Wayne County, North Carolina

Board of Commissioners

WAYNECOUNTY
NORTH CAROLINA

May 19, 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 8:01 a.m. with Chairman Joe C. Daughtery reviewing the agenda.

Finance Director Angie Boswell reviewed the Budget Amendments and answered the questions from the Board.

County Attorney Andrew Neal reviewed the First Amendment to the Definitive Project Investment Agreement between North Carolina Railroad Company, Team Foods, Inc., and the County of Wayne for the NC Railroad Invests Grant Program and the motion to establish a public hearing on Tuesday, June 2, 2026, at 9:30 a.m. to receive public comments regarding economic incentives for Project Pioneer to consider an incentive grant of up to 30% of new real and personal property tax revenues payable over ten years in exchange for the company's commitment to invest up to $756,000,000 in capital improvements and create up to 9 jobs in Wayne County.

9:00 A.M. CALL TO ORDER - Chairman Joe C. Daughtery

The Wayne County Board of Commissioners met on Tuesday, May 19, 2026, at 9:09 a.m. in the Commissioners Meeting Room in the Wayne County Courthouse Annex, Goldsboro, North Carolina, after due notice thereof had been given.

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

Members absent: None.

INVOCATION- Vice-Chairman Chris Gurley

Vice-Chairman Chris Gurley gave the invocation.

PLEDGE OF ALLEGIANCE - Commissioner Joe Democko

Commissioner Joe Democko 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 May 5, 2026, Minutes.
   Upon motion of Commissioner Barbara Aycock, the Board of Commissioners unanimously approved the May 5, 2026, Minutes.

DISCUSSION/ADJUSTMENT OF AGENDA

2. Motion to Approve the (Adjusted) May 19, 2026, Agenda.
   Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners unanimously approved the Adjusted May 19, 2026, Agenda. The following adjustments were made:

   - Add a Motion to Approve the 2026 Foster Care Month Proclamation as #5 under Consent Agenda.

SPECIAL PRESENTATIONS

Time Limit of 6 to 10 Minutes

Foster Parent Kayla Hodnett read the 2026 Foster Care Month Proclamation. Vice-Chairman Chris Gurley expressed his appreciation for the families that provide for foster children.

Chairman Joe C. Daughtery presented Clerk to the Board Carol Bowden with a retirement gift and expressed his gratitude for her years of service.

3. Motion to Approve the 2026 National Treatment Court Month and Presentation by Judge Beth Heath.
   Judge Beth Heath read the 2026 National Treatment Court Month Proclamation, attached hereto as Attachment A, and gave a brief update on the Recovery Program.

   Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the 2026 National Treatment Court Month Proclamation.

4. Motion to Approve the 2026 EMS Week Proclamation.
   EMS Director Dave Cuddeback read the 2026 EMS Week Proclamation and asked the employees present to introduce themselves. Mr. Cuddeback provided an update on EMS Station 12 and thanked the Board for their continued support.

   Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners unanimously approved the 2026 EMS Week Proclamation, attached hereto as Attachment B.

5. Motion to Approve the 2026 Foster Care Month Proclamation.
   Kayla Hodnett, a Foster Parent in Wayne County, read the 2026 Foster Care Month Proclamation.

   Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners unanimously approved the 2026 Foster Care Month Proclamation, attached hereto as Attachment C.

6. Presentation for Retirement Plaque to Clerk to the Board Carol Bowden.

   Chairman Joe C. Daughtery presented a plaque to Clerk to the Board Carol Bowden in honor of her upcoming retirement and thanked her for her 9 years of service to the Wayne County Board of Commissioners.

APPOINTMENT COMMITTEE

7. Motion to Appoint Senikka Caldwell to the Trillium Southeastern Regional Advisory Board.

   Upon motion of Commissioner Joe Democko, the Board of Commissioners unanimously approved the appointment of Senikka Caldwell to the Trillium Southeastern Regional Advisory Board.

   Commissioner Joe Democko made a recommendation to reappoint Paul King, Chad Coker, and Mike Woodard to the Wayne Executive Jetport Advisory Board to be voted on at the June 2, 2026 meeting.

CONSENT AGENDA

Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners approved the Consent Agenda with 5 voting in favor, Commissioner Antonio Williams abstaining, and Commissioner Bevan Foster voting against.

8. Budget Amendments

   #415-SRO/#418-911/#422-Sheriff's Office/#427-Animal Control/#431-Sheriff's Office/#432-Animal Control/#438-Maxwell Center/#439-Finance/#441-Sheriff's Office/#448-Finance/#449-Facilities

9. Late present use value application

10. Motion to approve the First Amendment to the Definitive Project Investment Agreement between North Carolina Railroad Company, Team Foods, Inc., and the County of Wayne for the NC Railroad Invests Grant Program.

    Attached hereto as Attachment D.

11. Motion to Establish a Public Hearing on Tuesday, June 2, 2026, at 9:30 a.m. in the Commissioners' Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina, to receive public comments regarding economic incentives for Project Pioneer. The Board of Commissioners will consider an incentive grant of up to 30% of new real and personal property tax revenues payable over ten (10) years in exchange for the company's commitment to invest up to $756,000,000 in capital improvements and create up to 9 jobs in Wayne County.

    Attached hereto as Attachment E.

NEW BUSINESS

12. Presentation of County Manager's Recommended Budget for 2026-2027 and Motion to Establish a Public Hearing on Tuesday, June 2, 2026, at 9:30 a.m., in the Commissioners Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina, at which time all citizens have a right to appear and give oral or written comments pertaining thereto.

    County Manager Chip Crumpler presented the FY 2026-2027 recommended budget, attached hereto as Attachment F, and requested to establish a Public Hearing on June 2, 2026, at 9:30 a.m., in the Commissioners' meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina.

    Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved to establish a Public Hearing on Tuesday, June 2, 2026, at 9:30 a.m., in the Commissioners' Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina, at which time all citizens have a right to appear and give oral or written comments pertaining thereto.

13. Motion to Approve a Resolution Supporting the Elimination of Property Taxes on Primary Residential Properties and Replacing Lost Property Tax Revenue through State Funding or Local Sales Tax Authority.

    County Manager Chip Crumpler read a Resolution Supporting the Elimination of Property Taxes on Primary Residential Properties and Replacing Lost Property Tax Revenue through State Funding or Local Sales Tax Authority, attached hereto as Attachment G.

    Commissioner Bevan Foster stated this seemed like a contradiction to a previous motion passed and asked if any State had participated in this type of revenue. Chairman Joe C. Daughtery stated the State of Florida participates in this form of property tax revenue and explained the reasoning for the requested Resolution. Vice-Chairman Chris Gurley stated he views this as a suggestion and discussed the past efforts to get the sales tax referendum passed.

    Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners approved a Resolution Supporting the Elimination of Property Taxes on Primary Residential Properties and Replacing Lost Property Tax Revenue through State Funding or Local Sales Tax Authority, with 5 voting for, Commissioner Bevan Foster voting against, and Commissioner Tim Harrell abstaining.

14. Motion to Appoint Kayla Whitley as Clerk to the Board effective June 1, 2026, replacing Carol Bowden.

    Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners unanimously approved the appointment of Deputy Clerk Kayla Whitley as Clerk to the Board, effective June 1, 2026.

COUNTY MANAGER'S REPORT

County Manager Chip Crumpler had no comment.

BOARD OF COMMISSIONERS COMMITTEE REPORTS

Commissioner Antonio Williams had no comment.

Commissioner Joe Democko had no comment.

Commissioner Barbara Aycock attended the Nurses Gala hosted by UNC Health Wayne, the National Day of Prayer, the Spring Employee Luncheon, the Hospital Board meeting, the Reentry Council meeting, and the Ribbon Cutting for the new ABC store in Rosewood.

Commissioner Bevan Foster asked for an update on the status of the parking lot repaving on the William Street Lot.

Commissioner Tim Harrell expressed his opinion on the Resolution Supporting the Elimination of Property Taxes on Primary Residential Properties and Replacing Lost Property Tax Revenue through State Funding or Local Sales Tax Authority, stating he believes it is unnecessary.

Vice-Chairman Chris Gurley expressed his opinion on Sales Tax being the fairest tax, attended the National Day of Prayer at the YMCA, and congratulated those from Wayne County who won in the Whole Hog State Cookoff.

Chairman Joe C. Daughtery expressed his thoughts on property taxes.

RECESSED

At 10:28 a.m., Chairman Joe C. Daughtery recessed the Board of Commissioners meeting.

GROUP PHOTO

RECONVENED

At 10:42 a.m., Chairman Joe C. Daughtery reconvened the Board of Commissioners meeting.

CLOSED SESSION

At 8:23 a.m., upon motion of Commissioner Barbara Aycock, the Board of Commissioners unanimously declared itself in closed session to discuss matters related to the location or expansion of industries in the area, to discuss military installation realignment, and to consult with an attorney employed or retained by the Board to preserve attorney-client privilege.

Commissioner Bevan Foster joined the meeting at 9:00 a.m.

At 9:04 a.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, Tim Harrell, Joe Democko, and Antonio Williams.

Members absent: Bevan Foster.

Others present: County Manager Chip Crumpler, Assistant County Manager Ginger Moore, County Attorney Andrew Neal, Deputy Clerk to the Board Kayla Whitley, and

Ken Gerrard (8:35).

At 10:43 a.m., upon motion of Commissioner Barbara Aycock, the Board of Commissioners unanimously declared itself in closed session to discuss matters related to the location or expansion of industries in the area served by the public body, to discuss military installation realignment, for the protection of confidential competitive healthcare information under G.S. 131E-97.3, and to consult with an attorney employed or retained by the public body in order to preserve attorney-client privilege.

At 12:29 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, Tim Harrell, Joe Democko, Bevan Foster, and Antonio Williams.

Members absent: None.

Others present: County Manager Chip Crumpler, Assistant County Manager Ginger Moore, County Attorney Andrew Neal, and Deputy Clerk to the Board Kayla Whitley.

ADJOURNMENT

At 12:32 p.m., Chairman Joe C. Daughtery adjourned the meeting of the Wayne County Board of Commissioners.

Kayla Whitley

Kayla Whitley, Deputy Clerk to the Board

Attachment A

National Treatment Court Month
May 2026

Wayne County NC Proclamation

WHEREAS according to All Rise, treatment courts are the most successful justice system intervention in our nation's history for reducing crime by addressing substance use and mental health disorders; and

WHEREAS treatment courts save an average of more than $6,000 for every individual they serve; and

WHEREAS treatment courts provide a range of economic benefits to a community, such as reduced costs in court and prison expenditures, increased tax revenues, lowered foster care expenses, and decreased costs related to victimization; and

WHEREAS treatment courts combine accountability with evidence-based treatment; and

WHEREAS treatment courts annually refer more than 150,000 people to lifesaving treatment and recovery support services; and

WHEREAS according to All Rise, treatment courts significantly improve substance use and mental health disorder treatment outcomes and prevent fatal overdoses; and

WHEREAS treatment courts facilitate community-wide partnerships, bringing together public safety and public health; and

WHEREAS there are now more than 4,000 treatment courts nationwide, 84 in North Carolina, and 6 in the 9th Judicial District; and

WHEREAS treatment courts demonstrate that when one person rises, we all rise.

THEREFORE, BE IT RESOLVED that Wayne County, NC declares that Treatment Court Month be established during the month of May 2026.

Adopted this the 19th day of May.

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

Attest:
Kayla Whitley
Kayla Whitley
Deputy Clerk to the Board

Attachment B

WAYNE COUNTY
NORTH CAROLINA

2026 EMS WEEK PROCLAMATION

WHEREAS, Emergency Medical Services is a vital public service; and

WHEREAS, the members of Wayne County's Emergency Medical Services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, Emergency Medical Services has grown to fill a gap by providing important, out-of-hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

WHEREAS, the Emergency Medical Services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, law enforcement, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

WHEREAS, the members of Emergency Medical Services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating Emergency Medical Services Week in Wayne County.

NOW, THEREFORE, the Wayne County Board of Commissioners, in recognition of the 52nd Anniversary of EMS Week do hereby proclaim the week of May 17-23, 2026, as

EMERGENCY MEDICAL SERVICES WEEK

with the theme, ***EMS: WEEK: Improving Outcomes, Together,*** we encourage the community to observe this week with appropriate programs, ceremonies, and activities.

Adopted this the 19th day of May, 2026.

Joe C. Daughtery

Joe C. Daughtery, Chairman

ATTEST:

Kayla Whitley

Kayla Whitley, Deputy Clerk to the Board

Attachment C

NORTH CAROLINA
WAYNE COUNTY

2026 FOSTER CARE MONTH PROCLAMATION

WHEREAS, we recognize that nothing is more precious in our great state than the growth and development of our children, and every young person deserves a safe, loving, and stable home; and,

WHEREAS, the family, serving as a child's primary source of life, identity, self-esteem, and support, is the foundation of our communities and our state; and,

WHEREAS, in the State of North Carolina, more than 10,000 children are in foster care; and,

WHEREAS, all children need a meaningful connection to a caring adult who becomes a supportive and lasting presence in their lives; and,

WHEREAS, foster parents and relatives who provide stability for children and support for their parents are unsung heroes; and,

WHEREAS, foster, kinship, and adoptive families who open their hearts and homes, and support children whose families are in crisis play a vital role in helping children and families heal and reconnect, launching young people into successful adulthood; and,

WHEREAS, there are many people in public and private organizations, the courts, and in the community who work to increase public awareness of the needs of children in and leaving foster care; and,

WHEREAS, we join with the Wayne County Department of Health and Human Services to thank individuals, families, and public and private organizations that provide support and security to the children in their care, and welcome this opportunity to share the message that we are always in need of caring foster parents;

NOW THEREFORE, the Wayne County Board of Commissioners does hereby proclaim May 2026 as Foster Care Month in Wayne County. I encourage all citizens of Wayne County, North Carolina to commit to supporting our children in any manner they can – fostering a child, mentoring young people in need of guidance, or donating time to help families and children in need. Working together, we can help build a brighter future for our state and continue to provide hope for many more of Wayne County's children and their families.

Adopted this the 19th day of May, 2026.

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

Attest:

Kayla Whitley
Kayla Whitley, Deputy Clerk to the Board

NORTH CAROLINA
WAYNE COUNTY

NORTH CAROLINA RAILROAD COMPANY

AND

TEAM FOODS USA, INC.

AND

COUNTY OF WAYNE, NORTH CAROLINA

FIRST AMENDMENT TO DEFINITIVE PROJECT INVESTMENT AGREEMENT

This FIRST AMENDMENT TO DEFINITIVE PROJECT INVESTMENT AGREEMENT ("DPIA Amendment") is effective as of the 19th day of May, 2026, by and between **County of Wayne, North Carolina** (hereinafter "Government Entity"), **Alianza Team, Inc. (d/b/a Team Foods USA, Inc.)** (hereinafter "Company") and the **North Carolina Railroad Company** (hereinafter "NCRR"). All parties hereto are collectively referred to as the "Parties".

RECITALS

WHEREAS, the Company has chosen to establish a new manufacturing facility located at Gateway Drive, Goldsboro, Wayne County, North Carolina ("Facility") in part due to benefits offered by NCRR through the "NCRR Invests" program.

WHEREAS, the Company requires a rail yard and spur on its property to support regular operations that will be essential for the inbound delivery of rail materials and the outbound shipment of finished goods to customers ("Rail Project") necessary for Norfolk Southern ("NS") to serve the Facility.

WHEREAS, as part of the NCRR Invests program, NCRR agreed to reimburse the County $300,000 for the actual, documented costs incurred in the design and construction of the Rail Project to be used by the Company ("NCRR Investment").

WHEREAS, NCRR and the Company entered into a Definitive Project Investment Agreement effective as of November 22, 2025 (the "DPIA") setting forth the business terms and conditions for the NCRR Investment.

WHEREAS, pursuant to the DPIA, the construction of the Rail Project is the responsibility of the Government Entity or, where appropriate, the Company (see, in particular, Section 3 of the DPIA).

WHEREAS, in September of 2025, NCRR and the Company entered into that certain Engineering Services Amendment No. 1 pursuant to which NCRR shall construct the Rail Project, including but not limited to procuring a subcontractor to perform track construction services and monitoring of the construction activities (the "Construction Contract").

WHEREAS, the Parties to the DPIA now desire to amend the DPIA to reflect that the construction of the Rail Project will be undertaken pursuant to the Construction Contract and any related agreements (the "Related Agreements").

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, and for other good and valuable consideration, the receipt, mutuality, and sufficiency of all of which is hereby acknowledged by the Parties hereto, the Parties do hereby amend the DPIA as follows:

1. Section 3 of the DPIA entitled "RAIL PROJECT ESTIMATE AND REIMBURSEMENT TO GOVERNMENT ENTITY" is hereby deleted in its entirety and replaced with the following:

APPLICATION OF NCRR INVESTMENT AS CREDIT TO RAIL PROJECT COSTS.

The NCRR Investment shall be applied by NCRR as a credit against the fees to be paid by the Company pursuant to the Construction Contract (as defined in the First Amendment to Definitive Project Investment Agreement). The timing and allocation of the credit shall be in NCRR's reasonable discretion.

2. Section 8(A) of the DPIA is hereby deleted in its entirety and replaced with the following:

A. NCRR Repayment. If the Company fails to meet any of the Company Performance Requirements for job creation, average annual wage, capital investment or rail use as set forth below in Section 6(A)(i)-(iv), the Government Entity shall, if required by NCRR in NCRR's sole discretion, repay the NCRR Investment in an amount up to one hundred percent (100%).

3. Section 8(C) of the DPIA is hereby deleted in its entirety and replaced with the following:

C. NCRR Repayment Deadline. If NCRR demands repayment from the Government Entity under this section for failure of the Company to meet any of the performance and/or reporting requirements described above, then the Government Entity shall repay NCRR within sixty (60) days of receiving a written notification of demand from NCRR. This provision expressly survives the Expiration Date.

4. The second sentence of Section 9(A) of the DPIA, beginning "However, should NCRR withdraw," is deleted in its entirety.

5. In Section 9(B) of the DPIA, the word "reimbursement" is hereby changed to "repayment."

6. The Parties acknowledge that physical construction of the Rail Project has begun. Therefore, Section 9(C) of the DPIA is hereby deleted.

7. The notice address for NCRR set forth in Section 10 of the DPIA is hereby changed to:

North Carolina Railroad Company
2809 Highwoods Boulevard
Raleigh, North Carolina 27604-1640
ATTN: General Counsel
Email: corpsec@ncrr.com

8. The Parties shall endeavor to amend any Related Agreements, if necessary, to conform to the terms of this DPIA Amendment. However, the Parties agree that in the event of a conflict between any Related Agreements and this DPIA Amendment, this DPIA Amendment shall control.

Except as amended herein, the terms of the DPIA are affirmed and shall remain in full force and effect.

[signatures on following page]

IN WITNESS WHEREOF, the Parties have caused this DPIA Amendment to be executed by their duly authorized representatives to be effective as of the Effective Date.

GOVERNMENT ENTITY
County of Wayne, North Carolina

By: Joe C. Daughtery
Name: Joe C. Daughtery
Title: Chairman

COMPANY
Team Foods USA, Inc.

By: ______________________
Name: ______________________
Title: ______________________

NCRR
North Carolina Railroad Company

By: ______________________
Name: ______________________
Title: ______________________

NORTH CAROLINA

WAYNE COUNTY

NORTH CAROLINA RAILROAD COMPANY

AND

TEAM FOODS USA, INC.

AND

COUNTY OF WAYNE, NORTH CAROLINA

DEFINITIVE PROJECT INVESTMENT AGREEMENT

This DEFINITIVE PROJECT INVESTMENT AGREEMENT ("Agreement"), effective as of the ____ day of 02-nov.-2025 | 9:56 AM SAPST, 20____, by and between the **County of Wayne, North Carolina** (hereinafter "Government Entity"), **Alianza Team, Inc. (d/b/a Team Foods USA, Inc.)** (hereinafter "Company") and the **North Carolina Railroad Company** (hereinafter "NCRR"). All parties hereto are collectively referred to as the "Parties".

RECITALS

WHEREAS, the Government Entity desires to stimulate and develop the local economy of its region, alleviate the problems of unemployment and underemployment by creating and/or retaining jobs for its citizens, and develop its local tax base; and

WHEREAS, NCRR created the "NCRR Invests" program to partner with industries and local and state governments to facilitate industrial rail projects in North Carolina that result in job creation, capital investment, and rail use in counties throughout the State; and

WHEREAS, the Company has chosen to establish a new manufacturing facility at Gateway Drive, Goldsboro, North Carolina ("Facility"); and

WHEREAS, the Company requires a rail yard and spur on its property to support regular operations that will be essential for the inbound delivery of raw materials and the outbound shipment of finished goods to customers ("Rail Project") as is necessary for Norfolk Southern ("Railroad") to serve the Facility. The preliminary estimate for labor and materials to construct the Rail Project to be completed by the Government Entity or other parties is **$1,900,000**; and

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WHEREAS, as part of the "NCRR Invests" program, NCRR has agreed to reimburse the Government Entity up to **$300,000** for the actual, documented costs incurred for the labor and materials to construct the Rail Project ("NCRR Investment"); and

WHEREAS, the Government Entity, Company, and NCRR now desire to enter into this Agreement setting forth the business terms and conditions for the NCRR Investment.

NOW THEREFORE, the Parties hereto, each in consideration of the promises and undertakings of the other as herein provided, do hereby covenant and agree, each with the other, as follows:

1. TERM AND COMPLIANCE DEADLINE.

The term of this Agreement shall begin on the ____ day of 02-nov.-2025 | 9:56 AM SAPST, 20____, (the date of full execution; hereinafter the "Commencement Date") and shall end on December 31, 2030 ("Expiration Date") unless sooner terminated as set forth herein. The deadline for the Company to meet the Company Performance Requirements, set forth in Section 6 hereof, shall be August 31, 2030 ("Compliance Date").

2. RAIL PROJECT DESCRIPTION; USE OF NCRR INVESTMENT.

The Rail Project shall consist of the construction of the Rail Project, including land preparation, track work (ballast, ties, rail-turnouts, and engineering), drainage, signal work, and any other incidental work associated with the construction needed for a Railroad to serve the Facility. Unless otherwise agreed, all Rail Project costs over the NCRR Investment shall be borne by the Company, Government Entity, or other parties. Only costs for labor and materials associated with construction are eligible for reimbursement under this Agreement ("eligible costs"). Moreover, no portion of the NCRR Investment shall be used to pay for administrative costs above the level of manager, rail construction oversight costs, or overhead fees.

3. RAIL PROJECT ESTIMATE AND REIMBURSEMENT TO GOVERNMENT ENTITY.

A. Rail Project concept estimate. The Rail Project conceptual and corresponding budget are attached hereto as Exhibit A. Within thirty (30) days of execution of this Agreement, and only if the Rail Project is altered from Exhibit A, the Government Entity (or, where appropriate, the Company) shall cause to be provided to NCRR (1) an updated estimate and specifications and (2) a current NCRR Invests Rail Project Budget which delineates the sources and uses of funds. Any updated estimate and specifications covered by this Paragraph are subject to the review of NCRR Engineering prior to construction. Within five (5) days of execution of this Agreement or within five (5) days of execution of a construction agreement, whichever is later, the Government Entity (or, where appropriate, the Company) shall ensure NCRR has a copy of the signed construction agreement for the Rail

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Project. Prior to requesting any payment from NCRR as set forth in Section 3(B) below, the Government Entity (or, where appropriate, the Company) shall confirm NCRR has received signed, sealed construction plans, a construction schedule, specifications, and a final, detailed engineering Rail Project estimate. All are subject to the review of NCRR Engineering.

B. Reimbursement shall be pursuant to the following procedures:

i. Invoicing. The Government Entity shall cause invoices for eligible costs to be submitted to NCRR for progress payments and/or a final payment at intervals no more frequently than thirty (30) days with the amounts based on actual costs of work completed. Supporting documentation for paid invoices showing actual, eligible costs for the Rail Project shall be in the form described in Section 3(B)(iv) of this Agreement. NCRR reimbursement of the actual, documented eligible costs submitted with each paid invoice may also be subject to on-site inspection by NCRR Engineering. NCRR payment to the Government Entity will be made within sixty (60) days of receipt of the copies of paid invoices for eligible costs associated with the activities described in Section 2. The payment schedule set forth in this section may be modified only upon approval of NCRR.

ii. Deadline After Completion. The Government Entity shall cause to be submitted all paid invoices for eligible costs not previously submitted, together with the supporting documentation, as required by Section 3(B)(iv) of this Agreement, for the Rail Project by no later than one hundred eighty (180) days after completion and acceptance of the work by the NCRR.

iii. Record Keeping. The Government Entity shall retain all books, documents, papers, accounting records, and such other evidence as may be appropriate to substantiate actual eligible costs, including but not limited to any forms supplied by NCRR, incurred under this Agreement, including, without limitation, receipts, vouchers, invoices, waivers of mechanic's and materialmen's liens by contractors and subcontractors, and certificates of the contractors. The Government Entity shall make such materials available at its office at all reasonable times during the construction period, and for three (3) years from the date of final payment for the Rail Project under this Agreement, for inspection and audit by NCRR at reasonable times during normal working hours at the location where such records are normally maintained by the Government Entity. This provision shall survive the expiration or earlier termination of this Agreement.

4. **OWNERSHIP.**

The Company shall own the Rail Project upon completion.

5. **MAINTENANCE, OPERATION, LIABILITY AND INSURANCE.**

The maintenance, operation, liability and insurance requirements for the Rail Project shall be set forth in a separate agreement(s) to be entered into between or among Railroad, the Company, and/or any other necessary parties. Within five (5) days of the execution of such agreement(s), the Government Entity shall cause to be provided a fully executed copy of the agreement(s) to NCRR, subject to confidentiality or other concerns.

6. COMPANY PERFORMANCE REQUIREMENTS.

The Company's performance requirements include the following:

A. Job Creation – The Company shall create a minimum of 15 new, full-time jobs at the Facility (which represents 90% of the Company's job creation goal of 17 new full-time jobs) by the Compliance Date. As used in this Agreement, a "full-time job" shall mean a position that requires at least 1,600 hours of work per year and is intended to be held by one employee during the entire year, as defined by North Carolina General Statute § 105-129.81(11). A "new, full-time job" shall mean a full-time job that represents a net increase in the number of full-time employees in the Company. For purposes of this Agreement, the parties agree that the baseline number of full-time employees of the Company in North Carolina on the Commencement Date (at its existing Durham location) was six (6) full-time jobs ("Baseline Employment"). The company shall maintain its Baseline Employment such that the number of full-time jobs of the Company in North Carolina as of the Compliance Date shall be twenty-one (21) jobs.

B. Average Annual Wage – The total number of new, full-time jobs created as described in Section 6(A)(i) above shall pay a minimum average annual wage of **$45,376.20** (which represents 90% of the Company's commitment to pay an average annual wage of **$50,418**) by the Compliance Date.

C. Capital Investment – After the Commencement Date, the Company shall invest or cause to be invested a minimum of **$29,700,000** (which represents 90% of the Company's commitment to invest **$33,000,000**) in the Facility by the Compliance Date. As used in this Agreement, "capital investment" by the Company shall mean taxable, private investment by the Company in Business Property and Real Property in Goldsboro, Wayne County. Business Property is defined as tangible personal property that is used in a business and capitalized by the taxpayer for tax purposes. Real Property is defined as land; or building, structures, or permanent fixtures to land.

D. Rail Use – The Company shall commence active use of the Rail Project by August 31, 2028 ("Rail Use Date"). The Company shall use the Rail Project to receive and/or distribute a minimum of 350 rail cars over any 12-month period for the Facility by the Compliance Date.

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E. Determination of Compliance. Whether the Company has fully complied with these Company Performance Requirements shall be determined by the compliance reports and letters that the Company shall submit to the NCRR Economic Development Department on or before the Expiration Date.

7. COMPANY COMPLIANCE REPORTING REQUIREMENTS.

The Company shall demonstrate compliance with the minimum performance standards set forth in Section 6 above by submitting the following compliance reports and letters to the NCRR Director of Economic Development.

A. Demonstration of Job Creation, Average Annual Wage and Capital Investment. On or before the Expiration Date, the Company shall submit copies of the reports required by the North Carolina Department of Commerce IDF Utility Grant or other relevant compliance reports confirming the Company has met the minimum requirements for:

a. Job Creation set forth in Section 6(A);
b. Average Annual Wage set forth in Section 6(B); and
c. Capital Investment set forth in Section 6(C).

B. Demonstration of Required Rail Service, Use, and Minimum Shipments.

i. Rail Service and Use set forth in Section 6(D) – Within three (3) months of the Rail Use Date, the Company shall submit to NCRR a copy of a letter confirming;

a. The existence of an executed commercial agreement for rail service between Norfolk Southern and the Company; and
b. The date the Rail Project is placed into service.

ii. Minimum Rail Car Shipments set forth in Section 6(D) – On or before the Expiration Date, the Company shall submit a copy of a letter from Norfolk Southern confirming a minimum of 350 active rail car deliveries and/or distributions to or from the Facility over any 12-month period, or a reasonable pro rata portion thereof, by the Compliance Date.

8. GOVERNMENT ENTITY REQUIREMENTS AND OBLIGATION TO REPAY.

A. NCRR Reimbursement. If the Company fails to meet any of the Company Performance Requirements for job creation, average annual wage, capital investment or rail use as set forth below in Section 6(A)(i) -(iv), the Government Entity shall, if required by NCRR in NCRR's sole discretion, reimburse the NCRR Investment in an amount up to one hundred percent (100%) of the total funds previously disbursed by NCRR to the Government Entity.

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B. Government Entity Acknowledgment. The Government Entity acknowledges that failure of the Company to meet the performance and/or reporting requirements set forth herein may result in a repayment obligation being imposed on the Government Entity. The Government Entity further acknowledges that no provision in this agreement addresses any obligation of the Company to the Government Entity with regard to any such repayment.

C. NCRR Reimbursement Deadline. If NCRR demands repayment from the Government Entity under this section for failure of the Company to meet any of the performance and/or reporting requirements described above, then the Government Entity shall reimburse NCRR within sixty (60) days of receiving a written notification of demand from NCRR. This provision expressly survives the Expiration Date.

9. TERMINATION AND MODIFICATIONS.

A. Governmental Entity Failure. Failure on the part of the Government Entity to comply substantially with any of the material provisions of this Agreement will be grounds for NCRR to withdraw participation in this Agreement. However, should NCRR withdraw its participation under any provision of this Agreement, it shall reimburse the Government Entity, within sixty (60) days of receipt of a paid invoice, the actual eligible costs incurred for the work performed on the Rail Project prior to issuance of written notification of withdrawal of participation.

B. Company Failure. Failure on the part of the Company to comply substantially with any of the material provisions of this Agreement will be grounds for NCRR to withdraw participation in this Agreement and to seek reimbursement from the Government Entity pursuant to the terms of this Agreement.

C. No Physical Construction. If physical construction of the Rail Project (actual land-disturbing activities) has not begun by the Rail Use Date, this Agreement terminates automatically as of the Rail Use Date.

D. *Force Majeure*. The completion of the work for the Rail Project covered by this Agreement shall be pursued as expeditiously as possible. If the work for the Rail Project specified in this Agreement is unable to be completed due to a condition of *force majeure* or other conditions beyond the reasonable control of the Government Entity or the Company, then the Government Entity and the Company will diligently pursue completion of the Rail Project once said condition or conditions are no longer in effect.

E. Modification Request. If unforeseen calamity, an Act of God, financial disaster, a condition of *force majeure* or other conditions beyond the reasonable control of the Company is the cause of the Company's failure to meet its Company Performance

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Requirements as set forth in Section 6(A) above, then the Government Entity and the Company may request an extraordinary modification of this Agreement from NCRR, including an extension of the term of this Agreement. The Parties agree that any decision to allow such modification shall be in the sole discretion of NCRR. Any modifications to the Company Performance Requirements or the obligation to repay provisions set forth herein may only be modified by the signed written agreement of NCRR, the Government Entity and the Company.

10. NOTICES.

Any notice, request, or other communication among the Parties shall be delivered in writing, sent by first-class mail, overnight courier, and/or electronic transmission and shall be deemed given upon actual receipt by the addressee. Notice shall be addressed as follows:

If to Government Entity, use:
Wayne County Courthouse
224 E Walnut Street
Goldsboro, NC 27530

If to Company, use:
Team Foods, USA
6 Davis Drive
Durham, North Carolina 27709

If to NCRR, use:
North Carolina Railroad Company
2809 Highwoods Boulevard
Raleigh, North Carolina 27604-1640
ATTN: Economic Development

11. MISCELLANEOUS.

A. Failure to Require Performance. Failure of the Government Entity, Company or NCRR at any time to require performance of any term or provision of this Agreement shall in no manner affect the rights of the Parties at a later date to enforce the same or to enforce any future compliance with or performance of any of the terms or provisions herein.

B. Conflict of Laws and Venue. This Agreement constitutes a legally enforceable contract and shall be governed and construed in accordance with the laws of the State of North Carolina. The Parties agree and submit, solely for matters concerning this Agreement, to the exclusive jurisdiction of the courts of North Carolina and agree that the only venue for any legal proceedings shall be Wake

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County, North Carolina. The Parties further expressly waive any objection based on forum *non-conveniens* or any objection to the venue of any such action.

C. This Agreement may be executed in one or more counterparts, each of which shall be an original, and all of which together shall be one and the same instrument.

D. If any provision of this Agreement is determined to be unenforceable, invalid or illegal, then the enforceability, validity and legality of the remaining provisions will not in any way be affected or impaired, and such provision will be deemed to be restated to reflect the original intentions of the parties as nearly as possible in accordance with applicable law.

E. This Agreement and each Party's rights and obligations hereunder shall not be assignable or delegable, in whole or in part, by any Party without the written consent of the other Parties.

[Remainder of Page Intentionally Left Blank – Signature Page Follows]

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IN WITNESS WHEREOF, this Agreement has been executed, in duplicate, the day and year heretofore set out, on the part of the Government Entity and NCRR by authority duly given.

GOVERNMENT ENTITY
County of Wayne, North Carolina

By: ______________________
Name: JOE C. DAUGHTERY
Title: CHAIRMAN

COMPANY
Team Foods USA, Inc.

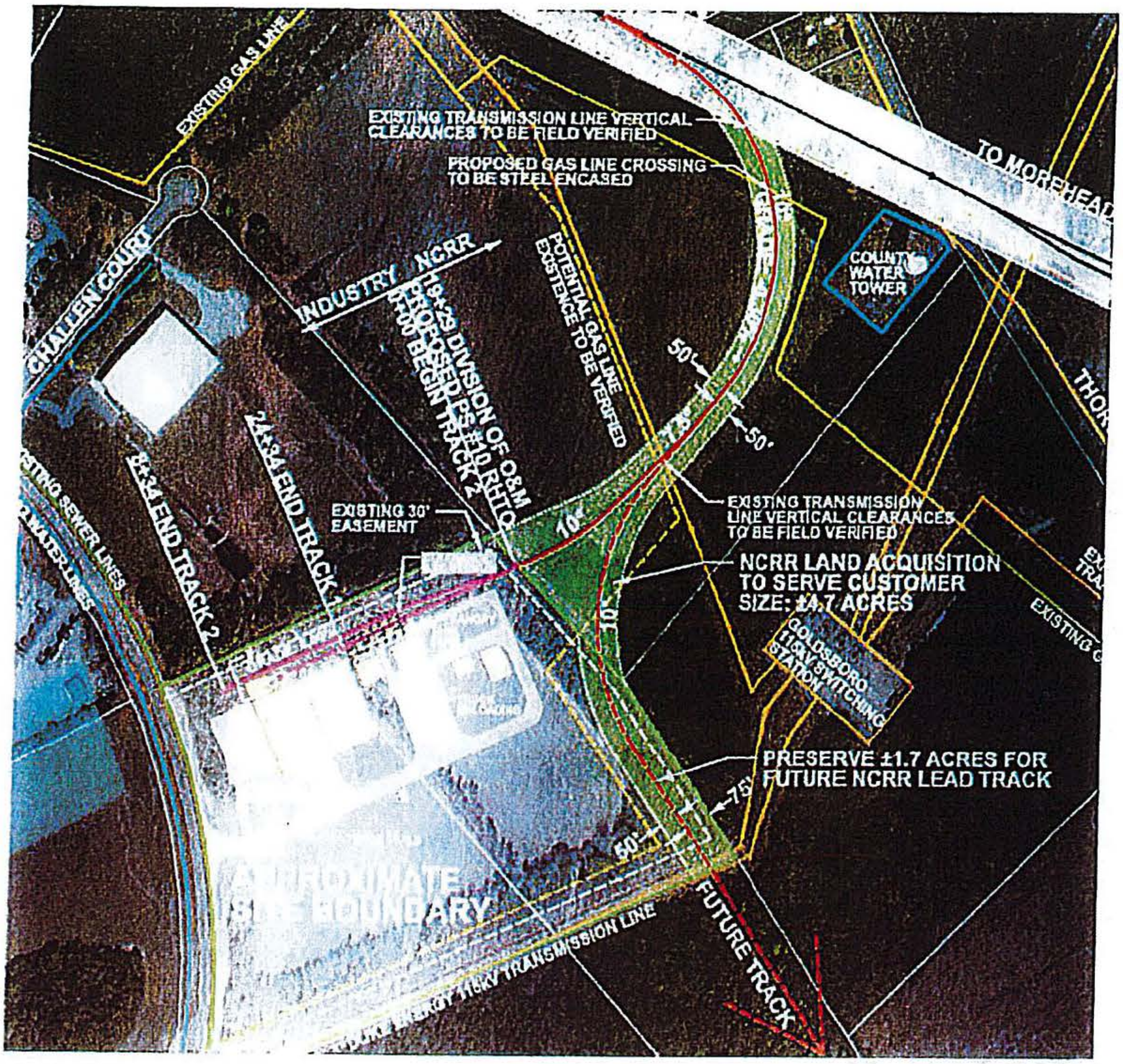
By: ______________________
Name: Juan Sebastian Niño Romero
Title: Director - Secretary

NCRR
North Carolina Railroad Company

By: ______________________
Name: ~~Patricia Haver~~ Carl M. Warren
Title: ~~CEO~~ President & CEO

... THE LOCAL
... CONTROL ...

Exhibit A
Preliminary Rail Project Conceptual and Estimate



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Order	Task	Budget
Task 1	Project Management & Coordination	$118,101.77
Task 2A	Mobilization	$53,650.00
Task 3	Grading & Roadbed Construction	$437,369.16
Task 4A	Track Construction	$295,446.37
Task 4B	Track Materials Supplied by NCRR	$241,016.00
Task 5	1-Year Proof Bond*	TBD
Task 6	Railroad Safety/Compliance Devices	TBD
Task 7	Change Orders	TBD
	Contingency (20%)	$239,316.76
		$1,435,900.56*

*Final total to be determined

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 June 2, 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 economic incentives for Project Pioneer. The Board of Commissioners will consider an incentive grant of up to 30% of new real and personal property tax revenues from the project, payable over ten (10) years, in exchange for the company's commitment to invest up to $756,000,000 in capital improvements and to create up to 9 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:

Kayla Whitley, Deputy 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 29th day of May, 2026.

Kayla Whitley
Wayne County Deputy Clerk to the Board

Attachment E

NOTICE OF PUBLIC HEARING
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This the 29th day of May, 2026.

Kayla Whitley
Wayne County Deputy Clerk to the Board

WAYNECOUNTY
NORTH CAROLINA

Manager's Recommended Budget
FY 2026–2027

Walter B. Crumpler III
County Manager
May 19, 2026

Budget At A Glance

The proposed budget maintains core services, invests in people and facilities, and does not include a tax increase.

$291.2M	**$254.5M**	**None**	**11**
All funds total	**General Fund total**	**Tax increase proposed**	**New positions**
Recommended budget	Major operating fund	Rate remains $0.6259	Compared with 41 requested

- Balances the budget using $5.5M from General Fund unassigned fund balance.
- Funds $2.85M in capital improvement projects while delaying $4.01M in additional requests.
- Supports employee compensation through a 1.5% annual adjustment and salary study implementation.
- Absorbs mandated benefit increases and an 8% increase in County medical insurance costs without increasing employee premiums.

Key Assumptions

Core assumptions used to develop the FY26-27 recommendation.

$0.6259	3.5%	2%	5%
Current tax rate	**Ad valorem growth**	**Motor vehicle taxes**	**Sewer fees**
per $100 valuation	Assumed increase	Projected increase	Proposed increase

Additional assumptions

- Departmental salary reviews continue on a three-year rotation schedule; FY26-27 represents the fourth budget year of that rotation.
- Workers Compensation Fund premiums are assumed to increase to $600 per person per year, compared with $480 per person per year last year.

Fund Balance & Key Supports

The budget uses $5.5M from General Fund unassigned fund balance to balance the recommendation.

$5.5M	$2.85M	$2.24M	$502K
Fund balance appropriated	**Capital projects**	**Salary study**	**Annual pay adj.**
General Fund unassigned	Capital improvement plan	Salary study increases	1.5% adjustment

Education and School Safety

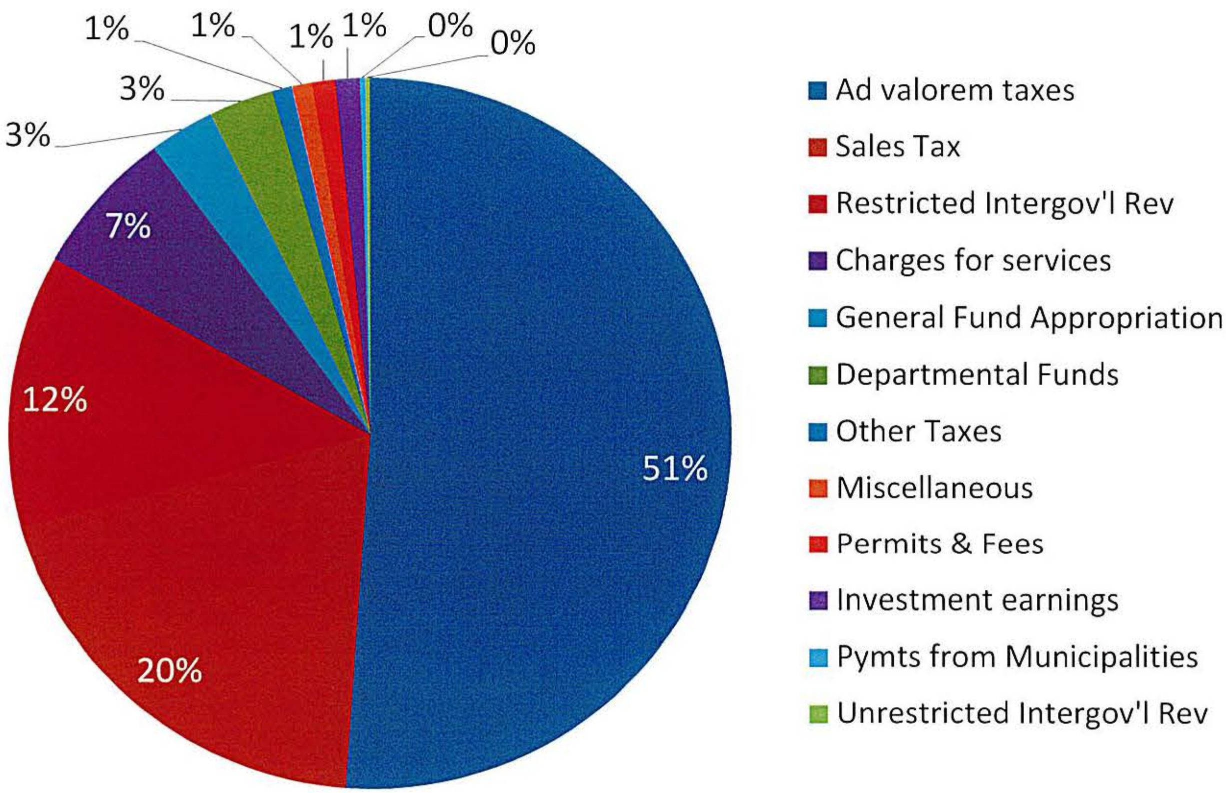
- Lottery revenue made available to the County for repairs and renovations to date: $2,224,821.
- Increased support of schools in the general operating budget/current expense by $520,141.
- Continue to support 22 full-time SROs county-wide.

Revenues & Tax Rates

Where the money comes from and how the tax rate compares regionally.

Revenues by Source

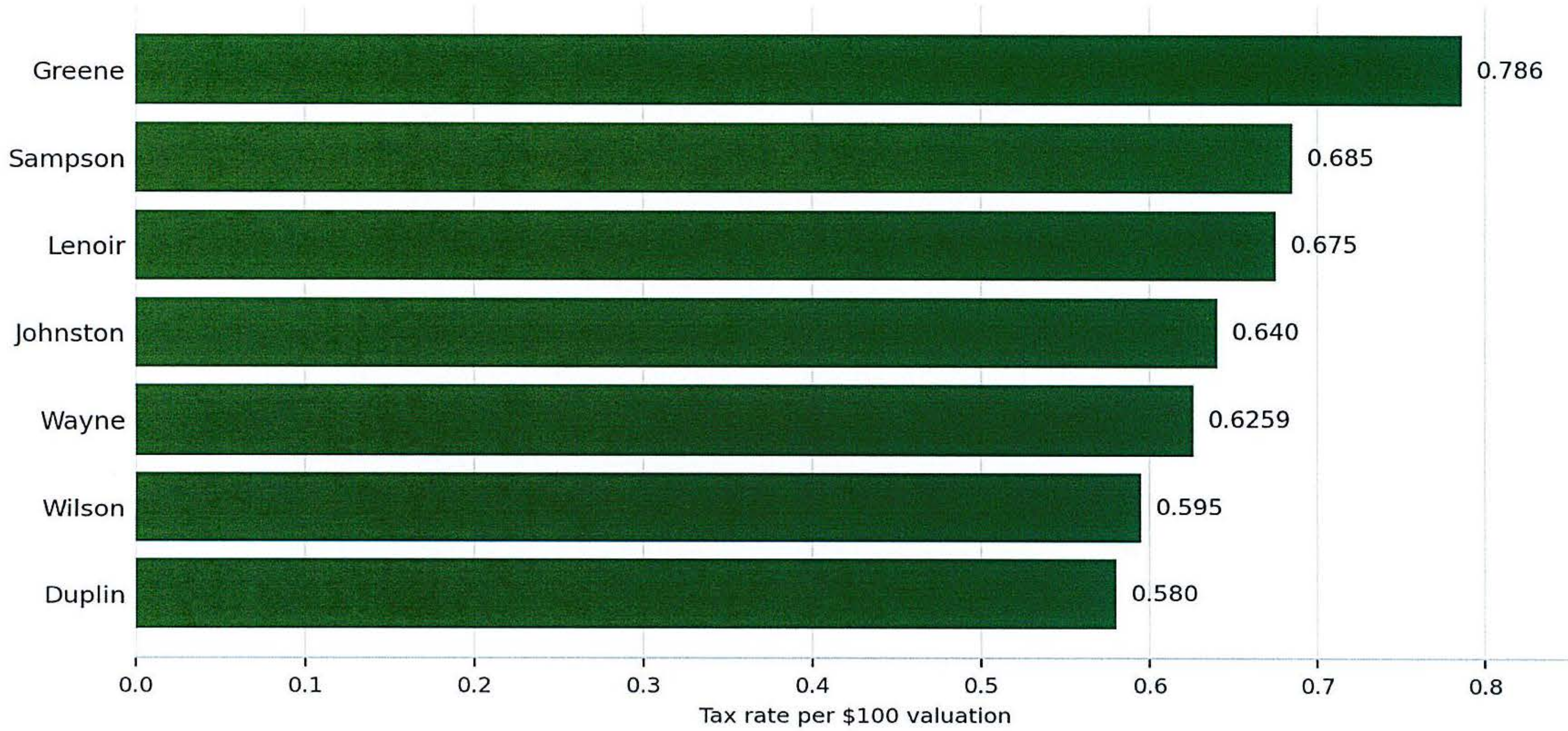
Major revenue sources are concentrated in taxes and intergovernmental revenue.



Revenue Source	Amount
Ad valorem taxes	$96,172,468.12
Sales Tax	**$36,916,485.01**
Restricted Intergovernmental	$23,301,819.77
Charges for services	**$12,511,888.15**
General fund appropriation	$5,500,000
Department funds	**$5,460,509**
Investment earnings	$2,018,000.00
Permits & Fees	**$1,997,178.00**
Other Taxes	$1,694,684.00
Miscellaneous	**$1,654,026.79**
Payments from Municipalities	$449,920.77
Unrestricted Intergovernmental	**$402,480.00**

Surrounding Tax Rates

Wayne County's current rate is shown in context with surrounding counties.

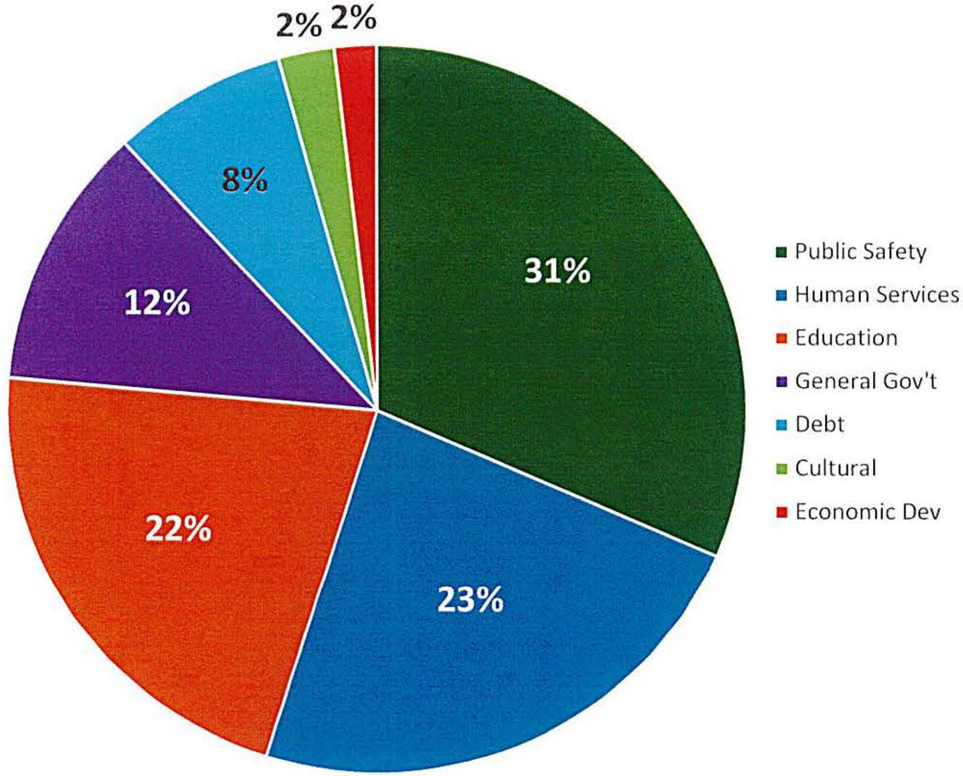


Expenditures

How resources are allocated by function and department.

Fund Expenditures by Function

Public safety, human services, and education represent the largest functional areas.



Category	Amount
Public Safety	$54,818,349
Human Services	$40,799,511
Education	$37,506,515
General Gov't	$20,299,478
Debt	$13,286,240
Cultural	$4,279,520
Economic Dev	$3,215,165

Major Changes from Current Budget

The recommendation includes targeted increases and operating reductions.

+$520K
Public School Funding
Increased transfer

-$730K
Department Operations
Operational expense reductions

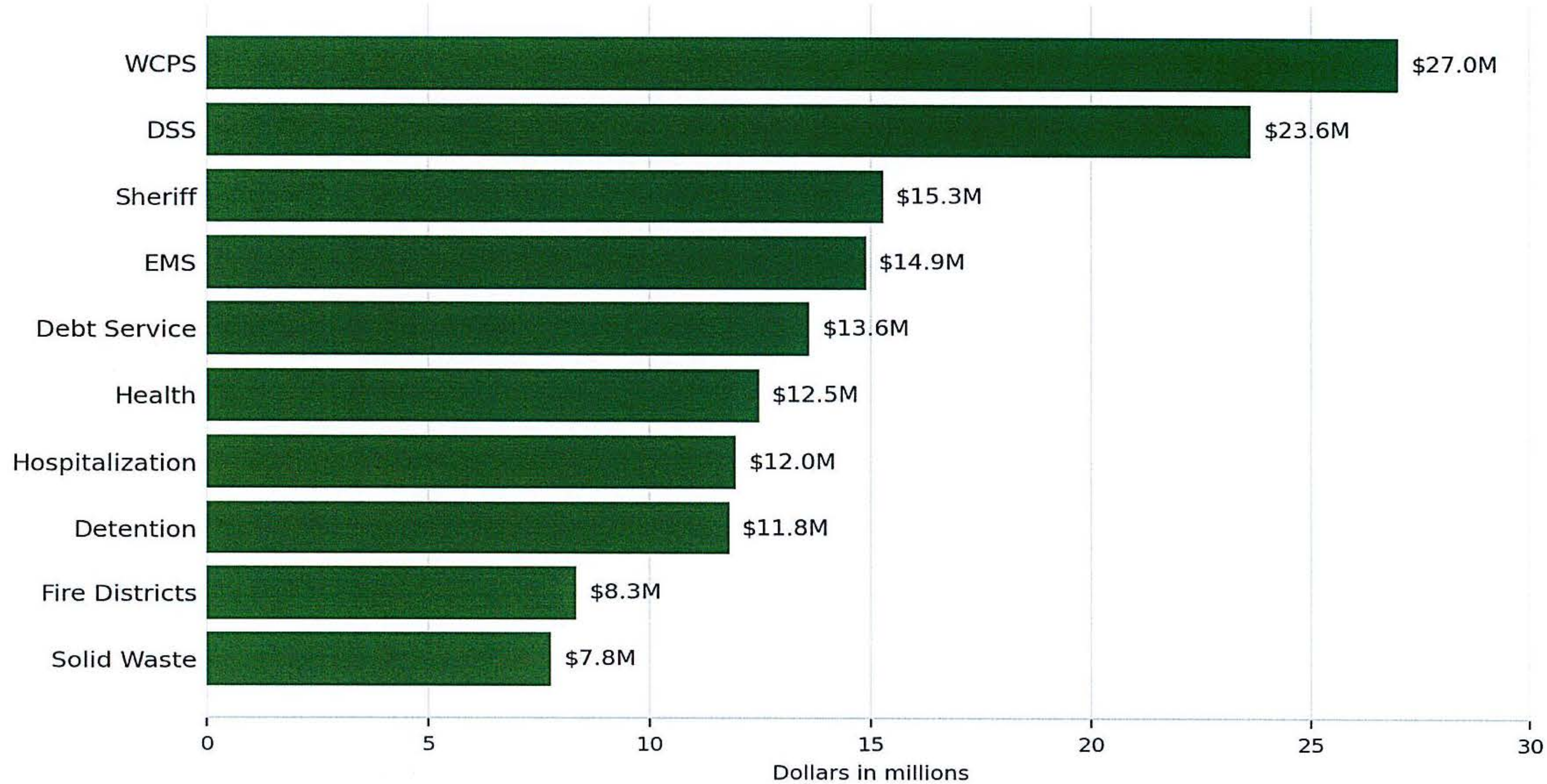
Balanced
Budget for FY26-27
Reductions offset pressure

Key Message

This budget supports priority needs while also requiring departments to reduce operational expenses by $730,000.

FY26-27 Expenditures by Department

Top 10 department budgets shown.



Education and School Safety Investments

The recommendation increases school support and funds 22 full-time School Resource Officers county-wide.

+$520K	**$2.5M**	**22**
School current expense increase	**Continued school capital funding**	**Full-time SROs**
General operating support	Funding for capital needs	County-wide staffing

These increases are included in the recommended budget and reflect continued support for education and school safety.

Lottery Repair and Renovation fund has $2,224,821 has been made available to date.

This is in addition to the $27M that the County funds for school use.

Employees

Benefit costs, compensation, and recommended positions.

Employee Benefit Cost Drivers

The budget absorbs several significant employee-related cost increases.

+$953K

Medical insurance premiums

8% County increase, no plan changes or employee increase

+$329K

Local Government Retirement

Employer rate change from 14.4% to 15.14%

+$141K

Law Enforcement Retirement

Employer rate change from 16.04% to 17.10%

Mandated and market-driven pressures

- The medical insurance increase is absorbed without plan changes or increases to employees.
- Retirement contribution increases are mandated and must be included in the budget.

Recommended Position Changes

Eleven positions are recommended, focused primarily on EMS operations and service continuity.

9 positions
EMS
½ Year Funding

1 position
County Attorney
Staff Attorney

1 position
Animal Control
Part-time to full-time

EMS positions

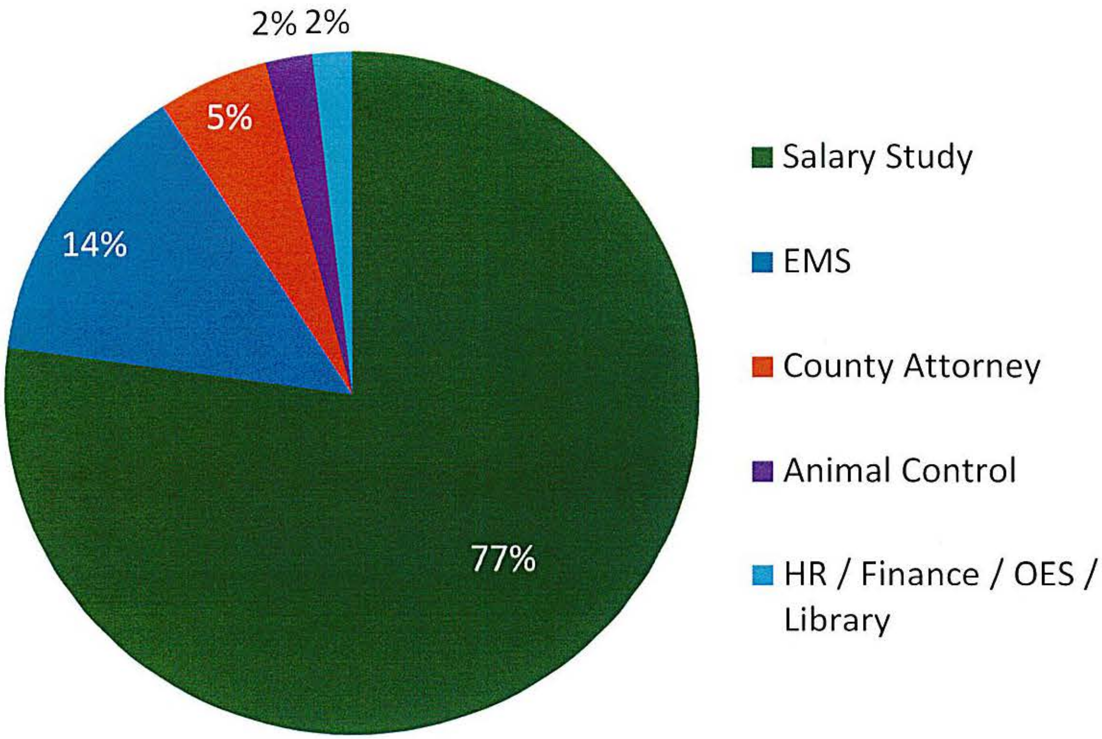
Position	Count
Training Officer	1
Paramedic	4
Basic	4

Recommendation summary

- Eleven total new positions recommended.
- EMS positions are funded at a half-year level.
- Animal Control Shelter Attendant moves from part-time to full-time.

Salary, New Positions, and Fringe Costs

Salary study implementation represents the largest employee-related investment.



Category	Amount
Salary Study	$2,360,402
EMS	$417,073 (½ year)
County Attorney	$157,516
Animal Control	$66,419
HR / Finance / OES / Library	$56,257
Total	$3,057,667

Capital Improvements

Recommended capital needs, delayed items, and equipment priorities.

Capital Improvement Plan Overview

The Updated five-year plan identifies the County's capital outlay needs.

$2.85M	$4.01M	5 years
Capital projects funded	**Delayed capital items**	**Plan horizon**
Included in fund balance use	Not recommended this year	Updated CIP

Process Note

- The updated Capital Improvement Plan proposes capital outlay needs for the County over the next five years.
- Davenport presented this information during the May 5, 2026 Board of Commissioners regular meeting.

Recommended CIP Approvals by Service Area

Recommended capital items support public safety, infrastructure, technology, vehicles, and facilities.

Sheriff / OES / EMS

Public Safety

Vehicles, radios, UPS, K-9, body cameras

IT systems

Technology

Desktop replacement, SAN, cameras, access control

County assets

Facilities

Equipment, fire alarms, parking lots, window coverings

Equipment

Solid Waste

Trash boxes, compactors, loader, RTV, asphalt

Allocations

Vehicles

Detention, DSS, Inspections

The detailed line items are organized on the following slides.

Recommended CIP: Public Safety and Facilities

Line items from the recommended capital improvement approvals.

Department	Item / Amount
EMS	Linen Badge Reader — $5,276
Animal Control	Ventilation System — $182,000; HVAC Unit Allocations — $42,500
Jeffreys Building	Privacy Window Covering — $15,000
Facilities	Case Tractor — $127,073; 60" Hustler mower — $12,667; 15' Bush Hog — $21,118; Spreader/Sprayer — $14,696; Fire Alarm System Updates — $53,995; Seal Coating Parking Lots — $39,650
Vehicle Allocations	Detention — $97,000; DSS — $45,073; Inspections — $137,000

Recommended CIP: Remaining Departments

IT, Solid Waste, OES, Sheriff, and Tax Reval items.

Department	Item / Amount
IT	Avigilon Cameras Animal Control — $46,890; Desktop Computer Replacement Allocation — $250,000; SAN Allocation — $300,000; Firewall VPN Tunnel Appliance School Street School — $5,400; Camera System and Access Control School Street School — $100,000
Solid Waste	Trash Compactor Boxes — $28,000; 40 Yard Trash Boxes — $30,000; Stationary Trash Compactor — $40,000; Front End Loader — $260,000; Kubota RTV — $30,000; Asphalt — $300,000
OES	UPS replacements — $84,148
Sheriff	10 New Vehicles — $680,000; Mobile and Portable Radios (49 sets) — $247,158; Axon Car and Body Camera Allocation — $350,000; K-9 Officer — $23,419
Tax Reval	Aerial Photography — $73,000

Capital Items Delayed

The recommendation delays $4.01M in additional capital requests

$4.01M

Delayed total

Capital items not funded

Category	Examples / Amounts
Vehicles & EMS	Vehicles — $910,535; EMS Lucas Device — $21,709; EMS Power Stretchers — $60,000; EMS Ambulance Replacement — $318,000; EMS Defibrillator Allocation — $128,000
Facilities & Fleet	911 Towers HVAC Units — $17,111; Jeffreys Building HVAC — $50,000; 26' Scissor Lift — $22,395; Roof Replacement Allocation — $185,000; Asphalt Allocation — $100,000; Fleet Lift remainder — $30,000; Fleet Shop Renovation — $766,000; New Fleet Shop Purchase remainder — $1.1M
Other	Finance Budgeting Software — $80,000; Jetport Perimeter Fence Rock — $100,000; OES Portable Radios — $91,272; Register of Deeds Online Indexing — $30,000

Proposed Fee Increases

Fee increases are proposed for selected services:

- Jetport Hangar Rent
- Farmer's Market fees
- Detention Center
- Environmental Health
- Maxwell Center
- OES
- Planning

Fee adjustments help align service revenue with operating costs while keeping the broader budget recommendation balanced.

Requests Not Recommended

Important tradeoffs and items that did not make the recommended budget.

Position Requests

The recommendation funds 11 of 41 requested positions.

41
Total requested positions
$2.965M

11
Recommended positions
$641K

30
Not recommended
Deferred or reduced

Other Reductions

- Annual Pay Adjustments reduced from 3% to 1.5%.
- Salary Study Recommendation reduced by 5%.

Not Recommended: Position Detail

Requests not included in the recommended budget, organized by service area.

Area	Requested positions / Amount
Administration & Operations	HR Generalist — $89,700; Finance Grants Specialist — $96,000; Elections Admin — $63,000; Fleet Service Tech — $61,000; WCDA Admin Assistant — $36,000
Public Safety / Emergency Services	Sheriff Patrol Deputies (2) — $175,000; Sheriff SROs (2) — $175,000; DRC Court Liaison — $70,000; 911 System Support Specialist — $96,000; OES Assistant Fire Marshal — $93,000; Animal Control Shelter Attendants (3) — $196,000
Community Services	Veterans Services Officer — $93,000; Library Specialist — $67,300; Senior Center Program Assistants (2) — $127,000

Not Recommended: DSS

DSS requests are shown separately because of the number of positions requested.

7
Income Maintenance Caseworker II
$532,000

2
Income Maintenance Caseworker III
$177,000

1
Income Maintenance Admin II
$110,000

DSS requested 10 additional positions totaling $819,000 that are not included in the recommended budget.

Next Steps

Final budget approval is required before July 1, 2026.

Step	Timing
Copies filed with Clerk to the County Commissioners	Today
Public Hearing on Proposed Budget	June 2, 2026
Work session	June 2, 2026, following the public hearing
Budget adoption	By June 30, 2026

Questions?

It takes a lot to run a County.

$291.2M

Total FY26-27 Budget

Thank you to Department Heads and Finance Staff for their work in getting us to this point.

NORTH CAROLINA
WAYNE COUNTY

RESOLUTION #2026-13: A RESOLUTION SUPPORTING THE ELIMINATION OF PROPERTY TAXES ON PRIMARY RESIDENTIAL PROPERTIES AND REPLACING LOST PROPERTY TAX REVENUE THROUGH STATE FUNDING OR LOCAL SALES TAX AUTHORITY

WHEREAS, County governments are constitutionally and statutorily charged with providing essential public services, including but not limited to public safety, emergency response, education, infrastructure, public health, and social services; and

WHEREAS, property taxes constitute a primary, stable, and locally controlled source of revenue necessary to fund these essential county services and to meet both ongoing operational needs and long-term capital obligations; and

WHEREAS, in North Carolina, all counties are legally required to conduct property revaluations at least every eight years to adjust property values to current market conditions; and

WHEREAS, the Wayne County Board of Commissioners recognizes that rising property values on residential properties place an increasing financial burden on homeowners, senior citizens, working families, veterans, and individuals living on fixed incomes; and

WHEREAS, the Board believes that citizens should have the ability to own and remain in their homes without the perpetual risk of losing their homes due to increasing property tax values; and

WHEREAS, the Board supports the concept of the North Carolina General Assembly eliminating or substantially reducing ad valorem property taxes on primary residential dwellings while continuing to assess property taxes on commercial, industrial, utility, investment, second homes, undeveloped property, and other non-residential properties; and

WHEREAS, the Board further recognizes that any reform eliminating or reducing residential property taxes must include a fiscally responsible and stable replacement revenue source that does not negatively impact the ability of local governments to provide essential services, which the State of North Carolina mandates but does not directly fund; and

WHEREAS, the Board supports the replacement of lost property tax revenue from exempting primary residences through direct recurring funding appropriated annually by the North Carolina General Assembly to counties and municipalities, legislation authorizing counties to implement an additional local option sales tax of up to six cents (6%) on items currently subject to sales tax, or expanded state revenue sharing programs; and

WHEREAS, a broader consumption-based tax structure would reduce the financial burden placed directly upon homeowners while ensuring visitors, commuters, and non-residents also contribute to the cost of local government services they utilize; and

WHEREAS, nothing herein is intended to reduce constitutionally or statutorily required funding for public education or to indicate support for a constitutional amendment that limits local governments' authority to raise or lower property tax rates; and

WHEREAS, the Board encourages the North Carolina General Assembly to study and develop legislation necessary to implement these reforms in a fiscally responsible manner that protects the financial stability of counties, municipalities, and public schools across North Carolina.

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

1. The elimination or substantial reduction of property taxes on primary residential properties while continuing to assess property taxes on commercial, industrial, utility, investment, second homes, vacation homes, and other non-residential properties;
2. The replacement of lost residential property tax revenues through direct state appropriations, expanded revenue sharing, or legislation authorizing additional local option sales taxes;
3. Legislative reforms that ensure counties and municipalities maintain their ability to raise or reduce property tax rates to ensure sufficient, stable, and predictable funding necessary to continue delivering essential public services;
4. A phased implementation approach that protects the fiscal integrity of local government units and ensures that no residential property tax reduction becomes effective until replacement revenues are fully funded and implemented.

BE IT FURTHER RESOLVED that the Clerk to the Board is directed to forward copies of this Resolution to the members of the Wayne County Legislative Delegation, the Speaker of the North Carolina House of Representatives, the President Pro Tempore of the North Carolina Senate, the Governor of North Carolina, and the North Carolina Association of County Commissioners.

Adopted this the 19th day of May, 2026.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

Attest:

Kayla Whitley
Deputy Clerk to the Board

Journal Proof Report

Journal Number: 478 Year: 2026 Period: 11   Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-523100-CrmSc	Program Supplies			$1019.98	
BUA	1104310-523200	Audio Visual Supplies				$500.00
BUA	1104310-526000	Office Supplies				$519.98
			Journal 2026/11/478	Total	$1019.98	$1019.98

Journal Proof Report

Journal Number: 223 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104200-518320	Hospitalization-Retirees			$4000.00	
BUA	1104200-518500	Unemployment Insurance				$4000.00
			Journal 2026/11/223	Total	$4000.00	$4000.00

Journal Proof Report

Journal Number: 222 Year: 2026 Period: 11 Description: Finance Reference 1: 447 Reference 2: Reference 3:

Source	Account Formatted Project String	Account Description	Line Description	OB	Debit	Credit
BUA	1865912-535100 E-WCPS -PSBRR -CBAROF -	Repairs & Maint-Buildings			$246400.00	
BUA	1865912-359300	NC Public School Lottery Funds				$246400.00
			Journal 2026/11/222	Total	$246400.00	$246400.00

Journal Proof Report

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a tyler erp solution

Journal Number: 224 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315160-525100	Vehicle Supplies-Fuel/Diesel				$170.00
BUA	1315160-532900	Other Communications			$170.00	
BUA	1315110-522000	Food & Provisions				$150.00
BUA	1315163-522000	Food & Provisions			$150.00	
BUA	1315180-529100	Data Processing Supplies				$150.00
BUA	1315180-543100	Rental of Copier Equipment			$150.00	
			Journal 2026/11/224	Total	$470.00	$470.00

Journal Proof Report

munis
a tyler erp solution

Journal Number: 225 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	**1104325-535300**	**Repairs & Maint-Vehicles**			**$200.00**	
BUA	**1104325-539500**	**Training**				**$200.00**
			Journal 2026/11/225	**Total**	**$200.00**	**$200.00**

Journal Proof Report

Journal Number: 226 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	6676160-519000	Professional Services			$3500.00	
BUA	6676160-595110	Purchase of Inventory-Alcohol				$3500.00
			Journal 2026/11/226	Total	$3500.00	$3500.00

Journal Proof Report

munis
a tyler erp solution

Journal Number: 227 Year: 2026 Period: 11   Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1106110-539500	Training				$1000.00
BUA	1106110-531100	Travel-Meals & Lodging			$1000.00	
			Journal 2026/11/227	Total	$1000.00	$1000.00

Journal Proof Report

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Journal Number: 228 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104370-521200	Uniforms				$150.00
BUA	1104370-533500	Sewer			$150.00	
			Journal 2026/11/228	Total	$150.00	$150.00

Journal Proof Report

Journal Number: 230 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104180-534200	Reproduction			$400.00	
BUA	1104180-526000	Office Supplies				$400.00
			Journal 2026/11/230	Total	$400.00	$400.00

Journal Proof Report

Journal Number: 231 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1165600-523100	Program Supplies			$125.00	
BUA	1165600-549700	Direct Service Allocations			$657.00	
BUA	1165600-549100	Dues & Subscriptions				$125.00
BUA	1165600-539500	Training				$657.00
			Journal 2026/11/231	Total	$782.00	$782.00

Journal Proof Report

Journal Number: 232 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104330-535300	Repairs & Maint-Vehicles			$800.00	
BUA	1104330-539500	Training				$800.00
			Journal 2026/11/232	Total	$800.00	$800.00

Journal Proof Report

Journal Number: 233 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-531100-SWAT	Travel-Meals & Lodging			$205.00	
BUA	1104310-531100	Travel-Meals & Lodging				$205.00
			Journal 2026/11/233	Total	$205.00	$205.00

Journal Proof Report

Journal Number: 137 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	6676160-518310	Employee Assistance Program			$28.28	
BUA	6676160-512600	Part Time or Extra Help				$28.28
			Journal 2026/11/137	Total	$28.28	$28.28

Journal Proof Report

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Journal Number: 269 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104380-544000	Service & Maintenance Contract				$1500.00
BUA	1104380-526000	Office Supplies			$1500.00	
			Journal 2026/11/269	Total	$1500.00	$1500.00

Journal Proof Report

Journal Number: 136 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315153-519000	Professional Services				$1582.27
BUA	1315153-522000	Food & Provisions			$1582.27	
			Journal 2026/11/136	Total	$1582.27	$1582.27

Journal Proof Report

Journal Number: 135 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1265300-518210	401K Retirement Contribution			$1962.37	
BUA	1265300-512100	Salaries and Wages				$1962.37
			Journal 2026/11/135	Total	$1962.37	$1962.37

Journal Proof Report

Journal Number: 134 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1265305-512500	Telephone Allowance			$453.00	
BUA	1265305-512100	Salaries and Wages				$453.00
			Journal 2026/11/134	Total	$453.00	$453.00

Journal Proof Report

Journal Number: 133 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104311-519700	Prof Services-Background Check			$4000.00	
BUA	1104311-521100	Janitorial Supplies				$3000.00
BUA	1104311-539500	Training				$1000.00
			Journal 2026/11/133	Total	$4000.00	$4000.00

Journal Proof Report

Journal Number: 138 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1107140-549100	Dues & Subscriptions			$1000.00	
BUA	1107140-539500	Training				$1000.00
			Journal 2026/11/138	Total	$1000.00	$1000.00

Journal Proof Report

Journal Number: 132 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104131-512100	Salaries and Wages			$1900.00	
BUA	1104131-518210	401K Retirement Contribution			$100.00	
BUA	1104131-513300	Wellness Incentive				$1750.00
BUA	1104131-512500	Telephone Allowance				$250.00
BUA	1104131-519700	Prof Services-Background Check			$2800.00	
BUA	1104131-519000	Professional Services				$2000.00
BUA	1104131-537000	Advertising				$800.00
			Journal 2026/11/132	Total	$4800.00	$4800.00

Journal Proof Report

Journal Number: 411 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104390-518210	401K Retirement Contribution			$40.19	
BUA	1104390-518200	Retirement Contribution				$40.19
			Journal 2026/11/411	Total	$40.19	$40.19

Journal Proof Report

Journal Number: 412 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	6324530-533400	Water			$300.00	
BUA	6324530-533500	Sewer				$300.00
			Journal 2026/11/412	Total	$300.00	$300.00

Journal Proof Report

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Journal Number: 413 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-535300	Repairs & Maint-Vehicles			$4000.00	
BUA	1104310-539500	Training				$4000.00
			Journal 2026/11/413	Total	$4000.00	$4000.00

Journal Proof Report

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Journal Number: 414 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104380-532500	Postage				$200.00
BUA	1104380-521300	Ammunition				$300.00
BUA	1104380-521100	Janitorial Supplies			$300.00	
BUA	1104380-526000	Office Supplies			$200.00	
			Journal 2026/11/414	Total	$500.00	$500.00

Journal Proof Report

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Journal Number: 415 Year: 2026 Period: 11 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104370-535300	Repairs & Maint-Vehicles				$3240.00
BUA	1104370-519600	Prof Services-Physicals			$240.00	
BUA	1104370-532500	Postage				$100.00
BUA	1104370-537000	Advertising			$100.00	
BUA	1104370-533200	Fuel Oil				$1000.00
BUA	1104370-535100	Repairs & Maint-Buildings			$4000.00	
			Journal 2026/11/415	Total	$4340.00	$4340.00