

LENOIR COUNTY BOARD OF COMMISSIONERS REGULAR MEETING: AGENDA
MONDAY, FEBRUARY 18, 2008 – TIME: 4:00 P.M.
COMMISSIONERS' MEETING ROOM, LENOIR COUNTY COURTHOUSE
130 S. QUEEN ST., KINSTON, N.C.

CALL TO ORDER, INVOCATION, PLEDGE OF ALLEGIANCE: 5 Min. Est.

PUBLIC INFORMATION: None Scheduled

1. **Items from Chairman/Commissioners: 5 Min.** Board
2. **Items from County Manager: 5 Min.** Jarman
- CONSENT AGENDA: 10 Min.** **ACTION**
3. Approval of Minutes: Regular Board Meeting: February 4, 2008 Aytch/Jarman
Special Session Meeting: January 31, 2008
4. Budget Ordinance Amendment: General Fund: Finance/Sheriff: \$1,850: Increase Jarman/Hollowell
5. Budget Ordinance Amendment: General Fund: Finance: \$19,507: Increase Jarman/Hollowell

END OF CONSENT AGENDA

RESOLUTION: 15 Min.

6. Resolution Celebrating 100 Years of County Unity in Recognition of Our Association's Centennial Board
7. **A.** Budget Ordinance Amendment: General Fund: DSS: \$115,090: Decrease Jones/Hollowell
B. Budget Ordinance Amendment: General Fund: DSS: \$138,557: Decrease
8. Resolution Authorizing Execution of an Addendum to the Sales Tax Audit Contract Dated October 18, 2004 with Tax Reduction Specialists: Sales Tax Re-allocation Audit Jarman/Hollowell
9. Resolution Approving Acceptance of Fee Arrangements for Bond Counsel Services in Connection with Proposed Authorization and Issuance of Series 2008 General Obligation School Bonds: Sanford Holshouser, Attorneys at Law: Per Proposal Dated December 9, 2005: \$20,000 Jarman/Hollowell
10. Resolution Requesting Approval to Retain Tax Distributions from the 5 Cents Bottle Tax, 1 Cent Bottle Tax, 3.5 Cents Add-on Tax, and ABC Profit Distribution (if Any) for The Period July 1, 2007 through June 30, 2009 for Capital Improvements and Purchases for the ABC Facility Located at 110 S. Heritage Street Jarman/Hollowell

APPOINTMENTS: 5 Min.

11. Resolution Approving Citizens to Boards, Commissions, Etc. Aytch

OTHER ITEMS: 10 Min.

12. **Items from County Manager / County Attorney / Commissioners Public Comments/ Closed Session (if necessary)**

ADJOURN

TO: Chairman and Members of the Board

FROM: Mike Jarman, County Manager

DATE: February 18, 2008

SUBJECT: Items of Interest

1. Cancellation of the March 3, 2008 Board of Commissioners Meeting
2. Bid Offers on Surplus Property: Charles Hughes Construction & Realty
3. Proclamation: Spring Litter Sweep 2008
4. Update on School Funding Request
5. February 11, 2008 Current ESC Workforce Information: Lenoir County
6. Lenoir County Financial Performance Summary 2007-2008: January 31, 2008
7. Lenoir County Inspections: Permit/Inspections Reports: January 2008

Charles Hughes Construction & Realty

4675 Ben Dail Rd.
La Grange, NC 28551
Phone: 252-566-5040
Fax: 252-566-5033

Proposal

2-12-08
Lenoir County
Martha Martin

Offer to Purchase

Record #	Property Description	Price
26606	Bagby Alley	\$25.00
14584	405 W Washington Ave	\$25.00
12725	911 Chestnut St.	\$25.00
13363	1024 Macon St.	\$25.00
11371	307 E. Blount St.	\$25.00
5599	912 Macon St.	\$25.00
9283	506 Quinerly Lane	\$25.00
4810	304 N Adkin St.	\$25.00
11041	1008 E. Gordon St.	\$25.00
12924	522 Tobacco Lane	\$25.00



Charles Hughes

State of North Carolina



MICHAEL F. EASLEY
GOVERNOR

SPRING LITTER SWEEP

2008

BY THE GOVERNOR OF THE STATE OF NORTH CAROLINA A PROCLAMATION

WHEREAS, the North Carolina Department of Transportation organizes an annual spring statewide roadside cleanup to ensure clean and beautiful roads in North Carolina; and

WHEREAS, the spring 2008 LITTER SWEEP roadside cleanup will take place April 19 through May 3, 2008, and encourages local governments and communities, civic and professional groups, businesses, churches, schools, families and individual citizens to participate in the Department of Transportation cleanup by sponsoring and organizing local roadside cleanups; and

WHEREAS, Adopt-A-Highway volunteers, Department of Transportation employees, Department of Correction inmates and community service workers, local government agencies, community leaders, civic and community organizations, businesses, churches, schools, and environmentally concerned citizens conduct annual local cleanups during LITTER SWEEP and may receive certificates of appreciation for their participation; and

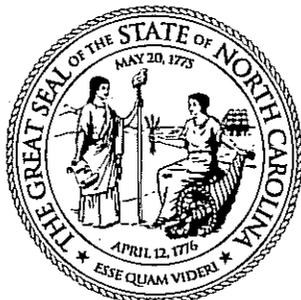
WHEREAS, the great natural beauty of our state and a clean environment are sources of great pride for all North Carolinians, attracting tourists and aiding in recruiting new industries; and

WHEREAS, the cleanup will increase awareness of the need for cleaner roadsides, emphasize the importance of not littering, and encourage recycling of solid wastes; and

WHEREAS, the 2008 spring cleanup will celebrate the 20th anniversary of the North Carolina Adopt-A-Highway program and its 6,000 volunteer groups that donate their labor and time year round to keep our roadsides clean; and

WHEREAS, the LITTER SWEEP cleanup will be a part of educating the children of this great state regarding the importance of a clean environment to the quality of life in North Carolina;

NOW, THEREFORE, I, MICHAEL F. EASLEY, Governor of the State of North Carolina, do hereby proclaim April 19 - May 3, 2008, as LITTER SWEEP time in North Carolina and encourage citizens in all 100 counties to take an active role in making their communities cleaner.



A handwritten signature in black ink that reads 'Mike Easley'.

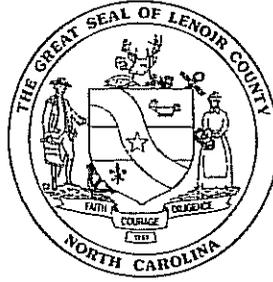
MICHAEL F. EASLEY

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of North Carolina at the Capitol in Raleigh this first day of January in the year of our Lord two thousand and eight, and of the Independence of the United States of America the two hundred and thirty-second.

County of Lenoir

Board of Commissioners

Paul H. Taylor, Jr., Chairman
George W. Graham, Jr., Vice-Chairman
Jackie Brown
Claude Davis
Earl Harper
Chris Humphrey
Claude Stroud



Lenoir County Courthouse
Post Office Box 3289
130 South Queen Street
Kinston, NC 28502

Telephone: (252) 559-6450
Fax: (252) 559-6454

Michael W. Jarman, County Manager
Tommy Hollowell, Assist. County Manager
Lashanda Aytch, Clerk to the Board

February 15, 2008

Mr. Ken Shaw, Finance Director
Lenoir County Public Schools
2017 W. Vernon Avenue
Kinston, NC 28502

Re: Reimbursement/Payments: 2008-121

Per our phone conversation on February 6, 2008, regarding your request for reimbursement from Lenoir County in the amount of \$495,513.55 for school technology expenditures, the State of North Carolina maintains the public school building capital fund and the school technology fund. The public school building capital fund is funded by corporate taxes based on average daily membership in local school systems. These funds may be used for capital expenditures such as construction, renovations, and land acquisition. For technology expenditures from a state approved technology plan, the State of North Carolina may transfer corporate ADM funds from the public school building capital fund to the school technology fund. Therefore, your request for reimbursement should be submitted to the State of North Carolina.

It is our understanding from our conversation, that you will instruct your school technology director to investigate the process and pursue reimbursement from the state school technology fund. If we may be of any assistance, please call.

Sincerely,

A handwritten signature in cursive script that reads "Thomas L. Hollowell".

Thomas L. Hollowell,
Assistant County Manager/Finance Officer

cc: Michael W. Jarman,
County Manager

Current ESC Workforce Information

from
LENOIR COUNTY
as of

February 11, 2008

- ◆ County Labor Force : 27,299
- ◆ Number Of Unemployed : 1,518
- ◆ County Unemployment Rate :

December 2007	3 Months Ago	6 Months Ago	12 Months Ago
5.6%	5.2%	6.0%	5.9%

- ◆ Unemployment Insurance (UI) Benefits Paid in Lenoir County :
Last 30 Days : \$439,330
Year-To-Date : \$658,892

- ◆ New Business/Industry Openings In Lenoir County:
- Last 4 Weeks -
- ◆ Business/Industry Closings In Lenoir County:
- Last 4 Weeks -

Current State & National Information

- ◆ Unemployed Workers Statewide (December 2007) :
224,985
- ◆ N.C. Unemployment Rate:

December 2007	3 Months Ago	6 Months Ago	12 Months Ago
5.0%	4.9%	4.9%	4.9%

- ◆ U.S. Unemployment Rate (January 2008) : 4.9%
- ◆ Unemployment Benefits Paid to N.C. workers:
Month To Date : \$27,658,708
Last Month : \$99,377,170
Year To Date : \$127,035,878
- ◆ Unemployment Benefits Paid to N.C. workers
In February 2007 : \$72,382,174
- ◆ N.C. Unemployment Insurance Trust Fund Balance:
(As Of Feb 11, 2008) : \$420,813,309
- ◆ Average N.C. UI Tax Rate For Business : 1.7%



Beverly Alston - Kinston
252.526.4435

LENOIR COUNTY
FINANCIAL PERFORMANCE SUMMARY - 2007-08
JANUARY 31, 2008

EXPENDITURES

58.33%

DESCRIPTION	BUDGET FOR YEAR	EXPENDITURES TO DATE	ENCUMBRANCE	UNENCUMBERED BALANCE	% EXPEND/ENCUMBR
GENERAL FUND:					
Governing Body	220,560	137,230	0	83,330	62.2%
County Manager	201,530	112,805	0	88,725	56.0%
Finance	284,121	161,000	0	123,121	56.7%
Tax Office	779,206	463,727	7,484	307,995	60.5%
Legal	42,500	23,562	0	18,938	55.4%
Court Facility	345,975	121,941	64,280	159,754	53.8%
Elections	344,778	153,184	37,636	153,958	55.3%
Register of Deeds	313,269	150,044	30,474	132,751	57.6%
Non-Departmental	797,211	564,543	5,500	227,168	71.5%
Process Funds	954,861	501,488	0	453,373	52.5%
Outside Agencies	120,598	57,861	0	62,737	48.0%
Management Info Systems	869,881	402,460	85,452	381,969	56.1%
Public Buildings	421,585	212,804	19,090	189,691	55.0%
Sheriff	3,750,318	2,005,008	88,249	1,657,061	55.8%
Central Communications	949,170	532,589	18,836	397,745	58.1%
Jail	2,166,357	1,338,212	154,182	673,963	68.9%
Emergency Management	275,400	141,723	18,795	114,882	58.3%
Emergency Medical Services	3,074,971	1,795,631	104,057	1,175,283	61.8%
Non-Emergency Services	651,692	214,068	23,648	413,976	36.5%
Fire Protection	51,660	30,135	0	21,525	58.3%
Inspections	203,022	113,059	0	89,963	55.7%
Medical Examiner	40,000	11,285	0	28,715	28.2%
Economic Development	299,406	172,888	3,591	122,927	58.9%
Veterans Service Office	31,155	16,380	690	14,085	54.8%
Cooperative Extension	341,879	173,654	8,617	159,608	53.3%
Cooperative Ext-Grants	75,242	2,851	0	72,391	3.8%
Soil Conservation	110,231	59,803	0	50,428	54.3%
Health Department	3,411,352	1,781,702	157,234	1,472,416	56.8%
BioTerrorism - Health	67,091	2,584	0	64,507	3.9%
M. Health Department	240,139	140,081	0	100,058	58.3%
CJPP - Day Reporting Center	131,942	61,207	0	70,735	46.4%
Public Assistance (DSS)	18,883,233	9,025,187	116,181	9,741,865	48.4%
Education	9,222,265	5,379,655	0	3,842,610	58.3%
Community College	1,809,421	1,055,496	0	753,925	58.3%
Cultural	675,000	393,750	0	281,250	58.3%
Recreation	573,000	334,250	0	238,750	58.3%
Debt Service	1,375,897	648,571	0	727,326	47.1%
Transfer to Other Funds	4,019,897	0	0	4,019,897	0.0%
Contingency	20,000	0	0	20,000	0.0%
TOTAL GENERAL	58,145,815	28,492,418	943,996	28,709,401	50.6%
OTHER FUNDS:					
Employee Insurance Fund	3,265,000	1,274,689	0	1,990,311	39.0%
Vehicle Replacement Fund	581,700	0	484,361	97,339	83.3%
Fed Seized Property Fund	40,100	13,079	8,229	18,792	53.1%
State Controlled Substance Fund	25,500	3,355	3,463	18,682	26.7%
Capital Reserve Fund	2,000,000	0	0	2,000,000	0.0%
School Capital Fund	2,129,774	1,764,649	0	365,125	82.9%
Transportation Fund	352,816	227,556	0	125,260	64.5%
Scrap Tire Disposal Fund	110,000	58,574	0	51,426	53.2%
Emergency Telephone Fund	818,178	359,704	35,112	423,362	48.3%
Revaluation Fund	49,811	28,370	0	21,441	57.0%
Automation-Preservation Fund	32,500	0	0	32,500	0.0%
MSW Landfill-Debt Service	629,628	314,822	0	314,806	50.0%
Capital Improvements Fund	4,909,600	2,858,238	128,634	1,922,728	60.8%
School Construction Fund	32,067,940	14,487,936	0	17,580,004	45.2%
Industrial Project - Shell Building	70,000	6,000	64,000	0	100.0%
Deep Run Operating	64,000	24,877	953	38,170	40.4%
Solid Waste Management	2,964,280	1,476,680	175,569	1,312,031	55.7%
Trust & Agency Fund			0		
Family & Caregiver-Smart Start	137,980	70,417	5,375	62,188	54.9%
Fire Districts	1,104,336	633,978	0	470,358	57.4%
TOTAL OTHER FUNDS	51,353,143	23,602,924	905,696	26,844,523	47.7%
GRAND TOTAL	109,498,958	52,095,342	1,849,692	55,553,924	49.3%

LENOIR COUNTY
FINANCIAL PERFORMANCE SUMMARY-2007-08
JANUARY 31, 2008

REVENUES

58.33%

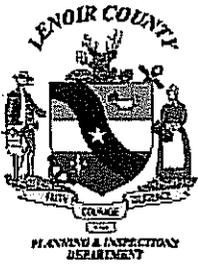
DESCRIPTION	BUDGET FOR YEAR	REVENUES TO DATE	REMAINING BALANCE	% REC'D
GENERAL FUND:				
Health Department	1,446,260	951,472	494,788	65.79%
Public Assistance (DSS)	9,822,175	4,692,489	5,129,686	47.77%
Property Taxes	28,152,426	24,948,873	3,203,553	88.62%
Sales Taxes	8,000,000	2,931,190	5,068,810	36.64%
Other General	10,724,954	5,593,109	5,131,845	52.15%
TOTAL GENERAL	58,145,815	39,117,133	19,028,682	67.27%
OTHER FUNDS:				
Employee Insurance	3,265,000	1,832,190	1,432,810	56.12%
Vehicle Replacement	581,700	0	581,700	0.00%
Fed Seized Property	40,100	27,536	12,564	68.67%
State Controlled Substance	25,500	12,404	13,096	48.64%
Capital Reserve Fund	2,000,000	0	2,000,000	0.00%
School Capital Fund	2,129,774	782,636	1,347,138	36.75%
Transportation Fund	352,816	241,296	111,520	68.39%
Scrap Tire Disposal	110,000	57,283	52,717	52.08%
Emergency Telephone	818,178	334,890	483,288	40.93%
Revaluation Fund	49,811	0	49,811	0.00%
Automation-Preservation Fnd	32,500	16,510	15,990	50.80%
MSW Landfill-Debt Service	629,628	639,419	-9,791	101.56%
Capital Improve Fund	4,909,600	1,243,959	3,665,641	25.34%
School Construction Fund	32,067,940	32,140,807	-72,867	100.23%
Industrial Proj-Shell Bldg	70,000	0	70,000	0.00%
Deep Run Sewer Operating	64,000	43,268	20,732	67.61%
Solid Waste Management	2,964,280	1,802,588	1,161,692	60.81%
Trust and Agency Fund:				
Smart Start Program	137,980	56,933	81,047	41.26%
Fire Districts	1,104,336	840,507	263,829	76.11%
TOTAL OTHER FUNDS	51,353,143	40,072,226	11,280,917	78.03%
GRAND TOTAL	109,498,958	79,189,359	30,309,599	72.32%

Project Based Revenues:	BUDGET	TO DATE	REMAINING	% REC
CDBG CN GRANT	735,000	51,509	683,491	7.01%
CDBG SS GRANT	400,000	240,330	159,670	60.08%
SFR 07 HOME PROJECT	392,000	0	392,000	0.00%
Total Project Based	1,527,000	291,839	1,235,161	

* Bold area represents "Project Based" funds in which Revenues to date includes revenues from prior years since the beginning of the project

Project Based Expenditures:	BUDGET	EXPENDED TO DATE	ENCUMBERED	REMAINING
CDBG CN GRANT	735,000	16,804	0	718,196
CDBG SS GRANT	400,000	240,330	0	159,670
SFR 07 HOME PROJECT	392,000	7,942	0	384,058
Total Project Based	1,527,000	265,076	0	1,261,924

* Bold area represents "Project Based" funds in which Expenditures to date includes expenditures from prior years since the beginning of the project.



**LENOIR COUNTY
PLANNING & INSPECTIONS DEPARTMENT**

PO BOX 3289
101 NORTH QUEEN STREET
KINSTON, NC 28502
PHONE: 252-559-2260
FAX: 252-559-2261



**LENOIR COUNTY INSPECTIONS
PERMIT/INSPECTION REPORT**

JANUARY 2008

PERMITS ISSUED: 169

PERMITS VALUE: \$ 2,675,049

PERMIT FEES: \$ 18,136

SINGLE FAMILY DWELLINGS: 2

MOBILE HOMES: 25

COMMERCIAL: 4

ADDITIONS: 4

ELECTRICAL: 54

PLUMBING: 16

MECHANICAL: 32

OTHER: 32

TOTAL INSPECTIONS: 244

KINSTON/LENOIR COUNTY

PERIODIC REPORT OF PERMITS ISSUED (GROUPED BY REPORT CODE)

DATE RANGE: 01/01/08 TO 01/31/08

Printed on: FEBRUARY 1, 2008 Page 1

	CODE	PRMS	VALUATION	FEES	PAID	UNITS
	----	----	-----	-----	-----	-----
NEW RES. HOUSEKEEPING - LENOIR COUNTY						
* Single Family Houses Detached	101B	1	274,000.00		598.00	1
* Single Family Houses Attached	102B	0	0.00		0.00	0
* 2 Family Building	103B	0	0.00		0.00	0
* 3 and 4 Family Buildings	104B	0	0.00		0.00	0
* 5 or More Family Buildings	105B	0	0.00		0.00	0
*TOTAL INFORMATION 101-105	109B	0	0.00		0.00	0
NEW RESIDENTIAL NON-HOUSEKEEPING BL:						
* Hotels, Motels & Tourist Cabins ..	213B	0	0.00		0.00	0
* Other Non-Housekeeping Shelter ...	214B	0	0.00		0.00	0
NEW NON-RESIDENTIAL BUILDINGS:						
* Amusement, Social, & Recreational	318B	0	0.00		0.00	0
* Churches & Other Religious	319B	0	0.00		0.00	0
* Industrial	320B	0	0.00		0.00	0
* Prkng Garages (Blds & Open Decked)	321B	0	0.00		0.00	0
* Service Stations & Repair Garages	322B	0	0.00		0.00	0
* Hospitals & Institutional	323B	0	0.00		0.00	0
* Offices, Banks, & Professional ...	324B	0	0.00		0.00	0
* Public Works & Utilities	325B	0	0.00		0.00	0
* Schools & Other Educational	326B	0	0.00		0.00	0
* Stores & Customer Services	327B	2	894,060.00		675.00	2
* Other Non-Residential Bldgs	328B	0	0.00		0.00	0
* Structures Other than Buildings ...	329B	2	100,000.00		1,000.00	2
ADDITIONS, ALTERATIONS, & CONVERSION						
* Residential	434B	4	94,000.00		564.00	4
* Non-Residential & Non-Housekeeping	437B	0	0.00		0.00	0
* Adds of Res. CP/Garages (Atch/Detc)	438B	0	0.00		0.00	0
DEMOLITIONS AND RAZING OF BUILDINGS:						
* Single Family Houses (Atch/Detach)	645B	0	0.00		0.00	0
* 2 Family Buildings	646B	0	0.00		0.00	0
* 3 & 4 Family Buildings	647B	0	0.00		0.00	0
* 5 or More Family Buildings	648B	0	0.00		0.00	0
* All Other Buildings and Structures	649B	0	0.00		0.00	0

TOTALS FOR PERMITS THIS PAGE		9	1,362,060.00		2,837.00	9

KINSTON/LENOIR COUNTY

PERIODIC REPORT OF PERMITS ISSUED (GROUPED BY REPORT CODE)

DATE RANGE: 01/01/08 TO 01/31/08

Printed on: FEBRUARY 1, 2008 Page 2

	CODE	PRMS	VALUATION	FEES	PAID	UNITS
	-----	-----	-----	-----	-----	-----
MOBILE/MODULAR OFFICE/CLASSROOM						
*MOBILE OFFICE	740B	0	0.00	0.00	0	0
*MODULAR CLASSROOM	750B	0	0.00	0.00	0	0
*MODULAR OFFICE	730B	0	0.00	0.00	0	0
ELECT./PLUMB/HEAT/A/C/INS/TEMP POLE:						
*ELECTRICAL	800B	54	220,580.00	4,491.00	54	54
*PLUMBING	810B	16	58,500.00	1,087.00	16	16
*HEATING/ AIR CONDITIONING	820B	32	401,700.00	3,309.00	32	32
*INSULATION	830B	9	19,700.00	450.00	9	9
*TEMPORARY POLE	840B	7	5,400.00	300.00	7	7
RESIDENTIAL ACCESSORY STRUCTURES						
*STORAGE/PORCHES/PATIOS/DECKS	900B	0	0.00	0.00	0	0
MISCELLANEOUS:						
*CHANGE OF OCCUPANCY	910B	1	0.00	150.00	1	1
*INSPECT DWELLING	920B	0	0.00	0.00	0	0
*TENTS	930B	0	0.00	0.00	0	0
*SATELLITE DISH	940B	0	0.00	0.00	0	0
*AWNING	950B	0	0.00	0.00	0	0
*EXTRA INSPECTIONS	960B	13	40,924.00	565.00	13	13
*FIRE PROTECTION SPRINKLER SYSTEM	966B	0	0.00	0.00	0	0
*MOVING DWELLING ONLY	970B	0	0.00	0.00	0	0
*SIGN	980B	1	10,000.00	250.00	1	1
*FIREWORKS	985B	0	0.00	0.00	0	0
*SWIMMING POOL	990B	0	0.00	0.00	0	0
*TANKS	995B	0	0.00	0.00	0	0
MOBILE HOMES						
*SINGLE WIDE MOBILE HOME	700B	20	207,685.00	3,850.00	20	20
*DOUBLE WIDE MOBILE HOME	710B	5	328,500.00	775.00	5	5
*MODULR HOME	720B	1	20,000.00	72.00	1	1

TOTALS FOR PERMITS ABOVE (incl. pg 1)		168	2,675,049.00	18,136.00		168

Totals of other permits in the period		1	0.00	0.00		0

TOTAL FOR ALL PERMITS IN THE PERIOD		169	2,675,049.00	18,136.00		168

SUMMARY OF INSPECTIONS COMPLETED BY INSPECTOR ID DURING THE PERIOD 01/01/08 THROUGH 01/31/08

THIS REPORT WAS PRINTED ON FEBRUARY 1, 2008

KINSTON/LENOIR COUNTY

((STATISTICAL BREAKOUT))

(----- Inspections -----) (----- Re-Inspections -----) Based On # Activities

# ACTIVITIES	INSPECTIONS (I)	PASSED	CORRECTIONS	RE-INSPECTIONS (R)	PASSED	CORRECTIONS	RE-INSPECTIONS REQUIRED
244	209	164	45	35	29	6	49
	% INSPECTIONS	% PASSED	% CORRECTIONS	% RE-INSPECTIONS	% PASSED	% CORRECTIONS	% RE-INSPECT. REQUIRED
	86	78	22	14	83	17	20

MINUTES
LENOIR COUNTY BOARD OF COMMISSIONERS
February 4, 2008

The Lenoir County Board of Commissioners met in regular session at 9:00 a.m. on Monday, February 4, 2008 in the Board of Commissioners Main Meeting Room in the Lenoir County Courthouse at 130 S. Queen St., Kinston, NC.

Members present: Vice-Chairman George Graham and Commissioners, Jackie Brown, Claude Davis, Earl Harper, Chris Humphrey, and Claude Stroud.

Members absent: Chairman Paul H. Taylor, Jr.

Also present were: Michael W. Jarman, County Manager; Tommy Hollowell, Assistant County Manager; Robert Griffin, County Attorney; Lashanda Aytch, Clerk to the Board; and members of the general public and the news media.

Upon a motion by Mr. Harper and a second by Ms. Brown, Mr. Taylor was excused from the meeting by unanimous decision.

Vice-Chairman Graham called the meeting to order at approximately 9:00 a.m. Ms. Brown offered the invocation and Mr. Graham led the audience in the pledge of allegiance.

PUBLIC INFORMATION

None Scheduled.

ITEMS FROM THE COUNTY MANAGER

Item No. 2 was Items from the County Manager. Mr. Jarman stated it was time for budget preparations. County Administration would like to meet with the Board to discuss and review budget policies. The Board and County Administration unanimously agreed to meet on February 18, 2008 at 1:00 p.m. before the scheduled Board meeting at 4:00 p.m.; the public is welcome to attend.

Mr. Jarman stated the Lenoir County School Board would also like to meet to discuss budget information. The School Board has chosen several dates to conduct the meeting. The Board delayed making a decision until the Chairman could provide his input. Mr. Jarman reviewed a memo from the Board of Education regarding reimbursements/payments – 2008-121. In accordance with North Carolina State Statute §115C-546.2 Lenoir County Public Schools wishes to be reimbursed \$495,513.55 for school technology. These monies have not been budgeted. With the possible Medicaid Relief, 60% of the schools Average Daily Membership (ADM) will be withheld. That loss will have to be made up by the county which totals \$382,000. Mr. Jarman stated he would present a recommendation at the next Board meeting.

CONSENT AGENDA

Upon a motion by Mr. Davis and a second by Ms. Brown, the Board unanimously approved the Consent Agenda:

3. Approval of Minutes: Regular Board Meeting: January 22, 2008
Closed Session Meeting: January 22, 2008 Aytch/Jarman
4. Resolution Approving the Releases and Refunds to the Individuals Listed Herein Parrish/Hollowell
5. Budget Ordinance Amendment: General Fund: Finance/Sheriff: \$1,108: Increase Jarman/Hollowell
6. Budget Ordinance Amendment: Capital Improvements: Community
Development: \$1,700: Increase Jarman/Hollowell
7. Budget Ordinance Amendment: General Fund: DSS: \$34,555: Increase Jones/Hollowell

PROCLAMATION/RESOLUTIONS

Item No. 8 was a Proclamation for Career and Technical Education Month. Ms. Brown read the Proclamation aloud for members of the Board and the viewing public. Upon a motion by Mr. Harper and a second by Ms. Brown, Item No. 8 was unanimously approved.

Item No. 9A was a memo regarding G. S. 105-369(a) Unpaid Real Estate Taxes. Mr. Darrell Parrish, Tax Administrator, addressed the Board. Mr. Parrish stated the North Carolina General Statutes requires the tax collector to report to the governing body the total of unpaid 2007 taxes that are liens on real property and the governing body shall order the tax collector to advertise such tax liens. The total of unpaid 2007 taxes that are liens on real property total \$2,713,277.44.

Item No. 9B was an Order for the Tax Collector to Advertise 2007 Taxes, which are a Lien on Real Property. Upon a motion by Mr. Humphrey and a second by Mr. Stroud, Item No. 9B was unanimously approved.

Item No. 10 was a Resolution Authorizing County Administration to Enter into Lease Agreements with the N.C. Department of Correction and Coastal Horizon Center, Inc. \$38,200. Mr. Jarman stated in 2007 the County entered into a lease/purchase agreement with the City of Kinston for property located at 301 E. King Street (Hannibal Building) to provide suitable office space for N.C.D.O.C. employees that were located in the sub-standard County facilities on Gordon Street. Office space on the first floor of the Hannibal Building accomplished this task. Lenoir County provided the Gordon Street offices to N.C.D.O.C., as required by statute, as an in-kind contribution. Due to the conditions of the Gordon Street offices, N.C.D.O.C. chose to lease additional necessary office space from another provider other than Lenoir County. With their current lease agreement expiring and with the County acquisition of the improved facilities of the Hannibal Building, N.C.D.O.C. would like to locate all of their employees under one roof. Coastal Horizon Center, Inc. has a need for office space to be used for the purposes of conducting the business of Treatment Accountability for Safer Communities (TASC). N.C.D.O.C. works closely with TASC, and to provide better services to clients desires to have them housed in the Hannibal Building adjacent to N.C.D.O.C. offices. County Administration recommends leasing second floor office space to N.C.D.O.C and TASC and is coordinating with the appropriate parties to accomplish this task. The total annual revenue generated from these two leases is \$38,200. Cost-of-living adjustments and renewal provisions will be incorporated in both lease agreements. Upon a motion by Mr. Harper and a second by Mr. Davis, Item No. 10 was unanimously approved. Mr. Harper invited everyone to attend an Open House at the Hannibal Building for the Criminal Justice Partnership Program on February 21, 2008 from 3-5 p.m.

Item No. 11 was a Resolution Amending Payroll and Position Classification Plan. Mr. Jarman stated currently the assistant county manager serves as both assistant manager and finance director. Increasing responsibilities, duties, and needs in both areas make it impossible for one person to manage the workload of both positions. Prior to FY05-06 both positions were included in the payroll and position classification plan and both positions were filled. With the retirement of the prior assistant manager, current administration combined the duties of the two positions, created a maintenance supervisor position, and transferred transit responsibilities to the M.I.S. Director. Transit now offers expanded services, which are being utilized by a much larger number of county residents. Improvements in our county facilities and increased maintenance efforts are obvious to everyone. New requirements of the Government Accounting Standards Board (GASB), multiple bond issues, additional grant funding and opportunities, etc. require additional time and attention to financial and accounting functions. These additional responsibilities prevent the finance director from assisting county administration in other areas. The increased demands on a finance director to fulfill statutory obligations of the position and keep abreast of ever-changing legal and accounting standards mandated by state and federal regulations, necessitates complete undivided attention to the duties of the finance position. Efficient and proactive leadership of our community requires the utilization of the assistant management position. This position is needed to assist with day-to-day management needs and special projects. Special projects such as the implementation of an employee wellness program, construction projects, facility needs, building utilization, risk management assessment and administration, investigation of grant and other funding opportunities, and numerous other special assignments will provide increased opportunities for Lenoir County to reduce costs, increase savings, and improve services. With the reinstatement of this position, county administration will become more efficient and proactive due to the ability to interact more with staff, to be more involved with community activities, economic development projects and state and regional issues that impact the citizens of Lenoir County. Upon a motion by Mr. Harper and a second by Ms. Brown, Item No. 11 was unanimously approved.

APPOINTMENTS

Item No. 12 was a Resolution Appointing Citizens to Boards, Commissions, Etc. The following reflects existing vacancies and appointments.

<u>BOARD/COMMITTEE/COMMISSION</u>	<u>APPLICANT/ CURRENT MEMBER</u>	<u>TERM EXPIRATION</u>
Lenoir County Board of Health 2 nd Appearance	Clifton J. Miller, Jr. Richard Carlyle Bruce L. Reese (Re-Appointment)	January 2011 M: Brown S: Davis Unanimous Approval
Lenoir County Equalization and Review Board 2 nd Appearance	Meredith Craig Forrest Dawson William Whittington (Re-Appointment)	January 2011 M: Brown S: Davis Unanimous Approval
Kinston-Lenoir Parks and Recreation Department 1st Appearance	Darrell Parrish (Re-Appointment)	January 2011 Tabled

CURRENT VACANCIES:

Lenoir County Health Board – One (1) Vacancy; (1) Veterinarian

Grifton Planning Board – One (1) Vacancy

JCPC – One (1) Vacancy; 1-Juvenile Attorney

Lenoir County Planning Board – K-6 Precinct & At-Large

CJPP – Four (4) Vacancies

Kinston Board of Adjustment – Two (2) ETJ Members; (1) Primary – (1) Alternate

Lenoir County Transportation Committee – At Large Member – Business Community

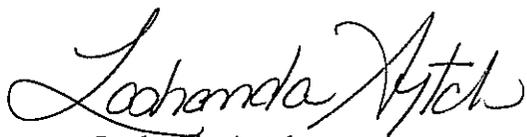
Mr. Jarman reminded everyone of the industry announcement for Premier Trailers /Double D Distributors at 403 Neuse Road Kinston at 11:00 a.m.

ADJOURNMENT

Upon a motion by Mr. Graham, the meeting was adjourned at 9:31 a.m.

Respectfully submitted,

Reviewed By



Lashanda Aytch
Clerk to the Board



Michael W. Jarman
County Manager

MINUTES
LENOIR COUNTY BOARD OF COMMISSIONERS
January 31, 2008

The Lenoir County Board of Commissioners met in a special called session at 9:00 a.m. on Thursday, January 31, 2008 in the Board of Commissioners Main Meeting Room in the Lenoir County Courthouse at 130 S. Queen St., Kinston, NC.

Members present: Chairman George Graham; Vice-Chairman Paul Taylor and Commissioners, Claude Davis, Jackie Brown Earl Harper, Chris Humphrey, and Claude Stroud.

Members absent: None

Also present were: Robert Griffin, County Attorney; Lashanda Aytch, Clerk to the Board; and members of the general public and the news media.

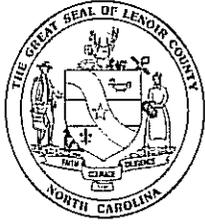
Chairman Taylor called the meeting to order at approximately 9:00 a.m. to discuss an economic development project.

Mr. Mark Pope, Economic Development Director, presented a Resolution Approving an Economic Development Grant Agreement with Premier Trailer, Inc.: \$25,000. Double D is a privately held corporation that has been in Lenoir County for approximately 10 years. The company has been successful in the manufacturing of Galvaneal over steal equestrian trailers. Due to their success and desire to broaden current products, and increase market share, Double D pursued a joint venture to manufacture all aluminum products under a private label. With careful consideration, the decision was made to bring the manufacturing site to North Carolina. The new company is Premier Trailer, Inc. Premier Trailer will revitalize an existing building that has been vacant for over five years in Lenoir County, thus increasing the tax base along with the creation of 55 new jobs. The company expects the new product to capture about two percent of the market in the first twelve months. Governor's One NC Funds totaling \$25,000 will be distributed along with a \$25,000 county match. Premier Trailer, Inc. will be spending over \$300,000 to renovate the old UniVar building located at 403 Neuse Road in Kinston. Premier will lease the building for 5 years, with an option to purchase at the end of the lease.

As with previous grants, this grant will be performance-based. In the event that the owner is unable to meet the total investment goals, the grant will be prorated based upon the actual investment.

Upon a motion by Mr. Harper and a second by Mr. Davis, the Board approved the Economic Development Agreement with Premier Trailer, Inc.

The meeting adjourned at 9:17 a.m.



LENOIR COUNTY, NORTH CAROLINA
BUDGET AMENDMENT REQUEST

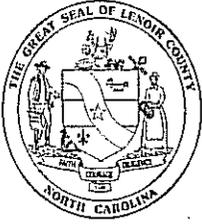
FY 2007-2008
 Appropriations

Budget Amendment # _____

Date Approved _____

Distribution - Finance Office:

FUND GENERAL FUND	DEPARTMENT FINANCE / SHERIFF	LINE ITEM DESCRIPTION 10-3842-8500 INSURANCE-MISCELLANEOUS 10-4310-5999 CAPITAL ITEMS < \$5,000	
Check One Box New Appropriation: <input checked="" type="checkbox"/> Line Item Transfer: <input type="checkbox"/> REVENUES		Check One Box New Appropriation: <input checked="" type="checkbox"/> Line Item Transfer: <input type="checkbox"/> EXPENDITURES	
Account # and Title	Amount	Account # and Title	Amount
<u>INCREASE</u> 10-3842-8500 INSURANCE-MISCELLANEOUS	1,850.00	<u>INCREASE</u> 10-4310-5999 CAPITAL ITEMS < \$5,000	1,850.00
Total		Total	
1,850.00		1,850.00	
Reason and Justification for Request: TO BUDGET INSURANCE PROCEEDS FOR FIRE DAMAGE TO A SHERIFF'S DEPARTMENT MOTOROLA RADIO. PROCEEDS USED TO PURCHASE A REPLACEMENT RADIO.			
Department Head Approval		Finance Officer Approval	
Date		Date	
<i>Thomas L Hollowell</i> 2-13-08		<i>Thomas L Hollowell</i> 2-13-08	
Budget Officer Approval			
Date			
<i>Michael Jarm</i> 2/14/08			
Board Approval (When Applicable)		Date of Minutes	
Date			



LENOIR COUNTY, NORTH CAROLINA
BUDGET AMENDMENT REQUEST

FY 2007-2008
 Appropriations

Budget Amendment # _____
 Date Approved _____

Distribution - Finance Office:

FUND	DEPARTMENT	LINE ITEM DESCRIPTION
GENERAL FUND	FINANCE	10-3991-9910 FUND BALANCE APPROPRIATED 10-4200-4991 MISCELLANEOUS
Check One Box New Appropriation: <input type="checkbox"/> Line Item Transfer: <input type="checkbox"/> REVENUES		Check One Box New Appropriation: <input checked="" type="checkbox"/> Line Item Transfer: <input type="checkbox"/> EXPENDITURES
Account # and Title	Amount	Account # and Title Amount
INCREASE		INCREASE
10-3991-9910 FUND BALANCE APPROPRIATED	19,507.00	10-4200-4991 MISCELLANEOUS 19,507.00
Total	19,507.00	Total 19,507.00

Reason and Justification for Request:

TO BUDGET IN CURRENT YEAR THE PAYBACK OF UNEXPENDED PRIOR YEAR RURAL OPERATING ASSISTANCE PROGRAM (R.O.A.P.) FUNDS. THE TOTAL PAYBACK DUE TO THE STATE OF NORTH CAROLINA IS \$19,506.55. THESE FUNDS WERE RECEIVED FROM THE STATE IN FY06-07 AND WERE NOT EXPENDED IN THE EDTAP PROGRAM. THE PAYBACK WILL BE PAID FROM LENOIR COUNTY ACCOUNT NUMBER 10-4200-4991 MISCELLANEOUS.

Department Head Approval	Date	Finance Officer Approval	Date
<i>Thomas L. Hollowell</i>	2/8/08	<i>Thomas L. Hollowell</i>	2/8/08
Budget Officer Approval	Date		
<i>Michael W. Jarmann</i>	2/8/08		
Board Approval (When Applicable)	Date	Date of Minutes	



COPY

FEB 6 2008

STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

MICHAEL F. EASLEY
GOVERNOR

LYNDO TIPPETT
SECRETARY

Invoice

Bill To:
LENOIR COUNTY COUNTY FINANCE OFFICER PO Box 3289 KINSTON NC 28501-3289

Order Information
Customer Number: 36228
Invoice Number: 1800045788
Reference #: 2007 ROAP
Payment Terms: Net due 30 days
Billing Date: 02/06/2008
Due Date: 03/07/2008

Remit To:
North Carolina Department of Transportation
Fiscal Section - Accounts Receivable Unit
1514 Mail Service Center
Raleigh, North Carolina 27699-1514

Contact Person: Judy F. Morris
Phone: 919-733-3624
Fax: 919-715-8718
Internet: jmorris@dot.state.nc.us

Invoice Details				
Item	Description	Quantity	Unit Price	Amount
			19,506.55	19,506.55
	Total Amount Due			<u>19506.55</u>

PLEASE RETURN THE ATTACHED COPY OF THIS INVOICE TO ENSURE PROPER CREDIT FOR YOUR PAYMENT. REMITTANCES SHOULD BE MADE PAYABLE TO N.C. DEPARTMENT OF TRANSPORTATION AND SENT TO N.C. DEPARTMENT OF TRANSPORTATION, FISCAL SECTION- ACCOUNTS RECEIVABLE UNIT, 1514 MAIL SERVICE CENTER, RALEIGH, N.C. 27699-1514.

PURSUANT TO A DIRECTIVE FROM THE NORTH CAROLINA OFFICE OF THE STATE CONTROLLER AND AUTHORIZED BY NORTH CAROLINA GENERAL STATUTE 147-86.23, THIS ACCOUNT WILL BE ASSESSED A FLAT 10% PENALTY IF NOT PAID BY 30 DAYS FROM THE INVOICE DATE. ADDITIONALLY, THIS ACCOUNT WILL ACCRUE INTEREST DAILY AT THE ANNUAL RATE OF BEGINNING ON .THE INTEREST WILL ACCRUE ON THE PRINCIPAL PLUS THE 10% PENALTY.

NCDOT ROAP Report
Rural Operating Assistance Program (ROAP)
 July 1, 2006 - June 30, 2007

1 **Name of County:** Lenoir
 2 **Date:** August 30, 2007
 3 **Finance Officer:** Tommy Hollowell
 4 **Phone Number:** (252) 559-6461
 5 **Transit System Name:** Lenoir County Transit
 6 **Person Completing this Report:** Sue Powell
 7 **Phone Number:** (252) 558-6457

Reconciliation of ROAP funds for County

EDTAP Funds Disbursed to County	\$51,424.00	EDTAP Funds Unexpended	\$1,126.55
WF/EMP Funds Disbursed to County	\$10,124.00	WF/EMP Funds Unexpended	\$0.00
RGP Funds Disbursed to County	\$51,750.00	RGP Funds Unexpended	\$0.00
Supplemental EDTAP Disbursed to County	\$18,480.00	Supplemental EDTAP Funds Unexpended	\$18,380.00
Supplemental RGP Disbursed to County	\$31,296.00	Supplemental RGP Funds Unexpended	\$0.00
Total Disbursed to County	\$163,074.00	Amount Owed to NCDOT	\$19,506.55

Elderly and Disabled Transportation Assistance Program

TOTAL Available EDTAP Funds	\$61,548.00	Unexpended EDTAP Funds	\$1,126.55
Number of EDTAP Trips provided	5,765	Cost of EDTAP funded trip	\$8.98
Number of EDTAP Other Services provided	1,193	Cost of EDTAP funded other services	\$7.23
% of EDTAP Trips provided by the transit system	79.3%	% EDTAP funds expended on trips	85.7%
% of EDTAP disbursement suballocated to the transit system	0.0%	% EDTAP funds expended on other services	14.3%
% of EDTAP disbursement suballocated to match other grants	0.0%		

Workforce Employment Transportation Program

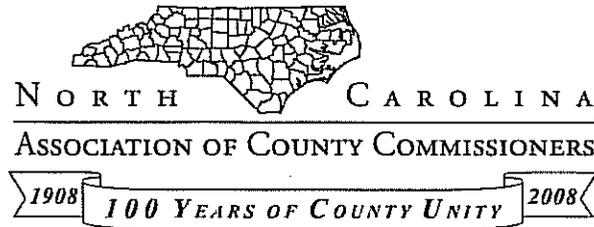
TOTAL Available WF/EMP Funds	\$0.00	Unexpended WF/EMP Funds	\$0.00
Number of WF/EMP Trips provided	0	Cost of WF/EMP funded trip	\$0.00
Number of WF/EMP Other Services provided	0	Cost of WF/EMP funded other services	\$0.00
% of WF/EMP Trips provided by the transit system	0.0%	% WF/EMP funds expended on trips	0.0%
% of WF/EMP disbursement suballocated to the transit system	0.0%	% WF/EMP funds expended on other services	0.0%
% of WF/EMP disbursement suballocated to match other grants	0.0%		

Rural General Public Transportation Program

TOTAL Available RGP Funds	\$57,500.00	Unexpended RGP Funds	\$0.00
Number of RGP Trips provided	8,958	Cost of RGP funded trip	\$6.42
Number of RGP Other Services provided	0	Cost of RGP funded other services	\$0.00
% of RGP Trips provided by the transit system	100.0%	% RGP funds expended on trips	100.0%
% of RGP disbursement suballocated to the transit system	100.0%	% RGP funds expended on other services	0.0%
% of RGP disbursement suballocated to match other grants	0.0%		

Supplemental RGP and EDTAP Funds

TOTAL Available Supplemental EDTAP Funds	\$18,480.00	Unexpended EDTAP Funds	\$18,380.00
Number of Supplemental EDTAP Trips provided	5	Cost of Supplemental EDTAP funded trip	\$20.00
Number of Supplemental EDTAP Other Services provided	0	Cost of Supplemental EDTAP funded other services	\$0.00
% of Supplemental EDTAP Trips provided by the transit system	100.0%	% EDTAP Supplemental funds expended on trips	100.0%
% of Supplemental EDTAP disbursement suballocated to the transit system	0.0%	% EDTAP Supplemental funds expended on other services	0.0%
TOTAL Available Supplemental RGP Funds	\$34,773.33	Unexpended Supplemental RGP Funds	\$0.00
Number of Supplemental RGP Trips provided	1,084	Cost of Supplemental RGP funded trip	\$32.08
Number of Supplemental RGP Other Services provided	0	Cost of Supplemental RGP funded other services	\$0.00
% of Supplemental RGP Trips provided by the transit system	100.0%	% Supplemental RGP funds expended on trips	100.0%
% of Supplemental RGP disbursement suballocated to the transit system	100.0%	% Supplemental RGP funds expended on other services	0.0%



**Joint Resolution Celebrating 100 Years of County Unity in
Recognition of Our Association's Centennial**

WHEREAS, the North Carolina Association of County Commissioners is an advocacy and service organization made up of all one-hundred (100) North Carolina counties; and

WHEREAS, the active participation and engagement of all 100 counties have directed, strengthened and enhanced our Association; and

WHEREAS, the dedication and talents of individual county commissioners and county staff have led our Association's success in advocacy, county-centered services and educational programs; and

WHEREAS, an informal agreement to form our Association was made by a handful of county commissioners who, at the behest of Craven County Commissioner C.E. Foy, met in New Bern in 1908, to discuss county issues of common interest; and

WHEREAS, the first session of our unofficial Association was held at the Atlantic Hotel in Morehead City on August 19, 1908, where C.E. Foy was elected as president; and

WHEREAS, the North Carolina General Assembly passed an act on March 8, 1909 establishing our Association on behalf of counties;

NOW, THEREFORE BE IT RESOLVED, that the North Carolina Association of County Commissioners and each Board of County Commissioners jointly recognize and celebrate "100 Years of County Unity" in tribute to our Association's Centennial.

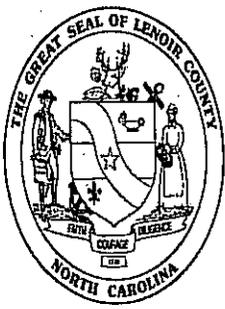
FURTHER BE IT RESOLVED, that the Association communicate its copy of this joint resolution to each Board of County Commissioners.

FURTHER BE IT RESOLVED, that the Lenoir County Board of County Commissioners communicate its copy of this joint resolution to the North Carolina Association of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of Lenoir County this the 18th day of February 2008.

Paul H. Taylor, Jr., Chairman

February 18, 2008
Date



BUDGET ORDINANCE AMENDMENT:
 General Fund:
 DSS:
 \$115,090 Decrease

Item No. 7A

LENOIR COUNTY, NORTH CAROLINA
BUDGET AMENDMENT REQUEST

F^Y 07/08
 Appropriations

Budget Amendment # _____
 Date Approved _____

Distribution - Finance Office:

FUND		DEPARTMENT		LINE ITEM DESCRIPTION	
GENERAL		SOCIAL SERVICES		VARIOUS	
Check One Box New Appropriation: <input checked="" type="checkbox"/> Line Item Transfer: <input checked="" type="checkbox"/> REVENUES			Check One Box New Appropriation: <input checked="" type="checkbox"/> Line Item Transfer: <input checked="" type="checkbox"/> EXPENDITURES		
Account # and Title	Amount	Account # and Title	Amount	Account # and Title	Amount
		INCREASE			
		105350.4975		Work First Day Care	\$ 79,978
		DECREASE			
10-3531-3001		105310.1210		Salaries & Wages	\$ - 133,899
Administrative Reimbursement	\$ 115,090	105310.1810		Employer-FICA	\$ - 8,302
		105310.1811		Employer-Medicare	\$ - 1,942
		105310.1820		Employer-Retirement	\$ - 6,588
		105310.1830		Employer-Group Insurance	\$ - 37,642
		105310.1870		Employer-401-K	\$ - 6,695
Total	\$ (115,090)	Total	\$ (115,090)	Total	\$ (115,090)

Reason and Justification for Request:

Request to transfer County share of accruals in lapsed salary and fringes to Work First Day Care in an attempt to avoid further disruption and/or termination of services to families and children.

Department Head Approval	Date	Finance Officer Approval	Date
<i>[Signature]</i>	2-13-08	<i>Thomas Z. McLaughlin</i>	2-13-08
Budget Officer Approval	Date		
<i>Michael W. [Signature]</i>	2/14/08		
Board Approval (When Applicable)	Date	Date of Minutes	

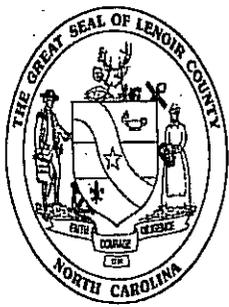
Finance Office - Copy

Department - Copy

Administration - Copy

MONTHLY TOTALS FOR POSITIONS/SALARIES

JULY 2007	\$51,309.28
AUGUST 2007	\$43,552.16
SEPTEMBER 2007	\$33,646.52
OCTOBER 2007	\$36,205.98
NOVEMBER 2007	\$14,291.59
DECEMBER 2007	\$7,657.01
JANUARY 2008	\$8,405.11
TOTAL	\$195,067.65



BUDGET ORDINANCE AMENDMENT:
 General Fund:
 DSS:
 \$238,557 Increase

Item No. 7B

LENOIR COUNTY, NORTH CAROLINA
 BUDGET AMENDMENT REQUEST

FY 07/08
 Appropriations

Budget Amendment # _____
 Date Approved _____

Distribution - Finance Office:

FUND	DEPARTMENT	LINE ITEM DESCRIPTION	
GENERAL	SOCIAL SERVICES	VARIOUS	
Check One Box New Appropriation: <input checked="" type="checkbox"/> Line Item Transfer: <input checked="" type="checkbox"/> REVENUES		Check One Box New Appropriation: <input checked="" type="checkbox"/> Line Item Transfer: <input checked="" type="checkbox"/> EXPENDITURES	
Account # and Title	Amount	Account # and Title	Amount
INCREASE		INCREASE	
<u>10-3585-3990</u> Child Care Developmental Fund	\$ 99,403	<u>105351.4974</u> Child Care Developmental Fund	\$ 99,403
<u>10-3531-3001</u> Administrative Reimbursement	\$ 100,000	<u>105350.4975</u> Work First Day Care	\$ 131,000
<u>10-3585-2221</u> Smart Start Maintenance of Effort	\$ 39,154	<u>105851.1811</u> Smart Start Maintenance of Effort	\$ 39,154
		DECREASE	
		<u>105350.4987</u> Strive	\$ 31,000
Total	\$ 238,557	Total	\$ 238,557

Reason and Justification for Request:

Reallocation and transfer of available Federal, State and MOE funding for sustaining and maintaining child care services for families and children.

Department Head Approval <i>[Signature]</i>	Date 2-13-08	Finance Officer Approval <i>Thomas J. Hollowell</i>	Date 2-13-08
Budget Officer Approval <i>Michael W. Jarm</i>	Date 2/14/08		
Board Approval (When Applicable)	Date	Date of Minutes	

Finance Office - Copy

Department - Copy

Administration - Copy

North Carolina Department of Health and Human Services
DIVISION OF CHILD DEVELOPMENT



Michael F. Easley, Governor

Dempsey Benton, Secretary

Cynthia L. Bennett, Director

MEMORANDUM

TO: Directors of County Departments of Social Services
FROM: Cynthia L. Bennett
RE: Re-Allocation of Child Care Subsidy Funds
DATE: February 8, 2008

The purpose of this letter is to provide information about the availability of subsidy funds to complete the current year. At the start of the 2007-2008 State Fiscal Year, in the letter issued on August 31, 2007 with the final allocation amounts for the year, we indicated that we did not plan to conduct a reversion and reallocation process this year. However, due to increased spending levels, we have been asked to consider moving funds to help reduce the impact of service terminations for many families across the state.

Since the Division did not plan to conduct a reversion and reallocation process, we did not publish reversion and reallocation guidelines at the start of the State Fiscal Year as we have done in past years. The purpose of the reversion and reallocation guidelines was to provide advance notice about which counties may be subject to a reversion and which ones would receive priority for a reallocation. In recent years, we have observed a diminishing amount of funding available to address overspending and have questioned the value of adding one-time funds to counties to maintain a level of spending beyond next year's allocation amount.

To determine if funds were available to reallocate this year, we requested a reversion of funds from counties whose spending was 95% or less through the December service month. Through the reversion process, we were able to identify \$1.5 million to reallocate. The funds requested from overspending counties far exceeded this amount which created a difficult situation in terms of distributing the available funds. The Division developed a methodology and provided everyone a pro-rata share of the available funds. The proposed re-allocation amounts were shared with your agencies on January 28th to provide advance notice of what was proposed and to allow you to see the local match amounts required for amounts beyond \$25,000. The proposed reallocation amounts generated questions from the Executive Committee of the North Carolina Association of County Directors of Social Services about the methodology used to calculate the proposed amounts. The Committee asked that we consider other ways to calculate the reallocations and submitted the following request:

Physical Address:
319 Chapanoke Road
Raleigh, NC 27603



Mailing Address:
2201 Mail Service Center
Raleigh, NC 27699

Memorandum
February 8, 2008
Page 2

- 1) Recalculate the reallocations using the allocation formula methodology;
- 2) Use a spending coefficient of 107% to limit reallocations;
- 3) Consider counties whose spending was at 103% or greater for a reallocation; and
- 4) Only consider counties with a waiting list for a reallocation and use the spending data available through the December service month.

We appreciate the work done by the Association to collect information from members and to help us think about various options for this difficult task. However, after trying the various methodologies proposed, we have concluded that use of allocation formula to distribute the available funds is not in the best interest of all the agencies. The goal at this point is to help reduce spending levels to prevent or reduce the impact of service terminations for families while not providing funds to the point that a county's spending can not be sustained next year. The allocation formula calculates an amount of funding for each county needed based on potentially eligible children and distributes the available funds using a pro-rata distribution. Use of this methodology for the purpose of reallocating funds resulted in the distribution of funds to counties that had not submitted a request for funds and also reduced potential reallocation amounts to rural counties. We also concluded that it was not possible to provide funds to counties whose spending was under 105% due to the limited funding available. We will follow the recommendation to only provide funds to a county that has a waiting list.

We have returned to our original methodology to calculate the reallocation amounts; however, we have adjusted the distribution of the funds among the spending coefficients to address some of the concerns we heard. We also adjusted some amounts so that reallocation amounts did not exceed what the county requested. The following groupings were used:

Group 1: Counties whose spending coefficient was between 105% and 110% were provided a reallocation and were targeted to bring spending levels to 105%. Of the \$1.5 million available to distribute, this group received 45% of the available funding.

Group 2: Counties whose spending coefficient was between 110% and 120% were provided a reallocation and were targeted to bring spending levels to 110%. This group received 30% of the available funds.

Group 3: Counties whose spending was 120% or higher were provided a reallocation and were targeted to bring spending levels to 115%. This group received the remaining 25% of available funds.

With so few funds to reallocate, it was not possible to reach the targeted spending levels (105%, 110% and 115%) in these groups. However, reallocations to counties in Group 1 resulted in lower spending levels than for Groups 2 and 3.

Memorandum
February 8, 2008
Page 3

These distributions will not address all the overspending and we recognize that other funds must be identified at the local level or additional terminations of services may be needed. Please know that the Subsidy Services Consultants are available to help you and your staff if you are faced with the option of reducing service levels prior to the end of the year.

An attachment is provided which lists the reversion and reallocation amounts and the local match requirements. A funding authorization will be mailed next week to the counties listed on the chart that reverted funds or received a reallocation. The information about the types of funds allowable as local match and how to report those funds is described in DCD Administrative Letter No. 1-07 issued April 20, 2007.

We recognize that the funds provided for some counties will not be sufficient to fully cover subsidy expenditures for the remainder of the year. We encourage you to make your community aware of your situation in the event that local resources are available to support the families that may lose services. In addition, we are attaching a list of options to consider if your agency is faced with terminating services for families. The Subsidy Services Consultant assigned to your agency is also available to assist you and your staff with implementing some of these options or exploring new ones.

CLB/NDG

Attachments

cc: Child Care Coordinators
Directors of Local Smart Start Partnerships

SFY 07-08 Reallocation of Non-Smart Start Funds
January 2008

County/ Agency	Combined Spending Coeff as of 01/08	Amount Reverted	Amount Reallocated	Required Matching Funds for Reallocation > \$25K	Revised Spending Coefficient
Alamance	91%	\$ 380,401	\$ -	\$ -	96%
Alexander	90%	\$ 40,000	\$ -	\$ -	92%
Alleghany	96%	\$ -	\$ -	\$ -	96%
Anson	110%	\$ -	\$ 36,174	\$ 1,676	107%
Ashe	91%	\$ -	\$ -	\$ -	91%
Avery	86%	\$ 66,246	\$ -	\$ -	95%
Beaufort	125%	\$ -	\$ 59,672	\$ 5,201	122%
Bertie	100%	\$ -	\$ -	\$ -	100%
Bladen	104%	\$ -	\$ -	\$ -	104%
Brunswick	113%	\$ -	\$ -	\$ -	113%
Buncombe	95%	\$ -	\$ -	\$ -	95%
Burke	97%	\$ -	\$ -	\$ -	97%
Cabarrus	98%	\$ -	\$ -	\$ -	98%
Caldwell	118%	\$ -	\$ 99,153	\$ 11,123	115%
Camden	104%	\$ -	\$ -	\$ -	104%
Carteret	94%	\$ -	\$ -	\$ -	94%
Caswell	98%	\$ -	\$ -	\$ -	98%
Catawba	109%	\$ -	\$ 100,000	\$ 11,250	107%
Chatham	90%	\$ 4,408	\$ -	\$ -	90%
Cherokee*		\$ -	\$ -	\$ -	
Chowan	97%	\$ -	\$ -	\$ -	97%
Clay*		\$ -	\$ -	\$ -	
Cleveland	118%	\$ -	\$ 129,511	\$ 15,677	115%
Columbus	95%	\$ -	\$ -	\$ -	95%
Craven	99%	\$ -	\$ -	\$ -	99%
Cumberland	106%	\$ -	\$ 83,999	\$ 8,850	105%
Currituck	90%	\$ 23,000	\$ -	\$ -	92%
Dare	100%	\$ -	\$ -	\$ -	100%
Davidson	111%	\$ -	\$ 14,925	\$ -	110%
Davie	95%	\$ 22,127	\$ -	\$ -	97%
Duplin	97%	\$ -	\$ -	\$ -	97%
Durham	92%	\$ -	\$ -	\$ -	92%
Edgecombe	144%	\$ -	\$ 224,065	\$ 29,860	134%
Forsyth	102%	\$ -	\$ -	\$ -	102%
Franklin	94%	\$ 21,094	\$ -	\$ -	95%
Gaston	109%	\$ -	\$ 200,000	\$ 26,250	107%
Gates	91%	\$ -	\$ -	\$ -	91%
Graham*		\$ -	\$ -	\$ -	
Granville	102%	\$ -	\$ -	\$ -	102%
Greene	91%	\$ 10,000	\$ -	\$ -	92%
Guilford	95%	\$ -	\$ -	\$ -	95%
Halifax	92%	\$ 50,000	\$ -	\$ -	94%
Harnett	118%	\$ -	\$ 149,295	\$ 18,644	115%
Haywood*		\$ -	\$ -	\$ -	
Henderson	97%	\$ -	\$ -	\$ -	97%
Hertford	112%	\$ -	\$ 6,770	\$ -	111%
Hoke	96%	\$ -	\$ -	\$ -	96%
Hyde	63%	\$ 82,422	\$ -	\$ -	92%
Iredell	98%	\$ -	\$ -	\$ -	98%
Jackson*		\$ -	\$ -	\$ -	
Johnston	121%	\$ -	\$ 104,812	\$ 11,972	119%
Jones	101%	\$ -	\$ -	\$ -	101%
Lee	106%	\$ -	\$ 19,702	\$ -	105%
Lenoir	113%	\$ -	\$ 29,012	\$ 602	112%
Lincoln	95%	\$ 6,742	\$ -	\$ -	95%

SFY 07-08 Reallocation of Non-Smart Start Funds
January 2008

County/ Agency	Combined Spending Coeff as of 01/08	Amount Reverted	Amount Reallocated	Required Matching Funds for Reallocation > \$25K	Revised Spending Coefficient
Macon*		\$ -	\$ -	\$ -	
Madison	70%	\$ 200,000	\$ -	\$ -	93%
Martin	98%	\$ -	\$ -	\$ -	98%
McDowell	97%	\$ -	\$ -	\$ -	97%
Mecklenburg	98%	\$ -	\$ -	\$ -	98%
Mitchell	108%	\$ -	\$ 13,418	\$ -	106%
Montgomery	97%	\$ -	\$ -	\$ -	97%
Moore	83%	\$ 308,111	\$ -	\$ -	93%
Nash	88%	\$ 58,483	\$ -	\$ -	90%
New Hanover	106%	\$ -	\$ 31,513	\$ 977	105%
Northampton	85%	\$ 61,327	\$ -	\$ -	90%
Onslow	97%	\$ -	\$ -	\$ -	97%
Orange	93%	\$ -	\$ -	\$ -	93%
Pamlico	122%	\$ -	\$ 10,593	\$ -	120%
Pasquotank	106%	\$ -	\$ 23,824	\$ -	105%
Pender	105%	\$ -	\$ 347	\$ -	105%
Perquimans	109%	\$ -	\$ -	\$ -	109%
Person	103%	\$ -	\$ -	\$ -	103%
Pitt	102%	\$ -	\$ -	\$ -	102%
Polk	106%	\$ -	\$ 3,235	\$ -	105%
Randolph	106%	\$ -	\$ 38,469	\$ 2,020	105%
Richmond	107%	\$ -	\$ 31,009	\$ 901	106%
Robeson	96%	\$ -	\$ -	\$ -	96%
Rockingham	99%	\$ -	\$ -	\$ -	99%
Rowan	99%	\$ -	\$ -	\$ -	99%
Rutherford	105%	\$ -	\$ 678	\$ -	105%
Sampson	94%	\$ -	\$ -	\$ -	94%
Scotland	94%	\$ -	\$ -	\$ -	94%
Stanly	102%	\$ -	\$ -	\$ -	102%
Stokes	103%	\$ -	\$ -	\$ -	103%
Surry	91%	\$ 139,318	\$ -	\$ -	96%
Swain*		\$ -	\$ -	\$ -	
Transylvania	101%	\$ -	\$ -	\$ -	101%
Tyrrell	92%	\$ -	\$ -	\$ -	92%
Union	96%	\$ -	\$ -	\$ -	96%
Vance	104%	\$ -	\$ -	\$ -	104%
Wake	97%	\$ -	\$ -	\$ -	97%
Warren	101%	\$ -	\$ -	\$ -	101%
Washington	107%	\$ -	\$ 10,224	\$ -	106%
Watauga	86%	\$ -	\$ -	\$ -	86%
Wayne	95%	\$ -	\$ -	\$ -	95%
Wilkes	99%	\$ -	\$ -	\$ -	99%
Wilson	108%	\$ -	\$ 113,190	\$ 13,229	106%
Yadkin	99%	\$ -	\$ -	\$ -	99%
Yancey	102%	\$ -	\$ -	\$ -	102%
Southwestern*	101%	\$ -	\$ -	\$ -	101%
State Totals	100%	\$ 1,473,679	\$ 1,533,589	\$ 158,231	100%

North Carolina Department of Health and Human Services
DIVISION OF CHILD DEVELOPMENT



Michael F. Easley, Governor

Dempsey Benton, Secretary

Cynthia L. Bennett, Director

MEMORANDUM

TO: Directors of County Department of Social Services
Directors of Local Purchasing Agencies

FROM: Cynthia L. Bennett 

DATE: January 18, 2008

RE: Revised Child Care Subsidy Funding Authorization for
State Fiscal Year 2007-2008

Enclosed you will find a revised Funding Authorization for your Non-Smart Start and Smart Start subsidy allocations for State Fiscal Year (SFY) 2007-2008. The funding authorization reflects the latest revision to your Non-Smart Start and Smart Start allocations and a revised total funding figure.

The funds must be expended appropriately and in compliance with all state laws, rules, policies and procedures applicable to the Subsidized Child Care Program and as described in your Memorandum of Understanding with your local Smart Start partnership.

If you have any questions concerning your revised Non-Smart Start and Smart Start allocations, you may contact John Winstead in the Division of Child Development at (919) 662-7173 or your local Smart Start partnership.

CLB/FL

Enclosures

cc: Lauren Walker, North Carolina Partnership for Children

L.C.D.S.S.

JAN 25 2008

RECEIVED

Physical Address:
319 Chapanoke Road
Raleigh, NC 27603



Mailing Address:
2201 Mail Service Center
Raleigh, NC 27699

**State Fiscal Year 2007-08
Child Care Funding Authorization
Effective on January 15, 2008**

**Issued to:
Lenoir County Department of Social Services**

**Issued by:
The Department of Health and Human Services
Division of Child Development**

Allocation Type	Direct Services	Services Support	Total Allocation
Non-Smart Start Base Allocation	\$2,758,416	\$113,455	\$2,871,871
Non-Smart Start Non Recurring Funding	\$3,768	\$0	\$3,768
11/15/07 Non-Smart Start Allocation Adj.	\$0	\$0	\$0
01/15/08 Non-Smart Start Allocation Adj.	\$70,391	(\$70,391)	\$0
Total Non-Smart Start Funding*	\$2,832,575	\$43,064	\$2,875,639
Smart Start Funding	\$317,081	\$41,464	\$358,545
08/15/07 Adjustment	\$0	\$0	\$0
09/15/07 Adjustment	\$54,270	\$13,086	\$67,356
10/15/07 Adjustment	\$0	\$0	\$0
11/15/07 Adjustment	\$0	\$0	\$0
12/15/07 Adjustment	\$0	\$0	\$0
01/15/08 Adjustment	\$0	\$0	\$0
Revised Smart Start Funding	\$371,351	\$54,550	\$425,901
Total Combined Funding	\$3,203,926	\$97,614	\$3,301,540

Includes funding from the following sources: CCDF, SSBG, TANF and state appropriations.

Obligations incurred and expenditures made under this advice will be subject to limitations published by Federal and State Agencies as to the availability of funds.

L.C.D.S.S.

AUTHORIZED SIGNATURES

JAN 25 2008

Cynthia L. Bennett

Cynthia L. Bennett, Director
Division of Child Development

RECEIVED
1/17/08
Date: _____

Shari Bryant

Shari Bryant, Budget Officer
Division of Child Development

1/17/08
Date: _____

AMENDMENT #I
Memorandum of Understanding 2007-2008

This agreement amends the contract between the Lenoir/Greene Partnership for Children, Inc., hereinafter referred to as the "Local Partnership," and the Lenoir County Department of Social Services, hereinafter referred to as the "Contractor." This Amendment is hereby effective on February 15, 2008.

As provided for under the terms of this contract, the Local Partnership and the Contractor agree to amend the following provisions:

1. Reference Part B 1. "Amount of Reimbursement": The not-to-exceed amount is being increased by \$39,154.00 from \$371,351.00 to \$410,505.00.
2. Reference Part B 2. "Amount of Reimbursement": The not-to-exceed amount is being decreased by \$39,154.00 from \$54,550.00 to \$15,396.00.

All other terms and conditions as set forth in the original Contract document shall remain in effect for the duration of this Contract.

IN WITNESS WHEREOF, the Local Partnership and the Contractor have executed this amendment in duplicate originals, one to be retained by the Local Partnership and one by the Contractor.

Lenoir/Greene Partnership for Children, Inc.

By: _____

Keith Sylvester, Executive Director

Date: _____

2/14/08

Lenoir County Department of Social Services

By: _____

Jack Jones, Director

Date: _____

2-8-08

Lenoir County
Department of Social Services

130 W. KING STREET - P. O. BOX 6
PHONE 559-8400

Rinston, North Carolina 28502-0006

DIRECTOR
JACK B. JONES

December 5, 2007

Ms. Sarah Barham
Budget Officer
NC Dept. of Health and Human Services
Division of Social Services
2417 Mail Service Center
325 N. Salisbury Street
Raleigh, NC 27699-2417

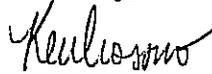
Dear Ms. Barham:

Based on our current projections of payment dollars from the Work First Block Grant, we anticipate spending approximately \$525,000 on cash payments to clients during FY 07-08 which will leave an unspent balance of \$814,325 from the \$1,339,325 allocated. We are therefore requesting that \$764,325 from our underspent TANF cash assistance allocation be moved to our Work First Block Grant.

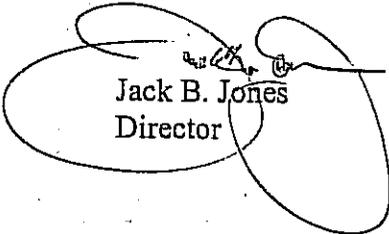
Based on projections, Lenoir County plans to meet its Maintenance of Effort for the Work First Block Grant in the present fiscal year. These calculations were discussed with our LBL Phil Lassiter on December 5, 2007.

Thank you for your assistance in this matter and please do not hesitate to call should you need additional information.

Sincerely,



Ken Crossno
Business Officer



Jack B. Jones
Director

JBj:kc

cc: Phil Lassiter

TANF CASH ASSISTANCE	TOTAL	FEDERAL	STATE	COUNTY
COUNTY INITIATED TANF CASH ASST. (COUNTY ISSUED CHECKS ONLY)	0	0	0	0
TOTAL TANF CASH ASSISTANCE	500,000	500,000	0	0

EMERGENCY ASSISTANCE PAYMENTS	61,124	0	7,885	53,239
IN-HOME AIDE CONTRACTS	0	0	0	0
CLIENT EDUCATION/TRAINING	0	0	0	0
PARENTING	10,000	0	1,290	8,710
PARTICIPATION EXPENSE	15,000	0	1,935	13,065
SUBSIDIZED EMPLOYMENT	0	0	0	0
JOB SEARCH/JOB READINESS	5,000	0	645	4,355
CHILD CARE	350,000	0	45,150	304,850
TRANSPORTATION -DIR TO CLIENT	60,000	0	7,740	52,260
TRANSPORTATION - VENDOR PAYMENT	0	0	0	0
MENTAL HEALTH SERVICE	0	0	0	0
SUBSTANCE ABUSE SERVICE	0	0	0	0
200% OF POVERTY	7,500	0	968	6,533
TRANSITIONAL SERVICES	0	0	0	0
STRIVE	80,000	0	10,320	69,680
EXAMPLE	0	0	0	0
CONTRACT EA SERVICES	25,000	0	3,225	21,775
OTHER	0	0	0	0
NON-CUSTODIAL PARENTS 100% FEDERAL	0	0	0	0
TANF FOSTER CARE 100% FEDERAL	15,000	15,000	0	0
CHILD PROTECTIVE SERVS. ATTORNEY	35,000	35,000	0	0

SUBTOTAL —>See Notes—>	2,421,372	1,013,557	181,608	1,226,206

TANF CASH ASSISTANCE	TOTAL	FEDERAL	STATE	COUNTY
COUNTY INITIATED TANF CASH ASST (COUNTY ISSUED CHECKS ONLY)	0	0	0	0
TOTAL TANF CASH ASSISTANCE	850,000	850,000	0	0

TANF-ALL PROGRAMS & COSTS	TOTAL	FEDERAL	STATE	COUNTY
CHILD PROTECTIVE SVS.- S.W. -37-	833,017	833,017	0	0
CHILD PROTECTIVE SVS.- S.W. -38-	130,540	130,540	0	0
WORK FIRST CASE MGMT - COL. 39	386,959	0	49,918	337,041
WORK FIRST ELIGIBILITY - COL. 41	388,601	0	50,130	338,471
TANF PROGRAM INTEGRITY - COL. 42	18,630	0	2,403	16,227
TANF 100% -COL. 43	0	0		
IN-HOME AIDES - "CF LINE 11"	0	0	0	0
<hr/>				
COUNTY OPERATED VAN-TRANS.	0	0	0	0
<hr/>				
EMERGENCY ASSISTANCE PAYMENTS	61,124	0	7,885	53,239
IN-HOME AIDE CONTRACTS	0	0	0	0
CLIENT EDUCATION/TRAINING	0	0	0	0
PARENTING	10,000	0	1,290	8,710
PARTICIPATION EXPENSE	15,000	0	1,935	13,065
SUBSIDIZED EMPLOYMENT	0	0	0	0
JOB SEARCH/JOB READINESS	5,000	0	645	4,355
CHILD CARE	0	0	0	0
TRANSPORTATION -DIR TO CLIENT	60,000	0	7,740	52,260
TRANSPORTATION - VENDOR PAYMENT	0	0	0	0
MENTAL HEALTH SERVICE	0	0	0	0
SUBSTANCE ABUSE SERVICE	0	0	0	0
200% OF POVERTY	7,500	0	968	6,533
TRANSITIONAL SERVICES	0	0	0	0
STRIVE	80,000	0	10,320	69,680
EXAMPLE	0	0	0	0
CONTRACT EA SERVICES	25,000	0	3,225	21,775
OTHER	0	0	0	0
NON-CUSTODIAL PARENTS 100% FEDERAL	0	0	0	0
TANF FOSTER CARE 100% FEDERAL	15,000	15,000	0	0
CHILD PROTECTIVE SERVS. ATTORNEY	35,000	35,000	0	0
<hr/>				
SUBTOTAL —>See Notes—>	2,071,372	1,013,557	136,458	921,356
<hr/>				
ADDITIONAL REQUIRED MAINT. OF EFFORT INCREASE YOUR SPENDING TO MEET M. E.	2,071,372	1,013,557	136,458	921,356



DIVISION OF SOCIAL SERVICES
 TANF COUNTY BLOCK GRANT
 FUNDING SOURCE: TANF Block Grant
 EFFECTIVE DATE: 07/01/2007
 AUTHORIZATION NUMBER: 2

ALLOCATION PERIOD
 FROM JUNE 2007 THRU MAY 2008 SERVICE MONTHS
 FROM JULY 2007 THRU JUNE 2008 PAYMENT MONTHS

TS No	COUNTY	Previous Allocation for Work First County Block Grant		Additional Allocation for Work First County Block Grant		Revised Allocation for Work First County Block Grant		Previous Allocation for Election Cash		Change in Allocation for Election Cash		Revised Allocation for Election Cash		Grand Total Allocation		
		Federal	State	Federal	Total	Federal	Total	Federal	Total	Federal	Total	Federal	Total	Federal	State	Total
01	ALBANY	978,561	-	0	978,561	0	978,561	0	0	0	0	0	0	978,561	0	978,561
02	ALBANY	247,359	-	0	247,359	0	247,359	0	0	0	0	0	0	247,359	0	247,359
03	ALBANY	116,701	-	0	116,701	0	116,701	0	0	0	0	0	0	116,701	0	116,701
04	ANDON	491,667	-	0	491,667	0	491,667	0	0	0	0	0	0	491,667	0	491,667
05	ANDON	276,499	-	0	276,499	0	276,499	0	0	0	0	0	0	276,499	0	276,499
06	ANDON	237,684	-	0	237,684	0	237,684	0	0	0	0	0	0	237,684	0	237,684
07	BEAUFORT	499,966	297,370	0	797,336	0	797,336	731,533	0	0	0	731,533	0	1,528,869	0	1,528,869
08	BEAUFORT	225,459	-	0	225,459	0	225,459	0	0	0	0	0	0	225,459	0	225,459
09	BLADEN	402,990	-	0	402,990	0	402,990	0	0	0	0	0	0	402,990	0	402,990
10	BUNDEWICK	660,213	-	0	660,213	0	660,213	0	0	0	0	0	0	660,213	0	660,213
11	BUNDEWICK	2,822,749	-	0	2,822,749	0	2,822,749	0	0	0	0	0	0	2,822,749	0	2,822,749
12	BURKE	892,225	-	0	892,225	0	892,225	0	0	0	0	0	0	892,225	0	892,225
13	CHAMBERS	1,760,404	-	0	1,760,404	0	1,760,404	0	0	0	0	0	0	1,760,404	0	1,760,404
14	CAMDEN	670,918	570,466	0	1,241,384	0	1,241,384	565,191	0	0	0	565,191	0	1,806,575	0	1,806,575
15	CAMDEN	101,535	-	0	101,535	0	101,535	0	0	0	0	0	0	101,535	0	101,535
16	CARTERSVILLE	870,618	-	0	870,618	0	870,618	0	0	0	0	0	0	870,618	0	870,618
17	CARTERSVILLE	406,383	-	0	406,383	0	406,383	0	0	0	0	0	0	406,383	0	406,383
18	CARTERSVILLE	1,089,943	557,099	0	1,647,042	0	1,647,042	1,093,740	0	0	0	1,093,740	0	2,740,782	0	2,740,782
19	CELANESE	292,838	-	0	292,838	0	292,838	0	0	0	0	0	0	292,838	0	292,838
20	CELANESE	332,140	-	0	332,140	0	332,140	0	0	0	0	0	0	332,140	0	332,140
21	CELANESE	214,628	-	0	214,628	0	214,628	0	0	0	0	0	0	214,628	0	214,628
22	CELANESE	94,594	-	0	94,594	0	94,594	0	0	0	0	0	0	94,594	0	94,594
23	CELANESE	1,882,979	-	0	1,882,979	0	1,882,979	0	0	0	0	0	0	1,882,979	0	1,882,979
24	CELANESE	753,031	-	0	753,031	0	753,031	0	0	0	0	0	0	753,031	0	753,031
25	CELANESE	1,827,681	-	0	1,827,681	0	1,827,681	0	0	0	0	0	0	1,827,681	0	1,827,681
26	CHAMBERS	5,676,492	-	0	5,676,492	0	5,676,492	0	0	0	0	0	0	5,676,492	0	5,676,492
27	CHAMBERS	308,655	-	0	308,655	0	308,655	0	0	0	0	0	0	308,655	0	308,655
28	CHAMBERS	389,300	-	0	389,300	0	389,300	0	0	0	0	0	0	389,300	0	389,300
29	DAVIE	1,127,229	-	0	1,127,229	0	1,127,229	0	0	0	0	0	0	1,127,229	0	1,127,229
30	DAVIE	271,779	-	0	271,779	0	271,779	0	0	0	0	0	0	271,779	0	271,779
31	DAVIE	967,601	-	0	967,601	0	967,601	0	0	0	0	0	0	967,601	0	967,601
32	DURHAM	2,841,482	-	0	2,841,482	0	2,841,482	0	0	0	0	0	0	2,841,482	0	2,841,482
33	DURHAM	1,344,778	-	0	1,344,778	0	1,344,778	0	0	0	0	0	0	1,344,778	0	1,344,778
34	DURHAM	1,794,350	-	0	1,794,350	0	1,794,350	0	0	0	0	0	0	1,794,350	0	1,794,350
35	FRANKLIN	650,427	-	0	650,427	0	650,427	0	0	0	0	0	0	650,427	0	650,427
36	GASTON	2,861,847	-	0	2,861,847	0	2,861,847	0	0	0	0	0	0	2,861,847	0	2,861,847
37	GASTON	115,178	-	0	115,178	0	115,178	0	0	0	0	0	0	115,178	0	115,178
38	GASTON	149,352	-	0	149,352	0	149,352	0	0	0	0	0	0	149,352	0	149,352
39	GIANNINALE	444,063	-	0	444,063	0	444,063	0	0	0	0	0	0	444,063	0	444,063
40	GIANNINALE	314,831	-	0	314,831	0	314,831	0	0	0	0	0	0	314,831	0	314,831
41	GIANNINALE	4,262,907	-	0	4,262,907	0	4,262,907	0	0	0	0	0	0	4,262,907	0	4,262,907
42	HEALTHY	475,011	-	0	475,011	0	475,011	0	0	0	0	0	0	475,011	0	475,011
43	HEALTHY	1,053,975	-	0	1,053,975	0	1,053,975	0	0	0	0	0	0	1,053,975	0	1,053,975
44	HEALTHY	1,029,804	-	0	1,029,804	0	1,029,804	0	0	0	0	0	0	1,029,804	0	1,029,804
45	HEALTHY	1,185,295	-	0	1,185,295	0	1,185,295	0	0	0	0	0	0	1,185,295	0	1,185,295
46	HEALTHY	315,314	-	0	315,314	0	315,314	0	0	0	0	0	0	315,314	0	315,314
47	HORSE	70,815	-	0	70,815	0	70,815	0	0	0	0	0	0	70,815	0	70,815

Co. No.	COUNTY	Previous Allocation for Work First		Additional Allocation for Work First		Revised Allocation for Work First		Previous Allocation for		Change in Allocation		Revised Allocation for		Grand Total Allocation			
		Federal	State	Federal	Total	Federal	Total	Federal	Total	Federal	Total	Federal	Total	Federal	State	Total	
48	HYDE	52,808	-	52,808	0	52,808	0	52,808	0	0	-210,000	0	734,427	0	52,808	0	57,808
49	REDBELL	842,729	134,537	977,266	210,000	1,057,266	134,537	1,187,266	944,427	944,427	0	0	0	0	1,787,156	134,537	1,921,693
50	JACKSON	399,421	-	399,421	0	399,421	0	399,421	0	0	0	0	0	0	399,421	0	399,421
51	JONES	1,399,238	-	1,399,238	0	1,399,238	0	1,399,238	0	0	0	0	0	0	1,399,238	0	1,399,238
52	LEWIS	202,127	-	202,127	0	202,127	0	202,127	0	0	0	0	0	0	202,127	0	202,127
53	LEE	483,943	-	483,943	0	483,943	0	483,943	0	0	0	0	0	0	483,943	0	483,943
54	LEWIS	483,943	-	483,943	0	483,943	0	483,943	0	0	0	0	0	0	483,943	0	483,943
55	LEWIS	469,970	-	469,970	0	469,970	0	469,970	0	0	0	0	0	0	469,970	0	469,970
56	LEWIS	389,575	-	389,575	0	389,575	0	389,575	0	0	0	0	0	0	389,575	0	389,575
57	LEWIS	194,537	-	194,537	0	194,537	0	194,537	0	0	0	0	0	0	194,537	0	194,537
58	LEWIS	274,006	-	274,006	0	274,006	0	274,006	0	0	0	0	0	0	274,006	0	274,006
59	LEWIS	650,449	-	650,449	0	650,449	0	650,449	0	0	0	0	0	0	650,449	0	650,449
60	LEWIS	422,947	-	422,947	0	422,947	0	422,947	0	0	0	0	0	0	422,947	0	422,947
61	LEWIS	9,719,034	-	9,719,034	0	9,719,034	0	9,719,034	0	0	0	0	0	0	9,719,034	0	9,719,034
62	LEWIS	1,441,139	-	1,441,139	0	1,441,139	0	1,441,139	0	0	0	0	0	0	1,441,139	0	1,441,139
63	LEWIS	231,924	-	231,924	0	231,924	0	231,924	0	0	0	0	0	0	231,924	0	231,924
64	LEWIS	628,750	-	628,750	0	628,750	0	628,750	0	0	0	0	0	0	628,750	0	628,750
65	LEWIS	1,066,469	-	1,066,469	0	1,066,469	0	1,066,469	0	0	0	0	0	0	1,066,469	0	1,066,469
66	LEWIS	1,994,809	-	1,994,809	0	1,994,809	0	1,994,809	0	0	0	0	0	0	1,994,809	0	1,994,809
67	LEWIS	525,546	-	525,546	0	525,546	0	525,546	0	0	0	0	0	0	525,546	0	525,546
68	LEWIS	1,603,232	-	1,603,232	0	1,603,232	0	1,603,232	0	0	0	0	0	0	1,603,232	0	1,603,232
69	LEWIS	1,139,462	-	1,139,462	0	1,139,462	0	1,139,462	0	0	0	0	0	0	1,139,462	0	1,139,462
70	LEWIS	1,52,055	-	1,52,055	0	1,52,055	0	1,52,055	0	0	0	0	0	0	1,52,055	0	1,52,055
71	LEWIS	532,526	-	532,526	0	532,526	0	532,526	0	0	0	0	0	0	532,526	0	532,526
72	LEWIS	442,524	-	442,524	0	442,524	0	442,524	0	0	0	0	0	0	442,524	0	442,524
73	LEWIS	90,745	-	90,745	0	90,745	0	90,745	0	0	0	0	0	0	90,745	0	90,745
74	LEWIS	324,787	-	324,787	0	324,787	0	324,787	0	0	0	0	0	0	324,787	0	324,787
75	LEWIS	1,415,004	-	1,415,004	0	1,415,004	0	1,415,004	0	0	0	0	0	0	1,415,004	0	1,415,004
76	LEWIS	1,075,425	-	1,075,425	0	1,075,425	0	1,075,425	0	0	0	0	0	0	1,075,425	0	1,075,425
77	LEWIS	845,193	-	845,193	0	845,193	0	845,193	0	0	0	0	0	0	845,193	0	845,193
78	LEWIS	2,202,570	-	2,202,570	0	2,202,570	0	2,202,570	0	0	0	0	0	0	2,202,570	0	2,202,570
79	LEWIS	1,329,053	-	1,329,053	0	1,329,053	0	1,329,053	0	0	0	0	0	0	1,329,053	0	1,329,053
80	LEWIS	738,769	-	738,769	0	738,769	0	738,769	0	0	0	0	0	0	738,769	0	738,769
81	LEWIS	671,309	-	671,309	0	671,309	0	671,309	0	0	0	0	0	0	671,309	0	671,309
82	LEWIS	596,454	-	596,454	0	596,454	0	596,454	0	0	0	0	0	0	596,454	0	596,454
83	LEWIS	696,890	-	696,890	0	696,890	0	696,890	0	0	0	0	0	0	696,890	0	696,890
84	LEWIS	519,438	-	519,438	0	519,438	0	519,438	0	0	0	0	0	0	519,438	0	519,438
85	LEWIS	514,073	-	514,073	0	514,073	0	514,073	0	0	0	0	0	0	514,073	0	514,073
86	LEWIS	632,478	-	632,478	0	632,478	0	632,478	0	0	0	0	0	0	632,478	0	632,478
87	LEWIS	205,056	-	205,056	0	205,056	0	205,056	0	0	0	0	0	0	205,056	0	205,056
88	LEWIS	443,553	-	443,553	0	443,553	0	443,553	0	0	0	0	0	0	443,553	0	443,553
89	LEWIS	79,791	-	79,791	0	79,791	0	79,791	0	0	0	0	0	0	79,791	0	79,791
90	LEWIS	1,640,427	-	1,640,427	0	1,640,427	0	1,640,427	0	0	0	0	0	0	1,640,427	0	1,640,427
91	LEWIS	652,562	-	652,562	0	652,562	0	652,562	0	0	0	0	0	0	652,562	0	652,562
92	LEWIS	5,976,464	-	5,976,464	0	5,976,464	0	5,976,464	0	0	0	0	0	0	5,976,464	0	5,976,464
93	LEWIS	414,848	-	414,848	0	414,848	0	414,848	0	0	0	0	0	0	414,848	0	414,848
94	LEWIS	424,651	-	424,651	0	424,651	0	424,651	0	0	0	0	0	0	424,651	0	424,651
95	LEWIS	217,454	-	217,454	0	217,454	0	217,454	0	0	0	0	0	0	217,454	0	217,454
96	LEWIS	927,607	-	927,607	0	927,607	0	927,607	0	0	0	0	0	0	927,607	0	927,607
97	LEWIS	338,884	-	338,884	0	338,884	0	338,884	0	0	0	0	0	0	338,884	0	338,884
98	LEWIS	1,050,936	-	1,050,936	0	1,050,936	0	1,050,936	0	0	0	0	0	0	1,050,936	0	1,050,936
99	LEWIS	341,576	-	341,576	0	341,576	0	341,576	0	0	0	0	0	0	341,576	0	341,576
100	LEWIS	181,812	-	181,812	0	181,812	0	181,812	0	0	0	0	0	0	181,812	0	181,812
101	LEWIS	105,470	-	105,470	0	105,470	0	105,470	0	0	0	0	0	0	105,470	0	105,470
102	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
103	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
104	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
105	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
106	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
107	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
108	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
109	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
110	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
111	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
112	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
113	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
114	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
115	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
116	LEWIS	102,856	-	102,856	0	102,856	0	102,856	0	0	0	0	0	0	102,856	0	102,856
117	LEWIS	102,856	-	102,856	0	102,856	0	102,8									

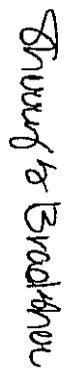
Note: WFCBG FA#2 affects only Lenoir and Iredell Counties.

FUNDING SOURCE: TANF Block Grant
(CFDA #93.558- Temporary Assistance for Needy Families Federal Funds)

GRANT INFORMATION:

XS411 Heading: WF Federal WF State (Excluding only)
Tracked on XS41: Federal - 100% State - % varies

OBLIGATIONS INCURRED AND EXPENDITURES MADE UNDER THIS ADVICE WILL
BE SUBJECT TO LIMITATIONS PUBLISHED BY FEDERAL AND STATE AGENCIES
AS TO THE AVAILABILITY OF FUNDS
AUTHORIZED SIGNATURE



January 25, 2008

Accepted by: _____ Date _____
County Director Signature

County Name : _____
Grand
Total Allocation

Please provide a signed copy of this Funding Authorization to your LBL.

INTRODUCED BY: Michael Jarman, County Manager **DATE:** 02/18/08 **ITEM NO.:** 8

Resolution Authorizing Execution of an Addendum to the Sales Tax Audit Contract Dated October 18, 2004 with Tax Reduction Specialists: Sales Tax Re-allocation Audit

SUBJECT AREA: Financial

ACTION REQUESTED:

The Board is requested to authorize the County Manager to execute an addendum to the contract with Tax Reduction Specialists(a division of Utilities Reduction Specialists, Inc.) to conduct a sales tax re-allocation analysis audit of sales and use tax refund claims for Lenoir County for tax filing periods from December 31, 2007 through December 31, 2008.

HISTORY/BACKGROUND:

Utilities Reduction Specialists, Inc., was established in 1991 in Clemmons, North Carolina, with an objective to audit telecommunication and energy bills for billing errors. Utilities Reduction Specialists, Inc., acquired Tax Reduction Specialists in 2001. Tax Reduction Specialists focuses specifically on minimizing client's tax liabilities, conducting sales tax re-allocation audits, and securing refunds. Utility Reduction Specialists, Inc., has worked with 107 city and county governments in 4 states and is currently conducting sales tax re-allocation audits for 19 counties in North Carolina. Lenoir County contracted with Tax Reduction Specialists in October 2002 to audit the sales and use tax refund claims for tax filings in 1999 through June 2002. This time frame was significant because a three (3) year statute of limitations applies to requests for tax refunds and Lenoir County would not have been able to apply for any sales tax refunds for filings through June 1999. The County extended the contract with Tax Reduction Specialists on October 18, 2004 to include sales tax filings through December 31, 2003, on February 7, 2005 to include sales tax filings through December 31, 2006, and on March 5, 2007 to include sales tax filings through December 31, 2007. The requested addendum will extend the contract with Tax Reduction Specialists to include sales tax filings through December 31, 2008.

A sales tax re-allocation audit involves identifying the actual county that received credit for the county sales tax on the original sale of merchandise and verifying that the sales tax is credited to the correct county by the N.C.Department of Revenue. Conducting a re-allocation audit is the **only** way that a county can obtain a refund for improperly reported sales tax. The State of North Carolina **will not** do this for a county.

Tax Reduction Specialists, in the original agreement, was compensated 25% of the amount of the sales tax refund obtained by Lenoir County as a result of the sales tax re-allocation audit. Under subsequent addendums and the proposed addendum, the County compensates Tax Reduction Specialists at a reduced rate of **20%** of the sales tax refund obtained by the County. If the county does not receive a refund, there will be no fee for the services of Tax Reduction Specialists. The County does not have the staff or the expertise to do this work in-house.

EVALUATION:

Execution of this agreement will provide Lenoir County with the assurance that it has properly received credit for sales tax re-allocations from the North Carolina Department of Revenue for filings through December 31, 2008 and secure any refunds due to the County for improperly filed or credited sales tax revenues. To date, the audit performed by Tax Reduction Specialists has produced a direct benefit to Lenoir County of \$331,869 in additional sales tax revenues that were allocated incorrectly by the State of North Carolina. Tax Reduction Specialists has estimated an additional benefit to the County of \$63,123 through the tax filing period ending December 31, 2007 and additional revenues for filings through December 31, 2008.

Approval of this resolution will allow Tax Reduction Specialists to continue their audit of prior sales tax filings and continue to audit sales tax filings through December 31, 2008.

MANAGER'S RECOMMENDATION:

Respectfully recommend approval. _____

RESOLUTION: NOW THEREFORE BE IT RESOLVED that the Board authorizes acceptance of the Addendum to the contract between Lenoir County and Tax Reduction Specialists, a division of Utilities Reduction Specialists, Inc., and authorizes the County Manager to execute the attached agreement, which is incorporated and made part of this resolution by reference.

AMENDMENTS:

MOVED _____ SECOND _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES: Brown _____ Davis _____ Graham _____ Harper _____
Humphrey _____ Stroud _____ Taylor _____

Paul H. Taylor, Jr., Chairman 02/18/08
Date

ATTEST 02/18/08
Date

ADDENDUM TO SALES TAX AUDIT CONTRACT
DATED OCTOBER 18, 2004
BETWEEN
LENOIR COUNTY, NORTH CAROLINA
AND
TAX REDUCTION SPECIALISTS
(A division of Utilities Reduction Specialists, Inc.)

This addendum hereby authorizes Tax Reduction Specialists (TRS) to audit sales and use taxes for Lenoir County through tax periods ending December 31, 2008. TRS will not audit tax periods ending after this date *unless* it receives written approval by the County. This audit will be conducted under the same terms and conditions as the original contract with the following changes in fees:

The fee for any tax refunds, credits or additional tax revenues recovered for Lenoir County as a whole for tax periods ending after December 31, 2003, will be twenty percent (20%) of said refunds, credits, or revenues and will be invoiced only after receipt of same by the County. Said fees will be due as follows:

Fees associated with recovered sales tax revenues will not be due until the fiscal year following the fiscal year in which the associated claims are filed.

APPROVED FOR LENOIR COUNTY

(Signature)

_____, 2008

(Title)

ATTEST:

APPROVED FOR TAX REDUCTION SPECIALISTS

Steven D. Mann

Steven D. Mann, President

11/29, 2008

ATTEST:

Annelle J. Dalrymple

INTRODUCED BY: Michael Jarman, County Manager **DATE:** 02/18/08 **ITEM NO.:** 9

Resolution Approving Acceptance of Fee Arrangements for Bond Counsel Services in Connection with Proposed Authorization and Issuance of Series 2008 General Obligation School Bonds: Sanford Holshouser, Attorneys at Law: Per Proposal Dated December 9, 2005: \$20,000

SUBJECT AREA: Financial

ACTION REQUESTED:

The Board is requested to authorize the acceptance of fee arrangements from Sanford Holshouser, Attorneys at Law, for Bond Counsel services in connection with proposed authorization and issuance of Series 2008 General Obligation School Bonds. Fee amount \$20,000.

HISTORY/BACKGROUND:

The Board of Commissioners considered the need for capital improvements to the public schools of Lenoir County. The Board received a request from the Lenoir County School Board to proceed with a referendum on the issuance of general obligation bonds to provide for construction and improvement of school facilities. Representation for the County by a qualified Bond Counsel was required. At the request of management, the law firm of Sanford Holshouser provided the County with a proposal for this service. The County sold \$30 million in bonds on February 1, 2007. The County is now preparing for a second bond sale in the amount of \$20 million in May 2008. Sanford Holshouser's original proposal covered both issues and their fee arrangement remains the same for this second bond sale.

EVALUATION:

The proposal from Sanford Holshouser for services as Bond Counsel for Lenoir County in connection with the issuance of general obligation school bonds consisted of two components. First, a fee of \$1,500 for all work through the referendum (payable promptly after the referendum, whether or not the referendum passed). For all subsequent work leading to the County's issuance of the general obligation school bonds, a fee equal to \$1.00 per \$1,000 of bonds offered, with a minimum charge of \$10,000. These fees included all expenses including attendance at a County Board meeting, if desired, for the execution of closing documents. If for any reason the County decided not to proceed with the referendum, Sanford Holshouser would be compensated at their normal hourly rate (plus expenses), but not exceeding \$1,500.

Acceptance of this resolution will allow for the encumbrance of funds and the eventual payment to Sanford Holshouser for bond counsel services rendered to the County.

MANAGER'S RECOMMENDATION:

Respectfully recommend approval.

Initials

RESOLUTION: NOW THEREFORE BE IT RESOLVED by the Lenoir County Board of Commissioners that the fee arrangement for Bond Counsel services in the amount of \$20,000 from the law firm of Sanford Holshouser in connection with the proposed authorization and issuance of Series 2008 General Obligation School Bonds be approved.

AMENDMENTS:

MOVED _____ SECOND _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES: Brown _____ Davis _____ Graham _____ Harper _____

Humphrey _____ Stroud _____ Taylor _____

Paul H. Taylor, Jr., Chairman 02/18/08
Date

ATTEST 02/18/08
Date

INTRODUCED BY: Michael W. Jarman, County Manager **DATE:** 2/18/08 **ITEM NO.** 10

Resolution Requesting Approval for the Lenoir County ABC Board to Retain Tax Distributions from the 5 Cents Bottle Tax, 1 Cent Bottle Tax, 3.5 Cents Add-on Tax, and ABC Profit Distribution (if Any) for The Period July 1, 2007 through June 30, 2009 for Capital Improvements and Purchases for the ABC Facility Located at 110 S. Herritage Street

SUBJECT AREA: Administrative

ACTION REQUESTED:

The Board is requested to authorize the Lenoir County ABC Board to retain tax distributions from the 5 cents Bottle Tax, 1 cent Bottle Tax, 3.5 cents Add-on Tax and net profit distribution (if any) for the period July 1, 2007 through June 30, 2009 to be used for capital improvements and purchases for the ABC facility located at 110 S. Herritage Street.

HISTORY/BACKGROUND:

By NC General Statute 18B-805 (c) the Lenoir County ABC Board collects on sales a 5 cents Bottle Tax, 1 cent Bottle Tax, and a 3.5 cent Add-on Tax. Quarterly distributions of these taxes are to be made to the County, if this distribution does not result in a net loss to the ABC system for that quarter. In addition to these taxes, the ABC Board distributes to the County and Municipalities net profits from operations annually (if any). Approximately 25 years ago, the ABC Board was granted permission, by the existing Board of Commissioners at that time, to retain this profit distribution for a period of approximately 5 years in order build-up an operating fund balance. After that 5 year period, profit distributions were made in a timely manner to the County and the municipalities. Approximately five years ago, due to declining sales and a net loss at the end of each year, the ABC Board had no profits to distribute. With sales increasing over the past year and the Lenoir County ABC System reducing expenditures and overhead, the system has been able to generate a profit. The Lenoir County ABC System needs to renovate the store located at 110 S. Herritage Street and upgrade its obsolete computer and cash register systems. The ABC Board wishes to utilize the tax distributions from the 5cents Bottle Tax, 1 cent Bottle Tax, 3.5 cents Add-on Tax, and net profits generated by the system (if any) for the period July 1, 2007 through June 30, 2009 for these improvements to the facility and the computer and cash register systems. If not allowed to utilize any of the tax distributions and net profits for the two-year period, the ABC Board would have to draw down its operating fund balance for these capital improvements and purchases..

EVALUATION:

The Lenoir County ABC Board needs to make necessary improvements to the facility located at 110 S. Herritage Street and upgrade its obsolete computer system and cash register systems. To accomplish this task, the ABC Board wishes to retain the tax distributions and net profits for a two-year period (July 1, 2007 through June 30, 2009). If not allowed to retain these distributions and net profits, the Lenoir County ABC System would have to make the necessary capital improvements and purchases utilizing its operating fund balance and risk financial shortfalls throughout the period.

MANAGER'S RECOMMENDATION:

Respectfully recommend approval of the financial agreement incorporated in this resolution which provides additional funding to the ABC Board pending the Lenoir County Board of Commissioners approval of the ABC Board's Capital Improvement and purchase plan (i.e., total budget (cost and revenue); timeline/schedule, location, cost, and reason for improvement and purchases).

Initials

RESOLUTION: NOW THEREFORE BE IT RESOLVED that the Lenoir County Board of Commissioners authorizes the Lenoir County ABC Board to retain the distribution from the 5 cents Bottle Tax, 1 cent Bottle Tax, 3.5 cents Add-on Tax and net profit distributions for a two year period (July 1, 2007 through June 30, 2009) to be used for capital improvements and purchases for the ABC facility located a 110 S Herritage Street and upgrade its obsolete computer system and cash register systems.

AMENDMENTS:

MOVED _____ SECOND _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES: Brown _____ Davis _____ Graham _____ Harper _____
Humphrey _____ Stroud _____ Taylor _____

Paul H. Taylor, Jr., Chairman 02/18/08
Date

ATTEST 02/18/08
Date

INTRODUCED BY: Michael Jarman, County Manager **DATE:** 02/18/08 **ITEM NO.** 11

Resolution Approving Citizens to Boards, Commissions, Etc.

SUBJECT AREA: Boards and Commissions

ACTION REQUESTED:

Officially and publicly appoint various applicants to various vacancies on boards, commissions, task forces, etc.

HISTORY / BACKGROUND:

The County Manager/County Clerk advertises vacancies on boards, commissions, committees, task forces, etc. The County Manager/County Clerk serves only clearinghouse functions with respect to the appointment process; no influence is exerted in this role. Commissioners are welcome to recruit applicants, or citizens may apply on their own free will.

EVALUATION:

The following Boards currently have existing vacancies/expiring terms.

<u>BOARD/COMMITTEE/COMMISSION</u>	<u>APPLICANT/ CURRENT MEMBER</u>	<u>TERM EXPIRATION</u>
Kinston-Lenoir Parks and Recreation Department 2nd Appearance	Darrell Parrish (Re-Appointment)	January 2011
East Pointe Human Services 1st Appearance	Emily H. Moore (Appointment)	June 2010
Lenoir Memorial Hospital Board of Directors 1st Appearance	Ralph Lee Cox (Re-Appointment) Michel G. Haddad (Appointment)	January 2012

CURRENT VACANCIES:

Lenoir County Economic Development Board – At-Large Member

Lenoir County Health Board – One (1) Vacancy; (1) Veterinarian

Grifton Planning Board – One (1) Vacancy

JCPC – One (1) Vacancy; 1-Juvenile Attorney

Lenoir County Planning Board – District 1 & 3

CJPP – Four (4) Vacancies

Kinston Board of Adjustment – Two (2) ETJ Members; (1) Primary – (1) Alternate

MANAGER'S RECOMMENDATION:

Initials

RESOLUTION: NOW THEREFORE BE IT RESOLVED by the Lenoir County Board of Commissioners that the following appointments are made:

<u>BOARD/COMMITTEE/COMMISSION</u>	<u>APPLICANT/ CURRENT MEMBER</u>	<u>TERM EXPIRATION</u>
Kinston-Lenoir Parks and Recreation Department 2nd Appearance	Darrell Parrish (Re-Appointment)	January 2011
East Pointe Human Services 1st Appearance	Emily H. Moore (Appointment)	June 2010
Lenoir Memorial Hospital Board of Directors 1st Appearance	Ralph Lee Cox (Re-Appointment) Michel G. Haddad (Appointment)	January 2012

AMENDMENTS:

MOVED _____ SECOND _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES: Brown _____ Davis _____ Graham _____ Harper _____

Humphrey _____ Stroud _____ Taylor _____

Chairman 02/18/08
Date

ATTEST 02/18/08
Date

APPLICATION FOR APPOINTMENT
to
LENOIR COUNTY ADVISORY BOARDS AND COMMISSIONS

The Lenoir County Board of Commissioners believes that all citizens should have the opportunity to participate in governmental decisions. One way of participating is by serving as a citizen member of one of the County's advisory boards. If you want to be considered for appointment to an advisory board, please complete the Application below and mail it to the Lenoir County Clerk to the Board, P.O. Box 3289, Kinston, NC 28502, or fax to (252) 559-6454.

Advisory Board/Committee/Commission interested in:

Parks and Recreation Department

(I understand that this application will be kept on the active file for two years only, and I, hereby, authorize Lenoir County to verify all information included in this application.)

Name: Darrell Parrish
Address: 391 Smith Grady Road
City/State/Zip: Seven Springs, NC 28578
Telephone: (Home) 569-0108 (Work) 527-7174
Occupation: Tax Administrator
Business Address: _____
Age: (Optional): 46
Number hours available per month for this position: As Needed
Training: _____
Business and Civic Experience/Skills: Member of Moss Hill Rec. Assoc.

Other County Boards/Committees/Commissions presently serving on: Board of Education

Expiration date of Term: _____

Circle your voting precinct

- | | |
|---|--|
| K-1 (Carver Courts Recreation Center) | Institute (Institute Methodist Church) |
| K-2 (Old Plummer Daniel's Building) | Moseley Hall (Frink Middle School Gym) |
| K-3 (Fairfield Recreation Center) | Neuse (Agricultural Center) |
| K-4 (Northwest Elementary School) | Pink Hill 1 (Bethel Baptist Church) |
| K-5 (Spillman Baptist Church) | Pink Hill 2 (Pink Hill Rescue Station) |
| K-6 (Teachers Memorial School) | Sand Hill (Sand Hill VF Department) |
| K-7 (Emma Webb Recreation Center) | Southwest (Southwest VF Department) |
| K-8 (Holloway Recreation Center) | Trent 1 (Deep Run VF Department) |
| K-9 (Kinston Number 4 Fire Station) | <u>Trent 2 (Moss Hill Ruitan Building)</u> |
| Contentnea (Contentnea Ruitan Building) | Vance (Army Reserve Center, Airport) |
| Falling Creek (Banks Elementary School Gym) | Woodington (Woodington Middle School) |

CERTIFICATION

I certify that I have read and understand the 75% attendance requirement established in the Lenoir County Board Appointment Policy. I further certify, that I am aware, if my attendance drops below the 75% attendance requirements that I will be automatically removed from said Board appointment.

Darrell Parrish
Signature of Applicant

January 30, 2008
Date

PARKS AND RECREATION DEPARTMENT
INTER-OFFICE MEMORANDUM

TO: County Manager's Office Date: January 29, 2008
FROM: Debra Wicker, Parks & Recreation Department
RE: Reappointment of Darrell Parrish on the Parks & Recreation Commission

Darrell Parrish's term on the Parks & Recreation Commission will expire on March 5, 2008. He represents the Pink Hill/Moss Hill districts and has done an excellent job. His input, commitment and leadership have been a very valuable asset to the commission.

According to the policy, Mr. Parrish is eligible for reappointment and can serve another three (3) year term, if the County Commissioners so desire. Mr. Parrish has stated that he would be willing to serve another three (3) year term.

I will include a copy of the attendance report which includes Mr. Parrish's good attendance on the commission and will also send you an updated copy of the Recreation Commission's roster when the County Commissioners approve his reappointment. Once Mr. Parrish's reappointment is approved, please send it to Carol Barwick, City Clerk for City Council's approval.

Thanks for your help and if you need any additional information please call me at 939-3334.

cc: Carol Barwick, City Clerk

**PARKS & RECREATION COMMISSION
ATTENDANCE REPORT
JANUARY 2007 TO DECEMBER 2007**

%

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	MEETINGS ATTENDED
Tony Turner	P	P	P	P	P	A	P	----	P	P	P	P	91%
Darrell Parrish	P	P	P	A	P	P	A	----	A	A	P	P	64%
Christi Fillippeli	P	P	P	P	P	P	P	----	A	P	P	P	82%
Wynn Whittington	P	P	----	----	----	----	----	----	----	----	----	----	100%
Matthew Sullivan	----	----	P	A	A	P	A	----	A	A	A	P	33%
Bill McMahon	P	P	P	P	P	P	A	----	P	P	P	P	91%
Cindy Briggs	P	A	----	----	----	----	----	----	----	----	----	----	50%
Clay Howard	P	A	----	----	----	----	----	----	----	----	----	----	50%
Jill Croom	P	P	P	P	P	P	A	----	P	P	P	A	82%
Ricky Killinger	P	P	A	A	P	A	A	----	P	A	A	A	36%
William Barker	----	----	A	A	P	P	P	----	A	A	A	A	33%
Keith King	----	----	A	P	A	P	P	----	P	P	A	P	67%
Beth Edwards	A	P	P	A	P	P	P	----	P	P	A	P	73%
Derrick Middleton	A	P	A	P	A	P	P	----	A	P	A	P	55%
Garland Nobles, Jr.	----	----	A	A	A	P	A	----	A	P	P	P	44%
Sue Ellen Maddux	P	P	P	P	A	P	P	----	P	P	P	P	91%
John Jones	A	P	P	P	P	A	P	----	P	P	P	A	73%

APPLICATION FOR APPOINTMENT to LENOIR COUNTY ADVISORY BOARDS AND COMMISSIONS

The Lenoir County Board of Commissioners believes that all citizens should have the opportunity to participate in governmental decisions. One way of participating is by serving as a citizen member of one of the County's advisory boards. If you want to be considered for appointment to an advisory board, please complete the Application below and mail it to the Lenoir County Clerk to the Board, P.O. Box 3289, Kinston, NC 28502, or fax to (252) 559-6454.

Advisory Board/Committee/Commission interested in:

East Pointe Human Services

(I understand that this application will be kept on the active file for two years only, and I, hereby, authorize Lenoir County to verify all information included in this application.)

Name: Emily H. Moore
Address: 3505 Lakeview Trail
City/State/Zip: Kinston NC 28504
Telephone: (Home) 252-522-2391 (Work) _____
Occupation: Disability Advocate and Volunteer
Business Address: _____
Age: (Optional): _____
Number hours available per month for this position: what ever is needed!
Training: 3 year work as advocate for MHDDAS
Business and Civic Experience/Skills: United Way, Arts Council, Chamber of Commerce
Other County Boards/Committees/Commissions presently serving on: N.C. Commission MHDDAS Human Rights Committee - Cherry Hospital, Kinston Housing Authority
Expiration date of Term: _____

Circle your voting precinct

- | | |
|--|--|
| K-1 (Carver Courts Recreation Center) | Institute (Institute Methodist Church) |
| K-2 (Old Plummer Daniel's Building) | Moseley Hall (Frink Middle School Gym) |
| K-3 (Fairfield Recreation Center) | Neuse (Agricultural Center) |
| K-4 (Northwest Elementary School) | Pink Hill 1 (Bethel Baptist Church) |
| K-5 (Spillman Baptist Church) | Pink Hill 2 (Pink Hill Rescue Station) |
| K-6 (Teachers Memorial School) | Sand Hill (Sand Hill VF Department) |
| K-7 (Emma Webb Recreation Center) | Southwest (Southwest VF Department) |
| K-8 (Holloway Recreation Center) | Trent 1 (Deep Run VF Department) |
| K-9 (Kinston Number 4 Fire Station) | Trent 2 (Moss Hill Ruitan Building) |
| Contentnea (Contentnea Ruitan Building) | Vance (Army Reserve Center, Airport) |
| <u>Falling Creek (Banks Elementary School Gym)</u> | Woodington (Woodington Middle School) |

CERTIFICATION

I certify that I have read and understand the 75% attendance requirement established in the Lenoir County Board Appointment Policy. I further certify, that I am aware, if my attendance drops below the 75% attendance requirements that I will be automatically removed from said Board appointment.

Emily H. Moore
Signature of Applicant

2-5-08
Date

RALPH LEE COX, MD

Ralph Lee Cox, MD was born in 1962 in Benham, Kentucky. He and his wife, Annie, have one son, and they reside at 1108 Parrott Avenue, Kinston.

Dr. Cox attended Cumberland High School in Cumberland, Kentucky, where he was Valedictorian of the Senior Class. He graduated summa cum laude from Georgetown College, in Georgetown, Kentucky, with a bachelor's degree in Biology. He received his medical degree from the University of Louisville School of Medicine in Louisville, Kentucky, also graduating summa cum laude. Dr. Cox completed his internship and residency at the University of Louisville Affiliated Hospitals.

Prior to coming to Kinston, Dr. Cox practiced for two years in Louisiana and completed a fellowship program in urological oncology at the University of Colorado in Denver.

Dr. Cox became a member of the Lenoir Memorial Hospital Medical Staff in June of 1995, and has been practicing with Kinston Urological Associates, PA since that time. He is a member of the American Medical Association, the American College of Surgeons, and the American Urological Association, and is actively involved in those organizations through their county, state, and regional affiliates. Dr. Cox also serves Lenoir Memorial Hospital as chairman of the Cancer Committee.

Dr. Cox and his family are members of the First Presbyterian Church in Kinston.

Dr. Cox was appointed to the Lenoir Memorial Hospital Board in May of 2005 to complete the term of Dr. Rob Gallaher, which expired January, 2008. Dr. Cox is now eligible to serve two full four-year terms. Dr. Cox has been a very active member of the board, serving as a member of the Planning Committee, member and chairman of the Quality Assurance Committee, and a member of the Executive Committee.

MICHEL G. HADDAD, MD

Michel G. Haddad, MD was born in Lebanon in 1962. He and his wife, Audra, reside at 2298 Autumn Drive in Kinston. They have four children.

Dr. Haddad received a bachelor's degree in Zoology from N.C. State University, a master's degree in Pathology from The University of North Carolina at Chapel Hill, and a medical degree from The Bowman Gray School of Medicine. He completed his residency at East Carolina University School of Medicine and served as chief resident from May of 1992 until June of 1993.

Dr. Haddad has been a practicing physician with Pathology Associates of Kinston, PA (formerly Kinston Pathologists, PA) since February of 1994. He is board certified in Anatomic and Clinical Pathology with the American Board of Pathology, and is a member of the American Society of Clinical Pathologists and the North Carolina Medical Society. Dr. Haddad is an active member of the Lenoir-Greene County Medical Society where he has served as President, Vice President and Secretary.

Dr. Haddad currently serves Lenoir Memorial Hospital as Medical Laboratory Director and Chairman of the Department of Pathology.