

PROPOSED BUDGET

FY26-27



SAMPSON COUNTY
NORTH CAROLINA



RICHARD CLINTON
Lieut. colonel militia,
member Provincial Con-
gress, 1776; legislature
conventions 1788, 1789.
This town named for
him. Home was nearby.

RESERVED
PARKING

RESERVED
PARKING

RESERVED
PARKING

Sampson County Government Budget Message

Fiscal Year 2026-2027

To the Citizens of Sampson County and the Honorable Board of Commissioners:

The proposed Fiscal Year 2026-2027 (FY27) Budget for Sampson County, North Carolina, has been prepared in accordance with *The North Carolina Local Government Budget and Fiscal Control Act* (North Carolina General Statute §159-8). The budget identifies revenue, and expenditure estimates for FY27 and provides necessary services to the citizens of the County without a tax increase.

This message is meant to convey the most important aspects of the proposed budget, including recommended major changes in revenues, expenditures, and programs for the coming fiscal year. Information on the budget process has been presented, beginning in November 2025, in which a budget schedule and process was provided to Department Heads and Commissioners alike. This budget proposal is subject to change, depending on decisions made by the Board of Commissioners throughout the entire budget process. It is not final until adopted by the Commissioners.

Last year's budget cycle saw a fundamental change in how the departmental budgets were formulated. A deep dive was taken by Management and Department Heads in which staff were required to perform zero-based line-item budgeting to evaluate their true needs for the new budget period. We continued to operate with this same theme for formulating this year's budget. However, it's important to note that last year many cuts were made that resulted in there not being much of anything left to consider cutting for this year's budget cycle – without severely impacting government services. I commend our Department Heads for holding the line this year with their overall expenditures. This allowed us to focus on funding a COLA as outlined in the Board of Commissioners Biennial Budget resolution that was passed in FY26 to provide clarity for FY27's expectations. I commend our Board Commissioners for having the foresight to put this in place, which demonstrates their level of commitment to our dedicated employees.

Later in this message, I will discuss the many challenges the county is faced with and the fact that a greater non-residential tax base revenue stream needs to be achieved to help alleviate the burden on our residential tax base. One way we can do so is through Economic Development projects. The challenge has been that we haven't had the funding for any type of economic development investment. In respect to Economic Development, \$5M is not a tremendous investment, even though we all think of it as a lot of money. However, we know that we must take baby steps. The proposal is to build a speculative shell building. Our Economic Development Director routinely receives inquiries about whether Sampson County has a shell-building program and/or one that's move-in ready. Therefore, it is recommended that we appropriate money within our budget to cover one year's worth of debt service for a \$5M loan. It is important to note that we will not move forward with this project until we have a plan in place with clear goals and deliverables that can be presented to the Board of Commissioners for approval. This demonstrates both the Commissioners' and Management's dedication to ensuring this initiative takes place.

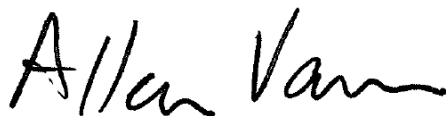
This budget is committed to public education by ensuring the funding formula (as set forth by the Commissioners) and implemented in last year's FY26 budget cycle is fully funded. With this said, there is no denying the challenges of fully funding the budget requests of the Community College, but we will continue to strive for improvements in their budget process as well.

It is important to note that the budget is balanced with recurring revenues closely aligned with recurring expenses. Fire services within the county continue under contract and are funded. Importantly, we were able to get the amount of appropriated fund balance (for purposes of balancing the budget) under the \$2M threshold to \$1,788,649. In effect, fund balance is the formal name for the county's savings. We realize that the less we tap into these savings the better equipped we are to handle the future impacts and challenges that continue to develop.

Finally, I want to thank the Manager's Budget Team, specifically Melissa Burton, Finance Director, Nancy Dillman, HR Director, and Brandon Wiggins, Special Projects Manager, for their tireless efforts in completing the FY27 budget. I am grateful for their professionalism and dedication.

I look forward to working alongside all stakeholders to improve the daily lives of our citizens and I remain positive that there are even greater things to come for this great county!

Respectfully Submitted,

A handwritten signature in black ink that reads "Allen Vann". The signature is written in a cursive, flowing style.

Allen Vann
County Manager

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General Statistical Information

Population

- County Population: 60,665 (-1.10% change since 2025)
- Change vs. Previous Year: 1,100 (increased by 1.8%)
- Population Per Square Mile: 62.4
- Unemployment Rate: 3.6% (March 2026)
- Poverty Rate: 19.1% (2024)

Population by Race: (2024)

- American/Native Indian: 2,019 (2024 ACS)
- Asian/Pacific Islander: 580 (2024 ACS)
- Black: 15,181 (1.8% decrease since 2023)
- Hispanic: 13,098 (3.9% increase since 2023)
- Other/Multiracial: 11,818 (13.9% increase since 2023)
- White: 34,224 (0.9% decrease since 2023)

Population Age (2024)

- 0-19 years: 27%
- 19-24: 6.2%
- 25-54: 35.9%
- 55-64: 12.8%
- 65+: 18.1%

Housing

- Median value of owner-occupied housing units (2024): \$150,700
- Median Gross Rent (2025): \$811/Month
- Average Tax Value of a Single-Family Residence \$157,314 (2025)

Wage Data (1 year period, Q3, 2024 – Q2, 2025)

- NC Average Annual Private Sector Wages: \$70,672
- Sampson County Average Annual Private Sector Wages: \$49,748
- NC Average Annual Median Household Income: \$78,965
- Sampson County Average Annual Median Household Income: \$67,500

Jobs Data (Quarterly Census of Employment and Wages Q3, 2025) (By category)

- Job Total, All industries: 17,480 Avg. Weekly Wages: \$924
- Educational and Health Services: 1,780. Weekly Wage: \$812
- Manufacturing Jobs: 2,864 Avg. Weekly Wage: \$1,220
- Service Providing: 862 Avg. Weekly Wage: \$774
- Trade, transportation, and utilities: 3142 Ave. Weekly Wages: \$836

Commuting Patterns (2023 Census LODES Data)

Residents that live/work in Sampson County: 5,617

Worker Inflow (Individuals coming into Sampson County for employment): 7,954

Worker Outflow (Individuals leaving Sampson County for employment): 13,933

Net Flow: (-5,979) (Net loss of individuals leaving Sampson County for employment)

FY 2026-2027 Budget at a Glance

- This budget was driven by Commissioner Goals adopted and outlined in the June 2025 **Resolution Establishing Biennial Budget Instructions** for the 2026-2027 Fiscal Year.
 - Some key highlights pertaining to budget decisions herein:
 - There will be no general county property tax increase.
 - The County will fully fund the Sampson County Public Education Funding Formula.
 - To recruit and retain highly qualified employees, an increased investment in employee pay of a 3% COLA plus a one-time bonus shall be the goal.
 - Any increases in staffing in General Fund Departments shall be offset by equivalent cuts...
 - The county government 10-yr capital improvement plan shall be followed.
 - An Economic Development recommendation concerning infrastructure improvements...
- In addition to the 3% COLA, employees will receive a one-time bonus as outlined below:
 - Full-time employees will receive \$500.
 - Part-time employees will receive \$250.
 - Part-time employees that are not regularly scheduled will receive \$100.
 - Part-time employees that are seasonal workers are not eligible.
- Employees will receive 2 additional paid holidays (July 6 and November 25) and a ‘floating holiday’ that can be used at any point during the year. SCG already provides a floating holiday for employees to be used at their discretion for Juneteenth, Cinco de Mayo, their birthday, etc. Adding this 2nd floating holiday for the year will give employees even more flexibility.
- Economic Development Investment: Yr. 1 Debt Service of \$772,500 of a \$5M loan is recommended for construction of a speculative shell building in the Sampson Southeast Business Center.
- Per state law the FY27 budget is a balanced budget with revenues equaling expenditures.
- The budget was developed with zero-based budgeting which helped department heads to hold the line on expenditures.
- One penny of property taxes yields approximately \$727,838 in FY27.
- HR1 (Big Beautiful Bill) impacts for FY27 = a projected \$368,000 (accounted for in this budget) that’s not had to be funded out of local county dollars in the past.
- The 2% early pay discount for taxes has been reduced to 1%. This will provide an additional \$210,000 into the county’s revenue stream.
- The 3% COLA total cost is approximately \$1,223,555 with the General Fund portion being \$1,013,603. The difference is due to reimbursements and Enterprise Funds which are \$0 county dollars.
- The employee one-time bonus totals \$260,675 with the General Fund portion being \$209,450.
- The contingency fund was increased from \$100,000 to \$175,000 to account for uncertainty with fuel prices. Departmental budgets were submitted before the Iran War, so the inflated prices were not considered.
- The value of the overall tax base is now computed to be \$7,434,000,000. This is \$209,000,000 in growth over last year or about 2.8%.
- Total property tax revenue is projected to be \$50,414,200. Sales tax revenue is projected to be \$17,160,000.
- The Fund Balance appropriated to balance the budget is \$1,788,649. We were able to hold this figure under \$2M thanks to the growth in tax and fees revenue, holding the line as much as possible with expenditures, as well as other prudent financial practices, i.e. bond refunding.
- General Fund expenditures in the FY27 budget total \$84,894,043 which is a 2.6% increase over FY26.
- Negotiations with GFL avoided having to fund \$1.2M for Convenience Center location operations in each of the next two years’ budget cycles (FY27 & FY28).

Strategic Goals Reaffirmed for FY27 Budget Decisions

The Board of Commissioners formally adopted strategic goals in March of 2025 to help guide budget creation and decision making, within the limits of available resources. In the March 9, 2026, Pre-Budget meeting, Commissioners reaffirmed their position pertaining to these goals as listed below.

Excellent Government

1. Maintain the county government's positive financial position, low tax rate, and credit strength.
2. Explore methods to enhance grant awards to Sampson County through either in-house or contracted services.
3. Ensure the security and safety of government IT systems to protect the county workforce, citizens of Sampson County, personal information and public data from cyber-attack.
4. Create a culture in which the highest level of customer service is the goal of every employee.
5. Develop succession planning within county departments and agencies and establish a system of supervisor leadership and ongoing employee training.
6. Celebrate the public servants of the county through set annual events to retain highly qualified employees.
7. Maintain effective and efficient fleet management by utilizing the best practices regarding procurement, RFQs, etc.
8. Establish an employee recognition program which, through committee selection, honors the work of county employees on a quarterly and annual basis.

Safe Community

1. Create a multi-point emergency communications broadcast tower system for communications redundancy.
2. Create an inclusive process by which fire tax levels are determined in districts throughout the County such that funding for departments is sufficient to maintain the mission of the volunteer departments.
3. Provide sufficient funding for the Sheriff's Office and Detention Center to recruit and retain highly qualified LEOs, providing a safer community.
4. Over the next 5 years, improve Emergency Medical Services response times to less than 10 minutes.
5. Coordinate all aspects of Public Safety within municipalities, state and federal governments to provide responsive, cost effective, and efficient administration of justice, fire and rescue, and emergency services to all our county.
6. Ensure the security of IT infrastructure among public safety agencies.

Public Education

1. Maintain the funding formula for public K-12 education that creates budget certainty and strengthens relationships between both school systems and the county.
2. Develop and maintain a 10-year long-range facility needs assessment to guide future maintenance of public facilities and accommodate future student populations.
3. Identify pathways to future success and skill development for students after high school and beyond.

Growth and Infrastructure

1. Connect areas experiencing PFAS contamination to the county's potable water system.
2. Through increased relationships and lobbying state and federal governments, establish a larger road network to include four-lane connectors linking Sampson with large, urbanized areas and industries.
3. Establish a maintenance and capital plan for all public buildings that are the responsibility of county government.
4. Maintain the unique rural and agricultural climate of Sampson County, while encouraging smart growth in the tax base.
5. Form and sustain partnerships with local municipalities to provide a strong regional utility system for the benefit of all customers countywide.
6. Establish a county-wide potable water system with greater fire capability than now exists over the next 20 years, through careful planning, partnerships and budgeting.
7. Expand public works to incorporate fleet maintenance and maintain an efficient fleet of vehicles.

Healthy Community

1. Provide sufficient staffing and facilities for Veteran's Services.
2. Coordinate with municipalities, state and federal governments to achieve public health and well-being objectives.

Economic Development

1. Optimize the balance between industrial, commercial, and residential development to maximize the tax base and minimize the tax rate.
2. Re-establish the county's transportation advisory committee.
3. Foster partnerships to collectively develop strategies and inspire a positive business environment.
4. Foster and support Public-Private Partnerships to benefit Economic Development.
5. Partner with local municipalities and community partners to identify, prioritize, and establish viable sites for economic development through proper zoning, infrastructure, and streamlined regulations.

Relations and Connections

1. Create an environment where residents feel respected and engaged in county government decisions.
2. Designate a county commissioner liaison to the two Boards of Education, the community college, the business community, and the agricultural community.
3. Encourage the expansion of programming at the Agri-Expo center to increase the facility's self-sufficiency.
4. Create and sustain opportunities to connect with community members to educate about county departments and topics, collect public input, and inspire constructive dialogue between staff and residents.
5. Establish a Sampson Elected Officials Roundtable which meets regularly to discuss local issues and leverage talent and resources to solve them.

Potential Impacts to the FY27 Budget

The Challenges Explained –

When we entered the planning stages for this year's budget we realized we had several unknowns that could potentially have devastating financial impacts. We had to plan for the "worst-case scenario" for each situation but as it turns out, the hard work and dedication of our team to take these situations head on allowed for better scenarios than originally anticipated.

GFL Convenience Centers Funding –

GFL operates and manages the County's Landfill operation and currently, the 12 Convenience Centers located throughout the county. Sampson County's citizens utilize both the landfill and convenience centers at no charge. In the past, Sampson County has been contractually responsible for the cost to operate and maintain these convenience center locations which extended through June 30, 2024. However, prior to this contract's expiration date, an agreement was reached for GFL to take on the burden of this expense until June 30, 2026. Realizing this agreement was about to expire, the County went through another round of negotiations with GFL to cover these operational expenses. I am happy to report that these negotiations were successful and GFL has agreed to cover these expenses for another two years. This new contract term extends until June 30, 2028. This will save the county approximately \$1.2M per year for the next two years. It is important to note that when this contract ends on June 30, 2028, that the County will resume (and have to find funding) for this expense in the FY 2028-2029 budget year.

New Hobbton High School Deficit –

Through an approval resolution the Board of Commissioners endorsed Sampson County Schools to apply for a \$62M Needs-Based Public School Capital Fund Grant. This grant was awarded nearly two years ago. It required that the County provides a match appropriation of \$4,228,314

which the County has done. Earlier this year, the County was informed that due to cost escalation the project faced a deficit of \$6M to \$8M but wouldn't know the exact number until the bidding took place (scheduled for mid to end of May). The construction format being utilized for this project is Construction Manager at Risk. This means the General Contractor will release a Guaranteed Maximum Price (GMP) for the project. The GMP will be provided to the school system by June 11, 2026. In considering this information (and not knowing the deficit for certain until the GMP is provided), an offer was made to allow the schools an additional \$2M out of the \$2.4M in their Capital Reserve Fund. This fund is meant to be utilized for large ticket item emergencies such as major HVAC equipment breakdowns, roof replacements, etc. However, the Board of Commissioners is willing to consider a vote to allow \$2M from the fund to be used towards the new school project deficit.

Employee Health Insurance Premium Increases –

Going into this budget cycle, we were informed by many in the insurance industry that there would certainly be an increase in premiums for the County. We were given a broad range of increases, potentially being as high as 15%. We negotiated extensively with our current provider as well as other brokers and vendors. As it turns out, we were able to negotiate the better deal with our current provider with an increase of 7.79% vs the feared 15% (which would have been in excess of \$1M). In considering our current situation, we are self-funded. This means we set money aside to handle our projected claims for the year. This year, the claims were funded at a level to meet the projection along with plan prescription rebates. This resulted in having the money to cover the increase without having to find it elsewhere within the budget. In considering recruitment and retention efforts for employees, we knew that we had to find a way to make an insurance increase as painless as possible.

It's important to note that since Sampson County is a rural county, we only have so many options in terms of our network. We remain with Blue Cross/Blue Shield so that our employees can utilize as many physicians locally as possible without having to take longer drives into surrounding counties. We support our employees by providing a quality insurance product.

Federal Policy Changes: HR1 (The Big Beautiful Bill) / Current and Subsequent Budgets –

The implications of this Bill are for the Health and Human Services Departments (Social Services and Health) at the local level. *Note: These increased costs do not affect citizens that may be benefits holders.*

Sampson County Government does not control SNAP (Supplemental Nutrition Assistance Program) or Medicaid policy. These programs are administered locally on behalf of the State of North Carolina under federal guidelines.

Beginning October 1, 2026, the federal government will reduce its reimbursement rate for SNAP administrative costs sharing from 50% to 25%. This means that counties and the state must absorb a larger share of the cost of processing applications, conducting eligibility interviews, and handling compliance requirements. This year the administrative costs share impact (for the County Social Services Department) is projected to be \$368,000, which has been factored into the FY27 budget.

In addition, beginning in January 2027, new Medicaid work requirements and six-month recertifications for expansion recipients will increase eligibility verification workload. While this does not reduce benefit funding directly, it does increase staffing time and compliance responsibilities at the local level. This projected impact on Sampson County is \$76,720.

Finally, unless the State of North Carolina offers additional funding in lieu of losing federal funding, in the next budget year following this one (FY 2027-2028), Sampson County Government will be responsible for a portion of the Food & Nutrition Services (FNS) benefits cost share. The projected impact is an amount within the range of 0\$ up to \$3.2M. This is based on the error rate formula for all 100 counties in the state. We anticipate falling somewhere in the middle at about \$1.5M.

Property Tax Reform –

Property tax is the largest source of funding for counties to provide essential county services and programs, and for Sampson County, it accounts for approximately 60 percent of general fund revenue. The services provided include education, public safety, health and human services, community development, environmental and economic development, general government, and debt service. This revenue stream is imperative for North Carolina counties to provide these essential services. Recently, both the NC House and NC Senate passed a bill that will allow for a vote on the 2026 November ballot for the General Assembly to enact general laws limiting the amount by which the levy of taxes on property may increase. We are watching the outcome closely for implications and impacts on future government operations – especially in light of the federal policy changes passing more expenses to the local government level as described earlier.

Employee Recruitment & Retention –

Increasingly, local governments are in competition for employees, particularly those with specialized skillsets such as Social Workers, Nurses, 911 Communications, Building Inspectors, and Paramedics to name a few. The labor market is continuously and rapidly shifting all around us both in terms of wages and various flexible forms of employment such as working from home options when feasible, alternate schedules that allow four-day work weeks and so forth. In terms of pay, there are several larger counties around Sampson County that can pay employees

considerably more for the same position(s). We know we don't have the resources to compete with these counties, but we also know we must position ourselves as competitively as possible.

It's imperative that we reward our outstanding staff that remain with us. Figures 1 and 2 show regional county comparisons for COLA percentage increases, on-going investments in salary scales and/or merit and performance pay, as well as salary comparisons for special skillset, high turnover positions.

Figure 1. Neighboring Counties – COLA Comparison

COUNTY	2025-2026	2026-2027
BLADEN	3% COLA	3% COLA
		Implement New Pay Plan
CUMBERLAND	2.5% COLA	2% COLA
	1.25% Increase to	1% Increase to Salary
	Salary Scale	Scale
DUPLIN	3% COLA	2.5% COLA
	2.5% Merit	
HARNETT	3% COLA	3% COLA
	1.5% Performance Pay	1.5% Performance Pay
		2% Market Adj to Pay Scale
JOHNSTON	3% COLA	Pay Plan Implemented
	2% Performance Pay in Oct	Targeted Raises
	Implement New Pay Plan	
	Increases for Targeted Positions	
PENDER	3.4% COLA	3% COLA
	1 Step Increase	Step Increases
	Merit Bonuses	
	Reclassified 200+ Positions	
WAYNE	3% COLA (Exclude Elected Off)	1.5% COLA
	3 Year Revolving Salary Study	

In addition, it's important to consider that the cost of employee turnover typically costs 50% to 150% of an employee's annual salary to recruit, hire, train, and replace positions. With turnover, there's also many hidden costs that are difficult to quantify related to efficiency and customer service. Ultimately, you could end up spending considerably more than the cost of a COLA itself.

Figure 2. Neighboring Counties – Special Skillset Positions Salary Comparison

POSITION	SAMPSON	JOHNSTON	HARNETT	BLADEN	CUMBERLAND	DUPLIN	LENOIR	PENDER	WAYNE
	MINIMUM SALARY								
Public Health Nurse II	\$61,800	\$69,204	\$69,197	\$63,551	\$61,616	\$54,653	\$51,616	\$66,309	\$63,672
Social Worker III	\$56,892	\$60,178	\$59,774	\$54,912	\$67,932	\$52,050	\$44,509	\$56,318	\$60,640
Advanced Practice Provider II	\$95,448	\$70,350	\$97,366	\$78,760	\$91,035	\$84,785	\$88,861	\$107,938	\$85,326
Paramedic	\$46,800	\$55,107	\$58,439	\$55,711		\$42,822	\$40,322		\$55,002
				12 Hour Shift					
Income Maintenance Supervisor II	\$46,800	\$55,107	\$54,216	\$52,280	\$53,226	\$47,211	\$44,509	\$56,318	\$55,002
Sheriff's Deputy	\$49,140	\$60,178	\$53,006	\$49,050	\$54,765		\$36,530	\$52,988	\$43,096
				12 Hour Shift					
E911 Telecommunicator	\$36,672	\$48,287	\$48,075	\$49,050	\$41,704		\$36,530	\$49,657	\$49,889
Building Inspector I	\$54,180	\$57,586	\$56,928	\$52,280	\$45,979		\$46,762	\$52,988	\$49,889
				37.5 Hour Work Week					

Turnover Points to Consider:

- In the years prior to COVID, our annual average of Full-Time (FT) departures were about 57 employees. Post COVID, that number is 79.
- The positions that require special skillsets are the ones that continually turn over, i.e. Nurses, Social Worker, Paramedics, and E911 Communications.
- The statistics remain steady that around 48% of full-time employees in the county have less than 5 years’ experience. The average length of employment countywide is 8.46 years.

In consideration of this information –

Recommendation: 3% COLA, 2 additional paid holidays (July 6 and November 25) and a paid 'floating holiday' that employees can use at any point during the year. We already provide a floating holiday to employees that is to be used at their discretion for Juneteenth, Cinco de Mayo, their birthday, etc. Adding the 2nd floating holiday for the year will give the employees even more flexibility. *Note: The total cost for the 3% COLA will be approximately \$1,223,555 with the general fund portion being \$1,013,603.*

- One-time "Bonus Pay" to be issued in December 2026. The criteria are:
 - Employees (both FT and PT) must have been employed with us for a year.
 - Full-time employees will receive \$500.
 - Part-time employees that are regularly scheduled will receive \$250.
 - Part-time employees that are not regularly scheduled will receive \$100.
 - Part-time employees that are seasonal workers such as Elections, Parks & Rec, etc. will not receive the bonus.
- *Note: The total cost for the one-time "Bonus Pay" is approximately \$260,675 with the general fund portion being \$209,450.*

Economic Development: Growing the Tax Base –

We must find a way to increase our non-residential tax base. Our revenue growth is currently at about 3% +/- per year, which is sometimes outpaced by inflation and every year the county faces new challenges. By diversifying our tax base in a careful and deliberate manner, it is possible to lessen the impacts of unforeseen expenses.

Sampson County has made noteworthy progress in securing sites for future development, including 120 acres with the Sampson Southeast Business Center (SSBC) and approximately 210 acres in Newton Grove, which is being developed as the County's newest industrial park. Under the direction of the Board of Commissioners, it is the desire of Management and staff to advance development at both parks simultaneously to increase the County's competitiveness for economic development opportunities.

The plan suggested is to construct a speculative industrial shell building at the Sampson Southeastern Business Center. This site currently has the necessary infrastructure capacity, including water, sewer, electrical service, and roadway access to support a building project of this nature which also means we can make it to market much sooner. Our Economic Development Director receives many requests for this type of building/arrangement. The median sized building requested is 70,000 sqft.

In addition to the speculative shell building, another priority would be to continue the engineering and infrastructure planning for the Joe Britt Warren Industrial Park in Newton Grove. This would include detailed planning, design, and cost estimates for: water and sewer service extensions, internal roadway layout and access improvements, stormwater management systems, grading and site preparation, utility coordination for electrical, natural gas, and broadband services. Completing this phase will allow the County to better understand the full cost of developing the park and provide the documentation necessary to pursue state and federal infrastructure grant opportunities.

It is proposed that we enter a 10-year note for \$5M that can be used towards achieving the goals as outlined above. Therefore, I have included the first year's debt service of \$772,500 (per the estimated loan amortization) within this budget. *Note: We will not enter into this loan until a clear plan with milestones and deliverables is presented to the Board for approval.*

Comprehensive Land Use Plan –

A land use plan is essentially the county's roadmap that guides where the county would like to see growth, where to protect land from development, how infrastructure gets prioritized, and how we protect the agricultural and rural character that defines our communities. Under North Carolina general statutes, local governments are not only authorized but encouraged to adopt and maintain these plans as the foundation for informed zoning and development decisions.

Development pressure is growing, as evidenced by increased permit activity, new residential and commercial interest, and infrastructure demands our current plan did not anticipate. Without an updated plan, we are at risk of making land use decisions without a clear, defensible policy framework behind us, exposing the county to potential legal challenges, inconsistent outcomes and growth we cannot shape.

Updating the Comprehensive Land Use Plan accomplishes three things for the County. It provides this Board a stronger legal foundation for zoning and development decisions; it positions the county to compete for state and federal grants that may require an adopted plan as a condition of eligibility; and it sends a clear message to developers, residents, and industries about where this county is heading with direct input from those that will be impacted. This kind of clarity and predictability is key to promoting economic development and growth.

By allocating the funds during this budget, the County will be able to contract with a qualified third-party planning consultant for a professionally managed plan update. These updates typically take 18-24 months, and include an existing conditions analysis, community engagement through multiple public meetings and surveys, visioning sessions with elected officials and residents, policy frameworks to touch on transportation, housing, economic development, and natural resources. It will also include a future land use map to guide zoning decisions, as well as a final adopted document with implementation benchmarks that will be adhered to by the third party. The consultant would partner with county staff, the Planning Board and the Board of Commissioners at every stage of the process to provide insight and feedback as it moves forward.

Available data indicates that comparable counties typically pay anywhere from \$150,000 to \$350,000 depending on the consulting firm, complexity, and timeline. We would anticipate partnering with an established local government partner and am confident that the full scope of what we'd like to accomplish can be done for \$100,000. The higher ranges in cost typically fall to private consultant firms with increased rates compared to local government partners like Councils of Governments. Should we move forward with this allocation, the county could then proceed with posting RFQs, evaluating firms and executing a contract for services.

This update would give Sampson County the opportunity to be intentional and proactive about what comes next for us, instead of reacting as the pressure grows. It will allow us to set a clear direction for growth, increase our economic development efforts, protect our unique communities, and make sure our roads, utilities, parks and services are all planned alongside development as opposed to trying to keep up. By providing funding to contract with a third party, we are not only providing support to our Planning department but also demonstrating our commitment to our residents that we as a County are dedicated to providing a quality Land Use Plan that is built on their input.

For the reasons stated above, and in considering how a land use plan touches on several of the Commissioners strategic goals as outlined earlier in this document, \$100,000 is recommended in this budget to provide a Comprehensive Land Use Plan update.

Budget Process – Striving for Enhanced Communication & Transparency

In the same spirit, but in a differing format from last year, a process was used to help foster communication and transparency for all stakeholders. We began last November discussing the Budget Calendar with Department Heads. From there we asked for various stages of information to be provided to us in the month of December into January. This information included any personnel requests (additional staff or reclassifications), capital outlay, technology, equipment and vehicles.

All department requests were entered into our financial system by the end of February to allow the Manager and Budget Team to meet with Department Heads. These meetings were scheduled during the month of March. To follow were three Budget Sessions at the end of April into mid-May with the Board of Commissioners. These were open public meetings that the media were invited to attend. The purpose of these meetings was to allow the Commissioners and Department Heads to discuss the individual department budgets. Also, the Commissioners could ask any pertinent questions, and the Department Heads could share any challenges or foreseeable impacts their individual departments may be facing.

Expenditures: Holding the Line –

In 2025, the Board of Commissioners adopted a resolution establishing biennial instructions for the Sampson County 2026-2027 Fiscal Year, contingent upon funding resources. To summarize succinctly, the Commissioners directed management and staff to hold the line on expenses to 1) avoid a property tax increase, and 2) allow for a COLA and one-time \$500 bonus; while also maintaining operations of government, adhering to the Public Schools Funding Formula, etc.

I am proud to say that our Department Heads delivered on that promise. It's easy to see that the bulk of the expenses across most departments are due to the 3% COLA and \$500 bonus and for various capital items that were needed. Some of these capital items were cut at the Manager's discretion while other items remained due to cost-benefit analysis and potential impacts to operations. Figure 3 shows that after the Economic Development debt service, COLA and one-time bonus check, and the \$100,000 for the Comprehensive Land Use Plan update, that \$145,713 was the remaining amount spent on capital items (not including Public Safety that has 2 pennies designated out of property taxes for annual vehicle replacement which is explained later in this document).

Figure 3. General Fund Expenditures Comparison (FY26 vs FY27)

General Fund Expenditures FY 25-26 (Current Year)	\$82,752,767
General Fund Expenditures FY 26-27 (Recommended)	\$84,894,043

This represents about a 2.6% increase over last year.

General Fund Expenditures Difference from FY26 to FY27	\$2,141,276
Deduct Economic Development 1st Year Debt Service	\$772,500
Deduct General Fund portion of 3% COLA	\$1,013,603
Deduct General Fund portion of one-time bonus check	\$209,450
Difference for any additional capital items, i.e. vehicles	\$145,723

The capital items that comprise this \$145,723 total include:

- Parks & Recreation: 1 pickup truck / \$31,993
- Social Services: 1 car (partially funded by auto insurance) / \$30,160
- Public Works (Buildings Division): 1 pickup truck / \$57,770
- Cooperative Extension Services: 1 skid-steer / \$47,000

At the time Department Heads were required to complete their budgets, the Iran War Conflict had not occurred. Since then, we all know the story very well. Costs for fuel are at a five year high with gas pushing \$4/gallon and diesel fuel being over \$5/gallon. In addition, the costs for groceries were already inflating, but with these developments they continue to worsen.

Therefore, I have added money to the contingency fund this year. It has increased from \$100,000 to \$175,000. I feel this is necessary should fuel prices remain high for an extended period.

Estimated Revenue –

Revenue streams available to Sampson County were closely analyzed by Administration and Finance during development of the FY27 budget. Four major revenue streams that are used by counties are:

1. Sales Taxes
2. Fees and Charges

3. Appropriated Fund Balance
4. Property Tax

Under North Carolina law, the Board of County Commissioners do not have the authority to institute sales taxes. They do have the authority to set local fees and charges, use the county's savings (fund balance) and set property tax rates.

Sales Tax –

Based on all available data, the Finance Office has projected general fund sales tax revenue for the coming year to be \$17,160,000.

Counties in North Carolina have no authority to create new taxes on the sales of goods. All authorities come from the State of North Carolina. The authority for sales taxes was given separately over time and are commonly referred to as “Articles”. All information regarding the explanation of the Local Sales & Use Tax Distribution can be obtained from G.S. 105-463 through G.S 105-538.

Article 39 – Article 39, being distributed by point of sale, is the purest form of the Local Sales & Use Tax. Basically, any sale that occurs in each county will result in the Article 39 portion returning to that county.

Article 40 – Article 40 is distributed based upon a county's population in relation to the state population total.

Article 42 – Article 42 was previously distributed based upon a county's population in relation to the state population total. Effective with the November 2009 collections distributed in January 2010, Article 42 tax is distributed on a point-of-sale basis.

Article 43 – Article 43 proceeds are distributed to counties that have enacted a Public Transportation Sales Tax per G.S. 105-506 through G.S. 105-507 or to special districts operating as Regional Public Transportation Authorities or Regional Transportation Authorities that are established and operate according to G.S. 105-508 through G.S. 105-510 or to counties that are eligible under G.S. 105-511. The proceeds from Article 43 distributed under Part 2 of the Article are distributed on a per capita basis to the county and units of local government in this county that operate public transportation systems. Currently, only Wake County, Durham County, Orange County, Mecklenburg County, City of Charlotte, and Town of Huntersville are eligible to receive proceeds from Article 43.

Article 44 – Effective with the November 2009 collections distributed in January 2010, Article 44 tax was repealed.

Article 45 – Effective July 1, 2006, Article 45 was repealed. Article 45 was a Local Government Sales and Use Tax for Beach Nourishment levied only by Dare County. Therefore, the proceeds of this Article are distributable only to Dare County.

Article 46 – Article 46 allows an additional 0.25% local sales and use tax on transactions subject to the general State rate of sales and use tax pursuant to G.S. 105-164.4. Article 46 is to be distributed based upon point of sale to the counties that enact this Article and will not be shared with municipalities within these counties. Sampson County passed a referendum to collect Article 46 sales and use taxes.

Unless the North Carolina General Assembly grants additional authority to Sampson County, the County has no way to collect more sales tax proceeds.

Sampson County has continued efforts to attain additional authority to leverage new sales taxes. If the county might receive authority to charge an additional ¼ -cent local sales and use tax it is estimated to yield \$1,945,000 million per year for the county provided it is not split with municipalities. This money might be used to offset property taxes.

Fees & Charges –

Unlike property taxes or sales taxes which are paid by all citizens, fees and charges generally apply only to those people who use a specific service of county government. As part of the budget development for FY27, each department reviewed their fees and charges to determine whether increases would be justified. When applicable, the fees and charges help to make departments as self-sufficient as possible without reliance on property tax dollars.

This year, there were very few fees increases proposed. They may be fully reviewed as part of the proposed fee schedule attached to the proposed budget.

The overall total estimated revenue of \$7,597,255 was projected for departmental fees and charges. This funding directly supports the operations of county departments.

The Use of Fund Balance –

A. John Vogt writes in *County Government in North Carolina* (4th Ed.) that:

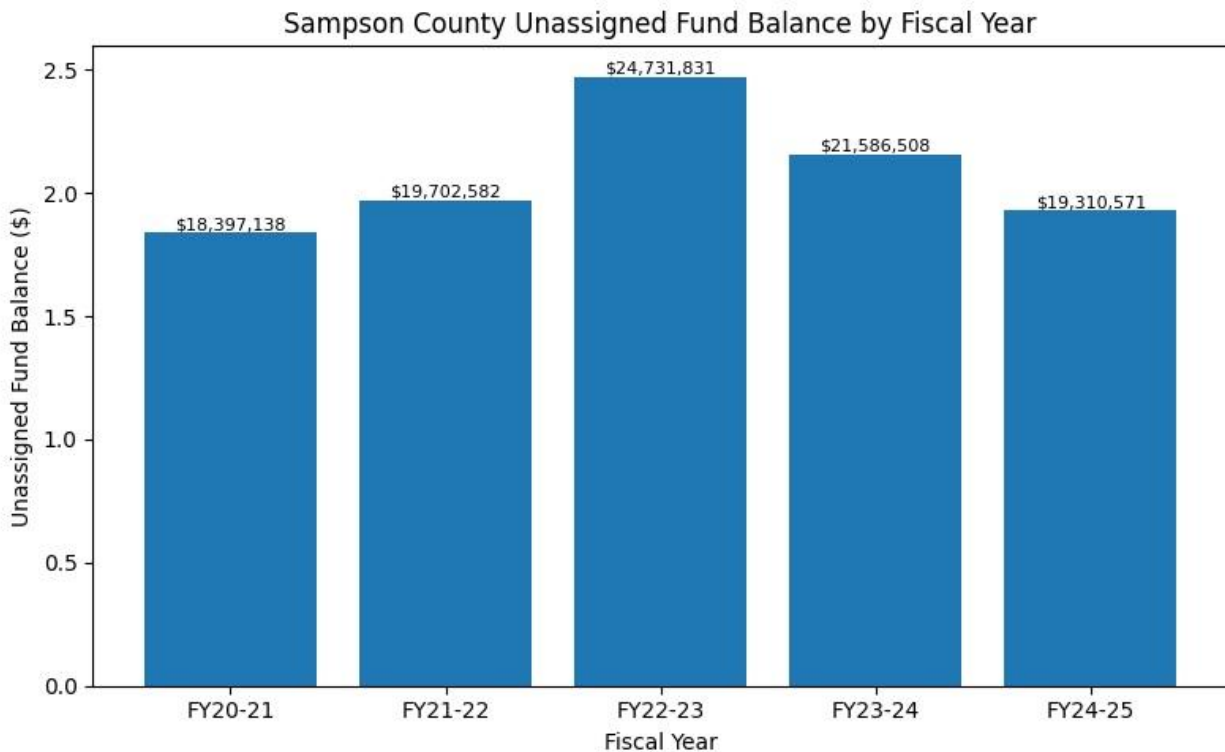
Legally available fund balance is money that is left at the end of one fiscal year that may be appropriated to finance expenditures in the next year's budget. G.S. 159-8 (a) defines such fund balance as "the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.

It is both a legally acceptable and normal practice to use the fund balance of a county to help balance the budget. In fact, most counties in North Carolina use at least a small percentage of fund balance on an annual basis. Figure 4 shows a comparison of North Carolina Counties' use of fund balance; all of which have similar General Fund expenditures to Sampson County. In addition, the graph in Figure 5 shows that Sampson County has maintained a healthy 'unassigned fund balance' over the last several years. It's important to note that the problem arises when the use of fund balance becomes too great – it's depleted more quickly than can reasonably be maintained.

Figure 4. Comparable Counties to Sampson in General Fund Expenditures with Fund Balance Appropriated Amounts (FY 2025-2026)

County	General Fund Budgeted Expenditures	Fund Balance Appropriated	Population	General Fund Expenditures Per Capita
Duplin	\$76,952,317	\$7,730,233	50,354	\$1,528
Beaufort	\$77,006,186	\$181,242	43,904	\$1,754
Columbus	\$77,063,078	\$1,950,352	51,555	\$1,495
Transylvania	\$81,342,524	\$0	33,581	\$2,422
Edgecombe	\$82,844,851	\$10,677,101	48,556	\$1,706
Lenoir	\$84,186,782	\$0	53,992	\$1,559
Person	\$85,088,106	\$2,242,480	39,906	\$2,132
Hoke	\$85,253,820	\$4,448,000	56,282	\$1,515
Rutherford	\$87,691,194	\$6,107,102	65,355	\$1,342
Granville	\$91,000,937	\$725,000	62,573	\$1,450
AVERAGE	\$82,842,980	\$3,406,151	50,606	\$1,690
Sampson	\$82,752,767	\$1,611,797	60,665	\$1,364
Per NCACC Data for all 100 North Carolina Counties (FY 2025-2026):				
<ul style="list-style-type: none"> Fund Balance Appropriated = an average of \$5,811,320 Only 12 Counties out of 100 <i>did not</i> appropriate any Fund Balance 				

Figure 5. Sampson County Unassigned Fund Balance Trend

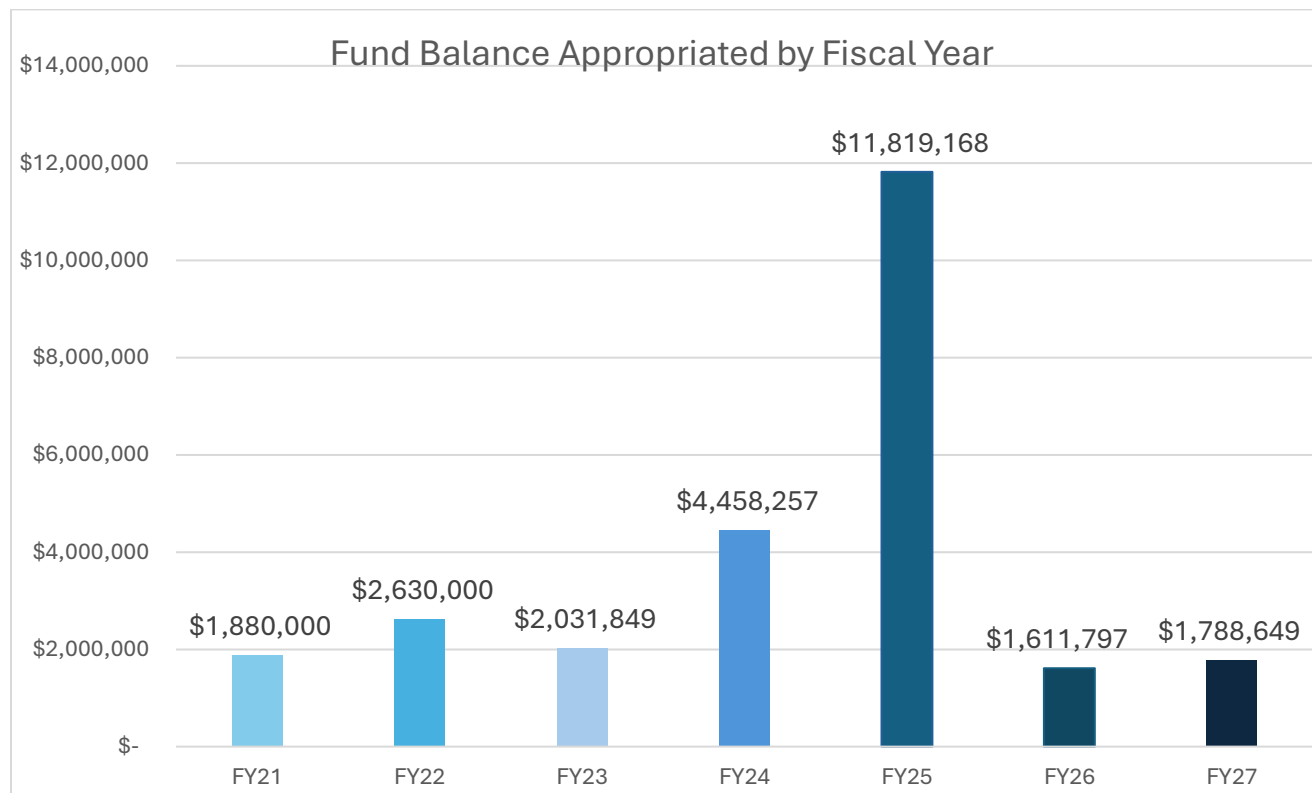


There are multiple reasons why a unit of government should carry a healthy fund balance. Among the reasons cited by Mr. Vogt are such things as:

- Providing working capital to pay vendors and others in a timely way
- To meet emergencies or unforeseen needs
- To be able to take advantage of unexpected opportunities requiring money
- To ensure a good bond rating
- To ensure there is no cash-flow deficit during the first half of the fiscal year because most property tax revenue is not received until December
- Earn investment income to supplement tax income

This year, we were able to balance the budget with appropriated fund balance that was kept under the \$2M threshold at \$1,788,649. Figure 6 depicts a six-year history of past appropriations along with the FY27 proposed appropriation.

Figure 6. Sampson County Fund Balance Appropriations



Property Tax – Comparing Comparable Counties

After the amount of all other revenue available to balance the budget is determined, the county must look at the property tax rate for recurring revenues. The goal in every budget is to hold the tax rate as close as possible to the existing year’s rate. If it may not be possible to hold the property tax rate the same, a county should compare its property tax rate with other similar counties in North

Carolina. The North Carolina Department of Commerce utilizes such factors as income, population, and adjusted property tax base per capita to determine economic tier rankings in the state. Using similar methods and the most readily available data from the North Carolina Association of County Commissioners, the following tax rate comparisons were created based on the FY26 tax rate.

Notes:

- Counties highlighted in blue have more similarities to Sampson than others. Adopted tax rates may change as counties enter revaluation years.
- Adopted tax rates may change from one fiscal year to the next fiscal year.
- All tax rates shown are from FY26, the most recent data available.

Figure 7. Adopted Tax Rate Comparison by Population

County	Population	Adopted Tax Rate (25-26)	Year of Latest Revaluation
Duplin	50,354	.58	2025
Columbus	51,555	.805	2021
Lenoir	53,992	.6394	2025
Watauga	55,065	.318	2022
Hoke	56,282	.73	2022
Granville	62,753	.631	2024
Haywood	64,805	.55	2020
Rutherford	65,355	.454	2023
Stanly	65,587	.51	2025
Wilkes	66,513	.42	2025
AVERAGE	59,226	.5637	
Sampson	60,665	.685	2024

Figure 8. Adopted Tax Rate Comparison by Property Tax Base Per Capita

County	Adjusted Property Tax Base Per Capita	Adopted Tax Rate (25-26)	Year of Latest Revaluation
Richmond	\$87,837	0.73	2024
Pitt	\$91,195	0.5663	2024
Greene	\$91,400	.7860	2021
Rockingham	\$93,371	0.5801	2024
Nash	\$93,382	0.63	2024
Granville	\$94,421	0.631	2024
Halifax	\$94,565	0.7	2024
Hoke	\$97,240	0.73	2022
Columbus	\$102,237	0.805	2021
Bertie	\$106,867	0.93	2020
Hertford	\$107,189	0.84	2019
AVERAGE	\$96,830	.7142	
Sampson	\$90,091	.685	2024

Figure 9. Adopted Tax Rate Comparison by Median Household Income

County	Median Household Income	Adopted Tax Rate (25-26)	Year of Latest Revaluation
Graham	\$51,841	.59	2023
Greene	\$52,145	.786	2021
Wilson	\$52,620	.595	2025
Duplin	\$52,947	.58	2025
Jones	\$53,081	.74	2022
Clay	\$53,229	.43	2018
McDowell	\$53,697	.5675	2024
Swain	\$54,357	.41	2021
Ashe	\$54,589	.44	2023
Burke	\$66,616	.555	2023
AVERAGE	\$54,512	.56935	
Sampson	\$53,637	.685	2024

Figure 10. Adopted Tax Rate Comparison of Counties Surrounding Sampson

County	Adopted Tax Rate (25-26)	Year of Latest Revaluation
Johnston	.52	2025
Wayne	.6259	2025
Duplin	.58	2025
Pender	.7375	2019
Bladen	.7850	2022
Cumberland	.499	2025
Harnett	.591	2022
AVERAGE	.6197	
Sampson	.685	2024

These comparisons are useful in that they are informative as to what sister counties are doing. It should always be remembered that different counties have different circumstances. For example, they have different debt loads, different services are often provided, and some have different sources of income.

In addition, counties face different challenges that vary from one location to another. For example, Onslow County’s tax base is small relative to the size of the county because around 40% of its land mass is not taxable as it is either Federal or State property. In Sampson, Present Use Value reduces recurring tax revenue. To be clear, Present-Use Value is essential to the Agriculture Industry and must be maintained. It is a state-wide program.

Property Tax: The Last Revenue Considered –

The Sampson County Tax Office is to be commended for its efforts to collect all taxes owed to the jurisdiction. As a result of their efforts, tax collections for FY27 are estimated to be 97.5%. This estimate remains constant with the collection percentage used last fiscal year. Ensuring that every person that owes taxes in Sampson County pays their taxes lessens the burden of local government services for all taxpayers.

Over the past year, estimates show that the tax base within Sampson County grew by the value of approximately \$209 million. Tax base growth is attributable to property improvements, including new residential and commercial construction. The value of the overall tax base is now computed to be \$7,434,000,000. Each cent of property tax is estimated to yield \$727,838.

An increase in the property tax rate in the year following a revaluation has occurred in five out of the past seven revaluation cycles. The Board of County Commissioners lessened the tax rate in the year of revaluation and had to increase the tax rate one year later. The data in Figure 11 was pulled from historical county tax records.

Figure 11. Sampson County Tax Rate History Following Revaluation Cycles

Revaluation Year	Revaluation Year Tax Rate	Tax Rate 1 Year Later
1980	0.590	0.660
1988	0.650	0.690
1996	0.670	0.670
2004	0.675	0.680
2012	0.770	0.785
2020	0.825	0.825
2024	0.625	0.685

When setting a tax rate, it is recommended that the governing body consider not only short-term needs, but also the long-term needs of the community.

Fortunately, the due diligence performed last year with the budget to tighten the reins on expenditures and align them more closely with revenues, and the willingness of the department heads to hold the line this year, as well as some growth in the tax base and revenues, has allowed a sound budget process in which we have addressed the goals as set forth by the Commissioners – one of which was outlined as number 1 in the Biennial Resolution adopted last year – *“There will be no general county property tax increase.”*

Total property tax revenues are projected to be \$50,414,200.

It is important to note that in the FY 2025-2026 Budget, the Board of Commissioners adopted a 6-cent increase to the property tax rate that is earmarked for specific purposes as outlined below. This allocation was used in both the preceding budget as well as this year's budget.

Public Education (3 ½ cents)

- 2 Cents: Public Education Current Expense (Annual Operating) Funding
- 1 Cent: Public Education Capital Fund Contribution
- ½ Cent: Funding for Sampson Community College Annual Capital Needs

Public Safety (2 cents)

- 1 Cent: Purchase Two (2) Replacement Ambulances Annually
- 1 Cent: Purchase Thirteen (13) Sheriff Patrol Vehicles Annually

To Maintain County Buildings

- ½ Cent: County Government Building Capital Fund Contribution

The average value of a single-family residence in Sampson County currently stands at \$142,861. At the current 68.5 cents property tax rate, the average home would be taxed at \$978.60.

Early Pay of Taxes Discount (Reduction) –

For years Sampson County citizens have had the benefit of paying their real estate and personal property taxes early to receive a 2% discount on the billing. The deadline to take advantage of the discount is August 31st each year. However, in considering the amount of unfunded mandates that continue to trickle down from the federal and state level, as well as property tax reform implications (as discussed earlier in this document), the county has no choice but to look in as many places as possible to find additional revenue to address these requirements. We do not want to take this benefit away from our citizens, however, this is truly a trickle down effect from the federal and state levels. Therefore, it is recommended that the discount percentage be reduced from 2% to 1%. This will provide an additional \$210,000 or more into the county's revenue stream annually.

Charts of Revenues and Expenditures

Figure 12. Major Expenditures by General Functional Area

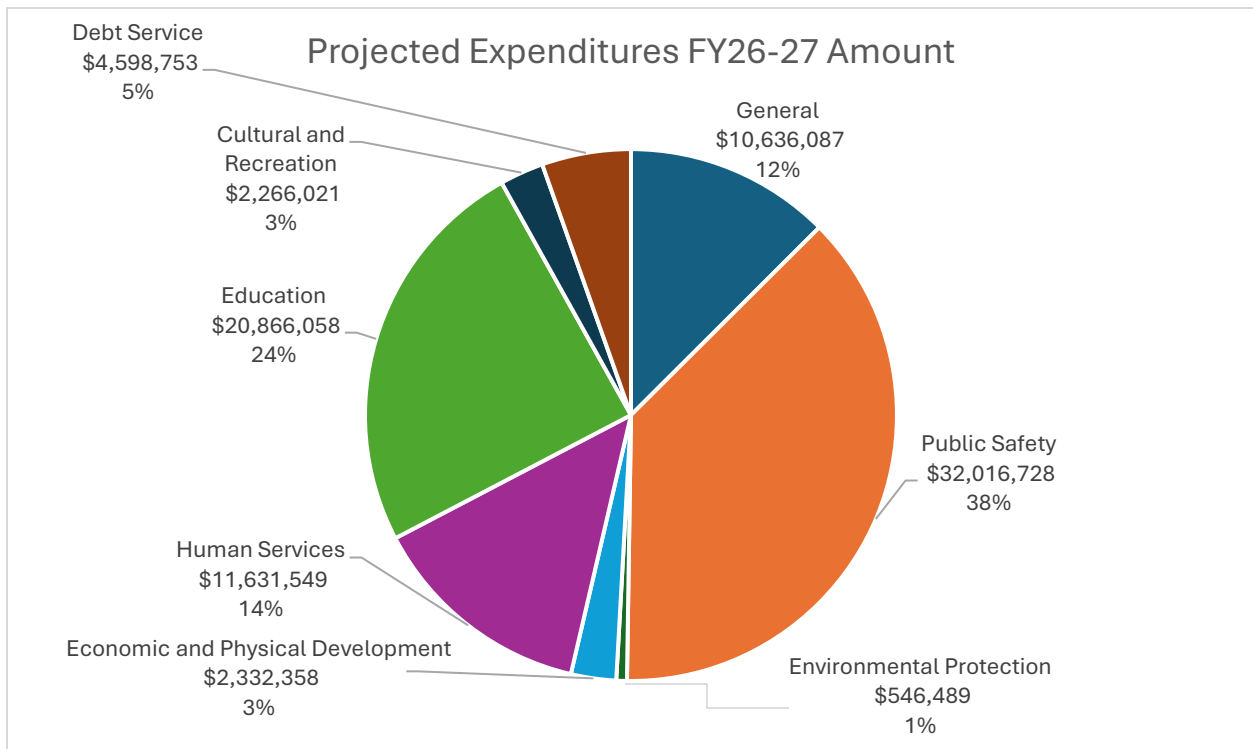
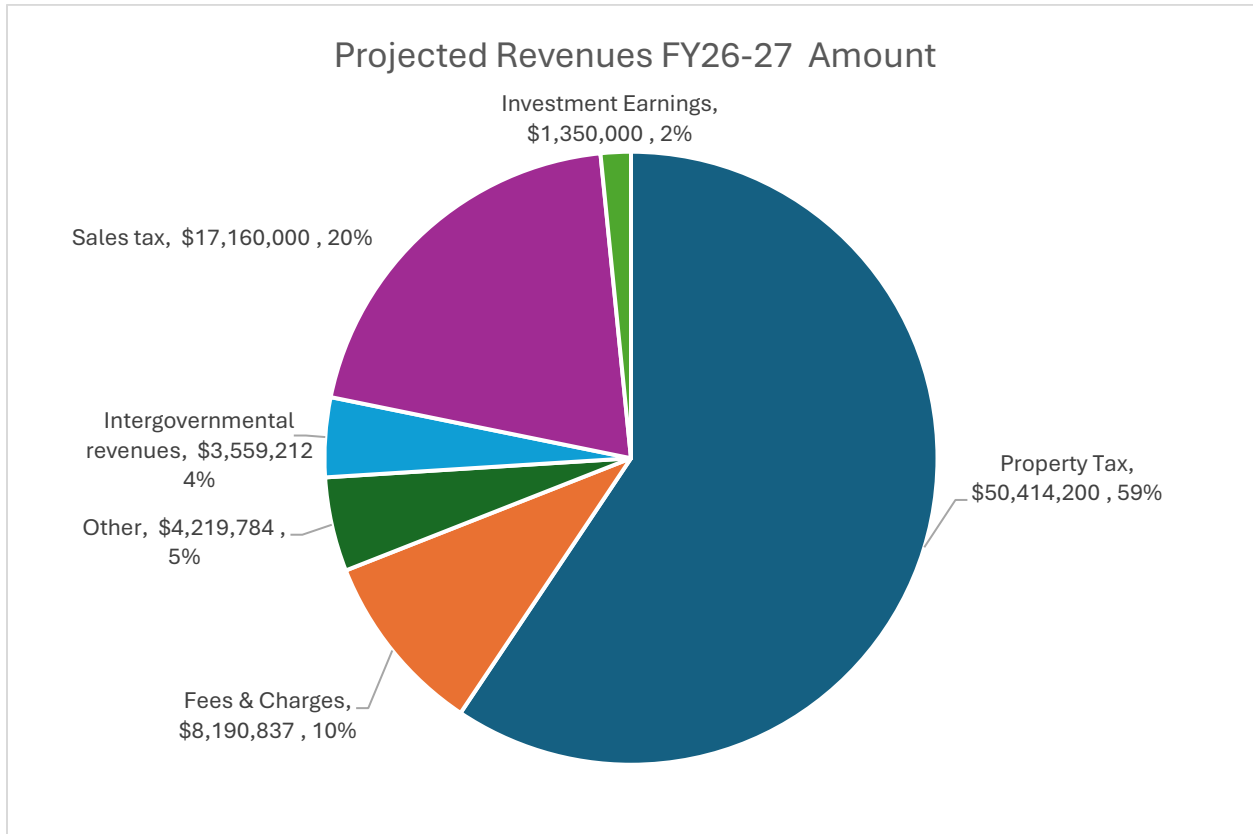


Figure 13. Major Revenues by Revenue Type



Mandates –

Earlier under *Potential Impacts and Challenges* on page 9, I referred to Federal Policy Changes: HR1 (The Big Beautiful Bill) – Current and Subsequent Budgets. This is yet one example of mandates passed to the local level as further described below.

County governments, unlike municipalities, face a broad range of mandates from both the state and federal government. Program mandates may be categorized into two types: “Program Mandate – Funding Mandate” (Hard) ; and “Program Mandate – Discretionary Funding” (Soft).

Examples of “Program Mandates – Funding Mandates” would be social services public assistance or school facility debt service. In these programs, both the program and level of funding is determined by a higher level of government. Sampson County has no financial control over the program.

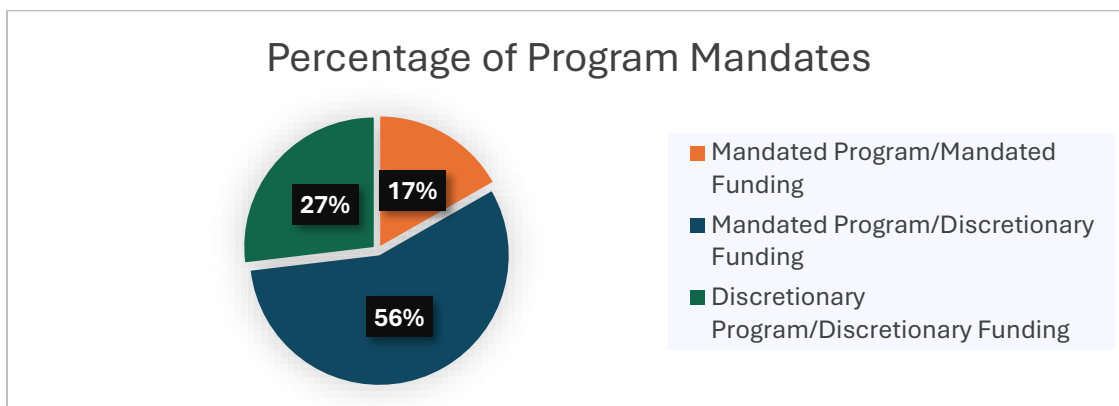
Examples of “Program Mandates – Discretionary Funding” would be Emergency Medical Services, the Sheriff’s Department and Detention Center, or Board of Elections. The program titles alone suggest that mandates with “Discretionary Funding” may not truly have funding which could be easily reduced. Often, funding is driven by demands for service from the Sampson County population.

The chart shown at Figure 14, depicts the projected level of program mandates across all Sampson County Government for FY26. Around 73% of all activities of county government are anticipated to be mandated services. Funding for these mandates represents \$60,049,516 of the \$82,259,611 general fund budget for Sampson County.

Soft mandates require service provision, with funding levels determined locally by population demand or need. Hard mandates require service provision with funding levels mandated by an outside source. Discretionary programs have discretionary funding levels.

The important message here is that many people believe that the funding of the county government is completely within the purview of the Board of County Commissioners. That is not accurate. The term “unfunded mandates” is used to describe required services that do not come with funding from non-county sources.

Figure 14. Programming Mandates



Of particular interest to many citizens are mandates to fund certain human services programs such as the health department and the department of social services.

Mandated functions of Social Services and Public Health are defined in North Carolina General Statutes. Many of these functions have some state and federal funding, though most still require significant county funds to administer. According to the Economic Innovation Group's Distressed Communities Index (DCI), Sampson County is one of North Carolina's most distressed communities, ranking 79 out of 100 counties. These areas face ongoing challenges such as high poverty rates, low educational attainment, and declining employment opportunities. These conditions often lead to increased reliance on economic assistance programs and contribute to family instability, resulting in more child welfare cases.

Social Services required by statute:

North Carolina General Statute 108A-14 outlines a list of social service program responsibilities that range from administering public assistance programs and providing child welfare programs, to issuing employment certificates to children under the regulations of the State Department of Labor. Chapter 108A also states that the director shall serve as a public guardian for incompetent adults if appointed by the clerk of superior court having jurisdiction. There are varying degrees of reimbursement for these programs. The administration of Medicaid and Supplemental Food and Nutrition is 75% and 50% respectively, while child welfare is reimbursed through the capitated Social Services Block Grant (SSBG).

It is important to note that the County is held to strict guidelines on timeliness and accuracy in the administration of these programs. While the County has some discretion in how much to fund these programs, the cost of mistakes in Medicaid can be in the hundreds of thousands, and in child welfare can result in the death of a child.

Services such as Child Support Enforcement and Adult Guardianship are required but can be contracted out if the cost analysis supports this action.

Sampson County is challenged in recruiting and retaining a qualified and talented workforce. Coupled with a lack of community resources to assist families in crisis, we have seen an increase in caseload demand per worker. Ultimately, this leads to higher turnover rates.

Public Health services required by statute:

North Carolina General Statute 130A outlines 10 essential public health services that a local public health department must ensure are available and accessible to the population of the county. The following services must be directly provided by the local health department: Communicable disease control (general CD, STD, HIV, TB), immunizations, Environmental Health and WIC. The

local health department can directly provide or contract with a provider for women’s health (family planning and maternity) and children’s health.

Health Departments are further required by statute to bill for services, complete a Community Health Needs Assessment, and to become and remain accredited through the State of North Carolina.

Local public health departments do receive some state and federal funding and are required to bill for services. As such, they sign contracts with various insurance companies. As you may have seen from your personal insurance explanation of benefits, not all expenses are fully reimbursed by each insurance company.

While specific staffing levels are not outlined in statute, the department is responsible for the health and safety of citizens. A backlog in environmental health can mean significant risk to the community if sanitation inspections are behind, similarly, a backlog in communicable disease puts the entire community in jeopardy.

Medicaid Transformation rolled out July 2021. Changes because of this continue and staff are constantly adjusting to new rules and procedures. Billing staff are now submitting to six major payor sources for Medicaid (in the past it was one source). Trillium has been recently added and staff are working to understand this new system of payment for services.

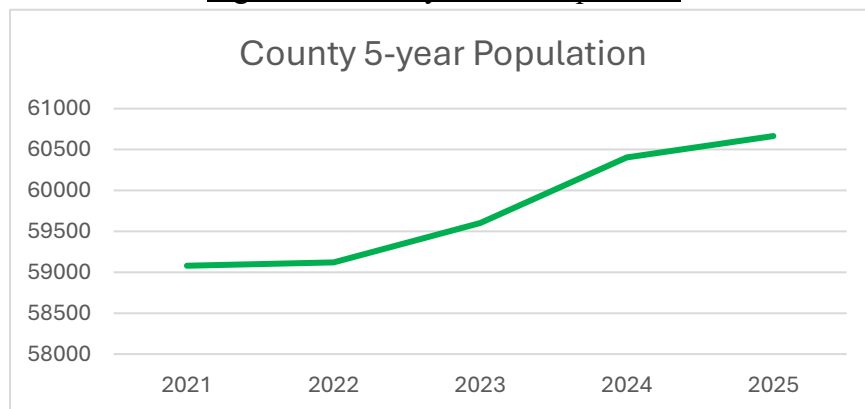
Recruiting and retaining qualified public health personnel is challenging. We are in a very competitive environment as we work hiring nurses, social workers, nutritionists and environmental health specialists. The highest turnover rate is for Public Health Nurse II, followed by Social Worker II.

Finally, both the Department of Social Services and the Local Public Health Department have maintenance of effort mandates that limit the cuts that can be made to those budgets. Beyond the MOEs are the standards those departments are held to by the State of North Carolina. In addition to the risk to citizens, not adhering to these standards puts all state and federal funding at risk.

Sample Indicators of Service Demands

Demands for service also drive the county budget. While population growth has been modest over the past five years (59,080 to 60,665) – demand for some services has increased.

Figure 15. County 5-Year Population



The following information provides examples of indicators about demand for services in the county. Data was gathered from E911 calls and case files. Data is provided based on calendar years. These indicators were chosen because they represent services provided by some of the largest departments in the county; EMS, Sheriff’s Office, and DSS as well as the fire service.

Figure 16. Number of 911 Calls 2021-2025

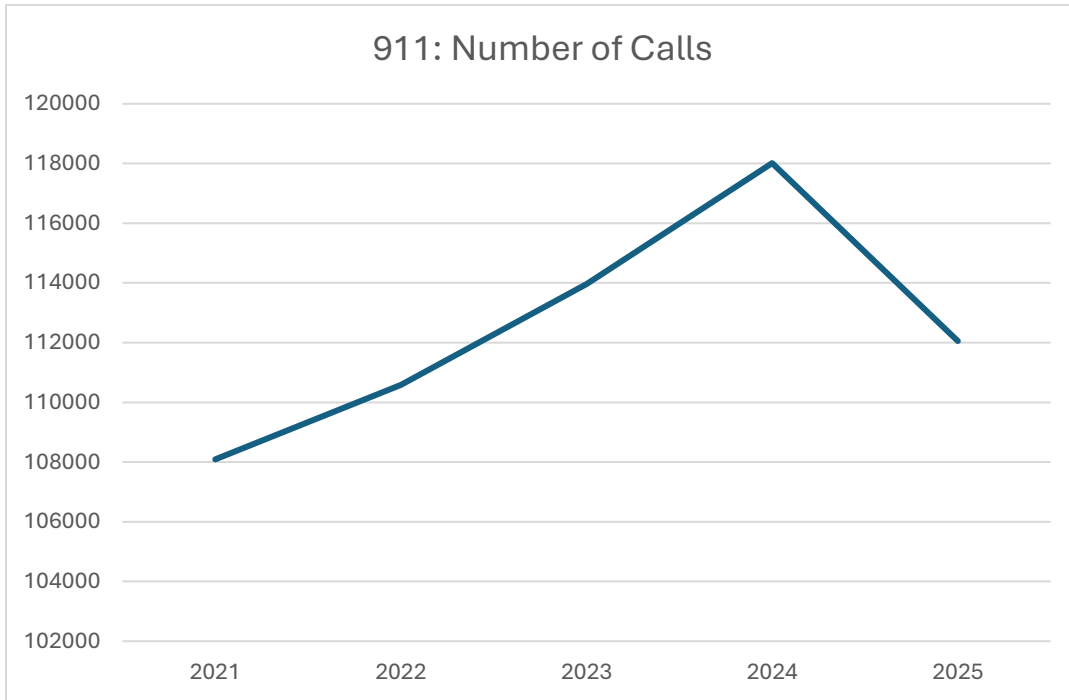


Figure 17. Emergency Medical Services Call Volume 2021-2025

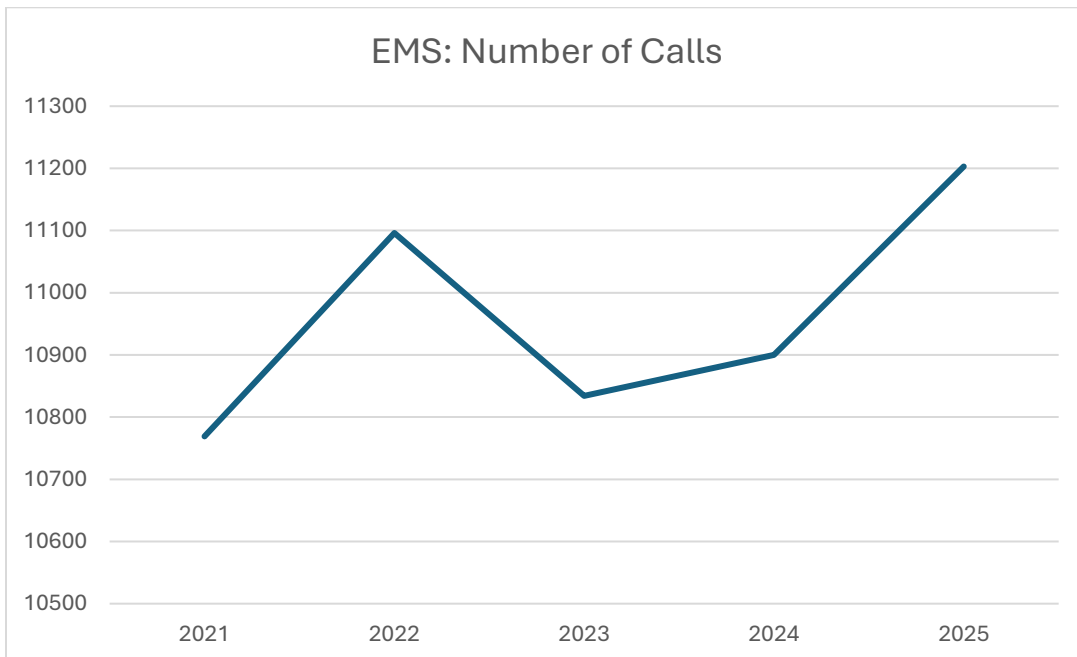


Figure 18. Fire Services Call Volume 2021-2025

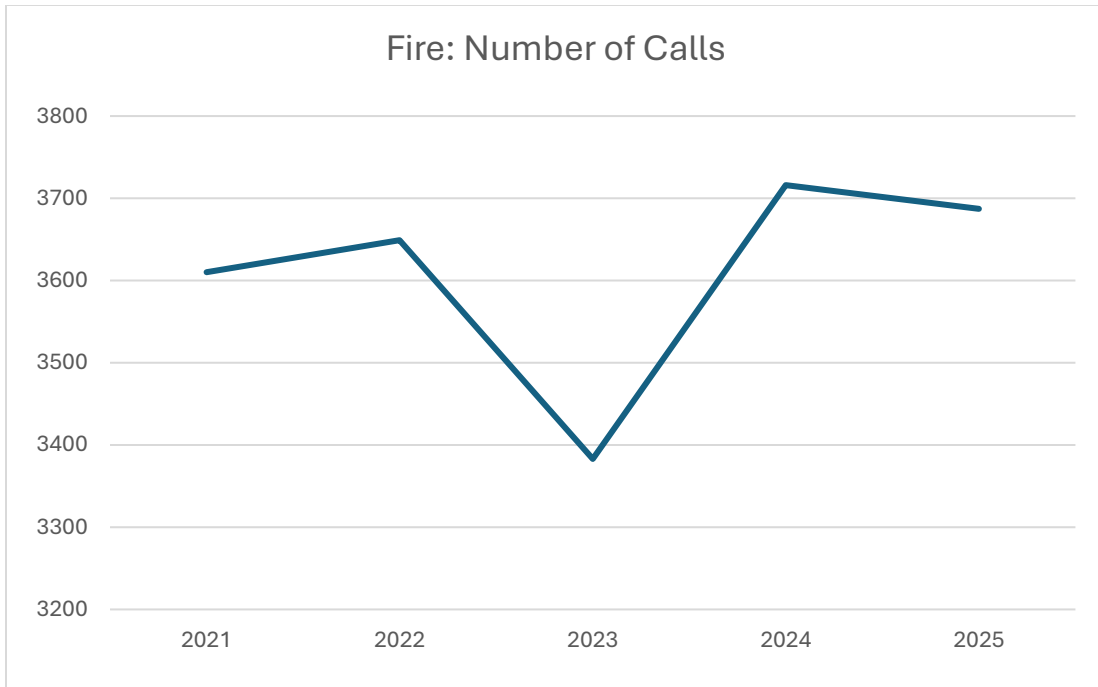
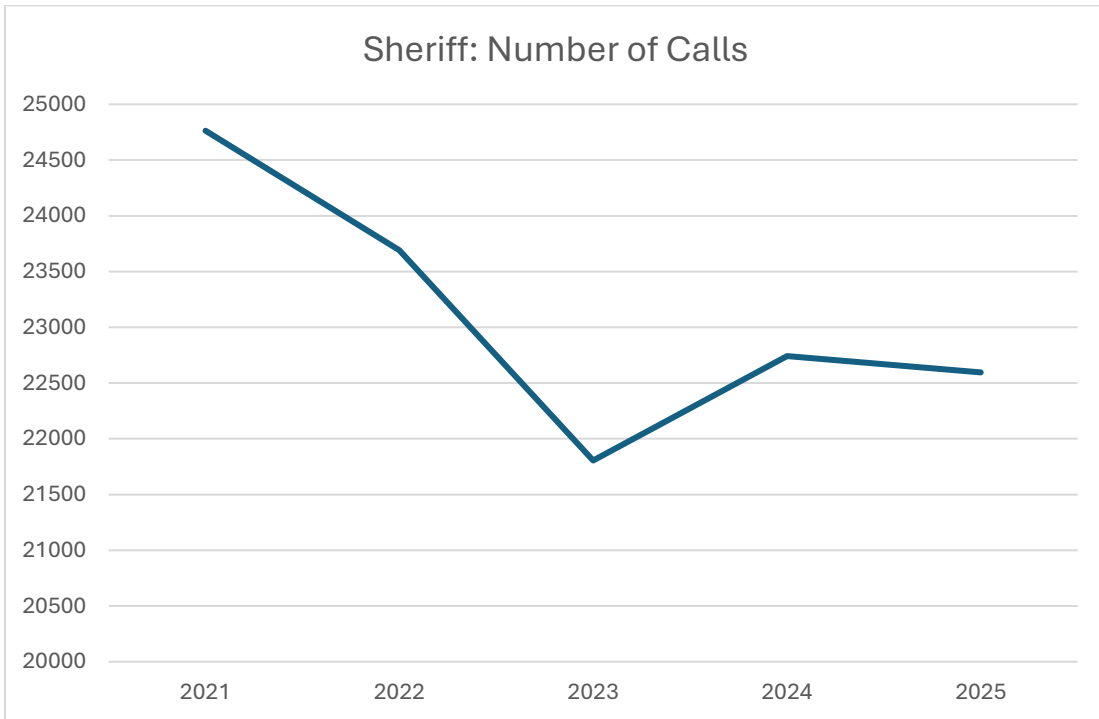
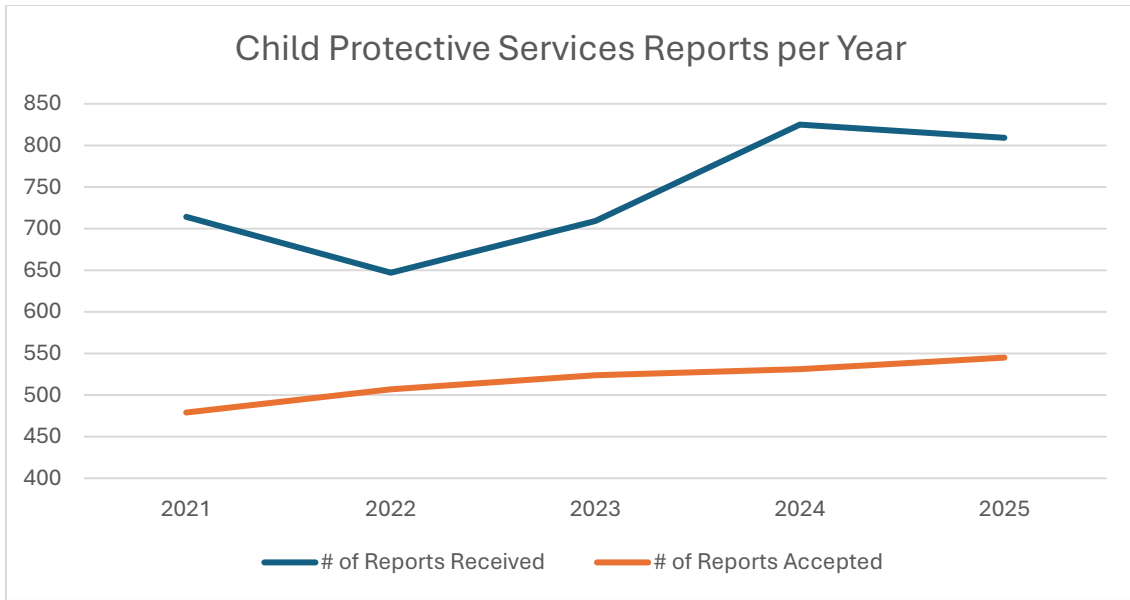


Figure 19. Sampson County Sheriff's Office Call Volume 2021-2025*



**Note: While there is a direct correlation between the number of assets needed for EMS and Fire based on call volume, it may be argued that there is an inverse relationship between the number of law enforcement assets and call volume. A lower crime rate due to community policing efforts may be indicated by lowered call volume.*

Figure 20. DSS Child Protective Services Reports 2021-2025*



**Note: Reports Made- Not all reports made to the intake unit are accepted. Some reports are not acted upon because they don't meet criteria for CPS intervention. However, the intake worker still receives concern from the caller, documenting it and discussing it with a supervisor before a decision is made to screen the report out. No action is taken. Reports Accepted: These reports meet the requirement for a Child/Adult Protective Services intervention. They are assigned to a CPS worker who has up to 45 days to investigate the claims and make decisions about child/adult safety.*

Figure 21. DSS Adult Protective Services Reports 2020-2024

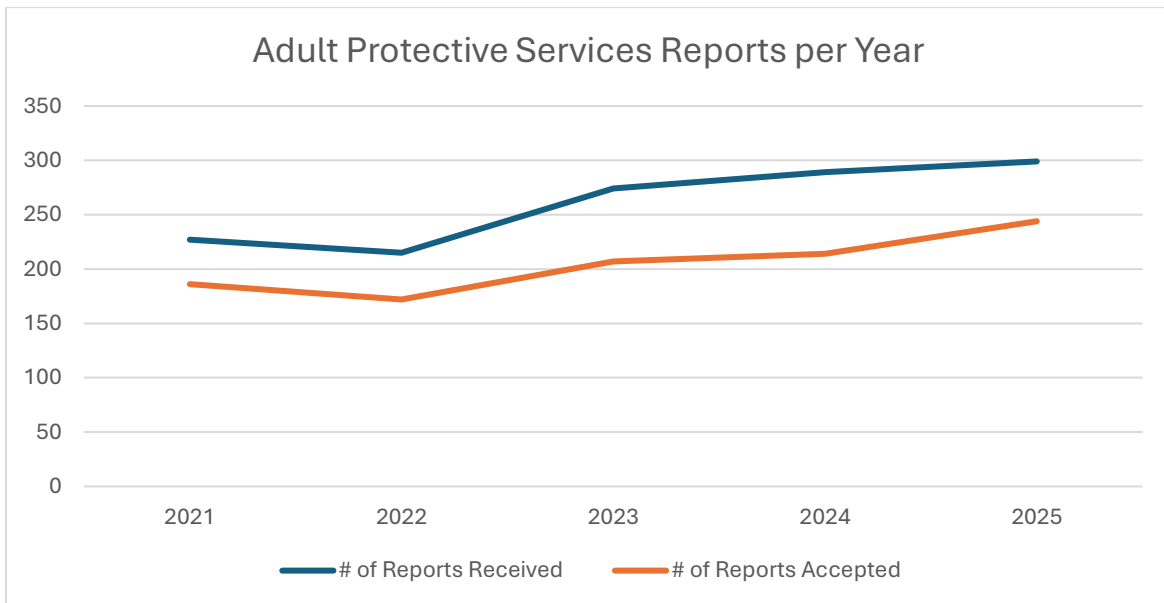


Figure 22. DSS Adults Under Guardianship 2020-2024

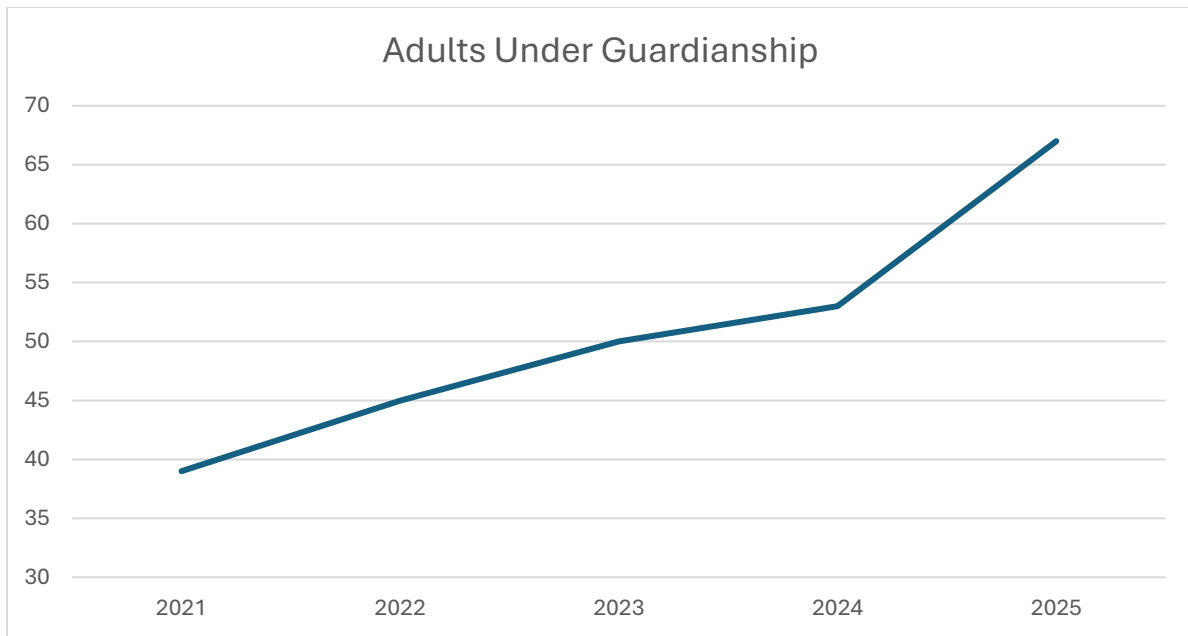


Figure 23. Recreation Department Program Participation

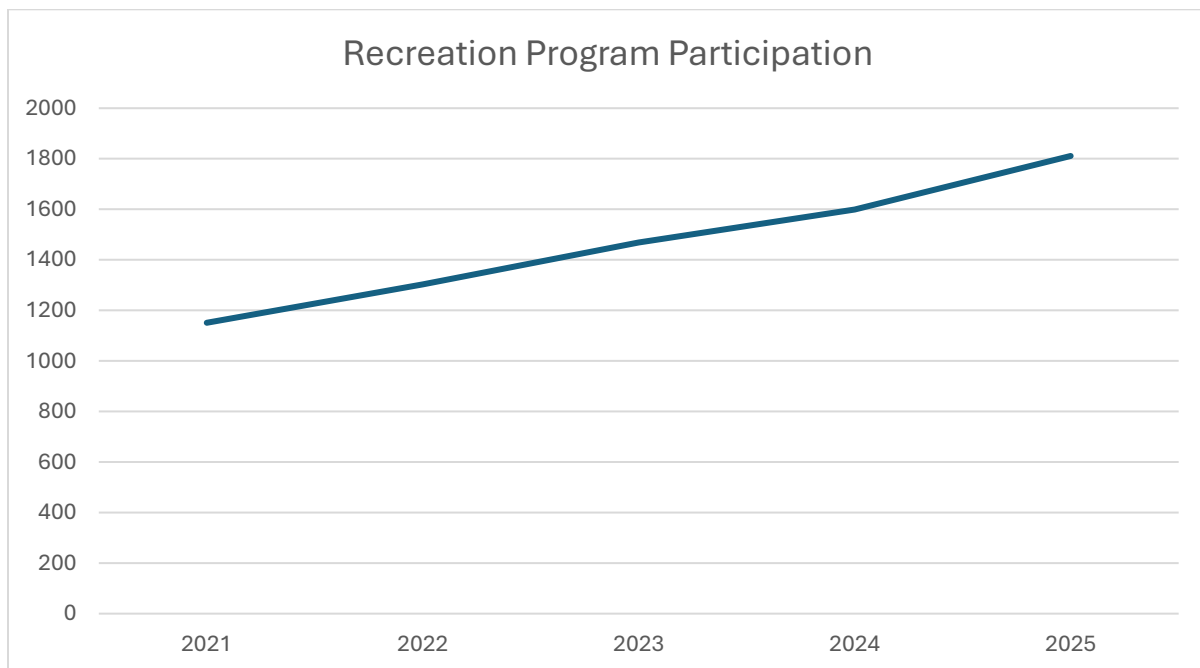
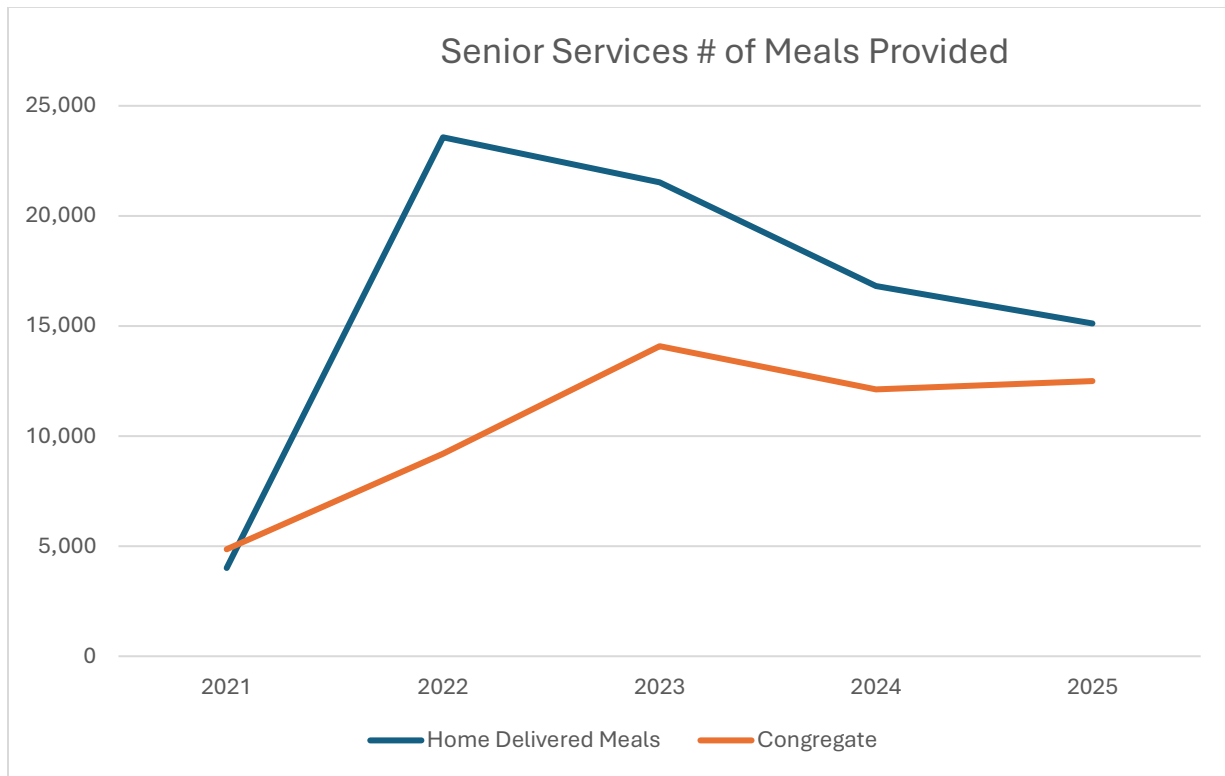


Figure 24. Number of Meals Provided to Seniors



Education –

Our Board of Commissioners have been very clear of their support for Public Education and demonstrated their commitment with adoption of the public K-12 funding formula in 2025. This formula creates budget certainty and strengthens relationships between both school systems and the county.

The funding formula guarantees the school system 25% of property and sales tax revenues not already earmarked for public education by state statute. In addition, as outlined on page 22 and shown again below, 3 cents of the property tax are earmarked and budgeted proportionately between Clinton City Schools and Sampson County Schools. This determination is based on Average Daily Membership (ADM) or quite simply student population and is distributed as follows:

- 2 Cents: Public Education Current Expense (Annual Operating) Funding
- 1 Cent: Public Education Capital Fund Contribution

Both school districts met with the Manager and Budget Team in the early Spring to discuss their Long-Range Capital Improvement Plans for the next 5 to 10 years. Of course, there's a considerable amount of needs in considering aging facilities and infrastructure.

In terms of immediate needs:

Clinton City Schools – Sampson Middle roof replacement to take place this summer; awaiting final bidding but will exceed \$2M. This money is in the budget.

Sampson County Schools – New Hobbton High School Budget Deficit as addressed previously on page 8. The Commissioners have already committed the grant match of \$4.2M and are willing to consider providing an additional \$2M out of the County Schools Capital Reserve line item (which has typically been used for emergency equipment repairs, roofs, etc. rather than new construction). But, once again, the Commissioners are willing to make an exception to be able to further assist in this situation.

Based on the funding formula, to follow is the Manager’s recommended budget for **Clinton City Schools:**

Account Description	2026 Original Budget	2026 Actuals	2027 Manager Recommended Budget	Difference Decrease/(Increase)	
UNALLOCATED CAPITAL OUTLAY	1,472,568.00	969,814.78	496,679.00	975,889.00	***\$1M for roof included in 2026 budget
SCHOOLS CURRENT EXPENSE	4,281,421.00	3,924,636.00	4,418,288.00	(136,867.00)	
VOC ED/CLK TRANS TO COP DEBT	176,077.00	-	176,077.00	-	
TOTAL EXPENDITURES	5,930,066.00	4,894,450.78	5,091,044.00	839,022.00	
				(1,000,000.00)	ROOF
				(160,978.00)	NET (INCREASE)/DECREASE
				200,155.00	GOING INTO CAPITAL RESERVE

Based on the funding formula, to follow is the Manager’s recommended budget for **Sampson County Schools:**

Account Description	2026 Original Budget	2026 Actuals	2027 Manager Recommended Budget	Difference Decrease/(Increase)	
UNALLOCATED CAPITAL OUTLAY	1,280,932.00	2,176,957.90	1,309,427.00	(28,495.00)	
SCHOOLS CURRENT EXPENSE	11,605,958.00	10,638,795.00	11,650,860.00	(44,902.00)	
VOC ED/CLK TRANS TO COP DEBT	499,928.00	-	499,928.00	-	
	13,386,818.00	12,815,752.90	13,460,215.00	(73,397.00)	NET (INCREASE)/DECREASE
				527,683.00	GOING INTO CAPITAL RESERVE

Sampson Community College –

The initial annual operating budget request of Sampson Community College was \$2,326,513. In this proposed budget the recommendation is for \$1,950,880 which is \$53,402 more than last year’s allocation.

Sampson Community College continues to have major ongoing capital needs. The facilities at the college represent high value public assets that must be maintained appropriately. The initial budget

request of the college for capital outlay was \$1,945,000. As outlined on page 22 and shown again below, ½ cents of the property tax is earmarked and budgeted for the College as follows:

Public Education

- ½ Cent: Funding for Sampson Community College Annual Capital Needs

Based on this allocation, the FY27 annual capital budget for the College is \$363,919. This amount does not include one-time emergency capital expenditures which may be funded from the building capital reserve funds for the county.

The Community College met with the Manager and Budget Team and provided a Long-Range Capital Improvement plan. There are many substantiated needs, and some will have to take place in the short term, i.e. a sewer lift station replacement for \$120,000 and a boiler for \$75,000. In situations such as these, the community college has been offered the ability to come to Sampson County Government to make the requests. This would be separate and apart from the annual capital budget of the college and would be taken from the building capital reserve fund. Appropriation should be made once bids are in-hand and exact repair costs have been received by the college.

To follow is the Manager’s recommended budget for **Sampson Community College**:

Account Description	2026 Original Budget	2026 Actuals	2027 Manager Recommended Budget	Difference Decrease/(Increase)
SCHOOLS CURRENT EXPENSE	\$1,897,478.00	\$1,814,354.00	\$1,950,880.00	(\$53,402.00)
CAPITAL OUTLAY - OTHER EQUIP	\$352,219.00	\$322,867.00	\$363,919.00	(\$11,700.00)
CAP OUTLAY-BLDG IMPROVEMENTS	\$0.00	\$507,225.77	\$0.00	\$0.00
CAP OUTLAY-REPLACE HVAC	\$0.00	\$200,000.00	\$0.00	\$0.00
	\$2,249,697.00	\$2,844,446.77	\$2,314,799.00	(\$65,102.00)

The Fire Service –

Sampson County does not have the resources to provide fire protection to the community without the valuable assistance of the hundreds of Volunteer Fire Fighters in the county. Working as a volunteer firefighter is difficult. Individuals must balance their employment, family, and fire obligations. Annual continuing education, equipment and apparatus maintenance, and even fundraising efforts are required. The firefighters of Sampson County have proven to be committed public servants who are committed to saving lives and property.

Our Board of Commissioners have pledged their support to our Volunteer Fire Departments by treating them as respected public safety entities that have the capability to govern themselves in

accordance with an agreement for service. This was the spirit in which the 5-year contract extension amendments were completed and executed in FY26.

The County and Volunteer Fire Departments continue to foster relationships and honor the terms and conditions of the contract amendment.

As part of the agreement, the fire departments agree to guaranteed service levels. Minimum levels of acceptable response for service were defined as a 95% response rate as follows:

1. Car Accident – Response with Class A Rated Engine
2. Structure Fire – Response with Class A Rated Engine
3. Brush/Woods Fire – Response with Class A Rated Engine or Brush Truck
4. Medical Call – Any response as deemed appropriate by the Fire Department
5. Fire Alarms – Any response as deemed appropriate by the Fire Department
6. All Other Calls – Any response with vehicle as deemed appropriate by the Fire Department

In addition, departments were granted a “default” multi-year rate as described below.

Recognizing the effects of inflation as well as the need for Fire Departments to conduct multi-year budgeting, the County shall adjust the fire tax base rate ... as follows:

- A. Departments with a calculated FY27 base rate of 0.050 to 0.064 the multi-year rate shall be 0.070
- B. Departments with a calculated FY27 base rate of 0.065 to 0.069 the multi-year rate shall be 0.075
- C. Departments with a calculated FY27 base rate of 0.070 to 0.074 the multi-year rate shall be 0.080
- D. Departments with a calculated FY27 base rate of 0.075 to 0.079 the multi-year rate shall be 0.085
- E. Departments with a calculated FY27 base rate of 0.080 to 0.084 the multi-year rate shall be 0.090
- F. Departments with a calculated FY27 base rate of 0.085 to 0.089 the multi-year rate shall be 0.095
- G. Departments with a calculated FY27 base rate of 0.090 to 0.099 the multi-year rate shall be 0.100

Absent a request from the Fire Department to modify their district’s rate, these rates shall automatically continue at this specified level until after the next County tax base revaluation. In the first County fiscal year immediately following the completion of the County tax base revaluation, all fire tax district rates shall be reexamined and are subject to change.

The fire agreement amendment went on to detail how fire departments could request a fire tax rate more than the Default Multi-Year Rate by petitioning the Sampson County Fire Commission. At their May 7, 2026, Fire Commission Meeting, six departments requested special consideration for higher fire tax rates. The Fire Commission then met on May 21, 2026, and held a public hearing on all special requests. As a result of decisions made by the fire commission, this budget contains fire tax rate recommendations as shown in Figure 25. Per the Amendment, the County Manager

shall not change the recommended rates submitted by the Fire Commission to the Board of County Commissioners. Departments with highlighted names and rates are recommended to have rates higher than the default multi-year rate by the Fire Commission.

Figure 25. Fire Commission Recommended Fire Tax Rates – FY27

Department	FY27 Proposed Tax Rate
Autryville	0.095
Clement	0.095
Clinton	0.1*
Faison Fire Dept	0.08
Garland	0.1*
Godwin-Falcon	0.1
Halls	0.7
Harrells	0.095*
Herring	0.095
Jordan's Chapel	0.08
Newton Grove	0.075
Piney Grove	0.1*
Plain View	0.09
Roseboro	0.095
Salemburg	0.085
Smith's Chapel	0.075
Spivey's Corner	0.1*
Taylors Bridge	0.095
Turkey	0.1*
Vann Crossroads	0.1

Personnel Decisions –

Good employees in county government are foundational to a thriving community. They enhance public trust, accelerate service delivery, and maximize tax dollars. Because county workers impact daily life with so many various departments and functions, one can clearly infer the direct correlation with quality of life for our citizenry. As stated by Walter Martinez of Deloitte-Touche Global Services, “The main value of a company does not lie in its systems, controls, or machinery and equipment...the biggest companies in the world are recognized by their talent and the attitude of their people.”

Apart from the production, treatment and sale of clean water, Sampson County does not sell a product. Instead, each department centers around the provision of a service. Acceptable citizen or customer service is 100% dependent on recruiting and retaining highly qualified personnel.

There is a delicate balance between having the correct number of employees to provide adequate customer service as opposed to running too lean or too top heavy with the number of staff. Last year, the county was able to cut 20 positions from the budget, and we were able to sustain services. In this same spirit, we realize that we must think differently and consider more ways to automate processes as opposed to older labor-intensive processes. In other words, this is not describing doing more with less but rather being creative and thinking differently in terms of current processes and procedures. Is there a different approach to achieving the same outcome that can save county dollars? Team collaboration will allow us to look at these types of questions and department operations through a different lens. We will also foster more effective use of technology to aid in process improvements, thereby lessening the need to add more personnel where practical. This is a different mindset in the way we do business.

As we honor this approach, there are several positions that are needed to improve the overall operations for the county. In most cases, we have repurposed existing positions to avoid adding more salaries to the budget. To follow are the positions and a summary.

Asset Coordinator – This position will manage the logistics, maintenance, and lifecycle of our assets and vehicles. The role ensures operational efficiency, regulatory compliance, and cost-effectiveness. Advantages of having this role are reduced cost of ownership, minimized downtime and extended lifespans, fuel cost savings, enhanced safety and compliance, and data-driven decision making. As stewards of taxpayer money, it is critical that we are managing the millions of dollars in assets responsibly in a centralized location rather than fragmented across departments. This position will be allotted to the Finance Department.

Commercial Horticulture Agent – Ag Leads is a partnership between the Golden Leaf Foundation, the NC Chamber of Commerce, the NC Farm Bureau, and Google. The program mission is to develop a statewide strategic plan to strengthen the state’s \$111 Billion agriculture

industry. In partnership with the Cooperative Extension Service, the program has recognized a need for a commercial horticulture agent to support Sampson County as we rank #1 in North Carolina in commercial horticulture yet there is no assistance in this field. This is a 50/50 shared position between the county and the cooperative extension that will be recurring year over year.

IT Systems Analyst – The county is committed to implementation of an Enterprise Resource Planning (ERP) system. ERP systems are software applications that local government organizations use to manage and integrate the core parts of their businesses. It connects departments like Finance, HR, Environmental Health, Planning & Inspections, Fire Marshall, Tax, etc. into a single system, providing a shared database and real-time data for better efficiency and decision-making. This countywide system is very complex, and all together, there are about twelve individual applications within it. We need assistance now with implementation as well as managing considerable on-going maintenance for years to come. This will require a significant understanding of the system. In summary, the IT Systems (Applications) Analyst position is intended to manage the day-to-day operations and maintenance of these enterprise systems once they are fully deployed. This position will be allotted to the IT Department.

Animal Shelter Attendants – There are three employees that have been working as shelter attendants that for the last few years have been paid through contracted services. It is in the county's best interest to hire these individuals as Full-Time staff. This will provide the Animal Shelter with a total of 6 employees (includes the Director) which is needed for routine operations of the department.

Assistant County Manager – We presently have two Department Head vacancies: Planning & Inspections Director and Public Works Director. We've had difficulty recruiting for the Planning & Inspections Director position and have had various Interim Director arrangements for several months. In addition, we have had an Interim Director at Public Works. This situation presents us with an opportunity to be creative and think differently. Therefore, the recommendation is to utilize the two Department Head salaries to create an Assistant County Manager position that will be directly responsible for both departments but also have other responsibilities in supporting the County Manager with any other departmental needs. This position will be allotted to the Administration Department with primary emphasis on the Planning & Inspections and Public Works departments.

Veterans Services, Recreation, and Senior Services – Veterans Services has a grant-funded position for a front office/receptionist assistant. The grant will cover 50% of a full-time position. Recreation and Senior Services is in the same building and is need of filling a ½ time office/receptionist position. Since both departments are next to each other within the same building, the plan is to combine into one position that will serve the needs of both departments.

County Engineer (Water Department) – The recommendation is for the Water Department (Enterprise Fund) to hire a County Engineer. This position should be able to lessen the amount of money the county is spending on engineering services with outside firms, although there may be a few services that cannot be totally done away with. The County Engineer would be responsible for the design, development, and meeting the long-range planning needs of the county related to our water infrastructure, anticipated growth, pursuit of various grants, etc. The county has become extremely busy with this department’s function, and it will be helpful to have someone with some expertise, training, and credentials in this trade to help guide the needs of Sampson County’s water system on a proactive basis - both now and into the future. This position should also be able to provide insight and assistance with other county engineering needs outside of the scope of the water department. The County Engineer will report directly to the County Manager. The position will not manage staff as it will still be up to the Assistant Director and support staff of Public Works to oversee line breaks, routine maintenance, etc. of the county water system.

Public Works –

The Public Works Department is split into two divisions. Building & Grounds is a small, general fund department. The Water Department is a larger enterprise fund department. Enterprise fund departments generate their own revenue and operate like a business.

Building and Grounds –

Certain construction and repairs to county-owned buildings are scheduled to be funded in this budget from the County Buildings Capital Reserve Fund. These repairs were identified as part of a 10-year Capital Improvement Program completed in March 2025. Those repairs, plus additional necessary items are found at Figure 30.

Figure 30. Major Capital Construction, Repairs, and Maintenance in FY27

Animal Shelter	Install Gutters	\$4,000
Drug Office/Parks & Rec.	Exterior Painting	\$35,000
Sheriff’s Office	HVAC Replacement	\$100,000
Adult Day Care	VCT Tile Replacement	\$42,000
Board of Elections	Replace Carpet	\$26,000
Transportation	Replace Awnings	\$3,000
Courthouse Annex	Replace Awnings	\$10,000
	Total	\$220,000

Water Department –

The Water Department receives no funding from the general property tax fund of the county. There are no proposed fee increases for the Water Department. To follow are status updates for the various projects as well as funding sources. We are grateful for the amount of grant funding received in Sampson County. We have made about \$50M worth of water improvements in the last 5 years. To follow are updates to the various projects.

1. Iron and Manganese Treatment System HWY 403
 - a. Contractor is now finishing project.
 - b. Punch list is 95% completed.
2. Clement Area Water Main Extensions Phase II
 - a. Design and survey are now complete
 - b. Plans and specifications are approved.
 - c. Waiting on DOT permit and DEQ to approve.
 - d. Will start the bidding process once approved.
3. Elevated Storage Tanks
 - a. Midway and Roseboro tanks are in operation.
 - b. Punch list items nearly complete.
4. Ivanhoe Water System
 - a. 85% complete
 - b. Line work complete.
 - c. Booster pump is now being installed.
 - d. Project completion still slated for November 2026
5. GFL Water System Expansion
 - a. Notice to proceed has been issued.
 - b. Line work has begun.
 - c. Substantial completion February 2027
6. Old Warsaw Line Extensions (PFAS)
 - a. Grant has been issued.
 - b. Engineering Report and FONSI (Environmental Study) are complete.
 - c. Waiting on DEQ comments.
 - d. Once comments are received survey and design can begin.
7. Old Mintz Line Extensions (PFAS)
 - a. Grant has been issued.
 - b. Engineering Report and FONSI to begin in June once, Task Order is approved.
8. Northern and Southern Ground Wells
 - a. King Rd. test well is complete
 - b. Taylors Bridge test well is complete
 - c. Water quality testing has been completed at both sites with no issues.
 - d. Hobbton Tank Well will be contingent on STAG grant approval.

Water Project Funding Sources –

Iron and Manganese Treatment System

NCDEQ DWI State Reserve Grant	\$1,013,250
NCDEQ DWI State Reserve Loan	\$ 337,750
Drinking Water State Revolving Fund Grant	\$ 441,500
Drinking Water State Revolving Fund Loan	\$ 441,500
Proposed County Contribution	\$ 331,802

Clement Area Water Main Extensions – Phase II

State SCIF Grant FY 23-24	\$5,485,100
Special Appropriations Local Project Reserve	

Sampson County Elevated Storage Tanks

American Rescue Plan Water System Improvements ARPA	\$8,000,000
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Ivanhoe

American Rescue Plan Water System Improvements ARPA	\$13,283,000
--	--------------

GFL

NCDEQ DWI Drinking Water State Reserve	\$ 4,119,320
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Potential Water Expansion – PFAS

Emerging Contaminants in Small or Disadvantaged Communities - ECSDC Federal Grant	
Old Warsaw Road	\$3,343,750
Mintz Area	\$4,279,700

New Wells

King Road Well – Funds being utilized are from SCIF Part of the original \$9,000,000 SCIF Grant	\$1,100,000
Taylor's Bridge Well Directed Project Grant from 2023 Appropriations Act Administered through Drinking Water Reserve and Wastewater Reserve	\$1,255,000

Emergency Services Vehicle Purchases –

Emergency Services vehicles are routinely rotated by all agencies and local governments once certain mileage requirements are met. These vehicles are expected to run emergency traffic, which means rapid response to locations or active pursuit situations. The safety of the county employees and passengers (in the case of ambulances) is paramount.

Patrol cars endure abnormal driving habits and conditions which diminish their life expectancy far faster than a standard-use vehicle. Engine run times are also just as important to consider as vehicle mileage itself. Law enforcement vehicles often run continuously when on duty for 8–12-hour shifts. With these vehicles, one can easily average 3,000 to 3,600 miles per month depending on assignment. “Hot-seating” the vehicles or sharing them between shifts would only wear the vehicles out at a higher rate of speed. Within the Sheriff’s Office, a Captain manages the fleet as part of their regular duties. This helps get more useful life from each vehicle.

Sampson County has set the threshold to replace patrol cars at 130,000 miles. Some vehicles which have major mechanical issues may be removed from service sooner. Others, such as special duty vehicles or vehicles which are cycled to civil, detective, or school resource officer divisions, may be used beyond the 130,000-mile mark.

In the FY26 budget, 2 pennies of the additional 6 cent property tax increase were approved to be used towards the purchase of Public Safety replacement vehicles. The same methodology has been applied this year, and the following is recommended in the FY27 budget for the Sheriff’s Office.

- Purchase of 12 Sheriff Patrol Vehicles - \$724,634 *includes the cost of upfitting

The Sheriff’s Office offered to purchase the 13th needed vehicle from a separate account in the amount of \$51,997 and this gesture is greatly appreciated.

Production of the Dodge Charger patrol car was halted by Dodge. The current patrol car is a Dodge Durango. Patrol vehicles are all purchased at State of North Carolina contract prices from dealerships who abide by state pricing.

Ambulances

Justification for the purchase of new ambulances is similar to the justification to replace Sheriff vehicles. Sampson County EMS currently operates a fleet of 12 ambulances, seven of which are designated as primary units. Maintaining an adequate number of spare ambulances is essential to ensure service continuity when primary units are undergoing maintenance or repairs.

On average, each primary ambulance runs approximately 41,000 miles annually. Given the 18 to 20-month lead time for new ambulances from the vendor, these units will accrue an estimated 60,000 additional miles while awaiting replacement. Two new ambulances (ordered in the current FY26 budget) are expected to arrive in Fall 2026.

The current fleet includes models ranging from 2012 to 2023, with mileage varying from 40,000 to 269,000 miles. The aging fleet and extended wait times for new units underscore the necessity of a strategic vehicle replacement plan to maintain reliable emergency medical services.

The cost of each fully equipped ambulance is approximately \$352,000, and like patrol vehicles, the cost of replacement ambulances is a recurring cost. As stated earlier, the FY26 tax increase provided funding for this annual cost. Therefore, the following is recommended in the FY27 budget for Emergency Medical Services.

- Purchase of 2 Ambulances - \$704,246 *includes the cost of upfitting

Accomplishments (FY 2025-2026)

ERP Ecosystem –

The vision and support of the Sampson County Board of Commissioners have allowed staff to move forward with a fully integrated Tyler Enterprise Resource Planning System (ERP). As shared earlier in this document, ERP systems are software applications that local government organizations use to manage and integrate the core parts of their businesses. It connects departments like Finance, HR, Environmental Health, Planning & Inspections, Fire Marshall, Tax, etc. into a single system, providing a shared database and real-time data for better efficiency and decision-making.

These capital investments (some of which took place in the FY 2024-2025 budget cycle) are not standard IT infrastructure maintenance. They are operational tools deployed to restructure county business processes, with the long-term objective of reducing manual processing, lowering operating costs and mitigating the risks of fragmented legacy data across departments.

The following timeline summarizes both past and future implementations and illustrates the county's push to modernize operations to create efficiencies.

December 2024: Employee Self-Service & Domain Migration

- **Action:** Implementation of Tyler Forms and Tyler Content Manager.
- **Impact:** Discontinued paper pay advices; established on-demand employee access to pay stubs, W-2 copies, and leave balances.

January 2025: Legacy Financial System Decommissioning & Check Optimization

- **Action 1:** Migrated away from legacy systems and manual processes for completing mandatory annual W-2 and 1099 processing.
- **Action 2:** Replaced the legacy check-printing system and process with a modernized setup.
- **Impact:** Eliminated the requirement for specialized, expensive equipment and pre-printed check stock, reducing ongoing resource costs.

July 2025: Electronic Requisitions

- **Action:** Implementation of paperless requisition processing.
- **Impact:** Eliminated manual paper requisitions; transitioned to digital workflows and electronic approval routing.

November 2025: Capital Request for Enterprise Systems

- **Action:** Presentation to the Board of Commissioners securing \$441,000 for three core enterprise software solutions to modernize high-visibility county touchpoints:
 - **Enterprise Permitting & Licensing (EPL):** To streamline county permitting and planning processes.
 - **Utility Billing:** To modernize management of the expanding water infrastructure and customer base.
 - **ERP Recombination:** Merging the separate Munis ERP instances used by the Tax Office and Finance into a single unified database.

January 2026: Electronic Invoice Entry

- **Action:** Initial rollout of paperless Invoice Entry to reduce manual data entry and transition to electronic workflows/approvals.
- **Current Status:** Core implementation complete

Current & Upcoming Timeline (Mid-2026)

- **April 2026:** Implementation phase for Enterprise Permitting & Licensing (EPL) officially launched.
 - *Fiscal Impact:* Once fully deployed, this consolidation will allow the Finance Department to perform reconciliations significantly faster, ultimately providing the capacity for real-time reporting of the county's financial position.
- **July 2026:** Phase 1 of the Finance and Tax Munis ERP recombination scheduled to begin.
- **Upcoming Months:** Implementation phase for Utility Billing scheduled to launch.

Successful Bond Refunding for 2015 LOBS (school construction debt) –

- We closed in December 2025 and will recognize a total savings of \$2,007,056 with the annual savings being about \$200,000 per budget year over the next 10 years.

Library System Making Great Strides –

- There have been efforts to create additional programming and events to engage more citizens. There's also emphasis to educate and inform the public about the library's mission and services offered. Data shows that library patronage has increased since last year for the same time.

- Clinton Branch – average increased by nearly 18 people per week
 - Newton Grove Branch – average increased by nearly 8 people per week
 - Roseboro Branch – average remained the same
 - Garland Branch – average increased by nearly 5 people per week
- Passport application services were added at the Newton Grove library in April 2026 with signs of significant demand with calls and in-person visits. Demand increased in May 2026, including eight applications being processed in one day.
 - There is a pursuit to create a Friends of the Library group with much interest and early participation. These groups are independent, community-led organizations made up of individuals who value public library services and volunteer their time and talents to support the library’s mission and goals. These groups typically assist through fundraising, advocacy, volunteer service, and community engagement.

Sampson County Economic Development –

- One of the most significant accomplishments during the past year was the successful completion and adoption of the Sampson County Economic Development Strategic Plan (2025–2028). The strategic planning process engaged approximately four hundred community stakeholders, including business leaders, elected officials, educational institutions, municipalities, utility providers, agribusiness representatives, and community members. The plan established a clear framework for economic growth, industrial recruitment, workforce development, site readiness, entrepreneurship, and quality-of-life improvements throughout Sampson County.
- SCED expanded its outreach and collaboration efforts throughout the county during the past year. A major initiative launched during this period was “Sampson 360,” a countywide leadership and engagement initiative designed to foster collaboration among public, private, nonprofit, educational, and community leaders. The inaugural Sampson 360 event brought together regional stakeholders to discuss workforce trends, economic competitiveness, infrastructure, and opportunities for long-term growth within Sampson County and the surrounding region.



Department Name: Senior Services

Fiscal Year: 2026-2027

Department Head: Dana Hall

Department Overview

Sampson County Senior Services supports adults age 60 and older by providing programs, resources, and assistance that help seniors remain healthy, independent, safe, and connected to the community. The department also supports caregivers by offering guidance, education, and access to community resources while promoting wellness, social engagement, and aging in place.

The department matters because it improves quality of life for seniors, reduces isolation, supports caregivers, and helps vulnerable residents maintain independence for as long as possible. These services strengthen families, improve overall well-being, and provide vital support to the aging population throughout the county.

Services Provided

The department provides adult day health services, senior cafes, home delivered meals, home repairs and accessibility improvements, information and referral services, options counseling, caregiver support programs, CAP/DA in-home assistance, senior center programming, transportation assistance, urgent home repairs, accessible ramp programs, and Active Seniors athletics and arts programs.

Key Accomplishments

Over the past year, Sampson County Senior Services secured \$165,000 in funding for urgent home repairs to address health and safety concerns for vulnerable residents. The department also obtained more than \$82,000 for major home repairs and accessibility improvements, helping seniors remain safely in their homes. In addition, Senior Services implemented expanded food assistance efforts for high-risk older adults, providing more than \$31,000 in additional nutritional support, all while administering Home and Community Care Block Grant programs totaling more than \$579,000. These accomplishments strengthened the department's ability to improve senior safety, independence, and overall quality of life throughout the county.

Challenges

Major challenges facing Sampson County Senior Services include the growing demand for services as the county's senior population continues to increase. Transportation is one of the department's greatest needs, as many seniors in rural areas lack reliable transportation to access Senior Cafés and Senior Centers. Limited transportation funding restricts the department's ability to expand routes and serve additional seniors, increasing the risk of isolation and reduced access to nutrition and wellness programs.

The department also faces a shortage of volunteers to deliver Home Delivered Meals. Due to limited volunteers and funding, meals can currently only be delivered on a biweekly basis. For many homebound seniors, these deliveries are also the only regular wellness checks and personal contact they receive, creating additional concerns related to isolation, safety, and overall well-being.

Administrative staff are also shared across multiple departments, limiting capacity to pursue and manage additional grant opportunities. This directly impacts the department's ability to secure new funding for transportation, home repairs, nutrition assistance, and other aging-in-place services. Rising operational costs and increased demand for senior services continue to place additional strain on existing resources.

Additional Notes/ Funding Impact

If funding is reduced or not approved, Sampson County Senior Services may be forced to reduce transportation services, decrease the number of Senior Cafés, and limit programming and support services throughout the county. Reducing Senior Café locations would decrease access to meals, wellness activities, and social engagement for seniors in certain areas of the county, particularly in rural communities.

Additional funding reductions would also limit staffing capacity and impact the department's ability to maintain the administrative oversight, reporting, and compliance responsibilities required for state and grant-funded programs. Reduced funding would ultimately decrease services that allow seniors to remain safely and independently in their homes and could place additional strain on other county services such as DSS, public safety, and emergency management.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02035862 CAP MEDICAID REVENUES				
363301 MEDICAID - SUPPLIES REIMB	0.00	0.00	0.00	
403601 STATE GRANT - AGING AT HOME	0.00	0.00	0.00	
404201 CAP FEES	-289,536.00	-219,011.71	-289,536.00	
404202 MEDICAID FEES	0.00	0.00	0.00	
404204 MEDICIAD FEES -OPEN ASSESSMENT	0.00	0.00	0.00	
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	-64,093.00	0.00	-45,410.00	
409624 SAT ADMIN SERVICE FEE	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total CAP MEDICAID REVENUES	-353,629.00	-219,011.71	-334,946.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02035867 HCCBG HOME REPAIR REVENUE				
403601 STATE GRANT - MID CAROLINA	-78,588.00	-72,985.00	-69,996.00	
403602 GRANT - UNITED WAY	-6,500.00	-6,065.00	-7,500.00	
408400 PROJECT INCOME	0.00	0.00	0.00	
408401 DONATIONS	0.00	0.00	0.00	
408403 CPL DONATIONS - FANS	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	-136,189.00	0.00	-135,399.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HCCBG HOME REPAIR REVENUE	-221,277.00	-79,050.00	-212,895.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02035868 HCCBG SENIOR CENTER REVENUES				
403601 STATE GRANT - MID CAROLINA	-46,302.00	-34,731.00	-50,000.00	
403603 TOWN OF GARLAND	0.00	0.00	0.00	
403639 STATE-SPEC APPROP-NUTR SITE	0.00	0.00	0.00	
403642 STATE APPROP - GARLAND SR. CTR	-14,855.00	0.00	-14,628.00	
403644 ST GRANT - HUMAN SERVICES	0.00	0.00	0.00	
408401 DONATIONS	-1,000.00	-2,125.00	-1,000.00	
408900 MISCELLANEOUS REVENUE	0.00	-12,042.15	0.00	
409600 COUNTY CONTRIBUTION	-68,706.00	0.00	-61,223.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HCCBG SENIOR CENTER REVENUES	-130,863.00	-48,898.15	-126,851.00	

SAMPSON COUNTY, NORTH CAROLINA
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02035871 HCCBG ADULT DAY CARE REVENUES				
402300 FEDERAL/STATE SCHOOL LUNCH	-10,745.00	-7,503.96	-10,745.00	
403601 STATE GRANT - MID CAROLINA	-214,272.00	-118,368.75	-198,450.00	
403602 VETERANS PROGRAM	0.00	0.00	0.00	
403603 VETERANS TRANSPORTATION	0.00	0.00	0.00	
403665 MID-CAROLINA TRANSP REIMB	0.00	0.00	0.00	
404011 LOCAL FEES - RESALE ENSURE	0.00	0.00	0.00	
404202 MEDICAID FEES - CAP/DA	0.00	0.00	0.00	
404203 PRIVATE PAY - IN HOME SERVICES	0.00	-2,880.00	-4,000.00	
408400 PROJECT INCOME	0.00	0.00	0.00	
408401 DONATIONS	-500.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
408901 FCG RESPITE CARE	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	-70,489.00	0.00	-86,157.00	
409601 CONTRIBUTION FROM DSS	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HCCBG ADULT DAY CARE REVENUES	-296,006.00	-128,752.71	-299,352.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02035879 HCCBG INFO/CASE ASSISTANCE REV				
403601 HCCBG INFO/CASE ASSIST REV.	-29,042.00	-24,893.00	-40,000.00	
403602 MID CAROLINA HLTH PROMOTION	0.00	-1,386.00	0.00	
403655 DIV OF AGING - SR ED CORPS GNT	0.00	0.00	0.00	
408401 DONATIONS	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	-67,383.00	0.00	-54,713.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HCCBG INFO/CASE ASSISTANCE REV	-96,425.00	-26,279.00	-94,713.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02035880 HCCBG-NUTRITION REVENUES				
402300 USDA FED/STATE SCHOOL LUNCH	-9,232.00	-16,121.00	-21,652.00	
402610 ARPA -SFRF PEAS GRANT	0.00	0.00	0.00	
403601 STATE GRANT - MID CAROLINA	-214,228.00	-154,902.29	-239,857.00	
403665 MID-CAROLINA TRANSP REIMB	-20,000.00	-12,107.00	-16,200.00	
403682 MID CAROLINA MED MGMT GRANT	0.00	0.00	0.00	
404202 MEDICAID FEES	0.00	-9,116.12	-3,000.00	
408400 PROJECT INCOME	-1,500.00	-1,323.00	-1,000.00	
408401 DONATIONS	-500.00	-763.00	-1,000.00	
408405 TRANSPORTATION PROGRAM INCOME	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	-121,052.00	0.00	-90,639.00	
Total HCCBG-NUTRITION REVENUES	-366,512.00	-194,332.41	-373,348.00	

SAMPSON COUNTY, NORTH CAROLINA
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02035881 FAMILY CAREGIVER SUPPORT PROG				
403601 MID CAROLINA-FAMILY CAREGIVER	-28,000.00	-12,248.00	-21,000.00	
403684 MEDICATION MANAGEMENT FUNDS	0.00	0.00	0.00	
408400 PROJECT INCOME	0.00	0.00	0.00	
408401 DONATIONS	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	-360.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total FAMILY CAREGIVER SUPPORT PROG	-28,360.00	-12,248.00	-21,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02035881 FAMILY CAREGIVER SUPPORT PROG				
Fund Total	-1,493,072.00	-708,571.98	-1,463,105.00	

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02558620 CAP MEDICAID				
512100 SALARIES	175,342.00	132,816.00	180,604.00	
512102 BONUS PAY	0.00	1,775.00	1,650.00	
512600 PART-TIME SALARIES	42,148.00	7,979.90	9,702.00	
512700 LONGEVITY	2,051.00	2,051.00	2,051.00	
518100 FICA	13,612.00	8,386.23	11,985.00	
518120 MEDICARE FICA	3,189.00	2,495.00	2,803.00	
518200 RETIREMENT	26,547.00	20,850.83	28,698.00	
518300 GROUP INSURANCE	63,600.00	47,677.48	75,600.00	
518400 DENTAL INSURANCE	1,106.00	756.99	1,267.00	
518600 WORKMEN'S COMPENSATION INS	525.00	0.00	525.00	
518700 CAFETERIA FEES	288.00	162.00	216.00	
518901 401K COUNTY CONTRIBUTION	8,885.00	4,822.91	9,030.00	
519100 PROFESSIONAL SERVICES	0.00	0.00	0.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
521300 UNIFORMS	150.00	60.50	113.00	
523800 MEDICAL SUPPLIES	0.00	0.00	0.00	
526100 OFFICE SUPPLIES	1,020.00	259.85	1,020.00	
526200 DEPARTMENTAL SUPPLIES	368.00	596.20	0.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02558620 CAP MEDICAID				
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	4,500.00	3,878.88	5,200.00	
532100 TELEPHONE AND POSTAGE	503.00	386.23	676.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	780.00	757.75	900.00	
544000 CONTRACTED SERVICES	6,500.00	10,982.39	391.00	
544500 CONTRACTED SERVICES - MEDICAL	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	2,515.00	0.00	2,515.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
581001 TRANSFER OF FUNDS	0.00	0.00	0.00	
588100 PURCHASE FOR RESALE	0.00	0.00	0.00	
Total CAP MEDICAID	353,629.00	246,695.14	334,946.00	

SAMPSON COUNTY, NORTH CAROLINA
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02558670 HCCBG HOME REPAIRS				
512100 SALARIES	71,890.00	53,908.72	74,044.00	
512102 BONUS PAY	0.00	775.00	650.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	2,643.00	2,643.00	2,643.00	
518100 FICA	4,622.00	3,441.98	4,638.00	
518120 MEDICARE FICA	1,426.00	1,018.54	1,100.00	
518200 RETIREMENT	10,345.00	7,120.10	11,766.00	
518300 GROUP INSURANCE	15,960.00	9,451.80	15,600.00	
518400 DENTAL INSURANCE	486.00	364.50	499.00	
518500 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	
518600 WORKMEN'S COMPENSATION INS	3,000.00	0.00	3,000.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	3,727.00	2,198.27	3,702.00	
521300 UNIFORMS	85.00	73.50	86.00	
524100 BUILDING MATERIALS	43,000.00	39,175.19	39,000.00	
525000 CONSTRUCTION/REPAIRS UNITED WY	6,500.00	3,311.42	7,500.00	
525001 CONSTRUCTION/REPAIR-OTHER	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	7,900.00	5,702.30	6,860.00	
526100 OFFICE SUPPLIES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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02558670 HCCBG HOME REPAIRS				
526200 DEPARTMENTAL SUPPLIES	500.00	209.99	500.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	943.00	
529100 DATA PROCESSING SUPPLIES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
529901 SOFT COST - ADMIN	21,500.00	0.00	15,000.00	
531100 TRAVEL	0.00	0.00	0.00	
531700 TRAVEL ALLOWANCE	720.00	540.00	720.00	
532100 TELEPHONE AND POSTAGE	200.00	203.83	231.00	
535200 MAINT/REPAIR - EQUIPMENT	250.00	0.00	250.00	
535300 MAINT/REPAIR - VEHICLES	250.00	153.00	250.00	
539500 EMPLOYEE TRAINING	24.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	192.00	175.67	481.00	
544000 CONTRACTED SERVICES	21,500.00	37,899.98	19,500.00	
545000 INSURANCE AND BONDS	2,044.00	0.00	2,044.00	
549100 DUES AND SUBSCRIPTIONS	2,513.00	1,699.05	1,888.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total HCCBG HOME REPAIRS	221,277.00	170,065.84	212,895.00	

SAMPSON COUNTY, NORTH CAROLINA
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02558680 HCCBG SENIOR CENTER				
512100 SALARIES	55,690.00	17,381.12	55,912.00	
512102 BONUS PAY	0.00	650.00	1,150.00	
512600 PART-TIME SALARIES	11,787.00	7,369.76	26,801.00	
512700 LONGEVITY	118.00	118.00	118.00	
518100 FICA	4,191.00	3,132.22	4,223.00	
518120 MEDICARE FICA	981.00	581.93	989.00	
518200 RETIREMENT	8,014.00	3,728.46	8,850.00	
518300 GROUP INSURANCE	15,960.00	1,890.00	15,600.00	
518400 DENTAL INSURANCE	513.00	135.00	500.00	
518500 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	
518600 WORKMEN'S COMPENSATION INS	175.00	0.00	175.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	2,791.00	1,343.07	2,785.00	
521300 UNIFORMS	0.00	0.00	90.00	
526100 OFFICE SUPPLIES	250.00	93.87	250.00	
526200 DEPARTMENTAL SUPPLIES	3,000.00	1,463.10	3,000.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529100 DATA PROCESSING SUPPLIES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02558680 HCCBG SENIOR CENTER				
531100 TRAVEL	1,534.00	905.45	1,534.00	
532100 TELEPHONE AND POSTAGE	1,500.00	1,551.75	1,820.00	
533000 UTILITIES	0.00	0.00	0.00	
534100 PRINTING	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	500.00	0.00	500.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	24.00	464.00	176.00	
543000 RENTAL - EQUIPMENT	240.00	192.38	240.00	
544000 CONTRACTED SERVICES	20,832.00	27,021.44	0.00	
545000 INSURANCE AND BONDS	250.00	0.00	250.00	
549100 DUES AND SUBSCRIPTIONS	2,513.00	1,699.05	1,888.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
558000 ROOFS/IMPROVEMENTS	0.00	0.00	0.00	
569300 MIDCAROLINA COG SENIOR GAMES	0.00	0.00	0.00	
Total HCCBG SENIOR CENTER	130,863.00	69,720.60	126,851.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02558710 HCCBG ADULT DAY CARE				
512100 SALARIES	141,658.00	106,187.00	145,912.00	
512102 BONUS PAY	0.00	1,900.00	1,650.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512600 PART-TIME SALARIES	15,640.00	8,061.46	15,641.00	
512700 LONGEVITY	118.00	118.00	118.00	
518100 FICA	9,755.00	7,065.54	10,126.00	
518120 MEDICARE FICA	2,283.00	888.45	2,368.00	
518200 RETIREMENT	20,385.00	9,941.55	21,756.00	
518300 GROUP INSURANCE	51,960.00	37,746.28	51,600.00	
518400 DENTAL INSURANCE	1,161.00	675.00	1,267.00	
518600 WORKMEN'S COMPENSATION INS	1,800.00	0.00	1,800.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	7,089.00	2,808.96	7,296.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
521300 UNIFORMS	350.00	234.00	91.00	
522100 FOOD PROVISION CONTRACTING	21,368.00	15,281.87	15,433.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526100 OFFICE SUPPLIES	200.00	1,533.78	200.00	
526200 DEPARTMENTAL SUPPLIES	2,400.00	4,057.84	2,400.00	

SAMPSON COUNTY, NORTH CAROLINA
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02558710 HCCBG ADULT DAY CARE				
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	686.00	
532100 TELEPHONE AND POSTAGE	2,395.00	2,149.43	2,535.00	
533000 UTILITIES	10,935.00	9,516.87	10,934.00	
534100 PRINTING	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	500.00	0.00	500.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	0.00	136.00	155.00	
541000 RENTAL FEES - BUILDINGS	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	240.00	173.81	240.00	
543300 RENT - VEHICLES	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	3,000.00	3,107.81	4,500.00	
549100 DUES AND SUBSCRIPTIONS	2,769.00	1,699.05	2,144.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02558710 HCCBG ADULT DAY CARE				
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
581001 TRANSFER OF FUNDS	0.00	0.00	0.00	
588100 PURCHASE FOR RESALE	0.00	0.00	0.00	
589000 TRANSF TO SAMP AREA TRANSP	0.00	0.00	0.00	
596000 TRANSFER TO SAMP AREA TRANSP	0.00	0.00	0.00	
Total HCCBG ADULT DAY CARE	296,006.00	213,282.70	299,352.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02558790 INFORMATION/CASE ASSISTANCE				
512100 SALARIES	54,013.00	39,926.00	58,255.00	
512102 BONUS PAY	7,900.00	650.00	650.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	1,838.00	1,838.00	1,953.00	
518100 FICA	3,984.00	3,122.44	3,654.00	
518120 MEDICARE FICA	785.00	618.90	855.00	
518200 RETIREMENT	7,772.00	7,517.02	9,257.00	
518300 GROUP INSURANCE	12,960.00	8,315.00	13,200.00	
518400 DENTAL INSURANCE	756.00	364.50	500.00	
518600 WORKMEN'S COMPENSATION INS	100.00	0.00	100.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	2,780.00	2,192.29	2,913.00	
521300 UNIFORMS	0.00	0.00	26.00	
526100 OFFICE SUPPLIES	250.00	79.33	250.00	
526200 DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	220.00	222.67	255.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	

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02558790 INFORMATION/CASE ASSISTANCE				
539500 EMPLOYEE TRAINING	150.00	0.00	350.00	
543000 RENTAL - EQUIPMENT	90.00	73.31	190.00	
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	120.00	0.00	120.00	
549100 DUES AND SUBSCRIPTIONS	2,707.00	1,918.05	2,185.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total INFORMATION/CASE ASSISTANCE	96,425.00	66,837.51	94,713.00	

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02558800 HCCBG-NUTRITION EXPENDITURES				
512100 SALARIES	67,162.00	50,315.33	69,172.00	
512102 BONUS PAY	0.00	1,500.00	2,400.00	
512600 PART-TIME SALARIES	31,101.00	47,255.60	62,764.00	
512700 LONGEVITY	118.00	115.00	118.00	
518100 FICA	6,100.00	4,262.66	8,337.00	
518120 MEDICARE FICA	2,904.00	1,274.71	4,931.00	
518200 RETIREMENT	9,665.00	9,552.09	10,991.00	
518300 GROUP INSURANCE	15,960.00	11,970.00	15,600.00	
518400 DENTAL INSURANCE	385.00	288.00	499.00	
518500 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	
518600 WORKMEN'S COMPENSATION INS	40.00	0.00	40.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	3,364.00	2,520.00	3,459.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
521300 UNIFORMS	213.00	91.75	214.00	
522100 FOOD AND PROVISIONS	160,902.00	143,641.69	157,789.00	
522101 ARRA MEALS	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	0.00	0.00	470.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
02558800 HCCBG-NUTRITION EXPENDITURES				
526100 OFFICE SUPPLIES	500.00	228.66	500.00	
526200 DEPARTMENTAL SUPPLIES	3,500.00	1,556.60	3,500.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	1,372.00	
529100 DATA PROCESSING SUPPLIES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
529901 SOFT COST - ADMIN	25,915.00	0.00	0.00	
531100 TRAVEL	2,736.00	623.62	2,724.00	
532100 TELEPHONE AND POSTAGE	7,972.00	6,272.09	6,791.00	
533000 UTILITIES	0.00	0.00	0.00	
534100 PRINTING	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	500.00	104.03	490.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	0.00	0.00	0.00	
541000 RENTAL FEES - BUILDINGS	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	582.00	689.73	582.00	
544000 CONTRACTED SERVICES	1,700.00	1,211.00	0.00	
545000 INSURANCE AND BONDS	557.00	0.00	557.00	
549100 DUES AND SUBSCRIPTIONS	2,636.00	1,699.05	2,048.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	

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02558800 HCCBG-NUTRITION EXPENDITURES				
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
596000 TRANSFER TO SAMP AREA TRANSP	22,000.00	12,700.00	18,000.00	
Total HCCBG-NUTRITION EXPENDITURES	366,512.00	297,871.61	373,348.00	

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02558810 FAMILY CAREGIVER SUPPORT PROG				
512100 SALARIES	12,741.00	9,555.75	11,417.00	
512102 BONUS PAY	0.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	573.00	573.00	499.00	
518100 FICA	820.00	612.00	739.00	
518120 MEDICARE FICA	192.00	144.00	173.00	
518200 RETIREMENT	1,833.00	1,368.00	1,643.00	
518300 GROUP INSURANCE	3,000.00	1,171.00	2,610.00	
518400 DENTAL INSURANCE	0.00	0.00	0.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	666.00	369.70	525.00	
524100 BUILDING MATERIALS	0.00	0.00	1,000.00	
526200 DEPARTMENTAL SUPPLIES	6,014.00	460.45	668.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
526202 HEARING AIDS, DENTURES, ETC	0.00	0.00	0.00	
531100 TRAVEL	1,811.00	685.81	1,726.00	
532100 TELEPHONE AND POSTAGE	50.00	0.00	0.00	
539500 EMPLOYEE TRAINING	324.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	100.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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02558810 FAMILY CAREGIVER SUPPORT PROG				
544005 CONTRACTED SERV - SUPPORT	0.00	0.00	0.00	
544008 CONT SERVICES - RESPITE ADHC	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	236.00	0.00	0.00	
Total FAMILY CAREGIVER SUPPORT PROG	28,360.00	14,939.71	21,000.00	

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02558810 FAMILY CAREGIVER SUPPORT PROG				
Fund Total	1,493,072.00	1,156,598.18	1,463,105.00	

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04034950 4-H PROGRAMS REVENUES				
403601 4-H JUNTOS NCSU GRANT	0.00	0.00	0.00	
403602 GRANT - UNITED WAY	-22,500.00	-15,000.00	-15,000.00	
408900 MISCELLANEOUS REVENUE	-6,500.00	-20,977.00	-6,500.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total 4-H PROGRAMS REVENUES	-29,000.00	-35,977.00	-21,500.00	

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04034952 4-H PREVENTION PROGRAM REVENUE				
403601 GRANT-EASTPOINTE HUMAN SVCS	-35,606.00	-26,695.24	-35,606.00	
404100 SERVICE FEES	0.00	0.00	0.00	
Total 4-H PREVENTION PROGRAM REVENUE	-35,606.00	-26,695.24	-35,606.00	

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04034953 HORTICULTURE PROJECT REVENUE				
404010 LOCAL FEES	-3,000.00	0.00	-3,000.00	
409624 TRANSFER FR - GENERAL FUND	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HORTICULTURE PROJECT REVENUE	-3,000.00	0.00	-3,000.00	

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04034956 LAGOON MANAGEMENT REVENUES				
404010 LOCAL FEES-LAGOON MGT	-7,600.00	-7,100.00	-5,920.00	
409624 TRANSFER FR - GEN FUND	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total LAGOON MANAGEMENT REVENUES	-7,600.00	-7,100.00	-5,920.00	

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04034957 COOPERATIVE EXT SEMINARS				
404012 COOPERATIVE EXT SEMINARS	-5,700.00	-5,062.50	-5,700.00	
409696 TRANSFER FROM GEN FUND MISC	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total COOPERATIVE EXT SEMINARS	-5,700.00	-5,062.50	-5,700.00	

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04434955 EDF-AG INPUTS MGMT REV				
404012 ENVIRONMENTAL DEFENSE FUND	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	-2,500.00	0.00	-2,500.00	
Total EDF-AG INPUTS MGMT REV	-2,500.00	0.00	-2,500.00	

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04434955 EDF-AG INPUTS MGMT REV				
Fund Total	-83,406.00	-74,834.74	-74,226.00	

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04449500 4-H PROGRAMS EXPENDITURES				
526200 DEPARTMENTAL SUPPLIES	4,000.00	4,407.92	4,000.00	
526230 DEPT SUPPLIES UNITED WAY	6,150.00	7,297.21	4,300.00	
529900 MISCELLANEOUS EXPENSES	5,500.00	5,729.38	2,500.00	
529930 MISCELLANEOUS UNITED WAY	4,500.00	3,890.89	4,000.00	
531100 TRAVEL	600.00	334.99	0.00	
531130 TRAVEL UNITED WAY	4,500.00	4,645.08	4,300.00	
532130 TELEPHONE & POSTAGE UW	0.00	0.00	0.00	
533030 UTILITIES UNITED WAY	500.00	340.92	0.00	
534130 PRINTING UNITED WAY	650.00	625.29	400.00	
539530 EMPLOYEE TRAINING UNITED WAY	1,000.00	823.92	400.00	
545030 INSURANCE UNITED WAY	1,000.00	933.00	1,000.00	
549130 DUES & SUBSCRIPTIONS UW	600.00	0.00	600.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total 4-H PROGRAMS EXPENDITURES	29,000.00	29,028.60	21,500.00	

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04449530 HORTICULTURE PROJECT				
526200 DEPARTMENTAL SUPPLIES	1,000.00	0.00	1,000.00	
531100 TRAVEL	2,000.00	0.00	2,000.00	
Total HORTICULTURE PROJECT	3,000.00	0.00	3,000.00	

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04449560 LAGOON MANAGEMENT				
512600 PART-TIME SALARIES	0.00	0.00	0.00	
518100 FICA	0.00	0.00	0.00	
518120 MEDICARE FICA	0.00	0.00	0.00	
519900 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	7,600.00	4,490.38	5,920.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529700 LAB SUPPLIES	0.00	0.00	0.00	
531101 LAGOON-TRAVEL	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
541000 RENTAL FEES - BUILDINGS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
582096 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	
Total LAGOON MANAGEMENT	7,600.00	4,490.38	5,920.00	

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04449570 COOPERATIVE EXT SEMINARS				
526200 DEPARTMENTAL SUPPLIES	5,600.00	4,044.47	5,600.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
537000 ADVERTISING	100.00	34.89	100.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total COOPERATIVE EXT SEMINARS	5,700.00	4,079.36	5,700.00	

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04549520 4-H PREVENTION PROGRAM EXP				
512600 PART-TIME SALARIES	18,776.00	16,124.71	18,776.00	
512700 LONGEVITY	291.00	290.08	291.00	
518100 FICA	1,165.00	973.57	1,165.00	
518120 MEDICARE FICA	273.00	227.71	273.00	
518200 RETIREMENT	4,694.00	4,039.38	4,694.00	
518300 GROUP INSURANCE	4,048.00	3,541.65	4,048.00	
518500 UNEMPLOYMENT INSURANCE	19.00	0.00	19.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	0.00	0.00	0.00	
526100 OFFICE SUPPLIES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	2,374.00	1,806.16	2,374.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
531100 TRAVEL	2,716.00	2,671.26	2,716.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
534100 PRINTING	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	1,250.00	365.76	1,250.00	
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	

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04549520 4-H PREVENTION PROGRAM EXP				
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total 4-H PREVENTION PROGRAM EXP	35,606.00	30,040.28	35,606.00	

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04549550 EDF-AG INPUTS MGMT EXP				
512600 PART-TIME SALARIES	0.00	0.00	0.00	
518100 FICA	0.00	0.00	0.00	
518120 MEDICARE FICA	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	500.00	0.00	500.00	
526200 DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529100 DATA PROCESSING SUPPLIES	0.00	0.00	0.00	
529700 LAB SUPPLIES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	1,000.00	0.00	1,000.00	
531100 TRAVEL	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	1,000.00	861.50	1,000.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
558100 CONSTRUCTION COSTS	0.00	0.00	0.00	
Total EDF-AG INPUTS MGMT EXP	2,500.00	861.50	2,500.00	

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04549550 EDF-AG INPUTS MGMT EXP				
Fund Total	83,406.00	68,500.12	74,226.00	

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05035832 4-H TEEN COURT AND RESTITUTION				
303612 DIV HUMAN RES - CBA DIVISION	-84,700.00	-77,642.00	-87,000.00	
408401 DONATIONS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	-3,627.00	
409900 FUND BALANCE APPROPRIATED	-3,627.00	0.00	0.00	
Total 4-H TEEN COURT AND RESTITUTION	-88,327.00	-77,642.00	-90,627.00	

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05035833 REV - JUVENILE INNOVATIONS				
303612 DIV HUMAN RES - CBA DIVISION	-36,433.00	-34,070.00	-36,815.00	
Total REV - JUVENILE INNOVATIONS	-36,433.00	-34,070.00	-36,815.00	

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05435831 YOUTH NEEDS TASK FORCE REVENUE				
303612 DIV HUMAN RES - CBA DIVISION	-93,682.00	-53,817.00	-91,000.00	
303615 JCPC JUVENILE PSYCHOLOGICAL	0.00	0.00	0.00	
303618 INTERPERSONAL SKILL BLDG	0.00	-38,960.00	0.00	
303621 GENERATION UPRIGHT	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
409900 FUND BAL APPROP-ADMINISTRATION	0.00	0.00	0.00	
409903 FBA YOUTH INSPIRE GROUP	0.00	0.00	0.00	
409905 FUND BAL APPROP-PSYCHOLOGICAL	0.00	0.00	0.00	
409906 FUND BAL APPROP-YOUTH SHELTER	0.00	0.00	0.00	
409908 FUND BALANCE APPROP-PARENT RES	0.00	0.00	0.00	
409909 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total YOUTH NEEDS TASK FORCE REVENL	-93,682.00	-92,777.00	-91,000.00	

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05435831 YOUTH NEEDS TASK FORCE REVENUE				
Fund Total	-218,442.00	-204,489.00	-218,442.00	

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05558310 YOUTH NEEDS TASK FORCE				
502500 UNALLOCATED FUNDS	0.00	0.00	0.00	
510000 ADMINISTRATIVE EXPENSES	11,337.00	10,856.26	12,000.00	
561001 EQUINE SOCIAL SKILL BUILDING	35,956.00	38,968.00	32,000.00	
561002 CONFLICT RESOLUTION	46,389.00	43,424.00	47,000.00	
561008 JUV TREATMENT INTERVENT. PROG	0.00	0.00	0.00	
561011 TEMPORARY SHELTER PROGRAM	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	0.00	1,875.84	0.00	
Total YOUTH NEEDS TASK FORCE	93,682.00	95,124.10	91,000.00	

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05558320 4-H TEEN COURT AND RESTITUTION				
512100 SALARIES	42,936.00	35,780.00	44,220.00	
512102 BONUS PAY	500.00	500.00	500.00	
518100 FICA	2,694.00	2,216.68	2,773.00	
518120 MEDICARE FICA	630.00	518.42	649.00	
518200 RETIREMENT	6,179.00	5,148.70	6,695.00	
518300 GROUP INSURANCE	12,000.00	10,090.00	12,000.00	
518400 DENTAL INSURANCE	384.00	293.40	384.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	2,147.00	1,789.00	2,211.00	
519900 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	
521100 JANITORIAL SUPPLIES	100.00	155.05	100.00	
522100 FOOD AND PROVISIONS	1,094.00	651.60	994.00	
522105 LOCAL FUNDS- FOOD & PROVISIONS	0.00	0.00	0.00	
523900 EDUCATION & MEDICAL SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	132.00	124.67	132.00	
526100 OFFICE SUPPLIES	500.00	738.15	361.00	
526200 DEPARTMENTAL SUPPLIES	765.00	667.78	3,727.00	
531100 TRAVEL	984.00	1,533.33	1,576.00	

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05558320 4-H TEEN COURT AND RESTITUTION				
532100 TELEPHONE AND POSTAGE	1,300.00	911.25	1,200.00	
533000 UTILITIES	0.00	0.00	0.00	
534100 PRINTING AND BINDING	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	300.00	270.84	300.00	
537000 ADVERTISING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	1,096.00	1,050.69	1,251.00	
539900 RESTITUTION BANK	2,000.00	500.00	1,000.00	
544000 CONTRACTED SERVICES	11,861.00	9,041.50	9,869.00	
545000 INSURANCE AND BONDS	600.00	376.00	600.00	
549100 DUES AND SUBSCRIPTIONS	125.00	85.00	85.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
558000 ROOFS/IMPROVEMENTS	0.00	0.00	0.00	
Total 4-H TEEN COURT AND RESTITUTION	88,327.00	72,442.06	90,627.00	

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05558330 YOUTH INSPIRE				
512600 PART-TIME SALARIES	19,339.00	16,124.69	17,517.00	
512700 LONGEVITY	291.00	290.08	291.00	
518100 FICA	1,200.00	973.52	1,200.00	
518120 MEDICARE FICA	281.00	227.66	281.00	
518200 RETIREMENT	4,650.00	4,039.25	4,650.00	
518300 GROUP INSURANCE	4,050.00	3,541.65	6,000.00	
518500 UNEMPLOYMENT INSURANCE	19.00	0.00	19.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
522100 FOOD AND PROVISIONS	2,320.00	1,522.04	2,300.00	
523900 EDUCATION & MEDICAL SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	237.00	0.00	283.00	
526200 DEPARTMENTAL SUPPLIES	455.00	553.07	500.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	357.00	336.53	500.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	600.00	282.34	640.00	
544000 CONTRACTED SERVICES	2,234.00	2,008.50	2,234.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
05558330 YOUTH INSPIRE				
545000 INSURANCE AND BONDS	400.00	152.00	400.00	
Total YOUTH INSPIRE	36,433.00	30,051.33	36,815.00	

**SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
05558330 YOUTH INSPIRE				
Fund Total	218,442.00	197,617.49	218,442.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
10033834 LEASE/RENT REVENUES				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
408600 LEASE/RENTAL FEES	-3,700,000.00	-3,297,207.08	-4,000,000.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total LEASE/RENT REVENUES	-3,700,000.00	-3,297,207.08	-4,000,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
10142600 PUBLIC BUILDINGS				
596070 TRANSFER TO FND 31 DBT (FCB)	142,788.00	0.00	142,788.00	
Total PUBLIC BUILDINGS	142,788.00	0.00	142,788.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
10998110 TRANSFERS OUT				
596004 TRANSFERS TO GENERAL FD (OPER)	3,061,212.00	0.00	3,361,212.00	
596068 FUND 32 DEBT RESERVE	496,000.00	0.00	496,000.00	
Total TRANSFERS OUT	3,557,212.00	0.00	3,857,212.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
10998110 TRANSFERS OUT				
Fund Total	3,700,000.00	0.00	4,000,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11031840 AD VALOREM TAXES				
412000 AD VALOREM TAXES - CURRENT	-46,789,343.00	-46,355,114.52	-49,084,200.00	
412001 TAX LEVY FOR DEBT RESERVE	0.00	0.00	0.00	
414000 AD VALOREM TAXES - PRIOR	-950,000.00	-924,621.04	-1,000,000.00	
414100 PRIOR YEAR TAX RESERVE	0.00	0.00	0.00	
415000 50% REVENUE LOSS ELDERLY EXEMP	0.00	0.00	0.00	
418000 PENALTIES AND INTEREST	-305,000.00	-333,397.98	-330,000.00	
Total AD VALOREM TAXES	-48,044,343.00	-47,613,133.54	-50,414,200.00	

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11032310 SALES & USE TAX (1%)				
403200 SALES & USE TAX	-6,560,000.00	-4,601,776.92	-6,822,400.00	
403202 ST REIMB SALES TAX FOOD STAMPS	0.00	0.00	0.00	
Total SALES & USE TAX (1%)	-6,560,000.00	-4,601,776.92	-6,822,400.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11032320 1/2 CT SALES TAX REVENUES				
403240 SALES TAX (ARTICLE 40 1983)	-3,769,500.00	-2,589,538.33	-3,920,280.00	
403242 SALES TAX (ARTICLE 42 1986)	-1,500,000.00	-1,052,670.40	-1,560,000.00	
403244 ARTICLE 44 1/2 CT SALES TAX	-2,700,000.00	-1,886,453.23	-2,808,000.00	
403246 ARTICLE 46 1/4 CT SALES TAX	-1,970,500.00	-1,373,277.87	-2,049,320.00	
Total 1/2 CT SALES TAX REVENUES	-9,940,000.00	-6,901,939.83	-10,337,600.00	

SAMPSON COUNTY, NORTH CAROLINA
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11032610 FRANCHISE FEES				
408701 CABLEVISION	-35,000.00	-18,672.24	-35,000.00	
Total FRANCHISE FEES	-35,000.00	-18,672.24	-35,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11033010 RESTRICTED FEDERAL FUNDS				
402605 FEDERAL FEMA FUNDS DISASTER	0.00	-67,661.03	0.00	
Total RESTRICTED FEDERAL FUNDS	0.00	-67,661.03	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11033230 COURT RELATED REVENUES				
404600 COURT FEES - DRUG DEFENDANT	0.00	0.00	0.00	
404601 COURT FACILITY FEES	-105,000.00	-83,603.64	-105,000.00	
404602 OFFICER FEES - STATE	-58,000.00	-31,340.54	-58,000.00	
Total COURT RELATED REVENUES	-163,000.00	-114,944.18	-163,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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11033831 INVESTMENT EARNINGS				
404500 INVESTMENT EARNINGS	-1,000,000.00	-63.75	-1,350,000.00	
404502 COURTS - INVESTMENT EARNINGS	0.00	0.00	0.00	
Total INVESTMENT EARNINGS	-1,000,000.00	-63.75	-1,350,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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11033834 LEASE/RENT REVENUES				
408604 AIRPORT HANGER MOORE	0.00	0.00	0.00	
408605 ESC LEASE	0.00	0.00	0.00	
408607 RENT - EASTPOINTE	-40,000.00	0.00	-40,000.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
Total LEASE/RENT REVENUES	-40,000.00	0.00	-40,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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11033839 MISCELLANEOUS REVENUES				
404125 LEGAL FEES COLLECTED	0.00	0.00	0.00	
408200 PROCEEDS FROM LAND SALES	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	-130,000.00	-135,615.89	-130,000.00	
408902 INSURANCE SETTLEMENT	0.00	0.00	0.00	
Total MISCELLANEOUS REVENUES	-130,000.00	-135,615.89	-130,000.00	

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11033981 INTERFUND TRANSFERS				
409606 HEAD START - BOOKKEEPING FEES	0.00	0.00	0.00	
409619 TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	
409621 TRANSFER FROM COMMUNITY DEV	-3,061,212.00	0.00	-3,361,212.00	
409623 TRANSFER FROM YNTF - DARE	0.00	0.00	0.00	
409627 TRANSFER FRM E911 WIRE	0.00	0.00	0.00	
Total INTERFUND TRANSFERS	-3,061,212.00	0.00	-3,361,212.00	

SAMPSON COUNTY, NORTH CAROLINA
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11034125 AIRPORT REVENUES				
403623 CITY OF CLINTON CONTRIBUTION	0.00	0.00	0.00	
404000 STATE ASSISTANCE	0.00	0.00	0.00	
404011 LOCAL FEES - RESALE FUEL	0.00	0.00	0.00	
408600 LEASE/RENTAL FEES	-2,500.00	-3,038.00	-2,500.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
409100 LOAN PROCEEDS	0.00	0.00	0.00	
409619 TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	
Total AIRPORT REVENUES	-2,500.00	-3,038.00	-2,500.00	

SAMPSON COUNTY, NORTH CAROLINA
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11034130 FINANCE DEPARTMENT REV				
403650 STATE-CRISIS HOUSING ASSIST.	0.00	0.00	0.00	
404300 INDIRECT COST	-119,512.00	0.00	-105,914.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total FINANCE DEPARTMENT REV	-119,512.00	0.00	-105,914.00	

SAMPSON COUNTY, NORTH CAROLINA
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11034135 TOWER REVENUES				
408600 LEASE/RENTAL FEES	-29,289.00	-24,895.90	-29,289.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
409100 LOAN PROCEEDS	0.00	0.00	0.00	
409600 TRANS FRM FUND 15	0.00	0.00	0.00	
409900 FUND BAL APPROP - FIRE ASSOC	0.00	0.00	0.00	
Total TOWER REVENUES	-29,289.00	-24,895.90	-29,289.00	

SAMPSON COUNTY, NORTH CAROLINA
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11034140 TAX DEPARTMENT REVENUES				
403618 STATE - MAPPING	0.00	0.00	0.00	
403619 MID CAROLINA RPO GRANT	0.00	0.00	0.00	
404120 COLLECTION FEE - CLINTON	-67,000.00	-76,441.31	-67,000.00	
404121 COLLECTION FEE - GARLAND	0.00	0.00	0.00	
404122 COLLECTION FEE - HARRELLS	-750.00	-991.40	-750.00	
404123 COLLECTION FEE - TURKEY	-725.00	-1,027.67	-725.00	
404124 TAX COLLECTION CHARGES	-48,000.00	-128,938.34	-48,000.00	
404125 LEGAL FEES COLLECTED	-120,000.00	-75,438.15	-120,000.00	
404126 REVENUE FEE - TURKEY	0.00	0.00	0.00	
404127 REVENUE FEE - SALEMBURG	-2,500.00	-3,943.85	-2,500.00	
404128 REVENUE FEE - ROSEBORO	0.00	-26.86	0.00	
404129 REVENUE FEE - NEWTON GROVE	-5,400.00	-7,561.84	-5,400.00	
404138 REVENUE FEE - GARLAND	-3,750.00	-3,546.62	-3,750.00	
404139 REVENUE FEE - AUTRYVILLE	-1,325.00	-2,509.45	-1,325.00	
404140 REVENUE FEE - ROSEBORO	0.00	0.00	0.00	
409600 TR FR CAPITAL RESERVE	0.00	0.00	0.00	
413000 SHORT TERM LEASE VEHICLE	-18,000.00	-18,262.27	-18,000.00	
Total TAX DEPARTMENT REVENUES	-267,450.00	-318,687.76	-267,450.00	

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11034170 BOARD OF ELECTIONS REVENUES				
332020 STATE ASSISTANCE	0.00	0.00	0.00	
332021 EARLY VOTING SATELLITE GRANT	0.00	0.00	0.00	
402600 HAVA GRANT	0.00	0.00	0.00	
403677 ST TECH GRANT - BOARD OF ELECT	0.00	0.00	0.00	
403680 STATE OF NC LIST MAINT GRANT	0.00	0.00	0.00	
403681 HOMELAND SECURITY GRANT	0.00	0.00	0.00	
404106 BOARD OF ELECTIONS FEES	0.00	-42,881.63	-10.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total BOARD OF ELECTIONS REVENUES	0.00	-42,881.63	-10.00	

SAMPSON COUNTY, NORTH CAROLINA
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11034180 REGISTER OF DEEDS REVENUES				
404101 REGISTER OF DEEDS FEES	-49,000.00	-24,718.30	-30,000.00	
404150 REG DEEDS - EXCISE STAMP	-350,000.00	-391,390.00	-375,000.00	
Total REGISTER OF DEEDS REVENUES	-399,000.00	-416,108.30	-405,000.00	

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11034210 INFORMATION TECHNOLOGY REVENUE				
403649 RURAL CENTER GRANT-TOP LEGUP	0.00	0.00	0.00	
409619 TRANSFER FROM CAPITAL RESERVE	-279,312.00	0.00	0.00	
Total INFORMATION TECHNOLOGY REVENUE	-279,312.00	0.00	0.00	

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11034260 PUBLIC BUILDINGS REVENUES				
403627 EASTPOINTE CAPITAL IMP FUNDS	0.00	0.00	0.00	
403628 SMALL ESTATE	0.00	0.00	0.00	
408600 COUNTY SCH ADMIN UTILITIES	0.00	0.00	0.00	
409600 TRANSFER FRM CTHOUSE EXTENSION	0.00	0.00	0.00	
409619 TRANSFER FROM CAPITAL RESERVE	-989,789.00	0.00	0.00	
409627 TRANSFER FRM E911 WIRE	0.00	0.00	0.00	
Total PUBLIC BUILDINGS REVENUES	-989,789.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11034310 SHERIFF DEPARTMENT REVENUE				
402601 FEDERAL - COP'S GRANT	0.00	0.00	0.00	
402602 USDOJ-BPV GRANT	0.00	0.00	0.00	
402603 FEDERAL ASSET FUNDS (NARC)	0.00	-68,912.66	0.00	
402604 USDOJ-GRANTS	0.00	0.00	0.00	
402605 SHERIFF ASSOC ICAC GRANT	0.00	0.00	0.00	
402606 GRANT STIMULUS	0.00	0.00	0.00	
402607 US DEPT JUSTICE-LOC LAW ENF GT	0.00	0.00	0.00	
402609 US DEPT OF JUSTICE OVERTIME GR	-30,000.00	-32,220.72	-50,000.00	
403601 VICTIMS ASSIT GRANT-EQUIPMENT	0.00	0.00	0.00	
403612 STATE GRANT	0.00	0.00	0.00	
403623 COUNTY SCHOOL - SRO CONTRIBUT.	-875,300.00	-875,330.00	-875,300.00	
403626 TOWN OF ROSEBORO DEPUTIES	-303,252.00	-252,710.00	-303,252.00	
403631 STATE SUBSTANCE ABUSE TAX(NARC)	-13,568.00	-18,847.41	-13,568.00	
403659 TOWN OF GARLAND DEPUTIES	0.00	0.00	0.00	
403670 GOVERNOR'S CRIME CONTROL GRANT	0.00	0.00	0.00	
403678 GOV CC SCHOLASTIC CRIME STOPPR	0.00	0.00	0.00	
403679 DONATIONS-SCHOLASTIC CRIME STP	0.00	0.00	0.00	
404107 SHERIFF FEES	-5,500.00	-5,315.35	-6,400.00	
404115 CONCEALED WEAPONS FEE	-42,565.00	-85,729.46	-75,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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11034310 SHERIFF DEPARTMENT REVENUE				
404143 OFFICER FEES - SERVING PAPERS	-46,018.00	-65,550.00	-46,000.00	
408401 DONATIONS	0.00	0.00	0.00	
408900 MISC REVENUE - INSURANCE SET.	0.00	-6,011.57	-11,400.00	
408904 COURT ORDERED DRUG REVENUES	-200.00	-2,830.00	-3,600.00	
409600 TRANS FRM FUND 15	0.00	0.00	0.00	
409624 TRANSFER FR - SOCIAL SERVICES	-284,587.00	-225,276.20	-284,587.00	
Total SHERIFF DEPARTMENT REVENUE	-1,600,990.00	-1,638,733.37	-1,669,107.00	

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11034320 DETENTION CENTER REVENUES				
404210 JAIL FEES	-40,157.00	-31,055.55	-40,100.00	
404211 STATE-JAIL/DWI/CIVIL/LIC REV	-5,300.00	-11,445.16	-5,300.00	
404212 HOUSING OUT OF COUNTY	-30,000.00	-198,680.00	-80,000.00	
404213 HOUSING FEDERAL PRISONERS	-800,000.00	-607,912.42	-800,000.00	
404214 SCAAP GRANT	0.00	0.00	0.00	
404215 HOUSING STATE PRISONERS	-300,000.00	-295,888.02	-300,000.00	
404216 HOUSE ARREST FEE	0.00	0.00	0.00	
408900 CALLING CARDS/PAYTEL	-88,300.00	-110,381.89	-100,000.00	
408901 CANTEEN COMMISSIONS	-75,000.00	-78,205.69	-95,000.00	
408902 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
408951 MISC REV - MEDICAL	-3,000.00	-1,790.00	-1,500.00	
408952 MISC REV - HYGIENE	0.00	0.00	0.00	
408953 MISC REV - ROOM & BOARD	-2,400.00	-3,000.00	-2,000.00	
409600 TRANS FRM DETENTION CTR	0.00	0.00	0.00	
Total DETENTION CENTER REVENUES	-1,344,157.00	-1,338,358.73	-1,423,900.00	

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11034325 COMMUNICATIONS REVENUE				
408900 MISCELLANEOUS REVENUE	0.00	-2,683.63	0.00	
409627 TRANSFER FRM E911 WIRE	0.00	0.00	0.00	
420000 NC 911 PSAP	0.00	0.00	0.00	
Total COMMUNICATIONS REVENUE	0.00	-2,683.63	0.00	

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11034330 EMERGENCY MANAGEMENT REVENUES				
403617 STATE - EMERGENCY MANAGEMENT	-39,000.00	0.00	-39,000.00	
403647 STATE YR-END EMERG MGMT GRANT	0.00	0.00	0.00	
403651 HAZ MATERIAL EMERG PLAN GRANT	0.00	-6,500.00	0.00	
403666 STATE GRANT EOC EQUIPMENT	0.00	0.00	0.00	
403671 STATE-LOCAL EMERG PLAN COMM	0.00	0.00	0.00	
403672 ST/FED EMERG OPER PLAN GRANT	0.00	0.00	0.00	
403673 DEPT OF JUSTICE DOM PREP GRANT	0.00	0.00	0.00	
403674 ST HOMELAND SEC GRANT EQUIPMNT	0.00	0.00	0.00	
403675 ST HOMELAND SEC GRANT EXERCISE	0.00	0.00	0.00	
403676 ST HOMELAND SEC GRANT TRAINING	0.00	0.00	0.00	
403683 EM SUPPLEMENTAL GRANT	0.00	0.00	0.00	
404144 FIRE INSPECTION FEE	-15,000.00	-15,270.30	-30,000.00	
408402 DONATIONS-EMERGENCY MGT	0.00	-200.00	0.00	
408406 OTHER GRANTS	0.00	-37,403.78	0.00	
408900 MISCELLANEOUS REVENUE	0.00	-11,269.00	0.00	
Total EMERGENCY MANAGEMENT REVENL	-54,000.00	-70,643.08	-69,000.00	

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11034350 INSPECTIONS & PLANNING				
404081 PLANNING FEES	-46,525.00	-47,800.00	-48,851.00	
404130 ELECTRICAL INSPECTIONS	-175,000.00	-104,982.10	-183,750.00	
404131 MECHANICAL INSPECTIONS	-165,000.00	-100,413.90	-173,250.00	
404132 INSULATION INSPECTIONS	0.00	0.00	0.00	
404133 BUILDING INSPECTIONS	-229,454.00	-210,420.91	-240,926.00	
404134 PLUMBING INSPECTIONS	-85,314.00	-45,643.00	-89,579.00	
404135 BLOCKING & TIE DOWN INSPECTION	-45,631.00	-28,330.00	-40,000.00	
404136 EDUCATION/INSTITUTE OCCUPANCY	-1,000.00	-400.00	-1,000.00	
404137 WATER INSPECTIONS	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	-53,200.00	-51,635.00	-62,000.00	
Total INSPECTIONS & PLANNING	-801,124.00	-589,624.91	-839,356.00	

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11034370 AMBULANCE FEES				
402600 FEMA GRANT EQUIPMENT	0.00	0.00	0.00	
403601 STATE GRANT - MID CAROLINA	0.00	0.00	0.00	
404086 EM - AMERICAN HEART ASSOC.	0.00	-25,000.00	0.00	
404107 AMBULANCE FEES MILEAGE	0.00	0.00	0.00	
404108 AMBULANCE FEES	-2,525,000.00	-2,390,948.86	-3,000,000.00	
408401 DONATIONS	-95,512.00	-500.00	0.00	
408900 MISC REV - INS SETTLEMENT	0.00	0.00	0.00	
409627 TRANSFER FRM E911 WIRE	0.00	0.00	0.00	
Total AMBULANCE FEES	-2,620,512.00	-2,416,448.86	-3,000,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11034380 ANIMAL SHELTER REVENUES				
403400 PET ADOPTION FEES	-17,000.00	-8,880.00	-10,000.00	
403401 PET BOARDING FEES	0.00	0.00	0.00	
403402 SPAY & NEUTER FEES	-15,000.00	-9,960.00	-12,000.00	
403403 SURRENDER/PICKUP	0.00	0.00	0.00	
403601 GRANT HUMANE SOCIETY	0.00	0.00	0.00	
403602 GRANT PETFINDER	0.00	0.00	0.00	
408401 DONATIONS	-5,000.00	-68,671.69	-5,000.00	
408900 MISCELLANEOUS REVENUE	-7,900.00	-648.51	0.00	
409600 MISC. REIMB FOR SUPPLIES	0.00	0.00	0.00	
409696 TRANSFER FROM HEALTH DEPT.	0.00	0.00	0.00	
Total ANIMAL SHELTER REVENUES	-44,900.00	-88,160.20	-27,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11034720 SOLID WASTE REVENUES				
403621 STATE - TIRE TAX	-105,000.00	-73,132.60	-105,000.00	
403622 STATE - WHITE GOODS	-2,500.00	0.00	-2,500.00	
403623 STATE ELECTRONICS MGMT PROG	0.00	0.00	0.00	
403633 STATE - SPECIAL GRANT TIRES	-48,000.00	-39,538.10	-48,000.00	
403635 STATE SOLID WASTE TAX	0.00	0.00	0.00	
404081 LOCAL - OTHER FEES	0.00	0.00	0.00	
404111 TIRE DISPOSAL FEES - LOCAL	-3,000.00	-4,053.48	-3,000.00	
408900 LIQUIDATED DAMAGES	0.00	0.00	0.00	
Total SOLID WASTE REVENUES	-158,500.00	-116,724.18	-158,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11034920 ECONOMIC DEVELOPMENT REVENUES				
356801 DONATIONS	0.00	0.00	0.00	
356804 DONATIONS - SIGNS AT PARK	0.00	0.00	0.00	
356805 EXISTING INDUSTRY PROJECT	-4,000.00	-3,030.95	-4,000.00	
356806 DONATIONS - GOLF TOURNAMENT	0.00	0.00	0.00	
402600 EDA GRANT	0.00	0.00	0.00	
403601 ONE NC GRANT	0.00	0.00	0.00	
403602 STATE BUILDING REUSE GRANT	-300,000.00	0.00	-300,000.00	
403603 MUNICIPAL CONTRIBUTIONS	-22,380.00	-22,380.00	-22,380.00	
403614 GRANT - NC DEPT OF COMMERCE	0.00	0.00	0.00	
403649 RURAL CTR-ECON GRANT	0.00	0.00	0.00	
408200 PROCEEDS FROM LAND SALES	0.00	0.00	0.00	
408401 DONATIONS	0.00	0.00	0.00	
408402 GRANT INDUSTRY RECRUITMENT	0.00	0.00	0.00	
408600 LEASE/RENTAL FEES	-22,946.00	-23,983.12	-22,946.00	
408900 MISCELLANEOUS REVENUE	-7,500.00	-498.00	-8,000.00	
408920 N C SOUTHEAST ECONOMIC COMM	0.00	0.00	0.00	
408921 PARK SIGNAGE - CITY OF CLINTON	0.00	0.00	0.00	
408922 GOLDEN LEAF FUNDING	0.00	0.00	0.00	
Total ECONOMIC DEVELOPMENT REVENUE	-356,826.00	-49,892.07	-357,326.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11034950 COOPERATIVE EXTENSION REVENUES				
403681 DIGITAL INCLUSION GRANT - COG	0.00	0.00	0.00	
404081 LOCAL - OTHER FEES RESALE SIGN	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	-2,000.00	-1,130.80	-1,000.00	
409600 TRANS FRM LIVESTOCK CAP PROJ	0.00	0.00	0.00	
409601 TRANSFER FRM LIVESTOCK CAP RES	-2,000.00	0.00	-2,000.00	
Total COOPERATIVE EXTENSION REVENUE	-4,000.00	-1,130.80	-3,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11034960 SOIL CONSERVATION REVENUE				
403616 NC DIV SOIL/WTR - NCACSP	-30,000.00	-20,000.00	-30,000.00	
Total SOIL CONSERVATION REVENUE	-30,000.00	-20,000.00	-30,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11035820 VETERANS REVENUES				
403615 GRANT - VETERANS	-20,000.00	-38,288.98	-20,000.00	
408401 DONATIONS	0.00	0.00	0.00	
Total VETERANS REVENUES	-20,000.00	-38,288.98	-20,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11035911 CLINTON CITY SCHOOLS REVENUE				
403640 STATE-SCHOOL BOND FUND	0.00	0.00	0.00	
409608 TRANSFER FROM SCHOOL DEBT	0.00	0.00	0.00	
409612 TRANS FR 1/2 CT SALES TAX RES	-1,472,568.00	0.00	-496,679.00	
Total CLINTON CITY SCHOOLS REVENUE	-1,472,568.00	0.00	-496,679.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11035914 SAMPSON CO SCHOOLS REVENUE				
409608 TRANSFER FROM SCHOOL DEBT	0.00	0.00	0.00	
409612 TRANS FR 1/2 CT SALES TAX RES	-1,280,932.00	0.00	-1,309,427.00	
409619 TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	
Total SAMPSON CO SCHOOLS REVENUE	-1,280,932.00	0.00	-1,309,427.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11036110 LIBRARY REVENUES				
403623 CITY OF CLINTON CONTRIBUTION	-4,000.00	-4,000.00	-4,000.00	
403624 STATE - BASE GRANT	-115,764.00	-122,805.00	-115,764.00	
403625 STATE - ENRICHMENT GRANT	0.00	0.00	0.00	
403632 STATE AID - ONE TIME GRANT	0.00	0.00	0.00	
403646 LSTA GRANT	0.00	0.00	0.00	
403677 ST TECH PLAN GRANT - CONT SER	0.00	0.00	0.00	
403681 DIGITAL INCLUSION GRANT - COG	0.00	-18,000.00	0.00	
404110 LIBRARY FINES AND FEES	-3,500.00	-3,879.25	-3,500.00	
404111 COPIER FEES	-7,500.00	-12,723.41	-9,000.00	
408401 DONATIONS	-58,140.00	-44,297.80	0.00	
408404 BILL & MELINDA GATES FOUNDATN	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	-1,188.50	-5,460.00	
408930 DISCARD SALES	0.00	-369.35	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total LIBRARY REVENUES	-188,904.00	-207,263.31	-137,724.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11036120 RECREATION REVENUES				
349010 INSURANCE FEES	-300.00	0.00	0.00	
383400 RENT - PARK FACILITIES	-1,700.00	-3,050.00	-1,800.00	
383401 SPONSORSHIPS	0.00	-6,500.00	-7,000.00	
403657 TOWN OF NEWTON GROVE	-12,000.00	0.00	-12,000.00	
403663 NCAS YOUTH SPORTS GRANT	0.00	-6,500.00	0.00	
403664 REC GRANT - TRILLIUM PLAYGRND	0.00	-257,800.00	0.00	
408401 DONATIONS	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	-4,550.00	-3,965.00	0.00	
409619 TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	
442001 BASEBALL FEES	-24,000.00	-19,420.00	-20,000.00	
442002 BASKETBALL FEES	-22,500.00	-17,657.44	-18,750.00	
442003 FOOTBALL FEES	-18,000.00	-13,193.24	-12,750.00	
442004 SOCCER FEES	0.00	0.00	0.00	
442005 SOFTBALL FEES	-10,500.00	-7,400.00	-8,750.00	
442006 VOLLEYBALL FEES	-9,600.00	-7,460.00	-7,750.00	
442010 SUMMERDAY CAMP FEE	0.00	0.00	-12,000.00	
Total RECREATION REVENUES	-103,150.00	-342,945.68	-100,800.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11039999 FUND BALANCE APPROPRIATED				
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	-1,611,797.00	0.00	-1,788,649.00	
409901 FUND BAL APPROP-WHITE GOODS	0.00	0.00	0.00	
Total FUND BALANCE APPROPRIATED	-1,611,797.00	0.00	-1,788,649.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11039999 FUND BALANCE APPROPRIATED				
Fund Total	-82,752,767.00	-67,180,316.77	-84,894,043.00	

Department Name: Governing Body

Fiscal Year: 26-27

Department Head: Chairman Allen McLamb

Department Overview

The Sampson County Board of Commissioners is the governing body responsible for establishing policies, overseeing county services, and guiding the overall direction of county government in Sampson County. The Board operates under the commissioner/county manager form of government and works closely with the County Manager to ensure county operations are carried out effectively and efficiently. The Board is supported administratively by the County Manager's Office, the Clerk to the Board, and the County Attorney, who assist with meeting management, legal compliance, records retention, and implementation of Board policies.

Services Provided

- Adopting the county budget and overseeing fiscal policy
- Enacting ordinances, resolutions, and county policies
- Supporting economic development and long-range planning
- Appointing members to boards, committees, and commissions
- Providing oversight of county services and public programs
- Representing the interests and concerns of Sampson County residents

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141100 GOVERNING BODY				
512100 SALARIES	67,452.00	56,210.00	69,480.00	
512102 BONUS PAY	2,500.00	0.00	0.00	
512110 SALARIES - EXTRA MEETINGS	5,000.00	250.00	5,000.00	
518100 FICA	5,268.00	4,242.13	5,548.00	
518120 MEDICARE FICA	1,232.00	992.12	1,298.00	
518300 GROUP INSURANCE	24,000.00	10,016.52	12,000.00	
518400 DENTAL INSURANCE	1,920.00	422.20	1,920.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
526100 OFFICE SUPPLIES	500.00	182.39	500.00	
526200 DEPARTMENTAL SUPPLIES	500.00	131.97	500.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	500.00	
531100 TRAVEL	0.00	0.00	0.00	
531700 TRAVEL ALLOWANCE	15,000.00	12,500.00	15,000.00	
532100 TELEPHONE AND POSTAGE	2,500.00	929.25	2,500.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	10,282.00	10,270.00	11,200.00	
549200 DUES - INSTITUTE OF GOVERNMENT	9,100.00	9,100.00	9,500.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141100 GOVERNING BODY				
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
569300 DUES - MIDCAROLINA COG	4,561.00	3,420.75	4,600.00	
Total GOVERNING BODY	149,815.00	108,667.33	139,546.00	

Department Name: Administration

Fiscal Year: 26-27

Department Head: Allen Vann

Department Overview

The Sampson County Administration Department serves as the central administrative office for Sampson County government. The department supports the daily operations of county government and helps implement the policies and priorities established by the Sampson County Board of Commissioners. The Administration Office consists of the County Manager, the Clerk to the Board, the Community & Special Projects Administrator/PIO, and the Special Projects Manager. Sampson County operates under a Board of Commissioners/County Manager form of government, where the County Manager serves as the chief administrative officer responsible for carrying out board policies and supervising county departments.

Services Provided

- Coordinating county operations and departmental oversight
- Assisting the Board of Commissioners with agendas, minutes, and official records
- Managing public communications and special projects
- Supporting strategic planning, budgeting, and personnel administration

Key Accomplishments

- **Digital Transparency & Public Access:** Led by the Clerk to the Board, fully digitized all county ordinances, transitional records, and municipal codes into a centralized, fully searchable online public database, dramatically improving transparency and reducing administrative research time.
- **Strategic Modernization of Legal Counsel & Risk Mitigation:** Successfully transitioned the County's legal framework away from a single, generalist full-time attorney model to a contracted, multi-disciplinary legal firm. By shifting to a firm that deploys dedicated teams of specialized experts for distinct municipal legal matters—such as land use, labor law, and public finance—the County now secures more consistent, reliable, and sophisticated counsel at a comparable cost to the previous single-attorney framework.
- **Environmental Stewardship & Public Safety:** Led by the County Manager, developed and implemented a comprehensive, data-driven Animal Waste Cleanup Policy and accompanying regulatory ordinance to decisively mitigate public hazards and long-standing environmental concerns regarding localized animal waste spills.
- **Enterprise-Wide Workflow Modernization:** Led by the Special Projects Manager, engineered a complete operational shift away from legacy, paper-based procurement processes by transitioning to automated, digital workflows for requisitions, purchase orders, and invoice approvals.
- **Enhanced Citizen Engagement & Accessibility:** Led by the Public Information Officer (PIO), aggressively expanded public outreach by growing the County's digital notification and email list to over 8,000 active subscribers. Concurrently optimized the county website

to meet rigorous new ADA compliance accessibility standards and strengthened internal alignment by launching a dedicated employee-wide newsletter.

Challenges

- **Executive & Departmental Leadership Transitions:** Navigated a period of significant structural change, successfully onboarding a new County Manager in July 2025 alongside several key department head leadership transitions. Ensuring operational continuity, aligning institutional knowledge, and maintaining momentum on core county initiatives required intensive cross-departmental focus.
- **Macroeconomic Pressures & Rising Inflationary Costs:** Confronted severe, volatile economic headwinds throughout the fiscal year, characterized by dramatic, unbudgeted increases in critical operational commodities, including fuel, fleet maintenance parts, and essential service supplies. These sharp market fluctuations necessitated rigorous, continuous mid-year budget monitoring and tactical cost-containment measures.
- **Unfunded Mandates & Federal Reimbursement Deficits:** Managed compounding fiscal pressures resulting from shifts and reductions in federal reimbursement structures for essential Health and Human Services (HHS)—including Social Services and Public Health. Because these state-and-federally mandated programs must be maintained at strict statutory levels, the contraction of external funding effectively created an unfunded mandate, forcing the county to absorb increased baseline operational costs within local budget planning.

Additional Notes/ Funding Impact

Formalizing Innovation as an Operational Discipline: To effectively navigate escalating macroeconomic pressures and funding deficits, Sampson County must treat Innovation—the systematic identification of more efficient, lower-cost methods of service delivery—as a core organizational discipline. Just as Human Resources manages personnel and Finance manages capital, the modern administrative framework must treat continuous process engineering as a permanent, non-negotiable function. This discipline ensures the county can systematically drive down taxpayer costs without degrading the quality of public services.

However, fully realizing this discipline across the entire enterprise is strictly constrained by current capacity limitations. Presently, the county relies on a single individual serving as the Public Information Officer (PIO) and a single Special Projects Manager to spearhead these immense operational shifts. To move past a reactive posture and truly institutionalize continuous improvement, formalizing and expanding this administrative capacity must be recognized as a critical prioritization in future budget cycles. Consequently, any reduction in current baseline funding directly threatens the county’s regulatory compliance posture, disrupts core operational continuity following recent executive transitions, and halts the very process engineering required to drive down taxpayer costs.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141200 ADMINISTRATION				
512100 SALARIES	290,944.00	312,641.30	515,016.00	
512102 BONUS PAY	1,500.00	1,500.00	2,500.00	
512110 SALARIES - EXTRA MEETINGS	0.00	0.00	0.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512600 PART-TIME SALARIES	32,428.00	26,769.46	33,401.00	
512700 LONGEVITY	0.00	7,875.00	8,112.00	
518100 FICA	20,429.00	20,803.61	35,096.00	
518120 MEDICARE FICA	4,778.00	4,865.37	8,208.00	
518200 RETIREMENT	41,867.00	45,998.00	79,202.00	
518300 GROUP INSURANCE	48,000.00	50,450.00	72,000.00	
518400 DENTAL INSURANCE	1,152.00	1,173.60	1,920.00	
518700 CAFETERIA FEES	144.00	114.00	144.00	
518901 401K COUNTY CONTRIBUTION	14,548.00	15,707.25	26,157.00	
519200 LEGAL PROFESSIONAL SERVICES	0.00	0.00	0.00	
519900 CONSULTANT - CRIM JUSTICE GRNT	0.00	0.00	0.00	
521300 UNIFORMS	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526100 OFFICE SUPPLIES	400.00	2,351.59	500.00	
526200 DEPARTMENTAL SUPPLIES	600.00	441.92	2,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141200 ADMINISTRATION				
526201 DEPT SUPPLIES EQUIPMENT	300.00	1,051.57	300.00	
526261 CENSUS SUPPLIES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	250.00	370.83	500.00	
529901 PRELIMINARY EXPENSE	0.00	0.00	0.00	
531100 TRAVEL	0.00	308.85	1,500.00	
531500 MEETINGS	500.00	190.16	1,000.00	
531700 TRAVEL ALLOWANCE	12,120.00	7,246.32	7,020.00	
532100 TELEPHONE AND POSTAGE	5,000.00	3,891.64	5,000.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	0.00	0.00	0.00	
537000 ADVERTISING	900.00	360.00	1,200.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	21,450.00	0.00	
539300 CONTRACTED TEMPORARY HELP	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	28,689.00	3,742.97	3,000.00	
539600 SPECIAL PURPOSE COMMITTEE	0.00	0.00	0.00	
541000 RENTAL FEES - EXPO CENTER	0.00	0.00	0.00	
541001 RENT-CLAUDE MOORE MUSEUM	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	36,000.00	37,393.45	4,250.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141200 ADMINISTRATION				
544001 CONT SVCS-PERSONNEL STUDY	0.00	0.00	0.00	
544002 CONTRACT SERVICES SPECIAL	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	416.00	0.00	416.00	
549100 DUES AND SUBSCRIPTIONS	858.00	3,569.74	2,500.00	
549900 MOVING EXPENSES	4,000.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
561010 STRATEGIC PLANNING PROJECT	0.00	0.00	0.00	
Total ADMINISTRATION	545,823.00	570,266.63	811,442.00	

Department Name: **Human Resources**

Fiscal Year: **2026-2027**

Department Head: **Nancy Dillman**

Department Overview

(Briefly explain what the department does and why it matters.)

The Sampson County Human Resources Team provides support for County operations and our employees who deliver expected services. We actively recruit, train, support and assist in retaining skilled employees, offering them opportunities to grow both personally and professionally. HR consistently looks for ways to improve our work practices and tools used to ensure we are giving the best service for taxpayer dollars while ensuring the County complies with federal and state tax and labor laws.

Services Provided

(List the department's major services, keep it concise.)

- Recruitment, Screening, Background Checks, and Onboarding
- Assisting with Interviews
- New Employee Orientation
- New Hire Reports
- MUNIS updates
- Payroll Processing and Associated Reporting
- Retirement Planning, Assistance, and Reporting
- Benefits Enrollment, Administration, and Monitoring
- Family Medical Leave
- Workers' Compensation
- Unemployment
- Safety Training
- Policy Updates
- Employee Training and Career Development
- Official Personnel Files
- Adherence to and explanation of state and federal labor laws (FLSA)
- Conflict Resolution
- Employee Performance
- Leadership Development
- Coaching and mentoring for positive outcomes

- Emergency Response as required

Key Accomplishments

(List of major measurable or meaningful accomplishments from the past year.)

- Phased-in implementation of Time and Attendance software to provide employee support and ensure accuracy
- Elevated Safety Training for all full-time employees
- Cross-training of duties for more efficient service delivery
- Assumed responsibility for employee badges
- Streamlined email assignments for greater cost effectiveness
- Researched and negotiated health insurance plans to minimize cost and maintain the same level of coverage with no adjustment to employee premiums

Challenges

(Identify major operational, staffing, financial, facility, or service-related challenges.)

We continue to explore all that is possible with our MUNIS software. This essential tool has multiple capabilities to assist us in optimizing service delivery, and we continue to explore all the possibilities. Updating processes while ensuring historical data is maintained has proved challenging, and the support provided by the vendor is not as reliable across platforms as we would like. When fully implemented, the transition to electronic timekeeping will reduce the payroll processing time and allow us to move forward in utilizing the Benefits Administration and other HR capabilities that are available. Easy access, timely reporting, and less paper processes will enhance HR service delivery and allow for more time to focus on supporting employee growth and development. The loss of a staff member has further delayed our progress in meeting the identified training and support needs of our departments and our much-needed leadership development initiatives. We are continually sidetracked by competing priorities that dictate our time and resources as we strive to be responsive to the needs of others.

Additional Notes/ Funding Impact

(Explain major risks, impacts if funding is reduced or not approved)

We understand and greatly appreciate the investment that has been made in software funding to fully support and improve County operations. While we are still learning and slowly implementing needed changes for HR processes, our greater role is supporting our employees. That support must include upskilling our current workforce to fully embrace the ever-evolving possibilities for improved service delivery. Our applicant pool for specialized positions continues to weaken as we become less competitive in the marketplace. Obviously, less people on the payroll improves the pay practices for remaining employees. Our goal is efficient and effective service delivery throughout County operations. The lack of a cost of living adjustment last year has abolished the gains realized through the most recent salary study. Our way forward must be a sustainable approach to how we make salary adjustments and reward employee performance while maintaining a sound foundation for all employees. Hiring practices, training, high expectations, ongoing support, accountability, and effective communications will help us move our workforce forward to provide the services our citizens deserve. Our employees are our greatest asset, not the last thing to consider in a budget.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141210 HUMAN RESOURCES				
512100 SALARIES	365,172.00	234,732.59	290,508.00	
512102 BONUS PAY	2,500.00	2,500.00	2,000.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	1,782.00	1,782.00	1,836.00	
518100 FICA	22,907.00	14,278.56	18,250.00	
518120 MEDICARE FICA	5,358.00	3,339.35	4,268.00	
518200 RETIREMENT	52,805.00	34,034.44	44,261.00	
518300 GROUP INSURANCE	60,000.00	38,601.28	48,000.00	
518400 DENTAL INSURANCE	1,920.00	1,064.20	1,536.00	
518700 CAFETERIA FEES	300.00	180.00	216.00	
518901 401K COUNTY CONTRIBUTION	18,348.00	11,717.13	14,618.00	
526200 DEPARTMENTAL SUPPLIES	8,500.00	1,891.89	6,500.00	
526201 DEPT SUPPLIES EQUIPMENT	3,760.00	1,349.99	3,800.00	
529900 MISCELLANEOUS EXPENSES	1,500.00	0.00	1,500.00	
531100 TRAVEL	800.00	3,102.48	800.00	
531700 TRAVEL/PHONE ALLOWANCE	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	1,360.00	745.41	1,200.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141210 HUMAN RESOURCES				
537000 ADVERTISING	2,500.00	625.00	1,500.00	
538100 DATA PROCESSING - PROGRAMMING	104,393.00	12,891.97	12,500.00	
539500 EMPLOYEE TRAINING	50,000.00	-14,820.82	15,000.00	
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	895.00	849.00	950.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
Total HUMAN RESOURCES	704,800.00	348,864.47	469,243.00	

Department Name: GIS

Fiscal Year: **2027**

Department Head: **Jerry Cashwell Interim**

Department Overview

The Geographic Information Systems (GIS) Department provides mapping and property information services for Sampson County departments, emergency services, and the public. The department maintains county parcel maps, property boundaries, and 911 address information used for taxation, emergency response, planning, and other county services.

GIS works closely with the Tax Office to maintain accurate property mapping and supports emergency responders through countywide 911 addressing. The department also maintains the county's online Parcel Viewer and other mapping applications used by county staff, landowners, surveyors, attorneys, realtors, and the public.

In addition, GIS assists citizens with parcel research, address questions, and mapping issues while providing accurate geographic data and aerial imagery to support county operations and decision-making.

Services Provided

The GIS Department provides the following services for Sampson County departments and citizens:

- Maintains county property and parcel maps
- Maintains countywide 911 address data
- Maintains the county's online Parcel Viewer
- Assists landowners, surveyors, attorneys, and realtors with parcel and mapping questions
- Maintains utility and infrastructure mapping
- Maintains fire district and service area maps
- Provides mapping support for Emergency Services and public safety
- Creates custom maps for county departments and public projects
- Maintains aerial photography and geographic data
- Supports planning, zoning, environmental health, and infrastructure projects

Key Accomplishments

- In 2025 we assigned over 200 new addresses and mapped over 3,000 parcels, both new and existing.
- We maintained a public-facing GIS parcel data viewer with over 50,000 parcels. Citizens, attorneys and realtors can easily locate property records and information this way.
- We maintained a hurricane response application where emergency services and other county employees can note road closures, downed trees etc. that will then be mapped by us.
- We implemented updated imagery to the dispatch computers in the 911 centers to improve dispatching (the previous aerial imagery there was from 2013).
- We also corrected over 700 addresses in the GIS database that were incorrect, which affects 911 dispatching as well.

- The GIS Coordinator is currently developing a new GIS website to improve county-wide understanding of GIS functions and how GIS can serve other county departments.

Challenges

The GIS Department currently consists of three employees: the GIS Coordinator and two GIS Technicians. With limited staffing, the department must balance daily operational needs with long-term improvements and expanded services for county departments.

A key challenge is employee retention and recruitment. GIS positions require specialized technical skills, and current salary levels make it difficult to compete with neighboring counties and private sector employers offering higher pay.

Limited staffing also reduces the department's ability to take on new projects, as any vacancy or workload shift requires existing staff to absorb additional duties, limiting time for modernization and service expansion.

Employee commute distances further reflect the difficulty of recruiting locally. Continued investment in staffing and retention is necessary to maintain service levels and support future GIS growth in Sampson County.

Additional Notes/ Funding Impact

Continued investment in the GIS Department is important to maintain accurate county mapping, reliable 911 addressing, and the online GIS services used by county departments, emergency responders, and the public. GIS supports many county functions including taxation, planning, utilities, fire districts, and public access to property information.

As county growth and technology needs increase, demand for GIS services continues to expand. Maintaining current software, aerial imagery, hardware, and qualified staff is necessary to ensure reliable mapping services and operational support for county departments.

The department is also evaluating future implementation of ArcGIS Enterprise to improve data management, interdepartmental collaboration, and the county's ability to support larger GIS projects and expanded web applications.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141220 GEOGRAPHIC INFORMATION SYSTEMS				
512100 SALARIES	145,572.00	111,593.01	145,520.00	
512102 BONUS PAY	1,500.00	1,500.00	500.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
518100 FICA	9,119.00	6,959.39	9,054.00	
518120 MEDICARE FICA	2,133.00	1,627.59	2,118.00	
518200 RETIREMENT	20,949.00	16,058.25	22,032.00	
518300 GROUP INSURANCE	36,000.00	25,270.00	36,000.00	
518400 DENTAL INSURANCE	1,152.00	733.50	1,152.00	
518700 CAFETERIA FEES	7,279.00	30.00	0.00	
518901 401K COUNTY CONTRIBUTION	7,279.00	4,478.65	7,276.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	500.00	266.13	850.00	
526201 DEPT SUPPLIES EQUIPMENT	450.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	1,840.00	1,432.58	2,850.00	
531700 TRAVEL/PHONE ALLOWANCE	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	1,290.00	0.00	1,290.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141220 GEOGRAPHIC INFORMATION SYSTEMS				
537000 ADVERTISING	3,000.00	747.00	3,000.00	
538100 DATA PROCESSING - PROGRAMMING	1,320.00	172.41	1,380.00	
539500 EMPLOYEE TRAINING	800.00	535.00	1,500.00	
544000 CONTRACTED SERVICES	31,300.00	24,705.94	25,000.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	120.00	100.00	120.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
Total GEOGRAPHIC INFORMATION SYSTEM	271,603.00	196,209.45	259,642.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141250 AIRPORT				
519200 LEGAL PROFESSIONAL SERVICES	0.00	0.00	0.00	
519201 LEGAL-NAYLOR SETTLEMENT	0.00	0.00	0.00	
521300 UNIFORMS	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	4,600.00	5,530.00	4,600.00	
533000 UTILITIES	3,000.00	2,426.09	3,000.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	2,000.00	689.40	2,000.00	
535200 MAINT/REPAIR - EQUIPMENT	5,000.00	0.00	5,000.00	
535300 MAINT/REPAIR - VEHICLES	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	0.00	0.00	0.00	
539900 BANKING SERVICE CHARGE	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	69,479.00	35,931.48	69,479.00	
544001 CONT SVCS AIRPORT ENGINEER	0.00	0.00	0.00	
544002 CONTRACT SER AVIATION EASEMNTS	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141250 AIRPORT				
544003 CONTRACTED SERVICES-MANAGER	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	5,500.00	0.00	5,500.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
549990 SALES & USE TAX	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY OTHER	0.00	0.00	0.00	
557000 LAND PURCHASES	0.00	0.00	0.00	
559100 CAPITAL OUTLAY - PAVING	0.00	0.00	0.00	
588100 PURCHASE FUEL FOR RESALE	0.00	0.00	0.00	
596051 CONT TO AIRPORT CAPITAL RES	0.00	0.00	0.00	
Total AIRPORT	89,579.00	44,576.97	89,579.00	

Department Name: Finance Department

Fiscal Year: FY26-27

Department Head: Melissa Burton

Department Overview

The Finance Department manages the local government's fiscal operations. The department is dedicated to efficiently and effectively administering the county's affairs in compliance with State law and Federal regulations and in conformity with generally accepted accounting principles. Core responsibilities are accounting and financial reporting, disbursements and preaudits, cash management, debt and investment management, purchasing and procurement, risk management, and enforcing the budget ordinance.

Services Provided

- Accounting and financial reporting
- Disbursements and preaudits
- Debt and investment management
- Purchasing and procurement
- Risk management
- Enforcing the budget ordinance

Key Accomplishments

- We teamed with the special projects manager to innovate how we do internal processes. To maximize efficiency and move away from manual, paper-heavy processes, we implemented electronic requisition and invoice entry. Purchase Orders and checks are issued and then saved in the software which eliminates the need for saving paper copies.
- Another result of that collaboration is the implementation of capital assets software to better track and manage assets. This will reduce the need to rely on spreadsheets for maintaining depreciation, etc. Advantages of this program include improved accuracy, enhanced visibility and control, optimized asset utilization, and better financial planning and asset reporting.
- At the urging of the previous Interim County Manager, we did a pilot telematics program which we intend to fully implement in FY26-27. There are numerous advantages including lowering fuel costs, predictive maintenance, enhanced driver safety, theft prevention, and lower insurance premiums
- We have begun the process of transitioning to one payment processor, rather than have multiple payment processors across different departments.
- We successfully refunded our 2015 Limited Obligation Bonds in November, and were able to save nearly \$2,000,000 in interest over the next 10 years.

Challenges

Staffing is a challenge as the Finance Department has lost 2 positions in the last 3 years, with the workload remaining essentially the same.

Additional Notes/ Funding Impact

We requested a new Asset and Fleet Coordinator position in this budget. This position will manage the logistics, maintenance, and lifecycle of our assets and vehicles. The role ensures operational efficiency, regulatory compliance, and cost-effectiveness. Advantages of having this role are reduced cost of ownership, minimized downtime and extended lifespans, fuel cost savings, enhanced safety and compliance, and data-driven decision making. As stewards of taxpayer money, it is critical that we are managing the millions of dollars in assets responsibly in a centralized location rather than fragmented across departments.

Failure to be granted the position will result in going back to more manual and inefficient processes rather than continuing to move forward with a more responsible and intentional approach to our assets. The workload would have to be absorbed by an already taxed staff (note loss in staff over last 3 years).

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141300 FINANCE				
512100 SALARIES	367,198.00	296,556.22	432,810.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	0.00	
512102 BONUS PAY	3,330.00	3,363.30	3,585.00	
512120 SUPPLEMENT	3,812.00	0.00	1,962.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	16,738.75	21,000.00	
512700 LONGEVITY	2,989.00	3,045.54	3,125.00	
518100 FICA	23,458.00	18,860.68	28,648.00	
518120 MEDICARE FICA	5,487.00	4,410.89	6,701.00	
518200 RETIREMENT	53,819.00	43,030.37	66,740.00	
518278 LAW ENFORCEMENT RETIREMENT	0.00	0.00	0.00	
518300 GROUP INSURANCE	116,040.00	94,325.26	128,040.00	
518400 DENTAL INSURANCE	2,562.00	1,568.34	2,946.00	
518500 UNEMPLOYMENT INSURANCE	7,000.00	0.00	29,000.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518700 CAFETERIA FEES	157.00	190.40	230.00	
518800 LIFE INSURANCE	18,500.00	8,331.08	19,000.00	
518900 SUPPLEMENTAL RETIREMENT FUND	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	18,700.00	8,010.54	21,139.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141300 FINANCE				
519100 PROFESSIONAL SERVICES	122,750.00	54,300.00	107,450.00	
519200 LEGAL PROFESSIONAL SERVICES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526100 OFFICE SUPPLIES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	16,508.00	8,644.98	22,000.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	1,305.50	2,720.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	3,000.00	2,031.00	4,000.00	
531700 TRAVEL ALLOWANCE	1,020.00	0.00	683.00	
532100 TELEPHONE AND POSTAGE	16,898.00	6,031.79	16,898.00	
532187 TELEPHONE - FAX MACHINE	0.00	0.00	0.00	
533000 UTILITIES	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	3,000.00	0.00	3,000.00	
537000 ADVERTISING	3,500.00	360.00	5,000.00	
537001 ADVERTISING - ACCTS. REC.	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	5,650.00	5,536.43	5,950.00	
539900 BANKING SERVICE CHARGE	130,000.00	87,492.48	117,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141300 FINANCE				
541000 RENTAL FEES - BUILDING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	13,010.00	6,827.65	13,010.00	
544005 CONTRACTED SERV - TEMP HELP	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	308,400.00	0.00	325,000.00	
549100 DUES AND SUBSCRIPTIONS	895.00	175.00	895.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
557000 LAND PURCHASES	0.00	0.00	0.00	
558000 CAPITAL OUTLAY-FCB BUILDING	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	0.00	0.00	0.00	
599900 DISASTER RELIEF	0.00	0.00	0.00	
599910 CRISIS HOUSING ASSISTANCE	0.00	0.00	0.00	
Total FINANCE	1,247,683.00	671,136.20	1,389,032.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141340 FINANCE DATA PROCESSING				
526200 DEPARTMENTAL SUPPLIES	29,725.00	0.00	0.00	
526201 DEPT SUPPLIES-EQUIPMENT	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	1,400.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	3,000.00	30,879.64	21,060.00	
538101 INTER-NET ACCESS	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	180,461.00	256,817.04	391,635.00	
544001 CONTRACTED SVCS-GIS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
Total FINANCE DATA PROCESSING	214,586.00	287,696.68	412,695.00	

Department Name: **Tower**

Fiscal Year: **2027**

Department Head: **Jerry Cashwell, Interim**

Department Overview

The Sampson County 911 Communications Center serves as the primary Public Safety Answering Point (PSAP) for the county, operating 24 hours a day, 365 days a year. The department is responsible for receiving, processing, and dispatching emergency and non-emergency calls for law enforcement, fire, emergency medical services and other multiple agencies. Utilizing nationally recognized emergency dispatch protocols, advanced communications technology, and highly trained telecommunicators, the center ensures timely and effective coordination of emergency response resources throughout the jurisdiction.

In addition to call-taking and dispatch operations, the department supports responder safety through radio communications management, emergency notification systems, mutual aid coordination, and interoperability with local, state, and federal public safety agencies. The agency is committed to professionalism, accuracy, accountability, and providing exceptional service to the community during critical incidents and everyday emergencies.

Services Provide

- Emergency and non-emergency call taking
- Dispatch Services
- Emergency Medical Dispatch (EMD)
- Emergency Fire Dispatch (EFD)
- Emergency Police Dispatch (EPD)
- Radio Communications
- Incident Coordination
- Emergency notification and alerting
- Technology and mapping services
- Public safety support services
- Public education and community outreach
- Continuity and emergency preparedness

Key Accomplishments

- Installed fiber and microwave paging system from new facility to Taylors Bridge
- Completed a study on our current VHF paging system and currently working on funding for the project
- Implemented Emergency Police Dispatch Protocols (EPD)
- Began recognizing years of service for staff in 5-year increments and present awards
- All personnel achieved their 40-hour Emergency Telecommunicator Course certification

Challenges

Although ETSF funding greatly helps the department purchase equipment and systems that support telecommunicators with up-to-date technology, funding limitations remain because the 911 Board reimburses only certain items or a portion of their costs.

Additional Notes/ Funding Impact

- Rising equipment costs continue to impact annual operating budgets, including CAD systems, radio infrastructure, phone systems, recording systems, cybersecurity protections, and NG911 upgrades.
- North Carolina's 911 Board administers statewide 911 funding and grant programs to support PSAP operations, facility improvements, and technology enhancements.
- NG911 implementation significantly increases recurring operational expenses, including ESInet services, cybersecurity monitoring, GIS maintenance, and network redundancy requirements.
- Cybersecurity threats targeting public safety systems require additional investments in firewalls, monitoring systems, backup systems, and incident response capabilities.
- Increased reliance on mobile applications, AVL systems, RapidSOS integration, and multimedia communications creates additional software licensing and maintenance costs.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141350 TOWER EXPENDITURES				
519500 PROF SERVICES - LEGAL/ENGINEER	0.00	0.00	0.00	
525100 FUEL-DIESEL GENERATOR	500.00	0.00	750.00	
526200 DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	6,732.00	1,359.56	840.00	
533000 UTILITIES	10,800.00	5,635.83	10,800.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	3,559.00	0.00	3,750.00	
535200 MAINT/REPAIR - EQUIPMENT	8,000.00	0.00	8,000.00	
535201 MAINT/REPAIR-TOWER DEMO	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	4,875.00	69,319.65	107,222.00	
545000 INSURANCE (COUNTY FUNDED)	1,500.00	1,500.00	1,500.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	16,272.00	13,570.60	0.00	
557000 LAND PURCHASES	0.00	0.00	0.00	
558100 CONSTRUCTION COSTS	0.00	0.00	0.00	
581000 TRANSFER TO FIRE ASSOCIATION	0.00	0.00	0.00	
Total TOWER EXPENDITURES	52,238.00	91,385.64	132,862.00	

Department Name: Tax Administration

Fiscal Year: 2027

Department Head: Jim Johnson

Department Overview

The Sampson County Tax Office is charged with listing, assessing and collecting all taxable property within its jurisdiction. The property tax is the largest source of revenue for any local government. Tax dollars are used to help fund schools, emergency services, public safety, as well as many other important departments that provide services to our citizens.

Services Provided

The Sampson County Tax Office provides a revenue stream for Sampson County. Our office assesses all real and personal property in a fair and equitable manner. Our office actively discovers all unlisted property for ad valorem tax purposes.

Key Accomplishments

Sampson County completed a real property revaluation in 2024 and moved to a four-year reappraisal cycle as recommended by the North Carolina Department of Revenue. The process for the 2028 reappraisal has begun. An RFP was sent out to all firms registered with NCDOR in early 2025. The contractor was selected and field work started in November 2025. The new property values will be in effect January 1, 2028. The tax collections department continues to achieve collections over 97% each year.

Challenges

Our office lost a position in the current budget year cycle. A staff of 20 has been reduced to 15 in the last several years. All departments are small and absences can create issues at times. So, staffing is a concern. Our computer hardware is aging, and we are trying to replace hard drives at a minimal cost versus purchasing

new computers. Line-item funding is a concern. The cost of supplies, postage, software, are on the rise. We have essentially stopped all non-required training and travel to cut costs.

Additional Notes/ Funding Impact

If the office is not sufficiently funded, it could miss statutory mandates that are required to be achieved. For example, all staff making appraisals on personal or real property must be certified with NCDOR and maintain continuing education hours. A funding shortage would have a negative impact on training opportunities. A lack of funding would most certainly result in a lower tax collection rate which translates to less dollars available to the local government in which they rely heavily on.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141400 TAX ADMINISTRATION				
512100 SALARIES	797,460.00	660,906.02	821,388.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	0.00	
512102 BONUS PAY	8,000.00	8,000.00	8,000.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	11,953.00	11,953.00	12,312.00	
518100 FICA	50,829.00	39,746.75	52,335.00	
518120 MEDICARE FICA	11,888.00	9,295.62	12,240.00	
518200 RETIREMENT	116,475.00	96,824.37	126,223.00	
518300 GROUP INSURANCE	240,000.00	198,740.00	240,000.00	
518400 DENTAL INSURANCE	6,144.00	4,635.72	6,144.00	
518700 CAFETERIA FEES	1,020.00	60.00	72.00	
518901 401K COUNTY CONTRIBUTION	40,471.00	28,627.14	41,685.00	
519100 PROFESSIONAL SERVICES	120,000.00	74,990.28	120,000.00	
525100 GAS, OIL AND TIRES	500.00	210.55	600.00	
526100 OFFICE SUPPLIES	300.00	146.00	0.00	
526200 DEPARTMENTAL SUPPLIES	15,000.00	10,271.31	15,000.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	1,234.00	0.00	
531100 TRAVEL	4,200.00	1,712.25	4,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141400 TAX ADMINISTRATION				
531700 TRAVEL ALLOWANCE	2,400.00	2,000.00	2,400.00	
532100 TELEPHONE AND POSTAGE	40,000.00	54,369.44	42,000.00	
534200 BOARD MEMBERS EXPENSE	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	2,300.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	700.00	2,463.48	700.00	
537000 ADVERTISING	25,000.00	24,848.00	25,000.00	
538100 DATA PROCESSING - PROGRAMMING	133,200.00	133,311.09	133,200.00	
539300 CONTRACTED TEMPORARY HELP	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	2,400.00	1,820.00	2,000.00	
539700 LEVY EXPENSES	0.00	0.00	0.00	
539900 LOCKBOX BANK CHARGES	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	6,000.00	5,858.46	6,100.00	
544000 CONTRACTED SERVICES	34,000.00	28,040.80	15,000.00	
544001 CONTRACT SVCS-BILLING	59,400.00	59,122.55	65,000.00	
545000 INSURANCE AND BONDS	2,000.00	1,575.00	2,000.00	
549100 DUES AND SUBSCRIPTIONS	5,550.00	5,399.35	5,700.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141400 TAX ADMINISTRATION				
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
557000 LAND PURCHASES	0.00	0.00	0.00	
584100 TAX REFUNDS	40,000.00	34,348.83	40,000.00	
Total TAX ADMINISTRATION	1,777,190.00	1,500,510.01	1,799,099.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141500 LEGAL				
512100 SALARIES	124,176.00	89,351.26	0.00	
512102 BONUS PAY	500.00	500.00	0.00	
518100 FICA	7,730.00	5,220.03	0.00	
518120 MEDICARE FICA	1,808.00	1,220.81	0.00	
518200 RETIREMENT	17,869.00	12,857.67	0.00	
518300 GROUP INSURANCE	12,000.00	6,090.00	0.00	
518400 DENTAL INSURANCE	384.00	176.04	0.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518601 PROFESSIONAL LIABILITY INS	0.00	0.00	0.00	
518700 CAFETERIA FEES	0.00	36.00	0.00	
518901 401K COUNTY CONTRIBUTION	6,209.00	3,966.08	0.00	
519200 LEGAL PROFESSIONAL SERVICES	0.00	61,485.00	0.00	
519201 LEGAL SVCS-SPECIAL	0.00	0.00	0.00	
519900 OTHER PROF SVCS-PIPE TEST	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	100.00	0.00	0.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
531100 TRAVEL	1,000.00	289.70	0.00	
532100 TELEPHONE AND POSTAGE	1,200.00	273.24	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141500 LEGAL				
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	1,000.00	408.00	0.00	
544000 CONTRACTED SERVICES	50,000.00	49,491.81	350,000.00	
545000 INSURANCE AND BONDS	3,800.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	2,648.00	2,387.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
Total LEGAL	230,424.00	233,752.64	350,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141600 COURTS				
519900 OTHER PROFESSIONAL SERVICES	1,200.00	1,200.00	0.00	
526200 DEPARTMENTAL SUPPLIES	5,500.00	4,045.65	7,500.00	
526201 DEPARTMENTAL SUPPLIES - CD	0.00	0.00	0.00	
526248 DIST ATTY - DEPT SUPPLIES	0.00	0.00	1,500.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
529948 MISC ESPENSE - DIST ATTY	0.00	0.00	0.00	
531100 TRAVEL-STATE CRIMINAL JUSTICE	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	16,100.00	15,493.85	16,100.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
541000 RENTAL FEES - BUILDINGS	46,800.00	46,800.00	46,800.00	
541048 RENT - DIST ATTY	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	43,890.00	9,855.00	29,493.00	
544010 GUN VIOLENCE PROSECUTOR GRANT	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	1,200.00	1,119.11	1,800.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
551048 DIST ATTY - CO-OFFICE EQUIP	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
558000 ROOFS/IMPROVEMENTS	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
1141600 COURTS				
Total COURTS	114,690.00	78,513.61	103,193.00	

Department Name: Sampson County Board of Elections

Fiscal Year: 2026-2027

Department Head: Niya Rayner

Department Overview

(Briefly explain what the department does and why it matters.)

The Board of Elections performs complex administrative and technical work planning, managing and conducting federal, state, county, municipal and special elections; supervising voter registration processes; budget preparation; precinct official appointments and training; voter and public education; compliance with state and federal laws. Work involves setting goals and following guidance from the NC State Board of Elections.

Services Provided

(List the department’s major services, keep it concise.)

Facilitate federal, state and local elections
Candidate Filing
Assist Candidates with Campaign Finance questions
Prepare and submit any required State, County, or Federal reports
Report to county local election board
Schedule and notice board meetings
Assist with voter registration
Maintain voter registration database & voting equipment
Assist and process Absentee requests
Precinct worker appointments
Training for precinct workers
Facility/polling location agreements
Logic and Accuracy testing of voting equipment
Public Records Request
Prepare all legal advertising as required by law
Handle all mailings, reports, etc. required by the State Board of Elections
Presentation on elections to civic groups, schools, etc, if requested
Board votes on early voting plans
Absentee meetings

Key Accomplishments

(List of major measurable or meaningful accomplishments from the past year.)

March of 2025, there were 38,036 registered voters. Now, as of 5/15/2026, there are 38,650 registered voters for Sampson County. This year, our department has completed the 2025 Municipal Election and the 2026 Primary Election. Upcoming, in fiscal year 2026-2027, will be the 2026 General Election in November. Federal, State and County contests will be on the ballot.

Challenges

(Identify major operational, staffing, financial, facility, or service-related challenges.)

Our department has trouble with precinct worker retention. Each year, working with the local parties, our department tries to make sure precincts are sufficiently staffed while being bipartisan.

Our department tries to plan for the unexpected but law and policy changes from the General Assembly or from the NC State Board of Elections can impact operations costs.

Additional Notes/ Funding Impact

(Explain major risks, impacts if funding is reduced or not approved)

If the Elections Department is not funded, this would impact operations, the 2026 General Elections, and required deadlines that must be met.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141700 BOARD OF ELECTIONS				
512100 SALARIES	123,624.00	67,595.99	127,332.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	0.00	
512102 BONUS PAY	1,000.00	1,000.00	500.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512600 PART-TIME SALARIES	10,765.00	84,226.00	118,864.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	7,727.00	9,374.11	15,296.00	
518120 MEDICARE FICA	1,808.00	2,192.09	3,578.00	
518200 RETIREMENT	20,139.00	9,727.07	19,279.00	
518300 GROUP INSURANCE	26,400.00	11,090.00	24,000.00	
518400 DENTAL INSURANCE	768.00	322.74	768.00	
518500 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	
518700 CAFETERIA FEES	72.00	60.00	72.00	
518901 401K COUNTY CONTRIBUTION	6,182.00	3,095.57	6,367.00	
526200 DEPARTMENTAL SUPPLIES	8,280.00	4,977.27	8,400.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	305.89	0.00	
526202 ELECTION EQUIPMENT	0.00	0.00	0.00	
526203 PUBLIC WORKSTATION GRANT	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141700 BOARD OF ELECTIONS				
531100 TRAVEL	5,400.00	9,184.97	5,000.00	
532100 TELEPHONE AND POSTAGE	7,450.00	7,036.54	7,800.00	
534100 PRINTING	26,500.00	20,802.12	19,500.00	
534200 BOARD MEMBERS EXPENSE	10,500.00	9,625.00	0.00	
534300 ELECTIONS EXPENSE	109,543.00	18,116.58	8,325.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	33,271.00	34,613.44	34,413.00	
537000 ADVERTISING	6,000.00	4,572.00	4,000.00	
538100 DATA PROCESSING - PROGRAMMING	15,000.00	14,717.00	12,000.00	
539300 CONTRACTED TEMPORARY HELP	10,200.00	25,346.25	0.00	
539500 EMPLOYEE TRAINING	4,900.00	3,603.24	2,650.00	
543000 RENTAL - EQUIPMENT	3,000.00	2,948.00	2,853.00	
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	300.00	0.00	300.00	
549100 DUES AND SUBSCRIPTIONS	345.00	0.00	345.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
596000 TRANSFER TO STATE AGENCY	0.00	0.00	0.00	
596074 TRANS TO ELEC MACHINE CR	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141700 BOARD OF ELECTIONS				
Total BOARD OF ELECTIONS	439,174.00	344,531.87	421,642.00	

Department Name:

Fiscal Year: 2026/2027

Department Head: Anita H. Lane

Department Overview

(Briefly explain what the department does and why it matters.)

The Register of Deeds Office serves as the custodian of Sampson County's public records, including all Real Estate, Deeds and Deeds of Trust, Satisfactions/Cancellations, Power of Attorneys, Assumed Business Names, Agreements, Survey Maps, Etc. We issue Marriage License and administer Notary Oath Commissions and record Military Discharge (DD-214's). Our services are mandated by the State.

Services Provided

(List the department's major services, keep it concise.)

Record legal documents, Issue Marriage License, Issue Birth, Death & Marriage Certificates. Process Vital Record Amendments.

Key Accomplishments

(List of major measurable or meaningful accomplishments from the past year.)

Our website was updated to meet the new federal website accessibility requirements following the U.S. Department of Justice's finalized update to Title II of the Americans with Disabilities Act (ADA). This rule is intended to make public websites more accessible to all users (e.g., those that are visually impaired, have hearing difficulties, mobility challenges, etc.)

NOTE: Our Website Vendor; Logan Systems Inc. provided this mandated update at no additional cost to the county.

Challenges

(Identify major operational, staffing, financial, facility, or service-related challenges.)

Fortunately, we do not have any major operational or staffing issues.

Additional Notes/ Funding Impact

(Explain major risks, impacts if funding is reduced or not approved)

Our services are mandated. I do not cushion my budget or ask for funds that are not needed. If our budget is reduced, it would affect our customer service.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141800 REGISTER OF DEEDS				
512100 SALARIES	274,260.00	228,550.00	282,504.00	
512102 BONUS PAY	3,000.00	3,000.00	3,000.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	5,436.00	5,436.00	5,600.00	
518100 FICA	17,740.00	14,448.98	18,540.00	
518120 MEDICARE FICA	4,149.00	3,379.19	4,336.00	
518200 RETIREMENT	40,249.00	33,670.64	44,301.00	
518300 GROUP INSURANCE	72,000.00	60,540.00	72,000.00	
518400 DENTAL INSURANCE	2,304.00	1,760.40	2,304.00	
518700 CAFETERIA FEES	144.00	120.00	144.00	
518900 SUPPLEMENTAL RETIREMENT FUND	4,500.00	3,580.38	4,500.00	
518901 401K COUNTY CONTRIBUTION	13,985.00	10,099.40	14,631.00	
526100 OFFICE SUPPLIES	3,500.00	2,850.18	4,400.00	
526200 DEPARTMENTAL SUPPLIES	3,500.00	2,176.50	4,500.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
531100 TRAVEL	1,500.00	183.18	2,500.00	
531700 TRAVEL ALLOWANCE	3,420.00	2,850.00	3,420.00	
532100 TELEPHONE AND POSTAGE	2,500.00	2,380.53	3,000.00	
535200 MAINT/REPAIR - EQUIPMENT	500.00	0.00	1,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141800 REGISTER OF DEEDS				
539500 EMPLOYEE TRAINING	2,300.00	200.00	2,500.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	800.00	
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
544005 CONTRACTED SERV - TEMP HELP	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	800.00	175.00	800.00	
545300 OFFICIAL BOND	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	400.00	400.00	500.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
556100 CAPITAL OUTLAY - BOOKS	0.00	0.00	0.00	
Total REGISTER OF DEEDS	456,187.00	375,800.38	475,280.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11141801 REG DEEDS TECHNOLOGY				
544000 CONTRACTED SERVICES	65,000.00	46,367.66	66,000.00	
Total REG DEEDS TECHNOLOGY	65,000.00	46,367.66	66,000.00	

Department Name: Information Technology

Fiscal Year:27

Department Head: Chris Rayner

Department Overview

The primary role of the Sampson County Information Technology (IT) Department is to deliver and maintain reliable technology services that support all county operations. Funded entirely through discretionary appropriations, the department works to ensure that county staff have the tools and technical support necessary to effectively serve Sampson County's residents. As a behind-the-scenes service organization, the IT Department's primary customers are county employees, and its mission is to provide timely, efficient, and high-quality technical support.

Services Provided

Installation:

The IT Department installs desktops, laptops, printers, scanners, network switches, servers, wireless access points, and end-user software. Each installation is completed with full connectivity verification to ensure readiness for use.

Troubleshooting and Maintenance:

Using a centralized work-order system, IT staff diagnose and resolve issues related to hardware, software, and user devices. The department performs ongoing system maintenance to ensure operational continuity and manages logistics, documentation, and inventory for technology assets.

Repair:

The department prioritizes the rapid resolution of technology issues by following best practices and established procedures. We use internal and external knowledge bases to help quickly resolve issues.

Security Priorities:

For Fiscal Year 2025–2026, cybersecurity remains a top concern due to increasing threats and vulnerabilities associated with mobile technologies and remote access. Continuous security monitoring, system updates, and patch management are essential to safeguarding county data, infrastructure, and employees from cyberattacks.

Evaluate and Recommend:

IT staff assess the organization's technology infrastructure to ensure compliance, performance, and overall effectiveness. They provide recommendations for system replacements, repairs, and enhancements based on end users' needs. Staff collaborate with vendors and subject matter experts to evaluate and implement equipment upgrades.

Key Accomplishments

- Purchased and installed new virtual servers. Removed hosted servers from Star Communications.
- Migrated the Department of Social Services from the State of North Carolina's network to the county's network
- Enhanced security using automated patching software
- Installed new email security, which helps to detect and remediate malicious emails.
- Installed new network switches and Wi-Fi access points at the Department of Social Services, Administration, Inspections, Senior Services, and IT.
- Upgraded the county's firewall
- Upgrading security and remote connectivity

Challenges

Resources and recruitment continue to be challenging. The staff cannot specialize in a particular area (i.e., servers, networks, or programming).

Additional Notes/ Funding Impact

Although the IT Department is entirely funded through discretionary resources, all county departments depend on its services for daily operations. For example, the county relies on hosted systems for Tax, Public Utilities, Finance, Health, and Inspections, making reliable internet access essential. Additionally, email services—representing the largest expense within the IT budget—are critical for supporting routine communication and operational responsibilities.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11142100 INFORMATION TECHNOLOGY				
512100 SALARIES	281,496.00	234,580.00	361,152.00	
512102 BONUS PAY	2,000.00	2,000.00	2,000.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512400 ON-CALL PAY	6,630.00	5,046.25	6,630.00	
512700 LONGEVITY	6,589.00	5,559.00	7,063.00	
518100 FICA	18,694.00	14,988.62	23,662.00	
518120 MEDICARE FICA	4,372.00	3,505.41	5,534.00	
518200 RETIREMENT	42,410.00	35,282.22	56,752.00	
518300 GROUP INSURANCE	48,000.00	40,360.00	60,000.00	
518400 DENTAL INSURANCE	1,536.00	1,173.60	1,920.00	
518700 CAFETERIA FEES	360.00	60.00	72.00	
518901 401K COUNTY CONTRIBUTION	14,736.00	12,066.93	18,743.00	
521300 UNIFORMS	150.00	0.00	800.00	
526200 DEPARTMENTAL SUPPLIES	2,000.00	1,443.21	2,000.00	
526201 DEPT SUPPLIES EQUIPMENT	1,500.00	1,289.99	0.00	
526202 SPEC PROJ ELECTIONS EQUIP	0.00	0.00	0.00	
531100 TRAVEL	1,200.00	342.58	2,200.00	
531700 TRAVEL ALLOWANCE	4,800.00	4,000.00	4,800.00	
532100 TELEPHONE AND POSTAGE	10,740.00	8,061.39	420.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11142100 INFORMATION TECHNOLOGY				
535200 MAINT/REPAIR - EQUIPMENT	80,901.00	77,254.66	209,200.00	
538100 DATA PROCESSING - PROGRAMMING	543,099.00	521,045.51	537,103.00	
539500 EMPLOYEE TRAINING	4,600.00	4,130.00	4,600.00	
543000 RENTAL - EQUIPMENT	4,200.00	3,829.19	4,200.00	
544000 CONTRACTED SERVICES	158,348.00	121,883.68	158,421.00	
544001 CONTRACT SVCS-ONLINE PAYMENTS	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	700.00	0.00	700.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	279,312.00	274,085.53	0.00	
Total INFORMATION TECHNOLOGY	1,518,373.00	1,371,987.77	1,467,972.00	

Department Name: **Public Works: Buildings/ Road Signs**

Fiscal Year: 2026-2027

Department Head: Interim/ Ashley Holland

Department Overview

Buildings/Grounds Maintenance and Road Signs provides maintenance for 27 County buildings and is responsible for erecting, repairing and making over 2000 County named road signs.

- **Buildings/Road Signs:** 5 Employees
- **Admin:** 1 Employees

Services Provided

- **Buildings/Grounds Maintenance:** Provides maintenance for 27 County buildings that includes but limited to, plumbing, electrical, HVAC, carpentry, painting, landscaping and etc..
- **Road Signs:** There are over 2000 road signs in Sampson County. These include state roads and private lanes. One employee oversees the making, erecting and repair of said road signs. This employee is split between the Building Department and Road Sign department.

Key Accomplishments.

- **Building Maintenance:** Maintained operational status of 27 County buildings, including HVAC, plumbing, and structural maintenance.
- **Road Sign Maintenance:** Efficiently managed over 2,000 road signs (county and private) using a split-position staffing model.

Challenges

- **Staffing Constraints:** The Road Sign department relies on a single employee who is split between the Building Department and Road Sign maintenance, limiting capacity for rapid repairs.
- **Funding Uncertainty & Budget Restrictions:** The 2026-27 budget directs that all general fund department funding be capped at 2025-26 levels, challenging the ability to increase services or maintenance without cutting costs elsewhere.

Additional Notes/Funding Impact

- **Risk of Reduced Funding:** Reduced funding would directly impact the ability to perform necessary preventative maintenance on 27 County buildings (HVAC, plumbing), risking higher emergency repair costs.



- **Capital Improvement Plan:** The department will continue to follow the 10-year capital improvement plan to maintain county buildings; a decrease in this funding will result in deferred maintenance.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11142600 PUBLIC BUILDINGS				
512100 SALARIES	260,070.00	216,470.33	258,948.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	0.00	
512102 BONUS PAY	2,750.00	3,500.00	2,750.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512400 ON-CALL PAY	2,600.00	2,248.00	2,472.00	
512700 LONGEVITY	1,489.00	937.00	2,648.00	
518100 FICA	16,675.00	13,313.78	16,701.00	
518120 MEDICARE FICA	3,900.00	3,113.73	3,906.00	
518200 RETIREMENT	38,013.00	31,602.32	39,980.00	
518300 GROUP INSURANCE	81,000.00	73,124.98	81,000.00	
518400 DENTAL INSURANCE	2,112.00	1,291.36	2,112.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518700 CAFETERIA FEES	144.00	129.24	144.00	
518901 401K COUNTY CONTRIBUTION	13,208.00	11,345.35	13,204.00	
519100 PROFESSIONAL SERVICES	0.00	0.00	0.00	
519200 LEGAL PROFESSIONAL SERVICES	0.00	0.00	0.00	
519500 PROF SER - JAIL CONSULTANT	0.00	0.00	0.00	
521300 UNIFORMS	7,000.00	6,184.61	7,000.00	
525100 GAS, OIL AND TIRES	17,250.00	15,338.86	17,250.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11142600 PUBLIC BUILDINGS				
526100 OFFICE SUPPLIES	1,000.00	0.00	1,000.00	
526200 DEPARTMENTAL SUPPLIES	60,000.00	58,020.34	60,000.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	600.00	0.00	
526261 ROAD SIGNS SUPPLIES	10,000.00	314.88	10,000.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
531700 TRAVEL ALLOWANCE	2,040.00	1,530.00	2,550.00	
532100 TELEPHONE AND POSTAGE	8,250.00	5,996.23	8,116.00	
533000 UTILITIES	475,000.00	347,867.44	475,000.00	
533029 UTILITIES-INDUSTRIAL PARK	1,000.00	615.93	1,000.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	150,000.00	324,663.04	146,000.00	
535101 MAINT/REPAIR LIVESTOCK ARENA	6,000.00	1,755.00	6,000.00	
535121 REPAIRS - SMALL HOUSE	0.00	0.00	0.00	
535123 REPAIRS - SPECIAL PROJECTS	989,789.00	391,149.13	0.00	
535124 FLOOR REPAIR - CTHOUSE ANNEX	0.00	0.00	0.00	
535128 REPAIRS - ANIMAL SHELTER	0.00	0.00	0.00	
535133 REPAIRS - COURTHOUSE	0.00	0.00	0.00	
535134 REPAIRS - UNDERGROUND STORAGE	0.00	0.00	0.00	
535135 SPECIAL REPAIRS - EP	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11142600 PUBLIC BUILDINGS				
535200 MAINT/REPAIR - EQUIPMENT	140,000.00	90,371.88	140,000.00	
535300 MAINT/REPAIR - VEHICLES	8,500.00	3,005.41	8,500.00	
539500 EMPLOYEE TRAINING	0.00	0.00	0.00	
541000 RENTAL FEES - BUILDINGS	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	339,240.00	353,621.88	472,672.00	
544001 CONT SVCS-USDA PPROJECTS	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	107,600.00	0.00	107,600.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	57,770.00	
554008 CAP OUTLAY-VEHICLES FINANCED	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	124,171.00	
557000 LAND PURCHASES	0.00	0.00	0.00	
558000 PURCHASE OF BUILDING	0.00	0.00	0.00	
558003 T.A. LOVING - CONTRACT III	0.00	0.00	0.00	
558018 LANDSCAPING	0.00	0.00	0.00	
558100 CONSTRUCTION COSTS	0.00	0.00	0.00	
558200 CAP OUTLAY-BLDG IMPROVEMENTS	0.00	0.00	331,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11142600 PUBLIC BUILDINGS				
559100 CAPITAL OUTLAY - PAVING	0.00	0.00	0.00	
559900 CONSTRUCTION OF WATER LINES	0.00	0.00	0.00	
Total PUBLIC BUILDINGS	2,744,630.00	1,958,110.72	2,399,494.00	

Department Name: Sheriff's Office

Fiscal Year: 2026/2027

Department Head: Jimmy Thornton

Department Overview

The Sampson County Sheriff's Office provides full law enforcement services to just under 60,000 citizens across 963 square miles of predominantly rural land, making Sampson County the largest in North Carolina by total land and water mass, and the second largest by land area alone. This expansive jurisdiction presents logistical and operational challenges that demand continuous investment in personnel, equipment, and infrastructure.

Unlike similarly sized counties such as Bladen and Columbus—both of which benefit from having multiple municipal police departments—Sampson County relies almost exclusively on the Sheriff's Office to serve the entire county. We are the sole law enforcement provider for the towns of Harrells, Roseboro, Salemburg, Autryville, Garland, and Turkey. We cover the town of Newton Grove on roughly a part-time basis due to the limitations of their agency size. Furthermore, we handle all civil process services for the City of Clinton, which by statute cannot serve its own and aid them in law enforcement services when necessary.

Services Provided

Patrol Operations – The deputies of the Patrol Operations Division patrol all of Sampson County, which includes incorporated and unincorporated areas, with the responsibilities of answering calls for service, enforcing all criminal statutes, making arrests, serving criminal and civil processes, and deterring criminal activity. Every citizen of Sampson County is served by these deputies.

School Resource Officers – All Sampson County Schools, except for the Alternative School, has an assigned school resource officer. These deputies serve the over 8,000 students in the Sampson County School system plus the teachers and staff of those schools, and the families of those students and staff.

Civil – Under NC law, only sheriff's deputies are authorized to serve civil processes, including Writs of Possession, Writs of Execution, and Claim and Delivery.

Domestic Violence – The sheriff's office has the primary responsibility of enforcing domestic violence laws in Sampson County, and under NC law only sheriff's deputies can serve Domestic Violence Protection Orders.

Judicial Services – The Sheriff’s Office is constitutionally responsible for court security for the three courts in Sampson County. These courts service thousands of citizens annually.

Animal Control – Though not required by law, this has become an expectation of the citizens. These deputies enforce statutes related to the care of animals and assist with animals that are an uncontrolled nuisance.

Investigations – The Sheriff’s Office is responsible for investigating all criminal activity in Sampson County including homicides, drug crimes, rapes, child abuse, serious assaults, and property crimes. Every citizen of Sampson County is served by these deputies.

Key Accomplishments

The Sheriff’s Office has participated in numerous law enforcement operations including: the Governors Highway Safety Program’s DWI checkpoints and speed enforcement campaigns; multiple federal investigations which resulted in the seizure of significant amounts of drugs and firearms and arrests; multi-agency investigations which resulted in the arrests of child predators; and hundreds of other successful endeavors which have made the residents of Sampson County safer.

Challenges

The Sheriff’s Office continues to deal with recruiting and retention issues that are related to pay. Many surrounding law enforcement agencies offer higher starting salaries, and pay steps and incentives, that are not offered here.

Additionally, the Sheriff’s Office has had to cut its budget over the last budget cycle. This has resulted in not replacing vehicles and equipment, which can become officer safety issues.

Additional Notes/ Funding Impact

The requested funding is necessary for the Sheriff’s Office to continue to provide the law enforcement and public safety services the citizens of Sampson County deserve. The requested funding is the bare minimum needed to maintain the workforce and equipment needed for the Sheriff’s Office to continue to fulfill the law enforcement needs of the community.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243100 SHERIFF				
512100 SALARIES	6,091,872.00	4,922,052.68	6,241,810.00	
512101 SALARY ADJUSTMENTS	100,750.00	101,000.00	124,169.00	
512102 BONUS PAY	51,500.00	49,500.00	48,000.00	
512120 SUPPLEMENT	16,020.00	0.00	16,501.00	
512200 OVERTIME SALARIES	200,000.00	239,904.09	262,650.00	
512205 OVERTIME - US DEPT JUSTICE GRN	30,000.00	46,325.96	51,500.00	
512300 SHIFT DEFERENTIAL PAY	40,614.00	31,035.15	36,050.00	
512400 ON-CALL PAY	20,304.00	19,587.99	22,000.00	
512600 PART-TIME SALARIES	25,000.00	23,966.01	29,162.00	
512700 LONGEVITY	51,945.00	48,261.00	49,709.00	
512800 SPECIAL SEPARATION ALLOWANCE	55,000.00	0.00	227,375.00	
518100 FICA	408,145.00	322,815.53	426,365.00	
518120 MEDICARE FICA	95,454.00	75,497.18	99,715.00	
518200 RETIREMENT	23,925.00	23,489.32	25,930.00	
518278 LAW ENFORCEMENT RETIREMENT	988,361.00	843,983.58	1,133,461.00	
518300 GROUP INSURANCE	1,284,000.00	1,018,173.30	1,236,000.00	
518400 DENTAL INSURANCE	39,168.00	26,471.09	39,168.00	
518600 WORKMEN'S COMPENSATION INS	89,696.00	0.00	89,696.00	
518700 CAFETERIA FEES	1,200.00	1,452.00	1,799.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243100 SHERIFF				
518900 401K SUPPLEMENTAL RETIRE. FUND	307,327.00	260,198.57	331,422.00	
518901 401K COUNTY CONTRIBUTION	8,313.00	7,728.91	8,564.00	
518902 SHERIFF SUPPLEMENTAL RET FUND	9,500.00	6,594.89	6,000.00	
519200 LEGAL PROFESSIONAL SERVICES	10,000.00	7,061.00	26,183.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
521300 UNIFORMS	129,700.00	135,038.79	153,000.00	
521301 UNIFORMS - SPECIAL OPERATIONS	0.00	0.00	0.00	
521312 UNIFORMS - PART-TIME BAILIFFS	0.00	0.00	0.00	
521379 UNIFORMS - NARCOTICS SQUAD	10,170.00	10,170.00	10,170.00	
523879 DRUG ALLOWANCE	15,000.00	15,000.00	15,000.00	
525100 GAS, OIL AND TIRES	533,910.00	462,195.51	528,090.00	
526100 OFFICE SUPPLIES	15,000.00	7,310.42	15,000.00	
526200 DEPARTMENTAL SUPPLIES	91,639.00	92,102.05	95,519.00	
526201 DEPARTMENTAL SUPPLIES - CD	0.00	19,807.82	50,005.00	
526202 DEPT SUPPLIES GRANT	0.00	0.00	0.00	
526203 NARC-NON DEPR EQUIPMENT	0.00	0.00	0.00	
526220 GRANT - BICYCLE HELMENTS	0.00	0.00	0.00	
526229 HEPATITIS SUPPLIES	0.00	0.00	0.00	
526230 EQUIPMENT GRANT	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243100 SHERIFF				
526235 DEPT SUPPLIES - SRO OFFICERS	1,700.00	0.00	1,700.00	
526279 DEPT SUPPLIES-NARCOTICS SQUAD	62,600.00	55,519.94	76,200.00	
529900 MISCELLANEOUS EXPENSES	10,000.00	4,466.65	10,500.00	
529979 MISC EXPENSE - NARCOTICS SQD	3,000.00	2,832.00	3,000.00	
531100 TRAVEL	17,100.00	-6,037.86	18,100.00	
531700 ALLOWANCES	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	175,900.00	128,455.04	175,900.00	
532800 INFORMANT ALLOWANCE	3,000.00	3,000.00	3,000.00	
532879 INFORMANT ALLOW-NARC SQUAD	15,000.00	15,000.00	15,000.00	
535200 MAINT/REPAIR - EQUIPMENT	177,925.00	132,879.09	40,900.00	
535300 MAINT/REPAIR - VEHICLES	140,000.00	78,293.80	140,000.00	
538100 DATA PROCESSING - PROGRAMMING	5,840.00	0.00	5,840.00	
539500 EMPLOYEE TRAINING	22,800.00	7,972.27	22,800.00	
539579 TRAINING - NARCOTICS SQUAD	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
543079 RENTAL EQUIP - NARCOTICS SQUAD	0.00	0.00	0.00	
543900 RENT - PIN EQUIPMENT	18,700.00	19,788.00	19,788.00	
544000 CONTRACTED SERVICES	151,550.00	139,431.08	128,950.00	
544008 CONTRACTED SERVICES - OTHER	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243100 SHERIFF				
545000 INSURANCE AND BONDS	80,000.00	0.00	80,000.00	
549100 DUES AND SUBSCRIPTIONS	27,450.00	14,658.87	187,048.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
551079 CO-OFFICE EQUIP NARCOTICS SQD	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	530,771.00	573,028.34	552,230.00	
554008 CAP OUTLAY-VEHICLES FINANCED	0.00	0.00	0.00	
554070 C.O. - VEHICLES FED ASSETS FND	0.00	0.00	0.00	
554079 C.O. VEHICLES - NARC	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	147,230.00	294,142.53	177,901.00	
555001 CAPITAL OUTLAY OTHER GRANT	0.00	0.00	0.00	
555008 CAP OUTLAY-OTHER FINANCED	0.00	0.00	0.00	
555079 CO-OTHER EQUIP-NARCOTICS SQD	0.00	0.00	0.00	
581000 TRANS TO STATE AGENCY (WEAPON)	27,000.00	46,330.00	27,000.00	
581001 TRANSFER TO FEDERAL AGENCY	0.00	0.00	0.00	
Total SHERIFF	12,361,079.00	10,326,482.59	13,085,870.00	

Department Name: Detention Center

Fiscal Year: 2026/2027

Department Head: Jimmy Thornton

Department Overview

The Sampson County Detention Center is the primary location to house people who have been charged with crimes and are awaiting court, have been sentenced and are awaiting transfer to prison, and those who have misdemeanor sentences to be served in the local jail. The Detention Center has demonstrated an exceptional ability to generate substantial revenue by housing out-of-county inmates, federal inmates, and through various programs the inmates are able to access and use.

Services Provided

Detention Officers – Supervise an average of approximately 271 inmates 24 hours per day including Federal inmates and State Misdemeanant Confinement Program inmates. This includes being responsible for the inmate’s safety, their feeding, and any special needs or issues that may occur. Detention officers are constantly under threat of assault from inmates, exposure to bodily fluids and other hazardous materials, and potential civil liability.

Transport Officers – Are responsible for transporting inmates to and from the Sampson County Detention Center. Transports can be for Federal or State courts in another county, housing in another county’s facility, medical appointments, hospital facilities, or transfer to a prison.

Medical – Are responsible for the medical treatment of all the inmates at the detention center including dispensing medications, dealing with ongoing medical issues, treating acute medical issues, and conducting medical screenings for new inmates.

Key Accomplishments

Every day the officers at the Detention Center safely supervise and care for the inmates who are entrusted to them. Their accomplishments are represented daily by the successful operation of the Detention Center.

Challenges

The Detention Center continues to deal with recruiting and retention issues that are related to pay. Many surrounding law enforcement agencies offer higher starting salaries, and pay steps and incentives, that are not offered here.

Additionally, the Detention Center has had to cut its budget over the last budget cycle. This has resulted in not replacing or updating equipment, and the loss of two positions, which can become officer safety issues.

Additional Notes/ Funding Impact

The requested funding is necessary for the Detention Center to continue to provide the citizens of Sampson County a safe place to house inmates. The requested funding is the bare minimum needed to maintain the workforce and equipment needed for the Detention Center to continue to provide the security and care required for the inmates housed there.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243200 DETENTION CENTER				
512100 SALARIES	2,170,356.00	1,687,162.68	2,269,308.00	
512101 SALARY ADJUSTMENTS	12,500.00	16,250.00	30,643.00	
512102 BONUS PAY	24,250.00	21,000.00	22,450.00	
512120 SUPPLEMENT	16,020.00	0.00	16,501.00	
512200 OVERTIME SALARIES	100,000.00	179,431.79	186,430.00	
512300 SHIFT DEFERENTIAL PAY	20,000.00	27,854.04	30,900.00	
512400 ON-CALL PAY	3,000.00	1,368.50	1,800.00	
512600 PART-TIME SALARIES	130,000.00	108,693.39	159,306.00	
512700 LONGEVITY	6,270.00	4,429.00	4,562.00	
512800 SPECIAL SEPARATION ALLOWANCE	20,000.00	0.00	33,266.00	
518100 FICA	161,154.00	123,759.58	168,758.00	
518120 MEDICARE FICA	37,690.00	28,943.73	39,468.00	
518200 RETIREMENT	277,848.00	216,807.10	249,852.00	
518278 LAW ENFORCEMENT RETIREMENT	52,632.00	65,903.25	152,168.00	
518300 GROUP INSURANCE	540,000.00	419,396.70	540,000.00	
518400 DENTAL INSURANCE	18,048.00	12,126.75	18,432.00	
518600 WORKMEN'S COMPENSATION INS	45,310.00	0.00	45,310.00	
518700 CAFETERIA FEES	250.00	396.00	504.00	
518900 SUPPLEMENTAL RETIREMENT FUND	16,366.00	20,494.45	44,494.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243200 DETENTION CENTER				
518901 401K COUNTY CONTRIBUTION	96,542.00	44,357.97	82,514.00	
519300 MEDICAL SERVICES	115,000.00	160,988.12	138,875.00	
521300 UNIFORMS	55,000.00	49,328.53	64,000.00	
521320 UNIFORMS - JUMPSUITS	13,500.00	1,258.08	13,500.00	
522100 FOOD AND PROVISIONS	500,000.00	482,865.45	520,500.00	
523800 MEDICAL SUPPLIES - DRUGS	115,000.00	61,817.23	115,000.00	
526100 OFFICE SUPPLIES	19,000.00	9,007.57	19,000.00	
526200 DEPARTMENTAL SUPPLIES	140,000.00	119,833.69	144,500.00	
526201 DEPT SUPPLIES-EQUIPMENT	0.00	5,130.00	9,470.00	
531100 TRAVEL	3,000.00	2,032.02	3,600.00	
532100 TELEPHONE AND POSTAGE	2,000.00	0.00	2,000.00	
533000 UTILITIES	189,500.00	187,039.79	189,500.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	76,995.00	51,059.48	76,995.00	
535200 MAINT/REPAIR - EQUIPMENT	126,472.00	115,688.59	24,200.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	2,200.00	3,892.40	2,800.00	
539900 BANKING SERVICE CHARGE	200.00	0.00	200.00	
539901 JUVENILE DETENTION	101,500.00	133,650.00	101,500.00	
539910 JAIL-SAFEKEEPER	195,000.00	28,905.96	195,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243200 DETENTION CENTER				
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
543900 RENT - PIN EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	43,482.00	30,321.11	160,054.00	
544001 CONT SVCS-HOUSE ARREST	2,500.00	0.00	2,500.00	
544003 CONT SERV - PHYSICIAN/NURSE	325,000.00	297,916.63	325,000.00	
545000 INSURANCE AND BONDS	48,000.00	0.00	48,000.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	6,500.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
554008 CAP OUTLAY-VEHICLES FINANCED	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	41,097.00	
555001 CAPITAL OUTLAY SECURITY SYS	0.00	0.00	0.00	
555008 CAP OUTLAY-OTHER FINANCED	0.00	0.00	0.00	
558100 CONSTRUCTION COSTS	0.00	0.00	0.00	
558200 CAP OUTLAY-BLDG IMPROVEMENTS	30,000.00	0.00	38,513.00	
Total DETENTION CENTER	5,851,585.00	4,719,109.58	6,338,970.00	

Department Name: **Communications**

Fiscal Year: **2027**

Department Head: **Jerry Cashwell Interim**

Department Overview

The Sampson County 911 Communications Center serves as the primary Public Safety Answering Point (PSAP) for the county, operating 24 hours a day, 365 days a year. The department is responsible for receiving, processing, and dispatching emergency and non-emergency calls for law enforcement, fire, emergency medical services and other multiple agencies. Utilizing nationally recognized emergency dispatch protocols, advanced communications technology, and highly trained telecommunicators, the center ensures timely and effective coordination of emergency response resources throughout the jurisdiction.

In addition to call-taking and dispatch operations, the department supports responder safety through radio communications management, emergency notification systems, mutual aid coordination, and interoperability with local, state, and federal public safety agencies. The agency is committed to professionalism, accuracy, accountability, and providing exceptional service to the community during critical incidents and everyday emergencies.

Services Provide

- Emergency and non-emergency call taking
- Dispatch Services
- Emergency Medical Dispatch (EMD)
- Emergency Fire Dispatch (EFD)
- Emergency Police Dispatch (EPD)
- Radio Communications
- Incident Coordination
- Emergency notification and alerting
- Technology and mapping services
- Public safety support services
- Public education and community outreach
- Continuity and emergency preparedness

Key Accomplishments

- Installed fiber and microwave paging system from new facility to Taylors Bridge
- Completed a study on our current VHF paging system and currently working on funding for the project
- Implemented Emergency Police Dispatch Protocols (EPD)
- Began recognizing years of service for staff in 5-year increments and present awards
- All personnel achieved their 40-hour Emergency Telecommunicator Course certification

Challenges

- Difficulty recruiting and retaining qualified telecommunicators because of job stress, mandatory overtime, and shift work.
- Difficulty recruiting qualified applicants because pay is low and incentives are limited, without increasing costs to the county.
- Hiring underqualified applicants often leads to turnover during or shortly after training, costing nearly \$2,000 in certification expenses when employees leave for better paying positions with stronger incentives and more favorable schedules.
- Limited training and quality assurance for staff due to the elimination of the training coordinator position, which was removed from last year's budget after remaining vacant.
- Managing mental health crises, overdose calls, violent incidents, and other high-stress emergencies that affect dispatcher well-being.

Additional Notes/ Funding Impact

- Rising equipment costs continue to impact annual operating budgets, including CAD systems, radio infrastructure, phone systems, recording systems, cybersecurity protections, and NG911 upgrades.
- North Carolina's 911 Board administers statewide 911 funding and grant programs to support PSAP operations, facility improvements, and technology enhancements.
- NG911 implementation significantly increases recurring operational expenses, including ESInet services, cybersecurity monitoring, GIS maintenance, and network redundancy requirements.
- Cybersecurity threats targeting public safety systems require additional investments in firewalls, monitoring systems, backup systems, and incident response capabilities.
- Recruitment and retention challenges may increase personnel expenditures through overtime costs, incentive programs, training expenses, and salary adjustments.
- Increased reliance on mobile applications, AVL systems, RapidSOS integration, and multimedia communications creates additional software licensing and maintenance costs.
- Future unfunded mandates associated with NG911 standards, GIS requirements, and interoperability compliance may place additional strain on county budgets if outside funding sources decline.
- Investments in employee wellness, training, and mental health resources are becoming increasingly necessary due to the demanding nature of emergency communications work. Recent NC 911 grant programs have included funding opportunities for telecommunicator training and mental health support.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243250 COMMUNICATIONS				
512100 SALARIES	927,096.00	744,734.02	954,912.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	8,240.00	
512102 BONUS PAY	11,000.00	11,000.00	11,600.00	
512200 OVERTIME SALARIES	118,000.00	86,103.27	121,540.00	
512300 SHIFT DEFERENTIAL PAY	12,500.00	13,969.40	14,966.00	
512400 ON-CALL PAY	15,244.00	11,461.55	13,861.00	
512600 PART-TIME SALARIES	80,000.00	16,638.26	77,250.00	
512700 LONGEVITY	828.00	0.00	0.00	
518100 FICA	72,400.00	52,861.78	74,674.00	
518120 MEDICARE FICA	16,933.00	12,362.86	17,464.00	
518200 RETIREMENT	154,501.00	123,216.98	168,587.00	
518300 GROUP INSURANCE	276,000.00	216,740.00	276,000.00	
518400 DENTAL INSURANCE	8,448.00	5,662.62	8,448.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518700 CAFETERIA FEES	1,320.00	120.00	144.00	
518901 401K COUNTY CONTRIBUTION	53,684.00	27,345.22	55,676.00	
519300 MEDICAL SERVICES	0.00	0.00	600.00	
521300 UNIFORMS	3,920.00	0.00	4,420.00	
525100 GAS, OIL AND TIRES	2,000.00	0.00	2,300.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243250 COMMUNICATIONS				
526100 OFFICE SUPPLIES	1,000.00	0.00	1,500.00	
526200 DEPARTMENTAL SUPPLIES	6,059.00	2,656.57	6,179.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	2,100.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	1,000.00	0.00	1,500.00	
531700 TRAVEL ALLOWANCE	3,060.00	850.00	2,040.00	
532100 TELEPHONE AND POSTAGE	1,836.00	718.50	3,900.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	2,730.00	1,333.17	0.00	
538100 DATA PROCESSING - PROGRAMMING	1,372.00	0.00	1,372.00	
539500 EMPLOYEE TRAINING	7,475.00	2,300.55	9,375.00	
543000 LEASE - CONSOLE	900.00	0.00	900.00	
543900 RENT - PIN EQUIPMENT	4,500.00	6,300.00	0.00	
544000 CONTRACTED SERVICES	168,124.00	83,304.00	38,570.00	
545000 INSURANCE AND BONDS	5,000.00	5,000.00	5,000.00	
549100 DUES AND SUBSCRIPTIONS	28,020.00	754.00	28,213.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	24,070.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243250 COMMUNICATIONS				
555000 CAPITAL OUTLAY - OTHER EQUIP	83,978.00	20,100.00	0.00	
596000 TRANSFER TO WIRELESS 911	0.00	0.00	0.00	
Total COMMUNICATIONS	2,068,928.00	1,445,532.75	1,935,401.00	

Department Name: Emergency Services

Fiscal Year: **2027**

Department Head: **Jerry Cashwell Interim**

Department Overview

Our primary mission is to respond to emergency situations that impact the people that live, visit, or pass through our communities. We work to prevent or respond to emergencies that impact our infrastructure. We work to provide a highly trained group of emergency responders that use all available resources to manage events that are detrimental to our customers and communities.

Services Provide

Fire Inspections

Emergency Management

Fire Investigations

Key Accomplishments

Emergency Management/Fire Marshal

- Completed update of the Sampson Duplin Hazard Mitigation Plan
- Completed the installation of the Generators at Lakewood High School and Hobbton Middle School (project and funding originated after Hurricane Matthew in 2016)
- Successfully completed multiple cause and origin investigations that led to the criminal charges of multiple individuals with Arson involving multiple fires in the county
- Made significant progress in building out the amateur radio capabilities in the EOC and Shelter sites

Challenges

Employee turnover throughout the county results in the loss of seasoned EOC staff. Staff members across the county work force that are new and learning their respective position may face challenges in their emergency roles. Emergency assignments, many times, coincide with day to day activities or overall department focus.

Additional Notes/ Funding Impact

The department currently operates with 5 full-time staff members. One administrative position was reassigned last budget year. The budget as recommended by the County Manager should enable our department to maintain our current services.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243300 EMERGENCY MANAGEMENT				
512100 SALARIES	347,256.00	299,669.20	357,060.00	
512102 BONUS PAY	2,500.00	2,000.00	2,000.00	
512200 OVERTIME SALARIES	50,000.00	19,113.94	53,925.00	
512300 SHIFT DEFERENTIAL PAY	0.00	0.00	0.00	
512400 ON-CALL PAY	6,484.00	3,289.75	3,158.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	25,377.00	19,363.75	25,991.00	
518120 MEDICARE FICA	5,935.00	4,528.62	6,079.00	
518200 RETIREMENT	58,099.00	45,587.07	62,702.00	
518300 GROUP INSURANCE	60,000.00	49,420.00	72,000.00	
518400 DENTAL INSURANCE	1,920.00	1,178.57	1,920.00	
518700 CAFETERIA FEES	420.00	228.00	287.00	
518901 401K COUNTY CONTRIBUTION	20,187.00	23,270.57	20,708.00	
521100 JANITORIAL SUPPLIES	3,000.00	0.00	3,000.00	
521300 UNIFORMS	2,500.00	0.00	2,500.00	
525100 GAS, OIL AND TIRES	25,500.00	19,296.63	25,500.00	
525120 GAS/OIL/TIRES-COMMAND VEHICLE	0.00	0.00	0.00	
526100 OFFICE SUPPLIES	5,000.00	2,488.42	5,000.00	
526200 DEPARTMENTAL SUPPLIES	7,000.00	6,360.73	14,375.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243300 EMERGENCY MANAGEMENT				
526201 DEPT SUPPLIES-EQUIPMENT	3,000.00	8,934.03	3,900.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
529901 LOCAL EMERG PLANNING COMMITTEE	0.00	0.00	0.00	
531100 TRAVEL	3,920.00	1,632.09	4,000.00	
531700 TRAVEL ALLOWANCE	3,060.00	1,615.00	2,040.00	
532100 TELEPHONE AND POSTAGE	13,444.00	7,495.63	12,460.00	
534100 PRINTING	750.00	708.87	750.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	45,641.00	10,447.68	18,600.00	
535200 MAINT/REPAIR - EQUIPMENT	11,267.00	3,792.62	12,000.00	
535300 MAINT/REPAIR - VEHICLES	6,200.00	1,728.86	6,200.00	
535320 MAINT/REPAIR-COMMAND VEHICLE	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	3,625.00	22,375.00	3,625.00	
539510 ST HOMELAND SEC GRANT EXERCISE	0.00	0.00	0.00	
539520 ST HOMELAND SEC GRANT TRAINING	0.00	0.00	0.00	
539530 DEPT OF JUSTICE EXERCISE GRANT	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	129,263.00	57,661.62	45,888.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243300 EMERGENCY MANAGEMENT				
544005 CONTRACTED SERV - HAZARD MITIG	0.00	0.00	0.00	
544008 CONT SERV EMERG OP PLAN	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	16,006.00	16,006.00	16,006.00	
549100 DUES AND SUBSCRIPTIONS	2,218.00	1,220.87	33,630.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
554001 C O VEHICLE SHELTEE	0.00	0.00	0.00	
554008 CAP OUTLAY-VEHICLES FINANCED	0.00	0.00	0.00	
555000 C O OTHER EQUIP ST HMLAND SEC	0.00	0.00	0.00	
599910 SEARCH AND RESCUE PROJECTS	0.00	0.00	0.00	
Total EMERGENCY MANAGEMENT	859,572.00	629,413.52	815,304.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243400 VOLUNTEER FIRE DEPARTMENTS				
501800 FIRE TRUCK RESERVE FUND	0.00	0.00	0.00	
519100 PROFESSIONAL SERVICES	15,300.00	0.00	15,300.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	4,500.00	0.00	4,500.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
581010 ROSEBORO (COHARIE) FIRE DEPT	0.00	0.00	0.00	
581011 HARRELLS FIRE DEPT (FRANKLIN)	0.00	0.00	0.00	
581012 GODWIN-FALCON FIRE DEPT	0.00	0.00	0.00	
581013 HALLS FIRE DEPARTMENT	0.00	0.00	0.00	
581014 HERRING FIRE DEPARTMENT	0.00	0.00	0.00	
581015 SALEMBURG(HONEYCUTT) FIRE DEPT	0.00	0.00	0.00	
581016 NEWTON GROVE FIRE DEPARTMENT	0.00	0.00	0.00	
581017 PINEY GROVE FIRE DEPARTMENT	0.00	0.00	0.00	
581018 PLAIN VIEW FIRE DEPARTMENT	0.00	0.00	0.00	
581019 SPIVEY'S CORNER FIRE DEPT	0.00	0.00	0.00	
581020 TURKEY FIRE DEPARTMENT	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243400 VOLUNTEER FIRE DEPARTMENTS				
581127 HARRELLS FD-RT SUPPLEMENT	0.00	0.00	0.00	
581128 GARLAND FD-RT SUPPLEMENT	0.00	0.00	0.00	
581129 CLINTON-RT SUPPLEMENT	0.00	0.00	0.00	
581131 CLEMENT FD-RT SUPPLEMENT	0.00	0.00	0.00	
581134 PLAIN VIEW FD-RT SUPPLEMENT	0.00	0.00	0.00	
581135 HALLS FD-RT SUPPLEMENT	0.00	0.00	0.00	
581136 NEWTON GROVE FD-RT SUPPLEMENT	0.00	0.00	0.00	
581137 TAYLORS BR FD-RT SUPPLEMENT	0.00	0.00	0.00	
581138 HERRING FD-RT SUPPLEMENT	0.00	0.00	0.00	
581139 SPIVEY CORNER FD-RT SUPPLEMENT	0.00	0.00	0.00	
581140 FAISON FD-RT SUPPLEMENT	0.00	0.00	0.00	
581141 SALEMBURG VFD RT SUPPLEMENT	0.00	0.00	0.00	
581142 GODWIN-FALCON RT SUPPLEMENT	0.00	0.00	0.00	
581143 VANNS XROADS RT SUPPLEMENT	0.00	0.00	0.00	
581144 TURKEY RT SUPPLEMENT	0.00	0.00	0.00	
581145 ATRYVILLE VFD RT SUPPLEMENT	0.00	0.00	0.00	
581146 ROSEBORO RT SUPPLEMENT	0.00	0.00	0.00	
Total VOLUNTEER FIRE DEPARTMENTS	19,800.00	0.00	19,800.00	

Department Name: Planning & Inspections

Fiscal Year: FY 2027

Department Head: Alyssa Garcia, Interim Director

Department Overview

The Sampson County Planning & Inspections Department provides a wide range of services focused on planning, development, construction safety and code compliance throughout Sampson County. Department services include zoning administration, land use planning, permitting, building inspections, subdivision review, development review and coordination of local planning initiatives.

The department consists of eight full-time staff that work closely with residents, businesses, contractors, developers, municipalities and regional partners to guide responsible growth, ensure compliance with state and local regulations, and support the long-term safety, sustainability, and economic vitality of the community. Through efficient customer service and interdepartmental review coordination, the staff strive to provide timely assistance and effective solutions for citizens and development projects across the county.

The department also functions as a centralized “one-stop” development services office alongside the County Environmental Health services. Building inspection services are provided throughout the unincorporated areas of Sampson County and, through interlocal agreements, for the towns of Autryville, Clinton, Garland, Harrells, Newton Grove, Roseboro, Salemburg, and Turkey.

Services Provided

Department services include building permits, residential and commercial inspections, manufactured housing inspections, zoning administration, subdivision review, rezoning requests, development review, and land use planning. The department also administers local zoning ordinances, assists with development compliance, and provides guidance on North Carolina Building Code requirements and applicable county regulations.

Key Accomplishments

- Continued operation of centralized “one-stop” development services with interdepartmental coordination efforts.
- Maintained development and inspections services with increased efficiency despite countywide fiscal constraints and staffing challenges.
- Maintained net revenue-positive status and reduced overall expenditure budget by approximately 7.8%.

Challenges

During FY26, the Sampson County Planning & Inspections Department continued providing critical planning, permitting, inspections, and zoning services while supporting residential, commercial, agricultural, and industrial growth throughout the county. The department maintained the operations of its centralized development services model and continued use of the available technology to improve customer service and coordination.

The department achieved these goals while navigating significant challenges, including high staff turnover, retirements, recruitment difficulties, and contractual limitations with the county’s permitting software that restricted full use of technology and workflow automation. Despite these obstacles, staff maintained and improved service levels, regulatory compliance, and development review operations across the county.



Additional Notes/ Funding Impact

The FY 2027 budget request of \$825,613 is built on principles of fiscal responsibility, operational effectiveness, and continued investment in personnel. The department is a consistent net revenue generator for Sampson County and is projected to return approximately \$13,743 more than it spends in FY 2027.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243500 INSPECTIONS				
512100 SALARIES	511,516.00	319,152.66	428,292.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	0.00	
512102 BONUS PAY	4,500.00	3,500.00	3,250.00	
512600 PART-TIME SALARIES	0.00	26,841.12	0.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	31,634.00	20,538.88	26,819.00	
518120 MEDICARE FICA	7,399.00	4,803.45	6,273.00	
518200 RETIREMENT	71,901.00	45,926.08	64,844.00	
518300 GROUP INSURANCE	132,000.00	79,063.58	120,000.00	
518400 DENTAL INSURANCE	3,456.00	1,712.68	3,072.00	
518700 CAFETERIA FEES	168.00	168.00	216.00	
518901 401K COUNTY CONTRIBUTION	24,983.00	9,194.61	21,415.00	
519200 LEGAL PROFESSIONAL SERVICES	0.00	0.00	0.00	
521300 UNIFORMS	1,200.00	667.00	1,000.00	
525100 GAS, OIL AND TIRES	11,000.00	6,039.80	11,000.00	
526100 OFFICE SUPPLIES	1,500.00	836.31	1,200.00	
526200 DEPARTMENTAL SUPPLIES	4,750.00	776.97	4,000.00	
526201 DEPARTMENTAL SUPPLIES - CD	3,202.00	0.00	3,394.00	
526300 BOOKS AND SUPPLIES	4,500.00	419.50	3,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243500 INSPECTIONS				
531100 TRAVEL	9,000.00	1,881.17	7,000.00	
531700 TRAVEL ALLOWANCE	1,020.00	295.00	1,020.00	
532100 TELEPHONE AND POSTAGE	4,500.00	3,774.72	4,500.00	
534100 PRINTING	800.00	0.00	800.00	
534200 BOARD MEMBERS EXPENSE	2,100.00	0.00	2,000.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	1,500.00	828.00	1,500.00	
537000 ADVERTISING	3,500.00	195.78	1,500.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539300 CONTRACTED TEMPORARY HELP	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	3,000.00	776.50	5,000.00	
544000 CONTRACTED SERVICES	53,500.00	43,195.55	100,000.00	
544500 CONTRACTED SERVICES - MEDICAL	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	2,200.00	0.00	2,200.00	
549100 DUES AND SUBSCRIPTIONS	500.00	86.00	500.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243500 INSPECTIONS				
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total INSPECTIONS	895,329.00	570,673.36	823,795.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243600 CORONER				
519900 OTHER PROFESSIONAL SERVICES	80,000.00	74,850.00	80,000.00	
Total CORONER	80,000.00	74,850.00	80,000.00	

Department Name: Emergency Medical Services

Fiscal Year: **2027**

Department Head: **Jerry Cashwell Interim**

Department Overview

Sampson County EMS is budgeted for 53 full-time employees. 50 of which are 24-hour employees and three of which are admin positions.

Services Provide

Sampson County EMS provides 24/7/365 pre-hospital paramedic coverage for Sampson County. This is provided by seven paramedic level ambulances and one paramedic level QRV along with supervisors.

Key Accomplishments

EMS

- Achieved the 2025 American Heart Association/Mission Lifeline Silver award for heart attack and stroke care.
- Were able to identify an ambulance suitable for remounting saving approx.. \$100,000 in savings.
- Started filling our own O2 bottles which will result in what we think will be about \$25,000 savings annually.
- We were able to purchase refurbished stretchers resulting in about \$40,000 savings.
- Began recognizing staff with stork and life saver awards.

Challenges

Recruitment and retention remain an issue

- Competitive salary. While we are somewhat in line with similar size counties we remain in competition with other counties like Johnston, Wake, New Hanover, Cumberland and Harnett that can offer a higher salary.
- New hires require extensive training and up-front cost before they can function independently.
 - EMS 2 months
 - Footing the bill to train new employees for other agencies

Increased operational cost for supplies and equipment.

Trying to establish a PORT program, but we are experiencing hiring challenges due to the schedule and pay.

Over the last few years, we've seen a dramatic increase in cost and lead time for ambulances.

- 16-18 months, once ordered, to receive a new ambulance
- Purchases this year will not be realized in the same budget year. Must be focused on preplanning for vehicle replacement and maintaining spare vehicles for unplanned replacement issues.

Additional Notes/ Funding Impact

Slight increase in operational spending. Any increase was due to increased cost of supplies and equipment or increased maintenance cost. Likewise, any decrease in operational spending will likely result in identifying elements of our services delivered that would need to be reduced or eliminated.

Sampson County EMS will continue to look for various cost saving measures where feasible.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243700 EMERGENCY MEDICAL SERVICES				
512100 SALARIES	2,704,924.00	2,166,026.19	2,770,068.00	
512101 SALARY ADJUSTMENT	0.00	0.00	40,170.00	
512102 BONUS PAY	26,500.00	25,500.00	25,500.00	
512200 OVERTIME SALARIES	1,100,000.00	973,028.40	1,119,764.00	
512400 ON-CALL PAY	0.00	0.00	0.00	
512600 PART-TIME SALARIES	100,000.00	73,088.45	66,346.00	
512700 LONGEVITY	9,552.00	9,031.00	9,302.00	
518100 FICA	241,584.00	192,728.67	249,932.00	
518120 MEDICARE FICA	56,500.00	45,073.68	58,452.00	
518200 RETIREMENT	542,505.00	453,013.41	600,045.00	
518300 GROUP INSURANCE	636,000.00	496,410.00	624,000.00	
518400 DENTAL INSURANCE	20,352.00	13,525.74	20,352.00	
518600 WORKMEN'S COMPENSATION INS	275,000.00	0.00	275,000.00	
518700 CAFETERIA FEES	3,180.00	1,500.00	1,800.00	
518901 401K COUNTY CONTRIBUTION	188,501.00	108,305.56	198,166.00	
519100 PROFESSIONAL SERVICES	1,000.00	0.00	0.00	
521100 JANITORIAL SUPPLIES	5,000.00	0.00	5,000.00	
521300 UNIFORMS	30,000.00	18,860.38	30,000.00	
523800 MEDICAL SUPPLIES - DRUGS	342,954.00	305,882.45	376,954.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243700 EMERGENCY MEDICAL SERVICES				
523900 MEDICAL SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	160,000.00	102,482.53	176,125.00	
526100 OFFICE SUPPLIES	1,250.00	327.46	1,250.00	
526200 DEPARTMENTAL SUPPLIES	19,000.00	18,484.17	12,410.00	
526201 EMT-I DEPT SUPPLIES/EQUIPMENT	15,386.00	26,776.24	49,683.00	
526202 EMT-I DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	
526205 EQUIPMENT GRANT - CLINTON RES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	13,316.00	13,541.59	17,409.00	
534100 PRINTING	4,500.00	915.84	4,500.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	8,650.00	2,218.06	8,650.00	
535300 MAINT/REPAIR - VEHICLES	132,500.00	103,762.44	132,500.00	
535330 REPAIR VEHICLE-COUNTYWIDE SERV	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	2,000.00	0.00	2,000.00	
539300 CONTRACTED TEMPORARY HELP	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	2,850.00	1,855.46	2,850.00	
541000 RENTAL FEES - BUILDINGS	51,000.00	40,750.00	51,000.00	
544000 CONTRACTED SERVICES	71,994.00	61,946.99	41,800.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243700 EMERGENCY MEDICAL SERVICES				
544001 DEFIBILLATOR MAINT CONTRACT	30,000.00	46,888.00	46,888.00	
544002 CONTRACT SVCS-RES MEMBER INCEN	0.00	0.00	0.00	
544003 CONTRACTED SVCS-EMS BILLING	125,000.00	127,545.54	160,000.00	
544008 CONTRACTED SERVICES - OTHER	30,000.00	27,500.00	30,000.00	
544010 CONVALESCENCE CARE	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	120,000.00	156,066.00	157,427.00	
545010 MEDICAL INSURANCE-REIMB SQDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	1,480.00	922.00	15,698.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	184,930.00	221,108.25	0.00	
554000 CAPITAL OUTLAY - VEHICLES	709,189.00	1,380,756.33	704,246.00	
554008 CAP OUTLAY-VEHICLES FINANCED	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
581000 TRANSFER TO FEDERAL AGENCY	0.00	0.00	0.00	
581030 CLEMENT RESCUE ALLOCATION	0.00	0.00	0.00	
581031 CLINTON RESCUE SQD ALLOCATION	0.00	0.00	0.00	
581032 GARLAND RESCUE ALLOCATION	0.00	0.00	0.00	
581033 HARRELLS RESCUE SQD ALLOCATION	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243700 EMERGENCY MEDICAL SERVICES				
581034 NEWTON GROVE RESCUE ALLOCATION	0.00	0.00	0.00	
581035 PLAIN VIEW RESCUE ALLOCATION	0.00	0.00	0.00	
581036 ROSEBORO RESCUE ALLOCATION	0.00	0.00	0.00	
581037 SUTTONTOWN RESCUE ALLOCATION	36,000.00	33,000.00	36,000.00	
581130 CLINTON RESCUE-RT SUPPLEMENT	0.00	0.00	0.00	
581132 CLEMENT RESCUE-RT SUPPLEMENT	0.00	0.00	0.00	
581133 ROSEBORO RESCUE-RT SUPPLEMENT	0.00	0.00	0.00	
Total EMERGENCY MEDICAL SERVICES	8,002,597.00	7,248,820.83	8,121,287.00	

Department Name: Animal Shelter

Fiscal Year: 2026-2027

Department Head: Anna Ellis

Department Overview

The Sampson County Animal Shelter houses stray, homeless, quarantined, seized, abandoned or unwanted animals. It is also the holding facility for Sampson County and Clinton City Animal Control for any animal that may be impounded as a stray, surrender, quarantine (rabies exposure or animal bite), or any animal that may be in violation of the Sampson County Animal Control Ordinance or North Carolina State Statute.

Services Provided

The Sampson County Animal Shelter works in conjunction with Clinton PD and the Sampson County Sheriffs Office to provide a safe place for animals of Sampson County. We provide veterinary care for the animals in our facility and help them find loving homes. We also help reunite lost pets with their owners. We provide rabies vaccinations for all cats and dogs for the residents of Sampson County.

Key Accomplishments

Over 1000 animals found forever homes in the year 2026. Several companies and private citizens hosted donation drives. An anonymous citizen made a generous donation to cover the expense of our generator being installed.

Challenges

Currently, with three of our employees being temporary employees it is difficult to coordinate public events due to having to pay overtime. If the three temporary positions are transitioned to county positions this will allow us to host more public events.

Additional Notes/ Funding Impact

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243800 ANIMAL SHELTER				
512100 SALARIES	166,200.00	138,500.00	270,600.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	0.00	
512102 BONUS PAY	1,500.00	1,500.00	1,500.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512400 ON-CALL PAY	0.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	829.00	829.00	854.00	
518100 FICA	12,243.00	8,383.66	17,098.00	
518120 MEDICARE FICA	2,864.00	1,960.69	3,999.00	
518200 RETIREMENT	24,036.00	20,049.39	41,099.00	
518300 GROUP INSURANCE	36,000.00	30,270.00	72,000.00	
518400 DENTAL INSURANCE	1,152.00	880.20	2,304.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518700 CAFETERIA FEES	0.00	60.00	72.00	
518901 401K COUNTY CONTRIBUTION	8,352.00	4,346.54	13,573.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
519320 ANIMAL CTRL CRUELTY CASES-VET	0.00	0.00	0.00	
519322 CONTRACTED SERVICES-VET.	58,000.00	45,000.00	56,000.00	
519327 CONT SVCS-SPAY/NEUTER	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243800 ANIMAL SHELTER				
521300 UNIFORMS	600.00	531.18	600.00	
523900 MEDICAL SUPPLIES	42,000.00	46,916.72	45,000.00	
525100 GAS, OIL AND TIRES	600.00	400.12	600.00	
526100 OFFICE SUPPLIES	1,800.00	1,131.99	1,800.00	
526200 DEPARTMENTAL SUPPLIES	24,000.00	32,132.97	24,000.00	
526201 DEPARTMENTAL SUPPLIES - CD	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
531700 TRAVEL ALLOWANCE	0.00	0.00	2,820.00	
532100 TELEPHONE AND POSTAGE	2,400.00	1,996.78	2,400.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	300.00	1,013.58	300.00	
537000 ADVERTISING	0.00	362.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539300 CONTRACTED TEMPORARY HELP	113,568.00	97,608.40	0.00	
539500 EMPLOYEE TRAINING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES - OSHA	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11243800 ANIMAL SHELTER				
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
554008 CAP OUTLAY-VEHICLES FINANCED	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	44,000.00	0.00	
555008 CAP OUTLAY-OTHER FINANCED	0.00	0.00	0.00	
558100 CONSTRUCTION COSTS	0.00	0.00	0.00	
Total ANIMAL SHELTER	496,444.00	477,873.22	556,619.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11347200 SOLID WASTE				
519500 PROF SERVICES - ENGINEERING	0.00	0.00	0.00	
519900 PROF SERV:GAS,WELL,MONITORING	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	
529900 STATE TAX & SURCHARGES	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
533000 UTILITIES	400.00	206.40	400.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535900 LANDFILL PREPARATION & MAINT	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
541025 LEASE - CONTAINER SITES	13,500.00	11,480.00	13,500.00	
544000 CONTRACTED SVC-MONITOR WELLS	12,000.00	5,388.00	12,000.00	
544001 CONT SVCS-E WASTE	80,000.00	14,619.36	80,000.00	
544008 CONTRACTED SERVICES - OTHER	5,000.00	0.00	5,000.00	
544023 CONTRACTED SERV - LOAD PULLS	0.00	0.00	0.00	
544024 CONTRACT SERV-CENTRAL LANDFILL	8,620.00	6,930.00	8,620.00	
544027 TIRE DISPOSAL - SPECIAL	0.00	0.00	0.00	
544028 CONTRACTED SERV-TIRE DISPOSAL	225,000.00	170,977.92	225,000.00	
544030 CONTRACTED SERV - WHITE GOODS	2,500.00	0.00	2,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11347200 SOLID WASTE				
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
555000 CAP OUTLAY E WASTE RECYCLING	0.00	0.00	0.00	
Total SOLID WASTE	347,020.00	209,601.68	347,020.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11347500 FORESTRY				
581040 FORESTRY - COUNTY MATCH	192,314.00	109,498.25	199,469.00	
Total FORESTRY	192,314.00	109,498.25	199,469.00	

Department Name: Sampson County Economic Development

Fiscal Year: 2026-2027

Department Head: Ray Jordan, Director

Department Overview

The Sampson County Economic Development Department is charged with driving sustainable economic growth through business recruitment, business retention and expansion, entrepreneurship support, strategic planning, community capacity building, and promotion of Sampson County as a competitive location to live, work, and invest.

Operating with a staff of one employee, the department works closely with the Sampson County Economic Development Advisory Board, the Sampson County Board of Commissioners, County Manager, municipal leaders, state and regional economic development partners, utility providers, educational institutions, and private-sector stakeholders to advance economic opportunities throughout the county.

The primary focus of the department is increasing the County's non-residential tax base through the attraction of new industries, commercial investment, and job creation opportunities. Equally important is supporting and retaining Sampson County's existing industries and employers, whose continued investments in real and personal property, workforce development, and operational growth provide significant economic impact across the county.

The department works to support long-term community competitiveness through industrial site development, infrastructure advocacy, workforce alignment initiatives, grant coordination, marketing efforts, and regional collaboration. Through these efforts, Sampson County Economic Development seeks to foster diversified economic growth, strengthen the local tax base, create quality employment opportunities, and enhance the overall quality of life for Sampson County residents.

Services Provided

- Business Retention and Expansion (BRE) Program coordination and existing industry outreach
- Recruitment of new industrial and commercial investment
- Response to Requests for Information (RFIs) and site selection inquiries for prospective projects
- Coordination with the North Carolina Department of Commerce, NC's Southeast Partnership, SEDC, and other regional economic development organizations
- Grant administration and compliance, including the NC Department of Commerce Building Reuse Grant Program
- Industrial park and site planning, development, and infrastructure advocacy
- Economic and demographic data collection and reporting

- Community and economic development strategic planning support
- Coordination of marketing, branding, and promotional activities for Sampson County
- Collaboration with municipalities, utilities, educational institutions, and regional partners on economic development issues and initiatives
- Administration and support for the Sampson County Economic Development Advisory Board and related economic development activities

Key Accomplishments

Completed development of the Sampson County Economic Development Strategic Plan, which was formally approved by the Sampson County Board of Commissioners. The strategic planning process incorporated feedback and engagement from more than four hundred Sampson County residents, business leaders, stakeholders, and community partners to help establish a long-term vision for economic growth and competitiveness.

Developed and launched the SAMSPON 360 initiative, a countywide economic and community development engagement effort designed to foster collaboration, leadership alignment, and strategic discussion surrounding Sampson County's future growth opportunities. The launch event featured Ted Abernathy and was attended by approximately 160 community leaders, elected officials, business representatives, and regional partners.

Over the past eleven months, staff have interacted with approximately 2,010 individuals through meetings, events, phone calls, project coordination activities, and community engagement efforts. Of these interactions, approximately 595 involved internal partners, including local governmental departments and municipalities, and elected officials, while approximately 1,415 interactions involved members of the public, businesses, property owners, developers, regional economic development organizations, educational institutions, utility providers, economic development stakeholders, and members of the community. These engagements reflect the department's ongoing commitment to collaboration, public outreach, business support, and economic development initiatives across Sampson County.

Challenges

Limited staffing capacity, with departmental operations, project management, marketing, business recruitment, existing industry support, grant administration, strategic initiatives, and administrative responsibilities managed by a single full-time employee.

Limited inventory of fully developed industrial sites and speculative industrial buildings necessary to compete for modern economic development projects and accelerated site selection timelines.

Infrastructure constraints in certain areas of the county, including water, wastewater, natural gas, broadband, and transportation capacity needed to support future industrial and commercial growth.

Increasing competition among local, regional, and state economic development organizations for industrial recruitment projects, workforce talent, and infrastructure funding opportunities.

Continued workforce recruitment and retention challenges impacting existing employers and the county's ability to attract new investment opportunities including ongoing "brain drain."

The lack of sustained funding and resources to support marketing, site development, grant matching requirements, and implementation of strategic economic development initiatives identified in the County's adopted strategic plan.

Balancing long-term countywide economic development needs priorities while supporting the diverse needs of municipalities, rural communities, existing industries, agricultural interests, and emerging business sectors.

Maintaining long-term economic competitiveness while preserving the quality of life, infrastructure capacity, and community character valued by Sampson County residents demonstrating the need for "land-use" planning.

Additional Notes/ Funding Impact

Continued investment in Sampson County Economic Development is critical to maintaining the County's ability to compete for economic development opportunities, support existing industries, and implement the priorities identified within the County's adopted Economic Development Strategic Plan.

The lack of funding and the current staffing level significantly impacts the department's ability and capacity to respond to prospective industrial recruitment projects, conduct business retention and expansion outreach, pursue grant opportunities, support industrial site development efforts, and maintain effective marketing and promotional initiatives for Sampson County. Additional funding and staffing can help increase the County's long-term competitiveness.

Sustained funding is also important to leverage partnerships and external resources, including state and federal grants, regional collaboration opportunities, workforce initiatives, and infrastructure investments that require local participation or matching support. Continued support from the Sampson County Board of Commissioners will help ensure the County remains competitive, responsive, and positioned for long-term economic growth and community prosperity.

It is recommended that the BOC consider reinstating its annual funding to the Sampson County Economic Development Fund and allow the fund to earn interest on an annual basis. Over time this fund can grow and provide resources for ongoing projects and initiatives.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11449200 ECONOMIC DEVELOPMENT				
512100 SALARIES	107,148.00	89,290.00	110,364.00	
512102 BONUS PAY	500.00	500.00	500.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	4,822.00	4,822.00	4,967.00	
518100 FICA	7,271.00	5,981.51	7,480.00	
518120 MEDICARE FICA	1,701.00	1,398.91	1,750.00	
518200 RETIREMENT	16,113.00	13,542.69	17,462.00	
518300 GROUP INSURANCE	12,000.00	10,090.00	12,000.00	
518400 DENTAL INSURANCE	384.00	293.40	384.00	
518700 CAFETERIA FEES	48.00	60.00	72.00	
518901 401K COUNTY CONTRIBUTION	5,599.00	4,536.93	5,767.00	
519100 PROFESSIONAL SERVICES	11,000.00	-1,845.00	2,500.00	
519101 PROF SERVICES-EDA GRANT	0.00	0.00	0.00	
519200 LEGAL PROFESSIONAL SERVICES	0.00	0.00	2,500.00	
519500 PROF SERVICES - ENGINEERING	59,000.00	3,250.00	59,000.00	
526100 OFFICE SUPPLIES	400.00	0.00	400.00	
526200 DEPARTMENTAL SUPPLIES	1,000.00	33.45	1,000.00	
526201 DEPARTMENTAL SUPPLIES - CD	0.00	961.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	2,140.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11449200 ECONOMIC DEVELOPMENT				
529901 ECONOMIC INCENTIVE PYMT	0.00	0.00	0.00	
529902 BUILDING REUSE GRANT PYMT	300,000.00	0.00	300,000.00	
531100 TRAVEL	7,070.00	5,796.09	7,500.00	
531101 EXISTING INDUSTRY PROJECT	4,000.00	0.00	4,500.00	
531120 SPECIAL EVENTS	8,500.00	0.00	10,000.00	
531700 TRAVEL ALLOWANCE	4,800.00	4,000.00	4,800.00	
532100 TELEPHONE AND POSTAGE	1,502.00	894.39	1,526.00	
534100 PRINTING	1,100.00	627.19	1,100.00	
535200 MAINT/REPAIR - EQUIPMENT	2,500.00	980.00	2,500.00	
537000 ADVERTISING	6,000.00	3,494.00	6,000.00	
538100 DATA PROCESSING - PROGRAMMING	8,214.00	8,203.90	10,337.00	
539500 EMPLOYEE TRAINING	395.00	790.00	1,200.00	
541000 RENTAL FEES - BUILDINGS	2,000.00	900.00	2,000.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	21,750.00	19,204.00	21,750.00	
545000 INSURANCE AND BONDS	128.00	0.00	128.00	
549100 DUES AND SUBSCRIPTIONS	495.00	445.00	745.00	
549101 CHAMBER SPONSORSHIP	4,000.00	3,000.00	4,000.00	
549400 SOUTHEASTERN EC DEV COMMISSION	35,313.00	35,313.00	35,313.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11449200 ECONOMIC DEVELOPMENT				
549900 MOVING EXPENSES	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
557000 LAND PURCHASES	0.00	0.00	0.00	
558100 CONSTRUCTION COSTS	0.00	0.00	0.00	
Total ECONOMIC DEVELOPMENT	634,753.00	218,702.46	639,545.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11449300 INDUSTRIAL UTILITY				
502500 MISCELLANEOUS PROJECTS	0.00	0.00	0.00	
529901 ECONOMIC INCENTIVE PAYMENT	365,583.00	365,485.95	365,583.00	
544000 CONTRACTED SERVICES	37,509.00	34,509.00	36,000.00	
557000 LAND PURCHASES	0.00	0.00	0.00	
582096 ECONOMIC DEVELOPMENT RESERVE	0.00	0.00	0.00	
Total INDUSTRIAL UTILITY	403,092.00	399,994.95	401,583.00	

Department Name: Cooperative Extension

Fiscal Year:26/27

Department Head: Brad Hardison

Department Overview

Sampson County Extension is the local outreach arm of NC State Extension & NC A&T Extension. We take University research and turn it into practical, real-world education and problem solving for the people of Sampson County. Sampson County is the most important agricultural county in NC and the Nation, and the major driver of our economy. We help farmers stay profitable, support youth leadership development, strengthen families and communities and provide trusted, research-based information that people can use.

Services Provided

1. Agriculture and crop production assistance
2. On-Farm research trials and demonstrations
3. Livestock and animal agriculture education
4. Commercial horticulture support for fruits, vegetables, nurseries, and greenhouses
5. Home lawn, garden and landscape support
6. Soil testing and plant problem diagnostics
7. Pesticide education and certification training
8. Waste management education and certification training
9. Farm safety education training
10. Environmental stewardship education training
11. Farm worker education and safety training
12. Small Farm and local food support
13. Master Gardener volunteer programs
14. Food preservation and canning education programs
15. Nutrition, health and wellness programs
16. Family and consumer sciences programs
17. Youth leadership and life skills programs through 4H
18. 4H summer camps, clubs, workshops, and school enrichment
19. Agriculture literacy and “Ag in the Classroom” programs
20. Community development and educational events
21. Teen court, restitution, and community service programs

22. Youth Inspire and prevention programs
23. Newsletters, workshops, field days, and farm tours
24. Livestock shows, youth livestock projects, and agricultural competitions
25. Educational support for homeowners, landowners, and community groups

Key Accomplishments

1. Delivered certifications or educational programs to approximately 1,000 livestock & animal producers
2. Delivered community educational programs to 4,000 Sampson County residents
3. Delivered 15 home owner educational programs to 600 Sampson County residents
4. Collected over 1200 soil samples
5. Collected over 800 animal waste samples
6. Delivered 42 health, nutrition, and food programs to 500 Sampson County residents
7. Delivered certifications or educational programs to approximately 1,400 traditional field crop producers
8. Delivered certifications or educational programs to approximately 3,000 farm workers
9. Delivered youth programs to over 2,200 Sampson County youth.
10. Newsletter reached 1,900 people
11. Radio broadcasts reached 80,000 people
12. Newspaper articles reached 10,000 people
13. Star TV appearances reached 8,000 people
14. Social media reached 250,000 people

Challenges

For half of the year, we have had 3 major vacancies, Field crops agent, Administrative Assistant, and 4-H agent. We also had 2 agents out on Maternity and Paternity leave.

Sampson County is 947 square miles and we cover the entire county. Reduced travel from the county and NC State has affected our ability to effectively cover the entire county as needed. Many agents have paid for travel out of their own pocket this past year.

Budget Summary

FY 25/26 Adopted Budget: \$703,139

FY 26/27 Proposed Budget: 842,139

Explanation of Budget Changes (Explain major increase or decrease by category)

The majority of this increase is in capital outlay (\$47,000) for a new skid steer, a new commercial horticulture position (\$50,000) request, along with a projected salary increase.

Additional Notes/ Funding Impact

The skid steer is the only piece of equipment that can operate in our livestock facility for loading hay, cleaning, and maintaining the facility because of size and maneuverability. Our skid steer is 30 years old and is well past its life expectancy. It was purchased by the cattlemen's association in 1995 for the livestock facility. Issues with fuel line deterioration, hydraulic system failures, cable drive system wear causing safety issues, electrical system malfunctions, and availability of parts.

Sampson County is the leading commercial horticulture county in North Carolina, generating approximately \$230 million annually in commercial horticulture revenue. The continued growth and diversification of this industry has increased the demand for research-based education, on-farm technical assistance, and producer support. Adding a Commercial Horticulture Agent would strengthen Extension's ability to serve growers, address emerging production challenges, support economic development, and maintain the county's leadership position in agriculture. Additionally, the county's financial commitment represents only 50% of the position cost through the Cooperative Extension partnership model, making this a highly cost-effective investment with substantial economic impact and return for Sampson County.

I have included a projected salary increase in this years budget.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11449500 N C COOPERATIVE EXTENSION SVC				
512100 SALARIES	371,819.00	269,830.27	417,047.00	
512102 BONUS PAY	0.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	1,110.00	1,640.52	1,110.00	
518100 FICA	23,053.00	16,108.19	25,843.00	
518120 MEDICARE FICA	5,390.00	3,767.22	6,045.00	
518200 RETIREMENT	89,583.00	62,392.75	102,826.00	
518300 GROUP INSURANCE	51,975.00	39,038.13	57,032.00	
518400 DENTAL INSURANCE	720.00	360.00	942.00	
518500 UNEMPLOYMENT INSURANCE	282.00	0.00	280.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	5,581.00	4,966.00	6,252.00	
525100 GAS, OIL AND TIRES	4,000.00	1,229.11	4,000.00	
526200 DEPARTMENTAL SUPPLIES	10,000.00	9,215.73	10,495.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	2,952.00	0.00	
526261 ROAD SIGNS SUPPLIES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	3,140.00	0.00	3,140.00	
531100 TRAVEL	1,200.00	195.00	1,200.00	
531700 TRAVEL ALLOWANCE	2,400.00	1,760.00	2,794.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11449500 N C COOPERATIVE EXTENSION SVC				
532100 TELEPHONE AND POSTAGE	4,126.00	3,684.16	4,476.00	
533000 UTILITIES	3,500.00	1,919.40	3,500.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	490.00	0.00	3,100.00	
535200 MAINT/REPAIR - EQUIPMENT	4,000.00	1,887.29	6,000.00	
535300 MAINT/REPAIR - VEHICLES	800.00	3,773.00	968.00	
541000 RENTAL FEES - BUILDINGS	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	113,423.00	111,485.83	113,423.00	
545000 INSURANCE AND BONDS	5,100.00	0.00	5,100.00	
549100 DUES AND SUBSCRIPTIONS	1,447.00	1,343.00	1,648.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	47,000.00	
558014 LIVESTOCK PEN CONSTRUCTION	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	0.00	0.00	0.00	
Total N C COOPERATIVE EXTENSION SVC	703,139.00	537,547.60	824,221.00	

Department Name: Soil Conservation

Fiscal Year: FY27

Department Head: Melanie Harris

Department Overview

Under NC General Statue 139, Sampson County Soil and Water Conservation District is organized as a governmental subdivision of the state, as well as independent political unit. We work closely with county, state and federal governments and both public and private organizations in a non-regulatory capacity to carry out a comprehensive conservation program to protect and improve Sampson County's natural resources while assisting private landowners in installing conservation practices. Sampson Soil & Water Conservation District (SWCD) is comprised of a board of supervisors, of which three are elected in the general election and two are appointed by the NC Soil & Water Conservation Commission and serve without pay to direct the Sampson program. The staff assigned to carry out the District's mission for the protection of the County's soil, water and related resources include one Senior Soil Conservationist/Department Head, two Soil Conservationists and a Program Support Specialist. One of these positions is partially reimbursed by the state.

Services Provided

- Deliver state programs administered by the NC Division of Soil and Water, including: the Agriculture Cost Share Program, Agricultural Water Resources Assistance Program, Conservation Reserve Enhancement Program and Streamflow Rehabilitation Assistance Program.
- Deliver state program administered by the NC Department of Agriculture: NC Swine and Dairy Assistance Program
- Deliver federal Farm Bill conservation programs involving water quality practices, farmland protection, wetland restoration and enhancing wildlife habitat.
- Provide technical assistance to customers, giving them the knowledge and tools they need to conserve our natural resources. This may be in the form of maps, revising animal operation waste utilization plans, surveys for field drainage, erosion and storm damage issues, Voluntary Ag District program assistance, wetland estimates for the Sampson County tax assessor and water point certification for fire departments.
- Offer educational materials for outreach events, and we provide resources to local schools for students to participate in educational programs such as the Resource Conservation Workshop, Area VII Envirothon and the State Envirothon.

Key Accomplishments

Sampson SWCD and the federal USDA- NRCS staff work as team for the farmers and landowners in Sampson County. Together, we provided over 2.76 million in conservation incentives for the 2025-2026 program year. These funds are in the form of direct payments and incentives to farmers and landowners to install on-farm conservation practices.

State Funds: 23 contracts awarded, over 50 state applications still on file

- Ag Cost Share \$71,227
- SDAP \$15,120
- AgWRAP \$42,393
- Impaired/Impacted \$8,099

Federal Funds: 41 contracts awarded, over 300 applications still on file

- EQIP \$1,704,749
- CSP \$603,854

StRAP: \$318,551 (Streamflow Rehabilitation Assistance Program)-work with the grantees Coharie Tribe and the Friends of Sampson County Waterways to help keep our rivers and streams navigable and freely flowing.

Outreach and Education: NC State Fair, Sampson County Ag Day, Area VII and State Envirothon, Resource Conservation Workshop, available for school presentations

Numbers don't include the technical assistance (no cost share) provided to the public or assisting other departments and agencies-CRP, tax assessor forms, Voluntary Ag District

Challenges

Sampson Soil and Water is fully staffed with 4 county employees. In addition to the county support that we receive, USDA-NRCS support for our office includes four 4WD vehicles with fuel shared by all field staff members and service center employees, high speed internet connectivity, including computer hardware, software updates and Information Technology (IT) support for 4 county employees. USDA-NRCS also provides office supplies and materials, survey equipment, telephones, as well as office space rent paid to the county. In the event the federal support changes, that will present a challenge as the items included in their support are not included in the county budget. At this time, I am not aware of any changes in federal support.

Additional Notes/ Funding Impact

Our budget has no buffers or "padding", and our operating expenses are the minimum we need to operate. I have not asked for any additional funding above what was received last year after making the requested cuts and we are still operating on . Any of our district board members would be willing to meet with you or attend any commission meeting at any time to either justify our requests in person.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11449600 SOIL CONSERVATION				
512100 SALARIES	231,216.00	190,720.00	238,140.00	
512102 BONUS PAY	2,000.00	2,000.00	2,000.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	2,485.00	2,485.00	2,560.00	
518100 FICA	14,614.00	10,956.37	15,048.00	
518120 MEDICARE FICA	3,418.00	2,562.38	3,520.00	
518200 RETIREMENT	33,630.00	27,802.25	36,442.00	
518300 GROUP INSURANCE	60,000.00	50,450.00	60,000.00	
518400 DENTAL INSURANCE	1,536.00	1,173.60	1,536.00	
518700 CAFETERIA FEES	240.00	120.00	384.00	
518901 401K COUNTY CONTRIBUTION	11,686.00	6,314.25	12,035.00	
526200 DEPARTMENTAL SUPPLIES	500.00	297.81	500.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
531100 TRAVEL	3,280.00	3,279.40	3,280.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544005 CONTRACTED SERV - TEMP HELP	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	260.00	0.00	260.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11449600 SOIL CONSERVATION				
549100 DUES AND SUBSCRIPTIONS	1,725.00	1,725.00	1,725.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
555008 CAP OUTLAY-OTHER FINANCED	0.00	0.00	0.00	
Total SOIL CONSERVATION	366,590.00	299,886.06	377,430.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11552100 MENTAL HEALTH ADMINISTRATION				
506800 CONTRIBUTION TO MENTAL HEALTH	274,680.00	251,790.00	274,680.00	
Total MENTAL HEALTH ADMINISTRATION	274,680.00	251,790.00	274,680.00	

Department Name: Veteran's Office

Fiscal Year: 2026-2027

Department Head: Ann Knowles

Department Overview

Veterans Department is the only local office to assist Veterans, Spouses, Widows and families. We assist Veterans to apply for Service-Connected Disability and Pension Benefits, and Medical Benefits. We are the first contact for Veterans or their families when there is a need.

We are the local contact when Veterans need emergency care. We assist with Medical Care for Veterans and assist their families if eligible to obtain Tri-Care or Champ VA. We are the subject expert on filing claim for Veterans Benefits for conditions that occurred in service or illness due to being exposed to chemicals. We have been trained by the VA, and we receive monthly training on updates and have seminars quarterly by the VA online. We continue to assist the spouses and widows after veterans have passed away.

Services Provided

We assist Veterans in applying for Disabilities that occurred in Service which can range from 10% \$180, to 100% which is 3,395.00 per month. This rate changes if there are family members it will increase.

We also apply for Pension benefits which is non-service related, which means they served their country and were in War Time but did not get injured. This is for Veterans that cannot work but did not get hurt in service. If they pass away their spouse will be able to apply for that benefit. Veterans serving during peace time are not eligible for benefits.

Key Accomplishments

Have served veterans from WW II to current wars and have helped them receive the maximum benefits from the VA. There are some veterans on social services rolls, but not nearly what would be without the Veterans receiving Compensation or Pension.

Sherry and I are the only two certified service officers in Sampson County who are Accredited and Certified by the Department of Veterans Affairs and the North Carolina Department of Military and Veterans Affairs. There are claim sharks now that seek veterans to get them to file their claims for a fee. The stand that the Sampson County Veterans Office takes in anyone who serves their country should not have to pay someone to assist them in getting the benefits they have earned.

Challenges

I understand the budget issues for our county, this office is very thankful for what we have, but we desperately need more help. Sherry has been a Certified and Accredited for 14 yrs and was recognized last year as a CVSO. the volume of work we have. I do not ask Sherry to work as she has family to care for. I am responsible for working after hrs. and weekends

Additional Notes/ Funding Impact

(Explain major risks, impacts if funding is reduced or not approved)

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11558200 VETERANS				
512100 SALARIES	145,848.00	121,540.00	132,852.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	0.00	
512102 BONUS PAY	1,500.00	1,500.00	1,250.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	3,040.00	3,040.00	3,132.00	
518100 FICA	9,388.00	7,267.07	8,572.00	
518120 MEDICARE FICA	2,196.00	1,699.56	2,005.00	
518200 RETIREMENT	21,425.00	17,926.96	20,588.00	
518300 GROUP INSURANCE	36,000.00	30,270.00	30,000.00	
518400 DENTAL INSURANCE	1,152.00	880.20	960.00	
518700 CAFETERIA FEES	72.00	120.00	144.00	
518901 401K COUNTY CONTRIBUTION	7,445.00	5,420.00	6,800.00	
526100 OFFICE SUPPLIES	1,311.00	450.00	1,500.00	
526200 DEPARTMENTAL SUPPLIES	2,000.00	1,306.88	2,000.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
531100 TRAVEL	5,139.00	0.00	5,500.00	
531700 TRAVEL ALLOWANCE	1,020.00	850.00	1,020.00	
532100 TELEPHONE AND POSTAGE	750.00	908.07	1,124.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11558200 VETERANS				
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	450.00	
537000 ADVERTISING	1,900.00	1,195.00	2,500.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	1,980.00	2,322.02	1,980.00	
544200 VETERANS PROGRAMS	6,695.00	2,872.69	7,200.00	
545000 INSURANCE AND BONDS	200.00	0.00	200.00	
549100 DUES AND SUBSCRIPTIONS	310.00	70.00	310.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
Total VETERANS	249,371.00	199,638.45	230,087.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11659110 CLINTON CITY SCHOOLS				
550000 UNALLOCATED CAPITAL OUTLAY	1,472,568.00	969,814.78	496,679.00	
555030 C.O. - CATEGORY 1	0.00	0.00	0.00	
555031 C.O. - CATEGORY 2	0.00	0.00	0.00	
555032 C.O. - CATEGORY 3	0.00	0.00	0.00	
563400 SCHOOLS CURRENT EXPENSE	4,281,421.00	3,924,636.00	4,418,288.00	
581090 VOC ED/CLK TRANS TO COP DEBT	176,077.00	0.00	176,077.00	
Total CLINTON CITY SCHOOLS	5,930,066.00	4,894,450.78	5,091,044.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11659140 SAMPSON COUNTY SCHOOLS				
550000 UNALLOCATED CAPITAL OUTLAY	1,280,932.00	2,176,957.90	1,309,427.00	
555030 C.O. - CATEGORY 1	0.00	0.00	0.00	
555031 C.O. - CATEGORY 2	0.00	0.00	0.00	
555032 C.O. - CATEGORY 3	0.00	0.00	0.00	
563400 SCHOOLS CURRENT EXPENSE	11,605,958.00	10,638,795.00	11,650,860.00	
581090 VOC ED/CLK TRANS TO COP DEBT	499,928.00	0.00	499,928.00	
596000 TRANS TO SCHOOL CONST 46	0.00	0.00	0.00	
Total SAMPSON COUNTY SCHOOLS	13,386,818.00	12,815,752.90	13,460,215.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11659210 SAMPSON COMM COLLEGE - CE				
509700 CONTINGENCY	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
563400 SCHOOLS CURRENT EXPENSE	1,897,478.00	1,814,354.00	1,950,880.00	
Total SAMPSON COMM COLLEGE - CE	1,897,478.00	1,814,354.00	1,950,880.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11659220 SAMPSON COMM COLLEGE-CO				
519500 PROF SERVICES - ENGINEERING	0.00	0.00	0.00	
550000 UNALLOCATED CAPITAL OUTLAY	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	352,219.00	322,867.00	363,919.00	
555010 SCC-CALL BOX	0.00	0.00	0.00	
555011 CAPITAL OUTLAY-CARPETING	0.00	0.00	0.00	
555012 CO OTHER ENTRANCE DOORS	0.00	0.00	0.00	
555015 CO OTHER - SAFETY AND SECURITY	0.00	0.00	0.00	
555072 C.O. - MAINTENANCE EQUIPMENT	0.00	0.00	0.00	
555073 GAS TANK	0.00	0.00	0.00	
558000 ROOFS/IMPROVEMENTS	0.00	0.00	0.00	
558200 CAP OUTLAY-BLDG IMPROVEMENTS	0.00	507,225.77	0.00	
558255 CAP OUTLAY-REPLACE HVAC	0.00	200,000.00	0.00	
558256 CAP OUTLAY-REP OF WARREN BLDG	0.00	0.00	0.00	
558257 CAP OUTLAY-KITCHEN HALL	0.00	0.00	0.00	
558258 CONSTRUCTION-NEW ENTRANCE	0.00	0.00	0.00	
558259 DEMOLISH MOBILE UNITS	0.00	0.00	0.00	
558260 CAMPUS DRAINAGE IMP	0.00	0.00	0.00	
559100 CAPITAL OUTLAY - PAVING	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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11659220 SAMPSON COMM COLLEGE-CO				
581000 TRANSFER TO SCC BLDGS CAP PROJ	0.00	0.00	0.00	
Total SAMPSON COMM COLLEGE-CO	352,219.00	1,030,092.77	363,919.00	

Department Name: Library

Fiscal Year: 2026-2027

Department Head: Kelsey Edwards

Department Overview

(Briefly explain what the department does and why it matters.)

Our department provides free access to books, digital resources, internet services, educational programs, and community outreach through four library branches across Sampson County. It supports literacy, lifelong learning, workforce development, and digital access by offering item checkout, public computers/Wi-Fi, online tutoring resources, youth and adult programs, and outreach services. As a member of NC Cardinal, Sampson-Clinton Public Library card holders have access to over 6 million items from 56 library systems across North Carolina, with materials shipped to local branches at no cost and borrowing privileges at participating libraries statewide. NC Cardinal also provides a cost-effective library management system for cataloging, circulation, and library card management.

Patrons use library services in many practical ways, including searching and applying for jobs, creating documents for small businesses, accessing internet and technology resources, teachers obtaining multiple copies of books for classroom use through NC Cardinal, and parents checking out books to help children continue reading during the summer when school libraries are closed to reduce summer learning loss. This department matters because it expands access to education, technology, information, and essential community resources that improve quality of life and opportunity for residents of all ages.

Services Provided

(List the department's major services, keep it concise.)

- Physical Item Check-out (Books, DVDs, Wi-Fi hotspots, audiobooks, learning kits, etc.)
- Public Computers & Wi-Fi available for patron use within library buildings.
- Scanning/Copying/Faxing
- Programming for children and adults (story time, technology help, special summer programming, etc.)
- Research help & Reader's Advisory assistance
- Access to online resources (eBooks, online tutoring, test prep assistance, language learning, etc.)
- Outreach services- book delivery to homebound individuals, nursing facilities, and early learning facilities

Key Accomplishments

(List of major measurable or meaningful accomplishments from the past year.)

- Established passport application services at Bryan Memorial Library in Newton Grove.
- Began efforts to establish a Friends of the Library group by hosting four interest meetings, followed by two strategy meetings with growing community participation and increased attendance between meetings.

Challenges

(Identify major operational, staffing, financial, facility, or service-related challenges.)

- Continued recruitment and retention challenges for the Youth Services Coordinator position, a key role in supporting youth literacy and programming. Recent patron survey responses indicated strong community interest in expanded children's programming, further emphasizing the importance of filling and retaining this position.
- Increased operational strain and travel costs associated with staffing coverage between branches, particularly when unexpected absences require employees to travel to smaller locations to maintain uninterrupted service now that all branches remain open during lunch hours. This challenge is further impacted by the requirement to have two staff members present at the Newton Grove branch during scheduled passport application appointments—one staff member is required to process passport applications while a second staff member must remain available to provide regular library services to patrons.
- Staffing shortages caused by vacancies or extended employee absences (e.g., FMLA, workers' compensation) place added pressure on existing staff to maintain daily operations across four library branches while also completing essential behind-the-scenes responsibilities such as resource sharing, shelving, material processing, and cataloging.
- Cataloging capacity remains limited, as the library currently relies on one part-time staff member as the sole cataloger. While cross-training efforts are underway, staffing demands have restricted available time for adequate training and succession planning. Because all library materials must be cataloged before they are available for patron checkout, delays in cataloging can directly impact timely access to new resources.

- The Library Director has assumed a significant portion of the Youth Services Coordinator responsibilities due to ongoing staffing challenges, reducing available time for policy development, long-range strategic planning, and other director-level responsibilities. This occurs in addition to the Director’s ongoing need to provide staffing coverage at library branches as needed to maintain uninterrupted public service.
- Security concerns over the past year, including an indecent exposure incident, have negatively impacted staff’s sense of safety when working alone for extended periods of time at library branches. This has increased concerns regarding staff security and the sustainability of current staffing patterns.

Additional Notes/ Funding Impact

(Explain major risks, impacts if funding is reduced or not approved)

If local funding is reduced, it is likely that our state aid funding will be reduced as libraries much meet a maintenance of effort from year to year to receive their full state funding allotment. Any reduction in funding from the request would require us to reduce services and we would have to further reduce services if we also lost state funding as well.

Without library services, Sampson County residents would lose access to public computers and free Wi-Fi used for homework, job searches, small business needs, and other essential tasks, as well as access to over 100,000 library materials and educational resources such as NC Live for local students. Residents would also lose access to the county’s only public library system, local history and genealogy archives—including *Sampson Independent* microfilm dating back to 1924—a free public gathering space, and literacy-focused children’s programming such as Summer Reading initiatives that help reduce summer learning loss and promote lifelong learning.

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11761100 LIBRARY				
512100 SALARIES	364,116.00	271,703.28	375,024.00	
512102 BONUS PAY	5,750.00	5,250.00	5,500.00	
512600 PART-TIME SALARIES	147,915.00	100,459.59	133,314.00	
512700 LONGEVITY	2,456.00	2,456.00	2,530.00	
518100 FICA	32,255.00	22,138.66	32,015.00	
518120 MEDICARE FICA	7,544.00	5,177.61	7,488.00	
518200 RETIREMENT	52,750.00	39,424.16	57,162.00	
518300 GROUP INSURANCE	84,000.00	70,630.00	96,000.00	
518400 DENTAL INSURANCE	2,688.00	1,760.40	2,688.00	
518700 CAFETERIA FEES	420.00	300.00	360.00	
518901 401K COUNTY CONTRIBUTION	18,329.00	8,448.13	18,878.00	
523200 AUDIO VISUAL - LIBRARY SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	3,077.00	1,364.03	2,619.00	
526100 OFFICE SUPPLIES	1,300.00	0.00	750.00	
526200 DEPARTMENTAL SUPPLIES	11,680.00	10,898.43	9,884.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	5,063.56	3,120.00	
529900 MISCELLANEOUS EXPENSES	850.00	809.31	840.00	
531100 TRAVEL	1,000.00	912.86	1,250.00	
532100 TELEPHONE AND POSTAGE	9,250.00	10,863.73	11,372.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11761100 LIBRARY				
533000 UTILITIES	20,426.00	13,349.45	20,426.00	
534100 PRINTING	0.00	0.00	0.00	
534900 BINDING	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	1,000.00	0.00	500.00	
535300 MAINT/REPAIR - VEHICLES	1,000.00	0.00	1,000.00	
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
543200 RENT - DATA PROCESSING EQUIP	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	2,584.00	1,233.65	2,584.00	
544040 ST TECH PLAN GRANT - CONT SERV	0.00	0.00	0.00	
544200 CULTURAL PROGRAMS	3,198.00	2,187.88	3,278.00	
545000 INSURANCE AND BONDS	3,500.00	0.00	3,500.00	
549100 DUES AND SUBSCRIPTIONS	23,305.00	24,132.57	24,613.00	
549600 RECURRING SUBSCRIPTIONS	604.00	527.23	564.00	
549900 MOVING EXPENSES	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11761100 LIBRARY				
552010 CAP OUTLAY-DP-LAW LIBRARY	0.00	0.00	0.00	
552020 AUTOMATED SYSTEM GRANT	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
556100 CAPITAL OUTLAY - BOOKS	35,181.00	14,783.45	29,947.00	
556150 C.O. BOOKS - LSTA GRANT	0.00	0.00	0.00	
556200 STANDING ORDERS	0.00	0.00	0.00	
556600 LAW LIBRARY BOOKS	0.00	0.00	0.00	
Total LIBRARY	836,178.00	613,873.98	847,206.00	

Department Name: Parks & Recreation

Fiscal Year: 2026-2027

Department Head: Dana Hall

Department Overview

The Parks and Recreation Department provides recreational programs, athletic opportunities, and park facilities that improve the quality of life for residents throughout the county. The department organizes youth sports leagues, camps, and adaptive recreation programs while maintaining parks, ballfields, playgrounds, and other public facilities. Each year, these programs serve more than 1,800 youth and attract over 36,000 participants and spectators.

The department matters because it promotes healthy lifestyles, youth development, community engagement, and safe recreational opportunities for families. Through partnerships with schools and the maintenance of public spaces, the department helps ensure residents of all ages have access to affordable recreation, athletics, and community gathering spaces that strengthen the overall well-being of the county.

Services Provided

The Parks and Recreation Department provides youth volleyball, flag football, tackle football, basketball, baseball, and softball programs, as well as summer camps and adaptive sports opportunities for individuals with intellectual disabilities. The department also partners with local high schools to offer pre-season athletic camps for youth. In addition to recreation programming, the department maintains parks, playgrounds, walking trails, shelters, restrooms, ballfields, batting cages, irrigation systems, lighting, and fencing; conducts certified playground inspections and safety audits; prepares middle school athletic fields; provides park and facility rentals; and performs landscaping and grounds maintenance for several county facilities.

Key Accomplishments

Over the past year, the Parks and Recreation Department successfully implemented a new inclusive recreation and adaptive sports program to expand opportunities for individuals with intellectual disabilities. The department organized Opening Day for spring sports, drawing more than 1,500 spectators and participants from across the county. Staff secured more than \$260,000 in grant funding for facility and equipment improvements, including an inclusive playground, batting cage upgrades, and football equipment. In addition, the department obtained \$7,500 in scholarships to ensure greater access to recreation programs. The department also continued to maintain over 45 acres of parks while

expanding responsibilities to include lawn mowing and landscaping services at the County Complex, Adult Day Health Care Center, and Expo Center, resulting in improved efficiency and cost savings for the county.

Challenges

Major challenges facing the Parks and Recreation Department include limited access to county-owned indoor facilities, requiring continued reliance on partnerships with Sampson County Schools for gymnasiums. While beneficial, shared facility usage can create scheduling conflicts and last-minute adjustments for practices and games, which can sometimes lead to public frustration and inconvenience for participants and families. The department also faces staffing challenges, particularly within the maintenance division, where a small team is responsible for maintaining more than 45 acres of parks, 12 ballfields, playgrounds, county facilities, and landscaping operations. As participation in youth athletics and recreational programming continues to grow, balancing program demands, field maintenance, and facility upkeep with existing staffing levels remains an ongoing challenge.

Additional Notes/ Funding Impact

If funding is reduced or not approved, the Parks and Recreation Department may be forced to reduce programs and implement participation limits. Maintenance of parks, ballfields, playgrounds, and county facilities could decline due to limited staffing and operational resources, creating safety concerns and reduced quality of facilities. Funding reductions would also impact equipment replacement, field improvements, and the department's ability to meet growing participation demands. This could lead to fewer practice and game opportunities, increased scheduling conflicts, and reduced recreational access for county residents. Ultimately, reduced funding would negatively impact youth development, public wellness, and community engagement across the county.

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11761200 RECREATION				
512100 SALARIES	385,801.00	309,387.60	400,644.00	
512101 SALARY ADJUSTMENTS	0.00	0.00	0.00	
512102 BONUS PAY	3,850.00	4,000.00	3,225.00	
512200 OVERTIME SALARIES	0.00	666.39	0.00	
512600 PART-TIME SALARIES	76,811.00	40,896.00	57,244.00	
512601 P/T SALARIES-OFFICIALS	0.00	0.00	0.00	
512700 LONGEVITY	2,809.00	2,809.00	2,531.00	
518100 FICA	29,393.00	21,911.82	29,044.00	
518120 MEDICARE FICA	6,875.00	5,124.61	6,793.00	
518200 RETIREMENT	55,921.00	45,020.90	61,041.00	
518300 GROUP INSURANCE	74,400.00	61,532.60	89,400.00	
518400 DENTAL INSURANCE	2,765.00	1,764.62	2,861.00	
518600 WORKMEN'S COMPENSATION INS	11,000.00	0.00	11,000.00	
518700 CAFETERIA FEES	120.00	30.00	72.00	
518901 401K COUNTY CONTRIBUTION	19,431.00	11,607.30	20,159.00	
521300 UNIFORMS	1,000.00	927.69	1,000.00	
525100 GAS, OIL AND TIRES	20,623.00	12,389.99	19,330.00	
526100 OFFICE SUPPLIES	150.00	54.81	150.00	
526200 DEPARTMENTAL SUPPLIES	3,000.00	1,606.06	3,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11761200 RECREATION				
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	100.00	-2.46	100.00	
531100 TRAVEL	700.00	0.00	2,450.00	
531700 TRAVEL ALLOWANCE	4,800.00	4,000.00	5,520.00	
532100 TELEPHONE AND POSTAGE	7,492.00	6,743.02	7,730.00	
532500 POSTAGE	0.00	0.00	78.00	
534100 PRINTING	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	7,768.00	2,905.70	6,605.00	
535300 MAINT/REPAIR - VEHICLES	1,200.00	0.00	1,200.00	
537000 ADVERTISING	0.00	0.00	0.00	
539300 CONTRACTED TEMPORARY HELP	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	1,015.00	406.00	1,315.00	
543000 RENTAL - EQUIPMENT	3,080.00	1,552.07	3,080.00	
544000 CONTRACTED SERVICES	28,973.00	13,059.00	28,973.00	
544001 CONT SVCS- MASTER PLAN	0.00	0.00	0.00	
544003 CONT. SER WEST PARK CONST MGR	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	10,000.00	0.00	10,000.00	
549100 DUES AND SUBSCRIPTIONS	3,320.00	3,574.00	4,698.00	
550010 CLINTON RECREATION CAP OUTLAY	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11761200 RECREATION				
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	31,994.00	
554008 CAP OUTLAY-VEHICLES FINANCED	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	256,643.59	0.00	
558000 CAPITAL OUTLAY BUILDINGS	0.00	0.00	0.00	
558010 CLINTON REC-MULTIPURPOSE BLDG	0.00	0.00	0.00	
558200 CAP OUTLAY-BLDG IMPROVEMENTS	0.00	0.00	0.00	
559000 CAP OUTLAY - OTHER IMPROVEMENT	0.00	11,213.35	0.00	
563427 CLINTON RECREATION-CURR EXP	0.00	0.00	0.00	
581001 TRANSFER OF FUNDS	0.00	0.00	0.00	
Total RECREATION	762,397.00	819,823.66	811,237.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11761201 RECREATION - PROGRAMS				
521300 UNIFORMS	28,493.00	19,212.08	23,094.00	
526215 SPORTS PROGRAMS (RECREATION)	13,127.00	4,314.28	14,750.00	
529900 MISCELLANEOUS EXPENSES	100.00	0.00	100.00	
533000 UTILITIES	29,976.00	18,651.57	22,900.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	22,017.00	16,957.23	23,200.00	
535300 MAINT/REPAIR - VEHICLES	770.00	660.50	840.00	
537000 ADVERTISING	0.00	0.00	0.00	
541000 RENTAL FEES - BUILDINGS	5,265.00	4,745.43	5,328.00	
544000 CONTRACTED SERVICES	3,000.00	-1,375.00	3,000.00	
544200 CULTURAL PROGRAMS (RECREATION)	0.00	0.00	0.00	
544201 AFTERSCHOOL/SUMMER PROGRAM	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
559010 WATERWAYS - RIVER ACCESS	0.00	0.00	0.00	
559011 GARLAND PARK IMPROVEMENTS	0.00	0.00	0.00	
559012 HARRELLS PARK IMPROVEMENTS	0.00	0.00	0.00	
559013 TURKEY PARK DEVELOPMENT	0.00	0.00	0.00	
596000 TRANS TO RECREATION PARK PROJ	0.00	0.00	0.00	
Total RECREATION - PROGRAMS	102,748.00	63,166.09	93,212.00	

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11761700 SPECIAL APPROPRIATIONS				
506102 MISCELLANEOUS	0.00	0.00	0.00	
506103 CLINTON ALL-AMERICA CITY AWARD	0.00	0.00	0.00	
506105 DOM HCA COMMITTEE	0.00	0.00	0.00	
506132 SAMPSON HISTORY MUSEUM	60,000.00	55,000.00	53,000.00	
506133 LAND USE PLAN	0.00	0.00	100,000.00	
506142 RURAL TRANSP PLANNING ORG (RPO	6,688.00	0.00	7,000.00	
506148 HARRELLS COMMUNITY CTR	0.00	0.00	0.00	
Total SPECIAL APPROPRIATIONS	66,688.00	55,000.00	160,000.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11891110 DEBT SERVICE				
519201 CLOSING COSTS	0.00	0.00	0.00	
571000 DEBT PAYMENT	0.00	89,124.80	0.00	
571001 DEBT SVC - CIVIC CTR & SCC	0.00	0.00	0.00	
571002 DEBT SERVICE TOWER	0.00	0.00	0.00	
596000 TRANSFER TO DEBT RESERVE	0.00	0.00	0.00	
Total DEBT SERVICE	0.00	89,124.80	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11998110 TRANSFERS OUT				
596012 TR TO PUBLIC WKS DEBT	0.00	0.00	0.00	
596013 CONTRIB HUMAN SVCS BLDG DEBT	0.00	0.00	0.00	
596014 CONTRIB DETENTION CTR DEBT	0.00	0.00	0.00	
596015 TR TO BLDG RENO DEBT SVC	0.00	0.00	0.00	
596050 CONTRIBUTION TO AGING	528,272.00	0.00	473,541.00	
596051 CONT TO AIRPORT CAPITAL RES	0.00	0.00	0.00	
596052 CONTR TO JCPC PROG	0.00	0.00	3,627.00	
596053 CONTRIBUTION TO DSS	7,512,214.00	0.00	9,036,642.00	
596054 CONTRIBUTIO TO HEALTH DEPT	1,535,988.00	0.00	1,616,599.00	
596055 CONT TO FND 31 DEBT RESERVE	1,874,523.00	0.00	2,584,944.00	
596056 COOPERATIVE EXT - DEBT SVC	0.00	0.00	0.00	
596057 CONTRIBUTION TO REVALUATION	0.00	0.00	0.00	
596058 CONTRIBUTION TO TAB	0.00	0.00	0.00	
596060 TRANSFER TO WATER DISTRICT II	0.00	0.00	0.00	
596061 TR COUNTY SCH BLDG MANT RES	0.00	0.00	0.00	
596062 TR CITY SCH BLDG MAINT RESERVE	0.00	0.00	0.00	
596063 TR SCC BLDG MAINT RESERVE	0.00	0.00	0.00	
596064 CONTRIB TO AGRI-EXPO CENTER	257,516.00	0.00	354,366.00	
596065 CONT TO INSURANCE FOR RETIREES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
11998110 TRANSFERS OUT				
596068 FUND 32 DEBT RESERVE	3,181,574.00	0.00	2,013,809.00	
596073 TR TO EDUCATION BLDG RESERVE	0.00	0.00	0.00	
596076 TR COUNTY BLDG MAINT RESERVE	0.00	0.00	0.00	
Total TRANSFERS OUT	14,890,087.00	0.00	16,083,528.00	

SAMPSON COUNTY, NORTH CAROLINA
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11999000 CONTINGENCY				
509700 CONTINGENCY	100,000.00	0.00	175,000.00	
509701 SPECIAL CONTINGENCY	0.00	0.00	0.00	
Total CONTINGENCY	100,000.00	0.00	175,000.00	

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11999000 CONTINGENCY				
Fund Total	82,752,767.00	58,143,432.31	84,894,043.00	

Department Name: Health Department

Fiscal Year: 2027

Department Head: Wanda Robinson

Department Overview

Public health is the science of protecting and improving the health of people and their communities. This work is achieved by promoting healthy lifestyles, researching disease and injury prevention, and detecting, preventing and responding to infectious diseases. Overall, public health is concerned with protecting the health of entire population. These populations can be as small as a local neighborhood, or as big as an entire country or region of the world. We provide clinical services, WIC services and Environmental Health Services. The health department is the safety net that provides services for the vulnerable populations that need access to care.

Services Provided

Key clinical service statistics include FY 25

- Family Planning: 1,331 visits
- Child Health: 207 visits
- Maternal Health: 2,416 visits
- Tuberculosis Services (including skin testing, DOT, and office visits): 1,675 visits
- Communicable Disease Services (including gonorrhea, chlamydia, syphilis, and pertussis): 788 visits
- Adult Health/BCCCP- 1,253 visits
- Immunizations: 2,238 visits
- Laboratory Services: 6,687 visits.

Key Accomplishments

1. The Breast and Cervical Cancer Control Program (BCCCP) exceeded its screening targets and established a contract with ECU for colposcopy services.
2. The BCCCP received the United Way of Sampson County grant for \$6300 to provide mammograms, ultrasounds and breast biopsies to uninsured or underinsured minority females.
3. Environmental Health Program increased the percentage food and lodging inspections from 70% to 92%.
4. WIC maintained its base caseload above 100% and received additional funding.

Challenges

1. Staff recruitment and retention continue to be major challenges for the Health Department. Public Health has experienced a high turnover rate, particularly among clinical staff, which has significantly reduced agency revenues during the current fiscal year. Current vacant positions include:
 - Public Health Nurse II – Communicable Disease/TB Program
 - Public Health Nurse II – Maternal Health
 - Public Health Nurse III – Adult Health/Public Health Preparedness
 - Environmental Health Specialist
 - Advanced Medical Provider

Although offers have been extended for nursing and Physician Extender positions, several candidates have declined employment due to noncompetitive salary levels.

2. The department is requesting \$197,207 to fund cost-of-living adjustments for Health Department staff. In addition, the department is requesting position reclassifications; any associated salary increases will be absorbed within the department's existing budget.
3. The Environmental Health Division will transition to a new software system in Fall 2026, as the current software contract is scheduled to expire in August 2026.
4. Medicaid-related changes are anticipated during this fiscal year as a result of HR 1. As clients lose Medicaid eligibility, clinical service utilization and related revenues may be affected. The department will continue monitoring these changes closely over the coming months to assess their impact on public health programs and services.

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12535110 GENERAL ADMINISTRATION REVENUE				
403321 JOBS - TRAVEL	0.00	0.00	0.00	
404000 STATE ASSISTANCE	-70,030.00	-43,429.17	-27,131.00	
404079 LOCAL-INSURANCE	0.00	0.00	0.00	
404080 LOCAL - LAB FEES	0.00	0.00	0.00	
404081 LOCAL - OTHER FEES	0.00	0.00	0.00	
404082 LOCAL - HEPATITIS/RABIES FEES	0.00	0.00	0.00	
404083 TXIX - FEES	0.00	0.00	0.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	-23,986.00	0.00	-24,018.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	-3,973.00	-3,642.10	-3,973.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
Total GENERAL ADMINISTRATION REVENUE	-97,989.00	-47,071.27	-55,122.00	

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12535112 SCHOOL NURSE INITIATIVE				
404000 STATE ASSISTANCE	-400,000.00	-280,000.00	-400,000.00	
Total SCHOOL NURSE INITIATIVE	-400,000.00	-280,000.00	-400,000.00	

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12535115 RURAL HEALTH				
404000 STATE ASSISTANCE	-150,000.00	0.00	-150,000.00	
404099 FUND BALANCE APPROP	-49,853.00	0.00	-61,513.00	
Total RURAL HEALTH	-199,853.00	0.00	-211,513.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12535123 CARES ACT COVID RESPONSE				
404000 STATE ASSISTANCE	-283,179.00	-469.00	-322,165.00	
404095 FUND BALANCE APPROP-STATE	0.00	0.00	0.00	
Total CARES ACT COVID RESPONSE	-283,179.00	-469.00	-322,165.00	

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12535125 COMMUNICABLE DISEASE REVENUES				
404000 STATE ASSISTANCE	-54,520.00	-2,574.46	-60,520.00	
404001 STATE ASSISTANCE-TB	-84,745.00	-58,075.35	-26,227.00	
404002 STATE ASSISTANCE-HIV	-500.00	-424.50	0.00	
404003 STATE ASSISTANCE-STD	-1,690.00	-58.00	-7,361.00	
404079 LOCAL-INSURANCE	-4,620.00	-4,064.74	-4,620.00	
404081 LOCAL - OTHER FEES	-9,490.00	-5,443.47	-9,490.00	
404083 TXIX - FEES	-28,502.00	-13,664.70	-28,502.00	
404084 MEDICAID COST SETTLEMENT	-6,175.00	-3,073.46	-6,175.00	
404085 TRI-COUNTY CONTRIBUTION	0.00	0.00	0.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	-155,495.00	0.00	-153,449.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408401 DONATIONS	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total COMMUNICABLE DISEASE REVENUE	-345,737.00	-87,378.68	-296,344.00	

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12535151 ADULT HEALTH REVENUES				
404000 STATE ASSISTANCE	0.00	0.00	0.00	
404079 LOCAL-INSURANCE	-12,709.00	-8,277.31	-12,708.00	
404081 LOCAL - OTHER FEES	-23,674.00	-21,093.87	-23,674.00	
404083 TXIX - FEES	-7,642.00	-5,977.64	-7,642.00	
404084 MEDICAID COST SETTLEMENT	-1,933.00	-1,034.31	-1,933.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	0.00	0.00	0.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total ADULT HEALTH REVENUES	-45,958.00	-36,383.13	-45,957.00	

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12535155 HEALTH PROMOTION REVENUES				
404000 STATE ASSISTANCE	-34,526.00	-23,058.71	-34,526.00	
404079 LOCAL-INSURANCE	0.00	0.00	0.00	
404081 LOCAL - OTHER FEES	0.00	0.00	0.00	
404083 TXIX - FEES	0.00	0.00	0.00	
404086 HLTH - AMERICAN HEART ASSOC.	0.00	0.00	0.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	0.00	0.00	0.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	-1,000.00	0.00	-1,001.00	
Total HEALTH PROMOTION REVENUES	-35,526.00	-23,058.71	-35,527.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12535156 BREAST & CERVICAL CANCER REV				
404000 STATE ASSISTANCE	-16,350.00	-9,750.00	-13,440.00	
404079 LOCAL-INSURANCE	0.00	0.00	0.00	
404081 LOCAL - OTHER FEES	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	0.00	0.00	0.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408401 DONATIONS	0.00	-1,380.00	0.00	
408900 MISCELLANEOUS REVENUE	-6,300.00	-4,550.00	-5,600.00	
Total BREAST & CERVICAL CANCER REV	-22,650.00	-15,680.00	-19,040.00	

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12535160 IMMUNIZATION ACTION PLAN REV				
404000 STATE ASSISTANCE	-20,125.00	-15,743.14	-20,125.00	
404079 LOCAL-INSURANCE	-115,429.00	-41,584.67	-115,429.00	
404081 LOCAL - OTHER FEES	-18,874.00	-17,810.63	-18,874.00	
404083 TXIX - FEES	-65,393.00	-26,866.58	-65,393.00	
404084 MEDICAID COST SETTLEMENT	-17,211.00	-9,207.24	-17,211.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	-72,604.00	0.00	-75,516.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total IMMUNIZATION ACTION PLAN REV	-309,636.00	-111,212.26	-312,548.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12535163 MATERNAL HEALTH REVENUES				
404000 STATE ASSISTANCE	-59,710.00	-95,754.05	-102,609.00	
404003 MCC-STATE	0.00	0.00	0.00	
404079 LOCAL-INSURANCE	-18,695.00	-3,631.05	-18,695.00	
404081 LOCAL - OTHER FEES	-18,468.00	-8,854.16	-18,468.00	
404082 MARCH OF DIMES-GRANT	0.00	0.00	0.00	
404083 TXIX - FEES	-133,809.00	-78,105.91	-133,809.00	
404084 MEDICAID COST SETTLEMENT	-50,063.00	-10,666.98	-50,063.00	
404085 M.O.W. TITLE XIX - FEES	0.00	0.00	0.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	-498,169.00	0.00	-498,170.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total MATERNAL HEALTH REVENUES	-778,914.00	-197,012.15	-821,814.00	

SAMPSON COUNTY, NORTH CAROLINA
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12535164 FAMILY PLANNING REVENUES				
404000 STATE ASSISTANCE	-270,879.00	-177,057.20	-270,879.00	
404079 LOCAL-INSURANCE	-38,861.00	-23,554.66	-38,861.00	
404081 LOCAL - OTHER FEES	-17,067.00	-18,124.88	-17,067.00	
404082 MARCH OF DIMES - GRANT	0.00	0.00	0.00	
404083 TXIX - FEES	-66,122.00	-42,312.48	-66,122.00	
404084 MEDICAID COST SETTLEMENT	-45,384.00	-11,054.13	-45,384.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	-210,330.00	0.00	-213,005.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total FAMILY PLANNING REVENUES	-648,643.00	-272,103.35	-651,318.00	

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12535165 PREGNANCY CARE MGMT (PCM/OBCM)				
404000 STATE ASSISTANCE	0.00	0.00	0.00	
404083 TXIX - FEES	-325,215.00	-290,400.74	-325,215.00	
404097 FUND BALANCE APPROP - TXIX	-25,404.00	0.00	-88,761.00	
Total PREGNANCY CARE MGMT (PCM/OBC	-350,619.00	-290,400.74	-413,976.00	

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12535167 WIC REVENUES				
404000 STATE ASSISTANCE	-468,188.00	-326,880.23	-481,783.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total WIC REVENUES	-468,188.00	-326,880.23	-481,783.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12535168 CARE COORD FOR CHILDREN REV				
404000 STATE ASSISTANCE	-16,114.00	-8,417.71	-16,114.00	
404081 LOCAL - OTHER FEES	0.00	0.00	0.00	
404083 TXIX - FEES	-171,077.00	-158,245.03	-171,077.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	-58,491.00	0.00	-117,869.00	
404098 COUNTY CONTRIBUTION	0.00	0.00	0.00	
Total CARE COORD FOR CHILDREN REV	-245,682.00	-166,662.74	-305,060.00	

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12535169 CHILD HEALTH REVENUES				
403321 JOBS - TRAVEL	0.00	0.00	0.00	
404000 STATE ASSISTANCE	-37,616.00	-10,313.78	-37,616.00	
404079 LOCAL-INSURANCE	-1,389.00	-814.74	-1,389.00	
404081 LOCAL - OTHER FEES	-3,804.00	-1,342.92	-3,804.00	
404083 TXIX - FEES	-8,549.00	-5,054.95	-8,549.00	
404084 MEDICAID COST SETTLEMENT	-4,143.00	-1,618.88	-4,143.00	
404085 CH-MATERNAL OUTREACH-XIX	0.00	0.00	0.00	
404087 TXIX - HEALTH CHECK	0.00	0.00	0.00	
404096 TRANS FRM OTHER HLTH PROGRAMS	0.00	0.00	0.00	
404097 FUND BALANCE APPROP - TXIX	0.00	0.00	0.00	
404098 COUNTY CONTRIBUTION	-94,447.00	0.00	-94,581.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
Total CHILD HEALTH REVENUES	-149,948.00	-19,145.27	-150,082.00	

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12535181 ENVIRONMENTAL HEALTH REVENUES				
404000 STATE ASSISTANCE	-11,155.00	-8,342.28	0.00	
404081 LOCAL - OTHER FEES	-265,320.00	-239,567.43	-265,320.00	
404098 COUNTY CONTRIBUTION	-480,957.00	0.00	-557,860.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
Total ENVIRONMENTAL HEALTH REVENUE:	-757,432.00	-247,909.71	-823,180.00	

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12535183 FOOD AND LODGING REVENUES				
404000 STATE ASSISTANCE	-11,416.00	0.00	-11,416.00	
404098 COUNTY CONTRIBUTION	0.00	0.00	0.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
Total FOOD AND LODGING REVENUES	-11,416.00	0.00	-11,416.00	

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12535192 STATE - BIOTERRORISM				
404000 STATE ASSISTANCE	-34,230.00	-32,829.00	-35,814.00	
404001 BIO-TERRORISM COMMUNICATION	0.00	0.00	0.00	
404099 FUND BALANCE APPROP - LOCAL	0.00	0.00	0.00	
Total STATE - BIOTERRORISM	-34,230.00	-32,829.00	-35,814.00	

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12535192 STATE - BIOTERRORISM				
Fund Total	-5,185,600.00	-2,154,266.24	-5,392,659.00	

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12551100 ADMINISTRATION				
512100 SALARIES	20,853.00	3,543.50	3,987.00	
512102 BONUS PAY	20,500.00	50.00	50.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	2,486.00	205.03	250.00	
518120 MEDICARE FICA	581.00	47.94	59.00	
518200 RETIREMENT	1,448.00	509.95	634.00	
518300 GROUP INSURANCE	2,520.00	959.00	1,320.00	
518400 DENTAL INSURANCE	76.00	27.84	39.00	
518600 WORKMEN'S COMPENSATION INS	1,958.00	0.00	1,958.00	
518700 CAFETERIA FEES	800.00	600.00	800.00	
518901 401K COUNTY CONTRIBUTION	942.00	177.09	200.00	
519300 MEDICAL SERVICES	5,700.00	4,330.84	5,700.00	
519920 CONTRACT SERVICES-NURSES	0.00	0.00	0.00	
521300 UNIFORMS	0.00	0.00	0.00	
522100 FOOD PROVISION CONTRACTING	0.00	0.00	0.00	
523200 AUDIO VISUAL - LIRARY SUPPLIES	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	1,134.00	240.88	1,134.00	

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12551100 ADMINISTRATION				
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529700 LAB SUPPLIES	0.00	0.00	0.00	
529800 DENTAL SUPPLIES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
529901 MISC EXPENSE OTHER	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
531700 TRAVEL ALLOWANCE	1,020.00	765.00	1,020.00	
532100 TELEPHONE AND POSTAGE	3,250.00	1,820.99	3,250.00	
533000 UTILITIES	1,700.00	1,091.85	1,700.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	22,000.00	13,583.00	22,000.00	
539200 LAUNDRY	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	1,400.00	224.67	1,400.00	
544000 CONTRACTED SERVICES	3,424.00	2,853.95	3,424.00	
544002 CONTRACT SERVICES-TIRES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	4,697.00	0.00	4,697.00	
549100 DUES AND SUBSCRIPTIONS	1,500.00	620.00	1,500.00	

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12551100 ADMINISTRATION				
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
558200 CAP OUTLAY-BLDG IMPROVEMENTS	0.00	0.00	0.00	
559100 CAPITAL OUTLAY - PAVING	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	0.00	0.00	0.00	
581002 TRANS TO OTHER HLTH PROGRAMS	0.00	0.00	0.00	
588100 PURCHASE FOR RESALE	0.00	0.00	0.00	
Total ADMINISTRATION	97,989.00	31,651.53	55,122.00	

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12551120 SCHOOL NURSE INITIATIVE				
512102 BONUS PAY	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	400,000.00	400,000.00	400,000.00	
Total SCHOOL NURSE INITIATIVE	400,000.00	400,000.00	400,000.00	

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12551150 RURAL HEALTH				
512100 SALARIES	85,646.00	6,276.90	111,029.00	
512102 BONUS PAY	0.00	50.00	350.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	5,321.00	361.64	6,912.00	
518120 MEDICARE FICA	1,245.00	84.59	1,617.00	
518200 RETIREMENT	12,324.00	903.28	17,097.00	
518300 GROUP INSURANCE	12,360.00	709.00	14,256.00	
518400 DENTAL INSURANCE	376.00	20.51	396.00	
518901 401K COUNTY CONTRIBUTION	4,282.00	94.15	5,557.00	
523100 MEDICAL SUPPLIES	0.00	0.00	10,336.00	
523900 MEDICAL SUPPLIES	19,336.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	4,047.00	1,120.95	4,047.00	
526201 DEPT SUPPLIES EQUIPMENT	3,076.00	1,248.00	3,076.00	
529700 LAB SUPPLIES	7,683.00	371.99	7,683.00	
529702 LAB SERVICES	11,000.00	1,319.15	6,000.00	
529900 MISCELLANEOUS EXPENSES	6,000.00	777.71	6,000.00	
531100 TRAVEL	565.00	0.00	565.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	26,592.00	11,792.67	16,592.00	

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12551150 RURAL HEALTH				
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total RURAL HEALTH	199,853.00	25,130.54	211,513.00	

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12551230 CARES ACT COVID RESPONSE				
512100 SALARIES	0.00	0.00	41,809.00	
512102 BONUS PAY	0.00	0.00	80.00	
518100 FICA	0.00	0.00	2,597.00	
518120 MEDICARE FICA	0.00	0.00	601.00	
518200 RETIREMENT	0.00	0.00	6,168.00	
518300 GROUP INSURANCE	0.00	0.00	4,620.00	
518400 DENTAL INSURANCE	0.00	0.00	134.00	
518901 401K COUNTY CONTRIBUTION	0.00	0.00	2,107.00	
523100 MEDICAL SUPPLIES	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529702 LAB SERVICES	0.00	0.00	0.00	
531100 TRAVEL	6,467.00	920.18	6,936.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
533000 UTILITIES	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	276,712.00	932.22	257,113.00	

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12551230 CARES ACT COVID RESPONSE				
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	0.00	41,670.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total CARES ACT COVID RESPONSE	283,179.00	43,522.40	322,165.00	

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12551250 COMMUNICABLE DISEASE				
512100 SALARIES	170,232.00	89,223.73	125,717.00	
512102 BONUS PAY	0.00	100.00	1,130.00	
512700 LONGEVITY	2,188.00	2,188.00	2,215.00	
518100 FICA	10,690.00	5,436.24	8,003.00	
518120 MEDICARE FICA	2,500.00	1,271.37	1,872.00	
518200 RETIREMENT	24,811.00	13,154.17	20,900.00	
518300 GROUP INSURANCE	45,000.00	16,164.00	39,105.00	
518400 DENTAL INSURANCE	1,213.00	470.92	945.00	
518500 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	
518600 WORKMEN'S COMPENSATION INS	2,568.00	0.00	2,568.00	
518901 401K COUNTY CONTRIBUTION	8,621.00	3,458.25	6,398.00	
519300 MEDICAL SERVICES	7,200.00	4,760.97	7,200.00	
519900 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	
521300 UNIFORMS	0.00	0.00	0.00	
523200 AUDIO VISUAL - LIRARY SUPPLIES	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	7,915.00	3,129.21	7,915.00	
523901 MEDICAL SUPPLIES - CD	0.00	0.00	0.00	
523902 MEDICAL SUPPLIES - AIDS	500.00	400.00	500.00	
523903 MEDICAL SUPPLIES-STD	1,690.00	920.67	1,690.00	

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12551250 COMMUNICABLE DISEASE				
525100 GAS, OIL AND TIRES	110.00	33.42	110.00	
526200 DEPARTMENTAL SUPPLIES	4,060.00	2,372.62	4,060.00	
526201 DEPARTMENTAL SUPPLIES - CD	0.00	4,448.00	0.00	
529500 XRAY SUPPLIES	0.00	0.00	0.00	
529700 LAB SUPPLIES	6,000.00	4,741.37	6,000.00	
529701 LAB SUPPLIES - CD	0.00	0.00	0.00	
529702 LAB SERVICES	5,000.00	4,842.30	5,000.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	2,601.00	416.83	2,132.00	
532100 TELEPHONE AND POSTAGE	4,000.00	3,540.20	4,000.00	
532101 TELEPHONE POSTAGE ADMIN	0.00	0.00	0.00	
532102 TELEPHONE & POSTAGE	0.00	0.00	0.00	
533000 UTILITIES	8,000.00	4,061.99	8,000.00	
535200 MAINT/REPAIR - EQUIPMENT	100.00	0.00	100.00	
537000 ADVERTISING	0.00	0.00	0.00	
539200 LAUNDRY	1,000.00	190.99	1,000.00	
543000 RENTAL - EQUIPMENT	4,000.00	2,309.34	4,000.00	
544000 CONTRACTED SERVICES	13,808.00	9,338.00	22,963.00	
545000 INSURANCE AND BONDS	3,680.00	0.00	3,680.00	

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12551250 COMMUNICABLE DISEASE				
549100 DUES AND SUBSCRIPTIONS	2,000.00	1,305.11	2,000.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	6,250.00	2,516.62	7,141.00	
Total COMMUNICABLE DISEASE	345,737.00	180,794.32	296,344.00	

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12551510 ADULT SERVICES				
512100 SALARIES	22,063.00	4,133.59	22,221.00	
512102 BONUS PAY	0.00	10.00	75.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	1,368.00	256.74	1,382.00	
518120 MEDICARE FICA	320.00	60.04	323.00	
518200 RETIREMENT	3,175.00	594.81	3,525.00	
518300 GROUP INSURANCE	3,600.00	206.00	3,828.00	
518400 DENTAL INSURANCE	115.00	5.87	111.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	1,103.00	158.70	1,111.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
522100 FOOD AND PROVISIONS	500.00	0.00	500.00	
523900 MEDICAL SUPPLIES	1,000.00	945.17	1,000.00	
526200 DEPARTMENTAL SUPPLIES	950.00	160.33	950.00	
529700 LAB SUPPLIES	1,550.00	1,524.40	1,479.00	
529702 LAB SERVICES	5,276.00	4,428.51	4,514.00	
531100 TRAVEL	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	1,000.00	266.86	1,000.00	

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12551510 ADULT SERVICES				
533000 UTILITIES	1,200.00	1,091.82	1,200.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
539200 LAUNDRY	150.00	21.69	150.00	
543000 RENTAL - EQUIPMENT	588.00	142.53	588.00	
544000 CONTRACTED SERVICES	1,000.00	335.60	1,000.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	1,000.00	394.23	1,000.00	
Total ADULT SERVICES	45,958.00	14,736.89	45,957.00	

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12551550 HEALTH PROMOTION				
512100 SALARIES	21,725.00	20,271.86	21,023.00	
512102 BONUS PAY	0.00	0.00	180.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	1,347.00	1,253.02	1,315.00	
518120 MEDICARE FICA	315.00	293.03	308.00	
518200 RETIREMENT	3,126.00	2,917.14	3,339.00	
518300 GROUP INSURANCE	4,800.00	4,550.60	5,016.00	
518400 DENTAL INSURANCE	154.00	132.62	146.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	1,086.00	446.16	1,051.00	
519900 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	
522100 FOOD AND PROVISIONS	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	1,973.00	0.00	2,149.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529700 LAB SUPPLIES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551550 HEALTH PROMOTION				
531100 TRAVEL	1,000.00	0.00	1,000.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
533000 UTILITIES	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
537000 ADVERTISING	0.00	480.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
Total HEALTH PROMOTION	35,526.00	30,344.43	35,527.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551560 BREAST & CERVICAL CANCER				
512100 SALARIES	1,961.00	1,956.24	2,047.00	
512102 BONUS PAY	0.00	0.00	0.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	122.00	105.07	127.00	
518120 MEDICARE FICA	28.00	24.57	30.00	
518200 RETIREMENT	283.00	281.50	325.00	
518300 GROUP INSURANCE	360.00	330.00	396.00	
518400 DENTAL INSURANCE	12.00	9.67	12.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	98.00	88.29	102.00	
519300 MEDICAL SERVICES	11,336.00	9,045.27	9,401.00	
519301 MEDICAL SVCS GRANT	6,300.00	6,300.00	5,600.00	
522100 FOOD AND PROVISIONS	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	
529700 LAB SUPPLIES	500.00	0.00	500.00	
529702 LAB SERVICES	1,650.00	216.00	500.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551560 BREAST & CERVICAL CANCER				
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
Total BREAST & CERVICAL CANCER	22,650.00	18,356.61	19,040.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551600 IMMUNIZATION ACTION PLAN				
512100 SALARIES	86,845.00	69,550.34	82,916.00	
512102 BONUS PAY	0.00	1,860.00	630.00	
512700 LONGEVITY	754.00	754.00	634.00	
518100 FICA	5,384.00	4,229.20	5,180.00	
518120 MEDICARE FICA	1,259.00	989.08	1,211.00	
518200 RETIREMENT	12,497.00	10,116.80	13,175.00	
518300 GROUP INSURANCE	20,640.00	20,974.60	21,637.00	
518400 DENTAL INSURANCE	630.00	485.30	568.00	
518600 WORKMEN'S COMPENSATION INS	4,068.00	0.00	4,068.00	
518901 401K COUNTY CONTRIBUTION	4,342.00	3,037.84	4,145.00	
519300 MEDICAL SERVICES	475.00	368.33	475.00	
522100 FOOD AND PROVISIONS	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	400.00	335.97	400.00	
523902 MEDICAL SUPPLIES PVT VACCINES	158,282.00	94,844.39	158,623.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	200.00	50.00	200.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529700 LAB SUPPLIES	844.00	0.00	844.00	
531100 TRAVEL	1,244.00	132.33	1,244.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551600 IMMUNIZATION ACTION PLAN				
532100 TELEPHONE AND POSTAGE	950.00	654.51	950.00	
533000 UTILITIES	1,600.00	1,091.82	1,600.00	
535200 MAINT/REPAIR - EQUIPMENT	100.00	0.00	100.00	
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539200 LAUNDRY	110.00	21.69	110.00	
543000 RENTAL - EQUIPMENT	500.00	261.63	500.00	
544000 CONTRACTED SERVICES	4,000.00	4,270.10	8,826.00	
545000 INSURANCE AND BONDS	1,760.00	0.00	1,760.00	
549100 DUES AND SUBSCRIPTIONS	1,252.00	687.50	1,252.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	1,500.00	1,500.00	1,500.00	
581002 TRANS TO OTHER HLTH PROGRAMS	0.00	0.00	0.00	
Total IMMUNIZATION ACTION PLAN	309,636.00	216,215.43	312,548.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551630 MATERNAL HEALTH				
512100 SALARIES	438,250.00	234,838.69	449,699.00	
512102 BONUS PAY	0.00	2,605.00	2,940.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	2,453.00	2,453.00	2,114.00	
518100 FICA	27,413.00	14,145.32	28,197.00	
518120 MEDICARE FICA	6,412.00	3,308.19	6,594.00	
518200 RETIREMENT	65,079.00	34,460.72	72,086.00	
518300 GROUP INSURANCE	116,560.00	54,319.30	118,107.00	
518400 DENTAL INSURANCE	3,011.00	1,364.94	2,961.00	
518500 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	
518600 WORKMEN'S COMPENSATION INS	4,701.00	0.00	4,701.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	22,175.00	9,385.76	22,591.00	
519300 MEDICAL SERVICES	10,175.00	5,930.67	13,108.00	
519327 CONTRACTED SERVICES-DELIVERIES	0.00	0.00	0.00	
519900 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	
522100 FOOD PROVISION CONTRACTING	0.00	0.00	0.00	
523200 AUDIO VISUAL - LIRARY SUPPLIES	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	10,432.00	6,667.07	9,499.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551630 MATERNAL HEALTH				
523902 MEDICAL SUP SPECIAL FUNDIG	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	400.00	83.98	400.00	
526200 DEPARTMENTAL SUPPLIES	2,500.00	963.61	1,500.00	
526201 DEPT SUPPLIES EQUIPMENT	222.00	4,650.88	222.00	
529700 LAB SUPPLIES	4,700.00	4,383.60	3,700.00	
529702 LAB SERVICES	13,846.00	3,830.92	13,846.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	1,160.00	424.17	1,160.00	
532100 TELEPHONE AND POSTAGE	3,900.00	2,288.24	3,900.00	
533000 UTILITIES	13,000.00	10,307.73	13,000.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	4,677.00	2,088.00	4,677.00	
535300 MAINT/REPAIR - VEHICLES	750.00	0.00	750.00	
537000 ADVERTISING	1,000.00	35.00	1,000.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539200 LAUNDRY	800.00	86.82	800.00	
543000 RENTAL - EQUIPMENT	4,301.00	2,561.60	4,301.00	
544000 CONTRACTED SERVICES	2,876.00	7,938.08	21,840.00	
545000 INSURANCE AND BONDS	5,752.00	0.00	5,752.00	

SAMPSON COUNTY, NORTH CAROLINA
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12551630 MATERNAL HEALTH				
549100 DUES AND SUBSCRIPTIONS	5,250.00	3,680.24	5,250.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	7,119.00	3,817.57	7,119.00	
581002 TRANS TO OTHER HLTH PROGRAMS	0.00	0.00	0.00	
Total MATERNAL HEALTH	778,914.00	416,619.10	821,814.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551640 FAMILY PLANNING				
512100 SALARIES	287,739.00	270,964.21	271,508.00	
512102 BONUS PAY	0.00	4,030.00	1,445.00	
512700 LONGEVITY	2,220.00	2,220.00	1,706.00	
518100 FICA	17,978.00	16,348.80	17,032.00	
518120 MEDICARE FICA	4,204.00	3,823.51	3,983.00	
518200 RETIREMENT	41,725.00	39,311.19	43,480.00	
518300 GROUP INSURANCE	64,440.00	68,496.70	63,844.00	
518400 DENTAL INSURANCE	1,885.00	1,567.35	1,713.00	
518600 WORKMEN'S COMPENSATION INS	4,443.00	0.00	4,443.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	14,498.00	10,111.68	13,664.00	
519300 MEDICAL SERVICES	8,950.00	7,401.26	8,950.00	
521300 UNIFORMS	0.00	0.00	0.00	
523200 AUDIO VISUAL - LIRARY SUPPLIES	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	140,000.00	82,501.88	140,000.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	4,778.00	2,848.99	4,778.00	
526201 DEPT SUPPLIES EQUIPMENT	2,512.00	1,065.12	2,512.00	
529700 LAB SUPPLIES	4,928.00	876.16	4,928.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551640 FAMILY PLANNING				
529702 LAB SERVICES	9,500.00	5,831.70	9,500.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	1,062.00	324.42	1,062.00	
532100 TELEPHONE AND POSTAGE	2,000.00	1,145.07	2,000.00	
533000 UTILITIES	6,500.00	5,153.79	6,500.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
537000 ADVERTISING	0.00	4,973.62	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539200 LAUNDRY	200.00	34.73	200.00	
543000 RENTAL - EQUIPMENT	1,800.00	941.10	1,800.00	
544000 CONTRACTED SERVICES	16,230.00	15,502.60	35,219.00	
545000 INSURANCE AND BONDS	3,415.00	0.00	3,415.00	
549100 DUES AND SUBSCRIPTIONS	1,250.00	1,188.75	1,250.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	12,216.18	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	6,386.00	2,877.66	6,386.00	
581002 TRANS TO OTHER HLTH PROGRAMS	0.00	0.00	0.00	

**SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551640 FAMILY PLANNING				
Total FAMILY PLANNING	648,643.00	561,756.47	651,318.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551650 PREGNANCY CARE MGMT (PCM/OBCM)				
512100 SALARIES	214,380.00	157,108.07	251,941.00	
512102 BONUS PAY	0.00	1,630.00	2,025.00	
512700 LONGEVITY	526.00	526.00	547.00	
518100 FICA	13,326.00	9,331.84	15,787.00	
518120 MEDICARE FICA	3,116.00	2,182.43	3,692.00	
518200 RETIREMENT	30,925.00	22,683.61	40,137.00	
518300 GROUP INSURANCE	43,920.00	33,796.40	53,460.00	
518400 DENTAL INSURANCE	1,405.00	981.15	1,555.00	
518600 WORKMEN'S COMPENSATION INS	4,015.00	0.00	4,015.00	
518901 401K COUNTY CONTRIBUTION	10,745.00	7,258.60	12,630.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
522100 FOOD AND PROVISIONS	150.00	0.00	150.00	
523200 AUDIO VISUAL - LIRARY SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	1,500.00	1,044.50	1,500.00	
526200 DEPARTMENTAL SUPPLIES	1,700.00	1,453.19	1,700.00	
526201 DEPT SUPPLIES EQUIPMENT	3,363.00	3,201.15	3,363.00	
531100 TRAVEL	2,524.00	575.25	2,450.00	
532100 TELEPHONE AND POSTAGE	2,700.00	959.51	2,700.00	
533000 UTILITIES	3,000.00	1,091.82	3,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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12551650 PREGNANCY CARE MGMT (PCM/OBCM)				
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	1,000.00	370.12	1,000.00	
537000 ADVERTISING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	3,482.00	2,178.26	3,482.00	
544000 CONTRACTED SERVICES	4,571.00	3,535.09	4,571.00	
545000 INSURANCE AND BONDS	4,271.00	0.00	4,271.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
Total PREGNANCY CARE MGMT (PCM/OBC)	350,619.00	249,906.99	413,976.00	

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12551670 WIC-ADMINISTRATION/NUTRITION				
512100 SALARIES	280,247.00	185,457.58	269,780.00	
512102 BONUS PAY	0.00	2,750.00	2,225.00	
512700 LONGEVITY	2,987.00	2,987.00	5,378.00	
518100 FICA	17,561.00	11,437.51	17,159.00	
518120 MEDICARE FICA	4,107.00	2,674.99	4,013.00	
518200 RETIREMENT	40,757.00	27,117.13	43,767.00	
518300 GROUP INSURANCE	67,600.00	51,170.00	71,940.00	
518400 DENTAL INSURANCE	2,131.00	1,220.54	2,093.00	
518600 WORKMEN'S COMPENSATION INS	2,507.00	0.00	2,507.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	14,162.00	4,567.53	13,726.00	
522100 FOOD AND PROVISIONS	150.00	0.00	150.00	
523200 AUDIO VISUAL - LIRARY SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	150.00	0.00	150.00	
526200 DEPARTMENTAL SUPPLIES	2,009.00	2,013.88	3,482.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529700 LAB SUPPLIES	3,000.00	7,552.90	6,000.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	1,032.00	803.17	6,032.00	

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12551670 WIC-ADMINISTRATION/NUTRITION				
532100 TELEPHONE AND POSTAGE	2,500.00	2,993.63	4,500.00	
533000 UTILITIES	9,000.00	9,955.88	10,593.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
537000 ADVERTISING	500.00	0.00	500.00	
539200 LAUNDRY	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	2,500.00	2,091.04	2,500.00	
544000 CONTRACTED SERVICES	13,096.00	10,935.89	13,096.00	
545000 INSURANCE AND BONDS	1,992.00	0.00	1,992.00	
549100 DUES AND SUBSCRIPTIONS	200.00	50.00	200.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	0.00	0.00	0.00	
581002 TRANS TO OTHER HLTH PROGRAMS	0.00	0.00	0.00	
Total WIC-ADMINISTRATION/NUTRITION	468,188.00	325,778.67	481,783.00	

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12551680 CARE COORD FOR CHILDREN (CC4C)				
512100 SALARIES	152,503.00	104,075.15	189,130.00	
512102 BONUS PAY	0.00	930.00	1,550.00	
512700 LONGEVITY	158.00	158.00	164.00	
518100 FICA	9,465.00	5,906.78	11,839.00	
518120 MEDICARE FICA	2,214.00	1,381.44	2,769.00	
518200 RETIREMENT	21,968.00	14,420.51	30,095.00	
518300 GROUP INSURANCE	32,760.00	21,134.40	40,920.00	
518400 DENTAL INSURANCE	1,048.00	614.37	1,190.00	
518600 WORKMEN'S COMPENSATION INS	3,349.00	0.00	3,349.00	
518901 401K COUNTY CONTRIBUTION	7,633.00	4,605.99	9,470.00	
519900 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	
522100 FOOD AND PROVISIONS	200.00	0.00	200.00	
523200 AUDIO VISUAL - LIRARY SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	500.00	272.71	500.00	
526200 DEPARTMENTAL SUPPLIES	669.00	626.85	669.00	
526201 DEPT SUPPLIES EQUIPMENT	1,851.00	1,854.85	1,851.00	
531100 TRAVEL	650.00	366.75	650.00	
532100 TELEPHONE AND POSTAGE	676.00	364.43	676.00	
533000 UTILITIES	2,000.00	1,091.82	2,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551680 CARE COORD FOR CHILDREN (CC4C)				
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	500.00	143.80	500.00	
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	1,000.00	665.00	1,000.00	
544000 CONTRACTED SERVICES	3,970.00	3,483.00	3,970.00	
545000 INSURANCE AND BONDS	2,568.00	0.00	2,568.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	0.00	0.00	0.00	
581002 TRANS TO OTHER HLTH PROGRAMS	0.00	0.00	0.00	
Total CARE COORD FOR CHILDREN (CC4C)	245,682.00	162,095.85	305,060.00	

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12551690 CHILD HEALTH				
512100 SALARIES	79,722.00	38,077.28	72,235.00	
512102 BONUS PAY	0.00	590.00	530.00	
512700 LONGEVITY	534.00	534.00	555.00	
518100 FICA	4,976.00	2,554.26	4,546.00	
518120 MEDICARE FICA	1,164.00	597.37	1,063.00	
518200 RETIREMENT	11,549.00	6,134.86	11,566.00	
518300 GROUP INSURANCE	14,440.00	14,147.20	22,011.00	
518400 DENTAL INSURANCE	518.00	283.13	541.00	
518600 WORKMEN'S COMPENSATION INS	2,170.00	0.00	2,170.00	
518700 CAFETERIA FEES	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	4,013.00	1,401.28	3,640.00	
519300 MEDICAL SERVICES	1,500.00	1,241.67	1,500.00	
519600 SCHOOL HEALTH	0.00	0.00	0.00	
521300 UNIFORMS	0.00	0.00	0.00	
522100 FOOD AND PROVISIONS	828.00	371.15	828.00	
523200 AUDIO VISUAL - LIRARY SUPPLIES	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	2,586.00	1,842.87	2,949.00	
525100 GAS, OIL AND TIRES	150.00	45.88	150.00	
526200 DEPARTMENTAL SUPPLIES	1,225.00	443.36	1,225.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551690 CHILD HEALTH				
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529700 LAB SUPPLIES	750.00	173.55	750.00	
529702 LAB SERVICES	2,000.00	72.10	2,000.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	4,068.00	339.78	4,068.00	
532100 TELEPHONE AND POSTAGE	3,038.00	770.36	3,038.00	
533000 UTILITIES	3,250.00	2,183.69	3,250.00	
535200 MAINT/REPAIR - EQUIPMENT	700.00	0.00	700.00	
535300 MAINT/REPAIR - VEHICLES	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
539200 LAUNDRY	500.00	78.15	500.00	
543000 RENTAL - EQUIPMENT	1,350.00	171.44	1,350.00	
544000 CONTRACTED SERVICES	4,217.00	1,561.76	4,217.00	
545000 INSURANCE AND BONDS	2,783.00	0.00	2,783.00	
549100 DUES AND SUBSCRIPTIONS	417.00	92.00	417.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
553000 CAPITAL OUTLAY-MEDICAL/EDUCATE	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551690 CHILD HEALTH				
581000 TRANSFER TO STATE AGENCY	1,500.00	554.13	1,500.00	
581002 TRANS TO OTHER HLTH PROGRAMS	0.00	0.00	0.00	
Total CHILD HEALTH	149,948.00	74,261.27	150,082.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551810 ENVIRONMENTAL HEALTH				
512100 SALARIES	458,810.00	294,797.14	493,371.00	
512102 BONUS PAY	0.00	3,895.00	3,600.00	
512120 SUPPLEMENT	1,355.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	2,102.00	2,102.00	2,188.00	
518100 FICA	28,661.00	17,955.94	30,967.00	
518120 MEDICARE FICA	6,703.00	4,199.28	7,242.00	
518200 RETIREMENT	66,520.00	42,723.84	78,793.00	
518300 GROUP INSURANCE	96,280.00	62,516.50	108,240.00	
518400 DENTAL INSURANCE	3,051.00	1,742.18	3,149.00	
518600 WORKMEN'S COMPENSATION INS	10,945.00	0.00	10,945.00	
518901 401K COUNTY CONTRIBUTION	23,113.00	13,307.16	24,793.00	
521300 UNIFORMS	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	3,052.00	4,377.16	3,052.00	
526200 DEPARTMENTAL SUPPLIES	500.00	1,033.78	500.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	2,626.00	0.00	
529700 LAB SUPPLIES	12,000.00	3,295.00	12,000.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	2,990.00	817.77	2,990.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551810 ENVIRONMENTAL HEALTH				
532100 TELEPHONE AND POSTAGE	2,723.00	1,490.99	2,723.00	
533000 UTILITIES	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	4,000.00	1,801.71	4,000.00	
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	5,500.00	3,095.69	5,500.00	
544000 CONTRACTED SERVICES	11,016.00	14,224.21	11,016.00	
545000 INSURANCE AND BONDS	17,611.00	0.00	17,611.00	
549100 DUES AND SUBSCRIPTIONS	500.00	100.00	500.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
Total ENVIRONMENTAL HEALTH	757,432.00	476,101.35	823,180.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551830 FOOD AND LODGING				
512102 BONUS PAY	0.00	0.00	0.00	
521300 UNIFORMS	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	5,948.00	593.51	5,948.00	
526200 DEPARTMENTAL SUPPLIES	3,500.00	1,514.70	3,500.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535300 MAINT/REPAIR - VEHICLES	1,968.00	0.00	1,968.00	
544000 CONTRACTED SERVICES	0.00	7,807.79	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	
Total FOOD AND LODGING	11,416.00	9,916.00	11,416.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551920 STATE - BIOTERRORISM - MISC.				
512100 SALARIES	22,840.00	23,355.71	23,512.00	
512102 BONUS PAY	0.00	0.00	85.00	
512700 LONGEVITY	316.00	315.00	328.00	
518100 FICA	1,436.00	1,421.54	1,486.00	
518120 MEDICARE FICA	336.00	332.46	348.00	
518200 RETIREMENT	3,332.00	3,406.22	3,790.00	
518300 GROUP INSURANCE	3,720.00	3,002.30	3,960.00	
518400 DENTAL INSURANCE	119.00	86.84	115.00	
518600 WORKMEN'S COMPENSATION INS	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	1,158.00	969.75	1,194.00	
519300 MEDICAL SERVICES	0.00	0.00	0.00	
522100 FOOD AND PROVISIONS	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	472.00	0.00	0.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529700 LAB SUPPLIES	0.00	0.00	0.00	
529702 LAB SERVICES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551920 STATE - BIOTERRORISM - MISC.				
529901 MISC BIO-TERRORISM OUTREACH ED	0.00	0.00	0.00	
531100 TRAVEL	501.00	100.00	996.00	
532100 TELEPHONE AND POSTAGE	0.00	0.00	0.00	
533000 UTILITIES	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total STATE - BIOTERRORISM - MISC.	34,230.00	32,989.82	35,814.00	

**SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027**

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
12551940 BIO-TERRORISM EQUIP				
Fund Total	5,185,600.00	3,512,460.80	5,392,659.00	

Department Name:

Fiscal Year: 2026-2027

Department Head: Patty H. Santos

Department Overview

The Department of Social Services (DSS) is a local human services agency dedicated to enhancing the quality of life for residents by promoting self-sufficiency, preventing abuse and neglect, and providing supportive services to vulnerable individuals and families. Acting as a local agent of the State, the department administers a wide range of Federal, State, and County programs governed by statutes and administrative rules, including the Social Security Act and North Carolina General Statutes. DSS serves children, families, senior citizens, individuals with disabilities, and residents experiencing poverty or crisis, while working to provide a safety net for the county’s most at-risk populations. The department plays a vital role in strengthening families, promoting stability and independence, and improving the community's overall social and economic well-being.

Services Provided

- | | |
|----------------------------------|--------------------------------------|
| Child Protective Services | Work First Family Assistance |
| Permanency Planning | General Assistance |
| Links | Family and Children’s Medicaid |
| Licensing | Adult Medicaid |
| Adoption/Guardianship | Special Assistance Medicaid |
| Adult Protective Services | Long-Term Care Medicaid |
| Adult Facility Monitoring | Food and Nutrition Program |
| Adult Day Care | Non-Emergency Medical Transportation |
| In-Home Aide | Crisis Intervention Program |
| Individual and Family Adjustment | Low Income Energy Assistance Program |
| Special Assistance In-Home | Child Support |

Key Accomplishments

Child Protective Services received a total of 821 reports of child neglect, abuse, or dependency; 551 of those reports were screened in and investigated. Of those cases, 49 (131 children) were transferred for mandatory in-home services. The agency assumed legal custody of 53 children during the year while maintaining an average of 96 children in care. Of the children in the department’s legal custody, 57 reached legal permanency throughout the year.

Adult Services received a total of 299 reports of neglect, abuse, or exploitation; 244 of those reports were screened in and investigated, and 75 cases were transferred for mandatory planning and

mobilization services. The Adult Services unit also completed 33 petitions for guardianship while maintaining an average of 65 adult wards.

The Medicaid Unit received 4,268 applications, processed 5,404 applications, and completed 17,325 recertifications. The Food and Nutrition Unit received 4,765 applications, processed 4,773 applications, and completed 6,205 recertifications. The Work First Unit received 197 applications, processed 174 applications, and completed 39 recertifications. The Child Care Unit received 99 applications, processed 96 applications, and completed 259 recertifications. The Non-Emergency Medicaid Transportation Unit received 130 applications, processed 125 applications, and completed 495 recertifications.

The Child Support Unit has 2783 active cases and collected a total of \$6,478,504 for the 2025 calendar year.

Recent reviews, including the Single County Audit, Child Welfare Monitoring Review, and DSS 1571 Fiscal Audit produced positive overall results and demonstrated strong compliance with applicable policies and procedures. Although a small number of minor findings and administrative corrections were identified, there were no significant issues or material financial impacts noted. Overall, the reviews reflect effective oversight, sound fiscal practices, and the agency's continued commitment to accountability and quality service delivery.

Challenges

The FY 2026–2027 Social Services budget reflects the operational and fiscal impact of H.R. 1 and significant changes to Medicaid and SNAP taking effect between 2025 and 2027. These changes include expanded work requirements, more frequent Medicaid recertifications, revised eligibility standards, and additional verification requirements, all of which will substantially increase workload, processing complexity, and error risk. Additionally, SNAP administrative funding is projected to decrease from 50% to 25% federal participation beginning October 1, 2026, significantly increasing the county's financial responsibility for program administration.

Recruitment and retention continue to be significant challenges for the agency. Staff perform highly complex and demanding work while managing large caseloads, changing regulations, and critical services for vulnerable populations. Surrounding counties offering higher salaries have made it increasingly difficult to attract and retain qualified employees, resulting in the agency often hiring and training individuals with limited experience, only to lose them to better-paying opportunities once fully trained. In addition, the agency has historically relied on temporary staff to help manage workload demands and staffing shortages; however, due to changes in employment laws and county operational practices, temporary staffing can no longer be utilized in the same capacity, increasing the need to recruit and retain permanent staff in an already competitive workforce environment.



Additional Notes/ Funding Impact

(Explain major risks, impacts if funding is reduced or not approved)

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535310 SOCIAL SERVICES ADMINISTRATION				
403300 DSS ADMIN	0.00	0.00	0.00	
403301 STATE/FEDERAL INDIRECT COST	0.00	0.00	0.00	
403302 MEDICAID ADMIN CLAIMING	-490,540.00	-265,831.39	-542,413.00	
403303 FNS ADMINISTRATIVE ARRA FUNDS	0.00	0.00	0.00	
403304 FNS ADMIN FUNDS CONTINGENCY	0.00	0.00	0.00	
403305 WFBG EMPLOYMENT-ARRA	0.00	0.00	0.00	
403314 SAMPSON CO MEMORIAL HOSPITAL	0.00	0.00	0.00	
403319 APS ESSENTIAL FUNDS	0.00	0.00	0.00	
403325 LINKS TRANSITIONAL FUNDS	0.00	0.00	0.00	
403328 LINKS (SUPPLEMENTAL)	0.00	0.00	0.00	
403329 CARES ACT IVB-1	0.00	0.00	0.00	
403330 CAROLINA ACCESS GRANT	0.00	0.00	0.00	
403331 SMART START SUBSIDY (GRANT)	0.00	0.00	0.00	
403332 CONTRACT - EASTPOINTE	0.00	0.00	0.00	
403334 EMERGENCY PLACEMENT FUNDS	0.00	-12,305.00	0.00	
403352 CHILD WELFARE STATE	0.00	0.00	0.00	
403353 CHILD WELFARE STATE IN HOME	-22,675.00	-17,006.25	-22,675.00	
403354 CPS STATE	-5,483.00	14,080.21	-5,483.00	
403361 TANF TO SSBG	-119,564.00	-50,257.63	-119,564.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535310 SOCIAL SERVICES ADMINISTRATION				
403362 IV-E CPS	-239,569.00	-127,838.81	-142,668.00	
403363 ADULT HOME SPECIALIST	-29,216.00	-5,757.75	-31,495.00	
403364 ADULT CARE HOME CASE MGT.	0.00	0.00	-15,032.00	
403365 IV-E FOSTER CARE ADMIN.	-776,326.00	-371,642.65	-629,048.00	
403366 TANF CPS & FC	-65,162.00	-50,771.04	-47,628.00	
403367 CCDF ADMIN	-136,480.00	-108,790.51	-134,745.00	
403368 MEDICAL TRANSP. ADMIN	-173,000.00	-114,225.72	-367,159.00	
403369 MEDICAL TRANSP. SERVICE	0.00	0.00	0.00	
403370 PERMANANCY PLANNING	-14,453.00	-14,565.90	-25,109.00	
403371 SPECIAL PERMANANCY PLANNING	0.00	0.00	0.00	
403372 SSBG	-510,598.00	-151,833.03	-193,046.00	
403373 SMART START ADMIN.	0.00	0.00	0.00	
403374 FS EMPLOYMT & TRAINING	0.00	0.00	0.00	
403375 FOOD STAMP ADMIN.	-992,306.00	-722,345.80	-715,784.00	
403376 ENERGY ADMIN	-57,621.00	-58,881.52	-63,587.00	
403377 MEDICAID ADMIN	-2,319,530.00	-1,296,945.57	-2,604,576.00	
403378 SA ADMIN	-108,352.00	-52,984.18	-329,810.00	
403379 HEALTH CHOICE	0.00	0.00	0.00	
403380 MEDICAID EXPANSION	-366,842.00	-910,166.30	-267,864.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535310 SOCIAL SERVICES ADMINISTRATION				
403381 MEDICAID INTERPRETATION SERV	0.00	0.00	0.00	
403382 IV-D ADMIN.	-1,098,567.00	-662,490.44	-923,352.00	
403383 FS INCENTIVE	-25,000.00	-19,289.37	-54,046.00	
403384 TANF SPECIAL ADOPTION FUND	0.00	0.00	0.00	
403385 AFDC/TANF INCENTIVES	-500.00	-344.01	-500.00	
403386 IV-D INCENTIVES	-67,995.00	-126,608.00	-133,995.00	
403387 TANF DOMESTIC VIOLENCE	0.00	0.00	0.00	
403388 LINKS	-17,135.00	15,232.98	-20,908.00	
403389 WORK FIRST BLOCK GRANT	-508,020.00	-186,088.62	-508,020.00	
403390 IV-D NPA FEES	-12,000.00	-11,952.02	-15,000.00	
403391 FAMILY REUNIFICATION SVCS	-16,861.00	-13,493.50	-18,146.00	
403607 STATE - INCENTIVE	0.00	0.00	0.00	
403629 ACTS PROJ - TEMP HELP	0.00	0.00	0.00	
404010 MEDICAID FRAUD COLLECTIONS	-40,000.00	-200.00	0.00	
404011 HEALTH CHOICE FEES (LOCAL)	-200.00	-200.00	-300.00	
404102 LOCAL - OFFICER FEES	0.00	0.00	0.00	
404103 IV-D NON-AFDC FEES (LOCAL)	-150.00	-149.16	-300.00	
404104 IV-D BLOOD TEST FEES (LOCAL)	-4,000.00	-2,300.68	-3,000.00	
404105 IV-D LEGAL FEES (LOCAL)	-3,500.00	-2,596.17	-2,500.00	

SAMPSON COUNTY, NORTH CAROLINA
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13535310 SOCIAL SERVICES ADMINISTRATION				
408900 MISCELLANEOUS REVENUE	-1,000.00	0.00	-500.00	
408901 EASPOINTE INITIATIVE GRANT	0.00	0.00	0.00	
408902 ALCOHOL PREVENTION/SUPPORT	-53,289.00	0.00	-104,189.00	
409600 COUNTY CONTRIBUTION	-7,512,214.00	0.00	-9,036,642.00	
409602 TRANSFER FROM CHILD SUPPORT	0.00	0.00	0.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
409901 FUND BAL APPROP-HOME BASED-CBA	0.00	0.00	0.00	
Total SOCIAL SERVICES ADMINISTRATION	-15,788,148.00	-5,328,547.83	-17,079,084.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535330 STATE IN HOME				
403305 STATE IN HOME	-10,000.00	-5,545.55	-10,000.00	
403306 STATE ADULT DAY CARE	-2,982.00	0.00	-2,936.00	
403364 ADULT CARE HOME CASE MGT.	0.00	0.00	-15,032.00	
Total STATE IN HOME	-12,982.00	-5,545.55	-27,968.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

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13535390 VENDOR PAY IV-B (ADOPT ASST)				
403317 VENDOR PAY IV-B (ADOPT ASST)	-8,490.00	0.00	-1,500.00	
Total VENDOR PAY IV-B (ADOPT ASST)	-8,490.00	0.00	-1,500.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535410 AFDC PROGRAM REVENUES				
403308 FSA CHILD DAY CARE	0.00	0.00	0.00	
403311 STATE - AFDC-EA	0.00	0.00	0.00	
403312 IV-E FOSTER CARE	-1,298,481.00	-430,245.21	-723,340.00	
403326 FOSTER CARE - BASIC NEEDS	0.00	0.00	0.00	
Total AFDC PROGRAM REVENUES	-1,298,481.00	-430,245.21	-723,340.00	

SAMPSON COUNTY, NORTH CAROLINA
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13535430 STATE FOSTER CARE				
403309 STATE FOSTER CARE	-712,407.00	-298,647.87	-549,944.00	
403310 IV-D COLLECTIONS FOSTER CARE	-23,118.00	-12,525.19	-15,000.00	
403351 FOSTER CARE ENHANCEMENT	0.00	0.00	0.00	
Total STATE FOSTER CARE	-735,525.00	-311,173.06	-564,944.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535450 MEDICAID TRANSPORTATION				
403304 TITLE XIX TRANSPORTATION	-201,955.00	-35,018.03	-367,700.00	
Total MEDICAID TRANSPORTATION	-201,955.00	-35,018.03	-367,700.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535471 ADOPTION ASSISTANCE				
402630 SPECIAL CHILDREN ADOPTION FUND	-69,444.00	0.00	-26,982.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total ADOPTION ASSISTANCE	-69,444.00	0.00	-26,982.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535480 CRISIS INTERVENTION				
403313 CRISIS INTERVENTION PROGRAM	-10,000.00	-2,755.36	-10,000.00	
403314 LIEAP	-35,000.00	-15,300.00	-35,000.00	
403315 PROGRESS ENGY-ENERGY NEIGH	0.00	0.00	0.00	
403316 GRANT WATER ASSISTANCE	0.00	0.00	0.00	
403317 CIP - STATE	0.00	0.00	0.00	
403318 DUKE ENERGY SETTLEMENT	0.00	0.00	0.00	
Total CRISIS INTERVENTION	-45,000.00	-18,055.36	-45,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13535510 STATE AID TO COUNTY ADMIN				
Fund Total	-18,160,025.00	-6,128,585.04	-18,836,518.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553100 ADMINISTRATION				
512100 SALARIES	7,941,732.00	6,210,398.89	8,198,801.00	
512102 BONUS PAY	76,000.00	72,500.00	65,500.00	
512200 OVERTIME SALARIES	10,000.00	80,768.86	86,520.00	
512300 SHIFT DEFERENTIAL PAY	15,000.00	12,855.89	16,995.00	
512400 ON-CALL PAY	35,000.00	34,056.75	40,000.00	
512600 PART-TIME SALARIES	1,000.00	9,993.02	35,638.00	
512700 LONGEVITY	49,213.00	52,546.00	55,736.00	
518100 FICA	506,623.00	382,284.49	526,774.00	
518120 MEDICARE FICA	118,485.00	89,405.38	123,197.00	
518200 RETIREMENT	1,158,531.00	917,932.90	1,271,034.00	
518278 LAW ENFORCEMENT RETIREMENT	0.00	0.00	0.00	
518300 GROUP INSURANCE	1,893,000.00	1,481,453.48	1,884,000.00	
518400 DENTAL INSURANCE	57,984.00	39,493.80	58,368.00	
518500 UNEMPLOYMENT INSURANCE	2,000.00	0.00	2,000.00	
518600 WORKMEN'S COMPENSATION INS	110,000.00	0.00	110,000.00	
518700 CAFETERIA FEES	4,600.00	3,960.00	9,478.00	
518900 SUPPLEMENTAL RETIREMENT FUND	0.00	0.00	0.00	
518901 401K COUNTY CONTRIBUTION	284,172.00	203,784.27	419,761.00	
519100 PROFESSIONAL SVCS DRUG TESTS	1,920.00	1,467.00	2,160.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553100 ADMINISTRATION				
519300 MEDICAL SERVICES	21,030.00	18,436.00	13,836.00	
519900 OTHER PROFESSIONAL SERVICES	811,330.00	638,227.09	832,818.00	
519901 BLOODTEST COSTS	4,200.00	2,604.00	4,200.00	
519902 FILING FEES	15,300.00	9,408.75	15,875.00	
519903 SERVICE FEES	7,200.00	4,710.00	7,200.00	
519904 FAMILY REUNIFICATION	8,000.00	1,144.68	8,000.00	
521100 JANITORIAL SUPPLIES	0.00	0.00	0.00	
521300 UNIFORMS	0.00	0.00	0.00	
523900 MEDICAL SUPPLIES	0.00	0.00	0.00	
525100 GAS, OIL AND TIRES	40,155.00	22,570.35	37,020.00	
526100 OFFICE SUPPLIES	37,660.00	34,252.88	33,309.00	
526200 DEPARTMENTAL SUPPLIES	18,735.00	20,658.74	20,235.00	
526201 DEPT SUPPLIES EQUIPMENT	6,000.00	43,211.70	29,821.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
529901 EASTPOINTE INITIATIVE EXP	0.00	0.00	0.00	
529902 ALCOHOL PREVENTION/SUPPORT	53,289.00	-25,450.00	104,189.00	
531100 TRAVEL	49,110.00	39,052.63	66,400.00	
531300 TRANSPORTATION OF PATIENTS	30,000.00	15,288.80	30,000.00	
531700 TRAVEL/PHONE ALLOWANCE	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553100 ADMINISTRATION				
532100 TELEPHONE AND POSTAGE	99,000.00	63,687.29	74,736.00	
532500 POSTAGE	52,000.00	50,724.77	56,220.00	
533000 UTILITIES	96,780.00	72,762.40	91,200.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	1,500.00	0.00	1,500.00	
535200 MAINT/REPAIR - EQUIPMENT	1,000.00	1,000.00	1,000.00	
535300 MAINT/REPAIR - VEHICLES	10,000.00	-13,246.57	14,000.00	
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	327,137.00	258,044.15	339,199.00	
539300 CONTRACTED TEMPORARY HELP	573,805.00	420,918.84	0.00	
539900 ACCOUNT MAINTENANCE FEES	0.00	0.00	0.00	
541000 RENTAL FEES - BUILDINGS	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	57,877.00	39,144.75	57,864.00	
544000 CONTRACTED SERVICES	57,850.00	48,000.09	57,900.00	
544001 EMERGENCY PLACEMENTS	0.00	12,305.00	0.00	
544005 CONTRACTED SERV - TEMP HELP	0.00	0.00	100,156.00	
544021 CONTRACT SERVICES - GROUNDS	1,374.00	2,470.00	1,374.00	
544100 IV-D CONTRACTED SERVICES	170,451.00	135,566.20	147,891.00	
544101 JUVENILE OFFICER (SHERIFF)	139,086.00	110,501.70	132,602.00	
545000 INSURANCE AND BONDS	0.00	23,412.50	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553100 ADMINISTRATION				
549100 DUES AND SUBSCRIPTIONS	1,700.00	1,698.00	1,700.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	10,500.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	0.00	0.00	30,161.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
558000 ROOFS/IMPROVEMENTS	0.00	0.00	0.00	
558200 CAP OUTLAY-BLDG IMPROVEMENTS	0.00	0.00	0.00	
559100 CAPITAL OUTLAY - PAVING	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	0.00	0.00	0.00	
583100 BUILDING DEPRECIATION	0.00	0.00	0.00	
Total ADMINISTRATION	14,967,329.00	11,644,005.47	15,216,368.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553310 ADULT DAY CARE				
512100 SALARIES	0.00	0.00	0.00	
526100 OFFICE SUPPLIES	0.00	0.00	0.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	3,355.00	0.00	3,355.00	
Total ADULT DAY CARE	3,355.00	0.00	3,355.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553320 IN-HOME SERVICES				
544000 CONTRACTED SERVICES	11,429.00	7,914.88	11,429.00	
Total IN-HOME SERVICES	11,429.00	7,914.88	11,429.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553710 WFBG PROGRAM				
512600 PART-TIME SALARIES	0.00	0.00	0.00	
518100 FICA	0.00	0.00	0.00	
518120 MEDICARE FICA	0.00	0.00	0.00	
544020 CONT SERVICES TRANSPORTATION	0.00	0.00	0.00	
568420 WFBG - JOBS WORK RELATED	0.00	0.00	0.00	
568421 WFBG - JOBS TRAVEL	900.00	0.00	900.00	
568422 WFBG WORKING 200%	0.00	0.00	0.00	
568423 WFBG - JOBS TRAINING	0.00	0.00	0.00	
568424 JOBS - ON THE JOB TRAINING	0.00	0.00	0.00	
568425 JOBS - DEVELOPMENT & PLACEMENT	500.00	0.00	500.00	
568426 WORK FIRST CROP OVERPAYMENTS	1,000.00	0.00	1,000.00	
568427 WF FUNCTIONAL ASSESSMENT	0.00	0.00	0.00	
Total WFBG PROGRAM	2,400.00	0.00	2,400.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553770 FOSTER CARE				
568405 FOSTER CARE - BASIC NEEDS	15,000.00	6,332.88	10,000.00	
568406 CARES ACT IVB-1	0.00	0.00	0.00	
Total FOSTER CARE	15,000.00	6,332.88	10,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553830 CONTRACT FOOD STAMP ISSUANCE				
544000 CONTRACTED SERVICES	19,046.00	11,951.50	19,046.00	
Total CONTRACT FOOD STAMP ISSUANCE	19,046.00	11,951.50	19,046.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553840 CONTRACT WORK NUMBER FEES				
544000 WORK NUMBER FEES	17,269.00	0.00	17,269.00	
Total CONTRACT WORK NUMBER FEES	17,269.00	0.00	17,269.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13553900 IVE ADOPTION ASSISTANCE				
536000 ADOPTION ASSISTANCE	151,665.00	159,442.19	166,149.00	
536001 ADOPT ASSISTANCE (GRANDFATHER)	8,988.00	0.00	11,440.00	
536020 VENDOR PAY - ADOPTION ASSIST	11,320.00	14,535.00	20,000.00	
Total IVE ADOPTION ASSISTANCE	171,973.00	173,977.19	197,589.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554120 WFBG-EA (AFDC-EA)				
568400 CHILD DAY CARE SERVICES	0.00	0.00	0.00	
568401 FOSTER CARE SERVICES	0.00	0.00	0.00	
568403 WFBG-EA (AFDC-EA)	0.00	0.00	0.00	
568417 IV-E FOSTER CARE	1,116,576.00	478,098.93	1,261,622.00	
Total WFBG-EA (AFDC-EA)	1,116,576.00	478,098.93	1,261,622.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554210 AA-AD-AB SAA - REST HOMES				
568438 AA-AD-AB SAA REST HOMES	338,860.00	488,517.00	500,000.00	
Total AA-AD-AB SAA - REST HOMES	338,860.00	488,517.00	500,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554310 STATE FOSTER CARE				
568401 FOSTER CARE SERVICES	1,293,084.00	733,612.06	1,436,198.00	
Total STATE FOSTER CARE	1,293,084.00	733,612.06	1,436,198.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554360 LINKS (INDEPENDENT LIVING)				
529923 LINKS (INDEPENDENT LIVING)	7,500.00	5,247.44	7,500.00	
529924 LINKS (SUPPLEMENTAL)	0.00	0.00	0.00	
529925 LINKS TRANSITIONAL FUNDS	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
Total LINKS (INDEPENDENT LIVING)	7,500.00	5,247.44	7,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554510 CONTRACTED SVCS-TRANSPORTATION				
544020 CONT SERVICES TRANSPORTATION	68,000.00	18,320.00	68,000.00	
Total CONTRACTED SVCS-TRANSPORTATI	68,000.00	18,320.00	68,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554520 MEDICAID MATCH				
568435 MEDICAID	1,500.00	29,204.00	1,500.00	
568436 MEDICAID MATCH SHARE PAYABLE	0.00	0.00	0.00	
Total MEDICAID MATCH	1,500.00	29,204.00	1,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554610 AID TO THE BLIND				
568404 AID TO THE BLIND	7,260.00	7,258.28	7,260.00	
Total AID TO THE BLIND	7,260.00	7,258.28	7,260.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554710 STATE ADOPTION ASSISTANCE				
536030 SPECIAL CHILDREN ADOPTION FUND	69,444.00	24,696.39	26,982.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total STATE ADOPTION ASSISTANCE	69,444.00	24,696.39	26,982.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13554810 CRISIS INTERVENTION				
568413 CRISIS INTERVENTION PROGRAM	10,000.00	4,027.80	10,000.00	
568414 LIEAP	35,000.00	12,349.03	35,000.00	
568415 DUKE ENERGY SETTLEMENT	0.00	0.00	0.00	
568416 WATER ASSISTANCE PROGRAM	0.00	0.00	0.00	
Total CRISIS INTERVENTION	45,000.00	16,376.83	45,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13555800 GENERAL ASSISTANCE				
568499 GENERAL ASSISTANCE	5,000.00	-469.90	5,000.00	
Total GENERAL ASSISTANCE	5,000.00	-469.90	5,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
13555800 GENERAL ASSISTANCE				
Fund Total	18,160,025.00	13,645,042.95	18,836,518.00	

Department Name: **ETSF**

Fiscal Year: **2027**

Department Head: **Jerry Cashwell Interim**

Department Overview

The Sampson County 911 Communications Center serves as the primary Public Safety Answering Point (PSAP) for the county, operating 24 hours a day, 365 days a year. The department is responsible for receiving, processing, and dispatching emergency and non-emergency calls for law enforcement, fire, emergency medical services and other multiple agencies. Utilizing nationally recognized emergency dispatch protocols, advanced communications technology, and highly trained telecommunicators, the center ensures timely and effective coordination of emergency response resources throughout the jurisdiction.

In addition to call-taking and dispatch operations, the department supports responder safety through radio communications management, emergency notification systems, mutual aid coordination, and interoperability with local, state, and federal public safety agencies. The agency is committed to professionalism, accuracy, accountability, and providing exceptional service to the community during critical incidents and everyday emergencies.

Services Provide

- Emergency and non-emergency call taking
- Dispatch Services
- Emergency Medical Dispatch (EMD)
- Emergency Fire Dispatch (EFD)
- Emergency Police Dispatch (EPD)
- Radio Communications
- Incident Coordination
- Emergency notification and alerting
- Technology and mapping services
- Public safety support services
- Public education and community outreach
- Continuity and emergency preparedness

Key Accomplishments

- Installed fiber and microwave paging system from new facility to Taylors Bridge
- Completed a study on our current VHF paging system and currently working on funding for the project
- Implemented Emergency Police Dispatch Protocols (EPD)
- Began recognizing years of service for staff in 5-year increments and present awards
- All personnel achieved their 40-hour Emergency Telecommunicator Course certification

Challenges

Although ETSF funding greatly helps the department purchase equipment and systems that support telecommunicators with up-to-date technology, funding limitations remain because the 911 Board reimburses only certain items or a portion of their costs.

Additional Notes/ Funding Impact

- Rising equipment costs continue to impact annual operating budgets, including CAD systems, radio infrastructure, phone systems, recording systems, cybersecurity protections, and NG911 upgrades.
- North Carolina's 911 Board administers statewide 911 funding and grant programs to support PSAP operations, facility improvements, and technology enhancements.
- NG911 implementation significantly increases recurring operational expenses, including ESInet services, cybersecurity monitoring, GIS maintenance, and network redundancy requirements.
- Cybersecurity threats targeting public safety systems require additional investments in firewalls, monitoring systems, backup systems, and incident response capabilities.
- Increased reliance on mobile applications, AVL systems, RapidSOS integration, and multimedia communications creates additional software licensing and maintenance costs.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
15232556 NC 911 PSAP REVENUES				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	-219,708.00	
420000 NC 911 PSAP	-230,039.00	-172,063.98	-303,499.00	
Total NC 911 PSAP REVENUES	-230,039.00	-172,063.98	-523,207.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
15243256 NC 911 PSAP EXPENDITURES				
526200 DEPARTMENTAL SUPPLIES	4,305.00	24,324.02	3,105.00	
526201 DEPT SUPPLIES EQUIPMENT	3,930.00	13,368.50	0.00	
526261 ROAD SIGNS SUPPLIES	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	27,730.00	1,162.05	27,730.00	
534100 PRINTING	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	6,000.00	1,062.50	6,000.00	
535300 MAINT/REPAIR - VEHICLES	0.00	0.00	0.00	
537000 ADVERTISING	0.00	0.00	0.00	
538100 DATA PROCESSING - PROGRAMMING	18,000.00	0.00	100,454.00	
539500 EMPLOYEE TRAINING	50,000.00	6,522.00	50,000.00	
539501 EE TRAINING - VISIONS IT	0.00	0.00	0.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	120,074.00	172,505.69	117,998.00	
544001 CONTRACT SVCS-MAPPING	0.00	0.00	0.00	
544002 CONTRACT SERVICES-TIRES	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	217,920.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	100,303.00	0.00	
582096 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	
Total NC 911 PSAP EXPENDITURES	230,039.00	319,247.76	523,207.00	

Department Name: Transportation

Fiscal Year: FY27

Department Head: Rosemarie Mobley

Department Overview

(Briefly explain what the department does and why it matters.)

We provide public transportation throughout Sampson County and to surrounding counties (medical appts.). We transport residents to places of employment, community college, grocery stores, congregate nutrition sites, and medical facilities. Without this service, many throughout the county might not be able to attend work or school, access essential medical care, obtain groceries and other necessities, or participate in community programs and services that help improve their quality of life and maintain their independence.

Services Provided

(List the department's major services, keep it concise.)

Major service – Providing transportation to medical facilities both within and outside the county to ensure residents have access to essential healthcare services and appointments. Transportation for employment purposes.

Key Accomplishments

(List of major measurable or meaningful accomplishments from the past year.)

Provided over 40,000 trips to residents of Sampson County.

Challenges

(Identify major operational, staffing, financial, facility, or service-related challenges.)

Funding, qualified applicants/staffing

Additional Notes/ Funding Impact

(Explain major risks, impacts if funding is reduced or not approved)

If the county does not support budget shortfalls that the grants or agency revenue does not cover, services and service hours will need to be reduced. This would prevent county residents from getting to necessary medical appointments and to places of employment.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
16134500 SAMPSON AREA TRANSPORTATION RV				
403201 MILEAGE FEES (OTHER AGENCIES)	-941,014.00	-706,852.54	-800,000.00	
403203 RURAL GRANT - RIDER FEE	-80,000.00	-42,344.00	-24,000.00	
403204 EDTAP-RIDER FEE	-10,000.00	-30,127.00	-18,000.00	
403611 STATE ARRA GRANT	0.00	-8,911.00	0.00	
403612 STATE - TRANSP FUNDS (VEHICLE)	-375,000.00	-220,596.00	0.00	
403613 STATE - DEVELOP FNDS (SALARY)	-267,628.00	-180,944.00	-283,686.00	
403643 ST DOT TECHNOLOGY GRANT-TIER I	0.00	0.00	0.00	
403645 STATE - NC DOT - WORK FIRST	-16,000.00	-13,013.00	-13,000.00	
403653 STATE - TRANS FUND (FURN/EQUIP	0.00	0.00	-19,468.00	
403654 STATE GRANT - BLDGS & IMPVMT	0.00	0.00	0.00	
403655 STATE TRANSP - OTHER EQUIPMENT	-32,250.00	0.00	0.00	
403701 MATCH - DUPLIN/SAMPSON M H	0.00	0.00	0.00	
403702 MATCH - CLINTON/SAMPSON RECR	0.00	0.00	0.00	
403703 STATE - TRANSPORTATION E&D	-82,000.00	-82,572.00	-80,000.00	
403704 STATE FUNDS - RURAL GEN PUBLIC	-105,000.00	-99,414.00	-99,000.00	
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
408400 ROADEO INCOME	0.00	-3,730.00	-2,500.00	
408900 MISCELLANEOUS REVENUE	0.00	-72,221.25	0.00	
408901 ADVERTISING FUNDS	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
16134500 SAMPSON AREA TRANSPORTATION RV				
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409604 TRANSFER FROM AGING)	0.00	0.00	0.00	
409605 TRANSFER FROM GF - TAB - CDC	0.00	0.00	0.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total SAMPSON AREA TRANSPORTATION F	-1,908,892.00	-1,460,724.79	-1,339,654.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
16145000 SAMPSON AREA TRANSPORTATION EP				
512100 SALARIES	496,944.00	408,077.87	473,412.00	
512102 BONUS PAY	9,500.00	9,250.00	9,600.00	
512200 OVERTIME SALARIES	1,000.00	0.00	0.00	
512400 ON-CALL PAY	0.00	0.00	0.00	
512600 PART-TIME SALARIES	228,345.00	162,385.47	210,510.00	
512601 P/T SALARIES-KEEP SAMPSON	0.00	0.00	0.00	
512700 LONGEVITY	1,253.00	1,253.00	1,787.00	
518100 FICA	45,824.00	35,403.81	43,236.00	
518120 MEDICARE FICA	10,717.00	8,279.93	10,112.00	
518200 RETIREMENT	71,835.00	58,902.73	71,946.00	
518300 GROUP INSURANCE	120,000.00	101,920.19	120,000.00	
518400 DENTAL INSURANCE	4,608.00	3,139.38	4,224.00	
518500 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	
518600 WORKMEN'S COMPENSATION INS	26,030.00	50.00	26,030.00	
518700 CAFETERIA FEES	216.00	240.00	288.00	
518901 401K COUNTY CONTRIBUTION	24,960.00	16,650.83	23,760.00	
519100 PROFESSIONAL SERVICES	3,200.00	4,880.04	2,500.00	
521300 UNIFORMS	500.00	292.37	500.00	
525100 GAS, OIL AND TIRES	229,773.00	145,821.71	170,338.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
16145000 SAMPSON AREA TRANSPORTATION EP				
526100 OFFICE SUPPLIES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	3,000.00	2,459.81	5,000.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
526202 DEPT SUPPLIES-STATE CAPITAL IT	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
531100 TRAVEL	1,500.00	2,005.56	4,000.00	
531700 TRAVEL ALLOWANCE	2,040.00	1,700.00	2,040.00	
532100 TELEPHONE AND POSTAGE	6,390.00	4,721.07	4,500.00	
533000 UTILITIES	4,292.00	3,911.80	3,500.00	
534100 PRINTING	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	32,000.00	1,864.96	15,000.00	
535300 MAINT/REPAIR - VEHICLES	56,051.00	7,951.14	25,000.00	
535301 VEHICLE MAINTENANCE ARRA	0.00	0.00	0.00	
537000 ADVERTISING	6,625.00	3,961.15	5,000.00	
538100 DATA PROCESSING - PROGRAMMING	24,564.00	22,301.96	22,500.00	
539400 JANITORIAL SERVICES	0.00	0.00	0.00	
539500 EMPLOYEE TRAINING	500.00	0.00	500.00	
543000 RENTAL - EQUIPMENT	500.00	510.62	500.00	

SAMPSON COUNTY, NORTH CAROLINA
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16145000 SAMPSON AREA TRANSPORTATION EP				
544000 CONTRACTED SVCS-RGP	0.00	0.00	0.00	
544001 CONT SVCS-COMPUTER TECH ASST	0.00	0.00	0.00	
544015 SPECIAL CONTRACT - WORK FIRST	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	48,000.00	696.06	48,000.00	
549100 DUES AND SUBSCRIPTIONS	750.00	600.00	1,400.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
551001 COUNTY MATCH - OFFICE C.O.	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
552001 COUNTY MATCH-DATA PROCESS	0.00	0.00	0.00	
554001 C O VEHICLE - STATE	375,000.00	219,004.42	0.00	
554002 C O VECH - COUNTY MATCH	37,500.00	116,453.79	0.00	
554003 C O VECH - CLINTON/SAMPSON REC	0.00	0.00	0.00	
554004 C O VECHICLE - AGING	0.00	0.00	0.00	
554005 C O VECHILE - TAB	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	32,250.00	0.00	19,471.00	
555010 COUNTY MATCH - OTHER EQUIP	3,225.00	0.00	15,000.00	
558000 ROOFS/IMPROVEMENTS	0.00	0.00	0.00	
558200 CAP OUTLAY-BUILDINGS & IMPVMTS	0.00	0.00	0.00	
559000 CAP OUTLAY - OTHER IMPROVEMENT	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
16145000 SAMPSON AREA TRANSPORTATION EP				
559005 LOCAL MATCH-CO OTHER IMPRVMTS	0.00	0.00	0.00	
581000 TRANSFER TO STATE AGENCY	0.00	0.00	0.00	
596050 CONTRIBUTION TO AGING	0.00	0.00	0.00	
Total SAMPSON AREA TRANSPORTATION E	1,908,892.00	1,344,689.67	1,339,654.00	

SAMPSON COUNTY, NORTH CAROLINA
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16145001 ROADEO EXPENDITURES				
522100 FOOD AND PROVISIONS	0.00	825.93	0.00	
526200 DEPARTMENTAL SUPPLIES	0.00	171.17	0.00	
529900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	
529901 AWARDS	0.00	600.00	0.00	
541000 RENTAL FEES - BUILDINGS	0.00	0.00	0.00	
Total ROADEO EXPENDITURES	0.00	1,597.10	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
16145001 ROADEO EXPENDITURES				
Fund Total	1,908,892.00	1,346,286.77	1,339,654.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
19932320 1/2 CT SALES TAX REVENUES				
403240 SALES TAX (ARTICLE 40 1983)	-1,753,500.00	-1,109,802.15	-1,806,106.00	
403242 SALES TAX (ARTICLE 42 1986)	-1,311,000.00	-1,579,005.57	-2,000,000.00	
Total 1/2 CT SALES TAX REVENUES	-3,064,500.00	-2,688,807.72	-3,806,106.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
19959110 CLINTON CITY SCHOOLS				
582096 TRANSFER TO GENERAL FUND	1,472,568.00	0.00	496,679.00	
Total CLINTON CITY SCHOOLS	1,472,568.00	0.00	496,679.00	

SAMPSON COUNTY, NORTH CAROLINA
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19959120 SCHOOLS CAPITAL OUTLAY				
596071 TRANS TO 1999 REVENUE DEBT(32)	1,311,000.00	0.00	2,000,000.00	
Total SCHOOLS CAPITAL OUTLAY	1,311,000.00	0.00	2,000,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
19959140 SAMPSON COUNTY SCHOOLS				
582096 TRANSFER TO GENERAL FUND	1,280,932.00	0.00	1,309,427.00	
Total SAMPSON COUNTY SCHOOLS	1,280,932.00	0.00	1,309,427.00	

SAMPSON COUNTY, NORTH CAROLINA
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19959140 SAMPSON COUNTY SCHOOLS				
Fund Total	4,064,500.00	0.00	3,806,106.00	

SAMPSON COUNTY, NORTH CAROLINA
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21034260 COUNTY BLDGS MAINTENANCE REV				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409601 TRANS FRM CLOSED CAP PROJECT	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	-916,882.00	0.00	0.00	
412000 AD VALOREM TAXES - CURRENT	-352,219.00	0.00	-63,919.00	
Total COUNTY BLDGS MAINTENANCE REV	-1,269,101.00	0.00	-63,919.00	

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21036110 LIBRARY BLDG FUND REVENUE				
404500 INVESTMENT EARNINGS	0.00	-4.20	0.00	
408401 DONATIONS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total LIBRARY BLDG FUND REVENUE	0.00	-4.20	0.00	

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21037100 WATER LINE REPAIR FUND				
404125 RECURRING REPAIR FUND	0.00	0.00	0.00	
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
Total WATER LINE REPAIR FUND	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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21934125 AIRPORT REVENUES				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409620 TRANS FR AIRPORT CAPITAL PROJ	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total AIRPORT REVENUES	0.00	0.00	0.00	

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21934950 RESERVE FOR LIVESTOCK ARENA				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
409600 TRANS FRM LIVESTK CAPITAL PROJ	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	-2,000.00	0.00	-2,000.00	
Total RESERVE FOR LIVESTOCK ARENA	-2,000.00	0.00	-2,000.00	

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21935911 CLINTON CITY SCHOOLS REVENUE				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
412000 AD VALOREM TAXES - CURRENT	-189,846.00	0.00	-200,155.00	
Total CLINTON CITY SCHOOLS REVENUE	-189,846.00	0.00	-200,155.00	

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21935914 SAMPSON CO SCHOOLS REVENUE				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
412000 AD VALOREM TAXES - CURRENT	-514,592.00	0.00	-527,683.00	
Total SAMPSON CO SCHOOLS REVENUE	-514,592.00	0.00	-527,683.00	

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21935922 COMMUNITY COLLEGE REVENUES				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total COMMUNITY COLLEGE REVENUES	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
21935922 COMMUNITY COLLEGE REVENUES				
Fund Total	-1,975,539.00	-4.20	-793,757.00	

SAMPSON COUNTY, NORTH CAROLINA
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21142600 COUNTY BLDGS MAINTENANCE EXP				
582011 RESERVE	0.00	0.00	0.00	
582096 RESERVE	0.00	0.00	63,919.00	
582097 TRANS TO GENERAL FUND	1,269,101.00	0.00	0.00	
Total COUNTY BLDGS MAINTENANCE EXP	1,269,101.00	0.00	63,919.00	

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21949500 RESERVE FOR LIVESTOCK ARENA				
596000 TRANS TO G/F FOR LIVESTK ARENA	2,000.00	0.00	2,000.00	
Total RESERVE FOR LIVESTOCK ARENA	2,000.00	0.00	2,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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21959110 CLINTON CITY SCHOOLS				
582096 RESERVE	189,846.00	0.00	200,155.00	
Total CLINTON CITY SCHOOLS	189,846.00	0.00	200,155.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
21959140 SAMPSON COUNTY SCHOOLS				
582096 RESERVE	514,592.00	0.00	527,683.00	
Total SAMPSON COUNTY SCHOOLS	514,592.00	0.00	527,683.00	

SAMPSON COUNTY, NORTH CAROLINA
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21959220 SAMPSON COMM COLLEGE-CO				
Fund Total	1,975,539.00	0.00	793,757.00	

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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043410 COHARIE FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-280,100.00	-312,430.35	-328,100.00	
414000 AD VALOREM TAXES - PRIOR	-5,000.00	-8,661.54	-7,000.00	
418000 PENALTIES AND INTEREST	0.00	-244.62	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total COHARIE FIRE DISTRICT	-285,100.00	-321,336.51	-335,100.00	

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23043411 FRANKLIN FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-297,100.00	-276,587.68	-296,900.00	
414000 AD VALOREM TAXES - PRIOR	-5,000.00	-6,064.79	-5,500.00	
418000 PENALTIES AND INTEREST	0.00	-228.95	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total FRANKLIN FIRE DISTRICT	-302,100.00	-282,881.42	-302,400.00	

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23043412 GODWIN-FALCON FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-38,600.00	-51,975.42	-39,300.00	
414000 AD VALOREM TAXES - PRIOR	0.00	-445.99	0.00	
418000 PENALTIES AND INTEREST	0.00	-28.54	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total GODWIN-FALCON FIRE DISTRICT	-38,600.00	-52,449.95	-39,300.00	

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23043413 HALLS FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-228,000.00	-198,250.20	-225,100.00	
414000 AD VALOREM TAXES - PRIOR	-5,000.00	-3,726.25	-4,500.00	
418000 PENALTIES AND INTEREST	0.00	-205.52	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HALLS FIRE DISTRICT	-233,000.00	-202,181.97	-229,600.00	

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23043414 HERRING FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-266,300.00	-253,710.18	-265,300.00	
414000 AD VALOREM TAXES - PRIOR	-4,500.00	-4,801.54	-5,000.00	
418000 PENALTIES AND INTEREST	0.00	-240.82	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HERRING FIRE DISTRICT	-270,800.00	-258,752.54	-270,300.00	

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23043415 HONEYCUTT/SALEMBURG FIRE DIST				
412000 AD VALOREM TAXES - CURRENT	-250,900.00	-249,168.29	-258,700.00	
414000 AD VALOREM TAXES - PRIOR	-5,000.00	-6,861.03	-6,000.00	
418000 PENALTIES AND INTEREST	0.00	-235.87	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HONEYCUTT/SALEMBURG FIRE DIST	-255,900.00	-256,265.19	-264,700.00	

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23043416 NEWTON GROVE FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-153,900.00	-142,840.41	-154,900.00	
414000 AD VALOREM TAXES - PRIOR	-3,700.00	-1,718.06	-2,000.00	
418000 PENALTIES AND INTEREST	0.00	-150.11	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total NEWTON GROVE FIRE DISTRICT	-157,600.00	-144,708.58	-156,900.00	

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23043417 PINEY GROVE FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-203,900.00	-193,552.10	-203,100.00	
414000 AD VALOREM TAXES - PRIOR	-1,800.00	-1,527.25	-1,800.00	
418000 PENALTIES AND INTEREST	0.00	-104.63	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total PINEY GROVE FIRE DISTRICT	-205,700.00	-195,183.98	-204,900.00	

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23043418 PLAIN VIEW FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-478,500.00	-452,965.89	-485,600.00	
414000 AD VALOREM TAXES - PRIOR	-5,800.00	-5,865.01	-6,500.00	
418000 PENALTIES AND INTEREST	0.00	-445.20	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total PLAIN VIEW FIRE DISTRICT	-484,300.00	-459,276.10	-492,100.00	

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23043419 SPIVEY'S CORNER FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-292,300.00	-271,687.94	-290,200.00	
414000 AD VALOREM TAXES - PRIOR	-2,300.00	-3,202.17	-2,500.00	
418000 PENALTIES AND INTEREST	0.00	-234.42	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total SPIVEY'S CORNER FIRE DISTRICT	-294,600.00	-275,124.53	-292,700.00	

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23043420 TURKEY FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-299,600.00	-291,276.81	-304,600.00	
414000 AD VALOREM TAXES - PRIOR	-2,500.00	-3,767.26	-3,200.00	
418000 PENALTIES AND INTEREST	0.00	-293.40	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total TURKEY FIRE DISTRICT	-302,100.00	-295,337.47	-307,800.00	

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23043421 VANNS FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-136,600.00	-129,921.75	-136,900.00	
414000 AD VALOREM TAXES - PRIOR	-1,000.00	-1,686.63	-1,500.00	
418000 PENALTIES AND INTEREST	0.00	-132.45	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total VANNS FIRE DISTRICT	-137,600.00	-131,740.83	-138,400.00	

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23043422 CLINTON FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-802,200.00	-770,282.45	-828,000.00	
414000 AD VALOREM TAXES - PRIOR	-9,500.00	-9,400.00	-9,500.00	
418000 PENALTIES AND INTEREST	0.00	-985.87	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total CLINTON FIRE DISTRICT	-811,700.00	-780,668.32	-837,500.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043423 CLEMENT FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-377,000.00	-356,101.19	-373,800.00	
414000 AD VALOREM TAXES - PRIOR	-6,000.00	-6,907.35	-7,000.00	
418000 PENALTIES AND INTEREST	0.00	-371.61	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total CLEMENT FIRE DISTRICT	-383,000.00	-363,380.15	-380,800.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043424 AUTRYVILLE FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-214,900.00	-204,586.02	-223,500.00	
414000 AD VALOREM TAXES - PRIOR	-2,800.00	-2,572.12	-2,600.00	
418000 PENALTIES AND INTEREST	0.00	-217.90	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total AUTRYVILLE FIRE DISTRICT	-217,700.00	-207,376.04	-226,100.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043425 GARLAND FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-202,700.00	-192,745.66	-205,400.00	
414000 AD VALOREM TAXES - PRIOR	-3,000.00	-4,336.27	-4,000.00	
418000 PENALTIES AND INTEREST	0.00	-163.12	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total GARLAND FIRE DISTRICT	-205,700.00	-197,245.05	-209,400.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043426 TAYLORS BRIDGE FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-484,700.00	-462,222.02	-492,000.00	
414000 AD VALOREM TAXES - PRIOR	-7,000.00	-6,757.69	-7,000.00	
418000 PENALTIES AND INTEREST	0.00	-400.35	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total TAYLORS BRIDGE FIRE DISTRICT	-491,700.00	-469,380.06	-499,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043428 GOSHEN (FAISON) DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-114,600.00	-114,457.13	-115,900.00	
414000 AD VALOREM TAXES - PRIOR	-300.00	-460.68	-300.00	
418000 PENALTIES AND INTEREST	0.00	-11.90	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total GOSHEN (FAISON) DISTRICT	-114,900.00	-114,929.71	-116,200.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043429 JORDANS CHAPEL FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-13,700.00	-12,852.76	-14,100.00	
414000 AD VALOREM TAXES - PRIOR	0.00	-155.02	0.00	
418000 PENALTIES AND INTEREST	0.00	-3.87	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total JORDANS CHAPEL FIRE DISTRICT	-13,700.00	-13,011.65	-14,100.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043430 SMITH CHAPEL FIRE DISTRICT				
412000 AD VALOREM TAXES - CURRENT	-9,900.00	-9,987.91	-10,400.00	
414000 AD VALOREM TAXES - PRIOR	0.00	-66.10	0.00	
418000 PENALTIES AND INTEREST	0.00	-1.97	0.00	
445000 INVESTMENT EARNINGS	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total SMITH CHAPEL FIRE DISTRICT	-9,900.00	-10,055.98	-10,400.00	

**SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027**

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23043430 SMITH CHAPEL FIRE DISTRICT				
Fund Total	-5,215,700.00	-5,031,286.03	-5,327,700.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23243410 FIRE DISTRICTS				
501800 FIRE TRUCK RESERVE FUND	0.00	0.00	0.00	
581010 ROSEBORO (COHARIE) FIRE DEPT	285,100.00	338,287.00	335,100.00	
581011 HARRELLS FIRE DEPT (FRANKLIN)	302,100.00	286,215.95	302,400.00	
581012 GODWIN-FALCON FIRE DEPT	38,600.00	36,966.87	39,300.00	
581013 HALLS FIRE DEPARTMENT	233,000.00	227,610.05	229,600.00	
581014 HERRING FIRE DEPARTMENT	270,800.00	261,547.08	270,300.00	
581015 SALEMBURG(HONEYCUTT) FIRE DEPT	255,900.00	265,285.00	264,700.00	
581016 NEWTON GROVE FIRE DEPARTMENT	157,600.00	159,580.44	156,900.00	
581017 PINEY GROVE FIRE DEPARTMENT	205,700.00	205,848.63	204,900.00	
581018 PLAIN VIEW FIRE DEPARTMENT	484,300.00	534,195.65	492,100.00	
581019 SPIVEY'S CORNER FIRE DEPT	294,600.00	290,942.87	292,700.00	
581020 TURKEY FIRE DEPARTMENT	302,100.00	302,309.23	307,800.00	
581021 VANNS FIRE DEPARTMENT	137,600.00	140,671.01	138,400.00	
581022 CLINTON FIRE DEPARTMENT	811,700.00	829,485.39	837,500.00	
581023 CLEMENT FIRE DEPARTMENT	383,000.00	405,346.29	380,800.00	
581024 AUTRYVILLE FIRE DEPARTMENT	217,700.00	239,944.06	226,100.00	
581025 GARLAND FIRE DEPARTMENT	205,700.00	199,412.74	209,400.00	
581026 TAYLOR'S BRIDGE FIRE DEPT	491,700.00	526,874.16	499,000.00	
581027 TAYLOR'S BRIDGE SVC DISTRICT	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
23243410 FIRE DISTRICTS				
581028 GOSHEN (FAISON) DISTRICT	114,900.00	124,104.00	116,200.00	
581029 JORDANS CHAPEL FIRE DEPARTMENT	13,700.00	14,892.28	14,100.00	
581030 SMITH CHAPEL FIRE DISTRICT	9,900.00	9,920.00	10,400.00	
Total FIRE DISTRICTS	5,215,700.00	5,399,438.70	5,327,700.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
26031840 AD VALOREM TAXES				
412000 AD VALOREM TAXES - CURRENT	-2,171,281.00	-2,146,002.39	-2,171,281.00	
414000 AD VALOREM TAXES - PRIOR	-28,719.00	-36,325.74	-28,719.00	
415000 50% REVENUE LOSS ELDERLY EXEMP	0.00	0.00	0.00	
418000 PENALTIES AND INTEREST	0.00	-1,937.30	0.00	
431000 INVENTORY TAX REIMBURSEMENT	0.00	0.00	0.00	
Total AD VALOREM TAXES	-2,200,000.00	-2,184,265.43	-2,200,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
26659100 TRANSFER OF SUPPLEMENTAL C E				
581001 TRANSFER OF FUNDS	2,200,000.00	2,199,817.52	2,200,000.00	
Total TRANSFER OF SUPPLEMENTAL C E	2,200,000.00	2,199,817.52	2,200,000.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
28334961 CONSERVATION DISTRICT REVENUES				
356803 LOCAL - DIST OTHER FUNDS	-1,950.00	0.00	-1,950.00	
403609 STATE - DIST MATCHING FUNDS	-3,600.00	-3,600.00	-3,600.00	
404081 LOCAL-OTHER FEE-RESALE NETTING	-1,000.00	-240.00	-1,000.00	
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
404501 STATE - INVESTMENT EARNINGS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
409909 FUND BALANCE APPROP - STATE	0.00	0.00	0.00	
Total CONSERVATION DISTRICT REVENUES	-6,550.00	-3,840.00	-6,550.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
28349610 CONSERVATION DISTRICT EXPENSES				
523100 EDUCATIONAL SUPPLIES	550.00	153.26	550.00	
526200 DEPARTMENTAL SUPPLIES	1,400.00	465.75	1,400.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529900 MISC EXP - POSTER CONTEST, ETC	0.00	0.00	0.00	
529902 LOCAL - MISCELLANEOUS EXPENSE	0.00	0.00	0.00	
531100 TRAVEL	0.00	0.00	0.00	
531109 TRAVEL - DIST MATCHING FUNDS	3,500.00	2,921.44	3,500.00	
532100 TELEPHONE AND POSTAGE	100.00	41.68	100.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
588100 PURCHASE FOR RESALE	1,000.00	0.00	1,000.00	
Total CONSERVATION DISTRICT EXPENSES	6,550.00	3,582.13	6,550.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
31839112 2017 LOBs DEBT SERVICE				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
408601 RENT INCOME - ASCS OFFICE	-46,365.00	-51,571.03	-46,365.00	
408602 RENT INCOME - SOIL CONSERV	0.00	0.00	0.00	
408603 RENT INCOME - FmHA	0.00	0.00	0.00	
409100 LOAN PROCEEDS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	-1,874,523.00	0.00	-2,584,944.00	
409609 TRANS FR FND 10 - BFI FEES	-142,788.00	0.00	-142,788.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total 2017 LOBs DEBT SERVICE	-2,063,676.00	-51,571.03	-2,774,097.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
31891100 DEBT ADMINISTRATION				
512100 SALARIES	52,105.00	40,126.25	50,528.00	
512102 BONUS PAY	335.00	318.35	310.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	770.00	741.23	793.00	
518100 FICA	3,300.00	2,371.17	3,212.00	
518120 MEDICARE FICA	772.00	554.58	751.00	
518200 RETIREMENT	8,006.00	5,860.90	7,770.00	
518300 GROUP INSURANCE	8,778.00	6,192.23	7,440.00	
518400 DENTAL INSURANCE	255.00	180.09	238.00	
518700 CAFETERIA FEES	72.00	21.80	28.00	
518901 401K COUNTY CONTRIBUTION	2,644.00	1,463.28	2,527.00	
Total DEBT ADMINISTRATION	77,037.00	57,829.88	73,597.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
31891112 2017 LOBs DEBT SERVICE				
571100 PRINCIPAL ON DEBT SERVICE	1,144,000.00	1,121,333.34	1,615,000.00	
572100 INTEREST ON PRINCIPAL	840,000.00	840,000.00	1,082,500.00	
575100 DEBT SERVICE CHARGE	2,639.00	1,000.00	3,000.00	
Total 2017 LOBs DEBT SERVICE	1,986,639.00	1,962,333.34	2,700,500.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
31891112 2017 LOBs DEBT SERVICE				
Fund Total	2,063,676.00	2,020,163.22	2,774,097.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
32839110 DEBT SERVICE REVENUES				
403102 SALES TAX REFUND	0.00	0.00	0.00	
403620 STATE ADM FUNDS	0.00	0.00	0.00	
403668 STATE LOTTERY COUNTY SCHOOLS	-627,109.00	0.00	-627,109.00	
403669 STATE LOTTERY CITY SCHOOLS	-231,188.00	0.00	-231,188.00	
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
404529 INV EARNINGS-COPS/1999 REV BND	0.00	0.00	0.00	
409100 LOAN PROCEEDS-COPS ISSUE	0.00	0.00	0.00	
409600 COUNTY CONTRIB PROPERTY TAX	-3,181,574.00	0.00	-2,013,809.00	
409608 TRANS FRM SCH CAP PROJECT	0.00	0.00	0.00	
409609 TRANS FR FND 10 - BFI FEES	-496,000.00	0.00	-496,000.00	
409610 TRANS FR CITY VOC ED/CLK	-176,077.00	0.00	-176,077.00	
409611 TRANS FR CO SCH VOC ED/CLK	-499,928.00	0.00	-499,928.00	
409612 TRANS FR 1/2 CT SALES TAX RES	-1,311,000.00	0.00	-2,000,000.00	
409613 TRANS FR 1/2 CT - SCH ROOF	0.00	0.00	0.00	
409616 TRANS FRM-1/2 CT COLLEGE ST	0.00	0.00	0.00	
409627 TRANSFER FRM GEN FUND (911)	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total DEBT SERVICE REVENUES	-6,522,876.00	0.00	-6,044,111.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
32891100 DEBT ADMINISTRATION				
512100 SALARIES	52,105.00	46,796.95	58,773.00	
512102 BONUS PAY	335.00	318.35	360.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	770.00	741.23	793.00	
518100 FICA	3,300.00	2,749.59	3,726.00	
518120 MEDICARE FICA	772.00	643.08	871.00	
518200 RETIREMENT	8,006.00	6,820.80	9,018.00	
518300 GROUP INSURANCE	8,778.00	7,201.23	8,640.00	
518400 DENTAL INSURANCE	255.00	209.39	276.00	
518700 CAFETERIA FEES	72.00	27.80	35.00	
518901 401K COUNTY CONTRIBUTION	2,644.00	1,763.58	2,919.00	
571100 PRINCIPAL & INTEREST	0.00	0.00	0.00	
575100 COST OF ISSUANCE	0.00	0.00	0.00	
Total DEBT ADMINISTRATION	77,037.00	67,272.00	85,411.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
32891112 2017 LOBs DEBT SERVICE				
571100 PRINCIPAL ON DEBT SERVICE	1,056,000.00	992,000.00	1,115,000.00	
572100 INTEREST ON PRINCIPAL	1,560,000.00	1,450,353.83	1,380,000.00	
575100 DEBT SERVICE CHARGE	3,339.00	1,000.00	3,700.00	
Total 2017 LOBs DEBT SERVICE	2,619,339.00	2,443,353.83	2,498,700.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
32891115 2006 COPS DEBT SERVICE				
571100 PRINCIPAL ON DEBT SERVICE	2,525,000.00	2,525,000.00	2,345,000.00	
572100 INTEREST ON PRINCIPAL	1,300,000.00	646,338.63	1,110,000.00	
575100 DEBT SERVICE CHARGE	1,500.00	0.00	5,000.00	
Total 2006 COPS DEBT SERVICE	3,826,500.00	3,171,338.63	3,460,000.00	

**SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027**

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
32891115 2006 COPS DEBT SERVICE				
Fund Total	6,522,876.00	5,681,964.46	6,044,111.00	

Department Name: **Public Works: Water**

Fiscal Year: 2026-2027

Department Head: Interim/ Ashley Holland

Department Overview

The Water Department serves over 7100 customers, maintains 650+ miles of distribution line and has to perform extensive water quality testing and flushing mandates by DEQ, DWI, and EPA's strict guidelines.

- **Water:** 9 Employees
- **Office Staff:** 3 Employees
- **Admin:** 2 Employees

Services Provided

- **Water Department:** Provides potable water to over 7100 customers. Maintains over 650 miles of distribution lines, 3 wells, 6 elevated storage tanks 5-booster pump stations and also manages multiple interconnections with other municipalities. Quality water is provided by taking various types of test and flushing throughout the water system every month, which is also mandated by DEQ/DWI and requires extensive record keeping.

Key Accomplishments

- **Water Infrastructure Expansion:** Continued development of water expansion projects, including new service areas such as Bubba Gump Lane, Fleet Cooper Road, Lakewood School Road, Marion Amos Road, The Avenue, and Whitewoods Road, utilizing State Capital Infrastructure Fund grant dollars.
- **Water Quality and Mandate Compliance:** Met all state mandated flushing, testing, and record-keeping requirements for over 7,100 customers and 650+ miles of lines.

Challenges

- **Aging Infrastructure:** Increasing maintenance requirements for 650 miles of distribution lines, 6 elevated storage tanks, and 5 booster stations.
- **Funding Uncertainty & Budget Restrictions:** The 2026-27 budget directs that all general fund department funding be capped at 2025-26 levels, challenging the ability to increase services or maintenance without cutting costs elsewhere.
- **Regulatory Compliance:** Continuing to meet strict DEQ/DWI mandates for water testing requires significant staff time and accurate record-keeping.

Additional Notes/Funding Impact

- **Infrastructure Risk:** Without adequate funding, the water department faces risks in maintaining 650 miles of lines and ensuring continued, safe potable water service to 7,100+ customers.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
61937100 SAMPSON CO PUBLIC WORKS REV.				
402602 DEQ GRANT	0.00	0.00	0.00	
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
405100 WATER SALES	-4,698,073.00	-3,748,810.69	-4,866,328.00	
405199 WATER SALES - CONTRACTORS	0.00	0.00	0.00	
405200 TAP FEES	-10,000.00	-29,800.00	-10,000.00	
405201 TAP FEES - WATER DIST II	-130,000.00	-154,146.97	-130,000.00	
405800 PENALTY DELINQUENT ACCOUNTS	-9,200.00	-6,215.63	-9,200.00	
408900 MISCELLANEOUS REVENUE	-140,000.00	-212,197.00	-160,000.00	
408901 BFI	0.00	0.00	0.00	
408902 LIQUIDATED DAMAGES SETTLEMENT	0.00	0.00	0.00	
409100 BOND PROCEEDS	0.00	0.00	0.00	
409101 PROCEEDS FROM COUNTY LOAN	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409602 TRANS INT PYMT FR WTR CAP PROJ	0.00	0.00	0.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
409900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total SAMPSON CO PUBLIC WORKS REV.	-4,987,273.00	-4,151,170.29	-5,175,528.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
61971000 SAMPSON COUNTY PUBLIC WORKS				
512100 SALARIES	727,830.00	626,448.51	818,951.00	
512102 BONUS PAY	7,750.00	6,500.00	6,750.00	
512120 SUPPLEMENT	0.00	0.00	0.00	
512200 OVERTIME SALARIES	0.00	7,891.60	0.00	
512400 ON-CALL PAY	5,500.00	3,036.50	4,500.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
512700 LONGEVITY	5,667.00	6,642.00	6,418.00	
518100 FICA	46,425.00	38,365.22	51,966.00	
518120 MEDICARE FICA	10,858.00	8,972.49	12,154.00	
518200 RETIREMENT	106,342.00	92,655.87	125,643.00	
518300 GROUP INSURANCE	195,000.00	133,181.44	195,000.00	
518400 DENTAL INSURANCE	5,952.00	3,421.42	5,568.00	
518600 WORKMEN'S COMPENSATION INS	18,000.00	0.00	18,000.00	
518700 CAFETERIA FEES	288.00	146.76	144.00	
518901 401K COUNTY CONTRIBUTION	36,950.00	32,421.16	41,494.00	
519200 LEGAL PROFESSIONAL SERVICES	5,000.00	0.00	5,000.00	
519201 CLOSING COSTS	0.00	0.00	0.00	
521300 UNIFORMS	4,356.00	3,380.35	4,356.00	
525100 GAS, OIL AND TIRES	71,000.00	39,102.49	71,000.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
61971000 SAMPSON COUNTY PUBLIC WORKS				
526100 OFFICE SUPPLIES	5,000.00	3,300.50	5,000.00	
526200 DEPARTMENTAL SUPPLIES	310,740.00	204,637.66	310,929.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	4,702.00	
529900 MISCELLANEOUS EXPENSES	300.00	507.45	300.00	
531100 TRAVEL	7,500.00	139.72	7,500.00	
531700 TRAVEL ALLOWANCE	2,040.00	1,235.00	1,530.00	
532100 TELEPHONE AND POSTAGE	8,200.00	7,583.43	8,200.00	
533000 UTILITIES	180,000.00	110,434.34	180,000.00	
533400 BULK WATER PURCHASES	650,000.00	560,696.86	850,000.00	
535101 MAINT/REPAIR ALT LEARNING CTR	568,882.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	132,000.00	79,295.28	151,312.00	
535300 MAINT/REPAIR - VEHICLES	20,000.00	9,265.69	20,000.00	
535400 MAINT/REPAIR WATER LINES	100,000.00	68,827.25	455,040.00	
538100 DATA PROCESSING - PROGRAMMING	17,720.00	16,639.38	27,445.00	
539500 EMPLOYEE TRAINING	5,000.00	3,320.00	5,000.00	
539900 BANKING SERVICE CHARGE	6,300.00	7,978.98	6,300.00	
543000 RENTAL - EQUIPMENT	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	383,767.00	369,719.98	550,216.00	
545000 INSURANCE AND BONDS	12,636.00	0.00	12,636.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
61971000 SAMPSON COUNTY PUBLIC WORKS				
548100 INDIRECT COST	119,512.00	0.00	119,512.00	
549000 ALLOWANCE FOR UNCOLLECTABLES	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	1,700.00	695.26	1,700.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
554000 CAPITAL OUTLAY - VEHICLES	173,058.00	168,211.53	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	39,125.00	
587900 BAD DEBTS	10,000.00	0.00	10,000.00	
596000 TR TO CAPITAL PROJECT	0.00	0.00	0.00	
596051 TRANS TO WATER DIST 1 DEBT	0.00	0.00	0.00	
596060 TRANSFER TO WATER DISTRICT I	0.00	0.00	0.00	
596067 TRANSFER TO WATER DIST II DEBT	0.00	0.00	0.00	
Total SAMPSON COUNTY PUBLIC WORKS	3,961,273.00	2,614,654.12	4,133,391.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
61991050 WATER DISTRICT 1 DEBT SERVICE				
571100 PRINCIPAL ON DEBT SERVICE	44,000.00	0.00	45,500.00	
572100 INTEREST ON PRINCIPAL	24,000.00	0.00	21,192.00	
575100 DEBT SERVICE CHARGE	0.00	0.00	0.00	
Total WATER DISTRICT 1 DEBT SERVICE	68,000.00	0.00	66,692.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
61991051 WATER DISTRICT 2 DEBT SERVICE				
571100 PRINCIPAL ON DEBT SERVICE	565,000.00	268,527.18	597,625.00	
572100 INTEREST ON PRINCIPAL	393,000.00	233,604.11	377,820.00	
575100 DEBT SERVICE CHARGE	0.00	0.00	0.00	
Total WATER DISTRICT 2 DEBT SERVICE	958,000.00	502,131.29	975,445.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
61991051 WATER DISTRICT 2 DEBT SERVICE				
Fund Total	4,987,273.00	3,116,785.41	5,175,528.00	



Department Name: Sampson County Exposition Center

Fiscal Year: 2026-2027

Department Head: Kaitlin Adkins

Department Overview

The Sampson County Exposition Center located in Clinton, North Carolina is a meeting and event venue that is the host the site for over 380 functions and events annually including weddings and wedding receptions, banquets, trade shows, seminars, concerts and a variety of other type events. We offer a state-of-the-art facility containing over 30,000 square feet.

Services Provided

Over the past 28 years, both residents of Sampson County and non-county residents have leased the Sampson County Exposition Center for a wide range of private and public events. In addition, staff have continued to collaborate with community organizations and partners to host numerous events designed to enhance the quality of life for the residents of our county, as well as to assist in attracting visitors to Sampson County.

I am pleased to report the Exposition Center has been extremely busy with events over the past year. There has been a steady increase in the number of clients leasing the facility. From March 1, 2025, through March 15, 2026, the facility hosted 325 events with well over 40,000 attendees.

Key Accomplishments

We adjusted our rate schedule to include a load-in day which was very successful this year and I believe helped boost the income above the projected price. We also switched how we order beer for events to an as needed event basis so we can keep the price for alcohol down and nothing is wasted. Moving to this structure at the bar will help increase revenues as well. As always, our most meaningful accomplishment every year is our Class Acts for the Students series where we bring in grades 1-8 (7,000 students) and give every student an opportunity to watch educational performing arts.

Challenges

Our absolute biggest challenge from this past year was not having a janitor on staff. When you have over 30,000 people in a building over the course of a year, you can imagine the cleaning that needs to take place to offer our paying clients the state-of-the-art building that we agreed to provide for them. This is definitely something that needs to be reinstated to the budget to continue to provide our clients with an exceptional facility for their events in Sampson County.

Budget Summary

Budget Comparison (last year adopted budget vs. this year's proposed budget)

2025-2026 FY Budget = \$501,245.00

2026-2027 FY Budget = \$552,680.00

Explanation of Budget Changes (Explain major increase or decrease by category)

Major Increases:

1. COLA for 2 full time staff
2. Moving all of our 1099 staff to part-time County Staff
3. Adding a part-time janitor position
4. Money for lawn services to be reinstated this year

Additional Notes/ Funding Impact

If funding is reduced for our Department, it will significantly impact the cleanliness and upkeep of our building which could easily result in less rentals and therefore less income.

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62939861 SAMPSON CO. AGRI-EXPO CTR REV.				
404010 BAR SALES	-40,000.00	-20,834.76	-30,000.00	
404011 BAR GRATUITY	-2,500.00	-2,840.19	-2,500.00	
404012 BAR CORKAGE FEE	-1,250.00	-2,930.00	-2,000.00	
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
405300 SPEC CHGS- NON-REFUNDABLE DEP	-1,000.00	0.00	-500.00	
405301 PRODUCTION TECH REVENUE	-1,500.00	-800.00	0.00	
405302 SECURITY PERSONNEL	-16,000.00	-15,090.00	-12,000.00	
405303 HOUSE MANAGER REVENUE	-16,000.00	-21,445.75	-16,148.00	
408304 BOX OFFICE STAFF	0.00	0.00	0.00	
408401 DONATIONS	0.00	0.00	0.00	
408600 LEASE/RENTAL FEES	-120,000.00	-142,872.00	-120,000.00	
408601 RENT INC - GATE RECEIPTS	0.00	0.00	0.00	
408606 EQUIPMENT RENTAL	-8,500.00	-9,461.21	-6,500.00	
408900 MISCELLANEOUS REVENUE	-10,029.00	-103.26	-1,000.00	
408902 INSURANCE SETTLEMENT	0.00	0.00	0.00	
408903 SERVICES	-11,500.00	-5,330.25	-2,000.00	
409100 LOAN PROCEEDS	0.00	0.00	0.00	
409600 COUNTY CONTRIBUTION	-257,516.00	0.00	-354,366.00	
409601 CONTRI FROM EXPO CAPITAL PROJ	0.00	0.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62939861 SAMPSON CO. AGRI-EXPO CTR REV.				
409602 TRANS FRM COMM DEV (FUND 10)	0.00	0.00	0.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
438330 CONTRIBUTION EXPO COMMITTEE	0.00	0.00	0.00	
438331 CHAMBER OF COMMERCE CONTRIB.	-4,800.00	-2,325.00	-4,800.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total SAMPSON CO. AGRI-EXPO CTR REV.	-490,595.00	-224,032.42	-551,814.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62939862 EXPO SPECIAL EVENTS				
405105 AD SALES	0.00	0.00	0.00	
405106 BUSINESS SHOWCASE RECEIPTS	0.00	0.00	0.00	
405300 SPEC CHGS- NON-REFUNDABLE DEP	0.00	0.00	0.00	
405301 SECURITY & PRODUCTION TECHS	0.00	0.00	0.00	
408401 DONATIONS	0.00	0.00	0.00	
408410 CLASS ACTS REVENUES	-20,000.00	-13,475.00	-19,400.00	
408415 CLASS ACT FUND RAISING	-30,000.00	0.00	-25,000.00	
408416 DINERS CLUB REVENUE	0.00	0.00	0.00	
408600 LEASE/RENTAL FEES	0.00	0.00	0.00	
408601 TICKET SALES	-16,200.00	-8,250.78	-15,000.00	
408606 EQUIPMENT RENTAL	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
408950 CONCESSION REVENUES	0.00	-185.00	0.00	
409600 COUNTY CONTRIBUTION	0.00	0.00	0.00	
409800 FUND BAL APPROP - ENCUMBRANCES	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total EXPO SPECIAL EVENTS	-66,200.00	-21,910.78	-59,400.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62939862 EXPO SPECIAL EVENTS				
Fund Total	-556,795.00	-245,943.20	-611,214.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62998610 SAMPSON CO. AGRI-EXPO CTR EXP.				
512100 SALARIES	119,388.00	99,490.00	122,964.00	
512102 BONUS PAY	1,000.00	1,000.00	1,000.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	0.00	38,955.00	
512700 LONGEVITY	0.00	0.00	0.00	
518100 FICA	7,465.00	5,702.64	10,101.00	
518120 MEDICARE FICA	1,746.00	1,333.68	2,363.00	
518200 RETIREMENT	17,180.00	14,316.60	18,617.00	
518300 GROUP INSURANCE	24,000.00	20,180.00	24,000.00	
518400 DENTAL INSURANCE	768.00	293.40	768.00	
518600 WORKMEN'S COMPENSATION INS	425.00	0.00	425.00	
518700 CAFETERIA FEES	120.00	60.00	72.00	
518901 401K COUNTY CONTRIBUTION	5,970.00	2,857.40	6,149.00	
519200 LEGAL PROFESSIONAL SERVICES	0.00	0.00	0.00	
522101 LIQUOR	4,500.00	1,950.00	4,500.00	
522102 BEER & WINE	5,000.00	603.15	5,000.00	
526100 OFFICE SUPPLIES	750.00	0.00	800.00	
526200 DEPARTMENTAL SUPPLIES	10,923.00	3,204.66	13,000.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	1,300.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62998610 SAMPSON CO. AGRI-EXPO CTR EXP.				
526202 ABC BEVERAGE SUPPLIES	2,000.00	916.89	0.00	
529900 MISCELLANEOUS EXPENSES	1,000.00	100.00	1,050.00	
529901 ABC MISCELLANEOUS COSTS	3,500.00	3,145.50	3,500.00	
531100 TRAVEL	0.00	0.00	790.00	
531700 TRAVEL ALLOWANCE	0.00	0.00	0.00	
532100 TELEPHONE AND POSTAGE	5,500.00	4,242.06	6,700.00	
533000 UTILITIES	90,680.00	72,029.74	90,680.00	
534100 PRINTING	1,000.00	962.72	1,250.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	10,550.00	4,530.00	11,000.00	
535200 MAINT/REPAIR - EQUIPMENT	49,228.00	41,050.00	10,000.00	
535201 MAINT/REPAIR-RENTAL EQUIP	0.00	0.00	0.00	
537000 ADVERTISING	910.00	499.00	800.00	
538100 DATA PROCESSING - PROGRAMMING	4,650.00	4,524.24	4,900.00	
539900 BANKING SERVICE CHARGE	2,500.00	3,173.17	2,600.00	
543000 RENTAL - EQUIPMENT	11,490.00	9,208.50	11,550.00	
543200 ABC EQUIPMENT RENTAL	0.00	0.00	0.00	
544000 CONTRACTED SERVICES	69,557.00	54,528.80	138,505.00	
544001 CONTRACT SERV-PRODUCTION TECH	0.00	0.00	5,000.00	
544002 CONT SERV-SECURITY PERSONNEL	13,000.00	11,390.00	0.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62998610 SAMPSON CO. AGRI-EXPO CTR EXP.				
544003 CONTRACTED SVCS-HOUSE MANAGER:	15,000.00	17,052.25	0.00	
544005 CONTRACTED SERV - TEMP HELP	0.00	0.00	0.00	
544006 CONTRACT SVCS BARTENDER	0.00	0.00	0.00	
544007 CONTRACT SVCS WAIT STAFF	11,000.00	7,925.18	0.00	
544008 CONTRACTED SERVICES - OTHER	7,000.00	5,937.60	10,000.00	
545000 INSURANCE AND BONDS	1,400.00	0.00	1,400.00	
549100 DUES AND SUBSCRIPTIONS	2,045.00	2,358.03	2,075.00	
549990 SALES & USE TAX	0.00	0.00	0.00	
551000 CAP OUTLAY-OFFICE FURN & EQUIP	0.00	0.00	0.00	
552000 CAPITAL OUTLAY - DATA PROCESS	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
557000 LAND PURCHASES	0.00	0.00	0.00	
558018 LANDSCAPING	0.00	0.00	0.00	
Total SAMPSON CO. AGRI-EXPO CTR EXP.	501,245.00	394,565.21	551,814.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62998620 EXPO SPECIAL EVENTS				
526100 OFFICE SUPPLIES	0.00	0.00	0.00	
526200 DEPARTMENTAL SUPPLIES	1,300.00	0.00	1,300.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
526202 TICKET SUPPLIES EXPENSES	1,000.00	0.00	4,000.00	
526250 CONCESSION PURCHASES	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	500.00	0.00	500.00	
529910 CLASS ACTS SPECIAL EVENT	15,000.00	7,929.02	15,000.00	
531100 TRAVEL	750.00	0.00	800.00	
532100 TELEPHONE AND POSTAGE	1,000.00	0.00	1,200.00	
533000 UTILITIES	0.00	0.00	0.00	
534100 PRINTING	1,500.00	0.00	1,500.00	
534101 PRINTING - PLAY BILL	0.00	0.00	0.00	
535100 MAINT/REPAIR - BUILDINGS/GRNDS	0.00	0.00	0.00	
535200 MAINT/REPAIR - EQUIPMENT	0.00	0.00	0.00	
535201 MAINT/REPAIR-RENTAL EQUIP	0.00	0.00	0.00	
537000 ADVERTISING	1,000.00	69.93	600.00	
538100 DATA PROCESSING - PROGRAMMING	0.00	0.00	0.00	
539800 BUSENESS SHOWCASE EXPENDITURES	0.00	0.00	0.00	
539900 BANKING SERVICE CHARGE	1,500.00	582.79	1,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62998620 EXPO SPECIAL EVENTS				
544000 CONTRACTED SERVICES	0.00	0.00	0.00	
544100 CLASS ACTS EXPENDITURES	32,000.00	26,018.51	33,000.00	
544101 DINERS CLUB EXPENDITURES	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	0.00	0.00	0.00	
549100 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	
549990 SALES & USE TAX	0.00	0.00	0.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total EXPO SPECIAL EVENTS	55,550.00	34,600.25	59,400.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
62998620 EXPO SPECIAL EVENTS				
Fund Total	556,795.00	429,165.46	611,214.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
72035400 HOSPITALIZATION REVENUES				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
408900 MISCELLANEOUS REVENUE	0.00	0.00	0.00	
481000 EMPLOYEE CONTRIBUTION	-1,000,000.00	-810,800.00	-1,000,000.00	
481001 EMPLOYER CONTRIBUTION	-6,403,904.00	-4,976,770.00	-6,403,904.00	
481002 PRIVATE PAY (COBRA & RETIREES)	-600,000.00	-494,815.00	-600,000.00	
481003 EMPLOYEE WITHHOLDING	0.00	0.00	0.00	
499900 FUND BALANCE APPROPRIATED	0.00	0.00	0.00	
Total HOSPITALIZATION REVENUES	-8,003,904.00	-6,282,385.00	-8,003,904.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
72154000 HOSPITALIZATION EXPENDITURES				
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
545100 ADMINISTRATION/CLAIMS PAID	8,003,904.00	5,995,934.84	8,003,904.00	
Total HOSPITALIZATION EXPENDITURES	8,003,904.00	5,995,934.84	8,003,904.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
75034310 SHERIFF-SPEC SEP ALLOWANCE				
404500 INVESTMENT EARNINGS	0.00	0.00	0.00	
481001 EMPLOYER CONTRIBUTION	-75,000.00	0.00	-260,641.00	
499900 FUND BALANCE APPROPRIATED	-119,770.00	0.00	0.00	
Total SHERIFF-SPEC SEP ALLOWANCE	-194,770.00	0.00	-260,641.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
75243100 SHERIFF - SPEC SEPARATION ALLW				
512600 SPECIAL SEPARATION ALLOWANCE	180,000.00	176,731.54	241,168.00	
518100 FICA	11,160.00	10,711.78	14,975.00	
518120 MEDICARE FICA	2,610.00	2,505.15	3,498.00	
529900 MISCELLANEOUS EXPENSES	1,000.00	0.00	1,000.00	
Total SHERIFF - SPEC SEPARATION ALLW	194,770.00	189,948.47	260,641.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
84036180 SCVB REVENUES				
404500 INVESTMENT EARNINGS	0.00	-13.56	0.00	
405105 AD SALES	-1,600.00	0.00	-17,200.00	
408900 MISCELLANEOUS REVENUE	-16,800.00	-5,745.00	-11,200.00	
427000 LOCAL OCCUPANCY TAX 6%	-134,750.00	-92,639.70	-135,000.00	
428000 PENALTIES & INTEREST	-1,000.00	0.00	-1,000.00	
499900 FUND BALANCE APPROPRIATED	-40,600.00	0.00	-24,000.00	
Total SCVB REVENUES	-194,750.00	-98,398.26	-188,400.00	

SAMPSON COUNTY, NORTH CAROLINA
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Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
84036181 CVB CAPITAL GRANT PROGRAM				
427000 ROT GRANT	-65,400.00	-45,628.40	-66,500.00	
499900 FUND BALANCE APPROPRIATED	-2,000.00	0.00	0.00	
Total CVB CAPITAL GRANT PROGRAM	-67,400.00	-45,628.40	-66,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
84036181 CVB CAPITAL GRANT PROGRAM				
Fund Total	-262,150.00	-144,026.66	-254,900.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
84761800 SCVB EXPENDITURES				
512100 SALARIES	64,935.00	39,732.22	55,000.00	
512102 BONUS PAY	0.00	0.00	0.00	
512200 OVERTIME SALARIES	0.00	0.00	0.00	
512600 PART-TIME SALARIES	0.00	0.00	0.00	
518100 FICA	4,025.00	2,463.41	3,410.00	
518120 MEDICARE FICA	940.00	576.12	795.00	
519100 PROFESSIONAL SERVICES	4,600.00	7,536.00	11,510.00	
526100 OFFICE SUPPLIES	2,950.00	378.03	700.00	
526200 DEPARTMENTAL SUPPLIES	1,500.00	18.88	5,000.00	
526201 DEPT SUPPLIES EQUIPMENT	0.00	0.00	0.00	
529900 MISCELLANEOUS EXPENSES	37,000.00	17,014.66	24,000.00	
529902 FESTIVAL SPORT EVENT GRANT	3,000.00	0.00	3,000.00	
531100 TRAVEL	3,000.00	132.30	9,500.00	
531500 MEETING/CONFERENCE EXPEND	10,900.00	2,899.50	6,050.00	
532100 TELEPHONE AND POSTAGE	2,700.00	1,910.26	2,750.00	
532500 POSTAGE	0.00	0.00	0.00	
534100 PRINTING VISITORS GUIDE	3,280.00	0.00	3,700.00	
537000 ADVERTISING	25,700.00	9,707.00	39,490.00	
538100 DATA PROCESSING - PROGRAMMING	8,140.00	4,788.00	10,650.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

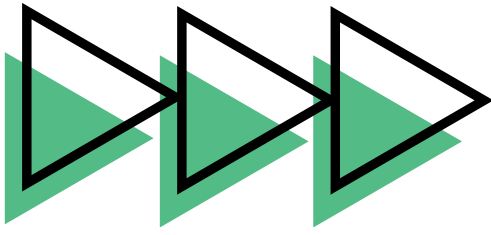
Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
84761800 SCVB EXPENDITURES				
539500 EMPLOYEE TRAINING	0.00	0.00	0.00	
541000 RENTAL FEES - BUILDINGS	1,500.00	1,500.00	1,500.00	
543000 RENTAL - EQUIPMENT	300.00	300.00	350.00	
544000 CONTRACTED SERVICES	17,310.00	7,227.00	7,000.00	
544001 CONT SVCS-WEB DESIGN	0.00	0.00	0.00	
544002 CONTRACT SVCS-PRINT DESIGN	0.00	0.00	0.00	
545000 INSURANCE AND BONDS	275.00	175.00	300.00	
549100 DUES AND SUBSCRIPTIONS	2,695.00	1,570.00	3,695.00	
555000 CAPITAL OUTLAY - OTHER EQUIP	0.00	0.00	0.00	
Total SCVB EXPENDITURES	194,750.00	97,928.38	188,400.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
84761810 CVB CAPITAL GRANT PROGRAM				
555000 CAPITAL GRANTS	67,400.00	0.00	66,500.00	
Total CVB CAPITAL GRANT PROGRAM	67,400.00	0.00	66,500.00	

SAMPSON COUNTY, NORTH CAROLINA
Recommended Budget Fiscal Year 2026 - 2027

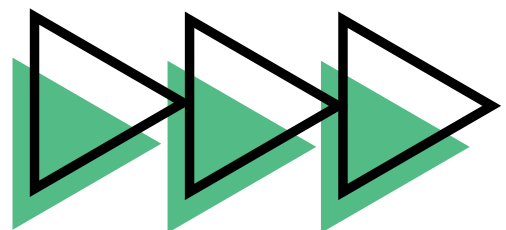
Account Number & Description	Current Year Original Budget	Current Year to Date Actual	Administration Recommended	Board Approved
84761810 CVB CAPITAL GRANT PROGRAM				
Fund Total	262,150.00	97,928.38	254,900.00	



FEE SCHEDULE



FY 2026-2027





Department Name: Sampson County Exposition Center

Fiscal Year: FY2026-2027

Contact Number: 910-592-6451

Location: 414 Warsaw Road, Clinton, NC 28328

www.sampsonexpocenter.com

Thank you for considering the Sampson County Exposition Center for your upcoming event. Owned and operated by the County of Sampson, the facility serves as a venue for a wide variety of both public and private events. Known as “The Center of Activity”, the facility offers multiple meeting spaces for banquets, seminars, graduations, trade shows, weddings and a host of other activities. The facility also serves as a venue for cultural events and activities that enhance the quality of life for its citizens as well as in attracting visitors to Sampson County.

Refundable Security Deposits

\$250 (Non-Food Functions) - \$500 (Banquets-Family Reunions)

\$750 (Weddings - Quinceañera or other events with catering, dance, band, DJ, or Bar Services)

Refundable Security Deposits are required to reserve a date with the Sampson County Exposition Center. Date(s) cannot be confirmed without the receipt of applicable deposit. Security Deposits are refundable provided facility guidelines are met. Refundable security deposits are not a part of the rental fee and are not applied towards the final costs associated with facility rental or service fees.

Service/Item (Regular Fee Schedule)		
Room	Sunday – Thursday	Friday - Saturday
Entire Facility	\$1600.00	\$2400.00

Prestage Hall	\$1100.00	\$1700.00
Prestage Hall A	\$800.00	\$950.00
Prestage Hall B	\$800.00	\$950.00
Heritage Hall	\$750.00	\$900.00
Heritage Hall A	\$450.00	\$600.00
Heritage Hall B	\$450.00	\$600.00
Load-In Day Entire Facility	\$800.00	NA (on Saturdays)
Load-In Day Prestage Hall	\$600.00 (Monday-Friday only)	NA (on Saturdays)
Load-In Day Heritage Hall	\$400.00 (Monday- Friday only)	NA (on Saturdays)
Expo Room with AV Package	\$175.00	\$250.00
Board Room	\$125.00	\$150.00
Small Kitchen	\$200.00	\$250.00
Large Kitchen	\$300.00	\$350.00

Event Manager Fee: \$24.00/Hour (Hours 1 through 8)

\$28.00/Hour (Hours>8)

Event Managers are required for all events beginning or ending after 5:00 PM. Monday-Friday and for events held on Saturdays, Sundays, and Holidays and are subject to a four-hour minimum per scheduled event.

Holiday Rate: \$27.50/Hour (Hours 1-8); 30.00/Hour (Hours>8). This includes New Year’s Eve, New Year’s Day, MLK Jr. Day, Good Friday, Memorial Day, Independence Day, Labor Day, Veteran’s Day, Thanksgiving Day, and Christmas Eve or Christmas Day.

Security Personnel Fee: \$40.00/Hour per Officer

Security Personnel are required for all events that have a dance, band DJ, or events that allow alcoholic beverages to be served. Security Personnel are subject to a four-hour minimum per scheduled event. The staff of the Exposition Center shall make all Security personnel arrangements. The Exposition Center reserves the right to require Security Personnel for any event where it is deemed to be in the best interest of public safety. The number of Security Personnel required for all events will be at the discretion of the Executive Director of the Sampson County Exposition Center.

Holiday Rate: \$40.00/Hour per Officer. This includes New Year’s Eve, New Year’s Day, MLK Jr. Day, Good Friday, Memorial Day, Independence Day, Labor Day, Veteran’s Day, Thanksgiving Day, and Christmas Eve or Christmas Day.

Facility LED Marquee Advertising (One week prior to event included in rental fee.)

Addition Advertising Fee: \$25.00/week or \$80.00 for 4 weeks

Marquee displays multiple messages that run concurrently daily 16 hours per day. (Marquee advertising available only for events leasing space in the Exposition Center.)

Realizing the important role that Sampson County Non-Profit organizations perform in the community the Sampson Exposition Center offers a Non-Profit Facility Rental Rate Schedule. This rate schedule is applicable to 501-C (3) Non-Profit organizations that are located within Sampson County. To receive these rates a copy of the organization’s 501-C (3) tax status must be submitted at the time the contract is issued.

Service/Item (Non-Profit 501c3 Fee Schedule)		
Room	Sunday – Thursday	Friday - Saturday
Entire Facility	\$1200.00	\$2100.00
Prestage Hall	\$900.00	\$1500.00
Prestage Hall A	\$625.00	\$850.00
Prestage Hall B	\$625.00	\$850.00
Heritage Hall	\$550.00	\$800.00
Heritage Hall A	\$400.00	\$550.00
Heritage Hall B	\$400.00	\$550.00
Load-In Day Entire Facility	\$750.00 (Monday-Friday only)	NA (on Saturdays)
Load-In Day Prestage Hall	\$500.00 (Monday-Friday only)	NA (on Saturdays)
Load-In Day Heritage Hall	\$350.00 (Monday-Friday only)	NA (on Saturdays)
Expo Room with AV Package	\$150.00	\$200.00
Board Room	\$120.00	\$140.00
Small Kitchen with Caterer/Self Catering	\$200.00	\$250.00
Large Kitchen with Catering/Self-Catering	\$300.00	\$350.00

Services and Equipment Rental Fees (Plus applicable NC Sales Tax)

Basic Sound package included in Rental Fee of Prestage and Heritage Hall: Two Corded Microphones and CD player.

Service/Item	Fee
Additional Corded Microphone(s)	\$20.00 Each/Day
Straight Microphone Stands	\$20.00 Each/Day
200 Amp State Distro/Electrical Service	\$75.00 Each/ Day (Required PH events with Band or DJ)
Heritage Hall LED Video Projector Package	\$150.00/ Day
Prestage Hall Video Projector Package	\$200.00 / Day
100 Amp Electrical Floor Services (PH Only)	\$75.00/ Day/ Cart
Portable Dance Floor (15' by 15')	\$275.00/ Day
Portable Dance Floor (18' by 18')	\$375.00/ Day
Choral Risers (4 sections)	\$300/ Day or \$50/ Section
Grand Piano (Yamaha C7)	\$250.00/ Day (Plus Tuning- Call for pricing)
Table Linen Services	Call for pricing and availability
Elevated Seating Platforms	Call for pricing and availability

Cash Bar Prices*

Beer & Wine

White Claw – Black Cherry	\$4.00
Michelob Ultra	\$4.00
Miller Lite	\$4.00
Corona	\$5.25
Modelo	\$5.25
Mascato	\$7.00/Glass
Chardonnay	\$8.00/Glass
Cabernet	\$8.00/Glass
Prosecco	\$9.00/Glass

Mixed Drink Beverages - \$7.00

Aristocrat, Vodka, Seagram’s Gin, Canadian Club, Jim Beam, Inver House Scotch & Poncho Villa Tequila

Mixed Drink Beverages - \$8.00

Absolut Vodka, Bacardi Rum, Bombay Sapphire Gin, Captain Morgan’s Spiced Rum, Fireball Hpnotiq, Jack Daniels, Jose Cuervo Tequila, Malibu Coconut Rum, Myers Dark Rum, Peach Schnapps, Crown Royal-Dewars White Label Scotch-Makers Mark, Tito’s Handmade Vodka

Top Shelf

Grey Goose Vodka-Woodford Reserve Bourbon	\$9.00
Hennessy VS	\$9.00
Patron Silver Tequila	\$10.00
Clase Azul Tequila	\$20.00

Signature & Specialty Drinks

Malibu Bay Breeze, House Margarita, Old Fashioned, Pink Monster, Seabreeze	\$7.00
Blue Breeze, Blue Bubbles, Sex on the Beach, Premium Margarita	\$8.00
Blue Motorcycle, Long Island Iced Tea	\$8.50
Pain Killer	\$9.00

Prices include Disposable Glassware for Mixed Drinks and Wine, Mixers, Stirrers and Cocktail Napkins

**Don't See Your Favorite? Custom Ordered Beer and Wine Available Upon Request:
Pricing Upon Request**

*See below for additional details.

Minimum “Cash Bar” Service Fees

1. For all “Cash Bar” Services a minimum fee for bar set-up and staffing is applicable

Events with 1-150 Guests (Includes: Bar Set-up & (1) bartender-(1) wait staff-(1) ID staff member)	
Events for 4 hours	\$275.00
Events for 5-6 hours	\$375.00
Events with 151-400 Guests (Includes: Bar Set-up & (2) bartenders-(1) wait staff-(1) ID staff member)	
Events for 4 hours	\$325.00
Events for 5-6 hours	\$400.00

Additional Bars or Bartender(s) are available at the rate of \$25.00/hour/staff member. (30-day advance notice required)

2. For “Cash Bar” Services the following methods of payment are accepted: Cash, Visa and MasterCard.
3. For “Cash Bar” Services that are provided gratuity “tip” jars will be placed at each bar station.
4. All bar prices include applicable NC Sales Tax. (Current NC Sales Tax is 7%)
5. Bar Services are limited to a six (6) hour time schedule. (Example: 9 am to 3 pm or 5 pm to 11 pm)
6. All Bar Sales will conclude at 12:00 am with last call being at 11:45 pm for all events.
7. Security Personnel are required at all events that choose to have alcohol served or provided at an event. The cost of Security Personnel is the responsibility of the client as stated in the Sampson County Exposition Center Facility Lease Agreement.
8. Pursuant to NC Laws, no person under the age of 21 shall be served alcoholic beverages.
9. Pursuant to NC Laws, proper identification must be presented. Acceptable forms include: (A) Current Driver’s License from North Carolina or other states; (B) U.S. Military Identification; (C) North Carolina Identification Card; (D) Official passport issued by any nation.
10. Prices subject to change without notice.

Non-Profit Organization Corkage Fee

Non-Profit Organization Corkage Fee: Non-Profit organizations may apply for a Special One-Time Permit from the NC ABC Commission that will allow the organization to serve or sell beer, unfortified wine, fortified wine or spirituous liquor, or to allow brown-bagging at a single fund-raising event of that organization held at the Sampson County Agri-Exposition Center, at their own discretion and at their own risk subject to the “Corkage Fee” pricing structure listed below.

Corkage Fees based upon the number of attendees as follows:

1-200 persons	\$250.00
201-300 persons	\$350.00
301-400 persons	\$400.00
401-500 persons	\$450.00
500+ persons	\$600.00

Attendees/attendance are determined by the number of chairs provided or by the number of quests allowed during a specific event. (Example: Dinner seating for 175 guests would equal a corkage fee of \$250.00)

Sampson County 501-c3 non-profit organizations have the option to apply for a One-Time Special Occasions Permit from the NCABC Commission, or, they may choose to use the Bar Services offered by the Sampson County Exposition Center.

Open Bar Prices*

Beer & Wine

White Claw – Black Cherry	\$4.00
Michelob Ultra	\$4.00
Miller Lite	\$4.00
Corona	\$5.25
Modelo	\$5.25
Moscato	\$7.00/Glass
Chardonnay	\$8.00/Glass
Cabernet	\$8.00/Glass
Prosecco	\$9.00/Glass

Mixed Drink Beverages - \$7.00

Aristocrat, Vodka, Seagram’s Gin, Canadian Club, Jim Beam, Inver House Scotch & Poncho Villa Tequila

Mixed Drink Beverages - \$8.00

Absolut Vodka, Bacardi Rum, Bombay Sapphire Gin, Captain Morgan’s Spiced Rum, Fireball Hpnotiq, Jack Daniels, Jose Cuervo Tequila, Malibu Coconut Rum, Myers Dark Rum, Peach Schnapps, Crown Royal-Dewars White Label Scotch-Makers Mark, Tito’s Handmade Vodka

Top Shelf

Grey Goose Vodka-Woodford Reserve Bourbon	\$9.00
Hennessy VS	\$9.00
Patron Silver Tequila	\$10.00
Clase Azul Tequila	\$20.00

Signature & Specialty Drinks

Malibu Bay Breeze, House Margarita, Old Fashioned, Pink Monster, Seabreeze	\$7.00
Blue Breeze, Blue Bubbles, Sex on the Beach, Premium Margarita	\$8.00
Blue Motorcycle, Long Island Iced Tea	\$8.50
Pain Killer	\$9.00

Prices include Disposable Glassware for Mixed Drinks and Wine, Mixers, Stirrers and Cocktail Napkins

Don't See Your Favorite? Custom Ordered Beer and Wine Available Upon Request: Pricing Upon Request

*See below for additional details.

Open Bar services are subject to the requirements listed below.

1. For all "Cash Bar" Services a minimum fee for bar set-up and staffing is applicable

Events with 1-150 Guests (Includes: Bar Set-up & (1) bartender-(1) wait staff-(1) ID staff member)	
Events for 4 hours	\$275.00
Events for 5-6 hours	\$375.00
Events with 151-400 Guests (Includes: Bar Set-up & (2) bartenders-(1) wait staff-(1) ID staff member)	
Events for 4 hours	\$325.00
Events for 5-6 hours	\$400.00

Additional Bars or Bartender(s) are available at the rate of \$25.00/hour/staff member. (30-day advance notice required)

2. **Open Bar-Dollar Limit (Minimum: \$1,000.00 plus 18% gratuity totaling \$1,180.00) (Provides client with a Beginning Balance of \$1,000.00 on Pre-paid card and includes 18% tip of \$180.00)** (Additional amounts for Open Bar Purchases may be made in increments of \$100.00 plus 18%. Each drink poured is charged against the client's account at the per drink prices stated above. Once the pre-paid amount is reached, bar services will end, or if the client chooses, will turn into a Cash Bar.)
3. All bar prices include applicable NC Sales Tax. (Current NC Sales Tax is 7%)

4. Total Sales for all Open Bar Services are subject to a gratuity of 18%. In many cases, guests and attendees wish to tip their favorite bar staff for a job well done. Unless otherwise notified in advance, Bar Staff will place “tip” jars at bar stations.
5. Bar Services are limited to a six (6) hour time schedule. (Example: 9 am to 3 pm or 5:45 pm to 11:45 pm)
6. All Bar Sales will conclude at 12:00 am with last call being 11:45 pm.
7. Security Personnel are required at all events to choose to have alcohol served or provided at an event. The cost of Security Personnel is the responsibility of the client as stated in the Sampson County Exposition Center Facility Lease Agreement.
8. Pursuant to NC Laws, no person under the age of 21 shall be served alcoholic beverages.
9. Pursuant to NC Laws, proper identification must be presented. Acceptable forms include: (A) Current driver’s license from North Carolina or other states; (B) U.S. Military Identification; (C) North Carolina Identification Card; (D) Official passport issued by any nation.
10. Prices subject to change without notice.



Department Name: Animal Shelter

Fiscal Year: 2026-2027

Contact Number: 910-592-8493

Location: 168 Agriculture Place, Clinton, NC, 28328

Service/Item	Current Fee	Proposed Fee
Cats, Male: \$40 adoption + \$60 neuter	\$100.00	
Cats, Female: \$40 adoption + \$60 spay	\$100.00	
Cats: Out of Area adoption (does not include spay or neuter)	\$40.00	
Dogs, Male: \$40 adoption fee (includes vaccination+ \$60 neuter and one post op visit)	\$100.00	
Dogs, Female: \$40 adoption fee (includes vaccination + \$60 neuter and one post op visit)	\$100.00	
Dogs: Out of Area adoption (does not include spay or neuter)	\$40.00	
Owner Reclaim Fee	\$30.00	
Owner 2nd reclaim fee	\$40.00	
Owner 3rd reclaim fee	\$50.00	

The civil penalties associated with violations of the Sampson County Animal Control Ordinance are:

First Offense	\$50.00
Second Offense	\$100.00
Third Offense	\$200.00
Each additional Offense	\$200.00

Department Name: Board of Elections

Fiscal Year: FY2026-2027

Contact Number: 910-592-5796

Location: 120 County Complex Rd, Suite 110, Building F

Service/Item	Fee	Note
Filing Fees		
Municipalities	\$5.00	
Board of Education	\$5.00	
Soil and Water Conservation District Supervisor	\$5.00	
NC House of Representative	One percent (1%) of the annual salary of office sought	NCGS 163-107(a)
NC State Senate	One percent (1%) of the annual salary of office sought	NCGS 163-107(a)
Board of Commissioners	One percent (1%) of the annual salary of office sought	NCGS 163-107(a)
Clerk of Superior Court	One percent (1%) of the annual salary of office sought	NCGS 7A-101
Register of Deeds	One percent (1%) of the annual salary of office sought	NCGS 163-107 (a)
Sheriff	One percent (1%) of the annual salary of office sought	NCGS 163-107(a)

Department Name: Building Inspection and Planning

Fiscal Year: 2026-2027

Contact Number: 910-592-0146 (Building Inspection)

Location: 335 County Complex Road, Building D, Clinton, NC, 28328

One- and Two-Family Dwellings

Service/Item	Current Fee	Proposed Fee
Building	\$0.30 per sq. ft.	\$0.30 per sq. ft.
Electrical	\$1.00 per amp for Main Electrical Service. Electrical on new residential addition: *less than 600 sq. ft. \$80.00	\$1.00 per amp for Main Electrical Service. Electrical on new residential addition: *less than 600 sq. ft. \$80.00
Plumbing	\$16.00 per fixture (\$80.00 minimum)	\$16.00 per fixture (\$80.00 minimum)
Mechanical	\$0.15 per sq. ft.	\$0.15 per sq. ft.

Commercial Permits

Cost Per Sq. Ft. of Building Area

Current Fee

	<u>Building</u>	<u>Electrical</u>	<u>Mechanical</u>	<u>Plumbing</u>
Residential	\$0.30	\$0.20	\$0.20	Commercial Base \$150.00+\$16.00 per plumbing fixture
Storage	\$0.30	\$0.20	\$0.20	
Assembly	\$0.30	\$0.20	\$0.20	
Institutional	\$0.30	\$0.20	\$0.20	
Business	\$0.30	\$0.20	\$0.20	
Mercantile	\$0.30	\$0.20	\$0.20	
Hazardous	\$0.30	\$0.20	\$0.20	
Industrial	\$0.30	\$0.20	\$0.20	
Educational	\$0.30	\$0.20	\$0.20	

Proposed Fee

	Building	Electrical	Mechanical	Plumbing
Residential	\$0.30	\$0.20	\$0.20	Commercial Base \$150.00+\$16.00 per plumbing fixture
Storage	\$0.30	\$0.20	\$0.20	
Assembly	\$0.30	\$0.20	\$0.20	
Institutional	\$0.30	\$0.20	\$0.20	
Business	\$0.30	\$0.20	\$0.20	
Mercantile	\$0.30	\$0.20	\$0.20	
Hazardous	\$0.30	\$0.20	\$0.20	
Industrial	\$0.30	\$0.20	\$0.20	
Educational	\$0.30	\$0.20	\$0.20	

Additions:

Computed on above table with \$100.00 minimum fee.

Alterations & Repairs:

Based on ½ above table computation with \$100.00 minimum fee.

Change of Occupancy:

Same as alterations and repairs. Calculations based on new occupancy

Temporary Certificate of Occupancy: \$100

Service/Item	Current Fee	Proposed Fee
Fire Protection Systems		
Water Services	\$200.00	\$200.00

Moved Buildings		
Residential	\$180.00	\$180.00
Commercial	\$300.00	\$300.00
Periodic Inspections		
ABC License	\$100.00	\$100.00
Signs and Billboards		
Signs	\$125.00	\$125.00
Billboards	\$150.00	\$150.00

Electrical

Service/Item	Current Fee	Proposed Fee
Minimum Fee	\$80.00	\$80.00
Residential Construction Pole/ Power Pole (permanent or temporary)	\$80.00	\$80.00
Swimming Pool		
Grounding and Feeder	\$100.00	\$100.00
Grounding or Feeder	\$80.00	\$80.00
Mechanical Equipment	\$80.00	\$80.00
Load Management Devices	\$80.00	\$80.00
Residential Service Change (1 trip)	\$80.00	\$80.00
Residential Service Change (2 trips)	\$125.00	\$125.00
Transfer Switch – Residential or Commercial	\$100.00	\$100.00
Transfer Switch and Service	\$150.00	\$150.00

Commercial

Service/Item	Current Fee	Proposed Fee
200 Amp Service	\$200.00	\$200.00
Each additional 100 amps	\$50.00	\$50.00
Commercial Service Change (per trip)	\$200.00	\$200.00

Agricultural Buildings (each building)	\$200.00	\$200.00
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Solar Farms \$1.50 per kilowatt (kw)

Mechanical

Service/Item	Current Fee	Proposed Fee
Residential Replacement	\$80.00	\$80.00
Commercial Replacement >Up to 1,000,000 BTU or up to 15 tons	\$200.00	\$200.00
>Over 1,000,000 BTU or over 15 tons	\$300.00	\$300.00
Gas Piping - Residential	\$80.00	\$80.00
Gas Piping - Commercial	\$100.00	\$100.00
Commercial Hoods	\$200.00	\$200.00
Commercial Refrigeration Motors or Compressors (per unit)	\$100.00	\$100.00

Plumbing

Service/Item	Current Fee	Proposed Fee
Minimum Fee	\$80.00	\$80.00
Residential - Water or Sewer Taps	\$80.00	\$80.00
Residential - Both Water & Sewer Taps	\$100.00	\$100.00
Commercial	\$100.00	\$100.00

Mobile Home Fees

Setup (Includes Bloking and Tie Down)		
Service/Item	Current Fee	Proposed Fee
Singlewide	\$150.00	\$150.00
Doublewide	\$200.00	\$200.00
Footer	\$80.00	\$80.00
Electrical	\$80.00	\$80.00
Plumbing	\$80.00	\$80.00

Mechanical	\$80.00	\$80.00
Minimum Fee or Extra Trip		
Residential	\$80.00	\$80.00
Commercial	\$100.00	\$100.00

Other Fees and Charges

Service/Item	Current Fee	Proposed Fee
Reinspection Fee -Residential	\$80.00	\$80.00
Reinspection Fee - Commercial	\$100.00	\$100.00
Plan Review - Commercial	\$50.00	\$50.00
Administrative Fees		
Change of Contractor on existing permits	\$25.00	\$25.00
Refund of permit with no inspection activity	\$25.00	\$25.00
Copy of Certificate of Occupancy	\$25.00	\$25.00
Renewal of Expired Permits (New application is required)	\$25.00	\$25.00
Work started before securing a Permit: 1st Offense	Double Fee	Double Fee
2nd Offense	Double Fee + \$100.00	Double Fee + \$100.00
3rd Offense	Double Fee + \$300.00	Double Fee + \$300.00
Provisional or Temporary Buildings (i.e. fruit stands, tents, etc.)	\$100.00	\$100.00
Demolition Permits	\$100.00	\$100.00

*****Items not covered by the schedule of fees shall be computed on an hourly rate of \$100.00 per hour (minimum 1 hour) by the Building Codes Administrator. *****

Department Name: Building Inspection and Planning

Fiscal Year: 2026-2027

Contact Number: 910-631-1039 (Planning)

Location: 335 County Complex Road, Building D, Clinton, NC, 28328

Service/Item	Current Fee	Proposed Fee
Zoning Fees		
Commercial	\$200.00	\$200.00
Home Occupation	\$150.00	\$150.00
Special Requirement	\$150.00	\$150.00
Standard Permit	\$50.00	\$50.00
Zoning Verification Letter	\$25.00	\$25.00
Telecommunication Towers/Collocation		
Radio Frequency, Co-Location, Antennas	\$500.00	\$500.00
New Tower	\$3000.00	\$3000.00
Signs		
Off Premise Signs/Billboards	\$500.00	\$500.00
On Premise Sign	\$75.00	\$75.00
Subdivision Review		
Sketch Plan	\$300.00	\$300.00
Preliminary	\$400+\$10 per lot	\$400+\$10 per lot
Final Plat (Major)	\$100+\$10 per lot	\$100+\$10 per lot
Minor/ Service Subdivision Final Plat	\$100+\$25 per lot	\$100+\$25 per lot
Exempt Plat + 25/re-review	\$50+\$25/re-review	\$50+\$25/re-review
Board Fee		
Special Use:		
Special Use Permit ALL	\$500.00	\$500.00
Rezoning and Conditional Rezoning	\$400.00	\$400.00
Administrative Appeal	\$300.00	\$300.00
Variance	\$300.00	\$300.00
Text Amendment	\$400.00	\$400.00
Advertisement Fee (public hearing notices)	\$200.00	\$200.00

Department Name: Emergency Services

Fiscal Year: 2026-2027

Contact Number: 910-592-8996

Location: 530 Commerce Street, Clinton, NC 28328

Operational Permits

Service/Item	Current Fee	Note
Amusement Buildings	\$30.00	105.6.2
Carnivals and Fairs	\$50.00	105.6.5
Combustible Dust Producing Operations	\$30.00	105.6.7
Compressed Gases	\$30.00	105.6.9
Covered & Open Mall Buildings	\$30.00	105.6.10
Cryogenic Fluids	\$30.00	105.6.11
Cutting & Welding	\$30.00	105.6.12
Dry Cleaning	\$30.00	105.6.13
Exhibit and Trade Shows	\$50.00	105.6.14
Explosives	\$250.00	105.6.15
Flammable and Combustible Liquids	\$30.00	105.6.17
Fumigation and Insecticidal Fogging	\$50.00	105.6.20
Hazardous Materials	\$60.00	105.6.21
High Piled Storage	\$30.00	105.6.23
Hot Work Operations	\$30.00	105.6.24
Industrial Ovens	\$30.00	105.6.25
Lumber Yards & Woodworking Plants	\$30.00	105.6.26
Liquid or Gas Fueled Vehicles in an Assembly	\$50.00	105.6.27
Magnesium	\$60.00	105.6.29
Pyrotechnic Special Effects Material	\$250.00	105.6.38
Refrigeration Equipment	\$30.00	105.6.40
Repair Garages	\$30.00	105.6.41
Spraying and Dipping	\$30.00	105.6.43
Storage of Scrape Tires & Tire Byproducts	\$30.00	105.6.44
Temporary Membrane Structures and Tents	\$0.00	105.6.45
Waste Handling	\$30.00	105.6.47

Construction Permits

Service/Item	Current Fee	Note
Automatic Fire Extinguishing System (per system plus plan review fee)	\$100.00	105.7.1
Battery Systems (per system)	\$100.00	105.7.2
Compressed Gases (per system)	\$50.00	105.7.3
Cryogenic Fluids (per system)	\$50.00	105.7.4
Emergency Responder Radio Coverage System (plus plan review fee)	\$100.00	105.7.5
Fire Alarm & Detection Systems (per system plus plan review fee)	\$100.00	105.7.6
Fire Pumps and Related Equipment	\$200.00	105.7.7
Flammable and Combustible Liquids (per tank)	\$100.00	105.7.8
Gates and Barricades on Fire Access Roads (per gate)	\$50.00	105.7.9
Hazardous Materials (per area)	\$100.00	105.7.10
Industrial Ovens (per oven)	\$50.00	105.7.11
LP Gas (per system)	\$100.00	105.7.12
Private Fire Hydrant (per hydrant)	\$50.00	105.7.13
Smoke Control or Exhaust Systems (per system)	\$100.00	105.7.14
Solar Photovoltaic Power Systems (per system)	\$100.00	105.7.15
Spraying and Dipping (per booth or system)	\$100.00	105.7.16
Standpipe Systems (per standpipe)	\$50.00	105.7.17
Temporary Membrane Structure (per structure)	\$50.00	105.7.18

Plan Review Fees

Service/Item	Current Fee	Note
15,000 square foot or less	\$175.00	
15,001 – 50,000 square foot	\$225.00	
50,001 – 100,000 square foot	\$275.00	
Greater than 100,000 square foot	\$350.00	

- A separate plan review fee will be assessed for the Structure, Fire Alarm System, Sprinkler System, an/or Emergency Responder Radio Coverage System.
- A separate plan review fee may be assessed for any other system which requires assessment of the building design and layout as part of the system or a system that covers a large portion of the building.
- Plan review fees will be assessed for any New Installation, Modification, or Change of Use.

Inspection Fees

Service/Item	Current Fees	Note
15,000 square feet or less	\$75.00	
15,001 – 50,000 square feet	\$125.00	
50,000 – 100,000 square feet	\$175.00	
Greater than 100,000 square feet	\$250.00	
Foster Homes & Therapeutic Homes	\$75.00	
Group Homes & Assisted Living in a SFD	\$75.00	
ABC Permit Inspections	\$150.00	
2nd Compliance Inspection	\$45.00	
3rd Compliance Inspection	\$65.00	
4th Compliance Inspection	\$85.00	

- Inspection fee will encompass a regular scheduled inspection and one compliance inspection.
- Any industry, complex or facility comprised of multiple buildings; each building issued an address will be considered a separate inspection.
- Public Schools, Fire Stations, Rescue and EMS facilities will be exempt from scheduled inspection fees and Operational Permit fees. Construction Permit fees will be assessed.
- County and municipal owned structures will be exempt from scheduled inspection fees and Operational Permit fees. Construction Permit fees will be assessed.
- An invoice for all inspection fees and permit fees, generated at the time of the inspection, will be issued to the respective business. The business or responsible party will remit all fees to the respective jurisdiction.
- Each respective jurisdiction will be responsible for collections.
- The Fire Marshal's Office will provide a monthly statement for payment to each municipality.
- Inspections conducted in a single-family dwelling (SFD); foster homes, group homes and assisted living facilities must be prepaid to the Fire Marshal's Office.
- Inspections requested for an ABC license must be prepaid to the Fire Marshal's Office.
- Each respective jurisdiction will be responsible for the collection of fees for citations issued in the jurisdiction.

Violations that remain uncorrected after exhausting the fourth compliance inspection or negligent burning.

First Offense	\$100.00
Second Offense	\$250.00
Third Offense	\$500.00

Locked or Blocked Exits or exceeding the posted Occupant Load.

First offense	\$500.00
Second Offense	\$1,000.00

Fire Department

Hazardous Materials / Intentionally Set Fires Abatement & Cost Recovery

Engine/Tanker/Aerial	\$200.00 per hour
Utility/Brush/Service	\$100.00 per hour

The cost of all materials, equipment and supplies used to abate the emergency shall be billed to the responsible party. This shall include any cost to repair, clean or replace any damaged equipment resulting from exposure or contamination of the released material.

Note: Hourly rate includes apparatus and manpower. Partial hours accrued will be considered one full hour. Apparatus and/ or personnel must be involved in the abatement of the hazard.

Emergency Medical Services

Fiscal Year: 2026-2027

Contact Number: 910-592-8996

Location: 530 Commerce Street, Clinton, NC 28328

Service/Item	Current Fee	Proposed Fee
Basic Life Support	\$551.00	
Advanced Life Support Level 1	\$722.00	
Advanced Life Support Level 2	\$832.00	
Loaded Mile (per mile fee)	\$12.00	
Treat/No Transport	\$75.00	
Non-emergent Transports	\$458.00	
Managed Care Ambulance PHP	\$760.26	

Department Name: Geographic Information Service (GIS)

Fiscal Year: 2026-2027

Contact Number: 910-631-1045

Location: 530 Commerce Street, Clinton, NC 28328

Service/Item	Current Fee	Proposed Fee
Sampson County Wall Map		
24 x 36	\$8.00	\$10.00
36 x 48	\$10.00	\$15.00
36 x 64	\$12.00	\$20.00



Department Name: Health Department

Fiscal Year: 2026-2027

Contact Number: 910-592-1131

Location: 360 County Complex Rd, Bldg. E, Suite 200, Clinton, NC, 28328

Service/Item	Current Fee FY 25-26	Proposed Fee FY 26-27
Initial Prenatal Care Visit-Reporting Only	\$0.00	
Postpartum Care Visit - Reporting Only	\$0.00	
Incision and Drainage of skin ab	\$136.00	
Foreign Body Removal	\$155.00	
Foreign Body Removal	\$389.00	
Removal Skin Tags	\$198.00	
Nexplanon Device Insertion	\$180.00	
Nexplanon Device Removal	\$210.00	
Nexplanon Device Removal with Insertion	\$517.04	
Wart/Other Non-skin Tag Lesion Destruction	\$128.00	
Venipuncture Collection	\$20.43	\$20.45
IUD Insertion	\$174.00	
Fetal Non Stress Test	\$119.00	
Fetal Non Stress Test	\$28.00	\$31.00
Antepartum Care 4-6 Visits (MH Global billing)	\$708.00	
Antepartum Care 7 or More Visits (MH Global billing)	\$962.00	\$1266.00
Postpartum Care Only	\$208.00	\$228.00
Foreign Body Removal External Ear	\$173.00	
Foreign Body removal using irrigation/lavage	\$31.00	
Removal Impacted Cerumen	\$72.00	
322758 Basic Metabolic panel- LAB CORP	\$20.00	
Complete Metabolic Panel (14) - LAB CORP	\$17.00	
Lipid Panel - LAB CORP	\$20.00	
Lipid Panel(in house)	\$20.00	
Renal function panel- LAB CORP	\$21.00	
Acute Hepatitis Panel - LAB CORP	\$200.00	\$400.00
Valproic Acid - LAB CORP	\$64.48	\$80.60
Drug Test- LAB CORP	\$40.00	\$95.00
Urinalysis w/o Microscopy	\$22.00	
Urine Pregnancy Test	\$20.00	
Amine Vaginal Fluid	\$12.00	

Factor II, DNA Analysis - LAB CORP	\$394.00	
Spinal Muscular Atrophy - LAB CORP	\$373.75	
MaterniT21 Plus Core - LAB CORP	\$373.75	
AFP Tetra - LAB CORP	\$52.00	\$57.80
Ammonia - LAB CORP	\$64.48	\$80.60
Amylase - LAB CORP	\$24.44	\$30.55
Bile Acids - LAB CORP	\$45.00	\$56.25
Vitamin D - LAB CORP	\$126.50	\$68.75
Creatine Kinase, Total - LAB CORP	\$18.00	
Cortisol, ACTH Stimulation - LAB CORP	\$210.00	
Creatinine - LAB CORP	\$13.00	
Vitamin B-12- LAB CORP	\$25.00	
DHEA, Serum - LAB CORP	\$238.55	
Estradiol - LAB CORP	\$95.00	\$118.75
Estriol, Serum - LAB CORP	\$140.00	
Ferritin - LAB CORP	\$8.00	
Folate (Folic Acid), Serum - LAB CORP	\$23.00	
Glucose Random/Fasting	\$26.00	
Glucose 1 Hr. Screen	\$30.00	
Glucose Tolerance Test (GTT) 3 Hr.	\$77.00	
GGT	\$17.72	\$17.75
FSH - LAB CORP	\$58.00	\$72.50
A1C Hemoglobin Glycosylated - LAB CORP	\$12.00	
A1C Hemoglobin Glycosylated (In-house)	\$57.00	
17-OH Progesterone LCMS - LAB CORP	\$80.00	\$43.75
Thyrotropin Receptor Antibody - LAB CORP	\$216.56	\$216.60
Insulin - LAB CORP	\$38.71	\$48.50
Iron - LAB CORP	\$18.00	
LDH - LAB CORP	\$19.00	
Lead, Blood (Adult) - LAB CORP	\$11.00	
Lipase - LAB CORP	\$24.44	\$30.55
Parathyroid Hormone – LAB CORP	\$89.58	\$89.60
Bone Specific Alkaline Phosphatase – LAB CORP	\$132.89	\$132.90
Potassium - LAB CORP	\$19.00	
Progesterone - LAB CORP	\$75.00	\$93.75
Prolactin - LAB CORP	\$75.00	\$93.75
Prostate-Specific Ag - LAB CORP	\$25.00	
IGF-1 - LAB CORP	\$260.00	
Testosterone - LAB CORP	\$84.34	\$84.35
ALT/SGPT - LAB CORP	\$17.71	\$17.75
TSH - LAB CORP	\$8.00	

Assay of tsi - LAB CORP	\$354.38	\$354.40
Transferrin	\$44.13	\$55.00
Triiodothyronine T3 - LAB CORP	\$61.19	\$76.50
Troponin T - LAB CORP	\$181.79	\$181.80
BUN - LAB CORP	\$17.71	\$17.75
Uric Acid - LAB CORP	\$13.00	
Uric Acid, 24 hr. Urine - LAB CORP	\$20.00	\$25.00
HCG Serum Quantitative - LAB CORP	\$15.08	\$15.10
Hemoglobin	\$22.00	
CBC with Diff/platelet - LAB CORP	\$4.00	
Reticulocyte Count - LAB CORP	\$10.00	
Platelet count - LAB CORP	\$16.08	\$21.00
Factor VIII Activity - LAB CORP	\$230.00	
D-Dimer – LAB CORP	\$216.56	\$216.60
PT - LAB CORP	\$20.00	
Sedimentation Rate-Westergren (EST) - LAB CORP	\$16.25	
Hgb Solubility - LAB CORP	\$45.00	\$89.00
Allergen Profile Food – LAB CORP	\$190.98	\$191.00
Antinuclear Antibodies Direct - LAB CORP	\$45.45	\$56.85
Sjögren's Ab, Anti - 55-A/55-B - LAB CORP	\$271.04	\$271.05
Mononucleosis Test Qual - LAB CORP	\$34.00	\$42.50
Diphtheria Antitoxoid Ab - LAB CORP	\$62.00	\$77.50
Inhibin A, Ultrasensitive - LAB CORP	\$399.00	\$81.25
Helper T-lymphocytes Marker CD4 – LAB CORP	\$148.31	\$148.35
Thyroid Peroxidase - LAB CORP	\$43.31	\$55.00
Rabies Antibody Testing Lab Corp	\$95.16	\$118.95
C-Reactive Protein, Quant - LAB CORP	\$34.29	\$34.30
Rheumatoid Arthritis Factors - LAB CORP	\$21.99	\$27.50
QuantiFERON-TB Gold Plus - LAB CORP	\$50.00	
Tuberculin Intradermal Test	\$23.00	
Tuberculin Intradermal Test – School only	\$20.00	
RPR - LAB CORP	\$18.05	\$23.00
Cytomegalovirus Ab, IgG - LAB CORP	\$120.75	
Hep B Surface Ab - LAB CORP	\$46.10	\$58.00
Hep Be Antibody - LAB CORP	\$82.36	\$82.40
Hep A IgG - LAB CORP	\$48.24	\$60.30
Hepatitis A Antibody, IgM - LAB CORP	\$50.68	\$50.70
Rubella Antibodies, IgG - LAB CORP	\$35.76	\$45.00
SARS-CoV-2 Antibody, IgG - LAB CORP	\$52.66	\$ 52.70
Varicella-Zoster V Ab, IgG - LAB CORP	\$18.08	\$18.10
Hepatitis C antibody - STATE LAB	\$57.75	
Antibody Screen - LAB CORP	\$35.10	

ABO Grouping and Rho(D) Typing - LAB CORP	\$15.08	\$15.10
Gonorrhea Culture	\$52.00	
Strep Gp B Culture - LAB CORP	\$31.46	\$31.50
Urine Culture, Routine - LAB CORP	\$12.35	
Fungus Mycology - LAB CORP	\$109.83	\$109.85
Gram Stain Smear	\$28.00	
Wet Mount	\$24.19	\$25.00
Viral Culture, General - LAB CORP	\$315.00	
HBsAg Screen - LAB CORP	\$40.00	\$50.00
Hep Be Antigen - LAB CORP	\$82.36	\$82.40
HIV Ab/p24 Ag with Reflex - LAB CORP	\$91.88	\$115.00
Rapid RSV	\$99.98	\$100.00
COVID19 Ag Test	\$108.65	\$109.00
Hep B DNA Quantitative PCR - LAB CORP	\$686.49	\$686.50
HCV RealTime Abbott - LAB CORP	\$850.18	\$850.20
HSV 1/2 PCR - LAB CORP (order for non-pregnant patients)	\$203.44	\$203.45
Real Time Abbott - HIV Test	\$125.00	
IADNA Mycoplasma Genitalium Amplified Probe Tech - LAB CORP	\$118.12	\$118.15
Monkeypox (orthopoxvirus) PCR- LAB CORP	\$101.06	\$101.10
HPV Aptima - LAB CORP	\$45.50	
SARS-CoV-2, NAA - LAB CORP	\$64.14	\$67.00
Agent Antigen Detection	\$677.25	
Flu Test A&B - bill 2 units	\$25.00	
Rapid Strep	\$99.98	\$100.00
Cytopathy, c/v, interpretation by MD- LAB CORP	\$246.43	\$246.45
Pap Smear Cervial Cytopathy - LAB CORP	\$24.70	
Pap Smear Cervial Cytopathy - LAB CORP	\$0.00	
Beyfortus 50mg (SP)	\$636.69	\$767.00
Beyfortus 100mg (SP)	\$635.44	\$767.00
Vaccine Administration (1 dose)	\$25.00	
Vaccine Administration (2 dose)	\$25.00	
Vaccine Adm. -intranasal or oral	\$25.00	
Vaccine Adm.-intranasal or oral, each additional	\$25.00	
Admin-Moderna COVID-19 Vaccine	\$95.44	\$96.00
JYNNEOS (Monkeypox) Vaccine	\$0.00	\$385.00
MenQuadfi	\$199.74	\$253.00
Bexsero	NEW	\$338.00
Hepatitis A Adult	\$121.79	\$122.00
Hepatitis A (12mos - 18 yrs.)	\$58.08	\$59.00
Twinrix (GSK)	\$141.73	\$189.00

HIB PedvaxHIB (3dose)	\$36.19	\$45.00
Gardasil 9	\$461.23	\$469.00
Trivalent – flu (6 months and older PF prefilled syringe)	\$25.00	\$32.00
Rabies Vaccine (RABAVERT)	\$620.86	\$621.00
Rabies Vaccine (IMOVAX)	\$511.94	\$620.00
Prevnar 20	\$411.71	\$412.00
Abrysvo (SP)	\$432.49	\$438.00
Roteq - 3 dose	\$148.04	\$149.00
Trivalent - flu (6months and older PF prefilled syringe)	\$25.00	
Kinrix vaccine	\$93.49	\$94.00
Pentacel vaccine	\$179.15	\$180.00
Daptacel (SP)	\$35.16	\$36.00
Measles Mumps Rubella	\$142.24	\$143.00
Measles Mumps Rubella Varicella (ProQuad)	\$416.49	\$417.00
IPV	\$66.91	\$68.00
Tenivac (Td)	\$60.09	\$66.00
Tdap	\$72.56	\$73.00
Varicella	\$274.31	\$275.00
Pediarix	\$154.49	\$155.00
Pneumococcal 23	\$175.63	\$176.00
HepB-Pediatric (Engerix)	\$41.68	\$42.00
Hepatitis B (Adult)	\$103.03	\$104.00
Shingrix	\$323.26	\$324.00
Moderna COVID-19 Vaccine 6 mo-11yrs	\$193.50	\$194.00
Moderna COVID-19 Vaccine 12yrs & up	\$212.70	\$213.00
Hearing Evaluation Limited Otoacoustic	\$102.13	\$103.00
Ambulatory Blood Pressure Reading	\$47.79	\$48.00
Nebulizer Treatment	\$36.55	\$37.00
Nebulizer Education	\$36.55	\$37.00
Allergy Injection - 1	\$22.00	
Allergy Injection - 2	\$30.00	
Developmental Screening	\$154.80	
Social/Emotional Screening for mother of Child with EPDS; PHQ-2; PHQ-9, PSC; CRAFFT for childe/adolescent.	\$13.00	
HEADSSS	\$18.39	\$19.00
Maternal Depression Screen-EPDS or PHQ-2/PHQ-9Tool	\$17.79	\$18.00
Injection IM SQ	\$46.00	
Initial MNT, Individual, 15 min/Unit	\$45.00	
Additional MNT, Individual, 15 min/Unit	\$40.00	
MNT Group, 30 min/Unit	\$50.00	

Handling/Conveyance Fee	\$27.00	
Suture/Staple Removal Supplies	\$33.00	
Form Completion	\$20.00	\$137.50
Visual Acuity Screen	\$20.00	
Office Visit I - New	\$78.00	
Office Visit II - New	\$117.00	
Office Visit III - New	\$166.00	
Office Visit IV - New	\$244.00	
Office Visit V - New	\$306.00	
Office Visit I - Established	\$43.00	
Office Visit II - Established	\$72.00	
Office Visit III - Established	\$100.00	
Office Visit IV - Established	\$153.00	
Office Visit V - Established	\$228.00	
Preventive Visit under 1 year - New	\$170.00	
Preventive Visit 1-4 years - New	\$180.00	
Preventive Visit 5-11 years - New	\$193.00	
Preventive Visit 12-17 years - New	\$212.00	
Preventive Visit 18-39 years - New	\$209.00	
Preventive Visit 40-64 years - New	\$249.00	
Preventive Visit 65 years and over - New	\$269.00	
Preventive Visit under 1 year - Established	\$120.00	
Preventive Visit 1-4 years - Established	\$131.00	
Preventive Visit 5-11 years - Established	\$182.50	\$183.00
Preventive Visit 12-17 years - Established	\$182.50	\$183.00
Preventive Visit 18-39 years - Established	\$180.00	
Preventive Visit 40-64 years - Established	\$200.00	
Preventive Visit 65 years and over - Established	\$228.00	
Smoking & Tobacco Use Cessation Counseling, Interm3-10min	\$31.00	
Smoking & Tobacco Use Cessation Counseling, greater10min	\$61.00	
TB Screening	\$23.00	
Postpartum Home Visit	\$185.00	
Newborn Home Visit	\$239.00	
Dressing Small < or = 16 Sq Inches	\$5.00	
Dressing Medium 16-48 Sq Inches	\$5.00	
Dressing Large > 48 sq inches	\$8.10	\$10.00
Oral Evaluation < 3YO	\$64.00	
Topical application fluoride varnish <3YO	\$54.00	
Administration Flu Vaccine	\$30.00	
Administration Pneumococcal Vaccine	\$30.00	

Admin hepatitis b vaccine	\$25.00	
Diabetes Mgt Individual 30min/Unit	\$95.00	
Diabetes Mgt Individual 30min/Unit	\$95.00	
Diabetes Class Group -30 min/Unit	\$49.00	
Ethanol Testing - LabCorp	\$15.00	
Ethanol Testing reflex - LabCorp	\$45.50	
Rapid Flu A & B Test	\$50.00	
Infectious agent antigen detection test	NEW	\$19.00
Infectious agent antigen detection	NEW	\$46.00
Rapid Influenza tests (Type A and/or B)	NEW	\$19.00
Epinephrine 0.1ml up to 1 ml	\$3.00	
Injection Depo medroxyprogesterone acetate 1mg/Unit	\$40.00	\$49.00
Hydroxyprogesterone caproate, 1 mg, injection (Makena)	\$49.00	
Rhogam	\$148.00	
Naloxone Intranasal Spray	\$94.00	
Hydroxyprogesterone caproate, 1 mg, injection (Makena)	\$49.00	
Kyleena/Other Levonorgestrel IUD 19.5 mg 5 yr duration	\$1,492.26	\$1686.00
Liletta/Other Levonorgestrel IUD 52mg 3 yr duration	\$1,144.69	\$1297.00
Mirena/Other Levonorgestrel IUD 52mg 5 yr duration	\$1,474.91	\$1686.00
Paraguard/Other Intruterine copper contraceptive	\$1,383.38	\$1573.00
Nexplanon Etonogestrel (contraceptive) implant system	\$1,543.64	\$1690.00
Albuterol	\$0.16	\$0.75
Albuterol/Ipratopium Bromide	\$0.60	\$0.75
College/Work Physical	\$40.00	
Sports Physical	\$20.00	
TBST – State test administered	\$0.00	
TB Subsequent Visit	\$0.00	
PPD + (high risk)	\$0.00	
PPD + (low risk)	\$0.00	
PPD – (high risk)	\$0.00	
PPD – (low risk)	\$0.00	
TB Assessment (referred ofr + PDD)	\$0.00	
LTBI Tx Initiated (high risk)	\$0.00	
LTBI Tx Initiated (low risk)	\$0.00	
LTBI Tx Completed (high risk)	\$0.00	
LTBI Tx Completed (low risk)	\$0.00	
TB Initial Visit	\$0.00	

TB Subsequent Visit	\$0.00	
Positive PPD	\$0.00	
Anemia B Profile - LAB CORP	\$90.00	
Lupus Anticoagulant Reflex - LAB CORP	\$240.00	
Anticardiolipin Ab, IgG/M, Qn - LAB CORP	\$142.50	\$179.00
HSV 1 and 2 - Spec Ab,IgG w/Rflx - LAB CORP (order for prenatal patients only)	\$118.79	\$237.60
Thyroxine (T4) - LAB CORP	\$6.25	\$6.50
Thyroid Panel with TSH - LAB CORP	\$20.50	
Thyroid cascade profile - LAB CORP	\$50.04	\$7.70
Hepatic Function Panel (7)- LAB CORP	\$14.56	\$14.60
Pap Lb - LAB CORP	\$23.00	
Iron + TIBC- LAB CORP	\$19.50	
Antiphospholipid Syndrome - LAB CORP	\$945.00	
Measles, Mumps, Rubella Immunity - LAB CORP	\$265.45	
Antithrombin III, Func/Immunol - LAB CORP	\$435.00	
IGP, Aptima HPV- LAB CORP	\$70.20	
PT and PTT- LAB CORP	\$45.00	\$56.25
aPTT Mixing Studies - LAB CORP	\$290.06	\$290.10
Prot+CreatU (Random) - LAB CORP	\$45.00	\$56.25
GC/CT/Trich Urine NAAT - LAB CORP	\$73.75	
CMP Super Panel – LAB CORP	\$263.81	\$263.82
CMP 12 – LAB CORP	\$21.34	\$21.35
Anaerobic and Aerobic Culture – LAB CORP	\$130.28	\$162.85
Comprehensive Drug Analysis, Ur - LAB CORP	\$187.50	\$20.55
Albumin/Creatinine Ratio, Urine - LAB CORP	\$67.28	\$84.10
CK Total + Isoenzymes, Serum – LAB CORP	\$96.48	\$96.50
Lupus Anticoag/Cardiolipin Ab - LAB CORP	\$1,353.19	\$1353.20
Cystic Fibrosis/Spinal Muscular Atrophy Panel 81220, 81329 – LAB CORP	\$373.75	
Cystic Fibrosis/Spinal Mucular Atrophy Panel – LAB CORP	\$373.75	
Hepatitis B Surface Antibody, Quantitative (use for babies born to Hep B+ mothers) – LAB CORP	\$46.10	
Epstein-Barr Antibody Profile – LAB CORP	\$343.55	
Strep Culture, Group A - LAB CORP	\$48.88	
Vaginitis Plus with Candida - LAB CORP	\$1,591.74	\$1591.75
Bowel Disorders - LAB CORP	\$273.66	
Vaginitis Plus Nuswab - LAB CORP	\$1,060.18	\$1060.20
HB Solu + Rflx Frac - LAB CORP	\$88.93	\$88.95
Vit B12 with Folate – LAB CORP	\$48.10	
Inhibin B - LAB CORP	\$321.56	\$321.60

Hemoglobinopathy Fractionation Cascade - LAB CORP	\$128.95	
Pediatric Lead - LAB CORP	\$80.06	\$80.10
Cortisol- LAB CORP	\$105.00	
IgG, IgA, IgM, Immunologic IgE – LAB CORP	\$146.34	\$146.35
Bordetella Pertussis Antibodies – LAB CORP	\$348.30	
Mycoplasma genitalium NAA Swab – LAB CORP	\$118.13	\$118.15
Allergen Respiratory Area 2 – LAB CORP	\$870.51	\$870.55
OB First Visit Risk Screening	\$63.00	
Postpartum Visit	\$184.00	
Contraceptive Pills	\$5.00	\$12.00
Emergency Contraception - (My Choice)	\$11.00	
Emergency Contraception (Ella)	\$25.00	
Birthing Class	\$26.00 per session	
Maternal Care Skilled Nurse Home Visit	\$110.00	
RN Services, up to 15 minutes/unit	\$25.00	
Head Lice Check	\$6.15	
A-Feto Protein Maternal Open Spina Bifida	\$19.83	\$19.85
Bordetella Pertussis PCR (State Lab)	\$0.00	
Aspiration and/or injection of a ganglion cyst(s)	\$78.64	\$78.65
Thyroid Stimulating Immunoglobulin	\$354.38	\$443.00
CPR AND FIRST AID		
Adult and Infant/Child CPR only	\$75.00	
Adult and Infant/Child CPR Refresher Class	\$50.00	
Medical Record copies		
Minimum Fee 13 or fewer pages	\$10.00	
First 25 pages	.75/page	
Pages 26-100	.50/page	
Pages 101 and more	.25/page	



Department Name: Environmental Health Division

Fiscal Year: 2026-2027

Contact Number: 910-592-4675

Location: 335 County Complex Road, Building D, Clinton, NC, 28328

Service/Item	Current Fee	Proposed Fee
Engineer Option Permit Fee - Standard	\$35.00	
Engineer Option Permit Fee - Medium	\$35.00	
Engineer Option Permit Fee - Large	\$35.00	
Existing Septic System Inspection	\$150.00	
Septic System Expansion	\$200.00	
Soil/Site Evaluation (Repair Septic System)	\$100.00	
New Septic System-IP & CA - Standard (0-600 gpd)	\$400.00	
New Septic System-IP & CA - Medium (601-1,250 gpd)	\$500.00	
New Septic System-IP & CA - Large (1,251-3,000 gpd)	\$550.00	
Improvement Permit Only	\$200.00	
Construction Authorization - Standard	\$200.00	
Construction Authorization - Medium	\$250.00	
Construction Authorization - Large	\$350.00	
Migrant Labor (Existing septic & well report)	\$150.00	
Migrant Labor (each additional septic report)	\$25.00	
Food & Lodging plan review	\$250.00	
Public Swimming Pool Annual OP	\$200.00	
Environmental Health Fees		
ServSafe Class Full Course (Including all materials)	\$195.00	
ServSafe Class Full Course (Student brings 7th edition book)	\$120.00	
ServSafe Class Re-Test/Test Only	\$100.00	
ServSafe Class (per student)	\$95.00	
ServSafe Class Answer Sheet	\$55.00	
ServSafe Class Manager Book/Exam Sheet	\$100.00	
ServSafe Class Proctoring Exam (per student)	\$40.00	
Smoking Violation Fine	\$200.00	

Tattoo Artist Annual Renewal	\$250.00	
Temporary & Limited Food Establishment	\$75.00	
New Well Site Evaluation	\$350.00	
Each additional new well on same property	\$200.00	
Water Samples - Full Panel	\$150.00	
Water Samples - Bacteriological	\$60.00	
Water Samples - Inorganic Chemical	\$110.00	
Water Samples - Nitrate/Nitrite	\$60.00	
Water Samples - Pesticide	\$110.00	
Water Samples - Petroleum	\$110.00	
Site Revisit Fee	\$50.00	
Well Panel - includes full panel	\$195.00	
Well Report	\$100.00	
A2 Improvement Permit Only - Soil Scientist	\$200.00	
A2 Construction Authorization - Small - Soil Scientist	\$80.00	
A2 Construction Authorization -Medium - Soil Scientist	\$100.00	
A2 Construction Authorization - Large - Soil Scientist	\$140.00	
A2 New Septic System/Full Permit - Small - Soil Scientist	\$140.00	
A2 New Septic System/Full Permit - Medium - Soil Scientist	\$160.00	
A2 New Septic System/Full Permit - Large - Soil Scientist	\$200.00	
Expedited New Septic Permit Fee	\$500.00	Cancelled
Third Party Bacteriological Water Sample for MLH	\$145.00	
Septic System Location Fee - GPR	\$150.00	



Department Name: Cooperative Extension

Fiscal Year: 2026-2027

Contact Number: 910-592-7161

Location: 55 Agriculture Place, Clinton, NC, 28328

Service/Item	Current Fee	Proposed Fee
Rental of Livestock Conference Room		\$50/hour, 2-hour minimum
Rental of Livestock Conference Room		\$200 half day, (4 hours)
Rental of Livestock Conference Room	\$82.94	\$350 half day, (8hours)

Department Name: Parks and Recreation

Fiscal Year: 2026-2027

Contact Number: 910-299-0924

Location: 405 County Complex Rd, Building B, Clinton, NC, 28328

Service/Item	Current Fee	Proposed Fee
Program Registrations (per participant)	\$50.00	\$50.00
Late Fee for Program Registration (per participant)	\$10.00	\$10.00
Summer Camp	\$80.00	\$80.00
Rentals:		
Picnic Shelter or Stage (3-hour minimum)	\$20.00	\$20.00
Business Shelter Rate (3-hour minimum)	\$35/hr.	\$35/hr.
Ballfield Practice (unmarked without lights) (3-hour minimum)	\$20/hr.	\$20/hr.
Ballfield Practice Lighting 3 hours	\$40/hr.	\$40/hr.
(3) Ballfields (marked without lights) (8-hour per field)	\$150.00	\$150.00
(2) Ballfields (marked without lights) (8-hour per field)	\$175.00	\$175.00
(1) Ballfield (marked without lights) (8-hour per field)	\$300.00	\$300.00

Department Name: Public Transportation

Fiscal Year: 2026-2027

Contact Number: 910-299-0127

Location: 311 County Complex Road, Clinton, NC

Service/Item	Current Fee	Proposed Fee
Charges to Agencies and Grants	Rate per Shared Mile	Rate per Shared Mile
Human services agencies	\$1.50	
Elderly, disabled and veterans	\$1.50	
Employment	\$1.50	
General Public	\$1.50	

Service/Item	Current Fee-In County	Out of County
Non-Emergency Medical Transports (NEMT):	Flat Rate-one-way trip	Flat Rate-one way trip
NEMT Medicaid eligible	\$40.00	\$150.00
Attendant for NEMT Medicaid eligible	\$40.00	\$150.00
Extra care services	N/A	\$165.00

Service/Item	Current Fee	Proposed Fee
Rider Fees (one way in county)		
Elderly, disabled and veterans	\$4.00	
Employment	\$4.00	
General Public	\$4.00	

Service/Item	Current Fee	Proposed Fee
Rider Fees (Round trip out of county)		
Elderly, disabled and veterans	\$10.00	
Employment	N/A	
General Public	\$40.00	

Managed Care Brokers:	Ambulatory	Ambulatory	Wheelchair Dependent	Wheelchair Dependent
Modivcare				
0-3 miles	\$20.83		\$33.44	
4-6 miles	\$26.49		\$40.38	
7-10 miles	\$30.37		\$44.03	
11 miles or more	\$30.37 + \$2.32/mile		\$44.03 + \$3.08/mile	
MTM				
Per mile rate	\$3.07		\$3.25	
Load Fee	\$13.65		\$31.85	

Department Name: Public Works

Fiscal Year: 2026-2027

Contact Number: 910-592-0188

Location: 827 Southeast Blvd., Clinton, NC, 28328

Service/Item	Current Fee	Proposed Fee
3/4" Tap	\$1,200.00	
1" Tap	\$1,700.00	
Connection Fee	\$125.00	
Delinquent Fee	\$125.00	
Tampering Fee	\$100.00	
Reread Fee	\$25.00	
Penalty	1%	
User Rate	\$21.00 per month \$5.15 per each 1,000 gallons	

Department Name: Register of Deeds

Fiscal Year: 2026-2027

Contact Number: 910-592-8026

Location: 126-A W. Elizabeth Street, Clinton, NC, 28328

FEE SCHEDULE FOR DOCUMENT RECORDING

When a document is presented for registration that consists of multiple instruments, the fee will be \$10.00 for each additional instrument. A document consists of multiple instruments when it contains two or more instruments with different legal consequences or intent, each of which is separately executed and acknowledged and could be recorded alone.

Forms of Payment:	Cash, Checks, and Money Orders are accepted by mail. Checks and Money Orders should be made payable to the Sampson County Register of Deeds.
	Cash, checks, money orders and credit cards (Master Card & Visa) are accepted in our office. A minimum of \$10.00 and a matching picture ID are required for a credit card transaction.

Service/Item	Current Fee
Deeds and All General Instruments	\$ 26.00 first 15 pages \$ 4.00 each additional page
Excise Tax on Deeds (Based on Purchase Price)	\$ 2.00 per\$ 1,000.00
Deeds of Trust and Mortgages	\$ 64.00 first 35 pages \$ 4.00 each additional page



Sampson-Clinton Public Library Fines, Fees, and Replacement Policy

Purpose

The timely return and care of borrowed materials make it possible for all patrons to enjoy the same services. SCPL charges overdue fines for materials returned after the due date, excluding days the library is closed. Additionally, fees are charged to pass along to the individual borrower those costs associated with his/her failing to return, damaging or losing materials checked out on his/her card.

Overdue Fines

The fine schedule for the most commonly borrowed types of materials is listed below. Overdue fines are charged for each day after the due date an item remains unreturned. It is possible to accrue multiple fines for the same item if it is renewed past the due date each time. In the event there are remarkable extenuating circumstances (such as hospitalization or a death in the family), a patron may request that the library waive fines once per patron account every 10 years.

Current Schedule of Overdue Fines:

Fine Amounts by Item Type	Daily Fine	Maximum Overdue Fine
Audiobooks (CD or Cassette)	\$1.00	\$10.00
Adult & YA Books	\$.20	\$10.00
Children's books (J, E, PB)	\$.20	\$5.00
Magazines	\$.20	\$5.00
DVDs and Kits	\$1.00	\$10.00
AV Equipment	\$2.00	\$20.00
Hotspots	\$1.00	\$10.00

Current Schedule of Fees for Library Services:

Fee Type	Amount	Comment
Lost Library Card	\$3.00	
Photocopies - B&W Color	\$.20/page \$.50/page	Double-sided copies are charged per side. If available
Computer Printing - B&W Color	\$.20/page \$.50/page	If available
Scanning	\$.05/page	If available
Visitor Computer Pass	\$1.00/hour	
Processing Fees	\$5.00	
Faxing	\$1.00/page	If available
Passport Application Execution Fee	\$35	Only available at Bryan Memorial Library in Newton Grove
Passport Photo Fee	\$15	Only available at Bryan Memorial Library in Newton Grove

Damaged & Lost Items

If materials are lost or damaged, the individual borrower is charged the appropriate costs to replace the items in order for circulation to continue. SCPL accepts equivalent paperbacks, hardbacks, etc... as replacements for lost or damaged materials in lieu of payment if the item is new or appears to be new with no signs of wear or use. The patron will still be charged the \$5 processing fee.

Damaged Items: If an item is returned with part(s) damaged or missing, the following fines will be charged:

Damaged Item	Amount
Audiobook Cases (CD & Tape Format) -2-Pack	\$5.00
4-Pack	\$8.00
DVD Cases	\$2.00
Barcodes	\$.50
Call Labels	\$.50

Lost Items: The borrower is responsible for the cost of the lost/damaged item and a \$5.00 processing fee which covers barcodes, call labels, MARC records, other processing materials and staff time involved in the item’s replacement. Damaged items become the property of the patron after payment is made. Overdue fines will not be collected in addition to replacement costs for damaged or lost items. The replacement cost is usually the retail cost at the time of purchase. The replacement cost of other NC Cardinal library member materials is determined by the lending library.

Patrons are encouraged to search for lost items before making payment. If an item is found by a patron after payment has been made it becomes the property of the patron. No refunds will be issued.

Any items overdue for 60 days will be changed to lost status. Patrons may return the lost items, and only overdue fines will be charged.

If materials are damaged or lost due to theft or fire, the replacement costs and overdue fines of these materials may be waived by library administration upon presentation of an official report by the appropriate regulatory body documenting the incident.

Library Administration understands that circumstances may occur that would necessitate varying the application of this policy, and these instances will be handled on a case-by-case basis by the Library Director.

SCPL Adopted 11.2004 / SCPL Amended 6.29.2020/Suggested Revisions Made 4.7.26



Department Name: Sheriff's Office

Fiscal Year: 2026-2027

Contact Number: 910-592-4141

Location: 112 Fontana Street, Clinton, NC, 28328

Service/Item	Current Fee	Proposed Fee
New Concealed Handgun Permit	\$98.44 (\$10 fingerprint fee included)	\$98.95 (\$10 fingerprint fee included)
New Concealed Handgun Permit (for honorably discharged veterans)		\$52.47 (\$10 fingerprint fee included)
Renewal Concealed Handgun Weapon	\$82.94	\$83.46
Renewal Concealed Handgun Weapon (for honorably discharged veterans)		\$47.30
Fingerprint Fee	\$14.76	
Civil Service Process Fee (in state)	\$30.00	
Civil Service Process Fee (out of state)		\$50.00

Re-recording Fees will be applied as Original Documents

Service/Item	Current Fee
Additional Subsequent Instruments Indexed	\$ 10.00
Non-Standard Document Fee	\$ 25.00 plus Recording Fee
State Hwy Plans/ Right of Ways Maps	\$ 21.00 first page \$ 5.00 each additional
Certificates of Satisfaction, Cancellations	NO FEE
Survey Plats-Recording Fee	\$ 21.00
Certified Copy of a Plat	\$ 5.00
Uncertified Copy of a Plat	\$ 3.00
UCC-1 and UCC-3 Amendment (includes continuations, assignments & terminations)	\$ 38.00 1-2 pages \$ 45.00 3-10 pages \$ 2.00 each additional over 10 pages
Military DD 214's (Recording and/or Certified Copies)	NO FEE
Notary Oath	\$ 10.00
Notary Authentication	\$ 5.00 per notary
Certified Copies	\$ 5.00 first page \$ 2.00 each additional page

Vital Records

Service/Item	Current Fee
Birth, Death & Marriage Certificates	\$ 10.00 each
Marriage License	\$ 60.00