

Sampson County  
FY 2026–2027

County Manager's  
Budget Message &  
Presentation

June 1, 2026



# Strategic Goals Reaffirmed

- Pre-Budget Workshop, March 9, 2026
- Commissioners acknowledged use of these goals in budget creation

**-Excellent Government**

**-Public Education**

**-Healthy Community**

**-Relations & Connections**

**-Safe Community**

**-Growth & Infrastructure**

**-Economic Development**

# Potential Impacts to FY27 Budget

- GFL Convenience Centers Funding
- New Hobbton HS Deficit
- Employee Health Insurance Premium Increase
- Federal Policy Changes: HR1 (Big Beautiful Bill)
- Property Tax Reform
- Employee Recruitment & Retention
- Economic Development Shell Building Project
- Comprehensive Land Use Plan

# Employee Recruitment & Retention

## 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	

# Employee Recruitment & Retention

## Neighboring Counties – Special Skillset Positions Salary Comparison

POSITION	SAMPSON	JOHNSTON	HARNETT	BLADEN	CUMBERLAND	DUPLIN	LENOIR	PENDER	WAYNE
	<b>MINIMUM SALARY</b>								
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					

# Employee Recruitment & Retention

- **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. *Note: 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 2<sup>nd</sup> floating holiday for the year will give the employees even more flexibility.*
- 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.

# Economic Development: Growing the Tax Base

- **Recommendation:**
- Yr. 1 Debt Service of \$772,500 of a \$5M loan towards the construction of a speculative shell building in the Sampson Southeast Business Center Industrial Park
- Note: We will not move forward until a plan with clear goals and deliverables is presented to the BOCC for approval.

# Comprehensive Land Use Plan Update

- Articulating the importance of acting NOW rather than LATER
- **Recommendation:**
  - \$100,000 in the budget to begin the process of posting the RFQ, evaluating firms and executing a contract for services as the task of completing the plan will be a lengthy process

# Budget Process – Striving for Enhanced Communication & Transparency

- Timeline for the Process
  - Information submitted according to schedule
  - Information entered into our Financial System
  - Department Head meetings with Manager and Budget Team
  - 3 Public Budget Sessions with BOCC
- All this culminates to today's Recommended Budget and Budget Message

# Expenditures: Holding the Line

- 2025 BOCC Resolution Laid the Groundwork for FY27 Budget Parameters
- Department Heads Delivered on the Promise

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

# FY 26-27 Revenues Projection Summary

- Four Major Revenue Streams Used by Counties
  1. Sales Tax
  2. Fees & Charges
  3. Appropriated Fund Balance
  4. Property Tax

# FY 26-27 Sales Tax Revenue Projection

<b>FY 25-26</b>	<b>FY 26-27 Final Estimate</b>
<b>\$16,500,000</b>	<b>17,160,000</b>

Increase of \$660,000 over current fiscal year.

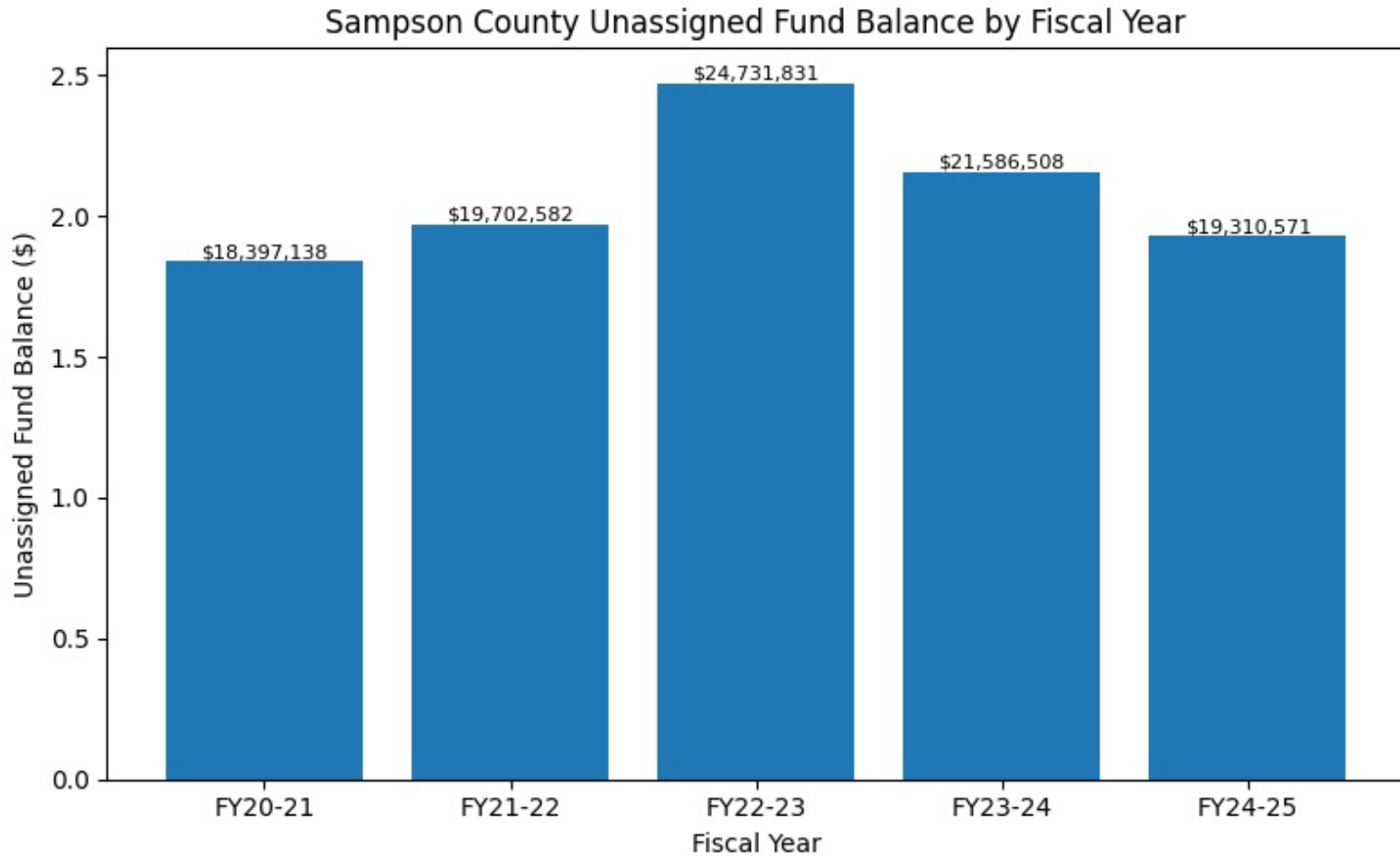
# FY 26-27 Fees & Charges Projection

- Fees & Charges only apply to those people who use a specific service of county government.
- Very few increases this year
- Overall estimated revenue of \$7,597,255 which remains steady with last year

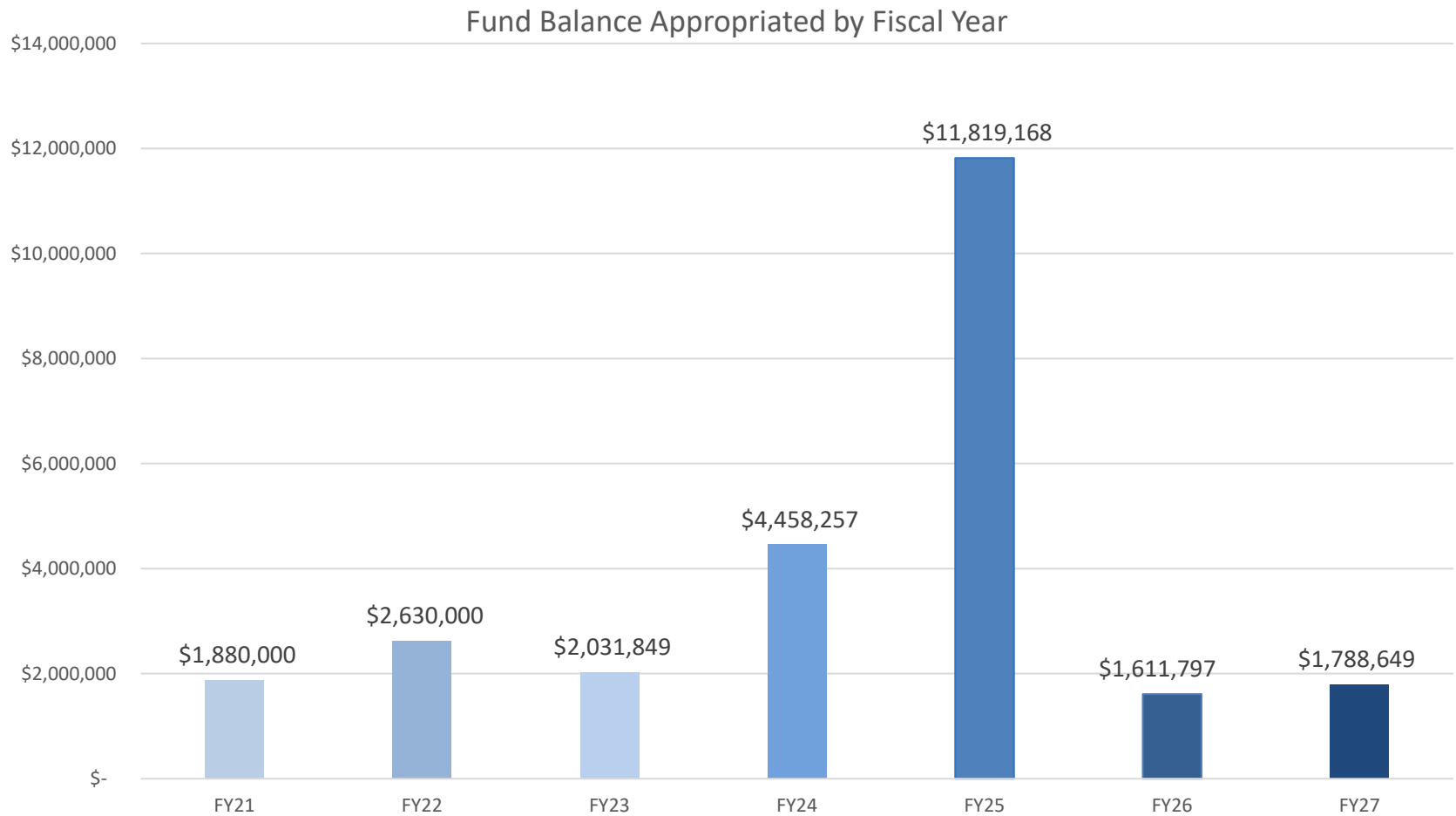
# Comparable Counties to Sampson in General Fund Expenditures with Fund Balance Appropriated Amounts (FY 25-26)

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
<b>AVERAGE</b>	<b>\$82,842,980</b>	<b>\$3,406,151</b>	<b>50,606</b>	<b>\$1,690</b>
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"> <li>Fund Balance Appropriated = an average of \$5,811,320</li> </ul>				
<ul style="list-style-type: none"> <li>Only 12 Counties out of 100 <u>did not</u> appropriate any Fund Balance</li> </ul>				

# Sampson County Unassigned Fund Balance by Fiscal Year



# Sampson County Fund Balance Appropriations



# Property Tax – Comparing Comparable Counties

- A Note About Comparisons:
  - Most People Compare Property Taxes
  - Not Every County Offers the Same Services
  - Some Counties Have Vastly Different Revenues
  - Counties are on Different Revaluation Schedules
  - County Commissioners Change Tax Rates

# 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
<b>AVERAGE</b>	59,226	.5637	
Sampson	60,665	.685	2024

# 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
<b>AVERAGE</b>	<b>\$96,830</b>	<b>.7142</b>	
Sampson	\$90,091	.685	2024

# 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
<b>AVERAGE</b>	<b>.6197</b>	
Sampson	.685	2024

# FY 26-27 Property Tax Base Growth Projection

<b>FY 25-26</b>	<b>FY 26-27 Final Estimate</b>
7,225,000,000	7,434,000,000

- Increase of \$209,000,000 over current fiscal year.
- Each cent of property tax is estimated to yield \$727,838.

# FY 26-27 Property Tax Revenue Projection

FY 25-26	FY 26-27 Final Estimate
48,044,343	50,414,200

Increase of \$2,369,857 over current fiscal year.

# 6-Cent Property Tax Allocation Set Last Year

## **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

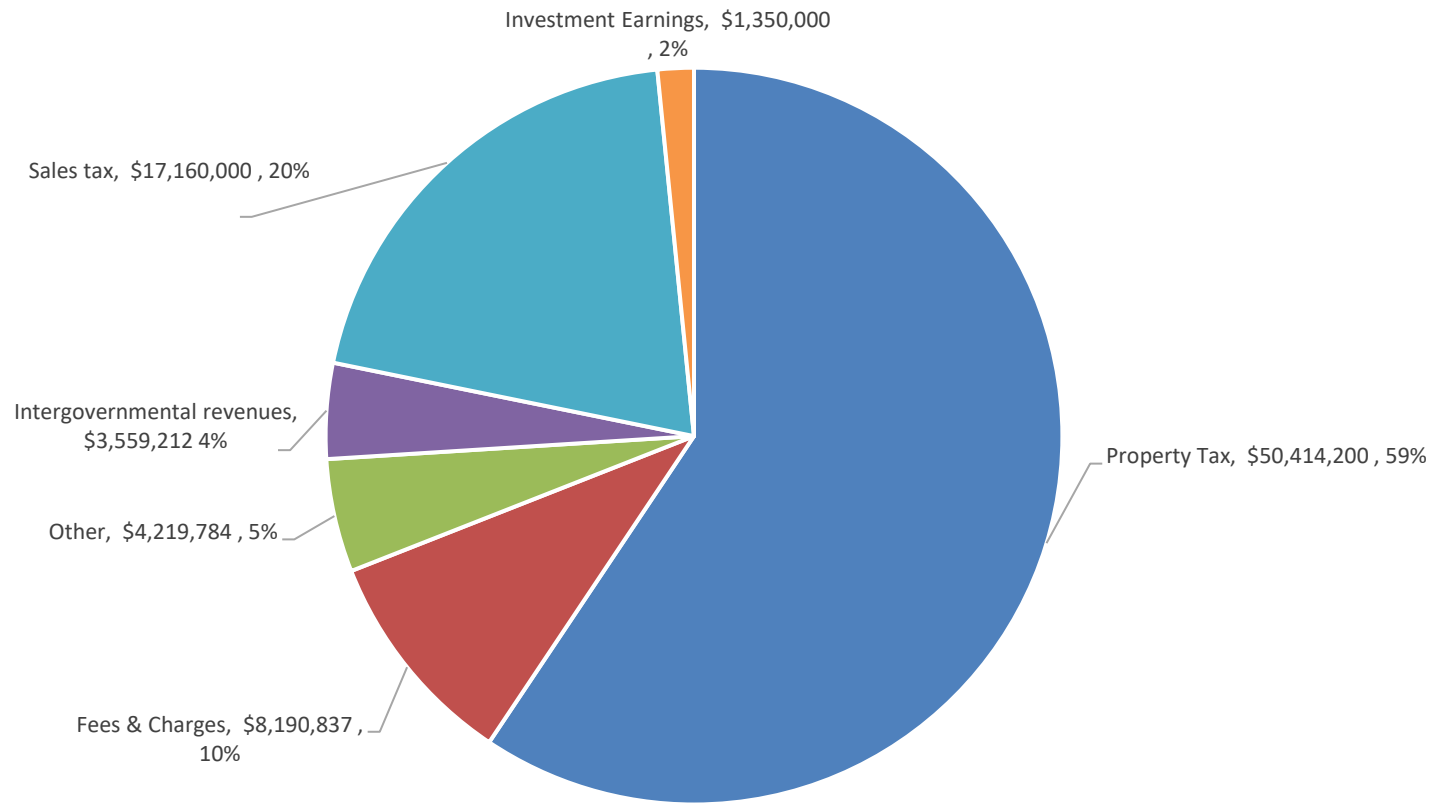
The average value of a single-family residence in Sampson County currently stands at \$142,861. At the current 68.5 cents property tax rate, the average home would be taxed at \$978.60.

# Early Pay of Taxes Discount (Reduction)

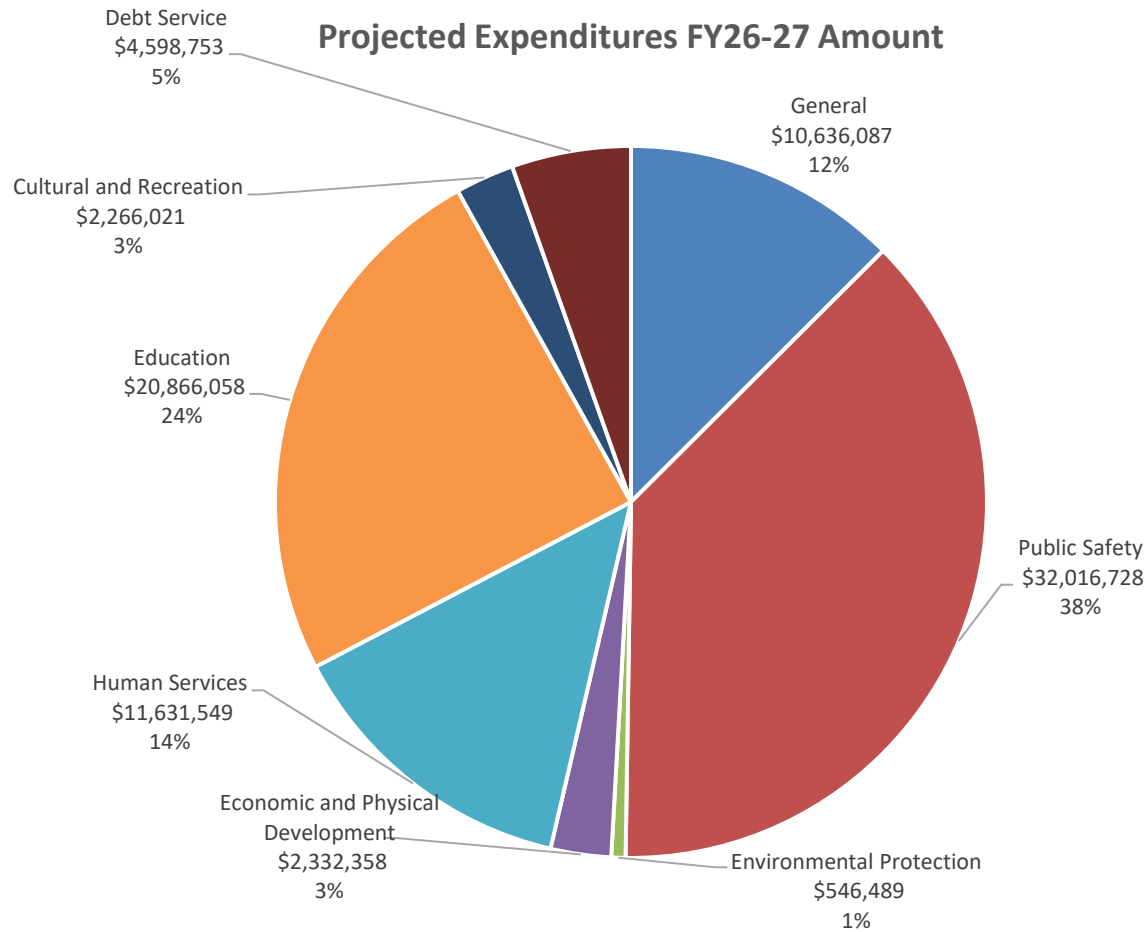
- It is recommended to reduce the 2% discount by 1% which will add approximately \$210,000 back into the County's Revenue Stream.
- Deadline to receive the discount remains August 31<sup>st</sup> each year – same as in the past.

# Revenues Balance with Expenditures

Projected Revenues FY26-27 Amount



# Revenues Balance with Expenditures



# Clinton City Schools

- Sampson Middle Roof
  - Bids Received
  - Will probably be in excess of \$2M and is budgeted through allocation from last year as well as the Capital Reserve Fund
- Manager’s Recommended Budget Based on Funding Formula

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	-	
<b>TOTAL EXPENDITURES</b>	<b>5,930,066.00</b>	<b>4,894,450.78</b>	<b>5,091,044.00</b>	<b>839,022.00</b>	
				(1,000,000.00)	ROOF
				(160,978.00)	NET (INCREASE)/DECREASE
				200,155.00	GOING INTO CAPITAL RESERVE

# Sampson County Schools

- New Hobbton HS Discussed Previously
- Manager's Recommended Budget Based on Funding Formula

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.
- Based on the ½ penny tax allocation, the FY27 capital budget is funded at \$365,479.

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

- We are GRATEFUL for our Fire Departments!
- Contract Amendments from Last Year  
Extended Terms Another 5 years (2030)
- 95% response rate based on certain criteria
- Default multi-year rate
  - Unless present case for difference to Fire Commission to be considered/approved

# Fire Commission Recommended Fire Tax Rates – FY27

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

# FY27 Personnel Decisions

- Asset Coordinator
- Commercial Horticulture Agent
- IT Systems Analyst
- Animal Shelter Attendants x 3
- Assistant County Manager
- Front Office Receptionist (Combined Dept's)
- County Engineer (Water Department)

*Note: Only the 3 Animal Shelter positions are additional, but also offset by contracted services*

# Public Works - Buildings

- 10 yr Capital Improvement Plan Funded for 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

# Public Works - Water

## 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

# FY27 Emergency Vehicles Purchases

- Per the allocation of 2 pennies of property tax set forth last year –
  - 12 Sheriff Patrol Vehicles
    - Note: Sheriff's Office will purchase 1 from another funding source
  - 2 EMS Ambulances

# Accomplishments (FY 2025-2026)

- ERP Ecosystem
- Successful Bond Refunding for 2015 LOBs (school construction debt)
- Library System Making Great Strides
- Sampson County Economic Development

# Conclusion

- A Big THANK YOU to –
  - Budget Team
  - Department Heads
  - Education Partners
- Greater Things to Come for This GREAT County!

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