

Sampson County  
FY 2026–2027

Budget Session #1  
April 30, 2026



# Purpose of Today's Budget Session

- Give Commissioners and Department Heads an opportunity to review the Manager's recommended budget per department
- An update to information shared in the March 9<sup>th</sup> Pre-Budget Workshop
- Highlights of the Manager's recommended budget for FY 26-27

# Major Revenues - Overview



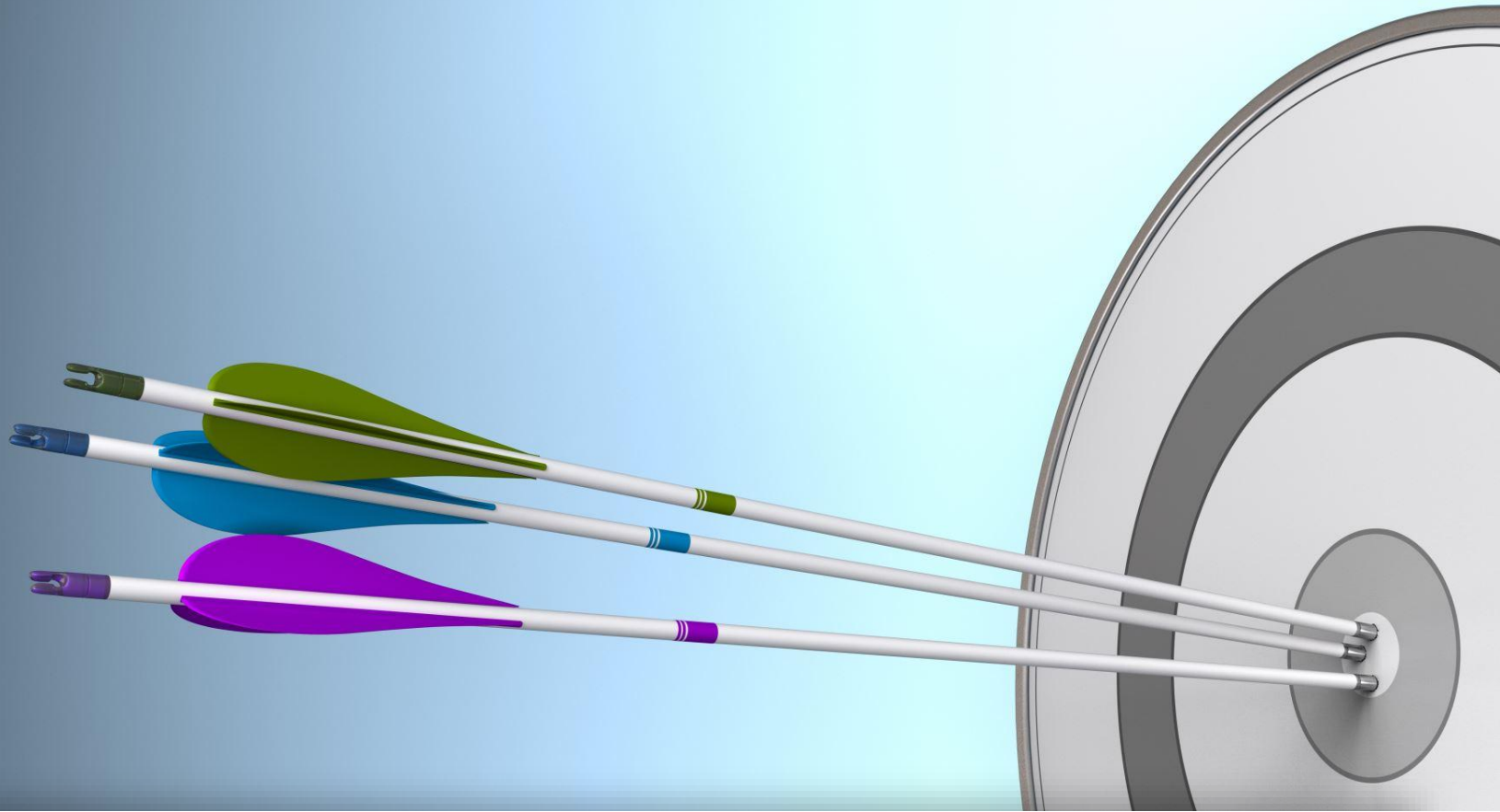
- SALES TAX PROJECTIONS



- PROPERTY TAX PROJECTIONS

# FY 26-27 Revenues Projection Summary

- Property Tax and Sales Tax combined account for the bulk of the County's revenue stream
  - Sales Tax Projection Increase vs Prior Year
    - (deduct schools 25%)=  $\$495,000 - \$123,750 = \underline{\$371,250}$
  - Property Tax Projection Increase vs Prior Year
    - (deduct schools 25%)=  $\$1,395,800 - \$348,950 = \underline{\$1,046,850}$
  - Grand Total Projected Revenue Increase vs Prior Year (after schools are funded) =  **$\$1,418,100$**



**UPDATE** to Budget Priorities & Budget Drivers

## GFL & Convenience Centers

- After Negotiations, GFL has agreed to cover this cost for the next two years.
- This means the County didn't have to cover the **\$1.2M** in this year's budget.
- The county is expected to resume this expense in the FY 28-29 budget.

## Sampson County Schools

## New Hobbton HS Budget Issues

- After School and County Officials met
  - Agreement of Placing a Resolution before the Board of Commissioners for consideration of using **\$2M** out of the Sampson County Schools Capital Reserve line item.
  - Due to many competing priorities the County will not be able to provide funding beyond this \$2M.

## Health Insurance Increases

- After Negotiations, we were able to avoid the significant increase that many local government's have experienced.
- The percentage increase is **7.79%** vs the 15% worst-case scenario.
- Based on projected claims, we are currently funding at a level sufficient to meet that projection.
- We will NOT have to account for the worst-case scenario of a **\$1M** increase in the budget.

Federal & State  
Policy Impacts  
(The EXTENT of  
what we know  
at this time.)

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- HR1

## (Big Beautiful Bill)

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### DSS

Administrative Cost Share is projected to be an additional **\$368K** and has been accounted for In the FY 26-27 Budget.

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### Health

Impacts are projected to be **\$76,720.**

# Manager's Recommended FY 26-27 Budget Highlights

- Recruitment & Retention Efforts
  - **4% COLA** (This is reflected in the Department Budgets)
    - Every 1% COLA is estimated to be **\$356,028**
  - **2** Additional Paid Holidays
    - July 6, November 25
- Net positions added to this budget = **3**
  - Contract conversion to in-house staffing
- Update to the Comprehensive Land Use Plan = **\$100K**

# Manager's Recommended FY 26-27 Budget Highlights

- **Economic Development**

- Enter into 10 year Note for **\$5M**
  - Year 1 Debt Service anticipated to be **\$772,500**
    - Amount will decrease each subsequent year
- Will allow for:
  - 70,000 square foot Shell Building in Sampson Southeast Business Center, Clinton
  - Early stages of preliminary engineering and design for infrastructure at the Joe Britt Warren Industrial Park, Newton Grove

# Manager's Recommended FY 26-27 Budget Highlights

- Elimination of 2% Early Pay Discount for Taxes
  - Returns \$420,000 in Revenue to the County
- To achieve the items recommended in this budget, \$2.38M will be appropriated from Fund Balance.

# Manager's Recommended FY 26-27 Budget Highlights

General Fund Expenditures  
FY 25-26 (Current Year)

\$82,752,767

General Fund Expenditures  
FY 26-27 (Recommended)

\$85,190,062

# Final Thoughts

## Uncertainty = Guarded Use of Fund Balance

- There is no Property Tax increase in the recommended budget.
- Uncertainty of Property Tax, our largest revenue stream being under scrutiny
- Uncertainty of HR1 impacts both later this year and subsequent budget years
- Uncertainty of the level of FEMA financial assistance if we were to have a major storm event or other catastrophe

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