



## Wayne County, North Carolina Board of Commissioners

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February 17, 2026  
224 E. Walnut Street  
Courthouse 4th Floor  
Goldsboro, NC 27530

### MINUTES

**PLEASE SILENCE ALL CELLPHONES**

#### **8:00 A.M. AGENDA BRIEFING**

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

The briefing began at 8:00 a.m. with Chairman Joe C. Daughtery reviewing the agenda.

Finance Director Angie Boswell reviewed the budget amendments.

County Attorney Andrew Neal reviewed Resolution #2026-3 and the Utility Agreement between the Town of Seven Springs and Wayne County.

County Manager Chip Crumpler reviewed the Statement of Purpose and Rules of Procedure for the Wayne County Facilities Committee, the relocation of the Day Reporting Center to 426 W. Pine Street, Goldsboro, the signage on the N. William Street Side of the Carey Winders Detention Center, and the relocation of the Guardian Ad Litem offices to the second floor of the Courthouse and creation of attorney-client meeting space on the third floor of the Courthouse.

At 8:32 a.m., Chairman Joe C. Daughtery recessed the Board of Commissioners meeting.

Members Present: Chairman Joe C. Daughtery, Vice-Chairman Chris Gurley, Barbara Aycock, Tim Harrell, Joe Democko, and Antonio Williams.

Members Absent: Bevan Foster.

#### **CALL TO ORDER - Chairman Joe C. Daughtery**

The Wayne County Board of Commissioners met on Tuesday, February 17, 2026, at 09:00 AM in the Commissioners Meeting Room in the Wayne County Courthouse Annex, Goldsboro, North Carolina, after due notice thereof had been given.

Members present: Chairman Joe C. Daughtery, Vice-Chairman Chris Gurley, Barbara

Aycock, Chris Gurley, Bevan Foster, Antonio Williams, Tim Harrell, Joe Democko

Members absent: None

### **INVOCATION - Commissioner Joe Democko**

Commissioner Joe Democko gave the invocation.

### **PLEDGE OF ALLEGIANCE - Commissioner Barbara Aycock**

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**

1. Motion to Approve the February 3, 2026 Minutes.  
Upon motion of Antonio Williams, the Board of Commissioners unanimously approved the February 3, 2026 Minutes.

### **DISCUSSION/ADJUSTMENT OF AGENDA**

2. Motion to Approve the February 17, 2026, Agenda.  
Upon motion of Chris Gurley, the Board of Commissioners unanimously approved the February 17, 2026, Agenda.

### **SPECIAL PRESENTATIONS**

Time Limit of 6 to 10 Minutes

3. Presentation of a Distribution Check by ABC Board General Manager Darnay Barefoot.

ABC Board General Manager Darnay Barefoot presented a check for \$121,500 to the Board of Commissioners and answered questions from the Board.

Mr. Barefoot stated the new Rosewood store would be opening soon and invited the Board to visit the new building. Commissioner Antonio Williams asked how the building in the Industrial Park was going, and Mr. Barefoot stated there were a few delays due to the weather, but it was progressing. He discussed the 90th anniversary of ABC in North Carolina and explained where the State funds for the county support. He stated the ABC Board is self-funded and is not funded by taxpayer dollars, and thanked the Board for their support.

4. Presentation by Sheriff Larry Pierce and Machel Bass regarding the Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP).

Sheriff Larry Pierce introduced Jail Navigator Machel Bass, who presented the board with a summary of the Comprehensive Opioid, Stimulant, and Substance Use Program, attached hereto as Attachment A.

Commissioner Barbara Aycock asked who qualified for the program. Ms. Bass

said that anyone over the age of 18 currently incarcerated could participate.

Commissioner Tim Harrell asked if opioid funding could potentially allow the program to continue. Ms. Bass stated Sheriff Pierce would hopefully be requesting funds during the budget season.

Commissioner Antonio Williams thanked Ms. Bass for the work she is doing in the Wayne County Detention Center. Chairman Joe C. Daughtery stated that Ms. Bass and Sheriff Pierce should be commended for a job well done.

#### **9:30 A.M. PUBLIC HEARING(S)**

5. To receive public comments regarding an economic incentive agreement with Scout Limited, Inc. The Board of Commissioners will consider a \$8,450 incentive grant payable over three (3) years in exchange for the company's commitment to invest \$455,000 in capital improvements and create 13 jobs in Wayne County.

At 9:37 a.m. Chairman Joe C. Daughtery opened the public hearing to receive public comments regarding an economic incentive agreement with Scout Limited, Inc. to consider a \$8,450 incentive grant payable over three (3) years in exchange for the company's commitment to invest \$455,000 in capital improvements and create 13 jobs in Wayne County. The agreement is attached hereto as Attachment B.

Existing Industry Director Julie Graham explained the incentive agreement for Project Wick and answered questions from the Board. She stated the company was purchasing a candle making business in Georgia and relocating the operation to Goldsboro.

No one signed up for public comments.

At 9:39 a.m. Chairman Joe C. Daughtery closed the public hearing.

Upon motion of Tim Harrell, the Board of Commissioners unanimously approved an \$8,450 incentive grant payable over three (3) years in exchange for the company's commitment to invest \$455,000 in capital improvements and create 13 jobs in Wayne County.

6. To receive public comments regarding an economic incentive agreement with Goshen Engineering. The Board of Commissioners will consider a \$45,000 incentive grant payable over three (3) years in exchange for the company's commitment to invest \$3,912,601 in capital improvements and create 25 jobs in Wayne County.

At 9:40 a.m. Chairman Joe C. Daughtery opened the public hearing to receive public comments regarding an incentive agreement with Goshen Engineering to consider a \$45,000 incentive grant payable over three (3) years in exchange for the company's commitment to invest \$3,912,601 in capital improvements and

create 25 jobs in Wayne County. The agreement is attached hereto as Attachment C.

Existing Industry Director Julie Graham explained the incentive agreement and answered questions from the Board.

No one signed up for public comments.

At 9:41 a.m. Chairman Joe C. Daughtery closed the public hearing.

Upon motion of Tim Harrell, the Board of Commissioners unanimously approved a \$45,000 incentive grant payable over three (3) years in exchange for the company's commitment to invest \$3,912,601 in capital improvements and create 25 jobs in Wayne County.

## **UNFINISHED BUSINESS**

7. Motion to adopt the Revised Budget Ordinance for Fiscal Year 2025-2026.

Finance Director Angie Boswell provided a presentation explaining the Revised Budget Ordinance for Fiscal Year 2025-2026, attached hereto as Attachment D. Mrs. Boswell reviewed the reason for the change and explained what would be changing, stating it would improve clarity and compliance.

Commissioner Bevan Foster asked for clarification on the topic. Mrs. Boswell explained that all the individual line items would be condensed to the department level.

Chairman Joe C. Daughtery reviewed what Mrs. Boswell had just explained, stating the County would be providing a summary instead of a lot of detail, which is required by the Local Government Commission. He stated this has not been an issue in the past, but that the Commission had notified us of the change needed.

Commissioner Bevan Foster questioned the numbers from the audit presentation and asked Mrs. Boswell why they were different than what she was presenting. She explained that what she was presenting was the current budget for this year and the numbers from the audit were the actual amounts spent for the 2024-2025 fiscal year. Commissioner Foster asked what the losses were for the departments and why the finance department had to move money to those departments. Mrs. Boswell explained that the money transferred in was to cover the department's expenses, as some departments have a lesser amount of revenue.

Vice-Chairman Chris Gurley stated the County needed to show the public a generalized summary of where the money goes for better understanding.

Commissioner Bevan Foster stated he was confused about what he was voting for. Commissioner Antonio Williams said it was the motion to adopt the new

budget ordinance. Commissioner Tim Harrell explained the issue, stating the County was providing too much detail and had to change that. Mrs. Boswell said the money was not changing, just the layout of the budget that was presented to the Local Government Commission.

Chairman Joe C. Daughtery asked for an explanation of the items that were over budget. Mrs. Boswell said there were four items, with the biggest one being hospitalization. Chairman Daughtery asked for clarification on why the hospitalization was over budget. Mrs. Boswell stated a claim was received after the close of the fiscal year and was paid in the following fiscal year, but the State requires it to be recorded in the fiscal year in which it took place. She said there were no funds available in the prior fiscal year, causing it to be over budget.

Commissioner Bevan Foster asked about the additional items that were listed. Mrs. Boswell stated those were not as large as the hospitalization and explained the process. Commissioner Foster said there was a lot of gray area that he did not understand, but they could move on.

Upon motion of Commissioner Antonio Williams, the Board adopted the Revised Budget Ordinance for Fiscal Year 2025-2026 with a vote of six to one, with Commissioner Foster voting against.

Commissioner Tim Harrell clarified for the public that the County was just changing the way the budget was reported to the Local Government Commissioner. Chairman Joe C. Daughtery stated the budget would still be available for the public to view at the object level.

County Manager Chip Crumpler stated the County would have to over inflate the budget to keep this from happening again, which would cause a property tax increase.

## **CONSENT AGENDA**

Upon motion of Barbara Aycock, the Board of Commissioners approved the Consent Agenda by a vote of six to one, with Commissioner Foster voting against.

### **8. Budget Amendments**

#259-DSS, #260-Health Department, #261-Finance, #264-Central Services

### **9. Motion to Adopt Resolution #2026-3: A Resolution Adopting the Fifty-Third Amendment to the Position Classification and Pay Plan for Wayne County, NC Attached hereto as Attachment E.**

### **10. Motion to approve the Statement of Purpose and Rules of Procedures for the Wayne County Facilities Committee. Attached hereto as Attachment F.**

### **11. Motion to approve a Utility Agreement between the Town of Seven Springs and the County of Wayne, as recommended by the Facilities Committee. Attached hereto as Attachment G.**

12. Motion to approve the relocation of the Day Reporting Center to 426 W. Pine Street, Goldsboro (School Street School), as recommended by the Facilities Committee.
13. Motion to approve signage on the N. William Street side of the Carey Winders Detention Center, as recommended by the Facilities Committee.
14. Motion to approve the relocation of the Guardian Ad Litem Offices to the second floor of the Courthouse and creation of attorney-client meeting space on the third floor of the Courthouse, as recommended by the Facilities Committee.
15. Motion to establish a public hearing on March 17, 2026 at 9:15 a.m in the Commissioners' Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina, to receive public comments on an Economic Development Agreement between Wayne County and the Wayne County Development Alliance, Inc. to construct a 50,000 square foot shell building on Lot 6 in the ParkEast Industrial Park.  
Attached hereto as Attachment H.

## **PUBLIC COMMENTS**

Upon motion of Commissioner Antonio Williams, the Board unanimously approved to allow public comments due to the inclement weather during the last meeting.

Mr. Berry Merrill expressed his gratitude to the Goldsboro Wayne Transportation Authority, as neither he nor his wife could drive, and greatly appreciated their willingness to help. He discussed the Sales Tax Referendum and encouraged the citizens to vote for it.

Ms. Brittney Kirven-LaMay expressed her concerns about wildlife and vegetation in Wayne County and presented some ideas to improve wildlife habitats. Commissioner Antonio Williams thanked her for caring about the animals and the community.

## **COUNTY MANAGER'S REPORT**

County Manager Chip Crumpler discussed land conservation and the amount of trash within the County, and encouraged citizens not to throw their trash on the ground. He thanked Jail Navigator Machel Bass for presenting the Comprehensive Opioid, Stimulant, and Substance Use Program, stating it was a great program with high success rates, and thanked the Board of Commissioners for allowing Legal Aid to relocate to a Wayne County facility.

## **BOARD OF COMMISSIONERS COMMITTEE REPORTS**

Commissioner Antonio Williams held a moment of silence for Reverend Jackson and stated he attended the ribbon cutting for Core Care.

Commissioner Joe Democko recommended the reappointment of Kendall Lee to the Mount Olive Board of Adjustment and Planning board, the appointment of Arrington Anderson to the Belfast- Patetwon Sanitary district board, and the appointment of LaToya Stallings to the Commissioners' Council for Older Adults, to be voted on at the next Board of Commissioners meeting.

Commissioner Barbara Aycock reminded the citizens that it is their civic duty to vote and thanked the chamber for hosting the ribbon-cutting events in Wayne County.

Commissioner Bevan Foster had no comment.

Commissioner Tim Harrell provided a brief review of the Facilities Committee meeting and thanked the staff for their work during the meeting.

Vice-Chairman Chris Gurley expressed his concerns about the amount of litter in Wayne County and the State of North Carolina, stating the State spent approximately 9 million to pick up trash last year and that money could go towards better improvements. He asked for an update on the drainage situation at School Street School and stated he attended the Air Force Community Partnership Program event and expressed his appreciation for what Seymour Johnson means to Wayne County.

Chairman Joe C. Daughtery was pleased to announce that the first 5 and 5 committees met and expressed his appreciation to the three commissioners, County Manager, and Finance Director who attended. He attended a meeting at Goldsboro City Hall with Mayor Charles Gaylor to address gun violence, the Wayne Community College retreat, and the Economic Development Region meeting at the Global TransPark.

## **CLOSED SESSION**

At 8:18 a.m., upon motion of Tim Harrell, the Board of Commissioners unanimously declared itself in closed session to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege and for the protection of confidential competitive healthcare information under G.S. 131E-97.3.

At 8:31 a.m., upon motion of Barbara Aycock, the Board of Commissioners unanimously declared itself in regular session.

At 10:04 a.m., upon motion of Tim Harrell, the Board of Commissioners unanimously declared itself in closed session.

At 11:20 a.m., upon motion of Barbara Aycock, the Board of Commissioners unanimously declared itself in regular session.

Members Present: Chairman Joe C. Daughtery, Vice-Chairman Chris Gurley, Barbara Aycock, Joe Democko, Tim Harrell, and Antonio Williams.

## **RECESS**

At 11:21 a.m., Chairman Joe C. Daughtery recessed the Board of Commissioners meeting.

## **12:00 P.M. FARM BUREAU LUNCHEON (Maxwell Center)**

### **16. Farm Bureau Legislative Luncheon**

At 12:00 p.m., Chairman Joe C. Daughtery recessed the Board of Commissioners meeting.

## **CLOSED SESSION**

At 1:40 p.m., upon motion of Commissioner Tim Harrell, the Board of Commissioners unanimously declared itself in closed session to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege and for the protection of confidential competitive healthcare information under G.S. 131E-97.3.

At 4:03 p.m., upon motion of Commissioner Tim Harrell, the Board of Commissioners unanimously declared itself in regular session.

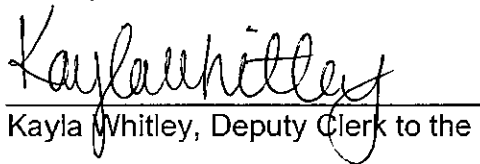
Members Present: Chairman Joe C. Daughtery, Vice-Chairman Chris Gurley, Barbara Aycock, Joe Democko, Tim Harrell, and Antonio Williams.

Members Absent: Bevan Foster

Others Present: County Manager Chip Crumpler, County Attorney Andrew Neal, Assistant County Manager Ginger Moore, Deputy Clerk to the Board Kayla Whitley, PYA Consultants Andrew Stafford and Annapoorani "Anna" Bhat, and attorneys from Womble, Bond, Dickenson, LLP, Anthony Brett and Gregory Chabon.

## **ADJOURNMENT**

At 04:04 PM, Chairman Joe C. Daughtery adjourned the meeting of the Wayne County Board of Commissioners.

A handwritten signature in black ink, appearing to read 'Kayla Whitley', is written over a horizontal line.

Kayla Whitley, Deputy Clerk to the Board

**WAYNE COUNTY  
DETENTION CENTER  
SUBSTANCE MISUSE  
PROGRAM  
(WCDCSMP)**

*Office of the Sheriff*



Sheriff Larry M. Pierce

*"Success through Intervention"*

*This project was supported by Grant No. 2020-AR-BX-0075 awarded by the Bureau of Justice Assistance. The Bureau of Justice Assistance is a component of the Department of Justice's Office of Justice Programs, which also includes the Bureau of Justice Statistics, the National Institute of Justice, the Office of Juvenile Justice and Delinquency Prevention, the Office for Victims of Crime, and the SMART Office. Points of view or opinions in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice.*

We targeted all substance usage.

Participation is completely voluntarily.

There were no incentives offered.

## WCDCSMP

- Peer Support Specialist.
- Reduce Recidivism.
- Implement new or expand on existing transitional housing.
- Increase access to Medication-Assisted Treatment (MAT).
- Increase client abstinence from illicit to non-illicit opioid use at 6 months post enrollment by 10%.

## WCDCSMP

- **457 unduplicated participants.**
- **Recidivism was 6% for participants in Day Reporting Center custody.**
- **125 participants receiving MAT within the jail with 26% reaching 6 months of sobriety.**

## Other Achievements

- Wayne County Reentry Council
  - April 2022 – Wayne Community College took leadership.
  - Received 2025 Champion for Attainment Award.
  - Enrolled 493 clients from January 2025 to December 2025.
- 2023 NC Jail Symposium in Greensboro, NC.
- 2023 Rx Summit in Atlanta, Georgia.
- Served in the BJA 2025 Building Bridges program.
- Rural Lessons Learned video series produced and released by The National Center for State Courts, State Justice Institute and Rulo Strategies.

**Thank you to our collaborative partners!**  
**Questions?**

**ECONOMIC DEVELOPMENT AGREEMENT**

This AGREEMENT is executed this 17<sup>th</sup> day of February 2026, by and between Company, Scout Limited, Inc., a company authorized to do business in the state of North Carolina, having a principal place of business at 405 Gateway Drive, Goldsboro, NC, 27534 (hereinafter "Scout Limited, Inc."), and Wayne County a body politic organized under the laws of the State of North Carolina, having its principal place of business at 224 E. Walnut Street, Goldsboro NC 27530 (hereinafter the "County").

**WITNESSETH:**

WHEREAS, Scout Limited, Inc. desires to install certain machinery and equipment and expand its existing facility located in Goldsboro, Wayne County, representing a total non-depreciated investment of at least \$455,000 in personal property, and to create at least twelve (12) new jobs at this facility on or before December 31, 2027, with incremental achievement goals starting December 31, 2025; and

WHEREAS, Scout Limited, Inc. shall incur certain costs for the installation of these improvements; and

WHEREAS, the addition of these improvements will expand the County tax base through increased ad valorem tax value created as a consequence of capital investment in real property and machinery and equipment being brought into the County; and

WHEREAS, the County recognizes that increased ad valorem tax revenues will be generated as a consequence of this business venture and investment, and that a grant by the County would be an incentive for such investment by Scout Limited, Inc. to assist the same pay a portion of the costs of the investment, and that such incentives be designated as an "Economic Development Grant" to Scout Limited, Inc. in the amount of Eight Thousand Four Hundred Fifty Dollars (\$8,450.00); and

WHEREAS, the parties hereto wish to reduce their understanding regarding the details of the Economic Development Grant and Scout Limited, Inc.'s performance to this agreement;

NOW, THEREFORE, for the mutual considerations noted hereinafter, the sufficiency of which are hereby acknowledged, the parties do hereby contract and agree as follows:

**I. Economic Development Incentives.**

Scout Limited, Inc. will incur costs in adding machinery and equipment as well as additional real property at its current facility, and the County will realize economic benefits due to the expansion of the ad valorem tax base. As an incentive for Scout Limited, Inc. to invest in machinery and equipment and real property at its existing site in accordance with NCGS 158-7.1, the County shall provide to Scout Limited, Inc. the incentives set forth herein in accordance with the terms and conditions of this Agreement. The County shall provide an Economic Development Grant to Scout Limited, Inc. with an estimated value of \$8,450.00, with such a grant to be made available to Scout Limited, Inc. as set forth in Exhibit A.

A. The County shall pay to Scout Limited, Inc. in installments a total grant of \$8,450.00 as shown

on, and in accordance with the terms and conditions described in, Exhibit A to this Agreement (the “**County Performance Grant**”).

- B. Scout Limited, Inc. agrees that if it fails to create the number of Qualified Jobs set forth on Exhibit A and maintain the Qualified Jobs through December 31, 2027, the County may recapture certain sums paid pursuant to the County Performance Grant.

## **II. Representations.**

The County represents and warrants that (a) they have the power and authority to bind themselves to the requirements of this Agreement and (b) this Agreement is executed under the authority granted to the County under North Carolina General Statutes 158-7.1, The Local Development Act of 1925, as amended.

## **III. Miscellaneous Provisions.**

- A. Independent Agreement. This Agreement and the conditions hereof only relate to the provisions and grants from the County set forth herein and do not limit or affect other commitments made by the County, the State of North Carolina, or other entities.
- B. Governing Law. This Agreement has been drafted and shall be interpreted under the laws of the State of North Carolina. The exclusive venue for any dispute shall be the General Court of Justice in Wayne County, North Carolina. In the event any provision is found by a court of competent jurisdiction to be unenforceable or unconstitutional, all other provisions shall remain in full force and effect.
- C. Binding Agreement. The parties hereto acknowledge that this Agreement and the foregoing actions and grants each represent binding contractual agreements among the parties hereto and that Scout Limited, Inc. is acting in reliance upon this Agreement and the provisions and grants provided herein in its decision as to whether it will expand its investment in Wayne County, North Carolina.
- D. Assignment. This Agreement shall be assignable by Scout Limited, Inc. to any entity that is controlled by, controls, or under common control with Scout Limited, Inc. or in the case of a sale of substantially all of the operating assets of the facility, this Agreement may be assigned to the purchaser of the facility, so long as the purchaser complies with this Agreement.
- E. Survival. The contractual commitments provided for herein and made by the parties hereto shall be deemed to continue, survive, and remain binding upon future elected officials fully permitted under applicable law.
- F. Force Majeure. Scout Limited, Inc. shall not assume any responsibility for any event or failure to act that is due to any cause in whole or in part that is beyond Scout Limited, Inc. control, even if advised of same, foreseeable or in contemplation of the parties, including without limitation force majeure, the public enemy, fire, flood, earthquake, hurricane, strike or labor disputes, boycott, the inability to obtain raw materials, labor or transportation, the loss of any public or private supplied utilities, the regulations issued by any government or any of its

agencies, acts of God, or any other cause similar or dissimilar to the foregoing.

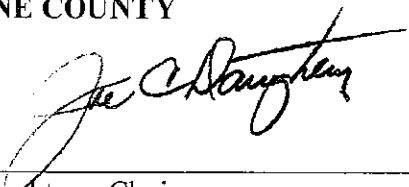
G. Entire Agreement. This writing contains the entire agreement between the parties hereto and may be amended only by writing signed by all parties hereto.

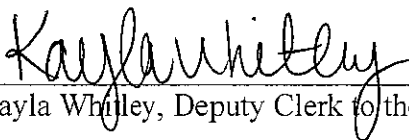
H. Limitation. No provision of this Agreement shall be construed or interpreted as creating a pledge of the faith and credit of the County within the meaning of any constitutional debt limitation. No provision of this Agreement shall be construed or interpreted neither as delegating governmental powers nor as a donation or a lending of the credit of the County within the meaning of the State Constitution. No provision of this Agreement shall be construed to pledge or to create a lien on any class or source of the County's moneys, nor shall any provision of the Agreement restrict to any extent prohibited by law, any action or right of action on the part of any future County governing body. To the extent of any conflict between this paragraph and any other provisions of this Agreement, this paragraph shall take priority.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year first above written.

**WAYNE COUNTY**

**Attest:**

  
\_\_\_\_\_  
Joe Daughtery, Chairman  
Wayne County Board of Commissioners

  
\_\_\_\_\_  
Kayla Whitley, Deputy Clerk to the Board

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

BY:   
\_\_\_\_\_  
Finance Director

**Scout Limited, Inc.**

**Attest:**

By: \_\_\_\_\_

\_\_\_\_\_  
Secretary

Title: \_\_\_\_\_

**EXHIBIT A****Performance Goals**

| Year   | Annual Job Increase (minimum) | Total Jobs in County (minimum as of 12.31.25) | Non-Depreciated Capital Investment Increase (minimum) | Capital Investment Cumulative Totals (minimum) | County Grant Annual New Increment (maximum) | County Grant Payment Year (Amount attributed to prior year achievement) |
|--------|-------------------------------|-----------------------------------------------|-------------------------------------------------------|------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------|
| 2025   | 4                             | 49                                            | \$200,000                                             | \$200,000                                      | \$2800                                      | \$ - 0-                                                                 |
| 2026   | 8                             | 57                                            | \$200,000                                             | \$400,000                                      | \$2800                                      | \$2800                                                                  |
| 2027   |                               |                                               |                                                       |                                                | \$2850                                      | \$2800                                                                  |
| 2028   |                               |                                               |                                                       |                                                |                                             | \$2850                                                                  |
| 2029   |                               |                                               |                                                       |                                                |                                             |                                                                         |
| 2030   |                               |                                               |                                                       |                                                |                                             |                                                                         |
| Totals | 12                            | 57                                            | \$400,000                                             | \$400,000                                      | \$8,450                                     | \$8,450                                                                 |
|        |                               |                                               |                                                       |                                                |                                             |                                                                         |

**Calculation Methodology:**

Scout Limited, Inc. performance against the job creation, job maintenance, and the capital investment goals shall be reviewed by the County after submission by Scout Limited, Inc. before September of each year, beginning in CY 2026 for performance year 2025. The total amount of capital investment and job increases as of January 1<sup>st</sup> of that year shall be calculated; the total for each shall be expressed as a percentage of the respective total projected goal. The average of the two percentages shall be the achievement percentage of capital investment and job creation and the grant funds that shall be actually awarded in and for each calendar year based on that achievement, subject to the County Grant Annual New increment maximum and the following. Should the average percentage of the cumulative projected goal capital investment and job increase be less than 100% as of January 1<sup>st</sup> of any given year, the County and City shall accrue the amount of funds budgeted but unearned and such funds shall be paid out in the first year Scout Limited, Inc. attains in a given year at least 100% of its cumulative projected goals, in addition to paying the new increment amount of funds budgeted for that year. The payments by the County, should Scout Limited, Inc. be current in all tax payments for that fiscal year and to the extent provided above that performance goals be met, shall be made by September 30<sup>th</sup> of each year beginning in 2026, for calendar year 2025. This grant shall expire on December 31, 2028. For clarification, if Scout Limited, Inc. does not submit performance data for a year before September of the normal review year, the funds budgeted will accrue and be reviewed by the County during the review year following Scout Limited, Inc. submission, but not after December 31, 2028 (that is, when the grant expires).

*Example of Calculation Methodology:*

|               | <i>A</i>                                  | <i>B</i>                                   | <i>C</i>                                                 | <i>D</i>                                         | <i>E</i>                                           |
|---------------|-------------------------------------------|--------------------------------------------|----------------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| <i>Year</i>   | <i>Annual Job Increase Goal (minimum)</i> | <i>Total Jobs Increase Cumulative Goal</i> | <i>Total Jobs Increase Cumulative Attained (% = C/B)</i> | <i>Capital Investment Cumulative Totals Goal</i> | <i>Actual Investment Cumulative Totals (%=E/D)</i> |
| 2025          | 0                                         | 4                                          | 0(0%)                                                    | \$200,000                                        | \$162,000 (81%)                                    |
| 2026          | 12                                        | 12                                         | 12(100%)                                                 | \$400,000                                        | \$400,000 (100%)                                   |
| 2027          |                                           |                                            |                                                          |                                                  |                                                    |
| 2028          |                                           |                                            |                                                          |                                                  |                                                    |
| 2029          |                                           |                                            |                                                          |                                                  |                                                    |
| 2030          |                                           |                                            |                                                          |                                                  |                                                    |
| <b>Totals</b> | <b>12</b>                                 | <b>12</b>                                  | <b>57 (100%)</b>                                         | <b>\$400,000</b>                                 | <b>\$400,000(100%)</b>                             |

Year 2026*(For calendar year 2025)**Average % attained = (0% [Jobs] + 81% [Investment]) ÷ 2 = 41%**Amount due from County payable by September 30, 2026 = .41 x \$2,800 = \$1,148**Amount unearned and being accrued \$2800- \$1,148 = \$1,652*Year 2027*(For calendar year 2026)**Average % attained = (100% [Jobs] + 100% [Investment]) ÷ 2 = 100%**Amount due from County payable by September 30, 2027 = 1.00 x \$2,800 = \$2,800**2026 Accruals now earned and also due from County payable by September 30, 2027 = \$1,652**Total due from County payable by September 30, 2027 = \$2,800 + \$1,652 = \$4,452*Year 2028*(For calendar year 2027)**Average % attained = (100% [Jobs] + 100% [Investment]) ÷ 2 = 100%**Amount due from County payable by September 30, 2028 = 1.00[cap] x \$2,850 = \$2,850*Definitions:

**“Capital Investment”** shall be the ad valorem tax value of the property located in the County that is owned by Scout Limited, Inc. its affiliates, or financing entities where Scout Limited, Inc. or its affiliates maintain operational control of the property. Any disputes as to the calculation of Capital Investment shall be subject to mediation between senior executives of the applicable parties, or if such mediation is not successful by an action at law or in equity with venue being in a court of competent jurisdiction in Wayne County, North Carolina.

**“Budget”** unless otherwise agreed in this Agreement, the County shall approve a budget for the specific grant amount offered to Scout Limited, Inc. by July 1<sup>st</sup> of each year that the respective grant is offered, for payment by the agreed-upon date.

NOTICE OF PUBLIC HEARING  
NORTH CAROLINA  
WAYNE COUNTY

Notice is hereby given that the Wayne County Board of Commissioners will hold a public hearing on February 17, 2026 at 9:30 am in the Commissioners Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut St., Goldsboro, NC. The purpose of the public hearing is to receive public comments regarding an economic incentive agreement with Scout Limited, Inc. The Board of Commissioners will consider a \$8,450 incentive grant payable over three (3) years in exchange for the company's commitment to invest \$455,000 in capital improvements and create 13 jobs in Wayne County.

All interested parties are invited to attend this public hearing and be heard. Written comments may be made in advance to the following:

Carol Bowden, Clerk to the Board  
Wayne County Board of Commissioners  
P.O. Box 227  
Goldsboro, NC 27533-0227  
(919) 731-1445  
carol.bowden@waynegov.com

This the 30<sup>th</sup> day of January, 2026.

Carol Bowden  
Wayne County Clerk to the Board

## ECONOMIC DEVELOPMENT AGREEMENT

This AGREEMENT is executed this 17<sup>th</sup> day of February 2026, by and between Company, Goshen Engineering Inc., a company authorized to do business in the state of North Carolina, having a principal place of business at 439 NC Hwy 55 East, Mt. Olive, NC, 28365 (hereinafter "Goshen Engineering, Inc."), and Wayne County a body politic organized under the laws of the State of North Carolina, having its principal place of business at 224 E. Walnut Street, Goldsboro NC 27530 (hereinafter the "County").

### WITNESSETH:

WHEREAS, Goshen Engineering, Inc. desires to install certain machinery and equipment and expand its existing facility located in Goldsboro, Wayne County, representing a total non-depreciated investment of at least \$3,912,601 total investment, and to create at least twenty-five (25) new jobs at this facility on or before December 31, 2027, with incremental achievement goals starting December 31, 2025; and

WHEREAS, Goshen Engineering, Inc. shall incur certain costs for the installation of these improvements; and

WHEREAS, the addition of these improvements will expand the County tax base through increased ad valorem tax value created as a consequence of capital investment in real property and machinery and equipment being brought into the County; and

WHEREAS, the County recognize that increased ad valorem tax revenues will be generated as a consequence of this business venture and investment, and that a grant by the County would be an incentive for such investment by Goshen Engineering, Inc. to assist the same pay a portion of the costs of the investment, and that such incentives be designated as an "Economic Development Grant" to Goshen Engineering, Inc. in the amount of Forty Five Thousand Two Dollars (\$45,000.00); and

WHEREAS, the parties hereto wish to reduce their understanding regarding the details of the Economic Development Grant and Goshen Engineering, Inc.'s performance to this agreement.

NOW, THEREFORE, for the mutual considerations noted hereinafter, the sufficiency of which are hereby acknowledged, the parties do hereby contract and agree as follows:

### **I. Economic Development Incentives.**

Goshen Engineering, Inc. will incur costs in adding machinery and equipment as well as additional real property at their current facility, and the County will realize economic benefits due to the expansion of the ad valorem tax base. As an incentive for Goshen Engineering, Inc. to invest in machinery and equipment and real property at its existing site in accordance with NCGS 158-7.1, the County shall provide to Goshen Engineering, Inc. the incentives set forth herein in accordance with the terms and conditions of this Agreement. The County shall provide an Economic Development Grant to Goshen Engineering, Inc. with an estimated value of \$45,000.00, with such a grant to be made available to Goshen Engineering, Inc. as set forth in Exhibit A.

- A. The County shall pay to Goshen Engineering, Inc. in installments a total grant of \$45,000.00 as shown on, and in accordance with the terms and conditions described in, Exhibit A to this Agreement (the “**County Performance Grant**”).
- B. Goshen Engineering, Inc. agrees that if it fails to create the number of Qualified Jobs set forth on Exhibit A and maintain the Qualified Jobs through December 31, 2027, the County may recapture certain sums paid pursuant to the County Performance Grant.

## **II. Representations.**

The County represents and warrants that (a) they have the power and authority to bind themselves to the requirements of this Agreement and (b) this Agreement is executed under the authority granted to the County under North Carolina General Statutes 158-7.1, The Local Development Act of 1925, as amended.

## **III. Miscellaneous Provisions.**

- A. Independent Agreement. This Agreement and the conditions hereof only relate to the provisions and grants from the County set forth herein and do not limit or affect other commitments made by the County, the State of North Carolina, or other entities.
- B. Governing Law. This Agreement has been drafted and shall be interpreted under the laws of the State of North Carolina. The exclusive venue for any dispute shall be the General Court of Justice in Wayne County, North Carolina. In the event any provision is found by a court of competent jurisdiction to be unenforceable or unconstitutional, all other provisions shall remain in full force and effect.
- C. Binding Agreement. The parties hereto acknowledge that this Agreement and the foregoing actions and grants each represent binding contractual agreements among the parties hereto and that Goshen Engineering, Inc. is acting in reliance upon this Agreement and the provisions and grants provided herein in its decision as to whether it will expand its investment in Wayne County, North Carolina.
- D. Assignment. This Agreement shall be assignable by Goshen Engineering, Inc. to any entity that is controlled by, controls, or under common control with Goshen Engineering, Inc., or in the case of a sale of substantially all of the operating assets of the facility, this Agreement may be assigned to the purchaser of the facility so long as the purchaser complies with this Agreement.
- E. Survival. The contractual commitments provided for herein and made by the parties hereto shall be deemed to continue into the future, survive, and remain binding upon future elected officials fully permitted under applicable law.
- F. Force Majeure. Goshen Engineering, Inc. shall not assume any responsibility for any event or failure to act that is due to any cause in whole or in part that is beyond Goshen Engineering, Inc. control, even if advised of same, foreseeable or in contemplation of the parties, including without limitation force majeure, the public enemy, fire, flood, earthquake, hurricane, strike or labor disputes, boycott, the inability to obtain raw materials, labor or transportation, the loss of

any public or private supplied utilities, the regulations issued by any government or any of its agencies, acts of God, or any other cause similar or dissimilar to the foregoing.

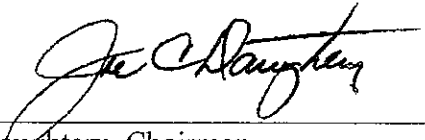
G. Entire Agreement. This writing contains the entire agreement between the parties hereto and may be amended only by writing signed by all parties hereto.

H. Limitation. No provision of this Agreement shall be construed or interpreted as creating a pledge of the faith and credit of the County within the meaning of any constitutional debt limitation. No provision of this Agreement shall be construed or interpreted neither as delegating governmental powers nor as a donation or a lending of the credit of the County within the meaning of the State Constitution. No provision of this Agreement shall be construed to pledge or to create a lien on any class or source of the County's moneys, nor shall any provision of the Agreement restrict to any extent prohibited by law, any action or right of action on the part of any future County governing body. To the extent of any conflict between this paragraph and any other provisions of this Agreement, this paragraph shall take priority.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year first above written.

**WAYNE COUNTY**

**Attest:**

  
\_\_\_\_\_  
Joe Daughtery, Chairman  
Wayne County Board of Commissioners

  
\_\_\_\_\_  
Kayla Whitley, Deputy Clerk to the Board

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

BY:   
\_\_\_\_\_  
Finance Director

**Goshen Engineering, Inc.**

**Attest:**

By: \_\_\_\_\_

\_\_\_\_\_  
Secretary

Title: \_\_\_\_\_

**EXHIBIT A****Performance Goals**

| Year   | Annual Job Increase minimum | Total Jobs in County (minimum as of 12.31.25) | Non-Depreciated Capital Investment Increase (minimum) | Capital Investment Cumulative Totals (minimum) | County Grant Annual New Increment (maximum) | County Grant Payment Year (Amount attributed to prior year achievement) |
|--------|-----------------------------|-----------------------------------------------|-------------------------------------------------------|------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------|
| 2025   |                             |                                               |                                                       |                                                |                                             |                                                                         |
| 2026   | 1                           | 76                                            | \$3,912,501                                           | \$3,912,501                                    | \$15,000                                    | -0-                                                                     |
| 2027   | 24                          | 100                                           | -0-                                                   | -0-                                            | \$15,000                                    | \$15,000                                                                |
| 2028   | 0                           | 0                                             | 0                                                     | 0                                              | \$15,000                                    | \$15,000                                                                |
| 2029   | 0                           | 0                                             | 0                                                     | 0                                              | 0                                           | \$15,000                                                                |
| 2030   |                             |                                               |                                                       |                                                |                                             |                                                                         |
| Totals | 25                          | 100                                           | \$3,912,501                                           | \$3,912,501                                    | \$45,000                                    | \$45,000                                                                |

**Calculation Methodology:**

Goshen Engineering, Inc. performance against the job creation, job maintenance, and the capital investment goals shall be reviewed by the County after submission by Goshen Engineering, Inc. before September of each year, beginning in CY 2026 for performance year 2025. The total amount of capital investment and job increases as of January 1<sup>st</sup> of that year shall be calculated; the total for each shall be expressed as a percentage of the respective total projected goal. The average of the two percentages shall be the achievement percentage of capital investment and job creation and the grant funds that shall be actually awarded in and for each calendar year based on that achievement, subject to the County Grant Annual New increment maximum and the following. Should the average percentage of the cumulative projected goal capital investment and job increase be less than 100% as of January 1<sup>st</sup> of any given year, the County shall accrue the amount of funds budgeted but unearned and such funds shall be paid out in the first year Goshen Engineering, Inc. attains in a given year at least 100% of its cumulative projected goals, in addition to paying the new increment amount of funds budgeted for that year. The payments by the County and City, should Goshen Engineering, Inc. be current in all tax payments for that fiscal year and to the extent provided above that performance goals be met, shall be made by September 30<sup>th</sup> of each year beginning in 2026, for calendar year 2023. This grant shall expire on December 31, 2029. For clarification, if Goshen Engineering, Inc. does not submit performance data for a year before September of the normal review year, the funds budgeted will accrue and be reviewed by the County during the review year following Goshen Engineering, Inc. submission, but not after December 31, 2029 (that is, when the grant expires).

*Example of Calculation Methodology:*

|               | <i>A</i>                                  | <i>B</i>                                   | <i>C</i>                                                 | <i>D</i>                                         | <i>E</i>                                           |
|---------------|-------------------------------------------|--------------------------------------------|----------------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| <i>Year</i>   | <i>Annual Job Increase Goal (minimum)</i> | <i>Total Jobs Increase Cumulative Goal</i> | <i>Total Jobs Increase Cumulative Attained (% = C/B)</i> | <i>Capital Investment Cumulative Totals Goal</i> | <i>Actual Investment Cumulative Totals (%=E/D)</i> |
| 2026          | 0                                         | 1                                          | 0(0%)                                                    | \$3,912,501                                      | \$3,169,126 (81%)                                  |
| 2027          | 25                                        | 25                                         | 245(100%)                                                | \$3,912,501                                      | \$743,375 (100%)                                   |
| 2028          |                                           |                                            |                                                          |                                                  |                                                    |
| 2029          |                                           |                                            |                                                          |                                                  |                                                    |
| 2030          |                                           |                                            |                                                          |                                                  |                                                    |
| 2031          |                                           |                                            |                                                          |                                                  |                                                    |
| <b>Totals</b> | <b>25</b>                                 | <b>25</b>                                  | <b>25 (100%)</b>                                         | <b>\$3,912,501</b>                               | <b>\$3,912,501(100%)</b>                           |

Year 2027*(For calendar year 2026)**Average % attained = (0% [Jobs] + 81% [Investment]) ÷ 2 = 41%**Amount due from County payable by September 30, 2027 = .41 x \$15,000 = \$6150**Amount unearned and being accrued \$15,000- \$6,150 = \$8,850*Year 2028*(For calendar year 2027)**Average % attained = (100% [Jobs] + 100% [Investment]) ÷ 2 = 100%**Amount due from County payable by September 30, 2028 = 1.00 x \$15,000 = \$15,000**2027 Accruals now earned and also due from County payable by September 30, 2028 = \$8,850**Total due from County payable by September 30, 2028 = \$15,000 + \$8,850 = \$23,850*Year 2029*(For calendar year 2028)**Average % attained = (100% [Jobs] + 100% [Investment]) ÷ 2 = 100%**Amount due from County payable by September 30, 2028 = 1.00[cap] x \$15,000 = \$15,000***Definitions:**

**“Capital Investment”** shall be the ad valorem tax value of the property located in the County that is owned by Goshen Engineering, Inc. its affiliates, or financing entities where Goshen Engineering, Inc. or its affiliates maintain operational control of the property. Any disputes as to the calculation of Capital Investment shall be subject to mediation between senior executives of the applicable parties, or if such mediation is not successful by an action at law or in equity with venue being in a court of competent jurisdiction in Wayne County, North Carolina.

**“Budget”** unless otherwise agreed in this Agreement, the County shall approve a budget for the specific grant amount offered to Goshen Engineering, Inc. by July 1<sup>st</sup> of each year that the respective grant is offered, for payment by the agreed-upon date.

NOTICE OF PUBLIC HEARING  
NORTH CAROLINA  
WAYNE COUNTY

Notice is hereby given that the Wayne County Board of Commissioners will hold a public hearing on February 17, 2026 at 9:30 am in the Commissioners Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut St., Goldsboro, NC. The purpose of the public hearing is to receive public comments regarding an economic incentive agreement with Goshen Engineering. The Board of Commissioners will consider a \$45,000 incentive grant payable over three (3) years in exchange for the company's commitment to invest \$3,912,601 in capital improvements and create 25 jobs in Wayne County.

All interested parties are invited to attend this public hearing and be heard. Written comments may be made in advance to the following:

Carol Bowden, Clerk to the Board  
Wayne County Board of Commissioners  
P.O. Box 227  
Goldsboro, NC 27533-0227  
(919) 731-1445  
carol.bowden@waynegov.com

This the 30<sup>th</sup> day of January, 2026.

Carol Bowden  
Wayne County Clerk to the Board

**ORDINANCE #2025-1-OR: REVISED BUDGET ORDINANCE FOR FISCAL YEAR  
2025-2026**

**FOR THE COUNTY OF WAYNE, NORTH CAROLINA**

**THAT WHEREAS**, sound fiscal management requires the preparation, adoption, and administration of a budget to appropriate specific amounts of anticipated revenues to each area of County financial responsibility; and

**WHEREAS**, North Carolina General Statute 159-8 requires a balanced budget be adopted by the Wayne County Board of Commissioners prior to July 1st of each fiscal year, in conformance with the North Carolina Local Government Budget and Fiscal Control Act (codified as Article 3 of Chapter 159 of the North Carolina General Statutes); and

**WHEREAS**, the County Manager, as the Budget Officer for the County, has prepared and presented his proposed Budget as required by statute, and the Board of Commissioners has held the required public hearing on said Budget, reviewed it in detail and has made the changes it believes appropriate;

**WHEREAS**, after adoption, it was determined that the budget should be adopted at the functional level to be in conformance with the North Carolina Local Government Budget and Fiscal Control Act (codified as Article 3 of Chapter 159 of the North Carolina General Statutes),

**NOW THEREFORE BE IT ORDAINED** by the Board of Commissioners of Wayne County, North Carolina, reaffirms the Fiscal Year 2025-2026 without change to tax rates or adopted revenue and/or expenditure amounts but with ordinance updated to reflect the budget at functional level which is similar to presentation within each annual audit as follows:

**SECTION I.** The following amounts are hereby appropriated in the various funds for the operation of the county government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

**General Fund**

|                                            |                         |
|--------------------------------------------|-------------------------|
| General Government                         | \$18,959,302.03         |
| Public Safety                              | \$50,840,797.17         |
| Transportation                             | \$150,414.00            |
| Economic & Physical Development            | \$3,457,516.30          |
| Human Services                             | \$38,610,748.95         |
| Culture & Recreation                       | \$3,570,575.19          |
| Education                                  | \$44,423,605.93         |
| Debt Service – Principal & Interest        | \$20,945,660.75         |
| Transfers Out to other funds               | \$63,446,960.90         |
| <b>Total Appropriations – General Fund</b> | <b>\$244,405,581.22</b> |

|                                                          |                       |
|----------------------------------------------------------|-----------------------|
| <b>Fines and Forfeitures Fund</b>                        |                       |
| Education                                                | <b>\$550,000.00</b>   |
| <br><b>Representative Payee Fund</b>                     |                       |
| Human Services                                           | <b>\$408,000.00</b>   |
| <br><b>Emergency Telephone Fund</b>                      |                       |
| Public Safety                                            | \$585,732.78          |
| Capital Outlay                                           | \$164,169.00          |
| <b>Total Appropriations – Emergency Telephone Fund</b>   | <b>\$749,901.78</b>   |
| <br><b>Fire Districts Fund</b>                           |                       |
| Public Safety                                            | \$8,345,163.22        |
| <b>Total Appropriations – Fire Districts Fund</b>        | <b>\$8,345,163.22</b> |
| <br><b>Street Lights Utility Fund</b>                    |                       |
| Transportation                                           | <b>\$19,000.00</b>    |
| <br><b>Street Assessment Fund</b>                        |                       |
| Transportation                                           | <b>\$170,250.00</b>   |
| <br><b>Solid Waste Fund</b>                              |                       |
| Operations                                               | \$7,237,093.21        |
| Capital Outlay                                           | \$532,175.00          |
| <b>Total Appropriations – Solid Waste Fund</b>           | <b>\$7,769,268.21</b> |
| <br><b>Jetport Fund</b>                                  |                       |
| Operations                                               | \$1,436,298.56        |
| Capital Outlay                                           | \$15,500.00           |
| <b>Total Appropriations – Jetport Fund</b>               | <b>\$1,451,798.56</b> |
| <br><b>Maxwell Center Fund</b>                           |                       |
| Operations                                               | \$2,405,188.62        |
| Debt Service                                             | \$959,937.00          |
| <b>Total Appropriations – Maxwell Center Fund</b>        | <b>\$3,365,125.62</b> |
| <br><b>County Capital Reserve Fund</b>                   |                       |
| Contingency – Capital Outlay                             | <b>\$3,185,123.00</b> |
| <br><b>Worker's Compensation Fund</b>                    |                       |
| Operations                                               | \$646,709.00          |
| Claims                                                   | \$34,675.00           |
| <b>Total Appropriations – Worker's Compensation Fund</b> | <b>\$681,384.00</b>   |

**Hospitalization Fund**

|                                                    |                        |
|----------------------------------------------------|------------------------|
| Operations                                         | \$206,176.84           |
| Claims                                             | \$11,752,208.43        |
| <b>Total Appropriations – Hospitalization Fund</b> | <b>\$11,958,385.27</b> |

|                                                 |                         |
|-------------------------------------------------|-------------------------|
| <b>Grand Total – Appropriations – All Funds</b> | <b>\$283,058,980.88</b> |
|-------------------------------------------------|-------------------------|

**SECTION II:** It is estimated that the following revenue will be available in the various funds for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

**General Fund**

|                                      |                         |
|--------------------------------------|-------------------------|
| Ad Valorem Taxes                     | \$83,937,648.81         |
| Local Option Sales Taxes             | \$33,328,833.10         |
| Other Taxes and Licenses             | \$1,678,484.12          |
| Licenses and Permits                 | \$1,680,397.00          |
| Unrestricted Intergovernmental       | \$619,753.00            |
| Restricted Governmental              | \$1,679,748.00          |
| Charges for Services                 | \$15,683,894.00         |
| Investment Earnings                  | \$1,521,000.00          |
| Miscellaneous                        | \$697,533.12            |
| Payments from other governments      | \$411,422.00            |
| Transfers in                         | \$73,502,765.52         |
| Fund Balance Appropriated            | \$9,664,102.55          |
| <b>Total Revenues – General Fund</b> | <b>\$244,405,581.22</b> |

**Fines and Forfeitures Fund**

|                |              |
|----------------|--------------|
| Fines and Fees | \$550,000.00 |
|----------------|--------------|

**Representative Payee Fund**

|                       |              |
|-----------------------|--------------|
| Client Account Income | \$408,000.00 |
|-----------------------|--------------|

**Emergency Telephone Fund**

|                                                  |                     |
|--------------------------------------------------|---------------------|
| Restricted Intergovernmental                     | \$749,901.78        |
| <b>Total Revenues – Emergency Telephone Fund</b> | <b>\$749,901.78</b> |

**Fire Districts Fund**

|                                             |                       |
|---------------------------------------------|-----------------------|
| Ad Valorem Taxes                            | \$6,383,898.22        |
| Sales Taxes                                 | \$1,961,265.00        |
| <b>Total Revenues – Fire Districts Fund</b> | <b>\$8,345,163.22</b> |

**Street Lights Utility Fund**

|                    |             |
|--------------------|-------------|
| Special Assessment | \$19,000.00 |
|--------------------|-------------|

**Street Assessment Fund**

|                    |              |
|--------------------|--------------|
| Special Assessment | \$170,250.00 |
|--------------------|--------------|

|                                             |                         |
|---------------------------------------------|-------------------------|
| <b>Solid Waste Fund</b>                     |                         |
| User Fees                                   | \$7,381,768.21          |
| Recycling Fees                              | \$254,500.00            |
| Lease Revenue                               | \$133,000.00            |
| <b>Total Revenues – Solid Waste Fund</b>    | <b>\$7,769,268.21</b>   |
| <b>Jetport Fund</b>                         |                         |
| User Fees                                   | \$1,271,604.00          |
| Miscellaneous                               | \$17,150.34             |
| Transfer from General Fund                  | \$163,044.22            |
| <b>Total Revenues – Jetport Fund</b>        | <b>\$1,451,798.56</b>   |
| <b>Maxwell Center Fund</b>                  |                         |
| User Fees                                   | \$2,205,708.00          |
| Transfer from General Fund                  | \$1,159,417.62          |
| <b>Total Revenues – Maxwell Center Fund</b> | <b>\$3,365,125.62</b>   |
| <b>County Capital Reserve Fund</b>          |                         |
| Transfer from General Fund                  | <b>\$3,185,123.00</b>   |
| <b>Worker’s Compensation Fund</b>           |                         |
| Premiums                                    | <b>\$681,384.00</b>     |
| <b>Hospitalization Fund</b>                 |                         |
| Premiums                                    | <b>\$11,958,385.27</b>  |
| <b>Grand Total – Revenues - All Funds</b>   | <b>\$283,058,980.88</b> |

### SECTION III – AMENDMENTS TO BUDGETS

The designated department or agency budget directors, as specified herein, may transfer line-item appropriations between cost centers under their jurisdiction with the approval of the County Manager, and the County Manager is hereby authorized to approve said transfers. Appropriations may only be transferred between departments or agencies in a fund and between funds with the specific approval of the Board of Commissioners. Transfer of appropriations from the contingency account may only be approved by the Board of Commissioners. Additionally, all capital improvement appropriations, as budgeted in the County Capital Project Fund, may be transferred to the departmental line-item budget with the approval of the County Manager without being brought back to the Board of Commissioners for approval. All budget transfers, as referenced herein above, will be recorded in the minutes of the Board of Commissioners. Board action approving a contract shall be deemed to authorize necessary budget amendments.

**SECTION IV. TAX RATE LEVY**

There is hereby levied for the fiscal year 2025-2026, a tax rate of **\$0.6259** per \$100.00 of assessed valuation, all of which is levied in the General Fund. The rate is based on an estimated collection rate of **98.37%** for ad valorem property taxes and **100.0%** for vehicle property taxes.

For the fiscal year 2025-2026, taxes at the rates indicated below per \$100.00 valuation of property located within the Special Fire Districts indicated below are hereby levied to provide revenue for said Special Fire Districts. These rates are based on an estimated collection rate of 98.37% for ad valorem taxes and 100.0% for vehicles taxes.

| <u>Special Fire Districts</u> | <u>Tax Rate</u> |
|-------------------------------|-----------------|
| <b>Arrington</b>              | <b>.0800</b>    |
| <b>Belfast</b>                | <b>.0700</b>    |
| <b>Boon Hill</b>              | <b>.0900</b>    |
| <b>Dudley</b>                 | <b>.0750</b>    |
| <b>Elroy</b>                  | <b>.0650</b>    |
| <b>Grantham</b>               | <b>.0850</b>    |
| <b>Indian Springs</b>         | <b>.0800</b>    |
| <b>Jordan's Chapel</b>        | <b>.0850</b>    |
| <b>Little River</b>           | <b>.0750</b>    |
| <b>Mar-Mac</b>                | <b>.0700</b>    |
| <b>Mosley Hall</b>            | <b>.0900</b>    |
| <b>Nahunta</b>                | <b>.0800</b>    |
| <b>New Hope W</b>             | <b>.0750</b>    |
| <b>Northeast Wayne</b>        | <b>.0850</b>    |
| <b>Northern Wayne</b>         | <b>.0800</b>    |
| <b>Oakland</b>                | <b>.0800</b>    |
| <b>Patetown</b>               | <b>.0750</b>    |
| <b>Pleasant Grove</b>         | <b>.0750</b>    |
| <b>Pricetown</b>              | <b>.0900</b>    |
| <b>Rosewood</b>               | <b>.0700</b>    |
| <b>Saulston</b>               | <b>.0700</b>    |
| <b>Seven Springs</b>          | <b>.0900</b>    |
| <b>Smith Chapel</b>           | <b>.0900</b>    |
| <b>Thoroughfare</b>           | <b>.0850</b>    |
| <b>Waylin</b>                 | <b>.0700</b>    |

Special assessments for street lighting districts at the rates indicated below are hereby levied for the fiscal year 2025-2026 to offset street lighting expenses in those neighborhoods. These rates are based on an estimated collection rate of **98.37%** for ad valorem taxes and **100.0%** for vehicle taxes.

1. Each lot within SLSA District #5, Ashby Hills is hereby levied a special assessment of \$26.33 per lot. Said special assessment shall be in the nature of a tax lien on the property, and collection shall be enforced accordingly.
2. Each lot within SLSA District #1, Buck Run is hereby levied a special assessment of \$38.00 per lot. Said special assessment shall be in the nature of a tax lien on the property and collection shall be enforced accordingly.
3. Each lot within SLSA District #4, Falling Brook is hereby levied a special assessment of \$24.45 per lot. Said special assessment shall be in the nature of a tax lien on the property, and collection shall be enforced accordingly.

## **SECTION V. SCHOOL CURRENT EXPENSE AND CAPITAL OUTLAY**

The annual allocation for school current expense is \$26,313,970. This includes an increase of \$1,318,000 intended to be used for teacher supplements. As was agreed upon by the Board of Commissioners, all previously itemized program appropriations with the exception of WISH and Pre-K funding have been consolidated into the school current expense allocation. These funds will all be distributed to the school system in monthly installments beginning FY25-26. The County currently funds nineteen (19) full-time school resource officers and six (6) part-time officers at an estimated total cost of \$1,734,664, of which approximately \$709,756 is anticipated to be reimbursed through contributions from the school state grant funding.

Thirty (30%) percent of the proceeds of the 1983 sales tax levy (Article 40) and sixty (60%) percent of the 1986 sales tax levy (Article 42) are set aside in a reserve fund for capital projects and to pay the debt service on the existing school construction debt. A total of **\$2,500,000** is appropriated for capital as an annual recurring allocation. All school capital project invoices shall be submitted to the county finance office for payment.

In accordance with the School Budget and Fiscal Control Act, the Board of Education is specifically required to submit to the Board of Commissioners, as soon as possible, a copy of the Board of Education's budget resolution. The school finance officer is requested to submit a monthly statement of the financial (income and balance sheets) condition of the administrative unit to the County Manager.

## **SECTION VI. BUDGET OFFICER**

The County Manager is designated as the Budget Officer of the County.

Department managers may purchase capital equipment (line items 551000 to 559100) costing \$5,000.00 or more and non-capital furniture and equipment (line items 261 and 262) costing less than \$5,000.00 only for the approved item and amount designated in the budget. Purchase orders are required for items costing more than \$5,000.

Before any reclassification requests can be made for a county employee, the department manager must first have the approval of the County Manager. No reclassification of any position in the County Position Classification and Pay Plan can be made without a written resolution being adopted by the Board of Commissioners.

## **SECTION VII. PERIODIC FINANCIAL REPORTS**

Each agency, entity, or department funded, or partially funded by the county where accounting is not done by the County is requested to present periodic reports comparing budgeted and actual revenues and expenses. Such reports are requested monthly. However, under special circumstances approved by the County Manager, the report may be provided quarterly. All departments, entities, or agencies funded, or partially funded by the County are requested to submit audits of their financial condition at the end of the fiscal year. The Wayne County Public Schools shall forward monthly the income and balance sheets for the public school system. Contracts with outside agencies detailing financial reporting requirements and performance standards will be executed by the agency and the County before payment is made to said agencies.

## **SECTION VIII. FEES AND LICENSES**

Charges for fees and licenses by county departments or agencies shall be in accordance with the current schedules hereby adopted by the Board of Commissioners in Attachment One of this Ordinance, by the State of North Carolina, or listed below. Such charges for solid waste disposal and additional rules for solid waste shall be as follows:

- A. The Wayne County Landfill will only accept solid waste generated in Wayne County.
- B. The entry into the landfill of any vehicle signifies the consent of the owner and driver for it to be searched so the county can ensure no hazardous or prohibited substance is brought into the landfill.
- C. There will be a charge of \$50.00 for each household in Wayne County. Each household in the county is subject to the fee unless it is located in a municipality that collects solid waste from the household. The bill for the household fee shall be directed to and paid by the owner of the real estate where the households are situated. Mobile home parks are exempted from the charge as were exempted by the Board of Commissioners in 2011.
- D. The household fee shall be billed with the ad valorem taxes and shall be payable at the same time and in the same manner as taxes. The first monies paid shall be applied to the solid waste fee. Interest on delinquent fees shall be the same as though the fee were ad valorem taxes. The annual household fee shall become a lien upon the real property as though it were ad valorem taxes.
- E. All haulers who must pay the per ton tipping fee or other charges shall pay when the solid waste is delivered to the landfill unless arrangements have been made with the

Wayne County Finance Department for periodic billing. Billing will be accomplished in a manner as previously approved by the Wayne County Board of Commissioners. Interest will be charged as previously approved and credit shall be withheld under the guidelines previously adopted.

- F. All solid waste entering the landfill, except tires, shall be weighed.

## **SECTION IX. PERSONNEL**

- A. Travel Allowance – Travel allowance is authorized at the allowable United States Internal Revenue Service rate per mile for both in-county and out-of-county travel, to be taken out of budgeted travel allocations as authorized herein.
- B. Hospitalization Insurance – The County will self-insure for hospitalization insurance and has secured a contract with Blue Cross Blue Shield of North Carolina. Provisions have been made in the budget to pay the employer's share of the anticipated cost of hospitalization expenses under this plan. Employee shares of dependent coverage insurance premiums shall be payroll deducted.

The budget includes an appropriation for health insurance for Wayne County employees who began employment with the County before July 1, 2009, and retired on or after July 1, 1997, with 25 **continuous** years of County of Wayne service at any age. The eligible retiree will remain on the group plan until age 65, at which time the retiree shall be switched to a Medicare Plan F supplement policy. The retiree will also continue to receive a Medicare Part D pharmacy plan.

It is the intent of the Board of Commissioners to continue a wellness program for all county employees. The Commissioners strongly encourage employees to participate in this program. It is the opinion of the Commissioners that such a wellness program will result in healthier employees and fewer claims on the county's health insurance plan.

- C. County Holidays – County employees will abide by the same holiday schedule as the State of North Carolina.
- D. Longevity Payments – Longevity payments for county employees with 5 years or more of county service will be based on the salary as of July 1, 2025, and paid annually in the November payroll. Longevity will not be available to new employees hired after July 1, 2011.

## **SECTION X. CAPITAL RESERVES**

A capital reserve fund is hereby established to account for financial resources generated from local government revenue sources to build fund balance for future capital projects designated

by the Board of Commissioners as denoted in the county capital improvement plan approved by the Board of Commissioners.

## **SECTION XI. CAPITAL PROJECT ORDINANCES**

At this time, no additional Capital Project Ordinances are required for FY 2025-2026. Following studies by outside consultants, the County may appropriate some funds for new or existing Capital Project Ordinances.

## **SECTION XII. BUDGET POLICY**

It is the policy of this Board of Commissioners that it will not absorb any reduction in state and federal funds. Any decrease shall be absorbed in the budget of the affected agency by reducing personnel or program expenditures to stay within the county appropriation authorized.

This policy is extended to any agency that is funded or partially funded by the county and receives state or federal money. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this to each of the agencies that may be involved.

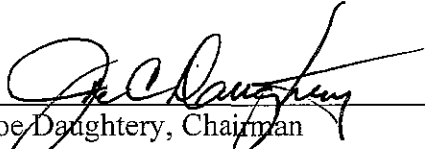
## **SECTION XIII. FISCAL CONTROL ACT**

The County Manager and the Finance Director are hereby directed to make any changes in the budget or fiscal practices that are required by the Local Government Budget and Fiscal Control Act. Any changes made by this authorization shall be reported to the Board of Commissioners as they are made and approved by the Board of Commissioners.

As provided by NCGS 59-25(b), the Board of Commissioners has authorized dual signatures for each check or draft made on County funds. The signatures of the County Manager or Chairman of the County Commissioners and the Finance Director, following proof or warrant, shall be the authorized signatures of the county.

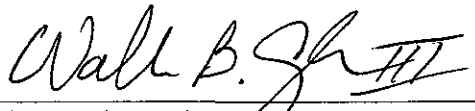
[SIGNATURE PAGE TO FOLLOW]

The original ordinance for Fiscal Year 2025-2026 was duly passed and adopted the 3<sup>rd</sup> day of June 2025. This revised ordinance – which holds all tax rates and budgeted amounts at the level previously adopted but illustrating the appropriations and revenues by fund in accordance with Chapter 159 is duly passed and adopted this 17<sup>th</sup> day of February 2026.



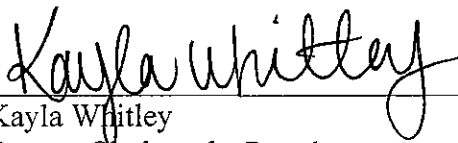
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Joe Daughtery, Chairman  
Wayne County Board of Commissioners



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Walter B. Crumpler, III, County Manager  
and Budget Officer



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Kayla Whitley  
Deputy Clerk to the Board

# Proposed Adoption of Revised FY25-26 Budget Ordinance

Wayne County Finance Office  
Angie Boswell, Finance Director



**WAYNECOUNTY**  
NORTH CAROLINA

## Why the change?



# Fiscal Year 25-26 Original Budget Ordinance

## ORDINANCE #2025-1-OR: BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

### FOR THE COUNTY OF WAYNE, NORTH CAROLINA

THAT WHEREAS, sound fiscal management requires the preparation, adoption, and administration of a budget to appropriate specific amounts of anticipated revenues to each area of County financial responsibility; and

WHEREAS, North Carolina General Statute 159-8 requires a balanced budget be adopted by the Wayne County Board of Commissioners prior to July 1st of each fiscal year, in conformance with the North Carolina Local Government Budget and Fiscal Control Act (codified as Article 3 of Chapter 159 of the North Carolina General Statutes); and

WHEREAS, the County Manager, as the Budget Officer for the County, has prepared and presented his proposed Budget as required by statute, and the Board of Commissioners has held the required public hearing on said Budget, reviewed it in detail and has made the changes it believes appropriate;

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of Wayne County, North Carolina, as follows:

### SECTION I. BUDGET ADOPTION FOR FISCAL YEAR 2025-2026

There is hereby adopted the following budget for the County of Wayne, North Carolina for the fiscal year beginning July 1, 2025, and ending June 30, 2026, the same being adopted by department or agency within each fund as listed in this volume.

Since the budget is adopted on a basis as set forth above, designated department or agency budget directors, as specified herein, may transfer line-item appropriations between cost centers under their jurisdiction with the approval of the County Manager, and the County Manager is hereby authorized to approve said transfers. Appropriations may only be transferred between departments or agencies in a fund and between funds with the specific approval of the Board of Commissioners. Transfer of appropriations from the contingency account may only be approved by the Board of Commissioners. Additionally, all capital improvement appropriations, as budgeted in the County Capital Project Fund, may be transferred to the departmental line-item budget with the approval of the County Manager without being brought back to the Board of Commissioners for approval. All budget transfers, as referenced herein above, will be recorded in the minutes of the Board of Commissioners. Board action approving a contract shall be deemed to authorize necessary budget amendments.

### Wayne County, NC

#### NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2601 2025-2026 Operating Budget

FOR PERIOD 99

| ACCOUNTS FOR:                    | 2024           | 2025           | 2025           | 2026       | 2026           | 2026    | 2026       |
|----------------------------------|----------------|----------------|----------------|------------|----------------|---------|------------|
| General Fund                     | ACTUAL         | ORIG. BUD      | REVISED BUD    | DEPARTMENT | COUNTY MANAGER | ADOPTED | PER CHANGE |
| 1100000 General Fund Gen Revenue | -60,276,628.15 | -61,464,665.24 | -61,464,665.24 |            |                |         |            |
| 1100000 310000 Current RE        | -9,578,227.51  | -9,066,159.00  | -9,150,159.00  |            |                |         |            |
| 1100000 310010 Lse Ven Tx        | -92,690.31     | -87,000.00     | -87,000.00     |            |                |         |            |
| 1100000 311000 Del RE Tx         | -826,144.86    | -850,000.00    | -850,000.00    |            |                |         |            |
| 1100000 311010 Del Ven Tx        | -149.49        | -500.00        | -500.00        |            |                |         |            |
| 1100000 311020 Int RE            | -104,459.27    | -296,000.00    | -296,000.00    |            |                |         |            |
| 1100000 311030 Int Ven           | -118,620.23    | -55,900.00     | -55,900.00     |            |                |         |            |
| 1100000 311040 LIPenalty         | .00            | .00            | .00            |            |                |         |            |
| 1100000 321000 Sales 39          | -13,654,333.55 | -13,188,676.09 | -13,188,676.09 |            |                |         |            |
| 1100000 321200 Sales 40          | -9,323,915.07  | -9,231,611.91  | -9,231,611.91  |            |                |         |            |
| 1100000 321300 Sales 42          | -7,979,865.55  | -7,781,086.26  | -7,781,086.26  |            |                |         |            |
| 1100000 321400 Sales 44          | -2,514,647.11  | -2,394,061.53  | -2,394,061.53  |            |                |         |            |
| 1100000 321999 Sales Int         | 134,967.52     | .00            | .00            |            |                |         |            |
| 1100000 325000 ABC Tax           | -42,296.89     | -42,500.00     | -42,500.00     |            |                |         |            |
| 1100000 325010 BR/wineTx         | -152,667.23    | -109,035.00    | -109,035.00    |            |                |         |            |
| 1100000 326100 STX Video         | -330,818.98    | -367,000.00    | -367,000.00    |            |                |         |            |
| 1100000 332300 Civliscense       | -14,073.80     | -12,400.00     | -12,400.00     |            |                |         |            |
| 1100000 333010 MuniPmts          | .00            | -200,000.00    | -200,000.00    |            |                |         |            |
| 1100000 334100 BR/wineBus        | -6,915.00      | -6,000.00      | -6,000.00      |            |                |         |            |
| 1100000 359100 NClottryd         | -1,400,000.00  | -1,200,000.00  | -1,200,000.00  |            |                |         |            |

### Wayne County, NC

#### NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2601 2025-2026 Operating Budget

FOR PERIOD 99

| ACCOUNTS FOR:                  | 2024      | 2025      | 2025        | 2026       | 2026           | 2026      | 2026       |
|--------------------------------|-----------|-----------|-------------|------------|----------------|-----------|------------|
| General Fund                   | ACTUAL    | ORIG. BUD | REVISED BUD | DEPARTMENT | COUNTY MANAGER | ADOPTED   | PER CHANGE |
| 1104110 Board of Commissioners | 5,040.00  | 5,040.00  | 5,040.00    |            |                |           |            |
| 1104110 512500 Telephone       | 86,779.86 | 94,903.46 | 94,875.01   | 91,179.58  | 95,974.97      | 95,974.97 | -1.8%      |
| 1104110 517000 BROWExp         | 12,611.06 | 13,119.15 | 13,111.91   | 13,115.60  | 13,111.91      | 13,111.91 | .3%        |
| 1104110 518000 SS-FICA         | 2,949.81  | 3,067.88  | 3,073.58    | 3,077.62   | 3,118.15       | 3,118.15  | .3%        |
| 1104110 518100 SS-Medicare     | 78,960.00 | 81,312.00 | 81,312.00   | 81,312.00  | 85,428.00      | 85,428.00 | .0%        |
| 1104110 518310 EmpAsst         | 88.68     | 105.00    | 105.00      | 105.00     | 105.00         | 105.00    | .0%        |
| 1104110 518600 WorkComp        | 4,870.89  | 4,872.00  | 4,872.00    | 4,872.00   | 3,160.00       | 3,160.00  | .0%        |
| 1104110 519000 ProfServcs      | .00       | 3,000.00  | 4,500.00    | 3,000.00   | 3,000.00       | 3,000.00  | .0%        |
| 1104110 521100 Prgrmsuppl      | 6,080.10  | 7,000.00  | 11,500.00   | 10,000.00  | 10,000.00      | 10,000.00 | 42.9%      |
| 1104110 521500 Vehicle         | 822.78    | 2,000.00  | 2,000.00    | 2,000.00   | 1,000.00       | 1,000.00  | .0%        |
| 1104110 526000 Offcsupply      | 1,287.89  | 6,000.00  | 6,000.00    | 6,000.00   | 3,000.00       | 3,000.00  | .0%        |
| 1104110 526100 Offsuppmcp      | .00       | 1,500.00  | .00         | 1,500.00   | 1,500.00       | 1,500.00  | .0%        |
| 1104110 531100 TrvMealLdg      | 36,702.42 | 36,000.00 | 29,960.00   | 36,000.00  | 31,000.00      | 31,000.00 | .0%        |
| 1104110 531200 TravelAliv      | 32,696.16 | 32,696.16 | 32,696.16   | 32,696.16  | 32,696.16      | 32,696.16 | .0%        |
| 1104110 532110 TelephoneIT     | 981.26    | 1,259.27  | 1,259.27    | .00        | 1,306.24       | 1,306.24  | 100.0%     |
| 1104110 532500 Postage         | 101.52    | 1,000.00  | 1,000.00    | 1,000.00   | 500.00         | 500.00    | .0%        |
| 1104110 532900 OTRCommC        | 1,192.84  | 6,920.00  | 6,920.00    | .00        | 3,720.00       | 3,720.00  | -100.0%    |
| 1104110 534000 PRINTRIND       | 48.00     | 750.00    | 750.00      | 750.00     | 750.00         | 750.00    | .0%        |
| 1104110 535100 R&M-Veh         | 3,138.75  | 500.00    | 500.00      | 500.00     | 500.00         | 500.00    | .0%        |
| 1104110 537000 Advertising     | 1,571.12  | 4,000.00  | 4,000.00    | 4,000.00   | 1,000.00       | 1,000.00  | .0%        |

**WAYNECOUNTY**  
NORTH CAROLINA

# Proposed - Revised FY25-26 Budget Ordinance

## ORDINANCE #2025-1-OR: REVISED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

### FOR THE COUNTY OF WAYNE, NORTH CAROLINA

THAT WHEREAS, sound fiscal management requires the preparation, adoption, and administration of a budget to appropriate specific amounts of anticipated revenues to each area of County financial responsibility; and

WHEREAS, North Carolina General Statute 159-8 requires a balanced budget be adopted by the Wayne County Board of Commissioners prior to July 1st of each fiscal year, in conformance with the North Carolina Local Government Budget and Fiscal Control Act (codified as Article 3 of Chapter 159 of the North Carolina General Statutes); and

WHEREAS, the County Manager, as the Budget Officer for the County, has prepared and presented his proposed Budget as required by statute, and the Board of Commissioners has held the required public hearing on said Budget, reviewed it in detail and has made the changes it believes appropriate;

WHEREAS, after adoption, it was determined that the budget should be adopted at the functional level to be in conformance with the North Carolina Local Government Budget and Fiscal Control Act (codified as Article 3 of Chapter 159 of the North Carolina General Statutes),

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of Wayne County, North Carolina, reaffirms the Fiscal Year 2025-2026 without change to tax rates or adopted revenue and/or expenditure amounts but with ordinance updated to reflect the budget at functional level which is similar to presentation within each annual audit as follows:

**SECTION I.** The following amounts are hereby appropriated in the various funds for the operation of the county government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

|                                            |                         |
|--------------------------------------------|-------------------------|
| <b>General Fund</b>                        |                         |
| General Government                         | \$18,959,302.03         |
| Public Safety                              | \$50,840,797.17         |
| Transportation                             | \$150,414.00            |
| Economic & Physical Development            | \$3,457,516.30          |
| Human Services                             | \$38,610,748.95         |
| Culture & Recreation                       | \$3,570,575.19          |
| Education                                  | \$44,423,605.93         |
| Debt Service – Principal & Interest        | \$20,945,660.75         |
| Transfers Out to other funds               | \$63,446,960.90         |
| <b>Total Appropriations – General Fund</b> | <b>\$244,405,581.22</b> |

|                                                          |                       |
|----------------------------------------------------------|-----------------------|
| <b>Fines and Forfeitures Fund</b>                        |                       |
| Education                                                | \$550,000.00          |
| <b>Representative Payee Fund</b>                         |                       |
| Human Services                                           | \$408,000.00          |
| <b>Emergency Telephone Fund</b>                          |                       |
| Public Safety                                            | \$585,732.78          |
| Capital Outlay                                           | \$164,169.00          |
| <b>Total Appropriations – Emergency Telephone Fund</b>   | <b>\$749,901.78</b>   |
| <b>Fire Districts Fund</b>                               |                       |
| Public Safety                                            | \$8,345,163.22        |
| <b>Total Appropriations – Fire Districts Fund</b>        | <b>\$8,345,163.22</b> |
| <b>Street Lights Utility Fund</b>                        |                       |
| Transportation                                           | \$19,000.00           |
| <b>Street Assessment Fund</b>                            |                       |
| Transportation                                           | \$170,250.00          |
| <b>Solid Waste Fund</b>                                  |                       |
| Operations                                               | \$7,237,093.21        |
| Capital Outlay                                           | \$532,175.00          |
| <b>Total Appropriations – Solid Waste Fund</b>           | <b>\$7,769,268.21</b> |
| <b>Jetport Fund</b>                                      |                       |
| Operations                                               | \$1,436,298.56        |
| Capital Outlay                                           | \$15,500.00           |
| <b>Total Appropriations – Jetport Fund</b>               | <b>\$1,451,798.56</b> |
| <b>Maxwell Center Fund</b>                               |                       |
| Operations                                               | \$2,405,188.62        |
| Debt Service                                             | \$959,937.00          |
| <b>Total Appropriations – Maxwell Center Fund</b>        | <b>\$3,365,125.62</b> |
| <b>County Capital Reserve Fund</b>                       |                       |
| Contingency – Capital Outlay                             | \$3,185,123.00        |
| <b>Worker's Compensation Fund</b>                        |                       |
| Operations                                               | \$646,709.00          |
| Claims                                                   | \$34,675.00           |
| <b>Total Appropriations – Worker's Compensation Fund</b> | <b>\$681,384.00</b>   |

**WAYNECOUNTY**  
NORTH CAROLINA

# Proposed - Revised FY25-26 Budget Ordinance

|                                                 |                         |
|-------------------------------------------------|-------------------------|
| Hospitalization Fund                            |                         |
| Operations                                      | \$206,176.84            |
| Claims                                          | \$11,752,208.43         |
| Total Appropriations – Hospitalization Fund     | \$11,958,385.27         |
| <b>Grand Total – Appropriations – All Funds</b> | <b>\$283,058,980.88</b> |

SECTION II: It is estimated that the following revenue will be available in the various funds for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

|                                                  |                         |
|--------------------------------------------------|-------------------------|
| <b>General Fund</b>                              |                         |
| Ad Valorem Taxes                                 | \$83,937,648.81         |
| Local Option Sales Taxes                         | \$33,328,833.10         |
| Other Taxes and Licenses                         | \$1,678,484.12          |
| Licenses and Permits                             | \$1,680,397.00          |
| Unrestricted Intergovernmental                   | \$619,753.00            |
| Restricted Governmental                          | \$1,679,748.00          |
| Charges for Services                             | \$15,683,894.00         |
| Investment Earnings                              | \$1,521,000.00          |
| Miscellaneous                                    | \$697,533.12            |
| Payments from other governments                  | \$411,422.00            |
| Transfers in                                     | \$73,502,765.52         |
| Fund Balance Appropriated                        | \$9,664,102.55          |
| <b>Total Revenues – General Fund</b>             | <b>\$244,405,581.22</b> |
| <b>Fines and Forfeitures Fund</b>                |                         |
| Fines and Fees                                   | \$550,000.00            |
| <b>Representative Payee Fund</b>                 |                         |
| Client Account Income                            | \$408,000.00            |
| <b>Emergency Telephone Fund</b>                  |                         |
| Restricted Intergovernmental                     | \$749,901.78            |
| <b>Total Revenues – Emergency Telephone Fund</b> | <b>\$749,901.78</b>     |
| <b>Fire Districts Fund</b>                       |                         |
| Ad Valorem Taxes                                 | \$6,383,898.22          |
| Sales Taxes                                      | \$1,961,265.00          |
| <b>Total Revenues – Fire Districts Fund</b>      | <b>\$8,345,163.22</b>   |
| <b>Street Lights Utility Fund</b>                |                         |
| Special Assessment                               | \$19,000.00             |
| <b>Street Assessment Fund</b>                    |                         |
| Special Assessment                               | \$170,250.00            |

|                                          |                       |
|------------------------------------------|-----------------------|
| <b>Solid Waste Fund</b>                  |                       |
| User Fees                                | \$7,381,768.21        |
| Recycling Fees                           | \$254,500.00          |
| Lease Revenue                            | \$133,000.00          |
| <b>Total Revenues – Solid Waste Fund</b> | <b>\$7,769,268.21</b> |

|                                      |                       |
|--------------------------------------|-----------------------|
| <b>Jetport Fund</b>                  |                       |
| User Fees                            | \$1,271,604.00        |
| Miscellaneous                        | \$17,150.34           |
| Transfer from General Fund           | \$163,044.22          |
| <b>Total Revenues – Jetport Fund</b> | <b>\$1,451,798.56</b> |

|                                             |                       |
|---------------------------------------------|-----------------------|
| <b>Maxwell Center Fund</b>                  |                       |
| User Fees                                   | \$2,205,708.00        |
| Transfer from General Fund                  | \$1,159,417.62        |
| <b>Total Revenues – Maxwell Center Fund</b> | <b>\$3,365,125.62</b> |

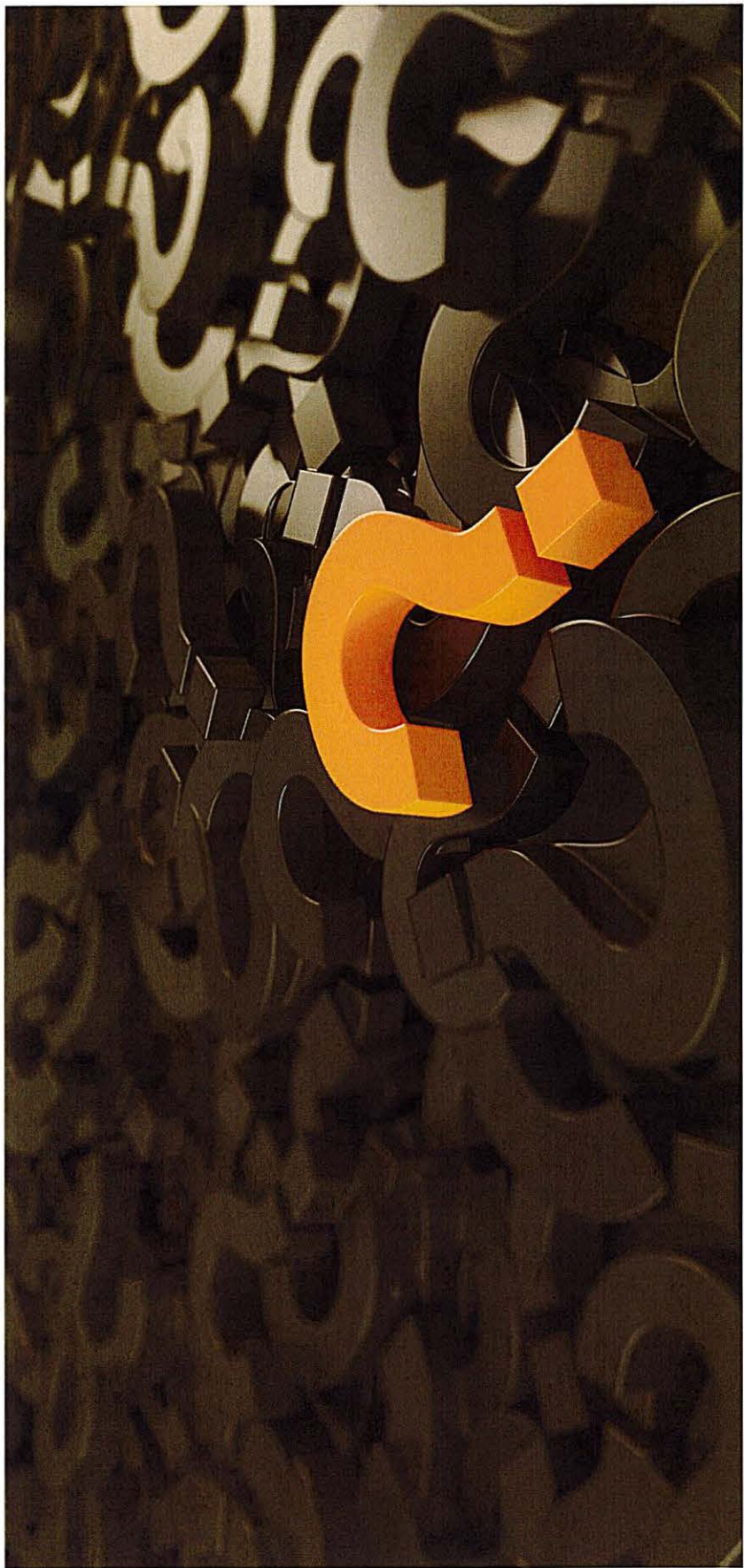
|                                    |                |
|------------------------------------|----------------|
| <b>County Capital Reserve Fund</b> |                |
| Transfer from General Fund         | \$3,185,123.00 |

|                                   |              |
|-----------------------------------|--------------|
| <b>Worker's Compensation Fund</b> |              |
| Premiums                          | \$681,384.00 |

|                             |                 |
|-----------------------------|-----------------|
| <b>Hospitalization Fund</b> |                 |
| Premiums                    | \$11,958,385.27 |

|                                           |                         |
|-------------------------------------------|-------------------------|
| <b>Grand Total – Revenues – All Funds</b> | <b>\$283,058,980.88</b> |
|-------------------------------------------|-------------------------|

Questions?



**RESOLUTION #2026-3: A RESOLUTION ADOPTING THE FIFTY-THIRD AMENDMENT TO THE POSITION CLASSIFICATION AND PAY PLAN FOR WAYNE COUNTY, NORTH CAROLINA**

**WHEREAS**, the Board of Commissioners has previously adopted on July 1, 2015 a Position Classification and Pay Plan by formal resolution; and

**WHEREAS**, that resolution requires that any amendment to the Plan must be done by written resolution duly adopted by the Board of Commissioners; and

**WHEREAS**, the County Manager and Human Resources Director have recommended an amendment to said Plan, and the Board of Commissioners wishes to approve it;

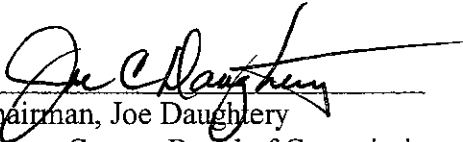
**NOW, THEREFORE BE IT RESOLVED** by the Wayne County Board of Commissioners as follows:

|                                      | <b>Previous<br/>Classification<br/>Grade/Title</b> | <b>New<br/>Classification<br/>Grade/Title</b> | <b>Effective<br/>Date</b> |
|--------------------------------------|----------------------------------------------------|-----------------------------------------------|---------------------------|
| <b>Department of Social Services</b> |                                                    |                                               |                           |
| Legal Assistant                      | <b>New</b>                                         | <b>67</b>                                     | <b>02.17.2026</b>         |

Section 1: That the following changes to the Position Classification and Pay Plan are hereby adopted as an amendment to the Plan, and the County Manager and Human Resources Director are authorized to insert these changes in the Plan documents.

Section 2: This Resolution shall become effective immediately upon its adoption.

Passed and adopted this 17<sup>th</sup> day of February, 2026.

  
Chairman, Joe Daugherty  
Wayne County Board of Commissioners

Attest:

  
Carol Bowden, Clerk to the Board

1.03

**COUNTY OF WAYNE, NORTH CAROLINA  
POSITION CLASSIFICATION AND PAY PLAN**

**Amended: February 17, 2026  
by Adoption of the Budget Ordinance  
EFFECTIVE: February 17, 2026**

| <b>GRADE</b> | <b>MINIMUM</b>                                                                                                                                                                                                  | <b>MIDPOINT</b> | <b>MAXIMUM</b>  |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>61</b>    | <b>\$32,159</b>                                                                                                                                                                                                 | <b>\$43,414</b> | <b>\$58,609</b> |
|              | OFFICE ASSISTANT<br>CONVENTION CENTER CUSTODIAN<br>DENTAL ASSISTANT<br>DEPUTY REGISTER OF DEEDS I<br>LIBRARY ASSISTANT<br>LINE TECHNICIAN<br>PRODUCTION TECHNICIAN<br>SITE MAINTENANCE/ATTENDANT<br>WEIGHMASTER |                 |                 |
| <b>62</b>    | <b>\$33,767</b>                                                                                                                                                                                                 | <b>\$45,585</b> | <b>\$61,540</b> |
|              | 4-H SITE DIRECTOR<br>ANIMAL SHELTER ATTENDANT<br>FARMERS MARKET COORDINATOR<br>MAPPER                                                                                                                           |                 |                 |
| <b>63</b>    | <b>\$35,455</b>                                                                                                                                                                                                 | <b>\$47,864</b> | <b>\$64,617</b> |
|              | 4-H PROGRAM ASSISTANT<br>CH PERMIT ANALYST<br>CHILD SUPPORT AGENT I<br>DENTAL ASSISTANT SUPERVISOR<br>HOUSEKEEPING ASSISTANT<br>INCOME MAINTENANCE INVESTIGATOR I<br>LITERACY PROGRAM COORDINATOR               |                 |                 |
| <b>64</b>    | <b>\$37,228</b>                                                                                                                                                                                                 | <b>\$50,257</b> | <b>\$67,847</b> |
|              | ADMINISTRATIVE ASSISTANT<br>ANIMAL SHELTER ATTENDANT/RESCUE COORDINATOR<br>DETENTION OFFICER I<br>DETENTION OFFICER II<br>DETENTION OFFICER II/COURT SPEC<br>DETENTION OFFICER II/INMATE CONTROL                |                 |                 |

|            |                                                                                                                                                                                                                                                                                                                                                                              |          |          |          |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|
|            | DETENTION OFFICER II/INMATE SERVICES<br>DETENTION OFFICER II/INTERPRETER<br>DETENTION OFFICER-ENTRY<br>DETENTION OFFICER - MASTER<br>GIS SPECIALIST<br>GROUNDSKEEPER<br>GROUNDSKEEPER/EQUIPMENT OPERATOR<br>NON-CERTIFIED SPECIAL DEPUTY<br>PROCESSING ASSISTANT III<br>SOIL CONSERVATION ADMIN & PROGRAM ASST<br>STAFF ASSISTANT/RECEPTIONIST<br>VENUE SERVICES TEAM MEMBER |          |          |          |
| <b>65</b>  |                                                                                                                                                                                                                                                                                                                                                                              | \$39,089 | \$52,770 | \$71,240 |
| <b>E/E</b> | CHILD SUPPORT AGENT II<br>CRIMINAL ANALYST<br>DEPUTY REGISTER OF DEEDS II<br>ELECTIONS ADMINISTRATOR<br>LIBRARY BRANCH MANAGER-NORTHERN WAYNE<br>MAIL DEPOSIT SERVICES COORDINATOR<br>MEDICAL RECORDS ASSISTANT<br>PROCESSING ASSISTANT IV<br>RECYCLING COORDINATOR<br>TAX ASSISTANT I<br>TRANSPORTATION COORDINATOR                                                         |          |          |          |
| <b>66</b>  |                                                                                                                                                                                                                                                                                                                                                                              | \$41,044 | \$55,409 | \$74,802 |
|            | ASSISTANT CIRCULATION DEPT HEAD<br>CALL TAKER<br>COMMUNITY HEALTHCARE WORKER<br>FOREIGN LANGUAGE INTERPRETER<br>GROUNDKEEPER LEAD<br>INCOME MAINTENANCE CASEWORKER I<br>INCOME MAINTENANCE TECHNICIAN<br>LEAD CHILD SUPPORT AGENT II<br>PATIENT RELATIONS REPRESENTATIVE<br>PROCESSING ASSISTANT V<br>REFERENCE ASSISTANT<br>SENIOR CENTER PROGRAM MANAGER                   |          |          |          |
| <b>67</b>  |                                                                                                                                                                                                                                                                                                                                                                              | \$43,096 | \$58,179 | \$78,542 |
|            | ACCOUNTING TECHNICIAN                                                                                                                                                                                                                                                                                                                                                        |          |          |          |

|       |                                      |
|-------|--------------------------------------|
| E/P/L | ANIMAL CONTROL OFFICER               |
|       | ASSISTANT REGISTER OF DEEDS I        |
|       | BASIC EMT                            |
|       | CHILD SUPPORT SUPERVISOR I           |
|       | COMMERCIAL PAINTER                   |
|       | DEPUTY SHERIFF - ENTRY               |
|       | DEPUTY SHERIFF I                     |
|       | DEPUTY SHERIFF II                    |
|       | DEPUTY SHERIFF - MASTER DEPUTY       |
|       | DEPUTY SHERIFF - ENTRY/SRO           |
|       | DEPUTY SHERIFF I/SRO                 |
|       | DEPUTY SHERIFF II/SRO                |
|       | DEPUTY SHERIFF - MASTER DEPUTY/SRO   |
|       | DETENTION OFFICER-CORPORAL           |
|       | ENVIRONMENTAL TECHNICIAN-SOLID WASTE |
|       | EQUIPMENT OPERATOR/TRUCKS            |
|       | FLEET MAINTENANCE MECHANIC           |
|       | INFORMATION & OPTIONS COUNSELOR      |
|       | <b>LEGAL ASSISTANT</b>               |
|       | MAINTENANCE SUPERVISOR               |
|       | MAINTENANCE TECHNICIAN               |
|       | MAINTENANCE TECHNICIAN - SEWER FUND  |
|       | MEDICAL LABORATORY TECHNICIAN I      |
|       | PAYROLL TECHNICIAN                   |
|       | PROCESSING UNIT SUPERVISOR           |
|       | SOCIAL WORKER TRAINEE                |
|       | SOIL CONSERVATION TECHNICIAN I       |
|       | TAX ASSISTANT II                     |
|       |                                      |
| 68    | \$45,250      \$61,088      \$82,469 |
|       | AEMT                                 |
|       | AUDIO VISUAL & MEDIA SPECIALIST      |
|       | CHILD SUPPORT SUPERVISOR II          |
|       | DEPUTY OPERATIONS MANAGER            |
|       | DETENTION OFFICER - SERGEANT         |
|       | HEAVY EQUIPMENT OPERATOR             |
|       | HOUSEKEEPING SUPERVISOR              |
|       | HUMAN SERVICES COORDINATOR III       |
|       | INCOME MAINTENANCE CASEWORKER II     |
|       | LICENSED PRACTICAL NURSE             |
|       | MAPPER/PROPERTY TRANSFER OFFICER     |
|       | MEDICAL LABORATORY TECHNICIAN II     |

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                        |          |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------|
|                            | OFFICE MANAGER<br>PRE-TRIAL RELEASE COORDINATOR<br>SOIL CONSERVATION TECHNICIAN II<br>TAX ASSISTANT III/LISTING SUPERVISOR                                                                                                                                                                                                                                                                                                                                                              |                        |          |
| <b>69</b>                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$47,513      \$64,143 | \$86,592 |
| <b>E/A</b>                 | ASSISTANT REGISTER OF DEEDS II<br>DEPUTY SHERIFF-CORPORAL/DETECTIVE<br>EH SPEC / FOOD & LODGING COORDINATOR<br>FLEET MAINTENANCE SUPERVISOR<br>HEAVY EQUIPMENT MECHANIC<br>IN-HOME AIDE PROGRAM SUPERVISOR<br><b>LEAD INSTRUCTOR</b>                                                                                                                                                                                                                                                    |                        |          |
| <b>E/P/L</b>               | LIBRARY CHILDRENS DEPT HEAD<br>LIBRARY REFERENCE LIBRARIAN<br>LITERACY PROGRAM MANAGER<br>MAXWELL CENTER VENUE SERVICES MANAGER<br>PUBLIC HEALTH EDUCATION SPECIALIST<br>RESEARCH/MARKETING SPECIALIST<br>SOCIAL WORKER I<br>STATE COST SHARE TECHNICIAN                                                                                                                                                                                                                                |                        |          |
| <b>70</b>                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$49,889      \$67,350 | \$90,922 |
| <b>E/A</b>                 | APPRAISER<br>BUILDING CODE INSPECTOR I<br>BUS/PERSONAL PROPERTY ADMINISTRATOR<br>CHIEF PROPERTY TRANSFER OFFICER<br>DEPUTY SHERIFF - SERGEANT/DETECTIVE SERGEANT<br>DEPUTY SHERIFF-SERGEANT/SRO<br>DEPUTY TAX COLLECTOR<br>ELECTRICIAN<br>FIELD SUPERVISOR<br>GROUNDS SUPERVISOR -ORC<br>HVAC TECHNICIAN<br>INCOME MAINTENANCE CASEWORKER III<br>INCOME MAINTENANCE CASEWORKER III - LEAD<br>INCOME MAINTENANCE INVESTIGATOR II<br>IT SUPPORT TECHNICIAN - DSS<br>IT SUPPORT TECHNICIAN |                        |          |
| <b>E/A</b><br><b>E/P/L</b> | LIBRARY BRANCH MANAGER-STEELE FULL SERVICE<br>LOCAL HISTORY LIBRARIAN<br>NUTRITIONIST II                                                                                                                                                                                                                                                                                                                                                                                                |                        |          |

|            |                                                                                                                                                                                                                                      |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            | PARALEGAL<br>PLUMBER<br>PUBLIC HEALTH NURSE I<br>TELECOMMUNICATOR                                                                                                                                                                    |
| <b>71</b>  | <b>\$52,383      \$70,717      \$95,468</b>                                                                                                                                                                                          |
| <b>E/A</b> | ANIMAL CONTROL SUPERVISOR<br>ANIMAL SHELTER SUPERVISOR<br>BUSINESS MANAGER<br>CODE ENFORCEMENT OFFICER<br>DENTAL HYGIENIST<br>DETENTION OFFICER - LIEUTENANT<br>ELECTIONS TECHNICIAN                                                 |
| <b>E/E</b> | EMPLOYEE RELATIONS ADMINISTRATOR<br>ENVIRONMENTAL HEALTH SPECIALIST<br>IT SUPPORT SPECIALIST                                                                                                                                         |
| <b>E/A</b> | LIBRARY CHILDREN'S DEPT HEAD                                                                                                                                                                                                         |
| <b>E/A</b> | LIBRARY EXPERIENCES MANAGER                                                                                                                                                                                                          |
| <b>E/A</b> | LIBRARY REFERENCE DEPT HEAD                                                                                                                                                                                                          |
| <b>E/A</b> | LIBRARY TECHNICAL SERVICES SUPERVISOR                                                                                                                                                                                                |
| <b>E/A</b> | LITERACY CONNECTIONS DIRECTOR<br>MAPPING SUPERVISOR<br>MAXWELL CENTER EVENT MANAGER<br>PLANNER<br>PUBLIC INFORMATION ASSISTANT- PA<br>SOCIAL WORKER II                                                                               |
| <b>E/E</b> | SOIL CONSERVATION COORDINATOR<br>TELECOMMUNICATOR - LEAD                                                                                                                                                                             |
| <b>72</b>  | <b>\$55,002      \$74,253      \$100,242</b>                                                                                                                                                                                         |
| <b>E/A</b> | ASSISTANT PAYROLL ADMINISTRATOR<br>ASSISTANT FIRE MARSHAL<br>BUILDING CODE INSPECTOR II<br>GRANT COORDINATOR/ADMINISTRATOR<br>HR ADMINISTRATOR<br>INCOME MAINTENANCE SUPERVISOR II<br>IT SENIOR SUPPORT TECHNICIAN<br>JAIL NAVIGATOR |
| <b>E/A</b> | MEDICAL RECORDS MANAGER<br>NUTRITIONIST III<br>OFFICE MANAGER/DEPUTY CLERK<br>PARAMEDIC                                                                                                                                              |

|           |                                                                                                                                                                                                 |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | PUBLIC AFFAIRS SPECIALIST<br>TAX PROGRAMMER<br>TELECOMMUNICATOR - ASST SUPERVISOR<br>TRAINING/QA COORDINATOR                                                                                    |
| <b>73</b> | <b>\$57,752      \$77,966      \$105,254</b>                                                                                                                                                    |
| E/A       | ACCOUNTING SPECIALIST<br>AIRPORT OPERATIONS MANAGER<br>DEPUTY SHERIFF-LIEUTENANT<br>DEPUTY SHERIFF - LIEUTENANT/SRO<br>ENVIRONMENTAL HEALTH SUPERVISOR                                          |
| E/A       | HR GENERALIST<br>IT SENIOR SUPPORT SPECIALIST<br>MAXWELL CENTER SALES & MARKETING DIRECTOR<br>PUBLIC HEALTH EDUCATION SUPERVISOR                                                                |
| E/E       | PUBLIC INFORMATION OFFICER<br>PROCUREMENT SPECIALIST                                                                                                                                            |
| E/P/L     | RN SUPERVISOR<br>SOCIAL WORKER III<br>ULTRASOUND TECHNICIAN I                                                                                                                                   |
| <b>74</b> | <b>\$60,640      \$81,864      \$110,516</b>                                                                                                                                                    |
| E/A       | ANIMAL SERVICES MANAGER<br>APPRAISER SUPERVISOR<br>BUILDING CODE INSPECTOR III<br>COLLECTIONS DIVISION MANAGER<br>CREW CHIEF<br>INCOME MAINTENANCE SUPERVISOR III<br>IT ASSOCIATE SYSTEMS ADMIN |
| E/A       | PAYROLL ADMINISTRATOR<br>TELECOMMUNICATOR- SHIFT SUPERVISOR<br>TRAINING OFFICER                                                                                                                 |
| <b>75</b> | <b>\$63,672      \$85,957      \$116,042</b>                                                                                                                                                    |
| E/E       | ASSISTANT DIRECTOR OF SOLID WASTE                                                                                                                                                               |
| E/A       | DEPUTY DIRECTOR-BOARD OF ELECTIONS<br>DEPUTY SWAT/MEDIC/PILOT                                                                                                                                   |
| E/A       | ENVIRONMENTAL HEALTH MANAGER<br>FIELD TRAINING OFFICER                                                                                                                                          |
| E/A       | HR GENERALIST - LEAD                                                                                                                                                                            |
| E/A       | IT SYSTEMS ADMINISTRATOR                                                                                                                                                                        |
| E/E       | MEDICAL LABORATORY SUPERVISOR                                                                                                                                                                   |

|       |                                            |
|-------|--------------------------------------------|
| E/A   | NUTRITION PROGRAM DIRECTOR                 |
| E/A   | OPERATIONS OFFICER                         |
|       | PUBLIC HEALTH NURSE II                     |
| E/E   | SERVICES ON AGING ASSISTANT DIRECTOR       |
|       | SOCIAL WORKER IAT                          |
| E/A   | SOCIAL WORKER SUPERVISOR II                |
|       | TRAINING/QA MANAGER                        |
|       | VETERAN SERVICES OFFICER                   |
|       |                                            |
| 76    | \$66,856      \$90,255      \$121,844      |
| E/A   | ASSISTANT DIRECTOR OF NURSING              |
| E/E   | ASSISTANT TO COUNTY MANAGER/CLERK TO BOARD |
| E/A   | BUILDING CODE SUPERVISOR                   |
| E/A   | BUSINESS OFFICER                           |
| E/E   | DEPUTY SHERIFF - CAPTAIN                   |
| E/E   | DEPUTY SHERIFF - CAPTAIN/SRO               |
|       | DEPUTY TAX ADMINISTRATOR                   |
| E/E   | DETENTION OFFICER-CAPTAIN                  |
|       | GIS ADMINISTRATOR                          |
| E/P/C | IT SENIOR SYSTEMS ADMINISTRATOR            |
|       | PUBLIC HEALTH NURSE III                    |
|       | PUBLIC HEALTH NURSE III - ERRN             |
|       | PUBLIC HEALTH NURSE - QUALITY ASSURANCE    |
|       | SUPERVISOR-EMS                             |
|       |                                            |
| 77    | \$70,198      \$94,768      \$127,936      |
| E/A   | ACCOUNTING & BUDGET MANAGER                |
| E/A   | EMERGENCY MANAGEMENT COORDINATOR           |
| E/E   | ENVIRONMENTAL HEALTH SUPERVISOR II         |
| E/E   | FIRE MARSHAL                               |
| E/P/C | IT SYSTEMS ENGINEER                        |
| E/A   | OCCUPATIONAL HEALTH NURSE                  |
| E/E   | PUBLIC HEALTH NURSE SUPERVISOR             |
| E/A   | SAFETY AND RISK MANAGER                    |
|       | SOCIAL WORKER SUPERVISOR IAT               |
| E/A   | SOCIAL WORKER SUPERVISOR III               |
|       |                                            |
| 78    | \$73,708      \$99,506      \$134,333      |
| E/A   | ANIMAL SERVICES DIRECTOR                   |
| E/E   | DAY REPORTING CENTER DIRECTOR              |
| E/E   | EXECUTIVE DIRECTOR BOARD OF ELECTIONS      |
| E/E   | INCOME MAINTENANCE ADMIN II                |

|       |                                              |
|-------|----------------------------------------------|
| E/E   | INSPECTIONS DIRECTOR                         |
| E/P/C | IT SENIOR SYSTEMS ENGINEER                   |
| E/P/C | IT TECH SERVICES SUPERVISOR                  |
|       | OPERATIONS MANAGER -911                      |
| E/E   | SERVICES ON AGING DIRECTOR                   |
| E/E   | SOIL AND WATER DIRECTOR                      |
| E/E   | SOLID WASTE DIRECTOR                         |
| E/E   | VETERANS SERVICES DIRECTOR                   |
|       |                                              |
| 79    | \$77,394      \$104,481      \$141,050       |
| E/P   | DIRECTOR OF NURSING                          |
|       | IT SENIOR SYSTEMS SUPERVISOR                 |
| E/E   | SOCIAL WORKER PROGRAM MANAGER                |
|       |                                              |
| 80    | \$81,263      \$109,705      \$148,102       |
| E/E   | DEPUTY DIRECTOR - EMS                        |
| E/E   | DEPUTY SHERIFF - MAJOR                       |
| E/E   | DETENTION OFFICER - MAJOR                    |
| E/A   | EXISTING BUSINESS & INDUSTRY SPEC.           |
|       | FACILITY MAINTENANCE ASSISTANT DIRECTOR      |
|       | FACILITY SERVICES ASSISTANT DIRECTOR         |
| E/P/C | IT OPERATIONS MANAGER/APP ANALYST            |
| E/E   | JAIL ADMINISTRATOR - MAJOR                   |
| E/E   | REGISTER OF DEEDS                            |
|       |                                              |
| 81    | \$85,326      \$115,191      \$155,508       |
| E/E   | 911 CENTER DIRECTOR                          |
| E/E   | ADVANCED PRACTICE PROVIDER II                |
| E/E   | ADVANCED PRACTICE PROVIDER II/PHN SUPERVISOR |
| E/E   | MAXWELL CENTER GENERAL MANAGER               |
| E/E   | LIBRARY ASSISTANT DIRECTOR                   |
| E/E   | OFFICE OF EMERGENCY SERVICES DIRECTOR        |
| E/E   | PUBLIC AFFAIRS DIRECTOR                      |
|       |                                              |
| 82    | \$89,593      \$120,950      \$163,283       |
| E/A   | ASSISTANT DIRECTOR OF HUMAN RESOURCES        |
| E/A   | ASSISTANT FINANCE DIRECTOR                   |
| E/E   | FACILITIES DIRECTOR                          |
| E/E   | HUMAN SERVICES DEPUTY DIRECTOR               |
| E/E   | LIBRARY DIRECTOR                             |
| E/E   | PLANNING DIRECTOR                            |
| E/E   | PUBLIC HEALTH DEPUTY DIRECTOR                |

|                                                                         |                                 |                          |           |
|-------------------------------------------------------------------------|---------------------------------|--------------------------|-----------|
|                                                                         |                                 |                          |           |
| 84                                                                      |                                 | \$94,072      \$126,998  | \$171,447 |
| E/E                                                                     | DENTIST                         |                          |           |
| E/E                                                                     | EMS DIRECTOR                    |                          |           |
|                                                                         |                                 |                          |           |
| 85                                                                      |                                 | \$103,480      \$139,698 | \$188,592 |
| E/E                                                                     | SHERIFF                         |                          |           |
| E/E                                                                     | TAX ADMINISTRATOR               |                          |           |
|                                                                         |                                 |                          |           |
| 86                                                                      |                                 | \$113,828      \$153,667 | \$207,451 |
| E/E                                                                     | FINANCE DIRECTOR                |                          |           |
| E/E                                                                     | HUMAN RESOURCES DIRECTOR        |                          |           |
| E/E                                                                     | IT DIRECTOR                     |                          |           |
| E/E                                                                     | PUBLIC HEALTH DIRECTOR          |                          |           |
| E/E                                                                     | SOCIAL SERVICES DIRECTOR        |                          |           |
|                                                                         |                                 |                          |           |
| 87                                                                      |                                 | \$125,210      \$169,034 | \$228,196 |
|                                                                         |                                 |                          |           |
| 88                                                                      |                                 | \$137,731      \$185,938 | \$251,016 |
|                                                                         |                                 |                          |           |
| NG*                                                                     |                                 | Not on Grade             |           |
| E/P                                                                     | ASSISTANT COUNTY ATTORNEY - DSS |                          |           |
| E/E                                                                     | ASSISTANT COUNTY MANAGER        |                          |           |
| E/P                                                                     | COUNTY ATTORNEY                 |                          |           |
| E/E                                                                     | COUNTY MANAGER                  |                          |           |
| E/E                                                                     | GWTA DIRECTOR                   |                          |           |
| E/P                                                                     | STAFF ATTORNEY                  |                          |           |
|                                                                         |                                 |                          |           |
| Titles with these designations <b>may</b> be qualified as FLSA exempt : |                                 |                          |           |
| E/E designates Exempt Status/Executive                                  |                                 |                          |           |
| E/A designates Exempt Status/Administrative                             |                                 |                          |           |
| E/P designates Exempt Status/Professional                               |                                 |                          |           |
| E/P/C designates Exempt Status/Professional/Computers                   |                                 |                          |           |
| E/P/L designates Exempt Status/Professional/Learned                     |                                 |                          |           |

Wayne County Board of Commissioners Facility Committee Statement of Purpose

The Wayne County standing facilities committee has the ongoing purpose of **oversight, maintenance, and strategic planning for the physical properties and grounds of the County**. This committee is a permanent part of the organization's structure, defined in its bylaws, and provides expertise on an ongoing basis.

Specific functions typically include:

- **Planning and Development:** Developing and recommending a long-range facilities plan to the Board of Commissioners, which can include future building utilization, new construction, major renovations, or real property acquisition.
- **Project Oversight:** Overseeing the planning and implementation of approved special projects, such as capital construction, equipment purchases, or system upgrades (e.g., HVAC, A/V equipment).
- **Project Management and Vendor Selection:** Reviewing facility-related bids, contracts, and proposals from outside construction professionals and making award recommendations to the Board of Commissioners.
- **Policy and Compliance:** Recommending policies related to facility use and ensuring compliance with all relevant federal, state, and local regulations.
- **Maintenance and Upkeep:** Receiving updates on regular maintenance, repairs, and upkeep of all buildings and common grounds from County staff.
- **Reporting:** Reporting to the Board of Commissioners on the committee's activities, findings, and recommendations for action.

The facilities committee acts as a specialized working group to ensure that the organization's physical assets are well-maintained, safe, and support its overall mission and strategic goals, thereby saving the full assembly valuable time from having to deliberate on routine operational details.

## Wayne County Board of Commissioners Facilities Committee General Procedures

Wayne County standing Commissioner committees generally follow Robert's Rules of Order unless otherwise specified herein. Standing committees operate with more flexibility since they are typically smaller working groups. The primary distinction is their informal approach to debate and their final reporting function to the Wayne County Board of Commissioners.

### General Meeting Procedures

- **Membership:** The facilities committee shall consist of three members chosen on an annual basis by the Chairman of the Wayne County Board of Commissioners.
- **Participation of Non-Members:** The County Manager, Facilities Director, Finance Director, and Procurement Officer shall be ex-officio members of the committee. They shall participate in the discussion of the items on the agenda but may not vote. Commissioners who are not members of the committee may attend and participate in the discussion of items on the agenda at the discretion of the chair; however, they are not permitted to vote on agenda items. The committee may invite other county personnel, contractors for the county, or construction professionals to meetings as it deems appropriate.
- **Quorum:** A majority of the committee members shall constitute a quorum.
- **Motions:** Standard motions are used to introduce business, amend proposals, table items, or adjourn, generally following the same rules as the Wayne County Board of Commissioners. Seconds shall not be required.
- **Voting:** All decisions require a majority vote to pass. All members present shall have a duty to vote unless they are recused from voting. The committee chair is a full member and may make motions, participate in debate, and vote.
- **Minutes:** The Clerk to the Board of Commissioners or her designee shall keep the minutes of the committee. Minutes should record all actions taken by the board (motions made, outcomes of votes) as well as a general description of comments and debate of the members.

- **Agenda:** The committee chair, in coordination with the other committee members, shall prepare the committee's agendas.
- **Note:** The Clerk to the Board shall notice all meetings consistent with the terms of the North Carolina Open Meetings Act.
- **Informal Debate:** Debate in a committee is designed to be more informal than that of the Board of Commissioners; however, the Chair shall still preside over debate, recognize speakers, and otherwise administer Robert's Rules of Order. Generally, members should not be limited to a certain number of times they are allowed to speak on a specific issue or motion. The Chair may limit debate as necessary to ensure all business before the committee is timely addressed.
- **Chair's Role in Debate:** The committee chair may participate fully in discussion and shall vote in all matters before the committee.

## Reporting to the Board of Commissioners

The facilities committee shall report to the main assembly, typically presented during the "Board of Commissioners Committee Reports" section of the agenda. The committee shall place recommendations on the appropriate section of the Board of Commissioners agenda.

- **Report Presentation:** The committee chair (or a designated reporting member) shall report to the Board of Commissioners and share all appropriate documents.
- **Recommendations:** Any recommendation by the Committee shall be added to the Board of Commissioners agenda for final approval. The reporting member shall make the necessary motion during the Board of Commissioners meeting.
- **Board of Commissioners Action:** The recommendation of the committee shall not be binding on the Board of Commissioners. The Board of Commissioners shall determine whether to adopt the committee's recommendation. The committee itself cannot authorize any action without approval of the Board of Commissioners.

NORTH CAROLINA

WAYNE COUNTY

UTILITY AGREEMENT BETWEEN THE TOWN OF SEVEN SPRINGS AND THE  
COUNTY OF WAYNE

THIS AGREEMENT made and entered into as of the 17<sup>th</sup> day of February, 2026 by and between the COUNTY OF WAYNE ("County"), a body politic and corporate organized under the laws of the State of North Carolina whose mailing address is PO Box 227, Goldsboro, NC 27533, and the TOWN OF SEVEN SPRINGS ("Town"), a municipal corporation existing under the laws of the State of North Carolina whose mailing address is 304 Main Street, Seven Springs, NC 28678 ("Town").

WITNESSETH

WHEREAS, the County is the owner and operator of a wastewater system connected to the City of Goldsboro wastewater treatment plant (WWTP); and

WHEREAS, the Wayne County Board of Education (WCBE) has wastewater facilities connected to the County's wastewater system; and

WHEREAS, the County has adequate capacity to connect the Town's sewer system to its wastewater facilities; and

WHEREAS, the parties entered into a Utility Agreement on May 15, 2003, which governed the terms by which the Town would connect to the County's WWTP; and

WHEREAS, the term of the May 15, 2003 Agreement was for a period of 20 years from when sewer service was first provided to the Town, and thereafter extended from year-to-year for the useful life of the facilities; and

WHEREAS, the parties desire to enter into a new Agreement which would update and clarify the roles and responsibilities of the County and the Town.

NOW, THEREFORE, for and in consideration of the respective rights, powers, duties, and obligations hereinafter set forth to be performed by the Town and the County, the parties mutually agree as follows:

1. Definitions

- a. COUNTY - County of Wayne
- b. TOWN - Town of Seven Springs
- c. WCBE - Wayne County Board of Education
- d. WWTP - Wastewater Treatment Plant
- e. MGD - Million Gallons Per Day

- f. GPD - Gallons Per Day
- g. GPM - Gallons Per Minute
- h. NPDES - National Pollutant Discharge Elimination System
- i. SUO - Sewer Use Ordinance
- j. EPA - Environmental Protection Agency
- k. DEQ - Department of Environmental Quality

2. Maintenance of Force Main, Pump Stations, Sewers, and Meters

- a. The Town, at its sole expense, shall be responsible for the maintenance of the collection system serving the Town and the conveyance system from the Town to the existing pumping station at Brogden Primary School.
- b. The County shall install two flow meters. One meter shall be located at the main pumping station in Seven Springs to measure all flow from the Town. The metering device shall be capable of instantaneous measurement to a prescribed accuracy, to include totalization. The flow meter shall be recalibrated at least every six (6) months or sooner, upon request by the County, by an independent contractor. The cost of recalibration shall be the Town's responsibility.
- c. The second flow meter shall be located at the Brogden Primary School pumping station to measure all flow tributary to the pumping station discharged to the County system. The metering device shall be capable of instantaneous measurement to a prescribed accuracy, to include totalization. The flow meter shall be recalibrated every six (6) months or sooner, upon request by the County, by an independent contractor. The cost of recalibration shall be the Town's responsibility.

3. Town Connection to WCBE Wastewater Facilities

The Town shall be responsible for obtaining authorization from the WCBE for connection of the Town's wastewater facilities to the WCBE wastewater facilities. The County shall have no responsibilities or obligations with respect to the maintenance or repair of WCBE wastewater facilities.

4. Users to be Served – Flow Allocation

- a. The total monthly flow from the Town's sewer facilities shall not exceed 50,000 GPD as measured by the flow meter located at the Town's main pumping station in Seven Springs.
- b. Subject to the County's authorization, the Town may allow connections to the Town's wastewater facilities outside the Town's corporate limits. Monthly flows from users located outside the Town's corporate limits shall not be included within the Town's 50,000 GPD flow allocation. Users located outside

the Town's corporate limits on wastewater facilities constructed by the Town shall be billed for sewer services by the Town.

5. County Rates and Charges

The Town shall pay the County monthly user charges based on the County's prevailing rate. The County's charges to the Town shall reflect the same percentage increase as illustrated by the County's prevailing rates compared to the City of Goldsboro's non-capitalized charges to the County. Monthly charges based on the County's prevailing rate for a user who has purchased capacity shall be limited to a maximum of 50,000 GPD. Monthly charges for Town usage over 50,000 GPD shall be at the County's prevailing rate for a user who has not purchased capacity.

6. Operation and Maintenance

- a. The Town shall be responsible for the operation and maintenance of the wastewater facilities.
- b. The Town shall be responsible for payment to Wayne County for all sewer user charge fees associated with the County's acceptance of the wastewater from the facilities constructed by the Town.
- c. The Town reserves the right to contract with other parties for the operation and maintenance of the wastewater facilities. Any contract with other parties would be terminated upon request by the County if the County assumes ownership of the wastewater improvements outside the corporate limits of the Town.

7. Use of County Sewer System – Rules and Regulations

- a. The Town shall establish Rules and Regulations established by the EPA and DEQ governing the use of the wastewater facilities. The Rules and Regulations by reference will include all provisions of the Wayne County and City of Goldsboro Rules and Regulations and/or Ordinances governing the use of the County and/or City's wastewater facilities
- b. The Town shall maintain a Storm Water Management Plan, which shall be submitted to the County and the City of Goldsboro for approval.
- c. The Town shall require grease traps and maintenance of grease traps. Requirements shall not be less stringent than required by the County or the City of Goldsboro.

8. Monitoring

The Town shall complete period monitoring of the wastewater system on a semi-annual basis to determine complaints with all Rules and Regulations and/or Ordinances.

9. Industrial Pre-Treatment Program

The City of Goldsboro shall administer and issue all permits for the industrial pre-treatment program for use of the sewer facilities, including but not limited to receipt of industrial user applications, significant user determinations, and issuance of Industrial User Permits. Services shall not be provided to industrial users except and unless in full and complete compliance with the terms and conditions of the County and City of Goldsboro Rules and Regulations governing the use of the wastewater facilities.

10. Notices

Any notice required under this Agreement shall be deemed to have been sufficiently given for all purposes when made in writing and sent in the United States mail as certified or registered mail, return receipt requested, postage prepared and addressed as follows:

TO COUNTY:

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

w/ Copy to:  
Wayne County Facilities Director  
PO Box 227  
Goldsboro, NC 27530

TO TOWN:

Town of Seven Springs  
PO Box 198  
Seven Springs, NC 28758

11. Term

This Agreement shall be effective for one year as of the date of its approval by all parties. The Agreement shall automatically renew each year thereafter unless it is cancelled by either Party by giving written notice of the intent to cancel to the other party at least ninety (90) days prior to the expiration of the current term.

12. Termination

The Town or the County may terminate this Agreement at any time, without cause, upon giving written notice of the intent to cancel to the other Party at least ninety (90) days prior to the termination date. In the event of termination and in absence of other mutually agreeable arrangements, all facilities constructed by the Town within the corporate limits of the Town will remain its property and become the Town's responsibility to operate and maintain and all facilities constructed by the Town outside the corporate limits of the Town will become the property of the County if the County so desires and will be the County's responsibility to operate and maintain if the County

so desires and owns the facilities. Users outside the corporate limits of the Town will become the County's customers in the event of termination if the County is operating the line and the system.

13. Amendments

No changes, modifications, revisions or amendments to this Agreement shall be valid or enforceable unless stated in a written instrument when executed and signed by all parties to this Agreement, and, if necessary to validity or enforceability, duly approved pursuant to any applicable law.

14. Third Party Benefits

This Agreement shall not be considered by the Town to create any benefits on behalf of any third party, specifically any third-party operator of the Town's system.

15. Invalid Terms

Should any portion of this Agreement be judicially determined to be illegal or unenforceable, the remainder of the Agreement shall continue in full force and effect, and either party may renegotiate the terms affected by the severance.

16. Governing Law and Binding Effect

This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina. The parties agree that exclusive jurisdiction for all actions related to, or in connection with this agreement, including without limitation any action to enforce any right or obligation set forth herein, shall be in the General Court of Justice in Wayne County, North Carolina. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their successors, and if permitted herein or otherwise consented to, the assigns of either party.

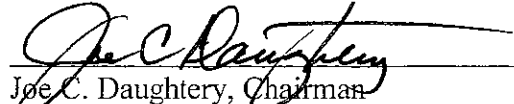
17. Entire Agreement

This Agreement constitutes and expresses the entire Agreement and understanding between the parties concerning the subject matter of this Agreement. This document, including exhibits, supersedes all prior and contemporaneous discussion, promises, representations, Agreements, and understandings relative to the subject matter of this Contract.

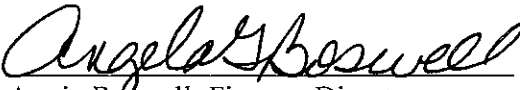
[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above written.

COUNTY OF WAYNE

By:   
Joe C. Daughtery, Chairman  
Wayne County Board of Commissioners

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

By:   
Angie Boswell, Finance Director

TOWN OF SEVEN SPRINGS

By: \_\_\_\_\_  
Rhonda Hughes, Mayor

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

By: \_\_\_\_\_  
Finance Director

NOTICE OF PUBLIC HEARING  
NORTH CAROLINA  
WAYNE COUNTY

Notice is hereby given that the Wayne County Board of Commissioners will hold a public hearing on Tuesday, March 17, 2026 at 9:15 a.m. in the Commissioners Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut St., Goldsboro, NC. The purpose of the public hearing is to receive public comments regarding a proposed economic development agreement between Wayne County and Wayne County Development Alliance, Inc. to construct a 50,000 square foot shell building on Lot 6 in the ParkEast Industrial Park.

All interested parties are invited to attend this public hearing and be heard. Written comments may be made in advance to the following:

Kayla Whitley, Deputy Clerk to the Board  
Wayne County Board of Commissioners  
P.O. Box 227  
Goldsboro, NC 27533-0227  
919-731-1445  
kayla.whitley@waynegov.com

This the 1<sup>st</sup> day of March, 2026.

Kayla Whitley  
Wayne County Deputy Clerk to the Board  
Run Date: March 1, 2026

Journal Proof Report



Journal Number: 134 Year: 2026 Period: 8      Description:      Reference 1: Reference 2: Reference 3:

| Source | Account        | Account Description            | Line Description   | OB    | Debit     | Credit    |
|--------|----------------|--------------------------------|--------------------|-------|-----------|-----------|
| BUA    | 4705912-575500 | Debt-Related Costs             |                    |       | \$1250.00 |           |
| BUA    | 4705912-558000 | Capital Out-Bldg Struct & Impr |                    |       |           | \$1250.00 |
|        |                |                                | Journal 2026/8/134 | Total | \$1250.00 | \$1250.00 |

# Journal Proof Report



Journal Number: 133 Year: 2026 Period: 8      Description:      Reference 1: Reference 2: Reference 3:

| Source             | Account        | Account Description       | Line Description | OB    | Debit   | Credit  |
|--------------------|----------------|---------------------------|------------------|-------|---------|---------|
| BUA                | 1104180-526000 | Office Supplies           |                  |       |         | \$90.00 |
| BUA                | 1104180-535200 | Repairs & Maint-Equipment |                  |       | \$90.00 |         |
| Journal 2026/8/133 |                |                           |                  | Total | \$90.00 | \$90.00 |

# Journal Proof Report



Journal Number: 131 Year: 2026 Period: 8      Description:      Reference 1: Reference 2: Reference 3:

| Source             | Account        | Account Description   | Line Description | OB    | Debit     | Credit    |
|--------------------|----------------|-----------------------|------------------|-------|-----------|-----------|
| BUA                | 1104110-519000 | Professional Services |                  |       | \$2905.33 |           |
| BUA                | 1104110-539500 | Training              |                  |       |           | \$2905.33 |
| Journal 2026/8/131 |                |                       |                  | Total | \$2905.33 | \$2905.33 |