

Duplin plans hearing on sales tax hike

KENANSVILLE — A public hearing on the question of adopting the newly authorized one-half cent local option sales tax for Duplin County will be held at 8 p.m. Aug. 23 in the county courthouse here.

County Attorney Russell Lanier told the county commissioners Monday he believes 95 of the state's 100 counties will adopt the additional sales tax, authorized by the state Legislature last month.

Forty-percent of the half-cent tax would go to schools, Lanier said. He added 30 percent would go to municipalities for water and sewer improvements. Since the original one-cent local option sales tax was adopted, he said, "Rural counties have been getting the short end of the stick because the money has been returned to the counties where it was

collected." The half-cent tax will be distributed to counties on basis of population. That will aid rural counties because many rural residents do their shopping in larger cities in other counties.

County Administrator Ralph Cottle told the board the county received \$250,971 in local sales tax income for the first three months of 1983. Of that total the county retained \$193,810. The remainder was divided among the 10 municipalities of the county on basis of population.

Board Chairman W.J. Costin said he believes all the county's share of the half cent additional tax should go to schools for construction, repairs and other capital investments.

"The schools have been marking time for the last three or four years on capital outlay," he added. "This new tax may not meet all the needs." School Supt. L.S. Guy last week said

needed school roof repairs would cost about \$1 million.

Lanier told the board he didn't think Mecklenburg and Durham counties would adopt the new half-cent tax because the method of distribution was less favorable to them than the point-of-origin method for the one-cent local tax.

In other business, the board authorized Cottle and Finance Officer Russell Tucker to obtain specifications and call for bids on repair of 12,000 square feet of Duplin General Hospital roof. Preliminary cost estimates range from \$20,000 to \$50,000.

The board agreed to guarantee Wallace could use a portion of the C.W. Dobbins building in Wallace as the site for a nutrition for the aged meals program. That offer is good for at least two years if the town pays for rewiring the area so only the nutrition area will be serviced with electricity, heat and water. The remainder of the former school building is

not being used. Wallace Mayor Melvin Cording told the board the town plans to raise \$2,500 for the work. About 60 meals a day have been served at the site, he said.

The Duplin-Sampson Mental Health Department has been using the building for various projects but due to a tightening of its budget, has abandoned the structure.

Duplin County will buy an ambulance from Emergency Vehicle Services of Winterville for \$22,699. It will be used for out-of-county transfer service and kept at hospital. The board supplied Beaulieu with an ambulance on a temporary basis until a state-county funded ambulance becomes available. In furnishing the town's rescue squad with a county ambulance it... the county contribution to the... from \$450 to \$300 per month. Beaulieu has been using its own ambulance but the vehicle quit running.

Turn Sewing Skills Into Moneymaker Business

Sewing Skills
If you have special sewing skills, you might turn them into a moneymaker. But, you will need to make business decisions such as the amount of time you want to spend at the job, the amount of money you want to make and what you need to do to make that amount.

List your potential expenses. They may include business cards, advertising, cost of supplies, and perhaps, liability insurance. And, there are phone calls and travel expenses.

Add the total annual expenses to the amount of profit you want. Make your calculations as realistic as possible.

Income from your business must be reported on tax forms as income from self-employment. If your profit is more than \$400, Social Security taxes will have to be paid.

Sewing can be fun and profitable.

College Costs
It looks as though college costs will continue to go up, but the number of federally backed loans may go down. So, if you have the chance, you may do well to salt away a little extra money for your child's college expenses.

You might think about putting this money in your child's name. You will probably save on taxes and the fund will collect interest in your child's lower tax bracket.

You can make this contribution in the form of a gift. Under new tax laws, you can give each child as much as \$10,000 a year without incurring any tax on the gift. Or you can go as high as \$20,000 on a joint gift with your spouse.

The gift doesn't have to be in cash. You can give your child stocks, bonds and other assets. There is one drawback. Gifts are irrevocable. You can't take the money back in an emergency.

Need Good Records
If you have a home business and you are interested in profits, you will need to be serious about your record keeping. Those financial records will begin with bits and pieces of paper including sales slips, checks, cash register tapes, receipts, invoices and bank statements.

To make sense out of them, you will need to keep simple daily records. For example, you will need to keep a carefully labeled daily list of all money that comes into your business — everything from the sale of a \$10 item to a bank loan of \$5,000.

Then keep a daily listing of business expenses, such as phone calls, transportation costs and supplies. Pay all expenses with checks drawn on the business account and support each check with an invoice, bill or other documentation.

You may do well to draw up an income statement that shows your business's income, expenses and profit or

loss. Depending on the size of your home business, you may prepare income statements only once a year for tax purposes. Or, since income statements are useful in monitoring the health of your business, you may wish to make them more often.

A cash flow statement is an estimate of how much money will come in and go out each month. The secret to operating a successful business is controlling cash flow. If your chart shows that June brings in lots of cash

and July brings in lots of bills, plan accordingly.

A monthly balance sheet will show what your business is worth. It lists assets — what is owned — and liabilities — what it owes. The difference between what your business owns and owes is your equity — or the amount of the business that really belongs to you. If you are serious about your home business, you will want to know if it is increasing in value. A balance sheet can tell you this.

FESTIVE GRAPE AND HAM SALAD

- 1 cup red, green or blue/black grapes, halved and seeded if necessary
- 1 cup cooked ham strips
- 2 cups shredded head lettuce
- 2 cups torn leaf lettuce
- 1/2 cup thinly sliced onion
- 1 medium ripe avocado
- Dressing

Combine all ingredients except avocado and Dressing; lightly toss. Just before serving, add Dressing and toss. Peel and slice avocado; use for garnish. Makes 4 servings.

Dressing: Combine 1/3 cup oil, 3 tablespoons vinegar, 2 or 3 teaspoons prepared horseradish, 1/2 teaspoon each salt and Worcestershire sauce, 1/8 teaspoon pepper and dash cayenne.

PEPPERELL CARPETS

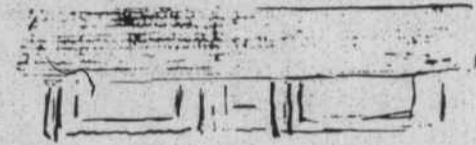
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