

Board of Commissioners Special Meeting, Continued

1PM, June 18, 2025

Call to Order - Return from Recess

I. Consider Amendment of Agenda

The Board is asked to consider two special items today (#2,#3) in addition to budget discussion. A motion to amend the agenda is required.

II. Recognition of Deputy Ollen Raynor, Jr.

Presenting: Board of Commissioners, Captain Marcus Smith, and Deputy Raynor

Please see attached letters of commendation from the public. The Board is asked to recognize Deputy Raynor for his quick action to assist a citizen having a medical emergency on June 3rd.

III. Award of FY25 Audit Contract

Presenting: Finance Officer Melissa Burton

Finance has evaluated 4 bids for auditing services. It is requested that the Board consider accepting the bid from RH CPAs, PLLC of Greensboro for the FY25 Audit and authorize the Chairman and Manager to sign necessary documents. The FY25 audit will be very comprehensive with a due date of December 1, 2025. This item is requested to be considered due to the cost of the audit and impact on the budget.

IV. Budget Deliberations

Presenting: Interim County Manager Jeffrey Hudson and Commissioners

The board is asked to provide staff with specific directions on the following so that a Budget Ordinance may be drafted for the Board's meeting on Friday morning at 10am. Official motions of the Board are requested, as a whole or by item. Please see the Excel Spreadsheet handout.

V. Resolution Establishing Biennial Budget Instructions

Presenting: Interim County Manager Jeffrey Hudson and Commissioners

The Board is asked to consider the terms of the Draft Resolution which would provide guidance to county employees for next fiscal year, subject to the resources available to the county. Please see draft resolution.

Recess the Meeting until 10:00am on Friday, June 20th in the Administrative Board Room, Building C, Sampson County Government Complex.

I-Mark Insurance/ABC Express Insurance
217 Vance St
Clinton, NC 28328

Sherriff Jimmy Thronton,

Re: Officer Ollen Raynor Jr.

On Tuesday June 3rd 2025 we had an incident outside of our business in which a customer was in medical distress and had fallen on the sidewalk. Officer Raynor was coming by and stopped to give his assistance and was able to speak with the lady and get her medical attention to her right away. Officer Raynor stayed with our customer and was very diligent throughout the entire ordeal. We deeply appreciate his attentiveness and his compassion for people.

We would like to extend our gratitude for one of your fine officers; Officer Raynor and thank him for his service to our community.

Best Regards,

Laura Daniels

I-Mark Insurance/ABC Insurance

217 Vance Street

Clinton, NC 28328

(910) 592-2144

Sheriff Jimmy Thornton,

Re: Officer Ollen Raynor Jr.

I trust that this letter finds you doing well. On June 3, 2025 an incident occurred outside of our business. A customer fell and was slightly incoherent and I ran outside to assist her. A few people saw her fall also including Charles Dubose and John Clark. Officer Raynor happened to be driving by and asked if everything was okay and we told him no. Officer Raynor immediately parked his car and assisted us by calling the rescue squad. As we all were all trying to make Mrs. Newkirk comfortable as much as we could, two Clinton police cars looked our way and kept going. None of them stopped to assist Officer Raynor!!

We commend Officer Raynor for his quick and efficient response to this incident. Officer Raynor stayed the entire time while the EMS took Mrs. Newkirk to the hospital.

Sometimes incidents happen and you are unaware of the loyalty your Officers go far and beyond people's expectations!!

We thank you and your department for the expertise displayed by Officer Raynor!!

Best Regards,


Carol Mirelez-Monk

Sampson County Government
FY26 Budget Considerations

6/18/2025

Item Description	Already In Budget	Proposed Increase	Adjusted Item Amount	Running Fund Balance Usage
Initial Fund Balance Used (W/O Health Dept. = \$1,174,957)				
Mandated				\$ 1,312,332
Cost of FY25 Audit	\$ 85,000	\$ 15,300	\$ 100,300	\$ 1,327,632
Discretionary				
FY26 Four (4) Day Bonus Holiday Extensions for Employees	\$ -	\$ -	\$ -	\$ 1,327,632
Employee Life Saving & Retirement Recognition in HR	\$ -	\$ 5,000	\$ 5,000	\$ 1,332,632
Beaver Management Program	\$ 50,000	\$ 25,000	\$ 75,000	\$ 1,357,632
Garland Library County Funded Two (2) Days Per Week	\$ -	\$ 37,125	\$ 37,125	\$ 1,394,757
Sampson County History Museum	\$ 20,000	\$ 40,000	\$ 60,000	\$ 1,434,757
FY26 FTE Pro-Rata One-Time \$500 Bonus Awarded in July	\$ -	\$ 285,000	\$ 285,000	\$ 1,719,757
Decisions on Revenue				
Fee Schedule	Various as Presented	Various as Presented		
Tax Rate	62.5	68.5		
Fire Tax Rates	Various as Presented	Various as Presented		

**RESOLUTION ESTABLISHING BIENNIAL BUDGET INSTRUCTIONS
FOR THE SAMPSON COUNTY, NORTH CAROLINA
2026-2027 FISCAL YEAR**

WHEREAS, the Board of Commissioners is committed to fiscally stable budgeting; and,

WHEREAS, during the 2025-2026 fiscal year Sampson County needed to end large appropriations from its General Fund to balance the budget; and,

WHEREAS, mandated services required of the county, the overall financial position of the county and the demands for service forced the county to raise various fees, charges, and the property tax; and,

WHEREAS, the Board of Commissioners desire to establish formal direction for the creation of the 2026-2027 budget, creating the start of a biennial budget process.

NOW THEREFORE BE IT RESOLVED that the Board of Commissioners of Sampson County adopt the following budget directions for the 2026-2027 fiscal year, contingent upon the funding resources of the county in the 2026-2027 fiscal year:

1. There will be no general county property tax increase.
2. Departmental fee increases may be considered on a case-by-case basis.
3. The County will comply with all mandates from the state or federal government and shall fully fund such mandates as required by law.
4. The County will fully fund the Sampson County Public Education Funding Formula.
5. The total of all combined General Fund (11) Department funding shall be capped at 2025-2026 total funding levels. Notwithstanding this, funds may be moved between General Fund (11) Departments as proposed by the County Manager as part of the Manager's proposed FY27 budget.
6. A Cost-of-Living Adjustment of Three (3) percent shall be the goal for all permanent full-time equivalent employees at a rate proportionate to their normal work schedule.
7. The Manager may consider travel and training as part of the FY27 budget.
8. Upon a formal request from the Sampson County Board of Education, the County Manager shall include in the budget, or prepare a budget amendment for necessary funding up to the required grant amount to meet the local match for the Hobbton High School construction grant, provided that the money is immediately required and no alternative source of funding has been received from the state or federal governments. Such funding will be drawn from the capital reserves of the county or the general fund.
9. Any increases in staffing in General Fund Departments shall be offset by equivalent cuts to recurring expenditures within the total, combined General Fund Departments or, alternatively, are grant funded.
10. The Water Department and the Transportation Department shall continue to be self-sustaining.
11. All indirect cost plans shall be followed.
12. If Sampson County is not successful in its negotiations with GFL to forestall the costs of convenience center sites, this matter shall be brought to the Board of County Commissioners who shall make necessary decisions.
13. The county government 10-year capital improvement program to maintain county buildings shall be followed.
14. Fire Tax rates shall follow the 2025 Fire and Rescue Services Agreement Amendment, including the recommendations from the Fire Commission.
15. The Economic Development Director shall make a recommendation to the County Manager concerning necessary infrastructure improvements to the county industrial parks, which could be funded from the county's public building capital reserve fund and/or the economic development fund.

END

Estimated Implications of FY27 Biennial
Budget Instructions

6/18/2025

FY27 Item	Based on 6c Property Tax Increase	
Expenditures		
25% Public Education Funding Formula	\$ 274,000	
3% COLA (1% = \$339,000)	\$ 1,017,000	
	\$ 1,291,000	
Revenues		
Estimated Increase in Tax Base	\$ 600,000	
Estimated Increased FB Appropriation	\$ 691,000	
	\$ 1,291,000	
Other		
Hobbs High School	\$4,200,000	State \$ or Fund Balance
GFL	\$1,200,000	Negotiate or Fund Balance or Fee
Radio Tower	\$2,000,000	State \$ or Fund Balance