

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.

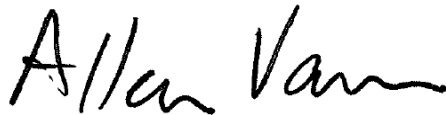
This budget is committed to public education by ensuring the funding formula (as set forth by the Commissioners) and implemented in last year's FY26 budget cycle is fully funded. With this said, there is no denying the challenges of fully funding the budget requests of the Community College, but we will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

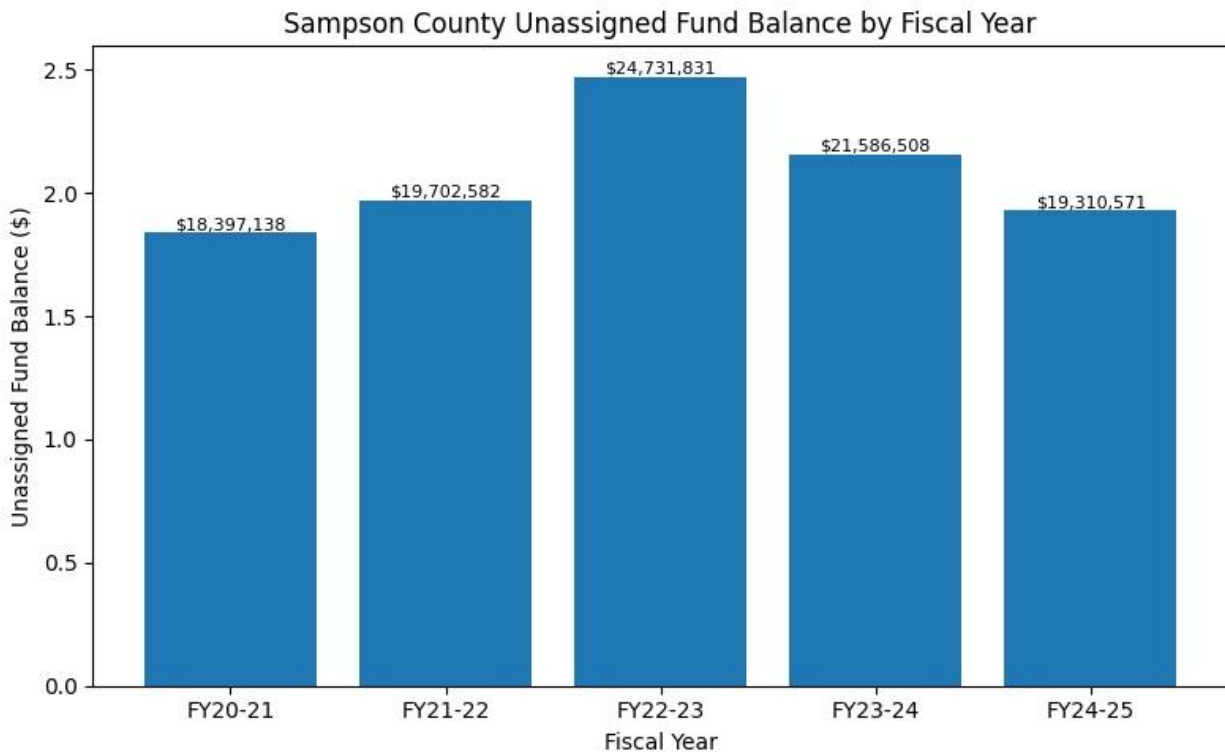
Legally available fund balance is money that is left at the end of one fiscal year that may be appropriated to finance expenditures in the next year's budget. G.S. 159-8 (a) defines such fund balance as "the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues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

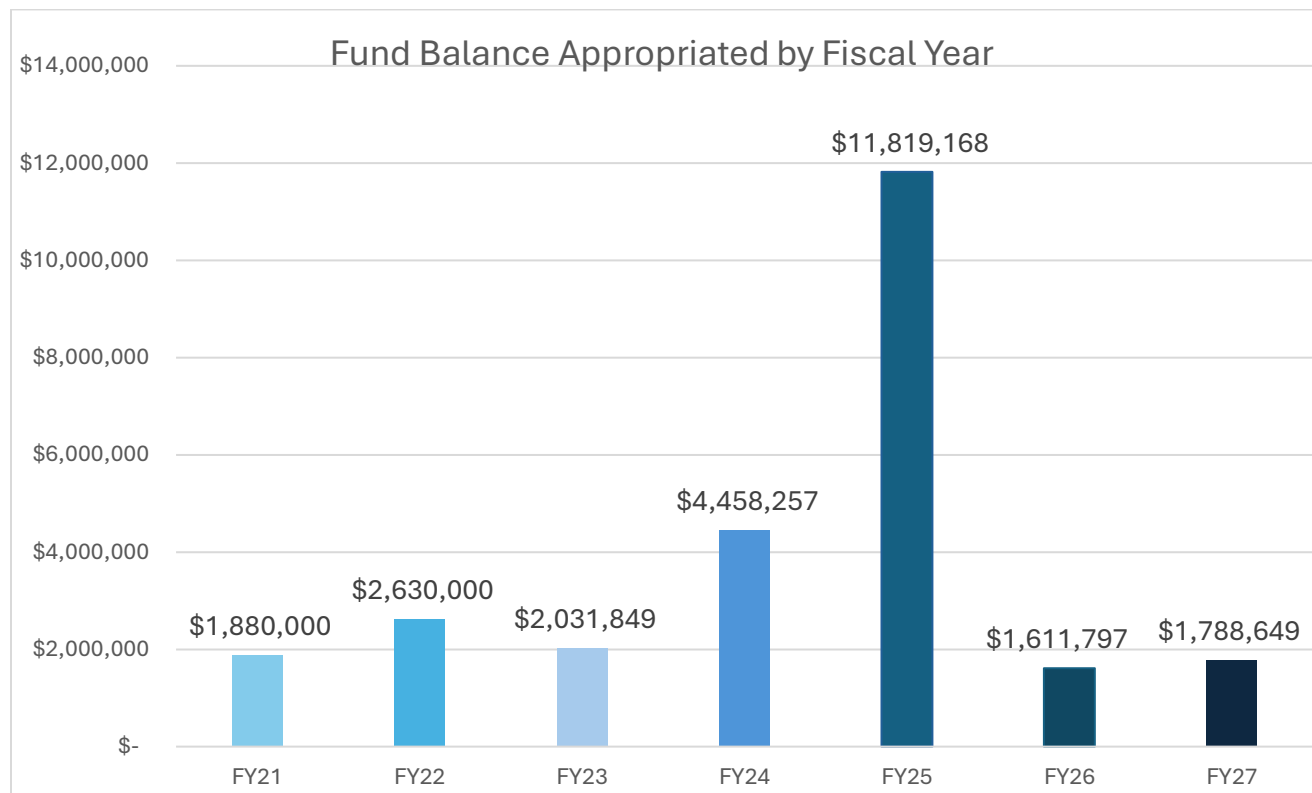


There are multiple reasons why a unit of government should carry a healthy fund balance. Among the reasons cited by Mr. Vogt are such things as:

- 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

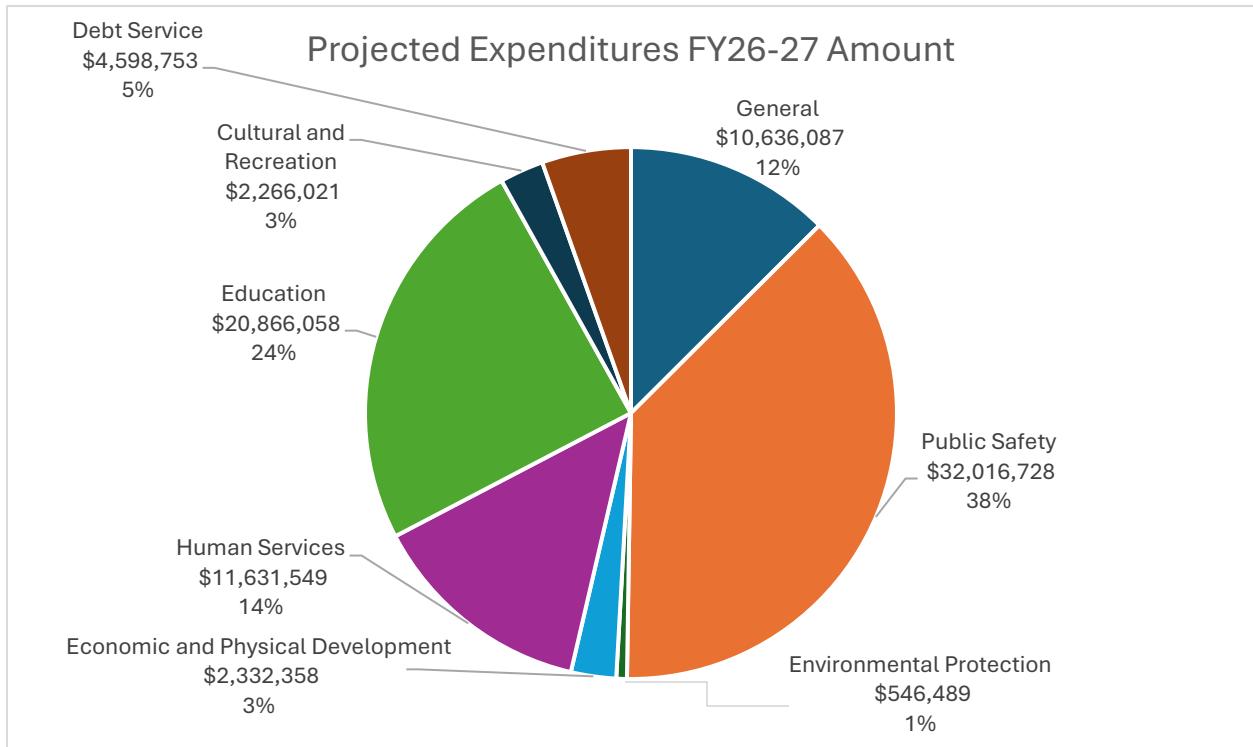
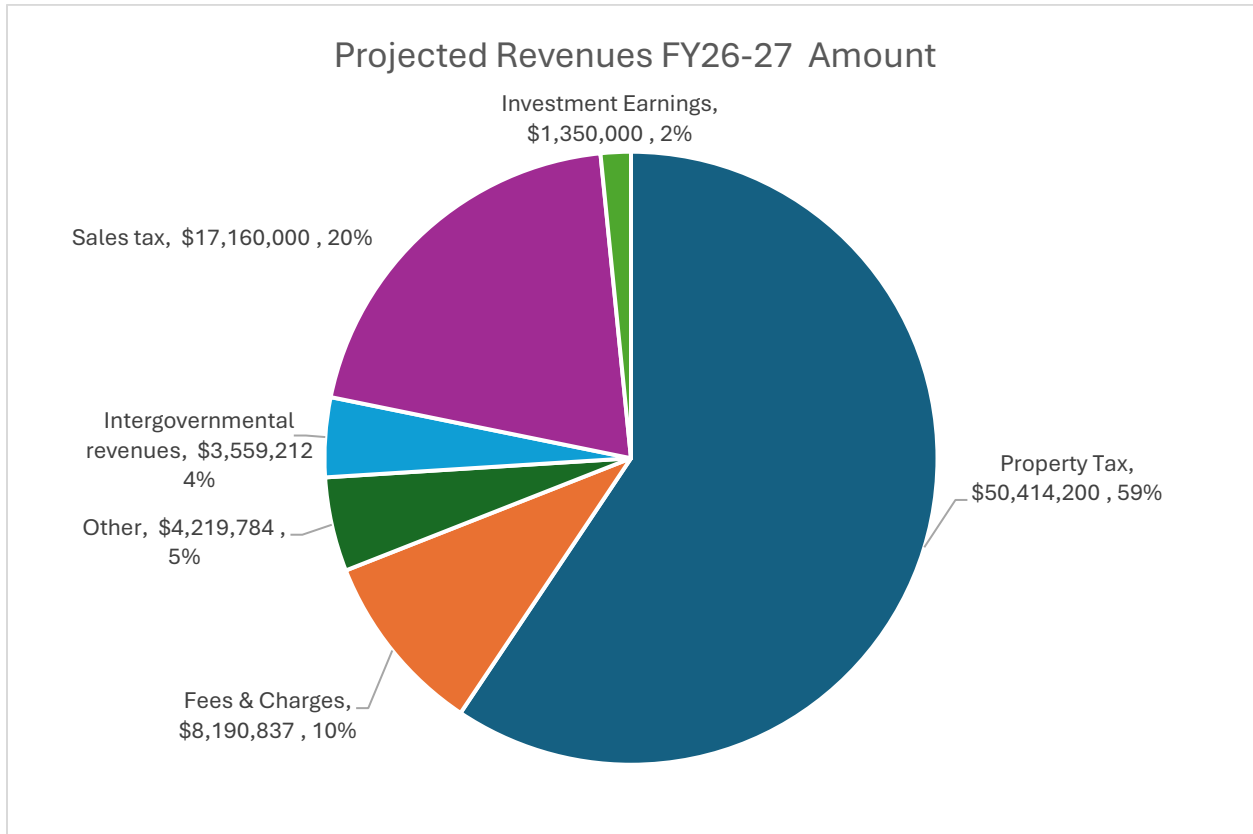


Figure 13. Major Revenues by Revenue Type



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.

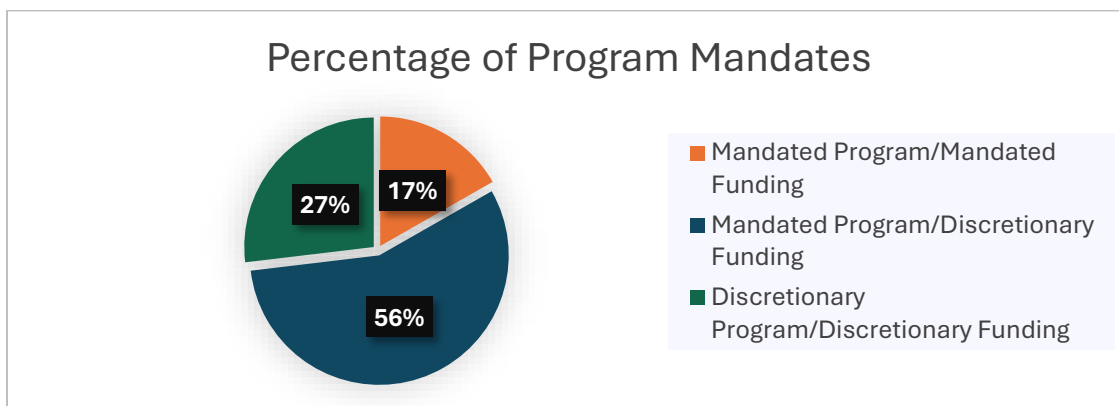
Examples of “Program Mandates – Discretionary Funding” would be Emergency Medical Services, the Sheriff’s Department and Detention Center, or Board of Elections. The program titles alone suggest that mandates with “Discretionary Funding” may not truly have funding which could be easily reduced. Often,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

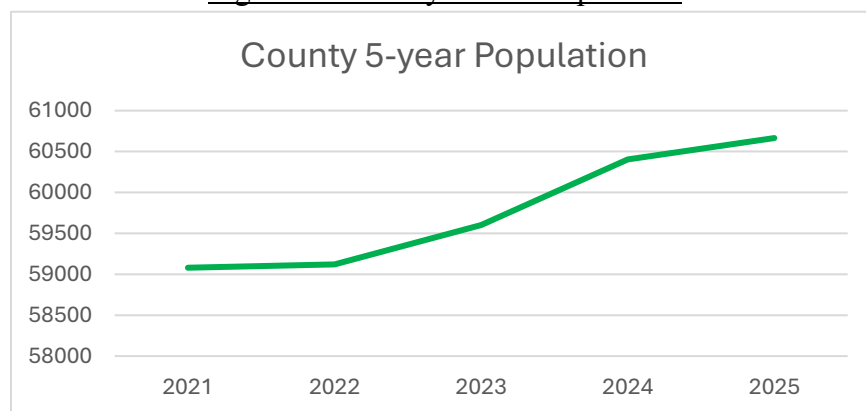
Recruiting and retaining qualified public health personnel is challenging. We are in a very competitive environment as we work hiring nurses, social workers, nutritionists and environmental health specialists. The highest turnover rate is for Public Health Nurse II, followed by Social Worker II.

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

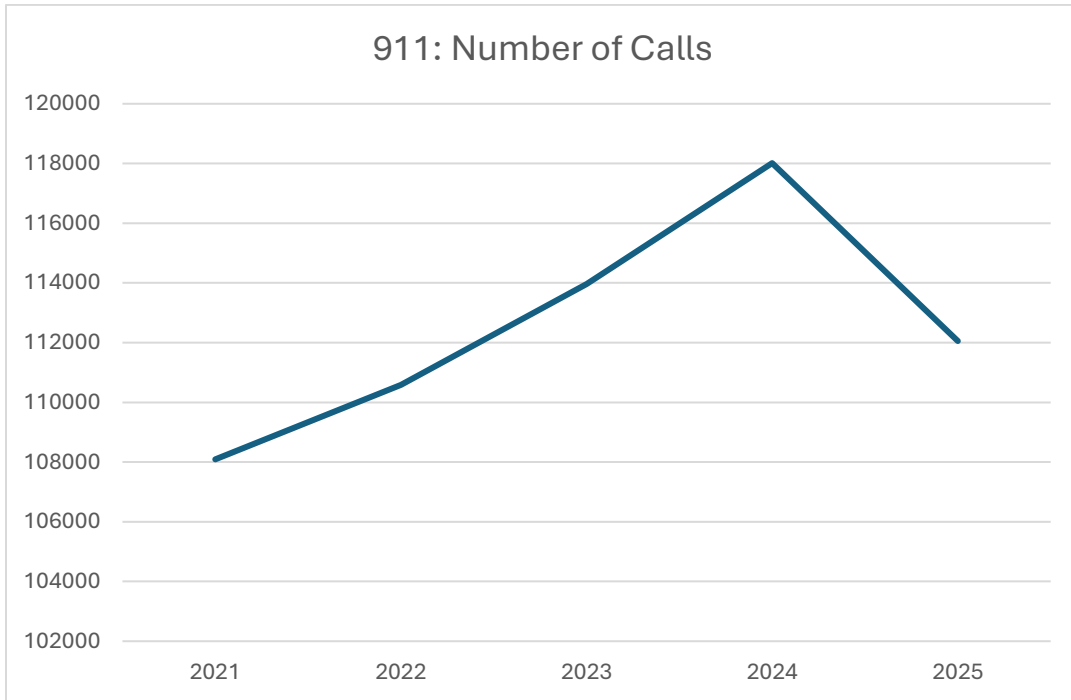


Figure 17. Emergency Medical Services Call Volume 2021-2025

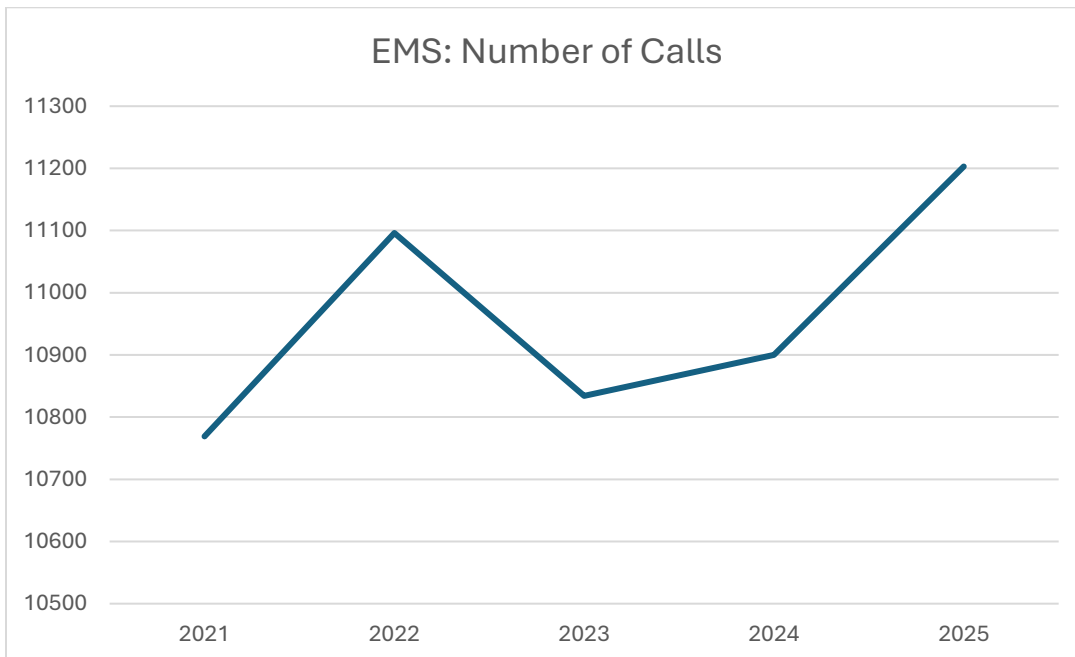


Figure 18. Fire Services Call Volume 2021-2025

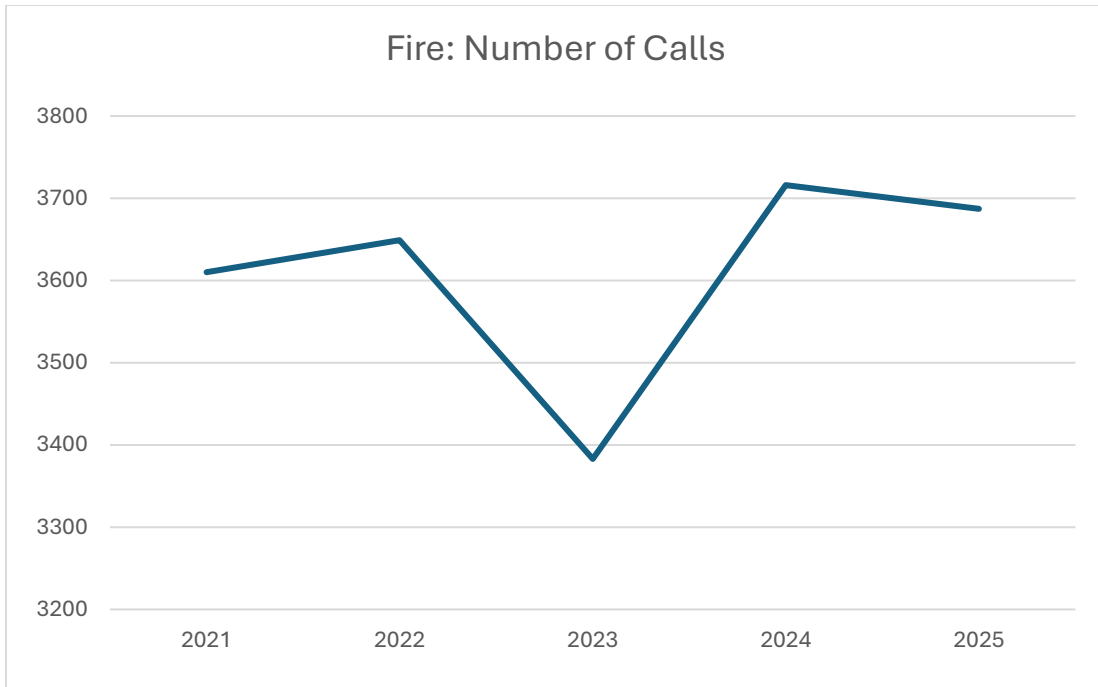
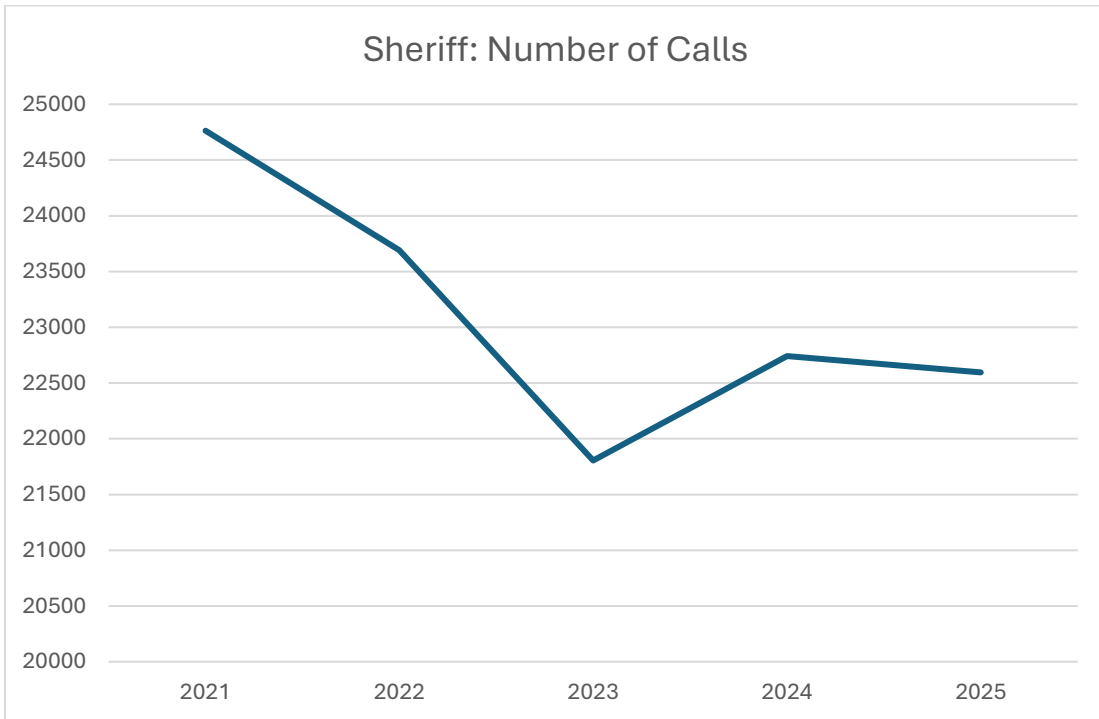
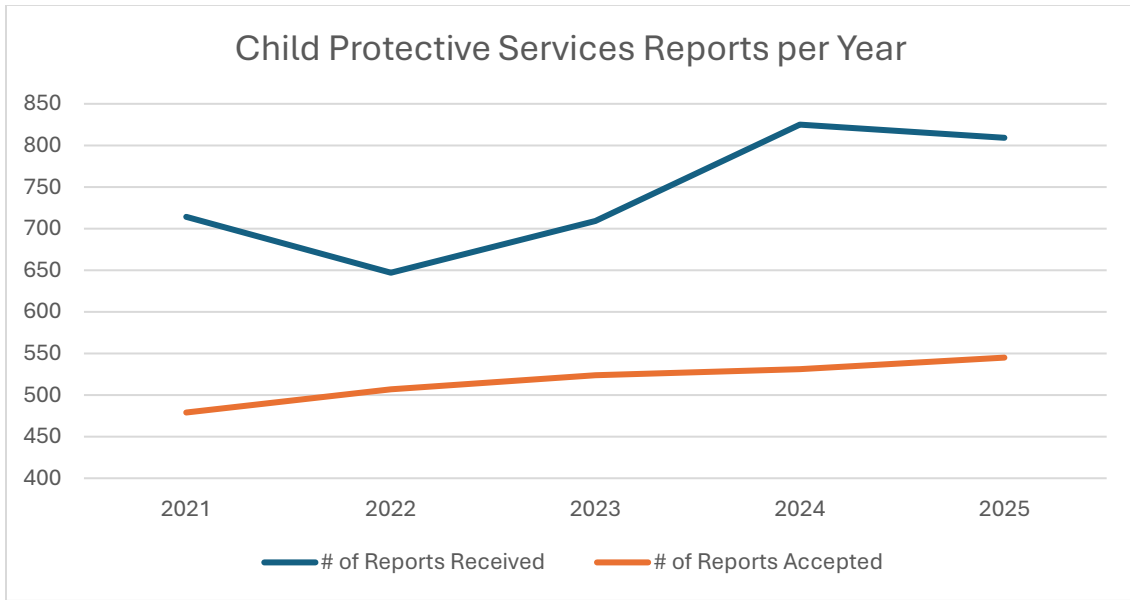


Figure 19. Sampson County Sheriff's Office Call Volume 2021-2025*



**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

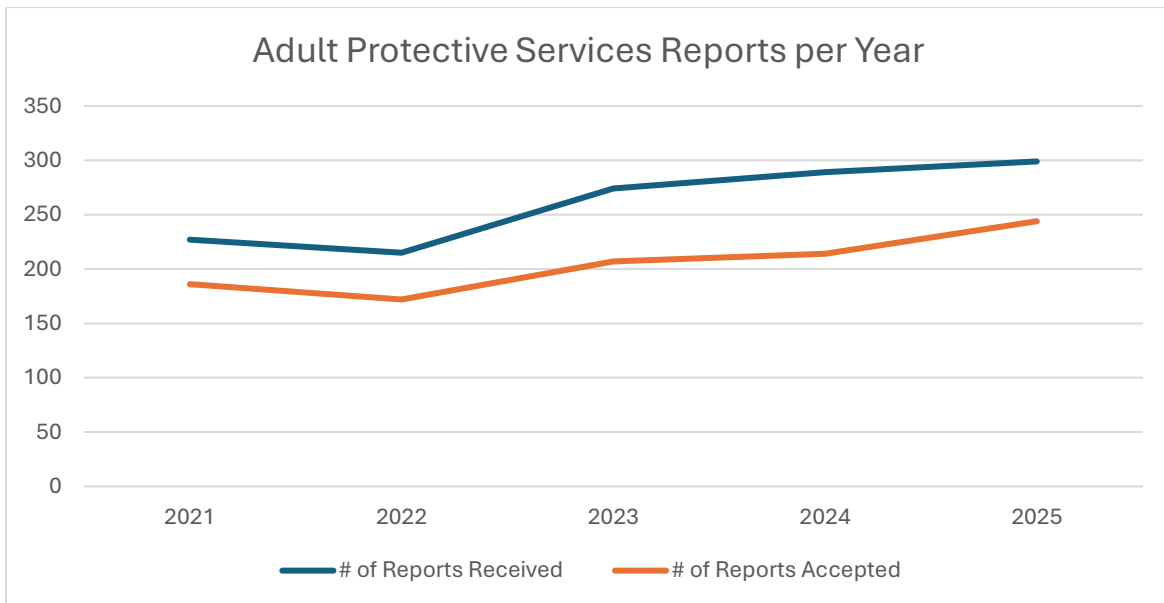


Figure 22. DSS Adults Under Guardianship 2020-2024

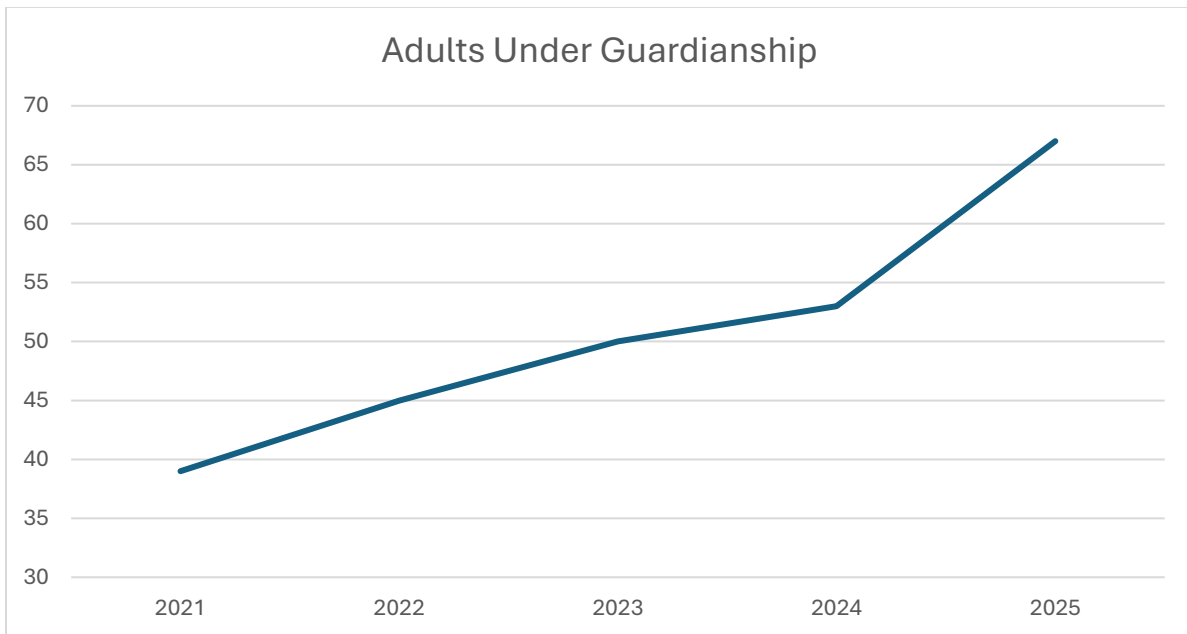


Figure 23. Recreation Department Program Participation

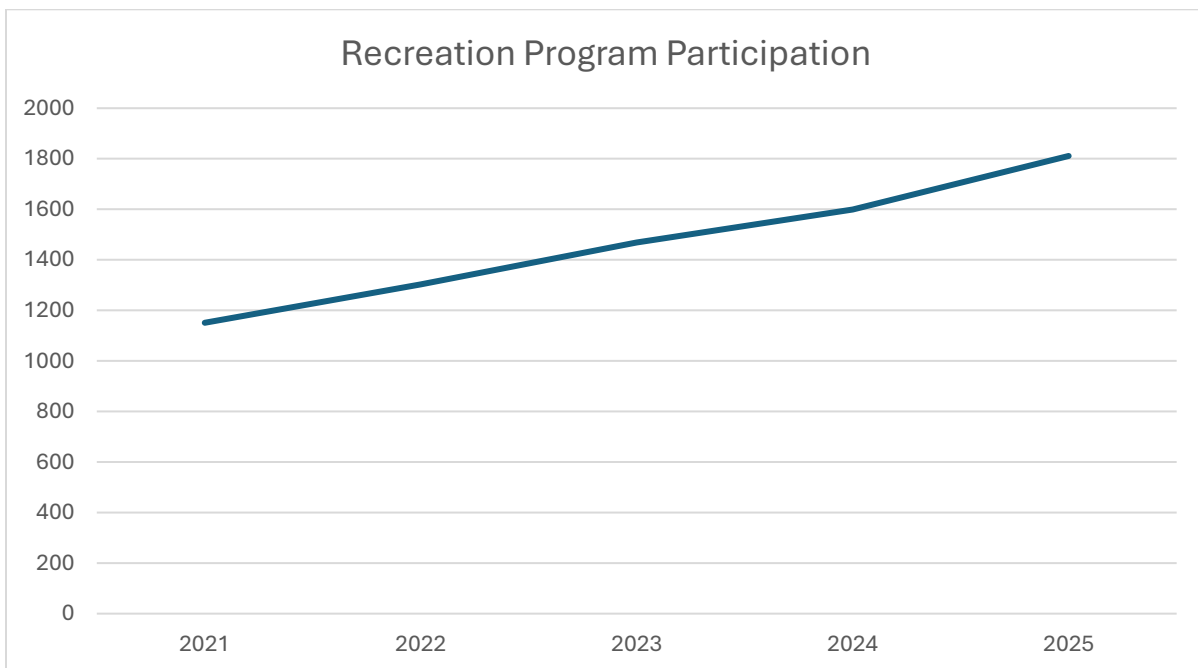
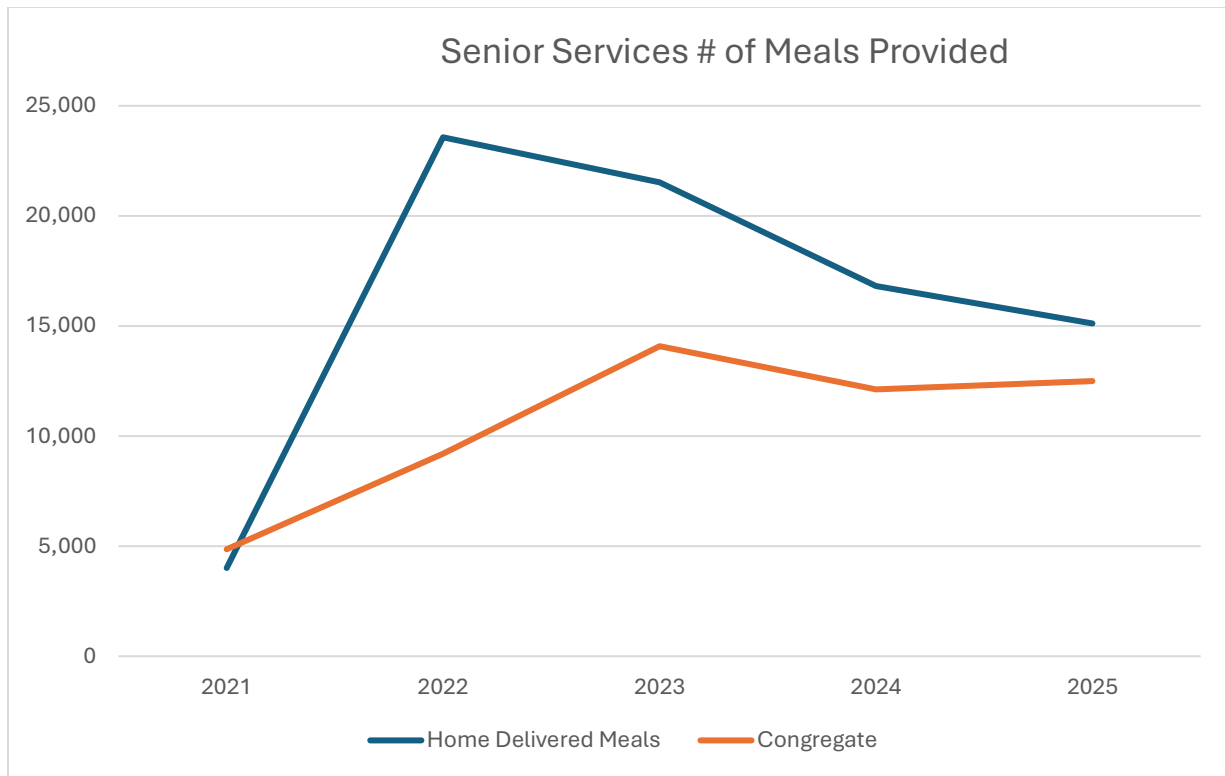


Figure 24. Number of Meals Provided to Seniors



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
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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.