaving the line of the W L Scott, Jr property, N 82° 35' 38" E 952 33 feet to an iron stake on the Western right of way of N C S R No 1222, thence continuing N 82° 35' 38" E 30 00 feet to a nail in the centerline of N C S R No 1222, thence with said road center, S 7° 24' 22" E 100 05 feet to a nail in said road center, thence continuing and with said road center, S 7° 24' 22" E 74 95 feet to a nail in the centerline of N C S R No 1222, the point of beginning containing 3 73 acres more or less including the right of way of N C S R No 1222, or 3 61 acres more or less excluding the right of way of N C S R No 1222 And being the identical property described in a deed dated March 15, 1996 and recorded in Book 1520, Page 299 of the Wayne County Registry

PIN: 2588846997/ 848 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of N.C. Secondary Road No. 1222, said nail being located N. 7° 24' 22" W 400.05 feet from a railroad spike at the intersection of the Ivey B. Harris Estate as shown by deed recorded in Deed Book 659, Page 227 in the Wayne County Registry; thence from the beginning leaving the centerline of N.C. Secondary Road No. 1222, S 82° 35' 38" W. 30.00 feet to an iron stake on the Western right of way N.C. Secondary Road No. 1222; thence leaving said road right of way, S. 82° 35' 38" W. 952.33 feet to an iron stake; thence with the line of the W.L. Scott, Jr. property, N 38° 26' 36" W. 204.24 feet to an iron stake, thence leaving the line of the W.L. Scott, Jr property, N. 82° 35' 38" E. 1,057.64 feet to an iron stake on the Western right of way of N.C. Secondary Road No. 1222; thence continuing N. 82° 35' 38" E. 30.00 feet to a nail in the centerline of N.C. Secondary Road No. 1222, thence with said road center, S. 7° 24' 22" E. 149.23 feet to a nail in said road center, thence continuing and with said road center, S. 7° 24' 22" E 25.77 feet to a nail in the centerline of N.C. Secondary Road No 1222, the point of beginning containing 4.16 Acres more or less including the right of way N.C. Secondary Road No. 1222, or 4.04 Acres more or less excluding the right of way of N.C. Secondary Road No. 1222. And being the identical property conveyed to Randy Lee Sullivan and wife, Jo Ann P. Sullivan by Southside Realty & Insurance Services, Inc by deed dated October 15, 1985 and recorded in Book 1111, Page 563 of the Wayne County Registry.

PIN: 2588855330/ 874 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of Secondary Road No. 1222, said beginning point being located N 7-24-22 W. 750.05 feet from a railroad spike in the centerline of Secondary Road No 1222 at the intersection of said road center and the most northern line of the property of the Ivey B Harris Estate as shown by deed recorded in Book 659, Page 227, in the Wayne County Registry, thence from the beginning leaving the centerline of Secondary Road No. 1222, S 82-35-38 W 30 00 feet to an iron stake on the western right of way of Secondary Road No 1222, thence leaving said road right of way S. 82-35-38 W. 1162 94 feet to an iron stake in the line of the W L. Scott, Jr. property, thence with said line, N 38-26-36 W 204 24 feet to an iron stake, thence leaving the line of the W L. Scott, Jr property, N 82-35-38 E. 1268.25 feet to an iron stake on the western right of way of Secondary Road No 1222, thence continuing N. 82-35-38 E. 30 00 feet to a nail in the centerline of Secondary Road No. 1222, thence with said road center S 7-24-22 E. 175 00 feet to the point of beginning, containing 5 00 Acres, more or less, including the right of way of Secondary Road No 1222, or 4.88 acres, more or less, excluding the right of way of Secondary Road No 1222, as surveyed by Bobby Rex Kornegay, Registered Surveyor, and shown on a map dated October 31, 1985, a copy of which is recorded in Book 1113, on Page 112, of the Wayne County Registry And being the identical property conveyed to Bobby Eugene Overton by Clarence Everett Anderson and wife, Frances Jean Anderson in a deed of correction dated March 18, 1992 and recorded in Book 1324, Page 169 of the Wayne County Registry

PIN: 2588854446/ 888 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of N.C S R No. 1222, said beginning point being located N 7° 24' 22" W 925 05 feet from a railroad spike in the centerline of N.C S R No 1222, at the intersection of said road center and the most Northern line of the property of the Ivey B Harris Estate as shown by deed recorded in Deed Book 659, Page 227, in the Wayne County Registry, thence from the beginning leaving the centerline of N.C S R No. 1222, S 82° 35' 38" W 30 00 feet to an iron stake on the Western right of way of N C.S.R No 1222, thence leaving said road right of way, S 82° 35' 38" W 1,268 25 feet to an iron stake in the line of the W. L. Scott, Jr property, thence with said line, N 38° 26' 36" W 33.39 feet to an iron stake; thence with the line of the W. L. Scott, Jr property, N 21° 10' 10" W. 73 89 feet to an iron stake; thence leaving the line of the W. L. Scott, Jr property, N 68° 49' 50" E. 313 65 feet to an iron stake; thence N. 82° 35' 38" E 998 39 feet to an iron stake on the Western right of way of N C.S R No. 1222, thence continuing N 82° 35' 38" E 30 00 feet to a nail in the centerline of N C S R. No 1222, thence with said road center, S 7° 24' 22" E 175.00 feet to a nail in the centerline of N C S R No. 1222, the point of beginning, containing 5 06 Acres more or less including the right of way of N C S.R No 1222 or 4 94 Acres more or less excluding the right of way of N C S R No 1222. Being all of Tract #11 of Buckhorn Farm. And being the identical property described in Book 1280, Page 802 and Book 1114, Page 860 of the Wayne County Registry.

PIN: 2588853681/ 890 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of N C Secondary Road NO 1222, said beginning point being located N 7-24-22 W 1,100 05 feet from a railroad spike in the centerline of N C Secondary Road No 1222 at the intersection of said road center, and the most Northern line of the property of the Ivey B Harris Estate as shown by deed recorded in the Deed Book 659, Page 227, in the Wayne County Registry, thence from the beginning leaving the centerline of N C Secondary Road No 1222, S 82-35-38 W 30 00 feet to an iron stake on the Western right of way of N C Secondary Road No. 1222, thence leaving said road right-of-way, S 82-35-38 W 998 39 feet to an iron stake, thence S 68-49-50 W 313 65 feet to an iron stake in the line of the W L Scott, Jr property, thence with said line, N 21-10-10 W 107 28 feet to an iron stake, thence leaving the line of the W L Scott, Jr property, N 68-49-50 E 499 51 feet to an iron stake, thence N 80-51-02 E 843 79 feet to an iron stake on the Western right-of-way of N C Secondary Road No 1222, thence continuing, N 80-51-02 E 30 01 feet to a nail in the centerline of N C Secondary Road No 1222, thence with said road center, S. 7-24-22 E 175.00 feet to a nail in the centerline of N C Secondary Road No 1222, the point of beginning, containing 4.51 acres more or less including the right-of-way of N C Secondary Road No 1222, or 4 39 acres more or less excluding the right-of-way of N C Secondary Road No 1222 And being the same property conveyed to Grady Vinson Howell by Robert Walton Baker by deed dated October 26, 1989, and recorded in the Wayne County Registry in Book 1245, at page 761 And being the same property conveyed to Grady Vinson Howell and Seaton W. Howell from Grady Vinson Howell (divorced) by deed dated April 6, 1993 and recorded in Book 1370 at page 640 of the Wayne County Registry

1. TERM. The term of this lease shall be for the period from April 5, 2022, through December 31, 2023.

2. RENTAL. The rental for said land per year is as follows:

PIN: 2588849625/ 806 Bryan Blvd. Goldsboro

PIN: 2588848803/ 834 Bryan Blvd. Goldsboro

PIN: 2588846997/ 848 Bryan Blvd. Goldsboro

PIN: 2588855330/ 874 Bryan Blvd. Goldsboro

PIN: 2588854446/ 888 Bryan Blvd. Goldsboro

PIN: 2588853681/ 890 Bryan Blvd. Goldsboro

Total: \$1,020.00/Year

3. PAYMENT OF RENTAL. Payment for the initial term shall be due upon execution of this lease agreement. Payment for subsequent terms shall be due no later than March 1st of each year. Payments shall be remitted to:

County of Wayne
Attn: Finance Department
PO Box 227
Goldsboro, NC 27533

4. CLEARED LANDS. The party of the second part shall be permitted to cultivate all cleared lands described herein or use the land described herein for any agricultural purpose it so chooses.

5. VISIBILITY AND APPEARANCE. The party of the second part shall maintain said land free and clear of the storage of equipment and signage. Said land shall only be used for agricultural purposes. Lessee shall maintain said land in a sightly condition and regularly mow and properly maintain the property. The lessee must keep all ditches cut and cleared of debris.
6. SUBLEASES. Lessee will not be permitted to sublease under their lease agreement without the express, written consent of Wayne County.
7. CROP ROTATION REQUIREMENTS. The agriculture producer will need to follow Best Management Practices (BMP's) in regard to crop rotation.
8. ASCS. The parties of the first part and the party of the second part shall execute such instruments or other documents as may be required by the ASCS Office or any other regulatory agency.
9. INDEMNITY. The party of the second part shall indemnify and hold harmless the parties of the first part from any claim arising out of its occupancy of said land or out of its farm operation.
10. RELEASE OF LIABILITY. Lessee hereby releases County of any and all liability for any injury or damage suffered by Lessee's animals or livestock which may occupy the premises during the course of this lease.
11. ADDITIONAL RESTRICTIONS. If corn is planted on the property, said property shall be disked in within seven (7) days after harvest. Bird hunting shall be prohibited on the property at all times. The producer shall not grow more than one (1) tobacco crop and one (1) sweet potato crop. It is recommended that the producer not grow the same grain crop two (2) years in a row. The lessee should have the soil tested and lime applied if needed.
12. NOTICES. Any notice of demand which any provision in this Lease is required or allowed to be given by either party to the other shall be deemed to have been sufficiently given for all purposes when made in writing and sent in the United States mail to the addresses contained above.

IN TESTIMONY WHEREOF, said parties have executed this lease in triplicate originals, one of which is retained by each of the parties, the day and year first above written.

COUNTY OF WAYNE

BY: _____ (SEAL)

NORTH CAROLINA
WAYNE COUNTY

I, _____, a Notary Public in and for said State and County, certify that Craig Honeycutt, County Manager, personally appeared before me this day and the foregoing instrument was signed by him.

WITNESS, my hand and Notarial Seal, this the _____ day of April 2022.

Notary Public

My Commission Expires:

JIM SCOTT

BY: _____ (SEAL)

NORTH CAROLINA
WAYNE COUNTY

I, _____, a Notary Public in and for said State and County, certify that Gilbert David Rutledge, Jr. personally appeared before me this day and the foregoing instrument was signed by him.

WITNESS, my hand and Notarial Seal, this the _____ day of April, 2022.

Notary Public

My Commission Expires:

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

I. POLICY OVERVIEW

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

II. PERMISSIBLE USES OF ARPA FUNDING

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

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

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

Any proposal received by Wayne County must clearly articulate which applicable provision applies to the suggested project. The US Treasury’s Final Rule may be found at

<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf>. An overview of the final rule may be found at <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>. The final rule contains a list of projects which the US Treasury has enumerated as eligible expenditures. Employees or any applicant seeking ARPA funding should review each document prior to submitting a proposal.

III. PROHIBITED USES OF ARPA FUNDING

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

1. To offset a reduction in net tax revenue.
2. To make a deposit into a pension fund for the purpose of reducing an accrued, unfunded liability.
3. To borrow money or make debt service payments.
4. To replenish financial reserves.
5. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding.
6. For projects which conflict or contravene the purpose of the American Rescue Plan Act statute (i.e., use of funds to undermine COVID-19 mitigation practices in line with CDC guidance and recommendations).
7. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
8. For any expenditure that violates other applicable federal, state, and local laws and regulations.

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

IV. PROCEDURES FOR PROJECT APPROVAL

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

- a brief description of the project which clearly identifies the specific permissible use under ARPA;
- a completed project eligibility determination form which is attached to this policy;
- identification of ARPA Expenditure Category (EC) (a list of ECs in the Appendix to the to the [US Treasury Compliance and Reporting Guidance](#)):

- a proposed budget, broken down by cost item, in accordance with Wayne County's Allowable Cost Policy on forms developed and approved by the Finance Department;
- a project implementation plan which includes a description of practices and procedures which the applicant, employee, subgrantee, and/or contractor assigned to the project will implement to ensure compliance with all aspects 2 CFR 200 (Uniform Guidance); and
- an estimated project timeline including completion date.

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

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

Effective this the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

WAYNE COUNTY ARPA PROJECT REQUEST AND ELIGIBILITY DETERMINATION FORM

This document is to be completed by the person or persons requesting American Rescue Plan Act of 2021 Coronavirus State and Local Government Fiscal Recovery Fund monies. The request will proceed through the Wayne County's review process. The requestor will receive notice if the project is approved, with instructions on how to proceed.

BASIC INFORMATION AND DESCRIPTION

Program/Project Name:	
Program/Project Description:	
Responsible Department:	
Program/Project Manager Name:	
Total Amount Requested:	
Internal Account Code(s): (assigned by Finance)	
Treasury Expenditure Category Level:	Choose an item.
Treasury Expenditure Category:	Choose an item.

ELIGIBILITY REVIEW

Please select appropriate ARP/CSLFRF Category below and complete the required information. Note that each requested project may only be associated with one of the following categories: 1. Public Health; 2. Negative Economic Impact; 3. Premium Pay; 4. Water, Sewer, Stormwater Infrastructure; 5. Broadband; or 6. Revenue Replacement (Government Services). Please complete all information in the applicable category and attach any required additional justifications and documentation.

1. <u>Public Health</u>		
A. Enumerated Uses/ Safe Harbors (Must select one) ☐ COVID-19 mitigation & prevention* ☐ Behavioral health care* ☐ Medical expenses* ☐ Preventing & responding to violence* ☐ Not on Enumerated List (Must complete Box B.)		
<i>*See detailed list of enumerated projects in each of these categories on pages 14-16 of the Overview of the Final Rule.</i>		
B. Written Justification (Please provide detailed responses to both these questions if checked "Not on Enumerated List" in Box A) (1) What is the specific negative public health impact or harm experienced by an individual or a class? (2) How does proposed project address the negative public health impact or harm?		
C. Is the project reasonably designed to benefit the individual or class that experienced a public health impact or harm?	☐ Yes	☐ No
D. Is the project related and reasonably proportional to the extent and type of public health impact or harm experienced?	☐ Yes	☐ No
E. Does proposed project involve a capital expenditure between \$1 million and \$10 million?	☐ Yes – Proceed to Box F.	☐ No – Proceed to Box G.

F. Is proposed project on enumerated list in Box A? <i>*Written justification must include the following elements:</i> • Describe the harm or need to be addressed; • Explain why a capital expenditure is appropriate; and • Compare the proposed capital expenditure to at least two alternative capital expenditures and demonstrate why the proposed capital expenditure is superior.	☐ Yes – Record written justification* in file, but not required in Project & Expenditure Reports	☐ No – Record written justification* in file and include in Project & Expenditure Reports
G. Does the proposed project involve a capital expenditure of \$10 million or more?	☐ Yes – Record written justification* for file and include in Project & Expenditure Reports	☐ No – No further action required.

2. Negative Economic Impact

A. Enumerated Beneficiaries (Must select one)

**See detailed list of enumerated beneficiaries and income on pages 17 & 19 of the [Overview of the Final Rule](#).*

Beneficiaries Who Experience Negative Economic Impact from the Pandemic

- ☐ Low-moderate income households or communities
- ☐ Household that experienced unemployment
- ☐ Households that experienced increased food or housing insecurity
- ☐ Households that qualify for the Children's Health Insurance Program, Childcare Subsidies through the Child Care Development Fund Program, or Medicaid
- ☐ When providing affordable housing programs: households that qualify for the National Housing Trust Fund and Home Investment Partnerships Program
- ☐ When providing services to address lost instructional time in K-12 schools: any student that lost access to in-person instruction for a significant period
- ☐ Small business that experienced decreased revenue or gross receipts, increased costs, financial insecurity, or other financial challenges due to the pandemic
- ☐ Nonprofit the experienced decreased revenue, increased costs, financial insecurity, or other financial challenges due to the pandemic
- ☐ Travel, tourism, hospitality industries
- ☐ Other industry that experienced at least 8% employment loss from pre-pandemic levels or is experiencing comparable or worse economic impacts as national tourism, travel, and hospitality sector
- ☐ Local government

Beneficiaries Who Experienced Disproportionately Negative Economic Impact from the Pandemic

- ☐ Low-income households and communities
- ☐ Households residing in a Qualified Census Tract (QCT)
- ☐ Households that qualify for Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Free- and Reduced-Price Lunch (NSLP) and/or School Breakfast (SBP) programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start and/or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants. For services to address educational disparities, Treasury will recognize Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school as eligible.
- ☐ Small businesses operating in a Qualified Census Tract (QCT)
- ☐ Nonprofits operating in a Qualified Census Tract (QCT)
- ☐ Not on enumerated list (Must complete Box B.)

B. Written Justification (Provide detailed response to this question if proposed beneficiary not on enumerated list in Box A)

Define the group/class/geographical area that experienced a negative economic impact from the COVID-19 pandemic. Be specific in defining group/class/area and in defining the negative economic impact to the group/class/area.

C. Enumerated / Safe Harbor Projects (Must Select One)

Projects for Negatively Economically Impacted

Households & Communities

- ☐ Food assistance & food banks
- ☐ Emergency housing assistance: rental assistance, mortgage assistance, utility assistance, assistance paying delinquent property taxes, counseling and legal aid to prevent eviction and homelessness & emergency programs or services for homeless individuals, including temporary residences for people experiencing homelessness
- ☐ Health insurance coverage expansion
- ☐ Benefits for surviving family members of individuals who have died from COVID-19
- ☐ Assistance to individuals who want and are available for work, including job training, public jobs programs and fairs, support for childcare and transportation to and from a jobsite or interview, incentives for newly- employed workers, subsidized employment, grants to hire underserved workers, assistance to unemployed individuals to start small businesses & development of job and workforce training centers
- ☐ Financial services for the unbanked and underbanked
- ☐ Burials, home repair & home weatherization
- ☐ Programs, devices & equipment for internet access and digital literacy, including subsidies for costs of access
- ☐ Cash assistance
- ☐ Paid sick, medical, and family leave programs
- ☐ Assistance in accessing and applying for public benefits or services
- ☐ Childcare and early learning services, home visiting programs, services for child welfare- involved families and foster youth & childcare facilities
- ☐ Assistance to address the impact of learning loss for K-12 students (e.g., high-quality tutoring, differentiated instruction)
- ☐ Programs or services to support long-term housing security: including development of affordable housing and permanent supportive housing

Small Businesses

- ☐ Loans or grants to mitigate financial hardship, such as by supporting payroll and benefits, costs to retain employees, and mortgage, rent, utility, and other operating costs
- ☐ Technical assistance, counseling, or other services to support business planning

Nonprofits

- ☐ Loans or grants to mitigate financial hardship
- ☐ Technical or in-kind assistance or other services that mitigate negative economic impacts of the pandemic

(continued on next page)

Projects for Disproportionately Negatively Economically Impacted

Households & Communities

- ☐ Pay for community health workers to help households access health & social services
- ☐ Remediation of lead paint or other lead hazards
- ☐ Primary care clinics, hospitals, integration of health services into other settings, and other investments in medical equipment & facilities designed to address health disparities
- ☐ Housing vouchers & assistance relocating to neighborhoods with higher economic opportunity
- ☐ Investments in neighborhoods to promote improved health outcomes
- ☐ Improvements to vacant and abandoned properties, including rehabilitation or maintenance, renovation, removal and remediation of environmental contaminants, demolition or deconstruction, greening/vacant lot cleanup & conversion to affordable housing
- ☐ Services to address educational disparities, including assistance to high-poverty school districts & educational and evidence-based services to address student academic, social, emotional, and mental health needs
- ☐ Schools and other educational equipment & facilities

Small Businesses

- ☐ Rehabilitation of commercial properties, storefront improvements & façade improvements
- ☐ Technical assistance, business incubators & grants for start-up or expansion costs for small businesses
- ☐ Support for microbusinesses, including financial, childcare, and transportation costs

☐ Not on enumerated list (Must proceed to Box D.)

Travel, Tourism, Hospitality Industry

☐ Aid to mitigate financial hardship, such as supporting payroll costs, lost pay and benefits for returning employees, support of operations and maintenance of existing equipment and facilities

☐ Technical assistance, counseling, or other services to support business planning

☐ COVID-19 mitigation and infection prevention measures (see section Public Health)

Local Government

☐ Public safety, public health, and human services salaries/benefits, to extent responding to the COVID-19 public health emergency

☐ Restoring pre-pandemic employment levels

☐ Effective service delivery

D. Written Justification (Provide detailed response to this question if proposed project not on enumerated list in Box C.)

(1) What is the specific negative economic impact or harm caused or exacerbated by the pandemic?

(2) How does the proposed project address the impact or harm?

E. Is the project reasonably designed to benefit the individual or class that experienced a public health impact or harm?	☐ Yes	☐ No
F. Is the project related and reasonably proportional to the extent and type of public health impact or harm experienced?	☐ Yes	☐ No
G. Does proposed project involve a capital expenditure between \$1 million and \$10 million?	☐ Yes – Proceed to H.	☐ No – Go to Box I.
H. Is proposed project on enumerated list in Box C? <i>*Written justification must include the following elements:</i> • Describe the harm or need to be addressed; • Explain why a capital expenditure is appropriate; and • Compare the proposed capital expenditure to at least two alternative capital expenditures and demonstrate why the proposed capital expenditure is superior.	☐ Yes – Record written justification* for file, but not required in Project & Expenditure Reports	☐ No – Record written justification* for file and include in Project & Expenditure Reports
I. Does the proposed project involve a capital expenditure of \$10 million or more?	☐ Yes – Record written justification* for file and include in Project & Expenditure Reports	☐ No – No further action needed

3. Premium Pay

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(c). (More details on this expenditure category are available [here](#).)

4. Water, Sewer, Stormwater Infrastructure

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(e)(1).

5. Broadband Infrastructure

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(e)(2).

6. Revenue Loss

This portion of ARP/CSLFRF funds may be used for the provision of government services. Please provide description of project and attach any necessary documentation. Note that water, sewer, stormwater, and broadband projects may be funded in this category, without having to meet all of the criteria specified in the other categories.

PROHIBITIONS VERIFICATION:

By checking these boxes, the [NAME REVIEWING PERSONNEL HERE] attests that the statements are true.

- ☐ Project does not contravene the statutory purpose of ARP, including program, service, or capital expenditure that includes a term or condition that undermines efforts to stop the spread of COVID-19
- ☐ No Conflict of Interest

- ☐ Complies with all state and federal laws and local ordinance
- ☐ No pension fund deposit
- ☐ No borrowings or debt service
- ☐ No financial reserves

JUSTIFICATION AND LEGAL REVIEW FOR STATE AUTHORITY:

Program Administration Information

Proposed Project Budget, delineated by Cost Item for Allowable Cost Review

U.G. Provisions	Cost Items	Estimated Amount	Necessary/ Reasonable	% Allocable	Required Documentation
200.430	Compensation		Choose an item.		
200.431	Fringe Benefits		Choose an item.		
200.475	Travel		Choose an item.		
200.439	Equipment & Other Capital		Choose an item.		
200.453	Materials & Supplies		Choose an item.		
200.318 & 200.92	Contractual Services & Subawards		Choose an item.		
200.459	Consultants / Professional Services		Choose an item.		
200.465	Occupancy (Rent & Utilities)		Choose an item.		
200.471	Telecommunications		Choose an item.		
200.473	Training & Education		Choose an item.		
200.413 (c)	Direct Administrative Costs		Choose an item.		
	Add'l Cost Item		Choose an item.		
	Total Direct Costs		Choose an item.		
200.414	Indirect Costs		Choose an item.		
Total Project Budget					

Administrative Classification

Administration Type	☐ In-House	☐ Contractor/Vendor	☐ Sub-Recipient/Subaward
If Contractor/Vendor or Sub-recipient, has this been verified using the Classification Checklist?		☐ Yes	☐ No

Program Sub-Recipient and/or Contractor List (if known):

Name	Tax ID #	Completion of Classification Checklist?	Contractor or Sub-Recipient	DUNS #/UEI	Date checked SAM.gov
		Choose an item.	Choose an item.		
		Choose an item.	Choose an item.		
		Choose an item.	Choose an item.		

Key Project Dates

Due Date	Task Type	Task Description	Status
	Choose an item.		Choose an item.
	Choose an item.		Choose an item.
	Choose an item.		Choose an item.

Additional Suggested Materials for Attachment (as needed):

Equity Worksheet,

Risk Assessment

Monitoring Plan

Agreements

Project & Expenditure Report Tracking Tool

ALLOWABLE COSTS AND COST PRINCIPLES POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW

On July 20, 2021 the Wayne County Board of Commissioners adopted Resolution #2012-13 which accepted \$23,916,753.00 in funding from the American Rescue Plan Act of 2021 (ARPA). The ARPA and all funds received through the act are subject to the provisions of 2 CFR Part 200 commonly referred to as “Uniform Guidance”. Subpart E of the Uniform Guidance establishes regulations which determine where certain expenditures are allowable costs. This policy addresses allowable costs and cost principles as required by 2 CFR Part 200, Subpart E. This policy is effective April 5, 2022 and shall remain in effect for the duration of the ARPA Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all County employees as well as subgrantees and contractors who enter into agreements to perform ARPA related activities for the County.

2 CFR Part 200, Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (“ARPA”); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARPA grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

Wayne County shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARPA funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARPA grant award terms and all applicable federal regulations in the Uniform Guidance.

Responsibility for following these guidelines lies with the County Manager and Finance Director, who are charged with the administration and financial oversight of ARPA funds. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARPA grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Wayne County Finance Department. As questions on allowability of certain costs may require interpretation and judgment, staff is encouraged to ask for assistance in making those determinations.

II. GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARPA funds must meet the following general criteria:

1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of Wayne County or the proper and efficient performance of the federal award.
 - The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARPA award.
 - Market prices for comparable goods or services for the geographic area.
 - Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to Wayne County, its employees, the public at large, and the federal government.
 - Whether Wayne County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARPA award's cost.
2. A cost is allocable to the ARPA award if the goods or services involved are chargeable or assignable to the ARPA award in accordance with the relative benefit received. This means that the ARPA grant program derived a benefit in proportion to the funds charged to the program. For example, if 50 percent of an employee's salary is paid with grant funds, then the County must document that the program officer spent at least 50 percent of his/her time on the grant program.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs

may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARPA, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

3. Be authorized and not prohibited under state or local laws or regulations.
4. Conform to any limitations or exclusions set forth in the principles, federal laws, ARPA award terms, and other governing regulations as to types or amounts of cost items.
5. Be consistent with policies, regulations, and procedures that apply uniformly to both the ARPA federal award and other activities of Wayne County.
6. Be accorded consistent treatment. A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
7. Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Uniform Guidance.
8. Be net of all applicable credits. The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARPA award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms. Any income earned through ARPA projects shall be handled consistent with any County program income policy in effect at the time.
9. Be adequately documented.

III. SELECTED ITEMS OF COST

Uniform Guidance establishes the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

Wayne County employees responsible for determining cost allowability must be familiar with the Selected Items of Cost and follow the applicable regulations when charging these specific expenditures to the ARPA grant. Wayne County personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Wayne County regulations, and program-specific rules may deem a cost as unallowable, and Wayne County personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost. Wayne County personnel shall use the selected items of cost when documenting expenditures to the ARPA grant.

IV. DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARPA-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARPA-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, Wayne County may charge a ten percent de minimis rate of modified total direct costs. Uniform Guidance defines modified total direct costs as all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). Modified total direct costs EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

Certain Uniform Guidance Cost allowance provisions only apply to local governments. The following Uniform Guidance provisions shall apply to this policy:

2 CFR § 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in 2 CFR § 200.475). Unallowable costs include:

- (1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;
- (2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;

- (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in 2 CFR § 200.435); and
 - (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.
- (b) For Indian tribes and Councils of Governments (COGs) (see definition for *Local government* in 2 CFR § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

2 CFR § 200.416 Cost allocation plans and indirect cost proposals.

- (a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.
- (b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:
- (1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and
 - (2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.
- (c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

2 CFR § 200.417 Interagency service.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to 2 CFR Part 200.

VI. COST ALLOWABILITY REVIEW PROCESS

Preapproval Cost Allowability Review

Before an ARPA-funded project is authorized, the County Manager must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARPA funds.

- Wayne County personnel must submit proposed ARPA projects to the County Manager and the Finance Department for review. Decisions and eligibility and approval of all ARPA projects will be governed by the then current version of the County's Eligible Project Policy for the Expenditure of ARPA Funds. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item on forms developed and approved by the Finance Department.
- Along with a general review of project eligibility and conformance with other governing board management directives, the Finance Department must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury. The Finance Department shall develop appropriate forms to track and document approval of all projects.
- If a proposed project includes a request for an unallowable cost, the Finance Department will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the County Manager and the Finance Department, staff responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

Post-expenditure Cost Allowability Review

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Finance Department will perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Finance Department will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Finance Department must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Finance Department will proceed through the local government's normal disbursement process.

- If any cost item is deemed unallowable, the Finance Department will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARPA funds. The Finance Department may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The Wayne County Board of Commissioners must approve any allocation of other funds for this purpose.
- The Finance Department must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project. The length of retention shall be governed by any ARPA specific retention policies adopted by the Board of Commissioners; however, at a minimum all ARPA related documentation shall be retained for at least five years after the end of the award term.

VII. COST TRANSFERS

Any costs charged to the ARPA federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

Effective this the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	Allowable with restrictions

Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)

Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions

Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed

WAYNE COUNTY NONDISCRIMINATION POLICY GOVERNING THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW

It is the policy of Wayne County to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by Wayne County, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds, which Wayne County received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 ("ARPA").

I. Governing Statutory & Regulatory Authorities

As required by the US Treasury's Award Terms and Conditions for ARPA, Wayne County shall ensure that each "activity," "facility," or "program"¹ that is funded in whole, or in part, with ARPA and administered under the award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities,

¹ 22 C.F.R. § 22.3 defines "program" and "activity" as all operations of an entity, including local governments, that receive Federal financial assistance, and the departments, agencies, or special purpose districts of the local governments to which Federal financial assistance is distributed. "Federal financial assistance" includes, among other things, grants and loans of federal funds. "Facility" includes all or any part of structures, equipment, or other real or personal property or interests therein, and the provision of facilities includes the construction, expansion, renovation, remodeling, alteration, or acquisition of facilities.

and services provided or made available by state and local governments or instrumentalities or agencies thereto.

II. Discriminatory Practices Prohibited in the Administration of ARPA Funds

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, Wayne County shall prohibit, at a minimum, the following practices in its administration of ARPA pursuant to Award Terms and Conditions:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

III. Reporting & Enforcement

1. Wayne County shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration,

mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The [LOCAL GOVERNMENT] shall comply with information requests, on-site compliance reviews, and reporting requirements.

2. Wayne County shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. Wayne County shall inform the Treasury if it has received no complaints under Title VI.
3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by Wayne County in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:

Wayne County HR
Attn: HR Director
PO Box 227
Goldsboro, NC 27533

with copy to:
Wayne County Staff Attorney
PO Box 227
Goldsboro, NC 27533

Effective this the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

WAYNE COUNTY PROPERTY MANAGEMENT POLICY RELATED TO THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT FUNDS

I. POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, details post award requirements related to property management of property acquired or updated, in whole or in part, with funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARPA). 2 CFR 200.311 through 2 CFR 200.316 detail property standards related to the expenditure of ARPA funds. This policy defines the applicable property standards which shall govern the management of property obtained using ARPA funds. This policy is effective April 5, 2022 and shall remain in effect for until the expiration of ARPA funds unless otherwise superseded by a future policy. It applies to all County employees as well as subgrantees and contractors who enter into agreements to perform ARPA related activities for the County.

II. DEFINITIONS

The following definitions from 2 CFR 200.1 apply in this policy:

Computing devices: machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. See also the definitions of supplies and information technology systems in this section.

Equipment: tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the County for financial statement purposes, or \$5,000. See also the definitions of *capital assets*, *computing devices*, *general purpose equipment*, *information technology systems*, *special purpose equipment*, and *supplies* in this section.

Information technology systems: computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also the definitions of computing devices and equipment in this section.

Intangible property: property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

Personal property: property other than real property. It may be tangible, having physical existence, or intangible.

Property: real property or personal property.

Real property: land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

Supplies: all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the local government for financial statement purposes or \$5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.

III. REAL PROPERTY

Title to Real Property: Title to real property acquired or improved with ARPA funds vests with the County. (2 CFR 200.311(a)).

Use of Real Property: Real property acquired or improved with ARPA funds must be used for the originally authorized purpose as long as needed for that purpose, during which time the County must not dispose of or encumber its title or other interests. (2 CFR 200.311(b)).

Insurance of Real Property: The County must provide the equivalent insurance coverage for real property acquired or improved with ARPA funds as provided to property owned by the County. (2 CFR 200.310).

Disposition of Real Property: When the County no longer needs real property purchased with ARPA for ARPA purposes, the County must obtain disposition instructions from US Treasury. The instructions must provide for one of the following alternatives:

1. The County retains title after compensating US Treasury. The amount paid to US Treasury will be computed by applying US Treasury's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the County is disposing of real property acquired or improved with ARPA funds and acquiring replacement real property under the ARPA, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
2. The County sells the property and compensates US Treasury. The amount due to US Treasury will be calculated by applying US Treasury's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the ARPA award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the County is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
3. The County transfers title to US Treasury or to a third party designated/approved by US Treasury. The County is entitled to be paid an amount calculated by applying the County's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property. 2 CFR 200.311(c).

IV. EQUIPMENT

Title to Equipment: Title to equipment acquired or improved with ARPA funds vests with the County. (2 CFR 200.313(a)).

Use of Equipment: The County must use equipment acquired with ARPA funds for the project for which it was acquired as long as needed, whether or not the project continues to be supported by the ARPA award, and the County must not encumber the property without prior approval of US Treasury. (2 CFR 200.313(a)(1)-(2)).

When no longer needed for the original project, the equipment may be used in other activities supported by a Federal awarding agency, in the following order of priority:

1. Activities under a Federal award from the Federal awarding agency which funded the original project, then
2. Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems. (2 CFR 200.313(c)(1)).

During the time that equipment is used on the project for which it was acquired, the County must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the project for which it was originally acquired. First preference for other use must be given to other programs or projects supported by US Treasury and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate. 2 CFR 200.313(c)(2).

Noncompetition: The County must not use equipment acquired with the ARPA funds to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment. 2 CFR 200.313(c)(3).

Replacement Equipment: When acquiring replacement equipment, the County may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. 2 CFR 200.313(c)(4).

Management of Equipment: The County will manage equipment (including replacement equipment) acquired in whole or in part with ARPA funds according to the following requirements.

1. The County will maintain sufficient records that include
 - a) a description of the property,
 - b) a serial number or other identification number,
 - c) the source of funding for the property (including the Federal Award Identification Number (FAIN)),
 - d) who holds title,
 - e) the acquisition date,
 - f) cost of the property.

- g) percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
 - h) the location, use and condition of the property, and
 - i) any ultimate disposition data including the date of disposal and sale price of the property.
2. The County will conduct a physical inventory of the property and reconcile results with its property records at least once every two years.
 3. The County will develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft will be investigated by the County.
 4. The County will develop and implement adequate maintenance procedures to keep the property in good condition.
 5. If the County is authorized or required to sell the property, it will establish proper sales procedures to ensure the highest possible return, in accordance with state and federal law.

Insurance of Equipment: The County must provide the equivalent insurance coverage for equipment acquired or improved with ARPA funds as provided to property owned by the County. 2 CFR 200.310.

Disposition of Equipment: When the equipment is no longer needed for its original ARPA purpose, the County may either make the equipment available for use in other activities funded by a Federal agency, with priority given to activities funded by US Treasury, dispose of the equipment according to instructions from US Treasury, or follow the procedures below. 2 CFR 200.313(e).

1. Equipment with a per-item fair market value of less than \$5,000 may be retained, sold or transferred by the County, in accordance with state law, with no additional responsibility to US Treasury;
2. If no disposal instructions are received from US Treasury, equipment with a per-item fair market value of greater than \$5,000 may be retained or sold by the County. The County must establish proper sales procedures, in accordance with state law, to ensure the highest possible return. The County must reimburse US Treasury for its federal share. Specifically, US Treasury is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the ARPA funding percentage of participation in the cost of the original purchase. If the equipment is sold, US Treasury may permit the County to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. Equipment may be transferred to US Treasury or to a third-party designated by US Treasury in return for compensation to the County for its attributable compensation for its attributable percentage of the current fair market value of the property.

V. SUPPLIES

Title to Supplies. Title to supplies acquired with ARPA funds vests with the County upon acquisition. 2 CFR 200.314(a).

Use and Disposition of Supplies: If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the ARPA project and the supplies are not needed for any other Federal award, the County must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. 2 CFR 200.314(a).

Noncompetition. As long as the Federal Government retains an interest in the supplies, the County must not use supplies acquired under the ARPA to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute. 2 CFR 200.314(b).

VI. PROPERTY TRUST RELATIONSHIP

Real property, equipment, and intangible property, that are acquired or improved with ARPA funds must be held in trust by the County as trustee for the beneficiaries of the project or program under which the property was acquired or improved. US Treasury may require the County to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. 2 CFR 200.316.

VII. IMPLEMENTATION OF POLICY

The Purchasing Manager shall adopt procedures to track all real property, equipment, and supplies (collectively, property) acquired or improved in whole or in part with ARPA funds. At a minimum, those procedures must address the following ensure proper insurance of property; document proper use of property; record and maintain required data records for equipment; conduct periodic inventories of equipment, at least every two years; create processes for replacement and disposition of property; and establish other internal controls to safeguard and properly maintain property

Effective this the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

WAYNE COUNTY RECORD RETENTION POLICY FOR DOCUMENTS CREATED OR MAINTAINED PURSUANT TO THE AMERICAN RESCUE PLAN ACT

I. POLICY OVERVIEW

On July 20, 2021, the Wayne County Board of Commissioners adopted Resolution #2012-13 which accepted \$23,916,753.00 in funding from the American Rescue Plan Act of 2021 (ARPA). Under the federal legislation and subsequent final rule issued by the US Treasury, entities receiving funds must abide by certain record retention guidelines. This policy establishes a record retention policy for documents created or maintained pursuant to Wayne County's distribution of ARPA funds.

II. RETENTION OF RECORDS

ARPA's Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury's ("Treasury") record retention requirements for the ARPA funds.

It is the policy of Wayne County to follow Treasury's record retention requirements as it expends ARPA funds. Accordingly, Wayne County shall abide by the following practices:

- Retain all financial and programmatic records related to the use and expenditure of ARPA funds for a period of five (5) years after all ARPA funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with ARPA for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act "ARPA," Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

III. COVERED RECORDS AND STORAGE

For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence Wayne County's expenditure of ARPA funds on eligible projects, programs, or activities pursuant to the ARPA award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of ARPA for eligible projects, programs, or activities.
- Documentation of rationale to support a particular expenditure of ARPA (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARPA award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with ARPA, including time and effort reports; and
- Indirect cost rate proposals.

Wayne County's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

IV. DEPARTMENTAL RESPONSIBILITIES

Any department or unit of Wayne County, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject Wayne County to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary action in accordance with the Wayne County Personnel Policy, including suspension or termination.

The Finance Department shall be responsible for identifying the documents that Wayne County must or should retain and arrange for the proper storage and retrieval of records. The Finance Department shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

V. REPORTING POLICY VIOLATIONS

Wayne County is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Finance Director. Wayne County prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

Any questions about this policy should be referred to the Finance Department who is in charge of administering, enforcing, and updating this policy.

Effective this the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board